



Tehachapi Valley

Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, FEBRUARY 17, 2015, 5:30 P.M.**

BOARD OF DIRECTORS

**CRAIG MIFFLIN, CHAIRPERSON
PAULETTE RUSH, VICE-CHAIRPERSON
GAYLE STEWART, DIRECTOR
BRIAN DUHART, DIRECTOR
MARY LOU CORPUS-ZAMUDIO, DIRECTOR**

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

The Tehachapi Valley Recreation and Park District Board of Directors welcome public comments on any items within the subject matter jurisdiction of the District. We respectfully request that this public forum be utilized in a positive and constructive manner. Items addressed during Public Comment section are generally matters not included on the posted agenda and therefore the Board will take no action at this meeting. Such items, however, may be added to future meeting's agenda. Speakers are limited to two (2) minutes. Please state your name or organization represented, if any, before making presentation. Thank you.

4. CONSENT CALENDAR

All items listed on the Consent Calendar shall be considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the Board or a member of the audience request specific items to be removed from the Consent Calendar for separate action.

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3)
- B. Approval of Minutes from the Regular Board Meeting held January 20, 2014 (Pages 4-6)
- C. Approval of the Job Description for TVRPD District Manager, (Pages 7-10)

5. RECREATION SUPERVISOR REPORT

6. MAINTENANCE FOREMAN REPORT

7. DISTRICT MANAGER REPORT

8. FINANCIAL REPORT

9. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for January 2015 - Discussion/Approval,
(Pages 11-20)
- B. Tehachapi Valley Recreation and Park District Mid-Year Budget Review for FY14/15,
(Pages 21-26)

10. CLOSED SESSION

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

11. BOARD OF DIRECTORS' TIME

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

12. OTHER BUSINESS

13. ADJOURNMENT

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley
Recreation and Park District scheduled on March 17, 2015.*



Tehachapi Valley

Recreation & Park District

CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the February 17, 2015, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, February 13, 2015, at 12:00 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at www.tvrpd.org

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 13th day of February 2015.

Dated this 13th day of February 2015.

Carrie Champlin

Carrie Champlin

Clerk of the Board of Directors

**MINUTES OF THE REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY JANUARY 20, 2014, 5:30 P.M.**

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

BOARD MEMBERS: Craig Mifflin, Chairperson
Paulette Rush, Vice-Chairperson
Gayle Stewart, Director
Brian Duhart, Director
Mary Lou Corpus-Zamudio, Director

ALSO PRESENT: Matt Young, TVRPD District Manager
LeAnn Williams, TVRPD Recreation Supervisor
Carrie Champlin, Clerk of the Board

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

2. ROLL CALL: Vice-Chairperson Rush was absent.

3. PUBLIC COMMENTS: None.

4. CONSENT CALENDAR

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

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

Duhart - Stewart: Ayes: Mifflin; Stewart; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: Vice-Chairperson Rush

B. Approval of Minutes from the Regular Board Meeting held December 16, 2014.

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

Duhart - Stewart: Ayes: Mifflin; Stewart; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: Vice-Chairperson Rush

C. Approval of Lifeguard Manual.

Request by District Manager Young to approve the Lifeguard Manual.

BOARD APPROVES LIFEGUARD MANUAL.

Duhart - Stewart: Ayes: Mifflin; Stewart; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: Vice-Chairperson Rush

6. RECREATION SUPERVISOR REPORT

Recreation Supervisor LeAnn Williams gave the report.

- Run and Ride with the Wind: New logo presented. Duathlon event will consist of running and cycling. Event routes are in the planning stage. Press release to come.
- Youth Basketball: In full swing and games have started. All divisions are full.
- Penguin Plunge: Fundraiser planned for pool equipment.
- Advertising: Yearly brochure in route. Working on rack cards.

7. DISTRICT MANAGER REPORT

District Manager Matt Young gave the report.

- District Manager Young thanked staff for the work preparing the Lifeguard Manual.
- Meadowbrook: Finalizing the electrical plans. March/April delivery expected.
- Legislation: Prevailing wage law update – The threshold for projects that will require prevailing wage is a thousand dollars.
- Trails and Open Space: Grant updates. District will seek these grants in accordance with the TVRPD Master Plan.
- AB265: Dog Park Liability update.
- AB417: Removes CEQA requirements from bicycle transportation plans.
- AB1179: Waste Tire Grant for road paving specific to parks. District will seek this grant next fiscal year.
- Pump Track: Plumbing installation is the next step.
- Working on a Joint Powers Agreement with the City of Tehachapi.
- Maintenance Department update.
- Brite Lake update. Director Duhart suggested a pathway improvement for the west end of Brite Lake. Director Stewart stated that Brite Lake improvement plans should be launched this year. There was a brief discussion regarding the improvement plans for Brite Lake.
- Young attended a meeting with the City of Tehachapi, Lehigh Cement, and TMTA to discuss a possible land use agreement for the trails on Lehigh property. District Manager Young and Chairperson Mifflin gave the update. Currently only members of TMTA can access the trails. District Manager Young thanked everyone involved for their work in trying to make the trails accessible to the public. Work continues and more updates will be forthcoming.

8. FINANCIAL REPORT

Administrative Assistant Carrie Champlin gave the report.

9. AGENDA ITEMS:

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

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR DECEMBER, 2014.

**Corpus-Zamudio - Duhart: Ayes: Mifflin; Stewart; Duhart; Corpus-Zamudio
Noes: None. Motion carried.**

Absent: Vice-Chairperson Rush

B. Approving the District Manager to Execute the Award of Bid for the Painting of the Exterior of the Dye Natatorium Facility, with the Stipulation that the Award of Bid is not to Exceed \$15,000.00, Resolution #1-15.

District Manager Young presented the painting bids to the Board.

BOARD AUTHORIZES DISTRICT MANAGER TO EXECUTE THE AWARD OF BID FOR THE PAINTING OF THE EXTERIOR OF THE DYE NATATORIUM FACILITY, WITH THE STIPULATION THAT THE AWARD OF BID IS NOT TO EXCEED \$15,000.00, RESOLUTION #1-15.

Duhart - Stewart; Ayes: Mifflin; Stewart; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: Vice-Chairperson Rush

- 11. BOARD OF DIRECTORS TIME:** Director Corpus-Zamudio complemented the TVRPD Youth Basketball program. Director Corpus-Zamudio also suggested that Monroe High School students might be able to help clean the JMS gym after the basketball program, which would help fulfill the students required community service hours. Board directed the matter to District Manager Young. Director Duhart asked District Manager Young to make sure the painters at the Dye Natatorium do not damage or disturb the foam coating on the roof.

- 12. OTHER BUSINESS:** None.

13. ADJOURNMENT:

Having no further business the meeting was adjourned at 7:05 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on February 17, 2015.

Stewart – Corpus-Zamudio: Ayes: Mifflin; Stewart; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: Vice-Chairperson Rush

Respectfully Submitted,

Carrie Champlin

Carrie Champlin, Clerk of the Board



Tehachapi Valley

Recreation & Park District

DISTRICT MANAGER JOB DESCRIPTION

POSITION: DISTRICT MANAGER
REPORTS TO: BOARD OF DIRECTORS
SUPERVISES: DISTRICT STAFF

CATEGORY: FULLTIME
FLSA STATUS: EXEMPT

This job description is established by the Tehachapi Valley Recreation & Park District (District) to outline the basic requirements, duties and general responsibilities of the position of District Manager. This position is "at will", which means the District may terminate the employment relationship at any time and for any or no reason, subject only to the requirements of Federal and State law. Similarly, the employee may terminate the employment relationship without notice at any time for any or no reason.

POSITION SUMMARY

The District Manager is hired by and acts under the direction of the Board. As the Chief Executive Officer (CEO) of the District, the District Manager is responsible for all aspects of the efficient and cost-effective operation and administration of the District, including all District employees, volunteers, independent contractors, and consultants. The District Manager shall have the power and authority to organize, manage and control all activities necessary or appropriate for the efficient operation and administration of the District, in accordance with the policies and procedures established by the Board from time to time, in its sole discretion. The District Manager advises the Board on all matters relating to the planning, development, administration and operation of the District's departments. The District Manager performs a variety of complex executive work in planning, directing, and coordinating management of the District, including planning and implementing programming and recreational amenities, parks and facility operations, parks administration, public relations, marketing and special events. The District Manager works closely with the Board to develop and implement capital improvements, programming goals, and annual budgets.

ESSENTIAL JOB FUNCTIONS

The following duties are an overview of the primary duties and responsibilities of the District Manager and do not constitute an all-inclusive list.

- Consistently promote a positive, professional image of the District and provide excellent customer service at all times;
- Efficiently and effectively administer and conduct the ordinary and usual business and affairs of the District in a reasonable, prudent and professional manner;
- Exercise supervision and control over all District departments, programs and activities, including the District's diverse, year-round recreation, park, and leisure programs, and the management and safe operation of the District's facilities, including but not limited to, the recreation center, ball fields, and parks;
- Annually evaluate and update as necessary short-and long-range plans for programming, capital improvements, facility construction/renovation, staffing, and grant writing; implement the plans as appropriate;
- Make recommendations to the Board regarding the establishment, consolidation, modification or elimination of any department, program or activity the District Manager believes is necessary or appropriate for the efficient and effective administration and operation of the District;

- Comply with the District Policy Handbook, and establish appropriate and effective practices and procedures for implementing and administering the District Policy Handbook, as the Board may amend from time to time;
- Responsible for the efficient and effective administration, management and supervision of the District's workforce, including but not limiting to, hiring/appointment, promotion, demotion, layoffs, transfers, discipline, training. Establish and administer compensation and benefits within parameters established by the Board. Organize, direct, coordinate and review work prepared by regularly employed staff.
- Develop and administer agreements with contract services providers. Determine work procedures, prepare work schedules, and expedite workflow. Plan and organize workloads and staff assignments. Promote harmony among workers and help resolve grievances. Review progress and direct changes as needed;
- Ensure proper human resources functions, including benefits and record-keeping. Oversee human resource functions of subordinate staff through management, including seasonal, temporary, and youth employees and volunteers. Coordinate and evaluate District employee benefit programs, and make recommendations to the Board on plan changes and updates;
- Promote District functions, programs and activities to continually improve public knowledge, understanding, confidence and support. Maintain and oversee effective, comprehensive public information efforts using telephone, email, newspaper, website, mailings or other media;
- Assure coordination of the District's programs with other community organizations, such as the school district and various community agencies. Represent the District's interests effectively and professionally in public meetings and in the community, and through verbal, paper and electronic communications with governmental agencies and private entities, the community and the District's citizens;
- Attend all study sessions, and all regular and special meetings, of the Board, and participate in discussions with the Board in an advisory capacity;
- Support Board functions by working with the Administrative Assistant to prepare and post agendas, prepare meeting minutes and Board packets, meeting regularly with the Board Chairman, and ensuring legal compliance;
- Prepare requests for proposals to provide for improvements to the District's parks and recreation facilities; oversee construction projects and facility improvements;
- Maintain, review, develop and implement administrative procedures and standards for efficient, safe, and effective operation of the District's recreation programs and parks. Enforce compliance with applicable laws, policies and procedures established by the Board, and industry best practices;
- Plan, organize, direct and control the financial activities of the District, including the accounting, revenue collection, investment, purchasing, and payroll functions, and management of the approved budget (and any amendments). Serve as the District's annual Budget Officer, ensuring the timely development and submission of a proposed budget each year in compliance with all statutory requirements and deadlines;
- Assure that all departments stay within the approved budget (and any approved amendments); perform cost control activities and internal financial mechanisms; monitor all revenues and expenditures to assure sound fiscal control; assure effective and efficient use of budgeted funds, personnel, materials, facilities, and time;
- Keep the Board advised of the financial condition and future needs of the District and make such recommendations as the District Manager determines are necessary or appropriate for sound financial management of the District, including but not limited to, periodically evaluating and recommending improvements to the District's administrative and financial internal control systems and procedures, and ensuring annual audit compliance;
- Direct the preparation of financial reports as required by law; prepare financial reports and analysis requested by the Board;
- Maintain the District's historical records, including Board activities, budgets, audits, capital projects, legal issues, and employment records; and,
- Establish and maintain positive working relationships with the Board, District employees/volunteers, and partnering agencies;
- Serve as the Chief Executive Officer of the Tehachapi Parks Foundation;
- Provide consistent high-quality service to the community; and,
- Perform such other duties as may be assigned by the Board, in its sole discretion, from time to time.

MANDATORY QUALIFICATIONS

1. Possess a Bachelors degree in Recreation and Park Administration or closely related field from a nationally accredited educational institution, *and* a minimum of five (5) years experience in recreation programs and facility operations that include experience in coordinating, supervising and administering multi-program operations, *or* any combination of education and/or experience that has provided the knowledge, skills and abilities necessary for excellent job performance;
2. Certified Park and Recreation Professional, or ability to obtain certification within one (1) year of appointment;
3. Possess and maintain a valid Driver's License with good driving record;
4. Possess a positive attitude, and be a self starter; and,
5. Ability to read, write, speak and understand the English language at a level adequate to perform the job.

PREFERRED QUALIFICATIONS

1. Masters degree in Recreation and Park Administration, Public Administration or closely related field.
2. Ability to read, write, speak and understand the Spanish language.

PHYSICAL DEMANDS & WORKING CONDITIONS

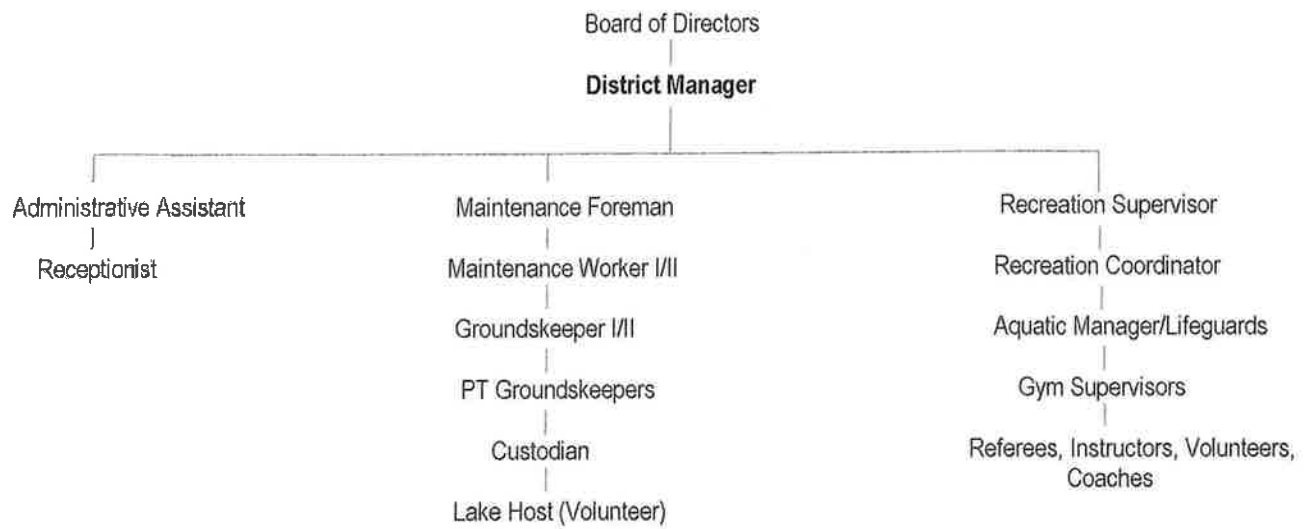
- Ability to lift 55 pounds.
- Perform work activities that include lifting, carrying, and moving objects; walking, sitting, stooping, kneeling, and climbing; reading and communicating with others in writing and orally.
- Work environments include:
 - Indoor pool environment; and
 - Outdoor environmental conditions
- Required to work nights, weekends, holidays, and multiple shifts when needed.
- Possess personal qualifications including emotional maturity, willingness to cooperate with various organizations, respect for children and adults from various cultures and backgrounds, flexibility, patience, good personal hygiene, and physical and mental health that do not interfere with responsibilities.
- Use of protective equipment per OSHA/CalOSHA regulations is required.
- Possible exposure to communicable diseases.

COMPENSATION

Exempt, Salary: DOE.

Employment offer contingent DOJ background check, including fingerprinting

ORGANIZATIONAL RELATIONSHIP



CLASS HISTORY:

Adopted:
Revised:
Title Change:
Update:
Abolished:

Management Report

Tehachapi Valley Recreation and Park District
For the period ended January 31, 2015

Prepared on
February 10, 2015

Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of January 31, 2015

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	10,886.79
1001 Cash in County Treasury-General Fund	130,241.65
1002 Cash in County Treasury-Development Fees	131,857.39
1003 Cash in County Treasury-Quimby	25,706.98
Total 1000 Cash in County Treasury General Fund	<u>298,692.81</u>
1004 Check BOTS 4470	113,444.45
1005 County Treasury Capital Projects Fund	354,152.97
1051 Change Fund	700.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	<u>\$767,190.23</u>
Accounts Receivable	
1200 Accounts Receivable	630.00
Total Accounts Receivable	<u>\$630.00</u>
Other current assets	
1070 Prepaid Expenses	18,620.39
1092 Credit Card Receivables	-399.00
1210 Inventory Asset	3,867.74
1215 Scholarship Revenues Receivable	612.50
Total Other current assets	<u>\$22,701.63</u>
Total Current Assets	<u>\$790,521.86</u>
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,500,313.28
1163 Equipment	737,519.41
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,413,763.00
Fleet Vehicles and Equipment	53,289.72
Total Fixed Assets	<u>\$1,278,226.14</u>
TOTAL ASSETS	<u><u>\$2,068,748.00</u></u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	10,848.90
Total Accounts Payable	<u>\$10,848.90</u>
Credit Cards	

2010 Cardmember Services Payable	3,424.74
2012 Home 4 Less Payable	121.29
2014 Home Depot Payable	1,516.73
Total Credit Cards	\$5,062.76
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	14,051.79
2024.3 Accrued Sick Leave	17,945.08
Total 2024 Accrued Vacation, Sick, & Comp Time	31,996.87
2200 Suspense	-54.87
2207 Sales tax payable	202.86
2210 Payroll Liabilities	
2231 Health Plan Payable	-537.81
2250 Payroll Tax Liabilities	6,949.40
Total 2210 Payroll Liabilities	6,411.59
2260 Veterans Memorial Fund Payable	1,526.17
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$41,082.62
Total Current Liabilities	\$56,994.28
Total Liabilities	\$56,994.28
Equity	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	969,768.57
Total 3010 Net Investment In Capital Assets	969,768.57
3020 Restricted Funds	
3022 Capital Projects	427,925.26
Total 3020 Restricted Funds	427,925.26
3030 Unrestricted Funds	418,701.22
3110 Retained Earnings	87,435.15
Net Income	107,923.52
Total Equity	\$2,011,753.72
TOTAL LIABILITIES AND EQUITY	\$2,068,748.00

Tuesday, Feb 10, 2015 07:37:08 AM PST GMT-8 - Accrual Basis

Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

January 2015

	TOTAL		
	JAN 2015	JUL 2014 - JAN 2015 (YTD)	% OF INCOME
Income			
4010 Property Taxes	12,060.97	470,071.49	51.74 %
4020 Interest Income	494.98	1,741.03	2.12 %
4030 Adult Program Revenues	117.00	15,965.59	0.50 %
4050 Facility Revenue	5,720.44	73,540.39	24.54 %
4200 Contracted Classes Revenues	2,747.25	16,035.19	11.79 %
4210 Events Revenues	40.00	17,013.87	0.17 %
4213 Sponsorship Revenues		620.34	
4215 Donations		30,100.00	
4300 Youth Program Revenues	2,130.00	38,487.50	9.14 %
4610 Billable Expense Income		5,774.99	
4650 Discounts given		-228.00	
4704 Sales		1,352.25	
4750 Commission Income		19.40	
Total Income	\$23,310.64	\$670,494.04	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	336.28	2,408.41	1.44 %
5004 Contracted Classes Costs	1,651.77	19,943.35	7.09 %
5005 Events Costs	1,525.77	26,196.69	6.55 %
5008 Youth Program Costs	716.57	7,417.05	3.07 %
5704 Purchases for Resale		376.65	
Total Cost of Goods Sold	\$4,230.39	\$56,342.15	18.15 %
Gross Profit	\$19,080.25	\$614,151.89	81.85 %
Expenses			
6000 Employee Costs	35,766.56	336,751.38	153.43 %
7010 Advertising & Marketing	3,554.08	8,840.23	15.25 %
7020 Bank Service Charges	350.67	4,417.09	1.50 %
7025 Cash Short/Over		-0.05	
7026 Charitable Contribution	500.00	2,441.61	2.14 %
7030 Dues & Subscriptions	615.00	6,197.40	2.64 %
7035 Equipment Rents & Leases	232.27	3,019.36	1.00 %
7050 Insurance	1,402.33	9,921.23	6.02 %
7060 Licenses & Fees	25.00	2,393.83	0.11 %
7070 Maintenance	9,751.78	41,851.20	41.83 %
7084 Meals & Entertainment	158.31	883.09	0.68 %
7090 Office Supplies	426.64	7,578.51	1.83 %
7120 Professional Development	-139.34	9,426.17	-0.60 %
7150 Professional Fees	3,102.29	29,924.55	13.31 %
7180 Security	100.00	700.00	0.43 %
7210 Telephone	1,169.91	10,015.20	5.02 %
7230 Uniforms & Apparel	426.71	3,640.89	1.83 %
7250 Utilities	2,702.89	53,870.68	11.60 %

Total Expenses	\$60,145.10	\$531,872.37	258.02 %
Net Operating Income	\$ -41,064.85	\$82,279.52	-176.16 %
Other Income			
8040 TVRPD Development Fee Revenues	2,137.00	25,644.00	9.17 %
Total Other Income	\$2,137.00	\$25,644.00	9.17 %
Net Other Income	\$2,137.00	\$25,644.00	9.17 %
Net Income	\$ -38,927.85	\$107,923.52	-167.00 %

Tuesday, Feb 10, 2015 07:37:45 AM PST GMT-8 - Accrual Basis

Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

July 2014 - January 2015

	TOTAL			
	JUL 2014 - JAN 2015	JUL 2013 - JAN 2014 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	470,071.49	358,534.57	111,536.92	31.11 %
4020 Interest Income	1,741.03	2,477.24	-736.21	-29.72 %
4030 Adult Program Revenues	15,965.59	1,826.00	14,139.59	774.35 %
4050 Facility Revenue	73,540.39	61,884.36	11,656.03	18.84 %
4200 Contracted Classes Revenues	16,035.19	8,499.00	7,536.19	88.67 %
4210 Events Revenues	17,013.87	15,040.69	1,973.18	13.12 %
4213 Sponsorship Revenues	620.34	5,700.00	-5,079.66	-89.12 %
4215 Donations	30,100.00		30,100.00	
4300 Youth Program Revenues	38,487.50	44,622.40	-6,134.90	-13.75 %
4610 Billable Expense Income	5,774.99	8,235.32	-2,460.33	-29.88 %
4650 Discounts given	-228.00	-30.00	-198.00	-660.00 %
4704 Sales	1,352.25	426.99	925.26	216.69 %
4750 Commission Income	19.40		19.40	
Total Income	\$670,494.04	\$507,216.57	\$163,277.47	32.19 %
Cost of Goods Sold				
5001 Adult Program Costs	2,408.41	20.48	2,387.93	11,659.81 %
5004 Contracted Classes Costs	19,943.35	8,366.89	11,576.46	138.36 %
5005 Events Costs	26,196.69	15,065.76	11,130.93	73.88 %
5008 Youth Program Costs	7,417.05	14,165.93	-6,748.88	-47.64 %
5704 Purchases for Resale	376.65	233.64	143.01	61.21 %
Total Cost of Goods Sold	\$56,342.15	\$37,852.70	\$18,489.45	48.85 %
Gross Profit	\$614,151.89	\$469,363.87	\$144,788.02	30.85 %
Expenses				
6000 Employee Costs	336,751.38	283,156.43	53,594.95	18.93 %
7010 Advertising & Marketing	8,840.23	11,602.84	-2,762.61	-23.81 %
7020 Bank Service Charges	4,417.09	3,287.39	1,129.70	34.36 %
7025 Cash Short/Over	-0.05	2.75	-2.80	-101.82 %
7026 Charitable Contribution	2,441.61	3,000.00	-558.39	-18.61 %
7030 Dues & Subscriptions	6,197.40	1,855.40	4,342.00	234.02 %
7035 Equipment Rents & Leases	3,019.36	2,478.51	540.85	21.82 %
7050 Insurance	9,921.23	7,677.83	2,243.40	29.22 %
7056 Interest Expense		204.69	-204.69	-100.00 %
7060 Licenses & Fees	2,393.83	1,537.00	856.83	55.75 %
7070 Maintenance	41,851.20	45,916.17	-4,064.97	-8.85 %
7080 Master Plan Expenses		51,275.69	-51,275.69	-100.00 %
7084 Meals & Entertainment	883.09	140.44	742.65	528.80 %
7090 Office Supplies	7,578.51	7,027.57	550.94	7.84 %
7120 Professional Development	9,426.17	6,046.12	3,380.05	55.90 %
7150 Professional Fees	29,924.55	32,198.28	-2,273.73	-7.06 %
7170 Publications & Legal		74.70	-74.70	-100.00 %
7180 Security	700.00	870.75	-170.75	-19.61 %
7210 Telephone	10,015.20	6,336.88	3,678.32	58.05 %
7230 Uniforms & Apparel	3,640.89	3,399.79	241.10	7.09 %
7250 Utilities	53,870.68	46,663.92	7,206.76	15.44 %
Total Expenses	\$531,872.37	\$514,753.15	\$17,119.22	3.33 %
Net Operating Income	\$82,279.52	\$ -45,389.28	\$127,668.80	281.28 %

Other Income				
8040 TVRPD Development Fee Revenues	25,644.00	40,603.00	-14,959.00	-36.84 %
Total Other Income	\$25,644.00	\$40,603.00	\$ -14,959.00	-36.84 %
Other Expenses				
8505 Quimby Expense		7,271.58	-7,271.58	-100.00 %
Total Other Expenses	\$0.00	\$7,271.58	\$ -7,271.58	-100.00 %
Net Other Income	\$25,644.00	\$33,331.42	\$ -7,687.42	-23.06 %
Net Income	\$107,923.52	\$ -12,057.86	\$119,981.38	995.05 %

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Tehachapi Valley Recreation and Park District
STATEMENT OF CASH FLOWS
July 2014 - January 2015

	TOTAL
OPERATING ACTIVITIES	
Net Income	107,923.52
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	11,728.67
1070 Prepaid Expenses	-9,095.16
1092 Credit Card Receivables	2,840.00
2000 Accounts Payable	-9,975.55
2010 Cardmember Services Payable	-1,513.48
2012 Home 4 Less Payable	121.29
2014 Home Depot Payable	1,155.75
2021 Accrued Salaries & Wages	-26,559.05
2022 Accrued Employer PR Taxes	-2,602.52
2099 Deferred Revenue	-1,211.60
2200 Suspense	-54.87
2207 Sales tax payable	-1,097.91
2211 Payroll Liabilities:CalPERS Payable	-1,084.50
2231 Payroll Liabilities:Health Plan Payable	781.91
2250 Payroll Liabilities:Payroll Tax Liabilities	5,391.26
Net cash provided by operating activities	\$76,747.76
INVESTING ACTIVITIES	
1162 Improvements	-20,279.87
1163 Equipment	-188,219.82
Fleet Vehicles and Equipment	-53,289.72
Net cash provided by investing activities	\$ -261,789.41
Net cash increase for period	\$ -185,041.65
Cash at beginning of period	952,231.88
Cash at end of period	\$767,190.23

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Tehachapi Valley Recreation and Park District
BUDGET VS. ACTUALS: FY2014-2015 BUDGET - FY15 P&L
 July 2014 - January 2015

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	470,071.49	439,103.00	-30,968.49	-7.05 %
4020 Interest Income	1,741.03	2,037.00	295.97	14.53 %
4030 Adult Program Revenues	15,965.59	16,366.00	400.41	2.45 %
4050 Facility Revenue	73,540.39	81,704.00	8,163.61	9.99 %
4200 Contracted Classes Revenues	16,035.19	24,829.00	8,793.81	35.42 %
4210 Events Revenues	17,013.87	22,015.00	5,001.13	22.72 %
4213 Sponsorship Revenues	620.34	23,331.00	22,710.66	97.34 %
4215 Donations	30,100.00		-30,100.00	
4300 Youth Program Revenues	38,487.50	36,281.00	-2,206.50	-6.08 %
4610 Billable Expense Income	5,774.99	17,500.00	11,725.01	67.00 %
4650 Discounts given	-228.00	-294.00	-66.00	22.45 %
4704 Sales	1,352.25	2,730.00	1,377.75	50.47 %
4750 Commission Income	19.40	0.00	-19.40	
Total Income	\$670,494.04	\$665,602.00	\$ -4,892.04	-0.73 %
Cost of Goods Sold				
5001 Adult Program Costs	2,408.41	1,575.00	-833.41	-52.91 %
5004 Contracted Classes Costs	19,943.35	14,875.00	-5,068.35	-34.07 %
5005 Events Costs	26,196.69	26,131.00	-65.69	-0.25 %
5008 Youth Program Costs	7,417.05	10,787.00	3,369.95	31.24 %
5704 Purchases for Resale	376.65	1,918.00	1,541.35	80.36 %
Total Cost of Goods Sold	\$56,342.15	\$55,285.00	\$ -1,056.15	-1.91 %
Gross Profit	\$614,151.89	\$610,316.00	\$ -3,835.89	-0.63 %
Expenses				
6000 Employee Costs	336,751.38	395,430.00	58,678.62	14.84 %
7010 Advertising & Marketing	8,840.23	8,750.00	-90.23	-1.03 %
7020 Bank Service Charges	4,417.09	4,081.00	-336.09	-8.24 %
7025 Cash Short/Over	-0.05	0.00	0.05	
7026 Charitable Contribution	2,441.61	1,750.00	-691.61	-39.52 %
7030 Dues & Subscriptions	6,197.40	2,912.00	-3,285.40	-112.82 %
7035 Equipment Rents & Leases	3,019.36	3,206.00	186.64	5.82 %
7050 Insurance	9,921.23	11,837.00	1,915.77	16.18 %
7056 Interest Expense		175.00	175.00	100.00 %
7060 Licenses & Fees	2,393.83	2,331.00	-62.83	-2.70 %
7070 Maintenance	41,851.20	46,935.00	5,083.80	10.83 %
7084 Meals & Entertainment	883.09	581.00	-302.09	-51.99 %
7090 Office Supplies	7,578.51	8,162.00	583.49	7.15 %
7120 Professional Development	9,426.17	7,000.00	-2,426.17	-34.66 %
7150 Professional Fees	29,924.55	35,049.00	5,124.45	14.62 %
7160 Property Tax Collection Fee		4,956.00	4,956.00	100.00 %
7170 Publications & Legal		287.00	287.00	100.00 %
7180 Security	700.00	875.00	175.00	20.00 %

7210 Telephone	10,015.20	8,162.00	-1,853.20	-22.71 %
7230 Uniforms & Apparel	3,640.89	2,912.00	-728.89	-25.03 %
7250 Utilities	53,870.68	53,249.00	-621.68	-1.17 %
Total Expenses	\$531,872.37	\$598,640.00	\$66,767.63	11.15 %
Net Operating Income	\$82,279.52	\$11,676.00	\$ -70,603.52	-604.69 %
Other Income				
8040 TVRPD Development Fee Revenues	25,644.00		-25,644.00	
Total Other Income	\$25,644.00	\$0.00	\$ -25,644.00	0.00%
Net Other Income	\$25,644.00	\$0.00	\$ -25,644.00	0.00%
Net Income	\$107,923.52	\$11,676.00	\$ -96,247.52	-824.32 %

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TEHACHAPI VALLEY RECREATION AND PARK DISTRICT									
FISCAL YEAR 2014/2015 BUDGET									
FISCAL SUMMARY 2014/2015 BUDGET									
Acct No.	Description	ACTUAL						BUDGET	
		13/14	Mid 14/15	14/15	15/16	16/17	17/18	18/19	
1001	General Fund Treasury	343,213	472,479	345,071					
1004	BOTS 4470	110,131	132,454	109,121					
1003	Quimby	25,706	25,706	23,894					
1005	Co. Development Fees	470,381	351,682	470,381					
4000	Income	1,050,329	617,283	1,143,119					
	Total Revenues	1,999,760	1,599,604	2,091,586					
1000	Fixed Assets	50,504	53,289	72,000					
5000	Cost of Goods Sold	88,718	52,314	99,800					
4	Capital Projects	40,872	158,506	495,500					
7000	Expenses	901,772	491,483	1,037,414					
	Total Expenditures	1,031,362	755,592	1,632,714					
	District Surplus	968,398	844,012	458,872					

TEHACHAPI VALLEY RECREATION AND PARK DISTRICT										
FISCAL YEAR 2014/2015 BUDGET										
4000 - INCOME										
Acct No.	Description	ACTUAL								
		13/14	Mid 14/15							
4000	Income									
4010	Property Taxes	703,722	458,011			752,759				
4020	Interest Income	3,203	1,246			3,500				
4030	Adult Program Revenues	23,209	15,848			28,060				
4050	Facility Revenues	140,060	67,819			140,075				
4200	Contracted Class Revenues	31,335	13,287			42,575				
4210	Event Revenues	31,425	16,973			37,750				
4213	Sponsorship Revenues	23,170	620			40,000				
4300	Youth Program Revenues	74,509	36,357			62,200				
4610	Billable Expense Income	14,702	5,775			30,000				
4650	Discounts Given	244	252			500				
1215	Scholarships Revenue Recievable	612	0			1,000				
4704	Sales									
4701	Beer Sales Taxible	2,850	144			3,000				
4703	Food Sales Taxible	328	652			500				
4707	Merchandise Sales Taxible	451	0			500				
4709	Soda Sales	200	166			300				
4711	Vending Sales	309	133			400				
4000	Total Income	1,050,329	617,283			1,143,119				
5000	Cost of Goods Sold									
5001	Adult Program Costs	2,760	2,207			2,700				
5004	Contracted Classes Costs	23,961	18,291			25,500				
5005	Event Costs	44,505	23,396			44,800				
5008	Youth Program Costs	28,847	6,993			18,500				
5704	Purchases for Resale									
5701	Beer Purchases	1,740	219	pos		1,500				
5703	Food Purchases	630	483			700				
5707	Merchandise Purchases	1,138	0			1,000				
5709	Soda Purchases	86	112			100				
5	Scholarships Revenue Recievable	0	613			5,000				

TEHACHAPI VALLEY RECREATION AND PARK DISTRICT										
FISCAL YEAR 2014/2015 BUDGET										
7000 - EXPENSES										
Acct No.	Description	ACTUAL								
		13/14	Mid 14/15		14/15	15/16	16/17	17/18	18/19	
7000	Expenses									
7010	Advertising & Marketing	20,015	5,286		15,000	15,000	15,000	15,000	15,000	
7020	Bank Service Charges	5,920	4,417		7,000	8,000	8,000	8,000	8,000	
7026	Charitable Contribution	3,050	1,941		3,000	3,000	3,000	3,000	3,000	
7030	Dues & Subscriptions	2,626	5,582		5,000	6,000	6,000	6,000	6,000	
7035	Equipment Rent & Lease	832								
7036	Maintenance Equipment Rental	30	0		3,000	3,000	3,000	3,000	3,000	
7037	Office Equipment Rental	4,152	2,640		2,500	3,000	3,000	3,000	3,000	
7050	Insurance									
7051	Auto Insurance	2,934	1,651		3,300					
7052	HUB Insurance	0	0		0	0		0	0	
7053	Property Insurance	8,734	4,932		10,000	10,000	10,000	10,000	10,000	
7055	Liability Insurance	3,334	3,300		7,000	7,000	7,000	7,000	7,000	
7056	Interest Expense	229	0		300	300	300	300	300	
7060	Licences & Fees	3,297	2,393		4,000	4,000	4,000	4,000	4,000	
7070	Maintenance									
7072	Building Maintenance	3,821	2,012		11,000	11,000	11,000	11,000	11,000	
7073	Accessibility Upgrades	0	0		6,000	6,000	6,000	6,000	6,000	
7074	Equipment Maintenance	8,063	316		2,500	2,500	2,500	2,500	2,500	
7075	Fuel	11,613	5,843		12,000	12,000	12,000	12,000	12,000	
7076	Janitorial	5,831	6,787		11,000	11,000	11,000	11,000	11,000	
7077	Small Tools & Equipment	2,461	976		1,000	3,000	3,000	3,000	3,000	
7078	Materials & Supplies (repairs/upkeep)	24,946	12,668		26,000	26,000	26,000	26,000	26,000	
7079	Fleet Maintenance	1,691	1,802		5,000	5,000	5,000	5,000	5,000	

7080	Master Plan Expenses	51,275	0			0	0	0	10000	0
7081	Pool Chemicals (now 7071)	0	3,487			12,000	12000	12000	12000	12000
7084	Meals & Entertainment	415	735			1,000	1000	1000	1000	1000
7090	Office Supplies	12,303	7,452			14,000	14000	14000	14000	14000
7120	Professional Development	8,768	9,426			12,000	12500	13000	13000	13000
7150	Professional Fees									
7151	Annual Audit	12,500	8,350			13,700	14500	15500	16500	17500
7152	Accounting	15,362	7,987			14,400	15000	16000	16000	16000
7153	Information Technology	0	2,600			6,000	6000	6000	6000	6000
7155	Legal	20,438	5,659			20,000	20000	20000	20000	20000
7156	Payroll Expense	4,522	2,551			6,000	6000	6000	6000	6000
7160	Property Tax Collection Fee	10,180	0			8,500				
7170	Publications & Legal	74	0			500	500	500	500	500
7180	Security	1,286	700			1,500	1500	1500	1500	1500
7210	Telephone	13,371	8,845			14,000	14000	14000	14000	14000
7230	Uniforms & Apparel	5,322	3,498			5,000	5000	5000	5000	5000
7250	Utilities									
7252	Electric Service	45,292	29,770			43,000	45000	45000	45000	45000
7254	Gas Service	13,811	3,822			16,800	17000	17000	17000	17000
7256	Sanitation Services	16,804	8,446			17,500	17500	17500	17500	17500
7258	Water Service	13,122	9,490			14,000	14000	14000	14000	14000
6000	Employee Costs	539,621	315,506			677,914	703577	718815	734442	750471
1215	Scholarships	0	613			5,000	5000	5000	5000	5000
7000	Total Expenses	898,046	491,483			1,037,414	1059877	1077615	1104242	1111271