



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

**REGULAR BOARD MEETING
TUESDAY, JANUARY 21, 2020, 5:30 P.M.**

BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON
KALEB JUDY, VICE-CHAIRPERSON
WES BACKES, DIRECTOR
DWIGHT DREYER, DIRECTOR
SANDY CHAVEZ, 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 Meetings held September 17, 2019, and November 19, 2019 (Pages 4-9).
- C. Approval of the Preliminary Financial Reports for October and November 2019 (Pages 10-29).

D. Approval of Tehachapi Valley Recreation and Park District's Board of Directors 2020 Meeting Schedule, (Page 30).

5. RECREATION SUPERVISOR REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

CLOSED SESSION

- a. Personnel: – Government Code Section 54957 (b)
Consider/Discuss the Appointment of a Public Employee: District Manager

9. BOARD OF DIRECTORS' TIME

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

10. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on February 18, 2020.



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 21, 2020, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, January 17, 2020, at 5:30 P.M. approximately:

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

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 17th day of January 2020.

Dated this 17th day of January 2020.

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 SEPTEMBER 17, 2019, 5:30 P.M.**

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

BOARD MEMBERS

Ian Steele, Chairperson
Kaleb Judy, Director
Wes Backes, Director
Cristin Lassen, Director
Dwight Dreyer, Director

1. **FLAG SALUTE:** Bill Fisher led the flag salute.
2. **ROLL CALL:** Directors Backes and Lassen were absent.
3. **PUBLIC COMMENTS:** Two members of the public spoke.
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 - Dreyer: Ayes: Steele; Judy; Dreyer
Noes: None. Motion carried.
Absent: Backes; Lassen.
- B. **Approval of the Preliminary Financial Reports for June, 2019.**
BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JUNE 2019.
Judy - Dreyer: Ayes: Steele; Judy; Dreyer
Noes: None. Motion carried.
Absent: Backes; Lassen.

5. RECREATION SUPERVISOR REPORT

Interim Recreation Supervisor Ashley Krempien gave the report.

- Tehachapi Tots programs are underway.
- GranFondo was successful with 1006 riders. Registration was down 100 riders from the previous year.
- Upcoming programs include The Hot Chocolate Turkey Trot, Christmas Bazaar, and Youth Basketball.

6. OPERATIONS MANAGER REPORT

Operations Manager Bill Fisher gave the report.

- Maintenance staff did a great job with the GranFondo event.
- Fisher met with General Manager of TCCWD Tom Neisler.
- Vandalism at the District Office Facility. The security cameras were stolen. Worked with TPD and the people responsible were caught.

7. DISTRICT MANAGER REPORT

Interim District Manager Torres gave the report.

- GranFondo was successful. Torres thanked the TVRPD staff and everyone involved with the event.
- Gym Floor update: Independent testing was completed.
- Torres met with General Manager of TCCWD Tom Neisler.
- Torres met with TUSD.

8. AGENDA ITEMS

A. Discussion/Approval to File with the Kern County Clerk/Recorder a Categorical Exemption Section 15304 and 15303 of the State CEQA Guidelines, for Proposition 68 West Park Project.

BOARD APPROVES FILING WITH THE KERN COUNTY CLERK/RECORDER A CATEGORICAL EXEMPTION SECTION 15304 AND 15303 OF THE STATE CEQA GUIDELINES, FOR PROPOSITION 68 WEST PARK PROJECT.

Judy - Dreyer: Ayes: Steele; Judy; Dreyer

Noes: None. Motion carried.

Absent: Backes; Lassen.

B. Interview Process and Hiring of District Manager Position.

BOARD APPROVES THE FORMATION OF A DISTRICT MANAGER HIRING COMMITTEE.

Judy - Steele: Ayes: Steele; Judy; Dreyer

Noes: None. Motion carried.

Absent: Backes; Lassen.

- 9. BOARD OF DIRECTORS TIME:** Chairperson Steele thanked staff and everyone involved with help making the GranFondo event successful. Vice-Chairperson Judy thanked staff for meeting with TCCWD and asked staff to look into possibly having the parent's night out program on a regular basis. Director Dreyer stated that he is looking forward to taking the TVRPD facilities tour.

10. 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 October 15, 2019.

Judy - Dreyer: Ayes: Steele; Judy; Dreyer

Noes: None. Motion carried.

Absent: Backes; Lassen.

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board

**MINUTES OF THE REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY NOVEMBER 19, 2019, 5:30 P.M.**

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

BOARD MEMBERS

Ian Steele, Chairperson
Kaleb Judy, Director
Wes Backes, Director
Dwight Dreyer, Director

1. **FLAG SALUTE:** Bill Fisher led the flag salute.
2. **ROLL CALL:** All present.
3. **PUBLIC COMMENTS:** Lydia Chaney asked the board if they had received her letter of interest to be on the District Manager Hiring Committee.
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 - Backes: Ayes: Steele; Judy; Backes; Dreyer

Noes: None. Motion carried.

Absent: None.

B. Approval of the Preliminary Financial Reports for July, August, and September 2019.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JULY, AUGUST, AND SEPTEMBER 2019.

Judy - Backes: Ayes: Steele; Judy; Backes; Dreyer

Noes: None. Motion carried.

Absent: None.

5. OPERATIONS MANAGER REPORT

Operations Manager Bill Fisher gave the report.

- Working on graffiti removal. Central Park was vandalized with graffiti on Halloween night.
- Fisher thanked TCCWD. Thanked them for good communication during the power outages.
- Replaced blown breakers at a West Park ball field.
- One student is working for TVRPD through the TUSD work program.
- The custodial position was filled and the new employee will start mid-December

6. DISTRICT MANAGER REPORT

Interim District Manager Torres gave the report.

- Attended EDC and Common Interest meetings.
- Taking board members two at a time on TVRPD facility tours.
- Gym floor update: Core testing will be scheduled by the insurance company.
- Basketball skill evaluations are in progress and practices will begin the first week of December.
- Veteran's Day Ceremony event was a great success with 250 kids in attendance.
- Co-Ed Softball playoffs are underway.
- Christmas Bazaar is this weekend.
- The Turkey Trot event will be held at Brite Lake again this year.

7. AGENDA ITEMS

A. Annual Audit Presentation.

Paul Kaymark from Nigro & Nigro gave the presentation.

B. Approval of the 2020 Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League, Resolution #8-19.

BOARD APPROVES THE 2020 AGREEMENT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND TEHACHAPI LITTLE LEAGUE, RESOLUTION #8-19.

Backes - Judy: Ayes: Steele; Judy; Backes; Dreyer

Noes: None. Motion carried.

Absent: None.

C. Review and Update of the Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Cummings County Water District Discussion.

Interim District Manager Corey Torres and TCCWD General Manager Tom Neisler reported on the proposed changes.

D. Appointment of the TVRPD District Manager Hiring Committee.

BOARD APPOINTS DAVID ARANDA, GREG GARRETT, DAVID BENHAM, IAN STEELE, AND LAURA LYNNE WYATT TO THE TVRPD DISTRICT MANAGER HIRING COMMITTEE.

Backes - Judy: Ayes: Steele; Judy; Backes; Dreyer

Noes: None. Motion carried.

Absent: None.

8. **BOARD OF DIRECTORS TIME:** Chairperson Steele wished everyone good luck with all the events happening this weekend and stated that the hiring committee will meet next week to pick the community members to be added to the committee.

9. ADJOURNMENT

Having no further business the meeting was adjourned at 6:17 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on January 21, 2020.

Judy - Backes: Ayes: Steele; Judy; Backes; Dreyer

Noes: None. Motion carried.

Absent: None.

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of October 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	741,317.48
1004 Check BOTS 4470	112,118.74
1005 County Treasury Capital Projects Fund	150,029.10
1006 County FMV	4,396.00
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,009,211.32
Accounts Receivable	
1200 Accounts Receivable	12,772.63
Total Accounts Receivable	\$12,772.63
Other Current Assets	
1070 Prepaid Expenses	5,422.32
1092 Credit Card Receivables	3,739.50
1210 Inventory Asset	3,724.99
Total Other Current Assets	\$12,886.81
Total Current Assets	\$1,034,870.76
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,150,788.49
1163.1 Equipment Not Placed in Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,042,611.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,112,559.78
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,268,684.54
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	30,274.40
Total Accounts Payable	\$30,274.40
Credit Cards	

	TOTAL
2010 Cardmember Services Payable	9,208.69
Total Credit Cards	\$9,208.69
Other Current Liabilities	
2021 Accrued Salaries & Wages	17,256.96
2022 Accrued Employer PR Taxes	1,698.06
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	5.45
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	-4,156.38
Total Other Current Liabilities	\$503,081.82
Total Current Liabilities	\$542,564.91
Long-Term Liabilities	
2310 Loan Payable 2016	492,033.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$742,072.00
Total Liabilities	\$1,284,636.91
Equity	
3010 Net Investment In Capital Assets	1,587,173.33
3020 Restricted Funds	283,188.73
3110 Retained Earnings	323,359.34
Net Income	-209,673.77
Total Equity	\$1,984,047.63
TOTAL LIABILITIES AND EQUITY	\$3,268,684.54



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

October 2019

	TOTAL		
	OCT 2019	JUL - OCT, 2019 (YTD)	% OF INCOME
Income			
4010 Property Taxes	12,833.24	77,233.96	23.88 %
4020 Interest Income	1,937.47	3,536.83	3.61 %
4020.1 Interest Income Cap Proj Fund	470.43	802.51	0.88 %
4030 Adult Program Revenues	2,274.00	15,985.00	4.23 %
4050 Facility Revenue	12,338.00	86,483.00	22.96 %
4210 Events Revenues	3,090.50	44,607.30	5.75 %
4213 Operational Grants		5,050.00	
4216 Scholarship Donations	25.00	63.00	0.05 %
4300 Youth Program Revenues	15,463.00	69,847.00	28.78 %
4610 Billable Expense Income	5,855.50	8,647.34	10.90 %
4650 Discounts given	-553.00	-2,077.75	-1.03 %
4704 Sales		512.41	
Total Income	\$53,734.14	\$310,690.60	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		7,538.33	
5004 Contracted Classes Costs	1,679.75	4,699.75	3.13 %
5005 Events Costs	6,797.23	77,793.80	12.65 %
5008 Youth Program Costs	887.52	6,847.67	1.65 %
5110 Scholarship Fund Expense	111.00	114.00	0.21 %
5704 Purchases for Resale		1,383.20	
Total Cost of Goods Sold	\$9,475.50	\$98,376.75	17.63 %
GROSS PROFIT	\$44,258.64	\$212,313.85	82.37 %
Expenses			
6000 Employee Costs	48,472.46	293,920.75	90.21 %
7010 Advertising & Marketing	1,430.13	15,336.63	2.66 %
7020 Bank Service Charges	777.30	5,912.50	1.45 %
7026 Charitable Contribution	18,200.00	18,300.00	33.87 %
7030 Dues & Subscriptions	608.88	3,245.47	1.13 %
7035 Equipment Rents & Leases		1,209.85	
7050 Insurance	2,711.16	11,205.44	5.05 %
7056 Interest Expense		1,356.65	
7060 Licenses & Fees	331.72	4,218.25	0.62 %
7070 Maintenance	6,216.05	23,499.06	11.57 %
7084 Meals & Entertainment	226.56	1,630.04	0.42 %
7090 Office Supplies	786.90	3,600.31	1.46 %
7120 Professional Development		150.00	
7150 Professional Fees	3,240.61	19,956.15	6.03 %
7180 Security	329.96	1,019.84	0.61 %
7210 Telephone and Internet	657.55	4,441.13	1.22 %
7230 Uniforms & Apparel	86.87	472.98	0.16 %
7250 Utilities	7,805.40	33,882.57	14.53 %

	TOTAL		
	OCT 2019	JUL - OCT, 2019 (YTD)	% OF INCOME
Total Expenses	\$91,881.55	\$443,357.62	170.99 %
NET OPERATING INCOME	\$-47,622.91	\$-231,043.77	-88.63 %
Other Income			
8040 TVRPD Development Fee Revenues	6,411.00	21,370.00	11.93 %
Total Other Income	\$6,411.00	\$21,370.00	11.93 %
NET OTHER INCOME	\$6,411.00	\$21,370.00	11.93 %
NET INCOME	\$-41,211.91	\$-209,673.77	-76.70 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

October 2019

	TOTAL			
	OCT 2019	OCT 2018 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	12,833.24	23,321.53	-10,488.29	-44.97 %
4020 Interest Income	1,937.47	933.53	1,003.94	107.54 %
4020.1 Interest Income Cap Proj Fund	470.43	60.86	409.57	672.97 %
4030 Adult Program Revenues	2,274.00	2,919.00	-645.00	-22.10 %
4050 Facility Revenue	12,338.00	12,545.00	-207.00	-1.65 %
4200 Contracted Classes Revenues		4,162.50	-4,162.50	-100.00 %
4210 Events Revenues	3,090.50	20,215.00	-17,124.50	-84.71 %
4213 Operational Grants		2,500.00	-2,500.00	-100.00 %
4216 Scholarship Donations	25.00	2.00	23.00	1,150.00 %
4300 Youth Program Revenues	15,463.00	7,316.00	8,147.00	111.36 %
4610 Billable Expense Income	5,855.50		5,855.50	
4650 Discounts given	-553.00	-640.00	87.00	13.59 %
4690 Other Income		100.00	-100.00	-100.00 %
Total Income	\$53,734.14	\$73,435.42	\$ -19,701.28	-26.83 %
Cost of Goods Sold				
5001 Adult Program Costs		380.98	-380.98	-100.00 %
5004 Contracted Classes Costs	1,679.75	3,665.03	-1,985.28	-54.17 %
5005 Events Costs	6,797.23	5,628.92	1,168.31	20.76 %
5008 Youth Program Costs	887.52	11.99	875.53	7,302.17 %
5110 Scholarship Fund Expense	111.00	240.50	-129.50	-53.85 %
Total Cost of Goods Sold	\$9,475.50	\$9,927.42	\$ -451.92	-4.55 %
GROSS PROFIT	\$44,258.64	\$63,508.00	\$ -19,249.36	-30.31 %
Expenses				
6000 Employee Costs	48,472.46	52,206.59	-3,734.13	-7.15 %
7010 Advertising & Marketing	1,430.13	984.66	445.47	45.24 %
7020 Bank Service Charges	777.30	664.00	113.30	17.06 %
7026 Charitable Contribution	18,200.00	14,700.00	3,500.00	23.81 %
7030 Dues & Subscriptions	608.88	215.00	393.88	183.20 %
7050 Insurance	2,711.16	2,217.75	493.41	22.25 %
7060 Licenses & Fees	331.72	797.17	-465.45	-58.39 %
7070 Maintenance	6,216.05	4,010.32	2,205.73	55.00 %
7084 Meals & Entertainment	226.56	49.44	177.12	358.25 %
7090 Office Supplies	786.90	537.28	249.62	46.46 %
7150 Professional Fees	3,240.61	2,988.00	252.61	8.45 %
7180 Security	329.96	846.79	-516.83	-61.03 %
7210 Telephone and Internet	657.55	1,131.33	-473.78	-41.88 %
7230 Uniforms & Apparel	86.87	158.13	-71.26	-45.06 %
7250 Utilities	7,805.40	5,567.32	2,238.08	40.20 %
7999 Uncategorized Expense	0.00	7.38	-7.38	-100.00 %
Total Expenses	\$91,881.55	\$87,081.16	\$4,800.39	5.51 %
NET OPERATING INCOME	\$ -47,622.91	\$ -23,573.16	\$ -24,049.75	-102.02 %

	TOTAL			
	OCT 2019	OCT 2018 (PY)	CHANGE	% CHANGE
Other Income				
8040 TVRPD Development Fee Revenues	6,411.00	17,096.00	-10,685.00	-62.50 %
Total Other Income	\$6,411.00	\$17,096.00	\$-10,685.00	-62.50 %
NET OTHER INCOME	\$6,411.00	\$17,096.00	\$-10,685.00	-62.50 %
NET INCOME	\$-41,211.91	\$-6,477.16	\$-34,734.75	-536.27 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

October 2019

	TOTAL
OPERATING ACTIVITIES	
Net Income	-41,211.91
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	1,380.74
1070 Prepaid Expenses	2,711.16
1092 Credit Card Receivables	-3,222.00
2000 Accounts Payable-General Fund	-11,174.85
2010 Cardmember Services Payable	328.28
2200 Suspense	0.00
2207 Sales tax payable	-238.91
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-1,953.36
2241 Payroll Liabilities:AFLAC Payable	-15.78
2250 Payroll Liabilities:Payroll Tax Liabilities	-3,212.61
Employee Cash Advances	100.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-15,297.33
Net cash provided by operating activities	\$ -56,509.24
INVESTING ACTIVITIES	
1163 Equipment	-7,395.16
Net cash provided by investing activities	\$ -7,395.16
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	513.73
3022 Restricted Funds:Capital Projects	6,881.43
3028 Restricted Funds:Site Lease Funds	-7,395.16
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$ -63,904.40
Cash at beginning of period	1,073,115.72
CASH AT END OF PERIOD	\$1,009,211.32

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July - October, 2019

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	77,233.96	901,350.00	824,116.04	91.43 %
4020 Interest Income	3,536.83	5,000.00	1,463.17	29.26 %
4020.1 Interest Income Cap Proj Fund	802.51		-802.51	
4030 Adult Program Revenues	15,985.00	36,610.00	20,625.00	56.34 %
4050 Facility Revenue	86,483.00	174,437.00	87,954.00	50.42 %
4210 Events Revenues	44,607.30	99,290.00	54,682.70	55.07 %
4213 Operational Grants	5,050.00	111,500.00	106,450.00	95.47 %
4216 Scholarship Donations	63.00		-63.00	
4300 Youth Program Revenues	69,847.00	223,453.00	153,606.00	68.74 %
4610 Billable Expense Income	8,647.34	18,050.00	9,402.66	52.09 %
4650 Discounts given	-2,077.75	-6,000.00	-3,922.25	65.37 %
4704 Sales				
4703 Food Sales-Taxable	23.32	240.00	216.68	90.28 %
4705 Food Sales Non Taxable	287.45	735.00	447.55	60.89 %
4709 Soda Sales-Taxable	201.64	100.00	-101.64	-101.64 %
Total 4704 Sales	-512.41	1,075.00	-562.59	-52.33 %
Total Income	\$310,690.60	\$1,564,765.00	\$1,254,074.40	80.14 %
Cost of Goods Sold				
5001 Adult Program Costs	7,538.33	6,800.00	-738.33	-10.86 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	4,699.75	38,765.00	34,065.25	87.88 %
5005 Events Costs	77,793.80	116,058.00	38,264.20	32.97 %
5008 Youth Program Costs	6,847.67	73,900.00	67,052.33	90.73 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	-16.00	2,000.00	2,016.00	100.80 %
5117 Walter Dye Scholarship Fund	130.00	2,000.00	1,870.00	93.50 %
Total 5110 Scholarship Fund Expense	114.00	4,000.00	3,886.00	97.15 %
5704 Purchases for Resale				
5701 Beer Purchases	1,185.00	2,300.00	1,115.00	48.48 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	1,383.20	2,900.00	1,516.80	-52.30 %
Total Cost of Goods Sold	\$98,376.75	\$252,423.00	\$154,046.25	61.03 %
GROSS PROFIT	\$212,313.85	\$1,312,342.00	\$1,100,028.15	83.82 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	202,093.88	566,750.00	364,656.12	64.34 %
6020 Employee Taxable Allowances	2,570.13	9,200.00	6,629.87	72.06 %
6050 Benefits				
6051 Employee MedDental/VisLife	28,509.82	45,000.00	16,490.18	36.64 %
6055 Employee Retirement CalPERS	10,656.51	42,000.00	31,343.49	74.63 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	18,328.91	54,000.00	35,671.09	66.06 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	15,144.50	40,000.00	24,855.50	62.14 %
Total 6050 Benefits	89,256.74	196,564.00	107,307.26	54.59 %
Total 6000 Employee Costs	293,920.75	772,514.00	478,593.25	61.95 %
7010 Advertising & Marketing	15,336.63	40,000.00	24,663.37	61.66 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	5,912.50	14,000.00	8,087.50	57.77 %
7026 Charitable Contribution	18,300.00	21,000.00	2,700.00	12.86 %
7030 Dues & Subscriptions	3,245.47	8,000.00	4,754.53	59.43 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,200.00	1,200.00	100.00 %
7037 Office Equipment Rental	1,209.85	3,500.00	2,290.15	65.43 %
Total 7035 Equipment Rents & Leases	1,209.85	4,700.00	3,490.15	74.26 %
7050 Insurance				
7052 HUB Insurance	-150.74	500.00	650.74	130.15 %
7055 Liability Insurance (Gen, Auto, Property)	11,356.18	29,000.00	17,643.82	60.84 %
Total 7050 Insurance	11,205.44	29,500.00	18,294.56	62.02 %
7056 Interest Expense	1,356.65	18,000.00	16,643.35	92.46 %
7060 Licenses & Fees	4,218.25	25,000.00	20,781.75	83.13 %
7070 Maintenance				
7071 Pool Chemicals	949.04	7,500.00	6,550.96	87.35 %
7072 Building & Park Maintenance	7,688.92	28,100.00	20,411.08	72.64 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	809.29	8,200.00	7,390.71	90.13 %
7075 Fuel	3,537.10	13,000.00	9,462.90	72.79 %
7076 Janitorial Supplies	4,470.91	10,000.00	5,529.09	55.29 %
7077 Small Tools & Equipment	34.53	1,500.00	1,465.47	97.70 %
7078 Materials & Supplies	5,293.39	26,300.00	21,006.61	79.87 %
7079 Fleet Maintenance	715.88	7,000.00	6,284.12	89.77 %
Total 7070 Maintenance	23,499.06	101,750.00	78,250.94	76.91 %
7084 Meals & Entertainment	1,630.04	3,000.00	1,369.96	45.67 %
7090 Office Supplies	3,600.31	14,000.00	10,399.69	74.28 %
7120 Professional Development	150.00	7,500.00	7,350.00	98.00 %
7150 Professional Fees				
7151 Annual Audit		12,500.00	12,500.00	100.00 %
7152 Bookkeeping & Payroll	10,515.02	40,000.00	29,484.98	73.71 %
7153 Information Technology	1,470.00	6,000.00	4,530.00	75.50 %
7154 Project Consults	7,376.88		-7,376.88	
7155 Legal	594.25	15,000.00	14,405.75	96.04 %
Total 7150 Professional Fees	19,956.15	73,500.00	53,543.85	72.85 %
7160 Property Tax Collection Fee		14,000.00	14,000.00	100.00 %
7180 Security	1,019.84	6,100.00	5,080.16	83.28 %
7210 Telephone and Internet	4,441.13	12,000.00	7,558.87	62.99 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7230 Uniforms & Apparel	472.98	3,000.00	2,527.02	84.23 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	22,524.88	42,950.00	20,425.12	47.56 %
7254 Gas Service	2,646.13	17,100.00	14,453.87	84.53 %
7256 Sanitation Services	2,995.88	7,900.00	4,904.12	62.08 %
7258 Water Service	4,946.63	8,900.00	3,953.37	44.42 %
Total 7250 Utilities	33,882.57	76,850.00	42,967.43	55.91 %
7999 Uncategorized Expense	0.00		0.00	
Total Expenses	\$443,357.62	\$1,294,116.00	\$850,758.38	65.74 %
NET OPERATING INCOME	\$-231,043.77	\$18,226.00	\$249,269.77	1,367.66 %
Other Income				
8040 TVRPD Development Fee Revenues	21,370.00		-21,370.00	
Total Other Income	\$21,370.00	\$0.00	\$-21,370.00	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$21,370.00	\$-100,000.00	\$-121,370.00	121.37 %
NET INCOME	\$-209,673.77	\$-81,774.00	\$127,899.77	-156.41 %



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of November 30, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	677,748.42
1004 Check BOTS 4470	158,410.99
1005 County Treasury Capital Projects Fund	156,694.62
1006 County FMV	4,396.00
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$998,600.03
Accounts Receivable	
1200 Accounts Receivable	27,604.64
Total Accounts Receivable	\$27,604.64
Other Current Assets	
1070 Prepaid Expenses	2,711.16
1092 Credit Card Receivables	5,393.50
1096 Undeposited Funds	12.00
1210 Inventory Asset	3,724.99
Total Other Current Assets	\$11,841.65
Total Current Assets	\$1,038,046.32
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,150,788.49
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,042,611.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,112,559.78
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,271,860.10
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	33,097.37
Total Accounts Payable	\$33,097.37



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

November 2019

		TOTAL	
	NOV 2019	JUL - NOV, 2019 (YTD)	% OF INCOME
Income			
4010 Property Taxes	35,508.62	112,742.58	37.49 %
4020 Interest Income	922.32	4,459.15	0.97 %
4020.1 Interest Income Cap Proj Fund	254.52	1,057.03	0.27 %
4030 Adult Program Revenues	615.00	16,600.00	0.65 %
4050 Facility Revenue	2,168.00	88,651.00	2.29 %
4210 Events Revenues	26,911.00	71,518.30	28.41 %
4213 Operational Grants		5,050.00	
4216 Scholarship Donations	45.00	108.00	0.05 %
4300 Youth Program Revenues	26,521.00	96,368.00	28.00 %
4610 Billable Expense Income		8,647.34	
4650 Discounts given	-670.70	-2,748.45	-0.71 %
4704 Sales	2,440.10	2,952.51	2.58 %
Total Income	\$94,714.86	\$405,405.46	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		7,538.33	
5004 Contracted Classes Costs	8,098.38	12,798.13	8.55 %
5005 Events Costs	2,230.99	80,370.53	2.36 %
5008 Youth Program Costs	416.69	7,264.36	0.44 %
5110 Scholarship Fund Expense	643.00	757.00	0.68 %
5704 Purchases for Resale		1,383.20	
Total Cost of Goods Sold	\$11,389.06	\$110,111.55	12.02 %
GROSS PROFIT	\$83,325.80	\$295,293.91	87.98 %
Expenses			
6000 Employee Costs	65,949.01	338,743.41	69.63 %
7010 Advertising & Marketing	3,159.07	18,495.70	3.34 %
7020 Bank Service Charges	870.40	6,782.90	0.92 %
7026 Charitable Contribution		18,300.00	
7030 Dues & Subscriptions	680.18	3,925.65	0.72 %
7035 Equipment Rents & Leases	862.93	2,072.78	0.91 %
7050 Insurance	2,861.90	14,067.34	3.02 %
7056 Interest Expense		1,356.65	
7060 Licenses & Fees	3,659.71	8,077.96	3.86 %
7070 Maintenance	1,928.35	27,622.19	2.04 %
7084 Meals & Entertainment	734.78	2,364.82	0.78 %
7090 Office Supplies	1,195.44	4,795.75	1.26 %
7120 Professional Development	-150.00	0.00	-0.16 %
7150 Professional Fees	8,575.00	28,531.15	9.05 %
7180 Security	213.46	1,233.30	0.23 %
7210 Telephone and Internet	318.55	4,759.68	0.34 %
7230 Uniforms & Apparel	1,117.84	1,590.82	1.18 %
7250 Utilities	3,540.02	37,422.59	3.74 %

	TOTAL
Credit Cards	
2010 Cardmember Services Payable	10,440.44
Total Credit Cards	\$10,440.44
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	182.35
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	1,136.59
Total Other Current Liabilities	\$489,596.67
Total Current Liabilities	\$533,134.48
Long-Term Liabilities	
2310 Loan Payable 2016	492,033.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$742,072.00
Total Liabilities	\$1,275,206.48
Equity	
3010 Net Investment In Capital Assets	1,580,507.81
3020 Restricted Funds	289,854.25
3110 Retained Earnings	323,359.34
Net Income	-197,067.78
Total Equity	\$1,996,653.62
TOTAL LIABILITIES AND EQUITY	\$3,271,860.10

	TOTAL		
	NOV 2019	JUL - NOV, 2019 (YTD)	% OF INCOME
Total Expenses	\$95,516.64	\$520,142.69	100.85 %
NET OPERATING INCOME	\$-12,190.84	\$-224,848.78	-12.87 %
Other Income			
8040 TVRPD Development Fee Revenues	6,411.00	27,781.00	6.77 %
Total Other Income	\$6,411.00	\$27,781.00	6.77 %
NET OTHER INCOME	\$6,411.00	\$27,781.00	6.77 %
NET INCOME	\$-5,779.84	\$-197,067.78	-6.10 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

November 2019

	TOTAL			
	NOV 2019	NOV 2018 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	35,508.62	34,319.53	1,189.09	3.46 %
4020 Interest Income	922.32	-9.16	931.48	10,169.00 %
4020.1 Interest Income Cap Proj Fund	254.52		254.52	
4030 Adult Program Revenues	615.00	910.00	-295.00	-32.42 %
4050 Facility Revenue	2,168.00	9,121.50	-6,953.50	-76.23 %
4200 Contracted Classes Revenues		4,520.00	-4,520.00	-100.00 %
4210 Events Revenues	26,911.00	3,373.00	23,538.00	697.84 %
4213 Operational Grants		1,500.00	-1,500.00	-100.00 %
4216 Scholarship Donations	45.00	51.00	-6.00	-11.76 %
4300 Youth Program Revenues	26,521.00	22,766.00	3,755.00	16.49 %
4650 Discounts given	-670.70	-940.00	269.30	28.65 %
4690 Other Income		100.00	-100.00	-100.00 %
4704 Sales	2,440.10		2,440.10	
Total Income	\$94,714.86	\$75,711.87	\$19,002.99	25.10 %
Cost of Goods Sold				
5001 Adult Program Costs		1,035.77	-1,035.77	-100.00 %
5004 Contracted Classes Costs	8,098.38	6,291.81	1,806.57	28.71 %
5005 Events Costs	2,230.99	923.60	1,307.39	141.55 %
5008 Youth Program Costs	416.69	84.44	332.25	393.47 %
5110 Scholarship Fund Expense	643.00	714.50	-71.50	-10.01 %
Total Cost of Goods Sold	\$11,389.06	\$9,050.12	\$2,338.94	25.84 %
GROSS PROFIT	\$83,325.80	\$66,661.75	\$16,664.05	25.00 %
Expenses				
6000 Employee Costs	65,949.01	72,147.34	-6,198.33	-8.59 %
7010 Advertising & Marketing	3,159.07	2,266.34	892.73	39.39 %
7020 Bank Service Charges	870.40	1,056.23	-185.83	-17.59 %
7025 Cash Short/Over		10.00	-10.00	-100.00 %
7030 Dues & Subscriptions	680.18	91.44	588.74	643.85 %
7035 Equipment Rents & Leases	862.93		862.93	
7050 Insurance	2,861.90	2,067.01	794.89	38.46 %
7060 Licenses & Fees	3,659.71	2,729.58	930.13	34.08 %
7070 Maintenance	1,928.35	4,561.04	-2,632.69	-57.72 %
7084 Meals & Entertainment	734.78		734.78	
7090 Office Supplies	1,195.44	614.55	580.89	94.52 %
7120 Professional Development	-150.00		-150.00	
7150 Professional Fees	8,575.00	6,565.98	2,009.02	30.60 %
7180 Security	213.46	224.95	-11.49	-5.11 %
7210 Telephone and Internet	318.55	925.92	-607.37	-65.60 %
7230 Uniforms & Apparel	1,117.84		1,117.84	
7250 Utilities	3,540.02	5,705.94	-2,165.92	-37.96 %
Total Expenses	\$95,516.64	\$98,966.32	\$ -3,449.68	-3.49 %

	TOTAL			
	NOV 2019	NOV 2018 (PY)	CHANGE	% CHANGE
NET OPERATING INCOME	\$-12,190.84	\$-32,304.57	\$20,113.73	62.26 %
Other Income				
8040 TVRPD Development Fee Revenues	6,411.00	6,411.00	0.00	0.00 %
Total Other Income	\$6,411.00	\$6,411.00	\$0.00	0.00 %
NET OTHER INCOME	\$6,411.00	\$6,411.00	\$0.00	0.00 %
NET INCOME	\$-5,779.84	\$-25,893.57	\$20,113.73	77.68 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

July - November, 2019

	TOTAL
OPERATING ACTIVITIES	
Net Income	-197,067.78
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-16,604.64
1040 Taxes Receivable	5,123.81
1070 Prepaid Expenses	9,086.32
1085 Interest Receivable	320.09
1085.1 Interest Receivable Cap Proj Fund	77.97
1092 Credit Card Receivables	-5,393.50
2000 Accounts Payable-General Fund	-2,516.99
2010 Cardmember Services Payable	-2,552.31
2014 Home Depot Payable	0.00
2021 Accrued Salaries & Wages	-17,256.96
2022 Accrued Employer PR Taxes	-1,698.06
2200 Suspense	0.00
2207 Sales tax payable	-888.65
2208 Kern County Loan Payable	450,000.00
2211 Payroll Liabilities:CalPERS Payable	-509.01
2231 Payroll Liabilities:Health Plan Payable	-5,171.46
2241 Payroll Liabilities:AFLAC Payable	-212.19
2250 Payroll Liabilities:Payroll Tax Liabilities	-6,570.07
2311 Accrued Interest Payable	-6,783.25
Employee Cash Advances	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	398,451.10
Net cash provided by operating activities	\$201,383.32
INVESTING ACTIVITIES	
1163 Equipment	-7,395.16
Net cash provided by investing activities	\$ -7,395.16
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-16,711.00
3010 Net Investment In Capital Assets	-15,912.81
3022 Restricted Funds:Capital Projects	28,634.85
3028 Restricted Funds:Site Lease Funds	-12,722.04
Net cash provided by financing activities	\$ -16,711.00
NET CASH INCREASE FOR PERIOD	\$177,277.16
Cash at beginning of period	821,334.87
CASH AT END OF PERIOD	\$998,612.03

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July - November, 2019

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	112,742.58	901,350.00	788,607.42	87.49 %
4020 Interest Income	4,459.15	5,000.00	540.85	10.82 %
4020.1 Interest Income Cap Proj Fund	1,057.03		-1,057.03	
4030 Adult Program Revenues	16,600.00	36,610.00	20,010.00	54.66 %
4050 Facility Revenue	88,651.00	174,437.00	85,786.00	49.18 %
4210 Events Revenues	71,518.30	99,290.00	27,771.70	27.97 %
4213 Operational Grants	5,050.00	111,500.00	106,450.00	95.47 %
4216 Scholarship Donations	108.00		-108.00	
4300 Youth Program Revenues	96,368.00	223,453.00	127,085.00	56.87 %
4610 Billable Expense Income	8,647.34	18,050.00	9,402.66	52.09 %
4650 Discounts given	-2,748.45	-6,000.00	-3,251.55	54.19 %
4704 Sales				
4701 Beer Sales-Taxable	83.92		-83.92	
4703 Food Sales-Taxable	23.32	240.00	216.68	90.28 %
4705 Food Sales Non Taxable	287.45	735.00	447.55	60.89 %
4707 Merchandise Sales-Taxable	2,356.18		-2,356.18	
4709 Soda Sales-Taxable	201.64	100.00	-101.64	-101.64 %
Total 4704 Sales	2,952.51	1,075.00	-1,877.51	-174.65 %
Total Income	\$405,405.46	\$1,564,765.00	\$1,158,358.54	74.00 %
Cost of Goods Sold				
5001 Adult Program Costs	7,538.33	6,800.00	-738.33	-10.86 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	12,798.13	38,765.00	25,966.87	66.99 %
5005 Events Costs	80,370.53	116,058.00	35,687.47	30.75 %
5008 Youth Program Costs	7,264.36	73,900.00	66,635.64	90.17 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	520.00	2,000.00	1,480.00	74.00 %
5117 Walter Dye Scholarship Fund	237.00	2,000.00	1,763.00	88.15 %
Total 5110 Scholarship Fund Expense	757.00	4,000.00	3,243.00	81.08 %
5704 Purchases for Resale				
5701 Beer Purchases	1,185.00	2,300.00	1,115.00	48.48 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	1,383.20	2,900.00	1,516.80	52.30 %
Total Cost of Goods Sold	\$110,111.55	\$252,423.00	\$142,311.45	56.38 %
GROSS PROFIT	\$295,293.91	\$1,312,342.00	\$1,017,048.09	77.50 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	233,135.90	566,750.00	333,614.10	58.86 %
6020 Employee Taxable Allowances	3,072.60	9,200.00	6,127.40	66.60 %
6050 Benefits				

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6051 Employee MedDentalVisLife	32,056.02	45,000.00	12,943.98	28.76 %
6055 Employee Retirement CalPERS	14,029.16	42,000.00	27,970.84	66.60 %
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	20,359.23	54,000.00	33,640.77	62.30 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	19,473.50	40,000.00	20,526.50	51.32 %
Total 6050 Benefits	102,534.91	196,564.00	94,029.09	47.84 %
Total 6000 Employee Costs	338,743.41	772,514.00	433,770.59	56.15 %
7010 Advertising & Marketing	18,495.70	40,000.00	21,504.30	53.76 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	6,782.90	14,000.00	7,217.10	51.55 %
7026 Charitable Contribution	18,300.00	21,000.00	2,700.00	12.86 %
7030 Dues & Subscriptions	3,925.65	8,000.00	4,074.35	50.93 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	-42.62	1,200.00	1,242.62	103.55 %
7037 Office Equipment Rental	2,115.40	3,500.00	1,384.60	39.56 %
Total 7035 Equipment Rents & Leases	2,072.78	4,700.00	2,627.22	55.80 %
7050 Insurance				
7052 HUB Insurance	0.00	500.00	500.00	100.00 %
7055 Liability Insurance (Gen, Auto, Property)	14,067.34	29,000.00	14,932.66	51.49 %
Total 7050 Insurance	14,067.34	29,500.00	15,432.66	52.31 %
7056 Interest Expense	1,356.65	18,000.00	16,643.35	92.46 %
7060 Licenses & Fees	8,077.96	25,000.00	16,922.04	67.69 %
7070 Maintenance				
7071 Pool Chemicals	949.04	7,500.00	6,550.96	87.35 %
7072 Building & Park Maintenance	9,420.48	28,100.00	18,679.52	66.48 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	809.29	8,200.00	7,390.71	90.13 %
7075 Fuel	4,437.75	13,000.00	8,562.25	65.86 %
7076 Janitorial Supplies	5,132.67	10,000.00	4,867.33	48.67 %
7077 Small Tools & Equipment	34.53	1,500.00	1,465.47	97.70 %
7078 Materials & Supplies	6,122.55	26,300.00	20,177.45	76.72 %
7079 Fleet Maintenance	715.88	7,000.00	6,284.12	89.77 %
Total 7070 Maintenance	27,622.19	101,750.00	74,127.81	72.85 %
7084 Meals & Entertainment	2,364.82	3,000.00	635.18	21.17 %
7090 Office Supplies	4,795.75	14,000.00	9,204.25	65.74 %
7120 Professional Development	0.00	7,500.00	7,500.00	100.00 %
7150 Professional Fees				
7151 Annual Audit	6,000.00	12,500.00	6,500.00	52.00 %
7152 Bookkeeping & Payroll	13,090.02	40,000.00	26,909.98	67.27 %
7153 Information Technology	1,470.00	6,000.00	4,530.00	75.50 %
7154 Project Consults	7,376.88		-7,376.88	
7155 Legal	594.25	15,000.00	14,405.75	96.04 %
Total 7150 Professional Fees	28,531.15	73,500.00	44,968.85	61.18 %
7160 Property Tax Collection Fee		14,000.00	14,000.00	100.00 %
7180 Security	1,233.30	6,100.00	4,866.70	79.78 %
7210 Telephone and Internet	4,759.68	12,000.00	7,240.32	60.34 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7230 Uniforms & Apparel	1,590.82	3,000.00	1,409.18	46.97 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	25,224.77	42,950.00	17,725.23	41.27 %
7254 Gas Service	2,839.89	17,100.00	14,260.11	83.39 %
7256 Sanitation Services	3,447.96	7,900.00	4,452.04	56.35 %
7258 Water Service	4,951.13	8,900.00	3,948.87	44.37 %
7259 Propane	189.79		-189.79	
Total 7250 Utilities	37,422.59	76,850.00	39,427.41	-51.30 %
7999 Uncategorized Expense	0.00		0.00	
Total Expenses	\$520,142.69	\$1,294,116.00	\$773,973.31	59.81 %
NET OPERATING INCOME	\$-224,848.78	\$18,226.00	\$243,074.78	1,333.67 %
Other Income				
8040 TVRPD Development Fee Revenues	27,781.00		-27,781.00	
Total Other Income	\$27,781.00	\$0.00	\$-27,781.00	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$27,781.00	\$-100,000.00	\$-127,781.00	127.78 %
NET INCOME	\$-197,067.78	\$-81,774.00	\$115,293.78	-140.99 %



Tehachapi Valley

Recreation & Park District

2020 TVRPD BOARD MEETING SCHEDULE

Time: All meetings are scheduled for 5:30pm unless otherwise posted.

Location: TVRPD District Office 490 West D Street, Tehachapi, CA 93561

1/21/20

2/18/20

3/17/20

4/21/20

5/19/20

6/16/20

7/21/20

8/18/20

9/15/20

10/20/20

11/17/20

12/15/20 (Cancelled)