



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

**REGULAR BOARD MEETING  
TUESDAY, SEPTEMBER 17, 2019, 5:30 P.M.**

**BOARD OF DIRECTORS**

IAN STEELE, CHAIRPERSON  
KALEB JUDY, VICE-CHAIRPERSON  
WES BACKES, DIRECTOR  
CRISTIN LASSEN, DIRECTOR  
DWIGHT DREYER, 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 June 2019 (Pages 4-13).

**5. RECREATION SUPERVISOR REPORT**

**6. OPERATIONS MANAGER REPORT**

**7. DISTRICT MANAGER REPORT**

**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, (Pages 14-17).
- B. Interview Process and Hiring of District Manager Position – Discussion.

**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 October 15, 2019.*



### **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 September 17, 2019, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, September 13, 2019, at 5:30 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 13<sup>th</sup> day of September 2019.

Dated this 13<sup>th</sup> day of September 2019.

*Carrie Champlin*  
Carrie Champlin  
Clerk of the Board of Directors



# Tehachapi Valley Recreation and Park District

## BALANCE SHEET

As of June 30, 2019

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	505,102.79
1004 Check BOTS 4470	181,048.94
1005 County Treasury Capital Projects Fund	127,981.80
1007 Square Inc	1,455.34
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$816,938.87</b>
Accounts Receivable	
1200 Accounts Receivable	13,000.00
<b>Total Accounts Receivable</b>	<b>\$13,000.00</b>
Other Current Assets	
1070 Prepaid Expenses	11,797.48
1085 Interest Receivable	320.09
1085.1 Interest Receivable Cap Proj Fund	77.97
1096 Undeposited Funds	1.00
1210 Inventory Asset	3,879.54
<b>Total Other Current Assets</b>	<b>\$16,076.08</b>
<b>Total Current Assets</b>	<b>\$846,014.95</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,145,521.46
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>\$2,295,398.75</b>
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
<b>Total Other Assets</b>	<b>\$121,254.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,262,667.70</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	42,397.61

	TOTAL
<b>Total Accounts Payable</b>	<b>\$42,397.61</b>
Credit Cards	
2010 Cardmember Services Payable	12,992.75
<b>Total Credit Cards</b>	<b>\$12,992.75</b>
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	1,071.00
2210 Payroll Liabilities	13,599.32
2270 Refundable Deposits	1,000.00
<b>Total Other Current Liabilities</b>	<b>\$72,903.07</b>
<b>Total Current Liabilities</b>	<b>\$128,293.43</b>
Long-Term Liabilities	
2310 Loan Payable 2016	508,744.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
<b>Total Long-Term Liabilities</b>	<b>\$758,783.00</b>
<b>Total Liabilities</b>	<b>\$887,076.43</b>
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	273,989.58
3030 Unrestricted Funds	-968,263.64
3110 Retained Earnings	320,301.51
Net Income	168,839.57
<b>Total Equity</b>	<b>\$2,375,591.27</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,262,667.70</b>



# Tehachapi Valley Recreation and Park District

## PROFIT AND LOSS

June 2019

	TOTAL		% OF INCOME
	JUN 2019	JUL 2018 - JUN 2019 (YTD)	
<b>Income</b>			
4010 Property Taxes	36,646.65	886,805.37	31.55 %
4020 Interest Income	1,360.14	3,865.62	1.17 %
4020.1 Interest Income Cap Proj Fund	333.06	1,190.35	0.29 %
4030 Adult Program Revenues	5,227.35	34,494.84	4.50 %
4050 Facility Revenue	23,574.00	174,715.82	20.30 %
4200 Contracted Classes Revenues	4,380.00	49,854.50	3.77 %
4210 Events Revenues	5,208.42	163,475.72	4.48 %
4213 Operational Grants		49,159.45	
4216 Scholarship Donations	10.00	103.00	0.01 %
4300 Youth Program Revenues	36,401.37	163,233.92	31.34 %
4610 Billable Expense Income		10,473.86	
4650 Discounts given	-750.80	-5,436.60	-0.65 %
4690 Other Income		2,334.02	
4704 Sales	3,761.22	3,993.77	3.24 %
<b>Total Income</b>	<b>\$116,151.41</b>	<b>\$1,538,263.64</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	400.00	38,768.04	0.34 %
5005 Events Costs	15,392.52	148,994.49	13.25 %
5008 Youth Program Costs	3,517.72	37,855.47	3.03 %
5110 Scholarship Fund Expense	221.00	3,795.30	0.19 %
5704 Purchases for Resale	335.46	2,786.55	0.29 %
<b>Total Cost of Goods Sold</b>	<b>\$19,866.70</b>	<b>\$243,822.07</b>	<b>17.10 %</b>
<b>GROSS PROFIT</b>	<b>\$96,284.71</b>	<b>\$1,294,441.57</b>	<b>82.90 %</b>
<b>Expenses</b>			
6000 Employee Costs	70,179.38	749,546.14	60.42 %
7010 Advertising & Marketing	1,237.73	41,500.99	1.07 %
7020 Bank Service Charges	1,417.46	13,649.56	1.22 %
7025 Cash Short/Over		10.10	
7026 Charitable Contribution		20,013.00	
7030 Dues & Subscriptions	58.87	4,888.16	0.05 %
7035 Equipment Rents & Leases		6,108.93	
7050 Insurance	2,217.76	27,635.99	1.91 %
7056 Interest Expense	6,783.25	16,694.79	5.84 %
7060 Licenses & Fees	1,008.36	24,865.56	0.87 %
7070 Maintenance	7,032.44	82,717.59	6.05 %
7084 Meals & Entertainment	44.81	3,339.41	0.04 %
7090 Office Supplies	3,079.69	14,260.84	2.65 %
7120 Professional Development		510.00	
7150 Professional Fees	10,896.80	116,926.64	9.38 %

	TOTAL		
	JUN 2019	JUL 2018 - JUN 2019 (YTD)	% OF INCOME
7160 Property Tax Collection Fee		11,040.76	
7180 Security	179.96	5,116.08	0.15 %
7210 Telephone and Internet	452.35	11,841.82	0.39 %
7230 Uniforms & Apparel	265.96	1,623.69	0.23 %
7250 Utilities	3,158.98	75,556.80	2.72 %
<b>Total Expenses</b>	<b>\$108,013.80</b>	<b>\$1,227,846.85</b>	<b>92.99 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -11,729.09</b>	<b>\$66,594.72</b>	<b>-10.10 %</b>
Other Income			
8020 Insurance Settlement Proceeds		12,497.85	
8040 TVRPD Development Fee Revenues	10,685.00	89,747.00	9.20 %
<b>Total Other Income</b>	<b>\$10,685.00</b>	<b>\$102,244.85</b>	<b>9.20 %</b>
<b>NET OTHER INCOME</b>	<b>\$10,685.00</b>	<b>\$102,244.85</b>	<b>9.20 %</b>
<b>NET INCOME</b>	<b>\$ -1,044.09</b>	<b>\$168,839.57</b>	<b>-0.90 %</b>



# Tehachapi Valley Recreation and Park District

## PROFIT & LOSS PRIOR YEAR COMPARISON

June 2019

	TOTAL			
	JUN 2019	JUN 2018 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	36,646.65	25,807.86	10,838.79	42.00 %
4020 Interest Income	1,360.14	971.94	388.20	39.94 %
4020.1 Interest Income Cap Proj Fund	333.06	60.60	272.46	449.60 %
4030 Adult Program Revenues	5,227.35	6,753.21	-1,525.86	-22.59 %
4050 Facility Revenue	23,574.00	22,246.10	1,327.90	5.97 %
4200 Contracted Classes Revenues	4,380.00	6,387.00	-2,007.00	-31.42 %
4210 Events Revenues	5,208.42	8,812.87	-3,604.45	-40.90 %
4213 Operational Grants		6,700.00	-6,700.00	-100.00 %
4216 Scholarship Donations	10.00	20.00	-10.00	-50.00 %
4300 Youth Program Revenues	36,401.37	28,754.00	7,647.37	26.60 %
4650 Discounts given	-750.80	-892.50	141.70	15.88 %
4704 Sales	3,761.22	211.85	3,549.37	1,675.42 %
<b>Total Income</b>	<b>\$116,151.41</b>	<b>\$105,832.93</b>	<b>\$10,318.48</b>	<b>9.75 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs		30.00	-30.00	-100.00 %
5004 Contracted Classes Costs	400.00	416.00	-16.00	-3.85 %
5005 Events Costs	15,392.52	13,865.04	1,527.48	11.02 %
5008 Youth Program Costs	3,517.72	6,931.97	-3,414.25	-49.25 %
5110 Scholarship Fund Expense	221.00	337.50	-116.50	-34.52 %
5704 Purchases for Resale	335.46	65.46	270.00	412.47 %
<b>Total Cost of Goods Sold</b>	<b>\$19,866.70</b>	<b>\$21,645.97</b>	<b>\$ -1,779.27</b>	<b>-8.22 %</b>
<b>GROSS PROFIT</b>	<b>\$96,284.71</b>	<b>\$84,186.96</b>	<b>\$12,097.75</b>	<b>14.37 %</b>
<b>Expenses</b>				
6000 Employee Costs	70,179.38	88,307.37	-18,127.99	-20.53 %
7010 Advertising & Marketing	1,237.73	2,289.07	-1,051.34	-45.93 %
7020 Bank Service Charges	1,417.46	1,260.97	156.49	12.41 %
7027 Depreciation Expense		187,952.00	-187,952.00	-100.00 %
7030 Dues & Subscriptions	58.87	720.00	-661.13	-91.82 %
7050 Insurance	2,217.76	1,982.65	235.11	11.86 %
7056 Interest Expense	6,783.25	7,218.40	-435.15	-6.03 %
7060 Licenses & Fees	1,008.36	2,032.54	-1,024.18	-50.39 %
7070 Maintenance	7,032.44	10,675.57	-3,643.13	-34.13 %
7084 Meals & Entertainment	44.81	269.80	-224.99	-83.39 %
7090 Office Supplies	3,079.69	2,366.34	713.35	30.15 %
7120 Professional Development		896.98	-896.98	-100.00 %
7150 Professional Fees	10,896.80	25,828.81	-14,932.01	-57.81 %
7180 Security	179.96	224.95	-44.99	-20.00 %
7210 Telephone and Internet	452.35	1,210.61	-758.26	-62.63 %
7230 Uniforms & Apparel	265.96	173.82	92.14	53.01 %
7250 Utilities	3,158.98	9,697.67	-6,538.69	-67.43 %
7999 Uncategorized Expense		-61.55	61.55	100.00 %



	TOTAL			
	JUN 2019	JUN 2018 (PY)	CHANGE	% CHANGE
Total Expenses	\$108,013.80	\$343,046.00	\$ -235,032.20	-68.51 %
NET OPERATING INCOME	\$ -11,729.09	\$ -258,859.04	\$247,129.95	95.47 %
Other Income				
8040 TVRPD Development Fee Revenues	10,685.00	12,822.00	-2,137.00	-16.67 %
Total Other Income	\$10,685.00	\$12,822.00	\$ -2,137.00	-16.67 %
NET OTHER INCOME	\$10,685.00	\$12,822.00	\$ -2,137.00	-16.67 %
NET INCOME	\$ -1,044.09	\$ -246,037.04	\$244,992.95	99.58 %



# Tehachapi Valley Recreation and Park District

## STATEMENT OF CASH FLOWS

June 2019

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-1,044.09
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	6,151.00
1070 Prepaid Expenses	-8,779.72
1085 Interest Receivable	-320.09
1085.1 Interest Receivable Cap Proj Fund	-77.97
1092 Credit Card Receivables	3,706.50
2000 Accounts Payable-General Fund	12,933.54
2010 Cardmember Services Payable	8,262.07
2014 Home Depot Payable	-2,116.15
2021 Accrued Salaries & Wages	17,256.96
2022 Accrued Employer PR Taxes	1,698.06
2024.2 Accrued Vacation, Sick, & Comp Time:Accrued Vacation	-853.45
2024.3 Accrued Vacation, Sick, & Comp Time:Accrued Sick Leave (50%)	-540.55
2207 Sales tax payable	788.70
2211 Payroll Liabilities:CalPERS Payable	2,651.43
2231 Payroll Liabilities:Health Plan Payable	-98.06
2241 Payroll Liabilities:AFLAC Payable	-1,808.82
2250 Payroll Liabilities:Payroll Tax Liabilities	4,142.12
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>42,995.57</b>
<b>Net cash provided by operating activities</b>	<b>\$41,951.48</b>
<b>INVESTING ACTIVITIES</b>	
1901 DOR-Pension Contributions	-6,274.00
1903 DOR-Pension Related	24,821.00
<b>Net cash provided by investing activities</b>	<b>\$18,547.00</b>
<b>FINANCING ACTIVITIES</b>	
2900 Net Pension Liability	-14,215.00
2902 DIR-Pension Related	-23,938.00
3022 Restricted Funds:Capital Projects	11,018.06
3030 Unrestricted Funds	-11,018.06
<b>Net cash provided by financing activities</b>	<b>\$ -38,153.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$22,345.48</b>
Cash at beginning of period	794,594.39
<b>CASH AT END OF PERIOD</b>	<b>\$816,939.87</b>

# Tehachapi Valley Recreation and Park District

## TVRPD BUDGET VS ACTUAL 2018/2019

July 2018 - June 2019

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	886,805.37	892,426.00	5,620.63	0.63 %
4020 Interest Income	3,865.62	2,872.00	-993.62	-34.60 %
4020.1 Interest Income Cap Proj Fund	1,190.35		-1,190.35	
4030 Adult Program Revenues	34,494.84	37,200.00	2,705.16	7.27 %
4050 Facility Revenue	174,715.82	144,726.00	-29,989.82	-20.72 %
4200 Contracted Classes Revenues	49,854.50	39,451.00	-10,403.50	-26.37 %
4210 Events Revenues	163,475.72	114,604.00	-48,871.72	-42.64 %
4213 Operational Grants	49,159.45	106,300.00	57,140.55	53.75 %
4216 Scholarship Donations	103.00	1,500.00	1,397.00	93.13 %
4300 Youth Program Revenues	163,233.92	130,986.00	-32,247.92	-24.62 %
4610 Billable Expense Income	10,473.86	6,000.00	-4,473.86	-74.56 %
4650 Discounts given	-5,436.60	-4,300.00	1,136.60	-26.43 %
4690 Other Income	2,334.02		-2,334.02	
4704 Sales				
4703 Food Sales-Taxable	45.68	240.00	194.32	80.97 %
4705 Food Sales Non Taxable	137.45	735.00	597.55	81.30 %
4707 Merchandise Sales-Taxable	3,778.01		-3,778.01	
4709 Soda Sales-Taxable	32.63	100.00	67.37	67.37 %
<b>Total 4704 Sales</b>	<b>3,993.77</b>	<b>1,075.00</b>	<b>-2,918.77</b>	<b>-271.51 %</b>
<b>Total Income</b>	<b>\$1,538,263.64</b>	<b>\$1,472,840.00</b>	<b>\$ -65,423.64</b>	<b>-4.44 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	4,122.22	8,904.00	4,781.78	53.70 %
5002 Fish Stocking	7,500.00	10,000.00	2,500.00	25.00 %
5004 Contracted Classes Costs	38,768.04	30,850.00	-7,918.04	-25.67 %
5005 Events Costs	148,994.49	153,655.00	4,660.51	3.03 %
5008 Youth Program Costs	37,855.47	34,860.00	-2,995.47	-8.59 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,914.90	1,100.00	-814.90	-74.08 %
5117 Walter Dye Scholarship Fund	1,880.40	1,100.00	-780.40	-70.95 %
<b>Total 5110 Scholarship Fund Expense</b>	<b>3,795.30</b>	<b>2,200.00</b>	<b>-1,595.30</b>	<b>-72.51 %</b>
5704 Purchases for Resale				
5701 Beer Purchases	2,300.00	450.00	-1,850.00	-411.11 %
5703 Food Purchases	115.74	400.00	284.26	71.07 %
5709 Soda Purchases	370.81	200.00	-170.81	-85.41 %
<b>Total 5704 Purchases for Resale</b>	<b>2,786.55</b>	<b>1,050.00</b>	<b>-1,736.55</b>	<b>-165.39 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$243,822.07</b>	<b>\$241,519.00</b>	<b>\$ -2,303.07</b>	<b>-0.95 %</b>
<b>GROSS PROFIT</b>	<b>\$1,294,441.57</b>	<b>\$1,231,321.00</b>	<b>\$ -63,120.57</b>	<b>-5.13 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	577,162.40	554,767.00	-22,395.40	-4.04 %
6020 Employee Taxable Allowances	8,283.37	9,200.00	916.63	9.96 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>6050 Benefits</b>				
6051 Employee MedDentalVisLife	44,794.00	45,000.00	206.00	0.46 %
6055 Employee Retirement CalPERS	37,981.74	42,000.00	4,018.26	9.57 %
6056 CalPERS Unfunded Liability Valuation	10,744.00	13,064.00	2,320.00	17.76 %
6058 Employer Taxes	53,837.29	50,000.00	-3,837.29	-7.67 %
6060 Reimbursed Employee Expenses	57.33	1,000.00	942.67	94.27 %
6070 Vacation, Sick, & Admin Leave	-1,394.00	1,500.00	2,894.00	192.93 %
6090 Worker's Compensation Insurance	37,686.01	23,000.00	-14,686.01	-63.85 %
6098 GASB 68 Deferred Contributions	-39,457.00		39,457.00	
6099 Pension GASB 68	19,851.00		-19,851.00	
<b>Total 6050 Benefits</b>	<b>164,100.37</b>	<b>175,564.00</b>	<b>11,463.63</b>	<b>6.53 %</b>
<b>Total 6000 Employee Costs</b>	<b>749,546.14</b>	<b>739,531.00</b>	<b>-10,015.14</b>	<b>-1.35 %</b>
7010 Advertising & Marketing	41,500.99	31,000.00	-10,500.99	-33.87 %
7020 Bank Service Charges	13,649.56	10,100.00	-3,549.56	-35.14 %
7025 Cash Short/Over	10.10		-10.10	
7026 Charitable Contribution	20,013.00	2,200.00	-17,813.00	-809.68 %
7030 Dues & Subscriptions	4,888.16	7,000.00	2,111.84	30.17 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	2,299.01	1,000.00	-1,299.01	-129.90 %
7037 Office Equipment Rental	3,809.92	3,500.00	-309.92	-8.85 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>6,108.93</b>	<b>4,500.00</b>	<b>-1,608.93</b>	<b>-35.75 %</b>
<b>7050 Insurance</b>				
7051 Auto Insurance	4,862.01	5,000.00	137.99	2.76 %
7052 HUB Insurance	0.00	400.00	400.00	100.00 %
7053 Property Insurance	11,946.98	13,000.00	1,053.02	8.10 %
7055 Liability Insurance	10,827.00	8,000.00	-2,827.00	-35.34 %
<b>Total 7050 Insurance</b>	<b>27,635.99</b>	<b>26,400.00</b>	<b>-1,235.99</b>	<b>-4.68 %</b>
7056 Interest Expense	16,694.79	18,000.00	1,305.21	7.25 %
7060 Licenses & Fees	24,865.56	69,500.00	44,634.44	64.22 %
<b>7070 Maintenance</b>				
7071 Pool Chemicals	6,942.27	8,900.00	1,957.73	22.00 %
7072 Building & Park Maintenance	25,205.55	27,950.00	2,744.45	9.82 %
7073 Accessibility Upgrades		101.00	101.00	100.00 %
7074 Equipment Maintenance	6,000.43	7,100.00	1,099.57	15.49 %
7075 Fuel	13,084.48	9,500.00	-3,584.48	-37.73 %
7076 Janitorial Supplies	8,918.28	9,500.00	581.72	6.12 %
7077 Small Tools & Equipment	555.93	1,500.00	944.07	62.94 %
7078 Materials & Supplies	15,655.74	33,432.00	17,776.26	53.17 %
7079 Fleet Maintenance	6,354.91	5,000.00	-1,354.91	-27.10 %
<b>Total 7070 Maintenance</b>	<b>82,717.59</b>	<b>102,983.00</b>	<b>20,265.41</b>	<b>19.68 %</b>
7084 Meals & Entertainment	3,339.41	3,000.00	-339.41	-11.31 %
7090 Office Supplies	14,260.84	14,000.00	-260.84	-1.86 %
7120 Professional Development	510.00	7,500.00	6,990.00	93.20 %
<b>7150 Professional Fees</b>				
7151 Annual Audit	17,750.00	11,800.00	-5,950.00	-50.42 %
7152 Bookkeeping & Payroll	29,840.15	25,000.00	-4,840.15	-19.36 %
7153 Information Technology	5,463.50	8,500.00	3,036.50	35.72 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7154 Project Consults	53,285.86		-53,285.86	
7155 Legal	10,587.13	9,000.00	-1,587.13	-17.63 %
<b>Total 7150 Professional Fees</b>	<b>116,926.64</b>	<b>54,300.00</b>	<b>-62,626.64</b>	<b>-115.33 %</b>
7160 Property Tax Collection Fee	11,040.76	14,000.00	2,959.24	21.14 %
7180 Security	5,116.08	4,000.00	-1,116.08	-27.90 %
7210 Telephone and Internet	11,841.82	12,000.00	158.18	1.32 %
7230 Uniforms & Apparel	1,623.69	3,000.00	1,376.31	45.88 %
7250 Utilities				
7252 Electric Service	41,625.29	40,350.00	-1,275.29	-3.16 %
7254 Gas Service	15,933.85	17,150.00	1,216.15	7.09 %
7256 Sanitation Services	7,411.18	13,900.00	6,488.82	46.68 %
7258 Water Service	9,704.32	8,554.00	-1,150.32	-13.45 %
7259 Propane	882.16		-882.16	
<b>Total 7250 Utilities</b>	<b>75,556.80</b>	<b>79,954.00</b>	<b>4,397.20</b>	<b>5.50 %</b>
<b>Total Expenses</b>	<b>\$1,227,846.85</b>	<b>\$1,202,968.00</b>	<b>\$ -24,878.85</b>	<b>-2.07 %</b>
<b>NET OPERATING INCOME</b>	<b>\$66,594.72</b>	<b>\$28,353.00</b>	<b>\$ -38,241.72</b>	<b>-134.88 %</b>
Other Income				
8020 Insurance Settlement Proceeds	12,497.85		-12,497.85	
8040 TVRPD Development Fee Revenues	89,747.00		-89,747.00	
<b>Total Other Income</b>	<b>\$102,244.85</b>	<b>\$0.00</b>	<b>\$ -102,244.85</b>	<b>0.00%</b>
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
8505 Quimby Expense		3,169.00	3,169.00	100.00 %
8507 Loan Principal Payments (2310)		49,702.00	49,702.00	100.00 %
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$152,871.00</b>	<b>\$152,871.00</b>	<b>100.00 %</b>
<b>NET OTHER INCOME</b>	<b>\$102,244.85</b>	<b>\$ -152,871.00</b>	<b>\$ -255,115.85</b>	<b>166.88 %</b>
<b>NET INCOME</b>	<b>\$168,839.57</b>	<b>\$ -124,518.00</b>	<b>\$ -293,357.57</b>	<b>235.59 %</b>

**NOTICE OF EXEMPTION**

**From:** Tehachapi Valley Recreation and Park District  
490 West D Street  
Tehachapi, CA 93561

**Project Title:** West Park Project – Proposition 68 Grant

**Project Location -- Specific:** 490 W D Street, Tehachapi, CA 93561

**Project Location -- City:** Tehachapi

**Project Location -- County:** Kern

**Description of Project:** Minor improvement projects in an existing park including the following: Reconstruction of parking lot, grass replacement with artificial turf, completion of drainage/detention filtration system, jogging/walking paths, gymnasium/office building, skatepark, basketball and pickle ball courts, and a new restroom.

**Name of Public Agency Approving Project:** Tehachapi Valley Recreation and Park District

**Name of Person or Agency Carrying Out Project:** Tehachapi Valley Recreation and Park District

**Exempt Status:** Categorically Exempt, Section 15304 and 15303 of the State CEQA Guidelines

**Reasons Why Project Is Exempt:** All construction within an existing city park on disturbed land.

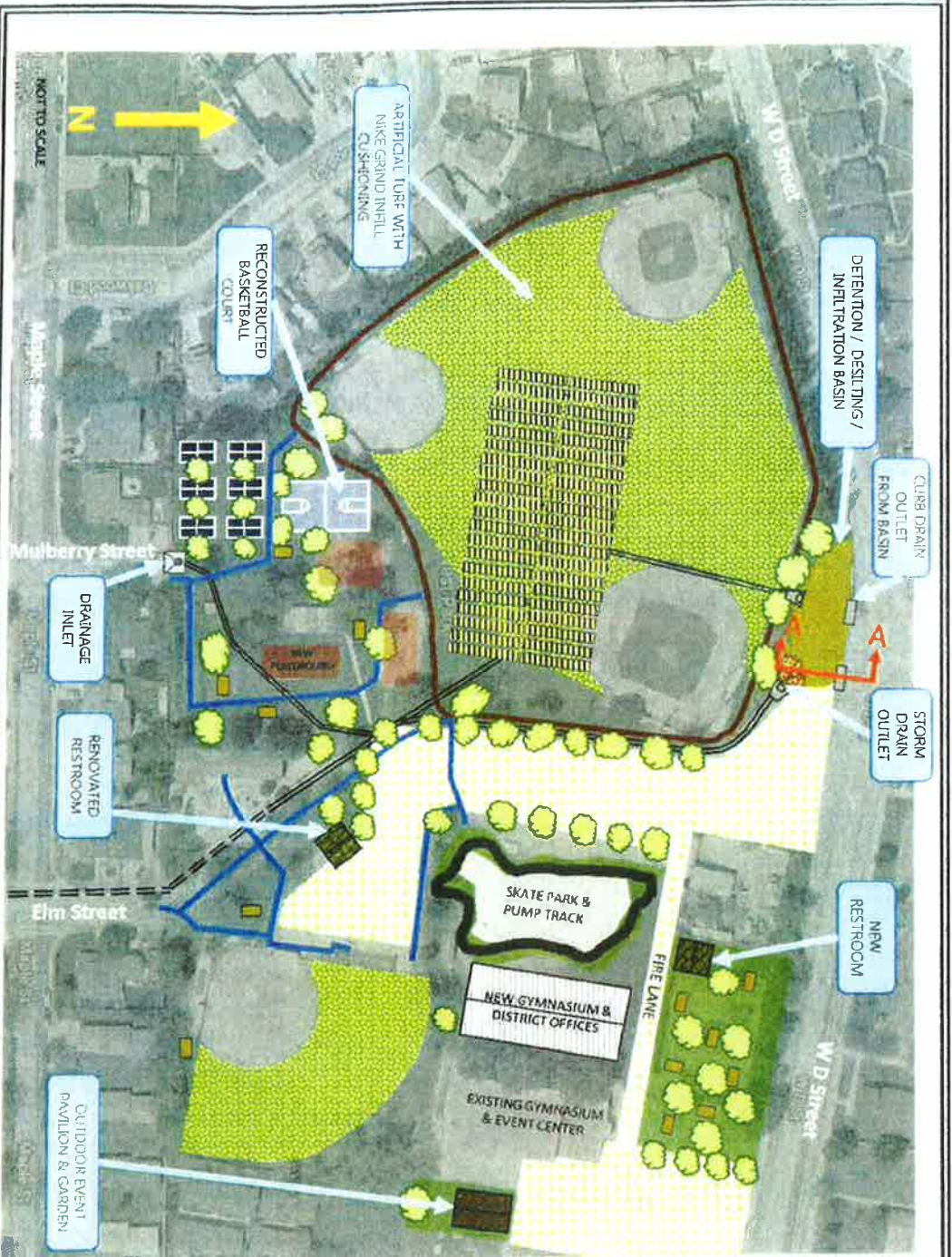
**Contact Person:** Corey Torres, Interim District Manager (661- 822-3228)

**Date Received for Filing:**

[Redacted]

\_\_\_\_\_  
Corey Torres Interim District Manager

**Date of Hearing:** [Redacted]



### WEST PARK SITE PLAN

#### LEGEND

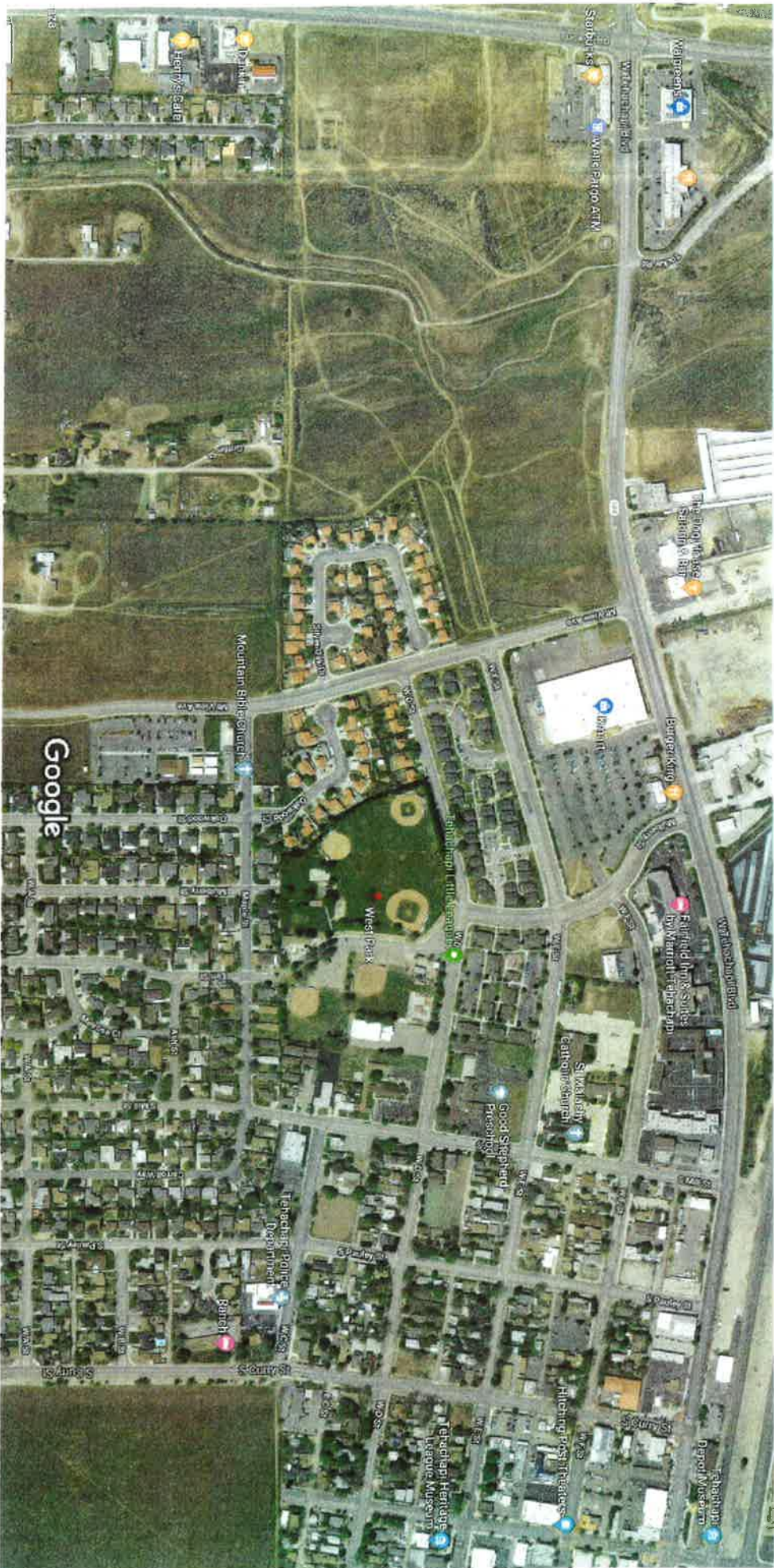
- EXISTING STORM DRAIN EXTENSION
- SUBSURFACE STORM DRAIN
- SUBSURFACE STORMWATER DETENTION CHAMBERS
- NEW 15-GAL TREES
- RUBBERIZED PLAY SURFACE
- RUBBERIZED WALK/JOG PATH
- NEW ADA PATH OF TRAVEL/WALKWAY
- POROUS GRASS PAVERS
- PICNIC TABLE
- PICKLEBALL COURT
- OUTDOOR EVENT PAVILION & GARDEN
- NEW RESTROOM
- EXISTING RESTROOM
- NEW GYMNASIUM & DISTRICT OFFICES
- EXISTING GYMNASIUM & EVENT CENTER
- SKATE PARK & PUMP TRACK
- ARTIFICIAL TURF WITH NIKE GRIND INFILL CUSHIONING
- RECONSTRUCTED BASKETBALL COURT
- DEFENTION / DESTILTING / INFILTRATION BASIN
- CURB DRAIN OUTLET FROM BASIN
- STORM DRAIN OUTLET
- DRAINAGE INLET



**Tehachapi Valley**  
Recreation & Park District

INCORPORATED 1975

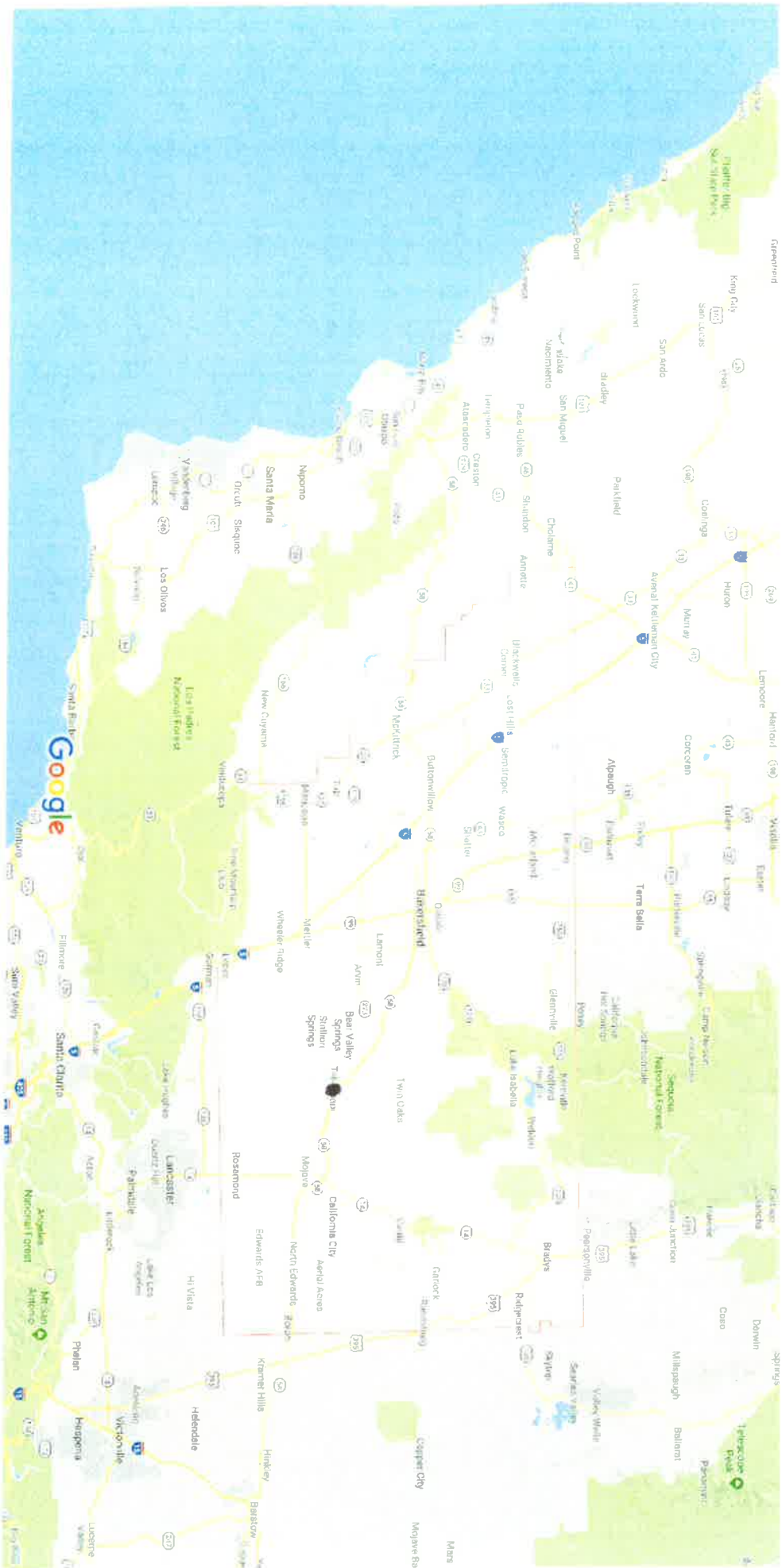
# Google Maps West Park



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# Google Maps Kern County



Map data ©2019 Google 10 mi