Tehachapi Valley
Recreation & Park District

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

REGULAR BOARD MEETING
Tuesday, August 18, 2026, 5:30 P.M.

AGENDA

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 Preliminary Financial Reports for June and July 2026 (Pages 4-20).
   C. Approval of Minutes from the Regular Board Meeting held July 21, 2026 (Pages 21-23).
   D. Approval of Capital Asset Tagging and Rotating Inventory Certification Program and amending Capital Asset Policy (Pages 24-31).

5. **AGENDA ITEMS**
   A. Presentation of the Tehachapi Valley Recreation & Park District's Final Budget for Fiscal Year 2026/2027
      1. Public Hearing
      2. Discussion/Approval of the Tehachapi Valley Recreation & Park District's Final Budget for Fiscal Year 2026/2027. Resolution #9-26 (Pages 32-69)
   B. Discussion of the Dye Natatorium Pool. Appoint two Board of Directors to the Dye Natatorium Ad-Hoc Committee.

6. **STAFF REPORTS**
   A. Operations Manager (Pages 70-74).
   B. Community Events Supervisor (Pages 75-76).
   C. Sports Supervisor (Pages 77-79).
   D. District Manager (Verbal Report).

7. **BOARD OF DIRECTORS' TIME**
   Opportunity for the Board to comment on items not listed on the agenda.

8. **ADJOURNMENT**
   Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on September 15, 2026.

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 August 18, 2026, Regular Board Meeting Agenda was posted at the following public places within the District on Thursday August 13, 2026, 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 13th day of August 2026.

Dated this 13th day of August 2026.

Taylor Davis

Taylor Davis
Clerk of the Board of Directors

Tehachapi Valley Recreation and Park District

Balance Sheet

As of Jun 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	$93,935.00
1000.1 Cash in County Treasury-General Fund	-1,323,355.60
1000.8 Site Lease Restricted Funds	21,630.52
1000.86 Property Tax Claim on Cash	1,337,401.94
Total for 1000 Cash in County Treasury General Fund	**$129,611.86**
1002 California CLASS Money Market Account	5,879.83
1003 Savings BOTS 5778	2,502.82
1004 Checking BOTS 4470	0.00
1005 County Treasury Capital Projects Fund	$627,430.96
1005.1 Capital Projects Claim on Cash	17,983.47
Total for 1005 County Treasury Capital Projects Fund	**$645,414.43**
1006 County FMV	3,218.00
1007 County FMV - Capital	6,460.00
1008 Checking BOTS 0423	231,838.05
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	**$1,026,624.99**
Accounts Receivable	
1200 Accounts Receivable	6,104.99
Total for Accounts Receivable	**$6,104.99**
Other Current Assets	
1070 Prepaid Expenses	6,000.00
1085 Interest Receivable	7,037.49
1085.1 Interest Receivable Cap Proj Fund	13,309.76
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	239.46
Total for 1090 Clearing for Deposits	**$239.46**
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-4,865.04
1093 Heartland Merchant Services (Rec Trac)	9,097.03
1094 Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	-8,150.61
Total for 1091 Merchant Services Receivable	**-$3,918.62**
1096 Undeposited Funds	0.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	**$38,081.29**
Total for Current Assets	**$1,070,811.27**
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00

Tehachapi Valley Recreation and Park District

Balance Sheet

As of Jun 30, 2026

	Total
1162 Improvements	1,685,845.07
1162.1 Improvement Work in Progress	36,100.00
1163 Equipment	733,860.00
1163.1 Equipment Not Placed In Service	0.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,644,584.30
1180 Fleet Vehicles and Equipment	149,004.25
Total for Fixed Assets	**$1,726,300.78**
Other Assets	
1901 DOR-Pension Contributions	88,754.00
1903 DOR-Pension Related	115,698.00
Total for Other Assets	**$204,452.00**
Total for Assets	**$3,001,564.05**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	7,910.15
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
Total for Accounts Payable	**$7,910.15**
Credit Cards	
2010 Cardmember Services Payable	31,734.77
2014 Home Depot Payable	9,307.21
Total for Credit Cards	**$41,041.98**
Other Current Liabilities	
2021 Accrued Salaries & Wages	76,362.04
2022 Accrued Employer PR Taxes	13,431.56
2024 Accrued Vacation, Sick, & Comp Time	$0.00
2024.2 Accrued Vacation	66,720.75
2024.3 Accrued Sick Leave (50%)	4,436.00
Total for 2024 Accrued Vacation, Sick, & Comp Time	**$71,156.75**
2200 Suspense	0.00
2207 Sales Tax Payable	100.36
2207.1 Old Sales Tax Account	0.00
2208 Kern County Loan Payable	0.00
2210 Payroll Liabilities	$3.27
2211 CalPERS Payable	68.22
2221 Garnishment Payable	0.00
2231 Health Plan Payable	-47,536.81
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-547.61
2252 GVAP2 Payable	0.00

Tehachapi Valley Recreation and Park District

Balance Sheet
As of Jun 30, 2026

	Total
Total for 2210 Payroll Liabilities	-$48,012.93
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	-1,090.25
Total for Other Current Liabilities	$111,947.53
Total for Current Liabilities	$160,899.66
Long-term Liabilities	
2310 Loan Payable 2016	155,218.00
2900 Net Pension Liability	436,742.57
2902 DIR-Pension Related	12,228.00
Total for Long-term Liabilities	$604,188.57
Total for Liabilities	$765,088.23
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	1,922,030.93
3020 Restricted Funds	
3022 Capital Projects	752,047.19
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	$773,677.71
3110 Retained Earnings	-595,624.90
Net Revenue	136,392.08
Total for Equity	$2,236,475.82
Total for Liabilities and Equity	$3,001,564.05

Tehachapi Valley Recreation and Park District

Balance Sheet

As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	$93,935.00
1000.1 Cash in County Treasury-General Fund	-1,403,355.60
1000.8 Site Lease Restricted Funds	21,630.52
1000.36 Property Tax Claim on Cash	1,337,401.94
Total for 1000 Cash in County Treasury General Fund	**$49,611.86**
1002 California CLASS Money Market Account	5,898.44
1003 Savings BOTS 5778	2,502.82
1004 Checking BOTS 4470	0.00
1005 County Treasury Capital Projects Fund	$627,430.96
1005.1 Capital Projects Claim on Cash	17,983.47
Total for 1005 County Treasury Capital Projects Fund	**$645,414.43**
1006 County FMV	3,213.00
1007 County FMV - Capital	6,460.00
1008 Checking BOTS 0423	52,124.53
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	**$766,930.08**
Accounts Receivable	
1200 Accounts Receivable	5,104.99
Total for Accounts Receivable	**$5,104.99**
Other Current Assets	
1070 Prepaid Expenses	6,000.00
1085 Interest Receivable	7,037.49
1085.1 Interest Receivable Cap Proj Fund	13,309.76
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	791.46
Total for 1090 Clearing for Deposits	**$791.46**
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-7,661.49
1093 Heartland Merchant Services (Rec Trac)	11,342.08
1094 Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	-10,969.69
Total for 1091 Merchant Services Receivable	**-$6,789.10**
1096 Undeposited Funds	0.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	**$35,762.81**
Total for Current Assets	**$807,797.88**
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00

Tehachapi Valley Recreation and Park District

Balance Sheet

As of Jul 31, 2026

	Total
1162 Improvements	1,685,845.07
1162.1 Improvement Work in Progress	36,100.00
1163 Equipment	733,860.00
1163.1 Equipment Not Placed In Service	0.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,652,647.49
1180 Fleet Vehicles and Equipment	149,004.25
Total for Fixed Assets	**$1,718,237.59**
Other Assets	
1901 DOR-Pension Contributions	88,754.00
1903 DOR-Pension Related	115,698.00
Total for Other Assets	**$204,452.00**
Total for Assets	**$2,730,487.47**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	76,862.78
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
Total for Accounts Payable	**$76,862.78**
Credit Cards	
2010 Cardmember Services Payable	38,369.38
2014 Home Depot Payable	9,307.21
Total for Credit Cards	**$47,676.59**
Other Current Liabilities	
2021 Accrued Salaries & Wages	76,362.04
2022 Accrued Employer PR Taxes	13,431.56
2024 Accrued Vacation, Sick, & Comp Time	30.00
2024.2 Accrued Vacation	66,720.75
2024.3 Accrued Sick Leave (50%)	4,436.00
Total for 2024 Accrued Vacation, Sick, & Comp Time	**$71,156.75**
2200 Suspense	0.00
2207 Sales Tax Payable	11.19
2207.1 Old Sales Tax Account	0.00
2208 Kern County Loan Payable	0.00
2210 Payroll Liabilities	53.27
2211 CalPERS Payable	-258.92
2221 Garnishment Payable	0.00
2231 Health Plan Payable	-56,729.19
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-578.40
2252 GVAP2 Payable	0.00

Tehachapi Valley Recreation and Park District

Balance Sheet

As of Jul 31, 2026

	Total
Total for 2210 Payroll Liabilities	-$57,563.24
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	-1,090.25
Total for Other Current Liabilities	$102,308.05
Total for Current Liabilities	$226,847.42
Long-term Liabilities	
2310 Loan Payable 2016	135,319.00
2900 Net Pension Liability	436,742.57
2902 DIR-Pension Related	12,228.00
Total for Long-term Liabilities	$584,289.57
Total for Liabilities	$811,136.99
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	1,922,030.93
3020 Restricted Funds	
3022 Capital Projects	752,047.19
3023 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	$773,677.71
3110 Retained Earnings	-459,232.82
Net Revenue	-317,125.34
Total for Equity	$1,919,350.48
Total for Liabilities and Equity	$2,730,487.47

Tehachapi Valley Recreation and Park District

Profit & Loss
June 2026

	Total
Revenue	
4010 Property Taxes	45,444.09
4020 Interest Income	9,639.90
4020.1 Interest Income Cap Proj Fund	17,046.96
4020.3 Interest Income - CA CLASS	17.82
4025 Merchant Processing Income	3,294.88
4030 Adult Program Revenues	16,606.00
4050 Facility Revenue	20,531.27
4210 Events Revenues	10,205.00
4213 Operational Grants	9,000.00
4215 Capital Grants	20,178.00
4216 Scholarship Donations	5.00
4300 Youth Program Revenues	80,701.37
4650 Discounts given	-11,182.99
4690 Other Income	109.99
4704 Sales	
4707 Merchandise Sales-Taxable	1,000.20
Total for 4704 Sales	**$1,000.20**
Total for Revenue	**$222,597.49**
Cost of Goods Sold	
5001 Adult Program Costs	1,949.02
5005 Events Costs	$6,038.61
5005.1 Prizes and Awards	850.00
Total for 5005 Events Costs	**$6,888.61**
5008 Youth Program Costs	17,446.23
5110 Scholarship Fund Expense	144.47
Total for Cost of Goods Sold	**$26,428.33**
Gross Profit	**$196,169.16**
Expenditures	
6000 Employee Costs	
6010 Wages & Salaries	164,073.51
6050 Benefits	
6051 Employee Benefits	3,736.31
6055 Employee Retirement CalPERS	5,456.69
6056 CalPERS Unfunded Liability Valuation	3,343.00
6058 Employer Taxes	15,274.04
Total for 6050 Benefits	**$27,810.04**
Total for 6000 Employee Costs	**$191,883.55**
7010 Advertising & Marketing	145.99
7020 Bank Service Charges	2,449.90
7025 Cash Short/Over	-30.13
7027 Depreciation Expense	8,316.57
7030 Dues & Subscriptions	604.20

Tehachapi Valley Recreation and Park District

Profit & Loss
June 2026

	Total
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	1,246.83
Total for 7035 Equipment Rents & Leases	**$1,246.83**
7060 Licenses & Fees	2,764.00
7070 Maintenance	
7072 Building & Park Maintenance	21,074.87
7074 Equipment Maintenance	153.38
7075 Fuel	1,898.99
7078 Materials & Supplies	1,784.00
7079 Fleet Maintenance	90.00
Total for 7070 Maintenance	**$25,001.24**
7084 Meals & Entertainment	1,119.49
7090 Office Supplies	953.57
7150 Professional Fees	
7155 Legal	225.00
Total for 7150 Professional Fees	**$225.00**
7180 Security	158.75
7210 Telephone and Internet	749.30
7230 Uniforms & Apparel	253.70
7250 Utilities	
7252 Electric Service	4,815.53
7254 Gas Service	2,249.88
7256 Sanitation Services	2,605.78
7258 Water Service	1,341.80
7259 Propane	86.02
Total for 7250 Utilities	**$11,099.01**
Total for Expenditures	**$246,940.97**
Net Operating Revenue	**-$50,771.81**
Other Revenue	
8040 TVRPD Development Fee Revenues	16,278.00
Total for Other Revenue	**$16,278.00**
Other Expenditures	
8500 Other Expenses	69.90
Total for Other Expenditures	**$69.90**
Net Other Revenue	**$16,208.10**
Net Revenue	**-$34,563.71**

Tehachapi Valley Recreation and Park District

Profit & Loss

July 2026

	Total
Revenue	
4020.3 Interest Income - CA CLASS	18.61
4025 Merchant Processing Income	2,911.41
4030 Adult Program Revenues	14,018.00
4050 Facility Revenue	24,883.25
4210 Events Revenues	5,385.00
4213 Operational Grants	6,100.00
4216 Scholarship Donations	395.00
4300 Youth Program Revenues	64,475.61
4650 Discounts given	-9,157.06
4704 Sales	
4707 Merchandise Sales-Taxable	85.62
Total for 4704 Sales	**$85.62**
Total for Revenue	**$109,115.44**
Cost of Goods Sold	
5001 Adult Program Costs	1,844.51
5004 Contracted Classes Costs	143.75
5005 Events Costs	20,082.69
5008 Youth Program Costs	16,128.50
5110 Scholarship Fund Expense	600.45
Total for Cost of Goods Sold	**$38,799.90**
Gross Profit	**$70,315.54**
Expenditures	
6000 Employee Costs	
6010 Wages & Salaries	209,121.27
6050 Benefits	
6051 Employee Benefits	-593.26
6055 Employee Retirement CalPERS	4,680.05
6056 CalPERS Unfunded Liability Valuation	4,245.67
6058 Employer Taxes	19,570.03
6090 Worker's Compensation Insurance	10,106.75
Total for 6050 Benefits	**$38,009.24**
Total for 6000 Employee Costs	**$247,130.51**
7010 Advertising & Marketing	1,722.43
7020 Bank Service Charges	2,306.52
7025 Cash Short/Over	-17.80
7027 Depreciation Expense	8,063.19
7030 Dues & Subscriptions	3,250.00
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	356.16
Total for 7035 Equipment Rents & Leases	**$356.16**

Tehachapi Valley Recreation and Park District

Profit & Loss

July 2026

	Total
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	41 374.50
Total for 7050 Insurance	**$41,374.50**
7056 Interest Expense	3,447.99
7060 Licenses & Fees	3,065.60
7070 Maintenance	
7072 Building & Park Maintenance	3,916.45
7073 Accessibility Upgrades	34,477.25
7074 Equipment Maintenance	-333.36
7075 Fuel	1,623.57
7076 Janitorial Supplies	1,490.93
7077 Small Tools & Equipment	1,300.24
7079 Fleet Maintenance	461.81
Total for 7070 Maintenance	**$42,936.89**
7084 Meals & Entertainment	511.04
7090 Office Supplies	7 035.33
7120 Professional Development	22.99
7150 Professional Fees	
7151 Annual Audit	8,500.00
7152 Bookkeeping & Payroll	2,600.00
7153 Information Technology	3,197.50
Total for 7150 Professional Fees	**$14,297.50**
7165 Safety Equipment	269.54
7180 Security	476.25
7210 Telephone and Internet	1,243.29
7250 Utilities	
7252 Electric Service	5,811.69
7254 Gas Service	771.88
7258 Water Service	3,365.38
Total for 7250 Utilities	**$9,948.95**
Total for Expenditures	**$387,440.88**
Net Operating Revenue	**-$317,125.34**
Net Revenue	**-$317,125.34**

Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

June 2026

	TOTAL	
	Jun 2026	Jun 2025 (PY)
Revenue		
4010 Property Taxes	45,444.09	74,869.28
4020 Interest Income	9,639.90	0.31
4020.1 Interest Income Cap Proj Fund	17,046.96	5,296.32
4020.2 County FMV Change		17,919.00
4020.3 Interest Income - CA CLASS	17.82	81.83
4025 Merchant Processing Income	3,294.88	
4030 Adult Program Revenues	16,606.00	14,420.00
4050 Facility Revenue	20,531.27	30,840.45
4210 Events Revenues	10,205.00	8,274.00
4213 Operational Grants	9,000.00	9,400.00
4215 Capital Grants	20,178.00	
4216 Scholarship Donations	5.00	5.00
4300 Youth Program Revenues	80,701.37	60,173.74
4650 Discounts given	-11,182.99	-9,226.78
4690 Other Income	109.99	
4704 Sales		
4707 Merchandise Sales-Taxable	1,000.20	682.33
4708 Service Fee Revenues		-150.00
Total for 4704 Sales	**$1,000.20**	**$532.33**
QuickBooks Payments Sales		55.00
Total for Revenue	**$222,597.49**	**$212,640.48**
Cost of Goods Sold		
5001 Adult Program Costs	1,949.02	515.45
5004 Contracted Classes Costs		287.50
5005 Events Costs	6,038.61	9,383.01
5005.1 Prizes and Awards	850.00	
Total for 5005 Events Costs	**$6,888.61**	**$9,383.01**
5008 Youth Program Costs	17,446.23	5,374.18
5110 Scholarship Fund Expense	144.47	
5115 Chavez Scholarship Fund		149.47
Total for 5110 Scholarship Fund Expense	**$144.47**	**$149.47**
5704 Purchases for Resale		
5707 Merchandise Purchases		-437.00
Total for 5704 Purchases for Resale		**-$437.00**
Total for Cost of Goods Sold	**$26,428.33**	**$15,272.61**
Gross Profit	**$196,169.16**	**$197,367.87**

Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison
June 2026

	TOTAL	
	Jun 2026	Jun 2025 (PY)
Expenditures		
6000 Employee Costs		
6010 Wages & Salaries	164,073.51	139,814.23
6050 Benefits		
6051 Employee Benefits	3,736.31	3,666.14
6055 Employee Retirement CalPERS	5,456.69	5,521.25
6056 CalPERS Unfunded Liability Valuation	3,343.00	
6058 Employer Taxes	15,274.04	18,161.42
6070 Vacation, Sick, & Admin Leave		-24,224.61
6098 GASB 68 Deferred Contributions		-88,754.00
6099 Pension GASB 68		137,758.00
Total for 6050 Benefits	**$27,810.04**	**$52,128.20**
Total for 6000 Employee Costs	**$191,883.55**	**$191,942.43**
7010 Advertising & Marketing	145.99	1,407.18
7020 Bank Service Charges	2,449.30	9,745.34
7025 Cash Short Over	-30.13	
7027 Depreciation Expense	8,316.57	55,071.92
7030 Dues & Subscriptions	604.20	
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	1,246.83	704.22
Total for 7035 Equipment Rents & Leases	**$1,246.83**	**$704.22**
7056 Interest Expense		3,861.24
7060 Licenses & Fees	2,764.00	3,416.11
7070 Maintenance		
7071 Pool Chemicals		1,172.19
7072 Building & Park Maintenance	21,074.87	11,825.69
7074 Equipment Maintenance	153.38	9,307.21
7075 Fuel	1,898.99	1,138.31
7076 Janitorial Supplies		-2,346.67
7078 Materials & Supplies	1,784.00	
7079 Fleet Maintenance	90.00	483.06
Total for 7070 Maintenance	**$25,001.24**	**$21,579.79**
7084 Meals & Entertainment	1,119.49	459.93
7090 Office Supplies	953.57	2,745.03
7120 Professional Development		51.94
7150 Professional Fees		
7152 Bookkeeping & Payroll		427.50
7153 Information Technology		1,009.30
7155 Legal	225.00	
Total for 7150 Professional Fees	**$225.00**	**$1,436.80**
7180 Security	158.75	151.77
7210 Telephone and Internet	749.30	719.06

	TOTAL	
	Jun 2026	Jun 2025 (PY)
7230 Uniforms & Apparel	253.70	286.88
7250 Utilities		
7252 Electric Service	4,815.53	5,300.72
7254 Gas Service	2,249.88	3,514.44
7256 Sanitation Services	2,605.78	1,076.59
7258 Water Service	1,341.80	276.64
7259 Propane	86.02	
Total for 7250 Utilities	**$11,099.01**	**$10,168.39**
Total for Expenditures	**$246,940.97**	**$303,748.03**
Net Operating Revenue	**-$50,771.81**	**-$106,380.16**
Other Revenue		
8040 TVRPD Development Fee Revenues	16,278.00	13,022.40
Total for Other Revenue	**$16,278.00**	**$13,022.40**
Other Expenditures		
8500 Other Expenses	69.90	
Total for Other Expenditures	**$69.90**	
Net Other Revenue	**$16,208.10**	**$13,022.40**
Net Revenue	**-$34,563.71**	**-$93,357.76**

Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

July 2026

	TOTAL	
	Jul 2026	Jul 2025 (PY)
Revenue		
4010 Property Taxes		6,635.22
4020.1 Interest Income Cap Proj Fund		-5,296.32
4020.3 Interest Income - CA CLASS	18.61	20.85
4025 Merchant Processing Income	2,911.41	
4030 Adult Program Revenues	14,018.00	11,371.14
4050 Facility Revenue	24,883.25	31,093.38
4210 Events Revenues	5,385.00	6,509.00
4213 Operational Grants	6,100.00	250.00
4216 Scholarship Donations	395.00	290.00
4300 Youth Program Revenues	64,475.61	54,466.47
4650 Discounts given	-9,157.06	-6,780.62
4704 Sales		
4707 Merchandise Sales-Taxable	85.62	221.46
Total for 4704 Sales	**$85.62**	**$221.46**
QuickBooks Payments Sales		0.00
Total for Revenue	**$109,115.44**	**$98,780.58**
Cost of Goods Sold		
5001 Adult Program Costs	1,844.51	1,353.32
5004 Contracted Classes Costs	143.75	196.00
5005 Events Costs	20,082.69	14,775.36
5008 Youth Program Costs	16,128.50	7,539.66
5110 Scholarship Fund Expense	$600.45	
5115 Chavez Scholarship Fund		45.75
Total for 5110 Scholarship Fund Expense	**$600.45**	**$45.75**
Total for Cost of Goods Sold	**$38,799.90**	**$23,910.09**
Gross Profit	**$70,315.54**	**$74,870.49**
Expenditures		
6000 Employee Costs		
6010 Wages & Salaries	209,121.27	123,749.55
6050 Benefits		
6051 Employee Benefits	-593.26	7,942.49
6055 Employee Retirement CalPERS	4,680.05	3,324.38
6056 CalPERS Unfunded Liability Valuation	4,245.67	3,675.17
6058 Employer Taxes	19,570.03	10,869.32
6090 Worker's Compensation Insurance	10,106.75	9,538.00
Total for 6050 Benefits	**$38,009.24**	**$35,349.36**
Total for 6000 Employee Costs	**$247,130.51**	**$159,098.91**
7010 Advertising & Marketing	1,722.43	216.90
7020 Bank Service Charges	2,306.52	8,577.10
7025 Cash Short.Over	-17.80	-35.00
7027 Depreciation Expense	8,063.19	8,853.66

Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

July 2026

	TOTAL	
	Jul 2026	Jul 2025 (PY)
7030 Dues & Subscriptions	3,250.00	3,250.00
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	356.16	
Total for 7035 Equipment Rents & Leases	**$356.16**	
7050 Insurance		
7055 Liability Insurance (Gen, Auto, Property)	41,374.50	36,630.00
Total for 7050 Insurance	**$41,374.50**	**$36,630.00**
7056 Interest Expense	3,447.99	0.00
7060 Licenses & Fees	3,065.60	1,178.07
7070 Maintenance		
7071 Pool Chemicals		1,291.02
7072 Building & Park Maintenance	3,916.45	20,946.96
7073 Accessibility Upgrades	34,477.25	3,000.00
7074 Equipment Maintenance	-333.36	
7075 Fuel	1,623.57	1,413.00
7076 Janitorial Supplies	1,490.93	2,377.15
7077 Small Tools & Equipment	1,300.24	
7079 Fleet Maintenance	461.81	2,353.29
Total for 7070 Maintenance	**$42,936.89**	**$31,381.42**
7084 Meals & Entertainment	511.04	343.83
7090 Office Supplies	7,035.33	3,431.45
7120 Professional Development	22.99	1,780.00
7150 Professional Fees		
7151 Annual Audit	3,500.00	8,000.00
7152 Bookkeeping & Payroll	2,600.00	360.00
7153 Information Technology	3,197.50	750.00
7155 Legal		157.50
Total for 7150 Professional Fees	**$14,297.50**	**$9,267.50**
7165 Safety Equipment	269.54	
7180 Security	476.25	605.31
7210 Telephone and Internet	1,243.29	940.42
7230 Uniforms & Apparel		150.47
7250 Utilities		
7252 Electric Service	5,811.69	6,534.55
7254 Gas Service	771.38	2,547.56
7256 Sanitation Services		1,241.49
7258 Water Service	3,365.38	1,905.52
Total for 7250 Utilities	**$9,948.95**	**$12,229.12**
Total for Expenditures	**$387,440.88**	**$277,899.16**
Net Operating Revenue	**-$317,125.34**	**-$203,028.67**
Net Revenue	**-$317,125.34**	**-$203,028.67**

Tehachapi Valley Recreation and Park District

Statement of Cash Flows
June 2026

Account Name	Total
OPERATING ACTIVITIES	
Net Revenue	-34,563.71
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1070 Prepaid Expenses	-6,000.00
1085 Interest Receivable	-7,037.49
1085.1 Interest Receivable Cap Proj Fund	-13,309.76
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	817.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	4,011.85
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-2,173.35
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	817.05
1200 Accounts Receivable	10,225.01
2000 Accounts Payable-General Fund	3,003.64
2010 Cardmember Services Payable	1,553.70
2021 Accrued Salaries & Wages	76,362.04
2022 Accrued Employer PR Taxes	7,988.17
2207 Sales Tax Payable	82.48
2207.1 Old Sales Tax Account	0.00
2211 Payroll Liabilities:CalPERS Payable	1,816.65
2231 Payroll Liabilities:Health Plan Payable	-13,576.29
2250 Payroll Liabilities:Payroll Tax Liabilities	-0.34
Total for Adjustments to reconcile Net Revenue to Net Cash provided by operations:	**$64,580.36**
Net cash provided by operating activities	**$30,016.65**
INVESTING ACTIVITIES	
1162 Improvements	-10,000.00
1162.1 Improvement Work in Progress	-13,800.00
1170 Accumulated Depreciation	8,316.57
Net cash provided by investing activities	**-$15,483.43**
FINANCING ACTIVITIES	
3000 Opening Bal Equity	-16,837.82
3010 Net Investment In Capital Assets	-33,324.96
3022 Restricted Funds:Capital Projects	33,324.96
Net cash provided by financing activities	**-$16,837.82**
NET CASH INCREASE FOR PERIOD	**-$2,304.60**
Cash at beginning of period	**$1,028,929.59**
CASH AT END OF PERIOD	**$1,026,624.99**

Tehachapi Valley Recreation and Park District

Statement of Cash Flows
July 2026

Account Name	Total
OPERATING ACTIVITIES	
Net Revenue	-317,125.34
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1090 3 Clearing for Deposits:Firefly Reservation Cash Deposits	-552.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	2,796.45
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-2,745.05
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	2,819.08
1200 Accounts Receivable	1,000.00
2000 Accounts Payable-General Fund	68,952.63
2010 Cardmember Services Payable	6,634.61
2207 Sales Tax Payable	-89.17
2207.1 Old Sales Tax Account	0.00
2211 Payroll Liabilities:CalPERS Payable	-327.14
2231 Payroll Liabilities:Health Plan Payable	-9,192.38
2250 Payroll Liabilities:Payroll Tax Liabilities	-30.79
Total for Adjustments to reconcile Net Revenue to Net Cash provided by operations:	$69,266.24
Net cash provided by operating activities	-$247,859.10
INVESTING ACTIVITIES	
1170 Accumulated Depreciation	8,063.19
Net cash provided by investing activities	$8,063.19
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-19,899.00
Net cash provided by financing activities	-$19,899.00
NET CASH INCREASE FOR PERIOD	-$259,694.91
Cash at beginning of period	$1,026,624.99
CASH AT END OF PERIOD	$766,930.08

REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT

TUESDAY JULY 21, 2026, 5:30 P.M.

CALL TO ORDER: Board Meeting Convened by Chairperson Paciullo at 5:30 P.M.

BOARD MEMBERS

Maryann Paciullo, Chairperson
Dwight Dreyer, Vice-Chairperson
Sandy Chavez, Director
Ian Steele, Director
Heather Silva, Director

1. **FLAG SALUTE:** Vice-Chairperson Dwight Dreyer led the flag salute.

2. **ROLL CALL:** Director Steele and Director Paciullo were absent.

3. **PUBLIC COMMENTS**
   INTRODUCTION FOR NEW COMMUNITY EVENTS SUPERVISOR, GRAETA NIKKEL. NO PUBLIC COMMENTS MADE.

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.

   Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
   Noes: None. Motion carried.
   Absent: Steele/Paciullo

   B. **Approval of the Minutes from the Regular Board Meeting held June 16, 2026.**
   BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD JUNE 16, 2026.

   Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
   Noes: None. Motion carried.
   Absent: Steele/Paciullo

5. **AGENDA ITEMS**

   A. **Presentation by Make Art Tehachapi.**
   PRESENTATION MADE BY CHAIRPERSON OF MAKE ART TEHACHAPI, JANETTE PAUER.

   B. **TVRPD Chairperson to Present Certificate of Recognition to participants of Philip Marx Central Park Utility Box Youth Mural Project.**

CERTIFICATE OF RECONGNITION PRESENTED TO EDEN BLACK FOR HER PARTICIPATION IN THE YOUTH MURAL PROJECT BY VICE-CHAIRPERSON DREYER.

C. **Approval of the contract between Tehachapi Valley Recreation and Park District and the Greater Tehachapi Chamber of Commerce for the 2026 Mountain Festival, Discussion/Approval, Resolution #6-26**
BOARD APPROVES CONTRACT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND THE GREATER TEHACHAPI CHAMBER OF COMMERCE FOR THE 2026 MOUNTAIN FESTIVAL.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

D. **Purchase of 2026 Ford F-150 XL 4WD via Sourcewell Cooperative Contract – Discussion/Approval.**
BOARD APPROVES THE PURCHASE OF THE 2026 FORD F-150 XL 4WD VIA SOURCEWELL COOPERATIVE CONTRACT.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

E. **Authorize the Treasurer of the County of Kern to transfer funds in its custody for meeting the obligations incurred for the maintenance and operations of the district – Tehachapi Valley Recreation and Park District is requesting a property tax advance in the amount of $450,000.00, Discussion/Approval.**
BOARD APPROVES THE AUTHORIZATION TO THE TREASURER OF THE COUNTY OF KERN TO TRANSFER FUNDS IN ITS CUSTODY FOR MEETING OBLIGATIONS FOR THE MAINTENANCE AND OPERATIONS OF THE DISTRICT – TEHACHAPI VALLEY RECREATION AND PARK DISTRICT TAX ADVANCE OF $450,000.00

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

6. **OPERATIONS MANAGER REPORT**
Operations Manager Kent Beal gave report.
Report on file.

7. **RECREATION DEPARTMENT REPORTS**
Sports Supervisor Donna Clark gave report.
Report on file.

8. **DISTRICT MANAGER REPORT**
District Manager Corey Torres gave report.
(Verbal Report)

9. BOARD OF DIRECTORS TIME

Director Chavez commends staff on a job well done. Director Dreyer compliments staff on how great the parks look. Director Dreyer receives positive feedback from community on our facilities.

9. ADJOURNMENT

Having no further business, the meeting was adjourned at 6:07 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on July 21, 2026.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.

Absent: Steele/Paciullo

Respectfully Submitted,

Taylor Davis

Clerk of the Board

Tehachapi Valley
Recreation & Park District

TO: TVRPD Board of Directors

FROM: Corey Torres, District Manager

DATE: August 18, 2026

SUBJECT: Capital Asset Tagging and Rotating Inventory Certification Program and Amend Capital Asset Policy

STAFF REPORT **REGULAR BOARD MEETING**

BACKGROUND:

On June 16, 2026, the Board approved raising the District's Minimum Capitalization Threshold from

$5,000 to $10,000, together with the write-off of fully depreciated sub-threshold assets effective for fiscal year 2026-2027. To support that threshold change and to strengthen physical stewardship over the reduced population of capitalized assets that will remain on the District's fixed asset schedule, staff — in consultation with the District's outside accountant — recommend adopting a companion Capital Asset Tagging and Rotating Inventory Certification Program.

The program has two components: (1) a physical tagging protocol for capitalized assets, and (2) a risk-based rotating inventory certification schedule performed by District maintenance staff and certified by the Business Manager.

TAGGING PROTOCOL:

Each capitalized asset practical to tag will receive a sequentially numbered District asset tag cross-referenced to the fixed asset ledger record. Tags will be applied to new acquisitions at receipt and to existing capitalized assets during the first inventory cycle. Land, buildings, and permanently affixed site improvements will not be physically tagged; those assets are identified by location and description in the ledger.

ROTATING INVENTORY TIERS:

- Tier 1 — Annual. Vehicles, mowers, Kawasaki Mules, Gator, portable stage, pay station, and other movable or theft-attractive equipment.
- Tier 2 — Biennial. Fixed equipment and furniture, including HVAC units, lighting panels, scoreboards, workstations, and office furniture.
- Tier 3 — Triennial. Buildings, site improvements, and permanent playground structures. Existence and condition confirmed on a three-year cycle.

- On acquisition and disposal. Every addition is tagged and recorded at receipt; every disposal is documented with tag retrieval or destruction confirmation, regardless of tier.

Approximately one-third of the asset population will be inspected each year under this structure. The Business Manager will maintain the annual inventory schedule and certify completion.

COORDINATION WITH PLAYGROUND AND FACILITY SAFETY INSPECTIONS:

Playground safety inspections are governed by California Health & Safety Code sections 115725 through 115750, U.S. Consumer Product Safety Commission Publication 325, and ASTM Standard F1487, and require inspection frequencies substantially more frequent than the capital asset cycle. Safety inspections will remain a separate program with separate documentation. Where practical, staff will coordinate the timing of routine safety inspections with capital inventory site visits to minimize duplicated travel, but the two records will be maintained independently.

FISCAL IMPACT:

Minimal. Initial asset tag kit is estimated at $100 to $300. Ongoing tag costs are nominal and will be absorbed within existing operating budgets. No new positions or contracts are required.

RECOMMENDATION:

Staff recommendation is to approve the Capital Asset Tagging and Rotating Inventory Certification Program as described and authorize staff to incorporate the tagging protocol and the tiered inventory schedule into the District's Capital Asset Policy concurrent with the capitalization threshold change effective fiscal year 2026-2027.

Tehachapi Valley
Recreation & Park District

CAPITAL ASSET POLICY

1. PURPOSE

This Capital Asset Policy establishes the criteria and procedures used by the Tehachapi Valley Recreation and Park District (the "District") for identifying, valuing, capitalizing, depreciating, tagging, physically tracking, and disposing of capital assets. The policy is intended to comply with generally accepted accounting principles applicable to state and local governmental entities in the United States (GAAP), including pronouncements of the Governmental Accounting Standards Board (GASB), and to provide a framework of internal controls sufficient to safeguard District-owned property and support the District's annual financial statement audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards.

2. SCOPE

This policy applies to all tangible and intangible property owned or controlled by the District that meets the definition of a capital asset set forth below, without regard to the fund or program from which the asset was acquired. It applies to all District officers, employees, agents, and contractors involved in the acquisition, custody, use, or disposition of District property.

3. DEFINITIONS

- **Capital Asset.** Tangible or intangible property owned or controlled by the District that (a) has an estimated useful life extending more than one (1) year beyond the date of acquisition or completion, (b) is held for use in the District's operations rather than for resale, and (c) has an acquisition cost equal to or greater than the Minimum Capitalization Threshold established in this policy. Capital assets include, without limitation, land, buildings, site improvements, infrastructure, furniture and equipment, vehicles, and construction in progress.
- **Minimum Capitalization Threshold.** The dollar amount at or above which the acquisition cost of an otherwise-qualifying asset causes the asset to be capitalized and depreciated rather than expensed in the period of acquisition.
- **Historical Cost.** The total cost incurred by the District to place a capital asset in service, including the purchase price, freight, installation, and other costs necessary to bring the asset to its intended use.
- **Acquisition Value.** The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, used to record donated capital assets in accordance with GASB Statement No. 72.
- **Useful Life.** The estimated period, expressed in years, over which a capital asset is expected to provide service to the District, used for purposes of computing depreciation.
- **Net Book Value.** The historical cost of a capital asset less accumulated depreciation.

- **Retirement or Disposal.** The confirmed physical removal of a capital asset from District service through sale, transfer, destruction, obsolescence, abandonment, theft, or loss, evidenced by documentation as required under this policy.

4. CAPITALIZATION THRESHOLD

The District's Minimum Capitalization Threshold is $10,000, as adopted by the Board of Directors on June 16, 2026. Asset costs below the threshold are expensed in the fiscal year in which the cost is incurred. Asset costs at or above the threshold are capitalized and depreciated over the asset's estimated useful life.

The change from the prior $5,000 threshold to the current $10,000 threshold is applied prospectively in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections. Capital assets capitalized under the prior $5,000 threshold that remain in service continue to be depreciated over their remaining useful lives and are removed from the District's fixed asset schedule only upon confirmed physical retirement or disposal, as further described in Section 14.

5. VALUATION BASIS

Capital assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation in accordance with GASB Statement No. 72. Capital assets constructed by the District are recorded at the accumulated cost of construction, including materials, labor, and other directly attributable costs. Consistent with GASB Statement No. 89, interest cost incurred during the construction of capital assets used in governmental activities is not capitalized as part of the historical cost of the asset.

6. ASSET CLASSES AND ESTIMATED USEFUL LIVES

For financial reporting purposes, capital assets are grouped into the following classes with the associated estimated useful lives and depreciation methods:

Asset Class	Estimated Useful Life	Depreciation Method
Land	Not depreciated	N/A
Buildings and improvements	5 – 30 years	Straight-line
Site improvements and infrastructure	10 – 30 years	Straight-line
Furniture and equipment	3 – 7 years	Straight-line
Vehicles	5 years	Straight-line
Construction in progress	Not depreciated until placed in service	N/A

Estimated useful lives may be adjusted for a specific asset when circumstances (such as unusually harsh service conditions, planned early replacement, or manufacturer specifications) reasonably support a different estimate. Any such adjustment must be documented in the fixed asset ledger and reviewed by the District's outside accountant prior to implementation.

7. DEPRECIATION

Depreciation is computed using the straight-line method over the estimated useful life of the asset. Depreciation begins in the month the asset is placed in service and continues until the asset is either fully depreciated or physically retired from District service. Land and construction in progress are not depreciated.

8. GROUP AND AGGREGATE PURCHASES

Where multiple items are acquired together as a single functional unit (for example, a set of interconnected playground components, a computer system with peripherals, or a coordinated furniture installation) and the items are intended to be used together and would not function independently, the aggregate acquisition cost of the functional unit is compared to the Minimum Capitalization Threshold. If the aggregate cost meets or exceeds the threshold, the functional unit is capitalized as a single asset even if individual components would fall below the threshold if acquired separately.

Bulk purchases of similar but independently functional items (for example, several identical benches or trash receptacles) are not aggregated for threshold purposes and are evaluated on a per-item basis.

9. CAPITAL IMPROVEMENTS VERSUS REPAIRS AND MAINTENANCE

Expenditures made to an existing capital asset are capitalized as improvements if they meet or exceed the Minimum Capitalization Threshold and one or more of the following conditions is met: (a) the useful life of the asset is materially extended beyond its original estimate; (b) the productive capacity, capacity of service, or efficiency of the asset is materially increased; or (c) the quality of the services provided by the asset is materially improved. Expenditures that do not meet these conditions, and expenditures of any amount that constitute routine repair or maintenance necessary to keep an asset in its normal operating condition, are expensed in the period incurred.

10. CONSTRUCTION IN PROGRESS

Costs accumulated during the construction, acquisition, or installation of a capital asset are recorded as Construction in Progress and are not depreciated. Upon substantial completion and placement of the asset in service, accumulated costs are reclassified to the appropriate depreciable asset class, and depreciation begins in the month the asset is placed in service.

11. CAPITAL ASSET TAGGING PROTOCOL

Each capitalized asset that is movable or independently identifiable will receive a sequentially numbered District asset tag cross-referenced to the fixed asset ledger record. Tags will be applied to new acquisitions at receipt and to existing capitalized assets during the first inventory cycle following the effective date of this policy.

The following categories of capital assets are not physically tagged; they are identified for stewardship purposes by location and description in the fixed asset ledger:

- Land
- Buildings
- Permanently affixed site improvements and infrastructure

- Permanent playground structures (identified by park location and installation date)
- Construction in progress until placed in service

12. ROTATING INVENTORY CERTIFICATION PROGRAM

Capitalized assets are subject to a risk-based rotating inventory certification schedule, performed by District maintenance staff and certified by the Business Manager. Approximately one-third of the capital asset population is physically inspected each year under the following tiers:

- **Tier 1 — Annual.** Vehicles, mowers, Kawasaki Mules, Gator, portable stage, pay station, and other movable or theft-attractive equipment.
- **Tier 2 — Biennial.** Fixed equipment and furniture, including HVAC units, lighting panels, scoreboards, workstations, and office furniture.
- **Tier 3 — Triennial.** Buildings, site improvements, and permanent playground structures. Existence and general condition confirmed on a three-year cycle.
- **On acquisition and disposal.** Every addition is tagged and recorded at receipt; every disposal is documented with tag retrieval or destruction confirmation, regardless of tier.

The Business Manager maintains the annual inventory schedule and certifies completion of each year's tier to the District Manager.

13. COORDINATION WITH PLAYGROUND AND FACILITY SAFETY INSPECTIONS

Playground safety inspections are governed by California Health and Safety Code sections 115725 through 115750, U.S. Consumer Product Safety Commission Publication 325, and ASTM Standard F1487. These inspections require frequencies substantially more frequent than the capital asset inventory cycle and remain a separate program with separate documentation. Where practical, staff will coordinate the timing of routine safety inspections with capital inventory site visits to minimize duplicated travel, but the two records are maintained independently and neither program constitutes evidence of compliance with the other.

14. ASSET RETIREMENT, DISPOSAL, AND WRITE-OFF

An asset that reaches a net book value of $0 (fully depreciated) remains on the District's fixed asset schedule, reported at historical cost with fully offsetting accumulated depreciation, until the asset is physically retired or disposed of. An asset is written off — and its cost and related accumulated depreciation removed from the fixed asset schedule — only upon confirmed physical retirement or disposal, and not merely upon reaching a $0 net book value.

As part of the transition to the $10,000 threshold in fiscal year 2026-2027, capital assets with original cost below $10,000 that are both fully depreciated and confirmed no longer in service through physical verification under the Rotating Inventory Certification Program will be written off from the fixed asset schedule. Because such assets are, by definition, fully depreciated at the date of write-off, this transition cleanup has no effect on the District's Statement of Net Position or Statement of Activities.

15. DISPOSAL AUTHORIZATION

Physical retirement or disposal of any capital asset must be authorized in writing before the asset is removed from service, transferred, sold, destroyed, or otherwise disposed of. Authorization thresholds are as follows:

- **Original cost less than $25,000:** District Manager may authorize disposal, with written notice to the Board at the next regular meeting.
- **Original cost equal to or greater than $25,000:** Board of Directors approval required prior to disposal.
- **Any suspected theft or loss:** Reported to the District Manager immediately upon discovery; the District Manager notifies the Board and, where appropriate, law enforcement and the District's insurance carrier (California Association for Park and Recreation Indemnity — CAPRI).

Disposal documentation includes the asset tag number (if any), fixed asset ledger identifier, description, date of disposal, method of disposal, and proceeds received (if any). Documentation is retained in accordance with the District's records retention schedule.

16. INVENTORY EXCEPTIONS AND REPORTING

When the Rotating Inventory Certification Program identifies a capital asset that cannot be located or physically verified, the Business Manager will initiate a documented investigation, including inquiry of relevant staff and a search of alternate locations. Unresolved discrepancies involving assets with original cost equal to or greater than $10,000 are reported to the District Manager, who in turn reports material or repeated exceptions to the Board. Suspected theft or misappropriation is escalated immediately in accordance with Section 15.

17. RESPONSIBLE PARTIES

- **Business Manager.** Maintains the fixed asset ledger, the asset tagging cross-reference, and the annual rotating inventory schedule; ensures new acquisitions are tagged and recorded at receipt; certifies completion of each year's inventory tier to the District Manager; coordinates with the District's outside accountant on capital asset accounting matters.
- **District Manager.** Authorizes disposals within delegated authority under Section 15; reports the status of the capital asset program, material inventory exceptions, and disposals requiring Board approval to the Board of Directors; approves any deviations from this policy in consultation with the District's outside accountant.
- **Maintenance Staff.** Performs physical inventory verification under the Rotating Inventory Certification Program; reports breakdowns, transfers between park sites, and suspected losses to the Business Manager on a timely basis.
- **Board of Directors.** Approves this policy and any amendments; approves disposals of capital assets with original cost equal to or greater than $25,000; receives periodic reporting on the capital asset program.

18. POLICY REVIEW

This policy is reviewed by District staff at least every three (3) years, and additionally whenever a material change occurs in applicable accounting standards, governing law, or District operations. Recommended amendments are presented to the Board of Directors for approval by resolution.

ADOPTION

____

Board President, Tehachapi Valley Recreation and Park District   Date

____

District Manager, Tehachapi Valley Recreation and Park District   Date

Adopted by the Board of Directors on ____________________, by Resolution No. ____________.

Tehachapi Valley
Recreation & Park District

TO: TVRPD Board of Directors

FROM: Corey Torres, District Manager

DATE: August 18, 2026

SUBJECT: Final Budget for Fiscal Year 2026/2027

STAFF REPORT **REGULAR BOARD MEETING**

Background

Pursuant to California Public Resources Code Section 5778, the District is required to adopt a final budget for each fiscal year. The Final Budget for FY 2026–2027 reflects the District's anticipated operations, revenues, and expenditures, incorporating final department and program-level figures.

The budget was developed working with department heads and supervisors, with attention to maintaining operations, park maintenance, programs, and events.

Total budgeted operating revenues of **$2,375,744** and total budgeted program and operating expenditures of **$2,431,245** bring a net operating deficit of **($55,501)** on an accrual basis, and a positive net operating position of **$50,584** when the non-cash depreciation charge of $106,085 is excluded. Development Fee Revenues of **$120,000** are restricted for capital improvements and are accounted for separately in the Capital Projects Fund.

Budget Summary

Category	Budget FY 26-27	Actuals FY 25-26	Change ($)	Change (%)
REVENUES				
Property Taxes	$1,284,941	$1,272,218	+$12,723	+1.0%
Youth Program Revenues	$631,913	$608,892	+$23,021	+3.8%
Facility Revenue	$234,000	$235,366	($1,366)	-0.6%
Events Revenues	$80,100	$64,591	+$15,509	+24.0%
Operational Grants	$76,500	$61,537	+$14,963	+24.3%
Adult Program Revenues	$75,860	$65,561	+$10,299	+15.7%
Development Fee Revenues *	$120,000	$158,279	($38,279)	-24.2%
Other / Miscellaneous	$67,226	$59,339	+$7,887	+13.3%
Less: Discounts Given	($74,795)	($72,662)	($2,133)	+2.9%
TOTAL REVENUES	**$2,375,744**	**$2,294,843**	**+$80,901**	**+3.5%**
COST OF GOODS SOLD				
Youth Program Costs	$93,125	$103,119	($9,994)	-9.7%
Events Costs & Prizes	$89,839	$73,394	+$16,445	+22.4%
Adult Program Costs	$11,200	$7,555	+$3,645	+48.2%
Fish Stocking	$30,000	$19,896	+$10,104	+50.8%
Scholarship & Resale Costs	$5,289	$3,307	+$1,982	+59.9%
TOTAL COGS	**$229,453**	**$207,271**	**+$22,182**	**+10.7%**
GROSS PROFIT	**$2,146,291**	**$2,087,572**	**+$58,719**	**+2.8%**

OPERATING EXPENSES				
Wages & Salaries	$1,180,688	$1,161,936	+$18,752	+1.6%
Employee Benefits & Taxes	$293,298	$277,348	+$15,950	+5.7%
Building & Park Maintenance	$99,600	$98,057	+$1,543	+1.6%
Utilities	$124,610	$121,920	+$2,690	+2.2%
Insurance	$73,500	$73,260	+$240	+0.3%
Professional Fees	$49,100	$39,987	+$9,113	+22.8%
Depreciation	$106,085	$104,261	+$1,824	+1.7%
Bank Service Charges	$52,149	$50,187	+$1,962	+3.9%
Licenses & Fees	$46,000	$45,839	+$161	+0.4%
Advertising & Marketing	$11,500	$10,588	+$912	+8.6%
Office Supplies	$19,000	$17,032	+$1,968	+11.6%
Professional Development	$16,000	$16,530	($530)	-3.2%
Telephone & Internet	$12,400	$12,047	+$353	+2.9%
Other Operating Expenses	$117,862	$94,933	+$22,929	+24.2%
Fixed Asset Purchases	$51,000			
TOTAL OPERATING EXPENSES	**$2,201,792**	**$2,123,925**	**+$77,867**	**+3.7%**
NET OPERATING INCOME	**($55,501)**	**($36,353)**	**($19,148)**	

Revenues

Total projected operating revenues for FY 2026–2027 are **$2,375,744**. This excludes the restricted Development Fee Revenues of $120,000. Key revenue highlights:

- Property Taxes **$1,284,941** — the District's primary revenue source, representing approximately 54% of general fund operating revenues.
- Youth Program Revenues **$631,913**
- Facility Revenues **$234,000**
- Development Fee Revenues **$120,000**
- Events Revenues **$80,100**
- Operational Grants **$76,500**
- Adult Program Revenues **$75,860**
- Discounts Given **($74,795)**

Expenditures

Total projected program costs and operating expenditures are **$2,431,245**

Personnel Costs

Personnel is the District's largest expense at **$1,473,986**, comprising:

- Wages & Salaries: $1,180,688
- Employee Benefits (health, retirement, workers' comp, and employer taxes): $293,298, including Employee Benefits of $62,922, CalPERS contributions of $45,400, CalPERS Unfunded Liability Valuation of $42,500, Employer Taxes of $103,477, and Workers' Compensation of $39,000

Maintenance & Facilities

Total maintenance expenditures are budgeted at $168,800, including Building & Park Maintenance $99,600, Pool Chemicals $5,000, Equipment Maintenance $2,500, Fleet Maintenance $9,000, Fuel $15,500, Janitorial Supplies $10,000, and Small Tools & Equipment $2,200. An Accessibility Upgrades allocation of $25,000 reflects the District's continued priority of addressing ADA compliance.

Utilities

Utility costs are budgeted at $124,610, covering electric service $64,150, gas service $22,500, water service $19,060, sanitation $17,800, and propane $1,100.

Professional Fees & Services

Professional service costs of $49,100 include annual audit $15,500, bookkeeping $15,600, IT $10,500, and legal services $7,500.

Capital Expenditures

A Fixed Asset Purchase of $51,000 is budgeted for the purchase of a maintenance vehicle.

Operating Position

Depreciation is a non-cash accounting entry that allocates the cost of previously purchased assets over their useful lives. It does not represent a current-year cash outlay and is therefore not part of the District's actual operating cash requirement for FY 2026–2027. When depreciation is excluded from the operating expense calculation, the District's net operating position reflects a positive $50,584:

- Total Accrual Deficit: ($55,501)
- Depreciation (non-cash allocation, not a current obligation): $106,085
- Net Operating Position Excluding Depreciation: **$50,584 positive position**

Current Account Balances

The following account balances are current as of the date of this report:

Account	Balance
Bank of the Sierra	$544,830
County Treasury – General Fund	$0
County Treasury – Capital Projects Fund – Restricted	$644,478
TOTAL	**$1,189,308**

General fund cash total **$544,830**.

The Capital Projects Fund balance of **$644,478** reflects accumulated restricted Development Fee Revenues and is designated for capital improvements.

Considerations

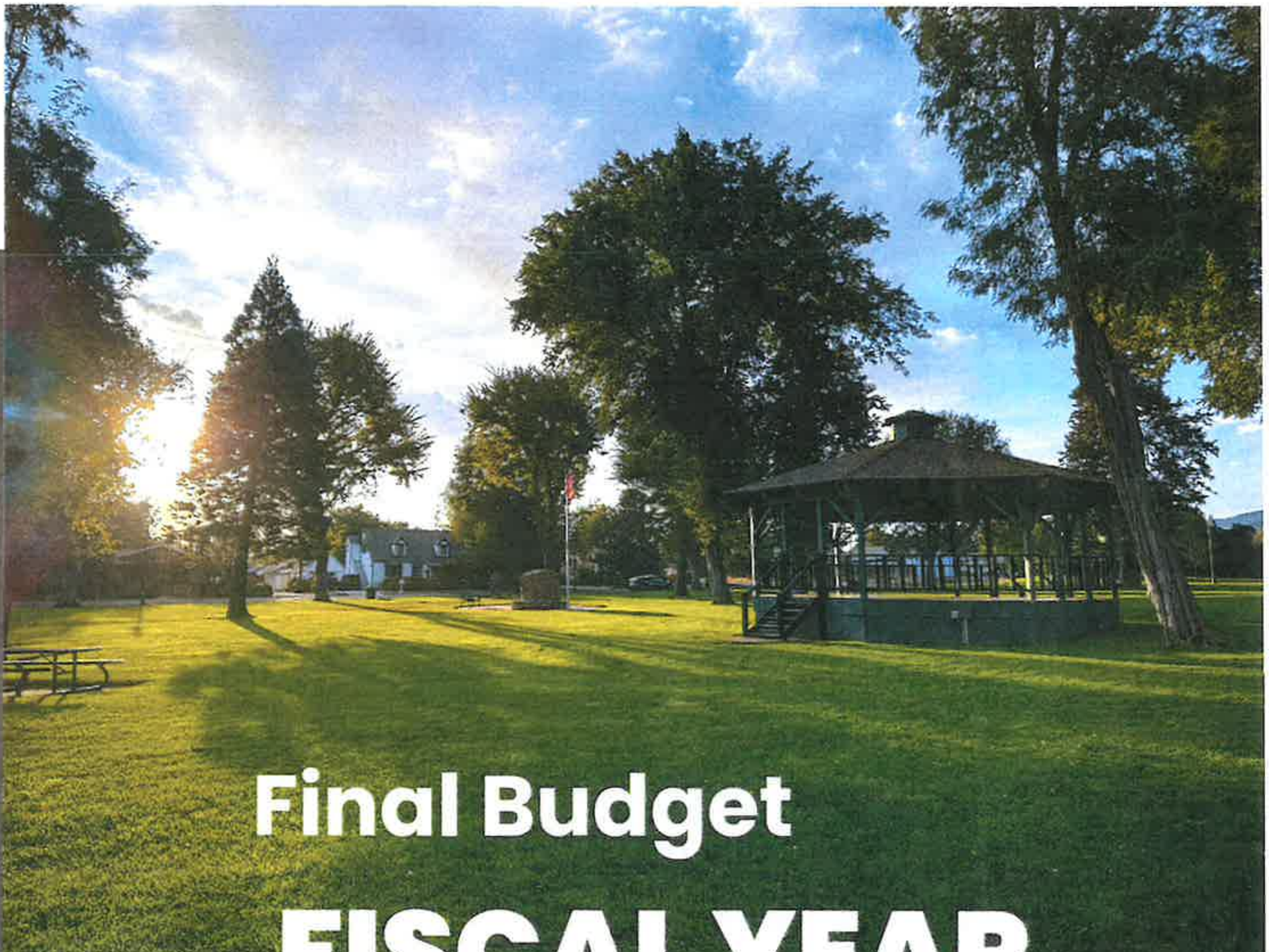
- Pool Heating System: The pool heater replacement at the Dye Natatorium is not separately line-itemed in this Final Budget.
- Community Events Supervisor and Administrative Assistant Positions: Both full-time positions have been filled with personnel costs incorporated into the figures above.

- Bank Service Charges: The $52,149 budgeted reflects merchant processing and related fees associated with the District's payment systems. We are conservatively projecting to recover $40,000 in Merchant Processing Income.

Recommendation

Staff recommends that the Board of Directors adopt **Resolution #9-26**, approving the Final Budget for Fiscal Year 2026–2027.

Tehachapi Valley
Recreation & Park District



Final Budget
FISCAL YEAR 2026-2027

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Tehachapi Valley Recreation & Park District

Play Up. Live Up.

Preliminary Budget

Fiscal Year 2026-2027

Board of Directors

Maryann Paciullo, Chairperson

Dwight Dreyer, Vice-Chairperson

Ian Steele, Director

Sandy Chavez, Director

Heather Silva, Director

Departments

District Manager
Corey Torres, MPA, District Manager

Administration Department
Taylor Davis, Business Manager/Clerk of the Board
Crystal Bewick, Administrative Assistant

Maintenance & Operations Department
Kent Beal, Operations Manager

Recreation Department
Graeta Nikkel, Community Events Supervisor
Donna Clark, Sports Supervisor

Tehachapi Tots Department
Kelsey Ketcheside, Tots Director

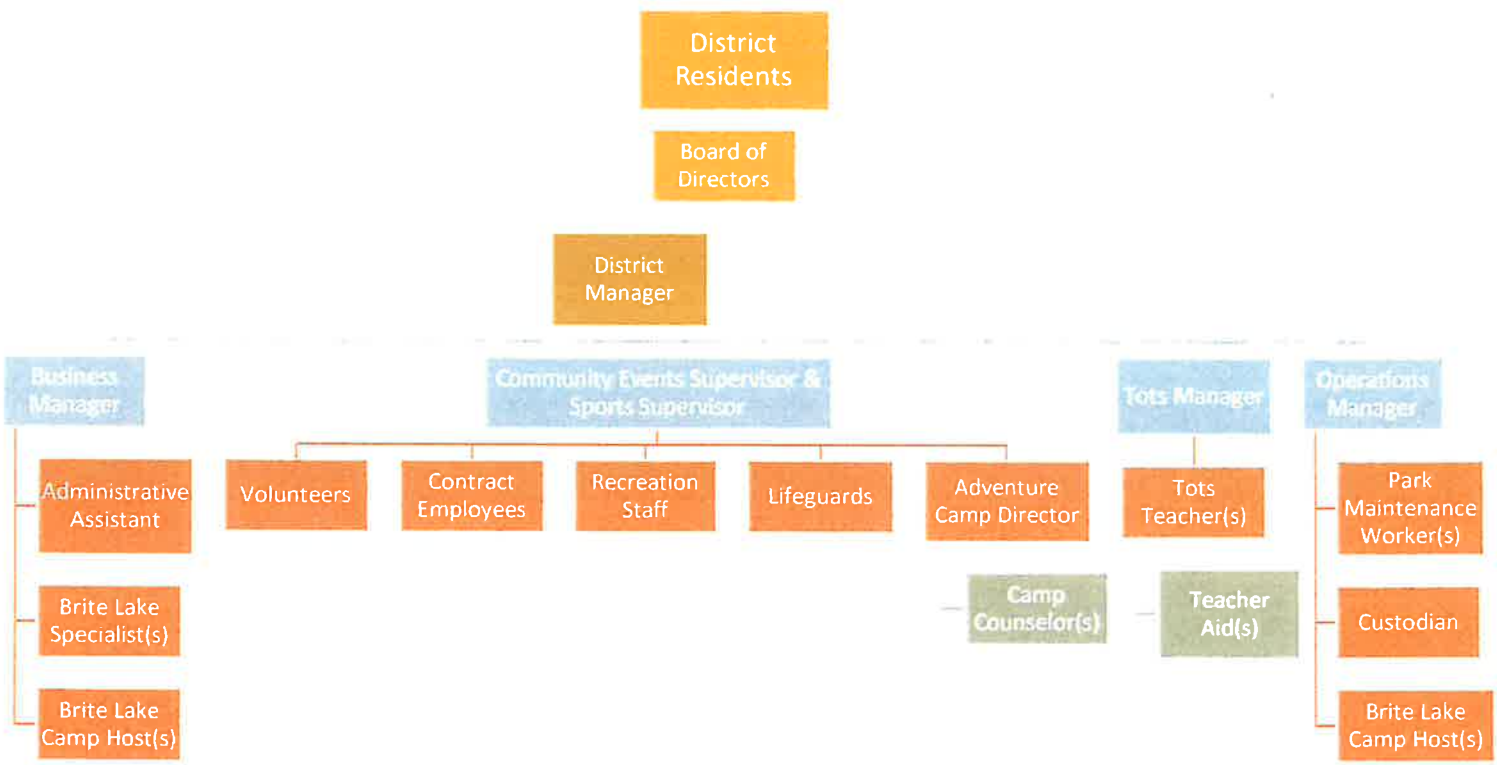
Mission Statement

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.

Tehachapi Valley
Recreation & Park District

Organizational Chart

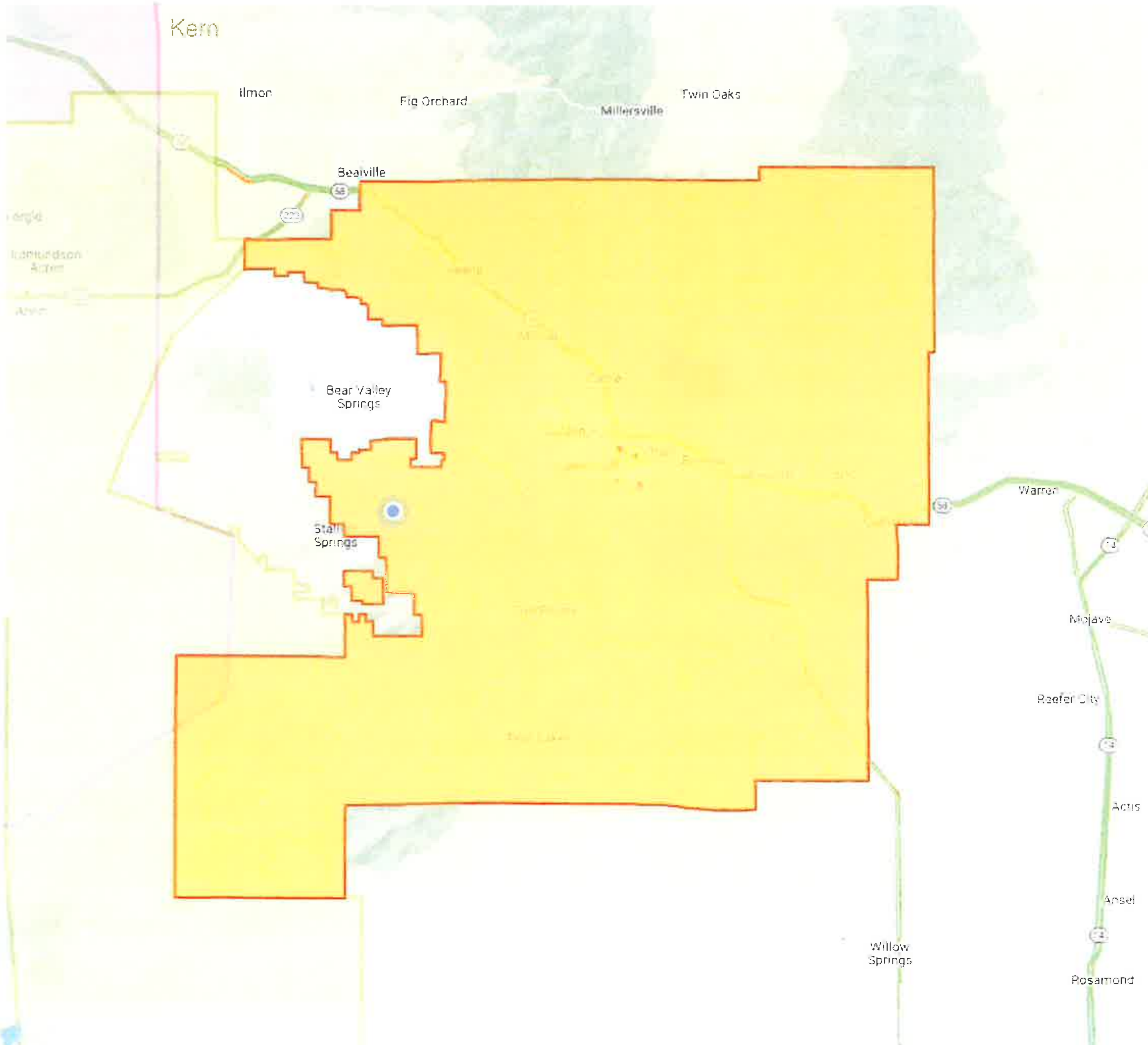


Tehachapi Valley
Recreation & Park District

Positions and Titles

District Manager	Corey Torres
Business Manager	Taylor Davis
Operations Manager	Kent Beal
Tots Director	Kelsey Ketcheside
Community Events Supervisor	Graeta Nikkel
Sports Supervisor	Donna Clark
Adventure Camp Director	Sierra Torres
Administrative Assistant	Crystal Bewick
Park Maintenance Worker(s)	Matthew Hines, Kenneth Yates, Jayson Taylor
Custodian	Alexander Barnes

District Boundary Map



Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4010 Property Taxes	1,284,940.66
4020 Interest Income	7,000.94
4020.1 Interest Income Cap Proj Fund	9,000.00
4020.3 Interest Income - CA CLASS	190.03
4025 Merchant Processing Income	40,000.00
4030 Adult Program Revenues	75,860.00
4050 Facility Revenue	234,000.00
4210 Events Revenues	80,100.00
4213 Operational Grants	76,500.00
4215 Capital Grants	0.00
4216 Scholarship Donations	1,630.00
4300 Youth Program Revenues	631,912.50
4650 Discounts given	-74,795.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	9,400.00
Total 4704 Sales	**9,400.00**
QuickBooks Payments Sales	5.00
Total Income	**$2,375,744.13**
Cost of Goods Sold	
5001 Adult Program Costs	11,200.00
5002 Fish Stocking	30,000.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	74,839.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	**89,839.18**
5008 Youth Program Costs	93,125.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	2,788.74
Total 5110 Scholarship Fund Expense	**2,788.74**
5704 Purchases for Resale	
5707 Merchandise Purchases	2,500.00
Total 5704 Purchases for Resale	**2,500.00**
Total Cost of Goods Sold	**$229,452.92**
GROSS PROFIT	**$2,146,291.21**
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	1,180,687.52
6050 Benefits	0.00
6051 Employee Benefits	62,921.53
6055 Employee Retirement CalPERS	45,400.00
6056 CalPERS Unfunded Liability Valuation	42,500.00
6058 Employer Taxes	103,476.51

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
6090 Worker's Compensation Insurance	39,000.00
Total 6050 Benefits	**293,298.04**
Total 6000 Employee Costs	**1,473,985.56**
7010 Advertising & Marketing	11,500.00
7020 Bank Service Charges	52,149.42
7025 Cash Short/Over	-34.00
7027 Depreciation Expense	106,085.00
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	0.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	**7,500.00**
7050 Insurance	0.00
7055 Liability Insurance (Gen, Auto, Property)	73,500.00
Total 7050 Insurance	**73,500.00**
7056 Interest Expense	3,000.00
7060 Licenses & Fees	46,000.00
7070 Maintenance	0.00
7071 Pool Chemicals	5,000.00
7072 Building & Park Maintenance	99,600.00
7073 Accessibility Upgrades	25,000.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	**168,800.00**
7084 Meals & Entertainment	7,500.00
7090 Office Supplies	19,000.00
7120 Professional Development	16,000.00
7150 Professional Fees	0.00
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	15,600.00
7153 Information Technology	10,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	**49,100.00**
7160 Property Tax Collection and Admin Fees	10,000.00
7165 Safety Equipment	3,500.00
7180 Security	4,195.84
7210 Telephone and Internet	12,400.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	0.00
7252 Electric Service	64,150.00
7254 Gas Service	22,500.00

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
7256 Sanitation Services	17,800.00
7258 Water Service	19,060.00
7259 Propane	1,100.00
Total 7250 Utilities	**124,610.00**
Total Expenses	**$2,201,791.82**
NET OPERATING INCOME	**$ -55,500.61**
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00
8501.2 Asset Income	0.00
Total Other Income	**$120,000.00**
Other Expenses	
8501 Fixed Asset Purchases	51,000.00
Total Other Expenses	**$51,000.00**
NET OTHER INCOME	**$69,000.00**
NET INCOME	**$13,499.39**

Tehachapi Valley Park and Recreation District

Capital Funds Budget

July 2026 - June 2027

	CF-CAPITAL PROJECT FUND	TOTAL
Income		
4020.1 Interest Income Cap Proj Fund	9,000.00	$9,000.00
Total Income	**$9,000.00**	**$9,000.00**
GROSS PROFIT	**$9,000.00**	**$9,000.00**
Expenses		
Total Expenses		**$0.00**
NET OPERATING INCOME	**$9,000.00**	**$9,000.00**
Other Income		
8040 TVRPD Development Fee Revenues	120,000.00	$120,000.00
Total Other Income	**$120,000.00**	**$120,000.00**
NET OTHER INCOME	**$120,000.00**	**$120,000.00**
NET INCOME	**$129,000.00**	**$129,000.00**

Tehachapi Valley Park and Recreation District

District Office Budget

July 2026 - June 2027

	TOTAL
Income	
4010 Property Taxes	1,284,940.66
4020 Interest Income	7,000.00
4020.3 Interest Income - CA CLASS	100.00
4025 Merchant Processing Income	40,000.00
Total Income	**$1,332,040.66**
Cost of Goods Sold	
5002 Fish Stocking	30,000.00
Total Cost of Goods Sold	**$30,000.00**
GROSS PROFIT	**$1,302,040.66**
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	260,000.00
6050 Benefits	0.00
6051 Employee Benefits	77,000.00
6055 Employee Retirement CalPERS	15,500.00
6056 CalPERS Unfunded Liability Valuation	42,500.00
6058 Employer Taxes	21,000.00
6090 Worker's Compensation Insurance	39,000.00
Total 6050 Benefits	**195,000.00**
Total 6000 Employee Costs	**455,000.00**
7010 Advertising & Marketing	11,500.00
7020 Bank Service Charges	47,000.00
7025 Cash Short/Over	-25.00
7027 Depreciation Expense	18,000.00
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	0.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	**7,500.00**
7050 Insurance	0.00
7055 Liability Insurance (Gen, Auto, Property)	73,500.00
Total 7050 Insurance	**73,500.00**
7056 Interest Expense	3,000.00
7060 Licenses & Fees	46,000.00
7070 Maintenance	0.00
7072 Building & Park Maintenance	3,500.00
7073 Accessibility Upgrades	25,000.00
7076 Janitorial Supplies	0.00
7079 Fleet Maintenance	0.00
Total 7070 Maintenance	**28,500.00**
7084 Meals & Entertainment	7,500.00
7090 Office Supplies	19,000.00
7120 Professional Development	16,000.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2026 - June 2027

	TOTAL
7150 Professional Fees	0.00
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	15,600.00
7153 Information Technology	10,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	**49,100.00**
7160 Property Tax Collection and Admin Fees	10,000.00
7165 Safety Equipment	3,500.00
7180 Security	700.00
7210 Telephone and Internet	9,500.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	0.00
7252 Electric Service	7,500.00
7254 Gas Service	2,000.00
7258 Water Service	2,500.00
Total 7250 Utilities	**12,000.00**
Total Expenses	**$830,275.00**
NET OPERATING INCOME	**$471,765.66**
Other Income	
8501.2 Asset Income	0.00
Total Other Income	**$0.00**
NET OTHER INCOME	**$0.00**
NET INCOME	**$471,765.66**

Tehachapi Valley Park and Recreation District

Maintenance Budget

July 2026 - June 2027

	M-MAINTENANCE	TOTAL
Income		
Total Income		**$0.00**
Cost of Goods Sold		
5004 Contracted Classes Costs	0.00	$0.00
Total Cost of Goods Sold	**$0.00**	**$0.00**
GROSS PROFIT	**$0.00**	**$0.00**
Expenses		
6000 Employee Costs	0.00	$0.00
6010 Wages & Salaries	260,000.00	$260,000.00
6050 Benefits	0.00	$0.00
6051 Employee Benefits	44,000.00	$44,000.00
6055 Employee Retirement CalPERS	17,000.00	$17,000.00
6058 Employer Taxes	21,000.00	$21,000.00
Total 6050 Benefits	**82,000.00**	**$82,000.00**
Total 6000 Employee Costs	**342,000.00**	**$342,000.00**
7027 Depreciation Expense	22,000.00	$22,000.00
7070 Maintenance	0.00	$0.00
7071 Pool Chemicals	0.00	$0.00
7072 Building & Park Maintenance	6,500.00	$6,500.00
7074 Equipment Maintenance	2,500.00	$2,500.00
7075 Fuel	15,500.00	$15,500.00
7076 Janitorial Supplies	10,000.00	$10,000.00
7077 Small Tools & Equipment	2,200.00	$2,200.00
7079 Fleet Maintenance	9,000.00	$9,000.00
Total 7070 Maintenance	**45,700.00**	**$45,700.00**
7165 Safety Equipment	0.00	$0.00
7250 Utilities	0.00	$0.00
7256 Sanitation Services	700.00	$700.00
Total 7250 Utilities	**700.00**	**$700.00**
Total Expenses	**$410,400.00**	**$410,400.00**
NET OPERATING INCOME	**$ -410,400.00**	**$ -410,400.00**
Other Expenses		
8501 Fixed Asset Purchases	51,000.00	$51,000.00
Total Other Expenses	**$51,000.00**	**$51,000.00**
NET OTHER INCOME	**$ -51,000.00**	**$ -51,000.00**
NET INCOME	**$ -461,400.00**	**$ -461,400.00**

Tehachapi Valley Park and Recreation District

Brite Lake Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4025 Merchant Processing Income	0.00
4050 Facility Revenue	202,000.00
4213 Operational Grants	0.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	3,000.00
Total 4704 Sales	**3,000.00**
Total Income	**$205,000.00**
Cost of Goods Sold	
5704 Purchases for Resale	
5707 Merchandise Purchases	2,500.00
Total 5704 Purchases for Resale	**2,500.00**
Total Cost of Goods Sold	**$2,500.00**
GROSS PROFIT	**$202,500.00**
Expenses	
7020 Bank Service Charges	4,526.00
7025 Cash Short/Over	-1.00
7027 Depreciation Expense	7,300.00
7070 Maintenance	0.00
7072 Building & Park Maintenance	24,000.00
Total 7070 Maintenance	**24,000.00**
7210 Telephone and Internet	1,000.00
7250 Utilities	0.00
7252 Electric Service	22,500.00
7256 Sanitation Services	17,100.00
7258 Water Service	60.00
7259 Propane	1,100.00
Total 7250 Utilities	**40,760.00**
Total Expenses	**$77,585.00**
NET OPERATING INCOME	**$124,915.00**
NET INCOME	**$124,915.00**

Tehachapi Valley Park and Recreation District

Brite Lake By Class

July 2026 - June 2027

	F-FACILITIES	BRITE LAKE	ANNUAL PERMIT	ANNUAL SENIOR PERMIT	BOAT LAUNCHING PERMIT	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income								
4050 Facility Revenue		0.00	4,000.00	4,000.00	1,000.00	9,000.00	9,000.00	$9,000.00
4704 Sales		0.00				0.00	0.00	$0.00
4707 Merchandise Sales-Taxable		3,000.00				3,000.00	3,000.00	$3,000.00
Total 4704 Sales		**3,000.00**				**3,000.00**	**3,000.00**	**$3,000.00**
Total Income	**$0.00**	**$3,000.00**	**$4,000.00**	**$4,000.00**	**$1,000.00**	**$12,000.00**	**$12,000.00**	**$12,000.00**
Cost of Goods Sold								
5704 Purchases for Resale								$0.00
5707 Merchandise Purchases		2,500.00				2,500.00	2,500.00	$2,500.00
Total 5704 Purchases for Resale		**2,500.00**				**2,500.00**	**2,500.00**	**$2,500.00**
Total Cost of Goods Sold	**$0.00**	**$2,500.00**	**$0.00**	**$0.00**	**$0.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**
GROSS PROFIT	**$0.00**	**$500.00**	**$4,000.00**	**$4,000.00**	**$1,000.00**	**$9,500.00**	**$9,500.00**	**$9,500.00**
Expenses								
7020 Bank Service Charges		2,300.00				2,300.00	2,300.00	$2,300.00
7025 Cash Short/Over		-1.00				-1.00	-1.00	$ -1.00
7027 Depreciation Expense		7,300.00				7,300.00	7,300.00	$7,300.00
7070 Maintenance		0.00				0.00	0.00	$0.00
7072 Building & Park Maintenance		24,000.00				24,000.00	24,000.00	$24,000.00
Total 7070 Maintenance		**24,000.00**				**24,000.00**	**24,000.00**	**$24,000.00**
7210 Telephone and Internet		1,000.00				1,000.00	1,000.00	$1,000.00
7250 Utilities		0.00				0.00	0.00	$0.00
7252 Electric Service		22,500.00				22,500.00	22,500.00	$22,500.00
7256 Sanitation Services		17,100.00				17,100.00	17,100.00	$17,100.00
7258 Water Service		60.00				60.00	60.00	$60.00
7259 Propane		1,100.00				1,100.00	1,100.00	$1,100.00
Total 7250 Utilities		**40,760.00**				**40,760.00**	**40,760.00**	**$40,760.00**
Total Expenses	**$0.00**	**$75,359.00**	**$0.00**	**$0.00**	**$0.00**	**$75,359.00**	**$75,359.00**	**$75,359.00**
NET OPERATING INCOME	**$0.00**	**$ -74,859.00**	**$4,000.00**	**$4,000.00**	**$1,000.00**	**$ -65,859.00**	**$ -65,859.00**	**$ -65,859.00**
NET INCOME	**$0.00**	**$ -74,859.00**	**$4,000.00**	**$4,000.00**	**$1,000.00**	**$ -65,859.00**	**$ -65,859.00**	**$ -65,859.00**

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2026 - June 2027

	F-FACILITIES	BRITE LAKE	CAMPING	DAY USE	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue			140,000.00	53,000.00	193,000.00	193,000.00	$193,000.00
Total Income	**$0.00**	**$0.00**	**$140,000.00**	**$53,000.00**	**$193,000.00**	**$193,000.00**	**$193,000.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$140,000.00**	**$53,000.00**	**$193,000.00**	**$193,000.00**	**$193,000.00**
Expenses							
7020 Bank Service Charges			2,226.00		2,226.00	2,226.00	$2,226.00
Total Expenses	**$0.00**	**$0.00**	**$2,226.00**	**$0.00**	**$2,226.00**	**$2,226.00**	**$2,226.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$137,774.00**	**$53,000.00**	**$190,774.00**	**$190,774.00**	**$190,774.00**
NET INCOME	**$0.00**	**$0.00**	**$137,774.00**	**$53,000.00**	**$190,774.00**	**$190,774.00**	**$190,774.00**

Tehachapi Valley Park and Recreation District

Facilities By Class Budget

July 2026 - June 2027

	F-FACILITIES	ABIAC	CENTRAL PARK	MEADOWBROOK	POOL	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue		3,500.00	4,000.00	4,500.00	3,000.00	15,000.00	$15,000.00
4213 Operational Grants			0.00			0.00	$0.00
Total Income	**$0.00**	**$3,500.00**	**$4,000.00**	**$4,500.00**	**$3,000.00**	**$15,000.00**	**$15,000.00**
Cost of Goods Sold							
5001 Adult Program Costs					0.00	0.00	$0.00
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GROSS PROFIT	**$0.00**	**$3,500.00**	**$4,000.00**	**$4,500.00**	**$3,000.00**	**$15,000.00**	**$15,000.00**
Expenses							
7027 Depreciation Expense		9,300.00	1,300.00	17,000.00	1,200.00	28,800.00	$28,800.00
7070 Maintenance		0.00	0.00	0.00	0.00	0.00	$0.00
7071 Pool Chemicals					5,000.00	5,000.00	$5,000.00
7072 Building & Park Maintenance		7,500.00	16,500.00	4,500.00	8,500.00	37,000.00	$37,000.00
Total 7070 Maintenance		**7,500.00**	**16,500.00**	**4,500.00**	**13,500.00**	**42,000.00**	**$42,000.00**
7180 Security		1,300.00		924.80	650.00	2,874.80	$2,874.80
7210 Telephone and Internet		700.00				700.00	$700.00
7250 Utilities		0.00	0.00	0.00	0.00	0.00	$0.00
7252 Electric Service		6,100.00		2,600.00	11,000.00	19,700.00	$19,700.00
7254 Gas Service		3,100.00			16,500.00	19,600.00	$19,600.00
7258 Water Service			0.00			0.00	$0.00
Total 7250 Utilities		**9,200.00**	**0.00**	**2,600.00**	**27,500.00**	**39,300.00**	**$39,300.00**
Total Expenses	**$0.00**	**$28,000.00**	**$17,800.00**	**$25,024.80**	**$42,850.00**	**$113,674.80**	**$113,674.80**
NET OPERATING INCOME	**$0.00**	**$ -24,500.00**	**$ -13,800.00**	**$ -20,524.80**	**$ -39,850.00**	**$ -98,674.80**	**$ -98,674.80**
NET INCOME	**$0.00**	**$ -24,500.00**	**$ -13,800.00**	**$ -20,524.80**	**$ -39,850.00**	**$ -98,674.80**	**$ -98,674.80**

Tehachapi Valley Park and Recreation District

Facilities By Class Budget

July 2026 - June 2027

	F-FACILITIES	SPORTS PARK	SSAC	WEST PARK	TOTAL F-FACILITIES	TOTAL
Income						
4050 Facility Revenue				13,000.00	13,000.00	$13,000.00
4215 Capital Grants				0.00	0.00	$0.00
Total Income	**$0.00**	**$0.00**	**$0.00**	**$13,000.00**	**$13,000.00**	**$13,000.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$0.00**	**$13,000.00**	**$13,000.00**	**$13,000.00**
Expenses						
7027 Depreciation Expense		585.00	12,900.00	16,500.00	29,985.00	$29,985.00
7060 Licenses & Fees			0.00		0.00	$0.00
7070 Maintenance			0.00	0.00	0.00	$0.00
7072 Building & Park Maintenance			3,600.00	25,000.00	28,600.00	$28,600.00
7073 Accessibility Upgrades				0.00	0.00	$0.00
Total 7070 Maintenance			**3,600.00**	**25,000.00**	**28,600.00**	**$28,600.00**
7180 Security			621.04		621.04	$621.04
7210 Telephone and Internet			1,200.00		1,200.00	$1,200.00
7250 Utilities			0.00	0.00	0.00	$0.00
7252 Electric Service			6,450.00	8,000.00	14,450.00	$14,450.00
7254 Gas Service			900.00		900.00	$900.00
7256 Sanitation Services				0.00	0.00	$0.00
7258 Water Service				16,500.00	16,500.00	$16,500.00
Total 7250 Utilities			**7,350.00**	**24,500.00**	**31,850.00**	**$31,850.00**
Total Expenses	**$0.00**	**$585.00**	**$25,671.04**	**$66,000.00**	**$92,256.04**	**$92,256.04**
NET OPERATING INCOME	**$0.00**	**$ -585.00**	**$ -25,671.04**	**$ -53,000.00**	**$ -79,256.04**	**$ -79,256.04**
NET INCOME	**$0.00**	**$ -585.00**	**$ -25,671.04**	**$ -53,000.00**	**$ -79,256.04**	**$ -79,256.04**

Tehachapi Valley Park and Recreation District

Recreation Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4030 Adult Program Revenues	69,800.00
4050 Facility Revenue	4,000.00
4210 Events Revenues	80,100.00
4213 Operational Grants	76,500.00
4300 Youth Program Revenues	631,912.50
4650 Discounts given	-74,795.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	6,400.00
Total 4704 Sales	**6,400.00**
QuickBooks Payments Sales	0.00
Total Income	**$793,917.50**
Cost of Goods Sold	
5001 Adult Program Costs	11,200.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	74,839.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	**89,839.18**
5008 Youth Program Costs	93,125.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	0.00
Total 5110 Scholarship Fund Expense	**0.00**
Total Cost of Goods Sold	**$194,164.18**
GROSS PROFIT	**$599,753.32**
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	608,000.00
6050 Benefits	0.00
6051 Employee Benefits	9,700.00
6055 Employee Retirement CalPERS	12,900.00
6058 Employer Taxes	56,000.00
Total 6050 Benefits	**78,600.00**
Total 6000 Employee Costs	**686,600.00**
Total Expenses	**$686,600.00**
NET OPERATING INCOME	**$ -86,846.68**
NET INCOME	**$ -86,846.68**

Tehachapi Valley Park and Recreation District

Events Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4210 Events Revenues	80,100.00
4213 Operational Grants	50,500.00
4650 Discounts given	0.00
4704 Sales	0.00
QuickBooks Payments Sales	0.00
Total Income	**$130,600.00**
Cost of Goods Sold	
5005 Events Costs	74,839.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	**89,839.18**
Total Cost of Goods Sold	**$89,839.18**
GROSS PROFIT	**$40,760.82**
Expenses	
Total Expenses	
NET OPERATING INCOME	**$40,760.82**
NET INCOME	**$40,760.82**

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	ALL AMERICAN 5K	EGG HUNT	FISHING DERBY	MEMORIAL DAY CEREMONY	MOUNTAIN GALLOP 5K & 10K	TOTAL E	TOTAL R-RECREATION	TOTAL
Income										
4210 Events Revenues			20,500.00		25,000.00		10,300.00	55,800.00	55,800.00	$55,800.00
4213 Operational Grants			4,000.00	3,500.00	20,000.00		2,500.00	30,000.00	30,000.00	$30,000.00
QuickBooks Payments Sales					0.00			0.00	0.00	$0.00
Total Income	**$0.00**	**$0.00**	**$24,500.00**	**$3,500.00**	**$45,000.00**	**$0.00**	**$12,800.00**	**$85,800.00**	**$85,800.00**	**$85,800.00**
Cost of Goods Sold										
5005 Events Costs			9,500.00	2,600.00	15,500.00	500.00	8,680.00	36,780.00	36,780.00	$36,780.00
5005.1 Prizes and Awards					15,000.00			15,000.00	15,000.00	$15,000.00
Total 5005 Events Costs			**9,500.00**	**2,600.00**	**30,500.00**	**500.00**	**8,680.00**	**51,780.00**	**51,780.00**	**$51,780.00**
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$9,500.00**	**$2,600.00**	**$30,500.00**	**$500.00**	**$8,680.00**	**$51,780.00**	**$51,780.00**	**$51,780.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$15,000.00**	**$900.00**	**$14,500.00**	**$ -500.00**	**$4,120.00**	**$34,020.00**	**$34,020.00**	**$34,020.00**
Expenses										
Total Expenses								**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$15,000.00**	**$900.00**	**$14,500.00**	**$ -500.00**	**$4,120.00**	**$34,020.00**	**$34,020.00**	**$34,020.00**
NET INCOME	**$0.00**	**$0.00**	**$15,000.00**	**$900.00**	**$14,500.00**	**$ -500.00**	**$4,120.00**	**$34,020.00**	**$34,020.00**	**$34,020.00**

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	MOVIES IN THE PARK	OLD TIMERS REUNION	PARK AND REC MONTH	PARTNER EVENTS	TOTAL E	TOTAL R-RECREATION	TOTAL
Income									
4210 Events Revenues				1,400.00	1,000.00		2,400.00	2,400.00	$2,400.00
4213 Operational Grants			3,000.00	8,750.00	2,000.00	0.00	13,750.00	13,750.00	$13,750.00
Total Income	**$0.00**	**$0.00**	**$3,000.00**	**$10,150.00**	**$3,000.00**	**$0.00**	**$16,150.00**	**$16,150.00**	**$16,150.00**
Cost of Goods Sold									
5005 Events Costs			3,000.00	9,556.00	5,000.00	6,500.00	24,056.00	24,056.00	$24,056.00
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$3,000.00**	**$9,556.00**	**$5,000.00**	**$6,500.00**	**$24,056.00**	**$24,056.00**	**$24,056.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$0.00**	**$594.00**	**$ -2,000.00**	**$ -6,500.00**	**$ -7,906.00**	**$ -7,906.00**	**$ -7,906.00**
Expenses									
Total Expenses							**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$0.00**	**$594.00**	**$ -2,000.00**	**$ -6,500.00**	**$ -7,906.00**	**$ -7,906.00**	**$ -7,906.00**
NET INCOME	**$0.00**	**$0.00**	**$0.00**	**$594.00**	**$ -2,000.00**	**$ -6,500.00**	**$ -7,906.00**	**$ -7,906.00**	**$ -7,906.00**

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	TEHACHAPI MUD RUN 5K	TURKEY TROT	VETERANS DAY	TOTAL E	TOTAL R-RECREATION	TOTAL
Income								
4210 Events Revenues			13,200.00	8,700.00		21,900.00	21,900.00	$21,900.00
4213 Operational Grants			4,000.00	1,500.00		5,500.00	5,500.00	$5,500.00
4650 Discounts given				0.00		0.00	0.00	$0.00
4704 Sales			0.00			0.00	0.00	$0.00
Total Income	**$0.00**	**$0.00**	**$17,200.00**	**$10,200.00**	**$0.00**	$27,400.00	**$27,400.00**	**$27,400.00**
Cost of Goods Sold								
5005 Events Costs			9,800.00	3,700.00	400.00	13,900.00	13,900.00	$13,900.00
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$9,800.00**	**$3,700.00**	**$400.00**	**$13,900.00**	**$13,900.00**	**$13,900.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$7,400.00**	**$6,500.00**	**$ -400.00**	**$13,500.00**	**$13,500.00**	**$13,500.00**
Expenses								
Total Expenses						**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$7,400.00**	**$6,500.00**	**$ -400.00**	**$13,500.00**	**$13,500.00**	**$13,500.00**
NET INCOME	**$0.00**	**$0.00**	**$7,400.00**	**$6,500.00**	**$ -400.00**	**$13,500.00**	**$13,500.00**	**$13,500.00**

Tehachapi Valley Park and Recreation District

Adult Programs Consolidated

July 2026 - June 2027

	TOTAL
Income	
4030 Adult Program Revenues	69,800.00
4050 Facility Revenue	4,000.00
4213 Operational Grants	5,500.00
QuickBooks Payments Sales	0.00
Total Income	**$79,300.00**
Cost of Goods Sold	
5001 Adult Program Costs	11,200.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	0.00
5008 Youth Program Costs	0.00
Total Cost of Goods Sold	**$11,200.00**
GROSS PROFIT	**$68,100.00**
Expenses	
Total Expenses	
NET OPERATING INCOME	**$68,100.00**
NET INCOME	**$68,100.00**

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	AP	ADULT 3X3 BASKETBALL	ADULT BASKETBALL	ADULT PICKLEBALL	ADULT SOFTBALL	TOTAL AP	TOTAL R-RECREATION	TOTAL
Income									
4030 Adult Program Revenues			2,240.00	3,450.00	5,070.00	16,640.00	27,400.00	27,400.00	$27,400.00
4213 Operational Grants			1,000.00	500.00		1,500.00	3,000.00	3,000.00	$3,000.00
Total Income	**$0.00**	**$0.00**	**$3,240.00**	**$3,950.00**	**$5,070.00**	**$18,140.00**	**$30,400.00**	**$30,400.00**	**$30,400.00**
Cost of Goods Sold									
5001 Adult Program Costs			500.00	600.00	700.00	3,400.00	5,200.00	5,200.00	$5,200.00
5004 Contracted Classes Costs			0.00			0.00	0.00	0.00	$0.00
5008 Youth Program Costs				0.00			0.00	0.00	$0.00
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$500.00**	**$600.00**	**$700.00**	**$3,400.00**	**$5,200.00**	**$5,200.00**	**$5,200.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$2,740.00**	**$3,350.00**	**$4,370.00**	**$14,740.00**	**$25,200.00**	**$25,200.00**	**$25,200.00**
Expenses									
Total Expenses							**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$2,740.00**	**$3,350.00**	**$4,370.00**	**$14,740.00**	**$25,200.00**	**$25,200.00**	**$25,200.00**
NET INCOME	**$0.00**	**$0.00**	**$2,740.00**	**$3,350.00**	**$4,370.00**	**$14,740.00**	**$25,200.00**	**$25,200.00**	**$25,200.00**

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	AP	ADULT VOLLEYBALL	FITNESS CHALLENGE	OPEN GYM	POOL PROGRAMS	TOTAL AP	TOTAL R-RECREATION	TOTAL
Income									
4030 Adult Program Revenues			2,400.00		8,000.00	32,000.00	42,400.00	42,400.00	$42,400.00
4050 Facility Revenue						4,000.00	4,000.00	4,000.00	$4,000.00
4213 Operational Grants				2,500.00			2,500.00	2,500.00	$2,500.00
QuickBooks Payments Sales					0.00	0.00	0.00	0.00	$0.00
Total Income	**$0.00**	**$0.00**	**$2,400.00**	**$2,500.00**	**$8,000.00**	**$36,000.00**	**$48,900.00**	**$48,900.00**	**$48,900.00**
Cost of Goods Sold									
5001 Adult Program Costs			1,000.00	2,500.00	500.00	2,000.00	6,000.00	6,000.00	$6,000.00
5005 Events Costs				0.00		0.00	0.00	0.00	$0.00
5008 Youth Program Costs			0.00				0.00	0.00	$0.00
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$1,000.00**	**$2,500.00**	**$500.00**	**$2,000.00**	**$6,000.00**	**$6,000.00**	**$6,000.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$1,400.00**	**$0.00**	**$7,500.00**	**$34,000.00**	**$42,900.00**	**$42,900.00**	**$42,900.00**
Expenses									
Total Expenses							**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$1,400.00**	**$0.00**	**$7,500.00**	**$34,000.00**	**$42,900.00**	**$42,900.00**	**$42,900.00**
NET INCOME	**$0.00**	**$0.00**	**$1,400.00**	**$0.00**	**$7,500.00**	**$34,000.00**	**$42,900.00**	**$42,900.00**	**$42,900.00**

Tehachapi Valley Park and Recreation District

Youth Programs Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4050 Facility Revenue	0.00
4213 Operational Grants	20,500.00
4300 Youth Program Revenues	631,912.50
4650 Discounts given	-74,795.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	6,400.00
Total 4704 Sales	**6,400.00**
Total Income	**$584,017.50**
Cost of Goods Sold	
5004 Contracted Classes Costs	0.00
5005 Events Costs	0.00
5008 Youth Program Costs	93,125.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	0.00
Total 5110 Scholarship Fund Expense	**0.00**
Total Cost of Goods Sold	**$93,125.00**
GROSS PROFIT	**$490,892.50**
Expenses	
Total Expenses	
NET OPERATING INCOME	**$490,892.50**
NET INCOME	**$490,892.50**

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	YP	ADVENTURE CAMP	JR. LIFEGUARD	LIFEGUARD TRAINING	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income								
4213 Operational Grants			12,500.00			12,500.00	12,500.00	$12,500.00
4300 Youth Program Revenues			145,000.00	1,200.00	1,750.00	147,950.00	147,950.00	$147,950.00
4650 Discounts given			-23,000.00			-23,000.00	-23,000.00	$ -23,000.00
4704 Sales			0.00			0.00	0.00	$0.00
4707 Merchandise Sales-Taxable			0.00			0.00	0.00	$0.00
Total 4704 Sales			**0.00**			**0.00**	**0.00**	**$0.00**
Total Income	**$0.00**	**$0.00**	**$134,500.00**	**$1,200.00**	**$1,750.00**	**$137,450.00**	**$137,450.00**	**$137,450.00**
Cost of Goods Sold								
5008 Youth Program Costs			21,000.00	260.00	1,500.00	22,760.00	22,760.00	$22,760.00
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$21,000.00**	**$260.00**	**$1,500.00**	**$22,760.00**	**$22,760.00**	**$22,760.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$113,500.00**	**$940.00**	**$250.00**	**$114,690.00**	**$114,690.00**	**$114,690.00**
Expenses								
Total Expenses						**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$113,500.00**	**$940.00**	**$250.00**	**$114,690.00**	**$114,690.00**	**$114,690.00**
NET INCOME	**$0.00**	**$0.00**	**$113,500.00**	**$940.00**	**$250.00**	**$114,690.00**	**$114,690.00**	**$114,690.00**

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	YP	MOUNTAIN MADNESS TOURNAMENT	NFL YOUTH FLAG FOOTBALL	SUMMER SWIM LESSONS	SUMMIT SEEKERS	SUMMIT SEEKERS CRAFT FEE	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income										
4050 Facility Revenue					0.00			0.00	0.00	$0.00
4213 Operational Grants				1,000.00	2,000.00			3,000.00	3,000.00	$3,000.00
4300 Youth Program Revenues			3,000.00	19,000.00	46,000.00	137,000.00	8,700.00	213,700.00	213,700.00	$213,700.00
4650 Discounts given				-2,500.00	-8,500.00	-3,200.00		-14,200.00	-14,200.00	$ -14,200.00
Total Income	**$0.00**	**$0.00**	**$3,000.00**	**$17,500.00**	**$39,500.00**	**$133,800.00**	**$8,700.00**	**$202,500.00**	**$202,500.00**	**$202,500.00**
Cost of Goods Sold										
5008 Youth Program Costs			0.00	8,065.00	1,000.00	2,500.00	8,700.00	20,265.00	20,265.00	$20,265.00
5110 Scholarship Fund Expense					0.00			0.00	0.00	$0.00
5115 Chavez Scholarship Fund					0.00			0.00	0.00	$0.00
Total 5110 Scholarship Fund Expense					0.00			**0.00**	0.00	**$0.00**
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$0.00**	**$8,065.00**	$1,000.00	**$2,500.00**	**$8,700.00**	**$20,265.00**	$20,265.00	**$20,265.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$3,000.00**	**$9,435.00**	**$38,500.00**	**$131,300.00**	**$0.00**	**$182,235.00**	$182,235.00	$182,235.00
Expenses										
Total Expenses								**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$3,000.00**	**$9,435.00**	**$38,500.00**	**$131,300.00**	**$0.00**	**$182,235.00**	**$182,235.00**	**$182,235.00**
NET INCOME	**$0.00**	**$0.00**	**$3,000.00**	**$9,435.00**	**$38,500.00**	**$131,300.00**	**$0.00**	**$182,235.00**	**$182,235.00**	**$182,235.00**

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	YP	T BALL (YOUTH BASEBALL)	TEHACHAPI TOTS	TEHACHAPI TOTS CRAFT FEE	YOUTH VOLLEYBALL CLINIC	YOUTH 3 V 3 V 3	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income										
4213 Operational Grants			1,250.00		0.00			1,250.00	1,250.00	$1,250.00
4300 Youth Program Revenues			26,000.00	136,812.50	8,250.00	3,000.00	1,200.00	175,262.50	175,262.50	$175,262.50
4650 Discounts given			-3,720.00	-17,000.00			-75.00	-20,795.00	-20,795.00	$ -20,795.00
4704 Sales			0.00					0.00	0.00	$0.00
4707 Merchandise Sales-Taxable			0.00					0.00	0.00	$0.00
Total 4704 Sales			**0.00**					**0.00**	**0.00**	**$0.00**
Total Income	**$0.00**	**$0.00**	**$23,530.00**	**$119,812.50**	**$8,250.00**	**$3,000.00**	**$1,125.00**	**$155,717.50**	**$155,717.50**	**$155,717.50**
Cost of Goods Sold										
5005 Events Costs					0.00			0.00	0.00	$0.00
5008 Youth Program Costs			7,300.00		8,250.00	2,550.00		18,100.00	18,100.00	$18,100.00
5110 Scholarship Fund Expense			0.00	0.00				0.00	0.00	$0.00
5115 Chavez Scholarship Fund			0.00	0.00				0.00	0.00	$0.00
Total 5110 Scholarship Fund Expense			**0.00**	**0.00**				**0.00**	**0.00**	**$0.00**
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$7,300.00**	**$0.00**	**$8,250.00**	**$2,550.00**	**$0.00**	**$18,100.00**	**$18,100.00**	**$18,100.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$16,230.00**	**$119,812.50**	**$0.00**	**$450.00**	**$1,125.00**	**$137,617.50**	**$137,617.50**	**$137,617.50**
Expenses										
Total Expenses								**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$16,230.00**	**$119,812.50**	**$0.00**	**$450.00**	**$1,125.00**	**$137,617.50**	**$137,617.50**	**$137,617.50**
NET INCOME	**$0.00**	**$0.00**	**$16,230.00**	**$119,812.50**	**$0.00**	**$450.00**	**$1,125.00**	**$137,617.50**	**$137,617.50**	**$137,617.50**

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	YP	YOUTH BASKETBALL	YOUTH VOLLEYBALL	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income							
4213 Operational Grants			1,250.00	1,250.00	2,500.00	2,500.00	$2,500.00
4300 Youth Program Revenues			75,000.00	14,000.00	89,000.00	89,000.00	$89,000.00
4650 Discounts given			-14,000.00	-1,800.00	-15,800.00	-15,800.00	$ -15,800.00
4704 Sales			0.00		0.00	0.00	$0.00
4707 Merchandise Sales-Taxable			6,400.00		6,400.00	6,400.00	$6,400.00
Total 4704 Sales			**6,400.00**		**6,400.00**	**6,400.00**	**$6,400.00**
Total Income	**$0.00**	**$0.00**	**$68,650.00**	**$13,450.00**	**$82,100.00**	**$82,100.00**	**$82,100.00**
Cost of Goods Sold							
5004 Contracted Classes Costs			0.00		0.00	0.00	$0.00
5008 Youth Program Costs			21,000.00	3,800.00	24,800.00	24,800.00	$24,800.00
5110 Scholarship Fund Expense			0.00		0.00	0.00	$0.00
5115 Chavez Scholarship Fund			0.00		0.00	0.00	$0.00
Total 5110 Scholarship Fund Expense			**0.00**		**0.00**	**0.00**	**$0.00**
Total Cost of Goods Sold	**$0.00**	**$0.00**	**$21,000.00**	**$3,800.00**	**$24,800.00**	**$24,800.00**	**$24,800.00**
GROSS PROFIT	**$0.00**	**$0.00**	**$47,650.00**	**$9,650.00**	**$57,300.00**	**$57,300.00**	**$57,300.00**
Expenses							
Total Expenses					**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$0.00**	**$0.00**	**$47,650.00**	**$9,650.00**	**$57,300.00**	**$57,300.00**	**$57,300.00**
NET INCOME	**$0.00**	**$0.00**	**$47,650.00**	**$9,650.00**	**$57,300.00**	**$57,300.00**	**$57,300.00**

RESOLUTION NO. 9-26

TEHACHAPI VALLEY RECREATION AND PARK DISTRICT RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT ADOPTING THE FINAL BUDGET FOR THE 2026/2027 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 Final Budget for the 2026-2027 Fiscal Year.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Final Budget for 2026-2027 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 Final Budget during the 2026-2027 Fiscal Year.

PASSED AND ADOPTED this 18th day of August 2026 by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

SIGNED this 18th day of August 2026.

____

Maryann Paciullo, Chairperson

ATTEST:

Taylor Davis, Clerk of the Board of Directors

Tehachapi Valley
Recreation & Park District

Operations Manager's Report
August 18, 2026

STAFF REPORT — REGULAR BOARD MEETING

West Park

Got our new bridge has been installed and took two days. Day one started with Eaton Concrete coming out and cutting away some of the creek concrete to make a pathway for the new ramps. When Austin showed up and we put the bridge in place. Austin finished the day installing the Trex walkway planks.

Day Two Austin did some touch up paint on the handrails while waiting for the concrete truck. When the truck showed up Eaton poured the new ramps to the bridge.

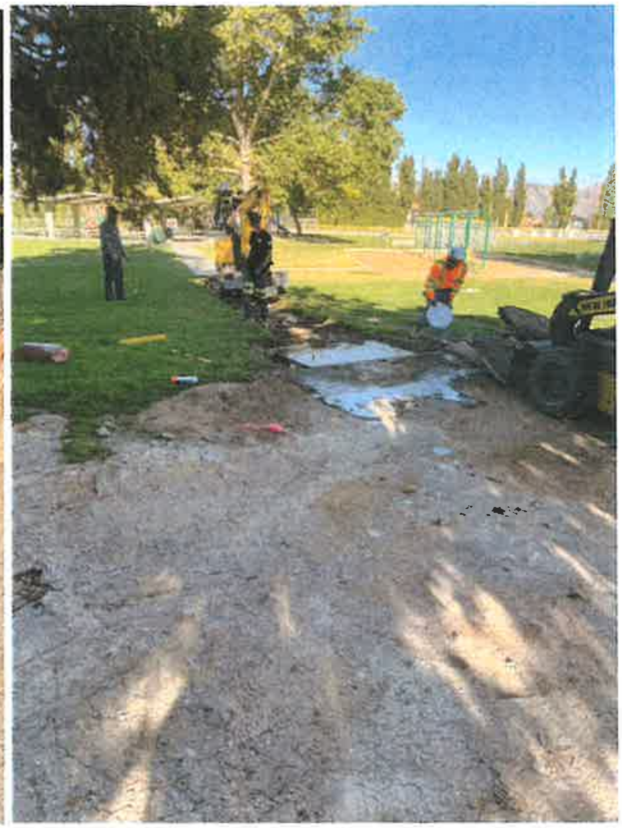
Meadowbrook

Painted two football fields on the grass for the upcoming flag football season

The day after movies in the park, Alex found someone's debit card. I put the name out on Facebook, turns out the owner was one of our flag football staff.

Central Park

Getting ready for the Mountain Festival we have been trimming trees and painting.

Tehachapi Valley
Recreation & Park District

Community Events Supervisor Report
August 18th, 2026

STAFF REPORT REGULAR BOARD MEETING

Pickleball
- September is our last month of Pickleball Workshops
- Intermediate has been popular

Movies in the Park

- Gryphons Soccer Club did amazing with the Snack bar
- Kern County Sherriff was responsive
- Our last movie was Rango on August 6th

Farmers Market

- Our last farmers market was August 13th
- Park Passport winners came and got their prize

5ks

- Color Run was a hit with over 300 participants
    - Third Sip Lemonade came out
- Mountain Gallop 5k August 15th
- Hot Chocolate Turkey Trot is open for registration

Oldtimers Reunion

- The Ranch did great
- Low attendance
- Changes for next year: Charging $5-$10 per person, Registration through TVRPD only

Adventure Camp

- Strawberry day
- Ended August 7th with Farewell Fest

End-of-Summer Splash

- In partnership with GHCSD
- Lil entertainment supplied the water slides
- Vendors: Tacos Chewi and Third Sip Lemonade
- Changes for next year: Later in the day

Fit & Fun Under the Sun

- Still going on, leaderboards changing every day

Tehachapi Valley
Recreation & Park District

Sports Supervisor Report

August 18th, 2026

STAFF REPORT REGULAR BOARD
MEETING

Rec One/Registrations

- Coed Softball Registration ends 08/13/26 Season starts 8/24
  Playoffs 09/28 through 10/1/26 champ 10/5/26
- 3v3 Basketball Registration ends 9/24/26 Season starts 10/6/26
- Youth Basketball Registration opened Aug 6th season starts January 9th

Adult Softball Men's and Women

- Adult Softball Championships were on Monday Aug 10th
- Winners for Men's Softball were Full Send
- Winners for Women's Softball were Ball Smashers

Adult Slow Pitch Softball Co-Ed

- Registration Closed on Aug 13th and we have 12 teams signed up.
- Managers' meeting is on Aug 17th
- Season Starts on Aug 24th run to October 5th

Open Gym

- Open gym is on Sundays from Volleyball from 2-5pm and Basketball from 5-7pm for 35+ adults and 7-9pm for 16+
- Senior open gym opens on Tuesdays and Thursdays from 8:30am to 9:30am.
- We have opened and extra Senior Open gym day on Fridays from 8-9am and this is exercise dancing.

Co-Ed Pep Squad

- Tessa has been doing an amazing job on making pep squad videos, finding shirts, pompoms, and bows.
- We had our first Pep Squad practice that was a lot of fun!
- 55 Children Registered this season
- We have 8 coaches

- Practices are on Thursday and Friday at Meadowbrook Park
- Games start on Aug 29th

Co-Ed NFL Flag Football

- NFL Flag football Registration closes on July 23rd at 5:30pm
- We are offering 5 divisions, 5–6-year-olds, 7–8-year-olds, 9–10-year-olds, 11–13-year-olds, and 14–17-year-olds. Skill Eval and drafts are on July 28th at Meadowbrook Park
- 169 Children registered for this season.
- Coaches meeting was a lot of fun, and all the coaches learned a lot.
- Jerseys were ordered and handed out.
- Games start on Aug 29th
- THS is offering to hold the get into THS Football Game for free if the kids wear their TVRPD jerseys on September 15th
- We have Scrimmages to train staff on Aug 18th, 19th, 26th, and 27th

Youth Co-Ed Volleyball

- Youth Volleyball Registration closes on July 23rd at 5:30pm
- We are offering 3 Divisions, 9–10-year-olds, 11–13-year-olds and 14–17-year-olds. Skill Evolution dn Drafts are on July 29th at ABIAC gym.
- 140 children registered for this season.
- Jerseys were ordered and they are on their way
- Games start on Aug 29th
- THS is offering to hold the get into THS Volleyball Game for free if the kids wear their TVRPD jerseys on September 15th

Sport Photographer

- We are going with a new sports Photographer this year, from Kern Sports Photography and his name is Dawson.
- Volleyball Picture Day is September 12th
- Football and Pep Squad Picture Day is September 19th

Champions

Women's Softball: Ball Smashers and Men's Softball: Full Send

Jerseys for Football Volleyball and Pep Squad