



Tehachapi Valley

Recreation & Park District

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

REGULAR BOARD MEETING
TUESDAY, FEBRUARY 21, 2023, 5:30 P.M.

BOARD OF DIRECTORS

KALEB JUDY, CHAIRPERSON
IAN STEELE, 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 September 20, 2022 (Pages 4-5).
- C. Approval of the Preliminary Financial Reports for November and December 2022. (Pages 6-25).
- D. Approval of Tehachapi Valley Recreation and Park District's Park Maintenance Worker (Seasonal) Job Description, (Page 26-28).

5. RECREATION MANAGER REPORT

6. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

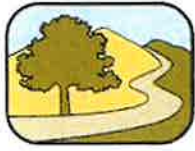
- A. Tehachapi Valley Recreation and Park District's 2022-2023 Midyear Budget Adjustments, Discussion/Approval, Resolution #2-23 (Pages 29-48).

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 March 21, 2023.



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 February 21, 2023, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, February 17, 2023, 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 17th day of February 2023.

Dated this 17th day of February 2023.



Carrie Champlin
Clerk of the Board of Directors

**REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
TUESDAY, SEPTEMBER 20, 2022, 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:** Corey Torres led the flag salute.
2. **ROLL CALL:** Chairperson Steele, and Director Dreyer were absent.
3. **PUBLIC COMMENTS:** Five 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.
Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo
Noes: None. Motion carried.
Absent: Steele; Dreyer
- B. **Approval of the Minutes from the Regular Board Meeting held June 28, 2022.**
BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD JUNE 28, 2022.
Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo
Noes: None. Motion carried.
Absent: Steele; Dreyer
- C. **Approval of the Preliminary Financial Reports for July, 2022.**
BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JULY 2022.
Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo
Noes: None. Motion carried.
Absent: Steele; Dreyer

5. INTERIM RECREATION MANGER REPORT

Interim Recreation Manager Brenda Cavazos gave the report.

Report on file

6. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT

Park & Facilities Supervisor Kent Beal gave the report.

Report on file

7. DISTRICT MANAGER REPORT

District Manager Torres gave the report.

Report on file

8. AGENDA ITEMS

A. Presentation by Jeff Land with Brandis Tallman and Sara Mares with NBS.

9. BOARD OF DIRECTORS TIME

The Board congratulated Brenda Cavazos on her promotion to Recreation Manager.

10. ADJOURNMENT

Having no further business, the meeting was adjourned at 6:26 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on October 18, 2022.

Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

Respectfully Submitted,

Carrie Champlin _____

Clerk of the Board



Tehachapi Valley Recreation and Park District

Balance Sheet

As of November 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	766,521.24
1004 Check BOTS 4470	32,623.30
1005 County Treasury Capital Projects Fund	324,856.97
1006 County FMV	-29,325.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,096,176.51
Accounts Receivable	
1200 Accounts Receivable	9,500.00
Total Accounts Receivable	\$9,500.00
Other Current Assets	
1091 Merchant Services Receivable	43,220.48
1210 Inventory Asset	11,948.30
Total Other Current Assets	\$55,168.78
Total Current Assets	\$1,160,845.29
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,624,840.08
1163 Equipment	1,365,034.98
1166 Furniture & Fixtures	35,709.40
1167 Machinery	47,089.24
1170 Accumulated Depreciation	-3,504,736.00
1180 Fleet Vehicles and Equipment	174,721.63
Total Fixed Assets	\$2,449,785.61
Other Assets	
1901 DOR-Pension Contributions	71,317.00
1903 DOR-Pension Related	51,784.00
Total Other Assets	\$123,101.00
TOTAL ASSETS	\$3,733,731.90
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	42,155.27
Total Accounts Payable	\$42,155.27
Credit Cards	



Tehachapi Valley Recreation and Park District

Balance Sheet

As of November 30, 2022

	TOTAL
2010 Cardmember Services Payable	13,724.43
Total Credit Cards	\$13,724.43
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	74,377.73
2200 Suspense	-212.06
2207 Sales tax payable-In House	274.10
2207-2 Sales Tax Payable-Square	-0.14
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	14,474.96
Total Other Current Liabilities	\$538,914.59
Total Current Liabilities	\$594,794.29
Long-Term Liabilities	
2310 Loan Payable 2016	386,002.00
2900 Net Pension Liability	62,091.00
2902 DIR-Pension Related	85,154.00
Total Long-Term Liabilities	\$533,247.00
Total Liabilities	\$1,128,041.29
Equity	
3010 Net Investment In Capital Assets	1,202,812.31
3020 Restricted Funds	588,943.47
3110 Retained Earnings	1,119,303.43
Net Income	-305,368.60
Total Equity	\$2,605,690.61
TOTAL LIABILITIES AND EQUITY	\$3,733,731.90



Tehachapi Valley Recreation and Park District

Profit and Loss

November 2022

	TOTAL		% OF INCOME
	NOV 2022	JUL - NOV, 2022 (YTD)	
Income			
4010 Property Taxes		118,395.71	
4020 Interest Income	1,495.50	1,630.22	2.26 %
4020.1 Interest Income Cap Proj Fund	865.63	865.63	1.31 %
4030 Adult Program Revenues	358.00	18,046.90	0.54 %
4050 Facility Revenue	9,202.00	83,524.25	13.92 %
4210 Events Revenues	1,980.00	22,983.00	3.00 %
4213 Operational Grants		64,230.00	
4216 Scholarship Donations		5.00	
4300 Youth Program Revenues	59,622.65	143,270.92	90.21 %
4610 Billable Expense Income		4,875.64	
4650 Discounts given	-10,308.90	-25,728.93	-15.60 %
4704 Sales	2,881.85	5,739.35	4.36 %
Total Income	\$66,096.73	\$437,837.69	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		5,559.98	
5004 Contracted Classes Costs		812.50	
5005 Events Costs		28,037.78	
5008 Youth Program Costs	1,147.72	12,005.48	1.74 %
5110 Scholarship Fund Expense	204.50	329.74	0.31 %
5704 Purchases for Resale		1,474.87	
Total Cost of Goods Sold	\$1,352.22	\$48,220.35	2.05 %
GROSS PROFIT	\$64,744.51	\$389,617.34	97.95 %
Expenses			
6000 Employee Costs	70,380.56	511,687.16	106.48 %
7010 Advertising & Marketing	2,087.73	10,940.91	3.16 %
7020 Bank Service Charges	1,481.39	10,751.22	2.24 %
7025 Cash Short/Over	-0.03	-35.51	-0.00 %
7030 Dues & Subscriptions	3,024.87	7,980.35	4.58 %
7035 Equipment Rents & Leases	2,013.05	3,623.28	3.05 %
7050 Insurance		32,206.00	
7056 Interest Expense		1,078.35	
7060 Licenses & Fees	9,807.62	14,512.87	14.84 %
7070 Maintenance	25,041.53	54,769.66	37.89 %
7084 Meals & Entertainment	838.03	2,233.11	1.27 %
7090 Office Supplies	764.51	4,717.28	1.16 %
7120 Professional Development	574.83	4,925.20	0.87 %
7150 Professional Fees	13,837.50	43,850.25	20.94 %
7165 Safety Equipment		2,800.00	
7180 Security	219.45	1,397.25	0.33 %



Tehachapi Valley Recreation and Park District

Profit and Loss

November 2022

		TOTAL		
	NOV 2022	JUL - NOV, 2022 (YTD)		% OF INCOME
7210 Telephone and Internet	987.70	5,982.17		1.49 %
7230 Uniforms & Apparel	53.63	1,934.67		0.08 %
7250 Utilities	1,838.28	42,087.72		2.78 %
Total Expenses	\$132,950.65	\$757,441.94		201.15 %
NET OPERATING INCOME	\$ -68,206.14	\$ -367,824.60		-103.19 %
Other Income				
8040 TVRPD Development Fee Revenues	8,648.20	62,456.00		13.08 %
Total Other Income	\$8,648.20	\$62,456.00		13.08 %
NET OTHER INCOME	\$8,648.20	\$62,456.00		13.08 %
NET INCOME	\$ -59,557.94	\$ -305,368.60		-90.11 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

November 2022

	TOTAL			
	NOV 2022	NOV 2021 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes		59,501.43	-59,501.43	-100.00 %
4020 Interest Income	1,495.50	83.66	1,411.84	1,687.59 %
4020.1 Interest Income Cap Proj Fund	865.63		865.63	
4030 Adult Program Revenues	358.00	1,183.75	-825.75	-69.76 %
4050 Facility Revenue	9,202.00	7,837.50	1,364.50	17.41 %
4210 Events Revenues	1,980.00	3,700.00	-1,720.00	-46.49 %
4215 Capital Grants		200.00	-200.00	-100.00 %
4216 Scholarship Donations		45.00	-45.00	-100.00 %
4300 Youth Program Revenues	59,622.65	35,753.00	23,869.65	66.76 %
4650 Discounts given	-10,308.90	-7,081.00	-3,227.90	-45.59 %
4704 Sales	2,881.85	2,188.08	693.77	31.71 %
Total Income	\$66,096.73	\$103,411.42	\$ -37,314.69	-36.08 %
Cost of Goods Sold				
5005 Events Costs		2,204.27	-2,204.27	-100.00 %
5008 Youth Program Costs	1,147.72	1,968.97	-821.25	-41.71 %
5110 Scholarship Fund Expense	204.50	127.00	77.50	61.02 %
Total Cost of Goods Sold	\$1,352.22	\$4,300.24	\$ -2,948.02	-68.55 %
GROSS PROFIT	\$64,744.51	\$99,111.18	\$ -34,366.67	-34.67 %
Expenses				
6000 Employee Costs	70,380.56	65,777.44	4,603.12	7.00 %
7010 Advertising & Marketing	2,087.73	1,686.42	401.31	23.80 %
7020 Bank Service Charges	1,481.39	1,357.81	123.58	9.10 %
7025 Cash Short/Over	-0.03		-0.03	
7030 Dues & Subscriptions	3,024.87	634.68	2,390.19	376.60 %
7035 Equipment Rents & Leases	2,013.05	493.47	1,519.58	307.94 %
7060 Licenses & Fees	9,807.62	3,009.51	6,798.11	225.89 %
7070 Maintenance	25,041.53	8,566.81	16,474.72	192.31 %
7084 Meals & Entertainment	838.03	338.00	500.03	147.94 %
7090 Office Supplies	764.51	1,244.06	-479.55	-38.55 %
7120 Professional Development	574.83		574.83	
7150 Professional Fees	13,837.50	6,220.50	7,617.00	122.45 %
7180 Security	219.45	214.95	4.50	2.09 %
7210 Telephone and Internet	987.70	1,018.40	-30.70	-3.01 %
7230 Uniforms & Apparel	53.63	954.09	-900.46	-94.38 %
7250 Utilities	1,838.28	8,361.57	-6,523.29	-78.02 %
Total Expenses	\$132,950.65	\$99,877.71	\$33,072.94	33.11 %
NET OPERATING INCOME	\$ -68,206.14	\$ -766.53	\$ -67,439.61	-8,798.04 %
Other Income				



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

November 2022

	TOTAL			
	NOV 2022	NOV 2021 (PY)	CHANGE	% CHANGE
8020 Insurance Settlement Proceeds		121,801.54	-121,801.54	-100.00 %
8040 TVRPD Development Fee Revenues	8,648.20	8,548.00	100.20	1.17 %
Total Other Income	\$8,648.20	\$130,349.54	\$ -121,701.34	-93.37 %
NET OTHER INCOME	\$8,648.20	\$130,349.54	\$ -121,701.34	-93.37 %
NET INCOME	\$ -59,557.94	\$129,583.01	\$ -189,140.95	-145.96 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

November 2022

	TOTAL
OPERATING ACTIVITIES	
Net Income	-59,557.94
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	3,000.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	-90.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-23,995.25
1094 Merchant Services Receivable:Reserve America Credit Cards (BL Recon Rpt)	1,051.21
2000 Accounts Payable-General Fund	10,185.81
2010 Cardmember Services Payable	-10,086.64
2200 Suspense	-212.06
2207 Sales tax payable-In House	209.01
2211 Payroll Liabilities:CalPERS Payable	3,285.07
2231 Payroll Liabilities:Health Plan Payable	-25.97
2241 Payroll Liabilities:AFLAC Payable	-6.10
2250 Payroll Liabilities:Payroll Tax Liabilities	-6,141.79
2252 Payroll Liabilities:GVAP2 Payable	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-22,826.71
Net cash provided by operating activities	\$ -82,384.65
INVESTING ACTIVITIES	
1162 Improvements	-16,764.42
Net cash provided by investing activities	\$ -16,764.42
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-9,513.83
3022 Restricted Funds:Capital Projects	9,513.83
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$ -99,149.07
Cash at beginning of period	1,195,325.58
CASH AT END OF PERIOD	\$1,096,176.51



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
Income				
4010 Property Taxes	118,395.71	1,268,011.00	-1,149,615.29	1,149,615.29
4020 Interest Income	1,630.22	10,000.00	-8,369.78	8,369.78
4020.1 Interest Income Cap Proj Fund	865.63		865.63	-865.63
4030 Adult Program Revenues	18,046.90	37,055.00	-19,008.10	19,008.10
4050 Facility Revenue	83,524.25	230,100.00	-146,575.75	146,575.75
4210 Events Revenues	22,983.00	50,375.00	-27,392.00	27,392.00
4213 Operational Grants	64,230.00	52,357.00	11,873.00	-11,873.00
4216 Scholarship Donations	5.00		5.00	-5.00
4300 Youth Program Revenues	143,270.92	486,076.00	-342,805.08	342,805.08
4610 Billable Expense Income	4,875.64	11,000.00	-6,124.36	6,124.36
4650 Discounts given	-25,728.93	-68,000.00	42,271.07	-42,271.07
4704 Sales				
4707 Merchandise Sales-Taxable	5,739.35	3,500.00	2,239.35	-2,239.35
Total 4704 Sales	5,739.35	3,500.00	2,239.35	-2,239.35
Total Income	\$437,837.69	\$2,080,474.00	\$ -1,642,636.31	\$1,642,636.31
Cost of Goods Sold				
5001 Adult Program Costs	5,559.98	8,345.00	-2,785.02	2,785.02
5002 Fish Stocking		25,000.00	-25,000.00	25,000.00
5004 Contracted Classes Costs	812.50		812.50	-812.50
5005 Events Costs	28,037.78	67,812.00	-39,774.22	39,774.22
5008 Youth Program Costs	12,005.48	45,715.00	-33,709.52	33,709.52
5110 Scholarship Fund Expense	125.24		125.24	-125.24
5115 Chavez Scholarship Fund	204.50		204.50	-204.50
Total 5110 Scholarship Fund Expense	329.74		329.74	-329.74
5704 Purchases for Resale				
5707 Merchandise Purchases	1,474.87	4,500.00	-3,025.13	3,025.13
Total 5704 Purchases for Resale	1,474.87	4,500.00	-3,025.13	3,025.13
Total Cost of Goods Sold	\$48,220.35	\$151,372.00	\$ -103,151.65	\$103,151.65
GROSS PROFIT	\$389,617.34	\$1,929,102.00	\$ -1,539,484.66	\$1,539,484.66
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	375,744.77	845,000.00	-469,255.23	469,255.23
6020 Employee Taxable Allowances	415.24		415.24	-415.24
6050 Benefits				
6051 Employee MedDentalVisLife	39,727.18	76,500.00	-36,772.82	36,772.82
6055 Employee Retirement CalPERS	19,283.26	61,000.00	-41,716.74	41,716.74
6056 CalPERS Unfunded Liability Valuation	30,815.00	30,000.00	815.00	-815.00
6058 Employer Taxes	31,276.71	74,000.00	-42,723.29	42,723.29



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
6070 Vacation, Sick, & Admin Leave		18,000.00	-18,000.00	18,000.00
6090 Worker's Compensation Insurance	13,725.00	38,000.00	-24,275.00	24,275.00
6099 Pension GASB 68	700.00	100,000.00	-99,300.00	99,300.00
Total 6050 Benefits	135,527.15	397,500.00	-261,972.85	261,972.85
Total 6000 Employee Costs	511,687.16	1,242,500.00	-730,812.84	730,812.84
7010 Advertising & Marketing	10,940.91	32,400.00	-21,459.09	21,459.09
7020 Bank Service Charges	10,751.22	19,500.00	-8,748.78	8,748.78
7025 Cash Short/Over	-35.51	20.00	-55.51	55.51
7030 Dues & Subscriptions	7,980.35	10,000.00	-2,019.65	2,019.65
7035 Equipment Rents & Leases	190.18	5,000.00	-4,809.82	4,809.82
7036 Maintenance Equipment Rental	279.14	800.00	-520.86	520.86
7037 Office Equipment Rental	3,153.96		3,153.96	-3,153.96
Total 7035 Equipment Rents & Leases	3,623.28	5,800.00	-2,176.72	2,176.72
7050 Insurance				
7052 HUB Insurance		500.00	-500.00	500.00
7055 Liability Insurance (Gen, Auto, Property)	32,206.00	56,000.00	-23,794.00	23,794.00
Total 7050 Insurance	32,206.00	56,500.00	-24,294.00	24,294.00
7056 Interest Expense	1,078.35	32,000.00	-30,921.65	30,921.65
7060 Licenses & Fees	14,512.87	21,000.00	-6,487.13	6,487.13
7070 Maintenance				
7071 Pool Chemicals	772.44	12,500.00	-11,727.56	11,727.56
7072 Building & Park Maintenance	31,396.47	99,500.00	-68,103.53	68,103.53
7074 Equipment Maintenance	3,731.79	7,200.00	-3,468.21	3,468.21
7075 Fuel	9,267.78	20,000.00	-10,732.22	10,732.22
7076 Janitorial Supplies	4,448.23	16,000.00	-11,551.77	11,551.77
7077 Small Tools & Equipment	163.74	6,000.00	-5,836.26	5,836.26
7079 Fleet Maintenance	4,989.21	7,500.00	-2,510.79	2,510.79
Total 7070 Maintenance	54,769.66	168,700.00	-113,930.34	113,930.34
7084 Meals & Entertainment	2,233.11	7,000.00	-4,766.89	4,766.89
7090 Office Supplies	4,717.28	22,500.00	-17,782.72	17,782.72
7120 Professional Development	4,925.20	10,000.00	-5,074.80	5,074.80
7150 Professional Fees				
7151 Annual Audit	12,500.00	13,000.00	-500.00	500.00
7152 Bookkeeping & Payroll	26,625.00	50,000.00	-23,375.00	23,375.00
7153 Information Technology	4,253.75	12,000.00	-7,746.25	7,746.25
7155 Legal	471.50	15,000.00	-14,528.50	14,528.50
Total 7150 Professional Fees	43,850.25	90,000.00	-46,149.75	46,149.75
7160 Property Tax Collection Fee		12,000.00	-12,000.00	12,000.00
7165 Safety Equipment	2,800.00	3,500.00	-700.00	700.00



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
7180 Security	1,397.25	3,900.00	-2,502.75	2,502.75
7210 Telephone and Internet	5,982.17	15,600.00	-9,617.83	9,617.83
7230 Uniforms & Apparel	1,934.67	8,000.00	-6,065.33	6,065.33
7250 Utilities				
7252 Electric Service	27,448.22	54,000.00	-26,551.78	26,551.78
7254 Gas Service	4,488.09	19,450.00	-14,961.91	14,961.91
7256 Sanitation Services	4,708.87	13,000.00	-8,291.13	8,291.13
7258 Water Service	5,442.54	8,955.00	-3,512.46	3,512.46
7259 Propane		1,200.00	-1,200.00	1,200.00
Total 7250 Utilities	42,087.72	96,605.00	-54,517.28	54,517.28
Total Expenses	\$757,441.94	\$1,857,525.00	\$ -1,100,083.06	\$1,100,083.06
NET OPERATING INCOME	\$ -367,824.60	\$71,577.00	\$ -439,401.60	\$439,401.60
Other Income				
8040 TVRPD Development Fee Revenues	62,456.00	100,000.00	-37,544.00	37,544.00
Total Other Income	\$62,456.00	\$100,000.00	\$ -37,544.00	\$37,544.00
Other Expenses				
8501 Fixed Asset Purchases		40,000.00	-40,000.00	40,000.00
8502 Capital Improvements		97,000.00	-97,000.00	97,000.00
Total Other Expenses	\$0.00	\$137,000.00	\$ -137,000.00	\$137,000.00
NET OTHER INCOME	\$62,456.00	\$ -37,000.00	\$99,456.00	\$ -99,456.00
NET INCOME	\$ -305,368.60	\$34,577.00	\$ -339,945.60	\$339,945.60



Tehachapi Valley Recreation and Park District

Balance Sheet
As of December 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	1,044,705.71
1004 Check BOTS 4470	88,557.30
1005 County Treasury Capital Projects Fund	334,623.77
1006 County FMV	-29,325.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,440,061.78
Accounts Receivable	
1200 Accounts Receivable	9,500.00
Total Accounts Receivable	\$9,500.00
Other Current Assets	
1091 Merchant Services Receivable	5,422.59
1210 Inventory Asset	11,948.30
Total Other Current Assets	\$17,370.89
Total Current Assets	\$1,466,932.67
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,657,840.08
1163 Equipment	1,365,034.98
1166 Furniture & Fixtures	35,709.40
1167 Machinery	47,089.24
1170 Accumulated Depreciation	-3,504,736.00
1180 Fleet Vehicles and Equipment	174,721.63
Total Fixed Assets	\$2,482,785.61
Other Assets	
1901 DOR-Pension Contributions	71,317.00
1903 DOR-Pension Related	51,784.00
Total Other Assets	\$123,101.00
TOTAL ASSETS	\$4,072,819.28
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	25,999.34
Total Accounts Payable	\$25,999.34
Credit Cards	



Tehachapi Valley Recreation and Park District

Balance Sheet
As of December 31, 2022

	TOTAL
2010 Cardmember Services Payable	13,722.48
Total Credit Cards	\$13,722.48
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	74,377.73
2200 Suspense	-2,206.64
2207 Sales tax payable-In House	253.18
2207-2 Sales Tax Payable-Square	-0.14
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	10,649.05
Total Other Current Liabilities	\$533,073.18
Total Current Liabilities	\$572,795.00
Long-Term Liabilities	
2310 Loan Payable 2016	386,002.00
2900 Net Pension Liability	62,091.00
2902 DIR-Pension Related	85,154.00
Total Long-Term Liabilities	\$533,247.00
Total Liabilities	\$1,106,042.00
Equity	
3010 Net Investment In Capital Assets	1,193,045.51
3020 Restricted Funds	598,710.27
3110 Retained Earnings	1,119,303.43
Net Income	55,718.07
Total Equity	\$2,966,777.28
TOTAL LIABILITIES AND EQUITY	\$4,072,819.28



Tehachapi Valley Recreation and Park District

Profit and Loss

December 2022

	TOTAL		
	DEC 2022	JUL - DEC, 2022 (YTD)	% OF INCOME
Income			
4010 Property Taxes	478,184.47	596,580.18	95.45 %
4020 Interest Income		1,630.22	
4020.1 Interest Income Cap Proj Fund		865.63	
4030 Adult Program Revenues	425.00	18,380.90	0.08 %
4050 Facility Revenue	5,442.50	88,159.75	1.09 %
4210 Events Revenues	1,550.00	24,353.00	0.31 %
4213 Operational Grants		64,230.00	
4216 Scholarship Donations		5.00	
4300 Youth Program Revenues	18,710.40	141,120.32	3.73 %
4610 Billable Expense Income		4,875.64	
4650 Discounts given	-3,625.65	-25,594.38	-0.72 %
4704 Sales	307.37	5,450.47	0.06 %
Total Income	\$500,994.09	\$920,056.73	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		5,559.98	
5004 Contracted Classes Costs		812.50	
5005 Events Costs	300.00	28,849.28	0.06 %
5008 Youth Program Costs	10,408.49	22,626.89	2.08 %
5110 Scholarship Fund Expense	267.50	597.24	0.05 %
5704 Purchases for Resale		1,474.87	
Total Cost of Goods Sold	\$10,975.99	\$59,920.76	2.19 %
GROSS PROFIT	\$490,018.10	\$860,135.97	97.81 %
Expenses			
6000 Employee Costs	83,992.86	595,680.02	16.77 %
7010 Advertising & Marketing	286.33	11,240.23	0.06 %
7020 Bank Service Charges	3,379.57	14,130.79	0.67 %
7025 Cash Short/Over	-2.62	-38.13	-0.00 %
7030 Dues & Subscriptions	488.33	8,468.68	0.10 %
7035 Equipment Rents & Leases		3,623.28	
7050 Insurance		32,206.00	
7056 Interest Expense		1,078.35	
7060 Licenses & Fees	218.00	14,986.37	0.04 %
7070 Maintenance	6,486.26	61,740.67	1.29 %
7084 Meals & Entertainment	3,418.45	5,651.56	0.68 %
7090 Office Supplies	1,098.98	5,837.70	0.22 %
7120 Professional Development	165.00	5,090.20	0.03 %
7150 Professional Fees	7,035.00	50,885.25	1.40 %
7165 Safety Equipment	5.33	2,805.33	0.00 %
7180 Security	219.45	1,616.70	0.04 %



Tehachapi Valley Recreation and Park District

Profit and Loss

December 2022

	TOTAL		
	DEC 2022	JUL - DEC, 2022 (YTD)	% OF INCOME
7210 Telephone and Internet	925.01	6,907.18	0.18 %
7230 Uniforms & Apparel	481.70	2,416.37	0.10 %
7250 Utilities	7,237.82	52,314.15	1.44 %
Total Expenses	\$115,435.47	\$876,640.70	23.04 %
NET OPERATING INCOME	\$374,582.63	\$ -16,504.73	74.77 %
Other Income			
8040 TVRPD Development Fee Revenues	9,766.80	72,222.80	1.95 %
Total Other income	\$9,766.80	\$72,222.80	1.95 %
NET OTHER INCOME	\$9,766.80	\$72,222.80	1.95 %
NET INCOME	\$384,349.43	\$55,718.07	76.72 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

December 2022

	TOTAL			
	DEC 2022	DEC 2021 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	478,184.47	466,641.29	11,543.18	2.47 %
4020 Interest Income		-7.52	7.52	100.00 %
4030 Adult Program Revenues	425.00	363.00	62.00	17.08 %
4050 Facility Revenue	5,442.50	7,763.95	-2,321.45	-29.90 %
4210 Events Revenues	1,550.00	100.00	1,450.00	1,450.00 %
4213 Operational Grants		208,569.00	-208,569.00	-100.00 %
4300 Youth Program Revenues	18,710.40	14,356.25	4,354.15	30.33 %
4650 Discounts given	-3,625.65	-3,246.50	-379.15	-11.68 %
4704 Sales	307.37	502.06	-194.69	-38.78 %
Total Income	\$500,994.09	\$695,041.53	\$ -194,047.44	-27.92 %
Cost of Goods Sold				
5005 Events Costs	300.00	300.00	0.00	0.00 %
5008 Youth Program Costs	10,408.49	864.94	9,543.55	1,103.38 %
5110 Scholarship Fund Expense	267.50		267.50	
Total Cost of Goods Sold	\$10,975.99	\$1,164.94	\$9,811.05	842.19 %
GROSS PROFIT	\$490,018.10	\$693,876.59	\$ -203,858.49	-29.38 %
Expenses				
6000 Employee Costs	83,992.86	71,071.97	12,920.89	18.18 %
7010 Advertising & Marketing	286.33	1,123.80	-837.47	-74.52 %
7020 Bank Service Charges	3,379.57	1,587.26	1,792.31	112.92 %
7025 Cash Short/Over	-2.62	3.15	-5.77	-183.17 %
7030 Dues & Subscriptions	488.33	538.89	-50.56	-9.38 %
7035 Equipment Rents & Leases		708.29	-708.29	-100.00 %
7060 Licenses & Fees	218.00	255.50	-37.50	-14.68 %
7070 Maintenance	6,486.26	18,657.16	-12,170.90	-65.23 %
7084 Meals & Entertainment	3,418.45	2,627.94	790.51	30.08 %
7090 Office Supplies	1,098.98	2,924.42	-1,825.44	-62.42 %
7120 Professional Development	165.00		165.00	
7150 Professional Fees	7,035.00	4,248.00	2,787.00	65.61 %
7165 Safety Equipment	5.33		5.33	
7180 Security	219.45	214.95	4.50	2.09 %
7210 Telephone and Internet	925.01	1,087.41	-162.40	-14.93 %
7230 Uniforms & Apparel	481.70	244.88	236.82	96.71 %
7250 Utilities	7,237.82	5,326.64	1,911.18	35.88 %
Total Expenses	\$115,435.47	\$110,620.26	\$4,815.21	4.35 %
NET OPERATING INCOME	\$374,582.63	\$583,256.33	\$ -208,673.70	-35.78 %
Other Income				
8040 TVRPD Development Fee Revenues	9,766.80	4,274.00	5,492.80	128.52 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

December 2022

	TOTAL			
	DEC 2022	DEC 2021 (PY)	CHANGE	% CHANGE
Total Other Income	\$9,766.80	\$4,274.00	\$5,492.80	128.52 %
Other Expenses				
8610 Reimbursed Expenses		30.41	-30.41	-100.00 %
Total Other Expenses	\$0.00	\$30.41	\$ -30.41	-100.00 %
NET OTHER INCOME	\$9,766.80	\$4,243.59	\$5,523.21	130.15 %
NET INCOME	\$384,349.43	\$587,499.92	\$ -203,150.49	-34.58 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

December 2022

	TOTAL
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OPERATING ACTIVITIES	
Net Income	384,349.43
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	330.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	18,876.08
1094 Merchant Services Receivable:Reserve America Credit Cards (BL Recon Rpt)	782.48
2000 Accounts Payable-General Fund	-19,884.79
2010 Cardmember Services Payable	-760.80
2200 Suspense	-1,994.58
2207 Sales tax payable-In House	22.31
2211 Payroll Liabilities:CalPERS Payable	-36.26
2231 Payroll Liabilities:Health Plan Payable	-3,779.88
2241 Payroll Liabilities:AFLAC Payable	-6.10
2250 Payroll Liabilities:Payroll Tax Liabilities	134.29
2252 Payroll Liabilities:GVAP2 Payable	-137.96
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-6,455.21
Net cash provided by operating activities	\$377,894.22
INVESTING ACTIVITIES	
1162 Improvements	-33,000.00
Net cash provided by investing activities	\$ -33,000.00
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-9,766.80
3022 Restricted Funds:Capital Projects	9,766.80
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$344,894.22
Cash at beginning of period	1,095,167.56
CASH AT END OF PERIOD	\$1,440,061.78
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Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July - December, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
Income				
4010 Property Taxes	596,580.18	1,268,011.00	-671,430.82	671,430.82
4020 Interest Income	1,630.22	10,000.00	-8,369.78	8,369.78
4020.1 Interest Income Cap Proj Fund	865.63		865.63	-865.63
4030 Adult Program Revenues	18,380.90	37,055.00	-18,674.10	18,674.10
4050 Facility Revenue	88,159.75	230,100.00	-141,940.25	141,940.25
4210 Events Revenues	24,353.00	50,375.00	-26,022.00	26,022.00
4213 Operational Grants	64,230.00	52,357.00	11,873.00	-11,873.00
4216 Scholarship Donations	5.00		5.00	-5.00
4300 Youth Program Revenues	141,120.32	486,076.00	-344,955.68	344,955.68
4610 Billable Expense Income	4,875.64	11,000.00	-6,124.36	6,124.36
4650 Discounts given	-25,594.38	-68,000.00	42,405.62	-42,405.62
4704 Sales				
4707 Merchandise Sales-Taxable	5,450.47	3,500.00	1,950.47	-1,950.47
Total 4704 Sales	5,450.47	3,500.00	1,950.47	-1,950.47
Total Income	\$920,056.73	\$2,080,474.00	\$ -1,160,417.27	\$1,160,417.27
Cost of Goods Sold				
5001 Adult Program Costs	5,559.98	8,345.00	-2,785.02	2,785.02
5002 Fish Stocking		25,000.00	-25,000.00	25,000.00
5004 Contracted Classes Costs	812.50		812.50	-812.50
5005 Events Costs	28,849.28	67,812.00	-38,962.72	38,962.72
5008 Youth Program Costs	22,626.89	45,715.00	-23,088.11	23,088.11
5110 Scholarship Fund Expense	392.74		392.74	-392.74
5115 Chavez Scholarship Fund	204.50		204.50	-204.50
Total 5110 Scholarship Fund Expense	597.24		597.24	-597.24
5704 Purchases for Resale				
5707 Merchandise Purchases	1,474.87	4,500.00	-3,025.13	3,025.13
Total 5704 Purchases for Resale	1,474.87	4,500.00	-3,025.13	3,025.13
Total Cost of Goods Sold	\$59,920.76	\$151,372.00	\$ -91,451.24	\$91,451.24
GROSS PROFIT	\$860,135.97	\$1,929,102.00	\$ -1,068,966.03	\$1,068,966.03
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	437,252.75	845,000.00	-407,747.25	407,747.25
6020 Employee Taxable Allowances	415.24		415.24	-415.24
6050 Benefits				
6051 Employee MedDentalVisLife	46,056.43	76,500.00	-30,443.57	30,443.57
6055 Employee Retirement CalPERS	23,053.70	61,000.00	-37,946.30	37,946.30
6056 CalPERS Unfunded Liability Valuation	30,815.00	30,000.00	815.00	-815.00
6058 Employer Taxes	36,057.24	74,000.00	-37,942.76	37,942.76



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July - December, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
6070 Vacation, Sick, & Admin Leave		18,000.00	-18,000.00	18,000.00
6090 Worker's Compensation Insurance	21,329.66	38,000.00	-16,670.34	16,670.34
6099 Pension GASB 68	700.00	100,000.00	-99,300.00	99,300.00
Total 6050 Benefits	158,012.03	397,500.00	-239,487.97	239,487.97
Total 6000 Employee Costs	595,680.02	1,242,500.00	-646,819.98	646,819.98
7010 Advertising & Marketing	11,240.23	32,400.00	-21,159.77	21,159.77
7020 Bank Service Charges	14,130.79	19,500.00	-5,369.21	5,369.21
7025 Cash Short/Over	-38.13	20.00	-58.13	58.13
7030 Dues & Subscriptions	8,468.68	10,000.00	-1,531.32	1,531.32
7035 Equipment Rents & Leases	190.18	5,000.00	-4,809.82	4,809.82
7036 Maintenance Equipment Rental	279.14	800.00	-520.86	520.86
7037 Office Equipment Rental	3,153.96		3,153.96	-3,153.96
Total 7035 Equipment Rents & Leases	3,623.28	5,800.00	-2,176.72	2,176.72
7050 Insurance				
7052 HUB Insurance		500.00	-500.00	500.00
7055 Liability Insurance (Gen, Auto, Property)	32,206.00	56,000.00	-23,794.00	23,794.00
Total 7050 Insurance	32,206.00	56,500.00	-24,294.00	24,294.00
7056 Interest Expense	1,078.35	32,000.00	-30,921.65	30,921.65
7060 Licenses & Fees	14,986.37	21,000.00	-6,013.63	6,013.63
7070 Maintenance				
7071 Pool Chemicals	772.44	12,500.00	-11,727.56	11,727.56
7072 Building & Park Maintenance	36,854.71	99,500.00	-62,645.29	62,645.29
7074 Equipment Maintenance	3,731.79	7,200.00	-3,468.21	3,468.21
7075 Fuel	9,267.78	20,000.00	-10,732.22	10,732.22
7076 Janitorial Supplies	4,448.23	16,000.00	-11,551.77	11,551.77
7077 Small Tools & Equipment	262.22	6,000.00	-5,737.78	5,737.78
7079 Fleet Maintenance	6,403.50	7,500.00	-1,096.50	1,096.50
Total 7070 Maintenance	61,740.67	168,700.00	-106,959.33	106,959.33
7084 Meals & Entertainment	5,651.56	7,000.00	-1,348.44	1,348.44
7090 Office Supplies	5,837.70	22,500.00	-16,662.30	16,662.30
7120 Professional Development	5,090.20	10,000.00	-4,909.80	4,909.80
7150 Professional Fees				
7151 Annual Audit	12,500.00	13,000.00	-500.00	500.00
7152 Bookkeeping & Payroll	31,125.00	50,000.00	-18,875.00	18,875.00
7153 Information Technology	6,788.75	12,000.00	-5,211.25	5,211.25
7155 Legal	471.50	15,000.00	-14,528.50	14,528.50
Total 7150 Professional Fees	50,885.25	90,000.00	-39,114.75	39,114.75
7160 Property Tax Collection Fee		12,000.00	-12,000.00	12,000.00
7165 Safety Equipment	2,805.33	3,500.00	-694.67	694.67

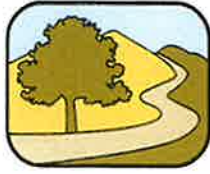


Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July - December, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
7180 Security	1,616.70	3,900.00	-2,283.30	2,283.30
7210 Telephone and Internet	6,907.18	15,600.00	-8,692.82	8,692.82
7230 Uniforms & Apparel	2,416.37	8,000.00	-5,583.63	5,583.63
7250 Utilities				
7252 Electric Service	34,871.37	54,000.00	-19,128.63	19,128.63
7254 Gas Service	6,337.07	19,450.00	-13,112.93	13,112.93
7256 Sanitation Services	4,889.98	13,000.00	-8,110.02	8,110.02
7258 Water Service	5,897.50	8,955.00	-3,057.50	3,057.50
7259 Propane	318.23	1,200.00	-881.77	881.77
Total 7250 Utilities	52,314.15	96,605.00	-44,290.85	44,290.85
Total Expenses	\$876,640.70	\$1,857,525.00	\$ -980,884.30	\$980,884.30
NET OPERATING INCOME	\$ -16,504.73	\$71,577.00	\$ -88,081.73	\$88,081.73
Other Income				
8040 TVRPD Development Fee Revenues	72,222.80	100,000.00	-27,777.20	27,777.20
Total Other Income	\$72,222.80	\$100,000.00	\$ -27,777.20	\$27,777.20
Other Expenses				
8501 Fixed Asset Purchases		40,000.00	-40,000.00	40,000.00
8502 Capital Improvements		97,000.00	-97,000.00	97,000.00
Total Other Expenses	\$0.00	\$137,000.00	\$ -137,000.00	\$137,000.00
NET OTHER INCOME	\$72,222.80	\$ -37,000.00	\$109,222.80	\$ -109,222.80
NET INCOME	\$55,718.07	\$34,577.00	\$21,141.07	\$ -21,141.07



Tehachapi Valley

Recreation & Park District

PARK MAINTENANCE WORKER (SEASONAL)

SALARY RANGE
Minimum Wage – 18.00

POSITION: PARK MAINTENANCE WORKER	CATEGORY: SEASONAL
REPORTS TO: PARK & FACILITY MAINTENANCE SUPERVISOR	FLSA STATUS: NON-EXEMPT

POSITION SUMMARY

Under the general supervision of the Park & Facility Maintenance Supervisor, the Park Maintenance Worker performs a variety of semi-skilled and/or skilled tasks in maintenance, janitorial and landscape work for District parks, lands, athletic fields, green spaces and facilities, including gardening, irrigation, mowing, tree trimming, landscaping, spraying and operation and operates equipment in the construction, operation, maintenance, and repair of District parks, and facilities. Performs other duties as assigned.

ESSENTIAL FUNCTIONS

Functions may include, but are not limited to, the following:

- Provides positive public relations, customer information and assistance.
- Leads and/or works with a crew in park maintenance and trades work.
- Responds to complaints regarding functional areas such as tree conditions, ball field conditions, irrigation problems, park, building and lighting, water leaks, park facilities issues; evaluates situation; explains findings to Park & Facility Maintenance Supervisor.
- Maintains a variety of records relating to inspections, maintenance activity, materials supply, inventory, etc.
- Inspects and/or repairs play equipment at frequent intervals to ensure that all aspects of the equipment are safe, per *Playground Safety Guidelines* and functioning properly.
- Installs and maintains park benches, tables, fences, signs, water features, lighting and related structures in conformance with established professional practices and safe working methods.
- Safely operates vehicles and landscape equipment around the public in the performance of routine and skilled labor in the field and facilities.
- Insures the proper maintenance of equipment and tools by cleaning and checking equipment and tools after use.
- Performs routine inspection and preventive maintenance on assigned equipment and refers defects or needed repairs to the Park & Facility; cleans equipment.
- Follows and completes the District's daily, weekly and monthly cleaning schedule. These duties include:
 - Collects and bags all garbage from the center, placing the tied bags in a closed dumpster.
 - Disinfects and cleans garbage and trashcans, and changes bags daily.
 - Washes and sanitizes bathrooms' fixtures daily with germicidal solution.
 - Using germicidal solution, wet mops all washable floors daily including kitchen, bathroom, office and classroom.
 - Washes bathroom, kitchen, classroom and other windows (inside and outside) and walls using germicidal solution as scheduled or needed.

- Using Auto scrubber on Gym Floor
- Refills paper towel, tissue, toilet paper and hand soap in all dispensers.
- Performs all duties in conformance to appropriate safety and security standards.
- Performs required labor involved in construction and maintenance projects as part of an irrigation crew, including trenching, laying pipe, and backfilling.
- Maintains athletic fields including original layouts such as installation and leveling of surfaces; base positioning and installation; layout of all fields.
- Applies various pesticides, herbicides, fungicides and other related chemicals in park and recreation areas.
- Reports the following to the Park & Facility Maintenance Supervisor, or designated staff person:
 - Any violation of TVRPD ordinances, rules and regulations involving injuries/accidents, property damages, theft, repeated violations or incidents requiring law enforcement and/or emergency medical service response.
 - All other health and safety hazards noticed.
- Participates in emergency drills and environmental safety activities, as requested.
- Attends and participates in District safety and in-service trainings.
- Performs other duties as assigned.

QUALIFICATIONS

Core Competencies and Skill Sets

- Knowledge of equipment, facilities, materials, methods and procedures used in maintenance, construction, landscape maintenance and repair activities including: hazards associated with the work and proper safety precautions; traffic laws, ordinances and rules involved in maintenance and heavy equipment operations; purposes and uses of a variety of vehicles, equipment, power tools and hand tools including pneumatic, and hydraulic equipment; standards relating to the installation, location and required maintenance of plumbed and electrical features; properties of athletic field materials, construction materials, paints, and a variety of other materials used in maintenance work; equipment, methods, and materials used in the installations, repair, maintenance and cleaning of District parks and facilities, preparation and operation of spray painting equipment; methods of installing and maintaining play equipment.
- Ability to perform semi-skilled and skilled maintenance, construction, repair work and landscape maintenance in the area of work assigned; perform heavy manual tasks in the absence of close supervision.
- Ability to learn and comprehend information from Procedures Manuals and established safety principles and practices.
- Ability to read and interpret basic maps, plans and diagrams and understand and carry out written and oral instructions.
- Ability to establish and maintain effective working relationship with employees, volunteers and other organizational agents.
- Ability to interact with customers and co-workers in a positive and courteous manner.
- Ability to present a positive image of the organization to members of the community.
- Commitment to providing outstanding customer service.
- Effective oral and written communication skills commensurate with the responsibilities of the position are required.

Personal Attributes

- Minimum 18 years old.
- Communicate effectively.
- Adhere to TVRPD core values and principles.
- Self-motivated with ability to manage work with limited direct supervision.
- Exercise independent judgment and initiative with competent analytical and problem solving skills within established guidelines.
- Ability to operate effectively with park patrons; work in a flexible, adaptable, and resilient manner.
- Willingness to perform manual tasks requiring physical exertion.
- Demonstrate awareness and sensitivity to gender and diversity.

- Willingness to adapt and learn new skills/approaches.
- Understand, read, and follow instructions.

Education, Training, & Experience

- A. High school graduate or GED equivalent and,
- B. Any equivalent of education and experience

Licenses and Certificates

- Valid California Class C Driver's License along with a driving record acceptable to the District and the District's insurance carrier.
- First Aid/CPR certified or willness to obtain in three (3) months.

PHYSICAL DEMANDS & WORKING CONDITIONS

- Requires the ability to lift, carry, push or pull medium weights, up to 75 pounds.
- Requires the use of hands for simple grasping and fine manipulations.
- Perform work activities that include lifting, carrying, and moving objects; walking, sitting, stooping, kneeling, and climbing; reading and communicating with others in writing and orally.
- Work environments include:
 - Indoor office environment; and
 - Outdoor environmental conditions regardless of weather conditions.
- Possess personal qualifications including emotional maturity, willingness to cooperate with various organizations, respect for children and adults from various cultures and backgrounds, flexibility, patience, good personal hygiene, and physical and mental health that do not interfere with responsibilities.
- Use of protective equipment per OSHA/Cal OSHA regulations is required.
- Occasional exposure to dust, noise, and fumes, weather extremes and biological wastes.
- Required to work nights, weekends, holidays, and multiple shifts when needed.

COMPENSATION

Hourly: Minimum Wage

Employment offer contingent on satisfactory DMV and SSCI background check.

Employees must complete six (6) months of satisfactory probation.

CLASS HISTORY
 Adopted:
 Revised: 02/15/23



Tehachapi Valley

Recreation & Park District

**Fiscal Year
2022/2023
Midyear Adjustment
Operational
Budget**

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Tehachapi Valley Recreation & Park District
Play Up. Live Up.

Fiscal Year 2022/2023 Midyear Adjustment
Operational Budget

Board of Directors

Kaleb Judy, Chairperson

Ian Steele, Vice-Chairperson

Dwight Dreyer, Director

Sandy Chavez, Director

Maryann Paciullo, Director

Department Heads

Corey Torres, MPA, District Manager

Carrie Champlin, Business Manager/Clerk of the Board

Kent Beal, Park and Facility Supervisor

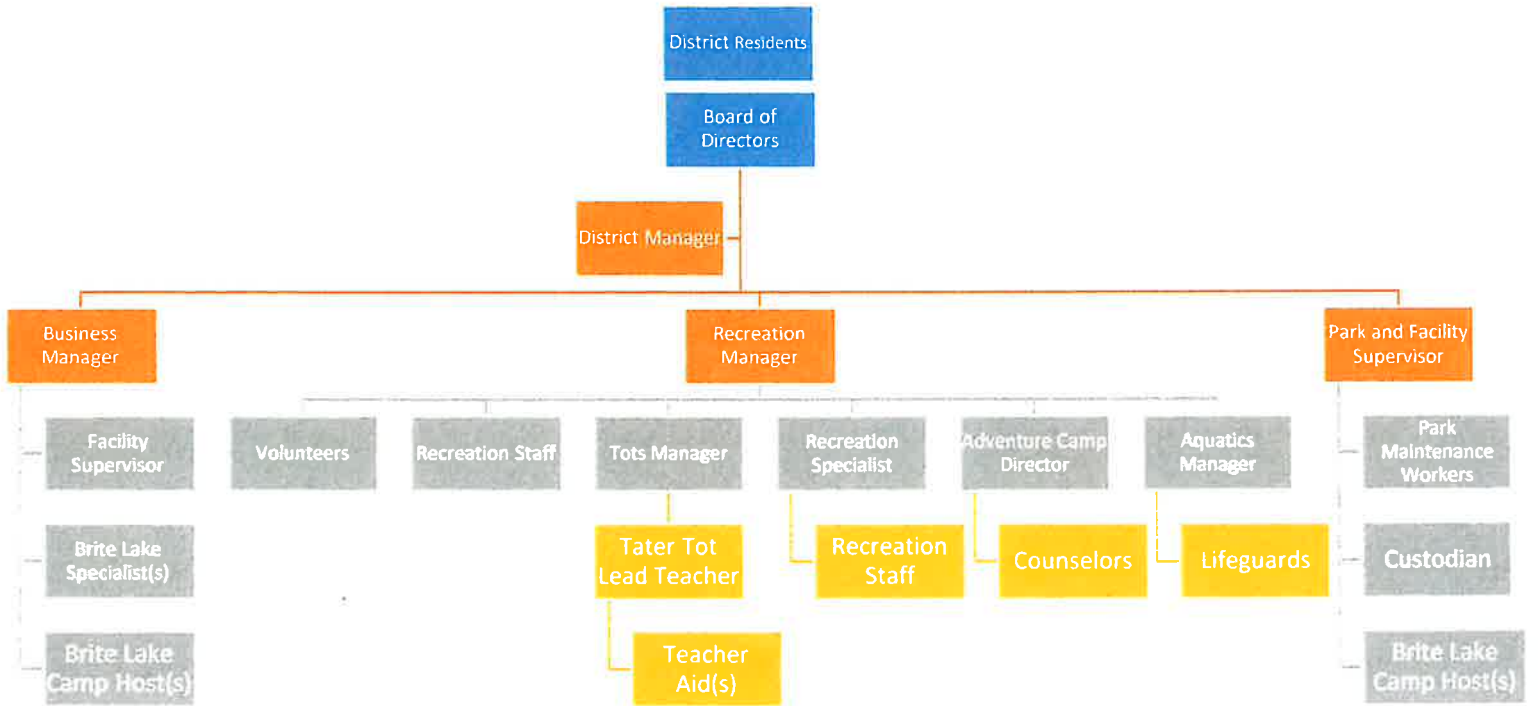
Brenda Gonzalez, Recreation Manager

Mission Statement

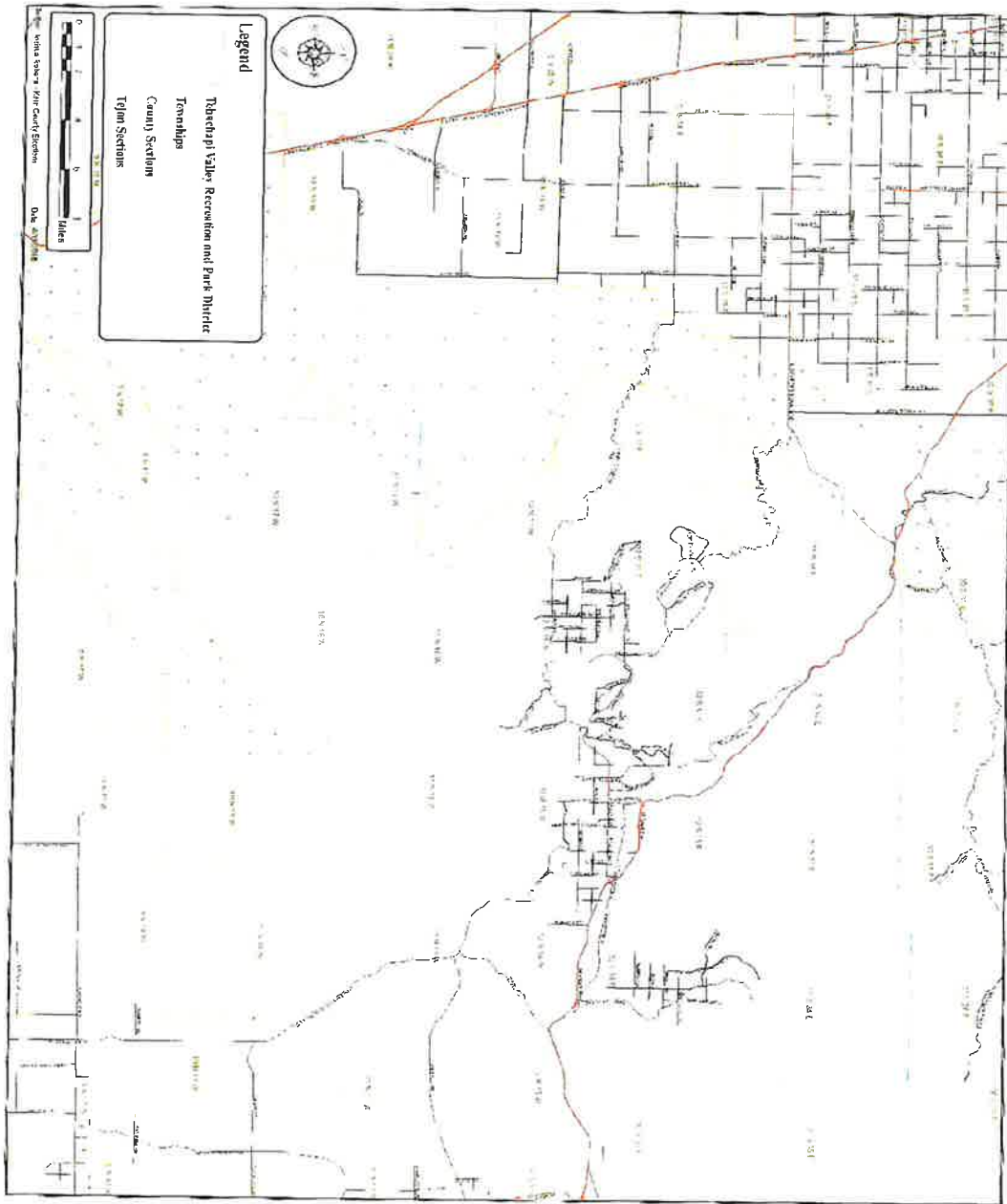
The Tehachapi Valley Recreation & Park District enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.

We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.

Organizational Chart



District Boundary Map



Tehachapi Valley Recreation and Park District Boundary

Budget Highlights

- The operating budget Expenditures totals \$2,035,065.00. The income Revenue in this budget totals \$1,970,287.00.
- The District's County Treasury Capital Projects Fund (A.K.A. Park Development Fee Fund) totals \$337,879.37. In Fiscal Year 22-23 year to date, the District has collected \$75,478.40, respectfully.



Midyear Adjustment

TVRPD Budget 2022-2023

July 2022

	TOTAL
Income	
4010 Property Taxes	1,183,549.00
4020 Interest Income	10,000.00
4030 Adult Program Revenues	43,755.00
4050 Facility Revenue	228,100.00
4210 Events Revenues	37,400.00
4213 Operational Grants	34,107.00
4300 Youth Program Revenues	496,076.00
4610 Billable Expense Income	5,000.00
4650 Discounts given	-70,300.00
4704 Sales	
4707 Merchandise Sales-Taxable	2,600.00
Total 4704 Sales	2,600.00
Total Income	\$1,970,287.00
Cost of Goods Sold	
5001 Adult Program Costs	13,345.00
5002 Fish Stocking	25,000.00
5005 Events Costs	45,682.00
5008 Youth Program Costs	44,240.00
5704 Purchases for Resale	
5707 Merchandise Purchases	3,100.00
Total 5704 Purchases for Resale	3,100.00
Total Cost of Goods Sold	\$131,367.00
GROSS PROFIT	\$1,838,920.00
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	845,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	76,500.00
6055 Employee Retirement CalPERS	61,000.00
6056 CalPERS Unfunded Liability Valuation	30,000.00
6058 Employer Taxes	74,000.00
6070 Vacation, Sick, & Admin Leave	18,000.00
6090 Worker's Compensation Insurance	38,000.00
6099 Pension GASB 68	100,000.00
Total 6050 Benefits	397,500.00
Total 6000 Employee Costs	1,242,500.00
7010 Advertising & Marketing	32,400.00
7020 Bank Service Charges	19,500.00
7025 Cash Short/Over	20.00



Midyear Adjustment

TVRPD Budget 2022-2023

July 2022

	TOTAL
7030 Dues & Subscriptions	10,000.00
7035 Equipment Rents & Leases	5,000.00
7036 Maintenance Equipment Rental	800.00
Total 7035 Equipment Rents & Leases	5,800.00
7050 Insurance	
7052 HUB Insurance	500.00
7055 Liability Insurance (Gen, Auto, Property)	65,000.00
Total 7050 Insurance	65,500.00
7056 Interest Expense	32,000.00
7060 Licenses & Fees	30,340.00
7070 Maintenance	
7071 Pool Chemicals	10,000.00
7072 Building & Park Maintenance	97,800.00
7074 Equipment Maintenance	7,200.00
7075 Fuel	20,000.00
7076 Janitorial Supplies	16,000.00
7077 Small Tools & Equipment	6,000.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	164,500.00
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	15,000.00
7120 Professional Development	10,000.00
7150 Professional Fees	
7151 Annual Audit	13,000.00
7152 Bookkeeping & Payroll	50,000.00
7153 Information Technology	12,000.00
7155 Legal	15,000.00
Total 7150 Professional Fees	90,000.00
7160 Property Tax Collection Fee	12,000.00
7165 Safety Equipment	3,500.00
7180 Security	3,900.00
7210 Telephone and Internet	15,600.00
7230 Uniforms & Apparel	6,500.00
7250 Utilities	
7252 Electric Service	54,000.00
7254 Gas Service	31,350.00
7256 Sanitation Services	11,500.00
7258 Water Service	8,955.00
7259 Propane	1,200.00
Total 7250 Utilities	107,005.00



Midyear Adjustment

TVRPD Budget 2022-2023

July 2022

	TOTAL
Total Expenses	\$1,873,065.00
NET OPERATING INCOME	\$ -34,145.00
Other Income	
8040 TVRPD Development Fee Revenues	100,000.00
Total Other Income	\$100,000.00
Other Expenses	
8501 Fixed Asset Purchases	50,000.00
8502 Capital Improvements	112,000.00
Total Other Expenses	\$162,000.00
NET OTHER INCOME	\$ -62,000.00
NET INCOME	\$ -96,145.00

Tehachapi Valley Park and Recreation District

Adult Programs Budget 2022-2023

July 2022 - June 2023

	R- RECREATION	AP	ADULT BASKETBALL	ADULT SOFTBALL	ADULT VOLLEYBALL	OPEN GYM	POOL PROGRAMS	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income										
4030 Adult Program Revenues			5,200.00	11,000.00	3,000.00	8,000.00	16,555.00	43,755.00	43,755.00	\$43,755.00
Total Income	\$0.00	\$0.00	\$5,200.00	\$11,000.00	\$3,000.00	\$8,000.00	\$16,555.00	\$43,755.00	\$43,755.00	\$43,755.00
Cost of Goods Sold										
5001 Adult Program Costs			500.00	2,700.00	500.00	5,000.00	4,645.00	13,345.00	13,345.00	\$13,345.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$500.00	\$2,700.00	\$500.00	\$5,000.00	\$4,645.00	\$13,345.00	\$13,345.00	\$13,345.00
GROSS PROFIT	\$0.00	\$0.00	\$4,700.00	\$8,300.00	\$2,500.00	\$3,000.00	\$11,910.00	\$30,410.00	\$30,410.00	\$30,410.00
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$4,700.00	\$8,300.00	\$2,500.00	\$3,000.00	\$11,910.00	\$30,410.00	\$30,410.00	\$30,410.00
NET INCOME	\$0.00	\$0.00	\$4,700.00	\$8,300.00	\$2,500.00	\$3,000.00	\$11,910.00	\$30,410.00	\$30,410.00	\$30,410.00

Tehachapi Valley Park and Recreation District

Capital Projects Funds Budget 2022-2023

July 2022 - June 2023

	CF-CAPITAL PROJECT FUND	TOTAL
Income		
Total Income		\$0.00
GROSS PROFIT	\$0.00	\$0.00
Expenses		
Total Expenses		\$0.00
NET OPERATING INCOME	\$0.00	\$0.00
Other Income		
8040 TVRPD Development Fee Revenues	100,000.00	\$100,000.00
Total Other Income	\$100,000.00	\$100,000.00
NET OTHER INCOME	\$100,000.00	\$100,000.00
NET INCOME	\$100,000.00	\$100,000.00

Tehachapi Valley Park and Recreation District

District Office Budget 2022-2023

July 2022 - June 2023

	TOTAL
Income	
4010 Property Taxes	1,183,549.00
4020 Interest Income	10,000.00
Total Income	\$1,193,549.00
GROSS PROFIT	\$1,193,549.00
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	420,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	40,000.00
6055 Employee Retirement CalPERS	42,000.00
6056 CalPERS Unfunded Liability Valuation	30,000.00
6058 Employer Taxes	32,000.00
6070 Vacation, Sick, & Admin Leave	18,000.00
6090 Worker's Compensation Insurance	38,000.00
6099 Pension GASB 68	100,000.00
Total 6050 Benefits	300,000.00
Total 6000 Employee Costs	720,000.00
7010 Advertising & Marketing	32,400.00
7020 Bank Service Charges	19,500.00
7025 Cash Short/Over	20.00
7030 Dues & Subscriptions	10,000.00
7035 Equipment Rents & Leases	5,000.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	65,000.00
Total 7050 Insurance	65,000.00
7056 Interest Expense	32,000.00
7060 Licenses & Fees	21,000.00
7070 Maintenance	
7072 Building & Park Maintenance	12,000.00
Total 7070 Maintenance	12,000.00
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	15,000.00
7120 Professional Development	10,000.00
7150 Professional Fees	
7151 Annual Audit	13,000.00
7152 Bookkeeping & Payroll	50,000.00
7153 Information Technology	12,000.00
7155 Legal	15,000.00
Total 7150 Professional Fees	90,000.00
7160 Property Tax Collection Fee	12,000.00
7165 Safety Equipment	3,500.00

Tehachapi Valley Park and Recreation District

District Office Budget 2022-2023

July 2022 - June 2023

	TOTAL
7180 Security	1,500.00
7210 Telephone and Internet	11,000.00
7230 Uniforms & Apparel	6,500.00
7250 Utilities	
7252 Electric Service	2,800.00
7254 Gas Service	2,600.00
Total 7250 Utilities	5,400.00
Total Expenses	\$1,078,820.00
NET OPERATING INCOME	\$114,729.00
NET INCOME	\$114,729.00

Tehachapi Valley Park and Recreation District

Events Budget by Class 2022-2023
July 2022 - June 2023

	R-RECREATION	E	ALL AMERICAN SK	BREWS ON THE MOUNTAIN	EGG HUNT	FISHING DERBY	MEMORIAL DAY CEREMONY	MOUNTAIN GALLOP SK & DK	MOVIES IN THE PARK	OLD TIMERS REUNION	PARTNER EVENTS	TURKEY TROT	TOTAL E	TOTAL R-RECREATION	TOTAL
Income															
4210 Events Revenues			7,500.00	13,000.00	1,000.00	7,000.00		3,600.00		1,500.00		3,900.00	37,400.00	37,400.00	\$37,400.00
4213 Operational Grants			4,000.00	3,250.00		6,000.00		4,000.00	3,000.00	8,857.00		3,000.00	32,107.00	32,107.00	\$32,107.00
4704 Sales				1,500.00						1,500.00			1,500.00	1,500.00	\$1,500.00
Total Income	\$0.00	\$0.00	\$11,500.00	\$17,750.00	\$1,000.00	\$13,000.00	\$0.00	\$7,600.00	\$3,000.00	\$10,357.00	\$0.00	\$6,900.00	\$71,007.00	\$71,007.00	\$71,007.00
Cost of Goods Sold				9,600.00	1,000.00	5,000.00	400.00	5,520.00	3,000.00	8,862.00	2,000.00	2,800.00	45,682.00	45,682.00	\$45,682.00
5005 Events Costs			7,500.00	3,000.00									3,000.00	3,000.00	\$3,000.00
5704 Purchases for Resale			\$7,600.00	\$12,600.00	\$1,000.00	\$5,000.00	\$400.00	\$5,520.00	\$3,000.00	\$8,862.00	\$2,000.00	\$2,800.00	\$46,682.00	\$46,682.00	\$46,682.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$4,000.00	\$5,150.00	\$0.00	\$9,000.00	\$-400.00	\$2,080.00	\$0.00	\$1,465.00	\$-2,000.00	\$4,000.00	\$22,325.00	\$22,325.00	\$22,325.00
GROSS PROFIT															
Expenses															
Total Expenses	\$0.00	\$0.00	\$4,000.00	\$5,150.00	\$0.00	\$9,000.00	\$-400.00	\$2,080.00	\$0.00	\$1,465.00	\$-2,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$4,000.00	\$5,150.00	\$0.00	\$9,000.00	\$-400.00	\$2,080.00	\$0.00	\$1,465.00	\$-2,000.00	\$4,000.00	\$22,325.00	\$22,325.00	\$22,325.00
NET INCOME	\$0.00	\$0.00	\$4,000.00	\$5,150.00	\$0.00	\$9,000.00	\$-400.00	\$2,080.00	\$0.00	\$1,465.00	\$-2,000.00	\$4,000.00	\$22,325.00	\$22,325.00	\$22,325.00

Tehachapi Valley Park and Recreation District

Facilities Budget 2022-2023
July 2022 - June 2023

	F-FACILITIES	ABIAC	BRITE LAKE	ANNUAL PERMIT	ANNUAL SENIOR PERMIT	BOAT LAUNCHING PERMIT	CAMPING	DAY USE	TOTAL BRITE LAKE	CENTRAL PARK	MEADOWBROOK	POOL	SPORTS PARK	SSAC	WEST PARK	TOTAL F-FACILITIES	TOTAL
Income																	
4050 Facility Revenue		4,000.00		4,000.00				42,000.00	214,400.00	2,000.00	700.00	2,500.00		500.00	4,000.00	228,100.00	\$228,100.00
4610 Billable Expense Income															5,000.00	5,000.00	\$5,000.00
4704 Sales									1,100.00							1,100.00	\$1,100.00
4707 Merchandise Sales-Taxable			1,100.00						1,100.00							1,100.00	\$1,100.00
Total 4704 Sales			1,100.00						1,100.00							1,100.00	\$1,100.00
Total Income	\$0.00	\$4,000.00	\$1,100.00	\$4,000.00	\$2,500.00	\$0.00	\$0.00	\$42,000.00	\$215,500.00	\$2,000.00	\$700.00	\$2,500.00	\$0.00	\$500.00	\$9,000.00	\$234,200.00	\$234,200.00
Cost of Goods Sold																	
5002 Fish Stocking			25,000.00						25,000.00							25,000.00	\$25,000.00
5704 Purchases for Resale			100.00						100.00							100.00	\$100.00
5707 Merchandise Purchases			100.00						100.00							100.00	\$100.00
Total 5704 Purchases for Resale			200.00						200.00							200.00	\$200.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$25,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,100.00	\$25,100.00
GROSS PROFIT	\$0.00	\$4,000.00	\$-24,000.00	\$4,000.00	\$2,500.00	\$0.00	\$0.00	\$42,000.00	\$190,400.00	\$2,000.00	\$700.00	\$2,500.00	\$0.00	\$500.00	\$9,000.00	\$209,100.00	\$209,100.00
Expenses																	
7050 Insurance																	
7052 HUB Insurance																	
Total 7050 Insurance																	
7060 License & Fees													9,340.00			9,340.00	\$9,340.00
7070 Maintenance																	
7071 Prol Chemicals																	
7072 Building & Park Maintenance		4,000.00	25,000.00						25,000.00	15,000.00	12,000.00	10,000.00	1,000.00	1,300.00	11,500.00	10,000.00	\$10,000.00
7074 Equipment Maintenance		100.00														72,300.00	\$72,300.00
Total 7070 Maintenance		4,100.00	25,000.00						25,000.00	15,000.00	12,000.00	5,500.00	1,000.00	1,300.00	11,500.00	85,900.00	\$85,900.00
7180 Security		1,200.00														2,400.00	\$2,400.00
7210 Telephone and Internet		1,500.00	2,000.00						2,000.00							4,600.00	\$4,600.00
7250 Utilities																	
7252 Electric Service		4,500.00	25,000.00						25,000.00		1,700.00	11,000.00		500.00	8,500.00	51,200.00	\$51,200.00
7254 Gas Service		4,000.00	150.00						150.00			23,000.00		1,600.00	28,750.00	\$28,750.00	
7256 Sanitation Services			10,000.00						10,000.00	500.00					11,500.00	\$11,500.00	
7258 Water Service			55.00						55.00						8,955.00	\$8,955.00	
7259 Propane			1,200.00						1,200.00						1,200.00	\$1,200.00	
Total 7250 Utilities		8,500.00	39,405.00						39,405.00	500.00	1,700.00	34,000.00		2,100.00	18,400.00	101,805.00	\$101,805.00
Total Expenses	\$0.00	\$15,300.00	\$63,405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,405.00	\$15,500.00	\$13,700.00	\$50,600.00	\$10,340.00	\$5,100.00	\$30,400.00	\$204,345.00	\$204,345.00
NET OPERATING INCOME	\$0.00	\$-11,300.00	\$-87,405.00	\$4,000.00	\$2,500.00	\$0.00	\$0.00	\$42,000.00	\$126,965.00	\$-13,500.00	\$-13,000.00	\$-48,100.00	\$-10,340.00	\$-4,600.00	\$-21,400.00	\$4,755.00	\$-132,245.00
Other Expenses																	
6501 Fixed Asset Purchases																	
6502 Capital Improvements																	
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,000.00	\$137,000.00	
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$-137,000.00	\$-137,000.00	
NET INCOME	\$0.00	\$-11,300.00	\$-87,405.00	\$4,000.00	\$2,500.00	\$0.00	\$0.00	\$42,000.00	\$126,965.00	\$-13,500.00	\$-13,000.00	\$-48,100.00	\$-10,340.00	\$-4,600.00	\$-158,400.00	\$-132,245.00	

Tehachapi Valley Park and Recreation District

Budget Overview: TVRPD Budget 2022-2023 - FY23 P&L Classes

July 2022 - June 2023

	M-MAINTENANCE	TOTAL
Income		
Total Income		\$0.00
GROSS PROFIT	\$0.00	\$0.00
Expenses		
6000 Employee Costs		\$0.00
6010 Wages & Salaries	145,000.00	\$145,000.00
6050 Benefits		\$0.00
6051 Employee MedDentalVisLife	32,000.00	\$32,000.00
6055 Employee Retirement CalPERS	10,000.00	\$10,000.00
6058 Employer Taxes	12,000.00	\$12,000.00
Total 6050 Benefits	54,000.00	\$54,000.00
Total 6000 Employee Costs	199,000.00	\$199,000.00
7035 Equipment Rents & Leases		\$0.00
7036 Maintenance Equipment Rental	800.00	\$800.00
Total 7035 Equipment Rents & Leases	800.00	\$800.00
7070 Maintenance		\$0.00
7072 Building & Park Maintenance	8,500.00	\$8,500.00
7074 Equipment Maintenance	3,600.00	\$3,600.00
7075 Fuel	20,000.00	\$20,000.00
7076 Janitorial Supplies	16,000.00	\$16,000.00
7077 Small Tools & Equipment	6,000.00	\$6,000.00
7079 Fleet Maintenance	7,500.00	\$7,500.00
Total 7070 Maintenance	61,600.00	\$61,600.00
Total Expenses	\$261,400.00	\$261,400.00
NET OPERATING INCOME	\$ -261,400.00	\$ -261,400.00
NET INCOME	\$ -261,400.00	\$ -261,400.00

Tehachapi Valley Park and Recreation District

Youth Programs Budget 2022-2023
July 2022 - June 2023

	R-RECREATION	YP	ADVENTURE CAMP	STEAM CAMP	SUMMER SWIM LESSONS	T BALL (YOUTH BASEBALL)	TEHACHAPI TOTS	TEHACHAPI TOTS CRAFT FEE	TRIAL	YOUTH BASKETBALL	YOUTH VOLLEYBALL	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income														
4213 Operational Grants			2,000.00									2,000.00	2,000.00	\$2,000.00
4300 Youth Program Revenues			141,000.00	6,291.00	21,445.00	16,000.00	132,000.00	11,700.00		52,000.00	13,760.00	394,196.00	394,196.00	\$394,196.00
4650 Discounts given			-20,000.00	-1,000.00	-4,000.00	-4,000.00	-30,000.00			-9,300.00	-2,000.00	-70,300.00	-70,300.00	\$ -70,300.00
Total Income	\$0.00	\$0.00	\$121,000.00	\$7,291.00	\$17,445.00	\$12,000.00	\$102,000.00	\$11,700.00	\$0.00	\$42,700.00	\$11,760.00	\$325,896.00	\$325,896.00	\$325,896.00
Cost of Goods Sold														
5008 Youth Program Costs			9,000.00	1,000.00	1,500.00	5,040.00		11,700.00	2,000.00	11,000.00	3,000.00	44,240.00	44,240.00	\$44,240.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$9,000.00	\$1,000.00	\$1,500.00	\$5,040.00	\$0.00	\$11,700.00	\$2,000.00	\$11,000.00	\$3,000.00	\$44,240.00	\$44,240.00	\$44,240.00
GROSS PROFIT	\$0.00	\$0.00	\$112,000.00	\$6,291.00	\$15,945.00	\$6,960.00	\$102,000.00	\$0.00	\$ -2,000.00	\$31,700.00	\$8,760.00	\$281,656.00	\$281,656.00	\$281,656.00
Expenses														
Total Expenses	\$0.00	\$0.00	\$112,000.00	\$6,291.00	\$15,945.00	\$6,960.00	\$102,000.00	\$0.00	\$ -2,000.00	\$31,700.00	\$8,760.00	\$281,656.00	\$281,656.00	\$281,656.00
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET INCOME	\$0.00	\$0.00	\$112,000.00	\$6,291.00	\$15,945.00	\$6,960.00	\$102,000.00	\$0.00	\$ -2,000.00	\$31,700.00	\$8,760.00	\$281,656.00	\$281,656.00	\$281,656.00

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

IN THE MATTER OF

**ADOPTING THE MIDYEAR ADJUSTMENTS FOR THE TEHACHAPI
VALLEY RECREATION AND PARK DISTRICT 2022-2023 FISCAL YEAR
BUDGET**

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 21st day of February 2023 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. 2-23

**ADOPTING THE MIDYEAR ADJUSTMENTS FOR THE TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT 2022-2023 FISCAL YEAR BUDGET**

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 midyear adjustments to the Fiscal Year 2022-2023 Budget.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the budget for fiscal year 2022-2023 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 2022-2023 Budget during the 2022-2023 Fiscal Year.