



Tehachapi Valley

Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, SEPTEMBER 20, 2016, 5:30 P.M.**

BOARD OF DIRECTORS

**CRAIG MIFFLIN, CHAIRPERSON
PAULETTE RUSH, VICE-CHAIRPERSON
BRIAN DUHART, DIRECTOR
MARY LOU CORPUS-ZAMUDIO, DIRECTOR
LAURA LYNN WYATT, 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 July 26, 2016 (Pages 4-9).

5. COMMUNITY RELATIONS & SPORTS SUPERVISOR REPORT

6. SPECIAL EVENTS & YOUTH PROGRAMS SUPERVISOR REPORT

7. PARK AND FACILITY MAINTENANCE SUPERVISOR REPORT

8. DISTRICT MANAGER REPORT

9. FINANCIAL REPORT

10. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for July and August 2016 -- Discussion/Approval (Pages 10-37).
- B. Boy Scouts of America Eagle Scout Project Presentation – Discussion/Approval.
- C. Increasing the District Manager Spending Limit to \$15,000.00- Discussion/Approval, Resolution #19-16 (Page 38).
- D. Tehachapi Unified School District MOU – Discussion/Approval, (Pages 39-51).
- E. Approving the District Manager to allocate funds in an amount not to exceed \$259,000.00 for Central Park Playground Equipment Purchase and Installation – Discussion/Approval, (Pages 52-59).
- F. Approving the District Manager to allocate funds in an amount not to exceed \$17,000.00 for Central Park Tree Removal – Discussion/Approval, (Page 60).
- G. Annual Audit Engagement Fees and Contract – Discussion/Approval, Resolution #20-16 (Pages 61-68).

11. BOARD OF DIRECTORS' TIME

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

12. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on October 18, 2016.



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 September 20, 2016, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, September 16, 2016, 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 16th day of September 2016.

Dated this 16th day of September 2016.

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 JULY 26, 2016, 5:30 P.M.**

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

BOARD MEMBERS: Craig Mifflin, Chairperson
Paulette Rush, Vice-Chairperson
Brian Duhart, Director
Mary Lou Corpus-Zamudio, Director
Laura Lynn Wyatt, Director

ALSO PRESENT: LeAnn Williams, District Manager
Seth Carroll, Community Relations & Sports Supervisor
Corey Torres, Special Events & Youth Programs Supervisor
Nolan Ferdinand, Park and Facility Maintenance Supervisor
Pat Osborn, Clifford & Brown Law
Paul Burns, Gordian Group
Nick Smirnoff, TMRA
Joan Pogon-Cord
Mike Walsh
Mike Mackenzie
Bridget Beard

1. **FLAG SALUTE:** Director Brian Duhart led the Flag Salute.
2. **ROLL CALL:** All present.
3. **PUBLIC COMMENTS:** Mr. Walsh stated that he was concerned about the condition of Central and Meadowbrook Parks. Mr. Walsh stated that there are dead limbs, tripping hazards, as well as other unsafe elements throughout the parks. Mr. Walsh asked the Board if they walk the parks. Mrs. Pogon-Cord commented on the pool and stated that the pool facility looks beautiful and that she has never seen it in better condition. Mrs. Pogon-Cord asked the Board to consider keeping the pool open longer.
4. **CONSENT CALENDAR**
 - A. **Secretary Declaration of Posting of Agenda 72 hours in Advance of Meeting**
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.
Wyatt – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.
Absent: None

B. Approval of the Minutes from the Regular Board Meeting held June 21, 2016.

Request by Clerk of the Board of Directors to approve the minutes from the June 21, 2016 Regular Board Meeting.

**Wyatt – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: None

C. Approval of the Contract Between Tehachapi Valley Recreation and Park District and The Greater Tehachapi Chamber of Commerce for the 2016 Mountain Festival, Resolution #12-16.

Request by District Manager to approve the contract between TVRPD and Tehachapi Chamber of Commerce. BOARD APPROVED RESOLUTION #12-16.

**Wyatt – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: None

D. Approving the District Manager to Spend an Amount not to Exceed \$5,511.35 for the Purchase of One Mower for use in the Maintenance Department.

Request by District Manager to approve the purchase of one mower in an amount not to exceed \$5,511.35. BOARD APPROVES THE PURCHASE OF ONE MOWER IN AN AMOUNT NOT TO EXCEED \$5,511.35.

**Wyatt – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: None

E. Approving the TVRPD Salary Schedule and Job Descriptions, Resolution #13-16.

Request by District Manager to approve the revised salary schedule and job descriptions. BOARD APPROVES THE REVISED SALARY SCHEDULE AND JOB DESCRIPTIONS, RESOLUTION #13-16.

**Wyatt – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: None

F. Authorizing the Treasurer of the County of Kern to Transfer Funds in its Custody for Meeting the Obligations Incurred for the Maintenance and Operations of the District – Tehachapi Valley Recreation and Parks District is Requesting a Property Tax Advance in the Amount of \$400,000.00, Resolution # 14-16.

Request by District Manager to authorize the Treasurer of Kern County to transfer funds in its custody for meeting the obligations incurred for the maintenance and operations of TVRPD. BOARD AUTHORIZES THE TREASURER OF THE COUNTY OF KERN TO TRANSFER FUNDS IN ITS CUSTODY FOR MEETING THE OBLIGATIONS INCURRED FOR THE MAINTENANCE AND OPERATION OF THE DISTRICT IN AN AMOUNT NOT TO EXCEED \$400,000.00, RESOLUTION #14-16.

**Wyatt – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: None

5. COMMUNITY RELATIONS & SPORTS SUPERVISOR REPORT

Seth Carroll gave the report.

- Mountain Gallop run event will take place – August 20, 2016.
- Youth Flag Football finished trophies and championship shirts were presented. It was a successful first season with a lot of positive feedback from community.
- Old Timers Picnic will take place next week - August 7, 2016.
- Softball will be held at Meadowbrook Park and will start the second week of August.

6. SPECIAL EVENTS & YOUTH PRORAMS SUPERVISOR REPORT

Corey Torres gave the report.

- British Soccer Camp and Lego Camp will take place in August.
- “The Martian” and “Top Gun” are our latest movies slated for the Movies in the Park event. Movies in the Park has been very successful and provides great entertainment for our community at no charge.
- National Night Out – We will show the movie “The Good Dinosaur” during the event.
- Super Kids Music Show that took place on July 23rd and we had a great turnout with great feedback from the community.
- Torres thanked Nolan Ferdinand and the TVRPD maintenance staff for all their hard work in getting pool facility open.

7. PARK AND FACILITY MAINTENANCE SUPERVISOR REPORT

Nolan Ferdinand gave the report.

- Ferdinand announced the birth of his first child and thanked staff for keeping on top of things during the busy summer season during his absence.
- Security Camera installation taking place at all properties.

8. DISTRICT MANAGER REPORT

LeAnn Williams gave the report.

- Meadowbrook Park Refurbishment Project – Project completion should be late September. Curbing and fencing is in the process of being installed. Williams stated that she is onsite everyday monitoring the projects progression.
- Dye Natatorium – Project was completed and we are excited that the facility is open. The water temperature has been raised to 83 degrees and we are getting positive feedback from the community. Williams encouraged the community to go visit Dye Natatorium.
- Central Park – A second expression swing was installed at Central Park.

9. FINANCIAL REPORT

Office Manager Carrie Champlin gave the report.

10. AGENDA ITEMS:

A. Approval of the Preliminary Financial Reports for June 2016.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JUNE 2016.

Duhart – Rush: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

B. Approval of the Dye Natatorium Operational Season.

The initial recommendation from the Dye Natatorium Ad Hoc Committee was a three month operational season. The additional facility income from the Barracuda Swim Team will allow for a longer operational season. It is now the recommendation of the Dye Natatorium Ad Hoc Committee to run a five month operational season from April through August. Director Duhart thanked staff and the Dye Natatorium Ad Hoc Committee for working to keep the pool open as long as possible each year and asked that the operational season be reevaluated each year. Director Rush asked the maintenance department to inspect the vapor barrier yearly.
BOARD APPROVES A FIVE MONTH OPERATIONAL SEASON FOR THE DYE NATATORIUM.

Duhart – Wyatt: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

C. Approving the District Manager to Execute a Loan in an Amount not to exceed \$587,500.00 for Improvements to District Properties, Resolution #15-16.

Comments were taken from the audience: Mr. Walsh stated that he did not believe TVRPD had ever taken out a loan and that it would be a poor decision by management and the Board. Director Duhart requested a chart of projects with completion dates. Director Wyatt stated that the planned projects were a good use of funds.

BOARD APPROVES THE DISTRICT MANAGER TO EXECUTE A LOAN IN AN AMOUNT NOT TO EXCEED \$587,500.00 FOR IMPROVEMENTS TO DISTRICT PROPERTIES, RESOLUTION #15-16.

Rush – Wyatt: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

D. Approving the District Manager to Execute a Contract with NJPA in an Amount not to exceed \$215,500.00 for Improvements to West Park Activity Center, a Five Percent Change Order not to Exceed \$10,757.00, and Approving The Gordian Group Work Order Subject to the Parties Entering into a Mutually Agreeable Construction Contract as Approved by District Counsel, Resolution #16-16.

Paul Burns from the Gordian Group gave the Board a presentation explaining NJPA. There was a brief discussion between Board members and Mr. Burns regarding the six and one half percent fee included in the NJPA contract. It was the consensus of the Board that the NJPA contract was appropriate for the West Park Activity Center refurbishment project.

BOARD APPROVES THE DISTRICT MANAGER TO EXECUTE A CONTRACT WITH NJPA IN AN AMOUNT NOT TO EXCEED \$215,000.00 FOR IMPROVEMENTS TO WEST PARK ACTIVITY CENTER, A FIVE PERCENT CHANGE ORDER NOT TO EXCEED \$10,757.00, AND APPROVING THE GORDIAN GROUP WORK ORDER SUBJECT TO THE PARTIES ENTERING INTO A MUTUALLY AGREEABLE CONSTRUCTION CONTRACT AS APPROVED BY DISTRICT COUNSEL, RESOLUTION, and #16-16.

Corpus-Zamudio – Wyatt: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

E. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Fiscal Year 16/17 Annual Budget.

1. Public Hearing – Opened at 6:36 P.M.

Mr. Walsh stated that the legal fees budget should be increased. Mr. Walsh also stated that the recreation department budget was increased and the maintenance department budget was decreased and disagreed with those budgetary changes. Mr. Walsh asked if professional development fees are reimbursed to the District if an employee leaves, and used the last District Manager as an example.

Mr. Mackenzie stated that there is not enough funds allocated for senior sports.

Public Hearing - Closed at 6:42 P.M.

2. Approval of Tehachapi Valley Recreation and Park District's Budget for Fiscal Year 2016/2017 - Discussion/Approval, Resolution #17-16

BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT'S BUDGET FOR FISCAL YEAR 2016/2017, RESOLUTION #17-16.

Duhart – Rush: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

F. Adoption of Tehachapi Valley Recreation and Park District's Disposition of Property Resolution and Authorizing the Donation of Six Field Lights and Poles from Meadowbrook Park to the Tehachapi Mountain Rodeo Association, a Nonprofit Organization, Resolution #18-18.

Nick Smirnoff from the Tehachapi Mountain Rodeo Association thanked TVRPD and the Board for the donation.

BOARD ADOPTS THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT'S DISPOSITION OF PROPERTY RESOLUTION AND AUTHORIZES THE DONATION OF SIX FIELD LIGHTS AND POLES FROM MEADOWBROOK PARK TO THE TEHACHAPI MOUNTAIN RODEO ASSOCIATION, A NONPROFIT ORGANIZATION, RESOLUTION #18-18.

Rush – Duhart: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

11. BOARD OF DIRECTORS TIME: Vice-Chairperson Rush stated that she loves the new expression swings at Central Park and is excited about the District's upcoming projects.

Director Corpus-Zamudio stated that the pool facility looks fantastic and complemented Corey Torres and the pool staff on providing excellent customer service. Director Wyatt thanked staff and District Manager Williams for their work. Director Duhart thanked the Dye Natatorium Ad Hoc Committee for their work.

12. CLOSED SESSION: ADJOURNED TO CLOSED SESSION AT 6:50 P.M.

Duhart – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

District Manager performance evaluation per Government Code Section 54957(b)(1)

Report on Closed Session:

Board approved District Manager contract.

Duhart – Corpus-Zamudio: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

Board approved the revised District Manager compensation package.

Corpus-Zamudio - Rush: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

Meeting reconvened at 7:45 P.M

13. ADJOURNMENT:

Having no further business the meeting was adjourned at 7:47 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on August 16, 2016.

Duhart - Wyatt: Ayes: Mifflin; Rush; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: None

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board



Financial Report

Tehachapi Valley Recreation and Park District
For the period ended July 31, 2016

Prepared by
Better Ledger Inc

Prepared on
September 5, 2016

Table of Contents

Balance Sheet.....3

Profit and Loss.....5

Profit & Loss Prior Year Comparison.....7

Statement of Cash Flows.....9

Budget vs Actual 2016/2017 11

Balance Sheet

As of July 31, 2015

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	
1000.1 Cash in County Treasury-General Fund	220,261.25
1000.3 Cash in County Treasury-Quimby	7,911.01
1000.4 Cash in County Treasury-Dog Park	25,500.00
1000.5 Cash in County Treasury-Veterans Memorial Fund	50.77
1000.6 Pool Funds	484.00
Total 1000 Cash in County Treasury General Fund	254,207.03
1004 Check BOTS 4470	94,768.54
1005 County Treasury Capital Projects Fund	223,483.31
1051 Change Fund	950.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	573,608.88
Accounts Receivable	
1200 Accounts Receivable	9,822.07
Total Accounts Receivable	9,822.07
Other current assets	
1070 Prepaid Expenses	15,810.55
1092 Credit Card Receivables	2,364.76
1210 Inventory Asset	4,709.37
Total Other current assets	22,884.68
Total Current Assets	606,315.63
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,492,697.35
1163 Equipment	666,220.77
1163.1 Equipment Not Placed In Service	141,715.86
1164 Swimming Pool & Building	426,006.49
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,514,288.00
1180 Fleet Vehicles and Equipment	85,118.77
1190 Construction In Progress	262,193.09
Total Fixed Assets	1,695,147.39
TOTAL ASSETS	\$2,301,463.02
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	125,115.61

	Total
Total Accounts Payable	125,115.61
Credit Cards	
2010 Cardmember Services Payable	17,792.83
2014 Home Depot Payable	1,250.21
Total Credit Cards	19,043.04
Other Current Liabilities	
2021 Accrued Salaries & Wages	11,913.01
2022 Accrued Employer PR Taxes	1,103.07
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	1,237.23
2210 Payroll Liabilities	
2211 CalPERS Payable	542.28
2231 Health Plan Payable	-537.45
2250 Payroll Tax Liabilities	5,623.99
Total 2210 Payroll Liabilities	5,628.82
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	52,291.36
Total Current Liabilities	196,450.01
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liability Valuation	16,004.00
Total Long-Term Liabilities	16,004.00
Total Liabilities	212,454.01
Equity	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,695,147.39
Total 3010 Net Investment In Capital Assets	1,695,147.39
3020 Restricted Funds	
3022 Capital Projects	304,337.81
3023 Quimby	7,911.01
3025 Dog Park	25,500.00
3026 Veterans Memorial and Pool Restricted Funds	534.77
Total 3020 Restricted Funds	338,283.59
3030 Unrestricted Funds	360,188.06
3110 Retained Earnings	-172,149.44
Net Income	-132,460.59
Total Equity	2,089,009.01
TOTAL LIABILITIES AND EQUITY	\$2,301,463.02

Profit and Loss

July 2016

	Jul 2016	Jul 2016 (YTD)	Total % of Income
INCOME			
4010 Property Taxes	4,357.35	4,357.35	8.73 %
4020 Interest Income	129.51	129.51	0.26 %
4030 Adult Program Revenues	5,777.55	5,777.55	11.57 %
4050 Facility Revenue	11,077.57	11,077.57	22.18 %
4200 Contracted Classes Revenues	805.00	805.00	1.61 %
4210 Events Revenues	9,538.00	9,538.00	19.10 %
4213 Sponsorship Revenues	6,000.00	6,000.00	12.01 %
4215 Donations	5,000.00	5,000.00	10.01 %
4300 Youth Program Revenues	7,234.00	7,234.00	14.49 %
4650 Discounts given	-112.50	-112.50	-0.23 %
4704 Sales	121.10	121.10	0.24 %
4760 Other Income	10.20	10.20	0.02 %
Total Income	49,937.78	49,937.78	100.00 %
COST OF GOODS SOLD			
5004 Contracted Classes Costs	780.00	780.00	1.56 %
5005 Events Costs	16,776.76	16,776.76	33.60 %
5008 Youth Program Costs	774.45	774.45	1.55 %
5704 Purchases for Resale	34.40	34.40	0.07 %
Total Cost of Goods Sold	18,365.61	18,365.61	36.78 %
GROSS PROFIT	31,572.17	31,572.17	63.22 %
EXPENSES			
6000 Employee Costs	48,809.17	48,809.17	97.74 %
7010 Advertising & Marketing	366.82	366.82	0.73 %
7020 Bank Service Charges	693.43	693.43	1.39 %
7026 Charitable Contribution	875.00	875.00	1.75 %
7050 Insurance	1,694.08	1,694.08	3.39 %
7060 Licenses & Fees	1,442.85	1,442.85	2.89 %
7070 Maintenance	7,586.49	7,586.49	15.19 %
7084 Meals & Entertainment	85.10	85.10	0.17 %
7090 Office Supplies	2,904.88	2,904.88	5.82 %
7120 Professional Development	2,397.19	2,397.19	4.80 %
7150 Professional Fees	12,384.34	12,384.34	24.80 %
7210 Telephone	937.90	937.90	1.88 %
7230 Uniforms & Apparel	815.57	815.57	1.63 %
7250 Utilities	1,134.63	1,134.63	2.27 %
Total Expenses	82,127.45	82,127.45	164.46 %
NET OPERATING INCOME	-50,555.28	-50,555.28	-101.24 %
OTHER INCOME			
8020 Insurance Settlement Proceeds	814.10	814.10	1.63 %
8040 TVRPD Development Fee Revenues	4,274.00	4,274.00	8.56 %
Total Other Income	5,088.10	5,088.10	10.19 %

	Jul 2016	Jul 2016 (YTD)	Total % of Income
OTHER EXPENSES			
8501 Fixed Asset Purchases	38,749.21	38,749.21	77.59 %
8502 Capital Improvements	48,244.20	48,244.20	96.61 %
Total Other Expenses	86,993.41	86,993.41	174.20 %
NET OTHER INCOME	-81,905.31	-81,905.31	-164.01 %
NET INCOME	\$ -132,460.59	\$ -132,460.59	-265.25 %

Profit & Loss Prior Year Comparison

July, 2015

	Jul 2016	Jul 2015 (PY)	Change	Total % Change
INCOME				
4010 Property Taxes	4,357.35	3,330.05	1,027.30	30.85 %
4020 Interest Income	129.51	1,014.52	-885.01	-87.23 %
4030 Adult Program Revenues	5,777.55	5,087.00	690.55	13.57 %
4050 Facility Revenue	11,077.57	10,926.14	151.43	1.39 %
4200 Contracted Classes Revenues	805.00	8,056.50	-7,251.50	-90.01 %
4210 Events Revenues	9,538.00	12,548.50	-3,010.50	-23.99 %
4213 Sponsorship Revenues	6,000.00	1,250.00	4,750.00	380.00 %
4215 Donations	5,000.00		5,000.00	
4300 Youth Program Revenues	7,234.00	8,328.00	-1,094.00	-13.14 %
4650 Discounts given	-112.50	-543.75	431.25	79.31 %
4704 Sales	121.10	1,011.57	-890.47	-88.03 %
4760 Other Income	10.20		10.20	
Total Income	49,937.78	51,008.53	-1,070.75	-2.10 %
COST OF GOODS SOLD				
5001 Adult Program Costs		540.82	-540.82	-100.00 %
5004 Contracted Classes Costs	780.00	3,539.92	-2,759.92	-77.97 %
5005 Events Costs	16,776.76	10,287.37	6,489.39	63.08 %
5008 Youth Program Costs	774.45		774.45	
5704 Purchases for Resale	34.40	92.43	-58.03	-62.78 %
Total Cost of Goods Sold	18,365.61	14,460.54	3,905.07	27.01 %
GROSS PROFIT	31,572.17	36,547.99	-4,975.82	-13.61 %
EXPENSES				
6000 Employee Costs	48,809.17	56,683.67	-7,874.50	-13.89 %
7010 Advertising & Marketing	366.82	2,844.10	-2,477.28	-87.10 %
7020 Bank Service Charges	693.43	-2.27	695.70	30,647.58 %
7026 Charitable Contribution	875.00	1,365.00	-490.00	-35.90 %
7030 Dues & Subscriptions		2,720.80	-2,720.80	-100.00 %
7035 Equipment Rents & Leases		422.80	-422.80	-100.00 %
7050 Insurance	1,694.08	1,190.75	503.33	42.27 %
7060 Licenses & Fees	1,442.85	1,031.45	411.40	39.89 %
7070 Maintenance	7,586.49	12,178.52	-4,592.03	-37.71 %
7084 Meals & Entertainment	85.10	139.01	-53.91	-38.78 %
7090 Office Supplies	2,904.88	802.73	2,102.15	261.88 %
7120 Professional Development	2,397.19	4,304.00	-1,906.81	-44.30 %
7150 Professional Fees	12,384.34	2,021.50	10,362.84	512.63 %
7180 Security		4,597.26	-4,597.26	-100.00 %
7210 Telephone	937.90	1,968.02	-1,030.12	-52.34 %
7230 Uniforms & Apparel	815.57	739.62	75.95	10.27 %
7250 Utilities	1,134.63	8,378.25	-7,243.62	-86.46 %
Total Expenses	82,127.45	101,385.21	-19,257.76	-18.99 %
NET OPERATING INCOME	-50,555.28	-64,837.22	14,281.94	22.03 %

	Jul 2016	Jul 2015 (PY)	Change	Total % Change
OTHER INCOME				
8020 Insurance Settlement Proceeds	814.10		814.10	
8040 TVRPD Development Fee Revenues	4,274.00	2,137.00	2,137.00	100.00 %
Total Other Income	5,088.10	2,137.00	2,951.10	138.10 %
OTHER EXPENSES				
8501 Fixed Asset Purchases	38,749.21		38,749.21	
8502 Capital Improvements	48,244.20		48,244.20	
Total Other Expenses	86,993.41	0.00	86,993.41	0.00%
NET OTHER INCOME	-81,905.31	2,137.00	-84,042.31	-3,932.72 %
NET INCOME	\$ -132,460.59	\$ -62,700.22	\$ -69,760.37	-111.26 %

Statement of Cash Flows

	Total
OPERATING ACTIVITIES	
Net Income	-172,149.44
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	2,201.22
1070 Prepaid Expenses	-1,790.24
1075 Employee Cash Advances	370.67
1092 Credit Card Receivables	-2,215.26
1210 Inventory Asset	-260.82
2000 Accounts Payable-General Fund	52,293.75
2000.1 Accounts Payable (A/P)-Capital Projects Fund	80,854.50
2010 Cardmember Services Payable	7,308.62
2014 Home Depot Payable	-36.93
2020 Year End Accruals	256.92
2021 Accrued Salaries & Wages	-7,902.86
2022 Accrued Employer PR Taxes	-1,326.14
2024.2 Accrued Vacation, Sick, & Comp Time:Accrued Vacation	6,102.12
2024.3 Accrued Vacation, Sick, & Comp Time:Accrued Sick Leave (50%)	-4,175.40
2207 Sales tax payable	105.92
2211 Payroll Liabilities:CalPERS Payable	1,341.08
2231 Payroll Liabilities:Health Plan Payable	3,218.34
2250 Payroll Liabilities:Payroll Tax Liabilities	-2,059.47
2258 Deferred Revenue-Events	-7,864.50
2259 Deferred Revenues-Grant Dog Park	-25,000.00
2260 Veterans Memorial Fund Payable	-89.58
2261 Pool Fund Payable	-2,484.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	98,847.94
Net cash provided by operating activities	-73,301.50
INVESTING ACTIVITIES	
1162 Improvements	-2,544.31
1163 Equipment	-50,519.91
1163.1 Equipment Not Placed in Service	-11,248.10

	Total
1164 Swimming Pool & Building	-115,258.82
1180 Fleet Vehicles and Equipment	-31,829.05
1190 Construction In Progress	-108,030.00
Net cash provided by investing activities	-319,430.19
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	-260.00
3012 Net Investment In Capital Assets:Investment in Fixed Assets	319,430.19
3022 Restricted Funds:Capital Projects	-127,922.92
3023 Restricted Funds:Quimby	7,911.01
3025 Restricted Funds:Dog Park	25,500.00
3026 Restricted Funds:Veterans Memorial and Pool Restricted Funds	534.77
3030 Unrestricted Funds	-54,177.69
3110 Retained Earnings	174,189.60
Net cash provided by financing activities	345,204.96
NET CASH INCREASE FOR PERIOD	-47,526.73
Cash at beginning of period	826,149.84
CASH AT END OF PERIOD	\$778,623.11

Budget vs Actual 2016/2017

	Actual	Budget	Remaining	Total % Remaining
INCOME				
4010 Property Taxes	4,357.35	822,655.00	818,297.65	99.47 %
4020 Interest Income	129.51	2,500.00	2,370.49	94.82 %
4030 Adult Program Revenues	5,777.55	22,825.00	17,047.45	74.69 %
4050 Facility Revenue	11,077.57	122,325.00	111,247.43	90.94 %
4200 Contracted Classes Revenues	805.00	34,675.00	33,870.00	97.68 %
4210 Events Revenues	9,538.00	35,800.00	26,262.00	73.36 %
4211 Grant Income		12,500.00	12,500.00	100.00 %
4213 Sponsorship Revenues	6,000.00	21,400.00	15,400.00	71.96 %
4215 Donations	5,000.00	120,000.00	115,000.00	95.83 %
4300 Youth Program Revenues	7,234.00	78,600.00	71,366.00	90.80 %
4610 Billable Expense Income		15,000.00	15,000.00	100.00 %
4650 Discounts given	-112.50	-3,500.00	-3,387.50	96.79 %
4704 Sales				
4701 Beer Sales-Taxable		700.00	700.00	100.00 %
4705 Food Sales Non Taxable	121.10	460.00	338.90	73.67 %
4709 Soda Sales		40.00	40.00	100.00 %
Total 4704 Sales	121.10	1,200.00	1,078.90	89.91 %
4760 Other Income	10.20		-10.20	
Total Income	49,937.78	1,285,980.00	1,236,042.22	96.12 %
COST OF GOODS SOLD				
5001 Adult Program Costs		6,580.00	6,580.00	100.00 %
5004 Contracted Classes Costs	780.00	26,940.00	26,160.00	97.10 %
5005 Events Costs	16,776.76	45,450.00	28,673.24	63.09 %
5008 Youth Program Costs	774.45	25,345.00	24,570.55	96.94 %
5704 Purchases for Resale				
5701 Beer Purchases		450.00	450.00	100.00 %
5703 Food Purchases	34.40	400.00	365.60	91.40 %
5709 Soda Purchases		100.00	100.00	100.00 %
Total 5704 Purchases for Resale	34.40	950.00	915.60	96.38 %

	Actual	Budget	Remaining	Total % Remaining
Total Cost of Goods Sold	18,365.61	105,265.00	86,899.39	82.55 %
GROSS PROFIT	31,572.17	1,180,715.00	1,149,142.83	97.33 %
EXPENSES				
6000 Employee Costs				
6010 Salaries & Wages	38,280.13	474,196.00	435,915.87	91.93 %
6020 Employee Taxable Allowances	1,488.69	7,500.00	6,011.31	80.15 %
6050 Benefits				
6051 Employee MedDentalVisLife	1,070.07	37,800.00	36,729.93	97.17 %
6055 Employee Retirement CalPERS	2,174.68	22,000.00	19,825.32	90.12 %
6056 CalPERS Unfunded Liability Valuation	656.00	8,000.00	7,344.00	91.80 %
6058 Employer Taxes	3,365.22	44,000.00	40,634.78	92.35 %
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	1,741.33	21,000.00	19,258.67	91.71 %
Total 6050 Benefits	9,040.35	135,300.00	126,259.65	93.32 %
Total 6000 Employee Costs	48,809.17	616,996.00	568,186.83	92.09 %
7010 Advertising & Marketing	366.82	24,000.00	23,633.18	98.47 %
7020 Bank Service Charges	693.43	7,000.00	6,306.57	90.09 %
7026 Charitable Contribution	875.00	3,000.00	2,125.00	70.83 %
7030 Dues & Subscriptions		5,250.00	5,250.00	100.00 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,500.00	1,500.00	100.00 %
7037 Office Equipment Rental		500.00	500.00	100.00 %
Total 7035 Equipment Rents & Leases		2,000.00	2,000.00	100.00 %
7050 Insurance				
7051 Auto Insurance	333.86	4,000.00	3,666.14	91.65 %
7053 Property Insurance	857.94	10,000.00	9,142.06	91.42 %
7055 Liability Insurance	502.28	8,000.00	7,497.72	93.72 %
Total 7050 Insurance	1,694.08	22,000.00	20,305.92	92.30 %
7056 Interest Expense		17,833.00	17,833.00	100.00 %
7060 Licenses & Fees	1,442.85	10,000.00	8,557.15	85.57 %
7070 Maintenance				

				Total
	Actual	Budget	Remaining	% Remaining
7071 Pool Chemicals	864.30	5,200.00	4,335.70	83.38 %
7072 Building & Park Maintenance	1,871.89	11,950.00	10,078.11	84.34 %
7073 Accessibility Upgrades		320.00	320.00	100.00 %
7074 Equipment Maintenance	870.67	12,814.00	11,943.33	93.21 %
7075 Fuel	994.08	10,000.00	9,005.92	90.06 %
7076 Janitorial Supplies	803.21	11,500.00	10,696.79	93.02 %
7077 Small Tools & Equipment	299.18	2,500.00	2,200.82	88.03 %
7078 Materials & Supplies	1,883.16	28,682.00	26,798.84	93.43 %
7079 Fleet Maintenance		4,000.00	4,000.00	100.00 %
Total 7070 Maintenance	7,586.49	86,966.00	79,379.51	91.28 %
7084 Meals & Entertainment	85.10	2,000.00	1,914.90	95.75 %
7090 Office Supplies	2,904.88	14,500.00	11,595.12	79.97 %
7120 Professional Development	2,397.19	10,000.00	7,602.81	76.03 %
7150 Professional Fees				
7151 Annual Audit	5,850.00	14,500.00	8,650.00	59.66 %
7152 Accounting	1,210.00	16,000.00	14,790.00	92.44 %
7153 Information Technology	2,470.48	8,000.00	5,529.52	69.12 %
7155 Legal	2,853.86	20,000.00	17,146.14	85.73 %
7156 Payroll Preparation Service		3,600.00	3,600.00	100.00 %
Total 7150 Professional Fees	12,384.34	62,100.00	49,715.66	80.06 %
7160 Property Tax Collection Fee		12,000.00	12,000.00	100.00 %
7175 Scholarship Fund Expense				
7176 Chavez Scholarship Fund		500.00	500.00	100.00 %
7177 Walter Dye Scholarship Fund		500.00	500.00	100.00 %
Total 7175 Scholarship Fund Expense		1,000.00	1,000.00	100.00 %
7180 Security		2,000.00	2,000.00	100.00 %
7210 Telephone	937.90	11,100.00	10,162.10	91.55 %
7230 Uniforms & Apparel	815.57	3,000.00	2,184.43	72.81 %
7250 Utilities				
7252 Electric Service		44,400.00	44,400.00	100.00 %
7254 Gas Service	34.49	7,412.00	7,377.51	99.53 %
7256 Sanitation Services	1,100.14	17,831.00	16,730.86	93.83 %

	Actual	Budget	Remaining	Total % Remaining
7258 Water Service		7,860.00	7,860.00	100.00 %
Total 7250 Utilities	1,134.63	77,503.00	76,368.37	98.54 %
Total Expenses	82,127.45	990,248.00	908,120.55	91.71 %
NET OPERATING INCOME	-50,555.28	190,467.00	241,022.28	126.54 %
OTHER INCOME				
8020 Insurance Settlement Proceeds	814.10	81,741.00	80,926.90	99.00 %
8040 TVRPD Development Fee Revenues	4,274.00		-4,274.00	
Total Other Income	5,088.10	81,741.00	76,652.90	93.78 %
OTHER EXPENSES				
8501 Fixed Asset Purchases	38,749.21	51,011.00	12,261.79	24.04 %
8502 Capital Improvements	48,244.20	630,010.00	581,765.80	92.34 %
8507 Loan Principal Payments		31,964.00	31,964.00	100.00 %
Total Other Expenses	86,993.41	712,985.00	625,991.59	87.80 %
NET OTHER INCOME	-81,905.31	-631,244.00	-549,338.69	87.02 %
NET INCOME	\$ -132,460.59	\$ -440,777.00	\$ -308,316.41	69.95 %



Financial Report

Tehachapi Valley Recreation and Park District
For the period ended August 31, 2016

Prepared by
Better Ledger Inc

Prepared on
September 11, 2016

Prepared without audit

Table of Contents

Balance Sheet..... 3

Profit and Loss..... 5

Profit & Loss Prior Year Comparison 7

Statement of Cash Flows 9

Budget vs Actual 2016/2017 11

Balance Sheet

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	
1000.1 Cash in County Treasury-General Fund	968,342.35
1000.3 Cash in County Treasury-Quimby	7,911.01
1000.5 Cash in County Treasury-Veterans Memorial Fund	50.77
1000.6 Pool Funds	484.00
Total 1000 Cash in County Treasury General Fund	976,788.13
1004 Check BOTS 4470	148,467.57
1005 County Treasury Capital Projects Fund	124,374.39
1051 Change Fund	850.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	1,250,680.09
Accounts Receivable	
1200 Accounts Receivable	7,940.00
Total Accounts Receivable	7,940.00
Other current assets	
1070 Prepaid Expenses	15,185.36
1092 Credit Card Receivables	2,082.26
1210 Inventory Asset	4,709.37
Total Other current assets	21,976.99
Total Current Assets	1,280,597.08
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,492,697.35
1163 Equipment	667,479.51
1163.1 Equipment Not Placed In Service	141,715.86
1164 Swimming Pool & Building	426,006.49
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,514,288.00
1180 Fleet Vehicles and Equipment	85,118.77
1190 Construction In Progress	366,903.82
1280 Site Lease Issuance Cost	20,338.09
Total Fixed Assets	1,821,454.95
TOTAL ASSETS	\$3,102,052.03
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	11,396.94

	Total
Total Accounts Payable	11,396.94
Credit Cards	
2010 Cardmember Services Payable	2,974.07
2014 Home Depot Payable	31.06
Total Credit Cards	3,005.13
Other Current Liabilities	
2021 Accrued Salaries & Wages	15,052.64
2022 Accrued Employer PR Taxes	1,253.96
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	999.05
2208 Kern County Loan Payable	400,000.00
2210 Payroll Liabilities	
2211 CalPERS Payable	855.90
2231 Health Plan Payable	165.22
2250 Payroll Tax Liabilities	942.86
Total 2210 Payroll Liabilities	1,633.54
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	451,348.42
Total Current Liabilities	465,750.49
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liability Valuation	16,634.40
2310 COPF Site Lease	587,250.00
Total Long-Term Liabilities	603,884.40
Total Liabilities	1,069,634.89
Equity	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,821,454.95
Total 3010 Net Investment In Capital Assets	1,821,454.95
3020 Restricted Funds	
3022 Capital Projects	124,374.39
3023 Quimby	7,911.01
3026 Veterans Memorial and Pool Restricted Funds	534.77
Total 3020 Restricted Funds	132,820.17
3030 Unrestricted Funds	565,651.48
3110 Retained Earnings	-172,149.44
Net Income	-315,360.02
Total Equity	2,032,417.14
TOTAL LIABILITIES AND EQUITY	\$3,102,052.03

Profit and Loss

	Aug 2016	Jul - Aug, 2016 (YTD)	Total % of Income
INCOME			
4010 Property Taxes	999.69	5,357.04	2.54 %
4020 Interest Income	1,286.58	1,416.09	3.27 %
4030 Adult Program Revenues	4,088.00	9,865.55	10.40 %
4050 Facility Revenue	11,827.29	22,904.86	30.10 %
4200 Contracted Classes Revenues	1,136.00	1,941.00	2.89 %
4210 Events Revenues	5,146.95	14,684.95	13.10 %
4213 Sponsorship Revenues	1,410.00	7,410.00	3.59 %
4215 Donations		5,000.00	
4300 Youth Program Revenues	8,076.10	15,310.10	20.55 %
4610 Billable Expense Income	5,223.79	5,223.79	13.29 %
4650 Discounts given	-50.00	-162.50	-0.13 %
4704 Sales	150.93	272.03	0.38 %
4760 Other Income		10.20	
Total Income	39,295.33	89,233.11	100.00 %
COST OF GOODS SOLD			
5001 Adult Program Costs	314.96	314.96	0.80 %
5004 Contracted Classes Costs	1,434.51	2,214.51	3.65 %
5005 Events Costs	8,580.89	25,357.65	21.84 %
5008 Youth Program Costs	220.61	995.06	0.56 %
5704 Purchases for Resale	44.35	78.75	0.11 %
Total Cost of Goods Sold	10,595.32	28,960.93	26.96 %
GROSS PROFIT	28,700.01	60,272.18	73.04 %
EXPENSES			
6000 Employee Costs	62,226.97	111,036.14	158.36 %
7010 Advertising & Marketing	352.91	719.73	0.90 %
7020 Bank Service Charges	699.40	1,392.83	1.78 %
7026 Charitable Contribution		875.00	
7050 Insurance	1,545.40	3,239.48	3.93 %
7060 Licenses & Fees	2,314.83	3,757.68	5.89 %
7070 Maintenance	6,260.00	13,846.49	15.93 %
7084 Meals & Entertainment	424.74	509.84	1.08 %
7090 Office Supplies	1,403.11	4,307.99	3.57 %
7120 Professional Development	60.00	2,457.19	0.15 %
7150 Professional Fees	1,452.00	13,836.34	3.70 %
7180 Security	151.40	151.40	0.39 %
7210 Telephone	935.33	1,873.23	2.38 %
7230 Uniforms & Apparel	136.56	952.13	0.35 %
7250 Utilities	11,603.23	12,737.86	29.53 %
Total Expenses	89,565.88	171,693.33	227.93 %
NET OPERATING INCOME	-60,865.87	-111,421.15	-154.89 %
OTHER INCOME			

	Aug 2016	Jul - Aug, 2016 (YTD)	Total % of Income
8020 Insurance Settlement Proceeds		814.10	
8040 TVRPD Development Fee Revenues	4,274.00	8,548.00	10.88 %
Total Other Income	4,274.00	9,362.10	10.88 %
OTHER EXPENSES			
8501 Fixed Asset Purchases	21,596.83	60,346.04	54.96 %
8502 Capital Improvements	104,710.73	152,954.93	266.47 %
Total Other Expenses	126,307.56	213,300.97	321.43 %
NET OTHER INCOME	-122,033.56	-203,938.87	-310.55 %
NET INCOME	\$ -182,899.43	\$ -315,360.02	-465.45 %

Profit & Loss Prior Year Comparison

	Aug 2016	Aug 2015 (PY)	Change	Total % Change
INCOME				
4010 Property Taxes	999.69	-980.84	1,980.53	201.92 %
4020 Interest Income	1,286.58	90.81	1,195.77	1,316.78 %
4030 Adult Program Revenues	4,088.00	1,298.75	2,791.25	215.25 %
4050 Facility Revenue	11,827.29	18,280.00	-6,452.71	-35.30 %
4200 Contracted Classes Revenues	1,136.00	2,098.00	-962.00	-45.85 %
4210 Events Revenues	5,146.95	5,933.00	-786.05	-13.25 %
4213 Sponsorship Revenues	1,410.00	1,000.00	410.00	41.00 %
4300 Youth Program Revenues	8,076.10	1,895.00	6,181.10	326.18 %
4610 Billable Expense Income	5,223.79	6,054.81	-831.02	-13.72 %
4650 Discounts given	-50.00	-68.75	18.75	27.27 %
4704 Sales	150.93	304.22	-153.29	-50.39 %
Total Income	39,295.33	35,903.00	3,392.33	9.45 %
COST OF GOODS SOLD				
5001 Adult Program Costs	314.96	391.54	-76.58	-19.56 %
5004 Contracted Classes Costs	1,434.51	3,406.96	-1,972.45	-57.89 %
5005 Events Costs	8,580.89	5,994.42	2,586.47	43.15 %
5008 Youth Program Costs	220.61	150.51	70.10	46.57 %
5704 Purchases for Resale	44.35		44.35	
Total Cost of Goods Sold	10,595.32	9,943.43	651.89	6.56 %
GROSS PROFIT	28,700.01	25,959.57	2,740.44	10.56 %
EXPENSES				
6000 Employee Costs	62,226.97	75,280.55	-13,053.58	-17.34 %
7010 Advertising & Marketing	352.91	1,379.20	-1,026.29	-74.41 %
7020 Bank Service Charges	699.40	845.03	-145.63	-17.23 %
7030 Dues & Subscriptions		500.00	-500.00	-100.00 %
7035 Equipment Rents & Leases		575.61	-575.61	-100.00 %
7050 Insurance	1,545.40	1,778.57	-233.17	-13.11 %
7060 Licenses & Fees	2,314.83	326.00	1,988.83	610.07 %
7070 Maintenance	6,260.00	18,836.38	-12,576.38	-66.77 %
7084 Meals & Entertainment	424.74	441.17	-16.43	-3.72 %
7090 Office Supplies	1,403.11	2,379.69	-976.58	-41.04 %
7120 Professional Development	60.00	181.32	-121.32	-66.91 %
7150 Professional Fees	1,452.00	9,042.25	-7,590.25	-83.94 %
7180 Security	151.40		151.40	
7210 Telephone	935.33	1,162.91	-227.58	-19.57 %
7230 Uniforms & Apparel	136.56		136.56	
7250 Utilities	11,603.23	7,651.93	3,951.30	51.64 %
Total Expenses	89,565.88	120,380.61	-30,814.73	-25.60 %
NET OPERATING INCOME	-60,865.87	-94,421.04	33,555.17	35.54 %
OTHER INCOME:				
8040 TVRPD Development Fee Revenues	4,274.00		4,274.00	

	Aug 2016	Aug 2015 (PY)	Change	Total % Change
Total Other Income	4,274.00	0.00	4,274.00	0.00%
OTHER EXPENSES				
8501 Fixed Asset Purchases	21,596.83		21,596.83	
8502 Capital Improvements	104,710.73		104,710.73	
Total Other Expenses	126,307.56	0.00	126,307.56	0.00%
NET OTHER INCOME	-122,033.56	0.00	-122,033.56	0.00%
NET INCOME	\$ -182,899.43	\$ -94,421.04	\$ -88,478.39	-93.71 %

Statement of Cash Flows

	Total
OPERATING ACTIVITIES	
Net Income	-182,899.43
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	1,882.07
1070 Prepaid Expenses	625.19
1092 Credit Card Receivables	282.50
2000 Accounts Payable-General Fund	-113,718.67
2010 Cardmember Services Payable	-14,818.76
2014 Home Depot Payable	-1,219.15
2021 Accrued Salaries & Wages	3,139.63
2022 Accrued Employer PR Taxes	150.89
2207 Sales tax payable	-238.18
2208 Kern County Loan Payable	400,000.00
2211 Payroll Liabilities:CalPERS Payable	313.62
2231 Payroll Liabilities:Health Plan Payable	372.23
2250 Payroll Liabilities:Payroll Tax Liabilities	-4,681.13
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	272,090.24
Net cash provided by operating activities	89,190.81
INVESTING ACTIVITIES	
1163 Equipment	-1,258.74
1190 Construction In Progress	-104,710.73
1280 Site Lease Issuance Cost	-20,338.09
Net cash provided by investing activities	-126,307.56
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	630.40
2310 COPF Site Lease	587,250.00
3012 Net Investment In Capital Assets:Investment in Fixed Assets	126,307.56
3022 Restricted Funds:Capital Projects	-179,963.42
3025 Restricted Funds:Dog Park	-25,500.00
3030 Unrestricted Funds	205,463.42
Net cash provided by financing activities	714,187.96

	Total
NET CASH INCREASE FOR PERIOD	677,071.21
Cash at beginning of period	573,608.88
CASH AT END OF PERIOD	\$1,250,680.09

Budget vs Actual 2016/2017

	Actual	Budget	Remaining	Total % Remaining
INCOME				
4010 Property Taxes	5,357.04	822,655.00	817,297.96	99.35 %
4020 Interest Income	1,416.09	2,500.00	1,083.91	43.36 %
4030 Adult Program Revenues	9,865.55	22,825.00	12,959.45	56.78 %
4050 Facility Revenue	22,904.86	122,325.00	99,420.14	81.28 %
4200 Contracted Classes Revenues	1,941.00	34,675.00	32,734.00	94.40 %
4210 Events Revenues	14,684.95	35,800.00	21,115.05	58.98 %
4211 Grant Income		12,500.00	12,500.00	100.00 %
4213 Sponsorship Revenues	7,410.00	21,400.00	13,990.00	65.37 %
4215 Donations	5,000.00	120,000.00	115,000.00	95.83 %
4300 Youth Program Revenues	15,310.10	78,600.00	63,289.90	80.52 %
4610 Billable Expense Income	5,223.79	15,000.00	9,776.21	65.17 %
4650 Discounts given	-162.50	-3,500.00	-3,337.50	95.36 %
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	10.20		-10.20	
Total Income	89,233.11	1,285,980.00	1,196,746.89	93.06 %
COST OF GOODS SOLD:				
5001 Adult Program Costs	314.96	6,580.00	6,265.04	95.21 %
5004 Contracted Classes Costs	2,214.51	26,940.00	24,725.49	91.78 %
5005 Events Costs	25,357.65	45,450.00	20,092.35	44.21 %
5008 Youth Program Costs	995.06	25,345.00	24,349.94	96.07 %
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	24.36	100.00	75.64	75.64 %
Total 5704 Purchases for Resale	78.75	950.00	871.25	91.71 %

	Actual	Budget	Remaining	Total % Remaining
Total Cost of Goods Sold	28,980.93	105,265.00	76,304.07	72.49 %
GROSS PROFIT	60,272.18	1,180,715.00	1,120,442.82	94.90 %
EXPENSES				
6000 Employee Costs				
6010 Salaries & Wages	87,108.87	474,196.00	387,087.13	81.63 %
6020 Employee Taxable Allowances	2,126.11	7,500.00	5,373.89	71.65 %
6050 Benefits				
6051 Employee MedDental/VisLife	4,608.65	37,800.00	33,191.35	87.81 %
6055 Employee Retirement CalPERS	4,651.61	22,000.00	17,348.39	78.86 %
6056 CalPERS Unfunded Liability Valuation	1,286.40	8,000.00	6,713.60	83.92 %
6058 Employer Taxes	7,738.79	44,000.00	36,261.21	82.41 %
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	3,482.66	21,000.00	17,517.34	83.42 %
Total 6050 Benefits	21,801.16	135,300.00	113,498.84	83.89 %
Total 6000 Employee Costs	111,036.14	616,996.00	505,959.86	82.00 %
7010 Advertising & Marketing	719.73	24,000.00	23,280.27	97.00 %
7020 Bank Service Charges	1,392.83	7,000.00	5,607.17	80.10 %
7026 Charitable Contribution	875.00	3,000.00	2,125.00	70.83 %
7030 Dues & Subscriptions		5,250.00	5,250.00	100.00 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,500.00	1,500.00	100.00 %
7037 Office Equipment Rental		500.00	500.00	100.00 %
Total 7035 Equipment Rents & Leases		2,000.00	2,000.00	100.00 %
7050 Insurance				
7051 Auto Insurance	667.72	4,000.00	3,332.28	83.31 %
7052 HUB Insurance	-148.68	0.00	148.68	
7053 Property Insurance	1,715.88	10,000.00	8,284.12	82.84 %
7055 Liability Insurance	1,004.56	8,000.00	6,995.44	87.44 %
Total 7050 Insurance	3,239.48	22,000.00	18,760.52	85.28 %
7056 Interest Expense		17,833.00	17,833.00	100.00 %
7060 Licenses & Fees	3,757.68	10,000.00	6,242.32	62.42 %

	Actual	Budget	Remaining	Total % Remaining
7070 Maintenance				
7071 Pool Chemicals	1,638.76	5,200.00	3,561.24	68.49 %
7072 Building & Park Maintenance	2,196.89	11,950.00	9,753.11	81.62 %
7073 Accessibility Upgrades		320.00	320.00	100.00 %
7074 Equipment Maintenance	873.85	12,814.00	11,940.15	93.18 %
7075 Fuel	1,782.34	10,000.00	8,217.66	82.18 %
7076 Janitorial Supplies	2,628.53	11,500.00	8,871.47	77.14 %
7077 Small Tools & Equipment	311.16	2,500.00	2,188.84	87.55 %
7078 Materials & Supplies	4,394.96	28,682.00	24,287.04	84.68 %
7079 Fleet Maintenance	20.00	4,000.00	3,980.00	99.50 %
Total 7070 Maintenance	13,846.49	86,966.00	73,119.51	84.08 %
7084 Meals & Entertainment	509.84	2,000.00	1,490.16	74.51 %
7090 Office Supplies	4,307.99	14,500.00	10,192.01	70.29 %
7120 Professional Development	2,457.19	10,000.00	7,542.81	75.43 %
7150 Professional Fees				
7151 Annual Audit	5,850.00	14,500.00	8,650.00	59.66 %
7152 Accounting	2,570.00	16,000.00	13,430.00	83.94 %
7153 Information Technology	2,562.48	8,000.00	5,437.52	67.97 %
7155 Legal	2,853.86	20,000.00	17,146.14	85.73 %
7156 Payroll Preparation Service		3,600.00	3,600.00	100.00 %
Total 7150 Professional Fees	13,836.34	62,100.00	48,263.66	77.72 %
7160 Property Tax Collection Fee		12,000.00	12,000.00	100.00 %
7175 Scholarship Fund Expense				
7176 Chavez Scholarship Fund		500.00	500.00	100.00 %
7177 Walter Dye Scholarship Fund		500.00	500.00	100.00 %
Total 7175 Scholarship Fund Expense		1,000.00	1,000.00	100.00 %
7180 Security	151.40	2,000.00	1,848.60	92.43 %
7210 Telephone	1,873.23	11,100.00	9,226.77	83.12 %
7230 Uniforms & Apparel	952.13	3,000.00	2,047.87	68.26 %
7250 Utilities				
7252 Electric Service	7,115.08	44,400.00	37,284.92	83.98 %
7254 Gas Service	1,388.31	7,412.00	6,023.69	81.27 %

	Actual	Budget	Remaining	Total % Remaining
7256 Sanitation Services	2,767.65	17,831.00	15,063.35	84.48 %
7258 Water Service	1,466.82	7,860.00	6,393.18	81.34 %
Total 7250 Utilities	12,737.86	77,503.00	64,765.14	83.56 %
Total Expenses	171,693.33	990,248.00	818,554.67	82.66 %
NET OPERATING INCOME	-111,421.15	190,467.00	301,888.15	158.50 %
OTHER INCOME				
8020 Insurance Settlement Proceeds	814.10	81,741.00	80,926.90	99.00 %
8040 TVRPD Development Fee Revenues	8,548.00		-8,548.00	
Total Other Income	9,362.10	81,741.00	72,378.90	88.55 %
OTHER EXPENSES				
8501 Fixed Asset Purchases	60,346.04	51,011.00	-9,335.04	-18.30 %
8502 Capital Improvements	152,954.93	630,010.00	477,055.07	75.72 %
8507 Loan Principal Payments		31,964.00	31,964.00	100.00 %
Total Other Expenses	213,300.97	712,985.00	499,684.03	70.08 %
NET OTHER INCOME	-203,938.87	-631,244.00	-427,305.13	67.69 %
NET INCOME	\$ -315,360.02	\$ -440,777.00	\$ -125,416.98	28.45 %

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

IN THE MATTER OF

**APPROVAL OF THE DISTRICT MANAGERS SPENDING LIMIT IN THE AMOUNT
NOT TO EXCEED \$15,000.00.**

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 20th day of September 2016 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. 19-16

WHEREAS, the Tehachapi Valley Recreation and Park District (TVRPD) has established in its organizational structure that the position of District Manager is necessary for the functioning of the department; and

WHEREAS, Tehachapi Valley Recreation and Park District (TVRPD) incurs debts for maintenance and operation purposes in the care and operation of its recreational facilities; and

WHEREAS, it is necessary for Tehachapi Valley Recreation and Park District to pay the debts incurred for the maintenance and operation of its recreational facilities; and

WHEREAS, the board desires to authorize the District Manager to pay debts that do not exceed \$15,000.00.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a spending limit not to exceed \$15,000.00, for the District Manager.



Tehachapi Valley
Recreation & Park District



Teaching • Understanding • Serving • Developing

JOINT USE OF DISTRICT RECREATION FACILITIES AGREEMENT

This Agreement for the use of recreational facilities is entered into by and between the Tehachapi Valley Recreation and Park District (TVRPD), a political subdivision of the State of California, and the Tehachapi Unified School District (TUSD), a California public education agency.

Recitals

WHEREAS, the Community Recreation Act (California Education Code sections 10900 through 10914.5) authorizes school districts and recreational districts to organize, promote, and conduct community recreation programs and activities to promote the health and general welfare of the community; and

WHEREAS, the California Civic Center Law (California Education Code sections 38130-38138) establishes a civic center at every school for use by citizens for a variety of purposes, including recreation; and

WHEREAS, TUSD is the owner of real property in the area, including facilities and active use areas that are capable of being used by TVRPD for community recreational purposes; and

WHEREAS, TVRPD is the owner of real property in the area, including facilities and active use areas that are capable of being used by TUSD for school recreational purposes; and

WHEREAS, under appropriate circumstances, these publicly held lands and facilities should be used most efficiently to maximize use and increase recreational opportunities for the community; and

WHEREAS, California Education Code section 10905 authorizes the governing bodies to enter into agreements with each other to promote the health and general welfare of the community and to enhance the recreational opportunities afforded to the community; and

NOW, THEREFORE, TUSD and TVRPD agree to cooperate with each other as follows:

1. Term

This Agreement will begin on July 1, 2016 and will continue for a period of one (1) year, and then shall be automatically renewed on a yearly basis unless sooner terminated as provided for hereinafter in Section 19.

2. Effective Date

This Agreement shall be effective upon inspection of affected property as described hereinafter in Section 3 by TUSD and TVRPD officials and full execution of the Agreement by the parties.

3. Cooperative Agreement

As provided herein, TUSD and TVRPD hereby agree to cooperate in coordinating programs and activities conducted on all of their respective properties and in all of their respective facilities listed on Exhibit A ("TUSD Property") and Exhibit B ("TVRPD Property"). TUSD and TVRPD shall have the right to add or exclude properties during the term of this Agreement, provided that any such change shall be in writing and approved by both TUSD and TVRPD. Reference to TUSD Property or TVRPD Property in this Agreement shall include the facilities and the property upon which the facilities are located. As used in this Agreement, "Owner" shall mean the party to this Agreement that owns a particular property and/or facility covered by this Agreement, and "User" shall mean the other party using the Owner's property and/or facility under the terms of this Agreement. "Public Access Hours" shall mean the hours during which TVRPD or third parties use TUSD Property.

4. Bank of Hours

- a. TUSD shall be entitled to four hundred twenty (420) hours of use on TVRPD property.
- b. TVRPD shall be entitled to four hundred twenty (420) hours of use on TUSD property.
- c. Additional hours may be granted, as long as the bank of hours remains equal and is mutually agreed to in writing.
- d. Hours used in excess of 5% of the established bank will be billed at the Direct Cost listed in Exhibits A and B.
- e. Should a facility listed in either Exhibit A or Exhibit B be closed and unusable during the Term Year (July 1 – June 30), the bank of hours shall be adjusted and based on the agency with the lowest hours of usage. The revised bank of hours will become the new established bank for the Term Year and the basis for calculating any excess usage.

5. Permitted Uses

a. TUSD Property

- i. **TUSD Use** - TUSD shall be entitled to the exclusive use of TUSD Property for public school and school-related educational and recreational activities, including summer school, and at such other times as TUSD Property is being used by TUSD or its agents.
- ii. **TVRPD Use** - At all other times and subject to the schedule developed by TVRPD and TUSD, TVRPD will be permitted to use TUSD Property, without charge for community recreational and educational purposes for the benefit of TUSD students, TUSD, and TVRPD at large. In planning programs and scheduling activities on school grounds, the security, academic,

athletic, and recreational needs and opportunities of school-aged children will be the highest priority and will be adequately protected.

- iii. **Third Party Use** - TVRPD and TUSD agree that in providing access to TUSD and TVRPD Property for use, the following priorities for use shall be established:

- Category 1: Activities for youth

- Category 2: District adult programs or activities

- Category 3: Other adult programs or activities

- b. **TVRPD Property**

- i. TVRPD shall be entitled to priority use of TVRPD Property for the regular conduct of park, recreation, and community service activities and/or programs sponsored by TVRPD.
 - ii. At all other times and subject to the schedule developed by TVRPD and TUSD, TVRPD will permit TUSD to use TVRPD Property, without charge, for TUSD educational and recreational activities and/or programs.

6. Compliance with Law

All use of TUSD and TVRPD Property shall be in accordance with state and local law. In the case of a conflict between the terms of this Agreement and the requirements of state law, the state law shall govern. Any actions taken by TUSD or TVRPD that are required by state law, but are inconsistent with the terms of this Agreement shall not be construed to be a breach or default of this Agreement.

7. Communication

- a. **Designation of Employees**

- TUSD and TVRPD shall respectively designate an employee with whom the other party, or any authorized agent of the party, may confer regarding the terms of this Agreement.

- b. **Joint Use Interagency Team**

- TUSD and TVRPD shall establish a Joint Use Interagency Team ("Interagency Team"), composed of staff representatives of TUSD and TVRPD, to develop the schedule for use of TUSD and TVRPD Property, to recommend rules and regulations for TUSD and TVRPD to adopt to implement this Agreement, to monitor and evaluate the joint use project and Agreement, and to confer to discuss interim problems during the term of the Agreement.

- i. The Interagency Team may hold conference calls or meetings quarterly to review the performance of the joint use project and to confer to discuss interim problems during the term of the Agreement. If the Interagency Team is unable to reach a solution on a particular matter, it will be referred to TUSD Chief Administrator, Business Services and TVRPD Director, or their designees, for resolution.
 - ii. The Interagency Team shall review the Agreement by April 1 each year to evaluate the joint use project, determine changes to the schedule, and to propose amendments to this Agreement.

8. Scheduling Use of Property

a. Master Schedule

TUSD and TVRPD shall develop a master schedule for joint use of TUSD and TVRPD Property to allocate property use to TUSD and TVRPD. The Interagency Team shall schedule regular yearly meetings or at such other times as mutually agreed upon by TUSD and TVRPD. At these meetings, TUSD and TVRPD will review and evaluate the status and condition of jointly used properties and modify or confirm the upcoming yearly schedule.

b. Scheduling of TVRPD Property

TVRPD shall have the responsibility for scheduling the use of TVRPD Property when TVRPD and TUSD are not using the Property.

c. Scheduling of TUSD Property

TUSD shall be responsible for scheduling third party use of TUSD Property using the priorities established in section 5(a)(iii). The use of TUSD Property shall be in accordance with the most recent regular procedures of TUSD for granting permits for the use of school facilities, as set forth in TUSD's Board Policy and Administrative Regulation 1330, attached hereto as Exhibit C and incorporated herein by reference, as it may be amended from time to time, or as otherwise provided by this Agreement.

9. Documentation and Allocation of Operational Costs

a. Tracking Use of Facilities

TUSD and TVRPD shall each track use of their respective Properties under this Agreement.

b. Documentation of Costs

TUSD and TVRPD shall maintain records of costs associated with the Agreement. Each party shall provide to the other party an accounting on an annual basis of all costs associated with the Agreement.

c. Lifeguard Costs

TUSD agrees to pay TVRPD \$23 per hour to cover the cost of two (2) certified lifeguards provided by TVRPD during TUSD usage of Dye Natatorium.

d. Custodial Costs

TVRPD agrees to pay TUSD a fair share of custodial costs for usage of the Tehachapi Education Center Gym (Monroe Gym). Funds will provide for additional custodial time to keep the gym clean. The estimated time required to clean the gym is two hours, which amounts to \$60. If no other parties are using the gym, the fee for TVRPD will be \$60 per week.

e. Payment of Overtime

Each party shall bear the cost of any overtime incurred by their employees in carrying out this Agreement.

10. Fees and Charges

Reimbursement of the lifeguard and custodial costs will occur yearly, invoices must be received prior to June 30.

11. Improvements

- a. TUSD shall obtain prior written consent of TVRPD to make any alterations, additions, or improvements to TVRPD Property; TVRPD shall obtain prior written consent of TUSD to make any alterations, additions, or improvements to TUSD Property.
- b. Any such alterations, additions, or improvements will be at the expense of the requesting party, unless otherwise agreed upon.
- c. Each party may, for good cause, require the demolition or removal of any alterations, additions, or improvements made by the other party at the expiration or termination of this Agreement. "Good cause" includes reasons of health, safety, or TUSD's need to use TUSD Property for educational purposes or TVRPD's need to use TVRPD Property for other recreational purposes.

12. Interagency Training

TUSD and TVRPD shall operate a joint training and orientation program for key personnel implementing this Agreement. TUSD and TVRPD shall be responsible for ensuring their employees attend the training.

13. Supervision, Security, and Inspections

a. Supervision and Enforcement

Each User shall train and provide an adequate number of competent personnel to supervise all activities on the Owner's Property. The User shall enforce all of the Owner's rules, regulations, and policies while supervising activities or programs on the Owner's Property. A copy of the TVRPD "Dye Natatorium Rules" serves as Exhibit D.

b. Security

The Owner shall provide the User with access to the Owner's Property. The Owner will provide keys, security cards, and training as needed to the User's employee(s) responsible for opening and locking the Owner's Property while supervising activities or programs.

c. Inspection and Notification

The User shall inspect the Owner's Property after use to ensure that these sites are returned in the condition they were received. The User shall ensure that the Owner is notified within 24 hours in the event that Owner's Property suffers damage during User's use. Such notification shall consist of sending written notification by letter, facsimile, or email to the Owner's designated employee identifying the damaged property, date of detection, name of inspector, description of damage, and estimated or fixed costs of repair or property replacement.

d. Key Policy

TVRPD agrees to follow the TUSD Key and Lock Control Policy.

14. Supplies

The User shall furnish and supply all expendable materials necessary to carry out its programs while using the Owner's Property, this excludes custodial supplies.

15. Maintenance and Custodial Services

a. Maintenance

The User agrees to exercise due care in the use of the Owner's Property. The User shall during the time of its use keep the Owner's Property in neat order.

The Owners shall be responsible for the regular maintenance, repair, and upkeep of their respective Properties.

TUSD requests that urgent maintenance concerns be reported to on-call staff at 661-972-6855. Items of lesser concern should be reported to the Maintenance & Operations Department at 661-822-2120.

TVRPD requests that urgent maintenance concerns be reported to the TVRPD Maintenance Foreman at (661) 345-9699. Items of lesser concern should be reported to the Tehachapi Valley Recreation and Park District Office at (661) 822-3228.

b. Custodial

The Owner shall make its trash receptacles available during the User's use of Owner's Property. The User shall encourage community users to dispose of trash in the trash receptacles during Public Access Hours.

16. Restitution and Repair

The User shall make restitution for the repair of damage to the Owner's Use Areas during User's use of Owner's Property.

a. Inspection and Notification

The User shall, through its designated employee, inspect and notify the Owner of any damage, as described above in subsection 13(c).

b. Repairs

Except as mutually agreed, the User shall not cause repairs to be made for any property, facility, building, or item of equipment for which the Owner is responsible. If it is mutually determined or if it is the result of problem-resolution under section 16(d) of this Agreement that the User is responsible for the damage, then the User agrees to reimburse the Owner at the estimated and/or fixed costs agreed upon. The Owner agrees to make such repairs within the estimated and/or fixed costs agreed upon.

c. Reimbursement Procedure

The Owner shall send an invoice to the User's designated employee within ten (10) days of completion of repairs or replacement of damaged Property. The invoice shall itemize all work hours, equipment, and materials with cost rates as applied to the repair work. If the repair is completed by a contractor, a copy of

the contractor's itemized statement shall be attached. Actual costs shall be reimbursed if less than estimated and/or fixed costs. The User shall reimburse the Owner within twenty-one (21) days from receipt of such invoice.

- d. Disagreements** The User shall retain the right to disagree with any and all items of damage to buildings or equipment as identified by the Owner, provided this disagreement is made within ten (10) days after a first notification.
- i.** The User shall notify the Owner of any disagreements in writing by letter, facsimile, or email to the District's designated employee. The User shall clearly identify the reasons for refusing responsibility for the damages. Failure to make the disagreement within the prescribed time period shall be considered as an acceptance of responsibility by the User.
 - ii.** After proper notification, members of the Interagency Team, or other designated representatives of TVRPD and TUSD, shall make an on-site investigation and attempt a settlement of the disagreement.
 - iii.** In the event an agreement cannot be reached, the matter shall be referred to TVRPD Director and TUSD Chief Administrator, Business Services, or their designees, for resolution.
 - iv.** The Owner shall have the right to make immediate emergency repairs or replacements of Property without voiding the User's right to disagree.

17. Liability and Indemnification

- a.** TVRPD shall defend, indemnify, and hold TUSD, its officers, employees and agents, harmless from and against any and all liability, loss, expense, attorneys' fees or claims for injury or damages, arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury are caused by or result from the negligent or intentional acts or omissions of TVRPD, its officers, agents or employees.
- b.** TUSD shall defend, indemnify, and hold TVRPD, its officers, employees and agents, harmless from and against any and all liability, loss, expense, attorneys' fees or claims for injury or damages, arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury are caused by or result from the negligent or intentional acts or omissions of TUSD, its officers, agents or employees.

18. Insurance

TUSD and TVRPD agree to provide the following insurance in connection with this Agreement.

- a.** Commercial General Liability for bodily injury and property damage, including Personal Injury and Blanket Contractual, with limits of \$1,000,000 per occurrence \$2,000,000 aggregate.
- b.** Workers' Compensation. Workers' compensation coverage, as required by the state: \$1,000,000/\$1,000,000/\$1,000,000.

- c. Documentation of Insurance. TUSD and TVRPD shall provide to each other a certificate of insurance each year this Agreement is in effect showing proof of the above coverage. In the event TUSD or TVRPD is self-insured for the above coverage, such agency shall provide a letter stating its agreement to provide coverage for any claims resulting from its negligence in connection with joint use facilities in the above amounts.

19. Termination

This Agreement may be terminated without cause by either party at any time prior to its expiration upon sixty (60) days written notice.

20. Entire Agreement

This Agreement constitutes the entire understanding between the parties with respect to the subject matter and supersedes any prior negotiations, representations, agreements, and understandings.

21. Amendments

This Agreement may not be modified, nor may compliance with any of its terms be waived, except by written instrument executed and approved in the same manner as this Agreement.

TEHACHAPI UNIFIED SCHOOL DISTRICT

By _____
Chief Administrator, Business Services

Date _____

TEHACHAPI VALLEY RECREATION & PARK DISTRICT

By _____
District Manager

Date _____

Exhibit A

Tehachapi Unified School District Property

	<u>Direct Cost</u>
Jacobsen Middle School Gym	\$46.00/hour
Jacobsen Middle School Tennis Courts	\$4.00/hour
Tehachapi High School Tennis Courts	\$4.00/hour
Tehachapi Education Center Gym (Monroe Gym)	\$46.00/hour

Exhibit B

Tehachapi Valley Recreation and Park District Property

	<u>Direct Cost</u>
Dye Natatorium	\$123.00/hour
Brite Lake Aquatic Area – open space	\$15.00/hour

Exhibit C

TUSD Board Policy and Administrative Regulation 1330

BP 1330 - Use of School Facilities

The Governing Board recognizes that district facilities and grounds are a community resource and authorizes their use by community groups for purposes provided for in the Civic Center Act when such use does not interfere with school activities.
(cf. 6145.5 - Student Organizations and Equal Access)

All school-related activities shall be given priority in the use of facilities and grounds under the Civic Center Act. Thereafter, the use shall be on a first-come, first-served basis.

The Superintendent or designee shall maintain procedures and regulations for the use of school facilities and grounds that: (Education Code 38133)

1. Aid, encourage, and assist groups desiring to use school facilities for approved activities
2. Preserve order in school buildings and on school grounds and protect school facilities, designating a person to supervise this task, if necessary

(cf. 0450 - Comprehensive School Safety Plan)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work

Fees

The Board shall grant the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. Other groups requesting the use of school facilities under the Civic Center Act shall be charged at least direct costs.

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)

AR 1330 - Use of School Facilities

Application for Use of Facilities

Any persons applying for the use of any school facility or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

Persons or organizations applying for the use of school facilities or grounds shall submit a statement of information indicating that the organization upholds the state and federal constitutions and does not intend to use school premises to commit unlawful acts.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings
2. The discussion of matters of general or public interest
3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization
4. Child care programs to provide supervision and activities for children of preschool and elementary school age
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)
5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies
6. Supervised recreational activities including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youths may participate regardless of religious belief or denomination
7. A community youth center
(cf. 1020 - Youth Services)
8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
(cf. 0450 - Comprehensive Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization

A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly

recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

10. Other purposes deemed appropriate by the Governing Board

The district may grant the use of school facilities on those days on which the public school is closed. (Education Code 37220)

(cf. 6115 - Ceremonies and Observances)

Restrictions

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law
2. Any use which is inconsistent with the use of the school facility for school purposes or which interferes with the regular conduct of school or school work
3. Any use which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances, including tobacco use

(cf. 3513.3 - Tobacco-Free Schools)

The district may exclude certain school facilities from non-school use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damages caused by the activity. The Board may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds.

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence. Groups or organizations shall also be required to include the district as an additional insured on their liability policies for claims arising out of the negligence of the group.

As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facility being used.



MIRACLE PLAYSYSTEMS INC
PO BOX 263
ALAMO, CA 94507
T: 800-879-7730 DIR # 1000015853
F: 510-893-2163 CSI # 981433

Estimate

Date	Estimate #
9/14/2016	E2016-2191

Name / Address	Ship To
TEHACHAPI PARK AND RECREATION 490 WEST "D" STREET TEHACHAPI, CA 93561	TEHACHAPI PARK AND RECREATION 490 WEST "D" STREET TEHACHAPI, CA 93561

Terms	P.O. No.	Rep	Project Name
Net 30		KC	16_0753_CentralPark

Description	Qty	Rate	Total
Equipment per plan and rendering 16_0753_CentralPark_005		193,710.00	193,710.00
NJPA Contract # 022113-LTS Discount		-41,096.00	-41,096.00
Equipment Installation to plan per specification		45,000.00	45,000.00
Freight charge		13,074.00	13,074.00
Temporary cyclone fencing (additional cost for rentals longer than rental agreement)		2,400.00	2,400.00
Playground Demo and Disposal (small structure)		5,100.00	5,100.00

INDEMNITY
Client/Owner shall defend, indemnify and hold harmless Miracle PlaySystems, Inc, its officers, directors, board of trustees, agents, or employees and each of them, from any and all claims, demands, causes of action in law or in equity, damages, penalties, costs, expenses, reasonable attorneys' fees, reasonable experts' fees, reasonable consultants' fees, judgments, losses or liabilities, of every kind and nature whatsoever arising out of or in any way connected with or incidental to, the performance of the services under this Agreement or any of the obligations contained in this Agreement ("Claims"). Without limitation, "damages" include personal injury, including, but not limited to bodily injury, emotional injury, sickness or disease, or death to persons, including, but not limited to, any employee or agent of Miracle PlaySystems, Inc, or any other supplier/contractor/consultant or any person, or other damages of any kind to anyone including, without limitation, economic loss, property damage and loss of use thereof. It is expressly acknowledged and agreed that each of the foregoing indemnities is independent, that each shall be given effect, and that each shall apply despite any acts or omissions, misconduct or negligent conduct, whether active or passive, on the part of, or other contractors); provided, however, Miracle PlaySystems, Inc duty to indemnify shall be limited to the percentage of the degree Miracle PlaySystems, Inc comparative negligence caused any damages.

STANDARD NOTES
• Price quotation is good for 90 days. Accurate color selections must be made in writing prior to equipment going into production. Colors to be confirmed with your local sales representative.
• PLEASE MAKE PURCHASE ORDER AND CHECK TO MIRACLE PLAYSYSTEMS, INC at PO Box 263 Alamo, CA 94507
• Please email/fax quotation with your signature to accept this quote and place order. Fax 510-893-2163 or email info@MiraclePlayGroup.com
• Unless otherwise specified, Miracle PlaySystems, Inc DOES NOT include the following in this proposal:
• Engineered drawings
• Installation of equipment or other site amenities
• Specialty trades, equipment, power supply required to install equipment
• Any insurance requiring in excess of \$1M/\$2M per occurrence, special insurance coverage or wording, Prevailing/Certified wage rates, local permitting, bid-performance bonds, temp fencing, geo tech surveys, playground safety inspection, equipment offload, and testing services.

TERMS & CONDITIONS
• Purchase contract terms & conditions of sale. The client/customer's acceptance and understanding of these terms & conditions and all other supporting documentation provided as part of this package is evidenced by signing of this estimate/quote.
• Payment terms: Standard terms (on approved credit), unless otherwise noted are 50% with order and balance to ship equipment (no retention). Should any changes be required to the products after order is placed, modifications or changes will be at client/customer's expense. Miracle PlaySystems, Inc maintains a no return policy and asks all clients to determine feature, layout and color selection prior to ordering. Should any order be cancelled after production has started a 30% restocking fee will be charged to client. Credit card processing fees are 3% which will be added to all credit card charges.
• Lead times: Estimated lead times for the time the order is released into production until it is delivered will vary and are as follows:
• 5-6 weeks for standard (non-custom) play features for US based manufacturers.
• 10-12 weeks standard play features (non-custom) from European & Canadian manufacturers. Expedited Air Freight is available for additional cost (calculated on case by case basis).

CONSTRUCTION SERVICES (if applicable)
Unless otherwise noted, we exclude responsibility for material delivery & offloading equipment, removal & disposal of packaging accumulated by equipment packaging, project security, landscape & hardscape repair based on access route to site, delays or returns due to layout conflicts or delay of other trades, removal of spots from job site, locating underground utilities, pipes, obstructions in work area, conditions unforeseen and/or not disclosed at time of estimate, permits, engineering, material testing, soil samples, CPSI Conditions, Grades, stable, compacted & workable with 95% compaction and less than 1% grade, adequate access to site for labor, materials, tools and equipment. Estimate good for 90 days from quote. Terms: Upon completion.

GENERAL TERMS • THIS QUOTE IS LIMITED TO AND GOVERNED BY THE TERMS CONTAINED HEREIN. Miracle PlaySystems, Inc objects to any other terms proposed by client, in writing or otherwise as material alterations, and all such proposed terms shall be void. Client authorizes Miracle PlaySystems, Inc to ship equipment and agrees to pay the total specified. Shipping terms are FOB the place of shipment via common carrier. • Client and owner/operator agree to indemnify and hold Miracle PlaySystems, Inc harmless from and against all liabilities, losses, penalties, damages and expenses, including costs and attorney fees, resulting from any and all claims, suits, judgments or settlements, injuries arising or alleged to arise out of their failure, or failure of architect, contractors, subcontractors, installers, employees, agents and assigns to assemble, install, inspect and/or maintain the play equipment and impact absorbing surfacing in full compliance with each manufacturers installation instructions and safety requirements and their misuse and/or alteration of the play equipment.	Subtotal
	Sales Tax (7.5%)
	Total



MIRACLE PLAYSYSTEMS INC
 PO BOX 263
 ALAMO, CA 94507
 T: 800-879-7730 DIR # 1000015853
 F: 510-893-2163 CSL # 981433

Estimate

Date	Estimate #
9/14/2016	E2016-2191

Name / Address	Ship To
TEHACHAPI PARK AND RECREATION 490 WEST "D" STREET TEHACHAPI, CA 93561	TEHACHAPI PARK AND RECREATION 490 WEST "D" STREET TEHACHAPI, CA 93561

Terms	P.O. No.	Rep	Project Name
Net 30		KC	16_0753_CentralPark
Description	Qty	Rate	Total
Rubber surfacing (EPDM and Buttings) removal (Price includes removal of surfacing and either piling it onsite or loading into a truck. Price does not include disposal. Subgrade unknown: cost to remove subgrade will be treated as time and material to remove and dispose.)		1,600.00	1,600.00
Sand Removal @ 12" thickness (Price includes removal of surfacing and either piling it onsite or loading into a truck. Price does not include disposal.)		2,784.00	2,784.00
Concrete pavement removal and disposal		346.00	346.00

INDEMNITY
 Client/Owner shall defend, indemnify and hold harmless Miracle PlaySystems, Inc., its officers, directors, board of trustees, agents, or employees and each of them, from any and all claims, demands, causes of action in law or in equity, damages, penalties, costs, expenses, reasonable attorneys' fees, reasonable experts' fees, reasonable consultants' fees, judgments, losses or liabilities, of every kind and nature whatsoever arising out of or in any way connected with or incidental to, the performance of the services under this Agreement or any of the obligations contained in this Agreement ("Claims"). Without limitation, "damages" include personal injury, including, but not limited to bodily injury, emotional injury, sickness or disease, or death to persons, including, but not limited to, any employees or agents of Miracle PlaySystems, Inc., or any other supplier-contractor-consultant or any person, or other damages of any kind to anyone including, without limitation, economic loss, property damage and loss of use thereof. It is expressly acknowledged and agreed that each of the foregoing indemnities is independent, that each shall be given effect, and that each shall apply despite any rule or omission, misconduct or negligent conduct, whether active or passive, on the part of, or other contractor(s); provided, however, Miracle PlaySystems, Inc. duty to indemnify shall be limited to the percentage of the degree Miracle PlaySystems, Inc. comparative negligence caused any damages.

STANDARD NOTES
 • Price quotation is good for 90 days. Accurate color selections must be made in writing prior to equipment going into production. Colors to be confirmed with your local sales representative.
 • PLEASE MAKE PURCHASE ORDER AND CHECK TO MIRACLE PLAYSYSTEMS, INC. at PO Box 263 Alamo, CA 94507
 • Please email fax quotation with your signature to accept this quote and place order. Fax 510-893-2163 or email info@MiraclePlayGroup.com
 • Unless otherwise specified, Miracle PlaySystems, Inc. DOES NOT include the following in this proposal:
 • Engineered drawings
 • Installation of equipment or other site amenities
 • Specialty trailer, equipment, power supply required to install equipment
 • Any insurance requiring in excess of \$1M/\$2M per occurrence, special insurance coverage or wording. Prevailing/Certified wage rates, local permitting, bid/performance bonds, temp fencing, geo tech surveys, playground safety inspection, equipment offload, and testing services

TERMS & CONDITIONS
 • Purchase contract terms & conditions of sale: The client/customer's acceptance and understanding of these terms & conditions and all other supporting documentation provided as part of this package is evidenced by signing of this estimate/quote.
 • Payment terms: Standard terms (on approved credit), unless otherwise noted are 50% with order and balance to ship equipment (no retention). Should any changes be required to the products after order is placed, modifications or changes will be at client/customer's expense. Miracle PlaySystems, Inc. maintains a no return policy and asks all clients to determine feature, layout and color selection prior to ordering. Should any order be cancelled after production has started a 30% restocking fee will be charged to client. Credit card processing fees are 3% which will be added to all credit card charges.
 • Lead times: Estimated lead times for the time the order is released into production until it is delivered will vary and are as follows:
 • 5-6 weeks for standard (non-custom) play features for US based manufacturers,
 • 10-12 weeks standard play features (non-custom) from European & Canadian manufacturers. Expedited Air Freight is available for additional cost (calculated on case by case basis)

CONSTRUCTION SERVICES (if applicable)
 Unless otherwise noted, we exclude responsibility for material delivery & offloading equipment, removal & disposal of packaging accumulated by equipment packaging, project security, landscape & hardscape repair based on access route to site, delays or returns due to layout conflicts or delay of other trades, removal of spoils from job site, locating underground utilities, pipes, obstructions in work area, conditions unforeseen and/or not disclosed at time of estimate, permits, engineering, material testing, soil samples, CPSI. Conditions: Grades; stable, compacted & workable with 95% compaction and less than 1% grade, adequate access to site for labor, materials, tools and equipment. Estimate good for 90 days from quote. Terms: Upon completion.

GENERAL TERMS • THIS QUOTE IS LIMITED TO AND GOVERNED BY THE TERMS CONTAINED HEREIN. Miracle PlaySystems, Inc. objects to any other terms proposed by client in writing or otherwise, as material alterations, and all such proposed terms shall be void. Client authorizes Miracle PlaySystems, Inc. to ship equipment and agree to pay the total specified. Shipping terms are FOB the place of shipment via common carrier. • Client and owner/operator agree to indemnify and hold Miracle PlaySystems, Inc. harmless from and against all liabilities, losses, penalties, damages and expenses, including costs and attorney fees, resulting from any and all claims, liens, damages, actions, suits, judgments or settlements, injuries arising or alleged to arise out of their failure, or failure of architect, contractors, subcontractors, installers, employees, agents and assigns to assemble, install, inspect and/or maintain the play equipment and impact absorbing surfacing in full compliance with each manufacturers installation instructions and safety requirements and their misuse and/or alteration of the play equipment.	Subtotal
	Sales Tax (7.5%)
	Total



MIRACLE PLAYSYSTEMS INC
PO BOX 263
ALAMO, CA 94507
T: 800-879-7730 DIR # 1000015853
F: 510-893-2163 CSL # 981433

Estimate

Date	Estimate #
9/14/2016	E2016-2191

Name / Address	Ship To
TEHACHAPI PARK AND RECREATION 490 WEST "D" STREET TEHACHAPI, CA 93561	TEHACHAPI PARK AND RECREATION 490 WEST "D" STREET TEHACHAPI, CA 93561

Terms	P.O. No.	Rep	Project Name
Net 30		KC	16_0753_CentralPark
Description	Qty	Rate	Total
Wood Fiber Surfacing	170	18.00	3,060.00T
Wood Fiber Shipping	2	750.00	1,500.00
Wood Fiber Install	170	10.00	1,700.00
Concrete ADA Ramp	1	2,200.00	2,200.00T
Concrete pavement (pathway 4" deep x 4' wide) with 12" interior curb		15,300.00	15,300.00T

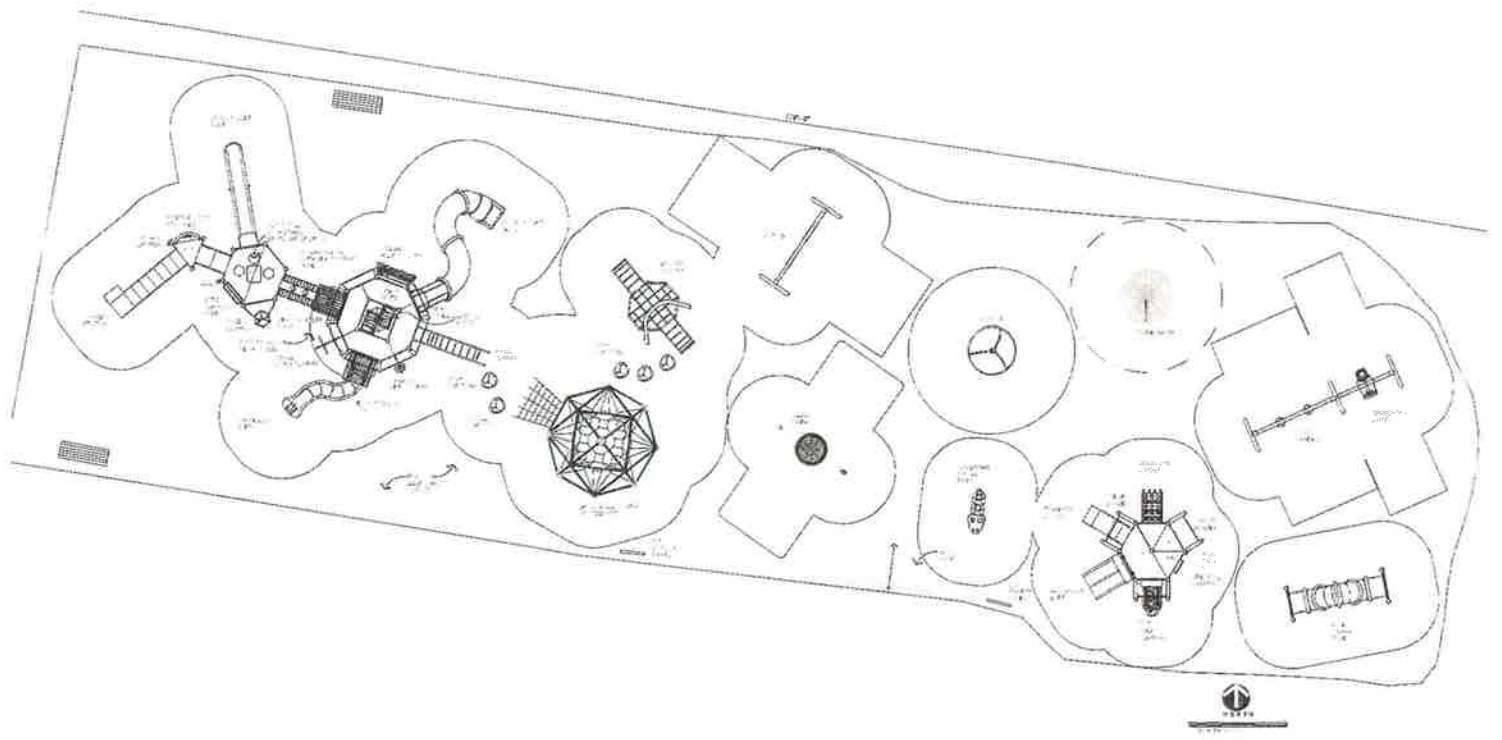
INDEMNITY
Client/Owner shall defend, indemnify and hold harmless Miracle PlaySystems, Inc, its officers, directors, board of trustees, agents, or employees and each of them, from any and all claims, demands, causes of action in law or in equity, damages, penalties, costs, expenses, reasonable attorneys' fees, reasonable experts' fees, reasonable consultants' fees, judgments, losses or liabilities, of every kind and nature whatsoever arising out of or in any way connected with or incidental to, the performance of the services under this Agreement or any of the obligations contained in this Agreement ("Claims"). Without limitation, "damages" include personal injury, including, but not limited to, bodily injury, emotional injury, sickness or disease, or death to persons, including, but not limited to, any employees or agents of Miracle PlaySystems, Inc, or any other supplier, contractor, consultant or any person, or other damages of any kind to anyone including, without limitation, economic loss, property damage and loss of use thereof. It is expressly acknowledged and agreed that each of the foregoing indemnities is independent, that each shall be given effect, and that each shall apply despite any acts or omissions, misconduct or negligent conduct, whether active or passive, on the part of, or other contractor(s), provided, however, Miracle PlaySystems, Inc duty to indemnify shall be limited to the percentage of the degree Miracle PlaySystems, Inc comparative negligence caused any damages.

STANDARD NOTES
 • Price quotation is good for 90 days. Accurate color selections must be made in writing prior to equipment going into production. Colors to be confirmed with your local sales representative.
 • PLEASE MAKE PURCHASE ORDER AND CHECK TO MIRACLE PLAYSYSTEMS, INC at PO Box 263 Alamo, CA 94507
 • Please email/fax quotation with your signature to accept this quote and place order. Fax 510-893-2163 or email info@MiraclePlayGroup.com
 • Unless otherwise specified, Miracle PlaySystems, Inc DOES NOT include the following in this proposal:
 • Engineered drawings
 • Installation of equipment or other site amenities
 • Specialty trades, equipment, power supply required to install equipment
 • Any insurance requiring in excess of \$1M/\$2M per occurrence, special insurance coverage or wording. Prevailing/Certified wage rates, local permitting, bid/performance bonds, temp fencing, geo tech surveys, playground safety inspection, equipment offload, and testing services

TERMS & CONDITIONS
 • Purchase contract terms & conditions of sale: The client/customer's acceptance and understanding of these terms & conditions and all other supporting documentation provided as part of this package is evidenced by signing of this estimate/quote.
 • Payment terms: Standard terms (on approved credit), unless otherwise noted are 50% with order and balance to ship equipment (no retention). Should any changes be required to the products after order is placed, modifications or changes will be at client/customer's expense. Miracle PlaySystems, Inc maintains a no return policy and asks all clients to determine feature, layout and color selection prior to ordering. Should any order be cancelled after production has started a 30% restocking fee will be charged to client. Credit and processing fees are 5% which will be added to all credit card charges.
 • Lead times: Estimated lead times for the time the order is released into production until it is delivered will vary and are as follows:
 • 5-6 weeks for standard (non-custom) play features for US based manufacturers,
 • 10-12 weeks standard play features (non-custom) from European & Canadian manufacturers. Expedited Air Freight is available for additional cost (calculated on case by case basis)

CONSTRUCTION SERVICES (if applicable)
 Unless otherwise noted, we exclude responsibility for material delivery & offloading equipment, removal & disposal of packaging accumulated by equipment packaging, project security, landscape & hardscape repair based on access route to site, delays or returns due to layout conflicts or delay of other trades, removal of spalls from job site, locating underground utilities, pipes, obstructions in work area, conditions unforeseen and/or not disclosed at time of estimate, permits, engineering, material testing, soil samples, GPSI Conditions: Grades, stable, compacted & workable with 95% compaction and less than 1% grade, adequate access to site for labor, material, tools and equipment. Estimate good for 90 days from quote. Terms: Upon completion

GENERAL TERMS • THIS QUOTE IS LIMITED TO AND GOVERNED BY THE TERMS CONTAINED HEREIN. Miracle PlaySystems, Inc. subjects to any other terms proposed by client, in writing or otherwise, as material alterations, and all such proposed terms shall be void. Client authorizes Miracle PlaySystems, Inc. to ship equipment and agrees to pay the total specified. Shipping terms are FOB the place of shipment via common carrier. • Client and owner/operator agree to indemnify and hold Miracle PlaySystems, Inc. harmless from and against all liabilities, losses, penalties, damages and expenses, including costs and attorney fees, resulting from any and all claims, lawsuits, damages, actions, suits, judgments or settlements, injuries arising or alleged to arise out of their failure, or failure of architect, contractors, subcontractors, installers, employees, agents and assigns to assemble, install, inspect and/or maintain the play equipment and impact absorbing surfacing in full compliance with each manufacturer's installation instructions and safety requirements and their misuse and/or alteration of the play equipment.	Subtotal	\$246,678.00
	Sales Tax (7.5%)	\$13,108.05
	Total	\$259,786.05



Central Park
Tehachapi, CA.
8/24/16

10/17/17 (REVISED)





Central Park
Tehachapi, CA
8/24/16

© 2016, MIRACLE SYSTEMS

MIRACLE
play systems
DESIGNING PLAY



Colors Used in Rendering



Hunter Green



Chartreuse



Brown



Kelly Green



Blueberry

Central Park
Tehachapi, CA,
8/24/16

© 2016 Miracle Play Systems, Inc.





Central Park

Tehachapi, CA,
8/24/16

© 2016, all rights reserved





Central Park
Tehachapi, CA.
8/24/16

HAUTER, Incorporated, Inc.



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

Job Name: Tehachapi Valley Parks and Recreation 20160908

Customer: Tehachapi Valley Parks and Recreation

P.O Box 373
Tehachapi, Ca 93561

Proposed By: Thomas Baal

Work Site: 303 E D Street
Tehachapi, Ca 93561

Work: 661-822-3228 xt 10
: 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	Complete Removal A complete removal is cutting down tree, grinding out stump 6" below grade, hauling off all excess mulch, leaving area even and clean. <u>Tip Top is not responsible for damage to/replacement of irrigation system.</u> Remove eight (8) trees identified as hazardous trees due to drought conditions. Trees are identified with a red mark on the base of tree, north side. Access to trees, thru park, will need to be coordinated with City.	8	\$17,000.00
			Total:	\$17,000.00

Customer Signature _____

Date _____

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



August 11, 2016

Mrs. Carrie Champlin, Office Manager/Clerk of the Board
Tehachapi Valley Recreation & Park District
490 West D Street
Tehachapi, CA 93561

Re: Annual Audit Engagement Fees

The Pun Group, LLP would like the opportunity to propose on the audit services for the District.

For the year ending June 30, 2016, we will audit the District's financial records for \$10,000 and prepare the Annual State Controller's Report for \$500 for an all-inclusive price of \$10,500.

If interested and assuming there is no substantial change in the District's activities and operations, our fee for audit services and preparation of the Annual State Controller's Report for the years ending June 30, 2017 and 2018 will be \$11,000 and \$11,500, respectively.

We appreciate the opportunity to be of service to the Tehachapi Valley Recreation & Park District and believe this letter accurately summarizes the pricing terms of our engagement. If you have any questions, please let us know.

Very truly yours,

A handwritten signature in black ink that reads 'The Pun Group, LLP' in a cursive, flowing script.

The Pun Group, LLP

cc: Paul J. Kaymark, Audit Partner

200 East Sandpointe Avenue, Suite 600, Santa Ana, California 92707
Tel: 949-777-8800 • Toll Free: 855-276-4272 • Fax: 949-777-8850
www.pungroup.com

PROFESSIONAL SERVICES AGREEMENT FOR AUDITING SERVICES

This PROFESSIONAL SERVICES AGREEMENT FOR AUDITING SERVICES (this "Agreement") is dated and effective as of this _____, 2016 (the "Effective Date"), by and between **TEHACHAPI VALLEY RECREATION & PARK DISTRICT** ("District"), and **THE PUN GROUP, INC.**, a California corporation ("Auditor"), who agree and contract in Tehachapi, California, as described below. District and Auditor are singularly referred as a "party" and collectively as the "parties" on a generic basis.

Recitals

This Agreement is entered into in reliance upon the following facts and circumstances:

- A. District is an independent special district duly formed and operating under applicable California law;
- B. Auditor is a professional accounting firm duly licensed to practice in the State of California;
- C. District desires to engage Auditor to perform certain financial audit services and prepare the District's Annual State Controller's Report as more specifically described in Section 1 of this Agreement (collectively, the "Services");
- D. In turn, Auditor desires to perform the Services for District upon all the conditions, covenants, provisions and terms of this Agreement;

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree and contract as follows:

Agreement

1. The Services: Standards. For each year of the term of this Agreement (as defined in Section 2), Auditor shall provide annual financial and compliance audits of the District's financial records, accounts and statements (collectively, the "Services"). Auditor will perform the Services in accordance with generally accepted government auditing standards, the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the Audit Guide for Audits of DECD Programs, the provisions of the federal Single Audit Act of 1984 (as amended in 1996), and U.S. Office of Management and Budget Circular (OMB) A-133, Audits of States, Local Governments, and Non-Profit Organizations. Auditor shall further perform the Services and prepare any and all reports in conformity with generally accepted accounting principles and in accordance with the latest Governmental Standards Board (GASB) pronouncements.

Additionally, Auditor will prepare the Annual State Controller's Report as required by California Government Code Section 53891 (the "Annual Report"). The Annual Report shall contain all the required underlying data from audited financial statements prepared in accordance with generally

accepted accounting principles. Auditor shall provide all personnel necessary to properly perform the Services required under this Agreement.

2. Initial Term; District's Option.

2.1 Initial Term. Initially, Auditor shall perform the Services for the District covering the District's fiscal year ending on June 30, 2016 (the "Initial Term"). Upon Auditor's full performance of the Services, District shall pay to Auditor as consideration for the Services the amount specified in Section 3 of this Agreement.

2.2 District's Option Periods. The District shall have the option, but not the obligation, to extend this Agreement for two (2) additional option periods (each an "Option") covering the Fiscal Years ending on June 30, 2017 and June 30, 2018 (the "Option Periods"). The District may exercise each Option by providing Auditor with written notice of such same no later than thirty (30) days after the close of each fiscal year. During the Option Periods and upon Auditor's full performance of the Services, the District shall pay to Auditor as consideration for the Services the amount specified in Section 3 of this Agreement.

3. Pricing. District shall pay to Auditor an "all-inclusive" fee for Auditor's performance of the Services as follows:

FISCAL YEAR	PRICING
Fiscal Year ending June 30, 2016	\$10,500.00
Fiscal Year ending June 30, 2017	\$11,000.00
Fiscal Year ending June 30, 2018	\$11,500.00

Auditor agrees that the pricing above shall be "all-inclusive." The District shall pay the fees to Auditor upon the satisfactory completion of the Services for each Fiscal Year.

4. Statement of Independence. Auditor hereby certifies, represents and warrants that it is entirely independent of the District as required by the "Standards for Audit of Government Organizations, Programs, Activities, and Functions," 1981 revision, published by the U.S. General Accounting Office.

5. Licensed to Practice in California. Auditor hereby certifies, represents and warrants that it is properly licensed to practice as a certified public accountants partnership in the State of California. Auditor further certifies, represents and warrants that any individual partner or employee of Auditor shall be properly licensed to practice as certified public accountants in the State of California.

6. Responsibility to Disclose. If Auditor ascertains that the District's books and records contain any material misstatement, errors, irregularities or illegal acts, including, without limitation, fraud or defalcations, Auditor shall immediately advise the District of same. Auditor shall further immediately notify the District of any reportable conditions noted during the course of the performance of the Services.

7. Termination.

7.1 Generally. In the event that there is a significant change in the District's available funding and/or a change in the legal or regulatory requirements applicable to this Agreement, the District may: (i) immediately cancel or terminate this Agreement after paying in full for any and all services rendered by Auditor prior to the date of termination; or, (ii) seek, without penalty, a negotiated

modification of this Agreement which would allow the District to continue maintain this Agreement in full force and effect.

7.2 For Cause. The District may, by written notice to Auditor, terminate this Agreement in whole or in part, if any one or more of the following occur:

- a. Auditor fails to perform its duties and obligations under this Agreement in a timely and professional manner in the District's reasonable judgment, unless such failure is cured by Auditor within ten (10) days after Auditor's receipt of written notice from the District identifying such failure; or,
- b. Auditor committing an act of fraud, dishonesty, misrepresentation or embezzlement against Owner.

Upon the occurrence of any of the above events, the District may immediately terminate this Agreement and pursue any and all remedies available to the District.

8. Confidentiality. The parties acknowledge, understand and agree that Auditor may have access to confidential records, documents and information of District (the "Confidential Records"). Auditor agrees not to directly or indirectly disclose or use the Confidential Records without the prior written consent of the District as exercised in its sole and absolute discretion

9. Entire Agreement: This Agreement constitutes the entire agreement between the District and Auditor and supersedes all prior discussions. No modification of this Agreement will be effective unless made in writing and signed by both the District and Auditor.

10. Notices. Any and all notices, demands or communications required or desired to be given hereunder by any party shall be in writing and shall be deemed duly delivered (a) either when personally served on the party to whom the notice is directed, or (b) two (2) days after the date when deposited in the United States mail, postage prepaid, registered or certified with return receipt requested and addressed to the party to whom they are directed as follows:

District: Mrs. Carrie Champlin
Office Manager, Clerk of the Board
TEHACHAPI VALLEY RECREATION & PARK DISTRICT
490 West D Street
Tehachapi, California 93561

Auditor: Mr. Paul J. Kaymark
Audit Partner
THE PUN GROUP
200 East Sandpointe Avenue, Suite 600
Santa Ana, California 92707

11. Attorney's Fees. In the event of any litigation, arbitration or other action between the parties arising out of or relating to any of the provisions hereof, the prevailing party in such action shall be entitled, in addition to any other relief as may be granted, to all costs and expenses, including, but not limited to, reasonable attorney's fees incurred therein by such prevailing party. The amount of the attorneys' fees shall be determined by the court in such action or in a separate action for that purpose. The prevailing party shall

be the party who is entitled to recover his costs of suit, whether or not the suit proceeds to final judgment. If no costs are awarded, the prevailing party shall be determined by the Court.

12. Amendment and Waiver. No amendment, change, or modification shall be binding unless executed in writing by all of the parties. No waiver by any party of any of the provision of this Agreement shall be deemed a waiver of any other provision, whether or not similar, nor shall any waiver be construed as a continuing waiver. No waiver shall be binding unless executed in writing by the party making the waiver.

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

14. Assignment. Neither this Agreement nor any duties, obligations or responsibilities under this Agreement may be assigned by a party without the prior written consent of the other party as exercised in its reasonable discretion.

15. Governing Law and Venue. This Agreement shall be interpreted, construed and enforced in accordance with the internal laws, and not the law of conflicts, of the State of California applicable to agreements made and to be performed in such state. Furthermore, the parties agree that this Agreement is made and is to be performed in Kern County, and therefore, the only proper venue for any litigation shall be in the appropriate division of the Kern County Superior Court.

16. Construction. All parties participated in the drafting of this Agreement and thus no greater or stricter construction should be applied to any party. In this Agreement, the masculine, feminine or neuter gender and the singular or plural number shall be deemed to include the other whenever the context so requires. The captions appearing at the commencement of the paragraphs are descriptive only and for convenience in reference. Should there be any conflict between any such caption and the paragraph at the head of which it appears, the paragraph and not the caption shall control and govern in the construction of this document.

17. Further Assurances. Each party shall execute and deliver any and all additional papers, documents or other assurances and shall perform any further acts which may be reasonably necessary to carry out the intent of the parties and the provisions of this Agreement.

18. Counterparts. This Agreement may be executed in separate counterparts, each of which, when so executed, shall be deemed to be an original and to constitute the one and same contract. This Agreement may be signed and signatures transmitted by facsimile or .pdf, and any such facsimile or .pdf copy shall be equivalent to a binding signed original for all purposes.

[SIGNATURES ON THE FOLLOWING PAGE; REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

19. Effectiveness. This Agreement shall be effective as of the Effective Date upon its execution and delivery by all the parties.

DATED: September ____, 2016

**TEHACHAPI VALLEY RECREATION & PARK
DISTRICT ("District")**

By: _____
[Print] _____
Its: _____

DATED: September ____, 2016

**THE PUN GROUP, INC., a California corporation
("Auditor")**

By: _____
[Print] _____
Its: _____

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

IN THE MATTER OF

ENTERING A PROFESSIONAL AGREEMENT WITH THE PUN GROUP, LLP.

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 20th day of September 2016 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. 20-16

WHEREAS, the Tehachapi Valley Recreation and Park District (TVRPD) is a legally constituted public agency formed pursuant to the Public Resources Code, State of California; and

WHEREAS, The Pun Group, LLP is a certified public accountancy agency; and

WHEREAS, TVRPD is required to have an annual audit of the financial statements of government activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the district as of and for the year ended June 30, 2016; June 30, 2017; and June 30, 2018; and

WHEREAS, the Engagement Letter and Audit Contract for The Pun Group, LLP and reviewed and approved by counsel meets the criteria required to fulfill the needs of TVRPD; and

WHEREAS, the fee for services as described in said contract will not exceed \$11,000.00 for FY2015-16; \$11,500.00 for FY2016-17; and \$12,000.00 for FY2017-18 to complete the annual audit and the annual State Controller's Report.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve execution of said contract between TVRPD and The Pun Group, LLP.