



# Tehachapi Valley

## Recreation & Park District

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

REGULAR BOARD MEETING  
TUESDAY, AUGUST 17, 2021, 5:30 P.M.

### BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON  
KALEB JUDY, VICE-CHAIRPERSON  
DWIGHT DREYER, DIRECTOR  
SANDY CHAVEZ, DIRECTOR  
MARYANN PACIULLO, DIRECTOR

### A G E N D A

#### 1. FLAG SALUTE

#### 2. ROLL CALL

#### 3. PUBLIC COMMENTS

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

#### 4. CONSENT CALENDAR

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

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of Minutes from the Regular Board Meeting held June 15, 2021 (Pages 4-5).
- C. Approval of the Preliminary Financial Reports for June 2021, (Pages 6-14).
- D. Approval of the Tehachapi Valley Recreation and Park District's Salary Schedule and Job Description for the Position of Brite Lake Manager. (Pages 15-17).

**5. RECREATION MANAGER REPORT**

**6. OPERATIONS MANAGER REPORT**

**7. DISTRICT MANAGER REPORT**

**8. AGENDA ITEMS**

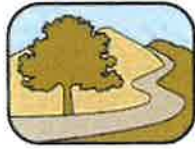
- A. Discussion/Approval of Resolution #11-21, Resolution of the Board of Directors of the Tehachapi Valley Recreation and Park District Approving a Debt Management Policy, Resolution #11-21, (Pages 18-24).
- B. Discussion/Approval of Resolution #12-21, Resolution of the Board of Directors of the Tehachapi Valley Recreation and Park District Approving the Form of and Authorizing the Execution and Delivery of an Amendment to Lease Agreement and Authorizing Certain Additional Actions, Resolution #12-21, (Pages 25-35).
- C. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Fiscal Year 2021/2022 Annual Budget.
  - 1. Public Hearing
  - 2. Approval of Tehachapi Valley Recreation and Park District's Fiscal Year 2021/2022 Annual Budget - Discussion/Approval, Resolution #13-21, (Pages 36-72).

**9. BOARD OF DIRECTORS' TIME**

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

**10. ADJOURNMENT**

*Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on September 21, 2021.*



# Tehachapi Valley

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## Recreation & Park District

### CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the August 17, 2021, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, August 13, 2021, at 5:30 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at [www.tvrpd.org](http://www.tvrpd.org)

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 13<sup>th</sup> day of August 2021.

Dated this 13<sup>th</sup> day of August 2021.

*Carrie Champlin*

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Carrie Champlin  
Clerk of the Board of Directors

**REGULAR BOARD MEETING  
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**

**TUESDAY, JUNE 15, 2021, 5:30 P.M.**

**CALL TO ORDER:** Board Meeting Convened By Vice-Chairperson Judy at 5:30 P.M.

**BOARD MEMBERS**

Ian Steele, Chairperson  
Kaleb Judy, Vice-Chairperson  
Sandy Chavez, Director  
Dwight Dreyer, Director

1. **FLAG SALUTE:** Corey Torres led the flag salute.

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

3. **PUBLIC COMMENTS:** None.

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: Judy; Chavez; Dreyer**

**Noes: None. Motion carried.**

**Absent: Steele.**

B. **Approval of the Preliminary Financial Reports for April 2021.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR APRIL 2021.

**Dreyer - Chavez: Ayes: Judy; Chavez; Dreyer**

**Noes: None. Motion carried.**

**Absent: Steele.**

C. **Approval of Tehachapi Valley Recreation and Park District's 2021 Job Descriptions and Salary Schedule for the Positions of Tots Manager, Tots Teacher, and Tots Teacher's Aide.**

BOARD APPROVES TEHACHAPI VALLY RECREATION AND PARK DISTRICT'S 2021 JOB DESCRIPTIONS AND SALARY SCHEDULE FOR THE POSITIONS OF TOTS MANAGER, TOTS TEACHER, AND TOTS TEACHER'S AIDE.

**Dreyer - Chavez: Ayes: Judy; Chavez; Dreyer**

**Noes: None. Motion carried.**

**Absent: Steele.**

**5. RECREATION MANGER REPORT**

Recreation Manager Ashley Krempien gave the report.

*Report on file*

**6. OPERATIONS MANAGER REPORT**

Operations Manager Bill Fisher gave the report.

*Report on file*

**7. DISTRICT MANAGER REPORT**

District Manager Torres gave the report.

*Report on file*

**8. AGENDA ITEMS**

**A. Discussion/Approval of Tehachapi Valley Recreation and Park District's Preliminary Budget for Fiscal Year 21/22.**

**1. Public Hearing – Opened at 5:58 P.M.**

No comments.

**Public Hearing - Closed at 5:59 P.M.**

**2. Approval of Tehachapi Valley Recreation and Park District's Preliminary Budget for Fiscal Year 2021/2022 - Discussion/Approval, Resolution #7-21**

BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT PRELIMINARY BUDGET FOR FISCAL YEAR 2021/2022, RESOLUTION #7-21.

**B. Park Development Fees Discussion and Presentation.**

Presentation from Steph Thisius-Sanders from North of the River Recreation and Park District.

**9. BOARD OF DIRECTORS TIME:** The board thanked TVRPD staff and District Manager Torres for all their hard work. The board is excited for the summer and upcoming art show.

**10. ADJOURNMENT**

Having no further business the meeting was adjourned at 6:26 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on July 20, 2021.

**Chavez - Dreyer: Ayes: Judy; Chavez; Dreyer**

**Noes: None. Motion carried.**

**Absent: Steele.**

Respectfully Submitted,

*Carrie Champlin*

Clerk of the Board



# Tehachapi Valley Recreation and Park District

Balance Sheet  
As of June 30, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	804,789.09
1004 Check BOTS 4470	55,931.39
1005 County Treasury Capital Projects Fund	316,870.60
1006 County FMV	18,718.00
1007 Square Inc	1,442.12
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$1,199,101.20</b>
Accounts Receivable	
1200 Accounts Receivable	10,862.50
<b>Total Accounts Receivable</b>	<b>\$10,862.50</b>
Other Current Assets	
1092 Credit Card Receivables	-871.97
1093 Heartland Merchant Services Receivable	44,993.78
1210 Inventory Asset	4,122.63
<b>Total Other Current Assets</b>	<b>\$48,244.44</b>
<b>Total Current Assets</b>	<b>\$1,258,208.14</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,083,943.01
1163 Equipment	1,208,078.49
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-3,236,447.00
1180 Fleet Vehicles and Equipment	162,109.22
<b>Total Fixed Assets</b>	<b>\$2,000,975.12</b>
Other Assets	
1901 DOR-Pension Contributions	45,624.00
1903 DOR-Pension Related	70,912.00
<b>Total Other Assets</b>	<b>\$116,536.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,375,719.26</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	33,383.56
<b>Total Accounts Payable</b>	<b>\$33,383.56</b>
Credit Cards	



# Tehachapi Valley Recreation and Park District

Balance Sheet  
As of June 30, 2021

	TOTAL
2010 Cardmember Services Payable	15,010.53
<b>Total Credit Cards</b>	<b>\$15,010.53</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	60,134.72
2207 Sales tax payable	26.39
2210 Payroll Liabilities	1,012.50
2270 Refundable Deposits	5,500.00
2311 Accrued Interest Payable	5,870.38
<b>Total Other Current Liabilities</b>	<b>\$72,543.99</b>
<b>Total Current Liabilities</b>	<b>\$120,938.08</b>
Long-Term Liabilities	
2310 Loan Payable 2016	440,279.00
2900 Net Pension Liability	244,292.00
2902 DIR-Pension Related	46,365.00
<b>Total Long-Term Liabilities</b>	<b>\$730,936.00</b>
<b>Total Liabilities</b>	<b>\$851,874.08</b>
Equity	
3010 Net Investment In Capital Assets	1,330,763.51
3020 Restricted Funds	435,608.92
3110 Retained Earnings	333,580.28
Net Income	423,892.47
<b>Total Equity</b>	<b>\$2,523,845.18</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,375,719.26</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

June 2021

	TOTAL		
	JUN 2021	JUL 2020 - JUN 2021 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	55,425.96	1,041,709.77	38.58 %
4020 Interest Income	5.68	7,054.90	0.00 %
4020.1 Interest Income Cap Proj Fund		2,852.21	
4020.2 County FMV Change		0.99	
4030 Adult Program Revenues	4,020.25	3,312.35	2.80 %
4050 Facility Revenue	31,825.00	237,504.06	22.15 %
4210 Events Revenues	5,925.00	6,965.08	4.12 %
4213 Operational Grants	4,450.00	12,007.13	3.10 %
4215 Capital Grants		5,220.00	
4216 Scholarship Donations		73.95	
4300 Youth Program Revenues	52,792.40	154,731.85	36.75 %
4610 Billable Expense Income		3,841.16	
4650 Discounts given	-10,796.47	-22,108.45	-7.52 %
4690 Other Income		24.00	
4704 Sales		790.00	
<b>Total Income</b>	<b>\$143,647.82</b>	<b>\$1,453,979.00</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs	1,034.70	4,069.51	0.72 %
5004 Contracted Classes Costs		18,400.00	
5005 Events Costs	8,496.69	11,610.17	5.91 %
5008 Youth Program Costs	4,373.21	10,233.53	3.04 %
5110 Scholarship Fund Expense	0.00	239.25	0.00 %
<b>Total Cost of Goods Sold</b>	<b>\$13,904.60</b>	<b>\$44,552.46</b>	<b>9.68 %</b>
<b>GROSS PROFIT</b>	<b>\$129,743.22</b>	<b>\$1,409,426.54</b>	<b>90.32 %</b>
<b>Expenses</b>			
6000 Employee Costs	75,550.24	721,424.33	52.59 %
7010 Advertising & Marketing	1,723.63	11,075.36	1.20 %
7020 Bank Service Charges	2,238.81	13,886.43	1.56 %
7025 Cash Short/Over		3.00	
7030 Dues & Subscriptions	4,382.00	8,110.46	3.05 %
7035 Equipment Rents & Leases		3,418.84	
7050 Insurance		49,311.00	
7056 Interest Expense	5,870.38	14,462.07	4.09 %
7060 Licenses & Fees	2,265.50	16,744.55	1.58 %
7070 Maintenance	13,977.51	91,891.32	9.73 %
7084 Meals & Entertainment	494.22	4,090.69	0.34 %
7090 Office Supplies	1,980.71	17,360.06	1.38 %
7120 Professional Development	571.57	1,850.57	0.40 %
7150 Professional Fees	8,633.00	66,219.30	6.01 %
7160 Property Tax Collection Fee		10,611.98	
7165 Safety Equipment	607.63	1,802.33	0.42 %





# Tehachapi Valley Recreation and Park District

## Profit and Loss

June 2021

		TOTAL	
	JUN 2021	JUL 2020 - JUN 2021 (YTD)	% OF INCOME
7180 Security	214.95	3,589.54	0.15 %
7210 Telephone and Internet	923.21	13,480.70	0.64 %
7230 Uniforms & Apparel	1,174.39	4,862.87	0.82 %
7250 Utilities	9,666.73	78,259.44	6.73 %
<b>Total Expenses</b>	<b>\$130,274.48</b>	<b>\$1,132,454.84</b>	<b>90.69 %</b>
NET OPERATING INCOME	<b>\$ -531.26</b>	<b>\$276,971.70</b>	<b>-0.37 %</b>
Other Income			
8020 Insurance Settlement Proceeds		1,507.27	
8040 TVRPD Development Fee Revenues	19,330.50	145,413.50	13.46 %
<b>Total Other Income</b>	<b>\$19,330.50</b>	<b>\$146,920.77</b>	<b>13.46 %</b>
NET OTHER INCOME	<b>\$19,330.50</b>	<b>\$146,920.77</b>	<b>13.46 %</b>
NET INCOME	<b>\$18,799.24</b>	<b>\$423,892.47</b>	<b>13.09 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

June 2021

	TOTAL			
	JUN 2021	JUN 2020 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	55,425.96	58,179.46	-2,753.50	-4.73 %
4020 Interest Income	5.68	2,957.20	-2,951.52	-99.81 %
4020.1 Interest Income Cap Proj Fund		915.37	-915.37	-100.00 %
4020.2 County FMV Change		14,322.00	-14,322.00	-100.00 %
4030 Adult Program Revenues	4,020.25	-540.00	4,560.25	844.49 %
4050 Facility Revenue	31,825.00	25,924.00	5,901.00	22.76 %
4210 Events Revenues	5,925.00	1,000.25	4,924.75	492.35 %
4213 Operational Grants	4,450.00	5,000.00	-550.00	-11.00 %
4300 Youth Program Revenues	52,792.40	1,349.00	51,443.40	3,813.45 %
4650 Discounts given	-10,796.47	-167.20	-10,629.27	-6,357.22 %
<b>Total Income</b>	<b>\$143,647.82</b>	<b>\$108,940.08</b>	<b>\$34,707.74</b>	<b>31.86 %</b>
Cost of Goods Sold				
5001 Adult Program Costs	1,034.70		1,034.70	
5005 Events Costs	8,496.69	2,612.07	5,884.62	225.29 %
5008 Youth Program Costs	4,373.21	2,500.96	1,872.25	74.86 %
5110 Scholarship Fund Expense	0.00	-10.60	10.60	100.00 %
5801 Bad Debt Expense		4,318.58	-4,318.58	-100.00 %
<b>Total Cost of Goods Sold</b>	<b>\$13,904.60</b>	<b>\$9,421.01</b>	<b>\$4,483.59</b>	<b>47.59 %</b>
<b>GROSS PROFIT</b>	<b>\$129,743.22</b>	<b>\$99,519.07</b>	<b>\$30,224.15</b>	<b>30.37 %</b>
Expenses				
6000 Employee Costs	75,550.24	134,548.42	-58,998.18	-43.85 %
7010 Advertising & Marketing	1,723.63	1,666.00	57.63	3.46 %
7020 Bank Service Charges	2,238.81	912.75	1,326.06	145.28 %
7027 Depreciation Expense		201,552.00	-201,552.00	-100.00 %
7030 Dues & Subscriptions	4,382.00	236.88	4,145.12	1,749.88 %
7056 Interest Expense	5,870.38	6,334.07	-463.69	-7.32 %
7060 Licenses & Fees	2,265.50	1,606.70	658.80	41.00 %
7070 Maintenance	13,977.51	11,421.78	2,555.73	22.38 %
7084 Meals & Entertainment	494.22	183.32	310.90	169.59 %
7090 Office Supplies	1,980.71	933.61	1,047.10	112.16 %
7120 Professional Development	571.57		571.57	
7150 Professional Fees	8,633.00	3,745.50	4,887.50	130.49 %
7165 Safety Equipment	607.63		607.63	
7180 Security	214.95	224.95	-10.00	-4.45 %
7210 Telephone and Internet	923.21	1,081.16	-157.95	-14.61 %
7230 Uniforms & Apparel	1,174.39	486.78	687.61	141.26 %
7250 Utilities	9,666.73	5,529.42	4,137.31	74.82 %
<b>Total Expenses</b>	<b>\$130,274.48</b>	<b>\$370,463.34</b>	<b>\$ -240,188.86</b>	<b>-64.83 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -531.26</b>	<b>\$ -270,944.27</b>	<b>\$270,413.01</b>	<b>99.80 %</b>
Other Income				



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

June 2021

	TOTAL			
	JUN 2021	JUN 2020 (PY)	CHANGE	% CHANGE
8040 TVRPD Development Fee Revenues	19,330.50	6,411.00	12,919.50	201.52 %
<b>Total Other Income</b>	<b>\$19,330.50</b>	<b>\$6,411.00</b>	<b>\$12,919.50</b>	<b>201.52 %</b>
NET OTHER INCOME	<b>\$19,330.50</b>	<b>\$6,411.00</b>	<b>\$12,919.50</b>	<b>201.52 %</b>
NET INCOME	<b>\$18,799.24</b>	<b>\$ -264,533.27</b>	<b>\$283,332.51</b>	<b>107.11 %</b>



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

June 2021

	TOTAL
<hr/>	
OPERATING ACTIVITIES	
Net Income	18,799.24
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-4,000.00
1092 Credit Card Receivables	-60.00
1093 Heartland Merchant Services Receivable	12,205.17
1210 Inventory Asset	-358.79
2000 Accounts Payable-General Fund	15,504.91
2010 Cardmember Services Payable	6,718.74
2200 Suspense	0.00
2207 Sales tax payable	7.83
2211 Payroll Liabilities:CalPERS Payable	-5,183.44
2231 Payroll Liabilities:Health Plan Payable	-3,313.20
2241 Payroll Liabilities:AFLAC Payable	52.20
2250 Payroll Liabilities:Payroll Tax Liabilities	-5,471.66
2252 Payroll Liabilities:GVAP2 Payable	-108.36
2311 Accrued Interest Payable	5,870.38
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>21,863.78</b>
<b>Net cash provided by operating activities</b>	<b>\$40,663.02</b>
INVESTING ACTIVITIES	
1163 Equipment	-4,478.59
<b>Net cash provided by investing activities</b>	<b>\$ -4,478.59</b>
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-19,330.50
3022 Restricted Funds:Capital Projects	19,330.50
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
NET CASH INCREASE FOR PERIOD	<b>\$36,184.43</b>
Cash at beginning of period	1,162,916.77
<b>CASH AT END OF PERIOD</b>	<b>\$1,199,101.20</b>
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# Tehachapi Valley Recreation and Park District

TVRPD Budget vs Actual 2020-2021

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	1,041,709.77	953,595.63	-88,114.14	-9.24 %
4020 Interest Income	7,054.90	10,551.82	3,496.92	33.14 %
4020.1 Interest Income Cap Proj Fund	2,852.21		-2,852.21	
4020.2 County FMV Change	0.99		-0.99	
4030 Adult Program Revenues	3,312.35	41,360.00	38,047.65	91.99 %
4050 Facility Revenue	237,504.06	182,660.00	-54,844.06	-30.03 %
4210 Events Revenues	6,965.08	59,100.00	52,134.92	88.21 %
4213 Operational Grants	12,007.13	61,375.00	49,367.87	80.44 %
4215 Capital Grants	5,220.00		-5,220.00	
4216 Scholarship Donations	73.95		-73.95	
4300 Youth Program Revenues	154,731.85	372,470.00	217,738.15	58.46 %
4610 Billable Expense Income	3,841.16	18,050.00	14,208.84	78.72 %
4650 Discounts given	-22,108.45	-6,000.00	16,108.45	-268.47 %
4690 Other Income	24.00		-24.00	
4704 Sales	790.00	600.00	-190.00	-31.67 %
<b>Total Income</b>	<b>\$1,453,979.00</b>	<b>\$1,693,762.45</b>	<b>\$239,783.45</b>	<b>14.16 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	4,069.51	5,940.00	1,870.49	31.49 %
5002 Fish Stocking		7,500.00	7,500.00	100.00 %
5004 Contracted Classes Costs	18,400.00	38,225.00	19,825.00	51.86 %
5005 Events Costs	11,610.17	73,025.00	61,414.83	84.10 %
5008 Youth Program Costs	10,233.53	65,650.00	55,416.47	84.41 %
5110 Scholarship Fund Expense	239.25	4,000.00	3,760.75	94.02 %
5704 Purchases for Resale		2,300.00	2,300.00	100.00 %
<b>Total Cost of Goods Sold</b>	<b>\$44,552.46</b>	<b>\$196,640.00</b>	<b>\$152,087.54</b>	<b>77.34 %</b>
<b>GROSS PROFIT</b>	<b>\$1,409,426.54</b>	<b>\$1,497,122.45</b>	<b>\$87,695.91</b>	<b>5.86 %</b>
<b>Expenses</b>				
6000 Employee Costs	721,424.33	990,700.00	269,275.67	27.18 %
7010 Advertising & Marketing	11,075.36	40,000.00	28,924.64	72.31 %
7020 Bank Service Charges	13,886.43	14,000.00	113.57	0.81 %
7025 Cash Short/Over	3.00		-3.00	
7026 Charitable Contribution		18,500.00	18,500.00	100.00 %
7030 Dues & Subscriptions	8,110.46	7,000.00	-1,110.46	-15.86 %
7035 Equipment Rents & Leases	3,418.84	4,300.00	881.16	20.49 %
7050 Insurance	49,311.00	35,500.00	-13,811.00	-38.90 %
7056 Interest Expense	14,462.07	18,000.00	3,537.93	19.66 %
7060 Licenses & Fees	16,744.55	21,000.00	4,255.45	20.26 %
7070 Maintenance	91,891.32	102,200.00	10,308.68	10.09 %
7084 Meals & Entertainment	4,090.69	4,000.00	-90.69	-2.27 %
7090 Office Supplies	17,360.06	14,000.00	-3,360.06	-24.00 %
7120 Professional Development	1,850.57	7,500.00	5,649.43	75.33 %



# Tehachapi Valley Recreation and Park District

TVRPD Budget vs Actual 2020-2021

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7150 Professional Fees	66,219.30	79,500.00	13,280.70	16.71 %
7160 Property Tax Collection Fee	10,611.98	14,000.00	3,388.02	24.20 %
7165 Safety Equipment	1,802.33	2,000.00	197.67	9.88 %
7180 Security	3,589.54	5,700.00	2,110.46	37.03 %
7210 Telephone and Internet	13,480.70	12,000.00	-1,480.70	-12.34 %
7230 Uniforms & Apparel	4,862.87	3,000.00	-1,862.87	-62.10 %
7250 Utilities	78,259.44	79,655.00	1,395.56	1.75 %
<b>Total Expenses</b>	<b>\$1,132,454.84</b>	<b>\$1,472,555.00</b>	<b>\$340,100.16</b>	<b>23.10 %</b>
NET OPERATING INCOME	<b>\$276,971.70</b>	<b>\$24,567.45</b>	<b>\$ -252,404.25</b>	<b>-1,027.39 %</b>
Other Income				
8020 Insurance Settlement Proceeds	1,507.27		-1,507.27	
8040 TVRPD Development Fee Revenues	145,413.50		-145,413.50	
<b>Total Other Income</b>	<b>\$146,920.77</b>	<b>\$0.00</b>	<b>\$ -146,920.77</b>	<b>0.00%</b>
NET OTHER INCOME	<b>\$146,920.77</b>	<b>\$0.00</b>	<b>\$ -146,920.77</b>	<b>0.00%</b>
NET INCOME	<b>\$423,892.47</b>	<b>\$24,567.45</b>	<b>\$ -399,325.02</b>	<b>-1,625.42 %</b>



# Tehachapi Valley

## Recreation & Park District

### Brite Lake Manager

#### SALARY RANGE

\$62,400-\$70,000 Annually DOE

**POSITION: BRITE LAKE Manager**  
**REPORTS TO: DISTRICT MANAGER**  
**SUPERVISES: BRITE LAKE SPECIALISTS AND VOLUNTEER CAMP HOSTS**

**CATEGORY: FULL TIME**  
**FLSA STATUS: EXEMPT**

This job description is established by the Tehachapi Valley Recreation & Park District (District) to outline the basic requirements, duties, and general responsibilities of the position of Brite Lake Manager. This position is "at will", which means the District may terminate the employment relationship at any time and for any or no reason, subject only to the requirements of Federal and State law. Similarly, the employee may terminate the employment relationship without notice at any time for any or no reason.

#### POSITION SUMMARY

Under general direction of the District Manager, the Brite Lake Manager manages and operates the Brite Valley Aquatic Recreation Area ("Brite Lake"). Brite Lake offers year-round recreation including camping, fishing, hiking, and wildlife viewing. The park offers both RV and tent sites, as well as restrooms and showers. Picnic pavilions, fish cleaning stations and a dock are available all year long. In addition to managing these amenities also includes, personnel, the purchasing of supplies, materials, and equipment. Performs other work as required and may work irregular hours, including evenings, weekends, holidays, and be willing to work outdoors in all weather conditions. The Brite Lake Manager works closely with the Operations Manager in coordination with maintenance repairs and improvements to the park. Finally, the Brite Lake Manager works closely with the Recreation Manager in coordination with reservations and special and annual events hosted at the park.

#### ESSENTIAL FUNCTIONS

The following duties are an overview of the primary duties and responsibilities of the position and do not constitute an all-inclusive list.

1. Consistently promote a positive, professional image of the District and provide excellent customer service.
  - Provides and directs personnel to have positive public relations, customer information and assistance within the Brite Lake Campground and associated facilities:
  - Directs on-site supervision and logistics of all reservations, pavilion rentals, and guest services.
  - Prepares a variety of reports and other documents such as operating, financial, activity and statistical reports, and promotional materials.
  - Manages, trains, and operates park online reservation system.
  - Develops procedures for initiating, supervising, and evaluating personnel and services
  - Recommends purchasing and inventory.
  - Works closely with the District Manager in developing marketing strategies and materials to promote Brite Lake
  - Maintains current signage of all rules, policies, and regulations for the park.

- Recruitment of volunteers and personnel
- Coordinates with other departments for facility usage.
- Recommends and assists in the development of policies and procedures.
- Monitor the day-to-day operations of Brite Lake to include regular park visits, handling and resolving complaints, appropriation of materials and supplies, and formulization and organizing park maps and materials
- Manage all aspects of the reservation software and reservation procedures.
- Monitor employee and volunteer professionalism.
- Maintain any inventory pertinent of the park of supplies and equipment; distributes supplies and equipment; orders supplies and equipment for park operation.
- Attends and participates in staff meetings and training sessions.
- Performs other related duties as assigned.

## **QUALIFICATIONS**

### *Core Competencies and Skill Sets*

1. Knowledge of proper campground organization, cataloging, cleaning, and maintenance methods required, or willing to learn.
2. Ability to manage and supervise personnel
3. Computer proficiency, to include Microsoft Office (Word and Excel) and online reservation systems.
4. Effective oral and written communication skills commensurate with the responsibilities of the position are required.
5. Knowledge and understanding of successful organization and execution of sanitary practices.
6. Ability to prioritize multiple tasks.
7. Ability to learn and comprehend information from Procedures Manuals and other materials.
8. Ability to function successfully within a team environment.
9. Commitment to providing outstanding customer service.
10. Ability to interact with customers and co-workers in a positive and courteous manner.
11. Ability to present a positive image of the organization to members of the community.

### *Education, Training, & Experience*

12. High school graduate or equivalent.
13. Previous Management/Administrative experience highly desirable.

### *Licenses and Certificates*

14. Valid Driver's License: driving record must comply with District safety standards.
15. Personal vehicle insurance.
16. CPR certified or wiliness to obtain in three (3) months.
17. Red Cross First Aid certified or willingness to obtain in (3) months.

## **PHYSICAL DEMANDS & WORKING CONDITIONS**

1. Ability to lift 50 pounds.
2. Perform work activities that include lifting, carrying, and moving objects; walking, sitting, stooping, kneeling, and climbing; reading and communicating with others in writing and orally.



3. Work environments include:
  - Indoor office environment; and
  - Outdoor environmental conditions regardless of weather conditions.
4. Possess personal qualifications including emotional maturity, willingness to cooperate with various organizations, respect for children and adults from various cultures and backgrounds, flexibility, patience, good personal hygiene, and physical and mental health that do not interfere with responsibilities.
5. Use of protective equipment per OSHA/Cal OSHA regulations is required.
6. Possible exposure to communicable diseases.

### **COMPENSATION**

Exempt, Salary: DOE

Employment offer contingent on satisfactory SSCI Background check and DMV check.

### **CLASS HISTORY:**

Adopted: 8/17/2021

Revised:

# **Tehachapi Valley Recreation and Park District**

## **Debt Management Policy**

Approved by a Resolution adopted by the Board of Directors on  
August 17, 2021

This Debt Management Policy (the "Debt Policy") of the Tehachapi Valley Recreation and Park District (the "District") was approved by the Board of Directors to be effective as of the date first set forth above. The Debt Policy may be utilized by staff with the discretion to deviate as determined appropriate by the District Administrator, and may be amended by the Board of Directors of the District as it deems appropriate from time to time in the prudent management of the debt and financing needs of the District.

## 1. Findings

This Debt Policy is intended to comply with Government Code Section 8855(i), which became effective on January 1, 2017, and shall govern all debt undertaken by the District.

The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Help maintain the District's financial health.
- Ensure the District has the flexibility to meet its financial needs.
- Protect the District's credit-worthiness.
- Ensure that all debt is structured to benefit both current and future constituents of the District.
- Ensure that the District's debt is consistent with the District's planning goals and objectives.

## 2. Policies

### A. Purposes For Which Debt May Be Issued

(i) Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and/or rehabilitation of capital improvements and facilities, property and other assets, equipment and land to be owned and operated by the District or funded for the benefit of the District.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the District and its constituents.
- When the debt is issued to refinance outstanding debt in order to produce savings or to realize other benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for recurring operating expenses and routine maintenance expenses.

(c) The District may use long-term debt financings subject to the following conditions:

- The project and/or costs to be financed must be approved by the District Board.
- The weighted average maturity of the debt will generally not exceed the average useful life of project being financed.
- The District estimates that sufficient revenues will be available to service the debt through its maturity.
- The District determines that the issuance of the debt will comply with the applicable state and federal law.

(ii) Short-term debt. Short-term debt may be issued to provide financing for the District's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

(iii) Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

## **B. Types of Debt**

The following types of debt are allowable under this Debt Policy:

- Installment sale agreements, loans and similar debt-financing contracts
- Loans and contracts with State or Federal agencies, including the United States Department of Agriculture–Rural Development
- Lines of credit
- General obligation bonds (GO Bonds)
- Bond or grant anticipation notes (BANs)
- Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
- Other revenue bonds and Certificates of Participation (COPs)
- Tax and revenue anticipation notes (TRANS)
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- Refunding bonds, notes, loans, and other obligations

The District Board may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

### **C. Relationship of Debt to Capital Improvement Program and Budget**

The District is committed to long-term capital planning. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan. Items outside the capital budget or capital improvement plan may also be financed.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that funding is available for capital and non-capital projects when needed in furtherance of the District's public purposes.

The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures from its general fund.

### **D. Policy Goals Related to Planning Goals and Objectives**

The District is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operations budget.

It is a policy goal of the District to protect its constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, minimum net present value debt service savings equal to at least 3.0% of the refunded principal amount.

### **E. Internal Control Procedures**

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings entered into by the District in accordance with Securities and Exchange Commission (SEC) Rule 15c2-12.
- Any reporting obligations to the California Debt and Investment Advisory Commission (CDIAC)
- Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance.
- The District's investment policies as they relate to the use and investment of bond proceeds.

Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the District upon the submission of one or more written requisitions by the District Administrator (or his or her designee), or (b) by the District, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the District.

#### **END OF DEBT MANAGEMENT POLICY**

**RESOLUTION NO. 11-21**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT APPROVING A DEBT MANAGEMENT POLICY**

**WHEREAS**, the Board of Directors (the “Board”) of the Tehachapi Valley Recreation and Park District (the “District”) recognizes that cost-effective access to the capital markets depends on prudent management of the District’s debt program; and

**WHEREAS**, Government Code section 8855(i) requires any issuer of public debt to certify prior to issuing debt that it has adopted local policies addressing the topics set forth in said Code; and

**WHEREAS**, the Board wishes to set parameters for issuing debt, managing the debt portfolio and providing guidance to decision makers; and

**WHEREAS**, the Board finds and determines that adoption of the attached Debt Management Policy (the “Debt Management Policy”) will help ensure that debt is issued and managed prudently in order to maintain sound fiscal policy;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District hereby orders and determines as follows:

**Section 1. Recitals.** The Board hereby specifically finds and declares that each of the recitals set forth above are true and correct and are hereby incorporated in conjunction with the respective staff report.

**Section 2. Approval of the Debt Management Policy.** This Board hereby declares that the proposed Debt Management Policy attached hereto is hereby approved as the Tehachapi Valley Recreation and Park District Debt Management Policy to be effective on the date of approval.

**Section 3. Authorization to Manage Debt Issuance Functions.** The General Manager, or a designee thereof, is hereby authorized to manage debt issuance functions for the District in accordance with the Debt Management Policy.

**Section 4. Effective Date.** This Resolution shall take effect from and after the date of its passage and adoption.

The foregoing resolution was adopted at a regular meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District held on the on the 17<sup>th</sup> day of August, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED

\_\_\_\_\_  
PRESIDENT

ATTESTED:

\_\_\_\_\_  
SECRETARY



RECORDING REQUESTED BY:  
Kronick, Moskovitz, Tiedemann & Girard  
for the benefit of the  
Tehachapi Valley Recreation and Park District

WHEN RECORDED MAIL TO:  
Capital One Public Funding, LLC  
1307 Walt Whitman Road, 3rd Floor  
Melville, New York 11747  
Attn.: Jonathan Lewis, President

This document is recorded for the benefit of the Tehachapi Valley Recreation and Park District and recording is exempt from recording fees pursuant to California Government Code section 27383.

This transaction is exempt from documentary transfer tax pursuant to California Revenue and Taxation Code section 11922.

The term of the Lease Agreement is less than 35 years.

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AMENDMENT TO LEASE AGREEMENT

[amending the Lease Agreement (Document No. 0216110625),  
recorded on August 16, 2016]

between

TEHACHAPI VALLEY RECREATION AND PARK DISTRICT

and

CAPITAL ONE PUBLIC FUNDING, LLC

Dated: August 1, 2021

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## AMENDMENT TO LEASE AGREEMENT

This Amendment to Lease Agreement (the "Amendment"), dated August 1, 2021, is for the purpose of amending the Lease Agreement dated August 1, 2016, between the Tehachapi Valley Recreation and Park District, a public agency organized and existing under and by virtue of the laws of the State of California (the "District"), and Capital One Public Funding, LLC, a limited liability company duly organized and existing under and by virtue of the laws of the State of New York ("COPF").

### RECITALS

WHEREAS, the District as lessor leased certain property (the "Leased Property") to COPF as lessee pursuant to the Site Lease dated August 1, 2016 (the "Site Lease"), and COPF as lessor leased the Leased Property back to the District as lessee pursuant to the Lease Agreement dated August 1, 2016, that is amended hereby (the "Lease Agreement"), in order to assist the District in financing certain public improvements;

WHEREAS, the District has requested COPF, and COPF has agreed, to finance additional improvements to District facilities;

WHEREAS, to accomplish the additional financing, the District and COPF have agreed to amend the Lease Agreement to revise the schedule of lease payments and the prepayment provisions;

NOW, THEREFORE, IT IS HEREBY MUTUALLY AGREED as follows:

SECTION 1. Additional Financing. In consideration of the amendments to the Lease Agreement made by this Amendment, and as and for additional advance rental under the Site Lease, COPF shall transfer to or for the account of the District the sum of four hundred thousand dollars (\$400,000), on or before the effective date of this Amendment. COPF hereby waives any right that it may have under the laws of the State of California to a rebate of such rental in full or in part in the event there is substantial interference with the use and right to possession by COPF of the Leased Property or portion thereof as a result of material damage, destruction, or condemnation.

SECTION 2. Lease Payments. The schedule of Lease Payments attached as Exhibit B to the Lease Agreement is hereby replaced in its entirety with the schedule attached hereto and labeled as "Exhibit B."

SECTION 3. Rental Payments. Section 4.1(D) Medium and Place of Payment of the Lease Agreement is hereby amended to read as follows:

Each installment of rental payable hereunder shall be paid in lawful money of the United States of America to or upon the order of COPF, such payment to be made by wire or other form of electronic payment in accordance with written instructions provided by COPF or, with COPF's consent, by such other commercially reasonable method of payment.

SECTION 4. Prepayment. The first paragraph of Section 4.9 of the Lease Agreement is hereby amended to read as follows:

On any Payment Date on and after August 1, 2027, the District may prepay a portion of its obligations hereunder in whole by paying to COPF the Rental Payment due on such date together with an amount equal to (i) the unpaid principal components of the Rental Payments that are subject to prepayment from any source, as set forth on Exhibit B, plus (ii) the amount of any interest components of the Rental Payments that were abated and that have not been otherwise paid from rental abatement insurance or other sources or paid during an extension of the lease term, if any, plus (iii) any Rental Payments then in default. The District may prepay the balance of its obligations hereunder in whole on any date, but only from proceeds of a grant received by the District, by paying to COPF the unpaid principal components of the Rental Payments that are not subject to prepayment from any source, together with the interest accrued thereon to the date fixed for prepayment.

SECTION 5. Financial Obligation Disclosure. The following section is hereby added to Article 5 of the Lease Agreement:

Section 5.14 Financial Obligation Disclosure. If the District enters into a continuing disclosure undertaking (a “Continuing Disclosure Agreement”) pursuant to SEC Rule 15c2-12 promulgated pursuant to the Securities and Exchange Act of 1934, as amended (the “Rule”), and the District is be required to file with the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access system or its successor (“EMMA”) notice of any accommodation, waiver, amendment, modification of terms or other similar events reflecting financial difficulties in connection with this Lease and related documents, in each case including a full copy thereof or a description of the material terms thereof (each such posting, an “EMMA Posting”), the District shall provide a copy of the proposed EMMA Posting for review. Unless prohibited by law, the District agrees to omit from any EMMA Posting the following information relating to COPF pursuant to the request of COPF: unredacted sensitive or confidential information about COPF or its affiliates, address and account information of COPF or any affiliates, e-mail addresses, telephone numbers, fax numbers, names and signatures of officers, employees and signatories of COPF or its affiliates. COPF, upon review of the proposed posting, shall identify to the District all such sensitive or confidential information required to be omitted. The District acknowledges and agrees that COPF and its affiliates are not responsible for the District’s or any other entity’s (including, but not limited to, any broker-dealer’s) compliance or noncompliance (or any claims, losses or liabilities arising therefrom) with the Rule, any Continuing Disclosure Agreement or any applicable securities or other laws, including but not limited to those relating to the Rule.

SECTION 6. Provisions of the Lease Agreement. Except as otherwise expressly provided herein, all the definitions, provisions, terms, and conditions of the Lease Agreement shall be deemed to be incorporated in and made a part of this Amendment; and the Lease Agreement, as amended hereby, is in all respects ratified and confirmed.

SECTION 7. Partial Invalidity. If any one or more of the provisions of this Amendment is to any extent declared invalid, unenforceable, void, or voidable for any reason whatsoever by a court of competent jurisdiction, the finding or order or decree of which becomes final, none of the

remaining provisions of this Amendment are affected thereby, and each provision of this Amendment is valid and enforceable to the fullest extent permitted by law.

SECTION 8. Section Headings. All section headings contained herein are for convenience of reference only and are not intended to define or limit the scope of any provision of this Amendment.

SECTION 9. Execution. This Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original, but all together constitute but one and the same instrument. It is also agreed that separate counterparts of this Amendment may be separately executed by the District and COPF, all with the same force and effect as though the same counterpart had been executed by the District and COPF.

IN WITNESS WHEREOF, the District and COPF have caused this Amendment to Lease Agreement to be executed by their respective officers thereunto duly authorized, all as of the day and year first above written.

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**

By: \_\_\_\_\_  
Corey Torres, MPA, District Manager

**CAPITAL ONE PUBLIC FUNDING, LLC**

By: \_\_\_\_\_

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA )  
 ) ss.  
COUNTY OF KERN )

On \_\_\_\_\_ before me, \_\_\_\_\_, Notary Public, personally appeared Corey Torres, who proved to me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

\_\_\_\_\_  
SIGNATURE OF NOTARY PUBLIC

**[Discard this page and insert New York notary acknowledgement form  
for Capital One Public Funding, LLC, signatory]**

**EXHIBIT A**

**PROPERTY DESCRIPTION**

All that real property located within the City of Tehachapi, County of Kern, State of California, described as follows:

**PARCEL A: APN 040-010-10**

That portion of the southeast quarter of Section 20, Township 32 South, Range 33 East, Mount Diablo Base and Meridian, described as follows:

Beginning at the intersection of the centerline of "D" and Mill Streets, as shown on the map of Pauley's Addition to Tehachapi, as recorded in the office of the County Recorder, Kern County, California, August 1, 1895; thence North 80°38'17" West along the westerly projection of "D" Street, 312.25 feet; thence South 09°21'43" West 40.00 feet to the westerly projection of the south right-of-way of "D" Street, the true point of beginning;

Thence South 09°22'14" West along a line parallel with the centerline of Mill Street 570.29 feet to a point on the north boundary of Tract No. 1834 as recorded June 17, 1955, in the office of the County Recorder of Kern County in Book 9 of Maps, at page 3; thence South 89°48'10" West along the north boundary of said tract or the westerly projection thereof, 414.14 feet; thence North 09°22'14" East, 639.07 feet, to a point on the westerly projection of the southerly right-of-way of "D" Street; thence South 80°38'17" East, 408.39 feet, more or less to the point of beginning.

EXCEPTING all minerals, oil, gas hydrocarbons, and water of every kind or character; as excepted in the Gift Deed from Monolith Portland Cement Company, a Nevada Corporation, to Tehachapi Recreation and Park District, a political subdivision, recorded July 28, 1960 as Document No. 43981, in Book 3288, page 296, Kern County Official Records.

**PARCEL B: APN 040-010-39**

A strip of land, being the West 15.00 feet of the following described parcel of record:

"That portion of the Northeast Quarter of the Southeast Quarter of Section 20, Township 32 South, Range 33 East, Mount Diablo Base & Meridian, in the city of Tehachapi, County of Kern, State of California, described as follows:

"Commencing at the Southwest corner of the Northeast Quarter of the Southeast Quarter of said Section 20; thence North 89°48'10" East along the North line of Tract 1834 as recorded in Map Book 9, Page 3, 20.26 feet to the True Point of Beginning, said point being the Southeast corner of that parcel of land deeded to Tehachapi Recreation and Park District in Book 3288, Page 296, of Official Records; thence North 09°22'14" East along the Easterly line of said parcel, 165.25 feet; thence South 80°36'30" East and parallel with the Westerly extension of the Southerly line of "C" Street, 272.19 feet to the Westerly line of Mill Street; thence South 09°24'00" West along the Westerly line of Mill Street 51 feet more or less to the Northeast corner of the parcel of land granted to

Francisco Vanalenzuela, et ux, in the deed recorded October 9, 1963, in Book 3652, Page 236, of Official Records; thence Westerly along the North line of said parcel of land to the Northwest corner thereof; thence Southerly along the Westerly line of said parcel of land to the North line of Tract

1834, as recorded in Map Book 9, Page 3; thence South 89°48'10" West 182.76 feet to the True Point of Beginning."

EXCEPTING THEREFROM all oil, gas, hydrocarbons and minerals in and under or that may be produced from said land; as excepted in the Corporation Grant Deed from Monolith Portland Cement Company, a corporation, to Wesley Lee Cox and wife, recorded April 1, 1964 as Document No. 21696, in Book 3710, page 608, Kern County Official Records.

EXCEPTING ALSO all existing water and water rights; as excepted in the Corporation Grant Deed from Monolith Portland Cement Company, a corporation, to Wesley Lee Cox and wife, recorded April 1, 1964 as Document No. 21696, in Book 3710, page 608, Kern County Official Records.

**PARCEL C: APN 415-130-20**

All that portion of Parcel 4 of Parcel Map No. 6121 recorded July 20, 1981 in Book 26 of Parcel Maps, at pages 165, 166, 167 and 168, in the northwest quarter of the southeast quarter of Section 20, Township 32 South, Range 33 East, Mound Diablo Meridian, in the City of Tehachapi, Kern County, California, lying easterly of the following described line:

Commencing at the northwest corner of said Parcel 4; thence along the north line of said Parcel 4 North 74°15'06"

East, parallel with the south line of West Tehachapi Boulevard-State Route IX-KER-202, as shown on said Parcel Map, 450.00 feet to the true point of beginning; thence departing from said north line South 15°44'54" East 107.00 feet; thence South 15°56'02" East 68.01 feet; thence South 19°52'36" East 60.38 feet; thence South 25°09'35" East 60.38 feet; thence South 30°26'34" East 60.38 feet; thence South 35°43'34" East 60.38 feet; thence South 46°52'18" East 172.38 feet; thence South 00°14'16" East 88.00 feet, more or less to a point on the north line of the Amended Map of the Tehachapi Fruit and Land Company Subdivision recorded in Book 2 of Maps at page 47 in the office of the Kern County Recorder, as said north line is shown on that certain record of survey recorded in Book 13 at page 21 in the office of the Kern County Recorder.

Note: Said Parcel Map No. 6121 has been amended by Certificates of Correction recorded June 9, 1983 as Document No. 059334, in Book 5558, page 2053, and as Document No. 059335, in Book 5558, page 2054, Kern County Official Records.

Such property is commonly known as the District Administration Building, 490 West D Street, Tehachapi, California.



**EXHIBIT B**

**SCHEDULE OF RENTAL PAYMENTS**

<b><u>Due Date</u></b>	<b><u>Amount Attributable to Principal</u></b>	<b><u>Amount Attributable to Interest</u></b>	<b><u>Total Rental Payment</u></b>	<b><u>Principal Amount Subject to Prepayment from any Source</u></b>
2/1/2022	\$ 32,504	\$ 12,092.90	\$ 44,596.90	\$18,091
8/1/2022	35,906	12,639.50	48,545.50	18,380
2/1/2023	36,481	12,065.01	48,546.01	18,675
8/1/2023	37,064	11,481.31	48,545.31	18,973
2/1/2024	37,658	10,888.28	48,546.28	19,277
8/1/2024	38,260	10,285.76	48,545.76	19,585
2/1/2025	38,873	9,673.60	48,546.60	19,899
8/1/2025	39,494	9,051.63	48,545.63	20,217
2/1/2026	40,127	8,419.73	48,546.73	20,541
8/1/2026	40,768	7,777.70	48,545.70	20,869
2/1/2027	41,421	7,125.41	48,546.41	21,203
8/1/2027	42,083	6,462.67	48,545.67	21,542
2/1/2028	42,757	5,789.35	48,546.35	21,887
8/1/2028	43,441	5,105.23	48,546.23	22,237
2/1/2029	44,136	4,410.17	48,546.17	22,593
8/1/2029	44,841	3,704.00	48,545.00	22,954
2/1/2030	45,560	2,986.54	48,546.54	23,322
8/1/2030	46,289	2,257.59	48,546.59	23,695
2/1/2031	47,029	1,516.96	48,545.96	24,074
8/1/2031	47,781	764.49	48,545.49	24,459
Totals	\$822,473	\$144,497.83	\$966,970.83	

Effective Interest Rate: 3.20%

**RESOLUTION NO. 12-21**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF AN AMENDMENT TO LEASE AGREEMENT AND AUTHORIZING CERTAIN ADDITIONAL ACTIONS**

**WHEREAS**, the Tehachapi Valley Recreation and Park District (the "District"), a public agency duly organized and existing under and pursuant to the laws of the State of California, and Capital One Public Funding, LLC ("COPF"), entered into a site lease and a lease agreement (the "Lease Agreement"), each dated August 1, 2016, for the purpose of financing various capital improvements to District facilities;

**WHEREAS**, COPF and the District now wish to amend the Lease Agreement to revise the schedule of lease payments and make other revisions thereto for the purpose of financing additional capital improvements (the "2021 Project");

**WHEREAS**, the form of the proposed Amendment to Lease Agreement has been presented to the Board of Directors for its review and approval;

**WHEREAS**, it appears to the Board that the authorization, approval, execution, and delivery of the Amendment to Lease Agreement and the actions contemplated thereby or incidental thereto are desirable and in the best interests of the District;

**NOW, THEREFORE, BE IT RESOLVED** by Board of Directors of the Tehachapi Valley Recreation and Park District as follows:

Section 1. Recitals. This Board finds and determines that all of the above recitals are true and correct.

Section 2. Authorization of Officers to Execute and Deliver Documents. The Board hereby approves the 2021 Project, the financing with COPF, and the Amendment to Lease Agreement in substantially the form presented to this meeting and authorizes and directs the District Manager and the Chairperson and the Clerk of the Board, and their designees (the "Authorized Officers"), and each of them individually, for and in the name of and on behalf of the District, to execute and deliver the Amendment to Lease Agreement in such form with such changes, insertions, revisions, corrections, or amendments as shall be approved by an Authorized Officer; provided that the total principal component of the District's rental payments shall not exceed \$822,473 and the interest rate evidenced by the interest components of the rental payments shall not exceed 3.20% per annum. The execution of the foregoing by an Authorized Officer constitutes conclusive evidence of such Authorized Officer's approval of any such changes, insertions, revisions, corrections, or amendments to the form of the agreement presented to this meeting.

Section 3. Designation as a "Qualified Tax-Exempt Obligation." The District reasonably anticipates that it and all subordinate entities and all entities that issue obligations on its behalf will not issue more than ten million dollars of tax-exempt obligations (excluding private activity bonds) during calendar year 2016. The District hereby designates the Lease Agreement as amended by the

Amendment to Lease Agreement as a qualified tax-exempt obligation within the meaning of Section 265(b)(3)(B) of the Internal Revenue Code of 1986.

Section 4. General Authorization. The Authorized Officers and the members of the Board, and each of them individually, are hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver any and all documents, to do any and all things and take any and all actions that may be necessary or advisable, in their discretion, in order to consummate the financing and to effect the purposes of this resolution. All actions heretofore taken by officers, employees, and agents of the District that are in conformity with the purposes and intent of this resolution are hereby approved, confirmed, and ratified.

Section 5. Effective Date. This resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of August 2021 by the following roll call vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

\_\_\_\_\_  
Chairperson, Board of Directors

ATTEST:

\_\_\_\_\_  
Clerk of the Board of Directors



**Tehachapi Valley**  

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**Recreation & Park District**

**Fiscal Year  
2021/2022  
Operational  
Budget**

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

**Fiscal Year 2020/2021 Operational Budget**

**Board of Directors**

**Ian Steele, Chairperson**

**Kaleb Judy, Vice-Chairperson**

**Dwight Dreyer, Director**

**Sandy Chavez, Director**

**Maryann Paciullo, Director**

**Department Heads**

**Corey Torres, MPA, District Manager**

**Carrie Champlin, Business Manager/Clerk of the Board**

**Bill Fisher, Operations Manager**

**Ashley Krempien, Recreation Manager**

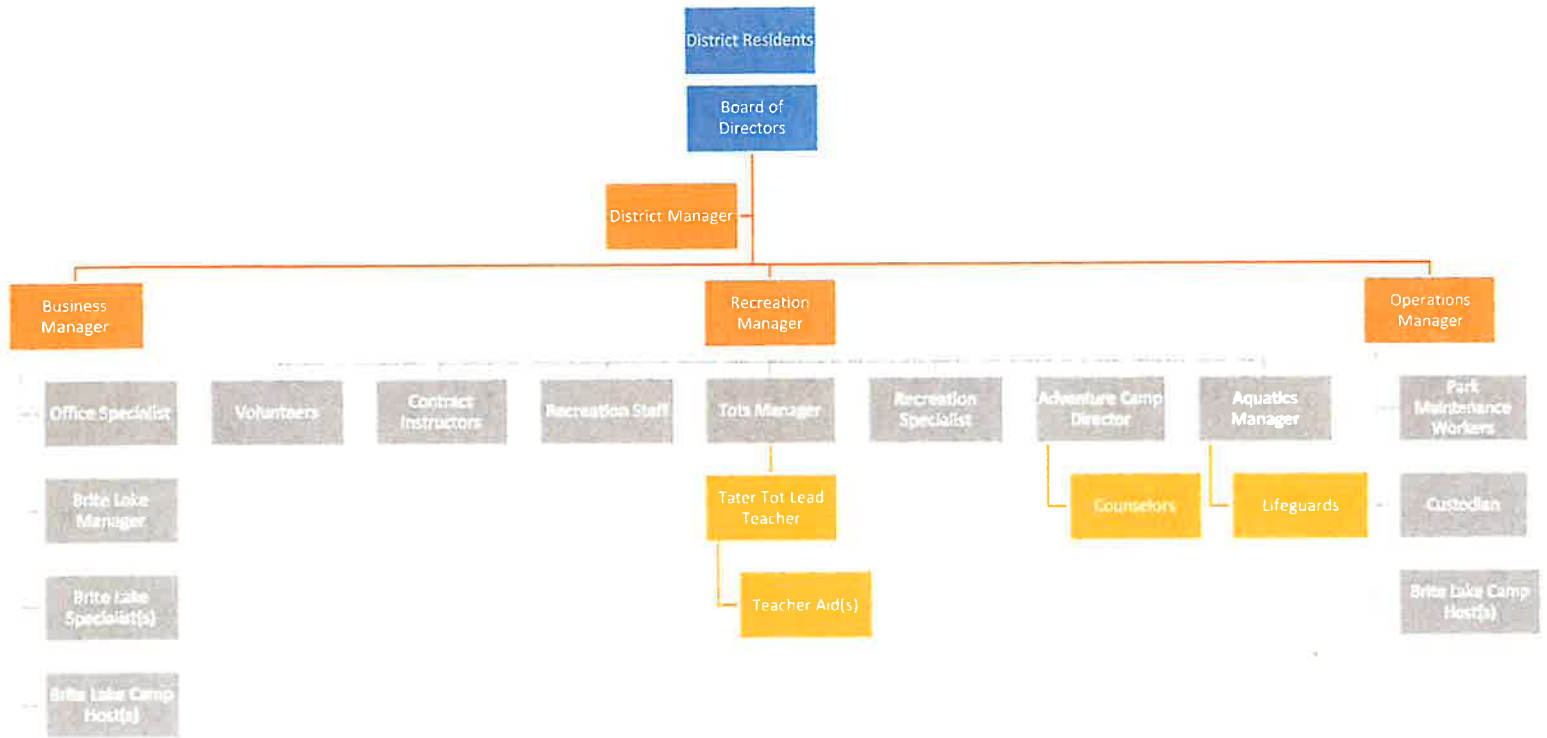
## **Mission Statement**

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

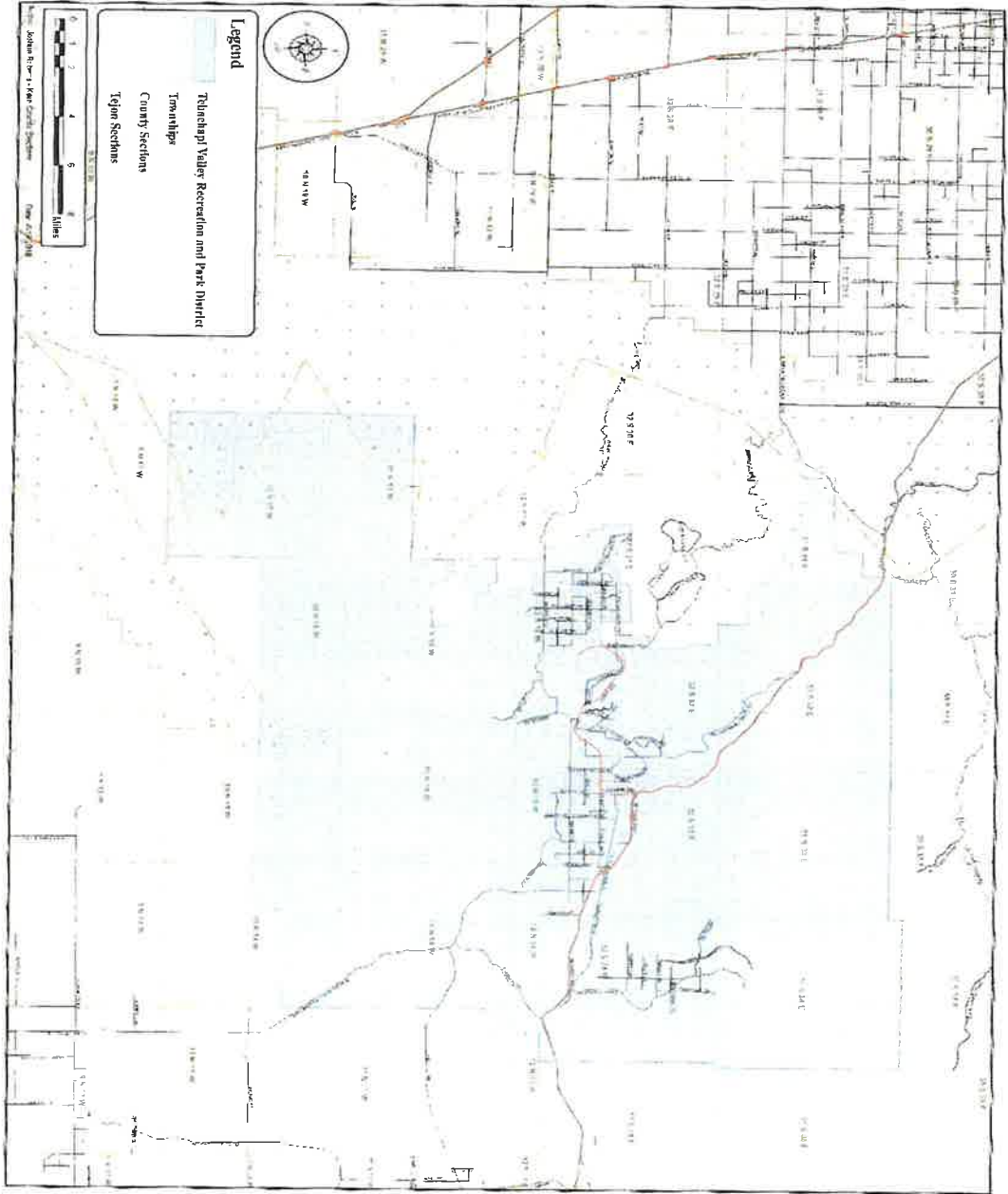
**We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.**



# Organizational Chart



# District Boundary Map



Tehachapi Valley Recreation and Park District Boundary

## Budget Highlights

- The operating budget Expenditures totals \$1,840,386.03. The income Revenue in this budget totals \$2,133,526.87, with \$293,140.84 set to go into reserves.
- The District's County Treasury Capital Projects Fund totals \$336,103.60.
- Classed under 1162 Improvements, a toddler playground is budgeted for installation for West Park not to exceed \$30,000.00. *Note: the playground was purchased in 2013 and has since been in storage. Playground is identical to toddler playground at Meadowbrook Park.*
- A new fleet vehicle is budgeted for a truck replacement not to exceed \$35,000.00.
- A new mower is budgeted not to exceed \$17,000.00.
- A new gator is budgeted not to exceed \$14,000.00.
- The District is budgeting for a fish plant this Fall and next Spring - \$17,500.
- Addition of a new event – T-Town Ride and 5K Color Run
- Reinventing Tots Program - Tall Tots and Tater Tots
- Addition of a new youth program - STEAM Camp

**TEHACHAPI VALLEY RECREATION & PARK DISTRICT**  
**FISCAL YEAR 2021/2022 OPERATIONAL BUDGET**

Acct No.	Description	BUDGET
	<b>OVERVIEW</b>	<b>21/22</b>
1001	Reserves	\$ 200,000.00
1004	BOTS Cash on Hand	\$ 150,000.00
4000	Income	\$ 1,783,526.87
7290	Reserves to be used	\$ -
	<b>Total Revenues</b>	<b>\$ 2,133,526.87</b>
1162	Improvements	\$ 30,000.00
1163	Equipment purchase	
1164	Capital Improvement	\$ -
1166	Fleet Purchase	\$ 35,000.00
1167	Machinery	\$ 31,000.00
5000	Program Expenses	\$ 162,150.00
4	Capital Projects Fund Transfer	\$ -
7000	M&O Expenses	\$ 580,706.03
6000	Employee Compensation	\$ 1,001,530.00
	<b>Total Expenditures</b>	<b>\$ 1,840,386.03</b>
7290	To Reserves	\$ 293,140.84

Acct No.	Description	BUDGET
4000	REVENUE	21/22
		<i>1% increase</i>
4010	Property Taxes	\$ 1,052,126.87
4020	Interest Income	\$ 10,000.00
4030	Adult Program Revenues	\$ 26,950.00
4050	Facility Revenues	\$ 250,770.00
4210	Event Revenues	\$ 75,220.00
4213	Operational Grant - Sponsorships	\$ 90,250.00
4300	Youth Program Revenues	\$ 268,060.00
4610	Billable Expense Income	\$ 10,150.00
4211	Grant Income (merge with 4215)	\$ -
4215	Capital Grant	\$ -
1215	Scholarships Revenue Receivable	\$ -
	Insurance Proceeds	\$ -
4215	State Tree reimbursement grant	
4704	Sales	
4701	Beer Sales Taxable	
4703	Food Sales Taxable	\$ -
4705	Food Sale Non-Taxable	\$ -
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ -
4711	Vending Sales	\$ -
4000	Total Income	\$ 1,783,526.87

<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>5000</b>	<b>Program Expenses</b>	
5001	Adult Program Costs	\$ 4,800.00
5002	Fish Stocking	\$ 10,000.00
5004	Program Contractors	\$ 4,000.00
5005	Event Costs	\$ 96,970.00
5008	Youth Program Costs	\$ 32,380.00
<b>5704</b>	<b>Purchases for Resale</b>	
5701	Beer Purchases	\$ -
5703	Food Purchases	\$ -
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ -
4650	Discounts Given	\$ 10,000.00
5115	Scholarships Given	\$ 4,000.00
<b>5000</b>	<b>Total Program Expenses</b>	<b>\$ 162,150.00</b>
<b>7000</b>	<b>Maintenance &amp; Operation Expenses</b>	
7010	Advertising & Marketing	\$ 33,315.00
7015	Loan Repayment	\$ 35,897.00
7020	Bank Service Charges	\$ 14,000.00
7030	Dues & Subscriptions	\$ 12,000.00
<b>7035</b>	<b>Equipment Rent &amp; Lease</b>	
7036	Maintenance Equipment Rental	\$ 800.00
7037	Office Equipment Rental	\$ 3,500.00
<b>7050</b>	<b>Insurance</b>	
7052	HUB Insurance	\$ 500.00
7055	Liability Insurance (Gen, Auto, Property)	\$ 54,000.00
7056	Interest Expense	\$ 13,804.03
7060	Licenses & Fees	\$ 23,000.00
<b>7070</b>	<b>Maintenance</b>	
7071	Pool Chemicals	\$ 12,500.00
7072	Building & Park Maintenance	\$ 98,600.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 5,350.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 11,000.00
7077	Small Tools & Equipment	\$ 1,800.00
7079	Fleet Maintenance	\$ 7,000.00

7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 4,000.00
7090	Office Supplies	\$ 23,000.00
7120	Professional Development	\$ 7,500.00
<b>7150</b>	<b>Professional Fees</b>	
7151	Annual Audit	\$ 12,500.00
7152	Bookkeeping & Payroll	\$ 40,000.00
7153	Information Technology	\$ 12,000.00
7154	Project Consults	\$ 5,000.00
7155	Legal	\$ 15,000.00
7160	Property Tax Collection Fee	\$ 14,000.00
7180	Security	\$ 4,700.00
7210	Telephone & Internet	\$ 14,340.00
7220	Safety Equipment	\$ 2,000.00
7230	Uniforms & Apparel	\$ 6,000.00
<b>7250</b>	<b>Utilities</b>	
7252	Electric Service	\$ 44,600.00
7254	Gas Service	\$ 17,450.00
7256	Sanitation Services	\$ 9,500.00
7258	Water Service	\$ 8,900.00
<b>7000</b>	<b>Total M&amp;O Expenses</b>	<b>\$ 580,706.03</b>
<b>5000/7000</b>	<b>TOTAL EXPENSES</b>	<b>\$ 742,856.03</b>

Acct No.	Description	BUDGET
		<b>21/22</b>
<b>6000</b>	<b>Employee Costs</b>	
6010	ADMINISTRATION	\$ 240,555.00
6010	RECREATION	\$ 302,132.00
6010	MAINTENANCE	\$ 229,143.00
<b>6010</b>	<b>Total Employee Wages</b>	<b>\$ 771,830.00</b>
6020	Employee Taxable Allowances	\$ 7,000.00
6030	Safety Program	\$ 2,200.00
<b>6050</b>	<b>Benefits</b>	
6051	Group Medical	\$ 60,000.00
6055	CalPERS	\$ 42,000.00
6056	CalPERS Unfunded Liability	\$ 20,500.00
6058	Taxes (FICA) (7.65%)	\$ 58,000.00
6060	Reimbursed Expenses	\$ 500.00
6070	Vacation & Sick	\$ 1,500.00
6090	Workers Comp	\$ 38,000.00
<b>6000</b>	<b>Total Employee Costs</b>	<b>\$ 1,001,530.00</b>



<b>POSITION</b>	<b>BUDGET</b>
	<b>21/22</b>
District Manager	\$ 94,820.00
Business Manager	\$ 68,335.00
Office Specialist/Brite Lake Manager	\$ 62,400.00
Brite Lake Specialists	\$ 15,000.00
<b>Total Administration</b>	<b>\$ 240,555.00</b>
Recreation Manager	\$ 66,352.00
Recreation Specialist	\$ 26,600.00
Tots Manager	\$ 28,880.00
Tater Tots Lead Teacher	\$ 15,300.00
Tots Teacher Aid(s)	\$ 27,000.00
Recreation Staff	\$ 110,000.00
Pool Staff	\$ 28,000.00
<b>Total Recreation</b>	<b>\$ 302,132.00</b>
Operations Manager	\$ 73,788.00
Park Maintenance Worker	\$ 36,525.00
Park Maintenance Worker	\$ 36,525.00
Park Maintenance Worker	\$ 36,525.00
Custodian	\$ 33,280.00
Park Maintenance Worker (Seasonal)	\$ 12,500.00
<b>Total Maintenance</b>	<b>\$ 229,143.00</b>

<b>ADMINISTRATION DEPARTMENT</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>6010</b>	<b>ADMINISTRATION WAGES</b>	<b>\$ 240,555.00</b>
	<b>REVENUE</b>	
<b>Acct No.</b>	<b>Description</b>	
<b>4000</b>	<b>Revenue</b>	
4010	Property Taxes	\$ 1,052,126.87
4020	Interest Income	\$ 10,000.00
4610	Billable Expense Income	\$ 10,150.00
4211	Grant Income (merge with 4215)	\$ -
4215	Donations (capital grant)	\$ -
<b>4000</b>	<b>Total Revenue</b>	<b>\$ 1,072,276.87</b>
	<b>EXPENSES</b>	
<b>Acct No.</b>	<b>Description</b>	
<b>7000</b>	<b>Expenses</b>	
7010	Advertising & Marketing	\$ 33,315.00
7015	Loan repayment	\$ 35,897.00
7020	Bank Service Charges	\$ 12,500.00
7030	Dues & Subscriptions	\$ 5,500.00
<b>7035</b>	<b>Equipment Rent &amp; Lease</b>	
7037	Office Equipment Rental	\$ 3,500.00
<b>7050</b>	<b>Insurance</b>	
7052	HUB Insurance	\$ 500.00
7055	Liability Insurance (Gen, Auto, Property)	\$ 54,000.00
7056	Interest Expense	\$ 16,000.00
7060	Licenses & Fees	\$ 21,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 4,000.00
7090	Office Supplies	\$ 22,500.00
7120	Professional Development	\$ 7,500.00
<b>7150</b>	<b>Professional Fees</b>	
7151	Annual Audit	\$ 12,500.00
7152	Accounting	\$ 35,000.00
7153	Information Technology	\$ 12,000.00
7155	Legal	\$ 15,000.00
7160	Property Tax Collection Fee	\$ 12,000.00
7210	Telephone and Internet	\$ 13,000.00

7165	Safety Equipment	\$ 2,000.00
7230	Uniforms & Apparel	\$ 6,000.00
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 323,712.00</b>

<b>MAINTENANCE DEPARTMENT</b>		
<b>Acct No.</b>	<b>EMPLOYEE WAGES</b>	<b>BUDGET</b>
	<b>Description</b>	<b>21/22</b>
<b>6010</b>	<b>MAINTENANCE WAGES</b>	<b>\$ 229,143.00</b>
4050	Facility Revenues	\$ 250,770.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	<b>Total Revenue</b>	<b>\$ 250,770.00</b>
	<b>EXPENSES</b>	
<b>Acct No.</b>	<b>Description</b>	
<b>7035</b>	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 800.00
<b>7070</b>	<b>Maintenance</b>	
7071	Pool Chemicals	\$ 12,500.00
7072	Building & Park Maintenance	\$ 98,600.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 5,350.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 11,000.00
7077	Small Tools & Equipment	\$ 1,800.00
7079	Fleet Maintenance	\$ 7,000.00
7180	Security	\$ 4,700.00
<b>7250</b>	<b>Utilities</b>	
7252	Electric Service	\$ 44,600.00
7254	Gas Service	\$ 17,450.00
7256	Sanitation Services	\$ 9,500.00
7258	Water Service	\$ 8,900.00
	<b>Total Expenses</b>	<b>\$ 235,350.00</b>

<b>RECREATION DEPARTMENT</b>		
<b>Acct No.</b>	<b>EMPLOYEE WAGES</b>	<b>BUDGET</b>
	<b>Description</b>	<b>21/22</b>
<b>6010</b>	<b>RECREATION WAGES</b>	<b>\$ 302,132.00</b>
	<b>REVENUE</b>	
<b>Acct No.</b>	<b>Description</b>	
<b>4030</b>	<b>Adult Program Revenues</b>	\$ 26,950.00
<b>4200</b>	<b>Contracted Class Revenues</b>	\$ 26,950.00
<b>4210</b>	<b>Event Revenues</b>	\$ 75,220.00
<b>4213</b>	<b>Sponsorship</b>	\$ 90,250.00
<b>4300</b>	<b>Youth Program Revenues</b>	\$ 268,060.00
<b>4211</b>	<b>Grant Income</b>	\$ -
<b>4215</b>	<b>Donations</b>	\$ -
<b>1215</b>	<b>Scholarships Revenue Receivable</b>	\$ 1,500.00
<b>4704</b>	<b>Sales</b>	
<b>4701</b>	<b>Beer Sales Taxable</b>	\$ -
<b>4703</b>	<b>Food Sales Taxable</b>	\$ -
<b>4705</b>	<b>Food Sale Non-Taxable</b>	\$ -
<b>4707</b>	<b>Merchandise Sales Taxable</b>	\$ -
<b>4709</b>	<b>Soda Sales</b>	\$ -
<b>4711</b>	<b>Vending Sales</b>	\$ -
	<b>Gross Recreation Revenue</b>	<b>\$ 488,930.00</b>
	<b>EXPENSES</b>	
<b>Acct No.</b>	<b>Description</b>	
<b>5000</b>	<b>Program Expenses</b>	
5001	Adult Program Costs	\$ 4,800.00
5004	Contracted Classes Costs	\$ 4,000.00
5005	Event Costs	\$ 96,970.00
5008	Youth Program Costs	\$ 32,380.00
<b>5704</b>	<b>Purchases for Resale</b>	
5701	Beer Purchases	\$ -
5703	Food Purchases	\$ -
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ -
4650	Discounts Given	\$ 10,000.00

5	Scholarships Revenue Receivable	\$ 4,000.00
<b>5000</b>	<b>Program Expenses</b>	<b>\$ 152,150.00</b>

<b>ABIAC</b>		
<b>Acct. No</b>	<b>Description</b>	<b>BUDGET</b>
<b>4050</b>	<b>Facility Revenue</b>	<b>21/22</b>
		\$ 4,000.00
	<b>Gross Facility Revenue</b>	<b>\$ 4,000.00</b>
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 2,000.00
7074	Equipment Maintenance	\$ 500.00
7180	Security	\$ 1,200.00
7210	Telephone and Internet	\$ 1,500.00
7252	Electric Service	\$ 2,000.00
7254	Gas Service	\$ 3,000.00
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 10,200.00</b>
	<b>Net Facility Revenue</b>	<b>\$ (6,200.00)</b>

<b>BRITE LAKE</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4050</b>	<b>Facility Revenues</b>	
	Brite Lake	
	Brite Lake: Annual Permit	\$ 4,000.00
	Brite Lake: Annual Senior Permit	\$ 2,500.00
	Brite Lake: Boat Launching Permit	\$ 500.00
	Brite Lake: Camping	\$ 165,000.00
	Brite Lake: Day Use	\$ 57,000.00
<b>4050</b>	<b>Gross Facility Revenues</b>	<b>\$ 229,000.00</b>
5002	Fish Stocking	\$ 10,000.00
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 23,000.00
7074	Equipment Maintenance	\$ 150.00
7180	Security	\$ -
7210	Telephone & Internet	\$ 2,000.00
7252	Electric Service	\$ 21,000.00
7256	Sanitation Services	\$ 8,500.00
7258	Water Service	\$ 55.00
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 64,705.00</b>
	<b>Net Facility Revenue</b>	<b>\$ 164,295.00</b>



<b>CENTRAL PARK</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4050</b>	<b>Facility Revenues</b>	<b>\$ 1,500.00</b>
<b>4050</b>	<b>Gross Facility Revenues</b>	<b>\$ 1,500.00</b>
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 23,500.00
7074	Equipment Maintenance	\$ 300.00
7256	Sanitation Services	\$ 500.00
7258	Water Service	\$ -
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 24,300.00</b>
	<b>Net Facility Revenue</b>	<b>\$ (22,800.00)</b>

<b>DISTRICT OFFICE</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
<b>7000</b>		<b>21/22</b>
7072	Building & Park Maintenance	\$ 2,000.00
7074	Equipment Maintenance	\$ 100.00
7180	Security	\$ 1,500.00
7210	Telephone and Internet	\$ 10,000.00
7252	Electric Service	\$ 2,800.00
7254	Gas Service	\$ 1,800.00
7256	Sanitation Services	\$ 500.00
7258	Water Service	\$ -
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 18,700.00</b>

<b>DYE NATATORIUM</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4050</b>	<b>Facility Revenues</b>	
		\$ 2,420.00
4610	Billable Expense	
	Barracudas	\$ -
	TUSD - Year 3	\$ -
	<b>Gross Facility Revenue</b>	<b>\$ 2,420.00</b>
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 2,000.00
7074	Equipment Maintenance	\$ 300.00
7071	Pool Chemicals	\$ 12,500.00
7180	Security	\$ 600.00
7252	Electric Service	\$ 8,500.00
7254	Gas Service	\$ 12,000.00
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 35,900.00</b>
	<b>Net Facility Revenue</b>	<b>\$ (33,480.00)</b>

<b>MAINTENANCE YARD</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
<b>7000</b>	<b>Expenses</b>	<b>21/22</b>
7072	Building & Park Maintenance	\$ 8,000.00
7074	Equipment Maintenance	\$ 3,500.00
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 11,500.00</b>

<b>MEADOWBROOK PARK</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4050</b>	<b>Facility Revenues</b>	
		\$ 700.00
	<b>Gross Facility Revenue</b>	<b>\$ 700.00</b>
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 12,000.00
7074	Equipment Maintenance	\$ -
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 1,300.00
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 13,300.00</b>
	<b>Net Facility Revenue</b>	<b>\$ (12,600.00)</b>

<b>SKATE PARK</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
<b>7000</b>	<b>Expenses</b>	<b>21/22</b>
7072	Building & Park Maintenance	\$ 10,600.00
7074	Equipment Maintenance	\$ -
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 10,600.00</b>

<b>SSAC</b>		
<b>Acct No.</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4050</b>	<b>Facility Revenues</b>	
		\$ 840.00
	<b>Gross Facility Revenue</b>	<b>\$ 840.00</b>
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 1,000.00
7074	Equipment Maintenance	\$ 500.00
7180	Security	\$ 600.00
7210	Telephone and Internet	\$ 840.00
7252	Electric Service	\$ 500.00
7254	Gas Service	\$ 650.00
7258	Water Service	\$ 500.00
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 4,590.00</b>
	<b>Net Facility Revenue</b>	<b>\$ (3,750.00)</b>

<b>WEST PARK</b>		
<b>Acct. No</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4050</b>	<b>Facility Revenue</b>	
		\$ 3,000.00
4610	Billable Little League	\$ 10,150.00
	<b>Gross Facility Revenue</b>	<b>\$ 13,150.00</b>
<b>7000</b>	<b>Expenses</b>	
7072	Building & Park Maintenance	\$ 14,500.00
7074	Equipment Maintenance	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ 8,500.00
7254	Gas Service	
7256	Sanitation Services	\$ 500.00
7258	Water Service	\$ 8,900.00
<b>7000</b>	<b>Total Expenses</b>	<b>\$ 32,400.00</b>
	<b>Net Facility Revenue</b>	<b>\$ (19,250.00)</b>



<b>Acct. No</b>	<b>Description</b>	<b>BUDGET</b>
		<b>21/22</b>
<b>4213</b>	<b>Operational Grants</b>	
	Adult Softball	\$ -
	Adult Basketball	\$ -
	Adult Volleyball	\$ -
	Adult 3v3	\$ -
	Fishing Derby	\$ 7,500.00
	Movies in the Park	\$ 6,000.00
	All American 5K	\$ 4,000.00
	Mountain Gallop	\$ 4,000.00
	Old Timers Picnic	\$ 11,000.00
	Christmas Bazaar	\$ -
	Music in the Park	\$ 6,500.00
	Hot Chocolate Turkey Trot	\$ 3,000.00
	Youth Basketball	\$ 1,000.00
	Youth Volleyball	\$ 1,000.00
	Youth NFL Flag Football	\$ -
	Youth Baseball	\$ 1,000.00
	Adventure Camp	\$ -
	Brews on the Mountain	\$ 6,250.00
	T-Town Ride	\$ 14,000.00
	Tehachapi GranFondo	\$ 25,000.00
<b>4213</b>	<b>Gross Operational Grants</b>	<b>\$ 90,250.00</b>

Acct. No	Description	BUDGET
		<b>21/22</b>
<b>7010</b>	<b>Advertising and Marketing</b>	
	Sparks Arts	\$ 14,000.00
	District Office	\$ 5,000.00
	Adult Softball	\$ 50.00
	Deep Water Aerobics	\$ 115.00
	Water Workout	\$ 115.00
	Adult Basketball	\$ 230.00
	Adult Volleyball	\$ 350.00
	Pool Pass	\$ 230.00
	Egg Hunt	\$ 350.00
	Fishing Derby	\$ 325.00
	Mountain Gallop 5k	\$ 530.00
	Movies in the Park	\$ 530.00
	Tehachapi GranFondo	\$ 6,000.00
	All American 5K	\$ 530.00
	Hot Chocolate Turkey Trot	\$ 530.00
	T-Town Ride	\$ 530.00
	5K Color Run	\$ 530.00
	Open Recreational Swim	\$ 230.00
	Lifeguard Training	\$ 100.00
	Summer Swim Lessons	\$ 230.00
	Junior Lifeguards	
	Youth Baseball	\$ 530.00
	Youth COED Volleyball	\$ 530.00
	Youth Basketball	\$ 750.00
	Summer Adventure Camp	\$ 700.00
	Trial Programs	\$ 300.00
<b>7010</b>	<b>Total Advertising and Marketing</b>	<b>\$ 33,315.00</b>

Acct. No	Description	BUDGET
		<b>21/22</b>
<b>4030</b>	<b>Adult Program Revenues</b>	
	Adult Lap Swim	\$ 2,000.00
	Adult Softball	\$ 2,500.00
	Deep Water Aerobics	\$ 800.00
	Water Workout	
	Mindfulness Meditation	
	Adult Basketball	\$ 5,000.00
	Adult 3v3 Basketball	
	Open Gym	\$ 10,000.00
	Adult Volleyball	\$ 2,250.00
	Pool Pass	\$ 4,400.00
<b>4030</b>	<b>Gross Program Revenues</b>	<b>\$ 26,950.00</b>
<b>5001</b>	<b>Adult Program Costs</b>	
	Adult Lap Swim	
	Adult Softball	\$ 2,200.00
	Deep Water Aerobics	\$ -
	Water Workout	\$ -
	Mindfulness Meditation	
	Adult Basketball	\$ 900.00
	Adult 3v3 Basketball	
	Open Gym	\$ 500.00
	Adult Volleyball	\$ 700.00
	Pool Pass	\$ 500.00
<b>5001</b>	<b>Total Adult Program Costs</b>	<b>\$ 4,800.00</b>
	<b>Net Adult Program Revenues</b>	<b>\$ 22,150.00</b>

Acct. No	Description	BUDGET
		<b>21/22</b>
<b>4200</b>	<b>Program Contactors</b>	
	Adult Softball	\$ 2,000.00
	Adult Basketball	\$ -
	Adult Volleyball	\$ -
	Adult 3v3	\$ -
	Tehachapi Tots	\$ -
	Tehachapi GranFondo	\$ 2,000.00
	NFL Flag Football	\$ -
	Youth Basketball	\$ -
	Water Workout	\$ -
	Playwell	\$ -
	Challenger Soccer Camp	\$ -
	Mindfulness Meditation	\$ -
		\$ -
<b>4200</b>	<b>Gross Program Costs</b>	<b>\$ 4,000.00</b>

Acct. No	Description	BUDGET
		<b>21/22</b>
<b>4210</b>	<b>Event Revenues</b>	
	Egg Hunt	
	Fishing Derby	\$ 7,000.00
	Mountain Gallop 5k	\$ 1,700.00
	Movies in the Park	
	Tehachapi GranFondo	\$ 36,000.00
	Music in the Park	\$ -
	Old Timers Reunion	\$ 1,800.00
	Christmas Bazaar	\$ 4,320.00
	Partner Events	\$ -
	All American 5K	\$ 7,000.00
	Hot Chocolate Turkey Trot	\$ 1,900.00
	Memorial Day Ceremony	\$ -
	T-Town Ride	\$ 15,500.00
<b>4210</b>	<b>Gross Event Revenues</b>	<b>\$ 75,220.00</b>
<b>5005</b>	<b>Event Costs</b>	
	Egg Hunt	\$ 1,000.00
	Fishing Derby	\$ 13,650.00
	Mountain Gallop 5k	\$ 4,820.00
	Movies in the Park	\$ 10,000.00
	Tehachapi GranFondo	\$ 33,700.00
	Music in the Park	
	Old Timers Reunion	\$ 10,000.00
	Christmas Bazaar	\$ 2,500.00
	Partner Events	\$ 1,000.00
	All American 5K	\$ 4,500.00
	Hot Chocolate Turkey Trot	\$ 2,350.00
	Memorial Day Ceremony	\$ 200.00
	T-Town Ride	\$ 13,250.00
<b>5005</b>	<b>Total Event Costs</b>	<b>\$ 96,970.00</b>
	<b>Net Event Revenues</b>	<b>\$ (21,750.00)</b>

Acct. No	Description	BUDGET
		<b>21/22</b>
<b>4300</b>	<b>Youth Program Revenues</b>	
	Open Recreational Swim	\$ 7,200.00
	Lifeguard Training	\$ -
	Parent & Child Swim Lessons	\$ -
	Tall Tots	\$ 59,400.00
	Tater Tots	\$ 38,880.00
	Tehachapi Tot Craft Fee	\$ 9,080.00
	Playwell	\$ -
	Challenger Soccer Camp	\$ -
	Summer Swim Lessons	\$ 20,000.00
	Junior Lifeguards	\$ -
	Youth Baseball	\$ 12,000.00
	Youth COED Volleyball	\$ 9,000.00
	Youth Basketball	\$ 35,000.00
	Summer Adventure Camp	\$ 75,000.00
	Trial Programs - STEAM Camp	\$ 2,500.00
<b>4300</b>	<b>Gross Youth Program Revenues</b>	<b>\$ 268,060.00</b>
<b>5008</b>	<b>Youth Program Costs</b>	
	Open Recreational Swim	\$ 500.00
	Lifeguard Training	\$ -
	Parent & Child Swim Lessons	\$ -
	Tall Tots	\$ -
	Tater Tots	\$ -
	Tehachapi Tots Craft Fee	\$ 9,080.00
	Playwell	\$ -
	Challenger Soccer Camp	\$ -
	Summer Swim Lessons	\$ 2,000.00
	Junior Lifeguards	\$ -
	Youth Baseball	\$ 3,000.00
	Youth COED Volleyball	\$ 900.00
	Youth Basketball	\$ 8,900.00
	Summer Adventure Camp	\$ 5,000.00
	Trial Programs - STEAM Camp	\$ 3,000.00
<b>5008</b>	<b>Total Youth Program Cost</b>	<b>\$ 32,380.00</b>
	<b>Net Youth Program Revenues</b>	<b>\$ 235,680.00</b>

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

IN THE MATTER OF

**ADOPTING THE FINAL BUDGET FOR THE 2021-2022 FISCAL  
YEAR**

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I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, so hereby certify that the following resolution proposed by Director \_\_\_\_\_ and seconded by Director \_\_\_\_\_ was duly passed and adopted by said Board of Directors at an official meeting thereof this 17<sup>th</sup> day of August 2021 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

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**RESOLUTION NO. 13-21**

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT RESOLUTION OF  
THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND  
PARK DISTRICT ADOPTING THE FINAL BUDGET FOR THE  
2021/2022 FISCAL YEAR**

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

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

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District adopts the Final Budget for the 2021-2022 Fiscal Year.

**BE IT FURTHER RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Final Budget for 2021-2022 Fiscal Year, as necessary to accommodate changes that result from decisions made by the California State Legislature and approved by the Governor and/or as a result of determination made by the Kern County Board of Supervisors and/or others that dictate adjustments be made to the Final Budget during the 2021-2022 Fiscal Year.