



Tehachapi Valley

Recreation & Park District

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

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

BOARD OF DIRECTORS

**CRAIG MIFFLIN, CHAIRPERSON
PAULETTE RUSH, VICE-CHAIRPERSON
BRIAN DUHART, DIRECTOR
MARY LOU CORPUS-ZAMUDIO, DIRECTOR
LAURA LYNNE WYATT, 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 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 October 13, 2015, (Pages 4-7).

5. RECREATION COORDINATORS REPORTS

6. DISTRICT MANAGER REPORT (Pages 8-14)

7. FINANCIAL REPORT

8. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for September 2015 - Discussion/Approval, (Pages 15-26).
- B. Approval of the Preliminary Financial Reports for October 2015 - Discussion/Approval, (Pages 27-38).
- C. Discussion/Approval of the Knorr Systems, Inc. Maintenance Contract, (Page 39-42).

9. BOARD OF DIRECTORS' TIME

Opportunity for the Board to comment on items not listed on the agenda.

10. OTHER BUSINESS

11. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on December 15, 2015.



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 November 17, 2015, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, November 13, 2015, 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 November 2015.

Dated this 13th day of November 2015.

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 OCTOBER 13, 2015, 5:30 P.M.**

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

BOARD MEMBERS:

Craig Mifflin, Chairperson
Paulette Rush, Vice-Chairperson
Brian Duhart, Director
Mary Lou Corpus-Zamudio, Director

ALSO PRESENT:

LeAnn Williams, TVRPD District Manager
Nolan Ferdinand, TVRPD Maintenance Foreman
Seth Carroll, TVRPD Recreation Coordinator
Corey Torres, TVRPD Aquatics Manager
Bryan Rails, TMTA
Laura Lynne Wyatt
Carrie Champlin, Clerk of the Board

1. FLAG SALUTE: Director Duhart 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

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.

Corpus-Zamudio - Rush: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

B. Approval of Minutes from the Regular Board Meeting held August 18, 2015.

Request by Clerk of the Board of Directors to approve the minutes from the August 18, 2015 Regular Board Meeting. BOARD APPROVES MINUTES.

Corpus-Zamudio - Rush: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

C. Approval of Minutes from the Special Board Meeting held August 24, 2015.

Request by Clerk of the Board of Directors to approve the minutes from the August 24, 2015 Special Board Meeting. BOARD APPROVES MINUTES.

Corpus-Zamudio - Rush: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

D. Approval of Minutes from the Special Board Meeting held September 10, 2015.

Request by Clerk of the Board of Directors to approve the minutes from the September 10, 2015 Special Board Meeting. BOARD APPROVES MINUTES.

Corpus-Zamudio - Rush: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

E. Approval of the Encroachment Permit Between Golden Hills Community Services District and Tehachapi Valley Recreation and Park District.

Request by District Manager Williams of the Board of Directors to approve the encroachment permit between Golden Hills Community Services District and Tehachapi Valley Recreation and Park District. BOARD APPROVES THE ENCROACHMENT PERMIT.

Corpus-Zamudio - Rush: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

5. RECREATION COORDINATORS REPORTS

Recreation Coordinator Seth Carroll gave the report.

- Working on the yearly brochure.
- Aquatics Manager Corey Torres and Recreation Coordinator Seth Carroll attended CAMS(Aquatic Managers School).
- Maintenance Foreman Nolan Ferdinand and Aquatics Manager Corey Torres attended the AFO certification course(Aquatics Facility Operator).
- Upcoming events: Halloween Movie in the Park, Hot Chocolate Turkey Trot 5K.

6. MAINTENANCE FOREMAN REPORT

Maintenance Foreman Nolan Ferdinand gave the report.

- General maintenance and painting of all restroom facilities.
- David Coopridge and Nolan Ferdinand attended CPSIC(Certified Playground Safety Inspector Course). Playground equipment built in the mid-nineties and earlier are due for replacement.

Director Duhart asked about the scheduled maintenance for the Ollie Mountain Skate Park facility. Ferdinand reported that he is looking at new surfacing that is more weather resistant.

7. DISTRICT MANAGER REPORT

District Manager LeAnn Williams gave the report.

- Meadowbrook Park Pump Track Update: Pump Track sign shipped today. Benches and drinking fountain to be installed. Williams thanked Golden Hills CSD, the City of Tehachapi, and Lehigh Cement for all Working together on the Pump Track. Bryan Rails from TMTA gave the Board an update on the fencing project.

8. FINANCIAL REPORT

Administrative Assistant Carrie Champlin gave the report.

9. AGENDA ITEMS:

A. Approval of the Preliminary Financial Reports for August, 2015.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR AUGUST, 2015.

Duhart - Rush: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

B. Discussion/Approval of the Alpha Landscape Maintenance Contract.

BOARD APPROVES THE ALPHA LANDSCAPE MAINTENANCE CONTRACT.

Duhart – Corpus-Zamudio: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

C. Discussion/Approval to Amend Agreement for Professional Services Between Tehachapi Valley Recreation and Park District and Quad Knopf Inc.

BOARD APPROVES THE AMENDED AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND QUAD KNOFF INC., TO INCLUDE BID PROCESS.

Rush – Corpus-Zamudio: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

D. Discussion/Approval to use Quimby Funds in an Amount not to Exceed \$5,000.00 for Emergency Refurbishment of the TVRPD District Office Bridge.

BOARD APPROVES THE USE OF QUIMBY FUNDS IN AN AMOUNT NOT TO EXCEED \$5,000.00 FOR THE EMERGENCY REFURBISHMENT OF THE TVRPD DISTRICT OFFICE BRIDGE WITH THE STIPULATION THAT DISTRICT MANAGER WILLIAMS EXPLORE THE COST BENEFIT OF A FULL REPLACEMENT VERSES REFURBISHMENT.

Rush – Corpus-Zamudio: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

10. CLOSED SESSION: ADJOURNED TO CLOSED SESSION AT 6:07 P.M.

Rush – Duhart: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

- A. District Manager performance evaluation per GOVERNMENT CODE SECTION 54957 (b)(1).

Reconvened from closed session at 7:09 P.M.

Report on Closed Session:

Action Taken: No Action Taken.

Corpus-Zamudio - Duhart: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

11. BOARD OF DIRECTORS TIME: None.

12. OTHER BUSINESS: None.

13. ADJOURNMENT:

Having no further business the meeting was adjourned at 7:11 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on November 17, 2015.

Rush – Duhart: Ayes: Mifflin; Rush; Duhart; Corpus-Zamudio

Noes: None. Motion carried.

Absent: None.

Respectfully Submitted,

Carrie Champlin

Carrie Champlin, Clerk of the Board



Tehachapi Valley
Recreation & Park District

District Manager Report 11-17-2015

Meadowbrook Park Update

Monday, November 9, 2015 – Out to Bid

Bid advertised at following places:

Tehachapi News
TVRPD Website
Kern County Builders Exchange
Tulare County Builders Exchange
Fresno County Builders Exchange

Sealed bids are to be mailed or delivered to:

**Tehachapi Valley Recreation & Park District
Attn: Greg Thompson
490 West D Street
Tehachapi, CA 93561**

Monday, November 30, 2015 – pre-bid meeting

Location: TVRPD District Office

- Quad Knopf will lead
- General scope of work
- Answer questions
- Opportunity to see site
- Discuss prevailing wage
- Approximately 1 ½-2 hours

Wednesday, December 9, 2015 3:00 PM – close of bid

Location: TVRPD District Office

Tuesday, December 15, 2015 – Award of Bid

Location: TVRPD District Office, TVRPD regular scheduled board meeting

Dye Natatorium

- UV System installed (pictures)

Park Bathrooms

- All park bathrooms are complete -- power washed and painted
- WPAC is next --completion before youth basketball starts

Staff Certifications

- Carrie Champlin – Special District Board Secretary/Clerk Certification
- Nolan Ferdinand – Aquatic Facility Operator, Certified Playground Safety Inspector
- Corey Torres – Aquatic Facility Operator

NOTICE INVITING SEALED PROPOSALS (BIDS)
FOR
MEADOWBROOK PARK IMPROVEMENTS PROJECT: PHASE I

NOTICE IS HEREBY GIVEN that the Tehachapi Valley Recreation and Park District invites and will receive sealed proposals (bids) up to the hour of 3:00 p.m. on **December 9, 2015**, for the furnishing to the District of all transportation, labor, materials, tools, equipment, services, permits, utilities, and other items necessary to construct said work. At said time, said proposals will be publicly opened and read aloud at the District's office,

Tehachapi Valley Recreation & Park District
490 West D Street
Tehachapi, CA

Bids shall conform to and be responsive to the Contract Documents for the work. Copies of the Contract Documents are on file and may be examined at the office of Quad Knopf, Inc. located at 5080 California Avenue, Bakersfield, California 93309. Copies may be purchased at the Engineer's office for \$75.00 per set, which will be nonrefundable. No bid will be received unless it is made on a proposal form, furnished in the Bid Documents.

A non-mandatory pre-bid meeting will be conducted at the District's Office at 11:00 am on Thursday, November 19, 2015. The meeting will adjourn to the project site thereafter. All interested bidders are encouraged to attend the meeting and review the park site with District staff and design professionals.

General Description of Work

The work to be done consists in general is Phase I of the reconstruction of an existing park, complete with new landscaping, an irrigation system, lighting, sidewalks, drinking fountains, storm drainage, dog park, a misting station area, and a playground area, not specifically mentioned herein that are required by the Plans, Standard Specifications, and Special Provisions to be performed, placed, constructed, or installed.

Engineers' Estimate Range: \$425,000 to \$475,000

Seal the bid in an envelope addressed to:

TEHACHAPI VALLEY RECREATION & PARK DISTRICT
Attn: Greg Thompson
490 West D Street
Tehachapi, CA

Envelope shall have it clearly marked in large letters:

"BID FOR
MEADOWBROOK PARK IMPROVEMENTS PROJECT: PHASE I
DO NOT OPEN UNTIL BID OPENING AT 3:00 P.M. ON DECEMBER 9, 2015"

CONTRACT REQUIREMENTS

Each bid shall be submitted on the form furnished in the Contract Documents and must be accompanied by cash, a cashier's check, a certified check, or a bidder's bond executed by an admitted surety insurer, or substitute pursuant to Section 995.710 of the Code of Civil Procedure, in an amount not less than 10% of the amount of the bid, made payable to the order of or for the benefit of the District. The security of unsuccessful bidders will be returned by the District no later than 60 days following the date of award. Each bid shall be sealed and delivered to the District at the location designated in this notice for the opening of proposals at or before the time provided in this notice. The check or bond or substitute shall be given as security that the bidder will enter into a contract with the District and furnish the required payment and performance bonds, or substitutes in lieu thereof, and certificates of insurance and endorsements if awarded the work, and will be declared forfeited if the bidder refuses to timely enter into said contract or furnish the required bonds or substitutes, or certificates of insurance and endorsements if his bid is accepted.

Pursuant to Section 9550, et seq. of the Civil Code, a payment bond is required for a public works contract involving an expenditure in excess of \$25,000.

The project is a public work and shall be subject to compliance monitoring and enforcement by the Department of Industrial Relations.

The Tehachapi Valley Recreation and Park District has obtained from the Director of the California Department of Industrial Relations a determination of the general prevailing rate of per diem wages and the general prevailing rate for legal holiday and overtime work in the locality in which said is to be performed for each craft, classification, or type of worker needed. Not less than the determined rates shall be paid to all workers employed in the performance of the contract. Such rates of wages are on the file with the Department of Industrial Relations and in the office of the District and are available to any interested party upon request.

In accordance with the provisions of Section 1770 of the Labor Code, the Director of the Department of Industrial Relations of the State of California has ascertained the general prevailing rate of wages and employer payments for health and welfare, pension, vacation, travel, subsistence, apprenticeship or other training programs authorized by Section 3093 to the extent that the cost of training is reasonably related to the amount of the contributions, all other purposes set forth in Section 1773.1 of the Labor Code, and similar purposes applicable to the work to be done. Copies of prevailing rate of per diem wages are on file at Tehachapi Valley Recreation and Park District's principal office and shall be made available to any interested person upon request. The Contractor must ensure that employees and applicants for employment are not discriminated against because of their race, color, religion, sex or national origin. Contractor must possess a state license that is current, active and in good standing as well as no disbarment from working on public work projects. The State's Prevailing Wage Determinations can also be found at <http://www.dir.ca.gov/dlsr/dprevwagedetermination.htm>.

Pursuant to Public Contract Code Section 1771.1, a contractor or subcontractor shall not be qualified to bid on, be listed in a bid proposal, subject to the requirements of Section 4104 of the Public Contract Code, or engage in the performance of any contract for public work, as defined in this chapter, unless currently registered and qualified to perform public work pursuant to Section 1725.5. It is not a violation of this section for an unregistered contractor to submit a bid that is authorized by Section 7029.1 of the Business and Professions Code or by Section 10164 or 20103.5 of the Public Contract Code, provided the contractor is registered to perform public work pursuant to Section 1725.5 at the time the contract is awarded

Pursuant to Public Contract Code Section 22300, equivalent securities may be substituted for monies withheld to ensure performance of the contract. The District reserves the right to solely determine the adequacy of the securities being proposed by the Contractor and the value of those securities. The District shall also be entitled to charge an administrative fee, as determined by District in its sole discretion, for substituting equivalent securities for retention amounts. The District's decisions with respect to the administration of the provisions of Section 22300 shall be final and shall include, but not be limited to, determinations of what securities are equivalent, the value of the securities, the negotiability of the securities, the costs of administration and the determination of whether or not the administration should be accomplished by an independent agency or by the District. The District shall be entitled, at any time, to request the deposit of additional securities of a value designated by District, in District's sole discretion, to satisfy this requirement. If the District does not receive satisfactory securities within twelve (12) consecutive days of the date of the written request, District shall be entitled to withhold amounts due Contractor until securities of satisfactory value to District have been received.

The Contractor's license classification(s) required for this project are as follows:

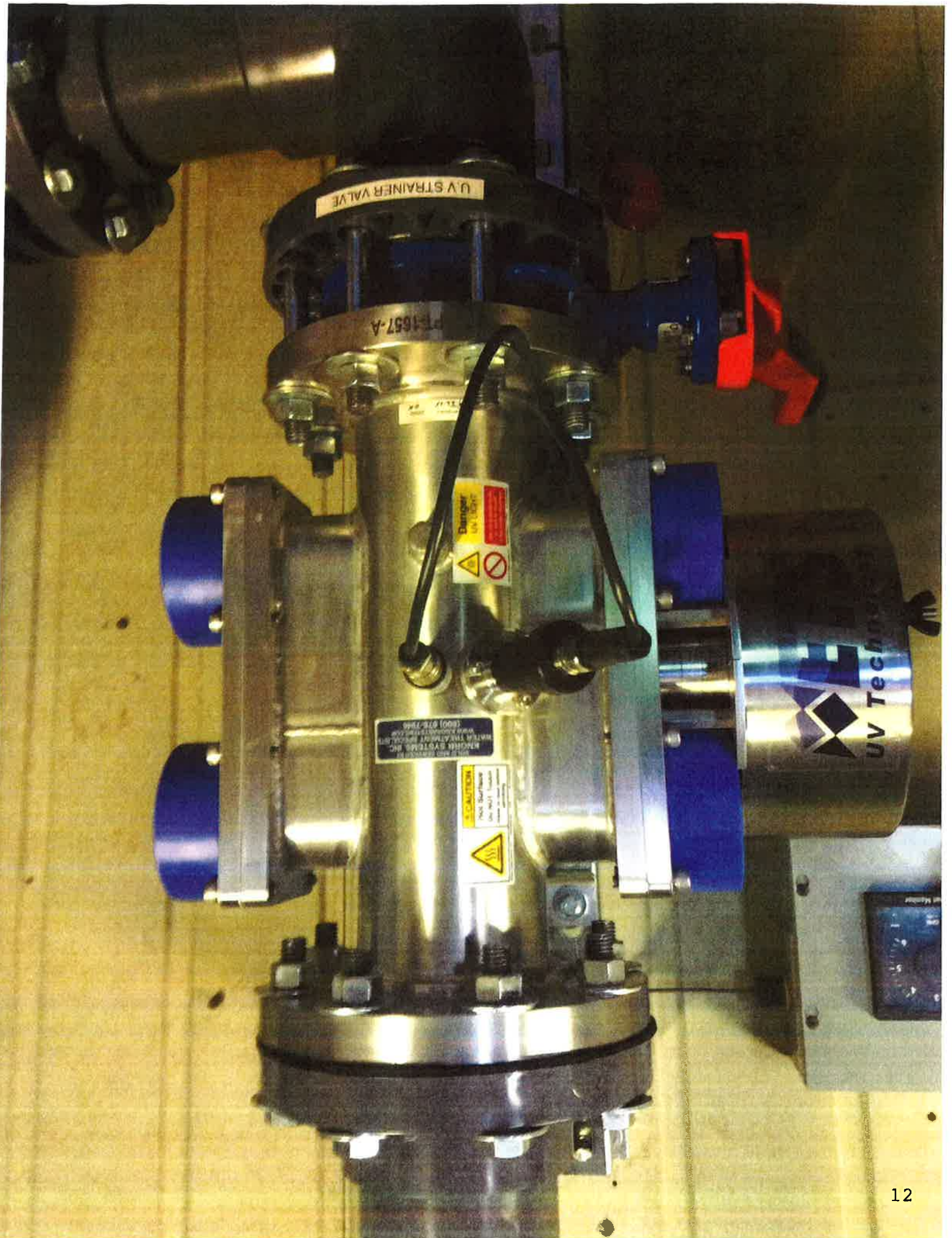
California Contractor's License – Class A

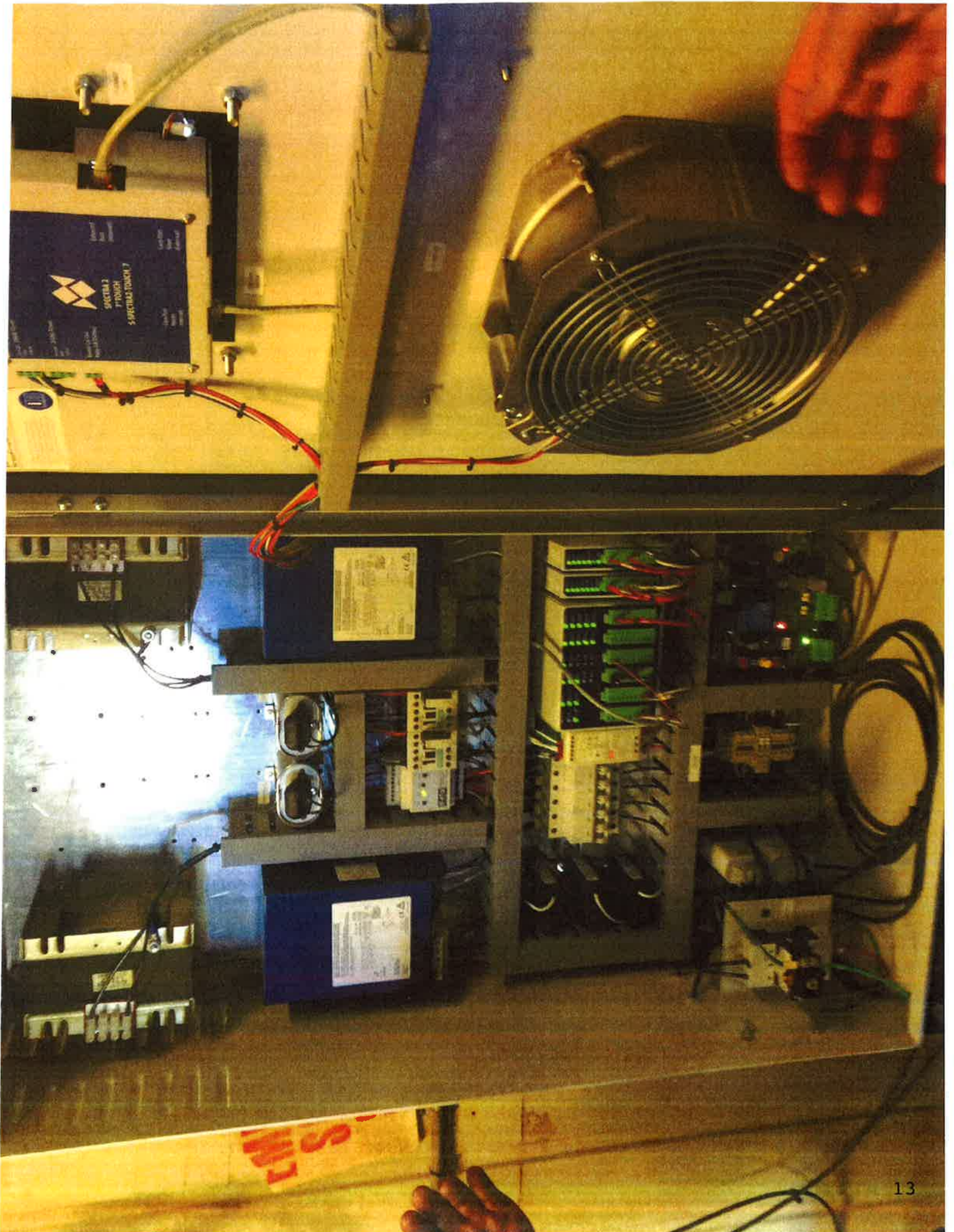
This classification is provided for information purposes only. The Engineer does not warrant that all classifications required for the project are listed.

It is the District's intent that "plans," as used in Public Contract Code Section 3300, is defined as the construction contract documents, which include both the drawings and the specifications.

The Tehachapi Valley Recreation and Park District reserves the right to select the schedule(s) under which the bids are to be compared and contract(s) awarded, to reject any and all bids, and to waive any and all irregularities in any bid.

Each bidder is required to sign the attached Non-Collusion Affidavit and submit it with its bid.







KINDRA SYSTEMS, INC.
Audio-Visual, Signage, Video, Projection, Specialties
(800) 876-7808
www.kindrasystems.com



Financial Report

Tehachapi Valley Recreation and Park District
For the period ended September 30, 2015

Prepared by

Better Ledger Inc

Prepared on

November 10, 2015

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Balance Sheet

As of September 30, 2015

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	
1001 Cash in County Treasury-General Fund	481,006.97
1002 Cash in County Treasury-Development Fees	10,579.20
1003 Cash in County Treasury-Quimby	20,311.98
Total 1000 Cash in County Treasury General Fund	511,898.15
1004 Check BOTS 4470	158,747.57
1005 County Treasury Capital Projects Fund	259,321.57
1050 Cash Box-Events	600.00
1051 Change Fund	500.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	931,267.29
Accounts Receivable	
1200 Accounts Receivable	9,460.00
Total Accounts Receivable	9,460.00
Other current assets	
1070 Prepaid Expenses	11,902.09
1092 Credit Card Receivables	480.00
1210 Inventory Asset	4,448.55
Total Other current assets	16,830.64
Total Current Assets	957,557.93
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,493,873.55
1163 Equipment	624,724.19
1163.1 Equipment Not Placed In Service	141,715.86
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,514,288.00
1180 Fleet Vehicles and Equipment	85,118.77
1190 Construction In Progress	151,562.89

	Total
Total Fixed Assets	1,383,573.99
TOTAL ASSETS	\$2,341,131.92
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	25,185.67
Total Accounts Payable	25,185.67
Credit Cards	
2010 Cardmember Services Payable	3,389.77
2014 Home Depot Payable	-16.09
Total Credit Cards	3,373.68
Other Current Liabilities	
2021 Accrued Salaries & Wages	14,218.23
2022 Accrued Employer PR Taxes	1,172.88
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	11,791.26
2024.3 Accrued Sick Leave	17,691.25
Total 2024 Accrued Vacation, Sick, & Comp Time	29,482.51
2207 Sales tax payable	1,270.68
2208 Kern County Loan Payable	400,000.00
2210 Payroll Liabilities	
2211 CalPERS Payable	824.00
2231 Health Plan Payable	-3,251.72
2250 Payroll Tax Liabilities	3,683.98
Total 2210 Payroll Liabilities	1,256.26
2259 Deferred Revenues-Grant Dog Park	25,000.00
2260 Veterans Memorial Fund Payable	89.58
2261 Pool Fund Payable	2,484.00
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	475,974.14
Total Current Liabilities	504,533.49
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liability Valuation	17,576.00
Total Long-Term Liabilities	17,576.00
Total Liabilities	522,109.49

	Total
Equity	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,288,723.79
Total 3010 Net Investment In Capital Assets	1,288,723.79
3020 Restricted Funds	
3022 Capital Projects	427,925.26
Total 3020 Restricted Funds	427,925.26
3030 Unrestricted Funds	418,701.22
3110 Retained Earnings	-161,349.65
Net Income	-154,978.19
Total Equity	1,819,022.43
TOTAL LIABILITIES AND EQUITY	\$2,341,131.92

Profit and Loss

September 2015

	Sep 2015	Jul - Sep, 2015 (YTD)	Total % of Income
INCOME			
4010 Property Taxes	58,346.12	60,695.33	57.32 %
4020 Interest Income		1,105.33	
4030 Adult Program Revenues	4,870.01	11,253.76	4.78 %
4050 Facility Revenue	9,678.60	38,884.74	9.51 %
4200 Contracted Classes Revenues	1,481.00	11,580.50	1.46 %
4210 Events Revenues	625.00	19,106.50	0.61 %
4211 Grant Income	25,000.00	25,000.00	24.56 %
4213 Sponsorship Revenues	1,000.00	3,250.00	0.98 %
4300 Youth Program Revenues	1,063.00	11,286.00	1.04 %
4610 Billable Expense Income		6,054.81	
4650 Discounts given	-280.00	-892.50	-0.28 %
4704 Sales		1,315.79	
Total Income	101,783.73	188,640.26	100.00 %
COST OF GOODS SOLD			
5001 Adult Program Costs	1,217.52	2,149.88	1.20 %
5004 Contracted Classes Costs	4,208.16	11,155.04	4.13 %
5005 Events Costs	3,807.18	20,088.97	3.74 %
5008 Youth Program Costs		150.51	
5704 Purchases for Resale		92.43	
Total Cost of Goods Sold	9,232.86	33,636.83	9.07 %
GROSS PROFIT	92,550.87	155,003.43	90.93 %
EXPENSES			
6000 Employee Costs	46,221.67	178,841.89	45.41 %
7010 Advertising & Marketing	1,538.42	5,761.72	1.51 %
7020 Bank Service Charges	367.00	1,209.76	0.36 %
7026 Charitable Contribution		1,365.00	
7030 Dues & Subscriptions	290.00	3,510.80	0.28 %
7035 Equipment Rents & Leases		998.41	
7050 Insurance	2,379.52	5,348.84	2.34 %
7060 Licenses & Fees	548.45	1,905.90	0.54 %
7070 Maintenance	9,663.73	40,678.63	9.49 %
7084 Meals & Entertainment	320.89	901.07	0.32 %

	Sep 2015	Jul - Sep, 2015 (YTD)	Total % of Income
7090 Office Supplies	2,250.34	5,432.76	2.21 %
7120 Professional Development	1,917.61	6,402.93	1.88 %
7150 Professional Fees	13,565.48	24,629.23	13.33 %
7180 Security		4,597.26	
7210 Telephone	1,480.94	4,611.87	1.45 %
7230 Uniforms & Apparel		739.62	
7250 Utilities	9,152.75	25,182.93	8.99 %
Total Expenses	89,696.80	312,118.62	88.12 %
NET OPERATING INCOME	2,854.07	-157,115.19	2.80 %
OTHER INCOME			
8040 TVRPD Development Fee Revenues		2,137.00	
Total Other Income	0.00	2,137.00	0.00%
NET OTHER INCOME	0.00	2,137.00	0.00 %
NET INCOME	\$2,854.07	\$ -154,978.19	2.80 %

Profit & Loss Prior Year Comparison

July - September 2015

	Jul - Sep, 2015	Jul - Sep, 2014 (PY)	Change	Total % Change
INCOME				
4010 Property Taxes	60,695.33	54,176.01	6,519.32	12.03 %
4020 Interest Income	1,105.33	692.97	412.36	59.51 %
4030 Adult Program Revenues	11,253.76	11,187.34	66.42	0.59 %
4050 Facility Revenue	38,884.74	37,370.23	1,514.51	4.05 %
4200 Contracted Classes Revenues	11,580.50	8,888.19	2,692.31	30.29 %
4210 Events Revenues	19,106.50	15,472.87	3,633.63	23.48 %
4211 Grant Income	25,000.00		25,000.00	
4213 Sponsorship Revenues	3,250.00	900.00	2,350.00	261.11 %
4300 Youth Program Revenues	11,286.00	11,702.00	-416.00	-3.55 %
4610 Billable Expense Income	6,054.81	13,824.99	-7,770.18	-56.20 %
4650 Discounts given	-892.50	-218.00	-674.50	-309.40 %
4704 Sales	1,315.79	943.69	372.10	39.43 %
4750 Commission Income		19.40	-19.40	-100.00 %
Total Income	188,640.26	154,959.69	33,680.57	21.74 %
COST OF GOODS SOLD				
5001 Adult Program Costs	2,149.88	1,263.33	886.55	70.18 %
5004 Contracted Classes Costs	11,155.04	11,517.74	-362.70	-3.15 %
5005 Events Costs	20,088.97	23,213.99	-3,125.02	-13.46 %
5008 Youth Program Costs	150.51	548.05	-397.54	-72.54 %
5704 Purchases for Resale	92.43	523.16	-430.73	-82.33 %
Total Cost of Goods Sold	33,636.83	37,066.27	-3,429.44	-9.25 %
GROSS PROFIT	155,003.43	117,893.42	37,110.01	31.48 %
EXPENSES				
6000 Employee Costs	178,841.89	165,826.96	13,014.93	7.85 %
7010 Advertising & Marketing	5,761.72	2,989.44	2,772.28	92.74 %
7020 Bank Service Charges	1,209.76	2,306.63	-1,096.87	-47.55 %
7025 Cash Short/Over		-0.05	0.05	100.00 %
7026 Charitable Contribution	1,365.00	1,878.00	-513.00	-27.32 %
7030 Dues & Subscriptions	3,510.80	4,793.00	-1,282.20	-26.75 %
7035 Equipment Rents & Leases	998.41	1,477.94	-479.53	-32.45 %
7050 Insurance	5,348.84	4,648.41	700.43	15.07 %
7060 Licenses & Fees	1,905.90	1,677.00	228.90	13.65 %

				Total
	Jul - Sep, 2015	Jul - Sep, 2014 (PY)	Change	% Change
7070 Maintenance	40,678.63	16,230.50	24,448.13	150.63 %
7084 Meals & Entertainment	901.07	274.92	626.15	227.76 %
7090 Office Supplies	5,432.76	5,172.29	260.47	5.04 %
7120 Professional Development	6,402.93	3,163.90	3,239.03	102.37 %
7150 Professional Fees	24,629.23	9,499.91	15,129.32	159.26 %
7175 Scholarship Fund Expense		612.50	-612.50	-100.00 %
7180 Security	4,597.26	300.00	4,297.26	1,432.42 %
7210 Telephone	4,611.87	4,471.28	140.59	3.14 %
7230 Uniforms & Apparel	739.62	1,300.04	-560.42	-43.11 %
7250 Utilities	25,182.93	30,681.33	-5,498.40	-17.92 %
Total Expenses	312,118.62	257,304.00	54,814.62	21.30 %
NET OPERATING INCOME	-157,115.19	-139,410.58	-17,704.61	-12.70 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	2,137.00	17,096.00	-14,959.00	-87.50 %
Total Other Income	2,137.00	17,096.00	-14,959.00	-87.50 %
NET OTHER INCOME	2,137.00	17,096.00	-14,959.00	-87.50 %
NET INCOME	\$ -154,978.19	\$ -122,314.58	\$ -32,663.61	-26.70 %

Statement of Cash Flows

July September 2015

	Total
OPERATING ACTIVITIES	
Net Income	-154,978.19
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-1,676.71
1070 Prepaid Expenses	-4,112.63
1075 Employee Cash Advances	370.67
1092 Credit Card Receivables	-480.00
2000 Accounts Payable	-19,739.65
2010 Cardmember Services Payable	2,589.01
2014 Home Depot Payable	-892.72
2020 Year End Accruals	-1,074.31
2021 Accrued Salaries & Wages	-13,868.83
2022 Accrued Employer PR Taxes	-1,690.85
2207 Sales tax payable	300.95
2208 Kern County Loan Payable	400,000.00
2211 Payroll Liabilities:CalPERS Payable	824.00
2231 Payroll Liabilities:Health Plan Payable	-416.19
2250 Payroll Liabilities:Payroll Tax Liabilities	1,234.65
2258 Deferred Revenue-Events	-7,864.50
Net cash provided by operating activities	198,524.70
INVESTING ACTIVITIES	
1162 Improvements	-3,720.51
1163 Equipment	-47,772.54
1163.1 Equipment Not Placed In Service	-11,248.10
1180 Fleet Vehicles and Equipment	-31,829.05
1190 Construction In Progress	-280.00
Net cash provided by investing activities	-94,850.20
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	1,968.00
Net cash provided by financing activities	1,968.00
NET CASH INCREASE FOR PERIOD	105,642.50
Cash at beginning of period	825,624.79
CASH AT END OF PERIOD	\$931,267.29

TVRPD Budget vs Actual 2015-2016

July - September 2015

	Actual	Budget	Remaining	Total % Remaining
INCOME				
4010 Property Taxes	60,695.33	846,980.00	786,284.67	92.83 %
4020 Interest Income	1,105.33	3,500.00	2,394.67	68.42 %
4030 Adult Program Revenues	11,253.76	31,800.00	20,546.24	64.61 %
4050 Facility Revenue	38,884.74	140,000.00	101,115.26	72.23 %
4200 Contracted Classes Revenues	11,580.50	42,575.00	30,994.50	72.80 %
4210 Events Revenues	19,106.50	59,000.00	39,893.50	67.62 %
4211 Grant Income	25,000.00	27,500.00	2,500.00	9.09 %
4213 Sponsorship Revenues	3,250.00	40,000.00	36,750.00	91.88 %
4300 Youth Program Revenues	11,286.00	78,000.00	66,714.00	85.53 %
4610 Billable Expense Income	6,054.81	25,000.00	18,945.19	75.78 %
4650 Discounts given	-892.50	-500.00	392.50	-78.50 %
4704 Sales	1,315.79	5,100.00	3,784.21	74.20 %
Total Income	188,640.26	1,298,955.00	1,110,314.74	85.48 %
COST OF GOODS SOLD				
5001 Adult Program Costs	2,149.88	4,700.00	2,550.12	54.26 %
5004 Contracted Classes Costs	11,155.04	36,000.00	24,844.96	69.01 %
5005 Events Costs	20,088.97	54,000.00	33,911.03	62.80 %
5008 Youth Program Costs	150.51	20,000.00	19,849.49	99.25 %
5704 Purchases for Resale	92.43	3,300.00	3,207.57	97.20 %
Total Cost of Goods Sold	33,636.83	118,000.00	84,363.17	71.49 %
GROSS PROFIT	155,003.43	1,180,955.00	1,025,951.57	86.87 %
EXPENSES				
6000 Employee Costs	178,841.89	725,056.00	546,214.11	75.33 %
7010 Advertising & Marketing	5,761.72	16,000.00	10,238.28	63.99 %
7020 Bank Service Charges	1,209.76	9,000.00	7,790.24	86.56 %
7026 Charitable Contribution	1,365.00	3,000.00	1,635.00	54.50 %
7030 Dues & Subscriptions	3,510.80	7,000.00	3,489.20	49.85 %
7035 Equipment Rents & Leases	998.41	7,500.00	6,501.59	86.69 %
7050 Insurance	5,348.84	21,000.00	15,651.16	74.53 %
7056 Interest Expense		300.00	300.00	100.00 %
7060 Licenses & Fees	1,905.90	8,000.00	6,094.10	76.18 %
7070 Maintenance	40,678.63	146,200.00	105,521.37	72.18 %

				Total
	Actual	Budget	Remaining	% Remaining
7084 Meals & Entertainment	901.07	2,000.00	1,098.93	54.95 %
7090 Office Supplies	5,432.76	14,500.00	9,067.24	62.53 %
7120 Professional Development	6,402.93	20,000.00	13,597.07	67.99 %
7150 Professional Fees	24,629.23	62,500.00	37,870.77	60.59 %
7160 Property Tax Collection Fee		12,500.00	12,500.00	100.00 %
7170 Publications & Legal		500.00	500.00	100.00 %
7175 Scholarship Fund Expense		5,000.00	5,000.00	100.00 %
7180 Security	4,597.26	1,800.00	-2,797.26	-155.40 %
7210 Telephone	4,611.87	11,000.00	6,388.13	58.07 %
7230 Uniforms & Apparel	739.62	5,500.00	4,760.38	86.55 %
7250 Utilities	25,182.93	101,000.00	75,817.07	75.07 %
Total Expenses	312,118.62	1,179,356.00	867,237.38	73.53 %
NET OPERATING INCOME	-157,115.19	1,599.00	158,714.19	9,925.84 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	2,137.00		-2,137.00	
Total Other Income	2,137.00	0.00	-2,137.00	0.00%
NET OTHER INCOME	2,137.00	0.00	-2,137.00	0.00%
NET INCOME	\$ -154,978.19	\$1,599.00	\$156,577.19	9,792.19 %

Financial Report

Tehachapi Valley Recreation and Park District
For the period ended October 31, 2015

Prepared by
Better Ledger Inc

Prepared on
November 10, 2015

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Balance Sheet

As of October 31, 2015

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	
1001 Cash in County Treasury-General Fund	492,176.95
1003 Cash in County Treasury-Quimby	20,311.98
Total 1000 Cash in County Treasury General Fund	512,488.93
1004 Check BOTS 4470	91,361.26
1005 County Treasury Capital Projects Fund	261,860.63
1050 Cash Box-Events	400.00
1051 Change Fund	500.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	866,810.82
Accounts Receivable	
1200 Accounts Receivable	9,460.00
Total Accounts Receivable	9,460.00
Other current assets	
1070 Prepaid Expenses	8,173.19
1092 Credit Card Receivables	510.00
1210 Inventory Asset	4,448.55
Total Other current assets	13,131.74
Total Current Assets	889,402.56
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,493,873.55
1163 Equipment	634,181.56
1163.1 Equipment Not Placed In Service	141,715.86
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,514,288.00
1180 Fleet Vehicles and Equipment	85,118.77
1190 Construction In Progress	167,852.59
Total Fixed Assets	1,409,321.06

	Total
TOTAL ASSETS	\$2,298,723.62
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	21,924.98
Total Accounts Payable	21,924.98
Credit Cards	
2010 Cardmember Services Payable	4,206.57
2014 Home Depot Payable	1,278.67
Total Credit Cards	5,485.24
Other Current Liabilities	
2021 Accrued Salaries & Wages	15,700.83
2022 Accrued Employer PR Taxes	1,207.45
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	11,791.26
2024.3 Accrued Sick Leave	17,691.25
Total 2024 Accrued Vacation, Sick, & Comp Time	29,482.51
2207 Sales tax payable	297.14
2208 Kern County Loan Payable	378,000.00
2210 Payroll Liabilities	
2211 CalPERS Payable	-838.65
2231 Health Plan Payable	-3,452.09
2250 Payroll Tax Liabilities	3,814.18
Total 2210 Payroll Liabilities	-476.56
2259 Deferred Revenues-Grant Dog Park	25,000.00
2260 Veterans Memorial Fund Payable	89.58
2261 Pool Fund Payable	484.00
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	450,784.95
Total Current Liabilities	478,195.17
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liabiltiy Valuation	18,232.00
Total Long-Term Liabilities	18,232.00
Total Liabilities	496,427.17
Equity	

	Total
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,288,723.79
Total 3010 Net Investment In Capital Assets	1,288,723.79
3020 Restricted Funds	
3022 Capital Projects	427,925.26
Total 3020 Restricted Funds	427,925.26
3030 Unrestricted Funds	418,701.22
3110 Retained Earnings	-161,349.65
Net Income	-171,704.17
Total Equity	1,802,296.45
TOTAL LIABILITIES AND EQUITY	\$2,298,723.62

Profit and Loss

October 2015

	Oct 2015	Jul - Oct, 2015 (YTD)	Total % of Income
INCOME			
4010 Property Taxes	22,191.54	82,886.87	45.33 %
4020 Interest Income	801.30	1,906.63	1.64 %
4030 Adult Program Revenues	1,469.75	12,723.51	3.00 %
4050 Facility Revenue	8,353.30	47,238.04	17.06 %
4200 Contracted Classes Revenues	2,723.00	14,303.50	5.56 %
4210 Events Revenues	1,047.00	20,153.50	2.14 %
4211 Grant Income		25,000.00	
4213 Sponsorship Revenues	-77.40	3,172.60	-0.16 %
4215 Donations	3,000.00	3,000.00	6.13 %
4300 Youth Program Revenues	9,130.50	20,416.50	18.65 %
4610 Billable Expense Income	409.00	6,463.81	0.84 %
4650 Discounts given	-95.60	-988.10	-0.20 %
4704 Sales		1,315.79	
Total Income	48,952.39	237,592.65	100.00 %
COST OF GOODS SOLD			
5001 Adult Program Costs	757.40	2,907.28	1.55 %
5004 Contracted Classes Costs	1,993.23	13,148.27	4.07 %
5005 Events Costs	1,605.39	21,694.36	3.28 %
5008 Youth Program Costs		150.51	
5704 Purchases for Resale		92.43	
Total Cost of Goods Sold	4,356.02	37,992.85	8.90 %
GROSS PROFIT	44,596.37	199,599.80	91.10 %
EXPENSES			
6000 Employee Costs	43,296.42	222,138.31	88.45 %
7010 Advertising & Marketing	162.40	5,924.12	0.33 %
7020 Bank Service Charges	413.60	1,623.36	0.84 %
7026 Charitable Contribution		1,365.00	
7030 Dues & Subscriptions	2,344.00	5,854.80	4.79 %
7035 Equipment Rents & Leases		998.41	
7050 Insurance	1,671.17	7,020.01	3.41 %
7060 Licenses & Fees	264.54	2,170.44	0.54 %
7070 Maintenance	3,112.88	43,791.51	6.36 %

	Oct 2015	Jul - Oct, 2015 (YTD)	Total % of Income
7084 Meals & Entertainment	91.17	992.24	0.19 %
7090 Office Supplies	432.98	5,865.74	0.88 %
7120 Professional Development	3,079.37	9,482.30	6.29 %
7150 Professional Fees	1,333.50	25,962.73	2.72 %
7180 Security		4,597.26	
7210 Telephone	783.89	5,395.76	1.60 %
7230 Uniforms & Apparel	164.85	904.47	0.34 %
7250 Utilities	6,308.58	31,491.51	12.89 %
Total Expenses	63,459.35	375,577.97	129.63 %
NET OPERATING INCOME	-18,862.98	-175,978.17	-38.53 %
OTHER INCOME			
8040 TVRPD Development Fee Revenues	2,137.00	4,274.00	4.37 %
Total Other Income	2,137.00	4,274.00	4.37 %
NET OTHER INCOME	2,137.00	4,274.00	4.37 %
NET INCOME	\$ -16,725.98	\$ -171,704.17	-34.17 %

Profit & Loss Prior Year Comparison

July - October 2015

	Jul - Oct, 2015	Jul - Oct, 2014 (PY)	Change	Total % Change
INCOME				
4010 Property Taxes	82,886.87	88,816.55	-5,929.68	-6.68 %
4020 Interest Income	1,906.63	1,246.05	660.58	53.01 %
4030 Adult Program Revenues	12,723.51	14,931.34	-2,207.83	-14.79 %
4050 Facility Revenue	47,238.04	47,714.02	-475.98	-1.00 %
4200 Contracted Classes Revenues	14,303.50	10,804.44	3,499.06	32.39 %
4210 Events Revenues	20,153.50	16,952.87	3,200.63	18.88 %
4211 Grant Income	25,000.00		25,000.00	
4213 Sponsorship Revenues	3,172.60	900.00	2,272.60	252.51 %
4215 Donations	3,000.00		3,000.00	
4300 Youth Program Revenues	20,416.50	20,339.00	77.50	0.38 %
4610 Billable Expense Income	6,463.81	13,824.99	-7,361.18	-53.25 %
4650 Discounts given	-988.10	-218.00	-770.10	-353.26 %
4704 Sales	1,315.79	1,334.39	-18.60	-1.39 %
4750 Commission Income		19.40	-19.40	-100.00 %
Total Income	237,592.65	216,665.05	20,927.60	9.66 %
COST OF GOODS SOLD				
5001 Adult Program Costs	2,907.28	1,752.13	1,155.15	65.93 %
5004 Contracted Classes Costs	13,148.27	14,961.68	-1,813.41	-12.12 %
5005 Events Costs	21,694.36	24,617.76	-2,923.40	-11.88 %
5008 Youth Program Costs	150.51	666.56	-516.05	-77.42 %
5704 Purchases for Resale	92.43	523.16	-430.73	-82.33 %
Total Cost of Goods Sold	37,992.85	42,521.29	-4,528.44	-10.65 %
GROSS PROFIT	199,599.80	174,143.76	25,456.04	14.62 %
EXPENSES				
6000 Employee Costs	222,138.31	213,376.79	8,761.52	4.11 %
7010 Advertising & Marketing	5,924.12	3,723.00	2,201.12	59.12 %
7020 Bank Service Charges	1,623.36	2,753.72	-1,130.36	-41.05 %
7025 Cash Short/Over		-0.05	0.05	100.00 %
7026 Charitable Contribution	1,365.00	1,878.00	-513.00	-27.32 %
7030 Dues & Subscriptions	5,854.80	5,103.00	751.80	14.73 %
7035 Equipment Rents & Leases	998.41	1,725.21	-726.80	-42.13 %
7050 Insurance	7,020.01	5,902.06	1,117.95	18.94 %

				Total
	Jul - Oct, 2015	Jul - Oct, 2014 (PY)	Change	% Change
7060 Licenses & Fees	2,170.44	1,789.83	380.61	21.27 %
7070 Maintenance	43,791.51	24,457.58	19,333.93	79.05 %
7084 Meals & Entertainment	992.24	446.69	545.55	122.13 %
7090 Office Supplies	5,865.74	5,633.63	232.11	4.12 %
7120 Professional Development	9,482.30	8,641.46	840.84	9.73 %
7150 Professional Fees	25,962.73	14,712.76	11,249.97	76.46 %
7175 Scholarship Fund Expense		612.50	-612.50	-100.00 %
7180 Security	4,597.26	400.00	4,197.26	1,049.32 %
7210 Telephone	5,395.76	5,605.62	-209.86	-3.74 %
7230 Uniforms & Apparel	904.47	1,578.21	-673.74	-42.69 %
7250 Utilities	31,491.51	37,659.56	-6,168.05	-16.38 %
Total Expenses	375,577.97	335,999.57	39,578.40	11.78 %
NET OPERATING INCOME	-175,978.17	-161,855.81	-14,122.36	-8.73 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	4,274.00	21,370.00	-17,096.00	-80.00 %
Total Other Income	4,274.00	21,370.00	-17,096.00	-80.00 %
NET OTHER INCOME	4,274.00	21,370.00	-17,096.00	-80.00 %
NET INCOME	\$ -171,704.17	\$ -140,485.81	\$ -31,218.36	-22.22 %

Statement of Cash Flows

July - October, 2015

	Total
OPERATING ACTIVITIES	
Net Income	-171,704.17
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-1,676.71
1070 Prepaid Expenses	-383.73
1075 Employee Cash Advances	370.67
1092 Credit Card Receivables	-510.00
2000 Accounts Payable	-23,000.34
2010 Cardmember Services Payable	3,405.81
2014 Home Depot Payable	402.04
2020 Year End Accruals	-1,074.31
2021 Accrued Salaries & Wages	-12,386.23
2022 Accrued Employer PR Taxes	-1,656.28
2207 Sales tax payable	-672.59
2208 Kern County Loan Payable	378,000.00
2211 Payroll Liabilities:CalPERS Payable	-838.65
2231 Payroll Liabilities:Health Plan Payable	-616.56
2250 Payroll Liabilities:Payroll Tax Liabilities	1,364.85
2258 Deferred Revenue-Events	-7,864.50
2261 Pool Fund Payable	-2,000.00
Net cash provided by operating activities	159,159.30
INVESTING ACTIVITIES	
1162 Improvements	-3,720.51
1163 Equipment	-57,229.91
1163.1 Equipment Not Placed In Service	-11,248.10
1180 Fleet Vehicles and Equipment	-31,829.05
1190 Construction In Progress	-16,569.70
Net cash provided by investing activities	-120,597.27
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	2,624.00
Net cash provided by financing activities	2,624.00
NET CASH INCREASE FOR PERIOD	41,186.03
Cash at beginning of period	825,624.79
CASH AT END OF PERIOD	\$866,810.82

TVRPD Budget vs Actual 2015-2016

July - October, 2015

	Actual	Budget	Remaining	Total % Remaining
INCOME				
4010 Property Taxes	82,886.87	846,980.00	764,093.13	90.21 %
4020 Interest Income	1,906.63	3,500.00	1,593.37	45.52 %
4030 Adult Program Revenues	12,723.51	31,800.00	19,076.49	59.99 %
4050 Facility Revenue	47,238.04	140,000.00	92,761.96	66.26 %
4200 Contracted Classes Revenues	14,303.50	42,575.00	28,271.50	66.40 %
4210 Events Revenues	20,153.50	59,000.00	38,846.50	65.84 %
4211 Grant Income	25,000.00	27,500.00	2,500.00	9.09 %
4213 Sponsorship Revenues	3,172.60	40,000.00	36,827.40	92.07 %
4215 Donations	3,000.00		-3,000.00	
4300 Youth Program Revenues	20,416.50	78,000.00	57,583.50	73.83 %
4610 Billable Expense Income	6,463.81	25,000.00	18,536.19	74.14 %
4650 Discounts given	-988.10	-500.00	488.10	-97.62 %
4704 Sales	1,315.79	5,100.00	3,784.21	74.20 %
Total Income	237,592.65	1,298,955.00	1,061,362.35	81.71 %
COST OF GOODS SOLD				
5001 Adult Program Costs	2,907.28	4,700.00	1,792.72	38.14 %
5004 Contracted Classes Costs	13,148.27	36,000.00	22,851.73	63.48 %
5005 Events Costs	21,694.36	54,000.00	32,305.64	59.83 %
5008 Youth Program Costs	150.51	20,000.00	19,849.49	99.25 %
5704 Purchases for Resale	92.43	3,300.00	3,207.57	97.20 %
Total Cost of Goods Sold	37,992.85	118,000.00	80,007.15	67.80 %
GROSS PROFIT	199,599.80	1,180,955.00	981,355.20	83.10 %
EXPENSES				
6000 Employee Costs	222,138.31	725,056.00	502,917.69	69.36 %
7010 Advertising & Marketing	5,924.12	16,000.00	10,075.88	62.97 %
7020 Bank Service Charges	1,623.36	9,000.00	7,376.64	81.96 %
7026 Charitable Contribution	1,365.00	3,000.00	1,635.00	54.50 %
7030 Dues & Subscriptions	5,854.80	7,000.00	1,145.20	16.36 %
7035 Equipment Rents & Leases	998.41	7,500.00	6,501.59	86.69 %
7050 Insurance	7,020.01	21,000.00	13,979.99	66.57 %
7056 Interest Expense		300.00	300.00	100.00 %
7060 Licenses & Fees	2,170.44	8,000.00	5,829.56	72.87 %

				Total
	Actual	Budget	Remaining	% Remaining
7070 Maintenance	43,791.51	146,200.00	102,408.49	70.05 %
7084 Meals & Entertainment	992.24	2,000.00	1,007.76	50.39 %
7090 Office Supplies	5,865.74	14,500.00	8,634.26	59.55 %
7120 Professional Development	9,482.30	20,000.00	10,517.70	52.59 %
7150 Professional Fees	25,962.73	62,500.00	36,537.27	58.46 %
7160 Property Tax Collection Fee		12,500.00	12,500.00	100.00 %
7170 Publications & Legal		500.00	500.00	100.00 %
7175 Scholarship Fund Expense		5,000.00	5,000.00	100.00 %
7180 Security	4,597.26	1,800.00	-2,797.26	-155.40 %
7210 Telephone	5,395.76	11,000.00	5,604.24	50.95 %
7230 Uniforms & Apparel	904.47	5,500.00	4,595.53	83.56 %
7250 Utilities	31,491.51	101,000.00	69,508.49	68.82 %
Total Expenses	375,577.97	1,179,356.00	803,778.03	68.15 %
NET OPERATING INCOME	-175,978.17	1,599.00	177,577.17	11,105.51 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	4,274.00		-4,274.00	
Total Other Income	4,274.00	0.00	-4,274.00	0.00%
NET OTHER INCOME	4,274.00	0.00	-4,274.00	0.00%
NET INCOME	\$ -171,704.17	\$1,599.00	\$173,303.17	10,838.22 %



October 28, 2015

Mr. Nolan Ferdinand
TEHACHAPI VALLEY RECREATION & PARK DISTRICT
490 West D Street
Tehachapi, CA 93561

Re: Dye Natatorium Swimming Pool Equipment Scheduled Maintenance

Dear Mr. Ferdinand,

Below is our *(DIR) compliant proposal for the maintenance for your swimming pool equipment at Dye Natatorium. Our services are designed to assist your facility maintain system operations and proper water chemistry. Preventing aggressive water, which can deteriorate equipment, will help preserve equipment warranties and life expectancy.

Dye Natatorium Swimming Pool Equipment Maintenance

LMI Chemical Feed System

Semi-annual maintenance of one (1) AA151-392SI pump:

- Fine-tune chemical output to maintain chemical balance
- Inspect suction and discharge tubing for wear
- Monitor and log chemical storage tank level

Annual maintenance of one (1) AA151-392SI pump:

- Disassemble pump wet-end for cleaning and overhaul with factory overhaul kit
- Replace chemical suction and discharge tubing and connection kit

Maintenance Cost (à la carte): \$1,204.00

***Budgetary Pump Replacement Cost (including labor & travel): \$1,450.00**

Stranrol Chemical Control System

Semi-annual maintenance of one (1) Setpoint controller:

- Test operation of the safety flow switch
- Clean sensors
- Complete chemical evaluation to confirm proper water balance utilizing both Saturation Index and Ryznar Index
- Provide recommendations to make chemical corrections

Annual maintenance of one (1) Setpoint controller

- Calibrate controller

Maintenance Cost (à la carte): \$684.00

***Budgetary Sensors Replacement Cost (including labor & Travel): \$1,300.00**

Aquatic Equipment, Mechanical Room & Water Treatment Specialists

Southern California:
2221 Standard Avenue
Santa Ana, CA 92707
Phone: (714) 754-4044
Fax: (714) 754-1405

Northern California:
2021 Las Positas Court, Suite 143
Livermore, CA 94551
Phone: (925) 273-0722
Fax: (925) 273-0726

Northwest:
303 91st Avenue, Suite E502 PMB104
Lake Stevens, WA 98258
Phone: (206) 501-1270
Fax: (425) 610-4040

Texas/Oklahoma:
4320 Sunbelt Drive
Addison, TX 75001
Phone: (972) 732-0306
Fax: (972) 732-0305

Dye Natatorium Swimming Pool Equipment Maintenance (continued)

Lochinvar Swimming Pool Heating System

Semi-annual maintenance of one (1) CPN1441 heater:

- Log heater inlet, outlet and delta temperature
- Inspect flame and heat exchanger
- Disassemble heater, inspect and clean gas manifolds, upper cabinet and fans
- De-soot and/or clean heat exchanger and inspect for irregularities
- Clean and inspect the combustion chamber and inspect refractory materials for cracks or irregularities
- Clean burners and reinstall with new gaskets
- Test and set gas manifold pressures and combustion chamber air pressure
- Test and set inlet water and delta temperatures
- Inspect boost pump, bearing assembly, and 3-way automatic valve

Annual maintenance of one (1) CPN1441 heater:

- Install new air filter and deliver supply of air filters
- Replace hot surface igniter

Maintenance Cost (à la carte): \$2,906.00

***Budgetary Heater Replacement Cost (including labor & travel): \$30,000.00**

ETS UV System

Semi-annual maintenance of one (1) ECF-210-4VPTHY system:

- Log system flow rate, influent pressure, and effluent pressure
- Clean and inspect sight glass and wiper system
- Run quartz wiper to clean sleeves and verify proper operation
- Replace the wiper carriage assembly lead screw nut and bushing
- Inspect and clean dust filters in cabinet
- Shut down system and isolate chamber for service
- Clean UV sensor quartz window
- Remove and clean UV lamps at first service
 - Remove and replace UV lamps at second service
- Remove and clean quartz thimble/sleeves at first service
 - Remove and replace quartz thimble/sleeves at second service
- Clean chamber and replace quad ring seal at each service
- Test and set power levels and UV intensity
- Inspect anodes and replace annually

Maintenance Cost (à la carte): \$3,412.00

***Budgetary UV Replacement Cost (including labor & travel): \$29,400.00**

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Dye Natatorium Swimming Pool Equipment Maintenance (continued)

Prominent Chemical Feed System

Semi-annual maintenance of one (1) Concept Plus series pump:

- Remove and clean chlorine injector to remove any calcification or buildup
- Fine-tune chemical output to maintain chemical balance
- Inspect suction and discharge tubing for wear
- Monitor and log chemical storage tank level

Annual maintenance of one (1) Concept Plus series pump:

- Disassemble pump wet-end for cleaning and overhaul with factory overhaul kit
- Replace chemical suction and discharge tubing and connection kit

Maintenance Cost: \$1,285.00
***Budgetary Pump Replacement Cost (including labor & travel): \$1,195.00**

Eko³ High Rate Filtration System

Semi-annual maintenance of one (1) EKO-34-126-2 system:

- Backwash filtration system and review backwash performance to confirm proper operation and efficiency
- Monitor and log filtration, influent & effluent pressure
- Monitor and log filtration flow-rate

Annual maintenance of one (1) EKO-34-126-2 system:

- Drain filter tanks and remove manway covers to inspect tank internal components
- Inspect media throughout the filters for proper consistency, contamination and flatness
- Install cleaned manway covers, fill tanks and bleed air from the system
- Disassemble and inspect backwash valve assemblies for overhaul
- Clean, rebuild and lubricate backwash assembly with OEM overhaul kits
- Restart system and review for proper operation

Maintenance Cost: \$1,865.00
***Budgetary Media Replacement Cost (including labor & travel): \$4,500.00**

Total Combined "à la carte" Pricing: \$11,356.00

Total Budgetary Replacement Cost: \$67,845.00

Semi-Annual Maintenance Payment (service agreement): \$3,607.00
Total Annual Maintenance Cost (service agreement): \$7,214.00

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Dye Natatorium Swimming Pool Equipment Maintenance (continued)

*The replacement costs for each piece of equipment are strictly budgetary numbers and in no way are final numbers. These numbers I have provided you are to show what the potential cost would be of replacing the specific piece of equipment, in the event it breaks down. Some pieces of equipment, like the controller or filters, will most likely only have certain components fail rather than the whole unit.

***Please Note:** This proposal and its relevant costing is in compliance with the State of California, SB-854 effective March 1st 2015, specifying all vendors and its workers employed to work on public works projects performing repair, maintenance, service, installation, etc; must be paid a prevailing wage. The actual wage amount is determined by the Director of the Department of Industrial Relations (DIR) according to the type of work performed, and the specific county where the work is performed. All vendors must comply with this law.

- KSI Technicians are nationally certified AFO/CPO's
- KSI Technicians are manufacturer certified and carry current equipment certifications
- KSI utilizes OEM parts for required repairs / maintenance
- The following manufacturer's equipment is featured in this proposal:

LMI
MILTON ROY

Strantrol® System

Eko³ systems

ETS
UV Technology

ProMinent®

Ancillary chemicals, such as sodium bicarbonate and calcium chloride, should be available on an as needed basis in order to maintain proper water balance. Knorr Systems is able to provide these chemicals, please contact us for a quote.

This proposal includes labor, materials, testing equipment, travel, lodging and standard parts necessary to perform the stated scope of work. It does not include any additional parts or labor if other repairs or equipment replacement is required. Any additional materials or work will be quoted as applicable.

Terms and Conditions

- Payments based on fulfillment of four (4) service visits over a 12-month period
- Payment Terms: Net 30 days from date of invoice, subject to approval of credit
- Interest: 18% APR is charged on all past due invoices
- All points of quotation are valid 30 days from this date

If you have any questions or concerns, please feel free to contact me by phone at (714) 754-4044 extension 108 or by email at stevef@knorrsystems.com.

Best regards,



Steve Fish
Service Administration Specialist
KNORR SYSTEMS, INC.



Confidentiality Notice: This proposal and the information contained within is the private confidential property of KSI. It is intended solely for the use, benefit, and information of the recipient noted above. Any copy, dissemination, or distribution is strictly prohibited.

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