



**TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT**

**DUE TO COVID 19 AND TO COMPLY WITH SOCIAL DISTANCING GUIDELINES,
THIS MEETING WILL BE HELD AT
THE ASPEN BUILDERS INC. ACTIVITY CENTER LOCATED AT
410 WEST D STREET, TEHACHAPI, CA 93561
(We encourage the wearing of face masks. In addition seating will be six feet apart.)**

**REGULAR BOARD MEETING
TUESDAY, JUNE 16, 2020, 5:30 P.M.**

BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON
KALEB JUDY, VICE-CHAIRPERSON
WES BACKES, DIRECTOR
DWIGHT DRYER, DIRECTOR
SANDY CHAVEZ, DIRECTOR

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONSENT CALENDAR

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

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of the Preliminary Financial Reports for January – April, 2020 (Pages 4-32).
- C. Approval of the Bank of the Sierra Signature Card Additions and Deletions, (Page 33).

5. RECREATION MANAGER REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

- A. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Preliminary Fiscal Year 2020/2021 Annual Budget.
 - 1. Public Hearing
 - 2. Approval of Tehachapi Valley Recreation and Park District Preliminary Budget for Fiscal Year 2020/2021 and Preliminary Budget - Discussion/Approval, Resolution #1-20 (Pages 34-58).

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 July 21, 2020.



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 16, 2020, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, June 12, 2020, 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 12th day of June 2020.

Dated this 12th day of June 2020.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of February 29, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	923,999.47
1004 Check BOTS 4470	139,161.80
1005 County Treasury Capital Projects Fund	178,513.95
1006 County FMV	4,396.00
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,247,421.22
Accounts Receivable	
1200 Accounts Receivable	25,026.84
Total Accounts Receivable	\$25,026.84
Other Current Assets	
1092 Credit Card Receivables	2,255.50
1096 Undeposited Funds	4,014.00
1210 Inventory Asset	3,724.99
Total Other Current Assets	\$9,994.49
Total Current Assets	\$1,282,442.55
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,159,414.06
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,042,611.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,121,185.35
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,524,881.90



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of February 29, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	42,071.03
Total Accounts Payable	\$42,071.03
Credit Cards	
2010 Cardmember Services Payable	4,822.50
Total Credit Cards	\$4,822.50
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	89.62
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	1,127.27
Total Other Current Liabilities	\$489,494.62
Total Current Liabilities	\$536,388.15
Long-Term Liabilities	
2310 Loan Payable 2016	475,055.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$725,094.00
Total Liabilities	\$1,261,482.15
Equity	
3010 Net Investment In Capital Assets	1,558,688.45
3020 Restricted Funds	311,673.61
3110 Retained Earnings	323,230.64
Net Income	69,807.05
Total Equity	\$2,263,399.75
TOTAL LIABILITIES AND EQUITY	\$3,524,881.90



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

January - February, 2020

	TOTAL		
	JAN - FEB. 2020	JUL 2019 - FEB 2020 (YTD)	% OF INCOME
Income			
4010 Property Taxes	35,149.14	557,257.55	33.05 %
4020 Interest Income	1,718.21	6,195.23	1.62 %
4020.1 Interest Income Cap Proj Fund	622.82	1,679.85	0.59 %
4030 Adult Program Revenues	2,931.00	19,797.00	2.76 %
4050 Facility Revenue	30,751.07	125,108.07	28.92 %
4210 Events Revenues	5,295.00	77,431.30	4.98 %
4213 Operational Grants	8,700.00	18,750.00	8.18 %
4216 Scholarship Donations	40.00	148.00	0.04 %
4300 Youth Program Revenues	21,459.75	123,865.50	20.18 %
4610 Billable Expense Income		8,647.34	
4650 Discounts given	-328.50	-3,106.95	-0.31 %
4704 Sales		2,952.51	
Total Income	\$106,338.49	\$938,725.40	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		7,538.33	
5004 Contracted Classes Costs	8,545.01	25,435.15	8.04 %
5005 Events Costs	4,617.09	88,517.94	4.34 %
5008 Youth Program Costs	7,667.89	14,896.92	7.21 %
5110 Scholarship Fund Expense	12.00	882.00	0.01 %
5704 Purchases for Resale		1,383.20	
Total Cost of Goods Sold	\$20,841.99	\$138,653.54	19.60 %
GROSS PROFIT	\$85,496.50	\$800,071.86	80.40 %
Expenses			
6000 Employee Costs	107,687.47	490,537.51	101.27 %
7010 Advertising & Marketing	5,511.50	25,145.06	5.18 %
7020 Bank Service Charges	2,054.35	9,963.75	1.93 %
7026 Charitable Contribution		18,300.00	
7030 Dues & Subscriptions	616.64	4,542.29	0.58 %
7035 Equipment Rents & Leases	724.18	2,796.96	0.68 %
7050 Insurance	16,267.00	33,045.50	15.30 %
7056 Interest Expense	7,872.53	9,229.18	7.40 %
7060 Licenses & Fees	1,768.08	11,663.77	1.66 %
7070 Maintenance	27,489.68	59,711.81	25.85 %
7084 Meals & Entertainment	108.60	3,421.20	0.10 %
7090 Office Supplies	3,106.34	8,553.61	2.92 %
7120 Professional Development	389.00	389.00	0.37 %
7150 Professional Fees	7,848.86	39,479.01	7.38 %
7180 Security	599.90	2,058.15	0.56 %
7210 Telephone and Internet	1,999.67	8,038.54	1.88 %
7230 Uniforms & Apparel	285.15	1,973.41	0.27 %



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

January - February, 2020

	TOTAL		
	JAN - FEB, 2020	JUL 2019 - FEB 2020 (YTD)	% OF INCOME
7250 Utilities	7,412.13	50,567.06	6.97 %
Total Expenses	\$191,741.08	\$779,415.81	180.31 %
NET OPERATING INCOME	\$-106,244.58	\$20,656.05	-99.91 %
Other Income			
8040 TVRPD Development Fee Revenues	12,822.00	49,151.00	12.06 %
Total Other Income	\$12,822.00	\$49,151.00	12.06 %
NET OTHER INCOME	\$12,822.00	\$49,151.00	12.06 %
NET INCOME	\$ -93,422.58	\$69,807.05	-87.85 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

January - February, 2020

	TOTAL			
	JAN - FEB, 2020	JAN - FEB, 2019 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	35,149.14	26,116.76	9,032.38	34.58 %
4020 Interest Income	1,718.21	539.51	1,178.70	218.48 %
4020.1 Interest Income Cap Proj Fund	622.82	118.97	503.85	423.51 %
4030 Adult Program Revenues	2,931.00	3,442.84	-511.84	-14.87 %
4050 Facility Revenue	30,751.07	17,754.00	12,997.07	73.21 %
4200 Contracted Classes Revenues		10,148.50	-10,148.50	-100.00 %
4210 Events Revenues	5,295.00	34,180.75	-28,885.75	-84.51 %
4213 Operational Grants	8,700.00	18,000.00	-9,300.00	-51.67 %
4216 Scholarship Donations	40.00		40.00	
4300 Youth Program Revenues	21,459.75	15,885.00	5,574.75	35.09 %
4610 Billable Expense Income		-23.43	23.43	100.00 %
4650 Discounts given	-328.50	-765.00	436.50	57.06 %
Total Income	\$106,338.49	\$125,397.90	\$-19,059.41	-15.20 %
Cost of Goods Sold				
5001 Adult Program Costs		168.91	-168.91	-100.00 %
5004 Contracted Classes Costs	8,545.01	5,119.27	3,425.74	66.92 %
5005 Events Costs	4,617.09	10,360.63	-5,743.54	-55.44 %
5008 Youth Program Costs	7,667.89	2,418.05	5,249.84	217.11 %
5110 Scholarship Fund Expense	12.00	792.00	-780.00	-98.48 %
Total Cost of Goods Sold	\$20,841.99	\$18,858.86	\$1,983.13	10.52 %
GROSS PROFIT	\$85,496.50	\$106,539.04	\$-21,042.54	-19.75 %
Expenses				
6000 Employee Costs	107,687.47	112,372.37	-4,684.90	-4.17 %
7010 Advertising & Marketing	5,511.50	4,683.01	828.49	17.69 %
7020 Bank Service Charges	2,054.35	1,477.30	577.05	39.06 %
7025 Cash Short/Over		0.10	-0.10	-100.00 %
7026 Charitable Contribution		2,000.00	-2,000.00	-100.00 %
7030 Dues & Subscriptions	616.64	210.00	406.64	193.64 %
7035 Equipment Rents & Leases	724.18	364.40	359.78	98.73 %
7050 Insurance	16,267.00	4,435.46	11,831.54	266.75 %
7056 Interest Expense	7,872.53	64.79	7,807.74	12,050.84 %
7060 Licenses & Fees	1,768.08	1,576.38	191.70	12.16 %
7070 Maintenance	27,489.68	9,201.87	18,287.81	198.74 %
7084 Meals & Entertainment	108.60	588.44	-479.84	-81.54 %
7090 Office Supplies	3,106.34	2,597.83	508.51	19.57 %
7120 Professional Development	389.00	150.00	239.00	159.33 %
7150 Professional Fees	7,848.86	8,850.00	-1,001.14	-11.31 %
7180 Security	599.90	1,605.10	-1,005.20	-62.63 %
7210 Telephone and Internet	1,999.67	1,776.81	222.86	12.54 %
7230 Uniforms & Apparel	285.15	333.86	-48.71	-14.59 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

January - February, 2020

	TOTAL			
	JAN - FEB, 2020	JAN - FEB, 2019 (PY)	CHANGE	% CHANGE
7250 Utilities	7,412.13	9,186.03	-1,773.90	-19.31 %
7999 Uncategorized Expense		24.99	-24.99	-100.00 %
Total Expenses	\$191,741.08	\$161,498.74	\$30,242.34	18.73 %
NET OPERATING INCOME	\$ -106,244.58	\$ -54,959.70	\$ -51,284.88	-93.31 %
Other Income				
8020 Insurance Settlement Proceeds		1,324.92	-1,324.92	-100.00 %
8040 TVRPD Development Fee Revenues	12,822.00	6,411.00	6,411.00	100.00 %
Total Other Income	\$12,822.00	\$7,735.92	\$5,086.08	65.75 %
NET OTHER INCOME	\$12,822.00	\$7,735.92	\$5,086.08	65.75 %
NET INCOME	\$ -93,422.58	\$ -47,223.78	\$ -46,198.80	-97.83 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

January - February, 2020

	TOTAL
OPERATING ACTIVITIES	
Net Income	-93,422.58
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-12,566.00
1092 Credit Card Receivables	3,245.00
2000 Accounts Payable-General Fund	51,901.44
2010 Cardmember Services Payable	-3,863.67
2014 Home Depot Payable	-1,684.04
2207 Sales tax payable	-92.73
2211 Payroll Liabilities:CalPERS Payable	-2,098.00
2231 Payroll Liabilities:Health Plan Payable	-107.73
2241 Payroll Liabilities:AFLAC Payable	-31.56
2250 Payroll Liabilities:Payroll Tax Liabilities	-2,596.24
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	32,106.47
Net cash provided by operating activities	\$-61,316.11
INVESTING ACTIVITIES	
1163 Equipment	-7,993.05
Net cash provided by investing activities	\$-7,993.05
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-16,978.00
3010 Net Investment In Capital Assets	-13,271.36
3022 Restricted Funds:Capital Projects	13,271.36
Net cash provided by financing activities	\$-16,978.00
NET CASH INCREASE FOR PERIOD	\$-86,287.16
Cash at beginning of period	1,337,722.38
CASH AT END OF PERIOD	\$1,251,435.22

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - February 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	557,257.55	901,350.00	344,092.45	38.18 %
4020 Interest Income	6,195.23	5,000.00	-1,195.23	-23.90 %
4020.1 Interest Income Cap Proj Fund	1,679.85		-1,679.85	
4030 Adult Program Revenues	19,797.00	36,610.00	16,813.00	45.92 %
4050 Facility Revenue	125,108.07	174,437.00	49,328.93	28.28 %
4210 Events Revenues	77,431.30	99,290.00	21,858.70	22.02 %
4213 Operational Grants	18,750.00	111,500.00	92,750.00	83.18 %
4216 Scholarship Donations	148.00		-148.00	
4300 Youth Program Revenues	123,865.50	223,453.00	99,587.50	44.57 %
4610 Billable Expense Income	8,647.34	18,050.00	9,402.66	52.09 %
4650 Discounts given	-3,106.95	-6,000.00	-2,893.05	48.22 %
4704 Sales				
4701 Beer Sales-Taxable	83.92		-83.92	
4703 Food Sales-Taxable	23.32	240.00	216.68	90.28 %
4705 Food Sales Non Taxable	287.45	735.00	447.55	60.89 %
4707 Merchandise Sales-Taxable	2,356.18		-2,356.18	
4709 Soda Sales-Taxable	201.64	100.00	-101.64	-101.64 %
Total 4704 Sales	2,952.51	1,075.00	-1,877.51	-174.65 %
Total Income	\$938,725.40	\$1,564,765.00	\$626,039.60	40.01 %
Cost of Goods Sold				
5001 Adult Program Costs	7,538.33	6,800.00	-738.33	-10.86 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	25,435.15	38,765.00	13,329.85	34.39 %
5005 Events Costs	88,517.94	116,058.00	27,540.06	23.73 %
5008 Youth Program Costs	14,896.92	73,900.00	59,003.08	79.84 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	645.00	2,000.00	1,355.00	67.75 %
5117 Walter Dye Scholarship Fund	237.00	2,000.00	1,763.00	88.15 %
Total 5110 Scholarship Fund Expense	882.00	4,000.00	3,118.00	77.95 %
5704 Purchases for Resale				
5701 Beer Purchases	1,185.00	2,300.00	1,115.00	48.48 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	1,383.20	2,900.00	1,516.80	52.30 %
Total Cost of Goods Sold	\$138,653.54	\$252,423.00	\$113,769.46	45.07 %
GROSS PROFIT	\$800,071.86	\$1,312,342.00	\$512,270.14	39.03 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	346,660.91	566,750.00	220,089.09	38.83 %
6020 Employee Taxable Allowances	5,171.06	9,200.00	4,028.94	43.79 %
6050 Benefits				

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6051 Employee MedDentalVisLife	42,118.32	45,000.00	2,881.68	6.40 %
6055 Employee Retirement CalPERS	22,121.44	42,000.00	19,878.56	47.33 %
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	30,803.03	54,000.00	23,196.97	42.96 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	27,045.75	40,000.00	12,954.25	32.39 %
Total 6050 Benefits	138,705.54	196,564.00	57,858.46	29.43 %
Total 6000 Employee Costs	490,537.51	772,514.00	281,976.49	36.50 %
7010 Advertising & Marketing	25,145.06	40,000.00	14,854.94	37.14 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	9,963.75	14,000.00	4,036.25	28.83 %
7026 Charitable Contribution	18,300.00	21,000.00	2,700.00	12.86 %
7030 Dues & Subscriptions	4,542.29	8,000.00	3,457.71	43.22 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	61.55	1,200.00	1,138.45	94.87 %
7037 Office Equipment Rental	2,735.41	3,500.00	764.59	21.85 %
Total 7035 Equipment Rents & Leases	2,796.96	4,700.00	1,903.04	40.49 %
7050 Insurance				
7052 HUB Insurance	0.00	500.00	500.00	100.00 %
7055 Liability Insurance (Gen, Auto, Property)	33,045.50	29,000.00	-4,045.50	-13.95 %
Total 7050 Insurance	33,045.50	29,500.00	-3,545.50	-12.02 %
7056 Interest Expense	9,229.18	18,000.00	8,770.82	48.73 %
7060 Licenses & Fees	11,663.77	25,000.00	13,336.23	53.34 %
7070 Maintenance				
7071 Pool Chemicals	1,422.08	7,500.00	6,077.92	81.04 %
7072 Building & Park Maintenance	34,906.78	28,100.00	-6,806.78	-24.22 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	1,197.61	8,200.00	7,002.39	85.40 %
7075 Fuel	6,724.98	13,000.00	6,275.02	48.27 %
7076 Janitorial Supplies	6,343.06	10,000.00	3,656.94	36.57 %
7077 Small Tools & Equipment	418.42	1,500.00	1,081.58	72.11 %
7078 Materials & Supplies	7,898.31	26,300.00	18,401.69	69.97 %
7079 Fleet Maintenance	800.57	7,000.00	6,199.43	88.56 %
Total 7070 Maintenance	59,711.81	101,750.00	42,038.19	41.32 %
7084 Meals & Entertainment	3,421.20	3,000.00	-421.20	-14.04 %
7090 Office Supplies	8,553.61	14,000.00	5,446.39	38.90 %
7120 Professional Development	389.00	7,500.00	7,111.00	94.81 %
7150 Professional Fees				
7151 Annual Audit	6,500.00	12,500.00	6,000.00	48.00 %
7152 Bookkeeping & Payroll	21,453.38	40,000.00	18,546.62	46.37 %
7153 Information Technology	3,250.50	6,000.00	2,749.50	45.83 %
7154 Project Consults	7,376.88		-7,376.88	
7155 Legal	898.25	15,000.00	14,101.75	94.01 %
Total 7150 Professional Fees	39,479.01	73,500.00	34,020.99	46.29 %
7160 Property Tax Collection Fee		14,000.00	14,000.00	100.00 %
7180 Security	2,058.15	6,100.00	4,041.85	66.26 %
7210 Telephone and Internet	8,038.54	12,000.00	3,961.46	33.01 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7230 Uniforms & Apparel	1,973.41	3,000.00	1,026.59	34.22 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	31,235.71	42,950.00	11,714.29	27.27 %
7254 Gas Service	6,339.10	17,100.00	10,760.90	62.93 %
7256 Sanitation Services	5,873.61	7,900.00	2,026.39	25.65 %
7258 Water Service	6,159.80	8,900.00	2,740.20	30.79 %
7259 Propane	189.79		-189.79	
Total 7250 Utilities	50,567.06	76,850.00	26,282.94	34.20 %
7999 Uncategorized Expense	0.00		0.00	
Total Expenses	\$779,415.81	\$1,294,116.00	\$514,700.19	39.77 %
NET OPERATING INCOME	\$20,656.05	\$18,226.00	\$-2,430.05	-13.33 %
Other Income				
8040 TVRPD Development Fee Revenues	49,151.00		-49,151.00	
Total Other Income	\$49,151.00	\$0.00	\$-49,151.00	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$49,151.00	\$-100,000.00	\$-149,151.00	149.15 %
NET INCOME	\$69,807.05	\$-81,774.00	\$-151,581.05	185.37 %



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of March 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	934,068.37
1004 Check BOTS 4470	83,194.91
1005 County Treasury Capital Projects Fund	180,498.20
1006 County FMV	4,396.00
1007 Square Inc	59.68
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,203,567.16
Accounts Receivable	
1200 Accounts Receivable	18,690.84
Total Accounts Receivable	\$18,690.84
Other Current Assets	
1092 Credit Card Receivables	3,302.68
1210 Inventory Asset	3,724.99
Total Other Current Assets	\$7,027.67
Total Current Assets	\$1,229,285.67
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,166,768.66
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,042,611.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,128,539.95
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,479,079.62



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of March 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	38,613.28
Total Accounts Payable	\$38,613.28
Credit Cards	
2010 Cardmember Services Payable	4,437.20
2014 Home Depot Payable	1,166.82
Total Credit Cards	\$5,604.02
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	586.79
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	-1,415.80
Total Other Current Liabilities	\$487,448.72
Total Current Liabilities	\$531,666.02
Long-Term Liabilities	
2310 Loan Payable 2016	475,055.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$725,094.00
Total Liabilities	\$1,256,760.02
Equity	
3010 Net Investment In Capital Assets	1,558,754.20
3020 Restricted Funds	311,607.86
3110 Retained Earnings	323,359.34
Net Income	28,598.20
Total Equity	\$2,222,319.60
TOTAL LIABILITIES AND EQUITY	\$3,479,079.62



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

March 2020

	TOTAL		
	MAR 2020	JUL 2019 - MAR 2020 (YTD)	% OF INCOME
Income			
4010 Property Taxes	12,278.20	569,535.75	25.79 %
4020 Interest Income	-1.30	6,193.93	-0.00 %
4020.1 Interest Income Cap Proj Fund		1,679.85	
4030 Adult Program Revenues	3,942.50	23,739.50	8.28 %
4050 Facility Revenue	11,565.00	136,673.07	24.29 %
4210 Events Revenues	3,461.75	80,893.05	7.27 %
4213 Operational Grants	3,500.00	22,250.00	7.35 %
4216 Scholarship Donations	30.00	178.00	0.06 %
4300 Youth Program Revenues	13,038.10	136,903.60	27.38 %
4610 Billable Expense Income		8,647.34	
4650 Discounts given	-198.30	-3,245.25	-0.42 %
4704 Sales		2,952.51	
Total Income	\$47,615.95	\$986,401.35	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		7,538.33	
5004 Contracted Classes Costs	1,814.50	27,249.65	3.81 %
5005 Events Costs	2,308.56	90,826.50	4.85 %
5008 Youth Program Costs	4,386.35	19,283.27	9.21 %
5110 Scholarship Fund Expense	134.00	1,016.00	0.28 %
5704 Purchases for Resale		1,383.20	
Total Cost of Goods Sold	\$8,643.41	\$147,296.95	18.15 %
GROSS PROFIT	\$38,972.54	\$839,104.40	81.85 %
Expenses			
6000 Employee Costs	50,292.67	540,830.18	105.62 %
7010 Advertising & Marketing	2,624.63	27,769.69	5.51 %
7020 Bank Service Charges	1,126.93	11,090.68	2.37 %
7026 Charitable Contribution		18,300.00	
7030 Dues & Subscriptions	38.88	4,581.17	0.08 %
7035 Equipment Rents & Leases	177.05	2,974.01	0.37 %
7050 Insurance	511.50	33,557.00	1.07 %
7056 Interest Expense		9,229.18	
7060 Licenses & Fees	740.23	12,525.50	1.55 %
7070 Maintenance	9,146.08	70,069.49	19.21 %
7084 Meals & Entertainment	64.72	3,485.92	0.14 %
7090 Office Supplies	498.92	9,052.53	1.05 %
7120 Professional Development		389.00	
7150 Professional Fees	3,620.00	43,099.01	7.60 %
7160 Property Tax Collection Fee	2,208.00	2,208.00	4.64 %
7180 Security	224.95	2,283.10	0.47 %



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

March 2020

		TOTAL	
	MAR 2020	JUL 2019 - MAR 2020 (YTD)	% OF INCOME
7210 Telephone and Internet	1,055.50	9,094.04	2.22 %
7230 Uniforms & Apparel		2,013.63	
7250 Utilities	8,675.01	59,242.07	18.22 %
Total Expenses	\$81,005.07	\$861,794.20	170.12 %
NET OPERATING INCOME	\$ -42,032.53	\$ -22,689.80	-88.27 %
Other Income			
8040 TVRPD Development Fee Revenues	2,137.00	51,288.00	4.49 %
Total Other Income	\$2,137.00	\$51,288.00	4.49 %
NET OTHER INCOME	\$2,137.00	\$51,288.00	4.49 %
NET INCOME	\$ -39,895.53	\$28,598.20	-83.79 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

March 2020

	TOTAL			
	MAR 2020	MAR 2019 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	12,278.20	10,308.20	1,970.00	19.11 %
4020 Interest Income	-1.30	1,365.21	-1,366.51	-100.10 %
4020.1 Interest Income Cap Proj Fund		261.52	-261.52	-100.00 %
4030 Adult Program Revenues	3,942.50	1,914.00	2,028.50	105.98 %
4050 Facility Revenue	11,565.00	8,637.00	2,928.00	33.90 %
4200 Contracted Classes Revenues		5,272.50	-5,272.50	-100.00 %
4210 Events Revenues	3,461.75	4,265.25	-803.50	-18.84 %
4213 Operational Grants	3,500.00	5,960.00	-2,460.00	-41.28 %
4216 Scholarship Donations	30.00	20.00	10.00	50.00 %
4300 Youth Program Revenues	13,038.10	14,370.00	-1,331.90	-9.27 %
4610 Billable Expense Income		3,323.23	-3,323.23	-100.00 %
4650 Discounts given	-198.30	-257.20	58.90	22.90 %
4690 Other Income		2,051.00	-2,051.00	-100.00 %
Total Income	\$47,615.95	\$57,490.71	\$ -9,874.76	-17.18 %
Cost of Goods Sold				
5001 Adult Program Costs		80.42	-80.42	-100.00 %
5004 Contracted Classes Costs	1,814.50	4,441.91	-2,627.41	-59.15 %
5005 Events Costs	2,308.56	3,752.84	-1,444.28	-38.48 %
5008 Youth Program Costs	4,386.35	1,259.85	3,126.50	248.16 %
5110 Scholarship Fund Expense	134.00	257.90	-123.90	-48.04 %
Total Cost of Goods Sold	\$8,643.41	\$9,792.92	\$ -1,149.51	-11.74 %
GROSS PROFIT	\$38,972.54	\$47,697.79	\$ -8,725.25	-18.29 %
Expenses				
6000 Employee Costs	50,292.67	50,556.78	-264.11	-0.52 %
7010 Advertising & Marketing	2,624.63	7,736.73	-5,112.10	-66.08 %
7020 Bank Service Charges	1,126.93	696.41	430.52	61.82 %
7030 Dues & Subscriptions	38.88	112.85	-73.97	-65.55 %
7035 Equipment Rents & Leases	177.05	716.85	-539.80	-75.30 %
7050 Insurance	511.50	2,729.26	-2,217.76	-81.26 %
7060 Licenses & Fees	740.23	1,542.88	-802.65	-52.02 %
7070 Maintenance	9,146.08	11,378.70	-2,232.62	-19.62 %
7084 Meals & Entertainment	64.72	402.15	-337.43	-83.91 %
7090 Office Supplies	498.92	2,134.13	-1,635.21	-76.62 %
7150 Professional Fees	3,620.00	14,432.53	-10,812.53	-74.92 %
7160 Property Tax Collection Fee	2,208.00	2,218.25	-10.25	-0.46 %
7180 Security	224.95	179.96	44.99	25.00 %
7210 Telephone and Internet	1,055.50	823.84	231.66	28.12 %
7230 Uniforms & Apparel		15.44	-15.44	-100.00 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

March 2020

	TOTAL			
	MAR 2020	MAR 2019 (PY)	CHANGE	% CHANGE
7250 Utilities	8,675.01	6,211.97	2,463.04	39.65 %
7999 Uncategorized Expense		-24.99	24.99	100.00 %
Total Expenses	\$81,005.07	\$101,863.74	\$ -20,858.67	-20.48 %
NET OPERATING INCOME	\$ -42,032.53	\$ -54,165.95	\$12,133.42	22.40 %
Other Income				
8040 TVRPD Development Fee Revenues	2,137.00	4,274.00	-2,137.00	-50.00 %
Total Other Income	\$2,137.00	\$4,274.00	\$ -2,137.00	-50.00 %
NET OTHER INCOME	\$2,137.00	\$4,274.00	\$ -2,137.00	-50.00 %
NET INCOME	\$ -39,895.53	\$ -49,891.95	\$9,996.42	20.04 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

March 2020

	TOTAL
OPERATING ACTIVITIES	
Net Income	-39,895.53
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	6,336.00
1092 Credit Card Receivables	-1,047.18
2000 Accounts Payable-General Fund	-3,490.77
2010 Cardmember Services Payable	-385.30
2014 Home Depot Payable	-44.78
2207 Sales tax payable	497.17
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-2,836.15
2241 Payroll Liabilities:AFLAC Payable	-220.98
2250 Payroll Liabilities:Payroll Tax Liabilities	514.06
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-677.93
Net cash provided by operating activities	\$ -40,573.46
INVESTING ACTIVITIES	
1163 Equipment	-7,354.60
Net cash provided by investing activities	\$ -7,354.60
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-1,984.25
3022 Restricted Funds:Capital Projects	1,984.25
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$ -47,928.06
Cash at beginning of period	1,251,495.22
CASH AT END OF PERIOD	\$1,203,567.16

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - March 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	569,535.75	901,350.00	331,814.25	36.81 %
4020 Interest Income	6,193.93	5,000.00	-1,193.93	-23.88 %
4020.1 Interest Income Cap Proj Fund	1,679.85		-1,679.85	
4030 Adult Program Revenues	23,739.50	36,610.00	12,870.50	35.16 %
4050 Facility Revenue	136,673.07	174,437.00	37,763.93	21.65 %
4210 Events Revenues	80,893.05	99,290.00	18,396.95	18.53 %
4213 Operational Grants	22,250.00	111,500.00	89,250.00	80.04 %
4216 Scholarship Donations	178.00		-178.00	
4300 Youth Program Revenues	136,903.60	223,453.00	86,549.40	38.73 %
4610 Billable Expense Income	8,647.34	18,050.00	9,402.66	52.09 %
4650 Discounts given	-3,245.25	-6,000.00	-2,754.75	45.91 %
4704 Sales				
4701 Beer Sales-Taxable	83.92		-83.92	
4703 Food Sales-Taxable	23.32	240.00	216.68	90.28 %
4705 Food Sales Non Taxable	287.45	735.00	447.55	60.89 %
4707 Merchandise Sales-Taxable	2,356.18		-2,356.18	
4709 Soda Sales-Taxable	201.64	100.00	-101.64	-101.64 %
Total 4704 Sales	2,852.51	1,075.00	-1,877.51	-174.65 %
Total Income	\$986,401.35	\$1,564,765.00	\$578,363.65	36.96 %
Cost of Goods Sold				
5001 Adult Program Costs	7,538.33	6,800.00	-738.33	-10.86 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	27,249.65	38,765.00	11,515.35	29.71 %
5005 Events Costs	90,826.50	116,058.00	25,231.50	21.74 %
5008 Youth Program Costs	19,283.27	73,900.00	54,616.73	73.91 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	779.00	2,000.00	1,221.00	61.05 %
5117 Walter Dye Scholarship Fund	237.00	2,000.00	1,763.00	88.15 %
Total 5110 Scholarship Fund Expense	1,016.00	4,000.00	2,984.00	74.60 %
5704 Purchases for Resale				
5701 Beer Purchases	1,185.00	2,300.00	1,115.00	48.48 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	1,383.20	2,900.00	1,516.80	52.30 %
Total Cost of Goods Sold	\$147,296.95	\$252,423.00	\$105,126.05	41.65 %
GROSS PROFIT	\$839,104.40	\$1,312,342.00	\$473,237.60	36.06 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	387,122.32	566,750.00	179,627.68	31.69 %
6020 Employee Taxable Allowances	5,506.04	9,200.00	3,693.96	40.15 %
6050 Benefits				

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - March 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6051 Employee MedDentalVisLife	45,472.42	45,000.00	-472.42	-1.05 %
6055 Employee Retirement CalPERS	24,796.42	42,000.00	17,203.58	40.96 %
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	34,270.23	54,000.00	19,729.77	36.54 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	27,045.75	40,000.00	12,954.25	32.39 %
Total 6050 Benefits	148,201.82	196,564.00	48,362.18	24.60 %
Total 6000 Employee Costs	540,830.18	772,514.00	231,683.82	29.99 %
7010 Advertising & Marketing	27,769.69	40,000.00	12,230.31	30.58 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	11,090.68	14,000.00	2,909.32	20.78 %
7026 Charitable Contribution	18,300.00	21,000.00	2,700.00	12.86 %
7030 Dues & Subscriptions	4,581.17	8,000.00	3,418.83	42.74 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	238.60	1,200.00	961.40	80.12 %
7037 Office Equipment Rental	2,735.41	3,500.00	764.59	21.85 %
Total 7035 Equipment Rents & Leases	2,974.01	4,700.00	1,725.99	36.72 %
7050 Insurance				
7052 HUB Insurance	0.00	500.00	500.00	100.00 %
7055 Liability Insurance (Gen, Auto, Property)	33,557.00	29,000.00	-4,557.00	-15.71 %
Total 7050 Insurance	33,557.00	29,500.00	-4,057.00	-13.75 %
7056 Interest Expense	9,229.18	18,000.00	8,770.82	48.73 %
7060 Licenses & Fees	12,525.50	25,000.00	12,474.50	49.90 %
7070 Maintenance				
7071 Pool Chemicals	3,263.03	7,500.00	4,236.97	56.49 %
7072 Building & Park Maintenance	37,821.42	28,100.00	-9,721.42	-34.60 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	1,646.87	8,200.00	6,553.13	79.92 %
7075 Fuel	8,840.23	13,000.00	4,159.77	32.00 %
7076 Janitorial Supplies	9,084.82	10,000.00	915.18	9.15 %
7077 Small Tools & Equipment	418.42	1,500.00	1,081.58	72.11 %
7078 Materials & Supplies	7,990.68	26,300.00	18,309.32	69.62 %
7079 Fleet Maintenance	1,004.02	7,000.00	5,995.98	85.66 %
Total 7070 Maintenance	70,069.49	101,750.00	31,680.51	31.14 %
7084 Meals & Entertainment	3,485.92	3,000.00	-485.92	-16.20 %
7090 Office Supplies	9,052.53	14,000.00	4,947.47	35.34 %
7120 Professional Development	389.00	7,500.00	7,111.00	94.81 %
7150 Professional Fees				
7151 Annual Audit	6,500.00	12,500.00	6,000.00	48.00 %
7152 Bookkeeping & Payroll	24,028.38	40,000.00	15,971.62	39.93 %
7153 Information Technology	4,238.50	6,000.00	1,761.50	29.36 %

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - March 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7154 Project Consults	7,376.88		-7,376.88	
7155 Legal	955.25	15,000.00	14,044.75	93.63 %
Total 7150 Professional Fees	43,099.01	73,500.00	30,400.99	41.36 %
7160 Property Tax Collection Fee	2,208.00	14,000.00	11,792.00	84.23 %
7180 Security	2,283.10	6,100.00	3,816.90	62.57 %
7210 Telephone and Internet	9,094.04	12,000.00	2,905.96	24.22 %
7230 Uniforms & Apparel	2,013.63	3,000.00	986.37	32.88 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	37,649.55	42,950.00	5,300.45	12.34 %
7254 Gas Service	7,604.38	17,100.00	9,495.62	55.53 %
7256 Sanitation Services	6,270.92	7,900.00	1,629.08	20.62 %
7258 Water Service	6,740.23	8,900.00	2,159.77	24.27 %
7259 Propane	207.94		-207.94	
Total 7250 Utilities	59,242.07	76,850.00	17,607.93	22.91 %
7999 Uncategorized Expense	0.00		0.00	
Total Expenses	\$861,794.20	\$1,294,116.00	\$432,321.80	33.41 %
NET OPERATING INCOME	\$-22,689.80	\$18,226.00	\$40,915.80	224.49 %
Other Income				
8040 TVRPD Development Fee Revenues	51,288.00		-51,288.00	
Total Other Income	\$51,288.00	\$0.00	\$-51,288.00	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$51,288.00	\$-100,000.00	\$-151,288.00	151.29 %
NET INCOME	\$28,598.20	\$-81,774.00	\$-110,372.20	134.97 %



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of April 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	1,120,135.10
1004 Check BOTS 4470	120,087.99
1005 County Treasury Capital Projects Fund	185,291.52
1006 County FMV	4,396.00
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,431,260.61
Accounts Receivable	
1200 Accounts Receivable	14,941.84
Total Accounts Receivable	\$14,941.84
Other Current Assets	
1092 Credit Card Receivables	3,032.68
1210 Inventory Asset	3,724.99
Total Other Current Assets	\$6,757.67
Total Current Assets	\$1,452,960.12
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,166,768.66
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,042,611.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,128,539.95
Other Assets	
1901 DOR-Pension Contributions	39,457.00
1903 DOR-Pension Related	81,797.00
Total Other Assets	\$121,254.00
TOTAL ASSETS	\$3,702,754.07



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of April 30, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	16,682.60
Total Accounts Payable	\$16,682.60
Credit Cards	
2010 Cardmember Services Payable	2,670.11
Total Credit Cards	\$2,670.11
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	38,277.73
2207 Sales tax payable	-0.21
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	-4,469.83
Total Other Current Liabilities	\$483,807.69
Total Current Liabilities	\$503,160.40
Long-Term Liabilities	
2310 Loan Payable 2016	475,055.00
2900 Net Pension Liability	207,297.00
2902 DIR-Pension Related	42,742.00
Total Long-Term Liabilities	\$725,094.00
Total Liabilities	\$1,228,254.40
Equity	
3010 Net Investment In Capital Assets	1,557,455.87
3020 Restricted Funds	312,906.19
3110 Retained Earnings	323,359.34
Net Income	280,778.27
Total Equity	\$2,474,499.67
TOTAL LIABILITIES AND EQUITY	\$3,702,754.07



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

April 2020

	TOTAL		
	APR 2020	JUL 2019 - APR 2020 (YTD)	% OF INCOME
Income			
4010 Property Taxes	293,437.19	862,972.94	98.33 %
4020 Interest Income	1,526.72	7,720.65	0.51 %
4020.1 Interest Income Cap Proj Fund	519.32	2,199.17	0.17 %
4030 Adult Program Revenues		23,739.50	
4050 Facility Revenue	2,698.00	139,371.07	0.90 %
4210 Events Revenues	805.95	81,699.00	0.27 %
4213 Operational Grants		22,250.00	
4216 Scholarship Donations		178.00	
4300 Youth Program Revenues	-555.00	136,348.60	-0.19 %
4610 Billable Expense Income		8,647.34	
4650 Discounts given	-10.00	-3,255.25	-0.00 %
4704 Sales		2,952.51	
Total Income	\$298,422.18	\$1,284,823.53	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		7,538.33	
5004 Contracted Classes Costs	3,360.00	30,609.65	1.13 %
5005 Events Costs		90,826.50	
5008 Youth Program Costs	1,622.77	20,906.04	0.54 %
5110 Scholarship Fund Expense		1,016.00	
5704 Purchases for Resale		1,383.20	
Total Cost of Goods Sold	\$4,982.77	\$152,279.72	1.67 %
GROSS PROFIT	\$293,439.41	\$1,132,543.81	98.33 %
Expenses			
6000 Employee Costs	51,101.57	591,931.75	17.12 %
7010 Advertising & Marketing	234.28	28,003.97	0.08 %
7020 Bank Service Charges	852.78	11,943.46	0.29 %
7026 Charitable Contribution		18,300.00	
7030 Dues & Subscriptions	38.88	4,620.05	0.01 %
7035 Equipment Rents & Leases		2,974.01	
7050 Insurance		33,557.00	
7056 Interest Expense		9,229.18	
7060 Licenses & Fees	477.28	13,002.78	0.16 %
7070 Maintenance	5,075.88	75,145.37	1.70 %
7084 Meals & Entertainment		3,485.92	
7090 Office Supplies	130.59	9,183.12	0.04 %
7120 Professional Development	-389.00	0.00	-0.13 %
7150 Professional Fees	2,019.00	45,118.01	0.68 %
7160 Property Tax Collection Fee	8,897.18	11,105.18	2.98 %
7180 Security	374.95	2,658.05	0.13 %



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

April 2020

	TOTAL		
	APR 2020	JUL 2019 - APR 2020 (YTD)	% OF INCOME
7210 Telephone and Internet	735.92	9,829.96	0.25 %
7230 Uniforms & Apparel		2,013.63	
7250 Utilities	3,946.72	63,188.79	1.32 %
Total Expenses	\$73,496.03	\$935,290.23	24.63 %
NET OPERATING INCOME	\$219,943.38	\$197,253.58	73.70 %
Other Income			
8020 Insurance Settlement Proceeds	27,962.69	27,962.69	9.37 %
8040 TVRPD Development Fee Revenues	4,274.00	55,562.00	1.43 %
Total Other Income	\$32,236.69	\$83,524.69	10.80 %
NET OTHER INCOME	\$32,236.69	\$83,524.69	10.80 %
NET INCOME	\$252,180.07	\$280,778.27	84.50 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

April 2020

	TOTAL		
	APR 2020	APR 2019 (PY)	CHANGE
Income			
4010 Property Taxes	293,437.19	335,464.89	-42,027.70
4020 Interest Income	1,526.72	696.43	830.29
4020.1 Interest Income Cap Proj Fund	519.32	129.86	389.46
4030 Adult Program Revenues		2,937.00	-2,937.00
4050 Facility Revenue	2,698.00	17,998.44	-15,300.44
4200 Contracted Classes Revenues		6,315.00	-6,315.00
4210 Events Revenues	805.95	12,946.75	-12,140.80
4213 Operational Grants		15,290.00	-15,290.00
4300 Youth Program Revenues	-555.00	11,552.00	-12,107.00
4650 Discounts given	-10.00	-233.20	223.20
4690 Other Income		83.02	-83.02
Total Income	\$298,422.18	\$403,180.19	\$ -104,758.01
Cost of Goods Sold			
5002 Fish Stocking		7,500.00	-7,500.00
5004 Contracted Classes Costs	3,360.00	3,755.00	-395.00
5005 Events Costs		7,027.73	-7,027.73
5008 Youth Program Costs	1,622.77	9,237.78	-7,615.01
5110 Scholarship Fund Expense		143.40	-143.40
Total Cost of Goods Sold	\$4,982.77	\$27,663.91	\$ -22,681.14
GROSS PROFIT	\$293,439.41	\$375,516.28	\$ -82,076.87
Expenses			
6000 Employee Costs	51,101.57	59,135.75	-8,034.18
7010 Advertising & Marketing	234.28	2,378.22	-2,143.94
7020 Bank Service Charges	852.78	1,049.14	-196.36
7030 Dues & Subscriptions	38.88	720.00	-681.12
7035 Equipment Rents & Leases		948.23	-948.23
7050 Insurance		2,217.76	-2,217.76
7060 Licenses & Fees	477.28	10,034.88	-9,557.60
7070 Maintenance	5,075.88	7,858.70	-2,782.82
7084 Meals & Entertainment		94.29	-94.29
7090 Office Supplies	130.59	860.69	-730.10
7120 Professional Development	-389.00		-389.00
7150 Professional Fees	2,019.00	3,327.00	-1,308.00
7160 Property Tax Collection Fee	8,897.18	8,822.51	74.67
7180 Security	374.95	329.96	44.99
7210 Telephone and Internet	735.92	1,652.07	-916.15
7250 Utilities	3,946.72	6,153.77	-2,207.05
Total Expenses	\$73,496.03	\$105,582.97	\$ -32,086.94
NET OPERATING INCOME	\$219,943.38	\$269,933.31	\$ -49,989.93
Other Income			
8020 Insurance Settlement Proceeds	27,962.69		27,962.69
8040 TVRPD Development Fee Revenues	4,274.00	6,411.00	-2,137.00
Total Other Income	\$32,236.69	\$6,411.00	\$25,825.69



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

April 2020

	TOTAL
OPERATING ACTIVITIES	
Net Income	252,180.07
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	3,749.00
1092 Credit Card Receivables	270.00
2000 Accounts Payable-General Fund	-21,930.68
2010 Cardmember Services Payable	-1,767.09
2014 Home Depot Payable	-1,166.82
2207 Sales tax payable	-587.00
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-620.38
2241 Payroll Liabilities:AFLAC Payable	-15.78
2250 Payroll Liabilities:Payroll Tax Liabilities	-2,417.87
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-24,486.62
Net cash provided by operating activities	\$227,693.45
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-1,298.33
3022 Restricted Funds:Capital Projects	4,793.32
3028 Restricted Funds:Site Lease Funds	-3,494.99
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$227,693.45
Cash at beginning of period	1,203,567.16
CASH AT END OF PERIOD	\$1,431,260.61

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	862,972.94	901,350.00	38,377.06	4.26 %
4020 Interest Income	7,720.65	5,000.00	-2,720.65	-54.41 %
4020.1 Interest Income Cap Proj Fund	2,199.17		-2,199.17	
4030 Adult Program Revenues	23,739.50	36,610.00	12,870.50	35.16 %
4050 Facility Revenue	139,371.07	174,437.00	35,065.93	20.10 %
4210 Events Revenues	81,699.00	99,290.00	17,591.00	17.72 %
4213 Operational Grants	22,250.00	111,500.00	89,250.00	80.04 %
4216 Scholarship Donations	178.00		-178.00	
4300 Youth Program Revenues	136,348.60	223,453.00	87,104.40	38.98 %
4610 Billable Expense Income	8,647.34	18,050.00	9,402.66	52.09 %
4650 Discounts given	-3,255.25	-6,000.00	-2,744.75	45.75 %
4704 Sales				
4701 Beer Sales-Taxable	83.92		-83.92	
4703 Food Sales-Taxable	23.32	240.00	216.68	90.28 %
4705 Food Sales Non Taxable	287.45	735.00	447.55	60.89 %
4707 Merchandise Sales-Taxable	2,356.18		-2,356.18	
4709 Soda Sales-Taxable	201.64	100.00	-101.64	-101.64 %
Total 4704 Sales	2,962.51	1,075.00	-1,877.51	-174.65 %
Total Income	\$1,284,823.53	\$1,564,765.00	\$279,941.47	17.89 %
Cost of Goods Sold				
5001 Adult Program Costs	7,538.33	6,800.00	-738.33	-10.86 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs	30,609.65	38,765.00	8,155.35	21.04 %
5005 Events Costs	90,826.50	116,058.00	25,231.50	21.74 %
5008 Youth Program Costs	20,906.04	73,900.00	52,993.96	71.71 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	779.00	2,000.00	1,221.00	61.05 %
5117 Walter Dye Scholarship Fund	237.00	2,000.00	1,763.00	88.15 %
Total 5110 Scholarship Fund Expense	1,016.00	4,000.00	2,984.00	74.60 %
5704 Purchases for Resale				
5701 Beer Purchases	1,185.00	2,300.00	1,115.00	48.48 %
5703 Food Purchases	198.20	400.00	201.80	50.45 %
5709 Soda Purchases		200.00	200.00	100.00 %
Total 5704 Purchases for Resale	1,383.20	2,900.00	1,516.80	52.30 %
Total Cost of Goods Sold	\$152,279.72	\$252,423.00	\$100,143.28	39.67 %
GROSS PROFIT	\$1,132,543.81	\$1,312,342.00	\$179,798.19	13.70 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	421,304.03	566,750.00	145,445.97	25.66 %
6020 Employee Taxable Allowances	5,841.02	9,200.00	3,358.98	36.51 %
6050 Benefits				

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6051 Employee MedDentalVisLife	49,199.79	45,000.00	-4,199.79	-9.33 %
6055 Employee Retirement CalPERS	27,537.72	42,000.00	14,462.28	34.43 %
6056 CalPERS Unfunded Liability Valuation	16,617.00	13,064.00	-3,553.00	-27.20 %
6058 Employer Taxes	36,814.19	54,000.00	17,185.81	31.83 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	34,618.00	40,000.00	5,382.00	13.46 %
Total 6050 Benefits	164,788.70	196,564.00	31,777.30	16.17 %
Total 6000 Employee Costs	591,931.75	772,514.00	180,582.25	23.38 %
7010 Advertising & Marketing	28,003.97	40,000.00	11,996.03	29.99 %
7015 Loan Repayment		49,702.00	49,702.00	100.00 %
7020 Bank Service Charges	11,943.46	14,000.00	2,056.54	14.69 %
7026 Charitable Contribution	18,300.00	21,000.00	2,700.00	12.86 %
7030 Dues & Subscriptions	4,620.05	8,000.00	3,379.95	42.25 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	238.60	1,200.00	961.40	80.12 %
7037 Office Equipment Rental	2,735.41	3,500.00	764.59	21.85 %
Total 7035 Equipment Rents & Leases	2,974.01	4,700.00	1,725.99	36.72 %
7050 Insurance				
7052 HUB Insurance	0.00	500.00	500.00	100.00 %
7055 Liability Insurance (Gen, Auto, Property)	33,557.00	29,000.00	-4,557.00	-15.71 %
Total 7050 Insurance	33,557.00	29,500.00	-4,057.00	-13.75 %
7056 Interest Expense	9,229.18	18,000.00	8,770.82	48.73 %
7060 Licenses & Fees	13,002.78	25,000.00	11,997.22	47.99 %
7070 Maintenance				
7071 Pool Chemicals	3,263.03	7,500.00	4,236.97	56.49 %
7072 Building & Park Maintenance	41,995.56	28,100.00	-13,895.56	-49.45 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	1,646.87	8,200.00	6,553.13	79.92 %
7075 Fuel	9,413.52	13,000.00	3,586.48	27.59 %
7076 Janitorial Supplies	9,116.39	10,000.00	883.61	8.84 %
7077 Small Tools & Equipment	418.42	1,500.00	1,081.58	72.11 %
7078 Materials & Supplies	7,990.68	26,300.00	18,309.32	69.62 %
7079 Fleet Maintenance	1,300.90	7,000.00	5,699.10	81.42 %
Total 7070 Maintenance	75,145.37	101,750.00	26,604.63	26.15 %
7084 Meals & Entertainment	3,485.92	3,000.00	-485.92	-16.20 %
7090 Office Supplies	9,183.12	14,000.00	4,816.88	34.41 %
7120 Professional Development	0.00	7,500.00	7,500.00	100.00 %
7150 Professional Fees				
7151 Annual Audit	6,500.00	12,500.00	6,000.00	48.00 %
7152 Bookkeeping & Payroll	26,028.38	40,000.00	13,971.62	34.93 %
7153 Information Technology	4,238.50	6,000.00	1,761.50	29.36 %

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS. ACTUALS 2019/2020

July 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7154 Project Consults	7,376.88		-7,376.88	
7155 Legal	974.25	15,000.00	14,025.75	93.51 %
Total 7150 Professional Fees	45,118.01	73,500.00	28,381.99	38.61 %
7160 Property Tax Collection Fee	11,105.18	14,000.00	2,894.82	20.68 %
7180 Security	2,658.05	6,100.00	3,441.95	56.43 %
7210 Telephone and Internet	9,829.96	12,000.00	2,170.04	18.08 %
7230 Uniforms & Apparel	2,013.63	3,000.00	986.37	32.88 %
7250 Utilities	769.05		-769.05	
7252 Electric Service	40,179.88	42,950.00	2,770.12	6.45 %
7254 Gas Service	8,381.62	17,100.00	8,718.38	50.98 %
7256 Sanitation Services	6,688.05	7,900.00	1,211.95	15.34 %
7258 Water Service	6,962.25	8,900.00	1,937.75	21.77 %
7259 Propane	207.94		-207.94	
Total 7250 Utilities	63,188.79	76,850.00	13,661.21	17.78 %
7999 Uncategorized Expense	0.00		0.00	
Total Expenses	\$935,290.23	\$1,294,116.00	\$358,825.77	27.73 %
NET OPERATING INCOME	\$187,253.58	\$18,226.00	\$-179,027.58	-982.26 %
Other Income				
8020 Insurance Settlement Proceeds	27,962.69		-27,962.69	
8040 TVRPD Development Fee Revenues	55,562.00		-55,562.00	
Total Other Income	\$83,524.69	\$0.00	\$-83,524.69	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
Total Other Expenses	\$0.00	\$100,000.00	\$100,000.00	100.00 %
NET OTHER INCOME	\$83,524.69	\$-100,000.00	\$-183,524.69	183.52 %
NET INCOME	\$280,778.27	\$-81,774.00	\$-362,552.27	443.36 %

THE FOLLOWING ADDITIONS AND DELETIONS TO THE BANK OF THE SIERRA SIGNATURE CARD WERE DULY ADOPTED BY THE BOARD OF THE DIRECTORS OF TEHACHAPI VALLEY RECREATION AND PARK DISTRICT THIS 16TH DAY OF JUNE, 2020.

BANK OF THE SIERRA SIGNATURE CARD ADDITIONS AND DELETIONS:

1. Removing Michelle Vance
2. Removing Mary Lou Corpus-Zamudio
3. Removing Laura Lynne Wyatt
4. Removing Craig Mifflin
5. Adding Elias Corey Torres

Ian Steele,

Chairperson of the Board of Directors of Tehachapi Valley Recreation and Park District

Carrie Champlin,

Clerk of the Board of Directors of Tehachapi Valley Recreation and Park District

TEHACHAPI VALLEY RECREATION & PARK DISTRICT
FISCAL YEAR 2020/21 OPERATIONAL BUDGET

Acct No.	Description		BUDGET
			20/21
1001	General Fund and BOTS		\$ -
1004	BOTS Cash on Hand		\$ 115,630.00
4000	Income		\$ 1,640,008.50
7290	Reserves to be used		\$ -
	Total Revenues		\$ 1,755,638.50
1162	Improvements		\$ -
1163	Equipment purchase		\$ -
1164	Capital Improvement Project - SkatePark		\$ 48,000.00
1166	Fleet Purchase		\$ 32,000.00
5000	Program Expenses		\$ 265,043.00
4	Capital Projects Fund Transfer		\$ -
7000	M&O Expenses		\$ 528,002.00
6000	Employee Compensation		\$ 873,920.00
	Total Expenditures		\$ 1,746,965.00
7290	To Reserves		\$ 8,673.50

Acct No.	Description	BUDGET
		20/21
5000	Program Expenses	
5001	Adult Program Costs	\$ 5,940.00
5002	Fish Stocking	\$ 7,500.00
5004	Program Contractors	\$ 38,225.00
5005	Event Costs	\$ 124,478.00
5008	Youth Program Costs	\$ 76,000.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 2,300.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 6,000.00
5115	Scholarships Given	\$ 4,000.00
5000	Total Program Expenses	\$ 265,043.00
7000	Maintenance & Operation Expenses	
7010	Advertising & Marketing	\$ 40,000.00
7015	Loan Repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 14,000.00
7026	Charitable Contribution	\$ 18,500.00
7030	Dues & Subscriptions	\$ 7,000.00
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 800.00
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7052	HUB Insurance	\$ 500.00
7055	Liability Insurance (Gen, Auto, Property)	\$ 35,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 22,000.00
7070	Maintenance	
7071	Pool Chemicals	\$ 7,500.00
7072	Building & Park Maintenance	\$ 52,000.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 7,050.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 11,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7079	Fleet Maintenance	\$ 7,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 4,000.00
7090	Office Supplies	\$ 14,000.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 12,500.00
7152	Bookkeeping & Payroll	\$ 40,000.00
7153	Information Technology	\$ 12,000.00
7155	Legal	\$ 15,000.00
7160	Property Tax Collection Fee	\$ 14,000.00
7180	Security	\$ 5,700.00
7210	Telephone	\$ 12,000.00
7220	Safety Equipment	\$ 2,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7250	Utilities	
7252	Electric Service	\$ 44,150.00
7254	Gas Service	\$ 16,950.00
7256	Sanitation Services	\$ 8,100.00
7258	Water Service	\$ 8,900.00
7290	Operational Reserve (contingency)	\$ 25,000.00
7000	Total M&O Expenses	\$ 528,002.00
5000/7000	TOTAL EXPENSES	\$ 793,045.00

Acct No.	Description	BUDGET
4000	REVENUE	20/21
		1% increase
4010	Property Taxes	\$ 910,363.50
4020	Interest Income	\$ 5,000.00
4030	Adult Program Revenues	\$ 41,360.00
4050	Facility Revenues	\$ 214,870.00
4210	Event Revenues	\$ 107,190.00
4213	Operational Grant - Sponsorships	\$ 104,250.00
4300	Youth Program Revenues	\$ 237,850.00
4610	Billable Expense Income	\$ 18,050.00
4211	Grant Income (merge with 4215)	\$ -
4215	Capitol Grant	\$ -
1215	Scholarships Revenue Receivable	\$ -
	Insurance Proceeds	\$ -
4215	State Tree reimbursement grant	
4704	Sales	
4701	Beer Sales Taxable	
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 735.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ 100.00
4711	Vending Sales	\$ -
4000	Total Income	\$ 1,640,008.50

Acct No.	Description	BUDGET
		20/21
6000	Employee Costs	
6010	ADMINISTRATION	\$ 214,400.00
6010	RECREATION	\$ 223,320.00
6010	MAINTENANCE	\$ 209,500.00
6010	Total Employee Wages	\$ 647,220.00
6020	Employee Taxable Allowances	\$ 7,000.00
6030	Safety Program	\$ 2,200.00
6050	Benefits	
6051	Group Medical	\$ 60,000.00
6055	CalPERS	\$ 42,000.00
6056	CalPERS Unfunded Liability	\$ 17,000.00
6058	Taxes (FICA) (7.65%)	\$ 54,000.00
6060	Reimbrused Expenses	\$ 1,000.00
6070	Vacation & Sick	\$ 1,500.00
6090	Workers Comp	\$ 42,000.00
6000	Total Employee Costs	\$ 873,920.00

POSITION	BUDGET
	20/21
District Manager	\$ 87,000.00
Business Manager	\$ 65,000.00
Office Specialist I	\$ 29,120.00
Office Specialist II	\$ 33,280.00
Total Administration	\$ 214,400.00
Recreation Manager	\$ 60,320.00
Recreation Specialist	\$ 33,000.00
Recreation Staff (960) (Intern)	\$ 80,000.00
Pool Staff (960)	\$ 50,000.00
Total Recreation	\$ 223,320.00
Operations Manager	\$ 69,000.00
Project Manager (MF)	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ 32,000.00
Park Maintenance Worker	\$ 32,000.00
Park Maintenance Worker	\$ 32,000.00
Custodian (PT)	\$ 32,000.00
Park Maintenance Worker (Seasonal)	\$ 12,500.00
Total Maintenance	\$ 209,500.00

ADMINISTRATION		
Acct No.	Description	BUDGET
		20/21
6010	ADMINISTRATION WAGES	\$ 214,400.00
	REVENUE	
Acct No.	Description	
4000	Revenue	
4010	Property Taxes	\$ 910,363.50
4020	Interest Income	\$ 5,000.00
4610	Billable Expense Income	\$ 18,050.00
4211	Grant Income (merge with 4215)	\$ -
4215	Donations (capital grant)	\$ -
4000	Total Revenue	\$ 933,413.50
	EXPENSES	
Acct No.	Description	
7000	Expenses	
7010	Advertising & Marketing	\$ 40,000.00
7015	Loan repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 14,000.00
7026	Charitable Contribution	\$ 21,000.00
7030	Dues & Subscriptions	\$ 7,000.00
7035	Equipment Rent & Lease	
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7052	HUB Insurance	\$ 500.00
7055	Liability Insurance (Gen, Auto, Property)	\$ 35,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 22,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 4,000.00
7090	Office Supplies	\$ 14,000.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 12,500.00
7152	Accounting	\$ 40,000.00
7153	Information Technology	\$ 12,000.00
7155	Legal	\$ 15,000.00
7160	Property Tax Collection Fee	\$ 14,000.00
7210	Telephone	\$ 12,000.00
7220	Safety Equipment	\$ 2,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7290	Operational Reserve (contingency)	\$ 25,000.00
7000	Total Expenses	\$ 346,702.00

MAINTENANCE DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	20/21
6010	MAINTENANCE WAGES	\$ 209,500.00
4050	Facility Revenues	\$ 214,870.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	Total Revenue	\$ 214,870.00
	EXPENSES	
Acct No.	Description	
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 800.00
7070	Maintenance	
7071	Pool Chemicals	\$ 7,500.00
7072	Building & Park Maintenance	\$ 52,000.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 7,050.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 11,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7079	Fleet Maintenance	\$ 7,000.00
7180	Security	\$ 5,700.00
7250	Utilities	
7252	Electric Service	\$ 44,150.00
7254	Gas Service	\$ 16,950.00
7256	Sanitation Services	\$ 8,100.00
7258	Water Service	\$ 8,900.00
	Total Expenses	\$ 183,800.00

RECREATION DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	20/21
6010	RECREATION WAGES	\$ 223,320.00
	REVENUE	
Acct No.	Description	
4030	Adult Program Revenues	\$ 41,360.00
4200	Contracted Class Revenues	\$ 41,360.00
4210	Event Revenues	\$ 107,190.00
4213	Sponsorship	\$ 104,250.00
4300	Youth Program Revenues	\$ 237,850.00
4211	Grant Income	\$ -
4215	Donations	\$ -
1215	Scholarships Revenue Recievable	\$ 1,500.00
4704	Sales	
4701	Beer Sales Taxable	\$ -
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 735.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ -
4711	Vending Sales	\$ -
	Gross Recreation Revenue	\$ 534,485.00
	EXPENSES	
Acct No.	Description	
5000	Program Expenses	
5001	Adult Program Costs	\$ 5,940.00
5004	Contracted Classes Costs	\$ 38,225.00
5005	Event Costs	\$ 124,478.00
5008	Youth Program Costs	\$ 76,000.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 2,300.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 6,000.00
5	Scholarships Revenue Receivable	\$ 4,000.00
5000	Program Expenses	\$ 257,543.00

ABIAC		
Acct. No	Description	BUDGET
4050	Facility Revenue	20/21
		\$ 4,000.00
	Gross Facility Revenue	\$ 4,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,000.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 600.00
7180	Security	\$ 1,200.00
7252	Electric Service	\$ 3,500.00
7254	Gas Service	\$ 3,000.00
7000	Total Expenses	\$ 11,800.00
	Net Facility Revenue	\$ (7,800.00)

BRITE LAKE		
Acct No.	Description	BUDGET
		20/21
4050	Facility Revenues	
	Brite Lake	
	Brite Lake: Annual Permit	\$ 4,000.00
	Brite Lake: Annual Senior Permit	\$ 2,500.00
	Brite Lake: Boat Launching Permit	\$ 1,200.00
	Brite Lake: Camping	\$ 120,000.00
	Brite Lake: Day Use	\$ 60,000.00
4050	Gross Facility Revenues	\$ 187,700.00
5002	Fish Stocking	\$ 7,500.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 17,000.00
7074	Equipment Maintenance	\$ 150.00
7180	Security	\$ -
7210	Telephone & Internet	\$ 600.00
7252	Electric Service	\$ 19,300.00
7256	Sanitation Services	\$ 7,300.00
7258	Water Service	\$ 55.00
7000	Total Expenses	\$ 51,905.00
	Net Facility Revenue	\$ 135,795.00

CENTRAL PARK		
Acct No.	Description	BUDGET
		20/21
4050	Facility Revenues	\$ 1,500.00
4050	Gross Facility Revenues	\$ 1,500.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 5,500.00
7074	Equipment Maintenance	\$ 300.00
7256	Sanitation Services	\$ 500.00
7258	Water Service	\$ -
7000	Total Expenses	\$ 6,300.00
	Net Facility Revenue	\$ (4,800.00)

DISTRICT OFFICE		
Acct No.	Description	BUDGET
7000		20/21
7072	Building & Park Maintenance	\$ 3,000.00
7074	Equipment Maintenance	\$ 100.00
7180	Security	\$ 1,000.00
7210	Telephone	\$ 12,000.00
7252	Electric Service	\$ 2,500.00
7254	Gas Service	\$ 1,300.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 19,900.00

DYE NATATORIUM		
Acct No.	Description	BUDGET
		20/21
4050	Facility Revenues	
		\$ 2,420.00
4610	Billable Expense	
	Barracudas	\$ 7,900.00
	TUSD - Year 3	\$ -
	Gross Facility Revenue	\$ 10,320.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,000.00
7074	Equipment Maintenance	\$ 2,000.00
7071	Pool Chemicals	\$ 7,500.00
7180	Security	\$ 600.00
7252	Electric Service	\$ 8,500.00
7254	Gas Service	\$ 12,000.00
7000	Total Expenses	\$ 33,600.00
	Net Facility Revenue	\$ (23,280.00)

MAINTENANCE YARD		
Acct No.	Description	BUDGET
7000	Expenses	20/21
7072	Building & Park Maintenance	\$ 8,000.00
7074	Equipment Maintenance	\$ 3,500.00
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 11,500.00

MEADOWBROOK PARK		
Acct No.	Description	BUDGET
		20/21
4050	Facility Revenues	
		\$ 700.00
	Gross Facility Revenue	\$ 700.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,500.00
7074	Equipment Maintenance	\$ -
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 1,300.00
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 2,800.00
	Net Facility Revenue	\$ (2,100.00)

SKATE PARK		
Acct No.	Description	BUDGET
7000	Expenses	20/21
7072	Building & Park Maintenance	\$ 4,000.00
7074	Equipment Maintenance	\$ -
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 4,000.00

SSAC		
Acct No.	Description	BUDGET
		20/21
4050	Facility Revenues	
		\$ 840.00
	Gross Facility Revenue	\$ 840.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,500.00
7074	Equipment Maintenance	\$ 500.00
7180	Security	\$ 600.00
7252	Electric Service	\$ 550.00
7254	Gas Service	\$ 650.00
7000	Total Expenses	\$ 4,800.00
	Net Facility Revenue	\$ (3,960.00)

WEST PARK		
Acct. No	Description	BUDGET
		20/21
4050	Facility Revenue	
		\$ 500.00
4610	Billable Little League	\$ 10,150.00
	Gross Facility Revenue	\$ 10,650.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 4,500.00
7074	Equipment Maintenance	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ 8,500.00
7254	Gas Service	
7256	Sanitation Services	\$ 300.00
7258	Water Service	\$ 8,500.00
7000	Total Expenses	\$ 21,800.00
	Net Facility Revenue	\$ (11,150.00)

Acct. No	Description	BUDGET
		20/21
4213	Operational Grants	
	Adult Softball	\$ 1,500.00
	Adult Basketball	\$ 500.00
	Adult Volleyball	\$ 375.00
	Adult 3v3	\$ 375.00
	Fishing Derby	\$ 10,000.00
	Run & Ride	\$ 4,000.00
	Movies in the Park	\$ 6,000.00
	All American 5K	\$ 4,000.00
	Mountain Gallop	\$ 4,000.00
	Old Timers Picnic	\$ 5,000.00
	Christmas Bazaar	\$ 1,000.00
	Music in the Park	\$ 6,500.00
	Turkey Trot	\$ 3,000.00
	Youth Basketball	\$ 1,000.00
	Youth Volleyball	\$ 1,000.00
	Youth NFL Flag Football	\$ 1,000.00
	Youth Baseball	\$ 1,000.00
	Adventure Camp	\$ 3,000.00
	Tehachapi GranFondo	\$ 51,000.00
4213	Gross Operational Grants	\$ 104,250.00

Acct. No	Description	BUDGET
		20/21
4030	Adult Program Revenues	
	Adult Lap Swim	\$ 2,500.00
	Adult Softball	\$ 6,600.00
	Deep Water Aerobics	\$ 1,200.00
	Water Workout	\$ 1,400.00
	Mindfulness Meditation	\$ 660.00
	Adult Basketball	\$ 5,000.00
	Adult 3v3 Basketball	\$ 3,000.00
	Open Gym	\$ 6,000.00
	Adult Volleyball	\$ 3,000.00
	Pool Pass	\$ 12,000.00
4030	Gross Program Revenues	\$ 41,360.00
5001	Adult Program Costs	
	Adult Lap Swim	\$ -
	Adult Softball	\$ 4,950.00
	Deep Water Aerobics	\$ -
	Water Workout	\$ -
	Mindfulness Meditation	\$ -
	Adult Basketball	\$ 500.00
	Adult 3v3 Basketball	\$ 100.00
	Open Gym	\$ -
	Adult Volleyball	\$ 390.00
	Pool Pass	\$ -
5001	Total Adult Program Costs	\$ 5,940.00
	Net Adult Program Revenues	\$ 35,420.00

Acct. No	Description	BUDGET
		20/21
4200	Program Contactors	
	Adult Softball	\$ 1,800.00
	Adult Basketball	\$ 2,600.00
	Adult Volleyball	\$ 440.00
	Adult 3v3	\$ 840.00
	Tehachapi Tots	\$ 26,100.00
	Tehachapi GranFondo	\$ 2,000.00
	NFL Flag Football	\$ 500.00
	Youth Basketball	\$ 1,205.00
	Water Workout	\$ 940.00
	Playwell	\$ 1,000.00
	Challenger Soccer Camp	\$ -
	Mindfulness Meditation	\$ 800.00
		\$ -
4200	Gross Program Costs	\$ 38,225.00

Acct. No	Description	BUDGET
		20/21
4210	Event Revenues	
	Egg Hunt	\$ -
	Fishing Derby	\$ 7,000.00
	Fourth of July Parade	\$ -
	Mountain Gallop 5k/10k	\$ 1,700.00
	Movies in the Park	\$ -
	Tehachapi GranFondo	\$ 85,000.00
	Music in the Park	\$ -
	Old Timers Reunion	
	Christmas Bazaar	\$ 2,190.00
	Partner Events	\$ -
	Run/Ride with the Wind 5k/Duathlon	\$ 2,400.00
	Trial Programs	\$ -
	All American 5K	\$ 7,000.00
	Hot Chocolate Turkey Trot	\$ 1,900.00
	Memorial Day Ceremony	\$ -
4210	Gross Event Revenues	\$ 107,190.00
5005	Event Costs	
	Egg Hunt	\$ 1,200.00
	Fishing Derby	\$ 4,500.00
	Fourth of July Parade	\$ 500.00
	Mountain Gallop 5k/10k	\$ 4,800.00
	Movies in the Park	\$ 8,400.00
	Tehachapi GranFondo	\$ 82,000.00
	Music in the Park	\$ 8,000.00
	Old Timers Reunion	\$ -
	Christmas Bazaar	\$ 1,403.00
	Partner Events	\$ 800.00
	Run/Ride with the Wind 5k/Duathlon	\$ 3,875.00
	Trial Programs	
	All American 5K	\$ 6,500.00
	Hot Chocolate Turkey Trot	\$ 2,350.00
	Memorial Day Ceremony	\$ 150.00
5005	Total Event Costs	\$ 124,478.00
	Net Event Revenues	\$ (17,288.00)

Acct. No	Description	BUDGET
		20/21
4300	Youth Program Revenues	
	Open Recreational Swim	\$ 8,500.00
	Lifeguard Training	\$ 3,000.00
	Parent & Child Swim Lessons	\$ 3,200.00
	Tehachapi Tots	\$ 40,000.00
	Tehachapi Tot Craft Fee	\$ 7,500.00
	Playwell	\$ 1,000.00
	Challenger Soccer Camp	\$ -
	Summer Swim Lessons	\$ 25,000.00
	Junior Lifeguards	\$ 550.00
	Youth Baseball	\$ 16,000.00
	Youth COED Volleyball	\$ 5,000.00
	Youth NFL Flag Football	\$ 6,800.00
	Youth Basketball	\$ 40,000.00
	Summer Adventure Camp	\$ 80,000.00
	Trial Programs	\$ 1,300.00
4300	Gross Youth Program Revenues	\$ 237,850.00
5008	Youth Program Costs	
	Open Recreational Swim	\$ -
	Lifeguard Training	\$ 200.00
	Parent & Child Swim Lessons	\$ 100.00
	Tehachapi Tots	\$ 32,000.00
	Tehachapi Tots Craft Fee	\$ 7,500.00
	Playwell	\$ 1,000.00
	Challenger Soccer Camp	\$ -
	Summer Swim Lessons	\$ 1,500.00
	Junior Lifeguards	\$ -
	Youth Baseball	\$ 7,200.00
	Youth COED Volleyball	\$ 3,200.00
	Youth NFL Flag Football	\$ 4,900.00
	Youth Basketball	\$ 8,900.00
	Summer Adventure Camp	\$ 8,700.00
	Trial Programs	\$ 800.00
5008	Total Youth Program Cost	\$ 76,000.00
	Net Youth Program Revenues	\$ 161,850.00

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

IN THE MATTER OF

ADOPTING THE PRELIMINARY BUDGET FOR THE 2020-2021 FISCAL YEAR

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 16th day of June 2020 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Park District

RESOLUTION NO. 1-20

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT RESOLUTION OF
THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND
PARK DISTRICT ADOPTING THE PRELIMINARY BUDGET FOR THE
2020/2021 FISCAL YEAR**

WHEREAS, the Tehachapi Valley Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California, and

WHEREAS, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Tehachapi Valley Recreation and Park District did publish a notice of a Public Hearing for the taxpayers of said District.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District adopts the Preliminary Budget for the 2020-2021 Fiscal Year.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Preliminary Budget for 2020-2021 Fiscal Year, as necessary to accommodate changes that result from decisions made by the California State Legislature and approved by the Governor and/or as a result of determination made by the Kern County Board of Supervisors and/or others that dictate adjustments be made to the Preliminary Budget during the 2020-2021 Fiscal Year.