



**Tehachapi Valley**  
Recreation & Park District

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

**REGULAR BOARD MEETING  
TUESDAY, FEBRUARY 18, 2014, 5:30 P.M.**

**BOARD OF DIRECTORS**

GAYLE STEWART, CHAIRPERSON  
PAULETTE RUSH, VICE-CHAIRPERSON  
NICK CYR, DIRECTOR  
BRIAN DUHART, DIRECTOR  
CRAIG MIFFLIN, 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 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 or a member of the audience 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 January 21, 2014 (Pages 4-8)

**5. MAINTENANCE FOREMAN REPORT (Page 9)**

**6. RECREATION SUPERVISOR REPORT** (Page 10)

**7. DISTRICT MANAGER REPORT** (Page 11)

**8. FINANCIAL REPORT**

**9. AGENDA ITEMS**

- A. Approval of the Preliminary Financial Reports for January 2014 – Discussion/Approval  
(Pages 12-21)

**10. BOARD OF DIRECTORS' TIME**

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

**11. OTHER BUSINESS**

**12. ADJOURNMENT**

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on March 18, 2014.*



## **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 February 18, 2014, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, February 14, 2014, at 12:00 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at [www.tvrpd.org](http://www.tvrpd.org)

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 14<sup>th</sup> day of January 2014.

Dated this 14<sup>th</sup> day of January 2014.

  
\_\_\_\_\_  
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 JANUARY 21, 2014, 5:30 P.M.**

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

**BOARD MEMBERS:**

Gayle Stewart, Chairperson  
Paulette Rush, Secretary  
Nick Cyr, Director  
Brian Duhart, Director  
Craig Mifflin, Director

**ALSO PRESENT:**

Matt Young, TVRPD District Manager  
Mike Walsh, TVRPD Maintenance Foreman  
LeAnn Williams, TVRPD Recreation Supervisor

**1. FLAG SALUTE:** Director Mifflin led the Flag Salute.

**2. ROLL CALL:** Director Cyr was absent.

**3. PUBLIC COMMENTS:** None.

**4. CONSENT CALENDAR**

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

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

**Rush - Duhart : Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**B. Approval of Minutes from the Regular Board Meeting held December 17, 2013.**

Request by Clerk of the Board of Directors to approve the minutes from the December 17, 2013 Regular Board Meeting. BOARD APPROVES MINUTES.

**Rush - Duhart : Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**5. MAINTENANCE FOREMAN REPORT**

Maintenance Foreman Mike Walsh gave the report.

- All Facilities: Repair of pipes that were damaged from the freezing temperatures.
- West Park: Painting and refurbishment of small playground equipment.

- Dye Natatorium: Contract work is almost complete. Staff working on the floors. ADA lift was installed.
- Skate Park: New hours. Tuesday, Wednesday and Thursday 12p.m. – dusk, and Monday, Friday, Saturday and Sunday 8a.m. - dusk. District Manager Young reported that new signs have been ordered for the Skate Park that reflect the new District ordinances and policies.
- Brite Lake: Removal and disposal of tree.
- Safety Meeting held for staff.
- Eagle Scout Projects began at District Office.

## **6. RECREATION SUPERVISOR REPORT**

Recreation Supervisor LeAnn Williams gave the report.

- Run with the Wind Under the Sun 5K- Name change now encompasses the local solar energy industry. Date of race moved to May 31, 2014.
- Pool: Opens for TUSD on February 3, 2014. Lifeguards hired and training begins next week.
- T-Ball: Sign-ups begin January 27, 2014. Season begins April 7, 2014. Ages for T-Ball will be 4 – 6 ½ years.
- Adult Men's Basketball League: Sign-ups began January 20, 2014. League will begin March 17, 2014.
- Tehachapi Parks Foundation Fundraiser: Television show Survivor fundraiser to support youth programming at TVRPD in the planning stages. Event will be held on the debut night of the new season of Survivor. Local Survivor contestant Kassandra McQuillen plans to sign Survivor Buffs for the fundraiser. There was a brief discussion regarding the legal procedures for the event.
- Williams reported that she has been appointed to the Tehachapi Tourism Commission.
- Bank of the Sierra has committed \$2,500.00 for programming at TVRPD.

## **7. DISTRICT MANAGER REPORT**

District Manager Matt Young gave the report.

- Brite Lake Camp Host Agreement: Annual agreement was reviewed by District Manager Young and Legal. The agreement is a term based agreement for the volunteers at Brite Lake. Ron and Carol Middleton are the current volunteer camp hosts at Brite Lake. There was a brief discussion regarding the changes to the agreement.
- Meadowbrook Park Update: District Manager Young met with Quad Knopf. Young was very pleased with the progress made at the meeting. Quad Knopf will have a public presentation March 15 and 16, 2014. Flyers regarding the presentation will be sent out in the Golden Hills water bills for public notification. Secretary Rush is pleased we are using Quad Knopf and stated that they have a wonderful reputation.
- Kern County Redevelopment Funds: District Manager Young spoke with Supervisor Scrivner regarding the redevelopment funds that are coming in specific to Golden Hills development. Possible money available for green spaces. Young said he will keep the Board updated on the future developments regarding the redevelopment funds.
- Tehachapi Parks Foundation Update: TPF met earlier today and sub-committees were formed for Grants; Education, Publicity and Public Outreach, and Events.

- Dye Natatorium Update: Lap Swim and Senior Aerobics are slated to begin. We are looking to expand the programming for the pool facility. Young thanked Mike Walsh and his staff for their hard work at the Dye Natatorium. Grand Re-Opening of the Dye Natatorium will be after school is out.

**8. REPORTS OF STANDING COMMITTEES: None.**

**9. AGENDA ITEMS**

**A. Approval of the Preliminary Financial Reports for December, 2013.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR DECEMBER, 2013.

**Duhart - Mifflin : Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**B. Nomination of the Executive Officers of the Board of Directors of Tehachapi Valley Recreation and Park District.**

Nominations were opened for Vice-Chairperson of the Board of Directors of Tehachapi Valley Recreation and Park District.

Chairperson Stewart nominates Paulette Rush for Vice-Chairperson of the Board of Directors of Tehachapi Valley Recreation and Park District.

Chairperson Stewart calls for a voice vote.

**Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None**

**Absent: Cyr**

Nominations were opened for Chairperson of the Board of Directors of Tehachapi Valley Recreation and Park District.

Vice-Chairperson Rush nominates Gayle Stewart for Chairperson of the Board of Directors of Tehachapi Valley Recreation and Park District.

Vice-Chairperson Rush calls for a voice vote.

**Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None**

**Absent: Cyr**

**C. Adoption of a New Logo for Tehachapi Valley Recreation and Park District, Resolution #1-14.**

District Manager Young presented two logos to the Board and recommended adopting the logo option with the lower case font.

BOARD ADOPTS A NEW LOGO WITH THE LOWER CASE FONT FOR TEHACHAPI VALLEY RECREATION AND PARK DISTRICT, RESOLUTION # 1-14.

**Duhart - Rush: Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**D. Adopting a New Mission Statement for Tehachapi Valley Recreation and Park District, Resolution #2-14.**

District Manager Young read the proposed mission statement and explained the importance of updating and aligning the mission statement with the current direction of the District. Young recommended the Board approve the mission statement as written.

BOARD ADOPTS THE NEW MISSION STATEMENT AS WRITTEN FOR TEHACHAPI VALLEY RECREATION AND PARK DISTRICT, RESOLUTION # 2-14.

**Duhart - Mifflin: Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**E. Dissolution of Tehachapi Valley Recreation and Park District's Standing Committees.**

District Manager Young stated that the new policy manual is in place and the District no longer needs the Standing Committees. Young also explained that internal staff is in place to take care of the day to day operations of the District. Young stated that at this point it would be much more effective and efficient to work in ad hoc committees. Young recommended dissolving the Standing Committees of the Tehachapi Valley Recreation and Parks District.

BOARD APPROVES THE DISSOLUTION OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT'S STANDING COMMITTEES.

**Rush - Mifflin: Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**F. Appointment of Tehachapi Valley Recreation and Park District Ad Hoc Committees.**

District Manager Young recommended that the Board appoint a Finance and Budget Ad Hoc Committee for Tehachapi Valley Recreation and Park District.

Chairperson Stewart appoints the members of the Finance and Budget Ad Hoc Committee for Tehachapi Valley Recreation and Park District as follows:

Gayle Stewart, Brian Duhart, Matt Young, Michelle Vance, and Carrie Champlin.

**G. Tehachapi Valley Recreation and Park District Office Hours.**

District Manager Young proposed new office hours for Tehachapi Valley Recreation and Park District's District Office. The proposed hours would be Monday through Thursday 8 a.m. to 6 p.m. Young explained that this change in office hours would better serve the District's customers. This provides an hour of office operation for customers who work until 5 p.m. and Young recommended that the Board approve the new hours.

BOARD APPROVES NEW DISTRICT OFFICE HOURS OF MONDAY THROUGH THURSDAY 8 a.m. to 6 p.m.

**Mifflin - Rush: Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

**10. BOARD OF DIRECTORS TIME:**

Chairperson Stewart recommended that a brief presentation of the financial reports be made at future Board meetings. It was the consensus of the Board to include the financial presentation at future meetings.

Director Mifflin inquired about the approximate number of patrons that use the Skate Park. Director Mifflin offered to help TVRPD with P.R.

**11. OTHER BUSINESS: None.**

**12. ADJOURNMENT**

Having no further business the meeting was adjourned at 7:00 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on February 18, 2014.

**Duhart - Mifflin: Ayes: Stewart; Duhart; Rush; Mifflin**

**Noes: None. Motion carried.**

**Absent: Cyr**

Respectfully Submitted,

  
Carrie Champlin, Clerk of the Board





**Tehachapi Valley**  
**Recreation & Park District**

TVRPD Board Meeting  
490 West D Street  
Tehachapi, CA 93561

February 18, 2014

**Maintenance Foreman Report**

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Facilities report

1. Skate Park
  - Repairs
2. Dye Natatorium
  - Repairs / upgrades

Professional Development

CPR / First Aid



# **Tehachapi Valley**

## **Recreation & Park District**

AGENDA ITEM 6

TVRPD Board Meeting  
490 West D Street  
Tehachapi, CA 93561

January 21, 2014

### **Recreation Supervisor Report**

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1. Run with the Wind
  - a. 3 Solar sponsors – Mid-American, Solar City (residential), Sun Power
  - b. May 31, 2014
  - c. Route: Plan B
2. Warrior Run
  - a. 4<sup>th</sup> of July
  - b. Presenting Sponsor:
3. Pool
  - a. Is Open!
  - b. Staff and feedback
4. Survivor Premier
  - a. Feb. 26 WPAC
  - b. Partners/Sponsors:
5. T-ball
  - a. Coordinator
  - b. Season begins April 7<sup>th</sup>
6. Adult Men's Basketball League
  - a. Games at WPAC
  - b. League begins March 17<sup>th</sup>
7. Sponsorships 2014
  - a. Amount to-date:
8. Grants



## **Tehachapi Valley**

### **Recreation & Park District**

#### **AGENDA ITEM 7**

TVRPD Board Meeting  
490 West D Street  
Tehachapi, CA 93561

February 18, 2014

#### **District Manager Report**

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1. Meadowbrook update
2. Elected to CPRS Development & Operations Board, Region 3 Representative
3. Attended CPRS Executive Summit, January 30, 2014
4. Tehachapi Parks Foundation update
5. 2014 CPRS Training Conference and Expo

Tehachapi Valley Recreation & Parks  
District  
**Financials**  
January 2014

Prepared without audit by Better Ledger Inc

# Tehachapi Valley Recreation and Park District Balance Sheet

As of January 31, 2014

	Total
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury Special Revenue Fund	
1001 Cash in County Treasury-General Fund	430,404.13
1003 Cash in County Treasury-Quimby	27,040.56
Total 1000 Cash in County Treasury Special Revenue Fund	<u>457,444.69</u>
1004 Check BOTS 4470	52,804.28
1005 County Treasury Capital Projects Fund	484,410.22
1051 Change Fund	700.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	<u>\$995,559.19</u>
Accounts Receivable	
1200 Accounts Receivable	8,125.11
Total Accounts Receivable	<u>\$8,125.11</u>
Other current assets	
1070 Prepaid Expenses	15,058.02
1092 Credit Card Receivables	185.00
1215 Scholarship Revenues Receivable	460.00
Total Other current assets	<u>\$15,703.02</u>
Total Current Assets	<u>\$1,019,387.32</u>
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,446,433.41
1163 Equipment	542,749.03
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,325,382.00
Total Fixed Assets	<u>\$1,064,667.17</u>
<b>TOTAL ASSETS</b>	<u><u>\$2,084,054.49</u></u>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	13,070.34
Total Accounts Payable	<u>\$13,070.34</u>
Credit Cards	

2010 Cardmember Services Payable	536.93
2014 Home Depot Payable	1,883.40
<b>Total Credit Cards</b>	<b>\$2,420.33</b>
<b>Other Current Liabilities</b>	
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	8,853.60
2024.3 Accrued Sick Leave	11,170.48
2024.5 Accrued Comp Time	663.26
<b>Total 2024 Accrued Vacation, Sick, &amp; Comp Time</b>	<b>20,687.34</b>
2207 Sales tax payable	3.01
2208 Kern County Loan Payable	157,401.86
2210 Payroll Liabilities	
2231 Health Plan Payable	-531.68
2250 Payroll Tax Liabilities	5,711.15
<b>Total 2210 Payroll Liabilities</b>	<b>5,179.47</b>
2260 Veterans Memorial Fund Payable	1,526.17
<b>Total Other Current Liabilities</b>	<b>\$184,797.85</b>
<b>Total Current Liabilities</b>	<b>\$200,288.52</b>
<b>Total Liabilities</b>	<b>\$200,288.52</b>
<b>Equity</b>	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,132,680.57
<b>Total 3010 Net Investment In Capital Assets</b>	<b>1,132,680.57</b>
3020 Restricted Funds	
3022 Capital Projects	442,387.26
<b>Total 3020 Restricted Funds</b>	<b>442,387.26</b>
3030 Unrestricted Funds	408,173.22
3110 Retained Earnings	-90,470.14
Net Income	-9,004.94
<b>Total Equity</b>	<b>\$1,883,765.97</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,084,054.49</b>

Tuesday, Feb 11, 2014 09:01:56 AM PST GMT-8 - Accrual Basis

# Tehachapi Valley Recreation and Park District

## Profit & Loss

January 2014

	Total	
	Jan 2014	Jul 2013 - Jan 2014 (YTD)
<b>Income</b>		
4010 Property Taxes	10,575.74	358,534.57
4020 Interest Income	625.24	2,477.24
4030 Adult Program Revenues	45.00	<u>1,826.00</u>
4050 Facility Revenue	10,746.35	62,384.36
4200 Contracted Classes Revenues	1,241.00	8,499.00
4210 Events Revenues		15,040.69
4213 Sponsorship Revenues	300.00	5,700.00
4300 Youth Program Revenues	1,690.91	44,622.40
4610 Billable Expense Income		8,235.32
4650 Discounts given		-30.00
4704 Sales	46.50	393.09
<b>Total Income</b>	<b>\$25,270.74</b>	<b>\$507,682.67</b>
<b>Cost of Goods Sold</b>		
5001 Adult Program Costs		20.48
5004 Contracted Classes Costs	1,620.00	7,841.00
5005 Events Costs	1,805.00	14,420.76
5008 Youth Program Costs	48.32	13,981.42
5704 Purchases for Resale		507.25
<b>Total Cost of Goods Sold</b>	<b>\$3,473.32</b>	<b>\$36,770.91</b>
<b>Gross Profit</b>	<b>\$21,797.42</b>	<b>\$470,911.76</b>
<b>Expenses</b>		
6000 Employee Costs	55,706.06	283,536.43
7010 Advertising & Marketing	1,812.47	11,167.76
7020 Bank Service Charges	414.74	3,287.39
7025 Cash Short/Over		2.75
7026 Charitable Contribution		3,000.00
7030 Dues & Subscriptions	200.00	1,855.40
7035 Equipment Rents & Leases	244.50	2,478.51
7050 Insurance	-1,160.67	7,677.83
7056 Interest Expense	73.97	204.69
7060 Licenses & Fees	255.00	1,537.00
7070 Maintenance	4,928.67	45,287.03
7080 Master Plan Expenses		51,275.69
7084 Meals & Entertainment		65.44
7090 Office Supplies	1,270.07	6,708.12
7120 Professional Development	140.00	6,046.12
7150 Professional Fees	1,924.51	32,198.28

7170 Publications & Legal		74.70
7180 Security	72.00	870.75
7210 Telephone	855.06	6,336.88
7230 Uniforms & Apparel	608.76	2,973.43
7250 Utilities	3,382.00	46,663.92
<b>Total Expenses</b>	<b>\$70,727.14</b>	<b>\$513,248.12</b>
<b>Net Operating Income</b>	<b>\$ -48,929.72</b>	<b>\$ -42,336.36</b>
<b>Other Income</b>		
8040 TVRPD Development Fee Revenues	6,411.00	40,603.00
<b>Total Other Income</b>	<b>\$6,411.00</b>	<b>\$40,603.00</b>
<b>Other Expenses</b>		
8505 Quimby Expense	3,191.58	7,271.58
<b>Total Other Expenses</b>	<b>\$3,191.58</b>	<b>\$7,271.58</b>
<b>Net Other Income</b>	<b>\$3,219.42</b>	<b>\$33,331.42</b>
<b>Net Income</b>	<b>\$ -45,710.30</b>	<b>\$ -9,004.94</b>

Tuesday, Feb 11, 2014 09:03:35 AM PST GMT-8 - Accrual Basis



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

July 2013 - January 2014

	Total			
	Jul 2013 - Jan 2014	Jul 2012 - Jan 2013 (PY)	Change	% Change
<b>Income</b>				
4010 Property Taxes	358,534.57	408,054.53	-49,519.96	-12.14 %
4020 Interest Income	2,477.24	1,466.24	1,011.00	68.95 %
4030 Adult Program Revenues	1,826.00	26,895.59	-25,069.59	-93.21 %
4050 Facility Revenue	62,384.36	69,984.31	-7,599.95	-10.86 %
4200 Contracted Classes Revenues	8,499.00	10,425.50	-1,926.50	-18.48 %
4210 Events Revenues	15,040.69	12,748.52	2,292.17	17.98 %
4213 Sponsorship Revenues	5,700.00		5,700.00	
4300 Youth Program Revenues	44,622.40	69,699.21	-25,076.81	-35.98 %
4610 Billable Expense Income	8,235.32		8,235.32	
4650 Discounts given	-30.00		-30.00	
4704 Sales	393.09		393.09	
<b>Total Income</b>	<b>\$507,682.67</b>	<b>\$599,273.90</b>	<b>\$ -91,591.23</b>	<b>-15.28 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	20.48	1,309.27	-1,288.79	-98.44 %
5004 Contracted Classes Costs	7,841.00	4,952.23	2,888.77	58.33 %
5005 Events Costs	14,420.76	5,858.54	8,562.22	146.15 %
5008 Youth Program Costs	13,981.42	15,003.21	-1,021.79	-6.81 %
5704 Purchases for Resale	507.25		507.25	
<b>Total Cost of Goods Sold</b>	<b>\$36,770.91</b>	<b>\$27,123.25</b>	<b>\$9,647.66</b>	<b>35.57 %</b>
<b>Gross Profit</b>	<b>\$470,911.76</b>	<b>\$572,150.65</b>	<b>\$ -101,238.89</b>	<b>-17.69 %</b>
<b>Expenses</b>				
6000 Employee Costs	283,536.43	281,482.19	2,054.24	0.73 %
7010 Advertising & Marketing	11,167.76	12,395.16	-1,227.40	-9.90 %
7020 Bank Service Charges	3,287.39	1,767.33	1,520.06	86.01 %
7025 Cash Short/Over	2.75	-329.32	332.07	100.84 %
7026 Charitable Contribution	3,000.00		3,000.00	
7030 Dues & Subscriptions	1,855.40	945.00	910.40	96.34 %
7035 Equipment Rents & Leases	2,478.51	1,030.27	1,448.24	140.57 %
7050 Insurance	7,677.83	8,007.37	-329.54	-4.12 %
7056 Interest Expense	204.69	70.13	134.56	191.87 %
7060 Licenses & Fees	1,537.00	645.00	892.00	138.29 %
7070 Maintenance	45,287.03	48,734.68	-3,447.65	-7.07 %
7080 Master Plan Expenses	51,275.69	34,844.86	16,430.83	47.15 %
7084 Meals & Entertainment	65.44		65.44	
7085 Misc Prior Year Adjustments (deleted)		3,539.73	-3,539.73	-100.00 %
7090 Office Supplies	6,708.12	6,382.88	325.24	5.10 %
7120 Professional Development	6,046.12	2,476.31	3,569.81	144.16 %
7150 Professional Fees	32,198.28	59,648.37	-27,450.09	-46.02 %
7160 Property Tax Collection Fee		-25.00	25.00	100.00 %

7170 Publications & Legal	74.70		74.70	
7180 Security	870.75	1,081.18	-210.43	-19.46 %
7210 Telephone	6,336.88	7,257.05	-920.17	-12.68 %
7230 Uniforms & Apparel	2,973.43	263.52	2,709.91	1,028.35 %
7250 Utilities	46,663.92	77,567.62	-30,903.70	-39.84 %
<b>Total Expenses</b>	<b>\$513,248.12</b>	<b>\$547,784.33</b>	<b>\$ -34,536.21</b>	<b>-6.30 %</b>
<b>Net Operating Income</b>	<b>\$ -42,336.36</b>	<b>\$24,366.32</b>	<b>\$ -66,702.68</b>	<b>-273.75 %</b>
<b>Other Income</b>				
8040 TVRPD Development Fee Revenues	40,603.00	6,411.00	34,192.00	533.33 %
<b>Total Other Income</b>	<b>\$40,603.00</b>	<b>\$6,411.00</b>	<b>\$34,192.00</b>	<b>533.33 %</b>
<b>Other Expenses</b>				
8505 Quimby Expense	7,271.58	76,617.89	-69,346.31	-90.51 %
<b>Total Other Expenses</b>	<b>\$7,271.58</b>	<b>\$76,617.89</b>	<b>\$ -69,346.31</b>	<b>-90.51 %</b>
<b>Net Other Income</b>	<b>\$33,331.42</b>	<b>\$ -70,206.89</b>	<b>\$103,538.31</b>	<b>147.48 %</b>
<b>Net Income</b>	<b>\$ -9,004.94</b>	<b>\$ -45,840.57</b>	<b>\$36,835.63</b>	<b>80.36 %</b>

Tuesday, Feb 11, 2014 09:16:02 AM PST GMT-8 - Accrual Basis

# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

July 2013 - January 2014

	Total
<b>OPERATING ACTIVITIES</b>	
Net Income	-9,004.94
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-7,125.11
1070 Prepaid Expenses	-12,145.74
1080 Accrued Employee PR Deductions	3,765.57
1092 Credit Card Receivables	945.00
1215 Scholarship Revenues Receivable	-460.00
2000 Accounts Payable	-22,386.74
2010 Cardmember Services Payable	-2,060.58
2014 Home Depot Payable	1,101.64
2021 Accrued Salaries & Wages	-17,085.81
2022 Accrued Employer PR Taxes	-4,451.20
2024.2 Accrued Vacation, Sick, & Comp Time:Accrued Vacation	3,647.26
2024.3 Accrued Vacation, Sick, & Comp Time:Accrued Sick Leave	3,498.79
2024.5 Accrued Vacation, Sick, & Comp Time:Accrued Comp Time	-929.28
2207 Sales tax payable	3.01
2208 Kern County Loan Payable	157,401.86
2211 Payroll Liabilities:CalPERS Payable	-729.87
2221 Payroll Liabilities:Garnishment Payable	-134.68
2231 Payroll Liabilities:Health Plan Payable	-531.68
2250 Payroll Liabilities:Payroll Tax Liabilities	5,711.15
2260 Veterans Memorial Fund Payable	-328.78
Net cash provided by operating activities	<b>\$98,699.87</b>
<b>INVESTING ACTIVITIES</b>	
1163 Equipment	-6,517.81
Net cash provided by investing activities	<b>\$ -6,517.81</b>
Net cash increase for period	<b>\$92,182.06</b>
Cash at beginning of period	903,377.13
Cash at end of period	<b><u>\$995,559.19</u></b>

Tuesday, Feb 11, 2014 09:07:36 AM PST GMT-8

# Tehachapi Valley Recreation and Park District Budget vs. Actuals: 2013-2014 TVRPD Budget - FY14 P&L

July 2013 - January 2014

	Total				
	Actual	Budget	Remaining	% Remaining	
<b>Income</b>					
4010 Property Taxes	358,534.57	732,272.00	373,737.43	51.04 %	
4020 Interest Income	2,477.24	1,500.00	-977.24	-65.15 %	
4030 Adult Program Revenues	1,826.00	29,360.00	27,534.00	93.78 %	
4050 Facility Revenue	62,384.36	98,705.00	36,320.64	36.80 %	
4200 Contracted Classes Revenues	8,499.00	23,100.00	14,601.00	63.21 %	
4210 Events Revenues	15,040.69	29,050.00	14,009.31	48.22 %	
4213 Sponsorship Revenues	5,700.00		-5,700.00		
4300 Youth Program Revenues	44,622.40	102,940.00	58,317.60	56.65 %	
4610 Billable Expense Income	8,235.32		-8,235.32		
4650 Discounts given	-30.00		30.00		
4704 Sales	393.09		-393.09		
<b>Total Income</b>	<b>\$507,682.67</b>	<b>\$1,016,927.00</b>	<b>\$509,244.33</b>	<b>50.08 %</b>	
<b>Cost of Goods Sold</b>					
5001 Adult Program Costs	20.48	1,783.00	1,762.52	98.85 %	
5004 Contracted Classes Costs	7,841.00	9,487.00	1,646.00	17.35 %	
5005 Events Costs	14,420.76	22,319.00	7,898.24	35.39 %	
5008 Youth Program Costs	13,981.42	30,400.00	16,418.58	54.01 %	
5704 Purchases for Resale	507.25		-507.25		
<b>Total Cost of Goods Sold</b>	<b>\$36,770.91</b>	<b>\$63,989.00</b>	<b>\$27,218.09</b>	<b>42.54 %</b>	
<b>Gross Profit</b>	<b>\$470,911.76</b>	<b>\$952,938.00</b>	<b>\$482,026.24</b>	<b>50.58 %</b>	
<b>Expenses</b>					
6000 Employee Costs	283,536.43	600,113.00	316,576.57	52.75 %	
7010 Advertising & Marketing	11,167.76	15,000.00	3,832.24	25.55 %	
7020 Bank Service Charges	3,287.39	2,700.00	-587.39	-21.76 %	
7025 Cash Short/Over	2.75		-2.75		
7026 Charitable Contribution	3,000.00		-3,000.00		
7030 Dues & Subscriptions	1,855.40	2,200.00	344.60	15.66 %	
7035 Equipment Rents & Leases	2,478.51	3,700.00	1,221.49	33.01 %	
7050 Insurance	7,677.83	18,000.00	10,322.17	57.35 %	
7056 Interest Expense	204.69		-204.69		
7060 Licenses & Fees	1,537.00	2,500.00	963.00	38.52 %	
7070 Maintenance	45,287.03	92,310.00	47,022.97	50.94 %	
7080 Master Plan Expenses	51,275.69		-51,275.69		
7084 Meals & Entertainment	65.44		-65.44		
7090 Office Supplies	6,708.12	13,000.00	6,291.88	48.40 %	
7120 Professional Development	6,046.12	10,000.00	3,953.88	39.54 %	
7150 Professional Fees	32,198.28	51,700.00	19,501.72	37.72 %	20

7160 Property Tax Collection Fee		7,500.00	7,500.00	100.00 %
7170 Publications & Legal	74.70	1,000.00	925.30	92.53 %
7180 Security	870.75	1,390.00	519.25	37.36 %
7210 Telephone	6,336.88	16,270.00	9,933.12	61.05 %
7230 Uniforms & Apparel	2,973.43		-2,973.43	
7250 Utilities	46,663.92	89,805.00	43,141.08	48.04 %
<b>Total Expenses</b>	<b>\$513,248.12</b>	<b>\$927,188.00</b>	<b>\$413,939.88</b>	<b>44.64 %</b>
<b>Net Operating Income</b>	<b>\$ -42,336.36</b>	<b>\$25,750.00</b>	<b>\$68,086.36</b>	<b>264.41 %</b>
<b>Other Income</b>				
8040 TVRPD Development Fee Revenues	40,603.00		-40,603.00	
<b>Total Other Income</b>	<b>\$40,603.00</b>	<b>\$0.00</b>	<b>\$ -40,603.00</b>	<b>0.00 %</b>
<b>Other Expenses</b>				
8505 Quimby Expense	7,271.58	19,698.00	12,426.42	63.08 %
<b>Total Other Expenses</b>	<b>\$7,271.58</b>	<b>\$19,698.00</b>	<b>\$12,426.42</b>	<b>63.08 %</b>
<b>Net Other Income</b>	<b>\$33,331.42</b>	<b>\$ -19,698.00</b>	<b>\$ -53,029.42</b>	<b>269.21 %</b>
<b>Net Income</b>	<b>\$ -9,004.94</b>	<b>\$6,052.00</b>	<b>\$15,056.94</b>	<b>248.79 %</b>

Tuesday, Feb 11, 2014 09:10:10 AMPST GMT-8 - Accrual Basis