



Tehachapi Valley

Recreation & Park District

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

REGULAR BOARD MEETING
TUESDAY, APRIL 19, 2022, 5:30 P.M.

BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON
KALEB JUDY, VICE-CHAIRPERSON
DWIGHT DREYER, DIRECTOR
SANDY CHAVEZ, DIRECTOR
MARYANN PACIULLO, DIRECTOR

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

The Tehachapi Valley Recreation and Park District Board of Directors welcome public comments on any items within the subject matter jurisdiction of the District. We respectfully request that this public forum be utilized in a positive and constructive manner. Items addressed during Public Comment section are generally matters not included on the posted agenda and therefore the Board will take no action at this meeting. Such items, however, may be added to a future meeting's agenda. Speakers are limited to two (2) minutes. Please state your name or organization represented, if any, before making presentation. Thank you.

4. CONSENT CALENDAR

All items listed on the Consent Calendar shall be considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the Board request specific items to be removed from the Consent Calendar for separate action.

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of Minutes from the Regular Board Meeting held October 19, 2021 (Pages 4-5).
- C. Approval of the Preliminary Financial Reports for December 2021 and January 2022, (Pages 6-22).

5. RECREATION MANAGER REPORT

6. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

A. Approval to Open a Savings Account at Bank of the Sierra for the Purposes of the District's Reserve Policy, Discussion/Approval, (Pages 23-25).

B. Award of Bid for a Basketball Court at West Park, Discussion/Approval, Resolution #4-22 (Pages 26-29).

9. BOARD OF DIRECTORS' TIME

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

10. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on May 17, 2022.



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 April 19, 2022, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, April 15, 2022, at 5:30 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 15th day of April 2022.

Dated this 15th day of April 2022.

Carrie Champlin

Carrie Champlin
Clerk of the Board of Directors

**REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
TUESDAY, OCTOBER 19, 2021, 5:30 P.M.**

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

BOARD MEMBERS

Ian Steele, Chairperson
Kaleb Judy, Vice-Chairperson
Sandy Chavez, Director
Dwight Dreyer, Director
Maryann Paciullo, Director

1. **FLAG SALUTE:** Bill Fisher led the flag salute.
2. **ROLL CALL:** Chairperson Steele, and Director Chavez were absent.
3. **PUBLIC COMMENTS:** Two members of the public spoke.
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.
Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo
Noes: None. Motion carried.
Absent: Steele; Chavez
- B. **Approval of the Minutes from the Special Board Meeting held July 28, 2021.**
BOARD APPROVES THE MINUTES FROM THE SPECIAL BOARD MEETING HELD JULY 28, 2021.
Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo
Noes: None. Motion carried.
Absent: Steele; Chavez
- C. **Approval of the Preliminary Financial Reports for August, 2021.**
BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR AUGUST 2021.
Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo
Noes: None. Motion carried.
Absent: Steele; Chavez

5. RECREATION MANGER REPORT

Recreation Manager Ashley Krempien gave the report.
Report on file

6. OPERATIONS MANAGER REPORT

Operations Manager Bill Fisher gave the report.
Report on file

7. DISTRICT MANAGER REPORT

District Manager Torres gave the report.
Report on file

8. AGENDA ITEMS

A. Agenda item “A” was tabled.

B. Recognition and Appreciation of the Rotary and Interact Club.

Staff recognized the Rotary and Interact Club members for their work on the gazebo refurbishment.

C. T-Town Ride Review.

The Board recommended that the District keep the T-Town Ride event and continue to grow the event.

D. Resolution of the Board of Directors of the Tehachapi Valley Recreation and Park District Directing Staff to Proceed with Planning for the Issuance of Certain Obligations to Finance the Acquisition of Certain Real Property and Improvements Thereon and Appointing a Financing Team in Connection Therewith

BOARD APPROVES RESOLUTION #15-21.

Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: Steele; Chavez

9. BOARD OF DIRECTORS TIME: The board thanked TVRPD staff and District Manager Torres for all their hard work. Director Dreyer stated that the Tehachapi Art Commission will be working to bring art to Tehachapi Valley Recreation and Parks District’s properties.

10. ADJOURNMENT

Having no further business the meeting was adjourned at 6:34 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on November 16, 2021.

Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: Steele; Chavez

Respectfully Submitted,

Carrie Champlin

Clerk of the Board



Tehachapi Valley Recreation and Park District

Balance Sheet

As of December 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	1,594,735.80
1004 Check BOTS 4470	92,475.07
1005 County Treasury Capital Projects Fund	365,678.46
1006 County FMV	9,306.00
1007 Square Inc	-558.80
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$2,063,136.53
Accounts Receivable	
1200 Accounts Receivable	13,438.11
Total Accounts Receivable	\$13,438.11
Other Current Assets	
1092 Credit Card Receivables	-370.00
1093 Heartland Merchant Services Receivable	11,641.76
1096 Undeposited Funds	558.80
1210 Inventory Asset	4,122.63
Total Other Current Assets	\$15,953.19
Total Current Assets	\$2,092,527.83
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,083,794.76
1162.1 Improvement Work in Progress	34,476.50
1163 Equipment	1,428,737.47
1166 Furniture & Fixtures	30,946.00
1167 Machinery	61,018.87
1170 Accumulated Depreciation	-3,427,120.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,081,089.10
Other Assets	
1901 DOR-Pension Contributions	57,581.00
1903 DOR-Pension Related	65,678.00
Total Other Assets	\$123,259.00
TOTAL ASSETS	\$4,296,875.93
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	-6,206.63



Tehachapi Valley Recreation and Park District

Balance Sheet
As of December 31, 2021

	TOTAL
Total Accounts Payable	\$ -6,206.63
Credit Cards	
2010 Cardmember Services Payable	20,412.94
Total Credit Cards	\$20,412.94
Other Current Liabilities	
2021 Accrued Salaries & Wages	33,160.93
2022 Accrued Employer PR Taxes	3,345.79
2024 Accrued Vacation, Sick, & Comp Time	76,338.04
2207 Sales Tax Payable-Header	19.12
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	6,466.70
Total Other Current Liabilities	\$569,330.58
Total Current Liabilities	\$583,536.89
Long-Term Liabilities	
2310 Loan Payable 2016	822,473.00
2900 Net Pension Liability	290,330.00
2902 DIR-Pension Related	39,105.00
Total Long-Term Liabilities	\$1,151,908.00
Total Liabilities	\$1,735,444.89
Equity	
3010 Net Investment In Capital Assets	1,204,848.80
3020 Restricted Funds	459,868.98
3110 Retained Earnings	455,711.85
Net Income	441,001.41
Total Equity	\$2,561,431.04
TOTAL LIABILITIES AND EQUITY	\$4,296,875.93



Tehachapi Valley Recreation and Park District

Profit and Loss

December 2021

	TOTAL		
	DEC 2021	JUL - DEC, 2021 (YTD)	% OF INCOME
Income			
4010 Property Taxes	466,641.29	632,797.92	67.14 %
4020 Interest Income	-7.52	3,819.79	-0.00 %
4020.1 Interest Income Cap Proj Fund		1,793.86	
4030 Adult Program Revenues	363.00	13,024.25	0.05 %
4050 Facility Revenue	7,763.95	111,540.33	1.12 %
4210 Events Revenues	100.00	32,695.00	0.01 %
4213 Operational Grants	5,240.00	28,000.00	0.75 %
4215 Capital Grants		10,745.00	
4216 Scholarship Donations		95.00	
4300 Youth Program Revenues	14,356.25	115,426.93	2.07 %
4610 Billable Expense Income		4,225.36	
4650 Discounts given	-3,246.50	-20,857.24	-0.47 %
4690 Other Income	203,329.00	203,329.00	29.25 %
4704 Sales	502.05	4,293.46	0.07 %
Total Income	\$695,041.52	\$1,140,928.66	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		1,545.87	
5004 Contracted Classes Costs		500.00	
5005 Events Costs	300.00	37,146.83	0.04 %
5008 Youth Program Costs	759.12	9,481.80	0.11 %
5110 Scholarship Fund Expense		222.26	
5704 Purchases for Resale		4,200.00	
Total Cost of Goods Sold	\$1,059.12	\$53,096.76	0.15 %
GROSS PROFIT	\$693,982.40	\$1,087,831.90	99.85 %
Expenses			
6000 Employee Costs	71,071.97	541,136.85	10.23 %
7010 Advertising & Marketing	1,123.80	12,638.55	0.16 %
7020 Bank Service Charges	1,587.26	10,075.70	0.23 %
7025 Cash Short/Over	3.15	17.87	0.00 %
7026 Charitable Contribution		990.00	
7030 Dues & Subscriptions	538.89	7,778.90	0.08 %
7035 Equipment Rents & Leases	708.29	3,296.87	0.10 %
7050 Insurance		27,099.82	
7056 Interest Expense		1,174.08	
7060 Licenses & Fees	255.50	8,558.51	0.04 %
7070 Maintenance	18,279.85	81,781.83	2.63 %
7084 Meals & Entertainment	2,627.94	4,641.61	0.38 %
7090 Office Supplies	2,215.12	7,653.65	0.32 %
7120 Professional Development		4,031.02	
7150 Professional Fees	4,248.00	44,672.41	0.61 %
7180 Security	214.95	1,589.70	0.03 %



Tehachapi Valley Recreation and Park District

Profit and Loss

December 2021

	TOTAL		
	DEC 2021	JUL - DEC, 2021 (YTD)	% OF INCOME
7210 Telephone and Internet	1,087.41	6,329.00	0.16 %
7230 Uniforms & Apparel	244.88	2,757.55	0.04 %
7250 Utilities	5,326.64	48,576.58	0.77 %
Office Supplies & Software	815.12	815.12	0.12 %
Total Expenses	\$110,348.77	\$815,615.62	15.88 %
NET OPERATING INCOME	\$583,633.63	\$272,216.28	83.97 %
Other Income			
8020 Insurance Settlement Proceeds		121,801.54	
8040 TVRPD Development Fee Revenues	4,274.00	47,014.00	0.61 %
Total Other Income	\$4,274.00	\$168,815.54	0.61 %
Other Expenses			
8610 Reimbursed Expenses	30.41	30.41	0.00 %
Total Other Expenses	\$30.41	\$30.41	0.00 %
NET OTHER INCOME	\$4,243.59	\$168,785.13	0.61 %
NET INCOME	\$587,877.22	\$441,001.41	84.58 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

December 2021

	TOTAL			
	DEC 2021	DEC 2020 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	466,641.29	431,155.45	35,485.84	8.23 %
4020 Interest Income	-7.52	-26.92	19.40	72.07 %
4030 Adult Program Revenues	363.00		363.00	
4050 Facility Revenue	7,763.95	8,264.00	-500.05	-6.05 %
4210 Events Revenues	100.00		100.00	
4213 Operational Grants	5,240.00		5,240.00	
4300 Youth Program Revenues	14,356.25	2,417.00	11,939.25	493.97 %
4650 Discounts given	-3,246.50		-3,246.50	
4690 Other Income	203,329.00		203,329.00	
4704 Sales	502.05		502.05	
Total Income	\$695,041.52	\$441,809.53	\$253,231.99	57.32 %
Cost of Goods Sold				
5004 Contracted Classes Costs		2,000.00	-2,000.00	-100.00 %
5005 Events Costs	300.00		300.00	
5008 Youth Program Costs	759.12		759.12	
Total Cost of Goods Sold	\$1,059.12	\$2,000.00	\$ -940.88	-47.04 %
GROSS PROFIT	\$693,982.40	\$439,809.53	\$254,172.87	57.79 %
Expenses				
6000 Employee Costs	71,071.97	55,805.20	15,266.77	27.36 %
7010 Advertising & Marketing	1,123.80	388.97	734.83	188.92 %
7020 Bank Service Charges	1,587.26	707.20	880.06	124.44 %
7025 Cash Short/Over	3.15		3.15	
7030 Dues & Subscriptions	538.89		538.89	
7035 Equipment Rents & Leases	708.29		708.29	
7050 Insurance		24,655.50	-24,655.50	-100.00 %
7060 Licenses & Fees	255.50	1,040.90	-785.40	-75.45 %
7070 Maintenance	18,279.85	3,273.17	15,006.68	458.48 %
7084 Meals & Entertainment	2,627.94	1,825.56	802.38	43.95 %
7090 Office Supplies	2,215.12	812.45	1,402.67	172.65 %
7150 Professional Fees	4,248.00	3,148.00	1,100.00	34.94 %
7180 Security	214.95	383.95	-169.00	-44.02 %
7210 Telephone and Internet	1,087.41	1,945.31	-857.90	-44.10 %
7230 Uniforms & Apparel	244.88	60.06	184.82	307.73 %
7250 Utilities	5,326.64	8,506.11	-3,179.47	-37.38 %
Office Supplies & Software	815.12		815.12	
Total Expenses	\$110,348.77	\$102,552.38	\$7,796.39	7.60 %
NET OPERATING INCOME	\$583,633.63	\$337,257.15	\$246,376.48	73.05 %
Other Income				
8040 TVRPD Development Fee Revenues	4,274.00	8,548.00	-4,274.00	-50.00 %
Total Other Income	\$4,274.00	\$8,548.00	\$ -4,274.00	-50.00 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

December 2021

	TOTAL			
	DEC 2021	DEC 2020 (PY)	CHANGE	% CHANGE
Other Expenses				
8610 Reimbursed Expenses	30.41		30.41	
Total Other Expenses	\$30.41	\$0.00	\$30.41	0.00%
NET OTHER INCOME	\$4,243.59	\$8,548.00	\$ -4,304.41	-50.36 %
NET INCOME	\$587,877.22	\$345,805.15	\$242,072.07	70.00 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

December 2021

	TOTAL
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OPERATING ACTIVITIES	
Net Income	587,877.22
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-3,000.00
1092 Credit Card Receivables	325.00
1093 Heartland Merchant Services Receivable	20,991.89
2000 Accounts Payable-General Fund	-33,524.54
2010 Cardmember Services Payable	2,120.28
2200 Suspense	0.00
2207-1 Sales Tax Payable-Header:Sales tax payable	1.55
2207-2 Sales Tax Payable-Header:Sales Tax Payable CDTFA	0.00
2211 Payroll Liabilities:CalPERS Payable	-0.02
2231 Payroll Liabilities:Health Plan Payable	-539.90
2241 Payroll Liabilities:AFLAC Payable	-7.76
2250 Payroll Liabilities:Payroll Tax Liabilities	-6,256.71
2252 Payroll Liabilities:GVAP2 Payable	-11.84
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-19,902.05
Net cash provided by operating activities	\$567,975.17
INVESTING ACTIVITIES	
1162 Improvements	-5,923.00
1163 Equipment	-4,008.35
Net cash provided by investing activities	\$ -9,931.35
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-4,274.00
3022 Restricted Funds:Capital Projects	4,274.00
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$558,043.82
Cash at beginning of period	1,505,651.51
CASH AT END OF PERIOD	\$2,063,695.33
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Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July - December, 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	632,797.92	1,052,127.00	419,329.08	39.86 %
4020 Interest Income	3,819.79	10,000.00	6,180.21	61.80 %
4020.1 Interest Income Cap Proj Fund	1,793.86		-1,793.86	
4030 Adult Program Revenues	13,024.25	26,950.00	13,925.75	51.67 %
4050 Facility Revenue	111,540.33	241,460.00	129,919.67	53.81 %
4210 Events Revenues	32,695.00	75,220.00	42,525.00	56.53 %
4213 Operational Grants	28,000.00	90,250.00	62,250.00	68.98 %
4215 Capital Grants	10,745.00		-10,745.00	
4216 Scholarship Donations	95.00	1,500.00	1,405.00	93.67 %
4300 Youth Program Revenues	115,426.93	268,060.00	152,633.07	56.94 %
4610 Billable Expense Income	4,225.36	10,150.00	5,924.64	58.37 %
4650 Discounts given	-20,857.24	-10,000.00	10,857.24	-108.57 %
4690 Other Income	203,329.00		-203,329.00	
4704 Sales				
4707 Merchandise Sales-Taxable	4,293.46		-4,293.46	
Total 4704 Sales	4,293.46		-4,293.46	
Total Income	\$1,140,928.66	\$1,765,717.00	\$624,788.34	35.38 %
Cost of Goods Sold				
5001 Adult Program Costs	1,545.87	4,800.00	3,254.13	67.79 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	500.00	4,000.00	3,500.00	87.50 %
5005 Events Costs	37,146.83	96,970.00	59,823.17	61.69 %
5008 Youth Program Costs	9,481.80	32,380.00	22,898.20	70.72 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	127.00	2,000.00	1,873.00	93.65 %
5117 Walter Dye Scholarship Fund	95.26	2,000.00	1,904.74	95.24 %
Total 5110 Scholarship Fund Expense	222.26	4,000.00	3,777.74	94.44 %
5704 Purchases for Resale				
5707 Merchandise Purchases	4,200.00		-4,200.00	
Total 5704 Purchases for Resale	4,200.00		-4,200.00	
Total Cost of Goods Sold	\$53,096.76	\$152,150.00	\$99,053.24	65.10 %
GROSS PROFIT	\$1,087,831.90	\$1,613,567.00	\$525,735.10	32.58 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	407,488.00	771,830.00	364,342.00	47.20 %
6020 Employee Taxable Allowances		9,200.00	9,200.00	100.00 %
6050 Benefits				
6051 Employee MedDentalVisLife	35,215.81	60,000.00	24,784.19	41.31 %
6055 Employee Retirement CalPERS	25,627.68	42,000.00	16,372.32	38.98 %
6056 CalPERS Unfunded Liability Valuation	25,753.00	20,500.00	-5,253.00	-25.62 %



Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July - December, 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6058 Employer Taxes	34,303.06	58,000.00	23,696.94	40.86 %
6060 Reimbursed Employee Expenses		500.00	500.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	12,749.30	38,000.00	25,250.70	66.45 %
Total 6050 Benefits	133,648.85	220,500.00	86,851.15	39.39 %
Total 6000 Employee Costs	541,136.85	1,001,530.00	460,393.15	45.97 %
7010 Advertising & Marketing	12,638.55	33,315.00	20,676.45	62.06 %
7015 Loan Repayment		35,897.00	35,897.00	100.00 %
7020 Bank Service Charges	10,075.70	12,500.00	2,424.30	19.39 %
7025 Cash Short/Over	17.87		-17.87	
7026 Charitable Contribution	990.00		-990.00	
7030 Dues & Subscriptions	7,778.90	5,500.00	-2,278.90	-41.43 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	460.21	800.00	339.79	42.47 %
7037 Office Equipment Rental	2,836.66	3,500.00	663.34	18.95 %
Total 7035 Equipment Rents & Leases	3,296.87	4,300.00	1,003.13	23.33 %
7050 Insurance				
7052 HUB Insurance	470.32	500.00	29.68	5.94 %
7055 Liability Insurance (Gen, Auto, Property)	26,629.50	54,000.00	27,370.50	50.69 %
Total 7050 Insurance	27,099.82	54,500.00	27,400.18	50.28 %
7056 Interest Expense	1,174.08	16,000.00	14,825.92	92.66 %
7060 Licenses & Fees	8,558.51	21,000.00	12,441.49	59.25 %
7070 Maintenance				
7071 Pool Chemicals	2,242.19	12,500.00	10,257.81	82.06 %
7072 Building & Park Maintenance	55,175.39	98,600.00	43,424.61	44.04 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	2,841.72	5,350.00	2,508.28	46.88 %
7075 Fuel	6,544.10	13,000.00	6,455.90	49.66 %
7076 Janitorial Supplies	9,930.13	11,000.00	1,069.87	9.73 %
7077 Small Tools & Equipment	2,714.96	1,800.00	-914.96	-50.83 %
7079 Fleet Maintenance	2,333.34	7,000.00	4,666.66	66.67 %
Total 7070 Maintenance	81,781.83	149,400.00	67,618.17	45.26 %
7084 Meals & Entertainment	4,641.61	4,000.00	-641.61	-16.04 %
7090 Office Supplies	7,653.65	22,500.00	14,846.35	65.98 %
7120 Professional Development	4,031.02	7,500.00	3,468.98	46.25 %
7150 Professional Fees				
7151 Annual Audit	12,575.00	12,500.00	-75.00	-0.60 %
7152 Bookkeeping & Payroll	18,750.41	35,000.00	16,249.59	46.43 %
7153 Information Technology	3,557.50	12,000.00	8,442.50	70.35 %
7155 Legal	9,789.50	15,000.00	5,210.50	34.74 %
Total 7150 Professional Fees	44,672.41	74,500.00	29,827.59	40.04 %



Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July - December, 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7160 Property Tax Collection Fee		12,000.00	12,000.00	100.00 %
7165 Safety Equipment		2,000.00	2,000.00	100.00 %
7180 Security	1,589.70	3,900.00	2,310.30	59.24 %
7210 Telephone and Internet	6,329.00	27,340.00	21,011.00	76.85 %
7230 Uniforms & Apparel	2,757.55	6,000.00	3,242.45	54.04 %
7250 Utilities				
7252 Electric Service	30,798.92	44,600.00	13,801.08	30.94 %
7254 Gas Service	2,891.97	17,450.00	14,558.03	83.43 %
7256 Sanitation Services	8,043.82	10,000.00	1,956.18	19.56 %
7258 Water Service	6,364.70	9,455.00	3,090.30	32.68 %
7259 Propane	477.17		-477.17	
Total 7250 Utilities	48,576.58	81,505.00	32,928.42	40.40 %
Office Supplies & Software	815.12		-815.12	
Total Expenses	\$815,615.62	\$1,575,187.00	\$759,571.38	48.22 %
NET OPERATING INCOME	\$272,216.28	\$38,380.00	\$ -233,836.28	-609.27 %
Other Income				
8020 Insurance Settlement Proceeds	121,801.54		-121,801.54	
8040 TVRPD Development Fee Revenues	47,014.00		-47,014.00	
Total Other Income	\$168,815.54	\$0.00	\$ -168,815.54	0.00%
Other Expenses				
8610 Reimbursed Expenses	30.41		-30.41	
Total Other Expenses	\$30.41	\$0.00	\$ -30.41	0.00%
NET OTHER INCOME	\$168,785.13	\$0.00	\$ -168,785.13	0.00%
NET INCOME	\$441,001.41	\$38,380.00	\$ -402,621.41	-1,049.04 %



Tehachapi Valley Recreation and Park District

Balance Sheet
As of January 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	1,038,031.96
1004 Check BOTS 4470	521,665.90
1005 County Treasury Capital Projects Fund	370,706.26
1006 County FMV	9,306.00
1007 Square Inc	-149.57
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,941,060.55
Accounts Receivable	
1200 Accounts Receivable	10,968.52
Total Accounts Receivable	\$10,968.52
Other Current Assets	
1092 Credit Card Receivables	45.00
1093 Heartland Merchant Services Receivable	17,425.27
1210 Inventory Asset	4,122.63
Total Other Current Assets	\$21,592.90
Total Current Assets	\$1,973,621.97
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,083,794.76
1162.1 Improvement Work in Progress	34,476.50
1163 Equipment	1,540,390.88
1166 Furniture & Fixtures	30,946.00
1167 Machinery	61,018.87
1170 Accumulated Depreciation	-3,427,120.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,192,742.51
Other Assets	
1901 DOR-Pension Contributions	57,581.00
1903 DOR-Pension Related	65,678.00
Total Other Assets	\$123,259.00
TOTAL ASSETS	\$4,289,623.48
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	11,952.22



Tehachapi Valley Recreation and Park District

Balance Sheet
As of January 31, 2022

	TOTAL
Total Accounts Payable	\$11,952.22
Credit Cards	
2010 Cardmember Services Payable	14,674.22
Total Credit Cards	\$14,674.22
Other Current Liabilities	
2021 Accrued Salaries & Wages	33,160.93
2022 Accrued Employer PR Taxes	3,345.79
2024 Accrued Vacation, Sick, & Comp Time	76,338.04
2207 Sales Tax Payable-Header	48.02
2208 Kern County Loan Payable	225,000.00
2210 Payroll Liabilities	22.17
Total Other Current Liabilities	\$337,914.95
Total Current Liabilities	\$364,541.39
Long-Term Liabilities	
2310 Loan Payable 2016	822,473.00
2900 Net Pension Liability	290,330.00
2902 DIR-Pension Related	39,105.00
Total Long-Term Liabilities	\$1,151,908.00
Total Liabilities	\$1,516,449.39
Equity	
3010 Net Investment In Capital Assets	1,199,821.00
3020 Restricted Funds	464,896.78
3110 Retained Earnings	456,418.36
Net Income	652,037.95
Total Equity	\$2,773,174.09
TOTAL LIABILITIES AND EQUITY	\$4,289,623.48



Tehachapi Valley Recreation and Park District

Profit and Loss

January 2022

	TOTAL		
	JAN 2022	JUL 2021 - JAN 2022 (YTD)	% OF INCOME
Income			
4010 Property Taxes	17,051.07	649,848.99	4.84 %
4020 Interest Income	1,245.09	5,064.88	0.35 %
4020.1 Interest Income Cap Proj Fund	753.80	2,547.66	0.21 %
4030 Adult Program Revenues	323.00	13,347.25	0.09 %
4050 Facility Revenue	15,582.00	127,222.33	4.42 %
4210 Events Revenues		32,695.00	
4213 Operational Grants		28,000.00	
4215 Capital Grants	301,185.00	311,930.00	85.50 %
4216 Scholarship Donations	25.00	120.00	0.01 %
4300 Youth Program Revenues	19,759.05	135,185.98	5.61 %
4610 Billable Expense Income	30.41	4,255.77	0.01 %
4650 Discounts given	-3,840.00	-24,697.24	-1.09 %
4690 Other Income		203,329.00	
4704 Sales	130.00	4,423.46	0.04 %
Total Income	\$352,244.42	\$1,493,273.08	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		1,545.87	
5004 Contracted Classes Costs		500.00	
5005 Events Costs	583.44	38,499.19	0.17 %
5008 Youth Program Costs	10,774.09	20,319.03	3.06 %
5110 Scholarship Fund Expense		222.26	
5704 Purchases for Resale		4,200.00	
Total Cost of Goods Sold	\$11,357.53	\$65,286.35	3.22 %
GROSS PROFIT	\$340,886.89	\$1,427,986.73	96.78 %
Expenses			
6000 Employee Costs	73,790.09	614,926.94	20.95 %
7010 Advertising & Marketing	1,780.70	14,419.25	0.51 %
7020 Bank Service Charges	1,551.79	11,627.49	0.44 %
7025 Cash Short/Over		17.87	
7026 Charitable Contribution		990.00	
7030 Dues & Subscriptions	342.99	8,121.89	0.10 %
7035 Equipment Rents & Leases	370.03	3,666.90	0.11 %
7050 Insurance	26,629.50	53,729.32	7.56 %
7056 Interest Expense		1,174.08	
7060 Licenses & Fees	1,217.00	9,775.51	0.35 %
7070 Maintenance	7,943.61	89,804.44	2.26 %
7084 Meals & Entertainment	265.61	4,907.22	0.08 %
7090 Office Supplies	5,598.54	14,004.17	1.59 %
7120 Professional Development		4,031.02	
7150 Professional Fees	4,250.50	48,922.91	1.21 %



Tehachapi Valley Recreation and Park District

Profit and Loss

January 2022

	TOTAL		
	JAN 2022	JUL 2021 - JAN 2022 (YTD)	% OF INCOME
7180 Security	364.95	1,954.65	0.10 %
7210 Telephone and Internet	1,198.60	7,527.60	0.34 %
7230 Uniforms & Apparel	588.59	3,346.14	0.17 %
7250 Utilities	7,483.93	56,060.51	2.12 %
Total Expenses	\$133,376.43	\$949,007.91	37.86 %
NET OPERATING INCOME	\$207,510.46	\$478,978.82	58.91 %
Other Income			
8020 Insurance Settlement Proceeds		121,801.54	
8040 TVRPD Development Fee Revenues	4,274.00	51,288.00	1.21 %
Total Other Income	\$4,274.00	\$173,089.54	1.21 %
Other Expenses			
8610 Reimbursed Expenses		30.41	
Total Other Expenses	\$0.00	\$30.41	0.00%
NET OTHER INCOME	\$4,274.00	\$173,059.13	1.21 %
NET INCOME	\$211,784.46	\$652,037.95	60.12 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

January 2022

	TOTAL			
	JAN 2022	JAN 2021 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	17,051.07	21,770.44	-4,719.37	-21.68 %
4020 Interest Income	1,245.09	989.84	255.25	25.79 %
4020.1 Interest Income Cap Proj Fund	753.80	429.83	323.97	75.37 %
4030 Adult Program Revenues	323.00		323.00	
4050 Facility Revenue	15,582.00	6,723.00	8,859.00	131.77 %
4213 Operational Grants		2,237.88	-2,237.88	-100.00 %
4215 Capital Grants	301,185.00		301,185.00	
4216 Scholarship Donations	25.00		25.00	
4300 Youth Program Revenues	19,759.05	3,055.50	16,703.55	546.67 %
4610 Billable Expense Income	30.41		30.41	
4650 Discounts given	-3,840.00		-3,840.00	
4704 Sales	130.00		130.00	
Total Income	\$352,244.42	\$35,206.49	\$317,037.93	900.51 %
Cost of Goods Sold				
5004 Contracted Classes Costs		2,000.00	-2,000.00	-100.00 %
5005 Events Costs	583.44	274.56	308.88	112.50 %
5008 Youth Program Costs	10,774.09	77.22	10,696.87	13,852.46 %
Total Cost of Goods Sold	\$11,357.53	\$2,351.78	\$9,005.75	382.93 %
GROSS PROFIT	\$340,886.89	\$32,854.71	\$308,032.18	937.56 %
Expenses				
6000 Employee Costs	73,790.09	47,205.79	26,584.30	56.32 %
7010 Advertising & Marketing	1,780.70	120.00	1,660.70	1,383.92 %
7020 Bank Service Charges	1,551.79	652.68	899.11	137.76 %
7030 Dues & Subscriptions	342.99	85.00	257.99	303.52 %
7035 Equipment Rents & Leases	370.03	8.00	362.03	4,525.38 %
7050 Insurance	26,629.50		26,629.50	
7056 Interest Expense		7,324.88	-7,324.88	-100.00 %
7060 Licenses & Fees	1,217.00	101.65	1,115.35	1,097.25 %
7070 Maintenance	7,943.61	4,134.50	3,809.11	92.13 %
7084 Meals & Entertainment	265.61	14.56	251.05	1,724.24 %
7090 Office Supplies	5,598.54	328.29	5,270.25	1,605.36 %
7150 Professional Fees	4,250.50	3,633.23	617.27	16.99 %
7180 Security	364.95	224.95	140.00	62.24 %
7210 Telephone and Internet	1,198.60	348.64	849.96	243.79 %
7230 Uniforms & Apparel	588.59		588.59	
7250 Utilities	7,483.93	6,199.95	1,283.98	20.71 %
Total Expenses	\$133,376.43	\$70,382.12	\$62,994.31	89.50 %
NET OPERATING INCOME	\$207,510.46	\$ -37,527.41	\$245,037.87	652.96 %
Other Income				



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

January 2022

	TOTAL			
	JAN 2022	JAN 2021 (PY)	CHANGE	% CHANGE
8040 TVRPD Development Fee Revenues	4,274.00	10,685.00	-6,411.00	-60.00 %
Total Other Income	\$4,274.00	\$10,685.00	\$ -6,411.00	-60.00 %
NET OTHER INCOME	\$4,274.00	\$10,685.00	\$ -6,411.00	-60.00 %
NET INCOME	\$211,784.46	\$ -26,842.41	\$238,626.87	888.99 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

January 2022

	TOTAL
<hr/>	
OPERATING ACTIVITIES	
Net Income	211,784.46
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	2,469.59
1092 Credit Card Receivables	-210.00
1093 Heartland Merchant Services Receivable	-5,988.51
2000 Accounts Payable-General Fund	17,310.93
2010 Cardmember Services Payable	-5,738.72
2207-1 Sales Tax Payable-Header:Sales tax payable	28.90
2207-2 Sales Tax Payable-Header:Sales Tax Payable CDTFA	0.00
2208 Kern County Loan Payable	-225,000.00
2211 Payroll Liabilities:CalPERS Payable	16.85
2231 Payroll Liabilities:Health Plan Payable	-6,967.21
2241 Payroll Liabilities:AFLAC Payable	-151.64
2250 Payroll Liabilities:Payroll Tax Liabilities	669.31
2252 Payroll Liabilities:GVAP2 Payable	-11.84
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-223,572.34
Net cash provided by operating activities	\$ -11,787.88
INVESTING ACTIVITIES	
1163 Equipment	-111,653.41
Net cash provided by investing activities	\$ -111,653.41
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-5,027.80
3022 Restricted Funds:Capital Projects	5,027.80
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$ -123,441.29
Cash at beginning of period	2,064,501.84
CASH AT END OF PERIOD	\$1,941,060.55
<hr/>	



Tehachapi Valley
Recreation & Park District

Chapter 6-1000: Reserves

Fund balance reserves indicate the portions of fund balance not appropriable for expenditure, or amounts legally segregated for a specific future use. The TVRPD Board of Directors establishes fund balance reserves.

This policy establishes the level of reserves necessary for adequately providing for:

- Revolving cash, stores inventory and prepaid expenses
- Encumbrances
- Cash flow requirements
- Stable base of long-term financing for District capital projects
- Emergency maintenance of capital improvements
- Offsetting replacement costs of aging, damaged or vandalized park equipment and amenities

Revolving Cash and Prepaid Expense Reserves

The District maintains revolving cash and prepaid expense reserves to facilitate District operations. These account balances are equally offset by fund balance reserves, which indicate that balances do not constitute “available spendable resources,” although they are a component of net current assets.

Encumbrance Reserves

Contracts and other commitments for the expenditures of monies are recorded as encumbrances in order to reserve that portion of the applicable appropriation. Encumbrances outstanding at yearend are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Capital Improvement Reserves

The reserve for capital improvements has been established to provide a stable base of long-term financing for District capital projects. This amount has been legally segregated by action of the District’s Board of Directors and is not available for appropriation.

Capital Maintenance Reserve

The reserve for capital maintenance has been established for maintenance of capital improvements. The amount has been legally segregated by action of the District’s Board of Directors and is not available for appropriation.

Procedure for Monitoring Reserve Levels

The District Manager will perform a reserve analysis to be submitted to the Board of Directors. The District's Board of Directors will review and establish reserve fund balances during the formal annual budget process. The Board of Directors will also review fund balance reserves during the midyear budget review process.



TO: Board of Directors

SUBJECT: Award of Bid for the West Park Outdoor Basketball Court Replacement

FROM: District Manager

DATE: 04-19-22

STAFF REPORT

REGULAR BOARD MEETING

TITLE: Award of Bid for the West Park Outdoor Basketball Court Replacement.

BACKGROUND: The District solicited bids for the West Park Outdoor Basketball Court Replacement Project. Request for proposals were advertised in the Tehachapi Newspaper, along with posting on the District's website. This project will be funded using the District's Site Lease Loan. To date, the remaining balance is **\$94,190.52**. As a reminder to the Board, the District applied for this loan in 2016 for the purpose of Capital Improvements. To date, the most notable projects this loan contributed to were:

- Dye Natatorium Roof rehabilitation
- Completion of ABIAC Gym floor
- New Playground at Central Park
- New Playground at Brite Lake
- Brite Lake Payment Arm

In addition to advertising, Park and Maintenance Supervisor Kent Beal reached out to local companies and received the following results:

1. Halpin Concrete – \$88,400.00
2. Eaton Concrete - \$72,560.00

STAFF RECOMMENDATION: Award bid to Eaton Concrete and Authorize District Manager to approve any change order increase not to exceed \$80,000.00

FISCAL IMPACT: Not to exceed \$80,000.00 via Site Lease Loan.

Halpin Concrete

21413 Quail Springs Rd.
 Tehachapi, CA 93561
 (661) 822-1463
 Licence # 426508
 Phone # 661-822-1463

sandrahalpin@outlook.com

Date	Estimate #
4/7/2022	266

Name / Address
Tehachapi Recteation and Parks Dist. 490 West D Street Tehachapi, Ca. 93561

			Project
Description	Qty	Rate	Total
Demo and remove existing basketball court.		88,400.00	88,400.00
Set up and pour new court (60' x 94') 5640 sq. ft.			
Striping lines			
All material and labor			
Thank you for the opportunity to bid your project		Total	\$88,400.00

EATON & SONS, INC.

Ph: (661) 972-5621

26568 Ronnie Avenue, Tehachapi, Ca. 93561

ryan@eatonandsonsinc.com

License # 998180

Building foundations, structural concrete, site work, curb and gutter, pervious concrete, flatwork, stamped and colored concrete

PROPOSAL

Proposal Submitted To:

TVRPD

Date:

4-11-22

Attention:

Kent (operations@tvrpd.org)

Telephone:

Job Name and Location:

Basketball Court

We hereby submit an estimate as follows:

We propose to furnish all concrete, labor, material, demo, etc.

Tear out existing basketball court and replace with 6 inch concrete, with fiber in champagne color, with a 5 ft. border in tequila sunrise color, with a #4 rebar around perimeter, with 2 piers 2 by 2 by 4 ft. deep for goal post, and stripe the court as per plans provided.

Excludes pumping*

****We take no responsibility for damages created by driving concrete trucks and or dump trucks on grass and sprinklers.****

We propose to furnish items in accordance with the above estimate for the grand total sum of:

\$72,560

Payment terms: Due upon receipt. Payments received after 30 days will be subject to interest.

Thank you!

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Authorized Signature: _____

Ryan Eaton, Owner

ACCEPTED: The above estimate is satisfactory, and is hereby accepted. You are authorized to complete the work as specified. Payment will be made as outlined above.

Date Accepted: _____

Signature: _____

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

IN THE MATTER OF

**AWARD OF BID FOR THE CONSTRUCTION OF A BASKETBALL COURT AT WEST
PARK**

I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, so hereby certify that the following resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 19th day of April 2022 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Carrie Champlin, Clerk of the Board of Directors
of the Tehachapi Valley Recreation and Park District

RESOLUTION NO. 4-22

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT AWARD OF BID FOR THE CONSTRUCTION
OF A BASKETBALL COURT AT WEST PARK**

WHEREAS, the Tehachapi Valley Recreation and Parks District (TVRPD) is the owner in fee of certain real property commonly known as West Park;

WHEREAS, it has been determined that West Park is in need of a new basketball court;

WHEREAS, bids were received from companies that can perform the required tasks;

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors accepts the bid for the basketball court at West Park to Eaton & Sons Inc. in the amount of \$72,560.00.

AND BE IT FINALLY RESOLVED THAT staff be authorized to pay for the indicated job upon the satisfactory completion of said job by Eaton & Sons Inc. in the amount of \$72,560.00.