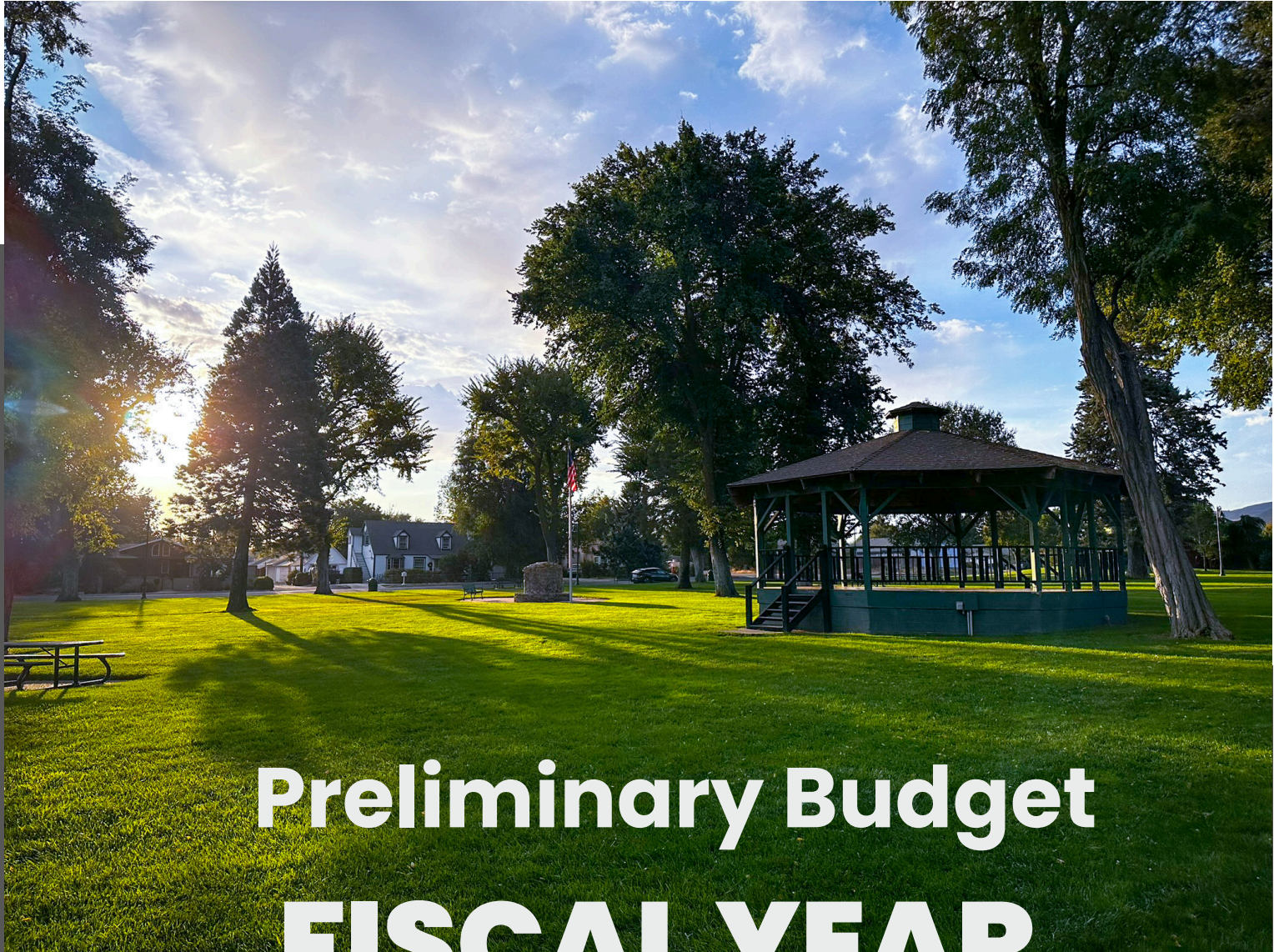




Tehachapi Valley
Recreation & Park District



Preliminary Budget
FISCAL YEAR
2026-2027

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Tehachapi Valley Recreation & Park District

Play Up. Live Up.

Preliminary Budget

Fiscal Year 2026-2027

Board of Directors

Maryann Paciullo, Chairperson

Dwight Dreyer, Vice-Chairperson

Ian Steele, Director

Sandy Chavez, Director

Heather Silva, Director

Departments

District Manager

Corey Torres, MPA, District Manager

Administration Department

Taylor Davis, Business Manager/Clerk of the Board

Emily Williams, Administrative Assistant

Maintenance & Operations Department

Kent Beal, Operations Manager

Recreation Department

[Vacant], Community Events Supervisor

Donna Clark, Sports Supervisor

Tehachapi Tots Department

Kelsey Ketcheside, Tots Director

Mission Statement

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

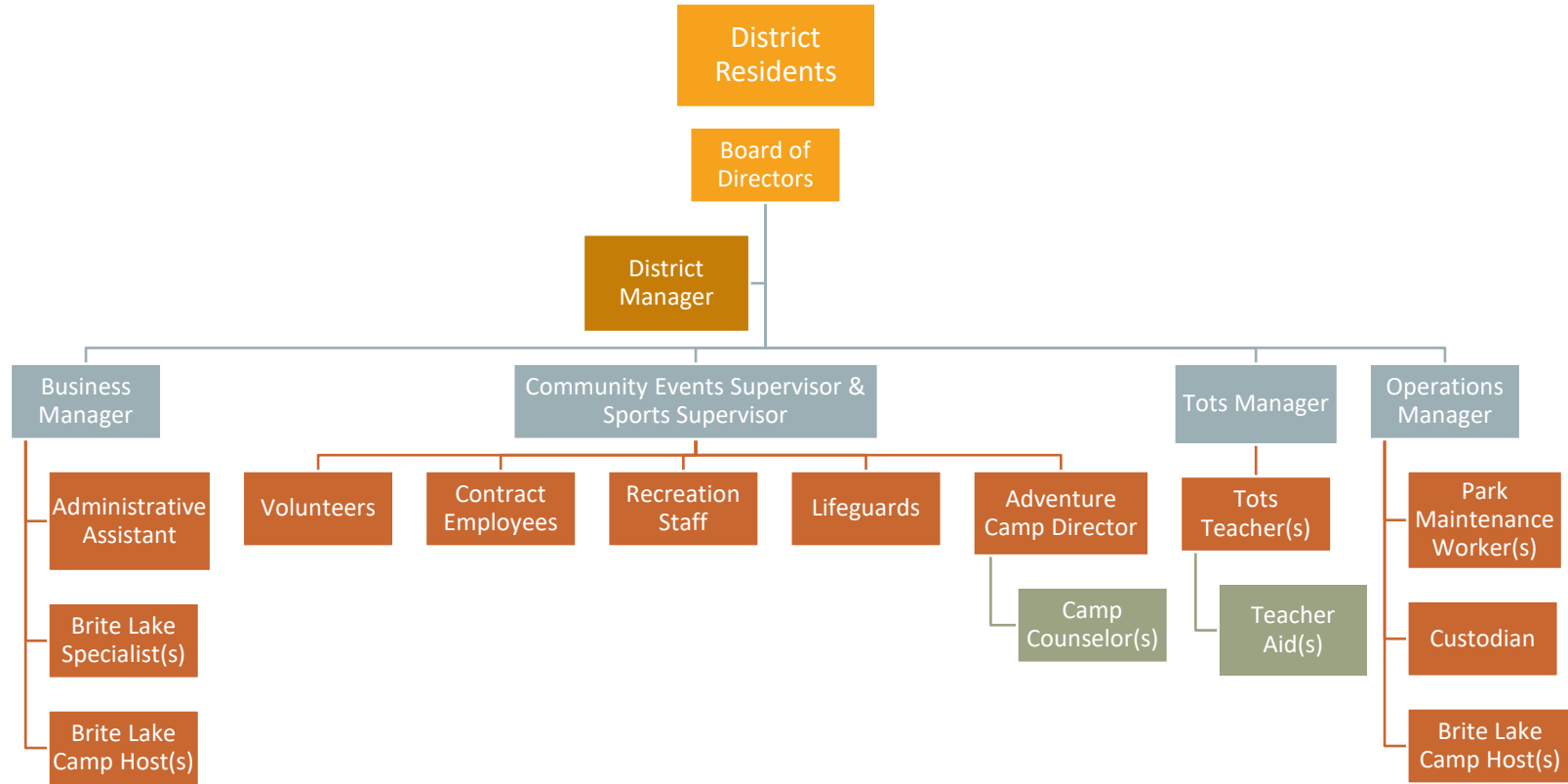
We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.



Tehachapi Valley

Recreation & Park District

Organizational Chart





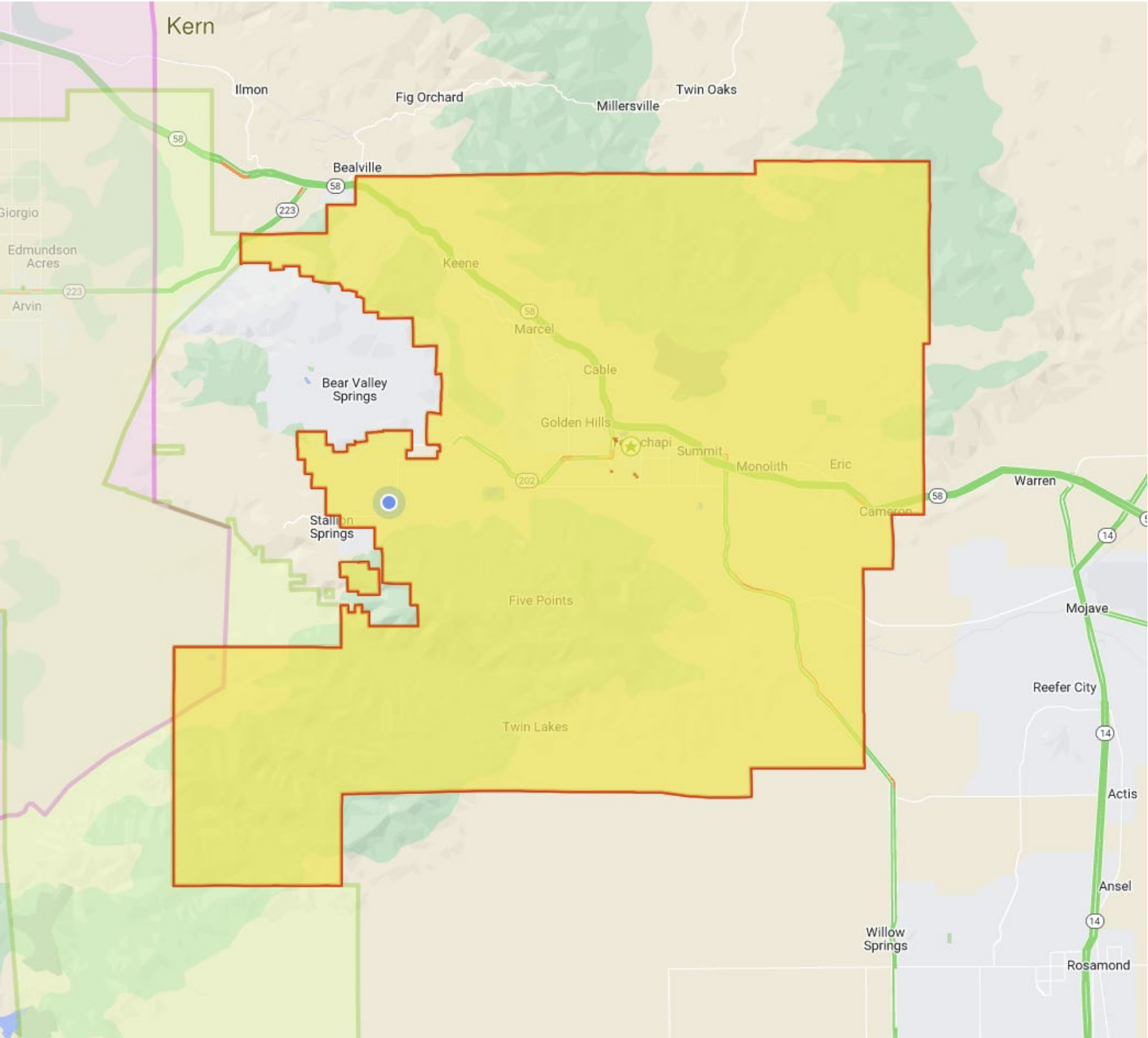
Tehachapi Valley

Recreation & Park District

Positions and Titles

District Manager	Corey Torres
Business Manager	Taylor Davis
Operations Manager	Kent Beal
Tots Director	Kelsey Ketcheside
Community Events Supervisor	<i>[Vacant]</i>
Sports Supervisor	Donna Clark
Adventure Camp Director	Sierra Torres
Administrative Assistant	Emily Williams
Park Maintenance Worker(s)	Matthew Hines, Kenneth Yates, Jayson Taylor
Custodian	Alexander Barnes

District Boundary Map



Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4010 Property Taxes	1,229,306.14
4020 Interest Income	7,000.94
4020.1 Interest Income Cap Proj Fund	9,000.00
4020.3 Interest Income - CA CLASS	190.03
4025 Merchant Processing Income	40,000.00
4030 Adult Program Revenues	68,860.00
4050 Facility Revenue	242,300.00
4210 Events Revenues	80,100.00
4213 Operational Grants	73,100.00
4215 Capital Grants	0.00
4216 Scholarship Donations	1,630.00
4300 Youth Program Revenues	606,109.75
4650 Discounts given	-69,375.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	7,500.00
Total 4704 Sales	7,500.00
QuickBooks Payments Sales	5.00
Total Income	\$2,295,726.86
Cost of Goods Sold	
5001 Adult Program Costs	10,990.00
5002 Fish Stocking	30,000.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	78,319.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	93,319.18
5008 Youth Program Costs	88,725.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	2,788.74
Total 5110 Scholarship Fund Expense	2,788.74
5704 Purchases for Resale	
5707 Merchandise Purchases	2,500.00
Total 5704 Purchases for Resale	2,500.00
Total Cost of Goods Sold	\$228,322.92
GROSS PROFIT	\$2,067,403.94
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	1,074,687.52
6050 Benefits	0.00
6051 Employee Benefits	63,221.53
6055 Employee Retirement CalPERS	44,500.00
6056 CalPERS Unfunded Liability Valuation	45,000.00
6058 Employer Taxes	95,476.51

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
6090 Worker's Compensation Insurance	41,000.00
Total 6050 Benefits	289,198.04
Total 6000 Employee Costs	1,363,885.56
7010 Advertising & Marketing	11,500.00
7020 Bank Service Charges	57,849.42
7025 Cash Short/Over	-34.00
7027 Depreciation Expense	97,337.70
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	0.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	7,500.00
7050 Insurance	0.00
7055 Liability Insurance (Gen, Auto, Property)	85,000.00
Total 7050 Insurance	85,000.00
7056 Interest Expense	3,000.00
7060 Licenses & Fees	50,000.00
7070 Maintenance	0.00
7071 Pool Chemicals	6,000.00
7072 Building & Park Maintenance	91,822.59
7073 Accessibility Upgrades	25,000.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	162,022.59
7084 Meals & Entertainment	7,500.00
7090 Office Supplies	19,000.00
7120 Professional Development	16,000.00
7150 Professional Fees	0.00
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	15,600.00
7153 Information Technology	12,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	51,100.00
7160 Property Tax Collection and Admin Fees	10,000.00
7165 Safety Equipment	3,500.00
7180 Security	4,245.84
7210 Telephone and Internet	11,300.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	0.00
7252 Electric Service	71,100.00
7254 Gas Service	22,900.00

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
7256 Sanitation Services	16,700.00
7258 Water Service	19,766.16
7259 Propane	1,000.00
Total 7250 Utilities	131,466.16
Total Expenses	\$2,105,173.27
NET OPERATING INCOME	\$ -37,769.33
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00
8501.2 Asset Income	0.00
Total Other Income	\$120,000.00
Other Expenses	
8501 Fixed Asset Purchases	51,000.00
Total Other Expenses	\$51,000.00
NET OTHER INCOME	\$69,000.00
NET INCOME	\$31,230.67

Tehachapi Valley Park and Recreation District

Capital Funds Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4020.1 Interest Income Cap Proj Fund	9,000.00
Total Income	\$9,000.00
GROSS PROFIT	\$9,000.00
Expenses	
Total Expenses	
NET OPERATING INCOME	\$9,000.00
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00
Total Other Income	\$120,000.00
NET OTHER INCOME	\$120,000.00
NET INCOME	\$129,000.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2026 - June 2027

	TOTAL
Income	
4010 Property Taxes	1,229,306.14
4020 Interest Income	7,000.00
4020.3 Interest Income - CA CLASS	100.00
4025 Merchant Processing Income	40,000.00
Total Income	\$1,276,406.14
Cost of Goods Sold	
5002 Fish Stocking	30,000.00
Total Cost of Goods Sold	\$30,000.00
GROSS PROFIT	\$1,246,406.14
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	180,000.00
6050 Benefits	0.00
6051 Employee Benefits	77,000.00
6055 Employee Retirement CalPERS	14,000.00
6056 CalPERS Unfunded Liability Valuation	45,000.00
6058 Employer Taxes	13,000.00
6090 Worker's Compensation Insurance	41,000.00
Total 6050 Benefits	190,000.00
Total 6000 Employee Costs	370,000.00
7010 Advertising & Marketing	11,500.00
7020 Bank Service Charges	49,000.00
7025 Cash Short/Over	-25.00
7027 Depreciation Expense	18,000.00
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	0.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	7,500.00
7050 Insurance	0.00
7055 Liability Insurance (Gen, Auto, Property)	85,000.00
Total 7050 Insurance	85,000.00
7056 Interest Expense	3,000.00
7060 Licenses & Fees	50,000.00
7070 Maintenance	0.00
7072 Building & Park Maintenance	3,500.00
7073 Accessibility Upgrades	25,000.00
7076 Janitorial Supplies	0.00
7079 Fleet Maintenance	0.00
Total 7070 Maintenance	28,500.00
7084 Meals & Entertainment	7,500.00
7090 Office Supplies	19,000.00
7120 Professional Development	16,000.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2026 - June 2027

	TOTAL
7150 Professional Fees	0.00
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	15,600.00
7153 Information Technology	12,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	51,100.00
7160 Property Tax Collection and Admin Fees	10,000.00
7165 Safety Equipment	3,500.00
7180 Security	700.00
7210 Telephone and Internet	8,500.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	0.00
7252 Electric Service	9,000.00
7254 Gas Service	2,000.00
7258 Water Service	2,500.00
Total 7250 Utilities	13,500.00
Total Expenses	\$765,275.00
NET OPERATING INCOME	\$481,131.14
Other Income	
8501.2 Asset Income	0.00
Total Other Income	\$0.00
NET OTHER INCOME	\$0.00
NET INCOME	\$481,131.14

Tehachapi Valley Park and Recreation District

Maintenance Budget

July 2026 - June 2027

	TOTAL
Income	
Total Income	
Cost of Goods Sold	
5004 Contracted Classes Costs	0.00
Total Cost of Goods Sold	\$0.00
GROSS PROFIT	\$0.00
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	252,000.00
6050 Benefits	0.00
6051 Employee Benefits	44,000.00
6055 Employee Retirement CalPERS	17,000.00
6058 Employer Taxes	21,000.00
Total 6050 Benefits	82,000.00
Total 6000 Employee Costs	334,000.00
7027 Depreciation Expense	18,500.00
7070 Maintenance	0.00
7071 Pool Chemicals	0.00
7072 Building & Park Maintenance	6,500.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	45,700.00
7165 Safety Equipment	0.00
7250 Utilities	0.00
7256 Sanitation Services	700.00
Total 7250 Utilities	700.00
Total Expenses	\$398,900.00
NET OPERATING INCOME	\$ -398,900.00
Other Expenses	
8501 Fixed Asset Purchases	51,000.00
Total Other Expenses	\$51,000.00
NET OTHER INCOME	\$ -51,000.00
NET INCOME	\$ -449,900.00

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2026 - June 2027

	F-FACILITIES	BRITE LAKE	ANNUAL PERMIT	ANNUAL SENIOR PERMIT	BOAT LAUNCHING PERMIT	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income								
4050 Facility Revenue		0.00	4,000.00	4,000.00	1,000.00	9,000.00	9,000.00	\$9,000.00
4704 Sales		0.00				0.00	0.00	\$0.00
4707 Merchandise Sales-Taxable		3,000.00				3,000.00	3,000.00	\$3,000.00
Total 4704 Sales		3,000.00				3,000.00	3,000.00	\$3,000.00
Total Income	\$0.00	\$3,000.00	\$4,000.00	\$4,000.00	\$1,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Cost of Goods Sold								
5704 Purchases for Resale								\$0.00
5707 Merchandise Purchases		2,500.00				2,500.00	2,500.00	\$2,500.00
Total 5704 Purchases for Resale		2,500.00				2,500.00	2,500.00	\$2,500.00
Total Cost of Goods Sold	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
GROSS PROFIT	\$0.00	\$500.00	\$4,000.00	\$4,000.00	\$1,000.00	\$9,500.00	\$9,500.00	\$9,500.00
Expenses								
7020 Bank Service Charges		6,000.00				6,000.00	6,000.00	\$6,000.00
7025 Cash Short/Over		-1.00				-1.00	-1.00	\$ -1.00
7027 Depreciation Expense		7,000.00				7,000.00	7,000.00	\$7,000.00
7070 Maintenance		0.00				0.00	0.00	\$0.00
7072 Building & Park Maintenance		23,322.59				23,322.59	23,322.59	\$23,322.59
Total 7070 Maintenance		23,322.59				23,322.59	23,322.59	\$23,322.59
7210 Telephone and Internet		1,000.00				1,000.00	1,000.00	\$1,000.00
7250 Utilities		0.00				0.00	0.00	\$0.00
7252 Electric Service		24,000.00				24,000.00	24,000.00	\$24,000.00
7256 Sanitation Services		16,000.00				16,000.00	16,000.00	\$16,000.00
7258 Water Service		50.00				50.00	50.00	\$50.00
7259 Propane		1,000.00				1,000.00	1,000.00	\$1,000.00
Total 7250 Utilities		41,050.00				41,050.00	41,050.00	\$41,050.00
Total Expenses	\$0.00	\$78,371.59	\$0.00	\$0.00	\$0.00	\$78,371.59	\$78,371.59	\$78,371.59
NET OPERATING INCOME	\$0.00	\$ -77,871.59	\$4,000.00	\$4,000.00	\$1,000.00	\$ -68,871.59	\$ -68,871.59	\$ -68,871.59
NET INCOME	\$0.00	\$ -77,871.59	\$4,000.00	\$4,000.00	\$1,000.00	\$ -68,871.59	\$ -68,871.59	\$ -68,871.59

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2026 - June 2027

	F-FACILITIES	BRITE LAKE	CAMPING	DAY USE	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue			150,000.00	50,000.00	200,000.00	200,000.00	\$200,000.00
Total Income	\$0.00	\$0.00	\$150,000.00	\$50,000.00	\$200,000.00	\$200,000.00	\$200,000.00
GROSS PROFIT	\$0.00	\$0.00	\$150,000.00	\$50,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Expenses							
7020 Bank Service Charges			2,226.00		2,226.00	2,226.00	\$2,226.00
Total Expenses	\$0.00	\$0.00	\$2,226.00	\$0.00	\$2,226.00	\$2,226.00	\$2,226.00
NET OPERATING INCOME	\$0.00	\$0.00	\$147,774.00	\$50,000.00	\$197,774.00	\$197,774.00	\$197,774.00
NET INCOME	\$0.00	\$0.00	\$147,774.00	\$50,000.00	\$197,774.00	\$197,774.00	\$197,774.00

Tehachapi Valley Park and Recreation District

Brite Lake Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4025 Merchant Processing Income	0.00
4050 Facility Revenue	209,000.00
4213 Operational Grants	0.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	3,000.00
Total 4704 Sales	3,000.00
Total Income	\$212,000.00
Cost of Goods Sold	
5704 Purchases for Resale	
5707 Merchandise Purchases	2,500.00
Total 5704 Purchases for Resale	2,500.00
Total Cost of Goods Sold	\$2,500.00
GROSS PROFIT	\$209,500.00
Expenses	
7020 Bank Service Charges	8,226.00
7025 Cash Short/Over	-1.00
7027 Depreciation Expense	7,000.00
7070 Maintenance	0.00
7072 Building & Park Maintenance	23,322.59
Total 7070 Maintenance	23,322.59
7210 Telephone and Internet	1,000.00
7250 Utilities	0.00
7252 Electric Service	24,000.00
7256 Sanitation Services	16,000.00
7258 Water Service	50.00
7259 Propane	1,000.00
Total 7250 Utilities	41,050.00
Total Expenses	\$80,597.59
NET OPERATING INCOME	\$128,902.41
NET INCOME	\$128,902.41

Tehachapi Valley Park and Recreation District

Budget Overview: Budget_FY2627_ - FY27 P&L Classes

July 2026 - June 2027

	F-FACILITIES	ABIAC	CENTRAL PARK	MEADOWBROOK	POOL	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue		3,500.00	3,000.00	3,800.00	3,000.00	13,300.00	\$13,300.00
4213 Operational Grants			0.00			0.00	\$0.00
Total Income	\$0.00	\$3,500.00	\$3,000.00	\$3,800.00	\$3,000.00	\$13,300.00	\$13,300.00
Cost of Goods Sold							
5001 Adult Program Costs					0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROSS PROFIT	\$0.00	\$3,500.00	\$3,000.00	\$3,800.00	\$3,000.00	\$13,300.00	\$13,300.00
Expenses							
7027 Depreciation Expense		7,750.20	1,300.00	15,600.00	1,100.00	25,750.20	\$25,750.20
7070 Maintenance		0.00	0.00	0.00	0.00	0.00	\$0.00
7071 Pool Chemicals					6,000.00	6,000.00	\$6,000.00
7072 Building & Park Maintenance		7,500.00	10,000.00	4,500.00	8,500.00	30,500.00	\$30,500.00
Total 7070 Maintenance		7,500.00	10,000.00	4,500.00	14,500.00	36,500.00	\$36,500.00
7180 Security		1,300.00		924.80	700.00	2,924.80	\$2,924.80
7210 Telephone and Internet		700.00				700.00	\$700.00
7250 Utilities		0.00	0.00	0.00	0.00	0.00	\$0.00
7252 Electric Service		6,000.00		2,600.00	15,500.00	24,100.00	\$24,100.00
7254 Gas Service		4,000.00			16,000.00	20,000.00	\$20,000.00
7258 Water Service			1,216.16			1,216.16	\$1,216.16
Total 7250 Utilities		10,000.00	1,216.16	2,600.00	31,500.00	45,316.16	\$45,316.16
Total Expenses	\$0.00	\$27,250.20	\$12,516.16	\$23,624.80	\$47,800.00	\$111,191.16	\$111,191.16
NET OPERATING INCOME	\$0.00	\$ -23,750.20	\$ -9,516.16	\$ -19,824.80	\$ -44,800.00	\$ -97,891.16	\$ -97,891.16
NET INCOME	\$0.00	\$ -23,750.20	\$ -9,516.16	\$ -19,824.80	\$ -44,800.00	\$ -97,891.16	\$ -97,891.16

Tehachapi Valley Park and Recreation District

Facilities By Class Budget

July 2026 - June 2027

	F-FACILITIES	SPORTS PARK	SSAC	WEST PARK	TOTAL F-FACILITIES	TOTAL
Income						
4050 Facility Revenue				16,000.00	16,000.00	\$16,000.00
4215 Capital Grants				0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
GROSS PROFIT	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
Expenses						
7027 Depreciation Expense		487.50	12,100.00	15,500.00	28,087.50	\$28,087.50
7060 Licenses & Fees			0.00		0.00	\$0.00
7070 Maintenance			0.00	0.00	0.00	\$0.00
7072 Building & Park Maintenance			3,000.00	25,000.00	28,000.00	\$28,000.00
7073 Accessibility Upgrades				0.00	0.00	\$0.00
Total 7070 Maintenance			3,000.00	25,000.00	28,000.00	\$28,000.00
7180 Security			621.04		621.04	\$621.04
7210 Telephone and Internet			1,100.00		1,100.00	\$1,100.00
7250 Utilities			0.00	0.00	0.00	\$0.00
7252 Electric Service			6,000.00	8,000.00	14,000.00	\$14,000.00
7254 Gas Service			900.00		900.00	\$900.00
7256 Sanitation Services				0.00	0.00	\$0.00
7258 Water Service				16,000.00	16,000.00	\$16,000.00
Total 7250 Utilities			6,900.00	24,000.00	30,900.00	\$30,900.00
Total Expenses	\$0.00	\$487.50	\$23,721.04	\$64,500.00	\$88,708.54	\$88,708.54
NET OPERATING INCOME	\$0.00	\$ -487.50	\$ -23,721.04	\$ -48,500.00	\$ -72,708.54	\$ -72,708.54
NET INCOME	\$0.00	\$ -487.50	\$ -23,721.04	\$ -48,500.00	\$ -72,708.54	\$ -72,708.54

Tehachapi Valley Park and Recreation District

Recreation Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4030 Adult Program Revenues	62,800.00
4050 Facility Revenue	4,000.00
4210 Events Revenues	80,100.00
4213 Operational Grants	73,100.00
4300 Youth Program Revenues	606,109.75
4650 Discounts given	-69,375.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	4,500.00
Total 4704 Sales	4,500.00
QuickBooks Payments Sales	0.00
Total Income	\$761,234.75
Cost of Goods Sold	
5001 Adult Program Costs	10,990.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	78,319.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	93,319.18
5008 Youth Program Costs	88,725.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	0.00
Total 5110 Scholarship Fund Expense	0.00
Total Cost of Goods Sold	\$193,034.18
GROSS PROFIT	\$568,200.57
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	590,000.00
6050 Benefits	0.00
6051 Employee Benefits	10,000.00
6055 Employee Retirement CalPERS	13,500.00
6058 Employer Taxes	56,000.00
Total 6050 Benefits	79,500.00
Total 6000 Employee Costs	669,500.00
Total Expenses	\$669,500.00
NET OPERATING INCOME	\$ -101,299.43
NET INCOME	\$ -101,299.43

Tehachapi Valley Park and Recreation District

Events Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4210 Events Revenues	80,100.00
4213 Operational Grants	50,500.00
4650 Discounts given	0.00
4704 Sales	0.00
QuickBooks Payments Sales	0.00
Total Income	\$130,600.00
Cost of Goods Sold	
5005 Events Costs	78,319.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	93,319.18
Total Cost of Goods Sold	\$93,319.18
GROSS PROFIT	\$37,280.82
Expenses	
Total Expenses	
NET OPERATING INCOME	\$37,280.82
NET INCOME	\$37,280.82

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	ALL AMERICAN 5K	EGG HUNT	FISHING DERBY	MEMORIAL DAY CEREMONY	MOUNTAIN GALLOP 5K & 10K	TOTAL E	TOTAL R-RECREATION	TOTAL
Income										
4210 Events Revenues			20,500.00		25,000.00		10,300.00	55,800.00	55,800.00	\$55,800.00
4213 Operational Grants			4,000.00	3,500.00	20,000.00		2,500.00	30,000.00	30,000.00	\$30,000.00
QuickBooks Payments Sales					0.00			0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$24,500.00	\$3,500.00	\$45,000.00	\$0.00	\$12,800.00	\$85,800.00	\$85,800.00	\$85,800.00
Cost of Goods Sold										
5005 Events Costs			13,480.00	2,600.00	15,000.00	500.00	8,680.00	40,260.00	40,260.00	\$40,260.00
5005.1 Prizes and Awards					15,000.00			15,000.00	15,000.00	\$15,000.00
Total 5005 Events Costs			13,480.00	2,600.00	30,000.00	500.00	8,680.00	55,260.00	55,260.00	\$55,260.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$13,480.00	\$2,600.00	\$30,000.00	\$500.00	\$8,680.00	\$55,260.00	\$55,260.00	\$55,260.00
GROSS PROFIT	\$0.00	\$0.00	\$11,020.00	\$900.00	\$15,000.00	\$ -500.00	\$4,120.00	\$30,540.00	\$30,540.00	\$30,540.00
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$11,020.00	\$900.00	\$15,000.00	\$ -500.00	\$4,120.00	\$30,540.00	\$30,540.00	\$30,540.00
NET INCOME	\$0.00	\$0.00	\$11,020.00	\$900.00	\$15,000.00	\$ -500.00	\$4,120.00	\$30,540.00	\$30,540.00	\$30,540.00

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

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

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

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

Tehachapi Valley Park and Recreation District

Adult Programs Consolidated

July 2026 - June 2027

	TOTAL
Income	
4030 Adult Program Revenues	62,800.00
4050 Facility Revenue	4,000.00
4213 Operational Grants	5,500.00
QuickBooks Payments Sales	0.00
Total Income	\$72,300.00
Cost of Goods Sold	
5001 Adult Program Costs	10,990.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	0.00
5008 Youth Program Costs	0.00
Total Cost of Goods Sold	\$10,990.00
GROSS PROFIT	\$61,310.00
Expenses	
Total Expenses	
NET OPERATING INCOME	\$61,310.00
NET INCOME	\$61,310.00

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	AP	ADULT 3X3 BASKETBALL	ADULT BASKETBALL	ADULT PICKLEBALL	ADULT SOFTBALL	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income									
4030 Adult Program Revenues			2,240.00	3,450.00	5,070.00	16,640.00	27,400.00	27,400.00	\$27,400.00
4213 Operational Grants			1,000.00	500.00		1,500.00	3,000.00	3,000.00	\$3,000.00
Total Income	\$0.00	\$0.00	\$3,240.00	\$3,950.00	\$5,070.00	\$18,140.00	\$30,400.00	\$30,400.00	\$30,400.00
Cost of Goods Sold									
5001 Adult Program Costs			500.00	390.00	700.00	3,400.00	4,990.00	4,990.00	\$4,990.00
5004 Contracted Classes Costs			0.00			0.00	0.00	0.00	\$0.00
5008 Youth Program Costs				0.00			0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$500.00	\$390.00	\$700.00	\$3,400.00	\$4,990.00	\$4,990.00	\$4,990.00
GROSS PROFIT	\$0.00	\$0.00	\$2,740.00	\$3,560.00	\$4,370.00	\$14,740.00	\$25,410.00	\$25,410.00	\$25,410.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$2,740.00	\$3,560.00	\$4,370.00	\$14,740.00	\$25,410.00	\$25,410.00	\$25,410.00
NET INCOME	\$0.00	\$0.00	\$2,740.00	\$3,560.00	\$4,370.00	\$14,740.00	\$25,410.00	\$25,410.00	\$25,410.00

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	AP	ADULT VOLLEYBALL	FITNESS CHALLENGE	OPEN GYM	POOL PROGRAMS	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income									
4030 Adult Program Revenues			2,400.00		8,000.00	25,000.00	35,400.00	35,400.00	\$35,400.00
4050 Facility Revenue						4,000.00	4,000.00	4,000.00	\$4,000.00
4213 Operational Grants				2,500.00			2,500.00	2,500.00	\$2,500.00
QuickBooks Payments Sales					0.00	0.00	0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$2,400.00	\$2,500.00	\$8,000.00	\$29,000.00	\$41,900.00	\$41,900.00	\$41,900.00
Cost of Goods Sold									
5001 Adult Program Costs			1,000.00	2,500.00	500.00	2,000.00	6,000.00	6,000.00	\$6,000.00
5005 Events Costs				0.00		0.00	0.00	0.00	\$0.00
5008 Youth Program Costs			0.00				0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$1,000.00	\$2,500.00	\$500.00	\$2,000.00	\$6,000.00	\$6,000.00	\$6,000.00
GROSS PROFIT	\$0.00	\$0.00	\$1,400.00	\$0.00	\$7,500.00	\$27,000.00	\$35,900.00	\$35,900.00	\$35,900.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$1,400.00	\$0.00	\$7,500.00	\$27,000.00	\$35,900.00	\$35,900.00	\$35,900.00
NET INCOME	\$0.00	\$0.00	\$1,400.00	\$0.00	\$7,500.00	\$27,000.00	\$35,900.00	\$35,900.00	\$35,900.00

Tehachapi Valley Park and Recreation District

Youth Programs Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4050 Facility Revenue	0.00
4213 Operational Grants	17,100.00
4300 Youth Program Revenues	606,109.75
4650 Discounts given	-69,375.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	4,500.00
Total 4704 Sales	4,500.00
Total Income	\$558,334.75
Cost of Goods Sold	
5004 Contracted Classes Costs	0.00
5005 Events Costs	0.00
5008 Youth Program Costs	88,725.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	0.00
Total 5110 Scholarship Fund Expense	0.00
Total Cost of Goods Sold	\$88,725.00
GROSS PROFIT	\$469,609.75
Expenses	
Total Expenses	
NET OPERATING INCOME	\$469,609.75
NET INCOME	\$469,609.75

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	YP	ADVENTURE CAMP	JR. LIFEGUARD	LIFEGUARD TRAINING	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income								
4213 Operational Grants			9,000.00			9,000.00	9,000.00	\$9,000.00
4300 Youth Program Revenues			145,000.00	820.00	1,750.00	147,570.00	147,570.00	\$147,570.00
4650 Discounts given			-20,000.00			-20,000.00	-20,000.00	\$ - 20,000.00
4704 Sales			0.00			0.00	0.00	\$0.00
4707 Merchandise Sales- Taxable			0.00			0.00	0.00	\$0.00
Total 4704 Sales			0.00			0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$134,000.00	\$820.00	\$1,750.00	\$136,570.00	\$136,570.00	\$136,570.00
Cost of Goods Sold								
5008 Youth Program Costs			21,000.00	260.00	1,500.00	22,760.00	22,760.00	\$22,760.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$21,000.00	\$260.00	\$1,500.00	\$22,760.00	\$22,760.00	\$22,760.00
GROSS PROFIT	\$0.00	\$0.00	\$113,000.00	\$560.00	\$250.00	\$113,810.00	\$113,810.00	\$113,810.00
Expenses								
Total Expenses						\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$113,000.00	\$560.00	\$250.00	\$113,810.00	\$113,810.00	\$113,810.00
NET INCOME	\$0.00	\$0.00	\$113,000.00	\$560.00	\$250.00	\$113,810.00	\$113,810.00	\$113,810.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	YP	MOUNTAIN MADNESS TOURNAMENT	NFL YOUTH FLAG FOOTBALL	SUMMER SWIM LESSONS	SUMMIT SEEKERS	SUMMIT SEEKERS CRAFT FEE	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income										
4050 Facility Revenue					0.00			0.00	0.00	\$0.00
4213 Operational Grants				1,000.00	2,000.00			3,000.00	3,000.00	\$3,000.00
4300 Youth Program Revenues			3,000.00	17,815.00	41,700.00	120,450.00	8,700.00	191,665.00	191,665.00	\$191,665.00
4650 Discounts given				-2,500.00	-7,000.00	-3,000.00		-12,500.00	-12,500.00	\$ - 12,500.00
Total Income	\$0.00	\$0.00	\$3,000.00	\$16,315.00	\$36,700.00	\$117,450.00	\$8,700.00	\$182,165.00	\$182,165.00	\$182,165.00
Cost of Goods Sold										
5008 Youth Program Costs			0.00	8,065.00	1,000.00	2,500.00	8,700.00	20,265.00	20,265.00	\$20,265.00
5110 Scholarship Fund Expense					0.00			0.00	0.00	\$0.00
5115 Chavez Scholarship Fund					0.00			0.00	0.00	\$0.00
Total 5110 Scholarship Fund Expense					0.00			0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$8,065.00	\$1,000.00	\$2,500.00	\$8,700.00	\$20,265.00	\$20,265.00	\$20,265.00
GROSS PROFIT	\$0.00	\$0.00	\$3,000.00	\$8,250.00	\$35,700.00	\$114,950.00	\$0.00	\$161,900.00	\$161,900.00	\$161,900.00
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$3,000.00	\$8,250.00	\$35,700.00	\$114,950.00	\$0.00	\$161,900.00	\$161,900.00	\$161,900.00
NET INCOME	\$0.00	\$0.00	\$3,000.00	\$8,250.00	\$35,700.00	\$114,950.00	\$0.00	\$161,900.00	\$161,900.00	\$161,900.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	YP	T BALL (YOUTH BASEBALL)	TEHACHAPI TOTS	TEHACHAPI TOTS CRAFT FEE	YOUTH VOLLEYBALL CLINIC	YOUTH 3 V 3 V 3	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income										
4213 Operational Grants			1,350.00		0.00			1,350.00	1,350.00	\$1,350.00
4300 Youth Program Revenues			25,000.00	136,812.50	8,250.00	3,000.00	1,200.00	174,262.50	174,262.50	\$174,262.50
4650 Discounts given			-3,500.00	-17,000.00			-75.00	-20,575.00	-20,575.00	\$ -20,575.00
4704 Sales			0.00					0.00	0.00	\$0.00
4707 Merchandise Sales-Taxable			0.00					0.00	0.00	\$0.00
Total 4704 Sales			0.00					0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$22,850.00	\$119,812.50	\$8,250.00	\$3,000.00	\$1,125.00	\$155,037.50	\$155,037.50	\$155,037.50
Cost of Goods Sold										
5005 Events Costs					0.00			0.00	0.00	\$0.00
5008 Youth Program Costs			7,000.00		8,250.00	2,550.00		17,800.00	17,800.00	\$17,800.00
5110 Scholarship Fund Expense			0.00	0.00				0.00	0.00	\$0.00
5115 Chavez Scholarship Fund			0.00	0.00				0.00	0.00	\$0.00
Total 5110 Scholarship Fund Expense			0.00	0.00				0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$7,000.00	\$0.00	\$8,250.00	\$2,550.00	\$0.00	\$17,800.00	\$17,800.00	\$17,800.00
GROSS PROFIT	\$0.00	\$0.00	\$15,850.00	\$119,812.50	\$0.00	\$450.00	\$1,125.00	\$137,237.50	\$137,237.50	\$137,237.50
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$15,850.00	\$119,812.50	\$0.00	\$450.00	\$1,125.00	\$137,237.50	\$137,237.50	\$137,237.50
NET INCOME	\$0.00	\$0.00	\$15,850.00	\$119,812.50	\$0.00	\$450.00	\$1,125.00	\$137,237.50	\$137,237.50	\$137,237.50

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	YP	YOUTH BASKETBALL	YOUTH VOLLEYBALL	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income							
4213 Operational Grants			1,250.00	1,250.00	2,500.00	2,500.00	\$2,500.00
4300 Youth Program Revenues			74,437.25	12,675.00	87,112.25	87,112.25	\$87,112.25
4650 Discounts given			-14,000.00	-1,500.00	-15,500.00	-15,500.00	\$ - 15,500.00
4704 Sales			0.00		0.00	0.00	\$0.00
4707 Merchandise Sales-Taxable			4,500.00		4,500.00	4,500.00	\$4,500.00
Total 4704 Sales			4,500.00		4,500.00	4,500.00	\$4,500.00
Total Income	\$0.00	\$0.00	\$66,187.25	\$12,425.00	\$78,612.25	\$78,612.25	\$78,612.25
Cost of Goods Sold							
5004 Contracted Classes Costs			0.00		0.00	0.00	\$0.00
5008 Youth Program Costs			19,600.00	3,800.00	23,400.00	23,400.00	\$23,400.00
5110 Scholarship Fund Expense			0.00		0.00	0.00	\$0.00
5115 Chavez Scholarship Fund			0.00		0.00	0.00	\$0.00
Total 5110 Scholarship Fund Expense			0.00		0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$19,600.00	\$3,800.00	\$23,400.00	\$23,400.00	\$23,400.00
GROSS PROFIT	\$0.00	\$0.00	\$46,587.25	\$8,625.00	\$55,212.25	\$55,212.25	\$55,212.25
Expenses							
Total Expenses					\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$46,587.25	\$8,625.00	\$55,212.25	\$55,212.25	\$55,212.25
NET INCOME	\$0.00	\$0.00	\$46,587.25	\$8,625.00	\$55,212.25	\$55,212.25	\$55,212.25