



**Tehachapi Valley**  
Recreation & Park District

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

**REGULAR BOARD MEETING  
TUESDAY, JANUARY 16, 2018, 5:30 P.M.**

**BOARD OF DIRECTORS**

LAURA LYNNE WYATT, CHAIRPERSON  
MARY LOU CORPUS-ZAMUDIO, DIRECTOR  
KALEB JUDY, DIRECTOR  
IAN STEELE, DIRECTOR  
WES BACKES, DIRECTOR

**A G E N D A**

**1. FLAG SALUTE**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

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

**4. CONSENT CALENDAR**

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

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of Minutes from the Regular Board Meeting held November 28, 2017 (Pages 4-7).
- C. Approval of Tehachapi Valley Recreation and Park District's Board of Directors 2018 Meeting Schedule, (Page 8).

**5. RECREATION SUPERVISOR REPORT**

**6. OPERATIONS MANAGER REPORT**

**7. DISTRICT MANAGER REPORT**

**8. FINANCIAL REPORT**

**9. AGENDA ITEMS**

- A. Approval of the Preliminary Financial Reports for November 2017 – Discussion/Approval (Pages 9-18).
- B. Recognition of Tehachapi Valley Recreation and Park District Recreation Staff – Discussion/Presentation.
- C. Election of Officers for the Tehachapi Valley Recreation and Park District’s Board of Directors – Discussion/Approval.

**10. CLOSED SESSION**

- a. Public Employee Performance Evaluation – General Manager Government Code Section 54957 (b)(1)

**11. BOARD OF DIRECTORS’ TIME**

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

**12. ADJOURNMENT**

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on February 20, 2018.*



**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 16, 2018, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, January 12, 2018, 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 12<sup>th</sup> day of January 2018.

Dated this 12<sup>th</sup> day of January 2018.

*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 NOVEMBER 28, 2017, 5:30 P.M.**

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

**BOARD MEMBERS**

Laura Lynne Wyatt, Chairperson  
Mary Lou Corpus-Zamudio, Director  
Kaleb Judy, Director  
Ian Steele, Director  
Wes Backes, Director

**ALSO PRESENT**

Michelle Vance, District Manager  
Ashley Krempien, Recreation Coordinator  
Bill Fisher, Operations Manager  
Carrie Champlin, Business Manager/Clerk of the Board  
David Shaw, GHCS D Board Member  
Steve Shaw, Golden Hills Preserve  
Pat Doody, The Loop Newspaper  
Tina Cunningham, Fisher Forde Media  
Dusty McCauley  
Susan Showler

1. **FLAG SALUTE:** Director Judy led the flag salute.
2. **ROLL CALL:** Director Corpus-Zamudio was absent.
3. **PUBLIC COMMENTS:** GHCS D Board member David Shaw introduced himself to TVRPD Director Backes. Mr. Shaw stated that he is looking forward to the New Year and thanked TVRPD for all of the improvements TVRPD has made to Meadowbrook Park. Mr. Steve Shaw suggested a Bass tournament be held at Brite Lake and encouraged catch and release.

**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.

**Steele – Judy: Ayes: Wyatt; Judy; Steele; Backes**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

**B. Approval of Minutes from the Regular Board Meeting held October 17, 2017.**

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD OCTOBER 17, 2017.

**Steele – Judy: Ayes: Wyatt; Judy; Steele; Backes**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

## **5. RECREATION COORDINATOR REPORT**

Recreation Coordinator Ashley Krempien gave the report.

- Youth Basketball has 360 participants registered. Recreation Supervisor Corey Torres is overseeing the skills evaluation this evening.
- Turkey Trot Event was a success with 140 runners. We had great feedback from our participants that liked having the event held at Brite Lake.
- Adult Co-Ed Volleyball program was a huge success.
- New Event: Christmas Bazaar will be held the first weekend of December. TVRPD is partnering with The Greater Tehachapi Chamber of Commerce in presenting a VIP luncheon Friday December 1, 2017 from 12:00pm-2:00pm. Luncheon attendees will be granted early admission into the Christmas Bazaar. The luncheon is sold out with 70 participants. There will be 37 booths to browse through at the Christmas Bazaar.
- TVRPD added seven new programs in 2018. Be sure to check them out in the 2018 brochure.

## **6. OPERATIONS MANAGER REPORT**

Operations Manager Bill Fisher gave the report.

- ABIAC: We will be contacting rain gutter companies to obtain quotes for the installation of rain gutter at ABIAC in early December.
- Brite Lake: The California Conservation Corps cleared shrubs at the entrance area. TVRPD thanks them for all their hard work.
- Central Park: A tree split at the trunk in Central Park and had to be removed. TVRPD thanks the Kern County Fire Department for their help in removing the tree.
- Winterization work continues at all properties.
- New work order system has been implemented.

## **7. DISTRICT MANAGER REPORT**

District Manager Vance gave the report.

- District Manager Vance reported on meetings she attended with CSDA, EDC, Stallion Springs CSD and Cerro Coso College.
- District Manager Vance reported that she attended the Tehachapi City Council meeting and that the City of Tehachapi now is made up of five districts.
- District Manager Vance is scheduled to meet with Tehachapi Unified School District next week to discuss the MOU between TVRPD and TUSD.
- District Manager Vance reported that she is running for President of CPRS District 15.
- District Manager Vance encouraged everyone to attend the Grand Opening of the Kern County Library at 2P.M. on December 4, 2017. Located at 212 South Green Street, Tehachapi CA 93561.
- District Manager Vance met with TCCWD Manager Tom Neisler to talk about the proposed projects for Brite Lake. Revision of agreements and extension of the lease is in process. Vance also stated that they started the discussion to allow swimming at Brite Lake.
- District Manager Vance thanked BHE Renewables for their \$10,000.00 sponsorship for Brite Lake fish stocking.

- District Manager Vance thanked Taylor Davis for doing a great job at Brite Lake. New signage will be installed at the lake.

## 8. FINANCIAL REPORT

Business Manager Carrie Champlin gave the report.

## 9. AGENDA ITEMS

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

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR OCTOBER 2017.

**Judy - Steele: Ayes: Wyatt; Judy; Steele**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

### B. Recognition of Former Board Member Mr. Craig Mifflin.

The TVRPD Board presented Mr. Mifflin with a TVRPD jacket in recognition of his service to the District.

### C. Discussion of Transferring the Tehachapi GranFondo event to Tehachapi Valley Recreation and Park District.

Chairperson Wyatt read a letter of support written to the TVRPD Board from City of Tehachapi Manager Greg Garrett. It was the consensus of the Board to accept the GranFondo event from the City of Tehachapi should the Tehachapi City Council vote to do so.

BOARD MOTIONS TO APPROVE TO PREPARE A RESPONSE LETTER TO THE TEHACHAPI CITY COUNCIL.

**Judy - Steele: Ayes: Wyatt; Judy; Steele**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

### D. Award of Bid for the Purchase and Installation of Flooring at the TVRPD District Office Facility, Resolution #12-17.

BOARD AWARDS THE BID TO TEHACHAPI FLOOR COVERING FOR THE PURCHASE AND INSTALLATION OF FLOORING IN THE TVRPD DISTRICT OFFICE FACILITY, RESOLUTION #12-17.

**Judy - Steele: Ayes: Wyatt; Judy; Steele**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

### E. Approving Staff to Move Forward with Exploring the Opportunities of Building Much Needed Recreation Facilities.

District Manager Vance presented a Power Point presentation to the Board showing a multipurpose community center that she would like to build for the community. District Manager Vance asked the Board to start a coalition to secure a bond for the community center project. Directors Backes and Steele agreed to be on the committee for the community center bond project.

BOARD APPROVES FORMING A COMMITTEE FOR THE COMMUNITY CENTER BOND PROJECT.

**Steele - Backes: Ayes: Wyatt; Judy; Steele**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

**10. BOARD OF DIRECTORS TIME:** Director Judy stated that he would gladly pay more in property taxes to have a facility in our community such as the one District Manager Vance presented. Director Steele thanked our community partners and stated that Brite Lake looks great. Director Backes stated that he looks forward to working with everyone at TVRPD and is proud of the work that has been accomplished by TVRPD for our community.

**11. ADJOURNMENT**

Having no further business the meeting was adjourned at 6:50 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on January 16, 2018.

**Backes - Steele: Ayes: Wyatt; Judy; Steele; Backes**

**Noes: None. Motion carried.**

**Absent: Corpus-Zamudio.**

Respectfully Submitted,

Carrie Champlin  
Carrie Champlin, Clerk of the Board



**Tehachapi Valley**  
Recreation & Park District

**2018 TVRPD BOARD MEETING SCHEDULE**

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

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

1/16/18

2/20/18

3/20/18

4/17/18

5/15/18

6/19/18

7/17/18

8/21/18

9/18/18

10/16/18

11/20/18 (Cancelled)

12/18/18





# Tehachapi Valley Recreation and Park District

## BALANCE SHEET

As of November 30, 2017

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	341,711.78
1004 Check BOTS 4470	152,465.15
1005 County Treasury Capital Projects Fund	19,306.44
1051 Change Fund	850.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$514,733.37</b>
Accounts Receivable	
1200 Accounts Receivable	25,170.00
<b>Total Accounts Receivable</b>	<b>\$25,170.00</b>
Other Current Assets	
1070 Prepaid Expenses	4,289.32
1092 Credit Card Receivables	-8,847.00
1210 Inventory Asset	4,730.95
<b>Total Other Current Assets</b>	<b>\$173.27</b>
<b>Total Current Assets</b>	<b>\$540,076.64</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,033,666.76
1163 Equipment	1,046,083.14
1163.1 Equipment Not Placed In Service	50,043.59
1166 Furniture & Fixtures	24,895.98
1167 Machinery	47,089.00
1170 Accumulated Depreciation	-2,681,915.00
1180 Fleet Vehicles and Equipment	170,165.22
<b>Total Fixed Assets</b>	<b>\$2,397,154.97</b>
Other Assets	
1901 DOR-Employee Contribution after MD	32,998.00
1903 DOR-Difference in Properties	13,059.00
1904 DOR-Difference in Experience	1,444.00
<b>Total Other Assets</b>	<b>\$47,501.00</b>
<b>TOTAL ASSETS</b>	<b>\$2,984,732.61</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	-1,649.43
<b>Total Accounts Payable</b>	<b>\$ -1,649.43</b>
Credit Cards	

	TOTAL
2010 Cardmember Services Payable	9,845.03
2014 Home Depot Payable	242.68
<b>Total Credit Cards</b>	<b>\$10,087.71</b>
Other Current Liabilities	
2021 Accrued Salaries & Wages	17,079.30
2022 Accrued Employer PR Taxes	1,526.63
2024 Accrued Vacation, Sick, & Comp Time	31,081.76
2207 Sales tax payable	323.51
2208 Kern County Loan Payable	200,000.00
2210 Payroll Liabilities	4,397.68
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>\$255,408.88</b>
<b>Total Current Liabilities</b>	<b>\$263,847.16</b>
Long-Term Liabilities	
2310 Loan Payable 2016	557,314.00
2900 Net Pension Liability	75,553.00
2901 DIR-Earning on Plan Investments	6,844.00
2902 DIR-Difference in Contributions	26,248.00
2903 DIR-Difference in Proportion	73,239.00
2905 DIR-Changes in Assumption	13,654.00
<b>Total Long-Term Liabilities</b>	<b>\$752,852.00</b>
<b>Total Liabilities</b>	<b>\$1,016,699.16</b>
Equity	
3010 Net Investment in Capital Assets	2,580,724.25
3020 Restricted Funds	252,233.29
3030 Unrestricted Funds	-946,507.35
3110 Retained Earnings	236,824.90
Net Income	-155,241.64
<b>Total Equity</b>	<b>\$1,968,033.45</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,984,732.61</b>



# Tehachapi Valley Recreation and Park District

## PROFIT AND LOSS

November 2017

	TOTAL		
	NOV 2017	JUL - NOV, 2017 (YTD)	% OF INCOME
<b>INCOME</b>			
4010 Property Taxes	31,914.15	119,115.10	56.32 %
4020 Interest Income	195.28	974.50	0.34 %
4020.1 Interest Income Cap Proj Fund		25.21	
4030 Adult Program Revenues	258.00	10,461.05	0.46 %
4050 Facility Revenue	5,427.35	55,062.37	9.58 %
4100 Advertising Revenues	500.00	1,750.00	0.88 %
4200 Contracted Classes Revenues	3,375.00	12,275.37	5.96 %
4210 Events Revenues	1,840.00	14,796.08	3.25 %
4213 Operational Grants	6,100.00	27,343.12	10.76 %
4216 Scholarship Donations	10.00	75.00	0.02 %
4300 Youth Program Revenues	7,312.50	36,910.70	12.90 %
4610 Billable Expense Income		8,025.05	
4650 Discounts given	-262.50	-1,518.50	-0.46 %
4704 Sales		858.48	
<b>Total Income</b>	<b>\$56,669.78</b>	<b>\$286,153.53</b>	<b>100.00 %</b>
<b>COST OF GOODS SOLD</b>			
5001 Adult Program Costs	510.06	1,531.43	0.90 %
5004 Contracted Classes Costs	2,570.00	11,136.99	4.54 %
5005 Events Costs	1,188.73	19,973.04	2.10 %
5008 Youth Program Costs	834.50	2,383.80	1.47 %
5110 Scholarship Fund Expense	375.00	555.87	0.66 %
5704 Purchases for Resale		454.63	
<b>Total Cost of Goods Sold</b>	<b>\$5,478.29</b>	<b>\$36,035.76</b>	<b>9.67 %</b>
<b>GROSS PROFIT</b>	<b>\$51,191.49</b>	<b>\$250,117.77</b>	<b>90.33 %</b>
<b>EXPENSES</b>			
6000 Employee Costs	44,808.55	262,309.10	79.07 %
7010 Advertising & Marketing	919.05	7,597.51	1.62 %
7020 Bank Service Charges	727.94	4,154.95	1.28 %
7026 Charitable Contribution		405.36	
7030 Dues & Subscriptions	740.00	3,865.00	1.31 %
7035 Equipment Rents & Leases	625.04	1,602.81	1.10 %
7050 Insurance	2,170.49	10,546.65	3.83 %
7056 Interest Expense		1,527.98	
7060 Licenses & Fees		3,743.47	
7070 Maintenance	5,543.10	43,101.17	9.78 %
7084 Meals & Entertainment	741.93	1,575.18	1.31 %
7090 Office Supplies	399.66	7,777.32	0.71 %
7120 Professional Development		5,072.79	
7150 Professional Fees	4,816.74	24,597.14	8.50 %
7180 Security	179.96	1,199.80	0.32 %
7210 Telephone	1,741.61	5,125.54	3.07 %

		TOTAL	
	NOV 2017	JUL - NOV, 2017 (YTD)	% OF INCOME
7230 Uniforms & Apparel	753.90	2,201.75	1.33 %
7250 Utilities	4,638.76	28,615.05	8.19 %
<b>Total Expenses</b>	<b>\$68,806.73</b>	<b>\$415,018.57</b>	<b>121.42 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -17,615.24</b>	<b>\$ -164,900.80</b>	<b>-31.08 %</b>
<b>OTHER INCOME</b>			
8040 TVRPD Development Fee Revenues	4,280.33	12,828.33	7.55 %
<b>Total Other Income</b>	<b>\$4,280.33</b>	<b>\$12,828.33</b>	<b>7.55 %</b>
<b>OTHER EXPENSES</b>			
8505 Quimby Expense	1,194.17	3,169.17	2.11 %
<b>Total Other Expenses</b>	<b>\$1,194.17</b>	<b>\$3,169.17</b>	<b>2.11 %</b>
<b>NET OTHER INCOME</b>	<b>\$3,086.16</b>	<b>\$9,659.16</b>	<b>5.45 %</b>
<b>NET INCOME</b>	<b>\$ -14,529.08</b>	<b>\$ -155,241.64</b>	<b>-25.64 %</b>



# Tehachapi Valley Recreation and Park District

## PROFIT & LOSS PRIOR YEAR COMPARISON

November 2017

	TOTAL			
	NOV 2017	NOV 2016 (PY)	CHANGE	% CHANGE
<b>INCOME</b>				
4010 Property Taxes	31,914.15	49,748.16	-17,834.01	-35.85 %
4020 Interest Income	195.28	340.07	-144.79	-42.58 %
4030 Adult Program Revenues	258.00	500.00	-242.00	-48.40 %
4050 Facility Revenue	5,427.35	2,602.76	2,824.59	108.52 %
4100 Advertising Revenues	500.00		500.00	
4200 Contracted Classes Revenues	3,375.00	3,030.50	344.50	11.37 %
4210 Events Revenues	1,840.00	1,800.00	40.00	2.22 %
4213 Operational Grants	6,100.00		6,100.00	
4215 Capital Grants		3,500.00	-3,500.00	-100.00 %
4216 Scholarship Donations	10.00		10.00	
4300 Youth Program Revenues	7,312.50	8,123.50	-811.00	-9.98 %
4650 Discounts given	-262.50	-468.00	205.50	43.91 %
<b>Total Income</b>	<b>\$56,669.78</b>	<b>\$69,176.99</b>	<b>\$ -12,507.21</b>	<b>-18.08 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	510.06		510.06	
5004 Contracted Classes Costs	2,570.00	2,226.03	343.97	15.45 %
5005 Events Costs	1,188.73	300.11	888.62	296.10 %
5008 Youth Program Costs	834.50	983.57	-149.07	-15.16 %
5110 Scholarship Fund Expense	375.00	107.50	267.50	248.84 %
<b>Total Cost of Goods Sold</b>	<b>\$5,478.29</b>	<b>\$3,617.21</b>	<b>\$1,861.08</b>	<b>51.45 %</b>
<b>GROSS PROFIT</b>	<b>\$51,191.49</b>	<b>\$65,559.78</b>	<b>\$ -14,368.29</b>	<b>-21.92 %</b>
<b>EXPENSES</b>				
6000 Employee Costs	44,808.55	49,106.59	-4,298.04	-8.75 %
7010 Advertising & Marketing	919.05	609.94	309.11	50.68 %
7020 Bank Service Charges	727.94	789.89	-61.95	-7.84 %
7026 Charitable Contribution		1,000.00	-1,000.00	-100.00 %
7030 Dues & Subscriptions	740.00	479.40	260.60	54.36 %
7035 Equipment Rents & Leases	625.04	200.00	425.04	212.52 %
7050 Insurance	2,170.49	1,694.08	476.41	28.12 %
7060 Licenses & Fees		302.33	-302.33	-100.00 %
7070 Maintenance	5,543.10	7,809.20	-2,266.10	-29.02 %
7084 Meals & Entertainment	741.93	39.96	701.97	1,756.68 %
7090 Office Supplies	399.66	804.15	-404.49	-50.30 %
7120 Professional Development		788.67	-788.67	-100.00 %
7150 Professional Fees	4,816.74	4,052.28	764.46	18.86 %
7180 Security	179.96	286.93	-106.97	-37.28 %
7210 Telephone	1,741.61	928.32	813.29	87.61 %
7230 Uniforms & Apparel	753.90		753.90	
7250 Utilities	4,638.76	4,204.94	433.82	10.32 %
<b>Total Expenses</b>	<b>\$68,806.73</b>	<b>\$73,096.68</b>	<b>\$ -4,289.95</b>	<b>-5.87 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -17,615.24</b>	<b>\$ -7,536.90</b>	<b>\$ -10,078.34</b>	<b>-133.72 %</b>

	TOTAL			
	NOV 2017	NOV 2016 (PY)	CHANGE	% CHANGE
<b>OTHER INCOME</b>				
8040 TVRPD Development Fee Revenues	4,280.33	2,137.00	2,143.33	100.30 %
<b>Total Other Income</b>	<b>\$4,280.33</b>	<b>\$2,137.00</b>	<b>\$2,143.33</b>	<b>100.30 %</b>
<b>OTHER EXPENSES</b>				
8501 Fixed Asset Purchases		6,418.89	-6,418.89	-100.00 %
8502 Capital Improvements		92,007.50	-92,007.50	-100.00 %
8505 Quimby Expense	1,194.17	491.84	702.33	142.80 %
<b>Total Other Expenses</b>	<b>\$1,194.17</b>	<b>\$98,918.23</b>	<b>\$ -97,724.06</b>	<b>-98.79 %</b>
<b>NET OTHER INCOME</b>	<b>\$3,086.16</b>	<b>\$ -96,781.23</b>	<b>\$99,867.39</b>	<b>103.19 %</b>
<b>NET INCOME</b>	<b>\$ -14,529.08</b>	<b>\$ -104,318.13</b>	<b>\$89,789.05</b>	<b>86.07 %</b>



# Tehachapi Valley Recreation and Park District

## STATEMENT OF CASH FLOWS

November 2017

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-14,529.08
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-5,250.00
1070 Prepaid Expenses	4,289.34
1092 Credit Card Receivables	8,530.00
2000 Accounts Payable-General Fund	-15,523.27
2010 Cardmember Services Payable	4,531.67
2014 Home Depot Payable	-675.97
2200 Suspense	0.00
2207 Sales tax payable	49.29
2208 Kern County Loan Payable	-200,000.00
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	2,259.43
2241 Payroll Liabilities:AFLAC Payable	-20.92
2250 Payroll Liabilities:Payroll Tax Liabilities	305.39
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-201,505.04
<b>Net cash provided by operating activities</b>	<b>\$ -216,034.12</b>
<b>INVESTING ACTIVITIES</b>	
1163 Equipment	-301.52
<b>Net cash provided by investing activities</b>	<b>\$ -301.52</b>
<b>FINANCING ACTIVITIES</b>	
3022 Restricted Funds:Capital Projects	4,280.33
3023 Restricted Funds:Quimby	-1,194.17
3030 Unrestricted Funds	-3,086.16
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -216,335.64</b>
CASH AT BEGINNING OF PERIOD	731,069.01
<b>CASH AT END OF PERIOD</b>	<b>\$514,733.37</b>

# Tehachapi Valley Recreation and Park District

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

July - November, 2017

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>INCOME</b>				
4010 Property Taxes	119,115.10	364,020.85	244,905.75	67.28 %
4020 Interest Income	974.50	1,041.65	67.15	6.45 %
4020.1 Interest Income Cap Proj Fund	25.21		-25.21	
4030 Adult Program Revenues	10,461.05	13,187.50	2,726.45	20.67 %
4050 Facility Revenue	55,062.37	53,542.92	-1,519.45	-2.84 %
4100 Advertising Revenues	1,750.00		-1,750.00	
4200 Contracted Classes Revenues	12,275.37	16,104.60	3,829.23	23.78 %
4210 Events Revenues	14,796.08	13,270.30	-1,525.78	-11.50 %
4213 Operational Grants	27,343.12	14,583.35	-12,759.77	-87.50 %
4215 Capital Grants		7,916.65	7,916.65	100.00 %
4216 Scholarship Donations	75.00		-75.00	
4300 Youth Program Revenues	36,910.70	43,062.50	6,151.80	14.29 %
4610 Billable Expense Income	8,025.05	6,250.00	-1,775.05	-28.40 %
4650 Discounts given	-1,518.50	-1,458.35	60.15	-4.12 %
4704 Sales				
4701 Beer Sales-Taxable		291.65	291.65	100.00 %
4703 Food Sales-Taxable	240.56		-240.56	
4705 Food Sales Non Taxable	523.75	191.65	-332.10	-173.28 %
4709 Soda Sales-Taxable	94.17	83.30	-10.87	-13.05 %
<b>Total 4704 Sales</b>	<b>858.48</b>	<b>566.60</b>	<b>-291.88</b>	<b>-51.51 %</b>
<b>Total Income</b>	<b>\$286,153.53</b>	<b>\$532,088.57</b>	<b>\$245,935.04</b>	<b>46.22 %</b>
<b>COST OF GOODS SOLD</b>				
5001 Adult Program Costs	1,531.43	1,437.45	-93.98	-6.54 %
5002 Fish Stocking		4,166.65	4,166.65	100.00 %
5004 Contracted Classes Costs	11,136.99	15,131.30	3,994.31	26.40 %
5005 Events Costs	19,973.04	18,824.15	-1,148.89	-6.10 %
5008 Youth Program Costs	2,383.80	12,820.85	10,437.05	81.41 %
5110 Scholarship Fund Expense	80.00		-80.00	
5115 Chavez Scholarship Fund	175.87	1,041.75	865.88	83.12 %
5117 Walter Dye Scholarship Fund	300.00	1,041.75	741.75	71.20 %
<b>Total 5110 Scholarship Fund Expense</b>	<b>555.87</b>	<b>2,083.50</b>	<b>1,527.63</b>	<b>73.32 %</b>
5704 Purchases for Resale				
5701 Beer Purchases		187.50	187.50	100.00 %
5703 Food Purchases	324.50	164.55	-159.95	-97.20 %
5709 Soda Purchases	130.13	41.70	-88.43	-212.06 %
<b>Total 5704 Purchases for Resale</b>	<b>454.63</b>	<b>393.75</b>	<b>-60.88</b>	<b>-15.46 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$36,035.76</b>	<b>\$54,857.65</b>	<b>\$18,821.89</b>	<b>34.31 %</b>
<b>GROSS PROFIT</b>	<b>\$250,117.77</b>	<b>\$477,230.92</b>	<b>\$227,113.15</b>	<b>47.59 %</b>
<b>EXPENSES</b>				
6000 Employee Costs				
6010 Wages & Salaries	202,613.75	197,422.90	-5,190.85	-2.63 %



		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
6020 Employee Taxable Allowances	2,564.12	3,833.30	1,269.18	33.11 %
6050 Benefits	-111.96		111.96	
6051 Employee MedDentalVisLife	14,191.54	22,500.00	8,308.46	36.93 %
6055 Employee Retirement CalPERS	12,615.58	14,110.80	1,495.22	10.60 %
6058 Employer Taxes	18,902.72	20,416.70	1,513.98	7.42 %
6060 Reimbursed Employee Expenses		416.70	416.70	100.00 %
6070 Vacation, Sick, & Admin Leave		625.00	625.00	100.00 %
6090 Worker's Compensation Insurance	11,533.35	11,980.80	447.45	3.73 %
6099 Pension GASB 68		3,439.60	3,439.60	100.00 %
<b>Total 6050 Benefits</b>	<b>57,131.23</b>	<b>73,489.60</b>	<b>16,358.37</b>	<b>22.26 %</b>
<b>Total 6000 Employee Costs</b>	<b>262,309.10</b>	<b>274,745.80</b>	<b>12,436.70</b>	<b>4.53 %</b>
7010 Advertising & Marketing	7,597.51	8,333.35	735.84	8.83 %
7020 Bank Service Charges	4,154.95	3,750.00	-404.95	-10.80 %
7026 Charitable Contribution	405.36	833.35	427.99	51.36 %
7030 Dues & Subscriptions	3,865.00	3,729.15	-135.85	-3.64 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	292.32	2,500.00	2,207.68	88.31 %
7037 Office Equipment Rental	1,310.49	500.00	-810.49	-162.10 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>1,602.81</b>	<b>3,000.00</b>	<b>1,397.19</b>	<b>46.57 %</b>
7050 Insurance				
7051 Auto Insurance	1,994.15	1,875.00	-119.15	-6.35 %
7052 HUB Insurance	187.82	41.65	-146.17	-350.95 %
7053 Property Insurance	5,077.10	4,375.00	-702.10	-16.05 %
7055 Liability Insurance	3,287.58	3,333.35	45.77	1.37 %
<b>Total 7050 Insurance</b>	<b>10,546.65</b>	<b>9,625.00</b>	<b>-921.65</b>	<b>-9.58 %</b>
7056 Interest Expense	1,527.98	7,535.40	6,007.42	79.72 %
7060 Licenses & Fees	3,743.47	3,541.65	-201.82	-5.70 %
7070 Maintenance				
7071 Pool Chemicals	3,506.26	2,500.00	-1,006.26	-40.25 %
7072 Building & Park Maintenance	15,873.33	10,875.05	-4,998.28	-45.96 %
7073 Accessibility Upgrades		41.65	41.65	100.00 %
7074 Equipment Maintenance	1,188.60	7,333.30	6,144.70	83.79 %
7075 Fuel	4,625.98	3,750.00	-875.98	-23.36 %
7076 Janitorial Supplies	5,092.25	3,958.35	-1,133.90	-28.65 %
7077 Small Tools & Equipment	689.47	208.35	-481.12	-230.92 %
7078 Materials & Supplies	8,313.53	11,208.35	2,894.82	25.83 %
7079 Fleet Maintenance	3,811.75	1,666.65	-2,145.10	-128.71 %
<b>Total 7070 Maintenance</b>	<b>43,101.17</b>	<b>41,541.70</b>	<b>-1,559.47</b>	<b>-3.75 %</b>
7084 Meals & Entertainment	1,575.18	833.35	-741.83	-89.02 %
7090 Office Supplies	7,777.32	5,625.00	-2,152.32	-38.26 %
7120 Professional Development	5,072.79	3,958.35	-1,114.44	-28.15 %
7150 Professional Fees				
7151 Annual Audit	10,200.00	4,583.35	-5,616.65	-122.54 %
7152 Bookkeeping & Payroll	10,075.63	9,166.65	-908.98	-9.92 %
7153 Information Technology	2,972.26	3,541.65	569.39	16.08 %
7155 Legal	1,349.25	3,333.35	1,984.10	59.52 %
<b>Total 7150 Professional Fees</b>	<b>24,597.14</b>	<b>20,625.00</b>	<b>-3,972.14</b>	<b>-19.26 %</b>
7160 Property Tax Collection Fee		5,833.35	5,833.35	100.00 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7180 Security	1,199.80	1,725.05	525.25	30.45 %
7210 Telephone	5,125.54	4,625.00	-500.54	-10.82 %
7230 Uniforms & Apparel	2,201.75	1,041.65	-1,160.10	-111.37 %
7250 Utilities				
7252 Electric Service	16,862.75	15,062.45	-1,800.30	-11.95 %
7254 Gas Service	2,389.57	5,229.15	2,839.58	54.30 %
7256 Sanitation Services	3,792.77	5,848.30	2,055.53	35.15 %
7258 Water Service	5,569.96	4,210.53	-1,359.43	-32.29 %
<b>Total 7250 Utilities</b>	<b>28,615.05</b>	<b>30,350.43</b>	<b>1,735.38</b>	<b>5.72 %</b>
<b>Total Expenses</b>	<b>\$415,018.57</b>	<b>\$431,252.58</b>	<b>\$16,234.01</b>	<b>3.76 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -164,900.80</b>	<b>\$45,978.34</b>	<b>\$210,879.14</b>	<b>458.65 %</b>
OTHER INCOME				
8040 TVRPD Development Fee Revenues	12,828.33	10,685.00	-2,143.33	-20.06 %
<b>Total Other Income</b>	<b>\$12,828.33</b>	<b>\$10,685.00</b>	<b>\$ -2,143.33</b>	<b>-20.06 %</b>
OTHER EXPENSES				
8505 Quimby Expense	3,169.17		-3,169.17	
<b>Total Other Expenses</b>	<b>\$3,169.17</b>	<b>\$0.00</b>	<b>\$ -3,169.17</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>\$9,659.16</b>	<b>\$10,685.00</b>	<b>\$1,025.84</b>	<b>9.60 %</b>
<b>NET INCOME</b>	<b>\$ -155,241.64</b>	<b>\$56,663.34</b>	<b>\$211,904.98</b>	<b>373.97 %</b>