



Tehachapi Valley
Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, NOVEMBER 18, 2025, 5:30 P.M.**

BOARD OF DIRECTORS

MARYANN PACIULLO, CHAIRPERSON
DWIGHT DREYER, VICE-CHAIRPERSON
IAN STEELE, DIRECTOR
SANDY CHAVEZ, DIRECTOR
HEATHER SILVA, DIRECTOR

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONSENT CALENDAR

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

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of the Preliminary Financial Reports for August - October 2025 (Pages 4-55).
- C. Approval of Minutes from the Regular Board Meeting held September 16, 2025 (Pages 56-57).
- D. Approval of Tehachapi Valley Recreation and Park District's Board of Directors 2026 Meeting Schedule, (Page 58).

5. AGENDA ITEMS

A. Approval of 2026 Lease Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League - Discussion/Approval. (Pages 59-69).

6. OPERATIONS MANAGER REPORT (Pages 70-73).

7. RECREATION DEPARTMENT REPORTS (Pages 74-81).

8. BOARD OF DIRECTORS' TIME

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

9. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on January 20, 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 November 18, 2025, Regular Board Meeting Agenda was posted at the following public places within the District on Thursday, November 13, 2025 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 November 2025.

Dated this 13th day of November 2025.

Taylor Davis

Clerk of the Board of Directors



Balance Sheet

Tehachapi Valley Recreation and Park District
As of August 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	-\$306,065.00
1000.1 Cash in County Treasury-General Fund	-273,355.60
1000.8 Site Lease Restricted Funds	21,630.52
Total for 1000 Cash in County Treasury General Fund	-\$557,790.08
1002 California CLASS Money Market Account	5,570.75
1003 Savings BOTS 5778	2,501.57
1004 Checking BOTS 4470	94,455.85
1005 County Treasury Capital Projects Fund	486,199.24
1006 County FMV	-2,276.00
1007 County FMV - Capital	-5,965.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	\$24,396.33
Accounts Receivable	
1200 Accounts Receivable	3,705.00
Total for Accounts Receivable	\$3,705.00
Other Current Assets	
1070 Prepaid Expenses	0.00
1085.1 Interest Receivable Cap Proj Fund	5,296.32
1085 Interest Receivable	0.00
1086 Property Tax Claim on Cash	567,866.85
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	27.46
Total for 1090 Clearing for Deposits	\$27.46
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	1,435.00



Balance Sheet

Tehachapi Valley Recreation and Park District
As of August 31, 2025

Distribution account	Total
1093 Heartland Merchant Services (Rec Trac)	-271.90
1094 Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	-643.50
Total for 1091 Merchant Services Receivable	\$519.60
1096 Undeposited Funds	5.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	\$589,128.43
Total for Current Assets	\$617,229.76



Balance Sheet

Tehachapi Valley Recreation and Park District
As of August 31, 2025

	Total
Distribution account	
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162.1 Improvement Work in Progress	0.00
1162 Improvements	1,640,781.00
1163.1 Equipment Not Placed In Service	0.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,595,570.31
1180 Fleet Vehicles and Equipment	224,221.25
Total for Fixed Assets	\$1,766,408.70
Other Assets	
1901 DOR-Pension Contributions	74,821.00
1903 DOR-Pension Related	193,162.00
Total for Other Assets	\$267,983.00
Total for Assets	\$2,651,621.46
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
2000 Accounts Payable-General Fund	33,203.68
Total for Accounts Payable	\$33,203.68
Credit Cards	
2010 Cardmember Services Payable	27,724.09
2014 Home Depot Payable	0.00
Total for Credit Cards	\$27,724.09
Other Current Liabilities	



Balance Sheet

Tehachapi Valley Recreation and Park District
As of August 31, 2025

Distribution account	Total
2021 Accrued Salaries & Wages	0.00
2022 Accrued Employer PR Taxes	0.00
2024 Accrued Vacation, Sick, & Comp Time	\$0.00
2024.2 Accrued Vacation	55,675.44
2024.3 Accrued Sick Leave (50%)	39,705.92



Balance Sheet

Tehachapi Valley Recreation and Park District
As of August 31, 2025

Distribution account	Total
Total for 2024 Accrued Vacation, Sick, & Comp Time	\$95,381.36
2200 Suspense	0.00
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	30.40
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	\$3.04
2211 CalPERS Payable	-10,160.42
2221 Garnishment Payable	0.00
2231 Health Plan Payable	0.00
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-2.98
2252 GVAP2 Payable	0.00
Total for 2210 Payroll Liabilities	-\$10,160.36
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	0.00
Total for Other Current Liabilities	\$535,251.40
Total for Current Liabilities	\$596,179.17
Long-term Liabilities	
2310 Loan Payable 2016	175,147.00
2900 Net Pension Liability	444,887.00
2902 DIR-Pension Related	19,528.00
Total for Long-term Liabilities	\$639,562.00
Total for Liabilities	\$1,235,741.17
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	2,094,555.88
3020 Restricted Funds	
3022 Capital Projects	580,134.24



Balance Sheet

Tehachapi Valley Recreation and Park District
As of August 31, 2025

	Total
Distribution account	
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	\$601,764.76
3110 Retained Earnings	-561,553.17
Net Income	-718,887.18
Total for Equity	\$1,415,880.29
Total for Liabilities and Equity	\$2,651,621.46



Profit & Loss

Tehachapi Valley Recreation and Park District
August 2025

Distribution account	Total
Income	
4010 Property Taxes	36,275.27
4030 Adult Program Revenues	12,285.00
4050 Facility Revenue	21,021.99
4210 Events Revenues	9,988.00
4213 Operational Grants	6,525.00
4300 Youth Program Revenues	10,113.00
4650 Discounts given	-1,343.05
4704 Sales	
4707 Merchandise Sales-Taxable	147.84
Total for 4704 Sales	\$147.84
QuickBooks Payments Sales	0.00
Total for Income	\$95,013.05
Cost of Sales	
5001 Adult Program Costs	1,235.22
5005 Events Costs	7,580.23
5008 Youth Program Costs	15,834.79
5110 Scholarship Fund Expense	
5115 Chavez Scholarship Fund	96.00
Total for 5110 Scholarship Fund Expense	\$96.00
Total for Cost of Sales	\$24,746.24
Gross Profit	\$70,266.81
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	108,231.67
6050 Benefits	
6051 Employee Benefits	520.82
6055 Employee Retirement CalPERS	3,840.89
6058 Employer Taxes	9,644.59



Profit & Loss

Tehachapi Valley Recreation and Park District
August 2025

Distribution account	Total
Total for 6050 Benefits	\$14,006.30
Total for 6000 Employee Costs	\$122,237.97
7010 Advertising & Marketing	1,018.99
7020 Bank Service Charges	7,265.16
7027 Depreciation Expense	8,853.66
7030 Dues & Subscriptions	9,369.00
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	1,237.78
Total for 7035 Equipment Rents & Leases	\$1,237.78



Profit & Loss

Tehachapi Valley Recreation and Park District
August 2025

Distribution account	Total
7060 Licenses & Fees	2,907.22
7070 Maintenance	
7071 Pool Chemicals	1,271.41
7072 Building & Park Maintenance	13,013.23
7075 Fuel	1,056.58
7076 Janitorial Supplies	1,490.35
7079 Fleet Maintenance	690.41
Total for 7070 Maintenance	\$17,521.98
7084 Meals & Entertainment	192.60
7090 Office Supplies	836.84
7120 Professional Development	1,155.45
7150 Professional Fees	
7152 Bookkeeping & Payroll	472.50
7153 Information Technology	750.00
Total for 7150 Professional Fees	\$1,222.50
7210 Telephone and Internet	1,869.85
7230 Uniforms & Apparel	104.89
7250 Utilities	
7252 Electric Service	8,218.55
7254 Gas Service	2,144.79
7256 Sanitation Services	1,472.90
7258 Water Service	2,581.42
Total for 7250 Utilities	\$14,417.66
7999 Uncategorized Expense	400,000.00
Total for Expenses	\$590,211.55
Net Operating Income	-\$519,944.74
Net Other Income	
Net Income	-\$519,944.74



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

August 2025

Distribution account	TOTAL	
	Aug 1 - Aug 31 2025	Aug 1 - Aug 31 2024 (PY)
Income		
4010 Property Taxes	36,275.27	45,555.99
4030 Adult Program Revenues	12,285.00	11,190.00
4050 Facility Revenue	21,021.99	24,434.50
4210 Events Revenues	9,988.00	8,641.00
4213 Operational Grants	6,525.00	1,525.00
4300 Youth Program Revenues	10,113.00	17,856.18
4650 Discounts given	-1,343.05	-2,700.08
4704 Sales		
4707 Merchandise Sales-Taxable	147.84	366.14
Total for 4704 Sales	\$147.84	\$366.14
QuickBooks Payments Sales	0.00	
4020.1 Interest Income Cap Proj Fund		1,672.93
4020.3 Interest Income - CA CLASS		1,253.15
4020 Interest Income		938.49
4216 Scholarship Donations		240.00
Total for Income	\$95,013.05	\$110,973.30
Cost of Sales		
5001 Adult Program Costs	1,235.22	979.98
5005 Events Costs	7,580.23	9,568.38
5008 Youth Program Costs	15,834.79	9,639.31
5110 Scholarship Fund Expense		
5115 Chavez Scholarship Fund	96.00	311.25
Total for 5110 Scholarship Fund Expense	\$96.00	\$311.25
5004 Contracted Classes Costs		634.00
Total for Cost of Sales	\$24,746.24	\$21,132.92
Gross Profit	\$70,266.81	\$89,840.38



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

August 2025

Distribution account	TOTAL	
	Aug 1 - Aug 31 2025	Aug 1 - Aug 31 2024 (PY)
<hr/>		
Expenses		
6000 Employee Costs		
6010 Wages & Salaries	108,231.67	165,590.40



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

August 2025

Distribution account	TOTAL	
	Aug 1 - Aug 31 2025	Aug 1 - Aug 31 2024 (PY)
6050 Benefits		
6051 Employee Benefits	520.82	6,874.41
6055 Employee Retirement CalPERS	3,840.89	6,311.72
6058 Employer Taxes	9,644.59	13,933.32
6056 CalPERS Unfunded Liability Valuation		2,931.00
Total for 6050 Benefits	\$14,006.30	\$30,050.45
Total for 6000 Employee Costs	\$122,237.97	\$195,640.85
7010 Advertising & Marketing	1,018.99	2,400.51
7020 Bank Service Charges	7,265.16	3,291.57
7027 Depreciation Expense	8,853.66	8,853.64
7030 Dues & Subscriptions	9,369.00	31.99
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	1,237.78	1,550.24
7036 Maintenance Equipment Rental		96.99
Total for 7035 Equipment Rents & Leases	\$1,237.78	\$1,647.23
7060 Licenses & Fees	2,907.22	4,198.81
7070 Maintenance		
7071 Pool Chemicals	1,271.41	948.39
7072 Building & Park Maintenance	13,013.23	12,158.95
7075 Fuel	1,056.58	1,408.90
7076 Janitorial Supplies	1,490.35	1,647.74
7079 Fleet Maintenance	690.41	663.10
7077 Small Tools & Equipment		282.32
Total for 7070 Maintenance	\$17,521.98	\$17,109.40
7084 Meals & Entertainment	192.60	169.11
7090 Office Supplies	836.84	12,474.26
7120 Professional Development	1,155.45	1,988.74



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

August 2025

Distribution account	TOTAL	
	Aug 1 - Aug 31 2025	Aug 1 - Aug 31 2024 (PY)
7150 Professional Fees		
7152 Bookkeeping & Payroll	472.50	6,000.00
7153 Information Technology	750.00	1,112.50
Total for 7150 Professional Fees	\$1,222.50	\$7,112.50
7210 Telephone and Internet	1,869.85	934.62
7230 Uniforms & Apparel	104.89	599.59



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

August 2025

Distribution account	TOTAL	
	Aug 1 - Aug 31 2025	Aug 1 - Aug 31 2024 (PY)
7250 Utilities		
7252 Electric Service	8,218.55	15,258.62
7254 Gas Service	2,144.79	1,516.16
7256 Sanitation Services	1,472.90	2,502.83
7258 Water Service	2,581.42	1,917.52
Total for 7250 Utilities	\$14,417.66	\$21,195.13
7999 Uncategorized Expense	400,000.00	
7025 Cash Short/Over		9.48
7165 Safety Equipment		109.08
7180 Security		226.42
Total for Expenses	\$590,211.55	\$277,992.93
Net Operating Income	-\$519,944.74	-\$188,152.55
Other Income		
8040 TVRPD Development Fee Revenues		6,511.20
Total for Other Income		\$6,511.20
Other Expenses		
Net Other Income		\$6,511.20
Net Income	-\$519,944.74	-\$181,641.35



Statement of Cash Flows

Tehachapi Valley Recreation and Park District
August 2025

Full name	Total
Cash flows from operating activities	
Net Income	-519,944.74
Adjustments for non-cash income and expenses:	
1086 Property Tax Claim on Cash	-486,275.27
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	70.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	45.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-924.99
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	-610.00
1200 Accounts Receivable	15,000.00
2000 Accounts Payable-General Fund	21,979.31
2010 Cardmember Services Payable	-6,815.69
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	12.16
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	0.03
2211 Payroll Liabilities:CalPERS Payable	-4,728.02
2250 Payroll Liabilities:Payroll Tax Liabilities	0.00
Total for Adjustments for non-cash income and expenses:	-\$12,247.47
Net cash from operating activities	-\$532,192.21
Cash flows from investing activities	
1170 Accumulated Depreciation	8,853.66
Net cash used in investing activities	\$8,853.66
Cash flows from financing activities	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-\$523,338.55
Cash and cash equivalents at beginning of year	\$547,739.88
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$24,401.33



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget 25-26 - FY26 P&L Classes

August 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
CF-Capital Project Fund		10,500.00	-10,500.00	
DO-District Office	-413,029.02	37,913.54	-450,942.56	-1,089.40 %
F-Facilities				
ABIAC	-1,802.26	-2,127.49	325.23	84.71 %
Brite Lake	-858.34	-9,926.26	9,067.92	8.65 %
Annual Permit	125.00	333.33	-208.33	37.50 %
Annual Senior Permit	300.00	333.33	-33.33	90.00 %
Boat Launching Permit	35.00	83.33	-48.33	42.00 %
Camping	13,087.99	12,500.00	587.99	104.70 %
Day Use		4,000.00	-4,000.00	
Total Brite Lake	12,689.65	7,323.73	5,365.92	173.27 %
Central Park	-7,779.65	-749.99	-7,029.66	1,037.30 %
Meadowbrook	-2,177.15	-1,333.34	-843.81	163.29 %
Pool	-4,241.70	-3,801.25	-440.45	111.59 %
Sports Park	-48.75	-849.16	800.41	5.74 %
SSAC	-3,454.08	-1,912.49	-1,541.59	180.61 %
West Park	-5,284.74	-4,437.50	-847.24	119.09 %
Total F-Facilities	-12,098.68	-7,887.49	-4,211.19	153.39 %
M-Maintenance	-31,422.96	-28,191.65	-3,231.31	111.46 %
R-Recreation	-70,643.16	-53,666.66	-16,976.50	131.63 %
AP				
Adult 3X3 Basketball		133.33	-133.33	
Adult Basketball	670.00	208.34	461.66	321.59 %
Adult Pickleball		535.00	-535.00	
Adult Softball	5,584.78	1,025.00	4,559.78	544.86 %
Adult Volleyball		225.00	-225.00	
Fitness Challenge		41.66	-41.66	
Open Gym	510.00	658.34	-148.34	77.47 %
Pool Programs	3,250.00	2,333.33	916.67	139.29 %
Total AP	10,014.78	5,160.00	4,854.78	194.08 %
E				
All American 5K		666.66	-666.66	
Egg Hunt	1,250.00	41.67	1,208.33	2,999.76 %
Fishing Derby		1,041.67	-1,041.67	
Memorial Day Ceremony		-41.67	41.67	
Mountain Gallop 5K & 10K	-1,935.50	233.34	-2,168.84	-829.48 %
Movies in the Park		41.67	-41.67	
Old Timers Reunion	1,754.00	-72.08	1,826.08	-2,433.41 %
Park and Rec Month		41.67	-41.67	
Partner Events		-375.00	375.00	



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget 25-26 - FY26 P&L Classes

August 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Senior Games		283.33	-283.33	
St Patricks Day 4 Leaf Clover Hunt		8.75	-8.75	
Tehachapi Mud Run 5K	1,573.27	725.00	848.27	217.00 %
Turkey Trot	1,296.00	533.33	762.67	243.00 %
Veterans Day		-33.33	33.33	
Total E	3,937.77	3,095.01	842.76	127.23 %
YP				
Adventure Camp	-1,838.30	10,000.01	-11,838.31	-18.38 %
Adventure Camp Teen Edition		308.33	-308.33	
Jr. Lifeguard		24.58	-24.58	
Lifeguard Training		16.66	-16.66	
Mountain Madness Tournament		75.00	-75.00	
NFL Youth Flag Football	-4,946.87	250.00	-5,196.87	-1,978.75 %
Summer Swim Lessons		1,624.99	-1,624.99	
Summit Seekers	-1,175.00	7,593.75	-8,768.75	-15.47 %
Summit Seekers Craft Fee	-747.14	12.50	-759.64	-5,977.12 %
T Ball (Youth Baseball)	1,250.00	987.50	262.50	126.58 %
Tehachapi Tots	2,397.75	8,765.42	-6,367.67	27.35 %
Tehachapi Tots Craft Fee	814.70	12.50	802.20	6,517.60 %
Youth Volleyball Clinic		166.25	-166.25	
Youth 3 v 3 v 3		16.66	-16.66	
Youth Basketball	1,250.00	3,058.33	-1,808.33	40.87 %
Youth Pickleball Clinic		52.50	-52.50	
Youth Volleyball	-415.98	1,629.17	-2,045.15	-25.53 %
Total YP	-3,410.84	34,594.15	-38,004.99	-9.86 %
Total R-Recreation	-60,101.45	-10,817.50	-49,283.95	555.59 %
Not Specified	-3,292.63		-3,292.63	
TOTAL	\$ -519,944.74	\$1,516.90	\$ -521,461.64	-34,276.80 %



Balance Sheet

Tehachapi Valley Recreation and Park District
As of September 30, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	-\$306,065.00
1000.1 Cash in County Treasury-General Fund	-423,355.60
1000.8 Site Lease Restricted Funds	21,630.52
Total for 1000 Cash in County Treasury General Fund	-\$707,790.08
1002 California CLASS Money Market Account	5,570.75
1003 Savings BOTS 5778	2,501.89
1004 Checking BOTS 4470	88,818.44
1005 County Treasury Capital Projects Fund	486,199.24
1006 County FMV	-2,276.00
1007 County FMV - Capital	-5,965.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	-\$131,240.76
Accounts Receivable	
1200 Accounts Receivable	0.00
Total for Accounts Receivable	\$0.00
Other Current Assets	
1070 Prepaid Expenses	0.00
1085.1 Interest Receivable Cap Proj Fund	5,296.32
1085 Interest Receivable	0.00
1086 Property Tax Claim on Cash	567,866.85
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	-32.54
Total for 1090 Clearing for Deposits	-\$32.54
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-160.00



Balance Sheet

Tehachapi Valley Recreation and Park District
As of September 30, 2025

Distribution account	Total
1093 Heartland Merchant Services (Rec Trac)	-939.39
1094 Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	-7,167.46
Total for 1091 Merchant Services Receivable	-\$8,266.85
1096 Undeposited Funds	15.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	\$580,291.98
Total for Current Assets	\$449,051.22



Balance Sheet

Tehachapi Valley Recreation and Park District
As of September 30, 2025

Distribution account	Total
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162.1 Improvement Work in Progress	0.00
1162 Improvements	1,640,781.00
1163.1 Equipment Not Placed In Service	0.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,604,423.97
1180 Fleet Vehicles and Equipment	224,221.25
Total for Fixed Assets	\$1,757,555.04
Other Assets	
1901 DOR-Pension Contributions	74,821.00
1903 DOR-Pension Related	193,162.00
Total for Other Assets	\$267,983.00
Total for Assets	\$2,474,589.26
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
2000 Accounts Payable-General Fund	1,806.89
Total for Accounts Payable	\$1,806.89
Credit Cards	
2010 Cardmember Services Payable	17,639.59
2014 Home Depot Payable	0.00
Total for Credit Cards	\$17,639.59
Other Current Liabilities	



Balance Sheet

Tehachapi Valley Recreation and Park District
As of September 30, 2025

Distribution account	Total
2021 Accrued Salaries & Wages	0.00
2022 Accrued Employer PR Taxes	0.00
2024 Accrued Vacation, Sick, & Comp Time	\$0.00
2024.2 Accrued Vacation	55,675.44
2024.3 Accrued Sick Leave (50%)	39,705.92



Balance Sheet

Tehachapi Valley Recreation and Park District
As of September 30, 2025

Distribution account	Total
Total for 2024 Accrued Vacation, Sick, & Comp Time	\$95,381.36
2200 Suspense	0.00
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	101.06
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	\$3.05
2211 CalPERS Payable	-19,545.98
2221 Garnishment Payable	0.00
2231 Health Plan Payable	0.00
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-3.02
2252 GVAP2 Payable	0.00
Total for 2210 Payroll Liabilities	-\$19,545.95
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	0.00
Total for Other Current Liabilities	\$525,936.47
Total for Current Liabilities	\$545,382.95
Long-term Liabilities	
2310 Loan Payable 2016	175,147.00
2900 Net Pension Liability	444,887.00
2902 DIR-Pension Related	19,528.00
Total for Long-term Liabilities	\$639,562.00
Total for Liabilities	\$1,184,944.95
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	2,094,555.88
3020 Restricted Funds	
3022 Capital Projects	580,134.24



Balance Sheet

Tehachapi Valley Recreation and Park District
As of September 30, 2025

Distribution account	Total
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	\$601,764.76
3110 Retained Earnings	-561,553.17
Net Income	-845,123.16
Total for Equity	\$1,289,644.31
Total for Liabilities and Equity	\$2,474,589.26



Profit & Loss

Tehachapi Valley Recreation and Park District
September 2025

Distribution account	Total
Income	
4020 Interest Income	0.32
4030 Adult Program Revenues	3,434.00
4050 Facility Revenue	11,425.00
4210 Events Revenues	5,857.00
4216 Scholarship Donations	480.00
4300 Youth Program Revenues	19,160.92
4650 Discounts given	-3,197.99
4704 Sales	\$936.00
4707 Merchandise Sales-Taxable	856.36
Total for 4704 Sales	\$1,792.36
Total for Income	\$38,951.61
Cost of Sales	
5001 Adult Program Costs	818.89
5004 Contracted Classes Costs	172.50
5005 Events Costs	6,750.30
5008 Youth Program Costs	2,459.68
5110 Scholarship Fund Expense	
5115 Chavez Scholarship Fund	199.50
Total for 5110 Scholarship Fund Expense	\$199.50
Total for Cost of Sales	\$10,400.87
Gross Profit	\$28,550.74
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	78,896.28
6050 Benefits	
6051 Employee Benefits	12,766.28
6055 Employee Retirement CalPERS	3,416.30
6058 Employer Taxes	6,489.96



Profit & Loss

Tehachapi Valley Recreation and Park District

September 2025

Distribution account	Total
6090 Worker's Compensation Insurance	9,538.00
Total for 6050 Benefits	\$32,210.54
Total for 6000 Employee Costs	\$111,106.82
7010 Advertising & Marketing	707.99
7020 Bank Service Charges	5,688.26
7027 Depreciation Expense	8,853.66
7030 Dues & Subscriptions	95.60



Profit & Loss

Tehachapi Valley Recreation and Park District

September 2025

Distribution account	Total
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	248.14
Total for 7035 Equipment Rents & Leases	\$248.14
7060 Licenses & Fees	412.00
7070 Maintenance	
7072 Building & Park Maintenance	3,871.54
7074 Equipment Maintenance	726.16
7075 Fuel	1,328.64
7076 Janitorial Supplies	22.06
7079 Fleet Maintenance	720.44
Total for 7070 Maintenance	\$6,668.84
7084 Meals & Entertainment	20.34
7090 Office Supplies	1,882.78
7120 Professional Development	1,194.17
7150 Professional Fees	
7152 Bookkeeping & Payroll	270.00
7153 Information Technology	1,120.00
7155 Legal	247.50
Total for 7150 Professional Fees	\$1,637.50
7165 Safety Equipment	1,573.95
7180 Security	846.67
7210 Telephone and Internet	936.41
7230 Uniforms & Apparel	509.03
7250 Utilities	
7252 Electric Service	6,308.32
7254 Gas Service	2,181.89
7256 Sanitation Services	1,624.49
7258 Water Service	2,289.86
Total for 7250 Utilities	\$12,404.56



Profit & Loss

Tehachapi Valley Recreation and Park District
September 2025

Distribution account	Total
Total for Expenses	\$154,786.72
Net Operating Income	-\$126,235.98
Net Other Income	
Net Income	-\$126,235.98



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

September 2025

Distribution account	TOTAL	
	Sep 1 - Sep 30 2025	Sep 1 - Sep 30 2024 (PY)
Income		
4020 Interest Income	0.32	945.42
4030 Adult Program Revenues	3,434.00	3,430.00
4050 Facility Revenue	11,425.00	17,402.00
4210 Events Revenues	5,857.00	5,135.00
4216 Scholarship Donations	480.00	
4300 Youth Program Revenues	19,160.92	17,054.99
4650 Discounts given	-3,197.99	-3,028.75
4704 Sales	\$936.00	
4707 Merchandise Sales-Taxable	856.36	977.37
Total for 4704 Sales	\$1,792.36	\$977.37
4010 Property Taxes		84,163.43
4020.1 Interest Income Cap Proj Fund		1,672.94
4020.3 Interest Income - CA CLASS		1,270.04
4213 Operational Grants		1,000.00
Total for Income	\$38,951.61	\$130,022.44
Cost of Sales		
5001 Adult Program Costs	818.89	1,809.86
5004 Contracted Classes Costs	172.50	449.00
5005 Events Costs	6,750.30	4,293.48
5008 Youth Program Costs	2,459.68	3,856.09
5110 Scholarship Fund Expense		
5115 Chavez Scholarship Fund	199.50	51.75
Total for 5110 Scholarship Fund Expense	\$199.50	\$51.75
5704 Purchases for Resale		
5707 Merchandise Purchases		559.11
Total for 5704 Purchases for Resale		\$559.11



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

September 2025

Distribution account	TOTAL	
	Sep 1 - Sep 30 2025	Sep 1 - Sep 30 2024 (PY)
Total for Cost of Sales	\$10,400.87	\$11,019.29
Gross Profit	\$28,550.74	\$119,003.15
Expenses		
6000 Employee Costs		
6010 Wages & Salaries	78,896.28	73,936.64



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

September 2025

Distribution account	TOTAL	
	Sep 1 - Sep 30 2025	Sep 1 - Sep 30 2024 (PY)
6050 Benefits		
6051 Employee Benefits	12,766.28	7,104.43
6055 Employee Retirement CalPERS	3,416.30	4,182.02
6058 Employer Taxes	6,489.96	5,855.57
6090 Worker's Compensation Insurance	9,538.00	8,873.50
6056 CalPERS Unfunded Liability Valuation		29,310.00
Total for 6050 Benefits	\$32,210.54	\$55,325.52
Total for 6000 Employee Costs	\$111,106.82	\$129,262.16
7010 Advertising & Marketing	707.99	1,441.45
7020 Bank Service Charges	5,688.26	3,453.79
7027 Depreciation Expense	8,853.66	8,853.64
7030 Dues & Subscriptions	95.60	2.99
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	248.14	348.26
Total for 7035 Equipment Rents & Leases	\$248.14	\$348.26
7060 Licenses & Fees	412.00	915.50
7070 Maintenance		
7072 Building & Park Maintenance	3,871.54	19,896.84
7074 Equipment Maintenance	726.16	39.94
7075 Fuel	1,328.64	1,348.76
7076 Janitorial Supplies	22.06	201.38
7079 Fleet Maintenance	720.44	607.49
7077 Small Tools & Equipment		168.77
Total for 7070 Maintenance	\$6,668.84	\$22,263.18
7084 Meals & Entertainment	20.34	322.12
7090 Office Supplies	1,882.78	936.81
7120 Professional Development	1,194.17	597.00



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

September 2025

Distribution account

TOTAL

	Sep 1 - Sep 30 2025	Sep 1 - Sep 30 2024 (PY)
7150 Professional Fees		
7152 Bookkeeping & Payroll	270.00	5,406.34
7153 Information Technology	1,120.00	906.25
7155 Legal	247.50	932.30
Total for 7150 Professional Fees	\$1,637.50	\$7,244.89
7165 Safety Equipment	1,573.95	822.65
7180 Security	846.67	226.42
7210 Telephone and Internet	936.41	744.04
7230 Uniforms & Apparel	509.03	448.38



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

September 2025

Distribution account	TOTAL	
	Sep 1 - Sep 30 2025	Sep 1 - Sep 30 2024 (PY)
7250 Utilities		
7252 Electric Service	6,308.32	5,484.38
7254 Gas Service	2,181.89	1,332.41
7256 Sanitation Services	1,624.49	1,364.88
7258 Water Service	2,289.86	2,373.29
Total for 7250 Utilities	\$12,404.56	\$10,554.96
Total for Expenses	\$154,786.72	\$188,438.24
Net Operating Income	-\$126,235.98	-\$69,435.09
Other Income		
8040 TVRPD Development Fee Revenues		9,766.80
Total for Other Income		\$9,766.80
Other Expenses		
Net Other Income		\$9,766.80
Net Income	-\$126,235.98	-\$59,668.29



Statement of Cash Flows

Tehachapi Valley Recreation and Park District
September 2025

Full name	Total
Cash flows from operating activities	
Net Income	-126,235.98
Adjustments for non-cash income and expenses:	
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	60.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	1,595.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	667.49
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	6,523.96
1200 Accounts Receivable	3,705.00
2000 Accounts Payable-General Fund	-31,396.79
2010 Cardmember Services Payable	-10,084.50
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	70.66
2210 Payroll Liabilities	0.01
2211 Payroll Liabilities:CalPERS Payable	-9,385.56
2250 Payroll Liabilities:Payroll Tax Liabilities	-0.04
Total for Adjustments for non-cash income and expenses:	-\$38,244.77
Net cash from operating activities	-\$164,480.75
Cash flows from investing activities	
1170 Accumulated Depreciation	8,853.66
Net cash used in investing activities	\$8,853.66
Cash flows from financing activities	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-\$155,627.09
Cash and cash equivalents at beginning of year	\$24,401.33
CASH AND CASH EQUIVALENTS AT END OF YEAR	-\$131,225.76



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget 25-26 - FY26 P&L Classes

September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
CF-Capital Project Fund		10,500.00	-10,500.00	
DO-District Office	-64,131.90	37,913.54	-102,045.44	-169.15 %
F-Facilities				
ABIAC	-1,386.52	-2,127.49	740.97	65.17 %
Brite Lake	6,943.93	-9,926.26	16,870.19	-69.96 %
Annual Permit	125.00	333.33	-208.33	37.50 %
Annual Senior Permit		333.33	-333.33	
Boat Launching Permit		83.33	-83.33	
Camping	-602.00	12,500.00	-13,102.00	-4.82 %
Day Use		4,000.00	-4,000.00	
Total Brite Lake	6,466.93	7,323.73	-856.80	88.30 %
Central Park	-1,430.38	-749.99	-680.39	190.72 %
Meadowbrook	-2,996.12	-1,333.34	-1,662.78	224.71 %
Pool	-3,395.52	-3,801.25	405.73	89.33 %
Sports Park	-48.75	-849.16	800.41	5.74 %
SSAC	-2,139.68	-1,912.49	-227.19	111.88 %
West Park	-5,310.46	-4,437.50	-872.96	119.67 %
Total F-Facilities	-10,240.50	-7,887.49	-2,353.01	129.83 %
M-Maintenance	-30,907.85	-28,191.65	-2,716.20	109.63 %
R-Recreation	-40,351.86	-53,666.66	13,314.80	75.19 %
AP				
Adult 3X3 Basketball		133.33	-133.33	
Adult Basketball	2,010.00	208.34	1,801.66	964.77 %
Adult Pickleball		535.00	-535.00	
Adult Softball	-188.37	1,025.00	-1,213.37	-18.38 %
Adult Volleyball	-315.26	225.00	-540.26	-140.12 %
Fitness Challenge	-31.00	41.66	-72.66	-74.41 %
Open Gym	248.74	658.34	-409.60	37.78 %
Pool Programs	610.00	2,333.33	-1,723.33	26.14 %
Total AP	2,334.11	5,160.00	-2,825.89	45.23 %
E				
All American 5K		666.66	-666.66	
Egg Hunt		41.67	-41.67	
Fishing Derby		1,041.67	-1,041.67	
Memorial Day Ceremony		-41.67	41.67	
Mountain Gallop 5K & 10K		233.34	-233.34	
Movies in the Park		41.67	-41.67	
Old Timers Reunion		-72.08	72.08	
Park and Rec Month		41.67	-41.67	
Partner Events		-375.00	375.00	



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget 25-26 - FY26 P&L Classes

September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Senior Games		283.33	-283.33	
St Patricks Day 4 Leaf Clover Hunt		8.75	-8.75	
Tehachapi Mud Run 5K	-274.02	725.00	-999.02	-37.80 %
Turkey Trot	-588.28	533.33	-1,121.61	-110.30 %
Veterans Day		-33.33	33.33	
Total E	-862.30	3,095.01	-3,957.31	-27.86 %
YP				
Adventure Camp		10,000.01	-10,000.01	
Adventure Camp Teen Edition		308.33	-308.33	
Jr. Lifeguard		24.58	-24.58	
Lifeguard Training		16.66	-16.66	
Mountain Madness Tournament		75.00	-75.00	
NFL Youth Flag Football	-1,101.62	250.00	-1,351.62	-440.65 %
Summer Swim Lessons		1,624.99	-1,624.99	
Summit Seekers	1,425.00	7,593.75	-6,168.75	18.77 %
Summit Seekers Craft Fee	380.71	12.50	368.21	3,045.68 %
T Ball (Youth Baseball)		987.50	-987.50	
Tehachapi Tots	8,060.61	8,765.42	-704.81	91.96 %
Tehachapi Tots Craft Fee	730.55	12.50	718.05	5,844.40 %
Youth Volleyball Clinic		166.25	-166.25	
Youth 3 v 3 v 3		16.66	-16.66	
Youth Basketball	5,253.10	3,058.33	2,194.77	171.76 %
Youth Pickleball Clinic		52.50	-52.50	
Youth Volleyball	-696.72	1,629.17	-2,325.89	-42.77 %
Total YP	14,051.63	34,594.15	-20,542.52	40.62 %
Total R-Recreation	-24,828.42	-10,817.50	-14,010.92	229.52 %
Scholarships				
Chavez Scholarship	480.00		480.00	
Total Scholarships	480.00		480.00	
Not Specified	3,392.69		3,392.69	
TOTAL	\$ -126,235.98	\$1,516.90	\$ -127,752.88	-8,321.97 %



Balance Sheet

Tehachapi Valley Recreation and Park District
As of October 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	-\$306,065.00
1000.1 Cash in County Treasury-General Fund	-523,355.60
1000.8 Site Lease Restricted Funds	21,630.52
Total for 1000 Cash in County Treasury General Fund	-\$807,790.08
1002 California CLASS Money Market Account	5,570.75
1003 Savings BOTS 5778	2,501.89
1004 Checking BOTS 4470	117,351.42
1005 County Treasury Capital Projects Fund	486,199.24
1006 County FMV	-2,276.00
1007 County FMV - Capital	-5,965.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	-\$202,707.78
Accounts Receivable	
1200 Accounts Receivable	1,700.00
Total for Accounts Receivable	\$1,700.00
Other Current Assets	
1070 Prepaid Expenses	0.00
1085.1 Interest Receivable Cap Proj Fund	5,296.32
1085 Interest Receivable	0.00
1086 Property Tax Claim on Cash	567,866.85
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	79.46
Total for 1090 Clearing for Deposits	\$79.46
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-1,850.00



Balance Sheet

Tehachapi Valley Recreation and Park District
As of October 31, 2025

Distribution account	Total
1093 Heartland Merchant Services (Rec Trac)	-1,059.76
1094 Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	-7,307.46
Total for 1091 Merchant Services Receivable	-\$10,217.22
1096 Undeposited Funds	0.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	\$578,438.61
Total for Current Assets	\$377,430.83



Balance Sheet

Tehachapi Valley Recreation and Park District
As of October 31, 2025

Distribution account	Total
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162.1 Improvement Work in Progress	0.00
1162 Improvements	1,640,781.00
1163.1 Equipment Not Placed In Service	0.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,613,277.63
1180 Fleet Vehicles and Equipment	224,221.25
Total for Fixed Assets	\$1,748,701.38
Other Assets	
1901 DOR-Pension Contributions	74,821.00
1903 DOR-Pension Related	193,162.00
Total for Other Assets	\$267,983.00
Total for Assets	\$2,394,115.21
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
2000 Accounts Payable-General Fund	1,898.19
Total for Accounts Payable	\$1,898.19
Credit Cards	
2010 Cardmember Services Payable	18,790.32
2014 Home Depot Payable	0.00
Total for Credit Cards	\$18,790.32
Other Current Liabilities	



Balance Sheet

Tehachapi Valley Recreation and Park District
As of October 31, 2025

Distribution account	Total
2021 Accrued Salaries & Wages	0.00
2022 Accrued Employer PR Taxes	0.00
2024 Accrued Vacation, Sick, & Comp Time	\$0.00
2024.2 Accrued Vacation	55,675.44
2024.3 Accrued Sick Leave (50%)	39,705.92



Balance Sheet

Tehachapi Valley Recreation and Park District
As of October 31, 2025

Distribution account	Total
Total for 2024 Accrued Vacation, Sick, & Comp Time	\$95,381.36
2200 Suspense	0.00
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	195.12
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	\$3.05
2211 CalPERS Payable	-23,144.86
2221 Garnishment Payable	0.00
2231 Health Plan Payable	0.00
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-3.03
2252 GVAP2 Payable	0.00
Total for 2210 Payroll Liabilities	-\$23,144.84
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	0.00
Total for Other Current Liabilities	\$522,431.64
Total for Current Liabilities	\$543,120.15
Long-term Liabilities	
2310 Loan Payable 2016	175,147.00
2900 Net Pension Liability	444,773.96
2902 DIR-Pension Related	19,528.00
Total for Long-term Liabilities	\$639,448.96
Total for Liabilities	\$1,182,569.11
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	2,094,555.88
3020 Restricted Funds	
3022 Capital Projects	580,134.24



Balance Sheet

Tehachapi Valley Recreation and Park District
As of October 31, 2025

	Total
Distribution account	
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	\$601,764.76
3110 Retained Earnings	-561,553.17
Net Income	-923,221.37
Total for Equity	\$1,211,546.10
Total for Liabilities and Equity	\$2,394,115.21



Profit & Loss

Tehachapi Valley Recreation and Park District
October 2025

Distribution account	Total
Income	
4030 Adult Program Revenues	875.00
4050 Facility Revenue	13,445.00
4210 Events Revenues	1,402.00
4213 Operational Grants	4,200.00
4300 Youth Program Revenues	51,230.06
4650 Discounts given	-6,784.80
4704 Sales	
4707 Merchandise Sales-Taxable	2,364.60
Total for 4704 Sales	\$2,364.60
Total for Income	\$66,731.86
Cost of Sales	
5001 Adult Program Costs	399.08
5004 Contracted Classes Costs	316.25
5005 Events Costs	3,025.24
5008 Youth Program Costs	527.73
5110 Scholarship Fund Expense	547.37
Total for Cost of Sales	\$4,815.67
Gross Profit	\$61,916.19
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	79,249.66
6050 Benefits	
6051 Employee Benefits	6,473.99
6055 Employee Retirement CalPERS	3,559.94
6058 Employer Taxes	6,413.12
Total for 6050 Benefits	\$16,447.05
Total for 6000 Employee Costs	\$95,696.71



Profit & Loss

Tehachapi Valley Recreation and Park District
October 2025

Distribution account	Total
7010 Advertising & Marketing	1,494.24
7020 Bank Service Charges	4,570.22
7027 Depreciation Expense	8,853.66
7030 Dues & Subscriptions	269.98
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	352.11
Total for 7035 Equipment Rents & Leases	\$352.11
7060 Licenses & Fees	997.15



Profit & Loss

Tehachapi Valley Recreation and Park District
October 2025

Distribution account	Total
7070 Maintenance	
7072 Building & Park Maintenance	5,332.92
7074 Equipment Maintenance	118.18
7075 Fuel	1,175.62
7076 Janitorial Supplies	1,110.17
7079 Fleet Maintenance	677.33
Total for 7070 Maintenance	\$8,414.22
7084 Meals & Entertainment	101.89
7090 Office Supplies	1,196.27
7120 Professional Development	2,354.00
7150 Professional Fees	
7152 Bookkeeping & Payroll	112.50
7153 Information Technology	910.00
7155 Legal	895.00
Total for 7150 Professional Fees	\$1,917.50
7180 Security	605.31
7210 Telephone and Internet	931.85
7230 Uniforms & Apparel	687.04
7250 Utilities	
7252 Electric Service	6,364.70
7254 Gas Service	964.66
7256 Sanitation Services	1,382.31
7258 Water Service	2,860.58
Total for 7250 Utilities	\$11,572.25
Total for Expenses	\$140,014.40
Net Operating Income	-\$78,098.21
Net Other Income	
Net Income	-\$78,098.21



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

October 2025

Distribution account	TOTAL	
	Oct 1 - Oct 31 2025	Oct 1 - Oct 31 2024 (PY)
Income		
4030 Adult Program Revenues	875.00	1,745.00
4050 Facility Revenue	13,445.00	13,917.00
4210 Events Revenues	1,402.00	385.00
4213 Operational Grants	4,200.00	3,000.00
4300 Youth Program Revenues	51,230.06	19,918.47
4650 Discounts given	-6,784.80	-3,532.95
4704 Sales		
4707 Merchandise Sales-Taxable	2,364.60	1,136.31
4708 Service Fee Revenues		300.00
Total for 4704 Sales	\$2,364.60	\$1,436.31
4010 Property Taxes		19,275.74
4020.1 Interest Income Cap Proj Fund		623.25
4020.3 Interest Income - CA CLASS		549.76
4020 Interest Income		350.11
Total for Income	\$66,731.86	\$57,667.69
Cost of Sales		
5001 Adult Program Costs	399.08	194.37
5004 Contracted Classes Costs	316.25	578.00
5005 Events Costs	3,025.24	7,908.75
5008 Youth Program Costs	527.73	549.91
5110 Scholarship Fund Expense	\$547.37	
5115 Chavez Scholarship Fund		164.25
5117 Walter Dye Scholarship Fund		69.00
Total for 5110 Scholarship Fund Expense	\$547.37	\$233.25
Total for Cost of Sales	\$4,815.67	\$9,464.28
Gross Profit	\$61,916.19	\$48,203.41



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

October 2025

Distribution account	TOTAL	
	Oct 1 - Oct 31 2025	Oct 1 - Oct 31 2024 (PY)
Expenses		
6000 Employee Costs		
6010 Wages & Salaries	79,249.66	73,469.28
6050 Benefits		
6051 Employee Benefits	6,473.99	8,105.00
6055 Employee Retirement CalPERS	3,559.94	4,303.09
6058 Employer Taxes	6,413.12	5,794.83
Total for 6050 Benefits	\$16,447.05	\$18,202.92
Total for 6000 Employee Costs	\$95,696.71	\$91,672.20



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

October 2025

Distribution account	TOTAL	
	Oct 1 - Oct 31 2025	Oct 1 - Oct 31 2024 (PY)
7010 Advertising & Marketing	1,494.24	1,092.59
7020 Bank Service Charges	4,570.22	2,845.49
7027 Depreciation Expense	8,853.66	8,853.64
7030 Dues & Subscriptions	269.98	2.99
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	352.11	700.37
Total for 7035 Equipment Rents & Leases	\$352.11	\$700.37
7060 Licenses & Fees	997.15	1,767.74
7070 Maintenance		
7072 Building & Park Maintenance	5,332.92	19,661.69
7074 Equipment Maintenance	118.18	510.47
7075 Fuel	1,175.62	1,413.80
7076 Janitorial Supplies	1,110.17	2,334.64
7079 Fleet Maintenance	677.33	1,189.86
7077 Small Tools & Equipment		20.56
Total for 7070 Maintenance	\$8,414.22	\$25,131.02
7084 Meals & Entertainment	101.89	70.98
7090 Office Supplies	1,196.27	582.49
7120 Professional Development	2,354.00	2,099.36
7150 Professional Fees		
7152 Bookkeeping & Payroll	112.50	5,500.00
7153 Information Technology	910.00	812.50
7155 Legal	895.00	
Total for 7150 Professional Fees	\$1,917.50	\$6,312.50
7180 Security	605.31	8,023.54
7210 Telephone and Internet	931.85	744.64
7230 Uniforms & Apparel	687.04	654.30



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

October 2025

Distribution account	TOTAL	
	Oct 1 - Oct 31 2025	Oct 1 - Oct 31 2024 (PY)
7250 Utilities		
7252 Electric Service	6,364.70	4,129.60
7254 Gas Service	964.66	1,367.73
7256 Sanitation Services	1,382.31	1,553.84
7258 Water Service	2,860.58	2,570.37
Total for 7250 Utilities	\$11,572.25	\$9,621.54
7025 Cash Short/Over		-0.27
Total for Expenses	\$140,014.40	\$160,175.12
Net Operating Income	-\$78,098.21	-\$111,971.71



Profit & Loss Prior Year Comparison

Tehachapi Valley Recreation and Park District

October 2025

Distribution account	TOTAL	
	Oct 1 - Oct 31 2025	Oct 1 - Oct 31 2024 (PY)
Other Income		
8040 TVRPD Development Fee Revenues		3,255.60
Total for Other Income		\$3,255.60
Other Expenses		
Net Other Income		\$3,255.60
Net Income	-\$78,098.21	-\$108,716.11



Statement of Cash Flows
Tehachapi Valley Recreation and Park District
October 2025

Full name	Total
Cash flows from operating activities	
Net Income	-78,098.21
Adjustments for non-cash income and expenses:	
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	-112.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	1,690.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	120.37
1094 Merchant Services Receivable:Firefly (fmrlly Rsrv Am) Credit Cards (fmrlly BL Recon Rpt)	140.00
1200 Accounts Receivable	-1,700.00
2000 Accounts Payable-General Fund	91.30
2010 Cardmember Services Payable	1,150.73
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	94.06
2211 Payroll Liabilities:CalPERS Payable	-3,598.88
2250 Payroll Liabilities:Payroll Tax Liabilities	-0.01
Total for Adjustments for non-cash income and expenses:	-\$2,124.43
Net cash from operating activities	-\$80,222.64
Cash flows from investing activities	
1170 Accumulated Depreciation	8,853.66
Net cash used in investing activities	\$8,853.66
Cash flows from financing activities	
2900 Net Pension Liability	-113.04
Net cash used in financing activities	-\$113.04
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-\$71,482.02
Cash and cash equivalents at beginning of year	-\$131,225.76
CASH AND CASH EQUIVALENTS AT END OF YEAR	-\$202,707.78



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget 25-26 - FY26 P&L Classes

October 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
CF-Capital Project Fund		10,500.00	-10,500.00	
DO-District Office	-54,210.87	37,913.54	-92,124.41	-142.99 %
F-Facilities				
ABIAC	-5,906.53	-2,127.49	-3,779.04	277.63 %
Brite Lake	-3,094.46	-9,926.26	6,831.80	31.17 %
Annual Permit	250.00	333.33	-83.33	75.00 %
Annual Senior Permit	75.00	333.33	-258.33	22.50 %
Boat Launching Permit	35.00	83.33	-48.33	42.00 %
Camping	11,145.00	12,500.00	-1,355.00	89.16 %
Day Use		4,000.00	-4,000.00	
Total Brite Lake	8,410.54	7,323.73	1,086.81	114.84 %
Central Park	-20.60	-749.99	729.39	2.75 %
Meadowbrook	-1,596.47	-1,333.34	-263.13	119.73 %
Pool	-2,053.59	-3,801.25	1,747.66	54.02 %
Sports Park	-48.75	-849.16	800.41	5.74 %
SSAC	-2,006.99	-1,912.49	-94.50	104.94 %
West Park	-4,180.06	-4,437.50	257.44	94.20 %
Total F-Facilities	-7,402.45	-7,887.49	485.04	93.85 %
M-Maintenance	-31,838.74	-28,191.65	-3,647.09	112.94 %
R-Recreation	-39,234.21	-53,666.66	14,432.45	73.11 %
AP				
Adult 3X3 Basketball		133.33	-133.33	
Adult Basketball	-28.00	208.34	-236.34	-13.44 %
Adult Pickleball		535.00	-535.00	
Adult Softball	-371.08	1,025.00	-1,396.08	-36.20 %
Adult Volleyball		225.00	-225.00	
Fitness Challenge		41.66	-41.66	
Open Gym	500.00	658.34	-158.34	75.95 %
Pool Programs		2,333.33	-2,333.33	
Total AP	100.92	5,160.00	-5,059.08	1.96 %
E				
All American 5K		666.66	-666.66	
Egg Hunt		41.67	-41.67	
Fishing Derby	2,538.09	1,041.67	1,496.42	243.66 %
Memorial Day Ceremony		-41.67	41.67	
Mountain Gallop 5K & 10K	-7.20	233.34	-240.54	-3.09 %
Movies in the Park		41.67	-41.67	
Old Timers Reunion	-1,629.08	-72.08	-1,557.00	2,260.10 %
Park and Rec Month		41.67	-41.67	
Partner Events	460.87	-375.00	835.87	-122.90 %



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget 25-26 - FY26 P&L Classes

October 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Senior Games		283.33	-283.33	
St Patricks Day 4 Leaf Clover Hunt		8.75	-8.75	
Tehachapi Mud Run 5K	-44.87	725.00	-769.87	-6.19 %
Turkey Trot	1,332.00	533.33	798.67	249.75 %
Veterans Day	-73.05	-33.33	-39.72	219.17 %
Total E	2,576.76	3,095.01	-518.25	83.26 %
YP				
Adventure Camp		10,000.01	-10,000.01	
Adventure Camp Teen Edition		308.33	-308.33	
Jr. Lifeguard		24.58	-24.58	
Lifeguard Training		16.66	-16.66	
Mountain Madness Tournament		75.00	-75.00	
NFL Youth Flag Football	59.05	250.00	-190.95	23.62 %
Summer Swim Lessons		1,624.99	-1,624.99	
Summit Seekers	13,800.00	7,593.75	6,206.25	181.73 %
Summit Seekers Craft Fee	-91.20	12.50	-103.70	-729.60 %
T Ball (Youth Baseball)	-43.32	987.50	-1,030.82	-4.39 %
Tehachapi Tots	10,385.00	8,765.42	1,619.58	118.48 %
Tehachapi Tots Craft Fee	149.40	12.50	136.90	1,195.20 %
Youth Volleyball Clinic		166.25	-166.25	
Youth 3 v 3 v 3		16.66	-16.66	
Youth Basketball	21,887.37	3,058.33	18,829.04	715.66 %
Youth Pickleball Clinic		52.50	-52.50	
Youth Volleyball	52.67	1,629.17	-1,576.50	3.23 %
Total YP	46,198.97	34,594.15	11,604.82	133.55 %
Total R-Recreation	9,642.44	-10,817.50	20,459.94	-89.14 %
Scholarships				
Chavez Scholarship	-547.37		-547.37	
Total Scholarships	-547.37		-547.37	
Not Specified	6,258.78		6,258.78	
TOTAL	\$ -78,098.21	\$1,516.90	\$ -79,615.11	-5,148.54 %

**REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
TUESDAY, SEPTEMBER 16, 2025, 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:** Director, Sandy Chavez led the flag salute.

2. **ROLL CALL:** Director Steele was absent.

3. PUBLIC COMMENTS

NO PUBLIC COMMENTS

4. CONSENT CALENDAR

A. Secretary Declaration of Posting of Agenda 72 hours in Advance of Meeting.

Declaration by the Clerk of the Board of Directors that the agenda was posted at least 72 hours in advance of meeting.

BOARD APPROVED SECRETARY DECLARATION.

Dreyer/Chavez: Ayes: Paciullo; Dreyer; Chavez, Smith.

Noes: None. Motion carried.

Absent: Steele

B. Approval of the Preliminary Financial Reports for July 2025.

BOARD APPROVES PRELIMINARY FINANCIAL REPORTS FOR JULY 2025

Dreyer/Chavez: Ayes: Paciullo; Dreyer; Chavez, Smith.

Noes: None. Motion carried.

Absent: Steele

C. Approval of the Minutes from the Regular Board Meeting held August 19, 2025.

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD AUGUST 19, 2025.

Dreyer/Chavez: Ayes: Paciullo; Dreyer; Chavez, Smith.

Noes: None. Motion carried.

Absent: Steele

5. AGENDA ITEMS

A. Fit & Fun Under the Sun Fitness Challenge Winners – Presentation.

PRESENTATION MADE BY SARAI DIAZ

B. Recognition of Golden Hills Community Services District’s partnership for the Inaugural Tehachapi Mud Run – Presentation.

ITEM WAS TABLED

C. Authorize staff to draft a Request for Proposals for the purposes of conducting a Fee and Cost Recovery Study - Discussion/Approval.

BOARD AUTHORIZES STAFF TO DRAFT REQUEST PROPOSALS FOR THE PURPOSE OF CONDUCTING A FEE AND COST RECOVERY STUDY.

Dreyer/Chavez: Ayes: Paciullo; Dreyer; Chavez, Smith.

Noes: None. Motion carried.

Absent: Steele

6. RECREATION DEPARTMENT REPORTS.

Community Events Supervisor Sarai Diaz gave report.

Sports Supervisor Donna Clark gave report.

Reports on file

7. OPERATIONS MANAGER REPORT

Operations Manager Kent Beal gave report.

Report on file.

8. DISTRICT MANAGER REPORT

District Manager Corey Torres gave report.

Verbal Report.

9. BOARD OF DIRECTORS TIME:

Director Dreyer states that Art Show will be November 14th and statue “Skater Girl” will be ready by the end of October this year. Directors Chavez and Paciullo thankful to TVRPD staff for putting on a great mud run and for TVRPD continued partnership and relationships with community.

9. ADJOURNMENT

Having no further business, the meeting was adjourned at 6:28 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on October 21, 2025.

Paciullo/Chavez: Ayes: Paciullo; Dreyer; Chavez; Silva.

Noes: None. Motion carried.

Absent: Steele

Respectfully Submitted,

Taylor Davis

Clerk of the Board



Tehachapi Valley

Recreation & Park District

2026 TVRPD BOARD MEETING SCHEDULE

Time: All meetings are scheduled for 5:30pm unless otherwise posted.

Location: TVRPD District Office 490 West D Street, Tehachapi, CA 93561

1/20/26

2/17/26

3/17/26

4/21/26

5/19/26

6/16/26

7/21/26

8/18/26

9/15/26

10/20/26

11/17/26

12/15/26

LEASE AGREEMENT

This Lease Agreement (the "Agreement"), which shall become effective as of February 1, 2026 (the "Effective Date"), is made and entered into by and between the **TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**, a political subdivision of the State of California ("District"), and **TEHACHAPI LITTLE LEAGUE, INC.**, a California corporation ("Little League"). District and Little League are referred to herein singularly as a "party" and collectively as "parties."

RECITALS

WHEREAS, District is the owner in fee of certain real property located in the City of Tehachapi and commonly known as West Park located at 490 West D Street, Tehachapi, California, 93561;

WHEREAS, District operates playing fields at West Park (collectively referred to as the "Premises");

WHEREAS, District also operates a storage yard located at West Park (the "Storage Yard");

WHEREAS, Little League operates a baseball and softball program for children of the City of Tehachapi and surrounding environs during the late spring and summer of each year;

WHEREAS, Little League desires to lease from District, and District is willing to lease to Little League, the Premises and the Storage Yard on the terms stated herein; and,

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

AGREEMENT

1. Term. Unless earlier terminated as set forth in Sections 7 or 16, the term of this Agreement for use of the Premises shall commence on February 1, 2026, and shall continue until midnight, Pacific Time, on July 31, 2026, and the term for the use of the Storage Yard shall commence on February 1, 2026 and shall continue until midnight, Pacific Time, on January 31, 2027, (collectively, the "Term") and thereafter the Term shall automatically renew on an annual basis for successive terms from February 1 through July 31 of each year for the Premises and February 1 through January 31 of each year for the Storage Yard, unless either party provides written notice of termination on or before November 1 of the then-current year. For illustration purposes only, a party would need to provide notice of termination on or before November 1, 2026, or this Agreement will automatically renew in regards to the Premises and the Storage Yard for the Term beginning February 1, 2027. Notwithstanding the foregoing, Little League shall not have a right to renew this Agreement and it shall automatically terminate if Little League is in default of this Agreement and it is not promptly cured to the District's satisfaction as exercised in the District's sole discretion.

2. Scope of Agreement. The Premises and the Storage Yard, as those terms are defined above, are the only facilities at West Park to which this Agreement applies. With the exception of the use of the Concession Bar as set forth in Section 4, Little League has no other rights to any other facilities at West Park.

3. Little League's Responsibilities. Little League understands and agrees that:

3.1. Little League's use of the Premises will not be exclusive, but that the Premises will be made available for use by the general public at times when not utilized by Little League.

3.2. Little League's use of the Premises shall not compete with nor duplicate any of District's sanctioned programs or activities, including, but not limited to, T-Ball and Coach Pitch Youth Baseball for ages 3 through 6.

3.3. Little League shall provide evidence to District that it carries adequate insurance and indemnification to cover Little League activities and use of the Premises and the Storage Yard by Little League in accordance with the terms provided in Section 7.

3.4. Little League shall provide evidence to District that it carries all the necessary permits required by law for Little League's activities on the Premises, including, but not limited to, a current Health permit to operate the Concession Bar as set forth in Section 4.

3.5. Little League shall ensure that all field volunteers have undergone annual screening and background checks by a nationally certified screening agency. Little League shall provide District annually with proof of same.

3.6. As consideration for the lease of the Premises and the Storage Yard and the use of the Concession Bar, Little League shall pay to District a facility fee in the amount of Nine Thousand Dollars Two Hundred Seventy Dollars and No Cents (\$9,270.00) (the "Facility Fee") for the Term of this Agreement. Little League will pay to District fifty percent (50%) of the Facility Fee on or before February 1, 2026, and the remaining fifty percent (50%) on or before June 1, 2026. Payment of the Facility Fee shall follow in the same manner for each year during the Term, with fifty percent (50%) due on or before each February 1 and the remaining fifty percent (50%) due on or before each June 1.

3.7. Little League also shall pay to District, in immediately available funds, a security deposit in the amount of One Thousand Dollars and No Cents (\$1,000.00) on or before February 1, 2026, which is in addition to the fifty percent (50%) of the Facility Fee due on or before February 1, 2026 as described in Paragraph 3.6 above. The security deposit will be returned to Little League following the termination or early expiration of this Agreement, and District's receipt of final reconciled invoices and District inspection of the Premises, Storage Yard and Concession Bar (as defined in Section 4 below), and confirming the condition of same. Little League is responsible for all damages resulting from Little League use or misuse of the Premises, Storage Yard, or Concession Bar. In the event it is necessary for District to use the security deposit for damages or misuse of the Premises, Storage Yard, or Concession Bar by Little League, the

parties understand and agree that the amount will include an administrative fee for District of Two Hundred Dollars and No Cents (\$200.00) per occurrence in addition to the actual amount necessary to address the damages or misuse.

3.8. No later than March 15 of each year during the Term, Little League shall provide District with a Field Use Schedule of practices and games to be played on the Premises (the "Field Use Schedule") prior to commencement of the season. Little League also shall provide league regular season schedules, tournament schedules, and any/all special event dates to the District in digital format with the executed Agreement, for inclusion on the District website on or before March 15 of each year during the Term.

3.9. Any request for early termination of this Agreement shall be submitted in writing by Little League to District management and shall be granted at District's sole discretion.

4. Use of Concession Bar. During the Term, Little League may operate the concession bar at West Park (the "Concession Bar") for organizational purposes only at its sole cost and expense. Little League may submit, in writing, requests for improvements required to obtain a health permit for operating the Concession Bar for the duration of the Tenn. Upon District approval, without right of reimbursement from the District, Little League shall be granted permission to conduct facility improvements. Little League may only operate the Concession Bar during those times set forth on the Field Use Schedule.

5. Utilities; District Responsibilities.

5.1. Electricity. District shall pay all charges for electricity used at the Premises, Storage Yard and Concession Bar, including electricity used by Little League, namely all electricity metered by Southern California Edison Meter No. 223000-023535 (Account# 3-8450-78) for scoreboards, batting machine and concession bar and Meter No. 3-045-8392-95 Read Field Lights Meter No. 222013-773435 (Account# 3-003-6570-56) for the Grimes and Uli Fields. Little League understands and agrees that it shall use best efforts to be responsible and reasonable in its use of electricity at the Premises, Storage Yard and Concession Bar. Little League's failure to do so shall be considered a material breach of this Agreement.

5.2. Telephone. Little League may install a telephone at the Premises, at its sole expense and in its own name. Little League shall be solely responsible for paying all telephone charges accrued through its telephone service, without liability to District.

5.3. Water. District shall pay the full cost of water for the Premises, Storage Yard and Concession Bar as reflected in invoices for City of Tehachapi account No 000433-001. Watering of fields shall be the responsibility of District during the pre-season and regular season play. Turf areas will be watered using timers set by District, which shall not be changed or altered by Little League. Little League shall use hand watering for all infield prepping. Upon the expiration or early termination of this Agreement, District shall be solely responsible for irrigating the infields at its sole cost and expense. Little League understands and agrees that it shall use best efforts to be responsible and reasonable in its use of water at the Premises, Storage Yard and

Concession Bar. Little League's failure to do so shall be considered a material breach of this Agreement.

5.4. Mowing. District shall be responsible for mowing the fields during the Term.

5.5. Foul Ball Striping. District shall be responsible for marking and striping all foul ball lines on the playing fields located on the Premises during the Term with paint that shall be provided by Little League at Little League's sole cost and expense. In the event Little League fails to deliver the paint necessary to mark and stripe the foul ball lines, District shall not have any obligation to perform the marking and striping responsibilities set forth herein.

6. Use. The Premises are leased to Little League for the purposes of operating an organized baseball and softball program for the youth of Tehachapi and its environs. Little League shall have first priority to use the Premises at the times set forth in the Field Use Schedule. District shall have the right to use the Premises at all times that are not included in the Field Use Schedule. Little League shall not allow other entities to use the Premises without District's prior written consent, even if dates and times are within the Field Use Schedule. Notwithstanding the Field Use Schedule, Little League agrees as follows:

6.1. District shall have exclusive use of the Premises the Saturday before Easter.

6.2. District shall have exclusive use of Grimes field and the storage containers located thereon starting July 1st. Prior to July 1, Little League shall remove the portable mound, all signs, banners or other similar items, and all items located in the storage containers associated with Grimes field.

6.3. District shall have use of Read Field when Little League is not in tournament play on approved days.

7. Insurance. Little League shall purchase, maintain, and enforce at all times during the Term of this Agreement and any extensions thereof, comprehensive general liability insurance in an amount of no less than Four Million Dollars and No Cents (\$4,000,000.00) per occurrence combined single limits, with the following coverage and extensions of coverage:

7.1. Third party bodily injury, including death resulting therefrom, and property damage liability;

7.2. Bodily injury, including death resulting therefrom, and property damage for all Little League participants, employees, volunteers, or other persons performing services for Little League or participating in Little League activities and the spouses, children, parents, and siblings of same;

7.3. Non-owned automobile liability for on-Premises and off-Premises activities;

7.4. Contractual coverage for Little League's obligations under this Agreement, including, but not limited to, the obligations to indemnify District as set forth in Section 8; and,

7.5. Products liability for all products distributed by Little League, whether by sale or otherwise. Little League's insurance policy shall name District, its agents, officers, directors, employees, and representatives as additional insureds. The policy shall be issued by an insurance company authorized to do business in the State of California and shall be approved by District. Little League's policy shall provide primary coverage, and no insurance of District shall be called upon to contribute to a loss under the limits of Little League's policy. Little League's policy shall not be subject to cancellation or coverage reduction without the provision of fifteen (15) days' prior written notice to District. On or before February 1 of each year during the Term or any extension thereof, Little League shall provide District with a duly certified Certificate of Insurance evidencing that the required policy has been issued, is effective, and complies with the requirements of this Section. Cancellation of any of the insurance described herein, or any portion of said insurance, shall automatically suspend Little League's rights under this Agreement. Upon such an occurrence, Little League shall immediately cease all operations under this Agreement and vacate the Premises. District shall have the right to immediately terminate, without notice, all operations in the event Little League fails or refuses to do so.

8. Indemnification.

8.1. Little League agrees to defend, indemnify and hold harmless the District, its officers, directors, employees, and agents from any and all claims, injuries, including death, damages, judgments, liabilities, costs, and expenses, including attorneys' fees, arising out of or relating to Little League's use or occupancy of the Premises, regardless of whether caused in whole or in part by an act or omission of District or District's active or passive negligence.

8.2. District does not, and shall not, waive any rights against Little League which it may have by reason of this hold harmless agreement. This hold harmless agreement shall apply to all liability, regardless of whether any insurance policies are applicable. The policy limits of Little League's insurance shall not act as a limitation upon the amount of indemnification to be provided by Little League to the District in the event of loss, claim, damage or expense. This Section 8 shall survive the expiration or earlier termination of this Agreement.

9. Non-Liability of Public Officials and Employees. No member, official, employee, or director of District shall be personally liable to Little League in the event of any default by District in the performance of any of District's obligations under the terms of this Agreement.

10. Maintenance.

10.1. Generally. District shall provide general maintenance to the Premises, at no additional expense to Little League. Little League shall be solely responsible for preparation of the fields at the Premises for scheduled games, and for furnishing the necessary equipment and personnel to prepare the fields.

10.2. Trash. District shall be responsible for emptying all trash receptacles on the Premises during the Term. Little League shall be responsible for removing loose trash and litter from the Premises immediately following any Little League use. In the event that the trash receptacles are full when removing loose trash and litter from the Premises, Little League shall utilize trash bags to dispose of the loose trash and litter, and shall dispose of any trash bag utilized for such purpose in the dumpsters located at the Premises. District shall supply trash bags to Little League upon request to District's Operation Manager between the hours of 8:00 a.m. and 5:00 p.m., Monday through Thursday. Little League's failure to request trash bags shall not relieve it from its obligation to remove and properly dispose of loose trash and litter from the Premises immediately following any Little League use. If necessary, District will provide Little League with access to locked receptacles. If the District must spend extra time cleaning up litter after Little League games the District may charge \$30.00 per hour, per employee to remove the trash from the District fields. Little League will be notified if litter is becoming a chronic problem.

10.3. Portable Toilets. Little League shall provide a minimum of six (6) portable toilets and three (3) wash stations for Little League use during the Term at its sole cost and expense. Little League shall coordinate with District's Operations Manager for placement prior to the first use by Little League under the Field Use Schedule. Little League is responsible for maintenance, repairs and security for all portable toilets, wash stations and trash receptacles at its sole cost and expense.

11. Storage.

11.1. Little League may not store any Little League equipment or any other items on the Premises or other District property without prior written consent from the District, as exercised in its sole discretion. Items or equipment stored on the Premises or other District property will be stored and organized in a safe and orderly manner acceptable to District. Little League is to remove all Little League equipment and items from the Premises or other District property on or before the expiration or early termination of this Agreement at its sole cost and expense.

11.2. All items in storage units must be removed immediately following the end of the Facility Use Schedule.

12. Oil, Gas and Mineral Rights. All rights to all minerals, oil, gas, and other hydrocarbons (the "Mineral Rights") located on or under the Premises are particularly reserved to District and are excepted from the property covered by the Term. Little League expressly grants District, District's agents, licensees and lessees of the Mineral Rights, a right-of-entry and right-of-way for ingress and egress in and to, over and on, the Premises during the Term for the exploration, drilling and mining of minerals, oil, gas and other hydrocarbons on the Premises.

13. Inspection. Little League shall allow District, District's agents and assigns, at all reasonable times, to enter the Premises for the purposes of inspection, compliance with the terms of this Agreement, the exercise of all rights under this Agreement, posting of notices, and all other lawful purposes. District shall issue, to Little League, keys and access to the Concession Bar for the duration of the Term. Little League shall supply District and its agents and assigns with keys

and other instruments necessary to gain access to any additional facilities or storage areas utilized on the Premises.

14. Ownership of Permanent Improvements and Unaffixed Items. Little League shall not construct any permanently affixed improvements (“Permanent Improvements”) on the Premises without the express written consent of District, exercised in its sole discretion. In the event such Permanent Improvements are made to the Premises, said Permanent Improvements shall be constructed, maintained and repaired at the sole cost and expense of Little League. District may, in its sole and absolute discretion, agree to pay up to fifty percent (50%) of the cost of certain Permanent Improvements, and only if District’s annual budget allows for such payment. Upon expiration or early termination of this Agreement, and except as specifically provided herein, said Permanent Improvements shall become property of District, without cost to District. Permanent Improvements shall include, without limitation, fences, dugouts, walkways, turf and infields. Little League shall provide District management with an appropriate scope of work, drawings, permits, estimates and timeline for completion for each Permanent Improvement upon application for District approval. District may, in its sole discretion, request that Little League remove any or all Permanent Improvements installed on the Premises by Little League. Upon such request, Little League shall promptly remove such Permanent Improvements and return the Premises to its original condition as nearly as may be practical at its sole cost and expense.

Permanent Improvements shall not include items placed upon the Premises by Little League which are not permanently affixed to the Premises (“Unaffixed Items”), which Unaffixed Items shall include, without limitation, scoreboards, bleachers, storage boxes, and pitching L screens. Upon expiration or earlier termination of this Agreement, Little League may remove and take possession of all Unaffixed Items. Little League shall use a licensed electrician approved in writing by District for removal of the scoreboards. Upon removal of the Unaffixed Items, Little League shall restore the Premises to its original condition, ordinary wear and tear excepted, at its sole cost and expense.

15. Repair and Removal of Structures. District may repair, remove or replace any Improvement or equipment which, in District's sole opinion, is unsafe or for any other reason determined by District would be of benefit to remove.

16. Default and Remedies.

16.1. Upon Little League's breach of this Agreement, District shall have the right or re-entry, after giving seven (7) days' notice, the right to take possession of all properties remaining on the Premises, and the right to remove all persons and property from the Premises. District may store property removed from the Premises in a public warehouse, or elsewhere, at Little League's expense and for its account.

16.2. If District elects to re-enter, as provided above, or to take possession under legal proceedings or under any notice provided by law, District may:

- (a) Terminate this Agreement; or

(b) From time to time, without terminating this Agreement, relet the entire, or any portion, of the Premises for such terms, which may extend beyond the Term and at such rentals and other conditions as District, in its sole discretion deems advisable. District also has the right to make alterations and repairs to the Premises. On each such reletting, Little League shall immediately pay to District the expenses of reletting and making the alterations and repairs incurred by District and all other indebtedness, except rent, due under this Agreement; or

(c) Exercise all other rights that become available to it.

16.3. No re-entry or taking of possession of the Premises by District shall be construed as an election by District to terminate this Agreement unless written notice of such intent is delivered to Little League or this Agreement is declared to be terminated by a court of competent jurisdiction.

16.4. Nothing contained in this Agreement, and no security or guaranty that District holds now or in the future under this Agreement, shall in any way constitute a bar or defense to any action by District in unlawful detainer or for recovery of the Premises.

16.5. The notice requirements provided herein shall not be applicable to a breach of Section 7 of this Agreement, wherein District may, in its sole discretion, terminate this Agreement forthwith and without notice, in the manner specified therein.

17. Insolvency. Any one of the following constitutes a default under this Agreement by Little League:

17.1. The appointment of a receiver to take possession of all or substantially all assets of Little League; or,

17.2. A general assignment by Little League for the benefit of its creditors; or,

17.3. An action taken or suffered by Little League under any insolvency or bankruptcy act.

18. Waste or Nuisance. Little League and its agents and representatives shall not commit, or permit others to commit, waste on the Premises while exercising its rights under this Agreement. Little League and its agents and representatives also shall not, or permit others to commit, maintain or permit the commission of any nuisance (as defined pursuant to California Civil Code Section 3479 or the Kern County Ordinance Code Section 19.04.50) on the Premises while exercising its rights under this Agreement.

19. Liens. Little League shall pay all its expenses as set forth hereinabove, and all other expenses which it personally incurs when same are due and before delinquency. Little League shall keep the Premises and its leasehold interest free from any and all liens, claims of lien, charges, demands or liabilities, based upon or arising out of any work, act or operation performed by or on behalf of Little League upon the Premises. Little League shall defend, indemnify and hold harmless District from any and all liens arising out of any work, act or operation performed by or

on behalf of Little League upon the Premises and any loss incurred by District on account of such liens.

20. Existing Rights of Others. This Agreement is subject to (a) all existing easements, servitudes, licenses, and rights-of-way, whether recorded or not; and (b) the rights of other lessees under any existing or future oil, gas, and mineral lease or leases from District affecting the entire or any portion of the Premises, whether recorded or not.

21. Licenses, Permits, Fees and Assessments. Little League shall, at its sole cost and expense, obtain such licenses, permits, and approvals as may be required by law and this Agreement for its activities on the Premises. Little League shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the performance of the services required by this Agreement, except those which are waived by District.

22. Environmental Health Permit. Little League, at its sole cost and expense, shall obtain and post an environmental health permit for the Concession Bar on an annual basis, and provide District with a copy of same on or before its first use of the Premises under the Field Use Schedule.

23. Assignment. Subletting. Encumbrances. Little League shall not assign this Agreement or any right under it, and shall not sublet the entire or any part of the Premises or any right or privilege appurtenant to the Premises, or permit any other person, the agents and servants of Little League excepted, to occupy or use any portion of the Premises without first obtaining District's written consent. A consent from District to one assignment, subletting, occupation, or use by one person shall not be a consent to a future assignment, subletting, occupation, or use by another person. An assignment or a subletting without District's prior consent shall be void, and shall, at District's option, terminate this Agreement. No interest of Little League in this Agreement shall be assignable by operation of law without District's written consent.

24. Notice. Any notice or demand by either party to the other in connection with this Agreement shall be deemed to be given or made when written and deposited in a sealed envelope in the United States Mail, registered or certified, postage prepaid, and addressed to the party to whom given at the address specified below. The address to which any notice may be given to either party may be changed upon written notice given by such party to the other as provided herein.

To District: Tehachapi Valley Recreation and Park District
Attention: Corey Torres
P.O. Box 373, Tehachapi, CA 93581

To Little League: Tehachapi Little League, Inc.
Attention: Amy Porter
P.O. Box 529 Tehachapi, CA 93581

25. Attorneys' Fees and Costs. In any action or proceeding by either party to enforce or interpret this Agreement or any provision thereof, the prevailing party shall be entitled to recover its attorneys' fees, court costs and other non-reimbursable litigation expenses, such as witness fees and investigation expenses.

26. Compliance with Law. Little League shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local governments.

27. Binding Effect. This Agreement shall inure to and for the benefit of and be binding upon each party's respective agents, directors, employees, independent contractors, members, officers, partners, predecessors, representatives, stockholders, successors and assigns and all others acting for or in concert with it.

28. Time is of the Essence. Time is of the essence in this Agreement and of each provision contained herein.

29. Mailing List. During the Term, Little League shall maintain District on Little League's regular mailing list for all general correspondence, at the address indicated in Section 24.

30. Waiver. All waivers of the provisions of this Agreement must be in writing by the appropriate authorities of District and Little League. The parties agree that waiver by either party of any conditions of performance under this Agreement shall not be 'Construed as a waiver of any other condition of performance or a continuing waiver of the same condition of performance under this Agreement.

31. Player Waivers. Little League shall obtain written waivers of liability executed by a parent or legal guardian of each participant in Little League's programs to protect and hold harmless District and Little League from any injuries that result from participation in Little League's programs.

32. Entire Agreement. This Agreement contains the entire agreement between the parties and constitutes an integration of the entire agreement, contract, promise and understandings of the parties. All prior agreements, conditions, contracts, promises, representations, understandings, or warranties, whether oral or written, express or implied, concerning the subject matter of this Agreement are expressly superseded hereby and have no further force or effect, except for the documents referenced herein.

33. Modification. This Agreement may not be altered, amended, or modified in any respect, except by a writing duly executed by all the parties.

34. Governing Law/Venue. This Agreement shall be construed and enforced in accordance with the internal laws, and not the law of conflicts, of California, where it is to be executed, delivered and performed. Should any civil action be commenced between the parties concerning this Agreement, or any rights, or duties, obligations or responsibilities thereunder, such civil action must be commenced and venued in the Kern County Superior Court, Metropolitan Division, in Bakersfield, California.

35. Construction. Headings are used herein for convenience only and shall have no force or effect in the construction or interpretation of this Agreement. As used in this Agreement, the singular includes the plural and masculine includes the feminine and neuter. This Agreement shall not be construed against the party drafting it but shall be construed fairly and equitably as though it was the joint product of the parties.

36. Partial Invalidity. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

37. Separate Counterparts. This Agreement may be executed in counterparts (including by facsimile or e-mailed portable document format file), all of, which shall constitute one document, and that by the signature(s) hereto, the undersigned further agree that facsimile or e-mailed portable document format file signatures shall be effective for all purposes.

Dated: _____, 2025

TEHACHAPI VALLEY RECREATION AND PARK DISTRICT, a political subdivision of the State of California (“District”)

By: _____
COREY TORRES
Its: District Manager

Dated: _____, 2025

TEHACHAPI LITTLE LEAGUE, INC., a California Corporation (“Little League”)

By: _____
AMY PORTER
Its: President/Chief Executive Officer

By: _____
KRISTINA DODSON
Its: Secretary



Operations Manager's Report November 18, 2025

STAFF REPORT

REGULAR BOARD MEETING

Matt, Kenny, Jayson and I completed our CPR recertification

The Flag football field was moved over to West Park so playoff games could be played at night on Read and Grimes fields.

Graffiti happened at central park on the storage building so we repainted the building.

For the Summit Seekers program we added paper towel dispensers to the Church restrooms. We also purchased 3 additional picnic tables for the program (addition of tables donated by the Semerenko Team).

The FFA club contacted TVRPD for a project they could volunteer their time, they came out and painted all the picnic tables at pavilions 1, 2, and 3.

Been spending a lot of time mulching leaves around the parks.









Community Event Supervisor Report

Nov 18, 2025

STAFF REPORT

REGULAR BOARD MEETING

Turkey Trot

- Got Travel Mugs this year
- Medals are in
- Turkeys are being donated by Walmart and being picked up Thursday
- We are adding a new category: top 3 kids 10 and under win a turkey as well
- Did a video with Alta One and City of Tehachapi to promote the run

Seniors

- We started Senior Open Gym
- This is Monday and Wednesdays 8:30am to 9:30am
- Completely free
- Shelley Maurer is helping us with gym responsibilities

Community

- I am now on the Tourism committee
- I also sent in form to be nominated to be a board member for CPRS
- Got a new game to take to events
- Signed up for hometown Christmas.
 - Doing games and crafts
- We are part of City's Reindeer Rush
- Reaching out to businesses to start on sponsorships for next years events.

Veterans Day Celebration

- Veterans Day was bigger this year!
- No Parade this year
- Laser Tag was a hit
- 42 Out played music before and after celebration
- Gift Bags were handed out to the kids that went

Roller Wonderland

- New event coming in!
- Dec 13 3-6pm
- Bring roller skates and have fun

- Sponsored by Native Real Estate
- Games, food, and drinks will be there.





Sports Supervisor Report

Novmeber 12, 2025

STAFF REPORT

REGULAR BOARD MEETING

NFL Flag

- 4 divisions made by ages
 - 5/6
 - 7/8
 - 9/10
 - 11-13
- Games started Sept 6 and were amazing.
- Referees did a great job, and we had positive feedback from a coach and multiple parents.
- Kent and team have done great job painting football field, and we are moving the football fields over to Grimes and Read baseball field at West Park. This worked out great and the kids played under the softball lights during playoffs and they loved it.
- Championships were held on Nov 8th, 2025, for all divisions.
 - 5-6 age: Cowboys won
 - 7-8 age: Bengals won
 - 9-10 age: Ravens won
 - 11-13 age: Raiders won

Youth Volleyball

- 3 divisions made by grades
 - 3/4
 - 5/6
 - 7/8
- Games start Sept 6 and we're having a lot of fun.
- Everyone is having a fun time, and Referees are doing a wonderful job.
- Playoffs start the week of November 3-6th and went well.
- Championships were on Nov 8th and for all divisions
 - 3rd-4th grade: Carley Cass's team won
 - 5th-6th grade: Jessica Smith team won
 - 7th-8th grade: Kim Smith team won

Quickscores

- Been using them to make schedules and it has been phenomenal
- Using them for all sports
- Even makes playoffs brackets
- Saves us time to work on more things

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+
- November 3rd we are starting a senior open gym exercising day on Tuesdays and Thursdays from 8:30am to 9:30am.
- First day went well and we had 14 seniors join us. We did warm up with stretching and walking; we did chair exercises and little bit of modified aerobics. Then we had cool down stretching and walking around the Gym some more.
- We have a Volunteer that runs the exercises that has been fingerprinted.

Youth Basketball

- Registration opened August 18 and closes November 13th
- League starts Jan 3
- We have 34 volunteer coaches sign up so far.
- Hoodie Sweaters are for sale at registrations.
- Jerseys were designed.
- Youth Hoodies - \$21.50 Adult Hoodies- \$24.00
- We have hired 11 more staff for Basketball Season referees and scorekeepers.
- We are going to have the referees join in on United Youth Sports Training.
- Coaching meeting for Kinderball and 1st -2nd grade is on Nov 17th at 5:30pm.
- Skill evaluations are being held on Nov 18th, 19th, and 20th at ABIAC Gym. After that we will hold the Draft.

Adult Basketball

- Adult Basketball started on 10/7/25.
- We have 4 teams, Bang Bang, Dime Bangz, Splash City, and Bruisers
- Referees and scorekeeper are doing well; it's a lot of fun!!
- We had playoffs on Nov 10th and Championship game will be on Nov 17th at 5:30pm at the ABIAC Gym against Bang Bang and Bruisers.
- Championship shirts were ordered.





5–6-year-old Cowboys



7-8-Year-old Bengals



9–10-year-old Ravens



11–13-year-old Raiders



3rd 4th Winners Carley Cass



5th- 6th Winners Jessica Smith



7th-8th Winners Kim Smith



Tots Director Report

Nov 18, 2025

STAFF REPORT
MEETING

REGULAR BOARD

Teeny Twos

- Started November 5
- Weekly classes for two-year-olds held at Church of Christ
- Free, Volunteer Teacher, Feeder for Taters
- Full through December

Tots & Summit Classes

- Taters mostly full
- Summit only 3 spots left
- New Homeschool Parent Outreach led by Sierra Torres 1x/Month: Coffee and Connections
- Tried new activities: Teacher Wars, dress-up competitions, & other team-building activities that have shown lots of participation and effort
- Working on Thanksgiving shows and skits
- Taters is utilizing Partition during other events in Gym during class time

Christmas Ball Fundraiser

- 14 Sponsors confirmed for event
- December 12
- Expecting 250-300 guests
- Sponsored by Alta One
- Three best dressed will get a turkey again!

Staff

- Monthly meeting updates
- All staff retrained or certified in CPR/First Aid

Collaborations

- Apple Fest donated tables to Summit Seekers for working table section
- All students got poppy seed packets given to TVRPD by Steve Shaw