Tehachapi Valley
Recreation & Park District

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

REGULAR BOARD MEETING
Tuesday, September 15, 2026, 5:30 P.M.

BOARD OF DIRECTORS

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

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 or the public requests 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 August 2026 (Pages 4-15).
   C. Approval of Minutes from the Regular Board Meeting held August 18, 2026 (Pages 16-17).

5. AGENDA ITEMS

A. Fit and Fun Under the Sun Challenge – Presentation of Winners.

B. Presentation of November Bond Measure by Tehachapi Unified School District - Information only.

C. Dye Natatorium Ad-Hoc Committee report – Recommended next steps – Discussion/Approval. (Pages 18-19).

6. STAFF REPORTS

A. Operations Manager (Pages 20-23).

B. Sports Supervisor (Pages 24-25).

C. District Manager (Verbal Report).

6. BOARD OF DIRECTORS' TIME

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

7. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on October 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 September 15, 2026, Regular Board Meeting Agenda was posted at the following public places within the District on Thursday September 10, 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 10th day of September 2026.

Dated this 10th day of September 2026.

Taylor Davis

Taylor Davis
Clerk of the Board of Directors

Tehachapi Valley Recreation and Park District

Statement of Financial Position

As of Aug 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	-1,902,855.60
1000.8 Site Lease Restricted Funds	21,630.52
1000.86 Property Tax Claim on Cash	1,343,390.66
Total for 1000 Cash in County Treasury General Fund	**-$443,899.42**
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	$640,453.36
1005.1 Capital Projects Claim on Cash	17,983.47
Total for 1005 County Treasury Capital Projects Fund	**$658,436.83**
1006 County FMV	3,218.00
1007 County FMV - Capital	6,460.00
1008 Checking BOTS 0423	284,609.76
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	**$518,926.43**
Accounts Receivable	
1200 Accounts Receivable	2,104.99
Total for Accounts Receivable	**$2,104.99**
Other Current Assets	
1070 Prepaid Expenses	1,435.00
1085 Interest Receivable	0.00
1085.1 Interest Receivable Cap Proj Fund	0.00
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	-119.54
Total for 1090 Clearing for Deposits	**-$119.54**
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-10,442.49
1093 Heartland Merchant Services (Rec Trac)	6,521.56
1094 Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	-18,815.35
Total for 1091 Merchant Services Receivable	**-$22,736.28**
1096 Undeposited Funds	0.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	**-$6,007.62**
Total for Current Assets	**$515,023.80**
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00

Tehachapi Valley Recreation and Park District

Statement of Financial Position

As of Aug 31, 2026

	Total
1162 Improvements	1,762,422.32
1162.1 Improvement Work in Progress	0.00
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	-1,660,842.34
1180 Fleet Vehicles and Equipment	149,004.25
Total for Fixed Assets	**$1,750,519.99**
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	**$2,469,995.79**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	2,070.79
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
Total for Accounts Payable	**$2,070.79**
Credit Cards	
2010 Cardmember Services Payable	13,548.53
2014 Home Depot Payable	9,307.21
Total for Credit Cards	**$22,855.74**
Other Current Liabilities	
2021 Accrued Salaries & Wages	0.00
2022 Accrued Employer PR Taxes	5,443.39
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	16.71
2207.1 Old Sales Tax Account	0.00
2208 Kern County Loan Payable	0.00
2210 Payroll Liabilities	$3.32
2211 CalPERS Payable	-1,712.91
2221 Garnishment Payable	0.00
2231 Health Plan Payable	-61,537.66
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-578.40
2252 GVAP2 Payable	0.00

Tehachapi Valley Recreation and Park District

Statement of Financial Position

As of Aug 31, 2026

	Total
Total for 2210 Payroll Liabilities	-$63,825.65
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	-1,090.25
Total for Other Current Liabilities	$11,700.95
Total for Current Liabilities	$36,627.48
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	$620,917.05
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	1,909,008.53
3020 Restricted Funds	
3022 Capital Projects	765,069.59
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	$786,700.11
3110 Retained Earnings	-455,348.82
Net Revenue	-391,281.08
Total for Equity	$1,849,078.74
Total for Liabilities and Equity	$2,469,995.79

Tehachapi Valley Recreation and Park District

Profit & Loss

August 2026

	Total
Revenue	
4025 Merchant Processing Income	678.29
4030 Adult Program Revenues	9,551.00
4050 Facility Revenue	10,391.56
4210 Events Revenues	5,422.00
4300 Youth Program Revenues	6,053.61
4650 Discounts given	-941.52
Total for Revenue	$31,154.94
Cost of Goods Sold	
5001 Adult Program Costs	777.20
5004 Contracted Classes Costs	86.25
5005 Events Costs	8,143.25
5008 Youth Program Costs	17,231.13
Total for Cost of Goods Sold	$26,237.83
Gross Profit	$4,917.11
Expenditures	
6000 Employee Costs	
6010 Wages & Salaries	128,024.05
6050 Benefits	
6051 Employee Benefits	-362.60
6055 Employee Retirement CalPERS	3,331.87
6056 CalPERS Unfunded Liability Valuation	4,245.67
6058 Employer Taxes	11,738.14
Total for 6050 Benefits	$19,453.08
Total for 6000 Employee Costs	$147,477.13
7010 Advertising & Marketing	393.33
7020 Bank Service Charges	2,363.57
7025 Cash Short/Over	39.11
7027 Depreciation Expense	8,194.85
7030 Dues & Subscriptions	55.00
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	356.16
Total for 7035 Equipment Rents & Leases	$356.16
7060 Licenses & Fees	2,071.60
7070 Maintenance	
7072 Building & Park Maintenance	7,840.29
7075 Fuel	1,338.18
7076 Janitorial Supplies	1,258.84
7079 Fleet Maintenance	743.26
Total for 7070 Maintenance	$11,180.57
7084 Meals & Entertainment	424.99
7090 Office Supplies	1,719.99
7120 Professional Development	4,200.00

Tehachapi Valley Recreation and Park District

Profit & Loss

August 2026

	Total
7150 Professional Fees	
7152 Bookkeeping & Payroll	1,300.00
7153 Information Technology	750.00
Total for 7150 Professional Fees	$2,050.00
7165 Safety Equipment	1,919.80
7210 Telephone and Internet	1,273.85
7230 Uniforms & Apparel	255.75
7250 Utilities	
7252 Electric Service	7,389.29
7254 Gas Service	2,246.66
7256 Sanitation Services	1,357.83
7258 Water Service	2,711.52
7259 Propane	68.00
Total for 7250 Utilities	$13,773.30
Total for Expenditures	$197,749.00
Net Operating Revenue	-$192,831.89
Net Revenue	-$192,831.89

Tehachapi Valley Recreation and Park District

Statement of Activity YTD Comparison

August 2026

	TOTAL	
	Aug 2026	Jul 1 - Aug 31 2026 (YTD)
Revenue		
4010 Property Taxes		5,988.72
4020 Interest Income		-7,037.49
4020.1 Interest Income Cap Proj Fund		-13,309.76
4020.3 Interest Income - CA CLASS		18.61
4025 Merchant Processing Income	678.29	3,589.70
4030 Adult Program Revenues	9,551.00	23,569.00
4050 Facility Revenue	10,391.56	35,274.81
4210 Events Revenues	5,422.00	10,807.00
4213 Operational Grants		6,100.00
4216 Scholarship Donations		395.00
4300 Youth Program Revenues	6,053.61	70,529.22
4650 Discounts given	-941.52	-10,098.58
4704 Sales		
4707 Merchandise Sales-Taxable		85.62
Total for 4704 Sales		**$85.62**
Total for Revenue	**$31,154.94**	**$125,911.85**
Cost of Goods Sold		
5001 Adult Program Costs	777.20	2,681.20
5004 Contracted Classes Costs	86.25	230.00
5005 Events Costs	8,143.25	30,136.26
5008 Youth Program Costs	17,231.13	33,530.17
5110 Scholarship Fund Expense		600.45
Total for Cost of Goods Sold	**$26,237.83**	**$67,228.08**
Gross Profit	**$4,917.11**	**$58,683.77**
Expenditures		
6000 Employee Costs		
6010 Wages & Salaries	128,024.05	260,783.28
6050 Benefits		
6051 Employee Benefits	-362.60	-5,047.61
6055 Employee Retirement CalPERS	3,831.87	6,657.46
6056 CalPERS Unfunded Liability Valuation	4,245.67	8,491.34
6058 Employer Taxes	11,738.14	23,320.00
6090 Worker's Compensation Insurance		10,106.75
Total for 6050 Benefits	**$19,453.08**	**$43,527.94**
Total for 6000 Employee Costs	**$147,477.13**	**$304,311.22**
7010 Advertising & Marketing	393.33	2,115.76
7020 Bank Service Charges	2,363.57	4,670.09
7025 Cash Short/Over	39.11	21.31

Tehachapi Valley Recreation and Park District

Statement of Activity YTD Comparison

August 2026

	TOTAL	
	Aug 2026	Jul 1 - Aug 31 2026 (YTD)
7027 Depreciation Expense	8,194.85	16,258.04
7030 Dues & Subscriptions	55.00	3,360.00
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	356.16	712.32
Total for 7035 Equipment Rents & Leases	**$356.16**	**$712.32**
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	2,071.60	5,571.20
7070 Maintenance		
7072 Building & Park Maintenance	7,840.29	12,555.66
7074 Equipment Maintenance		-233.90
7075 Fuel	1,338.18	2,961.75
7076 Janitorial Supplies	1,258.84	2,749.77
7077 Small Tools & Equipment		1,300.24
7079 Fleet Maintenance	743.26	1,205.07
Total for 7070 Maintenance	**$11,180.57**	**$20,538.59**
7084 Meals & Entertainment	424.99	936.03
7090 Office Supplies	1,719.99	9,938.98
7120 Professional Development	4,200.00	4,222.99
7150 Professional Fees		
7151 Annual Audit		8,500.00
7152 Bookkeeping & Payroll	1,300.00	3,900.00
7153 Information Technology	750.00	3,947.50
Total for 7150 Professional Fees	**$2,050.00**	**$16,347.50**
7165 Safety Equipment	1,919.80	2,189.34
7180 Security		476.25
7210 Telephone and Internet	1,273.85	2,517.14
7230 Uniforms & Apparel	255.75	255.75
7250 Utilities		
7252 Electric Service	7,389.29	13,200.98
7254 Gas Service	2,246.66	3,018.54
7256 Sanitation Services	1,357.83	1,357.83
7258 Water Service	2,711.52	6,076.90
7259 Propane	68.00	68.00
Total for 7250 Utilities	**$13,773.30**	**$23,722.25**
Total for Expenditures	**$197,749.00**	**$462,987.25**
Net Operating Revenue	**-$192,831.89**	**-$404,303.48**

Tehachapi Valley Recreation and Park District

Statement of Activity YTD Comparison

August 2026

	TOTAL	
	Aug 2026	Jul 1 - Aug 31 2026 (YTD)
Other Revenue		
8040 TVRPD Development Fee Revenues		13,022.40
Total for Other Revenue		$13,022.40
Net Other Revenue		$13,022.40
Net Revenue	-$192,831.89	**-$391,281.08**

Tehachapi Valley Recreation and Park District

Statement of Cash Flows
August 2026

Account Name	Total
OPERATING ACTIVITIES	
Net Revenue	-192,831.89
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1070 Prepaid Expenses	55.00
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	911.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	2,781.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	5,320.52
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (frmly BL Recon Rpt)	7,845.66
1200 Accounts Receivable	3,000.00
2000 Accounts Payable-General Fund	-77,159.38
2010 Cardmember Services Payable	-24,820.85
2207 Sales Tax Payable	5.52
2210 Payroll Liabilities	0.05
2211 Payroll Liabilities:CalPERS Payable	400.47
2231 Payroll Liabilities:Health Plan Payable	-716.72
2250 Payroll Liabilities:Payroll Tax Liabilities	0.00
Total for Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-$82,377.73
Net cash provided by operating activities	-$275,209.62
INVESTING ACTIVITIES	
1162 Improvements	-76,577.25
1162.1 Improvement Work in Progress	76,577.25
1170 Accumulated Depreciation	8,194.85
Net cash provided by investing activities	$8,194.85
NET CASH INCREASE FOR PERIOD	-$267,014.77
Cash at beginning of period	$785,941.20
CASH AT END OF PERIOD	$518,926.43

Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget FY 26-27 - FY27 P&L Classes

August 2026 - June 2027

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4010 Property Taxes		1,177,862.27	-1,177,862.27	
4020 Interest Income		6,417.61	-6,417.61	
4020.1 Interest Income Cap Proj Fund		8,250.00	-8,250.00	
4020.3 Interest Income - CA CLASS		181.70	-181.70	
4025 Merchant Processing Income	1,109.97	36,666.67	-35,556.70	3.03 %
4030 Adult Program Revenues	12,086.41	67,368.32	-55,281.91	17.94 %
4050 Facility Revenue	18,697.16	214,500.01	-195,802.85	8.72 %
4210 Events Revenues	6,053.00	73,425.01	-67,372.01	8.24 %
4213 Operational Grants	8,000.00	71,437.48	-63,437.48	11.20 %
4215 Capital Grants		0.00	0.00	
4216 Scholarship Donations		1,050.00	-1,050.00	
4300 Youth Program Revenues	9,893.61	579,253.13	-569,359.52	1.71 %
4650 Discounts given	-1,734.02	-68,568.32	66,834.30	2.53 %
4704 Sales		0.00	0.00	
4707 Merchandise Sales-Taxable	92.40	8,616.67	-8,524.27	1.07 %
Total 4704 Sales	**92.40**	**8,616.67**	**-8,524.27**	**1.07 %**
QuickBooks Payments Sales		5.00	-5.00	
Total Income	**$54,198.53**	**$2,176,465.55**	**$ -2,122,267.02**	**2.49 %**
Cost of Goods Sold				
5001 Adult Program Costs	1,343.50	10,266.67	-8,923.17	13.09 %
5002 Fish Stocking		27,500.00	-27,500.00	
5004 Contracted Classes Costs	189.75	0.00	189.75	
5005 Events Costs	8,143.25	68,611.17	-60,467.92	11.87 %
5005.1 Prizes and Awards		13,750.00	-13,750.00	
Total 5005 Events Costs	**8,143.25**	**82,361.17**	**-74,217.92**	**9.89 %**
5008 Youth Program Costs	19,569.31	85,364.59	-65,795.28	22.92 %
5110 Scholarship Fund Expense		0.00	0.00	
5115 Chavez Scholarship Fund		2,788.74	-2,788.74	
Total 5110 Scholarship Fund Expense		**2,788.74**	**-2,788.74**	
5704 Purchases for Resale				
5707 Merchandise Purchases		2,291.67	-2,291.67	
Total 5704 Purchases for Resale		**2,291.67**	**-2,291.67**	
Total Cost of Goods Sold	**$29,245.81**	**$210,572.84**	**$ -181,327.03**	**13.89 %**
GROSS PROFIT	**$24,952.72**	**$1,965,892.71**	**$ -1,940,939.99**	**1.27 %**
Expenses				
6000 Employee Costs		0.00	0.00	
6010 Wages & Salaries	170,911.42	1,067,822.01	-896,910.59	16.01 %
6050 Benefits		0.00	0.00	
6051 Employee Benefits	-600.42	60,870.53	-61,470.95	-0.99 %

Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget FY 26-27 - FY27 P&L Classes

August 2026 - June 2027

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6055 Employee Retirement CalPERS	5,293.42	41,616.66	-36,323.24	12.72 %
6056 CalPERS Unfunded Liability Valuation	4,245.67	38,958.33	-34,712.66	10.90 %
6058 Employer Taxes	15,403.79	93,357.29	-77,953.50	16.50 %
6090 Worker's Compensation Insurance		35,750.00	-35,750.00	
Total 6050 Benefits	**24,342.46**	**270,552.81**	**-246,210.35**	**9.00 %**
Total 6000 Employee Costs	**195,253.88**	**1,338,374.82**	**-1,143,120.94**	**14.59 %**
7010 Advertising & Marketing	393.33	10,541.67	-10,148.34	3.73 %
7020 Bank Service Charges	4,121.97	47,057.70	-42,935.73	8.76 %
7025 Cash Short/Over	39.11	1.00	38.11	3,911.00 %
7027 Depreciation Expense	8,194.85	97,244.59	-89,049.74	8.43 %
7030 Dues & Subscriptions	110.00	6,416.67	-6,306.67	1.71 %
7035 Equipment Rents & Leases		0.00	0.00	
7037 Office Equipment Rental	712.32	6,875.00	-6,162.68	10.36 %
Total 7035 Equipment Rents & Leases	**712.32**	**6,875.00**	**-6,162.68**	**10.36 %**
7050 Insurance		0.00	0.00	
7055 Liability Insurance (Gen, Auto, Property)		67,375.00	-67,375.00	
Total 7050 Insurance		**67,375.00**	**-67,375.00**	
7056 Interest Expense		2,750.00	-2,750.00	
7060 Licenses & Fees	2,206.60	42,166.67	-39,960.07	5.23 %
7070 Maintenance		0.00	0.00	
7071 Pool Chemicals	1,443.19	4,583.33	-3,140.14	31.49 %
7072 Building & Park Maintenance	11,001.21	91,300.00	-80,298.79	12.05 %
7073 Accessibility Upgrades		22,916.67	-22,916.67	
7074 Equipment Maintenance		2,291.67	-2,291.67	
7075 Fuel	1,599.34	14,208.33	-12,608.99	11.26 %
7076 Janitorial Supplies	1,258.84	9,166.67	-7,907.83	13.73 %
7077 Small Tools & Equipment		2,016.67	-2,016.67	
7079 Fleet Maintenance	743.26	8,250.00	-7,506.74	9.01 %
Total 7070 Maintenance	**16,045.84**	**154,733.34**	**-138,687.50**	**10.37 %**
7084 Meals & Entertainment	424.99	6,875.00	-6,450.01	6.18 %
7090 Office Supplies	1,777.95	17,416.67	-15,638.72	10.21 %
7120 Professional Development	4,200.00	14,666.67	-10,466.67	28.64 %
7150 Professional Fees		0.00	0.00	
7151 Annual Audit		7,500.00	-7,500.00	
7152 Bookkeeping & Payroll	1,300.00	14,300.00	-13,000.00	9.09 %
7153 Information Technology	750.00	9,625.00	-8,875.00	7.79 %
7155 Legal		6,875.00	-6,875.00	
Total 7150 Professional Fees	**2,050.00**	**38,300.00**	**-36,250.00**	**5.35 %**
7160 Property Tax Collection and Admin Fees		9,166.67	-9,166.67	
7165 Safety Equipment	1,919.80	3,208.33	-1,288.53	59.84 %

Tehachapi Valley Recreation and Park District

Budget vs. Actuals: Final Budget FY 26-27 - FY27 P&L Classes

August 2026 - June 2027

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7180 Security		3,823.24	-3,823.24	
7210 Telephone and Internet	2,206.03	11,366.67	-9,160.64	19.41 %
7230 Uniforms & Apparel	1,054.51	5,500.00	-4,445.49	19.17 %
7250 Utilities		0.00	0.00	
7252 Electric Service	7,389.29	58,804.16	-51,414.87	12.57 %
7254 Gas Service	2,246.66	20,625.00	-18,378.34	10.89 %
7256 Sanitation Services	1,357.83	16,316.67	-14,958.84	8.32 %
7258 Water Service	2,958.43	17,471.67	-14,513.24	16.93 %
7259 Propane	68.00	1,008.33	-940.33	6.74 %
Total 7250 Utilities	**14,020.21**	**114,225.83**	**-100,205.62**	**12.27 %**
Total Expenses	**$254,731.39**	**$1,998,085.54**	**$ -1,743,354.15**	**12.75 %**
NET OPERATING INCOME	**$ -229,778.67**	**$ -32,192.83**	**$ -197,585.84**	**713.76 %**
Other Income				
8040 TVRPD Development Fee Revenues		110,000.00	-110,000.00	
8501.2 Asset Income		0.00	0.00	
Total Other Income	**$0.00**	**$110,000.00**	**$ -110,000.00**	**0.00%**
Other Expenses				
8501 Fixed Asset Purchases		46,750.00	-46,750.00	
Total Other Expenses	**$0.00**	**$46,750.00**	**$ -46,750.00**	**0.00%**
NET OTHER INCOME	**$0.00**	**$63,250.00**	**$ -63,250.00**	**0.00%**
NET INCOME	**$ -229,778.67**	**$31,057.17**	**$ -260,835.84**	**-739.86 %**

REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT

TUESDAY AUGUST 18, 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:** Operations Manager Kent Beal led the flag salute.

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

3. **PUBLIC COMMENTS**
Donna Dieterle thanked TVRPD for continued support of the Oldtimers picnic. Oldtimers picnic had a good turnout.

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

B. **Approval of Preliminary Financial Reports for June and July 2026.**
BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JUNE AND JULY 2026.

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

C. **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.

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

D. **Approval of Capital Asset Tagging and Rotating Inventory Certification Program and amending Capital Asset Policy.**

BOARD APPROVES THE CAPITAL ASSET TAGGING AND ROTATING INVENTORY CERTIFICATION PROGRAM AND AMENDS CAPITAL ASSET POLICY.

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

5. **AGENDA ITEMS**

A. **<u>Presentation of the Tehachapi Valley Recreation & Park District's Final Budget for Fiscal Year 2026/2027</u>**

1. **Public Hearing** – NO PUBLIC COMMENTS MADE
2. **Discussion/Approval of the Tehachapi Valley Recreation & Park District's Final Budget for Fiscal Year 2026/2027. Resolution #9-26**

BOARD APPROVES TEHACHAPI VALLEY RECREATION & PARK DISTRICTS FINAL BUDGET FOR FISCAL YEAR 2026/2027.

B. **<u>Discussion of the Dye Natatorium Pool. Appoint two Board of Directors to the Dye Natatorium Ad-Hoc Committee</u>**.

BOARD APPOINTS VICE-CHAIRPERSON DREYER AND DIRCTOR CHAVEZ TO THE DYE NATATORIUM AD-HOC COMMITTEE.

6. **STAFF REPORTS**

A. **Operations Manager** – Operations Manager Kent Beal made report. *Report on file.*
B. **Community Events Supervisor** – Community Events Supervisor Graeta Nikkel gave report. *Report on file.*
C. **Sports Supervisor** – District Manager Corey Torres made report for Sports Supervisor Donna Clark. *Report on file.*
D. **District Manager** - Verbal Report.

6. **BOARD OF DIRECTORS TIME**

Director Chavez thankful for our community partners. Chairperson Pacuillo has FIFA cups that she would like to donate to TVRPD.

9. **ADJOURNMENT**

Having no further business, the meeting was adjourned at 6:23 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on August 18, 2026.

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

Respectfully Submitted,

Taylor Davis
Clerk of the Board

Tehachapi Valley
Recreation & Park District

TO: TVRPD Board of Directors

FROM: Corey Torres, District Manager

DATE: September 15, 2026

SUBJECT: Dye Natatorium Ad-Hoc Committee Report – Recommended next steps – Discussion Approval

STAFF REPORT **REGULAR BOARD MEETING**

Background

The Dye Natatorium Ad-Hoc Committee met last week and discussed the current state of the pool, its needs both short term and long, and the goal of developing a structured, multi-year improvement plan. The focus of the meeting was first identifying the facility's immediate priorities and present recommended next steps for staff and for the committee.

Immediate Priorities

The committee identified two immediate needs for continuing pool operations that must be addressed before the next swim season (March 2027).

- **Pool Heater —** Identified as the most urgent, Phase 1 priority. A rough estimate of $100,000 was given to staff recently.
- **Dehumidification System —** Necessary to open the facility during colder months and possibility of extending the swim season. Without adequate air exchange, temperature variances accelerate deterioration of the roof and the facility. A prior estimate from EMCOR placed this cost at approximately $175,000.
- The committee also recommended a comprehensive building inspection by a qualified professional to identify possible other needs that may also need to be immediately addressed.

Funding

The District's Capital Development Fund balance is currently almost $700,000. This Fund is restricted and can only be used for building, replacing, or expanding the District's infrastructure and cannot be used for maintenance and operations. While this fund can be utilized for the identified pool priorities, the committee reached strong consensus that the District should first engage with our community partners, private industries, or both as soon as possible and share our needs and request support by means of capital investment, donation, cost share, or a combination.

Recommended Action Items

The following action items are presented for Board discussion and direction:

1. Authorize staff to develop an RFP for pool heater replacement.
2. Authorize staff to develop an RFP for a dehumidification system.
3. Authorize staff to engage a qualified professional to conduct a building inspection to identify other possible facility needs both short term or long.
4. Direct Ad-Hoc committee to formally approach community partners to request support for identified improvements.
5. Identify other topics or priorities for the Ad-Hoc discussion at their next meeting.

Recommendation

The Ad-Hoc Committee recommends approval of Recommended Action Items listed 1-5.

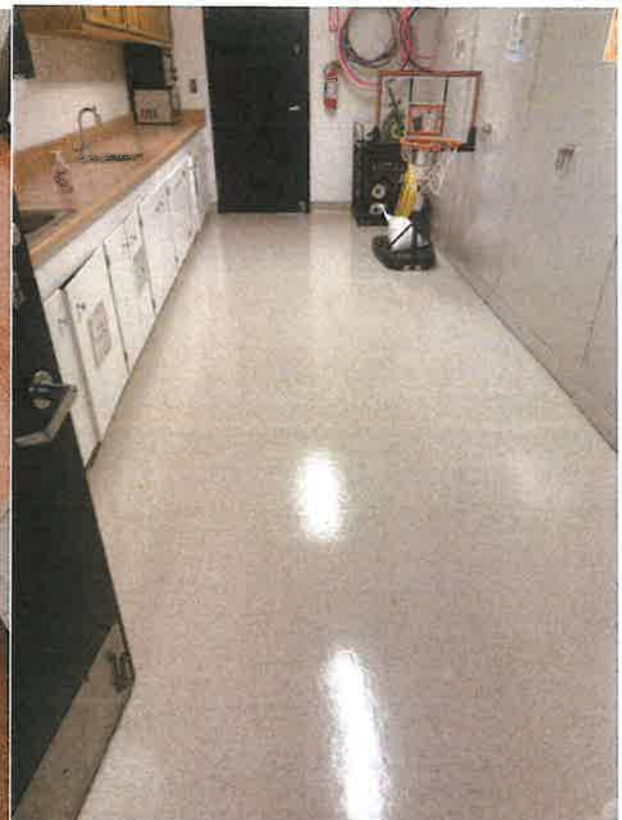
Tehachapi Valley
Recreation & Park District

Operations Manager's Report
September 15th, 2026

STAFF REPORT | REGULAR BOARD MEETING

Repairing and installing items for Kelsey the new school year (white boards, projector screen, pressure washing the gym parking lot for new artwork and repairing tables).

We hired a cleaning company (Brite Services Industries) to come out and clean the Gym meeting room, kitchen and bathroom floors. They did an amazing job and surpassed all expectations.



Tehachapi Valley
Recreation & Park District

Sports Supervisor Report

September 15th , 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

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.

Women's Open Gym

- We are going to start a women's basketball open gym on October 4th at the Tehachapi Education Center "TEC Gym" also known as the Monero Gym.
- This open gym will be open in October, November, and December, ending December 20th.
- It will be a $5 entry or punch card for $40 cash only.

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
- Practices are on Thursday and Friday at Meadowbrook Park
- Games started and we, the girls are getting the hang of it.
- Kent painted 2 boxes on the side of the football field where the pep squad can stand.

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.
- Games started and the first 3 weeks have been a lot of fun.
- THS is offering to hold the get into THS Football Game for free if the kids wear their TVRPD jerseys on September 18th

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.
- Games start and it seems like all the players are having a good time.
- THS is offering to hold the get into THS Volleyball Game for free if the kids wear their TVRPD jerseys on September 15th.

Youth Basketball

- Registration opened on August 6th and closes November 12th at 5:30pm.
- We will have a coaches meeting for our 5-6, 7-8 yr old division coaches on Nov 16th.
- Mandatory Coaches training on November 23rd at the ABIAC Gym.
- Season Starts January 9th, 2027.

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