



**Tehachapi Valley**  
Recreation & Park District

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

**REGULAR BOARD MEETING  
TUESDAY, OCTOBER 17, 2017, 5:30 P.M.**

**BOARD OF DIRECTORS**

LAURA LYNNE WYATT, CHAIRPERSON  
MARY LOU CORPUS-ZAMUDIO, DIRECTOR  
KALEB JUDY, DIRECTOR  
IAN STEELE, 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 a 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 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 August 22, 2017 (Pages 4-6).

**5. RECREATION SUPERVISOR REPORT**

**6. OPERATIONS MANAGER REPORT**

**7. DISTRICT MANAGER REPORT**

**8. FINANCIAL REPORT**

**9. AGENDA ITEMS**

- A. Approval of the Preliminary Financial Reports for August and September 2017 – Discussion/Approval (Pages 7-25).
- B. Discussion/Approval of the 2018 Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League, Resolution 11-17 (Pages 26-42).

**10. BOARD OF DIRECTORS' TIME**

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

**11. ADJOURNMENT**

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on December 19, 2017.*



## **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 October 17, 2017, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, October 13, 2017, 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 13<sup>th</sup> day of October 2017.

Dated this 13<sup>th</sup> day of October 2017.

*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 AUGUST 22, 2017, 5:30 P.M.**

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

**BOARD MEMBERS**

Laura Lynne Wyatt, Chairperson  
Craig Mifflin, Vice-Chairperson  
Mary Lou Corpus-Zamudio, Director  
Kaleb Judy, Director  
Ian Steele, Director

**ALSO PRESENT**

Corey Torres, Recreation Supervisor  
Bill Fisher, General Manager GHCSO  
Greg Garrett, City of Tehachapi Manager  
Dusty McCauley, Mountain Anglers  
Darryl White, Disc Golf enthusiast

1. **FLAG SALUTE:** Bill Fisher led the flag salute.
2. **ROLL CALL:** All present.
3. **PUBLIC COMMENTS:** Mr. Darryl White inquired about the upcoming installation of the disc golf course at Brite Lake. City of Tehachapi Manager Greg Garrett stated that the Grand Fondo event was a great success and that events like this are made possible by great community partnerships. Mr. Garrett thanked TVRPD for their continued partnership with the City of Tehachapi.

**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.  
**Judy - Steele: Ayes: Wyatt; Judy; Steele**  
**Noes: None. Motion carried.**  
**Absent: Mifflin; Corpus-Zamudio**
- B. **Approval of Minutes from the Regular Board Meeting held July 18, 2017.**  
BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD JULY 18, 2017.  
**Judy - Steele: Ayes: Wyatt; Judy; Steele**  
**Noes: None. Motion carried.**  
**Absent: Mifflin; Corpus-Zamudio**
- C. **Approval of the TVRPD Salary Schedule and Job Descriptions, Resolution #9-17.**  
BOARD APPROVES THE TVRPD SALARY SCHEDULE AND JOB DESCRIPTIONS, RESOLUTION #9-17.  
**Judy - Steele: Ayes: Wyatt; Judy; Steele**  
**Noes: None. Motion carried.**  
**Absent: Mifflin; Corpus-Zamudio**

## **5. RECREATION SUPERVISOR REPORT**

Recreation Supervisor Corey Torres gave the report.

- Working with District Manager Vance on setting up Constant Contact emails to keep our customers updated on upcoming TVRPD events and programs.
- We started Open Gym Volleyball and the response has been fantastic.
- Adult Co-Ed Volleyball league will begin in October.
- Tehachapi Tots starts in September and runs through May. We are at 97% registration capacity already this month.
- We are gearing up for Youth Basketball. Last year we had 470 participants. A big thank you to Snow Orthodontics for being the presenting sponsor for the 2018 program.
- Mountain Gallop 5K/10K run event was Saturday August 19, 2017, we had 200 runners. The event was very successful and Torres thanked TVRPD Recreation Coordinator Ashley Krempien for all her great work on this event.

## **6. DISTRICT MANAGER REPORT**

District Manager Vance gave the report.

- Vance thanked the Board and stated that she is very excited to be the District Manager of TVRPD.
- Vance announced that Bill Fisher was hired for the TVRPD Operations Manager position. Mr. Fisher's first day will be September 18, 2017.
- Vance thanked TVRPD Maintenance worker David Coopridge for all of his work during this time of transition while we were getting new staff hired and in place. Vance also thanked Coopridge for his great work during the Mountain Festival.
- Vance thanked the City of Tehachapi for their continued partnership with TVRPD.
- Vance reported that she had met with Assemblymen Fong and several people from Kevin McCarthy's office.
- Brite Lake: property has been mowed.
- Meadowbrook Park: A big thank you to the J. Torres Company for donating three more trashcans to Meadowbrook Park for a total of five trashcans. Vance thanked the Kern County Fire Department for mowing the Meadowbrook Park Pump Track.
- West Park: Working on irrigation lines and two valves.
- Skate Park: Refurbishment in process.
- Central Park: New water line was installed to service food vendors during Mountain Festival.
- Vance thanked former District Manager Williams for securing the site lease loan. Vance suggested looking into reevaluating where to allocate the remaining site lease loan funds. Vance explained that ABIAC needs rain gutters and flashing. Vance recommended forming a committee to reorganize the allocation of the remaining site lease loan funds. Chairperson Laura Lynne Wyatt supported the idea. Director Judy and Director Steele both agreed to be on the loan committee. Vance also suggested forming an exploratory committee in the near future to work towards a bond and to utilize the TVRPD Master Plan to its fullest.

## **7. FINANCIAL REPORT**

Business Manager Carrie Champlin gave the report.

## 8. AGENDA ITEMS

### A. Approval of the Preliminary Financial Reports for July 2017.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JULY 2017.

Judy - Steele: Ayes: Wyatt; Judy; Steele

Noes: None. Motion carried.

Absent: Mifflin; Corpus-Zamudio

### B. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Annual Fiscal Budget for Fiscal Year 17/18 and Five Year Budget for Fiscal Years 2018/19, 2019/20, 2020/21, and 2021/22.

#### 1. Public Hearing – Opened at 6:02 P.M.

No comments.

Public Hearing - Closed at 6:03 P.M.

#### 2. Approval of Tehachapi Valley Recreation and Park District's Annual Budget for Fiscal Year 2017/2018 and Five Year Budget for Fiscal Years 2018/19, 2019/20, 2020/21, and 2021/22 - Discussion/Approval, Resolution #10-17

BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT ANNUAL BUDGET FOR FISCAL YEAR 2017/2018 AND FIVE YEAR BUDGET FOR FISCAL YEARS 2018/19, 2019/20, 2020/21, AND 2021/22, RESOLUTION #10-17.

Judy - Steele: Ayes: Wyatt; Judy; Steele

Noes: None. Motion carried.

Absent: Mifflin; Corpus-Zamudio

9. **BOARD OF DIRECTORS TIME:** Director Steele welcomed Bill Fisher and stated that he was glad to have him on board. Director Wyatt thanked the City of Tehachapi for their partnership with the Cheers to Charity event. Director Wyatt stated the Bill Fisher is a great asset to the District and that we are fortunate to have him as a part of the TVRPD team.

## 10. ADJOURNMENT

Having no further business the meeting was adjourned at 6:06 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on September 19, 2017.

Steele - Judy: Ayes: Wyatt; Judy; Steele

Noes: None. Motion carried.

Absent: Mifflin; Corpus-Zamudio

Respectfully Submitted,

Carrie Champlin  
Carrie Champlin, Clerk of the Board



# Tehachapi Valley Recreation and Park District

## BALANCE SHEET

As of August 31, 2017

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	634,828.35
1004 Check BOTS 4470	77,305.35
1005 County Treasury Capital Projects Fund	10,726.90
1007 Square Inc-Brite Lake	-374.40
1051 Change Fund	850.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$723,736.20</b>
Accounts Receivable	
1200 Accounts Receivable	21,220.75
<b>Total Accounts Receivable</b>	<b>\$21,220.75</b>
Other Current Assets	
1070 Prepaid Expenses	8,651.18
1092 Credit Card Receivables	40.00
1096 Undeposited Funds	52.00
1210 Inventory Asset	4,730.95
<b>Total Other Current Assets</b>	<b>\$13,474.13</b>
<b>Total Current Assets</b>	<b>\$758,431.08</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	2,443,517.03
1163 Equipment	1,043,698.15
1163.1 Equipment Not Placed In Service	50,043.59
1164 Swimming Pool & Building	429,589.74
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,626,383.00
1180 Fleet Vehicles and Equipment	85,118.77
1280 Site Lease Issuance Cost	20,250.00
<b>Total Fixed Assets</b>	<b>\$2,581,317.34</b>
Other Assets	
1901 DOR-Employee Contribution after MD	32,998.00
1903 DOR-Difference in Properties	13,059.00
1904 DOR-Difference in Experience	1,444.00
<b>Total Other Assets</b>	<b>\$47,501.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,387,249.42</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	

	TOTAL
2000 Accounts Payable-General Fund	4,567.50
2000.1 Accounts Payable (A/P)-Capital Projects Fund	12,880.77
<b>Total Accounts Payable</b>	<b>\$17,448.27</b>
Credit Cards	
2010 Cardmember Services Payable	3,347.04
2012 Home 4 Less Payable	686.45
2014 Home Depot Payable	864.96
<b>Total Credit Cards</b>	<b>\$4,898.45</b>
Other Current Liabilities	
2021 Accrued Salaries & Wages	16,413.50
2022 Accrued Employer PR Taxes	1,446.55
2024 Accrued Vacation, Sick, & Comp Time	31,081.76
2200 Suspense	-378.01
2207 Sales tax payable	219.12
2208 Kern County Loan Payable	400,000.00
2210 Payroll Liabilities	4,154.11
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>\$453,937.03</b>
<b>Total Current Liabilities</b>	<b>\$476,283.75</b>
Long-Term Liabilities	
2310 COPF Site Lease	557,314.00
2900 Net Pension Liability	75,553.00
2901 DIR-Earning on Plan Investments	6,844.00
2902 DIR-Difference in Contributions	26,248.00
2903 DIR-Difference in Proportion	73,239.00
2905 DIR-Changes in Assumption	13,654.00
<b>Total Long-Term Liabilities</b>	<b>\$752,852.00</b>
<b>Total Liabilities</b>	<b>\$1,229,135.75</b>
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	246,822.92
3030 Unrestricted Funds	-941,096.98
3110 Retained Earnings	431,085.12
Net Income	-159,421.64
<b>Total Equity</b>	<b>\$2,158,113.67</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,387,249.42</b>





# Tehachapi Valley Recreation and Park District

## PROFIT AND LOSS

August 2017

	TOTAL		
	AUG 2017	JUL - AUG, 2017 (YTD)	% OF INCOME
<b>INCOME</b>			
4010 Property Taxes	7,818.20	13,789.75	21.76 %
4020 Interest Income		1,246.41	
4020.1 Interest Income Cap Proj Fund		12.11	
4030 Adult Program Revenues	1,379.55	6,023.55	3.84 %
4050 Facility Revenue	14,208.89	25,985.98	39.54 %
4200 Contracted Classes Revenues	828.87	4,188.87	2.31 %
4210 Events Revenues	3,565.00	10,921.08	9.92 %
4213 Operational Grants	6,243.12	7,243.12	17.37 %
4216 Scholarship Donations	10.00	15.00	0.03 %
4300 Youth Program Revenues	1,763.00	14,164.20	4.91 %
4650 Discounts given	-271.00	-581.00	-0.75 %
4704 Sales	387.57	858.48	1.08 %
<b>Total Income</b>	<b>\$35,933.20</b>	<b>\$83,867.55</b>	<b>100.00 %</b>
<b>COST OF GOODS SOLD</b>			
5001 Adult Program Costs	155.16	784.16	0.43 %
5004 Contracted Classes Costs	2,534.00	5,914.00	7.05 %
5005 Events Costs	12,910.25	20,409.44	35.93 %
5008 Youth Program Costs	794.95	1,234.30	2.21 %
5110 Scholarship Fund Expense	-21.63	-21.63	-0.06 %
5704 Purchases for Resale	72.93	454.63	0.20 %
<b>Total Cost of Goods Sold</b>	<b>\$16,445.66</b>	<b>\$28,774.90</b>	<b>45.77 %</b>
<b>GROSS PROFIT</b>	<b>\$19,487.54</b>	<b>\$55,092.65</b>	<b>54.23 %</b>
<b>EXPENSES</b>			
6000 Employee Costs	62,087.59	131,286.25	172.79 %
7010 Advertising & Marketing	1,551.05	2,358.20	4.32 %
7020 Bank Service Charges	1,205.57	2,488.49	3.36 %
7026 Charitable Contribution		265.00	
7030 Dues & Subscriptions		2,500.00	
7035 Equipment Rents & Leases	677.45	677.45	1.89 %
7050 Insurance	1,833.99	3,816.64	5.10 %
7056 Interest Expense	1,527.98	1,527.98	4.25 %
7060 Licenses & Fees	1,080.31	2,700.81	3.01 %
7070 Maintenance	8,384.50	39,883.22	23.33 %
7084 Meals & Entertainment	322.15	793.26	0.90 %
7090 Office Supplies	984.96	4,411.59	2.74 %
7150 Professional Fees	2,512.49	10,156.49	6.99 %
7180 Security	179.96	509.92	0.50 %
7210 Telephone	1,063.55	1,996.74	2.96 %
7230 Uniforms & Apparel	488.93	711.32	1.36 %
7250 Utilities	7,448.44	12,704.93	20.73 %
<b>Total Expenses</b>	<b>\$91,348.92</b>	<b>\$218,788.29</b>	<b>254.22 %</b>

	TOTAL		
	AUG 2017	JUL - AUG, 2017 (YTD)	% OF INCOME
NET OPERATING INCOME	\$ -71,861.38	\$ -163,695.64	-199.99 %
OTHER INCOME			
8040 TVRPD Development Fee Revenues	2,137.00	4,274.00	5.95 %
<b>Total Other Income</b>	<b>\$2,137.00</b>	<b>\$4,274.00</b>	<b>5.95 %</b>
NET OTHER INCOME	<b>\$2,137.00</b>	<b>\$4,274.00</b>	<b>5.95 %</b>
NET INCOME	<b>\$ -69,724.38</b>	<b>\$ -159,421.64</b>	<b>-194.04 %</b>



# Tehachapi Valley Recreation and Park District

## PROFIT & LOSS PRIOR YEAR COMPARISON

August 2017

	TOTAL			
	AUG 2017	AUG 2016 (PY)	CHANGE	% CHANGE
<b>INCOME</b>				
4010 Property Taxes	7,818.20	999.69	6,818.51	682.06 %
4020 Interest Income		733.27	-733.27	-100.00 %
4020.1 Interest Income Cap Proj Fund		553.31	-553.31	-100.00 %
4030 Adult Program Revenues	1,379.55	4,088.00	-2,708.45	-66.25 %
4050 Facility Revenue	14,208.89	9,067.29	5,141.60	56.70 %
4200 Contracted Classes Revenues	828.87	1,136.00	-307.13	-27.04 %
4210 Events Revenues	3,565.00	5,146.95	-1,581.95	-30.74 %
4213 Operational Grants	6,243.12	910.00	5,333.12	586.06 %
4216 Scholarship Donations	10.00		10.00	
4300 Youth Program Revenues	1,763.00	8,076.10	-6,313.10	-78.17 %
4610 Billable Expense Income		5,223.79	-5,223.79	-100.00 %
4650 Discounts given	-271.00	-50.00	-221.00	-442.00 %
4704 Sales	387.57	150.93	236.64	156.79 %
<b>Total Income</b>	<b>\$35,933.20</b>	<b>\$36,035.33</b>	<b>\$ -102.13</b>	<b>-0.28 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	155.16	357.27	-202.11	-56.57 %
5004 Contracted Classes Costs	2,534.00	1,825.06	708.94	38.84 %
5005 Events Costs	12,910.25	7,738.03	5,172.22	66.84 %
5008 Youth Program Costs	794.95	220.61	574.34	260.34 %
5110 Scholarship Fund Expense	-21.63		-21.63	
5704 Purchases for Resale	72.93	455.40	-382.47	-83.99 %
<b>Total Cost of Goods Sold</b>	<b>\$16,445.66</b>	<b>\$10,596.37</b>	<b>\$5,849.29</b>	<b>55.20 %</b>
<b>GROSS PROFIT</b>	<b>\$19,487.54</b>	<b>\$25,438.96</b>	<b>\$ -5,951.42</b>	<b>-23.39 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	62,087.59	61,596.57	491.02	0.80 %
7010 Advertising & Marketing	1,551.05	352.91	1,198.14	339.50 %
7020 Bank Service Charges	1,205.57	699.40	506.17	72.37 %
7035 Equipment Rents & Leases	677.45		677.45	
7050 Insurance	1,833.99	1,545.40	288.59	18.67 %
7056 Interest Expense	1,527.98		1,527.98	
7060 Licenses & Fees	1,080.31	2,314.83	-1,234.52	-53.33 %
7070 Maintenance	8,384.50	6,353.37	2,031.13	31.97 %
7084 Meals & Entertainment	322.15	424.74	-102.59	-24.15 %
7090 Office Supplies	984.96	1,403.11	-418.15	-29.80 %
7120 Professional Development		60.00	-60.00	-100.00 %
7150 Professional Fees	2,512.49	1,452.00	1,060.49	73.04 %
7180 Security	179.96	151.40	28.56	18.86 %
7210 Telephone	1,063.55	935.33	128.22	13.71 %
7230 Uniforms & Apparel	488.93	170.42	318.51	186.90 %
7250 Utilities	7,448.44	11,603.23	-4,154.79	-35.81 %
<b>Total Expenses</b>	<b>\$91,348.92</b>	<b>\$89,062.71</b>	<b>\$2,286.21</b>	<b>2.57 %</b>

	TOTAL			
	AUG 2017	AUG 2016 (PY)	CHANGE	% CHANGE
NET OPERATING INCOME	\$ -71,861.38	\$ -63,623.75	\$ -8,237.63	-12.95 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	2,137.00	4,274.00	-2,137.00	-50.00 %
<b>Total Other Income</b>	<b>\$2,137.00</b>	<b>\$4,274.00</b>	<b>\$ -2,137.00</b>	<b>-50.00 %</b>
OTHER EXPENSES				
8501 Fixed Asset Purchases		21,596.83	-21,596.83	-100.00 %
8502 Capital Improvements		104,710.73	-104,710.73	-100.00 %
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$126,307.56</b>	<b>\$ -126,307.56</b>	<b>-100.00 %</b>
NET OTHER INCOME	\$2,137.00	\$ -122,033.56	\$124,170.56	101.75 %
NET INCOME	\$ -69,724.38	\$ -185,657.31	\$115,932.93	62.44 %



# Tehachapi Valley Recreation and Park District

## STATEMENT OF CASH FLOWS

August 2017

	TOTAL
OPERATING ACTIVITIES	
Net Income	-69,724.38
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-4,500.00
1070 Prepaid Expenses	8,142.99
1092 Credit Card Receivables	30.00
2000 Accounts Payable-General Fund	-2,128.71
2000.1 Accounts Payable (A/P)-Capital Projects Fund	12,880.77
2010 Cardmember Services Payable	-1,787.56
2012 Home 4 Less Payable	686.45
2014 Home Depot Payable	280.90
2020 Year End Accruals	-7,433.33
2021 Accrued Salaries & Wages	1,412.15
2022 Accrued Employer PR Taxes	-124.68
2200 Suspense	71.99
2207 Sales tax payable	50.55
2211 Payroll Liabilities:CalPERS Payable	411.27
2231 Payroll Liabilities:Health Plan Payable	-568.40
2241 Payroll Liabilities:AFLAC Payable	177.56
2250 Payroll Liabilities:Payroll Tax Liabilities	-4,227.45
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>3,374.50</b>
<b>Net cash provided by operating activities</b>	<b>\$ -66,349.88</b>
INVESTING ACTIVITIES	
1163 Equipment	-593.09
<b>Net cash provided by investing activities</b>	<b>\$ -593.09</b>
FINANCING ACTIVITIES	
2310 COPF Site Lease	-15,683.00
3022 Restricted Funds:Capital Projects	2,137.00
3030 Unrestricted Funds	-2,137.00
<b>Net cash provided by financing activities</b>	<b>\$ -15,683.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -82,625.97</b>
CASH AT BEGINNING OF PERIOD	806,414.17
<b>CASH AT END OF PERIOD</b>	<b>\$723,788.20</b>

# Tehachapi Valley Recreation and Park District

## BUDGET VS. ACTUALS: TVRPD CLASS BUDGET 2017-2018 - FY18 P&L CLASSES

July - August, 2017

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>INCOME</b>				
4010 Property Taxes	13,789.75	145,608.34	131,818.59	90.53 %
4020 Interest Income	1,246.41	416.66	-829.75	-199.14 %
4020.1 Interest Income Cap Proj Fund	12.11		-12.11	
4030 Adult Program Revenues	6,023.55	5,275.00	-748.55	-14.19 %
4050 Facility Revenue	25,985.98	23,126.85	-2,859.13	-12.36 %
4200 Contracted Classes Revenues	4,188.87	6,441.84	2,252.97	34.97 %
4210 Events Revenues	10,921.08	5,645.29	-5,275.79	-93.45 %
4213 Operational Grants	7,243.12	5,833.34	-1,409.78	-24.17 %
4215 Capital Grants		3,166.66	3,166.66	100.00 %
4216 Scholarship Donations	15.00		-15.00	
4300 Youth Program Revenues	14,164.20	17,225.00	3,060.80	17.77 %
4610 Billable Expense Income		2,500.00	2,500.00	100.00 %
4650 Discounts given	-581.00	-583.34	-2.34	0.40 %
4704 Sales				
4701 Beer Sales-Taxable		116.66	116.66	100.00 %
4703 Food Sales-Taxable	240.56		-240.56	
4705 Food Sales Non Taxable	523.75	76.66	-447.09	-583.21 %
4709 Soda Sales-Taxable	94.17	33.32	-60.85	-182.62 %
<b>Total 4704 Sales</b>	<b>858.48</b>	<b>226.64</b>	<b>-631.84</b>	<b>-278.79 %</b>
<b>Total Income</b>	<b>\$83,867.55</b>	<b>\$214,882.28</b>	<b>\$131,014.73</b>	<b>60.97 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	784.16	574.98	-209.18	-36.38 %
5002 Fish Stocking		1,666.66	1,666.66	100.00 %
5004 Contracted Classes Costs	5,914.00	5,227.52	-686.48	-13.13 %
5005 Events Costs	20,409.44	7,529.66	-12,879.78	-171.05 %
5008 Youth Program Costs	1,234.30	5,128.34	3,894.04	75.93 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	-21.63	416.70	438.33	105.19 %
5117 Walter Dye Scholarship Fund		416.70	416.70	100.00 %
<b>Total 5110 Scholarship Fund Expense</b>	<b>-21.63</b>	<b>833.40</b>	<b>855.03</b>	<b>102.60 %</b>
5704 Purchases for Resale				
5701 Beer Purchases		75.00	75.00	100.00 %
5703 Food Purchases	324.50	65.82	-258.68	-393.01 %
5709 Soda Purchases	130.13	16.68	-113.45	-680.16 %
<b>Total 5704 Purchases for Resale</b>	<b>454.63</b>	<b>157.50</b>	<b>-297.13</b>	<b>-188.65 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$28,774.90</b>	<b>\$21,118.06</b>	<b>\$ -7,656.84</b>	<b>-36.26 %</b>
<b>GROSS PROFIT</b>	<b>\$55,092.65</b>	<b>\$193,764.22</b>	<b>\$138,671.57</b>	<b>71.57 %</b>
<b>EXPENSES</b>				
6000 Employee Costs				
6010 Wages & Salaries	104,218.22	78,969.16	-25,249.06	-31.97 %
6020 Employee Taxable Allowances	1,591.48	1,533.32	-58.16	-3.79 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
6050 Benefits				
6051 Employee MedDentalVisLife	5,442.11	9,000.00	3,557.89	39.53 %
6055 Employee Retirement CalPERS	5,053.83	5,644.32	590.49	10.46 %
6058 Employer Taxes	10,367.27	8,166.68	-2,200.59	-26.95 %
6060 Reimbursed Employee Expenses		166.68	166.68	100.00 %
6070 Vacation, Sick, & Admin Leave		250.00	250.00	100.00 %
6090 Worker's Compensation Insurance	4,613.34	4,792.32	178.98	3.73 %
6099 Pension GASB 68		1,375.84	1,375.84	100.00 %
<b>Total 6050 Benefits</b>	<b>25,476.55</b>	<b>29,395.84</b>	<b>3,919.29</b>	<b>13.33 %</b>
<b>Total 6000 Employee Costs</b>	<b>131,286.25</b>	<b>109,898.32</b>	<b>-21,387.93</b>	<b>-19.46 %</b>
7010 Advertising & Marketing	2,358.20	3,333.34	975.14	29.25 %
7020 Bank Service Charges	2,488.49	1,500.00	-988.49	-65.90 %
7026 Charitable Contribution	265.00	333.34	68.34	20.50 %
7030 Dues & Subscriptions	2,500.00	1,491.66	-1,008.34	-67.60 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,000.00	1,000.00	100.00 %
7037 Office Equipment Rental	677.45	200.00	-477.45	-238.73 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>677.45</b>	<b>1,200.00</b>	<b>522.55</b>	<b>43.55 %</b>
7050 Insurance				
7051 Auto Insurance	797.66	750.00	-47.66	-6.35 %
7052 HUB Insurance	-148.68	16.66	165.34	992.44 %
7053 Property Insurance	2,030.84	1,750.00	-280.84	-16.05 %
7055 Liability Insurance	1,136.82	1,333.34	196.52	14.74 %
<b>Total 7050 Insurance</b>	<b>3,816.64</b>	<b>3,850.00</b>	<b>33.36</b>	<b>0.87 %</b>
7056 Interest Expense	1,527.98	3,014.16	1,486.18	49.31 %
7060 Licenses & Fees	2,700.81	1,416.66	-1,284.15	-90.65 %
7070 Maintenance				
7071 Pool Chemicals	1,533.73	1,000.00	-533.73	-53.37 %
7072 Building & Park Maintenance	27,845.22	4,350.02	-23,495.20	-540.12 %
7073 Accessibility Upgrades		16.66	16.66	100.00 %
7074 Equipment Maintenance	374.66	2,933.32	2,558.66	87.23 %
7075 Fuel	1,741.70	1,500.00	-241.70	-16.11 %
7076 Janitorial Supplies	2,052.42	1,583.34	-469.08	-29.63 %
7077 Small Tools & Equipment		83.34	83.34	100.00 %
7078 Materials & Supplies	3,846.11	4,483.34	637.23	14.21 %
7079 Fleet Maintenance	2,489.38	666.66	-1,822.72	-273.41 %
<b>Total 7070 Maintenance</b>	<b>39,883.22</b>	<b>16,616.68</b>	<b>-23,266.54</b>	<b>-140.02 %</b>
7084 Meals & Entertainment	793.26	333.34	-459.92	-137.97 %
7090 Office Supplies	4,411.59	2,250.00	-2,161.59	-96.07 %
7120 Professional Development		1,583.34	1,583.34	100.00 %
7150 Professional Fees				
7151 Annual Audit	5,000.00	1,833.34	-3,166.66	-172.73 %
7152 Bookkeeping & Payroll	3,729.39	3,666.66	-62.73	-1.71 %
7153 Information Technology	1,339.60	1,416.66	77.06	5.44 %
7155 Legal	87.50	1,333.34	1,245.84	93.44 %
<b>Total 7150 Professional Fees</b>	<b>10,156.49</b>	<b>8,250.00</b>	<b>-1,906.49</b>	<b>-23.11 %</b>
7160 Property Tax Collection Fee		2,333.34	2,333.34	100.00 %
7180 Security	509.92	690.02	180.10	26.10 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7210 Telephone	1,996.74	1,850.00	-146.74	-7.93 %
7230 Uniforms & Apparel	711.32	416.66	-294.66	-70.72 %
7250 Utilities				
7252 Electric Service	8,042.06	6,024.98	-2,017.08	-33.48 %
7254 Gas Service	1,572.71	2,091.66	518.95	24.81 %
7256 Sanitation Services	1,566.77	2,339.32	772.55	33.02 %
7258 Water Service	1,523.39	1,681.53	158.14	9.40 %
<b>Total 7250 Utilities</b>	<b>12,704.93</b>	<b>12,137.49</b>	<b>-567.44</b>	<b>-4.68 %</b>
<b>Total Expenses</b>	<b>\$218,788.29</b>	<b>\$172,498.35</b>	<b>\$ -46,289.94</b>	<b>-26.84 %</b>
NET OPERATING INCOME	<b>\$ -163,695.64</b>	<b>\$21,265.87</b>	<b>\$184,961.51</b>	<b>869.76 %</b>
OTHER INCOME				
8040 TVRPD Development Fee Revenues	4,274.00	4,274.00	0.00	0.00 %
<b>Total Other Income</b>	<b>\$4,274.00</b>	<b>\$4,274.00</b>	<b>\$0.00</b>	<b>0.00 %</b>
NET OTHER INCOME	<b>\$4,274.00</b>	<b>\$4,274.00</b>	<b>\$0.00</b>	<b>0.00 %</b>
NET INCOME	<b>\$ -159,421.64</b>	<b>\$25,539.87</b>	<b>\$184,961.51</b>	<b>724.21 %</b>





# Tehachapi Valley Recreation and Park District

## BALANCE SHEET

As of September 30, 2017

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	590,416.29
1004 Check BOTS 4470	135,174.28
1005 County Treasury Capital Projects Fund	12,863.90
1051 Change Fund	350.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$739,704.47</b>
Accounts Receivable	
1200 Accounts Receivable	27,100.35
<b>Total Accounts Receivable</b>	<b>\$27,100.35</b>
Other Current Assets	
1070 Prepaid Expenses	5,948.00
1092 Credit Card Receivables	-2,035.00
1096 Undeposited Funds	63.00
1210 Inventory Asset	4,730.95
<b>Total Other Current Assets</b>	<b>\$8,406.95</b>
<b>Total Current Assets</b>	<b>\$775,211.77</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,033,666.76
1163 Equipment	1,043,476.24
1163.1 Equipment Not Placed In Service	50,043.59
1166 Furniture & Fixtures	24,895.98
1167 Machinery	47,089.00
1170 Accumulated Depreciation	-2,681,915.00
1180 Fleet Vehicles and Equipment	170,165.22
1280 Site Lease Issuance Cost	20,250.00
<b>Total Fixed Assets</b>	<b>\$2,414,798.07</b>
Other Assets	
1901 DOR-Employee Contribution after MD	32,998.00
1903 DOR-Difference in Properties	13,059.00
1904 DOR-Difference in Experience	1,444.00
<b>Total Other Assets</b>	<b>\$47,501.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,237,510.84</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	22,224.19

	TOTAL
<b>Total Accounts Payable</b>	<b>\$22,224.19</b>
Credit Cards	
2010 Cardmember Services Payable	1,570.03
2012 Home 4 Less Payable	736.60
2014 Home Depot Payable	59.42
<b>Total Credit Cards</b>	<b>\$2,366.05</b>
Other Current Liabilities	
2021 Accrued Salaries & Wages	17,079.30
2022 Accrued Employer PR Taxes	1,526.63
2024 Accrued Vacation, Sick, & Comp Time	31,081.76
2207 Sales tax payable	219.12
2208 Kern County Loan Payable	400,000.00
2210 Payroll Liabilities	3,477.51
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>\$454,384.32</b>
<b>Total Current Liabilities</b>	<b>\$476,974.56</b>
Long-Term Liabilities	
2310 COPF Site Lease	557,314.00
2900 Net Pension Liability	75,553.00
2901 DIR-Earning on Plan Investments	6,844.00
2902 DIR-Difference in Contributions	26,248.00
2903 DIR-Difference in Proportion	73,239.00
2905 DIR-Changes in Assumption	13,654.00
<b>Total Long-Term Liabilities</b>	<b>\$752,852.00</b>
<b>Total Liabilities</b>	<b>\$1,231,826.56</b>
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	248,959.92
3030 Unrestricted Funds	-943,233.98
3110 Retained Earnings	267,124.90
Net Income	-147,890.81
<b>Total Equity</b>	<b>\$2,005,684.28</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,237,510.84</b>



# Tehachapi Valley Recreation and Park District

## PROFIT AND LOSS

September 2017

		TOTAL	
	SEP 2017	JUL - SEP. 2017 (YTD)	% OF INCOME
<b>INCOME</b>			
4010 Property Taxes	55,587.94	68,794.11	69.43 %
4030 Adult Program Revenues	2,410.50	8,434.05	3.01 %
4050 Facility Revenue	11,155.89	37,516.27	13.93 %
4200 Contracted Classes Revenues	662.50	4,851.37	0.83 %
4210 Events Revenues	395.00	11,316.08	0.49 %
4213 Operational Grants		7,243.12	
4216 Scholarship Donations	5.00	20.00	0.01 %
4300 Youth Program Revenues	1,948.00	16,112.20	2.43 %
4610 Billable Expense Income	8,025.05	8,025.05	10.02 %
4650 Discounts given	-122.50	-703.50	-0.15 %
4704 Sales		858.48	
<b>Total Income</b>	<b>\$80,067.38</b>	<b>\$162,467.23</b>	<b>100.00 %</b>
<b>COST OF GOODS SOLD</b>			
5001 Adult Program Costs	228.00	1,012.16	0.28 %
5004 Contracted Classes Costs	462.99	6,376.99	0.58 %
5005 Events Costs	144.74	16,791.68	0.18 %
5008 Youth Program Costs	315.00	1,549.30	0.39 %
5110 Scholarship Fund Expense		-21.63	
5704 Purchases for Resale		454.63	
<b>Total Cost of Goods Sold</b>	<b>\$1,150.73</b>	<b>\$26,163.13</b>	<b>1.44 %</b>
<b>GROSS PROFIT</b>	<b>\$78,916.65</b>	<b>\$136,304.10</b>	<b>98.56 %</b>
<b>EXPENSES</b>			
6000 Employee Costs	42,074.50	174,078.45	52.55 %
7010 Advertising & Marketing	1,562.35	3,920.55	1.95 %
7020 Bank Service Charges	487.63	2,976.12	0.51 %
7026 Charitable Contribution		265.00	
7030 Dues & Subscriptions	480.00	2,980.00	0.60 %
7035 Equipment Rents & Leases	165.31	842.76	0.21 %
7050 Insurance	2,576.85	6,393.49	3.22 %
7058 Interest Expense		1,527.98	
7060 Licenses & Fees	535.00	3,235.81	0.67 %
7070 Maintenance	7,621.56	48,223.46	9.52 %
7084 Meals & Entertainment	24.99	818.25	0.03 %
7090 Office Supplies	1,718.79	6,130.38	2.15 %
7120 Professional Development	3,013.72	3,013.72	3.76 %
7150 Professional Fees	2,456.66	12,613.15	3.07 %
7180 Security	179.96	689.88	0.22 %
7210 Telephone	1,178.49	3,175.23	1.47 %
7230 Uniforms & Apparel	104.52	815.84	0.13 %
7250 Utilities	6,178.91	18,905.84	7.72 %
<b>Total Expenses</b>	<b>\$70,359.24</b>	<b>\$290,605.91</b>	<b>87.88 %</b>

	TOTAL		
	SEP 2017	JUL - SEP, 2017 (YTD)	% OF INCOME
NET OPERATING INCOME	\$8,557.41	\$ -154,301.81	10.69 %
OTHER INCOME			
8040 TVRPD Development Fee Revenues	2,137.00	6,411.00	2.67 %
Total Other Income	\$2,137.00	\$6,411.00	2.67 %
NET OTHER INCOME	\$2,137.00	\$6,411.00	2.67 %
NET INCOME	\$10,694.41	\$ -147,890.81	13.36 %



# Tehachapi Valley Recreation and Park District

## PROFIT & LOSS PRIOR YEAR COMPARISON

September 2017

	TOTAL			
	SEP 2017	SEP 2016 (PY)	CHANGE	% CHANGE
<b>INCOME</b>				
4010 Property Taxes	55,587.94	55,239.38	348.56	0.63 %
4030 Adult Program Revenues	2,410.50	1,302.50	1,108.00	85.07 %
4050 Facility Revenue	11,155.89	13,501.86	-2,345.97	-17.38 %
4200 Contracted Classes Revenues	662.50	1,807.00	-1,144.50	-63.34 %
4210 Events Revenues	395.00	902.00	-507.00	-56.21 %
4213 Operational Grants		500.00	-500.00	-100.00 %
4215 Capital Grants		105,700.00	-105,700.00	-100.00 %
4216 Scholarship Donations	5.00		5.00	
4300 Youth Program Revenues	1,948.00	10,020.00	-8,072.00	-80.56 %
4610 Billable Expense Income	8,025.05	0.00	8,025.05	
4650 Discounts given	-122.50	-450.00	327.50	72.78 %
<b>Total Income</b>	<b>\$80,067.38</b>	<b>\$188,522.74</b>	<b>\$ -108,455.36</b>	<b>-57.53 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	228.00	504.04	-276.04	-54.77 %
5004 Contracted Classes Costs	462.99	1,301.27	-838.28	-64.42 %
5005 Events Costs	144.74	2,544.81	-2,400.07	-94.31 %
5008 Youth Program Costs	315.00	26.85	288.15	1,073.18 %
5110 Scholarship Fund Expense		220.00	-220.00	-100.00 %
<b>Total Cost of Goods Sold</b>	<b>\$1,150.73</b>	<b>\$4,596.97</b>	<b>\$ -3,446.24</b>	<b>-74.97 %</b>
<b>GROSS PROFIT</b>	<b>\$78,916.65</b>	<b>\$183,925.77</b>	<b>\$ -105,009.12</b>	<b>-57.09 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	42,074.50	48,734.60	-6,660.10	-13.67 %
7010 Advertising & Marketing	1,562.35	330.02	1,232.33	373.41 %
7020 Bank Service Charges	487.63	759.45	-271.82	-35.79 %
7030 Dues & Subscriptions	480.00	625.00	-145.00	-23.20 %
7035 Equipment Rents & Leases	165.31		165.31	
7050 Insurance	2,576.85	2,732.29	-155.44	-5.69 %
7060 Licenses & Fees	535.00	652.46	-117.46	-18.00 %
7070 Maintenance	7,621.56	6,462.03	1,159.53	17.94 %
7084 Meals & Entertainment	24.99	190.30	-165.31	-86.87 %
7090 Office Supplies	1,718.79	522.58	1,196.21	228.90 %
7120 Professional Development	3,013.72	765.00	2,248.72	293.95 %
7150 Professional Fees	2,456.86	3,735.00	-1,278.14	-34.23 %
7180 Security	179.96	314.93	-134.97	-42.86 %
7210 Telephone	1,178.49	452.07	726.42	160.69 %
7230 Uniforms & Apparel	104.52	238.14	-133.62	-56.11 %
7250 Utilities	6,178.91	6,553.21	-374.30	-5.71 %
<b>Total Expenses</b>	<b>\$70,359.24</b>	<b>\$73,067.08</b>	<b>\$ -2,707.84</b>	<b>-3.71 %</b>
<b>NET OPERATING INCOME</b>	<b>\$8,557.41</b>	<b>\$110,858.69</b>	<b>\$ -102,301.28</b>	<b>-92.28 %</b>
<b>OTHER INCOME</b>				
8020 Insurance Settlement Proceeds		81,740.53	-81,740.53	-100.00 %

	TOTAL			
	SEP 2017	SEP 2016 (PY)	CHANGE	% CHANGE
8040 TVRPD Development Fee Revenues	2,137.00	8,548.00	-6,411.00	-75.00 %
<b>Total Other Income</b>	<b>\$2,137.00</b>	<b>\$90,288.53</b>	<b>\$ -88,151.53</b>	<b>-97.63 %</b>
OTHER EXPENSES				
8501 Fixed Asset Purchases		84,525.52	-84,525.52	-100.00 %
8502 Capital Improvements		151,398.53	-151,398.53	-100.00 %
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$235,924.05</b>	<b>\$ -235,924.05</b>	<b>-100.00 %</b>
<b>NET OTHER INCOME</b>	<b>\$2,137.00</b>	<b>\$ -145,635.52</b>	<b>\$147,772.52</b>	<b>101.47 %</b>
<b>NET INCOME</b>	<b>\$10,694.41</b>	<b>\$ -34,776.83</b>	<b>\$45,471.24</b>	<b>130.75 %</b>



# Tehachapi Valley Recreation and Park District

## STATEMENT OF CASH FLOWS

September 2017

	TOTAL
OPERATING ACTIVITIES	
Net Income	10,694.41
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-5,880.35
1070 Prepaid Expenses	6,465.68
1092 Credit Card Receivables	2,375.00
2000 Accounts Payable-General Fund	17,342.51
2000.1 Accounts Payable (A/P)-Capital Projects Fund	-12,880.77
2010 Cardmember Services Payable	-1,777.01
2012 Home 4 Less Payable	155.91
2014 Home Depot Payable	-959.79
2021 Accrued Salaries & Wages	665.80
2022 Accrued Employer PR Taxes	80.08
2211 Payroll Liabilities:CalPERS Payable	286.33
2231 Payroll Liabilities:Health Plan Payable	-1,060.88
2241 Payroll Liabilities:AFLAC Payable	-244.84
2250 Payroll Liabilities:Payroll Tax Liabilities	340.79
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	4,910.46
Net cash provided by operating activities	\$15,604.87
FINANCING ACTIVITIES	
3022 Restricted Funds:Capital Projects	2,137.00
3030 Unrestricted Funds	-2,137.00
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$15,604.87
CASH AT BEGINNING OF PERIOD	724,162.60
CASH AT END OF PERIOD	\$739,767.47

# Tehachapi Valley Recreation and Park District

## BUDGET VS. ACTUALS TVRPD 2017-2018

July 2017 - June 2018

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>INCOME</b>				
4010 Property Taxes	68,794.11	873,650.00	804,855.89	92.13 %
4020 Interest Income		2,500.00	2,500.00	100.00 %
4030 Adult Program Revenues	8,995.05	31,650.00	22,654.95	71.58 %
4050 Facility Revenue	39,355.87	117,825.08	78,469.21	66.60 %
4200 Contracted Classes Revenues	5,066.37	38,651.00	33,584.63	86.89 %
4210 Events Revenues	11,796.08	31,061.95	19,265.87	62.02 %
4213 Operational Grants	7,243.12	35,000.00	27,756.88	79.31 %
4215 Capital Grants		19,000.00	19,000.00	100.00 %
4216 Scholarship Donations	35.00		-35.00	
4300 Youth Program Revenues	21,892.20	103,350.00	81,457.80	78.82 %
4610 Billable Expense Income	8,025.05	15,000.00	6,974.95	46.50 %
4650 Discounts given	-888.50	-3,500.00	-2,611.50	74.61 %
4704 Sales	858.48	1,360.00	501.52	36.88 %
<b>Total Income</b>	<b>\$171,172.83</b>	<b>\$1,265,548.03</b>	<b>\$1,094,375.20</b>	<b>86.47 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	1,012.16	3,450.00	2,437.84	70.66 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	8,566.99	36,315.00	27,748.01	76.41 %
5005 Events Costs	16,791.68	45,178.00	28,386.32	62.83 %
5008 Youth Program Costs	1,549.30	30,770.00	29,220.70	94.96 %
5110 Scholarship Fund Expense	-21.63	5,000.00	5,021.63	100.43 %
5704 Purchases for Resale	454.63	945.00	490.37	51.89 %
<b>Total Cost of Goods Sold</b>	<b>\$28,953.13</b>	<b>\$131,658.00</b>	<b>\$103,304.87</b>	<b>78.46 %</b>
<b>GROSS PROFIT</b>	<b>\$142,819.70</b>	<b>\$1,133,890.03</b>	<b>\$991,070.33</b>	<b>87.40 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	174,078.45	659,390.00	485,311.55	73.60 %
7010 Advertising & Marketing	3,990.55	20,000.00	16,009.45	80.05 %
7020 Bank Service Charges	3,412.09	9,000.00	5,587.91	62.09 %
7026 Charitable Contribution	265.00	2,000.00	1,735.00	86.75 %
7030 Dues & Subscriptions	2,980.00	8,950.00	5,970.00	66.70 %
7035 Equipment Rents & Leases	842.76	7,200.00	6,357.24	88.30 %
7050 Insurance	8,376.16	23,100.00	14,723.84	63.74 %
7056 Interest Expense	1,527.98	18,085.00	16,557.02	91.55 %
7060 Licenses & Fees	3,235.81	8,500.00	5,264.19	61.93 %
7070 Maintenance	48,863.90	99,700.00	50,836.10	50.99 %
7084 Meals & Entertainment	818.25	2,000.00	1,181.75	59.09 %
7090 Office Supplies	6,130.38	13,500.00	7,369.62	54.59 %
7120 Professional Development	4,057.79	9,500.00	5,442.21	57.29 %
7150 Professional Fees	13,373.15	49,500.00	36,126.85	72.98 %
7160 Property Tax Collection Fee		14,000.00	14,000.00	100.00 %
7180 Security	1,019.84	4,140.00	3,120.16	75.37 %



		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7210 Telephone	3,175.23	11,100.00	7,924.77	71.39 %
7230 Uniforms & Apparel	815.84	2,500.00	1,684.16	67.37 %
7250 Utilities	18,905.84	72,852.06	53,946.22	74.05 %
<b>Total Expenses</b>	<b>\$295,869.02</b>	<b>\$1,035,017.08</b>	<b>\$739,148.04</b>	<b>71.41 %</b>
NET OPERATING INCOME	<b>\$ -153,049.32</b>	<b>\$98,872.97</b>	<b>\$251,922.29</b>	<b>254.79 %</b>
OTHER INCOME				
8040 TVRPD Development Fee Revenues	6,411.00	25,644.00	19,233.00	75.00 %
<b>Total Other Income</b>	<b>\$6,411.00</b>	<b>\$25,644.00</b>	<b>\$19,233.00</b>	<b>75.00 %</b>
NET OTHER INCOME	<b>\$6,411.00</b>	<b>\$25,644.00</b>	<b>\$19,233.00</b>	<b>75.00 %</b>
NET INCOME	<b>\$ -146,638.32</b>	<b>\$124,516.97</b>	<b>\$271,155.29</b>	<b>217.77 %</b>

## **AGREEMENT**

**THIS AGREEMENT** made and entered into on this first (1<sup>st</sup>) day of February 2018, by and between the **TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**, a political subdivision of the State of California ("District"), and **TEHACHAPI LITTLE LEAGUE, INC.**, a California corporation ("Little League"). District and Little League are referred to herein singularly as a "party" and collectively as "parties."

## **RECITALS**

**WHEREAS**, District is the owner in fee of certain real property located in the City of Tehachapi and commonly known as West Park. West Park is more particularly described in Exhibit "A" attached hereto and incorporated by reference;

**WHEREAS**, District operates baseball fields and Youth Softball Fields at West Park (collectively referred to as the "Premises");

**WHEREAS**, Little League operates a baseball and softball program for children of the City of Tehachapi and surrounding environs during the late spring and summer of each year;

**WHEREAS**, Little League desires to lease from District, and District is willing to lease to Little League, the Premises on the terms stated herein; and,

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

## **AGREEMENT**

1. Term. Unless earlier terminated as set forth in Sections 7 or 16, the term of this Agreement shall commence on February 1, 2018, and shall continue until midnight, Pacific Time, on July 31, 2018, and thereafter shall automatically renew on an annual basis for successive terms from February 1 through July 31 of each year, unless either party provides written notice of termination on or before November 1 of the current year (collectively the "Term"). For illustration purposes only, a party would need to provide notice of termination on or before November 1, 2017, or this Agreement will automatically renew for the period of February 1, 2018, through July 31,

2018. Notwithstanding the foregoing, Little League shall not have a right to renew this Agreement and it shall automatically terminate if Little League is in default of this Agreement and it is not promptly cured to the District's satisfaction as exercised in the District's sole discretion.

2. Description of Premises. The Premises leased pursuant to this Agreement shall be limited to only the baseball fields and the youth softball fields located at West Park. Except as provided in Section 4, District does not lease to Little League any other Premises or facilities located at West Park.

3. Little League's Responsibilities. Little League understands and agrees that:

3.1. Little League's use of the Premises will not be exclusive, but that the Premises will be made available for use by the general public at times when not utilized by Little League.

3.2. Little League's use of the Premises shall not compete with nor duplicate any of District's sanctioned programs or activities, including, but not limited to, T-Ball and Coach Pitch Youth Baseball for ages 4 through 6.

3.3. Little League shall provide evidence to District that it carries adequate insurance to cover Little League activities and use of the Premises by Little League in accordance with the terms provided in Section 7.

3.4. Little League shall provide evidence to District that it carries all the necessary permits required by law for Little League's activities on the Premises, including, but not limited to, a current Health permit to perform the services in Section 4.

3.5. Little League shall ensure that all field volunteers have undergone annual screening and background checks by a nationally certified screening agency. Little League shall provide District annually with proof of same.

3.6. Little League shall pay to District a facility fee in the amount of Three Thousand Nine Hundred Dollars and No Cents (\$3,900) for the 2018 regular season. Little League will pay to District fifty percent (50%) of the facility fee on or before **February 1, 2018**, and the remaining fifty percent (50%) on or before **April 1, 2018, and thereafter in advance on February 1 of each year during the Term.**

3.7. Little League also shall pay to District a security deposit in the amount of One Thousand Dollars and No Cents (\$1,000.00), fifty percent (50%) on or before **February 1, 2018** and the remaining fifty percent (50%) on or before **April 1, 2018**, to be returned to Little

League following the termination or early expiration of this Agreement, and District's receipt of final reconciled invoices and successful District inspection of the Premises. Little League is responsible for all damages resulting from Little League use or misuse of the Premises. In the event it is necessary for District to use the security deposit for damages or misuse of the Premises by Little League, the parties understand and agree that the amount will include an administrative fee for District of Two Hundred Dollars and No Cents (\$200.00) per occurrence in addition to the actual amount necessary to address the damages or misuse. Additionally, if at any time during the Term it becomes necessary for the District to use all or any portion of the security deposit for damages or misuse of the Premises by Little League, or generally to cure a default by Little League, Little League shall immediately replace any amount so used within fifteen (15) days after written demand by Sublessor.

3.8. No later than **February 1 of each year during the Term**, Little League shall provide District with a Field Use Schedule of practices and games to be played on the Premises (the "Field Use Schedule") prior to commencement of the season. Little League also shall provide league regular season schedules to the District and the District's recreation supervisor in digital format with the executed Agreement, for inclusion on the District website **on or before February 1 of each year during the Term**.

3.9. Any request for early termination of this Agreement shall be submitted in writing by Little League to District management and shall be granted at District's sole discretion.

4. Use of Concession Bar. During the Term, Little League may operate the concession bar at West Park (the "Concession Bar") for organizational purposes only at its sole cost and expense. Little League may submit, in writing, requests for improvements required to obtain a health permit for operating the Concession Bar for the duration of the Term. Upon District approval, without right of reimbursement from the District, Little League shall be granted permission to conduct facility improvements.

5. Utilities.

5.1 Electricity. Little League shall pay all charges for electricity used by Little League at the Premises, namely all electricity metered by Southern California Edison Meter No. 223000-023535 (Account # 3-8450-78) for scoreboards, batting machine and concession bar and Meter No. 3-045-8392-95 Read Field Lights Meter No. 222013-773435 (Account # 3-003-6570-56) for the Grimes and Uli Fields, minus the amount of Two Hundred Twenty One Dollars and

Forty Five Cents (\$221.45) per month for the estimated District electrical charges during the Term. Little League will reimburse the District for electric usage per billing cycle, to be paid no later than thirty (30) days from the date of the District's invoice to Little League. The parties understand and agree that the electricity bills for June and/or July of each year during the Term, may be billed by Little League after the expiration or early termination of this Agreement, and will remain subject to the terms of this Agreement. Little League shall pay the final bills for electricity pursuant to District's invoice, but in no event later than **September 30 of each year during the Term.**

5.2. Telephone. Little League may install a telephone at the Premises, at its sole expense and in its own name. Little League shall be solely responsible for paying all telephone charges accrued through its telephone service, without liability to District.

5.3. Water. District and Little League will share equally the cost of water for irrigation of the Premises as reflected in invoices for City of Tehachapi account No 000433-001 after first subtracting One Hundred and Thirty-Six Dollars and No Cents (\$136.00) for the District's estimated sewer charges and off-season portion of the water bill. Watering of fields shall be the responsibility of District during the pre-season and regular season play. Turf areas will be watered using timers set by District, which shall not be changed or altered by Little League. Little League shall use hand watering for all infield prepping. Upon the expiration or early termination of this Agreement, District shall be solely responsible for irrigating the infields at its sole cost and expense. Little League will reimburse the District for water usage per billing cycle, to be paid no later than thirty (30) days from the date of the District's invoice to Little League. The parties understand and agree that the water bills for June and/or July of each year during the Term, may be billed by Little League after the expiration or early termination of this Agreement, and will remain subject to the terms of this Agreement. Little League shall pay the final bills for water pursuant to District's invoice, but in no event later than **September 30 of each year during the Term.**

5.4. Mowing. District shall be responsible for mowing the fields during the Term.

6. Use. The Premises are leased to Little League for the purposes of operating an organized baseball and softball program for the youth of Tehachapi and its environs. Little League shall have first priority to use the Premises at the times set forth in the Field Use Schedule. District

shall have the right to use the Premises at all times that are not included in the Field Use Schedule. Little League shall not allow other entities to use the Premises without District's prior written consent, even if dates and times are within the Field Use Schedule. Notwithstanding the District's written consent, Little League shall be solely responsible for any third party use of the Premises and shall indemnify, hold harmless and defend the District from any claims, damages, liabilities or costs arising from or related to such third party use authorized by Little League.

7. Insurance. Little League shall purchase and maintain in force during the Term, and any extensions thereof, comprehensive general liability insurance in an amount of no less than Two Million Dollars and No Cents (\$2,000,000.00) per occurrence combined single limits, with the following coverage and extensions of coverage:

- (a) Third party bodily injury, including death resulting therefrom, and property damage liability;
- (b) Bodily injury, including death resulting therefrom, and property damage for all Little League participants, employees, volunteers, or other persons performing services for Little League or participating in Little League activities and the spouses, children, parents, and siblings of same;
- (c) Non-owned automobile liability for on-Premises and off-Premises activities;
- (d) Contractual coverage for Little League's obligations under this Agreement, including, but not limited to, the obligations to indemnify District as set forth in Section 8; and,
- (e) Products liability for all products distributed by Little League, whether by sale or otherwise. Little League's insurance policy shall name District, its agents, officers, directors, employees, and representatives as additional insureds. The policy shall be issued by an insurance company authorized to do business in the State of California and shall be approved by District. Little League's policy shall provide primary coverage, and no insurance of District shall be called upon to contribute to a loss under the limits of Little League's policy. Little League's policy shall not be subject to cancellation or coverage reduction without the provision of fifteen (15) days' prior written notice to District. On or before **February 1 of each year during the Term**, Little League shall provide District with a duly certified

Certificate of Insurance evidencing that the required policy has been issued, is effective, and complies with the requirements of this Section. Cancellation of any of the insurance described herein, or any portion of said insurance, shall automatically suspend Little League's rights under this Agreement. Upon such an occurrence, Little League shall immediately cease all operations under this Agreement and vacate the Premises. District shall have the right to immediately terminate, without notice, all operations in the event Little League fails or refuses to do so.

8. Indemnification.

8.1 Little League agrees to defend, indemnify and hold harmless the District, its officers, directors, employees, and agents from any and all claims, injuries, including death, damages, judgments, liabilities, costs, and expenses, including attorneys' fees, arising out of or relating to Little League's use or occupancy of the Premises, regardless of whether caused in whole or in part by an act or omission of District or District's active or passive negligence.

8.2 District does not, and shall not, waive any rights against Little League which it may have by reason of this hold harmless agreement. This hold harmless agreement shall apply to all liability, regardless of whether or not any insurance policies are applicable. The policy limits of Little League's insurance shall not act as a limitation upon the amount of indemnification to be provided by Little League to the District in the event of loss, claim, damage or expense. This Section 8 shall survive the expiration or earlier termination of this Agreement.

9. Non-Liability of Public Officials and Employees. No member, official, employee, or director of District shall be personally liable to Little League in the event of any default by District in the performance of any of District's obligations under the terms of this Agreement.

10. Maintenance.

10.1 Generally. District shall provide general maintenance to the Premises, at no additional expense to Little League. Little League shall be solely responsible for preparation of the fields at the Premises for scheduled games, and for furnishing the necessary equipment and personnel to prepare the fields.

10.2. Trash. District shall be responsible for emptying all 50-gallon trash receptacles on the Premises Monday through Friday during the Term. During the Term Little League shall be responsible for emptying all 50 gallon trash receptacles on the Premises

immediately following Little League's use on Saturday, and place all trash in the large dumpsters located at the Premises. District shall supply 50-gallon trash receptacle liners to Little League upon request to District's Supervisor between the hours of 8:00 a.m. and 5:00 p.m., Monday through Thursday. District will provide Little League with keyed access to locked receptacles. Little League's failure to request trash can liners shall not relieve it from obligation to empty trash receptacles. In addition to trash receptacle liner removal and replacement, Little League shall be responsible for removing loose trash and litter from all playing fields and dugouts immediately following any Little League play. If the District must spend extra time cleaning up litter after Little League games the District may charge \$22.10 per hour to remove the trash from the District Fields. Little League will be notified if litter is becoming a chronic problem.

10.3. Portable Toilets. Little League shall provide a minimum of six (6) portable toilets and three (3) wash stations for Little League use during the Term at its sole cost and expense. Little League shall coordinate with District Maintenance Foreman for portable toilet and wash station placement prior to the first use by Little League under the Field Use Schedule. Little League is responsible for maintenance, repairs and security of the portable toilets and wash stations at its sole cost and expense.

## 11. Storage

11.1. Little League may not store any Little League equipment or any other items on the Premises or other District property without prior written consent from the District, as exercised in its sole discretion. Items or equipment stored on the Premises or other District property will be stored and organized in a safe and orderly manner acceptable to District. Little League is to remove all Little League equipment and items from the Premises or other District property on or before the expiration or early termination of this Agreement at its sole cost and expense. Little League may construct a permanent building on the east side of the maintenance yard. Little League will obtain all appropriate building permits. Little League may remove the building at their cost if they leave District property before five years. Notwithstanding the foregoing or any consent by the District allowing Little League to store its equipment or items on the Premises, the parties agree that Little League is storing its equipment or items on the Premises at its sole risk. The District shall not be responsible for any damage to, loss of, or theft of Little League's equipment or items stored on the Premises.



12. Oil, Gas and Mineral Rights. All rights to all minerals, oil, gas, and other hydrocarbons (the “Mineral Rights”) located on or under the Premises are particularly reserved to District and are excepted from the property covered by the Term. Little League expressly grants District, District's agents, licensees and lessees of the Mineral Rights, a right-of-entry and right-of-way for ingress and egress in and to, over and on, the Premises during the Term for the exploration, drilling and mining of minerals, oil, gas and other hydrocarbons on the Premises.

13. Inspection. Little League shall allow District, District's agents and assigns, at all reasonable times, to enter the Premises for the purposes of inspection, compliance with the terms of this Agreement, the exercise of all rights under this Agreement, posting of notices, and all other lawful purposes. District shall issue, to Little League, keys and access to the Concession Bar for the duration of the Term. Little League shall supply District and its agents and assigns with keys and other instruments necessary to gain access to any additional facilities or storage areas utilized on the Premises.

14. Ownership of Improvements. Little League shall not construct any improvements on the Premises without the express written consent of District, exercised in its sole discretion. In the event such improvements are made to the Premises, said improvements shall be constructed, maintained and repaired at the sole cost and expense of Little League. Upon expiration or early termination of this Agreement, said improvements shall become property of District, without cost to District. Improvements to fences, dugouts, bleachers, walkways, turf and infields are examples of improvements. Little League, shall provide District management with appropriate scope of work, drawings, permits, estimates and timeline for completion for each improvement, prior to District approval. District may, in its sole discretion, request that Little League remove any or all improvements installed on the Premises by Little League. Upon such request, Little League shall promptly remove such improvements and return the Premises to its original condition as nearly as may be practical at its sole cost and expense.

15. Repair and Removal of Structures. District may repair, remove or replace any improvement or equipment which, in District's opinion, is unsafe or for any other reason determined by District would be of benefit to remove. If this agreement is terminated and Little League is no longer using District fields, Little League may remove all of their scoreboards and restore the facility to original condition.

16. Default and Remedies.

16.1 Upon Little League's breach of this Agreement, District shall have the right or re-entry, after giving seven (7) days' notice, the right to take possession of all properties remaining on the Premises, and the right to remove all persons and property from the Premises. District may store property removed from the Premises in a public warehouse, or elsewhere, at Little League's expense and for its account.

16.2 If District elects to re-enter, as provided above, or to take possession under legal proceedings or under any notice provided by law, District may:

- (a) Terminate this Agreement; or
- (b) From time to time, without terminating this Agreement, relet the entire, or any portion, of the Premises for such terms, which may extend beyond the Term and at such rentals and other conditions as District, in its sole discretion, deems advisable. District also has the right to make alterations and repairs to the Premises. On each such reletting, Little League shall immediately pay to District the expenses of reletting and making the alterations and repairs incurred by District and all other indebtedness, except rent, due under this Agreement; or
- (c) Exercise all other rights that become available to it.

16.3 No re-entry or taking of possession of the Premises by District shall be construed as an election by District to terminate this Agreement unless written notice of such intent is delivered to Little League or this Agreement is declared to be terminated by a court of competent jurisdiction.

16.4 Nothing contained in this Agreement, and no security or guaranty that District holds now or in the future under this Agreement, shall in any way constitute a bar or defense to any action by District in unlawful detainer or for recovery of the Premises.

16.5 The notice requirements provided herein shall not be applicable to a breach of Section 7 of this Agreement, wherein District may, in its sole discretion, terminate this Agreement forthwith and without notice, in the manner specified therein.

17. Insolvency. Any one of the following constitutes a default under this Agreement by Little League:

- (a) The appointment of a receiver to take possession of all or substantially all assets of Little League; or,

- (b) A general assignment by Little League for the benefit of its creditors; or,
- (c) An action taken or suffered by Little League under any insolvency or bankruptcy act.

18. Waste or Nuisance. Little League and its agents and representatives shall not commit, or permit others to commit, waste on the Premises while exercising its rights under this Agreement. Little League and its agents and representatives also shall not, or permit others to, commit, maintain or permit the commission of any nuisance (as defined pursuant to California Civil Code Section 3479 or the Kern County Ordinance Code Section 19.04.50) on the Premises while exercising its rights under this Agreement.

19. Liens. Little League shall pay all of its expenses as set forth hereinabove, and all other expenses which it personally incurs when same are due and before delinquency. Little League shall keep the Premises and its leasehold interest free from any and all liens, claims of lien, charges, demands or liabilities, based upon or arising out of any work, act or operation performed by or on behalf of Little League upon the Premises. Little League shall defend, indemnify and hold harmless District from any and all liens arising out of any work, act or operation performed by or on behalf of Little League upon the Premises and any loss incurred by District on account of such liens.

20. Existing Rights of Others. This Agreement is subject to (a) all existing easements, servitudes, licenses, and rights-of-way, whether recorded or not; and (b) the rights of other lessees under any existing or future oil, gas, and mineral lease or leases from District affecting the entire or any portion of the Premises, whether recorded or not.

21. Licenses, Permits, Fees and Assessments. Little League shall, at its sole cost and expense, obtain such licenses, permits, and approvals as may be required by law and this Agreement for its activities on the Premises. Little League shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the performance of the services required by this Agreement, except those which are waived by District.

22. Environmental Health Permit. Little League, at its sole cost and expense, shall obtain and post an environmental health permit for the Concession Bar on an annual basis, and also provide District with a copy of same on or before its first use of the Premises under the Field Use Schedule.

23. Assignment, Subletting, Encumbrances. Little League shall not assign this Agreement or any right under it, and shall not sublet the entire or any part of the Premises or any right or privilege appurtenant to the Premises, or permit any other person, the agents and servants of Little League excepted, to occupy or use any portion of the Premises without first obtaining District's written consent. A consent from District to one assignment, subletting, occupation, or use by one person shall not be a consent to a future assignment, subletting, occupation, or use by another person. An assignment or a subletting without District's prior consent shall be void, and shall, at District's option, terminate this Agreement. No interest of Little League in this Agreement shall be assignable by operation of law without District's written consent.

24. Notice. Any notice or demand by either party to the other in connection with this Agreement shall be deemed to be given or made when written and deposited in a sealed envelope in the United States Mail, registered or certified, postage prepaid, and addressed to the party to whom given at the address specified below. The address to which any notice may be given to either party may be changed upon written notice given by such party to the other as provided herein.

To District:                    Tehachapi Valley Recreation and Park District  
   P.O. Box 373  
   Tehachapi, CA 93581

To Little League:            Tehachapi Little League, Inc.  
   P.O. Box 529  
   Tehachapi, CA 93581

25. Attorneys' Fees and Costs. In any action or proceeding by either party to enforce or interpret this Agreement or any provision thereof, the prevailing party shall be entitled to recover its attorneys' fees, court costs and other non-reimbursable litigation expenses, such as witness fees and investigation expenses.

26. Compliance with Law. Little League shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local governments.

27. Binding Effect. This Agreement shall inure to and for the benefit of and be binding upon each party's respective agents, directors, employees, independent contractors, members, officers, partners, predecessors, representatives, stockholders, successors and assigns and all others acting for or in concert with it.

28. Time is of the Essence. Time is of the essence in this Agreement and of each and every provision contained herein.

29. Mailing List. During the Term, Little League shall maintain District on Little League's regular mailing list for all general correspondence, at the address indicated in Section 24.

30. Waiver. All waivers of the provisions of this Agreement must be in writing by the appropriate authorities of District and Little League. The parties agree that waiver by either party of any conditions of performance under this Agreement shall not be construed as a waiver of any other condition of performance or a continuing waiver of the same condition of performance under this Agreement.

31. Player Waivers. Little League shall obtain written waivers of liability executed by a parent or legal guardian of each participant in Little League's programs to protect and hold harmless District and Little League from any injuries that result from participation in Little League's programs.

32. Entire Agreement. This Agreement contains the entire agreement between the parties and constitutes an integration of the entire agreement, contract, promise and understandings of the parties. All prior agreements, conditions, contracts, promises, representations, understandings, or warranties, whether oral or written, express or implied, concerning the subject matter of this Agreement are expressly superseded hereby and have no further force or effect, except for the documents referenced herein.

33. Modification. This Agreement may not be altered, amended, or modified in any respect, except by a writing duly executed by all the parties.

34. Governing Law/Venue. This Agreement shall be construed and enforced in accordance with the internal laws, and not the law of conflicts, of California, where it is to be executed, delivered and performed. Should any civil action be commenced between the parties concerning this Agreement, or any rights, or duties, obligations or responsibilities thereunder, such civil action must be commenced and venued in the Kern County Superior Court, Metropolitan Division, in Bakersfield, California.

35. Construction. Headings are used herein for convenience only and shall have no force or effect in the construction or interpretation of this Agreement. As used in this Agreement, the singular includes the plural and masculine includes the feminine and neuter. This Agreement

shall not be construed against the party drafting it but shall be construed fairly and equitably as though it was the joint product of the parties.

36. Partial Invalidity. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

37. Separate Counterparts. This Agreement may be executed in counterparts (including by facsimile or e-mailed portable document format file), all of which shall constitute one document, and that by the signature(s) hereto, the undersigned further agree that facsimile or e-mailed portable document format file signatures shall be effective for all purposes.

[REMAINDER OF PAGE INTENTIONALLY BLANK;  
SIGNATURES ON NEXT PAGE]

38. Effective Date. This Agreement shall become effective as of the date first (1st) written above.

Dated: \_\_\_\_\_, 2017

**TEHACHAPI VALLEY RECREATION AND  
PARK DISTRICT**, a political subdivision of the  
State of California ("District")

By: \_\_\_\_\_  
Board Chairman

Dated: \_\_\_\_\_, 2017

**TEHACHAPI LITTLE LEAGUE, INC.**, a  
California corporation ("Little League")

By: \_\_\_\_\_  
President

By: \_\_\_\_\_  
Secretary

**EXHIBIT A**

**DESCRIPTION OF PREMISES**

The Tehachapi Valley Recreation and Park District is hereby leasing to Little League three (3) Baseball, two (2) softball fields, and concession bar.



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

IN THE MATTER OF

**APPROVAL OF THE 2018 AGREEMENT BETWEEN TEHACHAPI VALLEY  
RECREATION AND PARK DISTRICT AND TEHACHAPI LITTLE LEAGUE**

---

I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park 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 17<sup>th</sup> day of October 2017 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Clerk of the Board of Directors  
of the Tehachapi Valley Recreation  
and Park District

---

**RESOLUTION NO. 11-17**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY  
RECREATION AND PARK DISTRICT APPROVING THE 2018 AGREEMENT  
BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND  
TEHACHAPI LITTLE LEAGUE**

**WHEREAS**, District is the owner in fee of certain real property located in the City of Tehachapi and commonly known as West Park.

**WHEREAS**, District operates baseball and softball fields at West Park (collectively referred to as the "Premises");

**WHEREAS**, Little League operates a baseball program for children of the City of Tehachapi and surrounding environs during the late spring and summer of each year;

**WHEREAS**, Little League desires to lease from District, and District is willing to lease to Little League, the Premises on the terms stated herein; and,

**NOW, THEREFORE BE IT RESOLVED THAT** in consideration of the mutual covenants and conditions set forth herein, the parties agree to the conditions of the agreement set forth herein;

**AND BE IT FINALLY RESOLVED THAT** the Board of Directors approves the 2018 agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League.