



Play Up. Live Up.

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

**REGULAR BOARD MEETING
TUESDAY, JANUARY 15, 2013, 5:30 P.M.**

BOARD OF DIRECTORS

GAYLE STEWART, CHAIRPERSON
PAUL PRESS, VICE-CHAIRPERSON
PAULETTE RUSH, SECRETARY
NICK CYR, DIRECTOR
BRIAN DUHART, DIRECTOR

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

The Tehachapi Valley Recreation and Parks 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. Secretary Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 1)
- B. Approval of Minutes from the Regular Board Meeting held December 18, 2012 (Pages 2-6)
- C. Approval of Financial Reports (Pages 7-15)

5. CORRESPONDENCE (None.)

6. PROGRAM REPORT (Page 16)

7. FACILITY REPORT (Page 17)

8. INTERIM DISTRICT MANAGER REPORT (Page 18)

9. AGENDA ITEMS

- A. Presentation of Annual Audit by Laura Bradford from Burkey, Cox, Evans & Bradford, Certified Public Accountants (Pages 19–58)
- B. Update of Master Plan progress and approval of payment to MIG (Pages 59–64)
- C. Approval to secure bids to repair Dye Natatorium roof
- D. Approval to secure bids to repair Dye Natatorium ceilings
- E. Approval of revised job descriptions:
 - (1) Maintenance Foreman, Resolution #01-13 (*forthcoming*)
 - (2) Program Supervisor, Resolution #02-13 (*forthcoming*)
 - (3) Program Coordinator, Resolution #03-13 (*forthcoming*)
 - (4) Administrative Assistant, Resolution #04-13 (*forthcoming*)
- F. Approval of revised Policy Manual chapters
 - (1) Chapter 1: Introduction, Resolution #05-13 (*forthcoming*)
 - (2) Chapter 2: Administration, Resolution #06-13 (*forthcoming*)
 - (3) Chapter 3: Board of Directors, Resolution #07-13 (*forthcoming*)
 - (4) Chapter 5: Marketing, Resolution #08-13 (*forthcoming*)
 - (5) Chapter 8: Public Regulations, Resolution #09-13 (*forthcoming*)
 - (6) Chapter 10: Development, Resolution #10-13 (*forthcoming*)
- G. Approval of revised medical benefit, Resolution #11-13 (Page 65)
- H. Approval of revised retirement benefit, Resolution #12-13 (Page 66)

10. Reports of Standing Committees

- A. Personnel and Personnel Policies
- B. Budget and Finance
- C. Program and Program Policy
- D. Park and Facility Improvement and Development

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 Parks District scheduled on February 19, 2013



Play Up. Live Up.

Agenda Item 4.a.

CERTIFICATE OF POSTING AGENDA

I, the Acting Clerk of the Tehachapi Valley Recreation and Parks District Board of Directors hereby certify that a copy of the January 15, 2012, Regular Board Meeting Agenda was posted at the following public places within the District on Saturday, January 12, 2013, 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 Parks District Board of directors on the 13th day of January 2013.

Dated this 15th day of January, 2013

Carrie Champlin
Acting Clerk of the Board of Directors

**MINUTES OF THE REGULAR BOARD MEETING OF THE TEHACHAPI
VALLEY RECREATION AND PARKS DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
DECEMBER 18, 2012, 5:30 P.M**

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

BOARD MEMBERS:

Gayle Stewart, Chairperson
Paul Press, Vice-Chairperson
Paulette Rush, Secretary
Nick Cyr, Director
Brian Duhart, Director

ALSO PRESENT:

Michelle Vance, District Field Representative
Greg Garrett, Manager, City of Tehachapi
Susan Wiggins, City of Tehachapi council member
Klayton Duxbury
Colton Roney

1. FLAG SALUTE: Vice-Chairperson Press led the Flag Salute.

2. ROLL CALL: All board members present.

3. PUBLIC COMMENTS

- A. Klayton Duxbury was presented with a Certificate of Appreciation for Eagle Scout Project.
 - B. Colton Roney was presented with a Certificate of Appreciation for Eagle Scout Project.
- There were no public comments.

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.

Cyr-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion carried.

B. Approval of Minutes from the Special Board Meeting (In Place of 11/20/12 Regular Board Meeting) held November 27, 2012.

Request by Clerk of the Board of Directors to approve the minutes from the November 27, 2012 Special Board Meeting. BOARD APPROVES MINUTES.

Cyr-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion carried.

C. Approval of Financial Reports as of November 30, 2012.

Request by Clerk of the Board of Directors to approve the Financial Reports as of November, 30, 2012. BOARD APPROVED FINANCIAL REPORTS.

Cyr-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion carried.

5. CORRESPONDENCE

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ALSO PRESENT:

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Noes: None. Motion carried.

5. CORRESPONDENCE

None.

6. PROGRAM REPORT

Program Coordinator Sandy Chavez was absent. Interim District Manager Williams gave the report.

- Breakfast with Santa End of Event Report.
- Reindeer Run End of Event Report.
- Programs in Session Report: Youth Basketball.
- Marketing Report: Spring Brochure.
- Budget Report: Breakfast with Santa, Reindeer Run, and Youth Competitive Basketball.

7. FACILITY REPORT

Facilities Coordinator Carrie Champlin gave the report.

- Central Park: Veterans Memorial Repair. Champlin thanked Kirk Gilbert and Tehachapi Unified School District for their assistance.
- West Park/West Park Activity Center: Security Lights
- Brite Lake: Hot Water Heater Installation, Girl Scout Reservation, Tree Evaluation, and a Sanitation Service Evaluation resulting in a savings of \$414.77 per month.
- Meadowbrook Park/Meadowbrook Dog Park: Dog Water Stations, Tires at Dog Park, Step repair at Dog Park, Fence repair at Softball Field, Contract for Rodent Abatement.
- Champlin thanked Bill Fisher and Golden Hills Community Services District for their assistance.
- Dye Natatorium: Exterior Paint, and Skimmer Flap Replacement.
- Fuel Audit conducted: 28% less fuel used in 2012 than was used in 2011.

8. INTERIM DISTRICT MANAGER REPORT

Interim District Manager Williams gave the report.

- TVRPD Will Participate in the Winter Wonderland Project at Sandy Hook Elementary School.
- Administration: Williams Attended a CPRS Conference
- Medical Benefit Coverage Review
- Weekly Column for *Tehachapi News*
- Workers Compensation Review
- CalPERS Compliance
- Little League Contract Renewal
- Received the latest Existing Conditions Report from MIG.

9. AGENDA ITEMS

A. Approval of Bank Account Change, Resolution #01-12

Request from Interim District Manager Debbie Williams to adopt Resolution #01-12 Approving the Bank Account Change.

BOARD ADOPTED RESOLUTION #01-12 APPROVING THE CHANGE OF BANK ACCOUNT.

Press-Rush: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion carried.

B. Approval of Agreement with Tim Trujillo, dba HR Focus, Resolution #02-12.

Request from Interim District Manager Debbie Williams to adopt Resolution #02-12

Approving agreement with Tim Trujillo.

There was a brief discussion regarding the proposed agreement between Tim Trujillo and Tehachapi Valley Recreation and Parks District.

Motion was made to table Agenda Item 9B.

Rush-Duhart: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion Carried.

C. Approval of Agreement with Marlene Lewis, dba Better Ledger, Resolution #03-12

Request from Interim District Manager Debbie Williams to adopt Resolution #03-12

Approving the Agreement with Marlene Lewis, dba Better Ledger. BOARD ADOPTED RESOLUTION #03-12 APPROVING THE AGREEMENT WITH MARLENE LEWIS, dba BETTER LEDGER.

Cyr-Duhart: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion carried.

D. Appointment of Standing Committee Chairs.

(1) Personnel and Personnel Policies, Resolution #04-12

Request from Chairperson Gayle Stewart to approve the appointment of Vice Chairman Paul Press as the Committee Chairperson for Personnel and Personnel Policies, Resolution #4-12. BOARD ADOPTED RESOLUTION #04-12 APPROVING THE APPOINTMENT OF VICE-CHAIRPERSON PAUL PRESS AS THE COMMITTEE CHAIRPERSON FOR PERSONNEL AND PERSONNEL POLICIES.

Duhart-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion Carried

(2) Budget and Finance, Resolution #05-12

Request from Chairperson Gayle Stewart to approve the appointment of Director Brian Duhart as the Committee Chairperson for Budget and Finance, Resolution #05-12. BOARD ADOPTED RESOLUTION #5-12 APPROVING THE APPOINTMENT OF DIRECTOR DUHART AS THE COMMITTEE CHAIRPERSON FOR BUDGET AND FINANCE.

Duhart-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion Carried

(3) Program and Program Policy, Resolution #06-12

Request from Chairperson Gayle Stewart to approve the appointment of Secretary Paulette Rush as the Committee Chairperson for Program and Program Policy, Resolution #06-12. BOARD ADOPTED RESOLUTION #6-12 APPROVING THE APPOINTMENT OF SECRETARY PAULETTE RUSH AS THE COMMITTEE CHAIRPERSON FOR BUDGET AND FINANCE.

Duhart-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion Carried

(4) Park and Facility Improvements and Development, Resolution #07-12

Request from Chairperson Gayle Stewart to approve the appointment of Director Nick Cyr as the Committee Chairperson for Park and Facility Improvements and Development, Resolution # 07-12. BOARD ADOPTS RESOLUTION #07-12 APPROVING THE APPOINTMENT OF DIRECTOR NICK CYR AS THE COMMITTEE CHAIRPERSON FOR BUDGET AND FINANCE.

Duhart-Press: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion Carried

10. BOARD OF DIRECTORS TIME

Vice-Chairperson Paul Press thanked Interim District Manager Williams for arranging the Board enrollments into the board member class that was held at the Golden Hills CSD. Vice-Chairperson Press stated that the class was useful and would recommend the class to anyone that is a board member. Director Duhart agreed that the class was useful and he appreciated the information given on the Brown Act.

Chairperson Stewart thanked everyone for their good work and dedication to the District.

11. OTHER BUSINESS

None

12. CLOSED SESSION: ADJOURNED TO CLOSED SESSION AT 6:10 P.M.

A. Interim District Manager performance review per GOVERNMENT CODE SECTION 54957(b)(1).

RECONVENED FROM CLOSED SESSION AT 7:02 P.M.

A. Interim District Manager performance review per GOVERNMENT CODE SECTION 54957(b)(1).

ACTION TAKEN: To increase Interim District Manager Debbie Williams salary an additional \$500.00 per month.

Duhart-Cyr: Ayes: Stewart; Press; Rush; Cyr; Duhart.

Noes: None. Motion Carried

13. ADJOURNMENT

Having no further business the meeting was adjourned at 7:05 P.M. to the next Regular Board of the Directors of Tehachapi Valley Recreation and Parks District scheduled on January 15, 2013.

Minutes to be approved at the
Board Meeting held on January 15, 2013.

Respectfully Submitted,

Carrie Champlin, Acting Clerk of the Board

Tehachapi Valley Recreation & Parks
District
Financials
December 2012

Prepared without audit by Better Ledger Inc

Tehachapi Valley Recreation and Park District
Balance Sheet
As of December 31, 2012

| | Total |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Cash in County Treasury Special Revenue Fund | |
| 1001 Cash in County Treasury-General Fund | 237,481.74 |
| 1002 Cash in County Treasury-Master Plan | 4,445.24 |
| 1003 Cash in County Treasury-Quimby | 84,531.86 |
| Total 1000 Cash in County Treasury Special Revenue Fund | 326,458.84 |
| 1005 County Treasury Capital Projects Fund | 434,950.45 |
| 1010 Checkign BOTS Transfer Account | 36,801.53 |
| 1020 Checking BOTS Revolving Account | 63,297.26 |
| 1030 Checking BOTS Umpire Account | 387.15 |
| 1100 Petty Cash Fund | 200.00 |
| Total Bank Accounts | \$862,095.23 |
| Accounts Receivable | |
| 1200 Accounts Receivable | 2,244.00 |
| Total Accounts Receivable | \$2,244.00 |
| Other current assets | |
| 1070 Prepaid Expenses | 9,871.00 |
| Total Other current assets | \$9,871.00 |
| Total Current Assets | \$874,210.23 |
| Fixed Assets | |
| 1150 Land | 166,734.76 |
| 1161 Building | 556,453.52 |
| 1162 Improvements | 1,446,433.41 |
| 1163 Equipment | 524,638.40 |
| 1164 Swimming Pool & Building | 265,383.67 |
| 1165 Lake | 412,294.78 |
| 1170 Accumulated Depreciation | -2,238,610.00 |
| Total Fixed Assets | \$1,133,328.54 |
| TOTAL ASSETS | \$2,007,538.77 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 28,356.93 |
| Total Accounts Payable | \$28,356.93 |
| Credit Cards | |
| 2010 Cardmember Services Payable | 1,854.41 |
| 2012 Home 4 Less Payable | 109.46 |
| 2014 Home Depot Payable | 231.83 |
| Total Credit Cards | \$2,195.70 |

| | Total |
|--|-----------------------|
| Other Current Liabilities | |
| 2022 Accrued Vacation | 0.00 |
| 2022.2 Accrued Vacation Other Employees | 4,799.07 |
| Total 2022 Accrued Vacation | 4,799.07 |
| Total Other Current Liabilities | \$4,799.07 |
| Total Current Liabilities | \$35,351.70 |
| Long-Term Liabilities | |
| 2300 Capital Lease - John Deere | 1,074.53 |
| Total Long-Term Liabilities | \$1,074.53 |
| Total Liabilities | \$36,426.23 |
| Equity | |
| 3010 Net Investment In Capital Assets | |
| 3012 Investment in Fixed Assets | 1,132,680.57 |
| 3014 Needed for Debt | -1,074.53 |
| Total 3010 Net Investment In Capital Assets | 1,131,606.04 |
| 3020 Restricted Funds | |
| 3022 Capital Projects | 427,925.19 |
| 3024 Master Plan | 39,257.00 |
| Total 3020 Restricted Funds | 467,182.19 |
| 3030 Unrestricted Funds | 383,378.29 |
| 3110 Retained Earnings | 0.00 |
| Net Income | -11,053.98 |
| Total Equity | \$1,971,112.54 |
| TOTAL LIABILITIES AND EQUITY | \$2,007,538.77 |

Wednesday, Jan 09, 2013 01:20:14 AM PST GMT-8 - Accrual Basis

Tehachapi Valley Recreation and Park District
Profit & Loss
December 2012

| | Total | |
|-------------------------------------|---------------------|-----------------------|
| | Dec 2012 | Jul - Dec, 2012 (YTD) |
| Income | | |
| 4010 Property Taxes | 330,037.07 | 399,719.14 |
| 4020 Interest Income | | 718.23 |
| 4030 Adult Program Revenues | 100.00 | 24,669.59 |
| 4050 Facility Revenue | 5,627.98 | 66,496.31 |
| 4200 Contracted Classes Revenues | 622.50 | 8,050.00 |
| 4210 Events Revenues | 1,918.00 | 12,748.52 |
| 4300 Youth Program Revenues | 2,260.00 | 63,039.21 |
| Total Income | \$340,565.55 | \$575,441.00 |
| Cost of Goods Sold | | |
| 5001 Adult Program Costs | | 454.19 |
| 5004 Contracted Classes Costs | | 6,825.73 |
| 5005 Events Costs | 686.41 | 5,708.54 |
| 5008 Youth Program Costs | 5,091.80 | 13,463.62 |
| Total Cost of Goods Sold | \$5,778.21 | \$26,452.08 |
| Gross Profit | \$334,787.34 | \$548,988.92 |
| Expenses | | |
| 6000 Employee Costs | 23,584.24 | 253,250.95 |
| 7010 Advertising & Marketing | 770.54 | 9,778.76 |
| 7020 Bank Service Charges | 375.34 | 1,586.35 |
| 7025 Cash Short/Over | | -230.04 |
| 7030 Dues & Subscriptions | | 170.00 |
| 7035 Equipment Rents & Leases | | 1,030.27 |
| 7050 Insurance | 1,394.36 | 6,613.01 |
| 7056 Interest Expense | | 70.13 |
| 7060 Licenses & Fees | | 645.00 |
| 7070 Maintenance | 339.88 | 44,675.48 |
| 7080 Master Plan Expenses | | 34,844.86 |
| 7085 Misc Prior Year Adjustments | | 3,539.65 |
| 7090 Office Supplies | 665.57 | 5,948.96 |
| 7110 Payroll Voucher Service | | 1,480.22 |
| 7120 Professional Development | 1,135.00 | 2,087.31 |
| 7150 Professional Fees | 7,792.48 | 50,694.25 |
| 7160 Property Tax Collection Fee | | -25.00 |
| 7180 Security | 501.18 | 1,081.18 |
| 7210 Telephone | 1,157.21 | 6,096.22 |
| 7250 Utilities | 6,028.28 | 68,356.45 |
| Total Expenses | \$43,744.08 | \$491,694.01 |
| Net Operating Income | \$291,043.26 | \$57,294.91 |
| Other Income | | |
| 8040 TVRPD Development Fee Revenues | | 6,411.00 |
| Total Other Income | \$0.00 | \$6,411.00 |

| | Total | |
|-----------------------------|---------------------|-----------------------|
| | Dec 2012 | Jul - Dec, 2012 (YTD) |
| Other Expenses | | |
| 8505 Quimby Expense | | 74,759.89 |
| Total Other Expenses | \$0.00 | \$74,759.89 |
| Net Other Income | \$0.00 | \$ -68,348.89 |
| Net Income | \$291,043.26 | \$ -11,053.98 |

Wednesday, Jan 09, 2013 01:23:14 AM PST GMT-8 - Accrual Basis

Tehachapi Valley Recreation and Park District
Statement of Cash Flows
July - December, 2012

| | Total |
|---|----------------------------|
| OPERATING ACTIVITIES | |
| Net Income | -11,053.98 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| 1200 Accounts Receivable | -2,244.00 |
| 1040 Taxes Receivable | 226.58 |
| 1070 Prepaid Expenses | -3,050.00 |
| 1085 Interest Receivable | 2,701.18 |
| 2000 Accounts Payable | 4,725.10 |
| 2010 Cardmember Services Payable | 1,776.24 |
| 2012 Home 4 Less Payable | 109.46 |
| 2014 Home Depot Payable | 231.83 |
| 2021 Accrued Salaries & Wages | -23,193.55 |
| 2022 Accrued Vacation | -37,443.64 |
| 2022.2 Accrued Vacation:Accrued Vacation Other Employees | 4,799.07 |
| 2023 Accrued FICA | -1,379.46 |
| Net cash provided by operating activities | \$ -63,795.17 |
| INVESTING ACTIVITIES | |
| 1163 Equipment | -647.97 |
| Net cash provided by investing activities | \$ -647.97 |
| FINANCING ACTIVITIES | |
| 3030 Unrestricted Funds | -16,797.91 |
| 3110 Retained Earnings | 16,797.91 |
| Net cash provided by financing activities | \$0.00 |
| Net cash increase for period | \$ -64,443.14 |
| Cash at beginning of period | 926,538.37 |
| Cash at end of period | <u>\$862,095.23</u> |

Wednesday, Jan 09, 2013 01:24:46 AM PST GMT-8

Tehachapi Valley Recreation and Park District
Budget vs. Actuals: Budget - FY13 P&L
July - December, 2012

| | Total | | | |
|--|---------------------|-----------------------|---------------------|----------------|
| | Actual | Budget | Remaining | % of Budget |
| Income | | | | |
| 4010 Property Taxes | 399,719.14 | 732,272.00 | 332,552.86 | 54.59 % |
| 4020 Interest Income | 718.23 | 2,500.00 | 1,781.77 | 28.73 % |
| 4030 Adult Program Revenues | 24,669.59 | 29,360.00 | 4,690.41 | 84.02 % |
| 4050 Facility Revenue | 66,496.31 | 113,890.00 | 47,393.69 | 58.39 % |
| 4110 Miscellaneous Income (deleted) | | 40,000.00 | 40,000.00 | |
| 4170 Master Plan - Funding Income | | 35,000.00 | 35,000.00 | |
| 4200 Contracted Classes Revenues | 8,050.00 | 23,000.00 | 14,950.00 | 35.00 % |
| 4210 Events Revenues | 12,748.52 | 23,200.00 | 10,451.48 | 54.95 % |
| 4300 Youth Program Revenues | 63,039.21 | 147,410.00 | 84,370.79 | 42.76 % |
| Total Income | \$575,441.00 | \$1,146,632.00 | \$571,191.00 | 50.19 % |
| Cost of Goods Sold | | | | |
| 5001 Adult Program Costs | 454.19 | 1,333.00 | 878.81 | 34.07 % |
| 5004 Contracted Classes Costs | 6,825.73 | 15,345.00 | 8,519.27 | 44.48 % |
| 5005 Events Costs | 5,708.54 | 10,664.00 | 4,955.46 | 53.53 % |
| 5008 Youth Program Costs | 13,463.62 | 29,490.00 | 16,026.38 | 45.65 % |
| Total Cost of Goods Sold | \$26,452.08 | \$56,832.00 | \$30,379.92 | 46.54 % |
| Gross Profit | \$548,988.92 | \$1,089,800.00 | \$540,811.08 | 50.38 % |
| Expenses | | | | |
| 6000 Employee Costs | | | | |
| 6010 Salaries & Wages | | | | |
| 6012 Administrative Wages | 30,521.85 | 125,768.00 | 95,246.15 | 24.27 % |
| 6013 Adult Program Wages | 10,776.60 | 7,300.00 | -3,476.60 | 147.62 % |
| 6014 Maintenance Wages | 66,894.85 | 121,891.00 | 54,996.15 | 54.88 % |
| 6015 Gym Supervisor | 5,271.30 | 15,000.00 | 9,728.70 | 35.14 % |
| 6016 Recreation Supervisor | | 22,500.00 | 22,500.00 | |
| 6017 Recreation Coordinator | 14,705.60 | 27,000.00 | 12,294.40 | 54.47 % |
| 6019 Youth Program Wages | 51,667.10 | 111,308.00 | 59,640.90 | 46.42 % |
| Total 6010 Salaries & Wages | 179,837.30 | 430,767.00 | 250,929.70 | 41.75 % |
| 6050 Benefits | | | | |
| 6051 Employee Group Insurance (Med.) | 31,092.25 | 89,340.00 | 58,247.75 | 34.80 % |
| 6053 Employee Grp. Ins. (Vision) | 475.50 | 1,900.00 | 1,424.50 | 25.03 % |
| 6055 Employee Retirement-PERS | 6,414.53 | 15,000.00 | 8,585.47 | 42.76 % |
| 6057 EPS & Dental | 1,037.40 | 3,000.00 | 1,962.60 | 34.58 % |
| 6058 FICA | 16,173.60 | 31,500.00 | 15,326.40 | 51.34 % |
| 6059 Unemployment Insurance | 6,063.38 | 12,000.00 | 5,936.62 | 50.53 % |
| 6090 Worker's Compensation Insurance | 12,156.99 | 15,000.00 | 2,843.01 | 81.05 % |
| Total 6050 Benefits | 73,413.65 | 167,740.00 | 94,326.35 | 43.77 % |
| Total 6000 Employee Costs | 253,250.95 | 598,507.00 | 345,256.05 | 42.31 % |
| 7010 Advertising & Marketing | 9,778.76 | 8,000.00 | -1,778.76 | 122.23 % |
| 7020 Bank Service Charges | 1,586.35 | 2,700.00 | 1,113.65 | 58.75 % |
| 7025 Cash Short/Over | -230.04 | 0.00 | 230.04 | |

| | Total | | | |
|-------------------------------------|---------------------|-----------------------|----------------------|----------------|
| | Actual | Budget | Remaining | % of Budget |
| 7030 Dues & Subscriptions | 170.00 | 2,200.00 | 2,030.00 | 7.73 % |
| 7035 Equipment Rents & Leases | 1,030.27 | 3,700.00 | 2,669.73 | 27.85 % |
| 7050 Insurance | | | | |
| 7051 Auto Insurance | 1,511.52 | 0.00 | -1,511.52 | |
| 7053 Property Insurance | 4,114.98 | 0.00 | -4,114.98 | |
| 7055 Liability Insurance | 986.51 | 19,000.00 | 18,013.49 | 5.19 % |
| Total 7050 Insurance | 6,613.01 | 19,000.00 | 12,386.99 | 34.81 % |
| 7056 Interest Expense | 70.13 | | -70.13 | |
| 7060 Licenses & Fees | 645.00 | 2,500.00 | 1,855.00 | 25.80 % |
| 7070 Maintenance | | | | |
| 7072 Building Maintenance | 4,481.87 | 7,400.00 | 2,918.13 | 60.57 % |
| 7074 Equipment Maintenance | 2,639.65 | 6,000.00 | 3,360.35 | 43.99 % |
| 7075 Fuel | 8,650.36 | 16,000.00 | 7,349.64 | 54.06 % |
| 7076 Janitorial Supplies | 7,528.24 | 7,500.00 | -28.24 | 100.38 % |
| 7078 Materials & Supplies | 21,357.47 | 57,600.00 | 36,242.53 | 37.08 % |
| 7079 Fleet Maintenance | 17.89 | 5,000.00 | 4,982.11 | 0.36 % |
| Total 7070 Maintenance | 44,675.48 | 99,500.00 | 54,824.52 | 44.90 % |
| 7080 Master Plan Expenses | 34,844.86 | 102,047.00 | 67,202.14 | 34.15 % |
| 7085 Misc Prior Year Adjustments | 3,539.65 | 0.00 | -3,539.65 | |
| 7090 Office Supplies | 5,948.96 | 10,000.00 | 4,051.04 | 59.49 % |
| 7110 Payroll Voucher Service | 1,480.22 | 5,600.00 | 4,119.78 | 26.43 % |
| 7120 Professional Development | 2,087.31 | 3,500.00 | 1,412.69 | 59.64 % |
| 7150 Professional Fees | | | | |
| 7151 Annual Audit | 6,000.00 | 0.00 | -6,000.00 | |
| 7152 Accounting | 6,100.00 | 7,800.00 | 1,700.00 | 78.21 % |
| 7155 Legal | 8,418.43 | 22,000.00 | 13,581.57 | 38.27 % |
| 7158 Intrim District Manager | 30,175.82 | 42,000.00 | 11,824.18 | 71.85 % |
| Total 7150 Professional Fees | 50,694.25 | 71,800.00 | 21,105.75 | 70.60 % |
| 7160 Property Tax Collection Fee | -25.00 | 7,500.00 | 7,525.00 | -0.33 % |
| 7170 Publications & Legal | | 1,000.00 | 1,000.00 | |
| 7180 Security | 1,081.18 | 1,200.00 | 118.82 | 90.10 % |
| 7210 Telephone | 6,096.22 | 7,800.00 | 1,703.78 | 78.16 % |
| 7250 Utilities | | | | |
| 7252 Electric Service | 38,416.64 | 56,542.00 | 18,125.36 | 67.94 % |
| 7254 Gas Service | 6,245.66 | 18,140.00 | 11,894.34 | 34.43 % |
| 7256 Sanitation Services | 10,059.04 | 0.00 | -10,059.04 | |
| 7258 Water Service | 13,635.11 | 8,200.00 | -5,435.11 | 166.28 % |
| Total 7250 Utilities | 68,356.45 | 82,882.00 | 14,525.55 | 82.47 % |
| Total Expenses | \$491,694.01 | \$1,029,436.00 | \$537,741.99 | 47.76 % |
| Net Operating Income | \$57,294.91 | \$60,364.00 | \$3,069.09 | 94.92 % |
| Other Income | | | | |
| 8040 TVRPD Development Fee Revenues | 6,411.00 | 0.00 | -6,411.00 | |
| Total Other Income | \$6,411.00 | \$0.00 | \$ -6,411.00 | 0.00% |
| Other Expenses | | | | |
| 8505 Quimby Expense | 74,759.89 | 0.00 | -74,759.89 | |
| Total Other Expenses | \$74,759.89 | \$0.00 | \$ -74,759.89 | 0.00% |

| | Total | | | |
|------------------|---------------|-------------|-------------|-------------|
| | Actual | Budget | Remaining | % of Budget |
| Net Other Income | \$ -68,348.89 | \$0.00 | \$68,348.89 | 0.00% |
| Net Income | \$ -11,053.98 | \$60,364.00 | \$71,417.98 | -18.31 % |

Thursday, Jan 10, 2013 11:26:39 AM PST GMT-8 - Accrual Basis



TVRPD Board Meeting
490 West D Street
Tehachapi, CA 93561

Board Meeting
January 15, 2013

Program Report

1. Recap of Events since the last board meeting:
 - a. We have had no events since the last board meeting. (Currently we are organizing spring events and programs.)
2. Recap of Programs:
 - a. Youth basketball is in its second week. The first games got off with no problems. Pictures are scheduled for Jan 19 and Jan 26.
 - b. On January 12, we offered a free introductory class to yoga, with good attendance. The first class was held on Wednesday, January 9, and will continue on Wednesdays from 5:30 to 6:30 P.M. The fee is \$40.00/person/month.
3. Marketing
 - a. I am currently gathering information for our 2013 spring programs and events. These programs and events will include the following: Our annual Easter Egg Hunt, Brite Lake Fishing Derby, Cinco De Mayo celebration, T-Ball, Lil Warriors Soccer Academy and our regular programs.



Play Up. Live Up.

Agenda Item 7.

TVRPD Board Meeting
490 West D Street
Tehachapi, CA 93561

Board Meeting
January 15, 2013
5:30 P.M.

Facility Report

1. Central Park
 - Ordered replacement slide
 - Light repair at gazebo
 - Winterized restroom plumbing access room
 - Removal of three hanging limbs: Tree #32 & Tree #10
2. West Park/West Park Activity Center
 - Light repair
 - Gym light cover repair
 - Two drinking fountains repaired
 - Three toilet valves repaired
 - Kitchen sink repair
3. Ollie Mountain Skate Park—Nothing to report
4. Morris Park—Nothing to report
5. Brite Lake
 - Maintenance shed organization
 - Maintenance yard clean up
 - Maintenance yard gate repair
 - Valve ordered for dump station repair
6. Meadowbrook/Meadowbrook Dog Park
 - Tree maintenance
7. Dye Natatorium
 - Roof leak/ceiling damage
8. Other:
 - a. Material Safety Data Sheet Compliance
 - i. All facilities inventoried
 - ii. MSDS binders for each facility in progress
 - b. Recycling Container Update

Recycling containers received and placed in West Park Activity Center, Scout Hall and District Office facilities. Thank you to The City of Tehachapi for using their grant on behalf of Tehachapi Valley Recreation and Parks District to start a recycling program at our facilities.



Play Up. Live Up.

TVRPD Board Meeting
490 West D Street
Tehachapi, CA 93561

Regular Board Meeting
January 15, 2013; 5:30 P.M.

Interim District Manager Report

1. Administration
 - a. REVISED agenda format
 - b. John Deere Lease
 - c. Little League Contract renewal progress
 - d. Bank account consolidation progress
 - e. Meeting with CAPRI insurance representatives
 - f. Transitioning fundamental administrative responsibilities (board meeting preparation, AP, AR)
 - g. Office Furniture
2. Continuing
 - a. Weekly column for *Tehachapi News*
 - b. Master Plan next steps
3. Forthcoming
 - a. Standing committee engagement
 - b. Maintenance staff Safe Parks workshop
 - c. Spring Programs marketing

**TEHACHAPI VALLEY
RECREATION AND PARKS DISTRICT**

**COUNTY OF KERN
TEHACHAPI, CALIFORNIA**

**AUDITED FINANCIAL STATEMENTS
JUNE 30, 2012**

**BURKEY COX EVANS & BRADFORD
Accountancy Corporation
1058 West Avenue M-14, Suite B
Palmdale, CA 93551**

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
ORGANIZATION AND BOARD OF DIRECTORS
JUNE 30, 2012**

The District, known as the Tehachapi Valley Recreation and Parks District, was established by general election on November 5, 1958 in accordance with all of the provisions and requirements of the State of California Recreation and Park District Act as set forth in Chapter 4, Division 5, of the Public Resources Code and the provisions of the District Organization Law as set forth in Chapter 1, Article 4, Division 1, Title 6 of the Government code.

ELECTED OFFICIALS

| NAME | OFFICE |
|---------------|---------------|
| Gayle Stewart | Chairperson |
| Manuel Avila | Vice Chairman |
| Ernie Muro | Director |
| Nick Cyr | Director |
| Paulette Rush | Director |

INTERIM DISTRICT MANAGER

Debbie Williams

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
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JUNE 30, 2012**

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FINANCIAL INFORMATION



**BURKEY COX
EVANS & BRADFORD**
ACCOUNTANCY CORPORATION

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HAROLD W. MANNING, CPA
JAMES MANNIE, CPA
JANEDE HENRIQUEZ, CPA
JENNIFER VICKERY, CPA
MARINA J. WILLEY, CPA

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

Board of Directors
Tehachapi Valley Recreation and Parks District
Tehachapi, California

We have audited the accompanying financial statements of the governmental activities of Tehachapi Valley Recreation and Parks District (the District), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Tehachapi Valley Recreation and Parks District, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2012, on our consideration of the Tehachapi Valley Recreation and Parks District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5, budgetary comparison schedule – special revenue fund on page 24, and other post employment benefit plan – schedule of funding progress on page 25, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Tehachapi Valley Recreation and Parks District
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The budgetary comparison schedule – capital project fund on page 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Burkey & Cox, CPAs
BURKEY COX EVANS & BRADFORD
Accountancy Corporation

Palmdale, California
September 21, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2012**

The discussion and analysis of the Tehachapi Valley Recreation and Parks District's financial performance provides an overall review of the District's financial activities for the fiscal year-end June 30, 2012. The intent of this discussion and analysis is to look at the District's financial performance as a whole.

The Tehachapi Valley Recreation and Parks District is an independent Special District governed by a five (5)-member, appointed board of directors: three (3) members are appointed by the Kern County Board of Supervisors and two (2) are appointed by the City of Tehachapi City Council.

Financial Highlights

Key financial highlights for 2011-2012 are as follows:

Overall:

- Expended \$973,081 while revenue was \$936,859, a difference of (\$36,222). Difference will be explained below in Governmental Activities.

Government Activities:

- Total revenue increased \$35,359 from what was budgeted due to an increase in scheduled events and youth sports that were not anticipated when the budget was developed.
- Total expenditures increased \$71,581 or approximately 7 percent from what was budgeted. Maintenance expenses increased as a result of heightened vandalism and poor planning on forecasting. Better tracking software and attention to more specific, professional bookkeeping should address these challenges in the forthcoming fiscal year.

Capital Outlay:

- The District currently has a lease purchase agreement with John Deere Credit for lease purchase of Gator utility vehicle.

Financial Analysis of the District

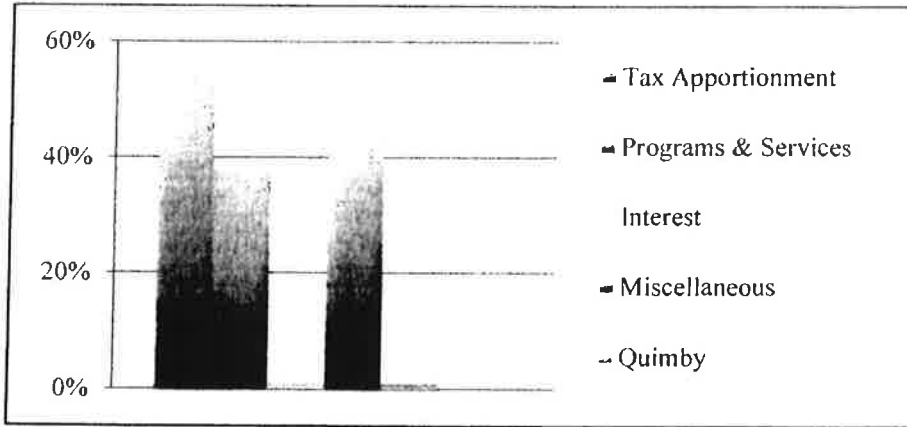
Fund Accounting:

- The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into two broad categories which in aggregate include one fund type and one account group as follows:
 - General Funds: General fund is used to record the general operations of the District.
 - Account Groups: General Fixed Assets Account Group Accounts for property, plant and equipment used in governmental fund type operations.

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2012**

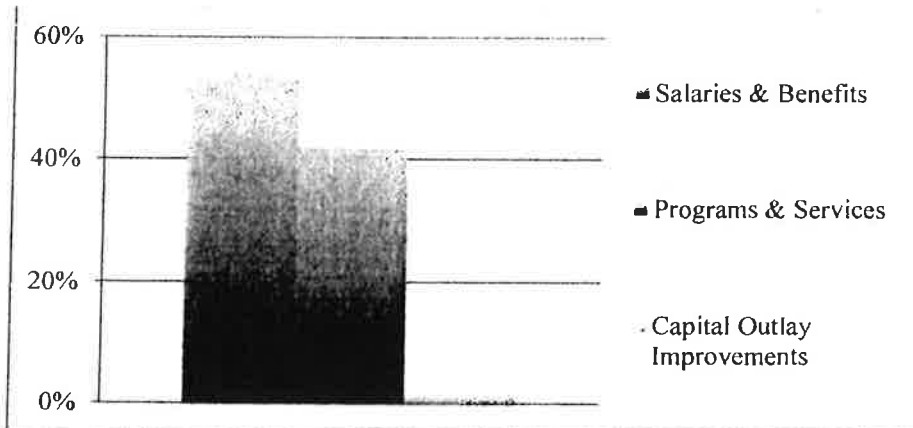
Revenues:

| | | |
|---------------------|---------------|-----|
| Tax Apportionment | 524,503 | 55% |
| Programs & Services | 366,227 | 38% |
| Interest | 6,214 | 1% |
| Miscellaneous | 43,065 | 5% |
| Quimby | <u>13,334</u> | 1% |
| | 953,343 | |



Expenditures:

| | | |
|-----------------------------|---------------|-----|
| Salaries & Benefits | 528,192 | 54% |
| Programs & Services | 406,585 | 42% |
| Capital Outlay Improvements | <u>38,304</u> | 4% |
| | 973,081 | |



**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2012**

Tehachapi Valley Recreation and Parks District had five (5) full-time and up to a maximum of eighty-five (85) part-time employees in fiscal year ended June 30, 2012.

TVRPD operates and maintains over 115 acres of parkland, including a 90-acre lake; indoor aquatic center; 10,000-sf. activity center; and an 11,000-sf. skate park. The District also offers a wide variety of recreational programs, classes, and events for all ages of participants in the community.

Contacting the Tehachapi Valley Recreation and Parks District's Financial Management:

This financial report will give the public an overview of the agency's financial dealings, where the funds are coming from, and how they are being spent. If additional information is needed, please contact:

District Manager
Tehachapi Valley Recreation and Parks District
P. O. Box 373
Tehachapi, CA 93581

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2012

ASSETS

| | |
|--|------------------|
| Cash and Investments | \$ 926,539 |
| Accounts Receivable (net of allowances for uncollectibles) | 2,929 |
| Prepaid Items | 6,821 |
| Capital Assets not being depreciated: | |
| Land | 166,735 |
| Capital Assets (net of accumulated depreciation): | |
| Buildings and Improvements | 915,831 |
| Equipment | <u>50,115</u> |
| Total Assets | <u>2,068,970</u> |

LIABILITIES

| | |
|---|---------------|
| Accounts Payable | 26,571 |
| Accrued Expenses | 24,573 |
| Compensated Absences Payable | 37,444 |
| Noncurrent Liabilities: | |
| Capital Lease Due and Payable Within One Year | <u>1,075</u> |
| Total Liabilities | <u>89,663</u> |

NET ASSETS

| | |
|----------------------------------|----------------------------|
| Net Investment in Capital Assets | 1,131,606 |
| Restricted For: | |
| Capital Projects | 427,926 |
| Master Plan | 39,257 |
| Unrestricted | <u>380,518</u> |
| Total Net Assets | <u><u>\$ 1,979,307</u></u> |

See independent auditors' report and accompanying notes to financial statements.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

| <u>Functions / Programs</u> | <u>Expenses</u> | <u>Charges for Services</u> | <u>Net (Expense) Revenue and Changes in Net Assets</u> |
|----------------------------------|---------------------|---------------------------------|--|
| PRIMARY GOVERNMENT | | | |
| Governmental Activities: | | | |
| General Government | \$ 617,336 | \$ 128,058 | \$ (489,278) |
| Culture and Recreation | 406,585 | 238,169 | (168,416) |
| Total Governmental Activities | <u>1,023,921</u> | <u>366,227</u> | <u>(657,694)</u> |
| Total Primary Government | <u>\$ 1,023,921</u> | <u>\$ 366,227</u> | <u>(657,694)</u> |
| General Revenues: | | | |
| Taxes and Assessments | | | 524,503 |
| State Revenues | | | 13,334 |
| Unrestricted Investment Earnings | | | 6,214 |
| Miscellaneous | | | <u>43,065</u> |
| Total General Revenues | | | <u>587,116</u> |
| Change in Net Assets | | | (70,578) |
| Net Assets - Beginning | | | <u>2,049,885</u> |
| Net Assets - Ending | | | <u>\$ 1,979,307</u> |

See independent auditors' report and accompanying notes to financial statements.

FUND FINANCIAL STATEMENTS

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

| | Special Revenue Fund | Capital Project Fund | Total Governmental Funds |
|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| ASSETS | | | |
| Current Assets: | | | |
| Cash and Investments | \$ 499,341 | \$ 427,198 | \$ 926,539 |
| Accounts Receivable, net | 2,201 | 728 | 2,929 |
| Prepaid Items | 6,821 | - | 6,821 |
| | <u>508,363</u> | <u>427,926</u> | <u>936,289</u> |
| Total Assets | <u>\$ 508,363</u> | <u>\$ 427,926</u> | <u>\$ 936,289</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 26,571 | \$ - | \$ 26,571 |
| Accrued Expenses | 24,573 | - | 24,573 |
| Compensated Absences Payable | 37,444 | - | 37,444 |
| | <u>88,588</u> | <u>-</u> | <u>88,588</u> |
| Total Liabilities | <u>88,588</u> | <u>-</u> | <u>88,588</u> |
| Fund Balances: | | | |
| Nonspendable | 6,821 | - | 6,821 |
| Restricted | - | - | - |
| Committed | 39,257 | 427,926 | 467,183 |
| Assigned | - | - | - |
| Unassigned | 373,697 | - | 373,697 |
| | <u>419,775</u> | <u>427,926</u> | <u>847,701</u> |
| Total Fund Balances | <u>419,775</u> | <u>427,926</u> | <u>847,701</u> |
| Total Liabilities and Fund Balances | <u>\$ 508,363</u> | <u>\$ 427,926</u> | <u>\$ 936,289</u> |

See independent auditors' report and accompanying notes to financial statements.

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012**

| | |
|---|----------------------------|
| Total Fund Balances - Governmental Funds | \$ 847,701 |
| Capital assets used for governmental activities are not financial resources and therefore are not reported as assets in Governmental Funds. | 1,132,681 |
| Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds: | |
| Capital Lease Payable | <u>(1,075)</u> |
| Total Net Assets of Governmental Activities | <u><u>\$ 1,979,307</u></u> |

See independent auditors' report and accompanying notes to financial statements.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

| | Special Revenue Fund | Capital Project Fund | Total Governmental Funds |
|---------------------------------------|----------------------------|----------------------------|--------------------------------|
| REVENUE | | | |
| Taxes and Special Assessments | \$ 524,503 | \$ - | \$ 524,503 |
| Charges for Services | 366,227 | - | 366,227 |
| Developer Fees - Quimby | 650 | 12,684 | 13,334 |
| Investment Earnings | 2,414 | 3,800 | 6,214 |
| Miscellaneous | 43,065 | - | 43,065 |
| | <u>936,859</u> | <u>16,484</u> | <u>953,343</u> |
| Total Revenues | | | |
| EXPENDITURES | | | |
| General Government | 528,192 | - | 528,192 |
| Culture and Recreation | 406,585 | - | 406,585 |
| Capital Outlay: | | | |
| Buildings, Improvements and Equipment | 38,304 | - | 38,304 |
| | <u>973,081</u> | <u>-</u> | <u>973,081</u> |
| Total Expenditures | | | |
| Net Change in Fund Balances | <u>(36,222)</u> | <u>16,484</u> | <u>(19,738)</u> |
| Fund Balances - Beginning of Year | 365,997 | 501,442 | 867,439 |
| Transfers | <u>90,000</u> | <u>(90,000)</u> | <u>-</u> |
| Fund Balances - Ending of Year | <u><u>\$ 419,775</u></u> | <u><u>\$ 427,926</u></u> | <u><u>\$ 847,701</u></u> |

See independent auditors' report and accompanying notes to financial statements.

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012**

| | | |
|---|----|----------|
| Net Change in Fund Balances -Total Governmental Funds | \$ | (19,738) |
|---|----|----------|

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

| | | | |
|---|----|-----------------|---------------------------|
| Capital Outlay | \$ | 38,304 | |
| Depreciation Expense | | <u>(89,144)</u> | |
| | | | <u>(50,840)</u> |
| | | Total | |
| | | | <u>(50,840)</u> |
| Change in Net Assets of Governmental Activities | | | <u><u>\$ (70,578)</u></u> |

See independent auditors' report and accompanying notes to financial statements.

NOTES TO THE FINANCIAL STATEMENTS

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The basic financial statements of Tehachapi Valley Recreation and Parks District (the District) include the accounts of all of the activities of the District. The District was formed as an independent special district to provide quality leisure services, parks, programs, and facilities; address the recreational needs of all ages; promote positive customer service, fiscal responsibility, and accountability; and enhance and promote personal well-being and a sense of community.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 14, *The Financial Reporting Entity*, and No. 39, *Determining Whether Certain Organizations Are Component Units* (an amendment to No. 14). The District is the primary governmental unit based on the foundation of a separately appointed five member board. The board is appointed by the Kern County Board of Supervisors and the City of Tehachapi City Council. The board has decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. Component units are legally separate organizations for which the appointed officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the governing of the organization's governing body and 1) is able to impose its will on that organization, or 2) a potential exists for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The District has no blended or discretely-presented component units.

B. Basis of Presentation

Government-wide Financial Statements: The statement of net assets and the statement of activities include the financial activities of the overall government. The effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: Fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

The *Special Revenue Fund* is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

The *Capital Project Fund* is used to account for resources received from Quimby Funds to be used for capital improvements to new or rehabilitations of existing neighborhood or community park or recreation facilities.

Certain activity occurred during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes is recognized as revenues in the fiscal year for which the taxes are levied. Grants and similar items are recognized as revenue in the fiscal year in which all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Expenditures are generally recorded when the related fund liability is incurred, as under accrual accounting. However, principal and interest on general long-term debt, claims and judgments, and compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property tax revenues, revenues received from the state, and investment earnings are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

D. Assets, Liabilities, and Net Assets/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments are reported at fair value (generally based on quoted market prices) except for the position in the Kern County Local Agency Investment Fund (LAIF). The District adopted an investment policy directing management to deposit funds in financial institutions. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

3. Inventories and Prepaid Items

The District records purchases of supplies as expenditures utilizing the purchase method of accounting for inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses when consumed rather than when purchased.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost and are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Land is not depreciated. The other capital assets are depreciated using the straight-line method over the estimated useful lives of the assets as follows:

| <u>Asset Class</u> | <u>Estimated Useful Lives</u> |
|---------------------------|-----------------------------------|
| Building and Improvements | 5 - 30 years |
| Equipment | 3 - 7 years |

5. Accounts Receivable

No allowance for doubtful accounts has been established since management believes that substantially all amounts are collectible.

6. Net Assets/Fund Balance

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net assets and unrestricted net assets in the government-wide financial statements, an assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net assets to have been depleted before unrestricted net assets is applied.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, an assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board of directors is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Amounts in the non-spendable fund balance classification reflect assets not in spendable form because they will never convert to cash (such as prepaid items).

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Revenues and Expenses

1. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for District. Tax revenues are recognized by the District when received.

2. Compensated Absences

The District's personnel policies provide for accumulation of vacation and sick leave. Liabilities for vacation and sick leave are recorded when benefits are earned. Cash payment of unused vacation is available to those qualified employees when retired or terminated. The dollar value of such accumulations was determined to be \$37,444 as of June 30, 2012.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

G. Budgetary Data

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

1. Prior to the beginning of the fiscal year, the District prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board of Directors is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must have been given.
3. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the Board of Directors.

Once a budget is approved, it can be amended only by approval of a majority of the members of the Board of Directors. As required by law, such amendments are made before the fact, reflected in the official minutes of the Board of Directors, and not made after fiscal year end. During the year, the budget was amended as necessary. All budget appropriations lapse at year-end.

H. Fund Balance Reserves and Designations

Government-wide Statements

Reservations of the ending fund balance indicate the portions of fund balance not appropriable for expenditure or amounts legally segregated for a specific future use.

Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period.

Non-spendable Fund Balance The portion of fund balance reflecting assets not in spendable form, either because they will never convert to cash (such as prepaid items) or must remain intact pursuant to legal or contractual requirements (such as the principal of a permanent endowment).

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

Non-spendable Prepaid Items The portion of fund balance reflecting the value of prepaid items.

All Other Non-spendable Assets The portion of fund balance reflecting the value of nonspendable assets not specified above. For example, this object issued for the legal reserve required for Certificates of Participation, the long-term portion of notes receivable, or the principle of a permanent endowment.

Restricted Fund Balance

Restricted Balance The portion of fund balance representing resources subject to externally imposed and legally enforceable constraints imposed either by external resource providers, e.g., grantors or creditors, or by law through constitutional provisions or enabling legislation. Examples include unspent balances or restricted state and federal grants, and unspent proceeds of general obligation bonds.

Committed Fund Balance The portion of fund balance representing resources whose use is constrained by limitations self-imposed by the District through formal action of its highest level of decision-making authority. The constraints can be modified or removed only through the same process by which they were imposed. The action imposing the constraint must be made by the end of the reporting period. The actual amounts may be determined at a later date, prior to the issuance of the financial statements.

Stabilization Arrangements The portion of fund balance set aside pursuant to a stabilization arrangement more formal than the reserve for economic uncertainties recommended by the Criteria and Standards for fiscal solvency or other minimum fund balance policy. The level of constraint must meet the criteria to be reported as committed, and the circumstances in which the resources are used must be specific and non-routine. The formal action imposing the constraint should identify and describe in sufficient detail the circumstances in which the amounts may be used. Minimum fund balance policies and other stabilizing arrangements that do not match the criteria to be reported as committed are reported as unassigned.

Other Commitments The portion of fund balance representing commitments other than stabilization arrangements.

Assigned Fund Balance The portion of fund balance representing resources that are intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed. Intent may be established either by the District's highest level of decision-making or by a designated body or official. Constraints giving rise to assigned fund balance may be imposed at any time before the financial statements are issued, and may be modified or removed by a process less formal than is required for committed fund balance. In governmental fund types other than the general fund, this is the residual fund balance classification.

Other Assignments The position of fund balances representing assignment.

Unassigned Fund Balance The portion of fund balance not classified as non-spendable, restated, committed, or assigned.

In all governmental funds including the general fund, the excess of non-spendable, restricted, and committed fund balance over total fund balance (deficits), assigned amounts must be reduced or estimated if a deficit exists.

For budgetary purposes, this account represents the excess of estimated revenue and estimated other financial sources over appropriations and estimated other financing uses.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2012, are classified in the accompanying financial statements as follows:

| | |
|---|--------------------------|
| Cash and Investments - Special Revenue Fund | \$ 499,341 |
| Cash and Investments - Capital Project Fund | <u>427,198</u> |
| Total | <u><u>\$ 926,539</u></u> |

Cash and investments consisted of the following at June 30, 2012:

| | |
|----------------------------------|--------------------------|
| Cash on Hand and in Banks | \$ 11,278 |
| Pooled Investments - Kern County | <u>915,261</u> |
| Total | <u><u>\$ 926,539</u></u> |

Investments Authorized by the California Government Code and the District's Investment Policy

The following table identifies the investment types that are authorized by the District in accordance with the California Government Code or the District's investment policy, where more restrictive. The table also identifies certain provisions of the California Government Code or the District's investment policy, where more restrictive that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Investments Authorized by the California Government Code and the District's Investment Policy

| <u>Authorized Investment Type</u> | <u>Maximum Maturity</u> | <u>Maximum Percentage of Portfolio *</u> | <u>Maximum Investment in One Issuer</u> |
|--|-------------------------|--|---|
| State and Local Agency Bonds | 5 years | 100% | None |
| U.S. Treasury Notes | 5 years ** | 100% | None |
| Federal Agency Obligations | 5 years ** | 100% | None |
| Banker's Acceptances | 180 days | 40% | 30% |
| Commercial Paper | 270 days | 40% | 10% |
| Non-negotiable Certificates of Deposit | 1 year | 30% | None |
| Negotiable Certificates of Deposit | 5 years | 30% | None |
| Medium-Term Notes | 5 years | 30% | None |
| Repurchase Agreements | 30 days | 100% | None |
| Money Market Funds | N/A | 20% | None |
| California Local Agency Investment Fund (LAIF) | N/A | 100% | 10% |

* Excluding amounts held by bond trustee that are not subject to California Government Code restrictions

** Except when authorized by the District's legislative body in accordance with Government Code Section 53601

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools such as the Kern County Investment Pools.

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Of the bank balances, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Investment in External Investment Pools

The District is a voluntary participant in the Kern County Investment Pool that is regulated by the California Government Code under the oversight of the Treasurer of the County of Kern. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by Kern County for the entire Kern County portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by Kern County, which are recorded on an amortized cost basis.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide requirements for cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity date.

Investments at June 30, 2012, consisted of the following:

| Investment Type | Amount | Remaining Maturity (in Months) | | |
|----------------------------------|-------------------|--------------------------------|--------------------|-------------------|
| | | 12 months or less | 13 to 36 months | 37-60 months |
| Cash on Hand and in Banks | \$ 11,278 | \$ 11,278 | \$ - | \$ - |
| Pooled Investments - Kern County | 915,261 | 506,139 | 262,680 | 146,442 |
| Total | <u>\$ 926,539</u> | <u>\$ 517,417</u> | <u>\$ 262,680</u> | <u>\$ 146,442</u> |

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – CASH AND INVESTMENTS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by, where applicable, the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Credit ratings as of June 30, 2012, consisted of the following:

| <u>Investment Type</u> | <u>Amount</u> | <u>Minimum Legal Rating</u> | <u>Exempt from Disclosure</u> | <u>Ratings AAA</u> |
|----------------------------------|-------------------|-------------------------------------|---------------------------------------|------------------------|
| Cash on Hand and in Banks | \$ 11,278 | N/A | \$ 11,278 | - |
| Pooled Investments - Kern County | 915,261 | N/A | 915,261 | - |
| Total | <u>\$ 926,539</u> | | <u>\$ 926,539</u> | |

NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following are the excess of expenditures over appropriations as of June 30, 2012:

Special Revenue Fund:

| | |
|----------------------------|-----------|
| Salaries and Wages | \$ 15,517 |
| Maintenance and Operations | \$ 84,912 |
| Programs and Services | \$ 42,848 |

Capital Project Fund:

None

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 – CAPITAL ASSETS

The changes in fixed assets for the year ended June 30, 2012, were as follows:

| | Balance July 01, 2011 | Additions | Deletions | Balance June 30, 2012 |
|---|--------------------------|--------------------|-----------------|--------------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 166,735 | \$ - | \$ - | \$ 166,735 |
| Total capital assets not being depreciated | <u>166,735</u> | <u>-</u> | <u>-</u> | <u>166,735</u> |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 2,680,566 | - | - | 2,680,566 |
| Equipment | 500,205 | 38,304 | (14,519) | 523,990 |
| Total capital assets being depreciated | <u>3,180,771</u> | <u>38,304</u> | <u>(14,519)</u> | <u>3,204,556</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (1,683,640) | (81,095) | - | (1,764,735) |
| Equipment | (480,345) | (8,049) | 14,519 | (473,875) |
| Total accumulated depreciation | <u>(2,163,985)</u> | <u>(89,144)</u> | <u>14,519</u> | <u>(2,238,610)</u> |
| Total capital assets being depreciated, net | <u>1,016,786</u> | <u>(50,840)</u> | <u>-</u> | <u>965,946</u> |
| Governmental activities capital assets, net | <u>\$ 1,183,521</u> | <u>\$ (50,840)</u> | <u>\$ -</u> | <u>\$ 1,132,681</u> |

Depreciation Expense was charged to Governmental Activities as follows:

| | |
|----------------------------|------------------|
| Culture and Recreation | \$ 89,144 |
| Total Depreciation Expense | <u>\$ 89,144</u> |

NOTE 5 – INTERFUND TRANSACTIONS

During the year ended June 30, 2012, the District made a one-time transfer of \$90,000 from the capital project fund to the special revenue fund because of a project that was canceled. Funding was reallocated to the master plan under the special revenue fund.

NOTE 6 – SHORT-TERM DEBT ACTIVITY

The District had no short-term debt issued or outstanding during the fiscal year ended June 30, 2012.

NOTE 7 – LONG-TERM DEBT OBLIGATIONS

The District had no long-term debt issued or outstanding during the fiscal year ended June 30, 2012, other than the capital leases discussed in Note 8.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 8 – LEASE OBLIGATIONS

As of June 30, 2012, the District has entered into one capital lease agreement for equipment where title will pass upon the expiration of the lease. Future minimum lease payments for the governmental activities are as follows:

| <u>Year Ending</u> | <u>Payments</u> |
|--|-----------------|
| 2013 | <u>1,316</u> |
| Total | <u>1,316</u> |
| Less Interest | <u>(241)</u> |
| Present Value of Net Minimum Lease Payments | <u>\$ 1,075</u> |

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year ended June 30, 2012, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

NOTE 10 – PENSION PLAN

Plan Description

The District contributes to the California Public Employees Retirement System (PERS), an cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the District. Copies of the PERS annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

The contribution rate for plan members in the PERS 2.0% at 60 Risk Pool Retirement Plan is 7% of their annual covered salary. The District makes the contributions required of District employees on their behalf and for their account. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required employer contribution rates are equal to the annual pension cost (APC) percentage of payroll for fiscal year 2012 as noted below. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by PERS. For fiscal years 2012, 2011, 2010, 2009, and 2008, the District's annual contributions for the PERS plan were equal to the District's required and actual contributions for each fiscal year as follows:

Five-Year Trend Information for PERS – Tehachapi Valley Recreation and Parks District

| <u>Fiscal Year</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|------------------------|--|--|---------------------------------------|
| 6/30/08 | \$ 11,219 | 100% | \$ 0 |
| 6/30/09 | \$ 12,165 | 100% | \$ 0 |
| 6/30/10 | \$ 11,399 | 100% | \$ 0 |
| 6/30/11 | \$ 12,857 | 100% | \$ 0 |
| 6/30/12 | \$ 18,351 | 100% | \$ 0 |

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Contingencies

The District participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the District, there are no significant liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

The District is involved with litigation through the County of Kern with pending appeals taxes owed in the amount of \$93,479 with accrued interest of \$2,771 as of June 30, 2012. The County of Kern has created a separate fund and withheld cash from the District to pay the District's portion of final taxes owed. As the cash has already been withheld from the District's funds, an accrual has not been posted for the contingent loss resulting from the tax settlement for the County of Kern.

NOTE 12 – COMPLIANCE AND ACCOUNTABILITY

A. Finance-Related Legal and Contractual Provisions.

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

| <u>Violation</u> | <u>Action Taken</u> |
|------------------|---------------------|
| None reported | Not applicable |

B. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year-end, if any, along with remarks which address such deficits:

| <u>Fund Name</u> | <u>Deficit Amount</u> | <u>Remarks</u> |
|------------------|-----------------------|----------------|
| None reported | Not applicable | Not applicable |

NOTE 13 – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS ISSUED, NOT YET EFFECTIVE

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2012, that have effective dates that may impact future financial presentation.

Governmental Accounting Standards Board Statement No. 60

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. This standard addresses how to account for and report service concession arrangements (SCAs), a type of public-private or public-public partnership that state and local governments are increasingly entering into. This statement is effective for financial statements for periods beginning after December 15, 2011. The impact of the implementation of this statement to the District's financial statements has not been assessed at this time.

TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 13 – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS ISSUED, NOT YET EFFECTIVE (Continued)

Governmental Accounting Standards Board Statement No. 61

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity, Omnibus*. This standard is designed to improve financial reporting for governmental entities by amending the requirements of GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 34, *Basic Financial Statement and Management's Discussion and Analysis for State and Local Governments*. This statement is effective for financial statements for periods beginning after December 15, 2011. The impact of the implementation of this statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 63

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This standard is designed to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. This statement is effective for financial statements for periods beginning after December 15, 2011. The impact of the implementation of this statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 64

In June 2011, the GASB issued Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*. This standard is designed to improve financial reporting by clarifying the circumstances in which hedge accounting should continue when a swap counterparty, or swap counterparty's credit support provider is replaced. This statement is effective for financial statements for periods beginning after December 15, 2011. The impact of the implementation of this statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 65

The GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This statement is effective for financial statements for periods beginning after December 15, 2012. The impact of the implementation of this statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 66

The GASB issued Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB Statement No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This statement is effective for financial statements for periods beginning after December 15, 2012. The impact of the implementation of this statement to the District's financial statements has not been assessed at this time.

NOTE 14 – SUBSEQUENT EVENTS

The District had no reportable subsequent events as of the date of the auditors' report, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2012**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|---|
| REVENUES | | | | |
| Taxes and Special Assessments | \$ 525,000 | \$ 525,000 | \$ 524,503 | \$ (497) |
| Charges for Services | 225,000 | 225,000 | 366,227 | 141,227 |
| Grants | 100,000 | 100,000 | 0 | (100,000) |
| Developer Fees - Quimby | 3,500 | 3,500 | 650 | (2,850) |
| Investment Earnings | 8,000 | 8,000 | 2,414 | (5,586) |
| Miscellaneous | 40,000 | 40,000 | 43,065 | 3,065 |
| Total Revenues | <u>901,500</u> | <u>901,500</u> | <u>936,859</u> | <u>35,359</u> |
| EXPENDITURES | | | | |
| General Government: | | | | |
| Salaries and Wages | 512,675 | 512,675 | 528,192 | (15,517) |
| Culture and Recreation: | | | | |
| Maintenance and Operations | 238,825 | 238,825 | 323,737 | (84,912) |
| Programs and Services | 40,000 | 40,000 | 82,848 | (42,848) |
| Capital Outlay: | | | | |
| Buildings, Improvements and Equipment | <u>110,000</u> | <u>110,000</u> | <u>38,304</u> | <u>71,696</u> |
| Total Expenditures | <u>901,500</u> | <u>901,500</u> | <u>973,081</u> | <u>(71,581)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | (36,222) | (36,222) |
| Fund Balance - Beginning of Year | 365,997 | 365,997 | 365,997 | 0 |
| Transfers | <u>0</u> | <u>0</u> | <u>90,000</u> | <u>(90,000)</u> |
| Fund Balance - End of Year | <u>\$ 365,997</u> | <u>\$ 365,997</u> | <u>\$ 419,775</u> | <u>\$ (126,222)</u> |

See independent auditors' report.

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
OTHER POST EMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2012**

The funded status of the plan as of June 30, 2012, was as follows:

| Actuarial Valuation Date | Actuarial Value of Assets | Entry Age Actuarial Accrued Liability | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage of Covered Payroll |
|--------------------------------|---------------------------------|--|---------------------------|-----------------|--------------------|--|
| July 1, 2008 | \$ 454,931 | \$ 472,074 | \$ 17,143 | 96.4% | \$ 178,955 | 9.6% |
| July 1, 2009 | \$ 166,071 | \$ 172,328 | \$ 6,257 | 96.4% | \$ 184,320 | 3.4% |
| July 1, 2010 | \$ 467,903 | \$ 624,423 | \$ 156,520 | 74.9% | \$ 186,778 | 83.8% |

(Latest information available.)

Actuarial valuations of an ongoing plan involve estimates of the value reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funding status of the plan the Annual Required Contributions of the District are subject to continual revision as actual results are compared with past expectations and new estimate are made about the future. The schedule of funding progress, as presented shows where the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

SUPPLEMENTARY INFORMATION

**TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2012**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes and Special Assessments | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Grants | 0 | 0 | 0 | 0 |
| Developer Fees - Quimby | 0 | 0 | 12,684 | 12,684 |
| Investment Earnings | 0 | 0 | 3,800 | 3,800 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 16,484 | 16,484 |
| EXPENDITURES | | | | |
| General Government: | | | | |
| Salaries and Wages | 0 | 0 | 0 | 0 |
| Culture and Recreation: | | | | |
| Maintenance and Operations | 0 | 0 | 0 | 0 |
| Programs and Services | 0 | 0 | 0 | 0 |
| Capital Outlay: | | | | |
| Buildings, Improvements and Equipment | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 16,484 | (16,484) |
| Fund Balance - Beginning of Year | 0 | 0 | 501,442 | (501,442) |
| Transfers | 0 | 0 | (90,000) | 90,000 |
| Fund Balance - End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 427,926</u> | <u>\$ (427,926)</u> |

See independent auditors' report.

OTHER INDEPENDENT AUDITORS' REPORT



**BURKEY COX
EVANS & BRADFORD**
ACCOUNTANCY CORPORATION

1058 WEST AVENUE M-14 SUITE B
PALMDALE, CALIFORNIA 93551
TEL. (661) 267-2005
FAX. (661) 267-2471

425 WEST DRUMMOND AVENUE SUITE A
RIDGECREST, CALIFORNIA 93555-3120
TEL. (760) 375-1508
FAX. (760) 375-8865

GERALD D. BURKEY, CPA (retired)
GARY W. COX, CPA (retired)
SCOTT EVANS, CPA, CFP, CVA
LAURA A. BRADFORD, CPA
HAROLD W. MANNING, CPA
JAMES MANNIE, CPA
JANEITE HENRIQUEZ, CPA
JENNIFER VICKERY, CPA
MARtha J. WILLEY, CPA

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

Board of Directors
Tehachapi Valley Recreation and Parks District
Tehachapi, California

We have audited the financial statements of the governmental activities of Tehachapi Valley Recreation and Parks District (the District), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 21, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

BURKEY COX
EVANS & BRADFORD

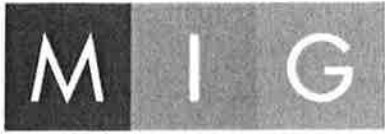
ACCOUNTANTS
Palmdale Valley Recreation and Parks District

Page 2

This report is intended solely for the information and use of management, others within the District, and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Burkey Cox, CPAs
BURKEY COX EVANS & BRADFORD
Accountancy Corporation

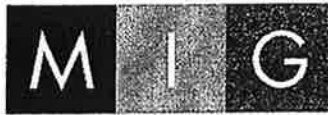
Palmdale, California
September 21, 2012



Outstanding Invoices Summary

All invoices are under review by the Master Plan Ad Hoc Committee. Progress is not being delayed as a result of these invoices remaining outstanding.

| Invoice Date | Invoice # | Amount Due |
|-------------------|--------------|-------------|
| October 9, 2012 | 0033053 | \$1,000.01 |
| November 29, 2012 | 0033308 | \$3,255.01 |
| December 7, 2012 | Change Order | \$4,040.00 |
| December 17, 2012 | 0033379 | \$7,328.02 |
| | | |
| | Total Due | \$15,639.04 |

Invoice

District Manager
 Tehachapi Valley Recreation and Parks District
 490 "D" Street
 Tehachapi, CA 93561

October 09, 2012

Project No: 05296.00

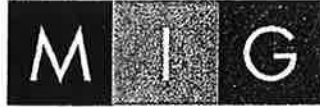
Invoice No: 0033053

Revised

Project 05296.00 Tehachapi Valley Master Plan

Professional Services from September 01, 2012 to September 30, 2012
Fee

| Billing Phase | Fee | Percent Complete | Earned | Previous Fee Billing | Current Fee Billing |
|---------------------------|------------|------------------|-----------|----------------------|---------------------|
| Initiating the Project | 5,250.00 | 100.00 | 5,250.00 | 5,250.00 | 0.00 |
| Understanding the Context | 33,440.00 | 94.1029 | 31,468.01 | 31,468.01 | 0.00 |
| Defining Needs | 63,100.00 | 75.1347 | 47,410.00 | 46,409.99 | 1,000.01 |
| Developing the Plan | 51,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fee | 152,790.00 | | 84,128.01 | 83,128.00 | 1,000.01 |
| Total Fee | | | | | 1,000.01 |
| Billing Limits | | Current | | Prior | To-Date |
| Total Billings | | 1,000.01 | | 83,128.00 | 84,128.01 |
| Limit | | | | | 152,790.00 |
| Remaining | | | | | 68,661.99 |
| Total this Invoice | | | | | \$1,000.01 |

Invoice

To D. Williams
E-MAILED
 11-29-12

Tehachapi Valley Recreation and Parks
 District
 490 "D" Street
 Tehachapi, CA 93561

November 29, 2012

Project No: 05296.00

Invoice No: 0033308

Project 05296.00 Tehachapi Valley Master Plan

Professional Services from October 01, 2012 to October 31, 2012

Fee

| Billing Phase | Fee | Percent Complete | Earned | Previous Fee Billing | Current Fee Billing |
|---------------------------|------------|------------------|-----------|----------------------|---------------------|
| Initiating the Project | 5,250.00 | 100.00 | 5,250.00 | 5,250.00 | 0.00 |
| Understanding the Context | 33,440.00 | 94.1029 | 31,468.01 | 31,468.01 | 0.00 |
| Defining Needs | 63,100.00 | 80.2932 | 50,665.01 | 47,410.00 | 3,255.01 |
| Developing the Plan | 51,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fee | 152,790.00 | | 87,383.02 | 84,128.01 | 3,255.01 |
| Total Fee | | | | | 3,255.01 |

Billing Limits

| | Current | Prior | To-Date |
|----------------|----------|-----------|------------|
| Total Billings | 3,255.01 | 84,128.01 | 87,383.02 |
| Limit | | | 152,790.00 |
| Remaining | | | 65,406.98 |

Total this Invoice \$3,255.01

Outstanding Invoices

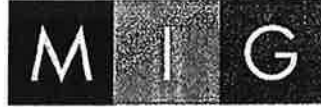
| Number | Date | Balance |
|--------------|-----------|-----------------|
| 0033053 | 10/9/2012 | 1,000.01 |
| Total | | 1,000.01 |

Total Now Due \$4,255.02

PLANNING | DESIGN | COMMUNICATIONS | MANAGEMENT | TECHNOLOGY

800 Hearst Avenue • Berkeley, California 94710 • USA • 510.845.7549 • www.migcom.com

Offices in: Davis, Fullerton, Pasadena & San Diego, CA • Eugene & Portland, OR • Boulder, CO • Raleigh, NC

Invoice

Tehachapi Valley Recreation and Parks
 District
 490 "D" Street
 Tehachapi, CA 93561

December 17, 2012
 Project No: 05296.00
 Invoice No: 0033379

Project 05296.00 Tehachapi Valley Master Plan

Professional Services from November 01, 2012 to November 30, 2012

Fee

| Billing Phase | Fee | Percent Complete | Earned | Previous Fee Billing | Current Fee Billing |
|---------------------------|------------|------------------|-----------|----------------------|---------------------|
| Initiating the Project | 5,250.00 | 100.00 | 5,250.00 | 5,250.00 | 0.00 |
| Understanding the Context | 33,440.00 | 98.7919 | 33,036.01 | 31,468.01 | 1,568.00 |
| Defining Needs | 63,100.00 | 89.4216 | 56,425.03 | 50,665.01 | 5,760.02 |
| Developing the Plan | 51,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change Order #1 | 4,040.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fee | 156,830.00 | | 94,711.04 | 87,383.02 | 7,328.02 |
| Total Fee | | | | | 7,328.02 |

| Billing Limits | Current | Prior | To-Date |
|---------------------------|----------|-----------|-------------------|
| Total Billings | 7,328.02 | 87,383.02 | 94,711.04 |
| Limit | | | 156,830.00 |
| Remaining | | | 62,118.96 |
| Total this Invoice | | | \$7,328.02 |

Outstanding Invoices

| Number | Date | Balance |
|--------------|------------|-----------------|
| 0033053 | 10/9/2012 | 1,000.01 |
| 0033308 | 11/29/2012 | 3,255.01 |
| Total | | 4,255.02 |

Total Now Due \$11,583.04

PLANNING | DESIGN | COMMUNICATIONS | MANAGEMENT | TECHNOLOGY

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 Offices in: Davis, Fullerton, Pasadena & San Diego, CA • Eugene & Portland, OR • Boulder, CO • Raleigh, NC



MOORE IACOFANO GOLTSMAN, INC.

December 7, 2012

Debbie Williams
Interim General Manager
Tehachapi Valley Recreation and Parks District
490 West D Street
Tehachapi, California 93561

SUBJECT: Change Order Number One for Additional Services for the District Recreation and Parks Master Plan.

Dear Debbie:

MIG, Inc. is preparing change order number one based on research and modifications to the Tehachapi Valley Recreation and Parks District (TVRPD) Service Area Map. At the project initiation meeting and as part of the Data Collection task identified in the scope of services, the MIG team provide the District staff with a written request for District information including past reports, park and program inventory data, participation data, historical information, service area map, etc. The District provided the MIG team with an Image File of the TVRPD service area map. Using the Image File, the MIG team prepared a GIS District service area map would be used by the team to identify the location of existing parks and recreational facilities owned and/or operated by the TVRPD, the City and School District.

The MIG team submitted the Draft Existing Condition Report Summary Chapter of the master plan to the District and the Ad Hoc Committee for review and comments. A meeting was scheduled for September 13, 2012 to review the Ad Hoc Committee's review comments. During the meeting, a member of the Ad Hoc Committee questioned the size or area of the District stating that they knew it to be larger than the service area map indicated in the Draft Existing Condition Summary Chapter. MIG requested that the District check on the accuracy of the District's boundary and service area.

After contacting the Kern County Assessors Office, the TVRPD discovered the District to be more than twice the size of the service area map that TVRPD had provided to MIG. The discovery of a new larger service area map created uncertainty about the basic data the MIG team relied upon during the data collection phase of the master plan process necessitating further research and revising completed work to assure the accuracy and integrity for the Existing Conditions Report and associated Needs Assessment. Specifically, the expanded the service impacted data implications for the communities served, current population data, future population projections, level of service analyses, map development and other aspects of the planning process. This change order includes MIG's time spent researching the new map's impact to the draft Existing Condition Report and Needs Assessment and modifying the District Service Area Map.

The research conducted by the team included the following team member:

| | |
|---|-----------------|
| Mark Sillings – Project Manager – 20 hours at \$130.00 per hour = | \$2,600.00 |
| Emily Kiefer – Project Associate – 8 hours at \$90.00 per hour = | \$720.00 |
| Heather Buczek – GIS Specialist - 6 hours at \$120.00 per hour = | <u>\$720.00</u> |

Total **\$4,040.00**

Compensation for Change Order Number One: \$4,040.00

MIG believes this is an unfortunate occurrence however we feel this will not impact the project schedule. Our team is determined to remain on schedule with the project and we are still aiming for the original January 2013 deadline for submitting the Draft Recreation and Parks Master Plan document to the Ad Hoc Committee. The MIG team has enjoyed working with you, the Ad Hoc Committee, the District Board of Directors and the City of Tehachapi on this important project and look forward to providing the District with a Recreation and Parks Master Plan that will benefit the entire community.

Should you have any questions, please feel free to email me at jimp@migcom.com or call me at (714) 871-3638, extension 405.

Sincerely,



Jim Pickel, ASLA
Principal
MIG

Tehachapi Valley RPD

Date



Medical Benefit Comparison

| | Current Benefit | Current Provider | Current Avg. Cost per eligible employee | Proposed Benefit | Proposed Provider | Proposed Cost per eligible employee |
|---------------------------------|-----------------|-------------------------------------|---|------------------------------------|---------------------------|-------------------------------------|
| Medical | 100% | Anthem Blue Cross | \$827 | Up to 100% | California Choice Program | \$525* |
| + Dependent | 100% | Anthem Blue Cross | \$1,099 | Optional to employee at their cost | | |
| Dental | 100% | Pacific Union (through Kern County) | \$59.28 | Up to 100% | | |
| Vision | 100% | VSP | \$42.34 | Up to 100% | | |
| Life | 100% | Anthem Blue Cross | \$12.90 | Up to 100% | | |
| Total / Month / Employee | | | \$2,040.52 | Total / Month / Employee | | \$525.00 |
| Total / Year / Employee | | | \$24,486.24 | Total / Year / Employee | | \$6,300.00 |

* Annual increase relative to base-line plan cost increase not to exceed 9% with board approval.



Retirement Benefit Comparison CaIPERS

| | Organization Responsibility <small>Dictated by CaIPERS; changes annually in October</small> | Employee Contribution <small>Constant</small> | Current Employee Contribution | Total TVRPD Contribution | Approx. monthly cost to TVRPD per employee | Number of Employees Participating |
|---------------------|---|---|-------------------------------------|--------------------------------|--|---|
| | 3.759% | 7% maximum | 0% | 10.759% | \$210 | 5 |
| Proposed 2013/14 | 2.192% | | 1% | 8.192% | | ~8 |
| Proposed 2014/15 | Assigned Rate | | 2% | Less than 9% | | |
| Proposed 2015/16 | Assigned Rate | | 3% | Less than 8% | | |
| 2016 | Review policy. | | | | | |

NOTE: The Public Employees' Pension Reform Act of 2013 prohibits Employer Paid Member Contributions (EPMC) unless the employer's Memorandum of Understand (MOU) indicates such (as TVRPD's does). Consequently, any amendment to change the current MOU—as this proposal is suggesting—will preclude NEW MEMBERS from having their portion of contribution paid by the employer. Restated: If TVRPD choses to pass a resolution that modifies the existing conditions of the original agreement as it relates to the employee's contribution toward their retirement plan, all future, new qualified participants at TVRPD will contribute the full amount of the employee's contribution or 7%.



Play Up. Live Up.

January 15, 2013

Agenda Item 9.A.
Annual Audit Report

Title: Annual Audit, Fiscal Year Ended June 30, 2012

Issue: Presentation of the District's Annual Financial Report for the fiscal year ended June 30, 2012, by Burkey, Cox, Evans & Bradford, Certified Public Accountants.

Recommendation: That the board receive and file the annual audit report from Burkey, Cox, Evans & Bradford. A copy of the report is included under separate cover.

Fiscal Impact: The contracted audit costs for FY 2011-12 amounted to \$6,200. In addition to the original contracted audit costs, fees were increased by \$200 for the presentation to the board of directors.

Previous Board Action: There has been no previous action regarding this request.

Background: The District is required to be audited annually. Copies of the audited financial statements must be filed with the State Controller's Office.

A Burkey, Cox, Evans & Bradford representative will formally present the final audit report, answer any questions the board may have, and be available at a future date to answer any additional questions that may arise if so requested.



Play Up. Live Up.

January 15, 2013

Agenda Item 9.B.

Master Plan Progress

Approval of Payments to MIG

Title: Master Plan Progress and Approval of Payment to MIG

Issue: The TVRPD has undertaken a master plan for the purposes of planning and strategizing future development of programs and facilities to better serve the constituents of the parks and rec program. Progress of the master plan is reported to the board regularly. The board approves payments toward the completion of the master plan.

Recommendation: Following discussion about the status of master plan project, the district manager recommends that the board approve payment of invoices recommended by the master plan ad hoc committee.

Fiscal Impact: The following invoices to MIG for completion of the master plan are outstanding:

| Invoice Date | Invoice # | Amount Due |
|---------------------|------------------|--------------------|
| October 9, 2012 | 0033053 | \$1,000.01 |
| November 29, 2012 | 0033308 | \$3,255.01 |
| December 7, 2012 | Change Order | \$4,040.00 |
| December 17, 2012 | 0033379 | \$7,328.02 |
| | Total Due | \$15,639.04 |

Previous Board Action: The board has previously heard updates and approved payments of MIG invoices.

Background: This represents continuation of an ongoing project of the Tehachapi Valley Recreation and Parks District.



Play Up. Live Up.

January 15, 2013

Agenda Items 9.C. and 9.D.

Approval to secure bids to repair Dye Natatorium roof

Approval to secure bids to repair Dye Natatorium ceiling

Issue: The Dye Natatorium roof leaks, resulting in water damage to the ceiling below.

Recommendation: The district manager would like to begin the bid process to repair both the roof and the ceiling.

Fiscal Impact: Early estimates by community partners estimate the roof repairs and ceiling repairs each in excess of \$5,000, however these are very much just “ballpark guesses.” The roof can be repaired using Quimby funds; the ceiling repair will likely be covered by insurance less a \$2,000 deductible.

Previous Board Action: There has been no previous action regarding this request.

Background: On January 6, janitorial staff found a section (approx. 12 s.f.) of the plaster ceiling in the Dye Natatorium hallway outside the women’s locker room to have fallen as a result of water saturation. Upon further examination, it was determined that long-term and neglected roof leaks have allowed significant rainwater to damage the plaster ceiling above the entrance and locker rooms on the first floor.



January 15, 2013

Agenda Items 9.E.(1-4)

Approval of job descriptions for Maintenance Foreman; Program Supervisor; Program Coordinator; and Administrative Assistant

Issue: Job descriptions for all TVRPD positions need to be updated to better represent the work being performed.

Recommendation: The district manager recommends that the board approve all proposed job descriptions subject to final review and approval of counsel.

Fiscal Impact: The only expense associated with revised job descriptions is related to counsel review.

Previous Board Action: There has been no previous action regarding this request.

Background: Current job descriptions appear to have not been updated for many years; for the district to move forward with its ambitions, we need to address our human resources, including respecting the positions we currently have by accurately representing their essential functions.

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

IN THE MATTER OF

REVISING JOB DESCRIPTION FOR MAINTENANCE FOREMAN

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 01-13

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

WHEREAS, the job description in existence is no longer satisfactory to meet the needs of the position; and

WHEREAS, a new job description has been developed and reviewed by counsel; and

WHEREAS, the board desires to adopt said job description.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a new job description for the position of Maintenance Foreman.

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

IN THE MATTER OF

REVISING JOB DESCRIPTION FOR PROGRAM SUPERVISOR

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 02-13

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

WHEREAS, the job description in existence is no longer satisfactory to meet the needs of the position; and

WHEREAS, a new job description has been developed and reviewed by counsel; and

WHEREAS, the board desires to adopt said job description.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a new job description for the position of Program Supervisor.

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

IN THE MATTER OF

REVISING JOB DESCRIPTION FOR PROGRAM COORDINATOR

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 03-13

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

WHEREAS, the job description in existence is no longer satisfactory to meet the needs of the position; and

WHEREAS, a new job description has been developed and reviewed by counsel; and

WHEREAS, the board desires to adopt said job description.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a new job description for the position of Program Coordinator.

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

IN THE MATTER OF

REVISING JOB DESCRIPTION FOR ADMINISTRATIVE ASSISTANT

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 04-13

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

WHEREAS, the job description in existence is no longer satisfactory to meet the needs of the position; and

WHEREAS, a new job description has been developed and reviewed by counsel; and

WHEREAS, the board desires to adopt said job description.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a new job description for the position of Administrative Assistant.



Play Up. Live Up.

January 15, 2013

Agenda Items 9.F.(1-6)

Approval of revision of policy manual chapters 1, 2, 3, 5, 8, and 10.

Issue: The TVRPD Policy Manual has not been updated since at least 2007.

Recommendation: It is the goal of the interim district manager that the entire TVRPD Policy Manual be updated and revised in the coming months. The interim district manager recommends that the board approve policy manual chapters 1, 2, 3, 5, 8, and 10, subject to final review and approval of counsel.

Fiscal Impact: The only expense associated with revised job descriptions is related to counsel review.

Previous Board Action: There has been no previous action regarding this request.

Background: The TVRPD Policy Manual has not been updated since at least 2007; for the district to move forward with its ambitions, we need to refine our policies and procedures and ensure they are adhered to.

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

IN THE MATTER OF

**REVISING TVRPD POLICY MANUAL
CHAPTER 1: INTRODUCTION**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 05-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) has a Policy Manual; and

WHEREAS, said Policy Manual has not been updated since 2007; and

WHEREAS, a revised chapter, Chapter 1: Introduction, has been provided for consideration to replace the existing corresponding Chapter 1: Introduction; and

WHEREAS, the board desires to adopt said revised Policy Manual Chapter 1: Introduction.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a revised Chapter 1: Introduction; and

BE IT FINALLY RESOLVED that all policies therein will be exercised and honored immediately.

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

IN THE MATTER OF

**REVISING TVRPD POLICY MANUAL
CHAPTER 2: ADMINISTRATION**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 06-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) has a Policy Manual; and

WHEREAS, said Policy Manual has not been updated since 2007; and

WHEREAS, a revised chapter, Chapter 2: Administration, has been provided for consideration to replace the existing corresponding Chapter 2: Administration; and

WHEREAS, the board desires to adopt said revised Policy Manual Chapter 2: Administration.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a revised Chapter 2: Administration; and

BE IT FINALLY RESOLVED that all policies therein will be exercised and honored immediately.

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

IN THE MATTER OF

**REVISING TVRPD POLICY MANUAL
CHAPTER 3: BOARD OF DIRECTORS**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 07-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) has a Policy Manual; and

WHEREAS, said Policy Manual has not been updated since 2007; and

WHEREAS, a revised chapter, Chapter 3: Board of Directors, has been provided for consideration to replace the existing corresponding Chapter 3: Board of Directors; and

WHEREAS, the board desires to adopt said revised Policy Manual Chapter 3: Board of Directors.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a revised Chapter 3: Board of Directors; and

BE IT FINALLY RESOLVED that all policies therein will be exercised and honored immediately.

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

IN THE MATTER OF

**REVISING TVRPD POLICY MANUAL
CHAPTER 5: MARKETING**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 08-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) has a Policy Manual; and

WHEREAS, said Policy Manual has not been updated since 2007; and

WHEREAS, a revised chapter, Chapter 5: Marketing, has been provided for consideration to replace the existing corresponding Chapter 5: Marketing; and

WHEREAS, the board desires to adopt said revised Policy Manual Chapter 5: Marketing.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a revised Chapter 5: Marketing; and

BE IT FINALLY RESOLVED that all policies therein will be exercised and honored immediately.

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

IN THE MATTER OF

**REVISING TVRPD POLICY MANUAL
CHAPTER 8: PUBLIC RELATIONS**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 09-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) has a Policy Manual; and

WHEREAS, said Policy Manual has not been updated since 2007; and

WHEREAS, a revised chapter, Chapter 8: Public Relations, has been provided for consideration to replace the existing corresponding Chapter 8: Public Relations; and

WHEREAS, the board desires to adopt said revised Policy Manual Chapter 8: Public Relations.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a revised Chapter 8: Public Relations; and

BE IT FINALLY RESOLVED that all policies therein will be exercised and honored immediately.

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

IN THE MATTER OF

**REVISING TVRPD POLICY MANUAL
CHAPTER 10: DEVELOPMENT**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 10-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) has a Policy Manual; and

WHEREAS, said Policy Manual has not been updated since 2007; and

WHEREAS, a revised chapter, Chapter 10: Development, has been provided for consideration to replace the existing corresponding Chapter 10: Development; and

WHEREAS, the board desires to adopt said revised Policy Manual Chapter 10: Development.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve a revised Chapter 10: Development; and

BE IT FINALLY RESOLVED that all policies therein will be exercised and honored immediately.



Play Up. Live Up.

January 15, 2013

Agenda Items 9.G.

Approval of revision of medical benefit

Issue: The current medical benefit plan is expensive, costing the district approximately \$2,000 per employee per month, in excess of \$24,000 per employee annually.

Recommendation: The interim district manager recommends that the board approve the revised medical benefit plan as presented and aim for implementation by March 1.

Fiscal Impact: Adopting the new medical benefit plan will save TVRPD approximately \$1,500/employee/month, or about \$18,000 per employee annually.

Previous Board Action: There has been no previous action regarding this request.

Background: The current TVRPD medical benefit plan is expensive, even as compared to similar plans. There is currently one employee participating in this plan.

After considerable research, including comparisons to several parks and rec programs in other districts, the interim district manager is proposing that TVRPD adopt a plan that provides eligible employees with choices in their health care insurance while reducing the cost to the district. Further, the proposed program provides a fixed cost to TVRPD, enabling it to better budget its health benefit expenses.

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

IN THE MATTER OF

ADOPTING A NEW MEDICAL PLAN

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 11-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) provides its employees with medical benefits; and

WHEREAS, the current medical benefit program has become prohibitively expensive to continue due to budgetary considerations; and

WHEREAS, a new medical benefit plan has been proposed by the district manager.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors approve the new medical benefit plan;

AND BE IT FURTHER RESOLVED THAT the new plan shall be effective by March 1, 2013, or at the soonest possible date thereafter.



Play Up. Live Up.

January 15, 2013

Agenda Items 9.H.

Approval of revision of retirement benefit

Issue: TVRPD is looking for ways improve its fiscal responsibility; reviewing its benefit plans is one means of considering cost-saving options.

Recommendation: The interim district manager recommends that the board approve the revised contribution schedule to the CalPERS EPMC.

Fiscal Impact: By adopting the revised TVRPD EPMC, the district will save 1% of the gross pay for qualified employees annually, increasing by 1% each year for the next three years or approximately ~\$9.50/ employee/month Year 1; increasing to ~\$19/employee/month Year 2; increasing to ~\$28.50/employee/month Year 3.

Previous Board Action: There has been no previous action regarding this request since 2008.

Background: In 2008, the TVRPD Board of Directors passed a resolution to provide eligible employees with the benefit of paying their (the employee's) share of their CalPERS retirement expense in lieu of a pay increase.

The District pays its mandatory share of retirement benefit contribution, dictated by CalPERS on an annual basis (for the 2012–13 FY, this amount was 3.759%). Employees contribute up to 7% of their own pay. Therefore, during the 2012–13 FY, TVRPD paid 10.759% of the gross pay of qualified employees toward retirement benefits.

The interim district manager is recommending that a graduated adjustment be made to TVRPD's contribution of the employee's portion of this plan so that each year for the next three years, TVRDP reduces its contribution by 1%:

TVRPD's current contribution to employee's portion: 7%

Proposed contribution beginning 2/1/13: 6%

Proposed contribution beginning 2/1/14: 5%

Proposed contribution beginning 2/1/15: 4%

This proposal recommends that these adjustments be reviewed again in 2016.

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

IN THE MATTER OF

**ADOPTING A NEW EMPLOYEE PAID MEMBER
CONTRIBUTION (EPMC) FOR CALIFORNIA PUBLIC
EMPLOYEES' RETIREMENT SYSTEM (CALPERS) BENEFIT**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 12-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) adopted Resolution No. 3-08 on the 18th day of November 2008 stating that contributions designated as "employee contributions" due to the California Public Employees' Retirement System would be henceforth paid in their entirety by the Tehachapi Valley Recreation and Parks District; and

WHEREAS, the board now deems it necessary to reconsider this policy in light of budgetary considerations; and

WHEREAS the TVRPD board of directors has the authority to implement Government Code Section 20691; and

WHEREAS the TVRPD board of directors has a written agreement which specifically provides for the normal member contributions to be paid by the employer; and

WHEREAS one of the steps in the procedures to implement Section 20691 is the adoption by the board of a Resolution to commence said EPMC;

WHEREAS the board has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all qualified full-time employees.
- This benefit shall consist of paying 6% of the normal member contributions as EPMC.
- The effective date of this Resolution shall be February 1, 2013.

NOW, THEREFORE, BE IT RESOLVED THAT the TVRPD Board of Directors elects to pay EPMC, as set forth above; and

BE IT FURTHER RESOLVED THAT the board acknowledges that regardless of adopted policy relating to EPMC graduated contributions, the implementation of the Public Employees' Pension Reform Act (PEPRA) of 2013 requires that all new hires (as defined by PEPRA) brought into CalPERS membership for the first time on or after January 1, 2013, must contribute fully to their EPMC without participation by TVRPD.

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

IN THE MATTER OF

**ADOPTING A NEW EMPLOYEE PAID MEMBER
CONTRIBUTION (EPMC) FOR CALIFORNIA PUBLIC
EMPLOYEES' RETIREMENT SYSTEM (CALPERS) BENEFIT**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 13-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) adopted Resolution No. 3-08 on the 18th day of November 2008 stating that contributions designated as "employee contributions" due to the California Public Employees' Retirement System would be henceforth paid in their entirety by the Tehachapi Valley Recreation and Parks District; and

WHEREAS, the board now deems it necessary to reconsider this policy in light of budgetary considerations; and

WHEREAS the TVRPD board of directors has the authority to implement Government Code Section 20691; and

WHEREAS the TVRPD board of directors has a written agreement which specifically provides for the normal member contributions to be paid by the employer; and

WHEREAS one of the steps in the procedures to implement Section 20691 is the adoption by the board of a Resolution to commence said EPMC;

WHEREAS the board has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all qualified full-time employees.
- This benefit shall consist of paying 5% of the normal member contributions as EPMC.
- The effective date of this Resolution shall be February 1, 2014.

NOW, THEREFORE, BE IT RESOLVED THAT the TVRPD Board of Directors elects to pay EPMC, as set forth above; and

BE IT FURTHER RESOLVED THAT the board acknowledges that regardless of adopted policy relating to EPMC graduated contributions, the implementation of the Public Employees' Pension Reform Act (PEPRA) of 2013 requires that all new hires (as defined by PEPRA) brought into CalPERS membership for the first time on or after January 1, 2013, must contribute fully to their EPMC without participation by TVRPD.

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

IN THE MATTER OF

**ADOPTING A NEW EMPLOYEE PAID MEMBER
CONTRIBUTION (EPMC) FOR CALIFORNIA PUBLIC
EMPLOYEES' RETIREMENT SYSTEM (CALPERS) BENEFIT**

I, Carrie Champlin, Acting Clerk of the Board of Directors of the Tehachapi Valley Recreation and Parks 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 15th day of January 2013 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Acting Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Parks District

RESOLUTION NO. 14-13

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) adopted Resolution No. 3-08 on the 18th day of November 2008 stating that contributions designated as "employee contributions" due to the California Public Employees' Retirement System would be henceforth paid in their entirety by the Tehachapi Valley Recreation and Parks District; and

WHEREAS, the board now deems it necessary to reconsider this policy in light of budgetary considerations; and

WHEREAS the TVRPD board of directors has the authority to implement Government Code Section 20691; and

WHEREAS the TVRPD board of directors has a written agreement which specifically provides for the normal member contributions to be paid by the employer; and

WHEREAS one of the steps in the procedures to implement Section 20691 is the adoption by the board of a Resolution to commence said EPMC;

WHEREAS the board has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all qualified full-time employees.
- This benefit shall consist of paying 4% of the normal member contributions as EPMC.
- The effective date of this Resolution shall be February 1, 2015.

NOW, THEREFORE, BE IT RESOLVED THAT the TVRPD Board of Directors elects to pay EPMC, as set forth above; and

BE IT FURTHER RESOLVED THAT the board acknowledges that regardless of adopted policy relating to EPMC graduated contributions, the implementation of the Public Employees' Pension Reform Act (PEPRA) of 2013 requires that all new hires (as defined by PEPRA) brought into CalPERS membership for the first time on or after January 1, 2013, must contribute fully to their EPMC without participation by TVRPD.



Play Up. Live Up.

MAINTENANCE FOREMAN JOB DESCRIPTION

POSITION: MAINTENANCE FOREMAN

CATEGORY: FULL TIME

REPORTS TO: DISTRICT MANAGER

FLSA STATUS: EXEMPT

SUPERVISES: FULL- AND PART-TIME GROUNDSMEN, JANITORIAL, LAKE SUPERVISOR

POSITION SUMMARY:

Under general direction of the District Manager, responsible for and participates in the maintenance and operations of assigned parks, grounds, facilities, and all their amenities. This includes personnel, budget management, the purchasing of supplies, materials and equipment. Performs other work as required and may work irregular hours, including evenings, weekends, holidays, and be willing to work outdoors in all weather conditions.

DUTIES AND RESPONSIBILITIES:

- Performs supervision and technical work in the daily maintenance and repair of parks, facilities, pool, streetscapes and related vehicles and equipment.
- Supervises, assigns, and performs complex and skilled park maintenance tasks and technical work in the maintenance and routine care of the District's turf areas, landscape areas, playgrounds, buildings, pools, restrooms, hard surfaces, athletic fields, shelters and other public grounds and insures that the results meet District standards.
- Performs regular inspections to ensure that parks, shelters, playgrounds, and facilities are in clean and orderly condition and there are no apparent safety hazards; evaluates and reports to supervisor on the condition of the resources and confers on practices necessary to correct any problems and improvements.
- Operates a District vehicle in performance of related duties.
- Responsible for the assignment of equipment, the proper operation and training, and participates in the preventative and routine maintenance of landscape maintenance equipment.
- Evaluate and participate in the maintenance of a safe environment and safe work practices and conducts employee safety training.
- Schedules and coordinates work assignments for the respective area of supervision; reports on potential or actual employee performance problems and recommends any disciplinary action, conducts staff evaluations and participates in staff selection and training.
- Maintains accurate records and prepares various reports.
- Maintains organized inventory system of tools and equipment, including maintenance yard/building; oversees key distribution and management including security systems.
- Supervise contract labor; make recommendations to the board for contracted labor.
- Participates in the development and implementation of objectives, policies, procedures and work standards.
- Maintains effective working relationships with the public and responds to emergencies and inquiries.
- Purchases supplies and equipment following the established procedures.
- Participates in the set-up and take down of assigned special events.
- Participates in budget preparation and management of resources in the respective area of supervision.
- Is a member of the District's Management Team and as such participates in its functions.
- Provides monthly report to the board of directors.

- Maintains the required safety training designated for this position: CPR and First Aid, Defensive Driver's Education, Supervisor's Drug Awareness, and Supervisor's Sexual Harassment.
- Performs special projects and other work as assigned.

TRAINING AND EXPERIENCE:

- High school grad or equivalent and four years experience in park or landscape maintenance or relate area, including three years in a lead or supervisory capacity.
- College course work in horticulture, park maintenance, or related field, certification by an affiliated agency (ie: California Landscape Contractors Association, International Society of Arboricultural, Irrigation Association, and the Sports Turf Managers Association), or possession of a CA Contractors License C27-Landscaping helpful.
- OR an equivalent combination of training and experience in the field of parks, landscape areas and/or park facilities maintenance that provides the knowledge, skills, and abilities to successfully perform the essential functions of this position.

KNOWLEDGE

- Employee supervision, training and evaluation;
- Principles, practices and procedures related to a parks and landscaping environment;
- Skilled and complex tasks in park and landscape maintenance involving gardening, fertilizers, insecticides, fungicides and the kinds of grasses, soils and equipment used in development and maintenance of parks;
- The care, pruning, and diseases of trees; irrigation systems and their efficient management and maintenance;
- Common tools, equipment and materials used in landscape maintenance;
- Chemicals such as herbicides and pesticides used in parks and the safe application, proper use, and storage of such chemicals;
- Building and park facilities maintenance and various construction and repair methods and related materials and tools;
- Safety practices, safe work methods and safety regulations; and related computer applications.

ABILITIES

- Plan, direct, train and evaluate the work of employees;
- Coordinate multiple projects and meet critical deadlines;
- Exercise independent judgment and initiative within established guidelines;
- Recommend and implement objectives, policies, procedures, work standards and internal controls;
- Safely and effectively operate related landscape tools and equipment recognizing unsafe equipment, conditions and problems, evaluating alternatives and recommend effective solutions;
- Read landscape plans and identify common plants and plant health problems;
- Maintain and manage irrigation systems and the efficient use of water;
- Perform heavy work and willingness to perform manual tasks;
- Establish and maintain effective working relationships and positive public relations;
- Communicate effectively and interact courteously with others;
- Understand, read and follow instructions;
- Prepare and maintain records and reports; and utilize a computer for related applications.
- Must be able to relate to other people beyond giving and receiving instructions; can get along with co-workers or peers without exhibiting behavioral extremes; and respond appropriately to criticism from a supervisor;
- Perform work activities requiring negotiating, instructing, supervising, persuading or speaking with others.

LICENSES OR CERTIFICATES

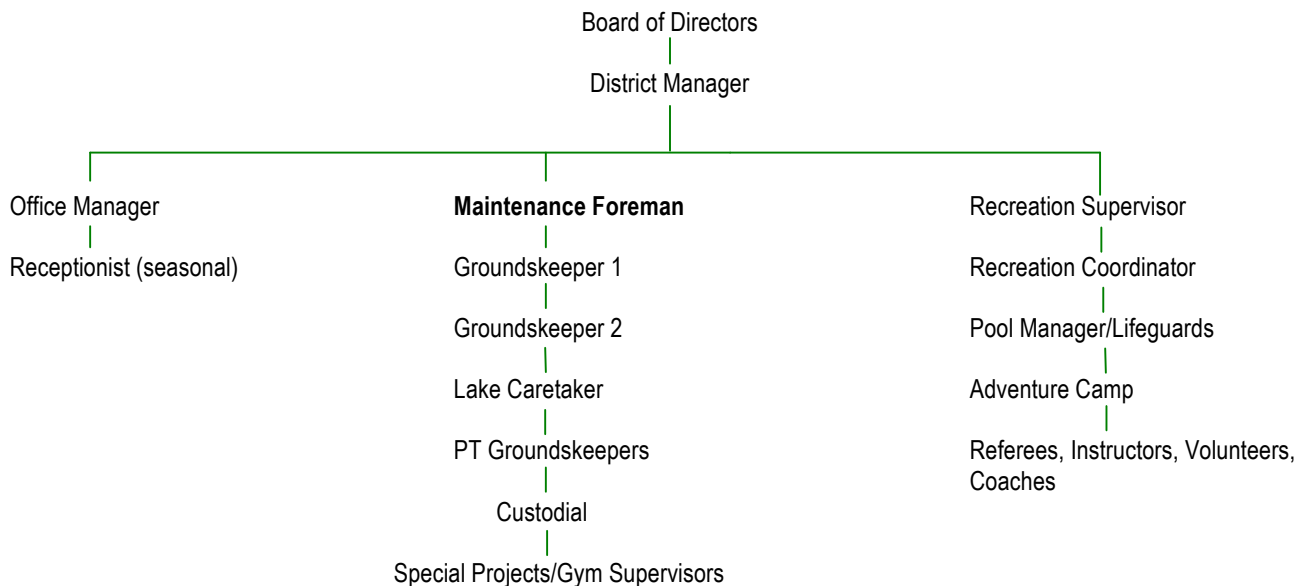
Must possess a valid California Class "C" driver's license throughout employment.

PHYSICAL DEMANDS AND WORK ENVIRONMENT

Work activities are performed in an outdoor work environment, in all weather conditions; in a standard shop, driving from site to site, operating various vehicles and related equipment. Work near moving mechanical parts and frequent exposure to fumes, airborne particles, equipment vibrations, and loud noises. Work in confined areas and various heights. Work activities includes lifting, carrying, and moving heavy objects, walking, sitting, stooping, kneeling, climbing, operating a truck, tractor, cart, and related equipment, reading and communicating with others. Required to work nights, weekends, holidays and multiple shifts when needed.

The qualification requirements listed above are representative of the knowledge, skill, and/or ability required to perform the essential functions of the job. Physical demands and work environment characteristics are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

ORGANIZATIONAL RELATIONSHIP





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RECREATION SUPERVISOR JOB DESCRIPTION

POSITION: RECREATION SUPERVISOR

CATEGORY: FULL TIME

REPORTS TO: DISTRICT MANAGER

FLSA STATUS: EXEMPT

SUPERVISES: RECREATION COORDINATOR, PART-TIME STAFF, VOLUNTEERS

POSITION SUMMARY

The Recreation Supervisor plans, organizes and directs a comprehensive community services program to meet the needs of the diverse population within the District.

DUTIES AND RESPONSIBILITIES

The following typical tasks and responsibilities are representative of the position's essential duties:

PLANNING

- Prepares goals and objectives for community based classes, programs, events, and activities including adult and youth sports; aquatics; excursions; special events; and special activity classes.
- Expands and provides new programs, classes, events, and activities for the community.
- Develops procedures for initiating, supervising, and evaluating activities.
- Recommends purchasing and inventory.
- Develops marketing strategies and materials to promote programs within budgetary constraints.
- Recruitment of volunteers, coaches, instructors, sponsors.
- Coordinates with other units for the program registration and facility usage.
- Meets with community and neighborhood groups to formulate program ideas.

PERSONNEL

- Conducts orientation, training, and appraisal of performance for subordinates.
- Schedules job assignments for subordinates, part-time, and other employees.
- Recommends to district manager for potential or actual employee performance problems.

EVALUATION

- Conducts evaluation of programs, activities, and subordinate employees.

FISCAL

- Maintains revenue and expense program budgets.
- Prepares and submits detailed unit budgets as required.

SAFETY

- Reports accidents & unsafe conditions as they occur.

SAFETY TRAINING REQUIRED

- CPR and First Aide, Defensive Driver's Education training, Supervisor's Drug Awareness training, Supervisor's Sexual Harassment training

OTHER

- Assists department staff as required.
- Ensure proper maintenance and repair of facilities.
- Attends and participates in staff meetings and training sessions.
- Represents their department at management team meetings.

- Performs other related duties as assigned.

TRAINING AND EXPERIENCE

Graduation from an accredited four-year college or university with a major in recreation or closely related field. A minimum of three years experience is required in recreation with at least two years in a supervisory capacity. Additional experience may be substituted for degree requirement. Experience should include community programming, special events, and community outreach. Aquatics and/or therapeutic recreation experience desirable.

KNOWLEDGE

Budgeting procedures and guidelines; computer operation; recreation planning, practice, and supervision.

Must be able to: relate to other people beyond giving and receiving instructions; can get along with co-workers or peers without exhibiting behavioral extremes; perform work activities requiring negotiating, instructing, supervising, persuading or speaking with others; and respond appropriately to criticism from a supervisor.

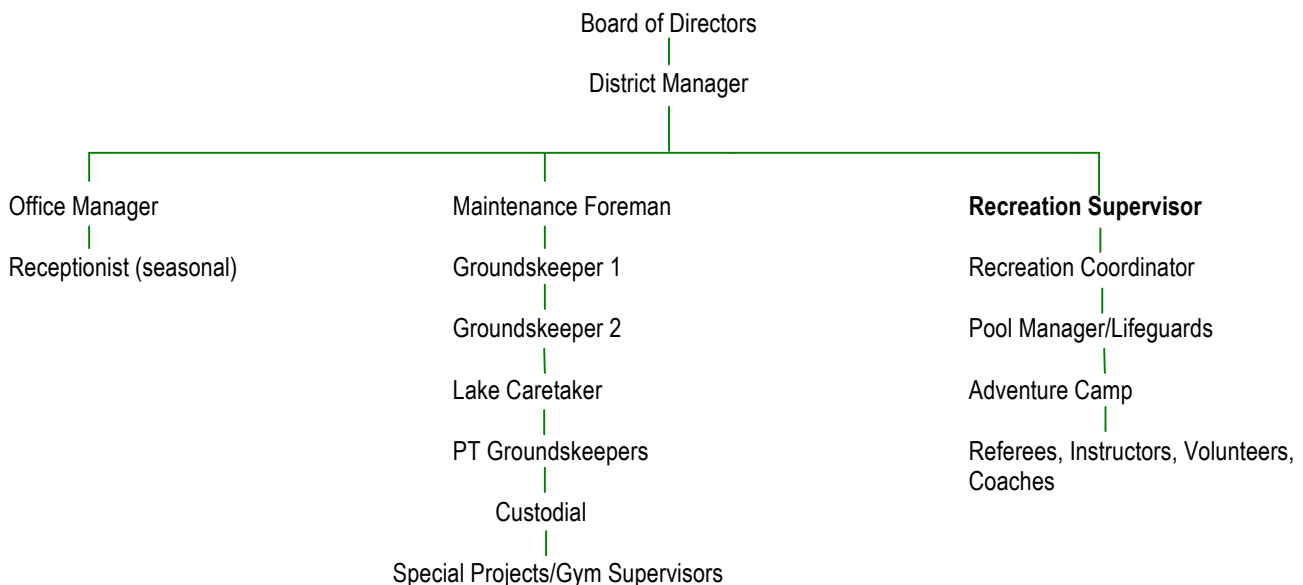
Licenses or Certificates: Must possess a valid California driver's license and present DMV printout when applying. Applicant's driving record must comply with District safety standards.

PHYSICAL DEMANDS AND WORK ENVIRONMENT

Work activities may require working within an office environment and recreational environment. May include performance of recreation equipment set up and take down which would include lifting of tables, chairs, and a variety of recreation equipment. Regularly required to communicate with participants, staff, and outside agencies.

The qualification requirements listed above are representative of the knowledge, skill, and/or ability required to perform the essential functions of the job. Physical demands and work environment characteristics are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

ORGANIZATIONAL RELATIONSHIP





Play Up. Live Up.

RECREATION COORDINATOR JOB DESCRIPTION

POSITION: RECREATION COORDINATOR
REPORTS TO: RECREATION SUPERVISOR
SUPERVISES: PART-TIME STAFF AND VOLUNTEERS

CATEGORY: FULL-TIME
FLSA STATUS: EXEMPT

POSITION SUMMARY

The Recreation Coordinator role is dependent upon the specific program, activity, and/or facility assigned to.

DUTIES AND RESPONSIBILITIES

The following typical tasks and responsibilities are representative of the position's essential duties:

ESSENTIAL JOB FUNCTIONS

- Works closely with recreation supervisor in providing on-site supervision of assigned programs
- In the absence of the supervisor, will direct the program staff and/or participants
- Meets regularly with recreation supervisor as required
- Reports on potential or actual performance issues to the recreation supervisor
- Coordinates, develops, and implements program-related activities
- Coordinates and/or assists with program activity set-ups, take-downs, and clean up
- Recruits community organizations, businesses, and individual for sponsorships, volunteers, and program support.
- Coordinate facilities for program use.
- Communicates with schools and community on program issues.
- Is responsible for the security of the facility and the use of the keys and alarm code to open and close the program facility
- Ensures employees and volunteers are professional toward participants, staff, supervisors and the public
- Provides information and assistance to participants and the public
- Reports accidents and unsafe conditions as they occur

OTHER JOB DUTIES

- Recommends new programs or modifications to programs and activities
- Maintains check-in and checkout procedures for program staff and participants as assigned
- Process registrations to include receiving fees, receipting, and deposits as assigned
- Performs various clerical functions as assigned
- Maintenance of master calendar as assigned
- Assists in hiring qualified individuals, per District rules and regulation, as assigned
- Assists in program-related training for staff and participants as assigned
- Assists in the evaluation of the work performance of program staff under their direction as assigned
- Assists with participant surveys as assigned
- Must maintain the required safety training designated for this position: CPR and First Aide
- Performs other related duties as assigned

EXPECTATIONS

- Consistently reports to work on time prepared to perform the job duties
- Prioritizes and performs job duties as workload necessitates
- Communicates regularly with supervisor about program and/or staff issues
- Provides outstanding customer service by maintaining a respectful attitude
- Interacts with customers and co-workers in a positive and courteous manner
- Responsible for the efficient and effective delivery of services

The following represent the typical qualifications required for this position and are dependent on the program assigned to. Some programs may require additional qualifications specific to that program.

TRAINING AND EXPERIENCE

Minimum 21 years old; possess organization and leadership skills; and two years of experience in recreation or a related field. Experience in supervising, instructing, teaching customer service, and using a computer highly desired.

KNOWLEDGE

Developing, organizing, and coordinating the assigned program and/or activity.

ABILITY

Must be able to accommodate the program schedule; communicate effectively and provide direction, instruction, and/or teach staff and/or participants; establish, relate and maintain good working relationships with supervisor and co-workers; work in close communication with the supervisor; interact courteously with youth and/or adult participants, parents, and the public; and understand and follow written and/or oral instructions.

LICENSES AND CERTIFICATES

Must be certified in CPR and First Aid or have the ability to obtain certification during and/or prior to the ending of the program and/or activity assigned. If the position requires driving, must possess a valid California driver's license and driving record must comply with District safety standards. Positions that drive a district vehicle require a DMV printout submitted with application and upon job offer may require a drug screen. To drive a personal vehicle verification of current auto insurance is required upon job offer and mileage will be reimbursed at the current IRS rate.

MUST BE ABLE TO

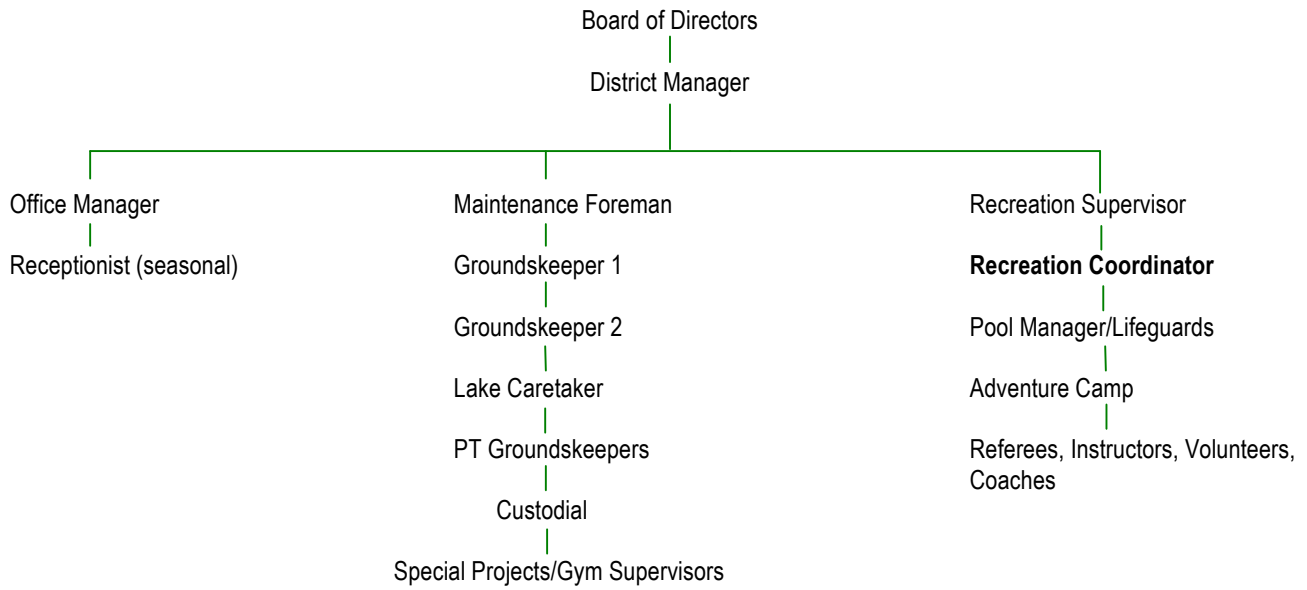
relate to other people beyond giving and receiving instructions; can get along with co-workers or peers without exhibiting behavioral extremes; perform work activities requiring negotiating, instructing, supervising, persuading or speaking with others; and respond appropriately to criticism from a supervisor.

PHYSICAL DEMANDS AND WORK ENVIRONMENT

May include any or all of the following, dependent upon the assigned program and/or activity. Assignments can include an indoor and/or outdoor work environment. May require to drive from district site to site, assist with facility set-up, take downs, and clean up; and some lifting. Also regularly required to communicate and receive and respond to complaints from staff, participants, and the public.

The qualification requirements listed above are representative of the knowledge, skill, and/or ability required to perform the essential functions of the job. Physical demands and work environment characteristics are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

ORGANIZATIONAL RELATIONSHIP





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ADMINISTRATIVE ASSISTANT JOB DESCRIPTION

POSITION: ADMINISTRATIVE ASSISTANT

REPORTS TO: DISTRICT MANAGER

SUPERVISES: PART-TIME SEASONAL RECEPTIONIST

CATEGORY: FULL TIME

FLSA STATUS: EXEMPT

POSITION SUMMARY:

Responsible for the organization and coordination of office operations, procedures, and resources to facilitate organizational effectiveness and efficiency.

DUTIES AND RESPONSIBILITIES:

- Manage all aspects of the office to create an organized and efficient working environment for all employees.
- Opening and/or closing of the office at the beginning and/or ending of each day as needed.
- Oversee the process of inquiry requests, registrations, and deposits.
- Oversee all current processes in place, and adjust as needed to best suit the needs of the whole office.
- Receives and screens phone calls and visitors, provides information, takes messages, and refers persons to other sources of information.
- Operates office machines including tape recorders, adding machine, fax machine, copy machine, and other office equipment.
- Provide comprehensive secretarial and clerical support to management including the design, implementation, and accuracy of filing systems; establish procedures and monitor record keeping; ensure confidentiality and security of data; etc.
- Types a variety of materials such as agendas, forms, reports, letters, memorandums, and other documents.
- Monitor and maintain printed materials in stock, office supplies, etc.
- Handle and process all cancellations, refunds, and credits
- Prepare agenda, take minutes, and prepare minutes for posterity/distribution at all board meetings
- Attends all TVRPD board meetings and transcribes and records minutes of the proceedings.
- Assist disgruntled customers.
- Human resource administrative oversight (background checks, fingerprints, management of application filing, etc.)
- Assist with the implementation of marketing-related initiatives such as printing brochures, ad placement, direct-mail, Web site updates, etc.
- Maintain a safe and secure working environment.
- Performs related duties as required.

CORE COMPETENCIES & SKILL SETS

- Office practices and methods; filing systems; business forms; letter writing; and office equipment.
- English usage, vocabulary, spelling, grammar, punctuation.
- Well-developed written and oral communication skills; able to communicate clearly and sensitively with internal and external stakeholders of the Tehachapi Valley Recreation and Parks District.

- Competency in information technology/computer skills and other general administrative tools.
- Ability to relate well to the public, in person and on the telephone, while remaining calm in stressful situations.
- Knowledge of and experience with the Brown Act a plus.
- Handle all business matters confidentially.
- Diplomatic, tactful, creative, discreet, flexible, resourceful, dependable, well-organized, friendly, emotionally mature and professional.
- Able to work effectively with multiple supervisors, balance and prioritize multiple assignments.
- Capable and practiced in handling complex and/or multi-faceted tasks. Effective office (clerical / secretarial), time management, and organizational skills.

PERSONAL ATTRIBUTES

- Work with trustworthiness and integrity and with a clear commitment to Tehachapi Parks & Rec core values and principles.
- Self-motivated with ability to manage work with limited direct supervision.
- Ability to operate effectively under stress; work in a flexible, adaptable, and resilient manner.
- Expert abilities in prioritization and multi-tasking: well planned and organized even within a fluid working environment and a capacity for initiative and decision-making with competent analytical and problem solving skills.
- Ability to function successfully within a team environment.
- Demonstrate awareness and sensitivity to gender and diversity.
- Willingness to adapt and learn new skills/approaches.

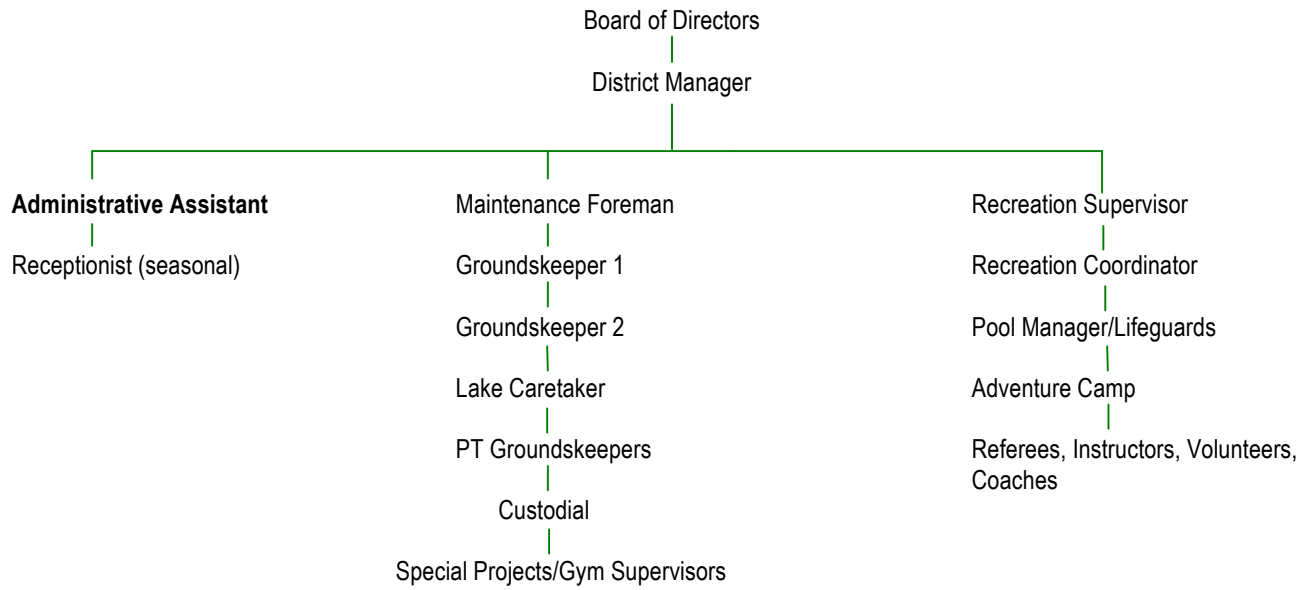
EDUCATION, TRAINING, & EXPERIENCE

- High school diploma with a number of years administrative and supervisory experience.
- General knowledge of accounting, data and administrative management practices and procedures.
- Experience with clerical practices and procedures.
- Experience with human resources management practices and procedures.
- Computer skills and knowledge of office software packages

PHYSICAL REQUIREMENTS & WORKING CONDITIONS

- Require vision (which may be corrected) to read small print.
- Require mobility of arms to reach and dexterity of hands to grasp and manipulate small objects; lower body mobility may not be required.
- Perform work which is primarily sedentary.
- Is subject to inside environmental conditions.
- Required to work at a computer/display monitor for prolonged periods.

ORGANIZATIONAL RELATIONSHIP





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INTRODUCTION

INTRODUCTION TO POLICY HANDBOOK

PURPOSE

The purpose of this policy handbook is to facilitate the communication of policies and procedures affecting the operations of Tehachapi Valley Recreation and Parks District and to keep this information in a manner easy for reference. Functions of this handbook are:

- To serve as a comprehensive source of the organization's policies and procedures;
- To facilitate fair and consistent administration of the organization;
- To promote continuity in management style throughout the organization;
- To define the chain of command, authority levels and the distribution of responsibilities;
- To serve as an orientation training tool for employees.

It is important that this handbook be reviewed and understood by all District employees so that operations are handled in a consistent, efficient, and expedient manner.

SUBJECT INDEX

To provide a convenient reference system, the policy handbook will be divided by various areas of administration as follows:

- Introduction
- Administration
- Board of Directors
- Personnel
- Marketing
- Finance
- Safety
- Public Regulations
- Recreation and Parks
- Development



INTRODUCTION

DISTRIBUTION OF POLICY HANDBOOK

The following administrative locations will maintain an updated policy handbook:

- Office of the General Manager
- Personnel Office
- Business Office
- Maintenance Office
- Recreation Office
- West Park Activity Center
- Scout Hall

Additional copies of the policy handbook will be supplied to each administrative location so that they may be distributed to key staff members within the organization, when appropriate, for their information. In this manner, the staff of the District will be kept informed of policies and procedures as they are developed.

Policies, rules and regulations are also available electronically on the District's computer server.

EFFECTIVE PERIOD OF POLICY HANDBOOK

The policies, rules, and regulations contained in this handbook supersede and replace all policies, rules, and regulations contained in prior handbooks or policy statements. All instructions contained in this policy handbook are correct at January 15, 2013, but may be subject to change. These instructions are to be carried out as specified until such time as a written policy is issued that supersedes or countermands the instructions given. If a staff member or supervisor takes exception to any of the regulations or procedures set forth, or if a policy needs clarification, this information should be submitted through the normal chain of responsibility with appropriate comments at each level. The fact that exception has been taken to information in the policy handbook or a policy is in the process of revision does not in any way alleviate the responsibility of staff members to follow the handbook until such time as it is changed.



INTRODUCTION

RIGHT TO CHANGE, SUSPEND, REVOKE, TERMINATE OR SUPERSEDE

Tehachapi Valley Recreation and Parks District reserves the right to change, suspend, revoke, terminate, or supersede policies, rules, regulations, or benefits described herein in any manner that it believes to be in the District's best interest and consistent with applicable laws. Nothing in this manual is to be construed as constituting the terms of an employment contract. In any situation concerning insurance or other employee benefits the terms of the insurance policy or benefit plan text are controlling, irrespective of any statements contained in these policies.



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INTRODUCTION TO TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT

SPECIAL DISTRICT STATUS

Tehachapi Valley Recreation and Parks District is a Special District operating under Section 5780 of the California Public Resources Code. Special Districts are legally constituted governmental entities, which are neither city nor county, established for the purpose of carrying on specific activities within defined boundaries. The activities of a recreation and park district are to organize, promote, conduct and advertise programs of community recreation, including but not limited to parks and open space, parking, transportation, and other services that improve the community's quality of life; establish systems of recreation and recreation facilities, including but not limited to parks and open space; acquire, construct, improve, maintain, and operate recreation facilities, including but not limited to parks and open space, both inside and beyond the District's boundaries.

HISTORY

The District, known as the Tehachapi Valley Recreation and Parks District, upon conforming with all provisions and requirements of the State of California Recreation and Parks District Act as set forth in Chapter 4, Division 5, of the Public Resources Code and the provisions of the District Organization Law as set forth in Chapter 1, Article 4, Division I, Title 6, of the Government Code, was approved by the voters of the Tehachapi Valley at a general election held within the boundaries of the District on November 4, 1958.

The results of the election were as follows:

Proposition I: Formation of the Tehachapi Valley Recreation and Parks District in accordance with the State of California Public Resources Code:

| | |
|--|-------|
| For the formation of the District: | 800 |
| Against the formation of the District: | 278 |
| Total votes cast: | 1,078 |

Proposition II: Establishment of tax rate in the amount of twenty cents (.20) on each on hundred dollars (\$100) of assessed valuation:

| | |
|-------------------|-------|
| For the tax: | 735 |
| Against the tax: | 278 |
| Total votes cast: | 1,013 |



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The Kern County Board of Supervisors, upon receiving the results of the election, on December 2, 1958, adopted a resolution declaring the Tehachapi Valley Recreation and Parks District officially formed and established.

DISTRICT BOUNDARIES

Tehachapi Valley Recreation and Parks District spans an area of 299,776 acres (approximately 468 square miles). All of the City of Tehachapi is included in the District boundaries. Although the geographic territory covered by the TVRPD includes most of the Tehachapi area, it does not encompass Bear Valley Springs or Stallion Springs. (See District Boundary Map at the end of this chapter.)

REVENUES

Property tax revenues come from a portion of the 1% county-wide tax collection for all commercial, residential, and mineral property within the District. In addition to tax revenues, the District charges for some services. Fees on development within areas of the District offset the cost of new parkland acquisition and basic park development including grading, landscaping, irrigation, picnic facilities, off street parking and restrooms.

2013 PARK AND RECREATION MASTER PLAN

It is important to establish criteria to guide future development within the TVRPD District. The 2013 Park and Recreation Master Plan is a pre-established set of goals, objectives, and policies giving direction to the board, staff, and the community to provide a quality recreation and park system equitable to all TVRPD residents; adopting standards for recreation and park services which meet the needs of TVRPD residents; and developing and practicing preservation and conservation in programming and development.

PARKS AND FACILITIES

The Tehachapi Valley Recreation and Parks District operates parks and several recreation facilities including an indoor swimming facility, a community gymnasium/activity center, and a skate park. Although TVRPD is the primary provider of parks and recreation facilities in the Tehachapi community, a significant array of parks and recreation facilities are also available through other public and private agencies. These include the City of Tehachapi, which in recent years has developed several small parks throughout the city, even though it does not have a dedicated Parks and Recreation component within its government structure. Other major



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providers of parks and recreation facilities include the Tehachapi Unified School District (TUSD), Kern County, the State of California, and a private community-based organization operating a local soccer facility. The nearby communities of Bear Valley Springs and Stallion Springs also provide some recreation facilities but are located outside the boundaries of the TVRPD service area.

Maintenance for the TVRPD park facilities is carried out by the District's own maintenance staff.

The following definition of TVRPD park types are included within the 2013 Park and Recreation Master Plan:

"Neighborhood Parks"

Neighborhood parks provide nearby residents with access to basic recreation opportunities. Typically three acres or less in size, these parks provide easy access – particularly for pedestrians and cyclists – to close-to-home park and recreation facilities, such as children's playgrounds, turf fields and sports courts, as well as walking paths and picnic areas. Amenities and facilities should support local use. Neighborhood parks can be developed in conjunction with elementary schools, libraries or other complementary, compatible public facilities, when opportunities are available. These sites help enhance neighborhood identity, preserve or provide open space, and improve the quality of life of nearby residents.

"Community Parks"

Community parks are larger parks (3–10 acres) and focus on serving the active and passive recreational needs of the surrounding community. Typically, community parks accommodate large group activities and offer a wide variety of facilities such as athletic complexes, aquatic facilities, activity centers, gymnasiums, children's playground equipment, walking paths, natural areas, event space and picnic areas. Community parks should have restrooms in at least one part of the park site. The site should allow for organized group activities and offer other recreational opportunities too impactful or too large-scale for the neighborhood park level. The site should be easily accessible by motorists, pedestrians and bicyclists. Community parks may be developed in conjunction with a junior high or high school or other compatible public facilities when opportunities are available.

"Regional Parks"

REGIONAL PARKS Regional parks are large (10 acres or greater), multi-use parks that can include a wide variety of facilities. These parks can be very large versions of community parks that provide sports fields, specialized facilities for performance or large group gatherings, or unique facilities that are not appropriate for local parks due to the large number of people



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using them. Other types of regional parks are themed around a particular facility, historical reference or natural resource that attracts a high level of interest, including areas that preserve significant environmental features. This classification is desirable if the site is contiguous to or encompasses unique natural features. The primary distinction of a regional park is that it draws visitors from a very large geographic area due to the uniqueness of the facilities, setting or theme within the region. Regional parks are intended to serve the population of an entire County.

TVRPD OWNED PARKS AND FACILITIES IN TEHACHAPI VALLEY

| Existing Park | Type | Total Acres |
|---------------------------------------|--------------|---------------------|
| Brite Lake Recreation Area | Regional | 90.0 |
| Philip Marx's Central Park | Community | 4.68 |
| Meadowbrook Park | Community | 8.0 |
| Meadowbrook Dog Park | Neighborhood | 1.0 |
| West Park | Regional | 13.0 |
| EXISTING PARKS SUBTOTAL | | 116.68 |
| Recreation Facilities | Type | Total |
| Dye Natatorium | Pool | 2.0 |
| Ollie Mountain Skate Park | Facility | .25 |
| TVRPD Offices | Facility | 3,000 sq. ft. |
| West Park Activity Center | Facility | 10,000 sq. ft. |
| RECREATION FACILITIES SUBTOTAL | | 2.54 |
| TOTAL DEVELOPED PARK ACREAGE | | 119.22 acres |
| Undeveloped Parks | Type | Total Acres |
| Elijah Morris Memorial Sports Park | Undeveloped | 20 |
| Jamison Mountain Park | Undeveloped | 60 |
| UNDEVELOPED PARKS SUBTOTAL | | 80 |

Amenities vary by park site and/or park type but could include softball or baseball diamonds, multi-purpose sports fields, basketball courts, volleyball courts, tennis courts, mature shade trees, swimming pools, water play areas, restrooms, family picnic areas, group picnic areas, children's play areas and open play areas.

PROGRAMS

The TVRPD works diligently to offer several recreational pursuits to the community. Other entities provide recreational opportunities such as the school district and neighboring



INTRODUCTION

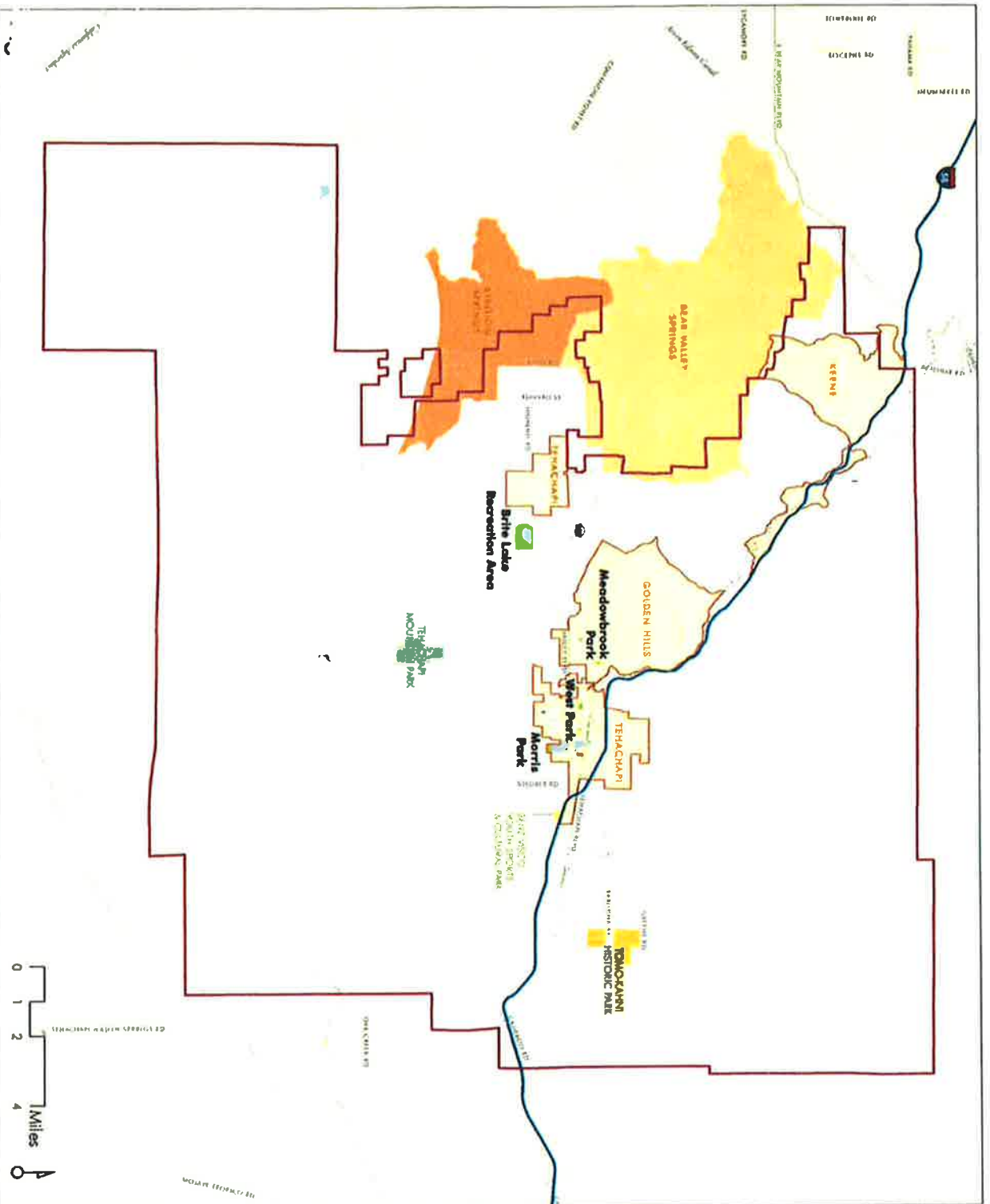
communities like Bear Valley and Stallion Springs that some residents partake in. However, the TVRPD is the primary provider of parks and recreation in the Tehachapi Valley.

Recreation facilities operated by the District include the West Park Activity Center, Brite Lake Recreation Area and the Dye Natatorium Pool. After school and summer recreation programs are operated by the TVRPD, by the AYSO, and by the Tehachapi Unified School District at various sites.

TVRPD WEB SITE

The District maintains a comprehensive Web site with information regarding board meetings, calendars of events, parks, facilities, programs, league schedules, TVRPD publications, and staff listings. Visit the TVRPD Web site at www.tvrpd.org.

DISTRICT BOUNDARY MAP



- District Park
- City Park
- Kern County Park
- State Park
- Other
- School
- Tehachapi City Limits
- Tehachapi Valley PRD
- Bear Valley
- Stallion Springs
- Water Feature
- Airport
- Freeway
- Highway
- Major Road
- Local Road
- Railroad

Existing Parks & Facilities



INTRODUCTION

TVRPD MISSION STATEMENT

With enthusiasm and integrity, we are committed to providing quality leisure services, parks, programs and facilities; to address the recreational needs of all ages; promote positive customer service, fiscal responsibility and accountability; and to the enhancement and promotion of personal well being and a sense of community.

QUALITY ASSURANCE STATEMENT

Through a total quality concept, provide everyone who works, visits, or participates in our facilities, parks, and programs with a safe, enjoyable, and fulfilling experience.

QUALITY ASSURANCE DUTIES AND RESPONSIBILITIES

- Provide outstanding customer service.
- Interact with customers and co-workers in a positive and courteous manner.
- As a TVRPD team member, be responsible for the efficient and effective delivery of services.



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ADMINISTRATION

CONFLICT OF INTEREST CODE OF THE TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT OF THE COUNTY OF KERN

The Political Reform Act, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted regulations, 2 Cal. Code of Regs. Section 18730, which contain the terms of a standard conflict of interest code. It can be incorporated by reference, and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. **Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference** and, along with the **attached Appendix** in which members and employees are designated and disclosure categories are set forth, constitute the conflict of interest code of the Tehachapi Valley Recreation and Parks District.

Designated employees shall file their statements with the Tehachapi Valley Recreation and Parks District. Upon receipt of the statements of economic interest of the head of the agency and Board of Directors, the agency shall make a copy of each and forward the originals of these statements to the Clerk of the Board of Supervisors, the filing officer with respect to these statements, who will make the statements available for public inspection and reproduction. (Gov. Code Section 81008). Tehachapi Valley Recreation and Parks District will retain “copies” of the original statements of the head of the agency and Board of Directors and “original” statements for all other designated employees.



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ADMINISTRATION

APPENDIX A DESIGNATED DISTRICT POSITIONS

| DESIGNATED POSITION | DISCLOSURE CATEGORY |
|-----------------------------------|---------------------|
| Members of the Board of Directors | Category 1 |
| District General Manager | Category 1 |
| Finance Director | Category 1 |
| District Legal Counsel | Category 1 |
| Facilities Director | Category 1 |
| Recreation Director | Categories 2 & 3 |
| Human Resource Director | Categories 2 & 3 |
| Consultants* | Category 1* |

*Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The General Manager of the District may determine in writing that a particular consultant, although a “designated position” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirement in this section. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of disclosure requirements. The General Manager’s determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.



ADMINISTRATION

APPENDIX B DISCLOSURE CATEGORIES

Category 1

A designated employee in this category must report all interests in real property located within the jurisdiction, as well as investments, business positions and sources of income, including gifts, loans and travel payments.

Category 2

A designated employee in this category must report all investments and business positions in, or income from business entities, including gifts, loans and travel payments, which manufacture or sell supplies, books, machinery or equipment of the type utilized by the department for which the designated employee is Manager or Director.

Category 3

A designated employee in this category must report all investments and business positions in, or income from business entities, including gifts, loans, and travel payments, which are contractors or subcontractors engaged in the performance of work or services of the type utilized by the department for which the designated employee is Manager or Director.



ADMINISTRATION

GENERAL AGREEMENTS

PURPOSE

In order to provide the greatest range of services possible to the community, it is the policy of Tehachapi Valley Recreation and Parks District to encourage the development of cooperative agreements between public and private agencies whenever feasible if such agreements:

- Minimize duplication of efforts, equipment, and facilities;
- Promote planned, integrated, and orderly development of the entire community;
- Provide for the greatest range of services possible at the lowest cost.

NATURE OF AGREEMENTS

Although the District makes use of informal, unwritten agreements under certain conditions, this practice is kept to a minimum. Written agreements constitute the majority of cooperative agreements in order to insure continuity, stability, and legality.

Such written agreements utilize policy statements, resolutions, leases, and binding contractual agreements. Each agreement entered will state in detail:

- Specific areas of agreement;
- Services and staffing to be provided by each party;
- Financial responsibilities of each party;
- Length of agreement;
- Procedures for terminating the agreement;
- Liabilities of each party; and
- All other statements deemed necessary to clarify the agreement and make it legally binding.

All first-time agreements and renewal agreements with significant changes entered into by the District will be reviewed by District legal counsel and approved and signed by the Board of Directors or by the General Manager as authorized by the Board.



ADMINISTRATION

The District will not enter into an agreement that is deemed by the TVRPD Board of Directors:

- To be detrimental to the interests of the District or its citizens;
- Of no immediate interest to the District; or
- Would significantly impact District operations.

The District will strive to arrive at agreements mutually beneficial to all parties concerned.

ENABLING LEGISLATION

The statute providing primary authority to enter into agreements is Section 5786.1 (f) (k) of the Public Resources Code.

SCHOOL DISTRICT AGREEMENTS

Tehachapi Valley Recreation and Parks District recognizes the relationship between the public educational system and recreation services. It is the policy of the District to utilize, wherever possible, the park-school concept in order to achieve the most efficient use of land resources.

In addition to maintaining a planning relationship with the public educational system, the District will strive, in the appropriate circumstances, to develop agreements regarding:

- Mutual use of facilities, equipment, personnel;
- Mutual financing of specific operations;
- Circulation of public relations information; or
- Exchange of research resources designed to produce better, more accurate knowledge in the field of recreation.

COUNTY/CITY AGREEMENTS

Tehachapi Valley Recreation and Parks District recognizes the relationship between the District, the County and City in providing the greatest range of services possible to the community. The District will strive, in the appropriate circumstances, to develop agreements regarding:

- County/City support in financing land acquisition and development;



ADMINISTRATION

- Mutual use of facilities;
- Tax assessment and collection by the County for the District;
- County/City provision of law enforcement services during program activities;
- County purchasing of specified items; and
- Other such agreements encouraged in the effective service to the public.

STATE AND FEDERAL AGREEMENTS

Agreements with the State of California and the Federal government will revolve primarily around financial assistance in the form of grants and/or loans under State and Federally administered programs.

AGREEMENTS WITH PRIVATE BUSINESS

The District may, in the course of its operations, enter into agreements with private businesses for any appropriate purpose deemed advantageous to the promotion or conduct of District functions. This includes, but is not limited to:

- Business sponsorship of District activities;
- Contractual agreements for the provision of services by business;
- District use of facilities; or
- Other such agreements.



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MARKETING

MARKETING GUIDELINES

MARKETING / CUSTOMER RELATIONS

Properly controlled marketing of our activities and services is crucial to the success of Tehachapi Valley Recreation and Park District. The Marketing Department is responsible for all marketing activities within the District and, as such, all marketing activities must be run through or otherwise approved by the TVRPD Marketing Department.

Instructors and/or other unauthorized District representatives:

- Must not conduct marketing without direct permission of the District.
- Must not initiate contact with District customers for any purpose other than those that are deemed “class related” by the District (i.e., alerting students to changes in class time or location).

PUBLIC RELATIONS / NEWS MEDIA CONTACTS

Only those employees designated by the District are permitted to conduct interviews with the news media. Those designees may comment to news reporters on District policy or events relevant to the District and its employees, customers, and properties.

The Marketing Department will conduct regular trainings on media and public relations and determine which individuals are approved to represent the District.

Any press release announcements must be created by or otherwise approved by the Marketing Department.

PRINTED MATERIALS

Printed materials created for District promotional purposes should be created according to District logo usage guidelines and approved by the Marketing Department. Promotional materials must be printed at the District Print Shop, unless otherwise approved by the Marketing Department.



MARKETING

DISTRICT LOGO USAGE

ORGANIZATION IDENTITY

The organizational logo is the most visible and recognizable element of a successful brand image. It is the best way to get credit for the positive things we do and to leave an impression in the minds of our constituents and potential customers.

The consistent and correct usage of the Tehachapi Valley Recreation and Parks District (TVRPD) logo is integral to developing and maintaining a consistent image and message about ourselves that we can control. Its proper use in promotional and communication materials, such as brochures, one-sheets, ad copy, internal and external correspondence, the internet, and direct marketing materials, is critical to building a strong and easily identifiable image for TVRPD. This also applies to the use of the logo on any forms, packaging, mailings, promotional giveaways, apparel, and/or signs at our parks and office buildings.

At first glance, a logo is simple and unassuming, but that logo, and the way we use it, is very important to TVRPD. It represents our visual identity. It is something that no other company or organization has. It *should* bring a great degree of credibility, recognition, and value to everything it is attached to.

Unfortunately, an organizational identity is also a very fragile thing. If left unchecked, it is easily compromised and potentially abused.

That is why this document is so important to the operation and success of TVRPD. It clearly defines the standards and limits for the use of our organizational identity, our logo. If we are not careful about how our logo is used, we will lose its value.

Any use of the logo of Tehachapi Valley Recreation and Parks District that is not outlined in this document is not an authorized use and is, as such, strictly forbidden.



MARKETING

GRAPHIC STANDARDS OVERVIEW

All communications highlighting TVRPD activities, classes, services, or products must adhere to these general rules:

- It may not be misleading or deceptive as to price, features, authorization, parties involved, or in any other manner.
- All advertising, publicity and/or communications must be in good taste and reflect favorably on TVRPD and its partners, products, or services.
- No performance claims and/or guarantees can be made for TVRPD activities or services that are inconsistent with current TVRPD guarantees.
- All uses of the TVRPD logo must ultimately be approved by the TVRPD Marketing Department.
- The TVRPD logo shall maintain prominent placement on all communications and projects originating from TVRPD.
- TVRPD logos must be placed in an equal or greater position relative to the partner's logo on all communications originating from outside of TVRPD.

GENERAL GUIDELINES FOR USE OF THE TVRPD LOGO

Note: The only logos approved for use are those obtained from the TVRPD Marketing Department. For logos and complete usage guidelines, including logo spec and color information, contact the TVRPD Marketing Department at 661-822-3228.

The TVRPD logo may only be used to promote TVRPD affiliated programs or services. Do not modify or recreate the TVRPD logo for any other reason or circumstance. Use ONLY artwork provided by the TVRPD Marketing Department.

The TVRPD logo is a valuable asset and, as such, is not generally available for third party use with the exception of approved partners of TVRPD. The logo, as a whole, is a stand-alone identifier. It may not be used as an element in a title, headline, phrase, or sentence. In these cases, plain type should be used. In other instances where the logo is used, the following rules must be followed.

- The TVRPD logo must always appear as outlined by the rules for use set forth by this document.



MARKETING

- The TVRPD logo cannot be altered (cropped, outlined, italicized, printed over, stretched, smashed, etc.) in any way.
- The TVRPD logo cannot be used as a border.
- The TVRPD logo must not be incorporated into any other logo, title, or design (except where outlined in this document).
- The TVRPD logo must only appear in approved colors (as defined in the specifications section of this document), solid black, or solid white.
- All black versions of the logo must appear on a white or light colored background.
- All white versions of the logo must appear on a black or dark colored background.
- All color versions (whether one, two, or full color process) of the logo must appear on a white or light colored background.
- The logo must be distinguishable from any background and easily read.



MARKETING

TVRPD LOGO PREFERRED FOR PROMOTIONAL USAGE (ITEMS AND APPAREL)



The TVRPD Logo is illustrated above. Whenever possible, the TVRPD Logo should be presented in its full-color version. This logo is best suited for television, Web, and marketing collateral (flyers, brochures, etc.).

The minimum size to reproduce the logo is .75 inches long. The only exception is on promotional items with imprintable areas smaller than .75 inches long.

This category of items is generally used to “give away” to our customers and employees. For the most part, due to technical and financial considerations, the application of logos on promotional items will be small and single color.

DO:

- Choose a color that is close to logo colors for the item you are ordering and choose an imprint color that is opposite (within our color scheme) to that item color.
- Keep the imprint as simple as possible.
- Use the icon emblem only as a left chest adornment or an “above the bill” adornment on embroidered shirts or hats.
- Always keep the logo in the colors specified as acceptable by the TVRPD Marketing Department (contact the marketing director for a copy of the logo technical specifications).
- Always use gray, denim, white, tan, green, or blue shirts or hats.

DO NOT:

- Try to fit too much information on the item. The logo should be sufficient with a phone number OR Web address at most. There is not enough room on promotional items for addresses or both of the above. The web address is preferred.
- Place the logo on inappropriate or alcohol-related items.
- Change the color of the logo to one not “approved” by the TVRPD Marketing Department.



MARKETING

- Embroider a logo on the back of a shirt.
- Place the logo near any competing agency logo or verbage.
- Place the logo on inappropriate or morally questionable clothing or items.
- Never use the logo to promote an event not officially sponsored, created by, or sanctioned through Tehachapi Valley Recreation and Parks District.



MARKETING

NEW FACILITY OPENINGS

PURPOSE

To establish clear and consistent guidelines in planning and executing grand openings on behalf of the District related to new or improved facilities for the purpose of maximizing awareness of the facility and its services.

DEFINITIONS

Facility: A building, park or improvement installed or constructed on District property.

Grand Opening: The official opening of the District building, park, or improvement to the public. The date for the grand opening will be in close proximity to the date the District accepts the completion of construction and prior to substantial use of the facility by the public.

POLICY

Since all facilities are completed to the benefit of the public, it is important that the public is aware of the new facility and its services.

The District will take the following steps to ensure the public is aware of new or improved facilities and their services.

- Prior to a designated grand opening, staff will prepare an information item to be placed on the Board Meeting agenda relaying plans for the grand opening event.
- Each event will be planned in accordance with the functional purpose of the facility.
- Each event will consist of, at the minimum, a dedication ceremony open to public and other invited guests.



MARKETING

- Whenever possible, the Chairperson or Vice-Chairperson of the TVRPD Board of Directors will serve as the master of ceremonies for the event, and in his or her absence the General Manager.
- Steps will be taken by TVRPD staff to maximize the opportunity for media coverage surrounding the event.



Play Up. Live Up.

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*NOTE: This is an NOR public ordinance. We have no such ordinance, but it does serve well as a model for both a legal ordinance at most and as a guideline for park rules and regulation at least. I leave it intact for TVRPD to consider adopting some form of NOR's Ordinance.



PUBLIC REGULATIONS

COMMUNITY RELATIONS

PURPOSE

The purpose of the Tehachapi Valley Recreation and Parks District community relations' policy is to maintain effective communication and increase understanding between the District and community members, groups, and other agencies. The District's relationship with the community is critical to providing effective park and recreation services. The District seeks to identify and respond to community needs when planning and delivering services.

The District regularly initiates a planning process that relies on a variety of public input to establish plans for park and recreation services. Suggestions are invited at all times and surveys to gather input from the community are conducted regularly.

Regular training is provided to insure courteous, efficient and effective service.

Tehachapi Valley Recreation and Parks District pursues partnerships with other agencies, organizations, and businesses when they are compatible with the District's mission to provide quality park and recreation services to the community.

COMMUNICATION

Tehachapi Valley Recreation and Parks District encourages communication from the public:

- Board Meetings are open to the public. Board Meetings are held on the third Tuesday of the month (occasionally moved due to holidays) at 5:30 P.M. at the District Office located at 490 West D Street, Tehachapi, CA 93561.
- Public Hearings are conducted to receive comments from the public.
- Community meetings are held to gather input from District residents regarding future parks and park amenities.
- Surveys are conducted welcoming public comments regarding programs and services.



PUBLIC REGULATIONS

- Suggestions or comments are welcome through the District's website at www.tvrpd.org or by calling the TVRPD office.

COMPLAINTS FROM THE PUBLIC

Tehachapi Valley Recreation and Parks District views complaints as opportunities to provide information on District policy and improve service delivery.

The Board of Directors desires that public complaints be resolved at the lowest possible administrative level.

The method of resolving complaints is as follows:

- Any complaint should be taken first to the appropriate responsible employee with the objective of resolving the matter informally.
- If not resolved satisfactorily at that level, the complaint may be filed with the employee's supervisor or the General Manager. Within a reasonable time, the General Manager will contact the person filing the complaint to resolve the matter.
- If the individual filing the complaint is not satisfied with the disposition of the matter by the General Manager, a written complaint may be filed with the Chairperson of the Board of Directors within ten (10) days of receiving the General Manager's decision.
- The Chairperson may direct consideration of the matter at the next regular meeting, or call a special meeting, or refer the matter to a committee for review and recommendation. The Board will expeditiously resolve the matter.



PUBLIC REGULATIONS

CUSTOMER SERVICE STANDARDS

In an effort to provide outstanding customer service, Tehachapi Valley Recreation and Parks District has adopted the following quality assurance statement:

Through a total quality concept, provide everyone who works, visits or participates in our facilities, parks and programs with a safe, enjoyable and fulfilling experience.

Customer service is everyone's responsibility. All TVRPD employees are responsible for:

- Providing outstanding customer service.
- Interacting with customers and co-workers in a positive and courteous manner.
- As a TVRPD team member, providing efficient and effective delivery of services.

STANDARDS COVERING ALL CUSTOMER INTERACTION

The following customer service standards were created for TVRPD employees to follow to ensure that the quality of service to all of our customers meets or exceeds their expectations.

In Person

"Customers have a right to expect that..."

- They will be welcomed to the reception area by friendly, helpful, and knowledgeable staff.
- Staff will actively listen to requests/questions and give full attention to the customer.
- Staff will give complete, accurate and clear information but not attempt to provide information they are not qualified or able to give.
- If with another customer at the counter or on the telephone, staff will give courteous acknowledgement of the customer's presence, such as eye contact or a positive nod.
- If there is a customer at the counter and the phone rings, the staff person will excuse himself or herself, answer the telephone and proceed to ask the caller if they prefer to be put on hold or have their call returned, then continue to help the counter customer.
- Relevant and current information, brochures, flyers, application forms, etc. are available to callers.



PUBLIC REGULATIONS

Telephone/Voice Mail

"Customers have a right to expect that..."

- The telephone will be answered promptly (within three rings) whenever possible.
- Calls will be answered in a courteous manner (with a smile).
- Staff will:
 - Listen and understand the nature of requests before transferring a call.
 - Inform callers to whom they are being transferred.
 - Give complete, accurate and clear information but not attempt to provide information they are not qualified or able to give.
 - Hang up carefully.
 - Callers will receive acknowledgements of their voice mail messages within 48 hours on regular business days.
 - Outgoing voicemail messages will be kept current.
 - If a caller is on hold for an extended period of time, periodic updates will be provided.
- All incoming telephone calls from external sources will be answered with a consistent greeting:
 - *"Good Morning (or Afternoon), Tehachapi Parks and Rec, How May I Help You?"*

Public Amenities

"Customers have a right to expect that..."

- Facilities will be properly maintained, sanitary, operational, fully stocked and supplied, accessible and adequate to the need.
- Staff will provide appropriate and timely responses to identified problems at a facility.

TVRPD Programs and Activities

"Customers have a right to expect that..."

- Advertisements will accurately describe the program, including dates, times and locations.
- Registration will be accessible and convenient.
- Activities will begin and end on time, are organized, including proper equipment and handouts, and conducted in a professional manner.
- They will be treated with courtesy.



PUBLIC REGULATIONS

- Programs and activities will be provided in a safe, clean and accessible facility.
- They will be surveyed routinely to determine the quality of customer service provided, the customers' level of satisfaction and to gather customer input regarding future programming ideas.

Written Correspondence

"Customers have a right to expect that..."

- Proper business etiquette will be used for all correspondence.
- Information included in written correspondence will be complete, accurate and precise.
- Customers will receive a timely response to requests or inquiries.
- All e-mails will be properly identified with the sender's name, title and contact information.
- Fax cover sheets are legible, includes name, telephone number of the sender and the name and fax number of the receiver.

Teamwork/Internal Customer Service

"Internal customers have a right to expect that..."

- Co-workers will actively seek to be helpful to other staff.
- Co-workers will seek to acknowledge customers that are waiting for assistance and assist where possible.
- Co-workers will disseminate program information, i.e. schedule changes, class cancellations in a timely manner to staff at all levels.



PUBLIC REGULATIONS

COMPLAINTS

A complaint is an expression of customer dissatisfaction, however made, about the standard of service, actions or lack of action by or on behalf of TVRPD or its staff.

TVRPD takes all complaints very seriously and will always accept them as an aid towards improving our service standards. In all instances, complaints will be addressed as stated in the Community Relations Policy.

COMPLIMENTS

Just as poor performance needs criticizing, being informed of good performance is also very important to us. Please let us know if a service we provide or a particular staff member impresses you as we can use their example to train other staff members.

ORDINANCE #8-102

RULES AND REGULATIONS GOVERNING USE OF NORTH OF THE RIVER RECREATION AND PARK DISTRICT PARKS AND FACILITIES

Ordinance #8-102 is an ordinance of the North of the River Recreation and Park District Board of Directors establishing rules and regulations governing use of North of the River Recreation and Park District parks and facilities. The North of the River Recreation and Park District Board of Directors ordains as follows:

SECTION 1. PURPOSE AND AUTHORITY

The purpose of this ordinance is to establish rules and regulations for the use of North of the River Recreation and Park District parks or facilities in order to ensure that all persons receive maximum benefit and enjoyment from such use. All sections of this Ordinance are adopted pursuant to Section 5780, *et seq.*, of the Public Resources Code of the State of California and apply to all North of the River Recreation and Park District parks and facilities.

SECTION 2. APPLICABILITY

The rules and regulations stated herein apply to all persons, defined herein as natural persons, business, government, social and/or non-profit entities of all types, and/or any combination thereof, and the officers, employees, agents, contractors, and volunteers thereof. Notwithstanding the foregoing, these rules and regulations shall not apply to District directors, employees or volunteers or law enforcement, fire and/or rescue personnel acting within the scope of their official duties.

Parents will be held responsible for the acts of their minor children. Damage to any North of the River Recreation and Park District park or facility will be imputed to parents having custody or control of the minor as set forth in the Civil Code 1714.1.

SECTION 3. ABIDING BY REGULATIONS AND LAWS

Persons entering District property may remain as long as they abide by these rules and regulations, all federal, state and local laws and regulations, all posted rules, and lawful instructions of law enforcement officers and District employees. Failure to leave property of

ORDINANCE #8-102

the District when requested to do so by a law enforcement officer or District employee shall be a violation of these rules and regulations.

SECTION 4. AUTHORIZED ENFORCEMENT

The District or its authorized representatives will diligently enforce the provisions of these rules and regulations and may withdraw or revoke the privilege of access to District parks and facilities for reasons of safety, security or resource protection, or from any person or group violating any provision of these regulations or any other law or ordinance.

In accordance with Public Resources Code 5786.17 and to protect any North of the River Recreation and Park District park or facility, the District Board of Directors and local law enforcement have the authority to issue citations for misdemeanor and infraction violations of state law, city or county ordinances or North of the River Recreation and Park District rules, regulations or ordinances when the violation is committed in or upon any North of the River Recreation and Park District park or facility.

SECTION 5. VIOLATION OF ORDINANCE

A violation of any rule, regulation, or ordinance adopted by the North of the River Recreation and Park District Board of Directors is a misdemeanor punishable by imprisonment in the county jail not exceeding six months, or by fine not exceeding one thousand dollars (\$1,000), or by both, except in cases where a different punishment is prescribed by State law or city or county ordinance.

Any citation issued for a violation of a rule, regulation or ordinance adopted by the North of the River Recreation and Park District Board of Directors may be processed as an infraction punishable by a fine not exceeding two hundred fifty dollars (\$250), except in cases where a different punishment is prescribed by state law or city or county ordinance.

SECTION 6. SEVERABILITY AND RELATED PROVISIONS

Headings and divisions are for convenience only and shall not be considered in the interpretation of this ordinance and shall not in any way affect the conduct or activities covered in other sections of this ordinance.

ORDINANCE #8-102

If any provisions, clause or section of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision, clause or section, and to this end the provisions of this ordinance are hereby declared to be severable.

Nothing in this ordinance shall be deemed to modify, abrogate, change or affect any state law or city or county ordinance regulating any subject matter, which is contained in any of the rules and regulations established herein.

This ordinance shall not be deemed to make punishable any act or acts which are prohibited by any law of the State of California.

SECTION 7. ORDINANCE IN EFFECT

This ordinance shall go into effect at the expiration of thirty (30) days from the date of adoption by the Board of Directors.

SECTION 8. PUBLICATION OF ORDINANCE

Within fifteen (15) days after the date of adoption of this ordinance, the Clerk of the Board of Directors of North of the River Recreation and Park District shall cause this ordinance to be published once, with the names of those Board Members voting for and against the ordinance, in a newspaper of general circulation published within the District.

ORDINANCE #8-102

SECTION 9. DEFINITION OF TERMS

DISTRICT

North of the River Recreation and Park District, a separate and distinct political subdivision of the State of California, deriving its powers and obligations from Public Resources Code, Chapter 4, commencing with Section 5780.

BOARD OF DIRECTORS

The governing body of the District.

GENERAL MANAGER

Shall be construed to mean the General Manager or his or her authorized representative.

NORTH OF THE RIVER RECREATION AND PARK DISTRICT PARKS AND FACILITIES

Any or all grounds, buildings, structures, equipment, machinery, or other appurtenances owned, managed, controlled, or operated by the District.

PERMISSION

Shall be construed to mean in writing unless otherwise specified.

PERSON

Person is defined herein as natural persons, business, government, social and/or non-profit entities of all types, and/or any combination thereof, and the officers, employees, agents, contractors, and volunteers thereof.

PLAYGROUND

Any park or recreational area specifically designed to be used by children and that has play equipment installed.

TOT LOT AREA

A designated play area within a public park for the use by children under five years of age.

ORDINANCE #8-102

SECTION 10. RULES AND CONDITIONS FOR USE OF ANY NORTH OF THE RIVER RECREATION AND PARK DISTRICT PARK OR FACILITY:

The following rules and provisions will be applicable to the use of any North of the River Recreation and Park District park or facility:

a. HOURS OF USE

It shall be unlawful for any person to enter, loiter, remain in or upon or refuse to leave any North of the River Recreation and Park District park or facility after said park or facility is closed for public use, between the hours of 10:00 p.m. and 6:00 a.m., except as may be otherwise posted or unless previous authorization is obtained from the District's General Manager.

b. EMERGENCY USE OF PARKS AND FACILITIES AFTER HOURS

Notwithstanding the provisions of Section 10.a. above, when it is determined an emergency exists or that other special circumstances justify use of any North of the River Recreation and Park District park or facility beyond the designated closing hour, the District's General Manager may authorize temporary use of such park or facility between the hours of 10:00 p.m. and 6:00 a.m. during the continuance of any such emergency or special circumstance.

c. LOITERING

It shall be unlawful for any person(s) to loiter in or around any North of the River Recreation and Park District parking lot. Parking lots are for parking vehicles and loading and unloading people and supplies while using District parks and facilities.

Loitering is defined as lingering idly or aimlessly in any North of the River Recreation and Park District parking area without purpose or hanging in clusters or causing unusually loud or disturbing noises. Anyone identified as loitering may be directed by park staff, Park Rangers or law enforcement agencies to leave the premises. Upon being directed to move, a person shall immediately comply with such request by leaving the premises or area thereof at the time of the request.

d. TRESPASSING

It shall be unlawful for any person to enter in or upon any North of the River Recreation and Park District property closed, fenced, or otherwise secured and which has been posted with signs stating that trespassing is forbidden by law, except that District directors, employees or volunteers or law enforcement, fire and/or rescue personnel

ORDINANCE #8-102

acting within their official duties may enter and remain within the posted boundaries of such premises without having upon his or her person the express consent of the District.

Further, it shall be unlawful and deemed trespassing when any person refuses to leave District parks and facilities whose privilege of access to District parks and facilities has been withdrawn or revoked by the District or its authorized representatives.

e. OVERNIGHT PARKING

It shall be unlawful for any person to park, abandon, or otherwise allow to remain, automobiles and other conveyances in or upon any North of the River Recreation or Park District park or facility between the hours of 10 p.m. and 6:00 a.m., unless previous authorization is obtained from the District's General Manager.

f. AUTOMOBILES AND OTHER CONVEYANCES

It shall be unlawful for any person to operate any motorized vehicle, motorcycle, off-highway motor vehicle, motor-driven cycle, motorized bicycle, or any other motorized means of transportation in or upon any North of the River Recreation and Park District turf area except:

- Any public emergency vehicle while operated by law enforcement, fire and/or rescue personnel in the performance of their duties.
- Any director, employee or agent of North of the River Recreation and Park District while engaged in District business.

g. SPEED LIMIT AT DISTRICT PARKS OR FACILITIES

It shall be unlawful for any person to operate any motorized vehicle, motorcycle, off-highway motor vehicle, motor-driven cycle, motorized bicycle, or any other motorized means of transportation in or upon any North of the River Recreation and Park District park or facility at a speed greater than 15 mph unless otherwise posted.

h. DAMAGE TO NORTH OF THE RIVER RECREATION AND PARK DISTRICT PARKS OR FACILITIES (OR CARE OF PUBLIC PROPERTY)

Unless previous authorization is obtained from the District's General Manager, it shall be unlawful for any person to:

- Cut, sever, injure, burn, deface, remove, disturb or otherwise destroy any tree, shrub, bush, flower, plant, equipment, building, fence, bench, table, or other

ORDINANCE #8-102

structure, apparatus or property in or upon any North of the River Recreation and Park District park or facility; or

- Pick, cut or remove any tree, shrub, bush, flower or plant; or mark or write upon any building, fence, bench, table or other structure in or upon any North of the River Recreation and Park District park or facility; or
- Construct or erect any permanent or temporary building or structure of any kind in or upon any North of the River Recreation and Park District park or facility; or
- Alter the grade or surface level of the ground by any cut, excavation or fill in or upon any North of the River Recreation and Park District park or facility; or
- Any other act of vandalism not specified above.

i. FIRE

It shall be unlawful for any person to build, light or maintain an open outdoor fire in or upon any North of the River Recreation and Park District park or facility except in those devices provided and specifically designated for that purpose.

j. REFUSE, TRASH AND LITTER

It shall be unlawful for any person to dispose of any garbage, refuse, rubbish, waste or litter in or upon any North of the River Recreation and Park District park or facility except in receptacles provided for such purpose.

k. POSTING OF SIGNS

It shall be unlawful to erect or post any billboard, sign, placard or any advertisement of any kind in or upon any North of the River Recreation and Park District park or facility, except where prior authorization is obtained from the District's General Manager for specific signs and locations.

l. GLASS CONTAINERS PROHIBITED AT PARKS

It shall be unlawful for any person to take into, exhibit, cause to be brought into, or otherwise cause any bottle or any other glass beverage container, other than as an exhibit in an authorized art show or as authorized by the District's General Manager, in or upon any North of the River Recreation and Park District park or facility.

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m. TOBACCO PRODUCTS

In the best interest of the health and safety of employees and the general public, it shall be unlawful for any person to engage in the use of tobacco products of any kind or description as follows:

- Within any North of the River Recreation and Park District building or confined space;
- Within 25 feet of any entrance, exit or operable window of any North of the River Recreation and Park District building;
- Within any North of the River Recreation and Park District vehicle;
- Within 25 feet of any North of the River Recreation and Park District playground or tot lot area;
- At any District building, sports field or other facility where an organized youth activity is being conducted, except in areas designated for that use.

n. ALCOHOL

It shall be unlawful for any person to sale, use, consume, carry or bring any alcoholic beverage in or upon any North of the River Recreation and Park District park or facility without prior approval from the District's General Manager.

o. FIREARMS AND/OR WEAPONS

It shall be unlawful for any person to openly display a firearm or weapon in or upon any North of the River Recreation and Park District park or facility or discharge or propel across, in, or into any District park or facility a firearm, bow and arrow, spear, spear gun, harpoon, sling shot, BB gun, air or gas weapon, or any devise capable of injuring or killing any person or animal, or damaging or destroying any public or private property, unless previous authorization is obtained from the District's General Manager.

p. FIREWORKS

It shall be unlawful for any person to use or possess fireworks of any kind in or upon any North of the River Recreation and Park District park or facility, unless previous authorization is obtained from the District's General Manager.

q. SKATEBOARDING AND IN-LINE SKATING

It shall be unlawful for any person to operate, ride or propel any skateboard or skates in or upon any North of the River Recreation and Park District park or facility, except in areas that may be specifically designated and posted for such use.

r. GOLFING

ORDINANCE #8-102

It shall be unlawful for any person to drive, putt, or in any other fashion play or practice golf or use golf balls or golf clubs in or upon any North of the River Recreation and Park District park or facility, except in areas set aside for those specific activities.

s. RIDING ON DESIGNATED TRAILS

It shall be unlawful for any person to lead or ride or have in his or her possession a horse, pony, mule or other such animal in or upon any North of the River Recreation and Park District park or facility, except upon riding trails designated by the District.

t. INTERFERENCE

It shall be unlawful for any person to use or attempt to use or interfere with the reserved use of any North of the River Recreation and Park District park or facility for which reserved use has been authorized by the District through a facility reservation or contract or to disturb in any manner any picnic, meeting, service, concert, exercise, activity, exhibition or gathering.

u. REGULATION OF NOISE

It shall be unlawful for any person to use or operate any radio, musical instrument, tape player, tape recorder, record player, television, compact disc player or other similar sound equipment in or upon any North of the River Recreation and Park District park or facility, including any parking area or lot within any park or facility, at such volume as permits the noise there from to be audible to any person of normal hearing sensitivity fifty feet from use or operation of any such device or machine.

v. ABUSIVE LANGUAGE AND DISORDERLY BEHAVIOR

It shall be unlawful for any person to engage in threatening, abusive, insulting, indecent, or profane language in or upon any North of the River Recreation and Park District park or facility, or engage in any disorderly conduct or behavior tending to be a breach of the public peace and enjoyment of the park or facility.

w. CONTROL OF DOGS

It shall be unlawful for any person to allow dogs to run loose or with a chain or leash longer than six feet in or upon any North of the River Recreation and Park District park or facility, except in areas that may be specifically designated and posted for such use.

It shall be unlawful for any person in control or having custody of any dog or other animal to fail to remove the fecal matter of such animal from any North of the River

ORDINANCE #8-102

Recreation and Park District park, including parking area, sidewalk, playing field, or grounds.

x. SALE OF GOODS, WARES OR MERCHANDISE

Unless authorized by a special license or permit issued by North of the River Recreation and Park District, it shall be unlawful for any person, firm or corporation to sell or offer for sale any goods, wares or merchandise in or upon any North of the River Recreation and Park District park or facility.

| | | |
|------------------|--|--------------------|
| Ordinance #88-1 | Adopted By Resolution #38-88 | November 21, 1988 |
| Ordinance #88-1 | Revised By Minute Order #24-96 | November 6, 1996 |
| Ordinance #88-1 | Revised By Resolution #17-99 | February 16, 1999 |
| Ordinance #88-1 | Revised By Resolution #49-05 | August 15, 2005 |
| Ordinance #8-102 | Replacing Ordinance #88-1 by Resolution #23-09 | June 15, 2009 |
| Ordinance #8-102 | Revised by Resolution #40-12 | September 17, 2012 |

Steve Ruettgers
Board Chairperson

Attested By Elaine Bush
Clerk of the Board of Directors



Public Complaint/Compliment Form

Recreation

- ☐ Adult Recreation Programs
- ☐ Adult Sports
- ☐ Community Events
- ☐ Youth Sports
- ☐ Youth Recreation Programs

Parks & Facilities

- ☐ Central Park
- ☐ Meadowbrook Park
- ☐ West Park
- ☐ Morris Park

Parks & Facilities

- ☐ Brite Lake
- ☐ Dye Natatorium Pool
- ☐ Ollie Skate Park
- ☐ West Park Activity Center
- ☐ District Office

Information:

Complaint/Compliment registered by: ☐ Phone ☐ Letter ☐ In Person

Name: _____ Phone: _____

Address: _____ Date: _____ Time: _____

Complaint received by: _____ Referred to: _____

Nature of complaint/compliment (*be specific*) _____

Disposition of Complaint: (*to be completed by person referred to*)

Action taken: _____

Date completed: _____ Signed by: _____

Complainant notified of disposition: ☐ Yes ☐ No ☐ By Phone ☐ Letter ☐ In Person

Reviewed by General Manager: _____



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| Naming TVRPD Parks and Facilities | 10-105 |

*To be created upon completion of Master Plan.



DEVELOPMENT

TO BE WRITTEN UPON COMPLETION OF MASTER PLAN

NOR PARK AND RECREATION MASTER PLAN

PURPOSE

Planning and Construction will be responsible for the development of the NOR Park and Recreation Master Plan. The Master Plan is designed to provide long-range guidance for organizational operations.

The temporal scope of the plan will be for a minimum of ten years and a maximum of twenty years. Generally, the plan will be constructed to provide direction to the District in the acquisition, reservation and development of an integrated system of parks and specialized facilities designed to serve the recreation needs of the entire area of jurisdiction.

PLANNING AREAS

The District will conduct its planning function on the basis of six planning areas or zones as follows:

- Oildale Community
- Polo Grounds Community
- Riverlakes Community
- Rosedale Community
- Western Rosedale Community
- Rio Bravo Greeley Community

CONTENT OF THE MASTER PLAN

In general, the Master Plan will include considerations such as:

- Demographics
- Socioeconomic
- Financial
- Open Space
- Conservation
- Circulation
- Recreation
- Maintenance
- Safety and Security

The considerations will establish the District's philosophy and thereby provide a set of long-range principles, goals, objectives and proposed methods for their realization. Standards created will measure the success in meeting goals, objectives and policies of the master plan.



DEVELOPMENT

USE OF MASTER PLAN

Once having completed the plan, it will be reviewed and accepted as operational upon action by the NOR Board of Directors. With the Board's acceptance, the plan will be forwarded to the appropriate agencies for incorporation into their general plan. The Master Plan is the overall developmental guide for the District. Using the standards and projects established in the Master Plan, the Board and staff will use the plan in formulating future priorities and in considering their budget requests for capital outlay expenditures.

ALTERATIONS TO THE MASTER PLAN

The Master Plan will be kept as flexible as possible without undermining its utility as a stable planning document. In order to take advantage of the plan's adaptability to the changing environmental conditions, it will be reviewed and recommended revisions forwarded to the Board of Directors for proper consideration and action.

CAPITAL IMPROVEMENT PLAN

Annually, during the budget process, the Board of Directors will approve a Capital Improvement Plan. The Capital Improvement Plan will be developed in accordance with the NOR Park and Recreation Master Plan. The Capital Improvement Plan (developed around growth, an extensive inventory of all public and private recreation services, land use patterns and other pertinent facts) will recommend an annual set of projects that will support the goals of the Master Plan and generate a system of providing facilities according to identified priorities.

SPECIFIC PLANS

The creation and execution of detailed design and construction plans for capital improvements will be initiated, as far as is practical, according to the Capital Improvement Plan.



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DEVELOPMENT

LAND ACQUISITION

STATEMENT OF POLICY

It is the policy of Tehachapi Valley Recreation and Parks District to acquire lands through designated means and in accordance with the open space standards established by the District Master Plan. The standards will be set at a level sufficient to ensure adequate open space for present and future residents based on population, economic, and social trends. All lands are to be acquired in general conformity to the Master Plan and held in perpetuity against non-recreation related uses. Acquisitions should be undertaken well in advance of the anticipated date of development to obtain cost savings, prime locations and other advantageous factors. The TVRPD Board of Directors must approve Land acquisitions of any sort.

APPRAISAL FOR PURCHASE

Prior to obtaining any piece of land, an appraisal will be obtained and presented to the TVRPD Board of Directors stating whether the land is competitively priced. Sites will be located with the guidance of the District's Master Plan standards and long-range ability and desire to develop and maintain the site for park purposes.

MEANS OF ACQUIRING LAND

Upon confirmation that it meets the District's needs and is financially competitive and in the public interest to acquire a particular parcel of land, the acquisition may be undertaken by way of purchase at fee, purchase of less than fee rights, purchase-lease back, lease, through a gift by deed or through an in-lieu procedure. A recommendation as to the most appropriate mode of acquisition will be submitted to the Board for direction.

It will be a matter of District policy that the power or eminent domain will not be exercised in the acquisition of land, except in the most dire of circumstances. The acquisition of private residential land will be kept to a minimum.



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DEVELOPMENT

FACILITIES DEVELOPMENT

STATEMENT OF POLICY

It is the policy of Tehachapi Valley Recreation and Parks District to design and construct a park system that provides equal recreational opportunities to all District residents. To effectively realize this policy, two fundamental principles will act as guidelines for development:

- The neighborhood will be the focal point of parks and facilities development which provides recreational opportunities as near to home as possible; and
- Land acquisition sites will be planned to diversify park and facility locations and create a balanced distribution of services and programs.

The District park and facilities system will be developed in general conformity with the TVRPD Park and Recreation Master Plan which takes into consideration such factors as population, trends, existing facilities, public needs, residential growth and economics.

SYSTEM AND PARK DESIGN

When designing the District's park system, a number of considerations will be involved.

1. When designing an individual facility, consideration will be given to its relationship to the overall park system, which will provide balance and diversity in recreation opportunity.
2. In the design and construction phases of each site, emphasis will be placed on striking a compatible relationship between aesthetic appeal and optimal efficiency for future maintenance operations.
3. Areas and facilities will be centrally located with service boundaries determined, as far as possible, by natural and man-made barriers.
4. All facilities and areas susceptible to multi-purpose utilization will be so designed, constructed and operated.



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DEVELOPMENT

5. Park areas will be designed and constructed to allow phased development, if necessary, without large losses of investment. Fixed structures will be designed with future addition and remodeling efforts in mind.

TYPES OF FACILITIES

Regional Parks

It will be the policy of the District that primary responsibility for providing regional recreation facilities will reside with the appropriate county, city, state, and federal agencies.

Local Parks

The primary responsibility of the District will be the provision of localized recreation opportunity via the construction of neighborhood parks and community parks. To minimize the duplication of effort and facilities and to optimize land and financial resources, the District will utilize the park/school design wherever feasible.

Special Activity Areas

Special activity areas include all special needs such as seniors, teens, and other groups with needs particular to age or limitations, as well as specialty type recreational facilities.

DESIGN AND CONSTRUCTION

It will be the responsibility of General Manager to oversee preparation of all preliminary site and construction plans and cost analyses of proposed projects. Upon approval from the TVRPD Board of Directors of the proposed project, the General Manager will oversee development of working drawings, including plot plans, landscape design, floor plans and specifications of all incorporated utilities. All drawings and specifications will be prepared in sufficient detail to allow for accurate cost estimation, bidding and construction.

BIDDING AND CONSTRUCTION

Request for proposals and/or bids will be developed and advertised for construction projects and will be available to qualified construction firms.

It will be the responsibility of **Planning and Construction** to ensure that all structural, plumbing, electrical and mechanical engineering is performed by properly registered firms. **Planning and Construction** will review all bids as submitted and recommend to the TVRPD Board of Directors



DEVELOPMENT

for award, meet regularly with contractors to control and guide the work in progress, analyze all proposed modifications and recommend the appropriate course of action, attend all inspections of the work in progress and maintain thorough records on all phases of the project.



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DEVELOPMENT

PARK IN LIEU FEES (QUIMBY FEES)

PURPOSE

Within the boundaries of Tehachapi Valley Recreation and Parks District (TVRPD), it has been determined that the population growth resulting from *residential development* impacts the District's ability to meet the park and recreational needs of the community.

The Park In Lieu Fees (Quimby Fees) provide a means of deeding land or collecting fees from residential developers that will mitigate the impact of new residential development by providing fees or land to assist in meeting parkland requirements established by governing planning documents. The current park acreage standard is 2.5 acres per 1,000-person population.

DEVELOPER REQUIREMENTS

Developers are required to mitigate the impact of residential growth on the existing park system by means of one of the following:

- Donate land to provide parkland; or
- Pay a fee to provide parkland; or
- A combination of both of the above.

Tehachapi Valley Recreation and Parks District determines the method by which this mitigation is provided.

PROCESS

The requirement to mitigate the impact of residential growth on the existing park system is initiated by *residential land divisions (tracts, parcel maps or other land division mechanisms)*. The mitigation means must be acceptable to the District (dedication of land, payment of fees or a combination of both).

Developers must initiate contact with TVRPD prior to recording a track, parcel map, or other land division mechanism to satisfy the mitigation requirements.



DEVELOPMENT

TVRPD planning staff directs the satisfaction of this requirement.

LAND DEDICATION

If land is dedicated in lieu of payment of fees, a specific park site must be identified by TVRPD staff and the developer and accepted by the District's governing body.

The requirement for land donation is 2.5 acres per 1,000-person population.

PAYMENT OF FEES IN LIEU OF LAND DEDICATION

If fees will be collected in lieu of land dedication, planning and construction staff will calculate the fee based on the following formula:

$$\text{Number of Buildable Lots or Housing Units} \times \text{Park Acreage Standard} \times \text{Fair Market Value} = \text{Fee}$$

The developer is required to provide an appraisal for the tract or parcel map land to establish the Fair Market Value. Fair Market Value may also be determined based on the purchase price of existing parkland that will serve the area.

All in lieu fees, whether paid in incorporated or unincorporated portions of Tehachapi Valley Recreation and Parks District, are paid directly to TVRPD.

Receipts and Certificates of Payment of Fees are given to the developer as proof that mitigation is met. The developer is responsible to provide this information to the County of Kern or City of Tehachapi as evidence that appropriate mitigation is satisfied.

COMBINATION OF LAND DEDICATION AND PAYMENT OF FEES IN LIEU OF LAND DEDICATION

When a combination of fees and land is required, the net result is equivalent with the share of land or fees that would otherwise be received.



DEVELOPMENT

PARK DEVELOPMENT FEES

PURPOSE

Park Development Fees provide funding for new park development/construction.

DEVELOPER REQUIREMENTS

A flat development fee is assessed to developers for each residential unit being built. Improvements to parkland may be provided by the developer in exchange for payment of development fees as approved by the District. Development on park sites should be commensurate with fees that would otherwise be required and at standards acceptable to TVRPD.

PAYMENT OF FEES

The Park Development Fee must be paid to the County of Kern, at the time of obtaining a building permit and before a certificate of occupancy can be received.

ACCOUNTING OF PARK DEVELOPMENT FEES

The County sets up accounts for the fees from which Tehachapi Valley Recreation and Parks District may draw to finance development of park improvements to serve the residents.

ADJUSTMENT OF FEES

This fee is periodically adjusted, usually annually, to reflect changes in the construction cost index.



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DEVELOPMENT

NAMING TVRPD PARKS AND FACILITIES

PURPOSE

To establish a consistent rationale for the naming of parks and facilities owned by the District and to provide a sound basis for the management of information to the public.

DEFINITION

- **Park:** A designated neighborhood, community or district park owned and titled to Tehachapi Valley Recreation and Parks District.
- **Facility:** A building or improvement installed or constructed on a District park for a specified recreation activity.
- **Functional:** The action or activity normal to the type of proposed park or facility.
- **Locational:** The place or position geographically where a park or facility may be situated in the District. Common reference could be to streets, tract names, community names or geographic features.

POLICY

A park or facility name has long-range implications for its successful positioning in the minds of the public. Any name must have a rationale that helps the public identify its location in the District as well as the activities in the park and/or facility. The name must imply an easily understood and consistent identity.

- All parks and facilities are to be given names approved by the Board of Directors that have either a functional or locational basis.
- The suggestion of names is to be made by the staff to the Board after consideration of the park's geographic location and intended dominant pattern of activity.
- Staff will avoid recommending names that have a reference to persons either living or deceased.



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DEVELOPMENT

Within sixty (60) days of a park being deeded and recorded in the District's name, the staff shall place suggested names as an information item on the Board agenda.

- The Board shall discuss the recommendations and after reaching a consensus, direct staff to place an action item on the next agenda for adoption of the park or facility name.
- Upon successful motion for the new name, all future District publications will carry reference to this park or facility as part of the District operations.
- After approval by the District, requested plaques, monuments, etc., shall be provided and paid for by the requesting party.
- By majority vote of the Board, an exception can be made to this policy based upon contractual obligations associated with land, monetary contributions to the District or other important considerations.