



Tehachapi Valley
Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, DECEMBER 11, 2018, 5:30 P.M.**

BOARD OF DIRECTORS

LAURA LYNNE WYATT, CHAIRPERSON
IAN STEELE, VICE-CHAIRPERSON
MARY LOU CORPUS-ZAMUDIO, DIRECTOR
KALEB JUDY, 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 the Preliminary Financial Reports for September 2018, (Pages 4-10).

5. RECREATION SUPERVISOR REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

A. Recognition of the GranFondo Event Volunteers.

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 January 15, 2019.



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 December 11, 2018, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, December 7, 2018, 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 7th day of December 2018.

Dated this 7th day of December 2018.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of September 30, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	898,714.65
1004 Check BOTS 4470	67,947.39
1005 County Treasury Capital Projects Fund	42,403.35
1007 Square Inc	50.57
1051 Change Fund	850.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,010,365.96
Accounts Receivable	
1200 Accounts Receivable	10,843.93
Total Accounts Receivable	\$10,843.93
Other Current Assets	
1070 Prepaid Expenses	6,653.24
1092 Credit Card Receivables	2,453.00
1210 Inventory Asset	3,879.54
Payroll Refunds	1.66
Total Other Current Assets	\$12,987.44
Total Current Assets	\$1,034,197.33
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,049,721.76
1163 Equipment	1,047,689.22
1163.1 Equipment Not Placed In Service	55,257.78
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-2,854,505.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,243,564.38
Other Assets	
1901 DOR-Employee Contribution after MD	30,756.00
1903 DOR-Difference in Properties	26,746.00
1904 DOR-Difference in Experience	909.00
1906 DOR-Return on Investment	58,067.00
Total Other Assets	\$116,478.00
TOTAL ASSETS	\$3,394,239.71
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

	TOTAL
2000 Accounts Payable-General Fund	94,934.76
Total Accounts Payable	\$94,934.76
Credit Cards	
2010 Cardmember Services Payable	15,906.04
2014 Home Depot Payable	351.86
Total Credit Cards	\$16,257.90
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	39,671.73
2207 Sales tax payable	2,734.30
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	479.09
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$493,885.12
Total Current Liabilities	\$605,077.78
Long-Term Liabilities	
2310 Loan Payable 2016	525,192.00
2900 Net Pension Liability	177,761.00
2902 DIR-Difference in Contributions	29,082.00
2903 DIR-Difference in Proportion	47,082.00
2905 DIR-Changes in Assumption	11,157.00
Total Long-Term Liabilities	\$790,274.00
Total Liabilities	\$1,395,351.78
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	332,708.72
3030 Unrestricted Funds	-1,026,982.78
3110 Retained Earnings	319,993.44
Net Income	-207,555.70
Total Equity	\$1,998,887.93
TOTAL LIABILITIES AND EQUITY	\$3,394,239.71



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

September 2018

	TOTAL			
	SEP 2018	SEP 2017 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	54,891.50	55,587.94	-696.44	-1.25 %
4020 Interest Income	1,080.29		1,080.29	
4020.1 Interest Income Cap Proj Fund	87.73		87.73	
4030 Adult Program Revenues	4,282.50	2,410.50	1,872.00	77.66 %
4050 Facility Revenue	20,396.60	13,300.59	7,096.01	53.35 %
4200 Contracted Classes Revenues	1,050.00	662.50	387.50	58.49 %
4210 Events Revenues	17,281.50	395.00	16,886.50	4,275.06 %
4213 Operational Grants	929.00		929.00	
4216 Scholarship Donations	10.00	5.00	5.00	100.00 %
4300 Youth Program Revenues	2,791.50	1,948.00	843.50	43.30 %
4610 Billable Expense Income	7,150.63	5,880.35	1,270.28	21.60 %
4650 Discounts given	-135.00	-122.50	-12.50	-10.20 %
Total Income	\$109,816.25	\$80,067.38	\$29,748.87	37.15 %
Cost of Goods Sold				
5001 Adult Program Costs	826.95	228.00	598.95	262.70 %
5004 Contracted Classes Costs	1,571.13	462.99	1,108.14	239.34 %
5005 Events Costs	44,406.99	144.74	44,262.25	30,580.52 %
5008 Youth Program Costs	156.42	320.00	-163.58	-51.12 %
5110 Scholarship Fund Expense	83.00		83.00	
5704 Purchases for Resale	2,300.00		2,300.00	
Total Cost of Goods Sold	\$49,344.49	\$1,155.73	\$48,188.76	4,169.55 %
GROSS PROFIT	\$60,471.76	\$78,911.65	\$ -18,439.89	-23.37 %
Expenses				
6000 Employee Costs	51,286.91	42,074.50	9,212.41	21.90 %
7010 Advertising & Marketing	5,939.75	1,557.35	4,382.40	281.40 %
7020 Bank Service Charges	1,061.90	487.63	574.27	117.77 %
7030 Dues & Subscriptions	1,034.99	480.00	554.99	115.62 %
7035 Equipment Rents & Leases		165.31	-165.31	-100.00 %
7050 Insurance	3,252.55	2,576.85	675.70	26.22 %
7060 Licenses & Fees	1,173.67	535.00	638.67	119.38 %
7070 Maintenance	7,103.52	7,799.34	-695.82	-8.92 %
7084 Meals & Entertainment	11.04	24.99	-13.95	-55.82 %
7090 Office Supplies	1,686.75	1,718.79	-32.04	-1.86 %
7120 Professional Development	100.00	3,013.72	-2,913.72	-96.68 %
7150 Professional Fees	25,570.19	2,456.66	23,113.53	940.85 %
7180 Security	224.95	179.96	44.99	25.00 %
7210 Telephone and Internet	1,131.07	1,178.49	-47.42	-4.02 %
7230 Uniforms & Apparel		104.52	-104.52	-100.00 %
7250 Utilities	11,716.75	6,178.91	5,537.84	89.62 %
7999 Uncategorized Expense	-88.00		-88.00	
Total Expenses	\$111,206.04	\$70,532.02	\$40,674.02	57.67 %

	TOTAL			
	SEP 2018	SEP 2017 (PY)	CHANGE	% CHANGE
NET OPERATING INCOME	\$ -50,734.28	\$8,379.63	\$ -59,113.91	-705.45 %
Other Income				
8040 TVRPD Development Fee Revenues	10,685.00	2,137.00	8,548.00	400.00 %
Total Other Income	\$10,685.00	\$2,137.00	\$8,548.00	400.00 %
NET OTHER INCOME	\$10,685.00	\$2,137.00	\$8,548.00	400.00 %
NET INCOME	\$ -40,049.28	\$10,516.63	\$ -50,565.91	-480.82 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

July - September, 2018

	TOTAL			
	JUL - SEP, 2018	JUL - SEP, 2017 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	53,283.53	68,794.11	-15,510.58	-22.55 %
4020 Interest Income	2,536.84		2,536.84	
4020.1 Interest Income Cap Proj Fund	206.59		206.59	
4021 County Cash FMV-GF		502.76	-502.76	-100.00 %
4021.1 County Cash FMV-CP		8.76	-8.76	-100.00 %
4030 Adult Program Revenues	13,033.32	8,434.05	4,599.27	54.53 %
4050 Facility Revenue	58,049.88	39,685.97	18,363.91	46.27 %
4200 Contracted Classes Revenues	5,330.00	4,851.37	478.63	9.87 %
4210 Events Revenues	55,389.84	11,316.08	44,073.76	389.48 %
4213 Operational Grants	3,054.00	8,743.12	-5,689.12	-65.07 %
4216 Scholarship Donations	15.00	20.00	-5.00	-25.00 %
4300 Youth Program Revenues	39,683.55	16,112.20	23,571.35	146.30 %
4610 Billable Expense Income	7,150.63	5,880.35	1,270.28	21.60 %
4650 Discounts given	-1,430.50	-673.50	-757.00	-112.40 %
4690 Other Income	48.00		48.00	
4704 Sales	167.76	858.48	-690.72	-80.46 %
Total Income	\$236,518.44	\$164,533.75	\$71,984.69	43.75 %
Cost of Goods Sold				
5001 Adult Program Costs	1,749.09	950.97	798.12	83.93 %
5004 Contracted Classes Costs	4,825.91	6,438.18	-1,612.27	-25.04 %
5005 Events Costs	89,280.88	18,651.07	70,629.81	378.69 %
5008 Youth Program Costs	11,068.58	1,401.91	9,666.67	689.54 %
5110 Scholarship Fund Expense	624.50	-21.63	646.13	2,987.19 %
5704 Purchases for Resale	2,451.09	454.63	1,996.46	439.14 %
Total Cost of Goods Sold	\$110,000.05	\$27,875.13	\$82,124.92	294.62 %
GROSS PROFIT	\$126,518.39	\$136,658.62	\$ -10,140.23	-7.42 %
Expenses				
6000 Employee Costs	196,653.81	174,078.45	22,575.36	12.97 %
7010 Advertising & Marketing	15,880.38	3,890.55	11,989.83	308.18 %
7020 Bank Service Charges	4,725.60	2,976.12	1,749.48	58.78 %
7026 Charitable Contribution		265.00	-265.00	-100.00 %
7030 Dues & Subscriptions	4,130.08	2,980.00	1,150.08	38.59 %
7035 Equipment Rents & Leases		842.76	-842.76	-100.00 %
7050 Insurance	7,164.75	6,393.49	771.26	12.06 %
7056 Interest Expense	1,443.68	1,527.98	-84.30	-5.52 %
7060 Licenses & Fees	4,352.06	3,235.81	1,116.25	34.50 %
7070 Maintenance	25,160.77	48,507.00	-23,346.23	-48.13 %
7084 Meals & Entertainment	805.30	818.25	-12.95	-1.58 %
7090 Office Supplies	3,500.28	6,130.38	-2,630.10	-42.90 %
7120 Professional Development	360.00	3,013.72	-2,653.72	-88.05 %
7150 Professional Fees	60,052.90	12,613.15	47,439.75	376.11 %

	TOTAL			
	JUL - SEP, 2018	JUL - SEP, 2017 (PY)	CHANGE	% CHANGE
7180 Security	824.85	689.88	134.97	19.56 %
7210 Telephone and Internet	3,114.72	3,175.23	-60.51	-1.91 %
7230 Uniforms & Apparel	775.26	815.84	-40.58	-4.97 %
7250 Utilities	26,611.08	18,905.84	7,705.24	40.76 %
7999 Uncategorized Expense	-111.43		-111.43	
Total Expenses	\$355,444.09	\$290,859.45	\$64,584.64	22.20 %
NET OPERATING INCOME	\$ -228,925.70	\$ -154,200.83	\$ -74,724.87	-48.46 %
Other Income				
8040 TVRPD Development Fee Revenues	21,370.00	6,411.00	14,959.00	233.33 %
8501.2 Gain on Sale/Trade In of Asset		4,534.00	-4,534.00	-100.00 %
Total Other Income	\$21,370.00	\$10,945.00	\$10,425.00	95.25 %
NET OTHER INCOME	\$21,370.00	\$10,945.00	\$10,425.00	95.25 %
NET INCOME	\$ -207,555.70	\$ -143,255.83	\$ -64,299.87	-44.88 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

July - September, 2018

	TOTAL
OPERATING ACTIVITIES	
Net Income	-207,555.70
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	7,456.07
1070 Prepaid Expenses	-561.49
1085 Interest Receivable	-95.07
1092 Credit Card Receivables	-2,453.00
Payroll Refunds	-1.66
2000 Accounts Payable-General Fund	53,963.91
2010 Cardmember Services Payable	9,315.18
2014 Home Depot Payable	-563.06
2021 Accrued Salaries & Wages	-14,896.34
2022 Accrued Employer PR Taxes	-1,472.56
2200 Suspense	0.00
2207 Sales tax payable	2,357.13
2208 Kern County Loan Payable	450,000.00
2211 Payroll Liabilities:CalPERS Payable	-790.14
2231 Payroll Liabilities:Health Plan Payable	-3,044.93
2241 Payroll Liabilities:AFLAC Payable	-6.16
2250 Payroll Liabilities:Payroll Tax Liabilities	-6,417.79
2311 Accrued Interest Payable	-7,218.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	485,572.09
Net cash provided by operating activities	\$278,016.39
INVESTING ACTIVITIES	
1163 Equipment	-1,615.22
Net cash provided by investing activities	\$ -1,615.22
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-16,188.00
3022 Restricted Funds:Capital Projects	66,194.91
3028 Restricted Funds:Site Lease Funds	-3,400.00
3030 Unrestricted Funds	-62,794.91
Net cash provided by financing activities	\$ -16,188.00
NET CASH INCREASE FOR PERIOD	\$260,213.17
Cash at beginning of period	750,152.79
CASH AT END OF PERIOD	\$1,010,365.96