



Tehachapi Valley

Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, APRIL 15, 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 March 18, 2014 (Pages 4-7)

5. MAINTENANCE FOREMAN REPORT

6. RECREATION SUPERVISOR REPORT

7. DISTRICT MANAGER REPORT (Pages 8-11)

8. FINANCIAL REPORT

9. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for March 2014 – Discussion/Approval
(Pages 12-21)
- B. Adoption of the Services and Support Agreement Between Tehachapi Valley Recreation and Park District and Tehachapi Parks Foundation – Discussion/Adoption, Resolution # 5-14,
(Pages 22-28)
- C. Tehachapi Valley Recreation and Park District Capital Improvement Plan, Discussion
- D. Approving the Meadowbrook Conceptual Site Plan, Discussion/Approval
- E. Meadowbrook Phase One Expenditures, Discussion

10. CLOSED SESSION

- A. District Manager performance evaluation per GOVERNMENT CODE SECTION 54957 (b)(1).

11. BOARD OF DIRECTORS' TIME

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

12. OTHER BUSINESS

13. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on May 20, 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 April 15, 2014, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, April 11, 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

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 11th day of April 2014.

Dated this 11th day of April 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 MARCH 18, 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, Vice-Chairperson
Nick Cyr, Director
Brian Duhart, Director
Craig Mifflin, Director

ALSO PRESENT:

Matt Young, TVRPD District Manager
Pat Osborn, Clifford and Brown Law
Greg Garrett, City Manager
Tina Forde, Fisher Forde Media
Tiffany Ledesma, TLL President
Terry Delamater, TLL
Gary Simmons, TLL
Mike Walsh, TVRPD Maintenance Foreman
LeAnn Williams, TVRPD Recreation Supervisor

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

2. ROLL CALL: Vice-Chairperson Rush and Director Cyr were absent.

3. PUBLIC COMMENTS: None.

4. CONSENT CALENDAR

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

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

Duhart - Mifflin : Ayes: Stewart; Duhart ; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

B. Approval of Minutes from the Regular Board Meeting held February 18, 2014.

Request by Clerk of the Board of Directors to approve the minutes from the February 18, 2014 Regular Board Meeting. BOARD APPROVES MINUTES.

Duhart - Mifflin : Ayes: Stewart; Duhart ; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

C. Approval of Minutes from the Special Board Meeting held February 25, 2014.

Request by Clerk of the Board of Directors to approve the minutes from the February 25, 2014 Regular Board Meeting. BOARD APPROVES MINUTES.

Duhart - Mifflin : Ayes: Stewart; Duhart ; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

D. Approval of the Job Description for Park Maintenance Worker I/II – Resolution # 3-14.

Request by District Manager Young to approve the job description for Park Maintenance Worker I/II, Resolution #3-14. BOARD APPROVES JOB DESCRIPTION FOR PARK MAINTENANCE WORKER I/II, RESOLUTION #3-14.

Duhart - Mifflin : Ayes: Stewart; Duhart ; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

5. MAINTENANCE FOREMAN REPORT

Maintenance Foreman Mike Walsh gave the report.

- Central Park: Slide replaced, Scout Hall heater repaired, and Scout Hall water heater repaired.
- West Park: Remove posts in front of office, remove and replace dugout roof at Mata field, and install dugout support post at Mata field.
- Operator Permit – pesticide applications
- Professional Development: Landscape/ Pesticide Seminar, and attended CPRS Conference.

6. RECREATION SUPERVISOR REPORT

Recreation Supervisor LeAnn Williams gave the report.

- Fishing Derby: Date changed so event will not conflict with the Lake Isabella Fishing Derby. California Department of Fish and Game has stocked Brite Lake with an abundance of fish this season and the fishing is great.
- Technical Fishing Seminar: Free program. Location West Park Activity Center. April 5, 2014.
- Egg Hunt: April 19, 2014 at West Park.
- CYSA certification complete.
- Tee Ball: Ten Lower Division Teams and 6 Upper Division Teams. Williams thanked Aimee Hansen for organizing the program this year.
- Men's Basketball starting in April.
- Youth Basketball ended.
- New Pool Programs: Aqua Zumba and Deep Water Aerobics
- Barracuda Swim Team starting in April.
- Attended CPRS Conference.

7. DISTRICT MANAGER REPORT

District Manager Matt Young gave the report.

- District Manager Young thanked Boy Scout Troop 136 and Adam Pinkard for the completion of Mr. Pinkard's Eagle Scout project located to the front of TVRPD's district office facility.

- CPRS Annual Conference: Attended informative sessions and met with other professionals in the recreation and park fields.
- Meadowbrook Park Public Workshop will be March 25, 2014 at 6 p.m. Location: GHCSO. This will be a wonderful opportunity for the public to have input for their park and Young encouraged everyone to attend the workshop.
- District Manager Young thanked his staff for their hard work in continuing to build strong partnerships in our community.

9. AGENDA ITEMS

A. Approval of the Preliminary Financial Reports for February, 2014.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR FEBRUARY, 2014.

Mifflin - Duhart: Ayes: Stewart; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

B. Approve Resolution Adopting the Updated Kern County Multi-Jurisdictional Hazard Mitigation Plan, Resolution # 4-14.

BOARD APPROVES RESOLUTION #4-14 ADOPTING THE UPDATED KERN COUNTY MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN.

Mifflin - Duhart: Ayes: Stewart; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

C. Tehachapi Little League Discussion of West Park Fields.

Tiffany Ledesma, Tehachapi Little League President reported that the Mata Field projects were completed and thanked TVRPD staff for the dugout repair. Mrs. Ledesma inquired about the possibility of installing sprinklers behind the pitcher's mounds. Mrs. Ledesma also had questions regarding fencing on the fields and if there were any plans for removing fencing this season. District Manager Young replied that TVRPD does not have any plans to remove any fencing this season. Mrs. Ledesma asked about the timeline for repairs on Valdez dugout and bleacher repair. Maintenance Foreman Mike Walsh replied that the repairs to Valdez dugout and bleacher would be complete by Saturday. Mrs. Ledesma asked about the repair of West Park Shed and ramp. District Manager Young replied that Mike Walsh will evaluate the structure for repair or possible removal. Mrs. Ledesma said TLL would like to add a field box between the two softball fields.

Director Mifflin asked for the status of irrigation on the infields. Mike Walsh reported that there is a problem with the sprinkler line that TLL installed. The sprinkler line was installed Pre-backflow and that is not the proper installation. District Manager Young recommended waiting on the sprinkler installation until proper engineering plans can be drawn.

Director Duhart suggested planning for the sprinkler system next year.

Director Mifflin inquired about the possible addition of a field box. District Manager Young asked if the field box would be permanent or temporary? Mrs. Ledesma stated that it could be temporary but that she would need to take another look at the possible installation sites.

10. BOARD OF DIRECTORS TIME:

Chairperson Stewart explained that TVRPD Board of Directors are all volunteers with their hearts

in the right place, and that she appreciates what it means to be a volunteer. Chairperson Stewart stated that she appreciates all of the members on TVRPD's Board and the time they donate to the District.

11. OTHER BUSINESS: None.

12. ADJOURNMENT

Having no further business the meeting was adjourned at 6:15 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on April 15, 2014.

Duhart - Mifflin : Ayes: Stewart; Duhart ; Mifflin

Noes: None. Motion carried.

Absent: Rush, Cyr

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board

HEATING/SELECTION

TRPDP DYE NATATORIUM PUMP ROOM CHEMICAL LOG

MONTH: MARCH

YEAR: 2014

DATE	TIME	FREE Cl2	TOTAL Cl2	Comb. Cl2	pH	Total Alk	CaCO3	Temp	Flow	Diff.	Chemicals added	Maintenance performed
8-3-14	1:20pm	1.40	1.62	.22	7.65	85		80	260	7		
4	9:00AM	3.07	3.46	.19	7.72			80	260	7		10 min water
5	7:15 A	2.31	2.37	.06	7.63	<10/<10	>500	80/76	260	7	25 lbs SODIUM BICARB	BACKWASH
6	7:15 A	2.51	2.60	.09	7.67	53		80/	250	8	25 lbs SODIUM BICARB	
7	7:05 A	2.56	2.86	.30	7.60	42		80/	260	8	25 lbs SODIUM BICARB	
9	1:10 P	2.25	2.54	.29	7.73	116		80	260	7		
10	7:15 A	3.56	3.69	.13	7.71	25/39		80	260	7	25 lbs SODIUM BICARB	30 min water
11	7:20 A	3.09	3.27	.18	7.78	123		80	260	7		
12	7:20 A	2.20	2.52	.32	7.56	116	357	80	260	7	25 lbs SODIUM BICARB	
13	7:20 A	0.82	1.02	.20	7.39			80	260	7		CHLORINE PUMP MOB. - FIXED - OUT IN POOL
13	4:30 AM	1.50	1.99	.49								
14	4:25 P	2.02	2.32	.30	7.65							
14	7:00	1.51	1.81	.30	7.61	90	462	80	260	7		
14	2:02	2.27	2.67	.40	7.59			80				WASHED 40 MIN WATER
16	10:40 A	1.93	2.14	.21	7.42	<10/<10	>500	80	260	7	25 lbs SODIUM BICARB	MOVED LAST 10 LBS OF MURKIE FLUID TO MURKIE TANK
17	2:30 PM	1.72	2.08	.36	7.57	101		80	250			BACKWASH 5 min CHLORINE IN POOL
18	7:00 A	1.66	1.96	.36	7.48	61		80	260	8		
19	7:15 A	1.19	1.53	.34	7.54	65	>500	80	260	6		
20	8:00 A	2.30	2.69	.39	7.66	44		80	260	7	25 lbs SODIUM BICARB	CHLORINE PUMP MOB. - FIXED - OUT IN POOL
21	7:35 A	1.88	2.13	.25	7.47	33		80	260	7	25 lbs SODIUM BICARB	
22	11:00 A	1.49	1.83	.34	7.54			80	260	7		
24	7:00 A	3.04	3.37	.33	7.56	117		80	260	7		
25	7:05 A	1.16	1.54	.38	7.58	84		80	200	12	25 lbs SODIUM BICARB	BACKWASH 3 1/2 min
25	9:00 A	2.03	2.29	.26	7.58			80	260	6		
26	7:10 A	0.78	1.23	.45	7.47	110	319	80	240	8	25 lbs SODIUM BICARB	BACKWASH 3 1/2 min
26	8:10 A	2.46						80	260	6		
26	3:30 P	1.68	2.28	.60	7.67	101		80	260	7		
27	7:30 A	1.28	1.88	.60	7.49	83		80	245	8	10 lbs SODIUM BICARB	
28	8:30 A	1.12	1.71	.59	7.59				215	11		BACKWASH
29	9:00 A	1.07	1.64	.57	7.53			80	260	6		
30	5:15 PM	4.03	5.30	.67	7.50			80	260	6		

31 4.17 4.60 .43 7.59 106 299 80 260 6 10 lbs OIL OIL

TVRPD DYE NATATORIUM PUMP ROOM CHEMICAL LOG											MONTH: FEBRUARY	YEAR: 2014
DATE	TIME	FREE Cl2	TOTAL Cl2	Comb. Cl2	pH	Total Alk	CaCO3	Temp	Flow	Diff.	Chemicals added	Maintenance performed
2-3	2:30PM	4.25	4.44	.19	7.98			80	260	7		
4	7:10A	4.12	4.20	.12	7.79			80	260	8	WATER WASH TANK	40min WATER ADDITION
5	7:20A	3.51	3.63	.12	7.86	67/78	379	80	260	6	25lbs SODIUM BICARB	
6	7:30	2.94	3.00	.06	7.70			80	260	6		
7	8:30	2.55	2.55	0.00	7.72		405	80	260	6	25lbs SODIUM BICARB	CLEANED WATER SENSORS
10	7:00	1.51	1.55	0.04	7.71			80	260	6		30min WATER ADDITION
11	7:00	1.84	1.92	0.08	7.04			80	260	7		
12	6:30	2.22	2.33	0.11	7.83	110/31	7500	80	260	7	25lbs SODIUM BICARB	
13	9:00	2.03	2.09	0.06	7.79			80	250	8		10min WATER WASH TANK
13	9:05PM	1.58	1.74	0.16	7.83			80	260	7		WATER - 15min.
16	8:50PM	2.07	2.28	0.21	7.85			80	260	7		WATER - 40min
16	7:10AM	1.69	1.84	0.15	7.66			80	260	7		
18	11:30AM	3.60	3.73	0.13	7.76			80	260	7		
19	7:30A	2.95	3.02	0.07	7.73	85/86	357	80	260	7	25lbs Calcium Chloride	
20	7:00A	2.55	2.56	0.01	7.71			80	260	7		
21	8:30A	2.62	2.80	0.18	7.79			80	260	7		
24	7:00A	2.37	2.59	0.22	7.66			80	260	8		
25	8:45A	2.88	3.15	0.27	7.64	78/76	390	80	250	8	25lbs Calcium Chloride	40min WATER
26	8:30A	2.24	2.29	0.05	7.62	78/79	372	76	260	7	25lbs SODIUM BICARB	40min WATER
27	8:00A	1.35	1.57	0.22	7.62	93	361	80	260	7		
28	1:10 PM	1.89	2.16	0.27	7.65	91	351	80	260	7		
	PM											

Tehachapi Valley Recreation & Parks
District
Financials
March 2014

Prepared without audit by Better Ledger Inc

Tehachapi Valley Recreation and Park District Balance Sheet

As of March 31, 2014

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury Special Revenue Fund	
1001 Cash in County Treasury-General Fund	206,583.65
1003 Cash in County Treasury-Quimby	23,848.98
Total 1000 Cash in County Treasury Special Revenue Fund	<u>230,432.63</u>
1004 Check BOTS 4470	161,752.69
1005 County Treasury Capital Projects Fund	476,433.89
1051 Change Fund	700.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	<u>\$869,519.21</u>
Accounts Receivable	
1200 Accounts Receivable	6,050.53
Total Accounts Receivable	<u>\$6,050.53</u>
Other current assets	
1070 Prepaid Expenses	13,205.03
1092 Credit Card Receivables	950.00
1215 Scholarship Revenues Receivable	612.50
Total Other current assets	<u>\$14,767.53</u>
Total Current Assets	<u>\$890,337.27</u>
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,460,770.91
1163 Equipment	546,592.25
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,325,382.00
Total Fixed Assets	<u>\$1,082,847.89</u>
TOTAL ASSETS	<u><u>\$1,973,185.16</u></u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	82,862.90
Total Accounts Payable	<u>\$82,862.90</u>
Credit Cards	

2010 Cardmember Services Payable	2,414.17
2012 Home 4 Less Payable	6.22
2014 Home Depot Payable	1,355.80
Total Credit Cards	\$3,776.19
Other Current Liabilities	
2021 Accrued Salaries & Wages	16,138.23
2022 Accrued Employer PR Taxes	1,539.65
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
Total 2024 Accrued Vacation, Sick, & Comp Time	20,687.34
2207 Sales tax payable	10.06
2208 Kern County Loan Payable	84,954.27
2210 Payroll Liabilities	
2211 CalPERS Payable	896.31
2231 Health Plan Payable	36.82
2250 Payroll Tax Liabilities	7,765.65
Total 2210 Payroll Liabilities	8,698.78
2260 Veterans Memorial Fund Payable	1,526.17
Total Other Current Liabilities	\$133,554.50
Total Current Liabilities	\$220,193.59
Total Liabilities	\$220,193.59
Equity	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,132,680.57
Total 3010 Net Investment In Capital Assets	1,132,680.57
3020 Restricted Funds	
3022 Capital Projects	442,387.26
Total 3020 Restricted Funds	442,387.26
3030 Unrestricted Funds	408,173.22
3110 Retained Earnings	-90,470.14
Net Income	-139,779.34
Total Equity	\$1,752,991.57
TOTAL LIABILITIES AND EQUITY	\$1,973,185.16

Thursday, Apr 10, 2014 08:25:02 AM PDT GMT-7 - Accrual Basis

Tehachapi Valley Recreation and Park District

Profit and Loss

March 2014

	Total	
	Mar 2014	Jul 2013 - Mar 2014 (YTD)
Income		
4010 Property Taxes	18,063.28	391,643.58
4020 Interest Income	47.27	2,524.51
4030 Adult Program Revenues	6,388.00	9,987.75
4050 Facility Revenue	11,064.23	82,253.52
4200 Contracted Classes Revenues	3,675.00	12,856.00
4210 Events Revenues	205.00	15,365.69
4213 Sponsorship Revenues	5,975.00	13,975.00
4300 Youth Program Revenues	6,749.25	58,571.88
4610 Billable Expense Income	4,098.22	12,333.54
4650 Discounts given		-30.00
4704 Sales	<u>93.95</u>	487.04
Total Income	\$56,359.20	\$599,968.51
Cost of Goods Sold		
5001 Adult Program Costs		727.18
5004 Contracted Classes Costs	1,600.00	11,305.98
5005 Events Costs	2,270.28	18,082.16
5008 Youth Program Costs	6,009.79	23,534.67
5704 Purchases for Resale		129.50
Total Cost of Goods Sold	\$9,880.07	\$53,779.49
Gross Profit	\$46,479.13	\$546,189.02
Expenses		
6000 Employee Costs	62,184.97	398,361.77
7010 Advertising & Marketing	1,542.31	14,344.75
7020 Bank Service Charges	406.68	4,041.61
7025 Cash Short/Over		2.75
7026 Charitable Contribution		3,000.00
7030 Dues & Subscriptions	150.00	2,005.40
7035 Equipment Rents & Leases	159.50	3,187.51
7050 Insurance	1,738.33	10,885.49
7056 Interest Expense		204.69
7060 Licenses & Fees	394.93	2,521.93
7070 Maintenance	53,372.17	106,572.27
7080 Master Plan Expenses		51,275.69
7084 Meals & Entertainment	53.25	330.81
7090 Office Supplies	228.19	7,668.81
7120 Professional Development	739.15	6,955.27
7150 Professional Fees	4,069.00	39,218.53

7160 Property Tax Collection Fee	2,058.25	2,058.25
7170 Publications & Legal		74.70
7180 Security	72.00	1,014.75
7210 Telephone	524.25	8,665.55
7230 Uniforms & Apparel	263.09	3,881.87
7250 Utilities	8,698.76	59,438.38
Total Expenses	\$136,654.83	\$725,710.78
Net Operating Income	\$ -90,175.70	\$ -179,521.76
Other Income		
8040 TVRPD Development Fee Revenues	2,137.00	47,014.00
Total Other Income	\$2,137.00	\$47,014.00
Other Expenses		
8505 Quimby Expense		7,271.58
Total Other Expenses	\$0.00	\$7,271.58
Net Other Income	\$2,137.00	\$39,742.42
Net Income	\$ -88,038.70	\$ -139,779.34

Thursday, Apr 10, 2014 08:25:39 AM PDT GMT-7 - Accrual Basis

Tehachapi Valley Recreation and Park District Profit & Loss Prior Year Comparison

July 2013 - March 2014

	Total			
	Jul 2013 - Mar 2014	Jul 2012 - Mar 2013 (PY)	Change	%Change
Income				
4010 Property Taxes	391,643.58	444,778.54	-53,134.96	-11.95 %
4020 Interest Income	2,524.51	1,466.24	1,058.27	72.18 %
4030 Adult Program Revenues	9,987.75	30,211.68	-20,223.93	-66.94 %
4050 Facility Revenue	82,253.52	81,550.85	702.67	0.86 %
4170 Master Plan - Funding Income		35,000.00	-35,000.00	-100.00 %
4200 Contracted Classes Revenues	12,856.00	15,565.00	-2,709.00	-17.40 %
4210 Events Revenues	15,365.69	15,159.52	206.17	1.36 %
4213 Sponsorship Revenues	13,975.00		13,975.00	
4300 Youth Program Revenues	58,571.88	96,764.01	-38,192.13	-39.47 %
4610 Billable Expense Income	12,333.54		12,333.54	
4650 Discounts given	-30.00		-30.00	
4704 Sales	487.04		487.04	
Total Income	\$599,968.51	\$720,495.84	\$ -120,527.33	-16.73 %
Cost of Goods Sold				
5001 Adult Program Costs	727.18	1,382.77	-655.59	-47.41 %
5004 Contracted Classes Costs	11,305.98	5,634.88	5,671.10	100.64 %
5005 Events Costs	18,082.16	9,103.41	8,978.75	98.63 %
5008 Youth Program Costs	23,534.67	26,702.33	-3,167.66	-11.86 %
5704 Purchases for Resale	129.50		129.50	
Total Cost of Goods Sold	\$53,779.49	\$42,823.39	\$10,956.10	25.58 %
Gross Profit	\$546,189.02	\$677,672.45	\$ -131,483.43	-19.40 %
Expenses				
6000 Employee Costs	398,361.77	344,794.57	53,567.20	15.54 %
7010 Advertising & Marketing	14,344.75	18,559.33	-4,214.58	-22.71 %
7020 Bank Service Charges	4,041.61	1,973.36	2,068.25	104.81 %
7025 Cash Short/Over	2.75	-329.32	332.07	100.84 %
7026 Charitable Contribution	3,000.00		3,000.00	
7030 Dues & Subscriptions	2,005.40	945.00	1,060.40	112.21 %
7035 Equipment Rents & Leases	3,187.51	1,313.31	1,874.20	142.71 %
7050 Insurance	10,885.49	10,542.03	343.46	3.26 %
7056 Interest Expense	204.69	169.08	35.61	21.06 %
7060 Licenses & Fees	2,521.93	962.43	1,559.50	162.04 %
7070 Maintenance	106,572.27	60,550.74	46,021.53	76.00 %
7080 Master Plan Expenses	51,275.69	48,747.89	2,527.80	5.19 %
7084 Meals & Entertainment	330.81		330.81	
7085 Misc Prior Year Adjustments (deleted)		3,539.73	-3,539.73	-100.00 %
7090 Office Supplies	7,668.81	7,744.15	-75.34	-0.97 %
7120 Professional Development	6,955.27	3,964.17	2,991.10	75.45 %
7150 Professional Fees	39,218.53	78,733.26	-39,514.73	-50.19 %
7160 Property Tax Collection Fee	2,058.25	-25.00	2,083.25	8,333.00 %
7170 Publications & Legal	74.70		74.70	

7180 Security	1,014.75	1,297.18	-282.43	-21.77 %
7210 Telephone	8,665.55	9,445.53	-779.98	-8.26 %
7230 Uniforms & Apparel	3,881.87	403.97	3,477.90	860.93 %
7250 Utilities	59,438.38	94,010.50	-34,572.12	-36.77 %
Total Expenses	\$725,710.78	\$687,341.91	\$38,368.87	5.58 %
Net Operating Income	\$ -179,521.76	\$ -9,669.46	\$ -169,852.30	-1,756.59 %
Other Income				
8040 TVRPD Development Fee Revenues	47,014.00	10,685.00	36,329.00	340.00 %
Total Other Income	\$47,014.00	\$10,685.00	\$36,329.00	340.00 %
Other Expenses				
8505 Quimby Expense	7,271.58	88,817.89	-81,546.31	-91.81 %
Total Other Expenses	\$7,271.58	\$88,817.89	\$ -81,546.31	-91.81 %
Net Other Income	\$39,742.42	\$ -78,132.89	\$117,875.31	150.87 %
Net Income	\$ -139,779.34	\$ -87,802.35	\$ -51,976.99	-59.20 %

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Tehachapi Valley Recreation and Park District

Statement of Cash Flows

July 2013 - March 2014

	Total
OPERATING ACTIVITIES	
Net Income	-139,779.34
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-5,050.53
1070 Prepaid Expenses	-10,292.75
1080 Accrued Employee PR Deductions	3,765.57
1092 Credit Card Receivables	180.00
1215 Scholarship Revenues Receivable	-612.50
2000 Accounts Payable	47,405.82
2010 Cardmember Services Payable	-183.34
2012 Home 4 Less Payable	6.22
2014 Home Depot Payable	574.04
2021 Accrued Salaries & Wages	-947.58
2022 Accrued Employer PR Taxes	-2,911.55
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	10.06
2208 Kern County Loan Payable	84,954.27
2211 Payroll Liabilities:CalPERS Payable	166.44
2221 Payroll Liabilities:Garnishment Payable	-134.68
2231 Payroll Liabilities:Health Plan Payable	36.82
2250 Payroll Liabilities:Payroll Tax Liabilities	7,765.65
2260 Veterans Memorial Fund Payable	-328.78
Net cash provided by operating activities	\$ -9,159.39
INVESTING ACTIVITIES	
1162 Improvements	-14,337.50
1163 Equipment	-10,361.03
Net cash provided by investing activities	\$ -24,698.53
Net cash increase for period	\$ -33,857.92
Cash at beginning of period	903,377.13
Cash at end of period	<u>\$869,519.21</u>

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Tehachapi Valley Recreation and Park District

Budget vs. Actuals: 2013-2014 TVRPD Budget - FY14 P&L

July 2013 - March 2014

	Total			
	Actual	Budget	Remaining	% Remaining
Income				
4010 Property Taxes	391,643.58	732,272.00	340,628.42	46.52 %
4020 Interest Income	2,524.51	1,500.00	-1,024.51	-68.30 %
4030 Adult Program Revenues	9,987.75	29,360.00	19,372.25	65.98 %
4050 Facility Revenue	82,253.52	98,705.00	16,451.48	16.67 %
4200 Contracted Classes Revenues	12,856.00	23,100.00	10,244.00	44.35 %
4210 Events Revenues	15,365.69	29,050.00	13,684.31	47.11 %
4213 Sponsorship Revenues	13,975.00		-13,975.00	
4300 Youth Program Revenues	58,571.88	102,940.00	44,368.12	43.10 %
4610 Billable Expense Income	12,333.54		-12,333.54	
4650 Discounts given	-30.00		30.00	
4704 Sales	487.04		-487.04	
Total Income	\$599,968.51	\$1,016,927.00	\$416,958.49	41.00 %
Cost of Goods Sold				
5001 Adult Program Costs	727.18	1,783.00	1,055.82	59.22 %
5004 Contracted Classes Costs	11,305.98	9,487.00	-1,818.98	-19.17 %
5005 Events Costs	18,082.16	22,319.00	4,236.84	18.98 %
5008 Youth Program Costs	23,534.67	30,400.00	6,865.33	22.58 %
5704 Purchases for Resale	129.50		-129.50	
Total Cost of Goods Sold	\$53,779.49	\$63,989.00	\$10,209.51	15.96 %
Gross Profit	\$546,189.02	\$952,938.00	\$406,748.98	42.68 %
Expenses				
6000 Employee Costs	398,361.77	600,113.00	201,751.23	33.62 %
7010 Advertising & Marketing	14,344.75	15,000.00	655.25	4.37 %
7020 Bank Service Charges	4,041.61	2,700.00	-1,341.61	-49.69 %
7025 Cash Short/Over	2.75		-2.75	
7026 Charitable Contribution	3,000.00		-3,000.00	
7030 Dues & Subscriptions	2,005.40	2,200.00	194.60	8.85 %
7035 Equipment Rents & Leases	3,187.51	3,700.00	512.49	13.85 %
7050 Insurance	10,885.49	18,000.00	7,114.51	39.53 %
7056 Interest Expense	204.69		-204.69	
7060 Licenses & Fees	2,521.93	2,500.00	-21.93	-0.88 %
7070 Maintenance	106,572.27	92,310.00	-14,262.27	-15.45 %
7080 Master Plan Expenses	51,275.69		-51,275.69	
7084 Meals & Entertainment	330.81		-330.81	
7090 Office Supplies	7,668.81	13,000.00	5,331.19	41.01 %
7120 Professional Development	6,955.27	10,000.00	3,044.73	30.45 %
7150 Professional Fees	39,218.53	51,700.00	12,481.47	24.14 %

7160 Property Tax Collection Fee	2,058.25	7,500.00	5,441.75	72.56 %
7170 Publications & Legal	74.70	1,000.00	925.30	92.53 %
7180 Security	1,014.75	1,390.00	375.25	27.00 %
7210 Telephone	8,665.55	16,270.00	7,604.45	46.74 %
7230 Uniforms & Apparel	3,881.87		-3,881.87	
7250 Utilities	59,438.38	89,805.00	30,366.62	33.81 %
Total Expenses	\$725,710.78	\$927,188.00	\$201,477.22	21.73 %
Net Operating Income	\$ -179,521.76	\$25,750.00	\$205,271.76	797.17 %
Other Income				
8040 TVRPD Development Fee Revenues	47,014.00		-47,014.00	
Total Other Income	\$47,014.00	\$0.00	\$ -47,014.00	0.00 %
Other Expenses				
8505 Quimby Expense	7,271.58	19,698.00	12,426.42	63.08 %
Total Other Expenses	\$7,271.58	\$19,698.00	\$12,426.42	63.08 %
Net Other Income	\$39,742.42	\$ -19,698.00	\$ -59,440.42	301.76 %
Net Income	\$ -139,779.34	\$6,052.00	\$145,831.34	2,409.64 %

Thursday, Apr 10, 2014 08:30:16 AM PDT GMT-7 - Accrual Basis

RESOLUTION NO. 5-14

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT APPROVING THE “SERVICES AND
SUPPORT AGREEMENT” WITH TEHACHAPI PARKS FOUNDATION**

Section 1. WHEREAS:

(a) Tehachapi Valley Recreation and Park District (the “District”) has a statutory purpose of providing community recreation services to the residents of the City of Tehachapi. The District has the authorization to work with public and private entities to achieve that purpose;

(b) The District is authorized by California state law (Corporations Code Section 5065 and 5120) to form and operate nonprofit organizations with the exempt purpose of providing financial and other support to the District to assist the District in carrying out its statutory purpose;

(c) Tehachapi Parks Foundation, a California public benefit corporation (the “Foundation”) was formed to assist the District in carrying out the foregoing statutory purpose. The Foundation proposes to provide the District with fundraising support for public and charitable purposes to assist and supplement the District in providing recreation, wellness and other park services deemed necessary by the District. In exchange, the District proposes to: (i) include the Foundation as an additional insured on the District’s insurance policies; (ii) provide E&O coverage for the board of directors for the Foundation; (iii) make available to the Foundation physical facilities and equipment for its operation as may be reasonably necessary for the Foundation’s use; and, (iv) provide the Foundation with staffing to carry out its exempt activities; and,

(d) The District and the Foundation desire to enter into the “Services and Support Agreement” attached hereto as Exhibit “A” (the “Services and Support Agreement”) to memorialize the foregoing agreement,

Section 2. NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the District, as follows:

1. This Board finds the facts mentioned above to be true and further finds that this Board has jurisdiction to consider, approve, and adopt the subject of this Resolution.
2. This Board does hereby approve the Services and Support Agreement; and,

3. This Board authorizes the District Manager to execute the Services and Support Agreement on behalf of the District.

PASSED AND ADOPTED this 15th day of April, 2014 by the following roll call vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

Chairperson, Board of Directors

ATTEST:

Clerk of the Board of Directors

Exhibit “A”

The Services and Support Agreement

[ATTACHED]



Tehachapi Valley

Recreation & Park District

SERVICES AND SUPPORT AGREEMENT

THIS AGREEMENT for Services and Support (“Agreement”) is made this 15th day of April, 2014 (“Effective Date”) by and between the Tehachapi Valley Recreation and Park District (“District”) and the Tehachapi Parks Foundation, California public benefit corporation exempt pursuant to IRC Section 501(c)(3) (“Foundation”) (together sometimes referred to as the “Parties”).

Recitals

Whereas, the District has a statutory purpose of providing community recreation services and the authorization to work with public and private entities to achieve that purpose; and

Whereas, the District is authorized by state law (Corporations Code Sections 5065 and 5120) to form and operate nonprofit organizations with the exempt purpose of providing financial and other support to the District to assist the District in carrying out its statutory purpose; and

Whereas, the Parties now wish to memorialize the relationship between the District and Foundation.

NOW, THEREFORE, the parties agree that the recitals set out above are true and correct and that the following terms and conditions govern this Agreement.

Section 1. TERM. This Agreement memorializes the present relationship between the parties. This Agreement may be terminated by mutual agreement of the parties.

Section 2. CONSIDERATION.

2.1 District Consideration to Foundation. In consideration of the support provided by Foundation, District shall; a) include Foundation as an additional named insured on District self-insurance and insurance policies; b) provide E&O coverage for Foundation Directors; c) make available to Foundation physical facilities and equipment for its operation as may be reasonably necessary for Foundation's use; and d) provide Foundation with staffing to carry out its exempt activities.

2.2 Foundation Consideration to District. Foundation shall provide to District fundraising support for public and charitable purposes, to assist, augment and supplement the District in providing recreation, wellness and other park services deemed necessary by the District.

Section 3. LEGAL REQUIREMENTS.

- 3.1 Governing Law.** The laws of the State of California shall govern this agreement.
- 3.2 Compliance with Applicable Laws.** Foundation and its subcontractors shall comply with all applicable local, state and federal laws and regulations applicable to the performance of the work hereunder, specifically including but not limited District's ordinances, rules, regulations and policies, when carrying out services and support hereunder.
- 3.3 Licenses and Permits.** Foundation represents and warrants to District that Foundation and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required to practice their respective professions. Foundation represents and warrants to District that Foundation and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions.

Section 4. MISCELLANEOUS PROVISIONS.

- 4.1 Attorneys' Fees.** If either party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provision of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which that party may be entitled. The court may set such fees in the same action or in a separate action brought for that purpose.
- 4.2 Venue.** In the event that either party brings any action against the other under this Agreement, the parties agree that trial of such action shall be vested exclusively in Kern County.
- 4.3 Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.

- 4.4 **No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.
- 4.5 **Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.
- 4.6 **Foundation Representative.** All matters under this Agreement shall be handled for Foundation by the Foundation Board or its designee.
- 4.7 **District Contract Administration.** This Agreement shall be administered by the District Manager. All correspondence shall be directed to or through the District Manager or his or her designee.
- 4.8 **Notices.** Any written notice to Foundation shall be sent to:

Tehachapi Parks Foundation
P.O. Box 373
Tehachapi, CA 93561

Any written notice to District shall be sent to the Contract Administrator with a copy to:

Tehachapi Valley Recreation and Park District
P.O. Box 373
Tehachapi, CA 93561

- 4.9 **Amendments.** The parties may amend this Agreement only by a writing signed by all the parties.
- 4.10 **Assignment and Subcontracting.** Foundation may not assign this Agreement or any interest therein without the prior written approval of the District Manager. Foundation shall not subcontract any portion of the performance contemplated and provided for herein, without prior written approval of the District Manager.
- 4.11 **Integration.** This Agreement represents the entire and integrated agreement between District and Foundation as to the subject matter hereof, and supersedes all prior negotiations, representations, or agreements, either written or oral.
- 4.12 **Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be an original and all of which together shall constitute one agreement.

The Parties have executed this Agreement as of the Effective Date.

TEHACHAPI VALLEY RECREATION
& PARK DISTRICT

TEHACHAPI PARKS FOUNDATION

Matt Young, District Manager

Gayle Stewart, Foundation President

Approved as to Form:

Attorney (Clifford & Brown)