



**Tehachapi Valley**  
Recreation & Park District

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

**REGULAR BOARD MEETING  
TUESDAY, JANUARY 19, 2016 5:30 P.M.**

**BOARD OF DIRECTORS**

CRAIG MIFFLIN, CHAIRPERSON  
PAULETTE RUSH, VICE-CHAIRPERSON  
BRIAN DUHART, DIRECTOR  
MARY LOU CORPUS-ZAMUDIO, DIRECTOR  
LAURA LYNNE WYATT, 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 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 the Minutes from the Regular Board Meeting held December 15, 2015, (Pages 4-8).

**5. RECREATION COORDINATOR REPORTS**

**6. MAINTENANCE FOREMAN REPORTS**

**7. DISTRICT MANAGER REPORT**

**8. FINANCIAL REPORT**

**9. AGENDA ITEMS**

- A. Approval of the Preliminary Financial Reports for December 2015 - Discussion/Approval, (Pages 9-21).
- B. Tehachapi Valley Recreation and Park District's FY 2015/2016 Midyear Budget Review – Discussion, Resolution #01-16 (Pages 22-49).
  - 1. Public Hearing
  - 2. Adoption of Tehachapi Valley Recreation and Park District's FY 2015/2016 Midyear Budget Adjustments – Discussion/Adoption, Resolution #01-16 (Pages 22-49).
- C. Dye Natatorium - Discussion

**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 February 16, 2016.*



## **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 January 19, 2016, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, January 15, 2016, 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 January 2016.

Dated this 15<sup>th</sup> day of January 2016.

*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 DECEMBER 15, 2015, 5:30 P.M.**

**CALL TO ORDER:** Board Meeting Convened By Chairperson Mifflin at 5:43 P.M.

**BOARD MEMBERS:**

Craig Mifflin, Chairperson  
Paulette Rush, Vice-Chairperson  
Brian Duhart, Director  
Mary Lou Corpus-Zamudio, Director  
Laura Lynn Wyatt, Director

**ALSO PRESENT:**

LeAnn Williams, TVRPD District Manager  
Seth Carroll, TVRPD Recreation Coordinator  
Corey Torres, TVRPD Recreation Coordinator  
Nolan Ferdinand, TVRPD Maintenance Foreman  
Mike Walsh, TVRPD Maintenance Foreman  
Greg Garrett, City of Tehachapi Manager  
Bill Fisher, GHICSD Manager  
Jill Barnes Nelson, Tehachapi News  
Charlie Wright, TVRPD staff  
Carrie Champlin, TVRPD Clerk of the Board

**1. FLAG SALUTE:** Director Wyatt led the Flag Salute.

**2. ROLL CALL:** Vice-Chairperson Rush and Director Duhart 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.

**Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Wyatt**

**Noes: None. Motion carried.**

**Absent: Rush; Duhart**

**B. Approval of the Amended Minutes from the Regular Board Meeting held October 13, 2015.**

Request by Clerk of the Board of Directors to approve the amended minutes from the October 13, 2015 Regular Board Meeting.

**Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Wyatt**

**Noes: None. Motion carried.**

**Absent: Rush; Duhart**

**C. Approval of the Minutes from the Regular Board Meeting held November 17, 2015.**

Request by Clerk of the Board of Directors to approve the minutes from the November 17, 2015 Regular Board Meeting.

**Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Wyatt**

**Noes: None. Motion carried.**

**Absent: Rush; Duhart**

**D. Approval of the Revised Tehachapi Valley Recreation and Park District Organizational Chart.**

Request by District Manager Williams to approve the revised Tehachapi Valley Recreation and Park District Organizational Chart.

**Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Wyatt**

**Noes: None. Motion carried.**

**Absent: Rush; Duhart**

**5. RECREATION COORDINATORS REPORTS**

Recreation Coordinator Seth Carroll:

- Hot Chocolate Turkey Trot 5K had 140 participants. Working on a sponsorship for the event next year.
- Coed Softball season finished and it was a successful season.
- Working on new programs for the coming year.

Recreation Coordinator Corey Torres:

- Youth Basketball registration is in progress. Nine divisions with 365 participants. Registrations increased from last year. Games start January 9, 2016.
- Smart Start Baseball scheduled to begin January 7, 2016. Flyers sent to area preschools.
- Dye Natatorium scheduled to open in February. Recreation Coordinator Torres will attend a lifeguard instruction class next month. This certification will give TVRPD the ability to certify lifeguards. Working on the Penguin Plunge event for February.

**6. MAINTENANCE FOREMAN REPORTS**

Maintenance Foreman Nolan Ferdinand gave the report.

- Ferdinand thanked the Board for the opportunity to attend Maintenance Management School and is excited to implement what he learned.
- Ferdinand thanked the maintenance staff for all of the work they did in preparing for the second annual City of Tehachapi and Tehachapi Valley Recreation and Park District's holiday event. The TVRPD Maintenance Department won the centerpiece competition for a second year in a row.
- Staff is working on lighting at all properties and annual equipment maintenance.
- TVRPD is working with the City of Tehachapi to fix a meter and valve problem at the Dye Natatorium facility property.
- Leaf abatement and mulching continues on all park grounds.
- Purchased ecofriendly ice melt in preparation for snowy weather.

## 7. DISTRICT MANAGER REPORT

District Manager LeAnn Williams gave the report.

- Williams thanked the staff for their work in preparation for the holiday event.
- Rosemary Evans/Thunder Paws Dog Training donated \$500.00 to go toward the purchase of agility training equipment for the new dog park.
- Williams welcomed back Maintenance Foreman Mike Walsh.
- The Maintenance Department has been reorganized with the duties being split between two Maintenance Foreman positions. Each Maintenance Foreman position will have designated duties as assigned by the District Manager.
- Recreation Department continues to expand with Recreation Coordinators Seth Carroll and Corey Torres. Youth Basketball has increased 11% and we have new programs and events to look forward to in the coming year.

## 8. FINANCIAL REPORT

## 9. AGENDA ITEMS:

### A. Approval of the Preliminary Financial Reports for November, 2015.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR NOVEMBER, 2015.

**Wyatt - Corpus-Zamudio; Ayes: Mifflin; Corpus-Zamudio; Wyatt**

**Noes: None. Motion carried.**

**Absent: Rush; Duhart**

### B. Appreciation Award Presentation.

District Manager Williams presented Charlie Wright with an appreciation award for his twenty plus years of dedicated service to the District. Charlie will be moving out of Tehachapi. Charlie has put in countless volunteer hours into TVRPD's Youth Basketball program over the years and will be greatly missed.

### C. Award of Bid for Meadowbrook Park Improvement Project Phase One, Resolution #13-15.

Quad Knopf was contracted to conduct the bid for Meadowbrook Park. Bid opening was December 9, 2015. Quad Knopf certified the bids and prepared a recommendation for TVRPD Board approval. Five bids were received and the recommendation from Quad Knopf is to award bid to the lowest bidder: Moalej Builders Inc.

Chairperson Mifflin stated that he checked Moalej Builders Inc. references and he did not find anything negative. Chairperson Mifflin also stated that Moalej Builders Inc. has completed many public projects over the past ten years. Director Wyatt inquired about the six percent change order. Director Wyatt asked how often the construction site will be toured. District Manager Williams stated that she will formalize the weekly tour of the construction site and will update the Board weekly. Chairperson Mifflin requested District Manager Williams obtain a Gantt chart and time frame for the project from Moalej Builders Inc.

Maintenance Foreman Mike Walsh confirmed that the contract states that a timeframe will be provided by the builder to TVRPD.

BOARD AWARDS BID FOR MEADOWBROOK PARK IMPROVEMENT PROJECT PHASE ONE TO MOALEJ BUILDERS, INC. IN AN AMOUNT NOT TO EXCEED \$405,979.10 WITH AN APPROVED CHANGE ORDER NOT TO EXCEED SIX PERCENT, AND WAIVES THE IRREGULARITY OF NOT INCLUDING THE RESUME OF THE SUPERINTENDENT, RESOLUTION #13-15.

**Wyatt - Corpus-Zamudio: Ayes: Mifflin; Corpus-Zamudio; Wyatt**  
**Noes: None. Motion carried.**  
**Absent: Rush; Duhart**

**D. Safety Award Incentive Program.**

District Manager Williams outlined the details of the proposed Safety Award Incentive Program as well as the benefits of having such a program. This program would have a fiscal impact of \$3000.00 that would be budgeted for in FY16/17. District Manager Williams stated that the City of Tehachapi has a program much like the one she is proposing and that it has been successful with a 98% success rate.

**BOARD APPROVES THE IMPLEMENTATION OF THE SAFETY AWARD INCENTIVE PROGRAM.**

**Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Wyatt**  
**Noes: None. Motion carried.**  
**Absent: Rush; Duhart**

**E. Salary Schedule and Job Descriptions, Resolution #14/15.**

District Manager Williams outlined the changes to the salary schedule and job descriptions.

**BOARD ADOPTS THE REVISED TEHACHAPI VALLEY RECREATION AND PARK DISTRICT SALARY SCHEDULE AND JOB DESCRIPTIONS, RESOLUTION #14-15.**

**Wyatt - Corpus-Zamudio: Ayes: Mifflin; Corpus-Zamudio; Wyatt**  
**Noes: None. Motion carried.**  
**Absent: Rush; Duhart**

- 10. BOARD OF DIRECTORS TIME:** Board welcomed back Maintenance Foreman Mike Walsh. Director Corpus-Zamudio thanked Recreation Coordinators Seth Carroll and Corey Torres for their great work on the Youth Basketball program and complimented them on the coordination of the skills evaluation/registration night. Chairperson Mifflin also thanked Recreation Coordinators Seth Carroll and Corey Torres. Director Wyatt stated that she is happy and excited to be a part of the Meadowbrook Park project.

- 11. OTHER BUSINESS: None.**

**12. ADJOURNMENT:**

Having no further business the meeting was adjourned at 6:20 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on January 19, 2016.

**Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Wyatt**

**Noes: None. Motion carried.**

**Absent: Rush; Duhart**

Respectfully Submitted,

*Carrie Champlin*  
Carrie Champlin, Clerk of the Board



# Financial Report

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

Prepared by  
**Better Ledger Inc**

Prepared on  
**January 11, 2016**

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# Balance Sheet

As of December 31, 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	296,939.49
1003 Cash in County Treasury-Quimby	20,311.98
<b>Total 1000 Cash in County Treasury General Fund</b>	<b>317,251.47</b>
1004 Check BOTS 4470	127,275.63
1005 County Treasury Capital Projects Fund	279,263.43
1050 Cash Box-Events	400.00
1051 Change Fund	500.00
1100 Petty Cash Fund	200.00
<b>Total Bank Accounts</b>	<b>724,890.53</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	17,510.00
<b>Total Accounts Receivable</b>	<b>17,510.00</b>
<b>Other current assets</b>	
1070 Prepaid Expenses	2,677.52
1092 Credit Card Receivables	1,196.00
1210 Inventory Asset	4,448.55
<b>Total Other current assets</b>	<b>8,322.07</b>
<b>Total Current Assets</b>	<b>750,722.60</b>
<b>Fixed Assets</b>	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,492,697.35
1163 Equipment	668,227.60
1163.1 Equipment Not Placed In Service	141,715.86
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,514,288.00
1180 Fleet Vehicles and Equipment	85,118.77
1190 Construction In Progress	171,819.79
<b>Total Fixed Assets</b>	<b>1,446,158.10</b>

	<b>Total</b>
<b>TOTAL ASSETS</b>	<b>\$2,196,880.70</b>
<hr/>	
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	19,787.33
<b>Total Accounts Payable</b>	<b>19,787.33</b>
<b>Credit Cards</b>	
2010 Cardmember Services Payable	1,711.34
2012 Home 4 Less Payable	4.55
2014 Home Depot Payable	1,377.08
<b>Total Credit Cards</b>	<b>3,092.97</b>
<b>Other Current Liabilities</b>	
2021 Accrued Salaries & Wages	7,452.56
2022 Accrued Employer PR Taxes	582.10
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	11,791.26
2024.3 Accrued Sick Leave	17,691.25
<b>Total 2024 Accrued Vacation, Sick, &amp; Comp Time</b>	<b>29,482.51</b>
2200 Suspense	-1,800.00
2207 Sales tax payable	543.25
2208 Kern County Loan Payable	1,064.00
2210 Payroll Liabilities	
2211 CalPERS Payable	458.94
2231 Health Plan Payable	-3,218.92
2250 Payroll Tax Liabilities	4,943.35
<b>Total 2210 Payroll Liabilities</b>	<b>2,183.37</b>
2259 Deferred Revenues-Grant Dog Park	25,500.00
2260 Veterans Memorial Fund Payable	89.58
2261 Pool Fund Payable	484.00
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>66,581.37</b>
<b>Total Current Liabilities</b>	<b>89,461.67</b>
<b>Long-Term Liabilities</b>	
2305 CalPERS Unfunded Accrued Liability Valuation	19,544.00
<b>Total Long-Term Liabilities</b>	<b>19,544.00</b>

	Total
<b>Total Liabilities</b>	<b>109,005.67</b>
<b>Equity</b>	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,288,723.79
<b>Total 3010 Net Investment In Capital Assets</b>	<b>1,288,723.79</b>
3020 Restricted Funds	
3022 Capital Projects	427,925.26
<b>Total 3020 Restricted Funds</b>	<b>427,925.26</b>
3030 Unrestricted Funds	418,701.22
3110 Retained Earnings	-161,349.65
Net Income	113,874.41
<b>Total Equity</b>	<b>2,087,875.03</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,196,880.70</b>

# Profit and Loss

January 2015

	Dec 2015	Jul - Dec, 2015 (YTD)	Total % of Income
INCOME			
4010 Property Taxes	351,250.98	460,587.71	94.79 %
4020 Interest Income	30.50	1,937.13	0.01 %
4030 Adult Program Revenues	182.00	13,158.51	0.05 %
4050 Facility Revenue	5,335.00	57,428.04	1.44 %
4200 Contracted Classes Revenues	2,167.10	18,498.91	0.58 %
4210 Events Revenues	989.00	23,232.50	0.27 %
4211 Grant Income		25,000.00	
4213 Sponsorship Revenues		3,172.60	
4215 Donations		3,000.00	
4300 Youth Program Revenues	2,549.50	45,329.50	0.69 %
4610 Billable Expense Income	8,050.00	14,513.81	2.17 %
4650 Discounts given	-10.00	-1,991.65	-0.00 %
4704 Sales		1,315.79	
4760 Other Income		2,779.00	
<b>Total Income</b>	<b>370,544.08</b>	<b>667,961.85</b>	<b>100.00 %</b>
COST OF GOODS SOLD			
5001 Adult Program Costs	1,009.15	4,517.99	0.27 %
5004 Contracted Classes Costs	3,392.10	18,166.29	0.92 %
5005 Events Costs	284.68	23,470.96	0.08 %
5008 Youth Program Costs	5,816.06	7,195.45	1.57 %
5704 Purchases for Resale		92.43	
<b>Total Cost of Goods Sold</b>	<b>10,501.99</b>	<b>53,443.12</b>	<b>2.83 %</b>
<b>GROSS PROFIT</b>	<b>360,042.09</b>	<b>614,518.73</b>	<b>97.17 %</b>
EXPENSES			
6000 Employee Costs	54,635.40	317,137.48	14.74 %
7010 Advertising & Marketing	2,732.10	9,273.22	0.74 %
7020 Bank Service Charges	909.36	3,209.08	0.25 %
7026 Charitable Contribution	47.14	2,194.57	0.01 %
7030 Dues & Subscriptions	625.00	7,249.20	0.17 %
7035 Equipment Rents & Leases		998.41	
7050 Insurance	1,671.17	10,550.17	0.45 %
7060 Licenses & Fees	874.69	4,121.13	0.24 %

			Total
	Dec 2015	Jul - Dec, 2015 (YTD)	% of Income
7070 Maintenance	3,276.96	58,256.77	0.88 %
7084 Meals & Entertainment	40.44	1,052.58	0.01 %
7090 Office Supplies	1,448.34	10,477.34	0.39 %
7120 Professional Development	80.00	10,151.03	0.02 %
7150 Professional Fees	4,712.95	33,614.28	1.27 %
7175 Scholarship Fund Expense	182.00	182.00	0.05 %
7180 Security		4,597.26	
7210 Telephone	847.56	7,687.09	0.23 %
7230 Uniforms & Apparel		2,200.20	
7250 Utilities	5,369.78	43,336.51	1.45 %
<b>Total Expenses</b>	<b>77,452.89</b>	<b>526,288.32</b>	<b>20.90 %</b>
NET OPERATING INCOME	<b>282,589.20</b>	<b>88,230.41</b>	<b>76.26 %</b>
OTHER INCOME			
8040 TVRPD Development Fee Revenues	17,096.00	25,644.00	4.61 %
<b>Total Other Income</b>	<b>17,096.00</b>	<b>25,644.00</b>	<b>4.61 %</b>
NET OTHER INCOME	<b>17,096.00</b>	<b>25,644.00</b>	<b>4.61 %</b>
NET INCOME	<b>\$299,685.20</b>	<b>\$113,874.41</b>	<b>80.88 %</b>

# Profit & Loss Prior Year Comparison

Aug - December 2015

	Jul - Dec, 2015	Jul - Dec, 2014 (PY)	Change	Total % Change
<b>INCOME</b>				
4010 Property Taxes	460,587.71	458,010.52	2,577.19	0.56 %
4020 Interest Income	1,937.13	1,246.05	691.08	55.46 %
4030 Adult Program Revenues	13,158.51	15,608.59	-2,450.08	-15.70 %
4050 Facility Revenue	57,428.04	59,415.95	-1,987.91	-3.35 %
4200 Contracted Classes Revenues	18,498.91	13,527.94	4,970.97	36.75 %
4210 Events Revenues	23,232.50	16,973.87	6,258.63	36.87 %
4211 Grant Income	25,000.00		25,000.00	
4213 Sponsorship Revenues	3,172.60	620.34	2,552.26	411.43 %
4215 Donations	3,000.00	30,100.00	-27,100.00	-90.03 %
4300 Youth Program Revenues	45,329.50	36,711.50	8,618.00	23.47 %
4610 Billable Expense Income	14,513.81	13,824.99	688.82	4.98 %
4650 Discounts given	-1,991.65	-228.00	-1,763.65	-773.53 %
4704 Sales	1,315.79	1,334.39	-18.60	-1.39 %
4750 Commission Income		19.40	-19.40	-100.00 %
4760 Other Income	2,779.00		2,779.00	
<b>Total Income</b>	<b>667,961.85</b>	<b>647,165.54</b>	<b>20,796.31</b>	<b>3.21 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	4,517.99	1,992.13	2,525.86	126.79 %
5004 Contracted Classes Costs	18,166.29	18,291.58	-125.29	-0.68 %
5005 Events Costs	23,470.96	24,670.92	-1,199.96	-4.86 %
5008 Youth Program Costs	7,195.45	6,700.48	494.97	7.39 %
5704 Purchases for Resale	92.43	595.70	-503.27	-84.48 %
<b>Total Cost of Goods Sold</b>	<b>53,443.12</b>	<b>52,250.81</b>	<b>1,192.31</b>	<b>2.28 %</b>
<b>GROSS PROFIT</b>	<b>614,518.73</b>	<b>594,914.73</b>	<b>19,604.00</b>	<b>3.30 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	317,137.48	300,984.82	16,152.66	5.37 %
7010 Advertising & Marketing	9,273.22	5,286.15	3,987.07	75.42 %
7020 Bank Service Charges	3,209.08	4,066.42	-857.34	-21.08 %
7025 Cash Short/Over		-0.05	0.05	100.00 %
7026 Charitable Contribution	2,194.57	1,941.61	252.96	13.03 %
7030 Dues & Subscriptions	7,249.20	5,582.40	1,666.80	29.86 %
7035 Equipment Rents & Leases	998.41	2,787.09	-1,788.68	-64.18 %



				Total
	Jul - Dec, 2015	Jul - Dec, 2014 (PY)	Change	% Change
7050 Insurance	10,550.17	8,518.90	2,031.27	23.84 %
7060 Licenses & Fees	4,121.13	2,368.83	1,752.30	73.97 %
7070 Maintenance	58,256.77	32,091.76	26,165.01	81.53 %
7084 Meals & Entertainment	1,052.58	724.78	327.80	45.23 %
7090 Office Supplies	10,477.34	7,151.87	3,325.47	46.50 %
7120 Professional Development	10,151.03	9,565.51	585.52	6.12 %
7150 Professional Fees	33,614.28	26,822.26	6,792.02	25.32 %
7175 Scholarship Fund Expense	182.00	612.50	-430.50	-70.29 %
7180 Security	4,597.26	600.00	3,997.26	666.21 %
7210 Telephone	7,687.09	8,845.29	-1,158.20	-13.09 %
7230 Uniforms & Apparel	2,200.20	3,214.18	-1,013.98	-31.55 %
7250 Utilities	43,336.51	51,167.79	-7,831.28	-15.31 %
<b>Total Expenses</b>	<b>526,288.32</b>	<b>472,332.11</b>	<b>53,956.21</b>	<b>11.42 %</b>
<b>NET OPERATING INCOME</b>	<b>88,230.41</b>	<b>122,582.62</b>	<b>-34,352.21</b>	<b>-28.02 %</b>
<b>OTHER INCOME</b>				
8040 TVRPD Development Fee Revenues	25,644.00	23,507.00	2,137.00	9.09 %
<b>Total Other Income</b>	<b>25,644.00</b>	<b>23,507.00</b>	<b>2,137.00</b>	<b>9.09 %</b>
<b>NET OTHER INCOME</b>	<b>25,644.00</b>	<b>23,507.00</b>	<b>2,137.00</b>	<b>9.09 %</b>
<b>NET INCOME</b>	<b>\$113,874.41</b>	<b>\$146,089.62</b>	<b>\$ -32,215.21</b>	<b>-22.05 %</b>

# Statement of Cash Flows

June 30, 2021

	Total
<b>OPERATING ACTIVITIES</b>	
Net Income	113,874.41
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-9,726.71
1070 Prepaid Expenses	5,111.94
1075 Employee Cash Advances	370.67
1092 Credit Card Receivables	-1,196.00
2000 Accounts Payable	-25,137.99
2010 Cardmember Services Payable	910.58
2012 Home 4 Less Payable	4.55
2014 Home Depot Payable	500.45
2020 Year End Accruals	-1,074.31
2021 Accrued Salaries & Wages	-20,634.50
2022 Accrued Employer PR Taxes	-2,281.63
2200 Suspense	-1,800.00
2207 Sales tax payable	-426.48
2208 Kern County Loan Payable	1,064.00
2211 Payroll Liabilities:CalPERS Payable	458.94
2231 Payroll Liabilities:Health Plan Payable	-383.39
2250 Payroll Liabilities:Payroll Tax Liabilities	2,494.02
2258 Deferred Revenue-Events	-7,864.50
2259 Deferred Revenues-Grant Dog Park	500.00
2261 Pool Fund Payable	-2,000.00
<b>Net cash provided by operating activities</b>	<b>52,764.05</b>
<b>INVESTING ACTIVITIES</b>	
1162 Improvements	-2,544.31
1163 Equipment	-91,275.95
1163.1 Equipment Not Placed In Service	-11,248.10
1180 Fleet Vehicles and Equipment	-31,829.05
1190 Construction In Progress	-20,536.90
<b>Net cash provided by investing activities</b>	<b>-157,434.31</b>
<b>FINANCING ACTIVITIES</b>	
2305 CalPERS Unfunded Accrued Liability Valuation	3,936.00
<b>Net cash provided by financing activities</b>	<b>3,936.00</b>

	Total
NET CASH INCREASE FOR PERIOD	-100,734.26
Cash at beginning of period	825,624.79
CASH AT END OF PERIOD	\$724,890.53

# TVRPD Budget vs Actual 2015-2016

July - December 2015

	Actual	Budget	Remaining	Total % Remaining
<b>INCOME</b>				
4010 Property Taxes	460,587.71	846,980.00	386,392.29	45.62 %
4020 Interest Income	1,937.13	3,500.00	1,562.87	44.65 %
4030 Adult Program Revenues	13,158.51	31,800.00	18,641.49	58.62 %
4050 Facility Revenue	57,428.04	140,000.00	82,571.96	58.98 %
4200 Contracted Classes Revenues	18,498.91	42,575.00	24,076.09	56.55 %
4210 Events Revenues	23,232.50	59,000.00	35,767.50	60.62 %
4211 Grant Income	25,000.00	27,500.00	2,500.00	9.09 %
4213 Sponsorship Revenues	3,172.60	40,000.00	36,827.40	92.07 %
4215 Donations	3,000.00		-3,000.00	
4300 Youth Program Revenues	45,329.50	78,000.00	32,670.50	41.89 %
4610 Billable Expense Income	14,513.81	25,000.00	10,486.19	41.94 %
4650 Discounts given	-1,991.65	-500.00	1,491.65	-298.33 %
4704 Sales	1,315.79	5,100.00	3,784.21	74.20 %
4760 Other Income	2,779.00		-2,779.00	
<b>Total Income</b>	<b>667,961.85</b>	<b>1,298,955.00</b>	<b>630,993.15</b>	<b>48.58 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	4,517.99	4,700.00	182.01	3.87 %
5004 Contracted Classes Costs	18,166.29	36,000.00	17,833.71	49.54 %
5005 Events Costs	23,470.96	54,000.00	30,529.04	56.54 %
5008 Youth Program Costs	7,195.45	20,000.00	12,804.55	64.02 %
5704 Purchases for Resale	92.43	3,300.00	3,207.57	97.20 %
<b>Total Cost of Goods Sold</b>	<b>53,443.12</b>	<b>118,000.00</b>	<b>64,556.88</b>	<b>54.71 %</b>
<b>GROSS PROFIT</b>	<b>614,518.73</b>	<b>1,180,955.00</b>	<b>566,436.27</b>	<b>47.96 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	317,137.48	725,056.00	407,918.52	56.26 %
7010 Advertising & Marketing	9,273.22	16,000.00	6,726.78	42.04 %
7020 Bank Service Charges	3,209.08	9,000.00	5,790.92	64.34 %
7026 Charitable Contribution	2,194.57	3,000.00	805.43	26.85 %
7030 Dues & Subscriptions	7,249.20	7,000.00	-249.20	-3.56 %
7035 Equipment Rents & Leases	998.41	7,500.00	6,501.59	86.69 %
7050 Insurance	10,550.17	21,000.00	10,449.83	49.76 %
7056 Interest Expense		300.00	300.00	100.00 %

				Total
	Actual	Budget	Remaining	% Remaining
7060 Licenses & Fees	4,121.13	8,000.00	3,878.87	48.49 %
7070 Maintenance	58,256.77	146,200.00	87,943.23	60.15 %
7084 Meals & Entertainment	1,052.58	2,000.00	947.42	47.37 %
7090 Office Supplies	10,477.34	14,500.00	4,022.66	27.74 %
7120 Professional Development	10,151.03	20,000.00	9,848.97	49.24 %
7150 Professional Fees	33,614.28	62,500.00	28,885.72	46.22 %
7160 Property Tax Collection Fee		12,500.00	12,500.00	100.00 %
7170 Publications & Legal		500.00	500.00	100.00 %
7175 Scholarship Fund Expense	182.00	5,000.00	4,818.00	96.36 %
7180 Security	4,597.26	1,800.00	-2,797.26	-155.40 %
7210 Telephone	7,687.09	11,000.00	3,312.91	30.12 %
7230 Uniforms & Apparel	2,200.20	5,500.00	3,299.80	60.00 %
7250 Utilities	43,336.51	101,000.00	57,663.49	57.09 %
<b>Total Expenses</b>	<b>526,288.32</b>	<b>1,179,356.00</b>	<b>653,067.68</b>	<b>55.37 %</b>
NET OPERATING INCOME	<b>88,230.41</b>	<b>1,599.00</b>	<b>-86,631.41</b>	<b>-5,417.85 %</b>
OTHER INCOME				
8040 TVRPD Development Fee Revenues	25,644.00		-25,644.00	
<b>Total Other Income</b>	<b>25,644.00</b>	<b>0.00</b>	<b>-25,644.00</b>	<b>0.00%</b>
NET OTHER INCOME	<b>25,644.00</b>	<b>0.00</b>	<b>-25,644.00</b>	<b>0.00%</b>
NET INCOME	<b>\$113,874.41</b>	<b>\$1,599.00</b>	<b>\$ -112,275.41</b>	<b>-7,021.60 %</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>							
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>							
<b>FISCAL SUMMARY 2014/2015 BUDGET</b>							
Acct No.	Description	<b>ACTUAL</b>					
		13/14	14/15		<b>MID ADJ</b>	<b>15/16 linked</b>	<b>15/16</b>
<b>1001</b>	<b>General Fund Treasury</b>	343,213	482,981		<b>419,646</b>	419,646	419,646
<b>1003</b>	<b>Quimby</b>	25,706	20,311		<b>20311</b>	20,311	20,312
<b>1004</b>	<b>BOTS 4470</b>	112,931	97,055		97055	97,055	95,149
<b>1005</b>	<b>Co. Development Fees</b>	470,381	351,198		280749	280,749	287,160
<b>4000</b>	<b>Income</b>	1,049,570	1,160,157		1,243,274	1,283,274	1,301,455
	<b>Total Revenues</b>	2,001,801	2,111,702		<b>2,061,035</b>	2,101,035	2,123,722
<b>1000</b>	<b>Fixed Assets</b>	46,668	282,104		35,000	35,000	35,000
<b>5000</b>	<b>Cost of Goods Sold</b>	104,823	101,990		123000	123,000	123,000
<b>4</b>	<b>Capital Projects</b>	100,736	158,506		543000	567,245	567,245
<b>7000</b>	<b>Expenses</b>	902,013	901,210		1143726	1,173,326	1,178,036
	<b>Total Expenditures</b>	1,107,572	1,443,810		1,844,726	1,898,571	1,903,281
	<b>District Surplus</b>	<b>894,229</b>	<b>667,892</b>		<b>216,309</b>	202,464	220,441

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>						
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>						
<b>1000 - ASSETS</b>						
Acct No.	Description	<b>ACTUAL</b>			<b>BUDGET</b>	
		13/14	14/15		15/16	16/17
<b>Current Assets</b>						
1001	General Fund (County)	343,213	482,981		419646	507130
1003	Quimby	25,706	20,311		20311	20311
1004	BOTS 4470	110,131	97,055		97055	100000
1005	Co. Development Fees	470,381	351,198		280,749	280749
<b>Total Current Assets</b>		<b>949,431</b>	<b>951,545</b>		<b>817761</b>	<b>908190</b>
<b>Fixed Assets</b>						
1162	Improvements	33,600	40,595		0	0
1163	Equipment	13,068	188,219		0	0
1166	Fleet	0	53290		35000	20000
<b>Total Fixed Assets</b>		<b>46,668</b>	<b>282,104</b>		<b>35000</b>	<b>20000</b>

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT****FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET****4000 - INCOME**

Acct No.	Description	ACTUAL				
		13/14	14/15	MID ADJ	15/16 linked	15/16
<b>4000</b>	<b>Income</b>					
4010	Property Taxes	703,723	814,891	837,734	837,734	846,980
4020	Interest Income	3,203	2,745	3,500	3,500	3,500
4030	Adult Program Revenues	23,210	29,701	31,400	36,400	31,800
4050	Facility Revenues	140,060	125,610	137,925	137,925	140,000
4200	Contracted Class Revenues	31,335	40,554	38,115	42,915	42,575
4210	Event Revenues	30,662	27,241	34,000	59,000	59,000
4213	Sponsorship Revenues	23,170	35,738	34,000	34,000	40,000
4300	Youth Program Revenues	74,509	67,375	70,200	72,200	78,000
4610	Billable Expense Income	14,702	13,824	25,000	25,000	25,000
4650	Discounts Given	244	320	500	500	500
4211	Grant Income	0	0	27,500	27,500	27,500
4215	Donations	0	30,100	0	0	0
1215	Scholarships Revenue Recievable	613	613	1,500	1500	1,500
<b>4704</b>	<b>Sales</b>					
4701	Beer Sales Taxible	2,850	144	200	3,000	3,000
4703	Food Sales Taxible	329	652	500	500	500
4705	Food Sale Non-Taxible	0	256	400	400	400
4707	Merchadise Sales Taxible	451	112	100	500	500
4709	Soda Sales	200	166	300	300	300
4711	Vending Sales	309	215	400	400	400
<b>4000</b>	<b>Total Income</b>	<b>1,049,570</b>	<b>1,190,257</b>	<b>1,243,274</b>	<b>1,283,274</b>	<b>1,301,455</b>
<b>5000</b>	<b>Cost of Goods Sold</b>					
5001	Adult Program Costs	2,760	4,678	4,700	4,700	4,700
5004	Contracted Classes Costs	23,961	35,495	32,960	32,960	36,000
5005	Event Costs	44,505	40,650	52,600	52,600	54,000
5008	Youth Program Costs	28,848	19,616	22,900	12,800	20,000
<b>5704</b>	<b>Purchases for Resale</b>					
5701	Beer Purchases	1,740	219	1,500	1,500	1,500
5703	Food Purchases	631	483	700	700	700
5707	Merchandise Purchases	1,139	49	1,000	1,000	1,000
5709	Soda Purchases	86	187	100	100	100



5	Scholarships Revenue Recievable	613	613	5,000	5000	5,000
5000	<b>Total Cost of Goods Sold</b>	<b>104,283</b>	<b>101,990</b>	<b>121,460</b>	<b>111,360</b>	<b>123,000</b>
	<b>Total Gross Profit</b>	<b>945,287</b>	<b>1,088,267</b>	<b>1,121,814</b>	<b>1,171,914</b>	<b>1,178,455</b>

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**
**FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET**
**7000 - EXPENSES**

Acct No.	Description	ACTUAL				
		13/14	14/15	MID ADJ	15/16 Linked	15/16
<b>7000</b>	<b>Expenses</b>					
7010	Advertising & Marketing	20,016	14,044	16000	16000	16000
7020	Bank Service Charges	5,920	7,118	9000	9000	9000
7026	Charitable Contribution	3,050	1,941	3000	3000	3000
7030	Dues & Subscriptions	2,625	6,887	7000	7000	7000
<b>7035</b>	<b>Equipment Rent &amp; Lease</b>	832				
7036	Maintenance Equipment Rental	30	100	2500	3000	3000
7037	Office Equipment Rental	4,152	3,918	4500	4500	4500
<b>7050</b>	<b>Insurance</b>	409				
7051	Auto Insurance	2,924	2588	4000	4000	4000
7052	HUB Insurance	0	0		0	0
7053	Property Insurance	8,707	7735	10000	10000	10000
7055	Liability Insurance	3,304	5170	15400	15400	7000
7056	Interest Expense	229	0	300	300	300
7060	Licences & Fees	3,297	3,299	10000	10000	8000
<b>7070</b>	<b>Maintenance</b>					
7071	Pool Chemicals	0	6,172	8,000	8,000	12000
7072	Building Maintenance	3,821	11,506	8,350	16,300	16300
7073	Accessibilty Upgrades	0	4,696	1000	6000	6000
7074	Equipment Maintenance	8,063	1,896	7050	11,900	11900
7075	Fuel	11,614	8,981	10000	12000	12000
7076	Janitorial	5,832	10,282	12,600	12,600	13,000
7077	Small Tools & Equipment	2,461	1,772	2500	5,000	5000
7078	Materials & Supplies (repairs/upkeep)	29,099	26,608	42,500	63,000	63000
7079	Fleet Maintanace	1,692	3,396	5000	7,000	7000
7080	Master Plan Expenses	51,275	0	0	0	0
7084	Meals & Entertainment	415	1,325	2000	2000	2000
7090	Office Supplies	12,304	11,093	14500	14500	14500
7120	Professional Development	8,768	12,266	10500	20000	20000
<b>7150</b>	<b>Professional Fees</b>					
7151	Annual Audit	12,500	13,700	14500	14500	14500
7152	Accounting	15,363	13,195	16000	16000	16000
7153	Information Technology	0	2,600	6000	6000	6000
7155	Legal	20,439	7,272	20000	20000	20000
7156	Payroll Expense	4,523	4,372	6000	6000	6000
7160	Property Tax Collection Fee	10,180	12,432	12500	12500	12500
7170	Publications & Legal	75	0	500	500	500

7180	Security	1,287	1,214	5000	1800	1800
7210	Telephone	13,371	14,638	11000	11000	11000
7230	Uniforms & Apparel	5,323	4,280	4500	5500	5500
<b>7250</b>	<b>Utilities</b>					
7252	Electric Service	45,293	44,388	53,110	44,110	55000
7254	Gas Service	13,812	10,225	13500	13500	14500
7256	Sanitation Services	16,804	12,714	17,800	18,300	17500
7258	Water Service	13,122	10,171	13060	13060	14000
<b>6000</b>	<b>Employee Costs</b>	539,081	596,603	739556	725,056	723736
<b>1215</b>	<b>Scholarships</b>	0	613	5000	5000	5000
<b>7000</b>	<b>Total Expenses</b>	<b>902,013</b>	<b>901,210</b>	<b>1143726</b>	<b>1173326</b>	<b>1178036</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>6000 - EMPLOYEE COMPENSATION</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	MID ADJ	15/16
<b>6000</b>	<b>Employee Costs</b>				
6010	District Manager	78,840	85,000	87,550	87,550
6010	Administrative Assistant	35,840	38,000	42,000	42,000
6010	Receptionist	0	11,240	24960	24,960
6010	Recreation Supervisor	50,840	51,525	10,000	60,000
6010	Recreation Coordinator	12,000	23,475	42,000	32,000
6010	Recreation Coordinator	0	0	42,000	13,000
6010	Gym Supervisor (960)	10,000	10,468	10000	10,000
6010	Recreation Staff (960)	26,180	12,960	27000	27,000
6010	Pool Staff (960)	20,000	47,400	49,000	61,000
6010	Maintenance Foreman			30,500	
6010	Maintenance Foreman	50,840	52,268	43,000	45,000
6010	Maintenance II	0	31,296	36,421	36,421
6010	Maintenance I	20,800	24,617	24,960	24,960
6010	Grounds I	28,000	23,972	29,705	29,705
6010	Grounds I (PTE)	20,800	20,980	24,000	15,000
6010	Grounds I (960)	9,600	6,000	10,000	10,000
6010	Custodian	20,800	23,003	24,960	24,960
6020	Employee Taxable Allowances	0	4,257	6,000	6,000
<b>6050</b>	<b>Benefits</b>				
6051	Group Medical	30,671	35,309	51,000	51,000
6055	CalPERS	33,937	24,097	41,000	41,000
6058	Taxes (FICA)	38,819	44,618	55,000	55,000
6060	Reimbrused Expenses	1,808	637	5,000	5,000
6070	Vacation & Sick	17,526	5,489	10,000	10,000
6090	Workers Comp (%5 proj.)	15,215	19,992	13,500	13,500
<b>6000</b>	<b>Total Employee Costs</b>	<b>522,516</b>	<b>596,603</b>	<b>739556</b>	<b>725,056</b>

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT****FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET****F: BRITE LAKE**

Acct No.	Description	ACTUAL		MID ADJ	15/16
		13/14	14/15		
<b>6000</b>	<b>Employee Costs</b>	7,727	9,050	11,400	11,400
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	0	0	0	2,000
7074	Equipment Maintenance	0	0	250	500
7076	Janitorial	2,208	2068	2,500	2,500
7078	Materials & Supplies	3,018	4,015	2,000	5,000
7180	Security	0	0	0	0
7210	Telephone	855	827	1,000	1,000
7252	Electric Service	15,977	18,169	19,200	19,200
7254	Gas Service	395		500	500
7256	Sanitation Services	11,164	8,363	11,000	11,000
7258	Water Service	54	41	60	60
<b>7000</b>	<b>Total Expenses</b>	<b>41,398</b>	<b>42,533</b>	<b>47910</b>	<b>53160</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>F: CENTRAL PARK</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	20,764	19,549	26300	26300
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	50	262	300	2000
7074	Equipment Maintenance	162		400	400
7076	Janitorial	1624	1611	1700	1700
7078	Materials & Supplies	2117	3613	4000	4000
7180	Security	0	0	0	0
7210	Telephone	0	0	0	0
7252	Electric Service	0	0	510	510
7254	Gas Service	0	0	0	0
7256	Sanitation Services	2421	1883	2500	2500
7258	Water Service	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>27,138</b>	<b>26,918</b>	<b>35710</b>	<b>37410</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>DISTRICT OFFICE</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	870	2559	5000	5000
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	385	1271	2500	2500
7074	Equipment Maintenance	5893	0	500	500
7076	Janitorial	607	446	600	600
7078	Materials & Supplies	1118	2581	15000	20000
7180	Security	332	275	600	600
7210	Telephone	5669	5705	6700	6700
7252	Electric Service	2532	2506	3000	3000
7254	Gas Service	816	1759	1000	1000
7256	Sanitation Services	233	0	0	0
7258	Water Service	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>18455</b>	<b>17102</b>	<b>34900</b>	<b>39900</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>DYE NATATORIUM</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>				
6010	Maintenance Worker I/II	10268	20521	10500	10500
6010	Pool Staff (960)	9058	47400	50000	62000
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	2193	5655	2200	2200
7074	Equipment Maintenance	640	621	1000	5000
7076	Janitorial	327	883	1000	1000
7078	Materials & Supplies	3933	3410	9000	9000
7081	Pool Chemicals	7214	6,173	8,000	8,000
7180	Security	255	389	600	600
7210	Telephone	1914	1919	1000	1000
7252	Electric Service	8105	6765	10000	10000
7254	Gas Service	10334	7185	10000	10000
7256	Sanitation Services	0	0	0	0
7258	Water Service	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>54241</b>	<b>100921</b>	<b>103300</b>	<b>119300</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>MAINTENANCE YARD</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	3849	20905	5400	5400
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	0	135	200	600
7074	Equipment Maintenance	1187	1897	2000	2000
7076	Janitorial	0	0	0	0
7078	Materials & Supplies	482	1600	1500	3000
7180	Security	0	0	0	0
7210	Telephone	0	0	0	0
7252	Electric Service	0	0	0	0
7254	Gas Service	0	0	0	0
7256	Sanitation Services	0		0	0
7258	Water Service	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>5518</b>	<b>24537</b>	<b>9100</b>	<b>11000</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>MEADOWBROOK PARK</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	15657	13965	14600	14600
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	0	338	400	1000
7074	Equipment Maintenance	162	0	0	600
7076	Janitorial	1243	1417	2000	2000
7078	Materials & Supplies	2252	205	500	2300
7180	Security	0	0		
7210	Telephone	0	0		
7252	Electric Service	2198	1374	3000	3000
7254	Gas Service	0	0	0	0
7256	Sanitation Services	2237	1726	2300	2300
7258	Water Service	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>23749</b>	<b>19025</b>	<b>22800</b>	<b>25800</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
<b>7000</b>	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>STEPHEN SHY ACTIVITY CENTER</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	986	1912	2000	2000
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	0	527	500	1000
7074	Equipment Maintenance	0	0	1000	1000
7076	Janitorial	800	543	800	800
7078	Materials & Supplies	552	1033	500	1200
7180	Security	255	275	600	600
7210	Telephone	1080	2124	0	0
7252	Electric Service	1336	901	1400	1400
7254	Gas Service	406	310	500	500
7256	Sanitation Services	0	0	0	0
7258	Water Service	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>5415</b>	<b>7625</b>	<b>7300</b>	<b>8500</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT****FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET****SKATE PARK**

Acct No.	Description	ACTUAL		Mid Adj	15/16
		13/14	14/15		
6000	Employee Costs	2373	1924	2500	2500
7000	Expenses				
7072	Building Maintenance	0	0	0	0
7074	Equipment Maintenance	0	0	0	0
7076	Janitorial	0	0	0	0
7078	Materials & Supplies	2321	3652	2500	5000
7180	Security	0	0	0	0
7210	Telephone	0	0	0	0
7252	Electric Service	0	0	0	0
7254	Gas Service	0	0	0	0
7256	Sanitation Services	724	390	500	500
7258	Water Service	0	0	0	0
7000	Total Expenses	5418	5966	5500	8000
4	Capital Projects				
1001	General Fund	0	0	0	0
1003	Quimby	0	0	0	0
1005	Co. Development Fees	0	0	0	0
4	Total Capital Projects	0	0		
	Reserves				
1162	Improvements	0	0		
1163	Equipment	0	0	0	0
	Total Reserves	0	0	0	

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>WEST PARK</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>proposed</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	24085	36272	25000	25000
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	876	2280	2000	2000
7074	Equipment Maintenance	81	0	400	400
7076	Janitorial	1900	1051	1500	1500
7078	Materials & Supplies	3868	5028	4000	4000
7180	Security	0	0	0	0
7210	Telephone	0	0	0	0
7252	Electric Service	7498	8888	9000	
7254	Gas Service	21	0	0	0
7256	Sanitation Services	875	342	1000	1000
7258	Water Service	12729	10130	13000	13000
<b>7000</b>	<b>Total Expenses</b>	<b>51933</b>	<b>63991</b>	<b>55900</b>	<b>46900</b>
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
<b>7000</b>	<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>WEST PARK ACTIVITY CENTER</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>proposed</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	7247	9582	10000	10000
<b>7000</b>	<b>Expenses</b>				
7072	Building Maintenance	318	1039	250	3000
7074	Equipment Maintenance	0	0	1500	1500
7076	Janitorial	1758	2268	2500	2500
7078	Materials & Supplies	279	1471	1500	2000
7180	Security	544	275	600	600
7210	Telephone	1381	1951	1000	1000
7252	Electric Service	7682	5760	7000	7000
7254	Gas Service	1439	971	1500	1500
7256	Sanitation Services	0		0	0
7258	Water Service	0		0	0
<b>7000</b>	<b>Total Expense</b>	<b>20648</b>	<b>23317</b>	<b>25850</b>	<b>29100</b>
	<b>Reserves</b>				
1162	Improvements	0	0	0	0
1163	Equipment	0	0	0	0
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>UNDEVELOPED PROPERTIES</b>					
Acct No.	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>proposed</b>	<b>15/16</b>
<b>6000</b>	<b>Employee Costs</b>	0	0	1500	1500
<b>7000</b>	<b>Expenses</b>				
<b>7070</b>	<b>Maintenance</b>				
7072	Building Maintenance	0	0		0
7073	Equipment Maintenance	0	0		0
7076	Janitorial	0	0		0
7078	Materials & Supplies	0	0	2000	7500
<b>7250</b>	<b>Utilities</b>				
7252	Electric Service	0	0		0
7254	Gas Service	0	0		0
7256	Sanitation Services	0	0	500	1000
7258	Water Service	0	0		
<b>7000</b>	<b>Total Expenses</b>	0	0	<b>4000</b>	<b>10000</b>
	<b>Reserves</b>				
1162	Improvements	0	0		0
1163	Equipment	0	0		0
	<b>Total Reserves</b>	0	0		0

Notes: Morris, Jamison, Lehigh Trails

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>4030 - ADULT PROGRAM REVENUES</b>					
Class					
	Description	ACTUAL			
		13/14	14/15	MID ADJ	15/16
<b>4030</b>	<b>Adult Program Revenues</b>				
	Adult Lap Swim	7,193	5,370	5000	5000
	Coed Softball	0	4,156	4200	4200
	Deep Water Aerobics	345	485	500	500
	Mens Basketball	5,928	5,489	6000	6000
	Mens Softball	0	4350	4300	4300
	Open Gym	745	1917	2000	2000
	Trial Program	0	0	2000	2000
	Pool Pass	8,350	1950	5000	10000
	Womens Softball	1,500	2400	2400	2400
<b>4213</b>	<b>Sponsorship Revenues</b>	0	0	0	0
<b>4030</b>	<b>Gross Program Revenues</b>	24,061	26,117	31400	36400
<b>5001</b>	<b>Adult Program Costs</b>				
	Adult Lap Swim	379	0	0	0
	Coed Softball	0	714	800	800
	Deep Water Aerobics	260	0	100	100
	Mens Basketball	500	1420	500	500
	Mens Softball	653	1001	1000	1000
	Open Gym	0	0	200	200
	Trial Program	0	0	1000	1000
	Pool Pass	24	0	100	100
	Womens Softball	674	240	1000	1000
<b>5001</b>	<b>Total Adult Program Costs</b>	2,490	3,375	4700	4700
	<b>Net Adult Program Revenues</b>	<b>21,571</b>	<b>22,742</b>	<b>26700</b>	<b>31700</b>



<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>4200 - CONTRACT CLASS REVENUES</b>					
Class					
	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>4200</b>	<b>Contract Class Revenues</b>				
	Aqua Zumba	977	700	1000	1000
	Ballroom Dance	2,870	2,180	2200	2200
	Basketball Lessons	80	355	400	400
	Lifeguard Training	2,670	7,895	8000	8000
	Mad Science (discontinued)	3,985	680	0	0
	Parent & Me Craft Fee	50	485	825	825
	Parent & Me	3,600	3,352	3600	3600
	Playwell	7,775	2660	3000	7800
	Spring Volleyball	1,554	2,730	3000	3000
	Summer Volleyball	300	1,050	1050	1050
	THS Basketball Camp	3,300	1175	0	0
	Tot Enrichment	8,661	8,802	9000	9000
	Tot Enrichment Craft Fee	120	723	1040	1040
	Trial Programs	60	0	0	0
	Water Workout	1,155	1,860	2000	2000
	Zumba	4,364	2,881	3000	3000
4213	Sponsorship Revenues	0	0	0	0
<b>4200</b>	<b>Gross Class Revenues</b>	<b>41521</b>	<b>37528</b>	<b>38115</b>	<b>42915</b>
<b>5004</b>	<b>Contract Class Costs</b>				
	Aqua Zumba	0	1480	2000	2000
	Ballroom Dance	260	1025	1100	1100
	Basketball Lessons	0	198	200	200
	Lifeguard Training	1,475	3600	4000	4000
	Mad Science (discontinued)	2,107	2086	0	0
	Parent & Me Craft Fee	350	0	825	825
	Parent & Me	0	3895	3800	3800
	Playwell	5710	4275	5800	5800
	Spring Volleyball	780	0	800	800
	Summer Volleyball	300	895	895	895
	THS Basketball Camp	2694	560	0	0
	Tot Enrichment	300	8890	9000	9000
	Tot Enrichment Craft Fee	0	66	1040	1040

	Trial Programs	0	0	0	0
	Water Workout	672	964	1000	1000
	Zumba	60	2200	2500	2500
5400	<b>Total Contact Classes Costs</b>	14708	30134	32960	32960
	<b>Net Contact Class Revenues</b>	26813	7394	5155	9955

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>4210 -EVENT REVENUES</b>					
Class					
	Description	ACTUAL			
		13/14	14/15	MID ADJ	15/16
<b>4210</b>	<b>Event Revenues</b>				
	Egg Hunt	0	0	0	0
	Fishing Derby	8,829	6,340	6500	6500
	Fourth of July Parade	0	0	0	0
	Kid Color Fun Run	0	0	0	0
	Mountain Gallop 5k/10k	4,752	6,887	7000	7000
	Movies in the Park	0	370	0	0
	Music in the Park	0	365	0	0
	Old Timers Reunion	813	316	400	400
	Partner Events	0	0	0	0
	Run/Ride with the Wind 5k	2,676	4622	5000	5000
	Tarmac 5k	2,947	2831	2800	2800
	Tarmac Kids One Mile Run	410	392	400	400
	Trial Programs	0	281	200	200
	Warrior Run 5k	10,998	6,293	11700	11700
4213	Sponsorship Revenues	0	24900	25000	25000
<b>4210</b>	<b>Gross Event Revenues</b>	31,425	53,597	34000	59000
<b>5005</b>	<b>Event Costs</b>				
	Egg Hunt	550	597	1000	1000
	Fishing Derby	1600	5499	6000	6000
	Fourth of July Parade	70	0	100	100
	Kid Color Fun Run	270	0	300	300
	Mountain Gallop 5k/10k	3,682	6,024	6200	6200
	Movies in the Park	6,875	3,431	7000	7000
	Music in the Park	4,847	2,713	7000	7000
	Old Timers Reunion	1,458	3,722	4000	4000
	Partner Events	256	43	500	500
	Run/Ride with the Wind 5k	5,671	4874	5000	5000
	Tarmac 5k	2,678	4666	5000	5000
	Tarmac Kids One Mile Run	0	0	0	0
	Trial Programs	0	739	1000	1000
	Warrior Run 5k	11,552	5,251	9500	9500

5005	Total Event Costs	39509	37559	52600	52600
	Net Event Revenues	-8,084	16,038	-18600	6400

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>				
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>				
<b>4050 -FACILITY REVENUES</b>				
Class				
	Description	<b>ACTUAL</b>		
		13/14	14/15	15/16
<b>4050</b>	<b>Facility Revenues</b>			
	Brite Lake	5,850	2,681	6000
	Brite Lake: Annual Permit	2,315	1930	2300
	Brite Lake: Annual Senior Permit	2,095	1550	2100
	Brite Lake: Boat Launching Permit	717	420	700
	Brite Lake: Camping	60,412	56541	60500
	Brite Lake: Day Use	27,424	19306	25000
	Central Park	1,950	1,425	2000
	District Office	375	15	100
	Dog Park	0	0	0
	Maintenance Yard	0	0	0
	Meadowbrook	0	125	125
	Dye Natatorium	11,260	20,751	21000
	Stephen Shy Activity Center	415	50	100
	Skate Park	0	0	0
	West Park	3,250	3,070	3000
	WPAC	14,822	9,597	15000
4213	Sponsorship Revenues	0	0	0
<b>4050</b>	<b>Total Facility Revenues</b>	<b>130,885</b>	<b>117,461</b>	<b>137925</b>

<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>4300- YOUTH PROGRAM REVENUES</b>					
Class					
	Description	ACTUAL			
		13/14	14/15	MID ADJ	15/16
<b>4300</b>	<b>Youth Program Revenues</b>				
	Instructional Basketball	160	0	0	0
	Official Training Bball	100	0	0	0
	Open Gym Basketball	741	2385	2400	2400
	Open Recreational Swim	3,965	7,883	6000	6000
	Parent & Child Swim Lessons	937	646	1000	1000
	Summer Swim Lessons	10095	8285	11000	11000
	T Ball	12,460	15,785	15800	15800
	Trial Programs	0	0	1000	
	Youth Basketball	28542	27,391	33000	27000
4213	Sponsorship Revenues	0	5000	9000	9000
<b>4300</b>	<b>Gross Youth Program Revenues</b>	<b>57000</b>	<b>67375</b>	<b>70200</b>	<b>72200</b>
<b>5008</b>	<b>Youth Program Costs</b>				
	Instructional Basketball	0	0	200	200
	Official Training Bball	0	0	200	200
	Open Gym Basketball	0	0	300	300
	Open Recreational Swim	0	0	1000	1000
	Parent & Child Swim Lessons	162	0	0	0
	Summer Swim Lessons	275	60	100	
	T Ball	11,535	11,023	11100	11100
	Trial Programs	0	0	1000	
	Youth Basketball	7,596		9000	
<b>5008</b>	<b>Total Youth Program Cost</b>	<b>19568</b>	<b>11083</b>	<b>22900</b>	<b>12800</b>
	<b>Net Youth Program Revenues</b>	<b>37432</b>	<b>56292</b>	<b>47300</b>	<b>59400</b>



<b>TEHACHAPI VALLEY RECREATION AND PARK DISTRICT</b>					
<b>FISCAL YEAR 2015/16 - 2019/20 FIVE-YEAR BUDGET</b>					
<b>CAPITAL PROJECTS</b>					
Class					
	Description	<b>ACTUAL</b>			
		13/14	14/15	<b>MID ADJ</b>	<b>15/16</b>
<b>4</b>	<b>Capital Projects</b>				
4	Brite Lake	0	0	0	45000
4	Central Park	3192	10609	5000	5000
4	District Office	4449	8,350	0	0
4	Dye Natatorium	6452	0	30,000	48000
4	Maintenance Yard	3000	0	0	0
4	Meadowbrook Park	33,600	119530	495,000	461245
4	Stephen Shy Activity Center	0	0	0	0
4	Skate Park	0	0	0	0
4	West Park	0	58723	8000	8000
4	WPAC	0	0	0	0
4	Golden Hills Pocket Park	0	0	0	0
4	Undeveloped Properties	0	0	0	0
	<b>Total Capital Expenditures</b>	<b>50693</b>	<b>197212</b>	<b>538000</b>	<b>567245</b>

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

IN THE MATTER OF

**ADOPTING THE MIDYEAR ADJUSTMENTS FOR THE TEHACHAPI  
VALLEY RECREATION AND PARK DISTRICT 2015-2016 FISCAL YEAR  
BUDGET**

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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 19<sup>th</sup> day of January 2016 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

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**RESOLUTION NO. 1-16**

**ADOPTING THE MIDYEAR ADJUSTMENTS FOR THE TEHACHAPI  
VALLEY RECREATION AND PARK DISTRICT 2015-2016 FISCAL YEAR  
BUDGET**

**WHEREAS**, the Tehachapi Valley Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California, and



**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Tehachapi Valley Recreation and Park District did publish a notice of a Public Hearing for the taxpayers of said District.

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District adopts the midyear adjustments to the Fiscal Year 2015-2016 Budget.

**BE IT FURTHER RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the budget for fiscal year 2015-2016 as necessary to accommodate changes that result from decisions made by the California State Legislature and approved by the Governor and/or as a result of determination made by the Kern County Board of Supervisors and/or others that dictate adjustments be made to the 2015-2016 Budget during the 2015-2016 Fiscal Year.