



# **Tehachapi Valley**

## **Recreation & Park District**

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

**REGULAR BOARD MEETING  
TUESDAY, MAY 19, 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 April 28, 2015 (Pages 4-7)

**5. RECREATION SUPERVISOR REPORT**

**6. MAINTENANCE FOREMAN REPORT**

**7. DISTRICT MANAGER REPORT** (Pages 8-9)

**8. FINANCIAL REPORT**

**9. AGENDA ITEMS**

- A. Approval of the Preliminary Financial Reports for April 2015 - Discussion/Approval, (Pages 10-21).
- B. Authorize District Manager to Direct and Allocate Fees for a Kern County Conditional Use Permit Application for the District Inclusion of the Lehigh Trail System - Discussion/Approval.
- C. Authorize District Manager to Draft and Enter a Recreational Land Use Agreement with Lehigh Southwest Cement Company for District Inclusion of the Lehigh Trail System and Recreational Area, Subject to Approval by the District's Attorney - Discussion/Approval.
- D. Authorize District Manager to Draft and Enter Agreement with the Tehachapi Mountain Trails Association to Promote, Develop and Maintain the Lehigh Trail System, Subject to Approval by District's Attorney - Discussion/Approval.

**10. BOARD OF DIRECTORS' TIME**

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

**11. OTHER BUSINESS**

**12. ADJOURNMENT**

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on June 16, 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 May 19, 2015, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, May 15, 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](http://www.tvrpd.org)

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 15<sup>th</sup> day of May 2015.

Dated this 15<sup>th</sup> day of May 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 APRIL 28, 2015, 5:30 P.M.**

**CALL TO ORDER:** Board Meeting Convened By Chairperson Mifflin at 5:33 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 Duhart led the Flag Salute.

**2. ROLL CALL:** Vice-Chairperson Rush and Director Corpus-Zamudio were 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**

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

**B. Approval of Minutes from the Regular Board Meeting held February 17, 2015.**

Request by Clerk of the Board of Directors to approve the minutes from the February 17, 2015 Regular Board Meeting. BOARD APPROVES MINUTES.

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

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

**5. RECREATION SUPERVISOR REPORT**

Recreation Supervisor LeAnn Williams gave the report.

- Run and Ride with the Wind: 100 registrations to date.
- T-Ball: A few games cancelled due to lighting in the area.
- Fishing Derby: Event was a success with approximately 700 in attendance. Lake stocked with Nebraska Tail-Walker trout.

- Pool Programs: Pool programs were temporarily interrupted due to chloramine level and temporary closure of the pool facility.
- Music in the Park: Kids music concert scheduled for July 25, 2015 at Central Park. Concert will target kids under the age of ten. Battle of the Bands is scheduled for June 27, 2015.
- Rec 1: New recreation software will go live Monday May 4, 2015.
- Recreation Coordinator job position posted on the CPRS website.

## **6. MAINTENANCE FOREMAN REPORT**

District Manager Young introduced Interim Maintenance Foreman Nolan Ferdinand. Nolan Ferdinand gave the report.

- Working on digital maintenance forms.
- Working on digital maintenance schedule to provide staff with a weekly schedule of daily duties and projects.
- Adapting properties to meet the mandated water usage. Watering is not to exceed ten minutes per station and no more than three days a week.
- Digital thumbprint time clock installed for maintenance staff.

## **7. DISTRICT MANAGER REPORT**

District Manager Matt Young gave the report.

- District Manager Young welcomed new staff.
- June 1, 2015 is the target for the Recreation Coordinator internship. First internship for the District.
- District Manager Young complimented staff for their work on the Egg Hunt and Fishing Derby events. Both events were great successes.
- Attended a community engagement meeting April 13, 2015 regarding TUSD proposed bond.
- Update regarding water conservation mandated by the Governor of California. There was a brief discussion regarding the new water conservation mandates. It was the consensus of the Board that the parks are to be watered enough to be green but not over watered.
- Low flow toilets were installed in the District Office and SSAC facilities. Low flow flush valves to be replaced at all facilities.
- Kaiser Grant: Final inspection tour of Dye Natatorium planned for next week. The 40,000.00 dollar grant would help purchase a UV filtration system for the Dye Natatorium. This UV filtration system would reduce facility closures due to high chloramine levels.
- Tehachapi Tots fundraiser was a success. District will match the amount raised and add that amount to the tot program budget for FY15/16.
- District Manager Young announced that the District lowered its Experience Modification Factor with CAPRI by 106%. This will result in lower worker compensation rates.
- District Manager Young announced that the District was awarded the CARPD 2015 Award of Distinction for Outstanding Technology.

## **8. FINANCIAL REPORT**

Administrative Assistant Carrie Champlin gave the report.

**9. AGENDA ITEMS:**

Chairperson Mifflin tabled agenda items E, F, and G.

**A. Approval of the Preliminary Financial Reports for February, 2015.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR FEBRUARY, 2015.

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

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

**B. Approval of the Preliminary Financial Reports for March, 2015.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR MARCH, 2015.

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

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

**C. Adoption of Meadowbrook Park Construction Plans and Phase I Specifications, Subject to Approval by Kern County Building Department, Resolution #2-15.**

BOARD ADOPTS THE MEADOWBROOK PARK CONSTRUCTION PLANS AND PHASE I SPECIFICATIONS, SUBJECT TO APPROVAL BY KERN COUNTY BUILDING DEPARTMENT, RESOLUTION #2-15.

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

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

**D. Award of Sole Source Bid for Central Park Shade Structure Concrete Pad, Resolution #3-15.**

BOARD AWARDS SOLE SOURCE BID FOR CENTRAL PARK SHADE STRUCTURE CONCRETE PAD TO EATON & SONS INC. IN AN AMOUNT NOT TO EXCEED \$11,580.00, RESOLUTION #3-15 CONTINGENT UPON DISTRICT MANAGER EXPLORING RUBBERIZED ASPHALT COST AND OPTIONS NOT TO EXCEED \$20,000.00.

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

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

**E. Tabled**

**F. Tabled**

**G. Tabled**

**H. Authorizing District Manager to Enter Affiliation Agreement with Fresno State University Department of Recreation Administration for Student Internships.**

BOARD AUTHORIZES DISTRICT MANAGER TO ENTER AFFILIATION AGREEMENT WITH FRESNO STATE UNIVERSITY DEPARTMENT OF RECREATION ADMINISTRATION FOR STUDENT INTERNSHIPS.

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

**Noes: None. Motion carried.**

**Absent: Rush; Corpus-Zamudio**

- 10. BOARD OF DIRECTORS TIME:** Chairperson Mifflin directed District Manager Young to request the original AutoCAD files from Quad Knopf for the Meadowbrook project. Director Stewart reported that the Tehachapi Parks Foundation is holding regular board meetings. Director Stewart also reported that the Tehachapi Parks Foundation has updated its bylaws. TPF is also launching a fundraising campaign to raise funds for the West Park Activity Center floor and basketball equipment, cement ramps for Ollie Mountain Skate Park, and West Park restroom facilities. Director Duhart requested an update on the pump track at Meadowbrook Park.
- 11. OTHER BUSINESS:** District Manager Young announced he had just received notice that the District was awarded the Ted Winslow Safety Award from CAPRI as a part of the Cycle XIV District Visitation Program. The Safety Award plaque will be presented at the CARPD conference On May 15, 2015.
- 12. ADJOURNMENT:**  
Having no further business the meeting was adjourned at 7:15 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on May 19, 2015.  
**Duhart - Stewart: Ayes: Mifflin; Stewart; Duhart**  
**Noes: None. Motion carried.**  
**Absent: Rush; Corpus-Zamudio**

Respectfully Submitted,

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Carrie Champlin, Clerk of the Board



April 28, 2015

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

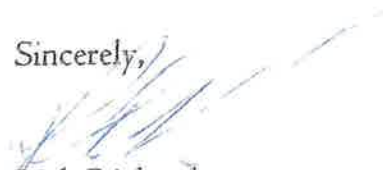
Congratulations!!!

It gives us great pleasure to congratulate the Tehachapi Recreation and Park District for earning the CAPRI, Ted Winslow Safety Award as part of the Cycle XIV District Visitation Program. This award acknowledges your District's commitment to safety and loss control in such areas as safety committees, inspection programs, employee screening and review, appropriate use of waiver and release forms, using indemnification language in your facility rental forms, and implementation of your Injury and Illness Prevention Program.

The Safety Award plaques will be presented at the CARPD Conference to be held in South Lake Tahoe, CA at Lake Tahoe Resort on May 15, 2015. We look forward to presenting this award to your District in recognition of its efforts and achievements.

Keep up the good work and continue to promote a safe and healthy environment for both the public and your employees! We look forward to you earning another Safety Award following the Cycle XV District visit.

Sincerely,

  
Rick Richards  
Risk Manager





**DEPARTMENT OF RECREATION,  
PARK, AND TOURISM STUDIES**

INDIANA UNIVERSITY  
School of Public Health  
Bloomington

April 22, 2015

Board of Directors  
Tehachapi Valley Recreation and Park District  
P.O. Box 373  
Tehachapi, CA 93581

Dear Board of Directors:

Matt Young has just completed the 2015 Indiana University Executive Development Program, and we want to thank you for allowing him to participate. During the 3 1/2 day conference he was exposed to a number of instructors and fellow park and recreation professionals including individuals from the state park systems, state department of natural resources, county park systems and municipal parks and recreation. This diversity helped to broaden everyone's horizons by seeing the park and recreation profession from different perspectives.

Matt was an active participant in the Executive Development Program. He contributed to the sessions and was a positive representative of your organization. Allow me to highlight some of the programs Matt participated in.

First year program participants focused on leadership development and management. Presentations were devoted to: transformational leadership, succession planning, program analysis, exploring new business models for parks and recreation, ethics and risk management.

Thank you for allowing Matt to attend this year's Executive Development Program and for your commitment to his continuing education. We hope that you will facilitate his return in 2016 as part of the 2nd year program. Should you have any questions about the Executive Development Program, please feel free to contact me at 812-856-1068 or [julknapp@indiana.edu](mailto:julknapp@indiana.edu).

Sincerely,

Julie S. Knapp, Ph.D., CPRP  
Director  
IU Executive Development Program

# Financial Report

Tehachapi Valley Recreation and Park District  
For the period ended April 30, 2015

Prepared by

**Better Ledger Inc**

Prepared on

**May 12, 2015**

## Table of Contents

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Balance Sheet.....	3
Profit and Loss.....	6
Profit & Loss Prior Year Comparison .....	8
Statement of Cash Flows.....	10
Budget vs. Actuals FY2014-2015 .....	11

# Balance Sheet

As of April 30, 2015

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000 Cash in County Treasury General Fund	
1001 Cash in County Treasury-General Fund	493,959.28
1002 Cash in County Treasury-Development Fees	-23,429.49
1003 Cash in County Treasury-Quimby	20,311.98
<b>Total 1000 Cash in County Treasury General Fund</b>	<b>490,841.77</b>
1004 Check BOTS 4470	84,976.08
1005 County Treasury Capital Projects Fund	351,198.02
1050 Cash Box-Events	100.00
1051 Change Fund	500.00
1100 Petty Cash Fund	200.00
<b>Total Bank Accounts</b>	<b>927,815.87</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	14,297.65
<b>Total Accounts Receivable</b>	<b>14,297.65</b>
<b>Other current assets</b>	
1070 Prepaid Expenses	16,944.52
1092 Credit Card Receivables	-2,734.00
1210 Inventory Asset	3,867.74
<b>Total Other current assets</b>	<b>18,078.26</b>
<b>Total Current Assets</b>	<b>960,191.78</b>
<b>Fixed Assets</b>	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,520,629.32
1163 Equipment	737,519.41
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,413,763.00
1180 Fleet Vehicles and Equipment	53,289.72
<b>Total Fixed Assets</b>	<b>1,298,542.18</b>
<b>TOTAL ASSETS</b>	<b>\$2,258,733.96</b>

	Total
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	26,286.35
<b>Total Accounts Payable</b>	<b>26,286.35</b>
<b>Credit Cards</b>	
2010 Cardmember Services Payable	2,842.01
2014 Home Depot Payable	535.66
<b>Total Credit Cards</b>	<b>3,377.67</b>
<b>Other Current Liabilities</b>	
2021 Accrued Salaries & Wages	18,347.96
2022 Accrued Employer PR Taxes	1,750.93
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	14,396.55
2024.3 Accrued Sick Leave	23,090.06
<b>Total 2024 Accrued Vacation, Sick, &amp; Comp Time</b>	<b>37,486.61</b>
2207 Sales tax payable	321.68
2210 Payroll Liabilities	
2211 CalPERS Payable	850.51
2231 Health Plan Payable	-1,352.68
2250 Payroll Tax Liabilities	922.95
<b>Total 2210 Payroll Liabilities</b>	<b>420.78</b>
2260 Veterans Memorial Fund Payable	89.58
2261 Pool Fund Payable	2,484.00
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>61,901.54</b>
<b>Total Current Liabilities</b>	<b>91,565.58</b>
<b>Total Liabilities</b>	<b>91,565.56</b>
<b>Equity</b>	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	969,768.57
<b>Total 3010 Net Investment In Capital Assets</b>	<b>969,768.57</b>
3020 Restricted Funds	
3022 Capital Projects	427,925.26
<b>Total 3020 Restricted Funds</b>	<b>427,925.26</b>

	Total
3030 Unrestricted Funds	418,701.22
3110 Retained Earnings	87,435.15
Net Income	263,338.20
<b>Total Equity</b>	<b>2,167,168.40</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,258,733.96</b>

# Profit and Loss

April 2015

			Total
	Apr 2015	Jul 2014 - Apr 2015 (YTD)	% of Income
INCOME			
4010 Property Taxes	306,768.22	812,174.38	90.39 %
4020 Interest Income	901.90	2,716.18	0.27 %
4030 Adult Program Revenues	6,351.50	27,897.09	1.87 %
4050 Facility Revenue	15,472.10	133,660.62	4.56 %
4200 Contracted Classes Revenues	6,512.00	33,361.69	1.92 %
4210 Events Revenues	1,475.00	19,539.87	0.43 %
4213 Sponsorship Revenues	1,843.07	4,988.41	0.54 %
4215 Donations		30,100.00	
4300 Youth Program Revenues		55,364.34	
4610 Billable Expense Income		5,774.99	
4650 Discounts given		-258.00	
4704 Sales	61.40	1,545.75	0.02 %
4750 Commission Income		19.40	
4760 Other Income		3,474.00	
<b>Total Income</b>	<b>339,385.19</b>	<b>1,130,358.72</b>	<b>100.00 %</b>
COST OF GOODS SOLD			
5001 Adult Program Costs	940.00	3,593.87	0.28 %
5004 Contracted Classes Costs	6,739.34	30,407.45	1.99 %
5005 Events Costs	6,179.71	34,598.93	1.82 %
5008 Youth Program Costs	10,166.30	19,616.91	3.00 %
5704 Purchases for Resale		501.55	
<b>Total Cost of Goods Sold</b>	<b>24,025.35</b>	<b>88,718.71</b>	<b>7.08 %</b>
<b>GROSS PROFIT</b>	<b>315,359.84</b>	<b>1,041,640.01</b>	<b>92.92 %</b>
EXPENSES			
6000 Employee Costs	56,372.92	507,373.63	16.61 %
7010 Advertising & Marketing	2,999.44	14,083.85	0.88 %
7020 Bank Service Charges	641.61	6,313.66	0.19 %
7025 Cash Short/Over		-0.05	
7026 Charitable Contribution		2,441.61	
7030 Dues & Subscriptions		6,887.39	
7035 Equipment Rents & Leases	332.10	4,242.01	0.10 %
7050 Insurance	917.16	14,388.72	0.27 %

			Total
	Apr 2015	Jul 2014 - Apr 2015 (YTD)	% of Income
7060 Licenses & Fees	236.50	3,272.33	0.07 %
7070 Maintenance	7,065.97	71,625.92	2.08 %
7084 Meals & Entertainment	61.09	1,325.18	0.02 %
7090 Office Supplies	1,579.33	11,093.41	0.47 %
7120 Professional Development	2,277.44	12,266.21	0.67 %
7150 Professional Fees	3,510.95	40,940.07	1.03 %
7160 Property Tax Collection Fee	10,348.03	12,432.03	3.05 %
7175 Scholarship Fund Expense		1,052.50	
7180 Security	100.00	1,114.10	0.03 %
7210 Telephone	1,820.03	14,634.74	0.54 %
7230 Uniforms & Apparel		4,280.44	
7250 Utilities	7,747.30	77,331.06	2.28 %
<b>Total Expenses</b>	<b>96,009.87</b>	<b>807,098.81</b>	<b>28.29 %</b>
NET OPERATING INCOME	<b>219,349.97</b>	<b>234,541.20</b>	<b>64.63 %</b>
OTHER INCOME			
8040 TVRPD Development Fee Revenues		34,192.00	
<b>Total Other Income</b>	<b>0.00</b>	<b>34,192.00</b>	<b>0.00%</b>
OTHER EXPENSES			
8505 Quimby Expense		5,395.00	
<b>Total Other Expenses</b>	<b>0.00</b>	<b>5,395.00</b>	<b>0.00%</b>
NET OTHER INCOME	<b>0.00</b>	<b>28,797.00</b>	<b>0.00%</b>
NET INCOME	<b>\$219,349.97</b>	<b>\$263,338.20</b>	<b>64.63 %</b>



# Profit & Loss Prior Year Comparison

July 2014 - April 2015

	Jul 2014 - Apr 2015	Jul 2013 - Apr 2014 (PY)	Change	Total % Change
<b>INCOME</b>				
4010 Property Taxes	812,174.38	675,036.09	137,138.29	20.32 %
4020 Interest Income	2,716.18	3,184.47	-468.29	-14.71 %
4030 Adult Program Revenues	27,897.09	10,799.75	17,097.34	158.31 %
4050 Facility Revenue	133,660.62	90,747.92	42,912.70	47.29 %
4200 Contracted Classes Revenues	33,361.69	15,823.00	17,538.69	110.84 %
4210 Events Revenues	19,539.87	24,255.18	-4,715.31	-19.44 %
4213 Sponsorship Revenues	4,988.41	15,050.00	-10,061.59	-66.85 %
4215 Donations	30,100.00		30,100.00	
4300 Youth Program Revenues	55,364.34	59,540.88	-4,176.54	-7.01 %
4610 Billable Expense Income	5,774.99	13,200.38	-7,425.39	-56.25 %
				-760.00 %
4650 Discounts given	-258.00	-30.00	-228.00	
4704 Sales	1,545.75	811.94	733.81	90.38 %
4750 Commission Income	19.40		19.40	
4760 Other Income	3,474.00		3,474.00	
<b>Total Income</b>	<b>1,130,358.72</b>	<b>908,419.61</b>	<b>221,939.11</b>	<b>24.43 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	3,593.87	1,450.65	2,143.22	147.74 %
5004 Contracted Classes Costs	30,407.45	14,969.69	15,437.76	103.13 %
5005 Events Costs	34,598.93	20,440.38	14,158.55	69.27 %
5008 Youth Program Costs	19,616.91	26,605.01	-6,988.10	-26.27 %
5704 Purchases for Resale	501.55	1,380.68	-879.13	-63.67 %
<b>Total Cost of Goods Sold</b>	<b>88,718.71</b>	<b>64,846.41</b>	<b>23,872.30</b>	<b>36.81 %</b>
<b>GROSS PROFIT</b>	<b>1,041,640.01</b>	<b>843,573.20</b>	<b>198,066.81</b>	<b>23.48 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	507,373.63	433,805.68	73,567.95	16.96 %
7010 Advertising & Marketing	14,083.85	18,783.64	-4,699.79	-25.02 %
7020 Bank Service Charges	6,313.66	4,565.06	1,748.60	38.30 %
				-101.82 %
7025 Cash Short/Over	-0.05	2.75	-2.80	
7026 Charitable Contribution	2,441.61	3,000.00	-558.39	-18.61 %
7030 Dues & Subscriptions	6,887.39	2,125.28	4,762.11	224.07 %

	Jul 2014 - Apr 2015	Jul 2013 - Apr 2014 (PY)	Change	Total % Change
7035 Equipment Rents & Leases	4,242.01	3,447.01	795.00	23.06 %
7050 Insurance	14,388.72	12,354.82	2,033.90	16.46 %
7056 Interest Expense		229.27	-229.27	-100.00 %
7060 Licenses & Fees	3,272.33	2,628.93	643.40	24.47 %
7070 Maintenance	71,625.92	45,455.31	26,170.61	57.57 %
7080 Master Plan Expenses		51,275.69	-51,275.69	-100.00 %
7084 Meals & Entertainment	1,325.18	357.92	967.26	270.24 %
7090 Office Supplies	11,093.41	8,975.87	2,117.54	23.59 %
7120 Professional Development	12,266.21	7,820.32	4,445.89	56.85 %
7150 Professional Fees	40,940.07	42,255.95	-1,315.88	-3.11 %
7160 Property Tax Collection Fee	12,432.03	10,180.40	2,251.63	22.12 %
7170 Publications & Legal		74.70	-74.70	-100.00 %
7175 Scholarship Fund Expense	1,052.50		1,052.50	
7180 Security	1,114.10	1,186.75	-72.65	-6.12 %
7210 Telephone	14,634.74	10,254.89	4,379.85	42.71 %
7230 Uniforms & Apparel	4,280.44	4,187.83	92.61	2.21 %
7250 Utilities	77,331.06	71,437.93	5,893.13	8.25 %
<b>Total Expenses</b>	<b>807,098.81</b>	<b>734,406.00</b>	<b>72,692.81</b>	<b>9.90 %</b>
NET OPERATING INCOME	<b>234,541.20</b>	<b>109,167.20</b>	<b>125,374.00</b>	<b>114.85 %</b>
OTHER INCOME				
8040 TVRPD Development Fee Revenues	34,192.00	53,425.00	-19,233.00	-36.00 %
<b>Total Other Income</b>	<b>34,192.00</b>	<b>53,425.00</b>	<b>-19,233.00</b>	<b>-36.00 %</b>
OTHER EXPENSES				
8505 Quimby Expense	5,395.00	7,271.58	-1,876.58	-25.81 %
<b>Total Other Expenses</b>	<b>5,395.00</b>	<b>7,271.58</b>	<b>-1,876.58</b>	<b>-25.81 %</b>
NET OTHER INCOME	<b>28,797.00</b>	<b>46,153.42</b>	<b>-17,356.42</b>	<b>-37.61 %</b>
NET INCOME	<b>\$263,338.20</b>	<b>\$155,320.62</b>	<b>\$108,017.58</b>	<b>69.54 %</b>

# Statement of Cash Flows

July 2014 - April 2015

	Total
<b>OPERATING ACTIVITIES</b>	
Net Income	263,338.20
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-1,938.98
1070 Prepaid Expenses	-7,419.29
1092 Credit Card Receivables	5,175.00
1215 Scholarship Revenues Receivable	612.50
2000 Accounts Payable	5,461.90
2010 Cardmember Services Payable	-2,096.21
2014 Home Depot Payable	174.68
2021 Accrued Salaries & Wages	-8,211.09
2022 Accrued Employer PR Taxes	-851.59
2024.2 Accrued Vacation, Sick, & Comp Time:Accrued Vacation	344.76
2024.3 Accrued Vacation, Sick, & Comp Time:Accrued Sick Leave	5,144.98
2099 Deferred Revenue	-1,211.60
2207 Sales tax payable	-979.09
2211 Payroll Liabilities:CalPERS Payable	-233.99
2231 Payroll Liabilities:Health Plan Payable	-32.96
2250 Payroll Liabilities:Payroll Tax Liabilities	-635.19
2260 Veterans Memorial Fund Payable	-1,436.59
2261 Pool Fund Payable	2,484.00
<b>Net cash provided by operating activities</b>	<b>257,689.44</b>
<b>INVESTING ACTIVITIES</b>	
1162 Improvements	-40,595.91
1163 Equipment	-188,219.82
1180 Fleet Vehicles and Equipment	-53,289.72
<b>Net cash provided by investing activities</b>	<b>-282,105.45</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>-24,416.01</b>
Cash at beginning of period	952,231.88
<b>CASH AT END OF PERIOD</b>	<b>\$927,815.87</b>

# Budget vs. Actuals FY2014-2015

July 2014 - April 2015

	Actual	Budget	Remaining	Total % Remaining
<b>INCOME</b>				
4010 Property Taxes	812,174.38	627,290.00	-184,884.38	-29.47 %
4020 Interest Income	2,716.18	2,910.00	193.82	6.66 %
4030 Adult Program Revenues	27,897.09	23,380.00	-4,517.09	-19.32 %
4050 Facility Revenue	133,660.62	116,720.00	-16,940.62	-14.51 %
4200 Contracted Classes Revenues	33,361.69	35,470.00	2,108.31	5.94 %
4210 Events Revenues	19,539.87	31,450.00	11,910.13	37.87 %
4213 Sponsorship Revenues	4,988.41	33,330.00	28,341.59	85.03 %
4215 Donations	30,100.00		-30,100.00	
4300 Youth Program Revenues	55,364.34	51,830.00	-3,534.34	-6.82 %
4610 Billable Expense Income	5,774.99	25,000.00	19,225.01	76.90 %
4650 Discounts given	-258.00	-420.00	-162.00	38.57 %
4704 Sales	1,545.75	3,900.00	2,354.25	60.37 %
4750 Commission Income	19.40	0.00	-19.40	
4760 Other Income	3,474.00		-3,474.00	
<b>Total Income</b>	<b>1,130,358.72</b>	<b>950,860.00</b>	<b>-179,498.72</b>	<b>-18.88 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	3,593.87	2,250.00	-1,343.87	-59.73 %
5004 Contracted Classes Costs	30,407.45	21,250.00	-9,157.45	-43.09 %
5005 Events Costs	34,598.93	37,330.00	2,731.07	7.32 %
5008 Youth Program Costs	19,616.91	15,410.00	-4,206.91	-27.30 %
5704 Purchases for Resale	501.55	2,740.00	2,238.45	81.70 %
<b>Total Cost of Goods Sold</b>	<b>88,718.71</b>	<b>78,980.00</b>	<b>-9,738.71</b>	<b>-12.33 %</b>
<b>GROSS PROFIT</b>	<b>1,041,640.01</b>	<b>871,880.00</b>	<b>-169,760.01</b>	<b>-19.47 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	507,373.63	564,900.00	57,526.37	10.18 %
7010 Advertising & Marketing	14,083.85	12,500.00	-1,583.85	-12.67 %
7020 Bank Service Charges	6,313.66	5,830.00	-483.66	-8.30 %
7025 Cash Short/Over	-0.05	0.00	0.05	
7026 Charitable Contribution	2,441.61	2,500.00	58.39	2.34 %
7030 Dues & Subscriptions	6,887.39	4,160.00	-2,727.39	-65.56 %
7035 Equipment Rents & Leases	4,242.01	4,580.00	337.99	7.38 %
7050 Insurance	14,388.72	16,910.00	2,521.28	14.91 %

				Total
	Actual	Budget	Remaining	% Remaining
7056 Interest Expense		250.00	250.00	100.00 %
7060 Licenses & Fees	3,272.33	3,330.00	57.67	1.73 %
7070 Maintenance	71,625.92	67,050.00	-4,575.92	-6.82 %
7084 Meals & Entertainment	1,325.18	830.00	-495.18	-59.66 %
7090 Office Supplies	11,093.41	11,660.00	566.59	4.86 %
7120 Professional Development	12,266.21	10,000.00	-2,266.21	-22.66 %
7150 Professional Fees	40,940.07	50,070.00	9,129.93	18.23 %
7160 Property Tax Collection Fee	12,432.03	7,080.00	-5,352.03	-75.59 %
7170 Publications & Legal		410.00	410.00	100.00 %
7175 Scholarship Fund Expense	1,052.50	4,160.00	3,107.50	74.70 %
7180 Security	1,114.10	1,250.00	135.90	10.87 %
7210 Telephone	14,634.74	11,660.00	-2,974.74	-25.51 %
7230 Uniforms & Apparel	4,280.44	4,160.00	-120.44	-2.90 %
7250 Utilities	77,331.06	76,070.00	-1,261.06	-1.66 %
<b>Total Expenses</b>	<b>807,098.81</b>	<b>859,360.00</b>	<b>52,261.19</b>	<b>6.08 %</b>
NET OPERATING INCOME	<b>234,541.20</b>	<b>12,520.00</b>	<b>-222,021.20</b>	<b>-1,773.33 %</b>
OTHER INCOME				
8040 TVRPD Development Fee Revenues	34,192.00		-34,192.00	
<b>Total Other Income</b>	<b>34,192.00</b>	<b>0.00</b>	<b>-34,192.00</b>	<b>0.00%</b>
OTHER EXPENSES				
8505 Quimby Expense	5,395.00		-5,395.00	
<b>Total Other Expenses</b>	<b>5,395.00</b>	<b>0.00</b>	<b>-5,395.00</b>	<b>0.00%</b>
NET OTHER INCOME	<b>28,797.00</b>	<b>0.00</b>	<b>-28,797.00</b>	<b>0.00%</b>
NET INCOME	<b>\$263,338.20</b>	<b>\$12,520.00</b>	<b>\$ -250,818.20</b>	<b>-2,003.34 %</b>