



Tehachapi Valley

Recreation & Park District

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

REGULAR BOARD MEETING
TUESDAY, MAY 23, 2023, 5:30 P.M.

BOARD OF DIRECTORS

KALEB JUDY, CHAIRPERSON
IAN STEELE, 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 January 25, 2023 (Pages 4-5).
- C. Approval of the Preliminary Financial Reports for February 2023 (Pages 6-15).

5. RECOGNITION OF PUBLIC SERVICE

Susan Wells, General Manager of Golden Hills Community Services District.

6. RECREATION MANAGER REPORT

7. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT

8. DISTRICT MANAGER REPORT

9. AGENDA ITEM

A. Presentation of the 2022-2023 Year in Review – Discussion

10. BOARD OF DIRECTORS' TIME

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

11. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on June 20, 2023.



Tehachapi Valley

Recreation & Park District

CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the May 23, 2023, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, May 19, 2023, at 5:30 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at www.tvrpd.org

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 19th day of May 2023.

Dated this 19th day of May 2023.

Carrie Champlin

Carrie Champlin
Clerk of the Board of Directors

**REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
WEDNESDAY, JANUARY 25, 2023, 5:30 P.M.**

CALL TO ORDER: Board Meeting Convened By Chairperson Judy at 5:45 P.M.

BOARD MEMBERS: Kaleb Judy, Chairperson
Ian Steele, Vice-Chairperson
Sandy Chavez, Director
Dwight Dreyer, Director
Maryann, Paciullo, Director

1. **FLAG SALUTE:** Kent Beal led the flag salute.
2. **ROLL CALL:** Vice-Chairperson Steele and Director Dreyer were 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.

Paciullo - Chavez: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

B. Approval of the Minutes from the Regular Board Meeting held August 16, 2022.

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD AUGUST 16, 2022.

Paciullo - Chavez: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

C. Approval of the Preliminary Financial Reports for September 2022 and October 2022.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR SEPTEMBER 2022 AND OCTOBER 2022.

Paciullo - Chavez: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

5. RECREATION MANGER REPORT

District Manager Torres gave the report.

Report on file

6. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT

Park & Facilities Maintenance Supervisor Kent Beal gave the report.

Report on file

7. DISTRICT MANAGER REPORT

District Manager Torres gave the report.

Report on file

8. AGENDA ITEMS

A. Annual Audit Presentation from Paul Kaymark, Nigro & Nigro.

B. Approval to Purchase of a Fleet Vehicle, Resolution #1-23.

BOARD APPROVES THE PURCHASE OF A FLEET VEHICLE IN AN AMOUNT NOT TO EXCEED \$47,255.03, WITH A CHANGE ORDER NOT TO EXCEED \$50,000.00 RESOLUTION #1-23.

Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

C. Amend Tehachapi Valley Recreation and Park District’s Conflict of Interest Code – Discussion/Approval.

BOARD APPROVES THE AMENDMENT OF TEHACHAPI VALLEY RECREATION AND PARK DISTRICT’S CONFLICT OF INTEREST CODE.

Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

9. BOARD OF DIRECTORS TIME: The board thanked TVRPD staff and District Manager Torres.

10. ADJOURNMENT

Having no further business, the meeting was adjourned at 6:19 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on February 21, 2023.

Chavez - Paciullo: Ayes: Judy; Chavez; Paciullo

Noes: None. Motion carried.

Absent: Steele; Dreyer

Respectfully Submitted,

Carrie Champlin

Clerk of the Board



Tehachapi Valley Recreation and Park District

Balance Sheet

As of February 28, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	656,026.05
1004 Check BOTS 4470	69,196.81
1005 County Treasury Capital Projects Fund	345,030.65
1006 County FMV	-29,325.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,042,428.51
Accounts Receivable	
1200 Accounts Receivable	9,500.00
Total Accounts Receivable	\$9,500.00
Other Current Assets	
1091 Merchant Services Receivable	4,198.73
1096 Undeposited Funds	2,500.00
1210 Inventory Asset	11,948.30
Total Other Current Assets	\$18,647.03
Total Current Assets	\$1,070,575.54
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,673,160.08
1163 Equipment	1,365,034.98
1166 Furniture & Fixtures	35,709.40
1167 Machinery	47,089.24
1170 Accumulated Depreciation	-3,504,736.00
1180 Fleet Vehicles and Equipment	174,721.63
Total Fixed Assets	\$2,498,105.61
Other Assets	
1901 DOR-Pension Contributions	71,317.00
1903 DOR-Pension Related	51,784.00
Total Other Assets	\$123,101.00
TOTAL ASSETS	\$3,691,782.15
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	9,145.22
Total Accounts Payable	\$9,145.22



Tehachapi Valley Recreation and Park District

Balance Sheet

As of February 28, 2023

	TOTAL
Credit Cards	
2010 Cardmember Services Payable	15,896.41
Total Credit Cards	\$15,896.41
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	74,377.73
2207 Sales tax payable-In House	-20.93
2207-2 Sales Tax Payable-Square	-0.14
2208 Kern County Loan Payable	225,000.00
2210 Payroll Liabilities	7,714.94
Total Other Current Liabilities	\$307,071.60
Total Current Liabilities	\$332,113.23
Long-Term Liabilities	
2310 Loan Payable 2016	361,150.97
2900 Net Pension Liability	62,091.00
2902 DIR-Pension Related	85,154.00
Total Long-Term Liabilities	\$508,395.97
Total Liabilities	\$840,509.20
Equity	
3010 Net Investment In Capital Assets	1,182,638.63
3020 Restricted Funds	609,117.15
3110 Retained Earnings	1,119,303.43
Net Income	-59,786.26
Total Equity	\$2,851,272.95
TOTAL LIABILITIES AND EQUITY	\$3,691,782.15



Tehachapi Valley Recreation and Park District

Profit and Loss

February 2023

	TOTAL		
	FEB 2023	JUL 2022 - FEB 2023 (YTD)	% OF INCOME
Income			
4010 Property Taxes	25,435.45	683,179.11	44.07 %
4020 Interest Income	1,810.94	3,432.38	3.14 %
4020.1 Interest Income Cap Proj Fund	1,758.68	2,624.31	3.05 %
4030 Adult Program Revenues	1,095.00	19,925.90	1.90 %
4050 Facility Revenue	6,847.87	103,725.90	11.87 %
4210 Events Revenues	370.00	24,923.00	0.64 %
4213 Operational Grants	2,750.00	66,980.00	4.76 %
4216 Scholarship Donations	25.00	40.00	0.04 %
4300 Youth Program Revenues	21,133.45	181,940.57	36.62 %
4610 Billable Expense Income		4,875.64	
4650 Discounts given	-3,747.45	-33,131.28	-6.49 %
4704 Sales	233.76	5,751.82	0.41 %
Total Income	\$57,712.70	\$1,064,267.35	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		5,559.98	
5004 Contracted Classes Costs	300.00	1,225.00	0.52 %
5005 Events Costs	1,645.28	30,570.78	2.85 %
5008 Youth Program Costs	2,827.17	26,093.77	4.90 %
5110 Scholarship Fund Expense		597.24	
5704 Purchases for Resale		1,474.87	
Total Cost of Goods Sold	\$4,772.45	\$65,521.64	8.27 %
GROSS PROFIT	\$52,940.25	\$998,745.71	91.73 %
Expenses			
6000 Employee Costs	81,279.34	757,965.72	140.83 %
7010 Advertising & Marketing	276.99	14,123.42	0.48 %
7020 Bank Service Charges	1,206.51	16,946.48	2.09 %
7025 Cash Short/Over		-38.13	
7030 Dues & Subscriptions	1,641.37	11,063.03	2.84 %
7035 Equipment Rents & Leases	821.60	5,383.42	1.42 %
7050 Insurance		64,412.00	
7056 Interest Expense		1,078.35	
7060 Licenses & Fees	1,047.10	16,270.64	1.81 %
7070 Maintenance	8,715.65	83,636.19	15.10 %
7084 Meals & Entertainment	61.31	5,968.83	0.11 %
7090 Office Supplies	599.86	8,335.15	1.04 %
7120 Professional Development	3,402.36	9,820.85	5.90 %
7150 Professional Fees	6,346.50	63,113.00	11.00 %
7160 Property Tax Collection Fee	2,080.75	2,080.75	3.61 %
7165 Safety Equipment	241.32	3,046.65	0.42 %



Tehachapi Valley Recreation and Park District

Profit and Loss

February 2023

	TOTAL		
	FEB 2023	JUL 2022 - FEB 2023 (YTD)	% OF INCOME
7180 Security	219.45	2,055.60	0.38 %
7210 Telephone and Internet	1,000.23	8,833.50	1.73 %
7230 Uniforms & Apparel		2,548.60	
7250 Utilities	6,987.52	62,758.92	12.11 %
Total Expenses	\$115,927.86	\$1,139,402.97	200.87 %
NET OPERATING INCOME	\$ -62,987.61	\$ -140,657.26	-109.14 %
Other Income			
8040 TVRPD Development Fee Revenues	5,392.60	80,871.00	9.34 %
Total Other Income	\$5,392.60	\$80,871.00	9.34 %
NET OTHER INCOME	\$5,392.60	\$80,871.00	9.34 %
NET INCOME	\$ -57,595.01	\$ -59,786.26	-99.80 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

February 2023

	TOTAL			
	FEB 2023	FEB 2022 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	25,435.45	39,541.21	-14,105.76	-35.67 %
4020 Interest Income	1,810.94	-1.46	1,812.40	124,136.99 %
4020.1 Interest Income Cap Proj Fund	1,758.68		1,758.68	
4030 Adult Program Revenues	1,095.00	344.00	751.00	218.31 %
4050 Facility Revenue	6,847.87	15,241.60	-8,393.73	-55.07 %
4210 Events Revenues	370.00		370.00	
4213 Operational Grants	2,750.00	4,025.00	-1,275.00	-31.68 %
4216 Scholarship Donations	25.00	30.00	-5.00	-16.67 %
4300 Youth Program Revenues	21,133.45	24,139.63	-3,006.18	-12.45 %
4650 Discounts given	-3,747.45	-4,706.50	959.05	20.38 %
4704 Sales	233.76	350.75	-116.99	-33.35 %
Total Income	\$57,712.70	\$78,964.23	\$ -21,251.53	-26.91 %
Cost of Goods Sold				
5004 Contracted Classes Costs	300.00	50.00	250.00	500.00 %
5005 Events Costs	1,645.28		1,645.28	
5008 Youth Program Costs	2,827.17	30.17	2,797.00	9,270.80 %
Total Cost of Goods Sold	\$4,772.45	\$80.17	\$4,692.28	5,852.91 %
GROSS PROFIT	\$52,940.25	\$78,884.06	\$ -25,943.81	-32.89 %
Expenses				
6000 Employee Costs	81,279.34	73,588.75	7,690.59	10.45 %
7010 Advertising & Marketing	276.99	2,045.20	-1,768.21	-86.46 %
7020 Bank Service Charges	1,206.51	1,363.81	-157.30	-11.53 %
7025 Cash Short/Over		0.75	-0.75	-100.00 %
7030 Dues & Subscriptions	1,641.37	532.99	1,108.38	207.96 %
7035 Equipment Rents & Leases	821.60	220.93	600.67	271.88 %
7056 Interest Expense		10,966.30	-10,966.30	-100.00 %
7060 Licenses & Fees	1,047.10	235.53	811.57	344.57 %
7070 Maintenance	8,715.65	23,769.76	-15,054.11	-63.33 %
7084 Meals & Entertainment	61.31	237.29	-175.98	-74.16 %
7090 Office Supplies	599.86	746.59	-146.73	-19.65 %
7120 Professional Development	3,402.36	1,199.41	2,202.95	183.67 %
7150 Professional Fees	6,346.50	7,264.69	-918.19	-12.64 %
7160 Property Tax Collection Fee	2,080.75		2,080.75	
7165 Safety Equipment	241.32		241.32	
7180 Security	219.45	214.95	4.50	2.09 %
7210 Telephone and Internet	1,000.23	967.77	32.46	3.35 %
7230 Uniforms & Apparel		119.48	-119.48	-100.00 %
7250 Utilities	6,987.52	6,849.58	137.94	2.01 %
Total Expenses	\$115,927.86	\$130,323.78	\$ -14,395.92	-11.05 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

February 2023

	TOTAL			
	FEB 2023	FEB 2022 (PY)	CHANGE	% CHANGE
NET OPERATING INCOME	\$ -62,987.61	\$ -51,439.72	\$ -11,547.89	-22.45 %
Other Income				
8040 TVRPD Development Fee Revenues	5,392.60	14,959.00	-9,566.40	-63.95 %
Total Other Income	\$5,392.60	\$14,959.00	\$ -9,566.40	-63.95 %
NET OTHER INCOME	\$5,392.60	\$14,959.00	\$ -9,566.40	-63.95 %
NET INCOME	\$ -57,595.01	\$ -36,480.72	\$ -21,114.29	-57.88 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

February 2023

	TOTAL
OPERATING ACTIVITIES	
Net Income	-57,595.01
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	0.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	650.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	1,018.49
1094 Merchant Services Receivable:Reserve America Credit Cards (BL Recon Rpt)	3,156.65
2000 Accounts Payable-General Fund	18,972.25
2010 Cardmember Services Payable	4,520.74
2200 Suspense	2,123.98
2207 Sales tax payable-In House	16.96
2207-2 Sales Tax Payable-Square	0.00
2208 Kern County Loan Payable	-225,000.00
2211 Payroll Liabilities:CalPERS Payable	-2.79
2231 Payroll Liabilities:Health Plan Payable	-508.10
2241 Payroll Liabilities:AFLAC Payable	-6.10
2250 Payroll Liabilities:Payroll Tax Liabilities	269.16
2252 Payroll Liabilities:GVAP2 Payable	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-194,788.76
Net cash provided by operating activities	\$ -252,383.77
INVESTING ACTIVITIES	
1162 Improvements	-15,320.00
Net cash provided by investing activities	\$ -15,320.00
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-24,851.03
3010 Net Investment In Capital Assets	-7,151.28
3022 Restricted Funds:Capital Projects	7,151.28
Net cash provided by financing activities	\$ -24,851.03
NET CASH INCREASE FOR PERIOD	\$ -292,554.80
Cash at beginning of period	1,337,483.31
CASH AT END OF PERIOD	\$1,044,928.51



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July 2022 - February 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
Income				
4010 Property Taxes	683,179.11	1,183,549.00	-500,369.89	500,369.89
4020 Interest Income	3,432.38	10,000.00	-6,567.62	6,567.62
4020.1 Interest Income Cap Proj Fund	2,624.31		2,624.31	-2,624.31
4030 Adult Program Revenues	19,925.90	43,755.00	-23,829.10	23,829.10
4050 Facility Revenue	103,725.90	228,100.00	-124,374.10	124,374.10
4210 Events Revenues	24,923.00	37,400.00	-12,477.00	12,477.00
4213 Operational Grants	66,980.00	34,107.00	32,873.00	-32,873.00
4216 Scholarship Donations	40.00		40.00	-40.00
4300 Youth Program Revenues	181,940.57	496,076.00	-314,135.43	314,135.43
4610 Billable Expense Income	4,875.64	5,000.00	-124.36	124.36
4650 Discounts given	-33,131.28	-70,300.00	37,168.72	-37,168.72
4704 Sales				
4707 Merchandise Sales-Taxable	5,751.82	2,600.00	3,151.82	-3,151.82
Total 4704 Sales	5,751.82	2,600.00	3,151.82	-3,151.82
Total Income	\$1,064,267.35	\$1,970,287.00	\$ -906,019.65	\$906,019.65
Cost of Goods Sold				
5001 Adult Program Costs	5,559.98	13,345.00	-7,785.02	7,785.02
5002 Fish Stocking		25,000.00	-25,000.00	25,000.00
5004 Contracted Classes Costs	1,225.00		1,225.00	-1,225.00
5005 Events Costs	30,570.78	45,682.00	-15,111.22	15,111.22
5008 Youth Program Costs	26,093.77	44,240.00	-18,146.23	18,146.23
5110 Scholarship Fund Expense	392.74		392.74	-392.74
5115 Chavez Scholarship Fund	204.50		204.50	-204.50
Total 5110 Scholarship Fund Expense	597.24		597.24	-597.24
5704 Purchases for Resale				
5707 Merchandise Purchases	1,474.87	3,100.00	-1,625.13	1,625.13
Total 5704 Purchases for Resale	1,474.87	3,100.00	-1,625.13	1,625.13
Total Cost of Goods Sold	\$65,521.64	\$131,367.00	\$ -65,845.36	\$65,845.36
GROSS PROFIT	\$998,745.71	\$1,838,920.00	\$ -840,174.29	\$840,174.29
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	561,377.73	845,000.00	-283,622.27	283,622.27
6020 Employee Taxable Allowances	365.24		365.24	-365.24
6050 Benefits				
6051 Employee MedDentalVisLife	58,717.43	76,500.00	-17,782.57	17,782.57
6055 Employee Retirement CalPERS	30,557.33	61,000.00	-30,442.67	30,442.67
6056 CalPERS Unfunded Liability Valuation	30,815.00	30,000.00	815.00	-815.00
6058 Employer Taxes	47,240.83	74,000.00	-26,759.17	26,759.17



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July 2022 - February 2023

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
6070 Vacation, Sick, & Admin Leave		18,000.00	-18,000.00	18,000.00
6090 Worker's Compensation Insurance	28,192.16	38,000.00	-9,807.84	9,807.84
6099 Pension GASB 68	700.00	100,000.00	-99,300.00	99,300.00
Total 6050 Benefits	196,222.75	397,500.00	-201,277.25	201,277.25
Total 6000 Employee Costs	757,965.72	1,242,500.00	-484,534.28	484,534.28
7010 Advertising & Marketing	14,123.42	32,400.00	-18,276.58	18,276.58
7020 Bank Service Charges	16,946.48	19,500.00	-2,553.52	2,553.52
7025 Cash Short/Over	-38.13	20.00	-58.13	58.13
7030 Dues & Subscriptions	11,063.03	10,000.00	1,063.03	-1,063.03
7035 Equipment Rents & Leases	447.18	5,000.00	-4,552.82	4,552.82
7036 Maintenance Equipment Rental	279.14	800.00	-520.86	520.86
7037 Office Equipment Rental	4,657.10		4,657.10	-4,657.10
Total 7035 Equipment Rents & Leases	5,383.42	5,800.00	-416.58	416.58
7050 Insurance				
7052 HUB Insurance		500.00	-500.00	500.00
7055 Liability Insurance (Gen, Auto, Property)	64,412.00	65,000.00	-588.00	588.00
Total 7050 Insurance	64,412.00	65,500.00	-1,088.00	1,088.00
7056 Interest Expense	1,078.35	32,000.00	-30,921.65	30,921.65
7060 Licenses & Fees	16,270.64	30,340.00	-14,069.36	14,069.36
7070 Maintenance				
7071 Pool Chemicals	772.44	10,000.00	-9,227.56	9,227.56
7072 Building & Park Maintenance	50,285.46	97,800.00	-47,514.54	47,514.54
7074 Equipment Maintenance	4,184.42	7,200.00	-3,015.58	3,015.58
7075 Fuel	11,690.21	20,000.00	-8,309.79	8,309.79
7076 Janitorial Supplies	5,963.21	16,000.00	-10,036.79	10,036.79
7077 Small Tools & Equipment	1,145.20	6,000.00	-4,854.80	4,854.80
7079 Fleet Maintenance	9,595.25	7,500.00	2,095.25	-2,095.25
Total 7070 Maintenance	83,636.19	164,500.00	-80,863.81	80,863.81
7084 Meals & Entertainment	5,968.83	7,000.00	-1,031.17	1,031.17
7090 Office Supplies	8,335.15	15,000.00	-6,664.85	6,664.85
7120 Professional Development	9,820.85	10,000.00	-179.15	179.15
7150 Professional Fees				
7151 Annual Audit	12,500.00	13,000.00	-500.00	500.00
7152 Bookkeeping & Payroll	40,125.00	50,000.00	-9,875.00	9,875.00
7153 Information Technology	9,545.00	12,000.00	-2,455.00	2,455.00
7155 Legal	943.00	15,000.00	-14,057.00	14,057.00
Total 7150 Professional Fees	63,113.00	90,000.00	-26,887.00	26,887.00
7160 Property Tax Collection Fee	2,080.75	12,000.00	-9,919.25	9,919.25
7165 Safety Equipment	3,046.65	3,500.00	-453.35	453.35



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July 2022 - February 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
7180 Security	2,055.60	3,900.00	-1,844.40	1,844.40
7210 Telephone and Internet	8,833.50	15,600.00	-6,766.50	6,766.50
7230 Uniforms & Apparel	2,548.60	6,500.00	-3,951.40	3,951.40
7250 Utilities				
7252 Electric Service	40,636.35	54,000.00	-13,363.65	13,363.65
7254 Gas Service	8,753.29	31,350.00	-22,596.71	22,596.71
7256 Sanitation Services	6,142.98	11,500.00	-5,357.02	5,357.02
7258 Water Service	6,477.18	8,955.00	-2,477.82	2,477.82
7259 Propane	749.12	1,200.00	-450.88	450.88
Total 7250 Utilities	62,758.92	107,005.00	-44,246.08	44,246.08
Total Expenses	\$1,139,402.97	\$1,873,065.00	\$ -733,662.03	\$733,662.03
NET OPERATING INCOME	\$ -140,657.26	\$ -34,145.00	\$ -106,512.26	\$106,512.26
Other Income				
8040 TVRPD Development Fee Revenues	80,871.00	100,000.00	-19,129.00	19,129.00
Total Other Income	\$80,871.00	\$100,000.00	\$ -19,129.00	\$19,129.00
Other Expenses				
8501 Fixed Asset Purchases		50,000.00	-50,000.00	50,000.00
8502 Capital Improvements		112,000.00	-112,000.00	112,000.00
Total Other Expenses	\$0.00	\$162,000.00	\$ -162,000.00	\$162,000.00
NET OTHER INCOME	\$80,871.00	\$ -62,000.00	\$142,871.00	\$ -142,871.00
NET INCOME	\$ -59,786.26	\$ -96,145.00	\$36,358.74	\$ -36,358.74