



Tehachapi Valley
Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, JUNE 17, 2014, 5:30 P.M.**

BOARD OF DIRECTORS

GAYLE STEWART, CHAIRPERSON
PAULETTE RUSH, VICE-CHAIRPERSON
NICK CYR, DIRECTOR
BRIAN DUHART, DIRECTOR
CRAIG MIFFLIN, 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 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 May 20, 2014 (Pages 4-8)

5. MAINTENANCE FOREMAN REPORT

6. RECREATION SUPERVISOR REPORT

7. DISTRICT MANAGER REPORT

8. FINANCIAL REPORT

9. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for May 2014 – Discussion/Approval
(Pages 9-18)
- B. FY 12/13 Audit Presentation from Fisher, Keathley and Ross LLC
- C. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Preliminary
FY 14/15 Annual Budget.

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 Park District scheduled on July 15, 2014.*



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 June 17, 2014, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, June 13, 2014, at 12:00 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 13th day of June 2014.

Dated this 13th day of June 2014.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors

**MINUTES OF THE REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY MAY 20, 2014, 5:30 P.M.**

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

BOARD MEMBERS:

Gayle Stewart, Chairperson
Paulette Rush, Vice-Chairperson
Nick Cyr, Director
Brian Duhart, Director
Craig Mifflin, Director

ALSO PRESENT:

Matt Young, TVRPD District Manager
Pat Osborn, Clifford and Brown Law
Mike Walsh, TVRPD Maintenance Foreman
LeAnn Williams, TVRPD Recreation Supervisor
Darla Baker, Tehachapi News
Ida Perkins, President Chamber of Commerce
Carl Gehricke, Director Chamber of Commerce
Laura Lynne Wyatt, GHCSO Board Member

1. FLAG SALUTE: Vice-Chairperson Rush led the Flag Salute.

2. ROLL CALL: Director Cyr was absent.

3. PUBLIC COMMENTS:

Vice-Chairperson of GHCSO, Laura Lynn Wyatt presented the TVRPD Board of Directors with a check in the amount of \$750.00 for the sponsorship of TVRPD's Movies in the Park event. Manager of Environmental & Public Affairs at Lehigh Cement, Craig Mifflin presented TVRPD Board of Directors with a check in the amount of \$6000.00 for the sponsorship of TVRPD's Music in the Park event.

4. CONSENT CALENDAR

A. Secretary Declaration of Posting of Agenda 72 hours in Advance of Meeting

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 - Mifflin : Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

B. Approval of Minutes from the Regular Board Meeting held April 15, 2014.

Request by Clerk of the Board of Directors to approve the minutes from the April 15, 2014 Regular Board Meeting. BOARD APPROVES MINUTES.

Rush - Mifflin : Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

C. Adoption of the TVRPD Aquatic Manager Job Description, Resolution #6-14

Request by District Manager Young for the approval of the TVRPD Aquatic Manager Job Description, Resolution #6-14. BOARD ADOPTS THE TVRPD AQUATIC MANAGER JOB DESCRIPTION, RESOLUTION #6-14.

Rush - Mifflin : Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

D. Adoption of the TVRPD Groundskeeper I/II Job Description, Resolution #7-14

Request by District Manager Young for the approval of the TVRPD Groundskeeper I/II Job Description, Resolution #7-14. BOARD ADOPTS THE TVRPD GROUNDSKEEPER I/II JOB DESCRIPTION, RESOLUTION #7-14.

Rush - Mifflin : Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

E. Approval of the Contract Between Tehachapi Valley Recreation and Park District and The Greater Tehachapi Chamber of Commerce for the 2014 Mountain Festival, Resolution #8-14.

Request by District Manager Young for the approval of the contract between Tehachapi Valley Recreation and Park District and The Greater Tehachapi Chamber of Commerce for the 2014 Mountain Festival, Resolution #8-14. BOARD APPROVES THE CONTRACT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND THE GREATER TEHACHAPI CHAMBER OF COMMERCE FOR THE 2014 MOUNTAIN FESTIVAL, RESOLUTION #8-14.

Rush - Mifflin : Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

5. MAINTENANCE FOREMAN REPORT

Maintenance Foreman Mike Walsh gave the report.

- Brite Lake: Water level still high. Derby preparation work. Cable temporarily removed due to water level. Dock maintenance, Purchased new control boards for the on demand hot water heaters. Electric vehicle purchased and will be used at the Brite Lake property.
- Dye Natatorium: Chemical pump replaced, pool vacuum purchased.
- Maintenance Worker I/II: still waiting on DOJ background check results.

6. RECREATION SUPERVISOR REPORT

Recreation Supervisor LeAnn Williams gave the report.

- Run with the Wind Under the Sun is the next event and will be held at Mountain Valley Glider Airport on May 31. Alternative energy sponsors include: Mid-American Solar, GE, World Wind & Solar, Solar City and Benz Recycling. Williams thanked all of the sponsors that are supporting the event. 75 pre-registrations to date and 48% of the registrations are from outside of our community.

- Memorial Day Ceremony will be held at Central Park. Aimee Hansen is doing a great job coordinating the event.
- Music in the Park: Williams thanked Lehigh Cement for being the presenting sponsor for the Music in the Park events. Williams explained that their support is the reason we are able to bring in quality performers like Adema and Lions Named Leo for the events.
- City of Tehachapi has made a long term commitment to be the presenting sponsor for The Oldtimer's Reunion. City of Tehachapi will be gifting a GEM car to the District at their next meeting. Williams thanked the City of Tehachapi for their continuing support of the District.
- Advanced Beverage has come on board as a sponsor of our summer races. They have made a cash donation as well as donating Michelob Ultra for each event.
- Williams presented a certificate of appreciation to Kiwanis of Tehachapi for their support of the 2014 Egg Hunt event.

7. DISTRICT MANAGER REPORT

District Manager Matt Young gave the report.

- TPF met last month and discussed how Tehachapi Parks Foundation will support the District.
- TVRPD will participate in the "Pet Safe Bark for Your Park" contest. The winner will receive \$100,000.00 for a dog park facility. Zach Skow and Marley's Mutts is supporting the District and they are helping to gather more votes. Young explained the voting process.
- District Manager Young attended the annual CARPD conference in Lake Tahoe. Very productive conference. Young brought back information regarding scholarship information for professional development.

8. FINANCIAL REPORT

Administrative Assistant Carrie Champlin gave the report.

9. AGENDA ITEMS

A. Approval of the Preliminary Financial Reports for April, 2014.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR APRIL, 2014.

Duhart - Rush: Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

B. Approval for District Manager to Seek Bids for ADA Inspection Report.

It was the consensus of the Board for District Manager Young to seek bids for an ADA inspection report.

C. Tehachapi Mountain Trails Association Pump Track Presentation.

Bryan Rails gave the presentation. Chairperson Stewart stated that she appreciates the diligence TMTA has shown to the sport of cycling and is impressed with the progress she has seen.

D. Discussion/Approval to Purchase a Shade Structure from USASHADE for Phillip Marx Central Park, Resolution # 9-14.

District Manager Young explained that he had met with Greg Garrett, City Manager for the City of Tehachapi to discuss a shade structure for Phillip Marx Central Park. The City of Tehachapi has promised to fully reimburse TVRPD for the purchase of a shade structure for Phillip Marx Central Park. District Manager Young explained that he spoke with several companies and USASHADE was the only company to meet the requirements needed for the property including the wind speed rating. District Manager Young requested the Board approve the purchase of a shade structure from USASHADE in an amount not to exceed \$30,100.00 for Phillip Marx Central Park, Resolution #9-14. There was a brief discussion regarding the cost of cement and possible SCE charges.

BOARD APPROVES THE PURCHASE OF A SHADE STRUCTURE FROM USASHADE IN AN AMOUNT NOT TO EXCEED \$30,100.00 FOR PHILLIP MARX CENTRAL PARK WITH THE UNDERSTANDING THAT THE CITY OF TEHACHAPI WILL REIMBURSE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT FOR THE PURCHASE, RESOLUTION #9-14.

Rush - Mifflin : Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

E. Discussion/Approval of Purchase of Playcore Playground and Fitness Equipment for Meadowbrook Park and West Park, Resolution #10-14.

District Manager Young presented the Board with several models of playground and fitness equipment from GameTime/Playcore and explained that the company is offering a free fitness package with the purchase of playground equipment. Young explained that this is a "piggyback" purchase and does not require a bid process under the Public Resources Code 5786.15(b).

Young requested that the Board approve the purchase of playground and fitness equipment for Meadowbrook and West Parks, Resolution #10-14.

BOARD APPROVES THE PURCHASE OF PLAYGROUND AND FITNESS EQUIPMENT FROM GAMETIME/PLAYCORE IN AN AMOUNT NOT TO EXCEED \$150,000.00 FOR MEADOWBROOK AND WEST PARKS, RESOLUTION #10-14.

Duhart - Rush: Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

F. Discussion/Appointment of Meadowbrook Phase I Committee.

Chairperson Stewart appointed Brian Duhart, Nick Cyr, Mike Walsh, and Matt Young to the Meadowbrook Phase I Committee.

G. Discussion/Appointment of CIP Ad Hoc Committee.

Chairperson Stewart appointed Brian Duhart, Gayle Stewart, Mike Walsh, and Matt Young to the CIP Ad Hoc Committee.

10. BOARD OF DIRECTORS TIME:

Director Mifflin thanked District Manager Young for his hard work. Director Mifflin also thanked Mr. Rails for his dedication to the children in our community. Vice-Chairperson Rush thanked District Manager Young for all of his work and stated that he has exceeded expectations.

Chairperson Stewart thanked the Board and staff for their hard work and stated that she is excited to be a part of TVRPD.

11. OTHER BUSINESS: None.

12. ADJOURNMENT

Having no further business the meeting was adjourned at 7:04 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on June 17, 2014.

Mifflin - Duhart: Ayes: Stewart; Rush; Duhart; Mifflin

Noes: None. Motion carried.

Absent: Cyr

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board

Tehachapi Valley Recreation & Parks
District
Financials
May 2014

Prepared without audit by Better Ledger Inc

Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of May 31, 2014

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury Special Revenue Fund	
1001 Cash in County Treasury-General Fund	316,011.17
1003 Cash in County Treasury-Quimby	23,848.98
Total 1000 Cash in County Treasury Special Revenue Fund	339,860.15
1004 Check BOTS 4470	159,183.65
1005 County Treasury Capital Projects Fund	470,721.68
1050 Cash Box-Events	1,400.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	\$972,465.48
Accounts Receivable	
1200 Accounts Receivable	7,404.33
Total Accounts Receivable	\$7,404.33
Other current assets	
1070 Prepaid Expenses	7,556.13
1092 Credit Card Receivables	-853.00
1215 Scholarship Revenues Receivable	612.50
Total Other current assets	\$7,315.63
Total Current Assets	\$987,185.44
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,480,033.41
1163 Equipment	550,134.74
1164 Swimming Pool & Building	265,383.87
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,325,382.00
Total Fixed Assets	\$1,105,652.88
TOTAL ASSETS	\$2,092,838.32
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	16,994.52
Total Accounts Payable	\$16,994.52
Credit Cards	

2010 Cardmember Services Payable	11,756.37
2014 Home Depot Payable	1,024.36
Total Credit Cards	\$12,780.73
Other Current Liabilities	
2021 Accrued Salaries & Wages	15,419.21
2022 Accrued Employer PR Taxes	1,313.66
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
Total 2024 Accrued Vacation, Sick, & Comp Time	20,687.34
2207 Sales tax payable	780.27
2210 Payroll Liabilities	
2211 CalPERS Payable	887.60
2231 Health Plan Payable	392.77
2250 Payroll Tax Liabilities	1,476.85
Total 2210 Payroll Liabilities	2,757.22
2260 Veterans Memorial Fund Payable	1,526.17
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$43,483.87
Total Current Liabilities	\$73,259.12
Total Liabilities	\$73,259.12
Equity	
3010 Net Investment in Capital Assets	
3012 Investment in Fixed Assets	1,132,680.57
Total 3010 Net Investment in Capital Assets	1,132,680.57
3020 Restricted Funds	
3022 Capital Projects	442,387.26
Total 3020 Restricted Funds	442,387.26
3030 Unrestricted Funds	408,173.22
3110 Retained Earnings	-90,470.14
Net Income	126,808.29
Total Equity	\$2,019,579.20
TOTAL LIABILITIES AND EQUITY	\$2,092,838.32

Thursday, Jun 12, 2014 09:06:22 AMPDT GMT-7 - Accrual Basis

Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

May 2014

	TOTAL		
	MAY 2014	JUL 2013 - MAY 2014 (YTD)	% OF INCOME
Income			
4010 Property Taxes	6,378.83	681,414.92	12.73 %
4020 Interest Income	18.87	3,203.34	0.04 %
4030 Adult Program Revenues	2,485.00	13,284.75	4.96 %
4050 Facility Revenue	22,261.56	113,009.48	44.43 %
4200 Contracted Classes Revenues	4,742.25	20,565.25	9.46 %
4210 Events Revenues	1,551.00	25,806.18	3.10 %
4213 Sponsorship Revenues	7,000.00	22,050.00	13.97 %
4300 Youth Program Revenues	4,846.50	64,387.38	9.67 %
4610 Billable Expense Income	722.55	13,922.93	1.44 %
4650 Discounts given	-71.00	-101.00	-0.14 %
4704 Sales	169.30	947.34	0.34 %
Total Income	\$50,104.86	\$958,490.57	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	347.31	1,797.96	0.69 %
5004 Contracted Classes Costs	160.00	15,129.69	0.32 %
5005 Events Costs	13,356.57	33,796.95	26.66 %
5008 Youth Program Costs	1,022.50	27,087.51	2.04 %
5704 Purchases for Resale		1,194.14	
Total Cost of Goods Sold	\$14,886.38	\$79,006.25	29.71 %
Gross Profit	\$35,218.48	\$879,484.32	70.29 %
Expenses			
6000 Employee Costs	43,696.81	478,042.49	87.21 %
7010 Advertising & Marketing	110.00	18,893.64	0.22 %
7020 Bank Service Charges	477.69	5,042.75	0.95 %
7025 Cash Short/Over		2.75	
7026 Charitable Contribution	50.00	3,050.00	0.10 %
7030 Dues & Subscriptions		2,125.28	
7035 Equipment Rents & Leases	709.97	4,156.98	1.42 %
7050 Insurance	970.73	13,325.55	1.94 %
7056 Interest Expense		229.27	
7060 Licenses & Fees	132.00	2,760.93	0.26 %
7070 Maintenance	6,488.31	52,057.55	12.95 %
7080 Master Plan Expenses		51,275.69	
7084 Meals & Entertainment	57.93	415.85	0.12 %
7090 Office Supplies	1,037.02	10,012.89	2.07 %
7120 Professional Development	9.90	7,830.22	0.02 %
7150 Professional Fees	1,103.06	43,359.01	2.20 %
7160 Property Tax Collection Fee		10,180.40	

7170 Publications & Legal		74.70	
7180 Security		1,186.75	
7210 Telephone	1,277.23	11,532.12	2.55 %
7230 Uniforms & Apparel	939.35	5,127.18	1.87 %
7250 Utilities	6,709.52	78,147.45	13.39 %
Total Expenses	\$63,769.52	\$798,829.45	127.27 %
Net Operating Income	\$ -28,551.04	\$80,654.87	-56.98 %
Other Income			
8040 TVRPD Development Fee Revenues		53,425.00	
Total Other Income	\$0.00	\$53,425.00	0.00%
Other Expenses			
8505 Quimby Expense		7,271.58	
Total Other Expenses	\$0.00	\$7,271.58	0.00%
Net Other Income	\$0.00	\$46,153.42	0.00%
Net Income	\$ -28,551.04	\$126,808.29	-56.98 %

Thursday, Jun 12, 2014 09:11:25 AMPDT GMT-7 - Accrual Basis

Tehachapi Valley Recreation and Park District
PROFIT & LOSS PRIOR YEAR COMPARISON
July 2013 - May 2014

	TOTAL			
	JUL 2013 - MAY 2014	JUL 2012 - MAY 2013 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	681,414.92	743,477.56	-62,062.64	-8.35 %
4020 Interest Income	3,203.34	2,239.73	963.61	43.02 %
4030 Adult Program Revenues	13,284.75	35,367.68	-22,082.93	-62.44 %
4050 Facility Revenue	113,009.48	110,087.02	2,922.46	2.65 %
4170 Master Plan - Funding Income		35,000.00	-35,000.00	-100.00 %
4200 Contracted Classes Revenues	20,565.25	20,187.24	378.01	1.87 %
4210 Events Revenues	25,806.18	22,980.27	2,825.91	12.30 %
4213 Sponsorship Revenues	22,050.00		22,050.00	
4300 Youth Program Revenues	64,387.38	114,642.85	-50,255.47	-43.84 %
4610 Billable Expense Income	13,922.93		13,922.93	
4650 Discounts given	-101.00		-101.00	
4704 Sales	947.34		947.34	
Total Income	\$958,490.57	\$1,083,982.35	\$ -125,491.78	-11.58 %
Cost of Goods Sold				
5001 Adult Program Costs	1,797.96	1,382.77	415.19	30.03 %
5004 Contracted Classes Costs	15,129.69	7,756.43	7,373.26	95.06 %
5005 Events Costs	33,796.95	16,306.41	17,490.54	107.26 %
5008 Youth Program Costs	27,087.51	35,324.74	-8,237.23	-23.32 %
5704 Purchases for Resale	1,194.14		1,194.14	
Total Cost of Goods Sold	\$79,006.25	\$60,770.35	\$18,235.90	30.01 %
Gross Profit	\$879,484.32	\$1,023,212.00	\$ -143,727.68	-14.05 %
Expenses				
6000 Employee Costs	478,042.49	452,791.70	25,250.79	5.58 %
7010 Advertising & Marketing	18,893.64	22,624.53	-3,730.89	-16.49 %
7020 Bank Service Charges	5,042.75	3,076.45	1,966.30	63.91 %
7025 Cash Short/Over	2.75	-329.32	332.07	100.84 %
7026 Charitable Contribution	3,050.00		3,050.00	
7030 Dues & Subscriptions	2,125.28	1,305.00	820.28	62.86 %
7035 Equipment Rents & Leases	4,156.98	1,971.56	2,185.42	110.85 %
7050 Insurance	13,325.55	13,270.81	54.74	0.41 %
7056 Interest Expense	229.27	189.08	60.19	35.60 %
7060 Licenses & Fees	2,760.93	1,482.43	1,278.50	86.24 %
7070 Maintenance	52,057.55	76,232.77	-24,175.22	-31.71 %
7080 Master Plan Expenses	51,275.69	48,747.89	2,527.80	5.19 %
7084 Meals & Entertainment	415.85		415.85	
7085 Misc Prior Year Adjustments (deleted)		3,539.73	-3,539.73	-100.00 %
7090 Office Supplies	10,012.89	11,891.05	-1,878.16	-15.79 %
7120 Professional Development	7,830.22	4,000.12	3,830.10	95.75 %
7150 Professional Fees	43,359.01	95,755.37	-52,396.36	-54.72 %
7160 Property Tax Collection Fee	10,180.40	10,142.99	37.41	0.37 %
7170 Publications & Legal	74.70		74.70	
7180 Security	1,186.75	1,369.18	-182.43	-13.32 %
7210 Telephone	11,532.12	12,258.35	-726.23	-5.92 %
7230 Uniforms & Apparel	5,127.18	1,022.15	4,105.03	401.61 %
7250 Utilities	78,147.45	108,900.57	-30,753.12	-28.24 %

Total Expenses	\$798,829.45	\$870,222.41	\$ -71,392.96	-8.20 %
Net Operating Income	\$80,654.87	\$152,989.59	\$ -72,334.72	-47.28 %
Other Income				
8040 TVRPD Development Fee Revenues	53,425.00	12,822.00	40,603.00	316.67 %
Total Other Income	\$53,425.00	\$12,822.00	\$40,603.00	316.67 %
Other Expenses				
8505 Quimby Expense	7,271.58	88,817.89	-81,546.31	-91.81 %
Total Other Expenses	\$7,271.58	\$88,817.89	\$ -81,546.31	-91.81 %
Net Other Income	\$46,153.42	\$ -75,995.89	\$122,149.31	160.73 %
Net Income	\$126,808.29	\$76,993.70	\$49,814.59	64.70 %

Thursday, Jun 12, 2014 09:12:30 AMPDT GMT-7 - Accrual Basis

Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

July 2013 - May 2014

	TOTAL
OPERATING ACTIVITIES	
Net Income	126,808.29
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-6,404.33
1070 Prepaid Expenses	-4,643.85
1080 Accrued Employee PR Deductions	3,765.57
1092 Credit Card Receivables	1,983.00
1215 Scholarship Revenues Receivable	-612.50
2000 Accounts Payable	-18,462.56
2010 Cardmember Services Payable	9,158.86
2014 Home Depot Payable	242.60
2021 Accrued Salaries & Wages	-1,666.60
2022 Accrued Employer PR Taxes	-3,137.54
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	780.27
2211 Payroll Liabilities:CalPERS Payable	157.73
2221 Payroll Liabilities:Garnishment Payable	-134.68
2231 Payroll Liabilities:Health Plan Payable	392.77
2250 Payroll Liabilities:Payroll Tax Liabilities	1,476.85
2260 Veterans Memorial Fund Payable	-328.78
2270 Refundable Deposits	1,000.00
Net cash provided by operating activities	<u>\$116,591.87</u>
INVESTING ACTIVITIES	
1162 Improvements	-33,600.00
1163 Equipment	-13,903.52
Net cash provided by investing activities	<u>\$ -47,503.52</u>
Net cash increase for period	<u>\$69,088.35</u>
Cash at beginning of period	903,377.13
Cash at end of period	<u><u>\$972,465.48</u></u>

Thursday, Jun 12, 2014 09:16:34 AM PDT GMT-7

Tehachapi Valley Recreation and Park District
BUDGET VS. ACTUALS: 2013-2014 TVRPD BUDGET - FY14 P&L
 July 2013 - May 2014

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	681,414.92	732,272.00	50,857.08	6.95 %
4020 Interest Income	3,203.34	1,500.00	-1,703.34	-113.56 %
4030 Adult Program Revenues	13,284.75	29,360.00	16,075.25	54.75 %
4050 Facility Revenue	113,009.48	98,705.00	-14,304.48	-14.49 %
4200 Contracted Classes Revenues	20,565.25	23,100.00	2,534.75	10.97 %
4210 Events Revenues	25,806.18	29,050.00	3,243.82	11.17 %
4213 Sponsorship Revenues	22,050.00		-22,050.00	
4300 Youth Program Revenues	64,387.38	102,940.00	38,552.62	37.45 %
4610 Billable Expense Income	13,922.93		-13,922.93	
4650 Discounts given	-101.00		101.00	
4704 Sales	947.34		-947.34	
Total Income	\$958,490.57	\$1,016,927.00	\$58,436.43	5.75 %
Cost of Goods Sold				
5001 Adult Program Costs	1,797.96	1,783.00	-14.96	-0.84 %
5004 Contracted Classes Costs	15,129.69	9,487.00	-5,642.69	-59.48 %
5005 Events Costs	33,796.95	22,319.00	-11,477.95	-51.43 %
5008 Youth Program Costs	27,087.51	30,400.00	3,312.49	10.90 %
5704 Purchases for Resale	1,194.14		-1,194.14	
Total Cost of Goods Sold	\$79,006.25	\$63,989.00	\$ -15,017.25	-23.47 %
Gross Profit	\$879,484.32	\$952,938.00	\$73,453.68	7.71 %
Expenses				
6000 Employee Costs	478,042.49	600,113.00	122,070.51	20.34 %
7010 Advertising & Marketing	18,893.64	15,000.00	-3,893.64	-25.96 %
7020 Bank Service Charges	5,042.75	2,700.00	-2,342.75	-86.77 %
7025 Cash Short/Over	2.75		-2.75	
7026 Charitable Contribution	3,050.00		-3,050.00	
7030 Dues & Subscriptions	2,125.28	2,200.00	74.72	3.40 %
7035 Equipment Rents & Leases	4,156.98	3,700.00	-456.98	-12.35 %
7050 Insurance	13,325.55	18,000.00	4,674.45	25.97 %
7056 Interest Expense	229.27		-229.27	
7060 Licenses & Fees	2,760.93	2,500.00	-260.93	-10.44 %
7070 Maintenance	52,057.55	92,310.00	40,252.45	43.61 %
7080 Master Plan Expenses	51,275.69		-51,275.69	
7084 Meals & Entertainment	415.85		-415.85	
7090 Office Supplies	10,012.89	13,000.00	2,987.11	22.98 %
7120 Professional Development	7,830.22	10,000.00	2,169.78	21.70 %
7150 Professional Fees	43,359.01	51,700.00	8,340.99	16.13 %
7160 Property Tax Collection Fee	10,180.40	7,500.00	-2,680.40	-35.74 %

7170 Publications & Legal	74.70	1,000.00	925.30	92.53 %
7180 Security	1,186.75	1,390.00	203.25	14.62 %
7210 Telephone	11,532.12	16,270.00	4,737.88	29.12 %
7230 Uniforms & Apparel	5,127.18		-5,127.18	
7250 Utilities	78,147.45	89,805.00	11,657.55	12.98 %
Total Expenses	\$798,829.45	\$927,188.00	\$128,358.55	13.84 %
Net Operating Income	\$80,654.87	\$25,750.00	\$ -54,904.87	-213.22 %
Other Income				
8040 TVRPD Development Fee Revenues	53,425.00		-53,425.00	
Total Other Income	\$53,425.00	\$0.00	\$ -53,425.00	0.00%
Other Expenses				
8505 Quimby Expense	7,271.58	19,698.00	12,426.42	63.08 %
Total Other Expenses	\$7,271.58	\$19,698.00	\$12,426.42	63.08 %
Net Other Income	\$46,153.42	\$ -19,698.00	\$ -65,851.42	334.31 %
Net Income	\$126,808.29	\$6,052.00	\$ -120,756.29	-1,995.31 %

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