



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

**REGULAR BOARD MEETING  
TUESDAY, NOVEMBER 19, 2013, 5:30 P.M.**

**BOARD OF DIRECTORS**

**GAYLE STEWART, CHAIRPERSON  
PAULETTE RUSH, SECRETARY  
NICK CYR, DIRECTOR  
BRIAN DUIIART, DIRECTOR**

## **A G E N D A**

**1. FLAG SALUTE**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

*The Tehachapi Valley Recreation and Parks 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 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 or a member of the audience 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 October 15, 2013 (Pages 4-7)

- 5. MAINTENANCE FOREMAN REPORT** (Page 8)
- 6. RECREATION SUPERVISOR REPORT** (Page 9)
- 7. DISTRICT MANAGER REPORT** (Page 10)
- 8. REPORTS OF STANDING COMMITTEES**
  - A. Personnel and Personnel Policies
  - B. Budget and Finance
  - C. Program and Program Policy
  - D. Park and Facility Improvement and Development
- 9. AGENDA ITEMS**
  - A. Approval of the Preliminary Financial Reports for October 2013 – Discussion/Approval (Pages 11-22)
  - B. Nomination of the Vice-Chairperson of the Board of Directors of Tehachapi Valley Recreation and Parks District
  - C. Volunteer Brite Lake Camp Hosts – Discussion
  - D. Approving an Amount not to Exceed \$3500.00 for the Purchase of a Replacement Slide for the Five to Twelve Year Old Play Equipment Located at Central Park– Discussion/Approval, (Pages 23-24)
- 10. BOARD OF DIRECTORS' TIME**

*Opportunity for the Board to comment on items not listed on the agenda.*
- 11. OTHER BUSINESS**
- 12. ADJOURNMENT**

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Parks District scheduled on December 17, 2013.*



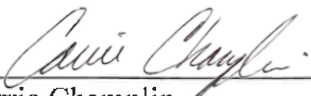
### **CERTIFICATE OF POSTING AGENDA**

I, the Clerk of the Tehachapi Valley Recreation and Parks District Board of Directors hereby certify that a copy of the November 19, 2013, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, November 15, 2013, 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 Parks District Board of directors on the 15<sup>th</sup> day of November 2013.

Dated this 15<sup>th</sup> day of November 2013

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

**MINUTES OF THE REGULAR BOARD MEETING  
OF THE TEHACHAPI VALLEY RECREATION AND PARKS DISTRICT  
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561  
TUESDAY OCTOBER 15, 2013, 5:30 P.M.**

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

**BOARD MEMBERS:**

Gayle Stewart, Chairperson  
Paul Press, Vice-Chairperson  
Paulette Rush, Secretary  
Nick Cyr, Director  
Brian Duhart, Director

**ALSO PRESENT:**

Matt Young, TVRPD District Manager  
Mike Walsh, TVRPD Maintenance Foreman  
LeAnn Williams, TVRPD Recreation Supervisor  
Laura Lynn Wyatt, GHCSO Board President  
Greg Garrett, City Manager  
Ryan Rush, Kern County  
Matt Martz, Tehachapi News  
Patrick Osborn, Clifford and Brown  
David Brust

1. **FLAG SALUTE:** Director Cyr led the Flag Salute.
2. **ROLL CALL:** Vice-Chairperson Press and Director Duhart 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.**  
**Rush - Cyr : Ayes: Stewart; Rush; Cyr**  
**Noes: None. Motion carried.**  
**Absent: Press; Duhart**
5. **MAINTENANCE FOREMAN REPORT**

Maintenance Foreman Mike Walsh gave the report.

  - Central Park: Valve replaced.
  - West Park: One sprinkler valve replaced.
  - WPAC: Toilet valve replaced and repaired a drinking fountain.

- Dye Natatorium: Three bids received for the reconstruction of the interior.
  - Equipment: Trimmer repaired.
  - Facility Rentals: WPAC Fiddle Contest and Health Fair. Skate Park Extreme Tour. Brite Lake family reunion.
- Walsh explained that approximately \$16,000.00 should be reimbursed by insurance for the mold abatement and demolition at the pool which will go back into the Building Maintenance line item.

## **6. RECREATION SUPERVISOR REPORT**

Recreation Supervisor LeAnn Williams gave the report.

- Recap – Tarmac 5K and Kids 1 mile Run. Williams thanked Kim Nixon, Laura Lynn Wyatt, Richard Sparks and Sparks Arts, The City of Tehachapi and everyone that helped make the Tarmac 5K and 1 Mile Kids Run and War Bird Fly In a success.
- Youth Basketball: games will be held at Monroe and JMS gyms. Skills evaluations will be held November 18-21. New first and second grade boys and girls division. Youth size basketball hoops purchased. Implementation of officials training course.
- Williams thanked RST Cranes for their Gold Level Sponsorship of Youth Basketball.
- Sponsorship signs will be sold for display at Dye Natatorium.
- Men’s Spring Basketball will be moved to March.
- Upcoming: Softball and T-Ball.
- Researching Youth and Adult Volleyball and Geocaching.
- Launched WebTrac October 11, 2013. We are getting great feedback since we started offering this online registration service.
- Williams explained that she has revamped the younger divisions of Youth Basketball to improve instruction by purchasing the proper size basketball hoops and basketballs.

## **7. DISTRICT MANAGER REPORT**

District Manager Matt Young gave the report.

- Master Plan Workshop scheduled for November 12, 2013.
- Meadowbrook Update: The Master Plan was sent to several Landscape Architects. Meadowbrook Technical Committee: Oversight-Matt Young; Recreation and Programs - LeAnn Williams; Lands- Gayle Stewart; Capital Improvements-Nick Cyr; Utilities and Development-Bill Fisher; Lands-Laura Lynn Wyatt; Dog Park- Zach Skow; Grants and Sponsorships- Chris Kirk; Education and Community at Large- Marilyn White.
- The Master Plan is now available on TVRPD.org
- Scholarships: Approximately one third of our constituents were comped for Youth Basketball last season and the scholarships are greatly needed. This is a larger amount of the community that is in need than was foreseen. Young directed staff to seek funding for these scholarships in order to support the people in need in our community. LeAnn Williams presented previous year’s budget documents from Youth Basketball to the Board. Williams stated that Youth Basketball would require approximately \$2500.00 in scholarships. We need to address the need throughout all of our programs. These scholarships will provide a discount of up to fifty percent of the cost of a program. The Scholarship application was presented to the Board.
- Young announced the formation of the Tehachapi Parks Foundation. We have received the EIN#.

**8. REPORTS OF STANDING COMMITTEES: None.**

**9. AGENDA ITEMS**

**A. Presentation by David Brust Regarding the Tehachapi Mountain Brew and Grill Festival at Brite Lake.**

David Brust described the event he would like to hold at Brite Lake on July 19, 2014. A barbeque cooking challenge and craft brew contest. The name of the event is the "Central California Craft Beer Competition". Matt Young stated that this is a great way to market Brite Lake and would like the Board's approval to continue talks with Mr. Brust about this possible event. City Manager Greg Garrett offered the City's support. Mr. Garrett stated that Mr. Brust is a great planner and the events that he has been involved with have been very successful for the community and that this would be another great event for the community. Gayle Stewart stated that this is a great way to bring more people to Brite Lake. Board agreed that talks should continue regarding this event.

**B. Award of Bid for the Reconstruction of the Interior of the Dye Natatorium Facility, Resolution #38-13.**

District Manager Matt Young stated that three bids were received for the reconstruction and recommended that the Board award the bid to ServiceMaster at Bakersfield. Maintenance Foreman Mike Walsh presented the bid to the Board.

BOARD AWARDS BID FOR THE RECONSTRUCTION OF THE INTERIOR OF THE DYE NATATORIUM FACILITY TO SERVICEMASTER AT BAKERSFIELD IN AN AMOUNT NOT TO EXCEED \$50,906.59, AND SUBJECT TO SATISFACTORY RESEARCH OF REFERENCES BY THE DISTRICT MANAGER. BOARD APPROVES A CHANGE ORDER NOT TO EXCEED 5% OF THE AWARDED BID IF NEEDED, RESOLUTION #38-13.

**Rush - Cyr : Ayes: Stewart; Rush; Cyr**

**Noes: None. Motion carried.**

**Absent: Press; Duhart**

**C. Authorizing the District Manger to Submit a Proposal to the Eastern Kern Air Pollution Control District for a Grant Under the 2014 DMV Vehicle Emission Reduction Program, Resolution #39-13.**

District Manager Matt Young explained that TVRPD's fleet is dated and slated for replacement. In the past the District has been successful with grants to replace vehicles.

BOARD AUTHORIZES THE DISTRICT MANAGER TO SUBMIT A PROPOSAL TO THE EASTERN KERN AIR POLLUTION CONTROL DISTRICT FOR A GRANT UNDER THE 2014 DMV VEHICLE EMISSION REDUCTION PROGRAM, RESOLUTION #39-13.

**Cyr - Rush : Ayes: Stewart; Rush; Cyr**

**Noes: None. Motion carried.**

**Absent: Press; Duhart**

**D. Approving an Amount not to Exceed \$3000.00 for Legal Work by District Counsel and Related Costs and Fees for the Formation of the Tehachapi Parks Foundation, Resolution #40-13.**

District Manager Young briefly described the benefits of having a Parks Foundation. The Tehachapi Parks Foundation's mission statement was read. District Manager Young recommended that the Board approve Resolution #40-13.

BOARD APPROVES AN AMOUNT NOT TO EXCEED \$3000.00 FOR LEGAL WORK BY DISTRICT COUNSEL AND RELATED COSTS AND FEES FOR THE FORMATION OF THE TEHACHAPI PARKS FOUNDATION, RESOLUTION #40-13.

**Rush - Cyr : Ayes: Stewart; Rush; Cyr**

**Noes: None. Motion carried.**

**Absent: Press; Duhart**

**E. Approving District Manger Salary Increase Included in FY 2013/2014 Budget.**

Chairperson Stewart complimented District Manager Young on his great work and stated that she feels a salary increase is appropriate and timely acknowledgement from the Board. City Manager Greg Garrett supported the raise and stated that District Manager Young is a true professional and that the Board has found the right manager for the District.

BOARD APPROVES A SALARY INCREASE FROM \$76,500.00 A YEAR TO \$78,000.00 A YEAR FOR DISTRICT MANAGER MATT YOUNG.

**Rush - Cyr : Ayes: Stewart; Rush; Cyr**

**Noes: None. Motion carried.**

**Absent: Press; Duhart**

**10. BOARD OF DIRECTORS TIME:**

Secretary Rush thanked staff for their work.

**11. OTHER BUSINESS:**

**12. ADJOURNMENT**

Having no further business the meeting was adjourned at 6:30 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Parks District scheduled on November 19, 2013.

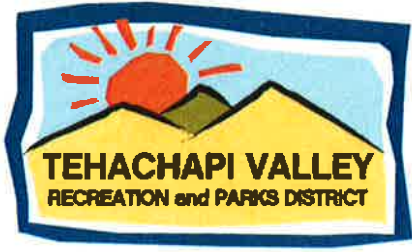
**Rush - Cyr : Ayes: Stewart; Rush; Cyr**

**Noes: None. Motion carried.**

**Absent: Press; Duhart**

Respectfully Submitted,

  
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Carrie Champlin, Clerk of the Board



AGENDA ITEM 5

TVRPD Board Meeting  
490 West D Street  
Tehachapi, CA 93561

November 19, 2013

## **Maintenance Foreman Report**

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### Facilities report

1. Central Park
  - Remove damaged slide
  - Remove three tree stumps from turf areas
  - Restroom and Scout hut : repair and replace exterior lights
2. West Park/West Park Activity Center
  - Remove class equipment, repair and paint touch-up walls
3. Dyc Natatorium
  - Electrical work
  - Repairs/contract update
4. Meadowbrook Park
  - Repair water line leak in dog park
5. Brite Lake
  - Remove and cut up partially fallen tree limb

### Facility rentals

1. WPAC
  - Nov. 8<sup>th</sup> & 9<sup>th</sup> – Tehachapi Loop Railroad Club
  - Nov. 12<sup>th</sup> – 21<sup>st</sup> – Tehachapi JV boys basketball try-outs
2. Brite Lake
  - Nov. 13<sup>th</sup> – 20<sup>th</sup> – Conservation Corps camping

### Professional Development

- CPRS Maintenance Management School





AGENDA ITEM 6

TVRPD Board Meeting  
490 West D Street  
Tehachapi, CA 93561

November 19, 2013

**Recreation Supervisor Report**

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- Youth Basketball
  - Sign-up numbers
  - Scholarships awarded
- Pool and Lifeguards
- Sponsorships
- Programming Grants
- Web Trac Update and Numbers
- Spring Brochure
  - Available late December



AGENDA ITEM 7

TVRPD Board Meeting  
490 West D Street  
Tehachapi, CA 93561

November 19, 2013

### **District Manager Report**

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- Bulb Donation from Pam Pousson
- CAPRI Risk Manager – Rick Richards
- Meadowbrook Update
- Tehachapi Park Foundation Update

Tehachapi Valley Recreation & Parks  
District  
**Financials**  
October 2013

Prepared without audit by Better Ledger Inc

# Tehachapi Valley Recreation and Park District Balance Sheet

As of October 31, 2013

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000 Cash in County Treasury Special Revenue Fund	
1001 Cash in County Treasury-General Fund	439,032.63
1003 Cash in County Treasury-Quimby	27,040.56
<b>Total 1000 Cash in County Treasury Special Revenue Fund</b>	<b>466,073.19</b>
1004 Check BOTS 4470	98,284.35
1005 County Treasury Capital Projects Fund	468,992.16
1050 Cash Box-Events	200.00
1051 Change Fund	500.00
1100 Petty Cash Fund	200.00
<b>Total Bank Accounts</b>	<b>\$1,034,249.70</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	9,750.75
<b>Total Accounts Receivable</b>	<b>\$9,750.75</b>
<b>Other current assets</b>	
1070 Prepaid Expenses	11,083.53
1092 Credit Card Receivables	1,620.00
<b>Total Other current assets</b>	<b>\$12,703.53</b>
<b>Total Current Assets</b>	<b>\$1,056,703.98</b>
<b>Fixed Assets</b>	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,446,433.41
1163 Equipment	539,058.53
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,325,382.00
<b>Total Fixed Assets</b>	<b>\$1,060,976.67</b>
<b>TOTAL ASSETS</b>	<b>\$2,117,680.65</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	4,155.21
<b>Total Accounts Payable</b>	<b>\$4,155.21</b>
<b>Credit Cards</b>	

2010 Cardmember Services Payable	541.33
2012 Home 4 Less Payable	91.42
2014 Home Depot Payable	290.21
<b>Total Credit Cards</b>	<b>\$922.96</b>
<b>Other Current Liabilities</b>	
2021 Accrued Salaries & Wages	13,746.45
2022 Accrued Employer PR Taxes	1,137.12
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	8,853.60
2024.3 Accrued Sick Leave	11,170.48
2024.5 Accrued Comp Time	663.26
<b>Total 2024 Accrued Vacation, Sick, &amp; Comp Time</b>	<b>20,687.34</b>
2207 Sales tax payable	17.51
2208 Kern County Loan Payable	339,803.73
2210 Payroll Liabilities	
2211 CalPERS Payable	838.35
2250 Payroll Tax Liabilities	278.31
<b>Total 2210 Payroll Liabilities</b>	<b>1,116.66</b>
2260 Veterans Memorial Fund Payable	1,526.17
<b>Total Other Current Liabilities</b>	<b>\$378,034.98</b>
<b>Total Current Liabilities</b>	<b>\$383,113.15</b>
<b>Total Liabilities</b>	<b>\$383,113.15</b>
<b>Equity</b>	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,132,680.57
<b>Total 3010 Net Investment In Capital Assets</b>	<b>1,132,680.57</b>
3020 Restricted Funds	
3022 Capital Projects	442,387.26
<b>Total 3020 Restricted Funds</b>	<b>442,387.26</b>
3030 Unrestricted Funds	408,173.22
3110 Retained Earnings	-90,470.14
Net Income	-158,203.41
<b>Total Equity</b>	<b>\$1,734,567.50</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,117,680.65</b>

Tuesday, Nov 12, 2013 07:40:10 PM PST GMT-8 - Accrual Basis

# Tehachapi Valley Recreation and Park District Profit & Loss

October 2013

	Total	
	Oct 2013	Jul - Oct, 2013 (PY)
<b>Income</b>		
4010 Property Taxes	41,349.24	84,969.00
4020 Interest Income	818.91	1,810.38
4030 Adult Program Revenues	73.00	1,963.00
4050 Facility Revenue	5,866.50	41,257.02
4200 Contracted Classes Revenues	477.00	6,691.00
4210 Events Revenues	1,100.00	17,440.69
4211 Grant Income		1,229.00
4300 Youth Program Revenues	11,814.73	22,377.59
4610 Billable Expense Income	11,207.75	11,207.75
4705 Beer Sales-Taxable	233.49	233.49
<b>Total Income</b>	<b>\$72,940.62</b>	<b>\$189,178.92</b>
<b>Cost of Goods Sold</b>		
5001 Adult Program Costs		20.48
5004 Contracted Classes Costs		5,101.00
5005 Events Costs		14,070.89
5008 Youth Program Costs	1,867.06	7,944.10
5705 Beer Purchases	129.50	129.50
5708 Merchandise Purchases		377.75
<b>Total Cost of Goods Sold</b>	<b>\$1,996.56</b>	<b>\$27,643.72</b>
<b>Gross Profit</b>	<b>\$70,944.06</b>	<b>\$161,535.20</b>
<b>Expenses</b>		
6000 Employee Costs	50,887.42	175,400.04
7010 Advertising & Marketing	374.47	5,731.01
7020 Bank Service Charges	253.16	1,476.21
7025 Cash Short/Over	2.75	2.75
7030 Dues & Subscriptions	390.00	1,046.00
7035 Equipment Rents & Leases	144.50	1,576.01
7050 Insurance	1,679.81	5,751.14
7056 Interest Expense		130.72
7060 Licenses & Fees	150.00	1,215.00
7070 Maintenance	2,432.85	34,935.80
7080 Master Plan Expenses	86.75	51,275.69
7090 Office Supplies	448.89	2,007.59
7120 Professional Development	414.14	5,583.01
7150 Professional Fees	633.34	21,269.42
7170 Publications & Legal		74.70
7180 Security	72.00	654.75

7210 Telephone	459.73	4,063.62
7230 Uniforms & Apparel	201.39	1,050.64
7250 Utilities	2,433.48	28,058.51
<b>Total Expenses</b>	<b>\$61,064.68</b>	<b>\$341,302.61</b>
<b>Net Operating Income</b>	<b>\$9,879.38</b>	<b>\$ -179,767.41</b>
<b>Other Income</b>		
8040 TVRPD Development Fee Revenues	6,411.00	25,644.00
<b>Total Other Income</b>	<b>\$6,411.00</b>	<b>\$25,644.00</b>
<b>Other Expenses</b>		
8505 Quimby Expense		4,080.00
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$4,080.00</b>
<b>Net Other Income</b>	<b>\$6,411.00</b>	<b>\$21,564.00</b>
<b>Net Income</b>	<b>\$16,290.38</b>	<b>\$ -158,203.41</b>

Tuesday, Nov 12, 2013 07:41:09 PM PST GMT-8 - Accrual Basis

## Tehachapi Valley Recreation and Park District Profit & Loss Prior Year Comparison

July - October, 2013

	Total			
	Jul - Oct, 2013	Jul - Oct, 2012 (PY)	Change	% Change
<b>Income</b>				
4010 Property Taxes	84,969.00	40,155.50	44,813.50	111.60 %
4020 Interest Income	1,810.38	718.23	1,092.15	152.06 %
4030 Adult Program Revenues	1,963.00	23,694.59	-21,731.59	-91.72 %
4050 Facility Revenue	41,257.02	53,248.21	-11,991.19	-22.52 %
4200 Contracted Classes Revenues	6,691.00	6,680.50	10.50	0.16 %
4210 Events Revenues	17,440.69	10,070.52	7,370.17	73.19 %
4211 Grant Income	1,229.00		1,229.00	
4300 Youth Program Revenues	22,377.59	46,019.21	-23,641.62	-51.37 %
4610 Billable Expense Income	11,207.75		11,207.75	
4705 Beer Sales-Taxable	233.49		233.49	
<b>Total Income</b>	<b>\$189,178.92</b>	<b>\$180,586.76</b>	<b>\$8,592.16</b>	<b>4.76 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	20.48	454.19	-433.71	-95.49 %
5004 Contracted Classes Costs	5,101.00	4,623.23	477.77	10.33 %
5005 Events Costs	14,070.89	4,749.24	9,321.65	196.28 %
5008 Youth Program Costs	7,944.10	8,898.64	-954.54	-10.73 %
5705 Beer Purchases	129.50		129.50	
5708 Merchandise Purchases	377.75		377.75	
<b>Total Cost of Goods Sold</b>	<b>\$27,643.72</b>	<b>\$18,725.30</b>	<b>\$8,918.42</b>	<b>47.63 %</b>
<b>Gross Profit</b>	<b>\$161,535.20</b>	<b>\$161,861.46</b>	<b>\$ -326.26</b>	<b>-0.20 %</b>
<b>Expenses</b>				
<b>6000 Employee Costs</b>				
6010 Salaries & Wages	0.00		0.00	
6012 Administrative Wages	48,938.12	24,283.19	24,654.93	101.53 %
6013 Adult Program Wages	1,512.90	8,451.70	-6,938.80	-82.10 %
6014 Maintenance Wages	47,439.85	49,521.30	-2,081.45	-4.20 %
6015 Gym Supervisor	1,104.50	3,458.40	-2,353.90	-68.06 %
6016 Recreation Supervisor	17,367.73		17,367.73	
6017 Recreation Coordinator	4,698.00	10,504.00	-5,806.00	-55.27 %
6018 Contracted Class Wages	4,259.85	1,540.00	2,719.85	176.61 %
6019 Youth Program Wages	7,171.25	48,540.37	-41,369.12	-85.23 %
6021 Event Wages	809.00		809.00	
<b>Total 6010 Salaries &amp; Wages</b>	<b>133,301.20</b>	<b>146,298.96</b>	<b>-12,997.76</b>	<b>-8.88 %</b>
<b>6050 Benefits</b>				
6051 Employee MedDentalVisLife	10,225.37	24,395.17	-14,169.80	-58.08 %
6055 Employee Retirement CalPERS	7,526.22	4,778.41	2,747.81	57.50 %
6058 Employer Taxes	11,529.19	18,124.44	-6,595.25	-36.39 %



6060 Reimbursed Employee Expenses	1,113.29		1,113.29	
6070 Vacation, Sick, & Admin Leave	6,216.77		6,216.77	
6090 Worker's Compensation Insurance	5,488.00	7,101.33	-1,613.33	-22.72 %
<b>Total 6050 Benefits</b>	<b>42,098.84</b>	<b>54,399.35</b>	<b>-12,300.51</b>	<b>-22.61 %</b>
<b>Total 6000 Employee Costs</b>	<b>175,400.04</b>	<b>200,698.31</b>	<b>-25,298.27</b>	<b>-12.61 %</b>
7010 Advertising & Marketing	5,731.01	6,409.72	-678.71	-10.59 %
7020 Bank Service Charges	1,476.21	915.40	560.81	61.26 %
7025 Cash Short/Over	2.75	-289.31	292.06	100.95 %
7030 Dues & Subscriptions	1,046.00	170.00	876.00	515.29 %
7035 Equipment Rents & Leases	1,576.01	828.33	747.68	90.26 %
7050 Insurance				
7051 Auto Insurance	978.00	1,007.68	-29.68	-2.95 %
7052 HUB Insurance	-126.18	-126.02	-0.16	-0.13 %
7053 Property Insurance	2,911.32	2,743.32	168.00	6.12 %
7055 Liability Insurance	1,988.00	1,826.32	161.68	8.85 %
<b>Total 7050 Insurance</b>	<b>5,751.14</b>	<b>5,451.30</b>	<b>299.84</b>	<b>5.50 %</b>
7056 Interest Expense	130.72	70.13	60.59	86.40 %
7060 Licenses & Fees	1,215.00	645.00	570.00	88.37 %
7070 Maintenance				
7072 Building Maintenance	18,738.50	1,467.15	17,271.35	1,177.20 %
7074 Equipment Maintenance	2,836.95	2,205.33	631.62	28.64 %
7075 Fuel	4,616.34	6,872.75	-2,256.41	-32.83 %
7076 Janitorial Supplies	3,316.91	5,677.47	-2,360.56	-41.58 %
7078 Materials & Supplies	5,364.07	18,735.83	-13,371.76	-71.37 %
7079 Fleet Maintenance	63.03	1,391.00	-1,327.97	-95.47 %
<b>Total 7070 Maintenance</b>	<b>34,935.80</b>	<b>36,349.53</b>	<b>-1,413.73</b>	<b>-3.89 %</b>
7080 Master Plan Expenses	51,275.69		51,275.69	
7081 Master Plan-County		34,800.08	-34,800.08	-100.00 %
7082 Master Plan-TVRPD		33.10	-33.10	-100.00 %
<b>Total 7080 Master Plan Expenses</b>	<b>51,275.69</b>	<b>34,833.18</b>	<b>16,442.51</b>	<b>47.20 %</b>
7085 Misc Prior Year Adjustments		3,539.73	-3,539.73	-100.00 %
7090 Office Supplies	2,007.59	3,548.12	-1,540.53	-43.42 %
7120 Professional Development	5,583.01	938.31	4,644.70	495.01 %
7150 Professional Fees				
7151 Annual Audit	8,950.00	6,000.00	2,950.00	49.17 %
7152 Accounting	4,275.00	4,450.00	-175.00	-3.93 %
7155 Legal	7,284.83	7,285.95	-1.12	-0.02 %
7156 Payroll Preparation Service	759.59	1,480.22	-720.63	-48.68 %
7158 Intrim District Manager (deleted)		21,305.82	-21,305.82	-100.00 %
<b>Total 7150 Professional Fees</b>	<b>21,269.42</b>	<b>40,521.99</b>	<b>-19,252.57</b>	<b>-47.51 %</b>
7160 Property Tax Collection Fee		-25.00	25.00	100.00 %
7170 Publications & Legal	74.70		74.70	
7180 Security	654.75	508.00	146.75	28.89 %
7210 Telephone	4,063.62	3,926.91	136.71	3.48 %
7230 Uniforms & Apparel	1,050.64	140.37	910.27	648.48 %

<b>7250 Utilities</b>	275.25		275.25	
<b>7252 Electric Service</b>	15,527.65	29,881.39	-14,353.74	-48.04 %
<b>7254 Gas Service</b>	98.93	4,080.79	-3,981.86	-97.58 %
<b>7256 Sanitation Services</b>	4,419.57	7,088.52	-2,668.95	-37.65 %
<b>7258 Water Service</b>	7,737.11	11,064.83	-3,327.72	-30.07 %
<b>Total 7250 Utilities</b>	<b>28,058.51</b>	<b>52,115.53</b>	<b>-24,057.02</b>	<b>-46.16 %</b>
<b>Total Expenses</b>	<b>\$341,302.61</b>	<b>\$391,295.55</b>	<b>\$ -49,992.94</b>	<b>-12.78 %</b>
<b>Net Operating Income</b>	<b>\$ -179,767.41</b>	<b>\$ -229,434.09</b>	<b>\$49,666.68</b>	<b>21.65 %</b>
<b>Other Income</b>				
<b>8040 TYRPD Development Fee Revenues</b>	25,644.00	2,137.00	23,507.00	1,100.00 %
<b>Total Other Income</b>	<b>\$25,644.00</b>	<b>\$2,137.00</b>	<b>\$23,507.00</b>	<b>1,100.00 %</b>
<b>Other Expenses</b>				
<b>8505 Quimby Expense</b>	4,080.00	76,617.89	-72,537.89	-94.67 %
<b>Total Other Expenses</b>	<b>\$4,080.00</b>	<b>\$76,617.89</b>	<b>\$ -72,537.89</b>	<b>-94.67 %</b>
<b>Net Other Income</b>	<b>\$21,564.00</b>	<b>\$ -74,480.89</b>	<b>\$96,044.89</b>	<b>128.95 %</b>
<b>Net Income</b>	<b>\$ -158,203.41</b>	<b>\$ -303,914.98</b>	<b>\$145,711.57</b>	<b>47.94 %</b>

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# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

July - October, 2013

	Total
<b>OPERATING ACTIVITIES</b>	
Net Income	-158,203.41
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-8,750.75
1070 Prepaid Expenses	-8,171.25
1080 Accrued Employee PR Deductions	3,765.57
1092 Credit Card Receivables	-490.00
2000 Accounts Payable	-31,301.87
2010 Cardmember Services Payable	-2,056.18
2012 Home 4 Less Payable	91.42
2014 Home Depot Payable	-491.55
2021 Accrued Salaries & Wages	-3,339.36
2022 Accrued Employer PR Taxes	-3,314.08
2024.2 Accrued Vacation, Sick, & Comp Time:Accrued Vacation	3,647.26
2024.3 Accrued Vacation, Sick, & Comp Time:Accrued Sick Leave	3,498.79
2024.5 Accrued Vacation, Sick, & Comp Time:Accrued Comp Time	-929.28
2207 Sales tax payable	17.51
2208 Kern County Loan Payable	339,803.73
2211 Payroll Liabilities:CalPERS Payable	108.48
2221 Payroll Liabilities:Garnishment Payable	-134.68
2250 Payroll Liabilities:Payroll Tax Liabilities	278.31
2260 Veterans Memorial Fund Payable	-328.78
Net cash provided by operating activities	<b>\$133,699.88</b>
<b>INVESTING ACTIVITIES</b>	
1163 Equipment	-2,827.31
Net cash provided by investing activities	<b>\$ -2,827.31</b>
Net cash increase for period	<b>\$130,872.57</b>
Cash at beginning of period	903,377.13
Cash at end of period	<b>\$1,034,249.70</b>

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## Tehachapi Valley Recreation and Park District Budget vs. Actuals: 2013-2014 TVRPD Budget - FY14 P&L

July - October, 2013

	Total			
	Actual	Budget	Remaining	% Remaining
<b>Income</b>				
4010 Property Taxes	84,969.00	732,272.00	647,303.00	88.40 %
4020 Interest Income	1,810.38	1,500.00	-310.38	-20.69 %
4030 Adult Program Revenues	1,963.00	29,360.00	27,397.00	93.31 %
4050 Facility Revenue	41,257.02	98,705.00	57,447.98	58.20 %
4200 Contracted Classes Revenues	6,691.00	23,100.00	16,409.00	71.03 %
4210 Events Revenues	17,440.69	29,050.00	11,609.31	39.96 %
4211 Grant Income	1,229.00		-1,229.00	
4300 Youth Program Revenues	22,377.59	102,940.00	80,562.41	78.26 %
4610 Billable Expense Income	11,207.75		-11,207.75	
4705 Beer Sales-Taxable	233.49		-233.49	
<b>Total Income</b>	<b>\$189,178.92</b>	<b>\$1,016,927.00</b>	<b>\$827,748.08</b>	<b>81.40 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	20.48	1,783.00	1,762.52	98.85 %
5004 Contracted Classes Costs	5,101.00	9,487.00	4,386.00	46.23 %
5005 Events Costs	14,070.89	22,319.00	8,248.11	36.96 %
5008 Youth Program Costs	7,944.10	30,400.00	22,455.90	73.87 %
5705 Beer Purchases	129.50		-129.50	
5708 Merchandise Purchases	377.75		-377.75	
<b>Total Cost of Goods Sold</b>	<b>\$27,643.72</b>	<b>\$63,989.00</b>	<b>\$36,345.28</b>	<b>56.80 %</b>
<b>Gross Profit</b>	<b>\$161,535.20</b>	<b>\$952,938.00</b>	<b>\$791,402.80</b>	<b>83.05 %</b>
<b>Expenses</b>				
<b>6000 Employee Costs</b>				
6010 Salaries & Wages	0.00		0.00	
6012 Administrative Wages	48,938.12	125,880.00	76,941.88	61.12 %
6013 Adult Program Wages	1,512.90	22,750.00	21,237.10	93.35 %
6014 Maintenance Wages	47,439.85	141,240.00	93,800.15	66.41 %
6015 Gym Supervisor	1,104.50	10,000.00	8,895.50	88.96 %
6016 Recreation Supervisor	17,367.73	50,840.00	33,472.27	65.84 %
6017 Recreation Coordinator	4,698.00	12,000.00	7,302.00	60.85 %
6018 Contracted Class Wages	4,259.85	8,288.00	4,028.15	48.60 %
6019 Youth Program Wages	7,171.25	66,195.00	59,023.75	89.17 %
6021 Event Wages	809.00	3,500.00	2,691.00	76.89 %
<b>Total 6010 Salaries &amp; Wages</b>	<b>133,301.20</b>	<b>440,693.00</b>	<b>307,391.80</b>	<b>69.75 %</b>
<b>6050 Benefits</b>				
6051 Employee MedDentalVisLife	10,225.37		-10,225.37	
6055 Employee Retirement CalPERS	7,526.22	57,000.00	49,473.78	86.80 %
6058 Employer Taxes	11,529.19	82,800.00	71,270.81	86.08 %

6060 Reimbursed Employee Expenses	1,113.29	3,120.00	2,006.71	64.32 %
6070 Vacation, Sick, & Admin Leave	6,216.77	0.00	-6,216.77	
6090 Worker's Compensation Insurance	5,488.00	16,500.00	11,012.00	66.74 %
<b>Total 6050 Benefits</b>	<b>42,098.84</b>	<b>159,420.00</b>	<b>117,321.16</b>	<b>73.59 %</b>
<b>Total 6000 Employee Costs</b>	<b>175,400.04</b>	<b>600,113.00</b>	<b>424,712.96</b>	<b>70.77 %</b>
7010 Advertising & Marketing	5,731.01	15,000.00	9,268.99	61.79 %
7020 Bank Service Charges	1,476.21	2,700.00	1,223.79	45.33 %
7025 Cash Short/Over	2.75		-2.75	
7030 Dues & Subscriptions	1,046.00	2,200.00	1,154.00	52.45 %
7035 Equipment Rents & Leases	1,576.01	3,700.00	2,123.99	57.41 %
7050 Insurance		18,000.00	18,000.00	100.00 %
7051 Auto Insurance	978.00		-978.00	
7052 HUB Insurance	-126.18		126.18	
7053 Property Insurance	2,911.32		-2,911.32	
7055 Liability Insurance	1,988.00		-1,988.00	
<b>Total 7050 Insurance</b>	<b>5,751.14</b>	<b>18,000.00</b>	<b>12,248.86</b>	<b>68.05 %</b>
7056 Interest Expense	130.72		-130.72	
7060 Licenses & Fees	1,215.00	2,500.00	1,285.00	51.40 %
7070 Maintenance				
7072 Building Maintenance	18,738.50	11,000.00	-7,738.50	-70.35 %
7074 Equipment Maintenance	2,836.95	6,150.00	3,313.05	53.87 %
7075 Fuel	4,616.34	15,000.00	10,383.66	69.22 %
7076 Janitorial Supplies	3,316.91	8,100.00	4,783.09	59.05 %
7078 Materials & Supplies	5,364.07	52,060.00	46,695.93	89.70 %
7079 Fleet Maintenance	63.03	0.00	-63.03	
<b>Total 7070 Maintenance</b>	<b>34,935.80</b>	<b>92,310.00</b>	<b>57,374.20</b>	<b>62.15 %</b>
7080 Master Plan Expenses	51,275.69		-51,275.69	
7090 Office Supplies	2,007.59	13,000.00	10,992.41	84.56 %
7120 Professional Development	5,583.01	10,000.00	4,416.99	44.17 %
7150 Professional Fees		0.00	0.00	
7151 Annual Audit	8,950.00	13,000.00	4,050.00	31.15 %
7152 Accounting	4,275.00	12,500.00	8,225.00	65.80 %
7155 Legal	7,284.83	22,000.00	14,715.17	66.89 %
7156 Payroll Preparation Service	759.59	4,200.00	3,440.41	81.91 %
<b>Total 7150 Professional Fees</b>	<b>21,269.42</b>	<b>51,700.00</b>	<b>30,430.58</b>	<b>58.86 %</b>
7160 Property Tax Collection Fee		7,500.00	7,500.00	100.00 %
7170 Publications & Legal	74.70	1,000.00	925.30	92.53 %
7180 Security	654.75	1,390.00	735.25	52.90 %
7210 Telephone	4,063.62	16,270.00	12,206.38	75.02 %
7230 Uniforms & Apparel	1,050.64		-1,050.64	
7250 Utilities	275.25		-275.25	
7252 Electric Service	15,527.85	52,920.00	37,392.35	70.66 %
7254 Gas Service	98.93	21,200.00	21,101.07	99.53 %
7256 Sanitation Services	4,419.57		-4,419.57	
7258 Water Service	7,737.11	15,685.00	7,947.89	50.67 %
<b>Total 7250 Utilities</b>				

	<b>28,058.51</b>	<b>89,805.00</b>	<b>61,746.49</b>	<b>68.76 %</b>
<b>Total Expenses</b>	<b>\$341,302.61</b>	<b>\$927,188.00</b>	<b>\$585,885.39</b>	<b>63.19 %</b>
<b>Net Operating Income</b>	<b>\$ -179,767.41</b>	<b>\$25,750.00</b>	<b>\$205,517.41</b>	<b>798.13 %</b>
<b>Other Income</b>				
<b>8040 TVRPD Development Fee Revenues</b>	25,644.00		-25,644.00	
<b>Total Other Income</b>	<b>\$25,644.00</b>	<b>\$0.00</b>	<b>\$ -25,644.00</b>	<b>0.00%</b>
<b>Other Expenses</b>				
<b>8505 Quimby Expense</b>	4,080.00	19,698.00	15,618.00	79.29 %
<b>Total Other Expenses</b>	<b>\$4,080.00</b>	<b>\$19,698.00</b>	<b>\$15,618.00</b>	<b>79.29 %</b>
<b>Net Other Income</b>	<b>\$21,564.00</b>	<b>\$ -19,698.00</b>	<b>\$ -41,262.00</b>	<b>209.47 %</b>
<b>Net Income</b>	<b>\$ -158,203.41</b>	<b>\$6,052.00</b>	<b>\$164,255.41</b>	<b>2,714.07 %</b>

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**Sales Representative**  
 LARRY & JUDY HIGGINS  
 PO BOX 22066  
 BAKERSFIELD, CA 93390  
 Phone: (661) 654-0597 Fax: (661) 654-0693

**Equipment Quotation**

Quote Number: 51130233  
 Quote Date: 10/04/2013  
 Customer Number: 9358A01  
 Terms of Sale: Net 30  
 Customer Class: L Parks & Rec  
 Shipping Method: Best Way  
 Freight Terms: Prepaid  
 Approximate Ship Date:  
 Cust PO Num:

**PO Remittance (if other than Sales Representative):**

**Prepared For:** TEHACHAPI VALLEY REC. & PARK DI  
 PO BOX 373  
 TEHACHAPI, CA 93581

*Central Park*

**Location:** TEHACHAPI VALLEY REC. & PARK  
 490 WEST D STREET  
 TEHACHAPI, CA 93581

*Attn: Mike Walsh*

**Payment Remittance:** Miracle Recreation Equipment Company  
 8445 Solution Center, Chicago, IL 60677-8004

**Payment/Accounting Contact:** CARRIE CHAMPLIN (661) 822-3228x10  
 c.champlin@tvrpd.org

**Shipping/Delivery Contact:** MIKE WALSH (661) 822-3228

Quantity	Item Number	Description	Price Each	Price Total
1	986555S	TYPHOON SLIDE (BARREL, BEDWAY) <i>Only</i>	\$1,969.00	\$1,969.00
			<b>Equipment Total:</b>	\$1,969.00
			<b>Freight:</b>	\$1,074.90
			<b>Tax:</b>	\$147.68
			<b>Grand Total:</b>	\$3,191.58

*Chute = forest grn  
 Barrel = Sand*

*Note*

**Notes:** TO PLACE AN ORDER, WE WILL NEED A DISTRICT PURCHASE ORDER. DELIVERY IS 4 WEEKS. EXCLUDES INSTALLATION. THANKS, JUDY HIGGINS

*I hereby authorize Miracle Recreation Equipment Company to ship the equipment listed above for which I agree to pay the total amount specified. I will be responsible for receiving all merchandise from the Miracle truck. Payment terms are Net-30 days from invoice date with approved credit. Non-taxable customers will provide proper tax exemption certificate to Miracle Recreation. Purchase orders and payments should be made payable to the order of Miracle Recreation Equipment Company.*

Accepted By

Printed Name

Date

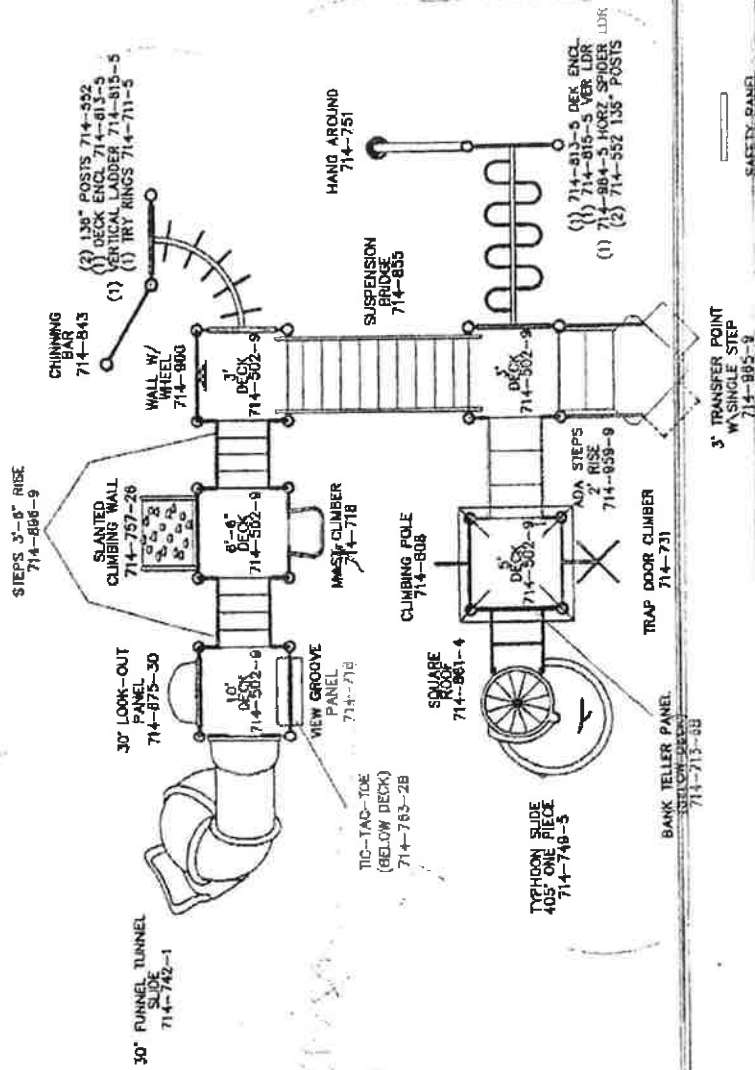
Rep #: 51

Order #: 51130233

Page 1 of 2

*Order 502856 (2002)*

# TEHACHAPI VALLEY REC. & PARK DISTRICT TEHACHAPI, CA



SCALE: 1/8" = 1'-0"  
 DATE: 1/2/02  
 JODI

DESIGNED FOR	ACRES
5-12	
TYPE:	QUANTITY:
( )	( )

✓	COMPLIES TO CPSC
✓	COMPLIES TO ASTM
✓	COMPLIES TO ADA

CD75534	
GROUND SPACE:	35' X 27'
PROTECTIVE AREA:	51' X 44'

THE PLAY COMPONENTS IDENTIFIED IN THIS PLAN ARE IPEMA CERTIFIED. THE USE AND LAYOUT OF THESE COMPONENTS CONFORM TO THE REQUIREMENTS OF ASTM F1487.  
 AN ENERGY ABSORBING PROTECTIVE SURFACE IS REQUIRED UNDER & AROUND ALL PLAY SYSTEMS.

