



# Tehachapi Valley

## Recreation & Park District

### TEHACHAPI VALLEY RECREATION AND PARK DISTRICT

**DUE TO COVID 19 AND TO COMPLY WITH SOCIAL DISTANCING GUIDELINES,  
THIS MEETING WILL BE HELD AT  
THE ASPEN BUILDERS INC. ACTIVITY CENTER LOCATED AT  
410 WEST D STREET, TEHACHAPI, CA 93561  
(We encourage the wearing of face masks. In addition seating will be six feet apart.)**

### REGULAR BOARD MEETING TUESDAY, JULY 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 Meeting held January 31, February 18 and June 16 2020, (Pages 4-9).
- C. Approval of the Preliminary Financial Reports for May 2020,(Pages 10-19).

**5. RECREATION MANAGER REPORT**

**6. OPERATIONS MANAGER REPORT**

**7. DISTRICT MANAGER REPORT**

**8. AGENDA ITEMS**

- A. Authorizing the Treasurer of the County of Kern to Transfer Funds in its Custody for Meeting the Obligations Incurred for the Maintenance and Operations of the District – Tehachapi Valley Recreation and Parks District is Requesting a Property Tax Advance in the Amount of \$450,000.00, Discussion/Approval, Resolution #2-20 (Pages 20-21).

**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 August 18, 2020.*



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

- TVRPD District Office, 410 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 17<sup>th</sup> day of July 2020.

Dated this 17<sup>th</sup> day of July 2020.

*Carrie Champlin*

\_\_\_\_\_  
Carrie Champlin  
Clerk of the Board of Directors

**MINUTES OF THE SPECIAL BOARD MEETING  
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT  
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561  
FRIDAY JANUARY 31, 2020, 4:00 P.M.**

**CALL TO ORDER:** Board Meeting Convened By Vice-Chairperson Judy at 4:00 P.M.

**BOARD MEMBERS**

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

1. **FLAG SALUTE:** Bill Fisher led the flag salute.

2. **ROLL CALL:** All present.

3. **PUBLIC COMMENTS:** None.

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

**Noes: None. Motion carried.**

**Absent: None.**

**5. AGENDA ITEMS**

**A. GranFondo – Discussion.**

TVRPD board members discussed the event details with several community members and leaders.

**BOARD APPROVES TVRPD MOVING FORWARD WITH HAVING THE 2020 GRANFONDO EVENT.**

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

**Noes: None. Motion carried.**

**Absent: None.**

**6. ADJOURNMENT**

Having no further business the meeting was adjourned at 5:05 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on February 18, 2020.

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

**Noes: None. Motion carried.**

**Absent: None.**

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 FEBRUARY 18, 2020, 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  
Sandy Chavez, Director  
Dwight Dreyer, Director

1. **FLAG SALUTE:** Bill Fisher led the flag salute.

2. **ROLL CALL:** All present.

3. **PUBLIC COMMENTS:** None.

**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.

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

**Noes: None. Motion carried.**

**Absent: None.**

**B. Approval of Minutes from the Regular Board Meeting held January 21, 2020.**

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD ON JANUARY 21, 2020.

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

**Noes: None. Motion carried.**

**Absent: None.**

**C. Approval of the Preliminary Financial Reports for December, 2019.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR DECEMBER 2019.

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

**Noes: None. Motion carried.**

**Absent: None.**

**D. Approval of the Tehachapi Valley Recreation and Park District's 2020 Job Descriptions and Salary Schedule.**

BOARD APPROVES THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT'S 2020 JOB DESCRIPTIONS AND SALARY SCHEDULE.

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

**Noes: None. Motion carried.**

**Absent: None.**

**5. RECREATION SUPERVISOR REPORT**

Ashley Krempien gave the report.

*Report on file.*

**6. OPERATIONS MANAGER REPORT**

Operations Manager Bill Fisher gave the report.

*Report on file.*

**7. DISTRICT MANAGER REPORT**

District Manager Torres gave the report.

*Report on file.*

**8. AGENDA ITEMS**

**A. Brite Lake Payment Arm Presentation - Discussion/Approval**

Pacific Parking gave the presentation.

BOARD APPROVES THE PURCHASE OF THE PACIFIC PARKING PAYMENT ARM TO BE INSTALLED AT BRITE LAKE.

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

**Noes: None. Motion carried.**

**Absent: None.**

**B. Appointment of a Dye Natatorium Ad Hoc Committee.**

BOARD APPROVED THE FORMATION OF A DYE NATATORIUM AD HOC COMMITTEE.

**9. BOARD OF DIRECTORS TIME:** The board thanked TVRPD staff and the Brite Lake Camp Hosts for all of their hard work.

**10. ADJOURNMENT**

Having no further business the meeting was adjourned at 7:05 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on March 17, 2020.

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

**Noes: None. Motion carried.**

**Absent: None.**

Respectfully Submitted,

Carrie Champlin  
Carrie Champlin, Clerk of the Board

**MINUTES OF THE REGULAR BOARD MEETING  
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT  
410 WEST D STREET, TEHACHAPI, CALIFORNIA 93561  
TUESDAY JUNE 16, 2020, 5:30 P.M.**

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

**BOARD MEMBERS**

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

1. **FLAG SALUTE:** Bill Fisher led the flag salute.
2. **ROLL CALL:** Chairperson Steele and Director Dreyer were absent.
3. **PUBLIC COMMENTS:** None.
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.

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

**Noes: None. Motion carried.**

**Absent: Steele; Dreyer**

**B. Approval of the Preliminary Financial Reports for January - April, 2020.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JANUARY- APRIL 2020.

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

**Noes: None. Motion carried.**

**Absent: Steele; Dreyer**

**C. Approval of the Bank of the Sierra Signature Card Additions and Deletions.**

BOARD APPROVES THE BANK OF THE SIERRA SIGNATURE CARD ADDITION AND DELETIONS AS FOLLOWS:

DELETIONS: MICHELLE VANCE, MARY LOU CORPUS-ZAMUDIO, LAURA LYNNE WYATT, AND CRAIG MIFFLIN.

ADDITION: ELIAS COREY TORRES.

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

**Noes: None. Motion carried.**

**Absent: Steele; Dreyer**

**5. RECREATION MANGER REPORT**

Recreation Manager Ashley Krempien gave the report.

- Reported on the programs and events cancelled due to the Covid 19 pandemic.
- The All American Run will be a virtual run event.
- Youth Baseball might be run in August depending on Governors mandates.
- Adventure Camp will be run with smaller groups of children.
- Introduced Recreation Specialist Brenda Cavasos.

**6. OPERATIONS MANAGER REPORT**

Operations Manager Bill Fisher gave the report.

- Brite Lake pay arm and pay station project.
- Installation of wood fencing at Brite Lake.
- Installation of cable wire fence at Brite Lake.

**7. DISTRICT MANAGER REPORT**

District Manager Torres gave the report.

- Gym Floor update: Waiting for the report. We will report findings when we receive the report.
- Partnered with Houchin Blood Bank. Hosted six blood drives to help with the current blood shortage.
- Work continues on the new agreement with Tehachapi Cumming County Water District.
- Torres thanked the Brite Lake Camp Hosts for all their hard work at Brite Lake over the last three months.

**8. AGENDA ITEMS**

**A. Discussion/Approval of Tehachapi Valley Recreation and Park District’s Preliminary Budget for Fiscal Year 20/21.**

**1. Public Hearing – Opened at 6:05 P.M.**

No comments.

**Public Hearing - Closed at 6:20 P.M.**

**2. Approval of Tehachapi Valley Recreation and Park District’s Preliminary Budget for Fiscal Year 2020/2021 - Discussion/Approval, Resolution #1-20**

**BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT PRELIMINARY BUDGET FOR FISCAL YEAR 2020/2021, RESOLUTION #1-20.**

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

**Noes: None. Motion carried.**

**Absent: Steele; Dreyer**

**9. BOARD OF DIRECTORS TIME:** The board thanked TVRPD staff and District Manager Torres for all their hard work and for following the governor’s mandates during the Covid 19 pandemic.



**10. ADJOURNMENT**

Having no further business the meeting was adjourned at 6:25 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on July 21, 2020.

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

**Noes: None. Motion carried.**

**Absent: Steele; Dreyer**

Respectfully Submitted,

*Carrie Champlin*  
Carrie Champlin, Clerk of the Board



# Tehachapi Valley Recreation and Park District

## BALANCE SHEET

As of May 31, 2019

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	567,416.09
1004 Check BOTS 4470	108,595.45
1005 County Treasury Capital Projects Fund	117,089.85
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$794,451.39</b>
Accounts Receivable	
1200 Accounts Receivable	19,151.00
<b>Total Accounts Receivable</b>	<b>\$19,151.00</b>
Other Current Assets	
1070 Prepaid Expenses	3,017.76
1092 Credit Card Receivables	3,706.50
1096 Undeposited Funds	142.00
1210 Inventory Asset	3,879.54
<b>Total Other Current Assets</b>	<b>\$10,745.80</b>
<b>Total Current Assets</b>	<b>\$824,348.19</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,144,783.33
1163.1 Equipment Not Placed In Service	869.91
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
<b>Total Fixed Assets</b>	<b>\$2,294,660.62</b>
Other Assets	
1901 DOR-Pension Contributions	33,183.00
1903 DOR-Pension Related	106,618.00
<b>Total Other Assets</b>	<b>\$139,801.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,258,809.81</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	29,464.07
<b>Total Accounts Payable</b>	<b>\$29,464.07</b>
Credit Cards	

	TOTAL
2010 Cardmember Services Payable	4,730.68
2014 Home Depot Payable	2,116.15
<b>Total Credit Cards</b>	<b>\$6,846.83</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	39,671.73
2207 Sales tax payable	282.30
2210 Payroll Liabilities	8,712.65
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>\$49,666.68</b>
<b>Total Current Liabilities</b>	<b>\$85,977.58</b>
Long-Term Liabilities	
2310 Loan Payable 2016	508,744.00
<del>2900</del> Net Pension Liability	221,512.00
2902 DIR-Pension Related	66,680.00
<b>Total Long-Term Liabilities</b>	<b>\$796,936.00</b>
<b>Total Liabilities</b>	<b>\$882,913.58</b>
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	262,971.52
3030 Unrestricted Funds	-957,245.58
3110 Retained Earnings	320,301.51
Net Income	169,144.53
<b>Total Equity</b>	<b>\$2,375,896.23</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,258,809.81</b>



# Tehachapi Valley Recreation and Park District

## PROFIT AND LOSS

May 2019

	TOTAL		
	MAY 2019	JUL 2018 - MAY 2019 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	8,391.09	850,158.72	10.84 %
4020 Interest Income	17.17	2,505.48	0.02 %
4020.1 Interest Income Cap Proj Fund		857.29	
4030 Adult Program Revenues	3,553.00	29,267.49	4.59 %
4050 Facility Revenue	24,325.00	151,140.82	31.41 %
4200 Contracted Classes Revenues	4,595.00	45,474.50	5.93 %
4210 Events Revenues	15,316.21	158,267.30	19.78 %
4213 Operational Grants	8,105.45	49,159.45	10.47 %
4216 Scholarship Donations		93.00	
4300 Youth Program Revenues	13,514.00	126,832.55	17.45 %
4610 Billable Expense Income		10,473.86	
4650 Discounts given	-393.40	-4,685.80	-0.51 %
4690 Other Income		2,334.02	
4704 Sales	16.79	232.55	0.02 %
<b>Total Income</b>	<b>\$77,440.31</b>	<b>\$1,422,111.23</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs		4,122.22	
5002 Fish Stocking		7,500.00	
5004 Contracted Classes Costs	7,022.00	38,368.04	9.07 %
5005 Events Costs	7,053.65	133,601.97	9.11 %
5008 Youth Program Costs	5,327.75	34,337.75	6.88 %
5110 Scholarship Fund Expense	139.50	3,574.30	0.18 %
5704 Purchases for Resale		2,451.09	
<b>Total Cost of Goods Sold</b>	<b>\$19,542.90</b>	<b>\$223,955.37</b>	<b>25.24 %</b>
<b>GROSS PROFIT</b>	<b>\$57,897.41</b>	<b>\$1,198,155.86</b>	<b>74.76 %</b>
<b>Expenses</b>			
6000 Employee Costs	85,962.78	679,366.76	111.01 %
7010 Advertising & Marketing	2,816.74	40,263.26	3.64 %
7020 Bank Service Charges	1,308.63	12,232.10	1.69 %
7025 Cash Short/Over		10.10	
7026 Charitable Contribution	1,313.00	20,013.00	1.70 %
7030 Dues & Subscriptions		4,829.29	
7035 Equipment Rents & Leases	2,080.16	6,108.93	2.69 %
7050 Insurance	2,217.76	25,418.23	2.86 %
7056 Interest Expense		9,911.54	
7060 Licenses & Fees	741.14	23,857.20	0.96 %
7070 Maintenance	8,741.58	75,685.15	11.29 %
7084 Meals & Entertainment	324.19	3,294.60	0.42 %
7090 Office Supplies	813.82	11,919.28	1.05 %
7120 Professional Development		510.00	
7150 Professional Fees	5,903.40	106,029.84	7.62 %

	TOTAL		
	MAY 2019	JUL 2018 - MAY 2019 (YTD)	% OF INCOME
7160 Property Tax Collection Fee		11,040.76	
7180 Security	179.96	4,936.12	0.23 %
7210 Telephone and Internet	1,038.99	11,389.47	1.34 %
7230 Uniforms & Apparel		1,357.73	
7250 Utilities	7,258.44	72,397.82	9.37 %
<b>Total Expenses</b>	<b>\$120,700.59</b>	<b>\$1,120,571.18</b>	<b>155.86 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -62,803.18</b>	<b>\$77,584.68</b>	<b>-81.10 %</b>
<b>Other Income</b>			
8020 Insurance Settlement Proceeds	11,172.93	12,497.85	14.43 %
8040 TVRPD Development Fee Revenues	2,137.00	79,062.00	2.76 %
<b>Total Other Income</b>	<b>\$13,309.93</b>	<b>\$91,559.85</b>	<b>17.19 %</b>
<b>NET OTHER INCOME</b>	<b>\$13,309.93</b>	<b>\$91,559.85</b>	<b>17.19 %</b>
<b>NET INCOME</b>	<b>\$ -49,493.25</b>	<b>\$169,144.53</b>	<b>-63.91 %</b>



# Tehachapi Valley Recreation and Park District

## PROFIT & LOSS PRIOR YEAR COMPARISON

May 2019

	TOTAL			
	MAY 2019	MAY 2018 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	8,391.09	15,659.45	-7,268.36	-46.42 %
4020 Interest Income	17.17	12.14	5.03	41.43 %
4030 Adult Program Revenues	3,553.00	3,285.00	268.00	8.16 %
4050 Facility Revenue	24,325.00	16,714.50	7,610.50	45.53 %
4200 Contracted Classes Revenues	4,595.00	3,582.00	1,013.00	28.28 %
4210 Events Revenues	15,316.21	23,542.66	-8,226.45	-34.94 %
4213 Operational Grants	8,105.45	8,000.00	105.45	1.32 %
4216 Scholarship Donations		5.00	-5.00	-100.00 %
4300 Youth Program Revenues	13,514.00	9,585.00	3,929.00	40.99 %
4650 Discounts given	-393.40	-440.00	46.60	10.59 %
4704 Sales	16.79		16.79	
<b>Total Income</b>	<b>\$77,440.31</b>	<b>\$79,945.75</b>	<b>\$ -2,505.44</b>	<b>-3.13 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs		511.27	-511.27	-100.00 %
5004 Contracted Classes Costs	7,022.00	2,913.34	4,108.66	141.03 %
5005 Events Costs	7,053.65	2,445.83	4,607.82	188.39 %
5008 Youth Program Costs	5,327.75	2,499.91	2,827.84	113.12 %
5110 Scholarship Fund Expense	139.50	37.50	102.00	272.00 %
<b>Total Cost of Goods Sold</b>	<b>\$19,542.90</b>	<b>\$8,407.85</b>	<b>\$11,135.05</b>	<b>132.44 %</b>
<b>GROSS PROFIT</b>	<b>\$57,897.41</b>	<b>\$71,537.90</b>	<b>\$ -13,640.49</b>	<b>-19.07 %</b>
<b>Expenses</b>				
6000 Employee Costs	85,962.78	80,953.52	5,009.26	6.19 %
7010 Advertising & Marketing	2,816.74	4,904.91	-2,088.17	-42.57 %
7020 Bank Service Charges	1,308.63	1,133.08	175.55	15.49 %
7026 Charitable Contribution	1,313.00		1,313.00	
7030 Dues & Subscriptions		205.00	-205.00	-100.00 %
7035 Equipment Rents & Leases	2,080.16	788.60	1,291.56	163.78 %
7050 Insurance	2,217.76	1,982.67	235.09	11.86 %
7060 Licenses & Fees	741.14	1,166.63	-425.49	-36.47 %
7070 Maintenance	8,741.58	5,637.84	3,103.74	55.05 %
7084 Meals & Entertainment	324.19	703.28	-379.09	-53.90 %
7090 Office Supplies	813.82	455.99	357.83	78.47 %
7120 Professional Development		375.00	-375.00	-100.00 %
7150 Professional Fees	5,903.40	8,785.30	-2,881.90	-32.80 %
7180 Security	179.96	311.71	-131.75	-42.27 %
7210 Telephone and Internet	1,038.99	717.48	321.51	44.81 %
7250 Utilities	7,258.44	7,213.90	44.54	0.62 %
7999 Uncategorized Expense		-59.79	59.79	100.00 %
<b>Total Expenses</b>	<b>\$120,700.59</b>	<b>\$115,275.12</b>	<b>\$5,425.47</b>	<b>4.71 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -62,803.18</b>	<b>\$ -43,737.22</b>	<b>\$ -19,065.96</b>	<b>-43.59 %</b>
<b>Other Income</b>				

	TOTAL			
	MAY 2019	MAY 2018 (PY)	CHANGE	% CHANGE
8020 Insurance Settlement Proceeds	11,172.93		11,172.93	
8040 TVRPD Development Fee Revenues	2,137.00	8,548.00	-6,411.00	-75.00 %
<b>Total Other Income</b>	<b>\$13,309.93</b>	<b>\$8,548.00</b>	<b>\$4,761.93</b>	<b>55.71 %</b>
<b>NET OTHER INCOME</b>	<b>\$13,309.93</b>	<b>\$8,548.00</b>	<b>\$4,761.93</b>	<b>55.71 %</b>
<b>NET INCOME</b>	<b>\$ -49,493.25</b>	<b>\$ -35,189.22</b>	<b>\$ -14,304.03</b>	<b>-40.65 %</b>



# Tehachapi Valley Recreation and Park District

## STATEMENT OF CASH FLOWS

May 2019

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-49,493.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	39,189.00
1070 Prepaid Expenses	2,217.76
1092 Credit Card Receivables	-1,365.00
2000 Accounts Payable-General Fund	-12,076.36
2010 Cardmember Services Payable	-7,998.60
2014 Home Depot Payable	1,450.49
2207 Sales tax payable	66.90
2211 Payroll Liabilities:CalPERS Payable	0.01
2231 Payroll Liabilities:Health Plan Payable	2,126.30
2241 Payroll Liabilities:AFLAC Payable	612.85
2250 Payroll Liabilities:Payroll Tax Liabilities	6,406.75
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	30,630.10
<b>Net cash provided by operating activities</b>	<b>\$ -18,863.15</b>
<b>INVESTING ACTIVITIES</b>	
1162 Improvements	-8,390.00
1163 Equipment	-7,749.00
<b>Net cash provided by investing activities</b>	<b>\$ -16,139.00</b>
<b>FINANCING ACTIVITIES</b>	
3022 Restricted Funds:Capital Projects	2,080.22
3028 Restricted Funds:Site Lease Funds	-10,365.14
3030 Unrestricted Funds	8,284.92
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -35,002.15</b>
Cash at beginning of period	829,595.54
<b>CASH AT END OF PERIOD</b>	<b>\$794,593.39</b>



# Tehachapi Valley Recreation and Park District

## TVRPD BUDGET VS ACTUAL 2018/2019

July 2018 - May 2019

	ACTUAL	TOTAL BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	850,158.72	818,057.13	-32,101.59	-3.92 %
4020 Interest Income	2,505.48	2,632.63	127.15	4.83 %
4020.1 Interest Income Cap Proj Fund	857.29		-857.29	
4030 Adult Program Revenues	29,267.49	34,100.11	4,832.62	14.17 %
4050 Facility Revenue	151,140.82	132,665.50	-18,475.32	-13.93 %
4200 Contracted Classes Revenues	45,474.50	36,163.49	-9,311.01	-25.75 %
4210 Events Revenues	158,267.30	105,053.63	-53,213.67	-50.65 %
4213 Operational Grants	49,159.45	97,441.63	48,282.18	49.55 %
4216 Scholarship Donations	93.00	1,375.00	1,282.00	93.24 %
4300 Youth Program Revenues	126,832.55	120,070.28	-6,762.27	-5.63 %
4610 Billable Expense Income	10,473.86	5,500.00	-4,973.86	-90.43 %
4650 Discounts given	-4,685.80	-3,941.63	744.17	-18.88 %
4690 Other Income	2,334.02		-2,334.02	
4704 Sales				
4703 Food Sales-Taxable	45.68	220.00	174.32	79.24 %
4705 Food Sales Non Taxable	137.45	673.75	536.30	79.60 %
4707 Merchandise Sales-Taxable	16.79		-16.79	
4709 Soda Sales-Taxable	32.63	91.63	59.00	64.39 %
<b>Total 4704 Sales</b>	<b>232.55</b>	<b>985.38</b>	<b>752.83</b>	<b>76.40 %</b>
<b>Total Income</b>	<b>\$1,422,111.23</b>	<b>\$1,350,103.15</b>	<b>\$ -72,008.08</b>	<b>-5.33 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	4,122.22	8,162.00	4,039.78	49.49 %
5002 Fish Stocking	7,500.00	9,166.63	1,666.63	18.18 %
5004 Contracted Classes Costs	38,368.04	28,279.13	-10,088.91	-35.68 %
5005 Events Costs	133,601.97	140,850.60	7,248.63	5.15 %
5008 Youth Program Costs	34,337.75	31,955.00	-2,382.75	-7.46 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,910.90	1,008.37	-902.53	-89.50 %
5117 Walter Dye Scholarship Fund	1,663.40	1,008.37	-655.03	-64.96 %
<b>Total 5110 Scholarship Fund Expense</b>	<b>3,574.30</b>	<b>2,016.74</b>	<b>-1,557.56</b>	<b>-77.23 %</b>
5704 Purchases for Resale				
5701 Beer Purchases	2,300.00	412.50	-1,887.50	-457.58 %
5703 Food Purchases	115.74	366.63	250.89	68.43 %
5709 Soda Purchases	35.35	183.37	148.02	80.72 %
<b>Total 5704 Purchases for Resale</b>	<b>2,451.09</b>	<b>962.50</b>	<b>-1,488.59</b>	<b>-154.66 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$223,955.37</b>	<b>\$221,392.60</b>	<b>\$ -2,562.77</b>	<b>-1.16 %</b>
<b>GROSS PROFIT</b>	<b>\$1,198,155.86</b>	<b>\$1,128,710.55</b>	<b>\$ -69,445.31</b>	<b>-6.15 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	501,830.93	508,536.49	6,705.56	1.32 %
6020 Employee Taxable Allowances	7,902.24	8,433.37	531.13	6.30 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
6050 Benefits				
6051 Employee MedDentalVisLife	40,178.53	41,250.00	1,071.47	2.60 %
6055 Employee Retirement CalPERS	34,333.18	38,500.00	4,166.82	10.82 %
6056 CalPERS Unfunded Liability Valuation	10,744.00	11,975.37	1,231.37	10.28 %
6058 Employer Taxes	46,691.87	45,833.37	-858.50	-1.87 %
6060 Reimbursed Employee Expenses		916.63	916.63	100.00 %
6070 Vacation, Sick, & Admin Leave		1,375.00	1,375.00	100.00 %
6090 Worker's Compensation Insurance	37,686.01	21,083.37	-16,602.64	-78.75 %
<b>Total 6050 Benefits</b>	<b>169,633.59</b>	<b>160,933.74</b>	<b>-8,699.85</b>	<b>-5.41 %</b>
<b>Total 6000 Employee Costs</b>	<b>679,366.76</b>	<b>677,903.60</b>	<b>-1,463.16</b>	<b>-0.22 %</b>
7010 Advertising & Marketing	40,263.26	28,416.63	-11,846.63	-41.69 %
7020 Bank Service Charges	12,232.10	9,258.37	-2,973.73	-32.12 %
7025 Cash Short/Over	10.10		-10.10	
7026 Charitable Contribution	20,013.00	2,016.63	-17,996.37	-892.40 %
7030 Dues & Subscriptions	4,829.29	6,416.63	1,587.34	24.74 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	2,299.01	916.63	-1,382.38	-150.81 %
7037 Office Equipment Rental	3,809.92	3,208.37	-601.55	-18.75 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>6,108.93</b>	<b>4,125.00</b>	<b>-1,983.93</b>	<b>-48.10 %</b>
7050 Insurance				
7051 Auto Insurance	4,456.84	4,583.37	126.53	2.76 %
7052 HUB Insurance	0.00	366.63	366.63	100.00 %
7053 Property Insurance	10,951.39	11,916.63	965.24	8.10 %
7055 Liability Insurance (Gen, Auto, Property)	10,010.00	7,333.37	-2,676.63	-36.50 %
<b>Total 7050 Insurance</b>	<b>25,418.23</b>	<b>24,200.00</b>	<b>-1,218.23</b>	<b>-5.03 %</b>
7056 Interest Expense	9,911.54	16,500.00	6,588.46	39.93 %
7060 Licenses & Fees	23,857.20	63,708.37	39,851.17	62.55 %
7070 Maintenance				
7071 Pool Chemicals	6,942.27	8,158.37	1,216.10	14.91 %
7072 Building & Park Maintenance	25,179.86	25,620.87	441.01	1.72 %
7073 Accessibility Upgrades		92.62	92.62	100.00 %
7074 Equipment Maintenance	5,896.48	6,508.26	611.78	9.40 %
7075 Fuel	11,151.10	8,708.37	-2,442.73	-28.05 %
7076 Janitorial Supplies	8,918.28	8,708.37	-209.91	-2.41 %
7077 Small Tools & Equipment	535.57	1,375.00	839.43	61.05 %
7078 Materials & Supplies	10,978.63	30,646.00	19,667.37	64.18 %
7079 Fleet Maintenance	6,082.96	4,583.37	-1,499.59	-32.72 %
<b>Total 7070 Maintenance</b>	<b>75,685.15</b>	<b>94,401.23</b>	<b>18,716.08</b>	<b>19.83 %</b>
7084 Meals & Entertainment	3,294.60	2,750.00	-544.60	-19.80 %
7090 Office Supplies	11,919.28	12,833.37	914.09	7.12 %
7120 Professional Development	510.00	6,875.00	6,365.00	92.58 %
7150 Professional Fees				
7151 Annual Audit	11,750.00	10,816.63	-933.37	-8.63 %
7152 Bookkeeping & Payroll	27,152.65	22,916.63	-4,236.02	-18.48 %
7153 Information Technology	4,900.50	7,791.63	2,891.13	37.11 %
7154 Project Consults	52,025.86		-52,025.86	

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7155 Legal	10,200.83	8,250.00	-1,950.83	-23.65 %
<b>Total 7150 Professional Fees</b>	<b>106,029.84</b>	<b>49,774.89</b>	<b>-56,254.95</b>	<b>-113.02 %</b>
7160 Property Tax Collection Fee	11,040.76	12,833.37	1,792.61	13.97 %
7180 Security	4,936.12	3,666.74	-1,269.38	-34.62 %
7210 Telephone and Internet	11,389.47	11,000.00	-389.47	-3.54 %
7230 Uniforms & Apparel	1,357.73	2,750.00	1,392.27	50.63 %
7250 Utilities				
7252 Electric Service	41,050.19	36,987.39	-4,062.80	-10.98 %
7254 Gas Service	14,342.29	15,720.76	1,378.47	8.77 %
7256 Sanitation Services	7,143.13	12,741.63	5,598.50	43.94 %
7258 Water Service	9,017.78	7,841.13	-1,176.65	-15.01 %
7259 Propane	844.43		-844.43	
<b>Total 7250 Utilities</b>	<b>72,397.82</b>	<b>73,290.91</b>	<b>893.09</b>	<b>1.22 %</b>
<b>Total Expenses</b>	<b>\$1,120,571.18</b>	<b>\$1,102,720.74</b>	<b>\$ -17,850.44</b>	<b>-1.62 %</b>
<b>NET OPERATING INCOME</b>	<b>\$77,584.68</b>	<b>\$25,989.81</b>	<b>\$ -51,594.87</b>	<b>-198.52 %</b>
Other Income				
8020 Insurance Settlement Proceeds	12,497.85		-12,497.85	
8040 TVRPD Development Fee Revenues	79,062.00		-79,062.00	
<b>Total Other Income</b>	<b>\$91,559.85</b>	<b>\$0.00</b>	<b>\$ -91,559.85</b>	<b>0.00%</b>
Other Expenses				
7290 Operational Reserve (Contingency)		91,666.63	91,666.63	100.00 %
8505 Quimby Expense		2,904.88	2,904.88	100.00 %
8507 Loan Principal Payments (2310)		45,560.13	45,560.13	100.00 %
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$140,131.64</b>	<b>\$140,131.64</b>	<b>100.00 %</b>
<b>NET OTHER INCOME</b>	<b>\$91,559.85</b>	<b>\$ -140,131.64</b>	<b>\$ -231,691.49</b>	<b>165.34 %</b>
<b>NET INCOME</b>	<b>\$169,144.53</b>	<b>\$ -114,141.83</b>	<b>\$ -283,286.36</b>	<b>248.19 %</b>

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

IN THE MATTER OF

**AUTHORIZING THE TREASURER OF THE COUNTY OF KERN TO TRANSFER  
FUNDS IN ITS CUSTODY FOR MEETING THE OBLIGATIONS INCURRED FOR  
MAINTENANCE AND OPERATION OF THE DISTRICT**

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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 21<sup>st</sup> day of July 2020 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. 2-20**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
TEHACHAPI VALLEY RECREATION AND PARK DISTRICT  
AUTHORIZING THE TREASURER OF THE COUNTY OF KERN  
TO TRANSFER FUNDS IN ITS CUSTODY FOR MEETING THE  
OBLIGATIONS INCURRED FOR MAINTENANCE AND  
OPERATION OF THE DISTRICT**

**WHEREAS**, the Tehachapi Valley Recreation and Park District, hereinafter referred to as "District", is a recreation and park district duly organized and existing under Chapter 4 of Division 5 of the Public Resources Code of the State of California (Section 5780 et seq.), and

**WHEREAS**, the District has incurred debts for the FY 2020-2021 budget in the amount of \$450,000.00 for maintenance and operation purposes by District in the care and operation of its recreational facilities; and

**WHEREAS**, pursuant to Article 16, Section 6 of the California Constitution, District may authorize the treasurer for the County of Kern to transfer funds in his custody on a temporary basis in order to provide necessary funds for the District to meet its obligations for maintenance purposes and that such temporary transfer of funds shall not exceed 85% of the taxes accruing to District during the next fiscal year, to with fiscal year 2020-2021; and

**WHEREAS**, said temporary transfer of funds shall be replaced by district from the taxes accruing to District before any other obligations District are met from such taxes; and

**WHEREAS**, the Board of Directors wishes to authorize the treasurer of the County of Kern to make such temporary transfer of funds.

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District hereby authorizes the treasurer for the County of Kern to transfer to District the sum of \$450,000.00 which does not exceed 85% of the taxes accruing to District for the fiscal year.

**BE IT FURTHER RESOLVED** that the Board of Directors for the Tehachapi Valley Recreation and Park District hereby orders the replacement of said \$450,000.00, from the taxes accruing to District before any other obligations of District are met from such taxes.

**BE IT FURTHER RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District hereby orders that funds hereinabove authorized to be transferred shall be used for maintenance purposes of District's recreation and park facilities.