



# Tehachapi Valley

## Recreation & Park District

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

REGULAR BOARD MEETING  
TUESDAY, AUGUST 16, 2022, 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 May 17, 2022 (Pages 4-5).
- C. Approval of the Preliminary Financial Reports for June 2022, (Pages 6-15).

**5. INTERIM RECREATION MANAGER REPORT**

**6. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT**

**7. DISTRICT MANAGER REPORT**

**8. AGENDA ITEMS**

A. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Fiscal Year 2022/2023 Annual Budget.

1. Public Hearing

2. Approval of Tehachapi Valley Recreation and Park District's

Fiscal Year 2022/2023 Annual Budget - Discussion/Approval, Resolution #10-21, (Pages 16-37).

**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 20, 2022.*



**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 August 16, 2022, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, August 12, 2022, 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 16<sup>th</sup> day of August 2022.

Dated this 12<sup>th</sup> day of August 2022.

*Carrie Champlin*

Carrie Champlin  
Clerk of the Board of Directors

**REGULAR BOARD MEETING  
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT  
TUESDAY, MAY 17, 2022, 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  
Maryann, Paciullo, Director

1. **FLAG SALUTE:** Director Paciullo led the flag salute.
2. **ROLL CALL:** Chairperson Steele and Director Chavez 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.

**Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo**

**Noes: None. Motion carried.**

**Absent: Steele; Chavez**

**B. Approval of the Minutes from the Regular Board Meeting held January 18, 2022.**

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD JANUARY 18, 2022.

**Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo**

**Noes: None. Motion carried.**

**Absent: Steele; Chavez**

**C. Approval of the Preliminary Financial Reports for February 2022 and March 2022.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR FEBRUARY 2022 AND MARCH 2022.

**Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo**

**Noes: None. Motion carried.**

**Absent: Steele; Chavez**

**5. RECREATION MANGER REPORT**

Recreation Manager Ashley Krempien 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. Discussion/Approval to move Tehachapi Valley Recreation and Park District's Regular June Board Meeting to Tuesday June 28<sup>th</sup>.**

BOARD APPROVES MOVING THE REGULAR JUNE BOARD MEETING TO JUNE 28<sup>th</sup>.

**Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo**

**Noes: None. Motion carried.**

**Absent: Steele; Chavez**

**B. Award of Bid for the Demolition of the Basketball Court/Floor in the Aspen Builders Inc. Activity Center and the Installation of a New Basketball Court/Floor from Pacific Floor Company in an Amount not to Exceed \$142,192.00, and a Five Percent Change Order not to Exceed \$7,110.00, Resolution #5-22.**

BOARD AWARDS THE BID FOR THE DEMOLITION AND INSTALLATION OF A BASKETBALL COURT/FLOOR IN AN AMOUNT NOT TO EXCEED \$142,192.00 WITH A FIVE PERCENT CHANGE ORDER NOT TO EXCEED \$7,110.00 RESOLUTION #5-22.

**Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo**

**Noes: None. Motion carried.**

**Absent: Steele; Chavez**

**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 6:15 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on June 28, 2022.

**Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo**

**Noes: None. Motion carried.**

**Absent: Steele; Chavez**

Respectfully Submitted,

*Carrie Champlin*

Clerk of the Board



# Tehachapi Valley Recreation and Park District

Balance Sheet  
As of June 30, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	851,727.66
1004 Check BOTS 4470	85,138.18
1005 County Treasury Capital Projects Fund	303,379.04
1006 County FMV	9,306.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$1,251,050.88</b>
Accounts Receivable	
1200 Accounts Receivable	12,000.00
<b>Total Accounts Receivable</b>	<b>\$12,000.00</b>
Other Current Assets	
1092 Credit Card Receivables	-162.80
1093 Heartland Merchant Services Receivable	59,106.61
1094 Reserve America Credit Cards Receivable	5,774.29
1201 Other Receivable	1,415.00
1210 Inventory Asset	4,122.63
<b>Total Other Current Assets</b>	<b>\$70,255.73</b>
<b>Total Current Assets</b>	<b>\$1,333,306.61</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,115,936.51
1162.1 Improvement Work in Progress	34,476.50
1163 Equipment	1,631,729.94
1166 Furniture & Fixtures	30,946.00
1167 Machinery	61,018.87
1170 Accumulated Depreciation	-3,310,606.00
1180 Fleet Vehicles and Equipment	162,609.22
<b>Total Fixed Assets</b>	<b>\$2,433,237.32</b>
Other Assets	
1901 DOR-Pension Contributions	57,581.00
1903 DOR-Pension Related	65,678.00
<b>Total Other Assets</b>	<b>\$123,259.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,889,802.93</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	18,922.36



# Tehachapi Valley Recreation and Park District

Balance Sheet  
As of June 30, 2022

	TOTAL
<b>Total Accounts Payable</b>	<b>\$18,922.36</b>
Credit Cards	
2010 Cardmember Services Payable	15,064.14
<b>Total Credit Cards</b>	<b>\$15,064.14</b>
Other Current Liabilities	
2021 Accrued Salaries & Wages	33,160.93
2022 Accrued Employer PR Taxes	3,345.79
2024 Accrued Vacation, Sick, & Comp Time	76,338.04
2207 Sales tax payable	62.77
2210 Payroll Liabilities	5,190.33
<b>Total Other Current Liabilities</b>	<b>\$118,097.86</b>
<b>Total Current Liabilities</b>	<b>\$152,084.36</b>
Long-Term Liabilities	
2310 Loan Payable 2016	422,473.00
2900 Net Pension Liability	290,330.00
2902 DIR-Pension Related	39,105.00
<b>Total Long-Term Liabilities</b>	<b>\$751,908.00</b>
<b>Total Liabilities</b>	<b>\$903,992.36</b>
Equity	
3010 Net Investment In Capital Assets	1,266,133.94
3020 Restricted Funds	525,621.84
3110 Retained Earnings	446,603.43
Net Income	747,451.36
<b>Total Equity</b>	<b>\$2,985,810.57</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,889,802.93</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

June 2022

	TOTAL		
	JUN 2022	JUL 2021 - JUN 2022 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	69,102.28	1,171,830.88	40.27 %
4020 Interest Income	55.33	7,048.02	0.03 %
4020.1 Interest Income Cap Proj Fund		2,694.16	
4030 Adult Program Revenues	13,307.80	38,712.65	7.75 %
4050 Facility Revenue	24,012.50	229,726.63	13.99 %
4210 Events Revenues	5,905.00	39,255.00	3.44 %
4213 Operational Grants	7,500.00	39,775.00	4.37 %
4215 Capital Grants		311,935.00	
4216 Scholarship Donations		240.00	
4300 Youth Program Revenues	61,972.26	394,164.89	36.11 %
4610 Billable Expense Income		4,257.73	
4650 Discounts given	-11,817.13	-74,599.85	-6.89 %
4690 Other Income	1,399.00	206,061.50	0.82 %
4704 Sales	180.20	6,401.16	0.11 %
<b>Total Income</b>	<b>\$171,617.24</b>	<b>\$2,377,502.77</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs	1,912.18	8,134.95	1.11 %
5002 Fish Stocking		10,453.50	
5004 Contracted Classes Costs	25.00	950.00	0.01 %
5005 Events Costs	3,872.16	45,533.82	2.26 %
5008 Youth Program Costs	2,920.99	48,714.89	1.70 %
5110 Scholarship Fund Expense		581.40	
5704 Purchases for Resale		4,200.00	
<b>Total Cost of Goods Sold</b>	<b>\$8,730.33</b>	<b>\$118,568.56</b>	<b>5.09 %</b>
<b>GROSS PROFIT</b>	<b>\$162,886.91</b>	<b>\$2,258,934.21</b>	<b>94.91 %</b>
<b>Expenses</b>			
6000 Employee Costs	113,733.22	1,077,719.33	66.27 %
7010 Advertising & Marketing	2,047.15	25,552.70	1.19 %
7020 Bank Service Charges	1,558.80	19,482.30	0.91 %
7025 Cash Short/Over	-105.00	-86.40	-0.06 %
7026 Charitable Contribution		990.00	
7030 Dues & Subscriptions	141.98	9,226.65	0.08 %
7035 Equipment Rents & Leases	1,247.93	6,397.73	0.73 %
7050 Insurance		53,729.32	
7056 Interest Expense		30,231.38	
7060 Licenses & Fees	2,171.50	20,868.68	1.27 %
7070 Maintenance	12,683.38	246,400.18	7.39 %
7084 Meals & Entertainment	672.08	7,345.88	0.39 %
7090 Office Supplies	3,231.61	25,933.85	1.88 %
7120 Professional Development	1,035.82	7,516.25	0.60 %
7150 Professional Fees	4,387.50	83,643.85	2.56 %





# Tehachapi Valley Recreation and Park District

## Profit and Loss

June 2022

	TOTAL		
	JUN 2022	JUL 2021 - JUN 2022 (YTD)	% OF INCOME
7160 Property Tax Collection Fee		2,681.12	
7165 Safety Equipment	1,560.00	4,014.66	0.91 %
7180 Security	255.75	3,314.51	0.15 %
7210 Telephone and Internet	1,158.11	13,146.61	0.67 %
7230 Uniforms & Apparel	747.26	8,301.19	0.44 %
7250 Utilities	6,231.95	97,968.19	3.63 %
<b>Total Expenses</b>	<b>\$152,759.04</b>	<b>\$1,744,377.98</b>	<b>89.01 %</b>
NET OPERATING INCOME	<b>\$10,127.87</b>	<b>\$514,556.23</b>	<b>5.90 %</b>
Other Income			
8020 Insurance Settlement Proceeds		121,801.54	
8040 TVRPD Development Fee Revenues	8,548.00	111,124.00	4.98 %
<b>Total Other Income</b>	<b>\$8,548.00</b>	<b>\$232,925.54</b>	<b>4.98 %</b>
Other Expenses			
8610 Reimbursed Expenses		30.41	
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$30.41</b>	<b>0.00%</b>
NET OTHER INCOME	<b>\$8,548.00</b>	<b>\$232,895.13</b>	<b>4.98 %</b>
NET INCOME	<b>\$18,675.87</b>	<b>\$747,451.36</b>	<b>10.88 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

June 2022

	TOTAL			
	JUN 2022	JUN 2021 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	69,102.28	48,245.06	20,857.22	43.23 %
4020 Interest Income	55.33	7,323.09	-7,267.76	-99.24 %
4020.1 Interest Income Cap Proj Fund		742.56	-742.56	-100.00 %
4020.2 County FMV Change		-9,412.00	9,412.00	100.00 %
4030 Adult Program Revenues	13,307.80	5,265.25	8,042.55	152.75 %
4050 Facility Revenue	24,012.50	38,196.97	-14,184.47	-37.14 %
4210 Events Revenues	5,905.00	5,925.00	-20.00	-0.34 %
4213 Operational Grants	7,500.00	450.00	7,050.00	1,566.67 %
4300 Youth Program Revenues	61,972.26	50,837.40	11,134.86	21.90 %
4650 Discounts given	-11,817.13	-10,477.91	-1,339.22	-12.78 %
4690 Other Income	1,399.00		1,399.00	
4704 Sales	180.20	813.75	-633.55	-77.86 %
<b>Total Income</b>	<b>\$171,617.24</b>	<b>\$137,909.17</b>	<b>\$33,708.07</b>	<b>24.44 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	1,912.18	1,034.70	877.48	84.81 %
5004 Contracted Classes Costs	25.00		25.00	
5005 Events Costs	3,872.16	8,496.69	-4,624.53	-54.43 %
5008 Youth Program Costs	2,920.99	4,373.21	-1,452.22	-33.21 %
<b>Total Cost of Goods Sold</b>	<b>\$8,730.33</b>	<b>\$13,904.60</b>	<b>\$-5,174.27</b>	<b>-37.21 %</b>
<b>GROSS PROFIT</b>	<b>\$162,886.91</b>	<b>\$124,004.57</b>	<b>\$38,882.34</b>	<b>31.36 %</b>
<b>Expenses</b>				
6000 Employee Costs	113,733.22	156,729.81	-42,996.59	-27.43 %
7010 Advertising & Marketing	2,047.15	1,723.63	323.52	18.77 %
7020 Bank Service Charges	1,558.80	2,238.81	-680.01	-30.37 %
7025 Cash Short/Over	-105.00	-149.64	44.64	29.83 %
7027 Depreciation Expense		201,197.00	-201,197.00	-100.00 %
7030 Dues & Subscriptions	141.98	4,382.00	-4,240.02	-96.76 %
7035 Equipment Rents & Leases	1,247.93		1,247.93	
7056 Interest Expense		5,870.38	-5,870.38	-100.00 %
7060 Licenses & Fees	2,171.50	2,265.50	-94.00	-4.15 %
7070 Maintenance	12,683.38	14,687.55	-2,004.17	-13.65 %
7084 Meals & Entertainment	672.08	494.22	177.86	35.99 %
7090 Office Supplies	3,231.61	2,150.71	1,080.90	50.26 %
7120 Professional Development	1,035.82	571.57	464.25	81.22 %
7150 Professional Fees	4,387.50	8,636.23	-4,248.73	-49.20 %
7165 Safety Equipment	1,560.00	607.63	952.37	156.74 %
7180 Security	255.75	214.95	40.80	18.98 %
7210 Telephone and Internet	1,158.11	923.21	234.90	25.44 %
7230 Uniforms & Apparel	747.26	1,174.39	-427.13	-36.37 %
7250 Utilities	6,231.95	9,666.73	-3,434.78	-35.53 %



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

June 2022

	TOTAL			
	JUN 2022	JUN 2021 (PY)	CHANGE	% CHANGE
<b>Total Expenses</b>	<b>\$152,759.04</b>	<b>\$413,384.68</b>	<b>\$ -260,625.64</b>	<b>-63.05 %</b>
NET OPERATING INCOME	\$10,127.87	\$ -289,380.11	\$299,507.98	103.50 %
Other Income				
8040 TVRPD Development Fee Revenues	8,548.00	19,330.50	-10,782.50	-55.78 %
<b>Total Other Income</b>	<b>\$8,548.00</b>	<b>\$19,330.50</b>	<b>\$ -10,782.50</b>	<b>-55.78 %</b>
NET OTHER INCOME	\$8,548.00	\$19,330.50	\$ -10,782.50	-55.78 %
NET INCOME	\$18,675.87	\$ -270,049.61	\$288,725.48	106.92 %



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

June 2022

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	18,675.87
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-2,500.00
1092 Credit Card Receivables	225.00
1093 Heartland Merchant Services Receivable	-16,164.15
1094 Reserve America Credit Cards Receivable	2,581.80
1201 Other Receivable	-1,415.00
2000 Accounts Payable-General Fund	-63,000.52
2010 Cardmember Services Payable	-8,781.72
2200 Suspense	0.00
2207 Sales tax payable	13.08
2207-2 Do not use 2	0.00
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-2,029.93
2241 Payroll Liabilities:AFLAC Payable	-108.56
2250 Payroll Liabilities:Payroll Tax Liabilities	-7,408.41
2252 Payroll Liabilities:GVAP2 Payable	-11.84
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-98,600.25</b>
<b>Net cash provided by operating activities</b>	<b>\$ -79,924.38</b>
<b>FINANCING ACTIVITIES</b>	
3010 Net Investment In Capital Assets	-8,548.00
3022 Restricted Funds:Capital Projects	8,548.00
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -79,924.38</b>
Cash at beginning of period	1,330,975.26
<b>CASH AT END OF PERIOD</b>	<b>\$1,251,050.88</b>



# Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	1,171,830.88	1,255,456.00	83,625.12	6.66 %
4020 Interest Income	7,048.02	10,000.00	2,951.98	29.52 %
4020.1 Interest Income Cap Proj Fund	2,694.16		-2,694.16	
4030 Adult Program Revenues	38,712.65	26,950.00	-11,762.65	-43.65 %
4050 Facility Revenue	229,726.63	241,460.00	11,733.37	4.86 %
4210 Events Revenues	39,255.00	75,220.00	35,965.00	47.81 %
4213 Operational Grants	39,775.00	90,250.00	50,475.00	55.93 %
4215 Capital Grants	311,935.00		-311,935.00	
4216 Scholarship Donations	240.00	1,500.00	1,260.00	84.00 %
4300 Youth Program Revenues	394,164.89	299,060.00	-95,104.89	-31.80 %
4610 Billable Expense Income	4,257.73	10,150.00	5,892.27	58.05 %
4650 Discounts given	-74,599.85	-10,000.00	64,599.85	-646.00 %
4690 Other Income	206,061.50		-206,061.50	
4704 Sales				
4707 Merchandise Sales-Taxable	6,401.16		-6,401.16	
<b>Total 4704 Sales</b>	<b>6,401.16</b>		<b>-6,401.16</b>	
<b>Total Income</b>	<b>\$2,377,502.77</b>	<b>\$2,000,046.00</b>	<b>\$ -377,456.77</b>	<b>-18.87 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	8,134.95	4,800.00	-3,334.95	-69.48 %
5002 Fish Stocking	10,453.50	10,000.00	-453.50	-4.54 %
5004 Contracted Classes Costs	950.00	4,000.00	3,050.00	76.25 %
5005 Events Costs	45,533.82	96,970.00	51,436.18	53.04 %
5008 Youth Program Costs	48,714.89	34,380.00	-14,334.89	-41.70 %
5110 Scholarship Fund Expense	124.65		-124.65	
5115 Chavez Scholarship Fund	361.49	2,000.00	1,638.51	81.93 %
5117 Walter Dye Scholarship Fund	95.26	2,000.00	1,904.74	95.24 %
<b>Total 5110 Scholarship Fund Expense</b>	<b>581.40</b>	<b>4,000.00</b>	<b>3,418.60</b>	<b>85.47 %</b>
5704 Purchases for Resale				
5707 Merchandise Purchases	4,200.00		-4,200.00	
<b>Total 5704 Purchases for Resale</b>	<b>4,200.00</b>		<b>-4,200.00</b>	
<b>Total Cost of Goods Sold</b>	<b>\$118,568.56</b>	<b>\$154,150.00</b>	<b>\$35,581.44</b>	<b>23.08 %</b>
<b>GROSS PROFIT</b>	<b>\$2,258,934.21</b>	<b>\$1,845,896.00</b>	<b>\$ -413,038.21</b>	<b>-22.38 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	830,572.77	786,830.00	-43,742.77	-5.56 %
6020 Employee Taxable Allowances		9,200.00	9,200.00	100.00 %
6050 Benefits				
6051 Employee MedDentalVisLife	72,800.53	60,000.00	-12,800.53	-21.33 %



# Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6055 Employee Retirement CalPERS	52,129.74	42,000.00	-10,129.74	-24.12 %
6056 CalPERS Unfunded Liability Valuation	25,753.00	20,500.00	-5,253.00	-25.62 %
6058 Employer Taxes	70,976.58	58,000.00	-12,976.58	-22.37 %
6060 Reimbursed Employee Expenses		500.00	500.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	25,486.71	38,000.00	12,513.29	32.93 %
<b>Total 6050 Benefits</b>	<b>247,146.56</b>	<b>220,500.00</b>	<b>-26,646.56</b>	<b>-12.08 %</b>
<b>Total 6000 Employee Costs</b>	<b>1,077,719.33</b>	<b>1,016,530.00</b>	<b>-61,189.33</b>	<b>-6.02 %</b>
7010 Advertising & Marketing	25,552.70	33,315.00	7,762.30	23.30 %
7015 Loan Repayment		35,897.00	35,897.00	100.00 %
7020 Bank Service Charges	19,482.30	12,500.00	-6,982.30	-55.86 %
7025 Cash Short/Over	-86.40		86.40	
7026 Charitable Contribution	990.00		-990.00	
7030 Dues & Subscriptions	9,226.65	5,500.00	-3,726.65	-67.76 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	1,220.78	800.00	-420.78	-52.60 %
7037 Office Equipment Rental	5,176.95	3,500.00	-1,676.95	-47.91 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>6,397.73</b>	<b>4,300.00</b>	<b>-2,097.73</b>	<b>-48.78 %</b>
7050 Insurance				
7052 HUB Insurance	470.32	500.00	29.68	5.94 %
7055 Liability Insurance (Gen, Auto, Property)	53,259.00	54,000.00	741.00	1.37 %
<b>Total 7050 Insurance</b>	<b>53,729.32</b>	<b>54,500.00</b>	<b>770.68</b>	<b>1.41 %</b>
7056 Interest Expense	30,231.38	16,000.00	-14,231.38	-88.95 %
7060 Licenses & Fees	20,868.68	21,000.00	131.32	0.63 %
7070 Maintenance				
7071 Pool Chemicals	5,197.11	12,500.00	7,302.89	58.42 %
7072 Building & Park Maintenance	183,611.99	219,600.00	35,988.01	16.39 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	8,814.24	5,350.00	-3,464.24	-64.75 %
7075 Fuel	16,854.58	13,000.00	-3,854.58	-29.65 %
7076 Janitorial Supplies	18,933.93	11,000.00	-7,933.93	-72.13 %
7077 Small Tools & Equipment	5,625.68	2,800.00	-2,825.68	-100.92 %
7079 Fleet Maintenance	7,362.65	7,000.00	-362.65	-5.18 %
<b>Total 7070 Maintenance</b>	<b>246,400.18</b>	<b>271,400.00</b>	<b>24,999.82</b>	<b>9.21 %</b>
7084 Meals & Entertainment	7,345.88	4,000.00	-3,345.88	-83.65 %
7090 Office Supplies	25,933.85	22,500.00	-3,433.85	-15.26 %
7120 Professional Development	7,516.25	7,500.00	-16.25	-0.22 %
7150 Professional Fees				
7151 Annual Audit	12,575.00	12,500.00	-75.00	-0.60 %



# Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7152 Bookkeeping & Payroll	51,679.35	35,000.00	-16,679.35	-47.66 %
7153 Information Technology	7,482.50	12,000.00	4,517.50	37.65 %
7155 Legal	11,907.00	15,000.00	3,093.00	20.62 %
<b>Total 7150 Professional Fees</b>	<b>83,643.85</b>	<b>74,500.00</b>	<b>-9,143.85</b>	<b>-12.27 %</b>
7160 Property Tax Collection Fee	2,681.12	12,000.00	9,318.88	77.66 %
7165 Safety Equipment	4,014.66	2,000.00	-2,014.66	-100.73 %
7180 Security	3,314.51	3,900.00	585.49	15.01 %
7210 Telephone and Internet	13,146.61	27,340.00	14,193.39	51.91 %
7230 Uniforms & Apparel	8,301.19	6,000.00	-2,301.19	-38.35 %
7250 Utilities				
7252 Electric Service	53,539.60	44,600.00	-8,939.60	-20.04 %
7254 Gas Service	21,695.08	17,450.00	-4,245.08	-24.33 %
7256 Sanitation Services	11,542.60	10,000.00	-1,542.60	-15.43 %
7258 Water Service	10,111.22	9,455.00	-656.22	-6.94 %
7259 Propane	1,079.69		-1,079.69	
<b>Total 7250 Utilities</b>	<b>97,968.19</b>	<b>81,505.00</b>	<b>-16,463.19</b>	<b>-20.20 %</b>
<b>Total Expenses</b>	<b>\$1,744,377.98</b>	<b>\$1,712,187.00</b>	<b>\$ -32,190.98</b>	<b>-1.88 %</b>
NET OPERATING INCOME	<b>\$514,556.23</b>	<b>\$133,709.00</b>	<b>\$ -380,847.23</b>	<b>-284.83 %</b>
Other Income				
8020 Insurance Settlement Proceeds	121,801.54		-121,801.54	
8040 TVRPD Development Fee Revenues	111,124.00		-111,124.00	
<b>Total Other Income</b>	<b>\$232,925.54</b>	<b>\$0.00</b>	<b>\$ -232,925.54</b>	<b>0.00%</b>
Other Expenses				
8610 Reimbursed Expenses	30.41		-30.41	
<b>Total Other Expenses</b>	<b>\$30.41</b>	<b>\$0.00</b>	<b>\$ -30.41</b>	<b>0.00%</b>
NET OTHER INCOME	<b>\$232,895.13</b>	<b>\$0.00</b>	<b>\$ -232,895.13</b>	<b>0.00%</b>
NET INCOME	<b>\$747,451.36</b>	<b>\$133,709.00</b>	<b>\$ -613,742.36</b>	<b>-459.01 %</b>



**Tehachapi Valley**  

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**Recreation & Park District**

**Fiscal Year  
2022/2023  
Final Operational  
Budget**



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

**Fiscal Year 2022/2023 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**

**Kent Beal, Park and Facility Supervisor**

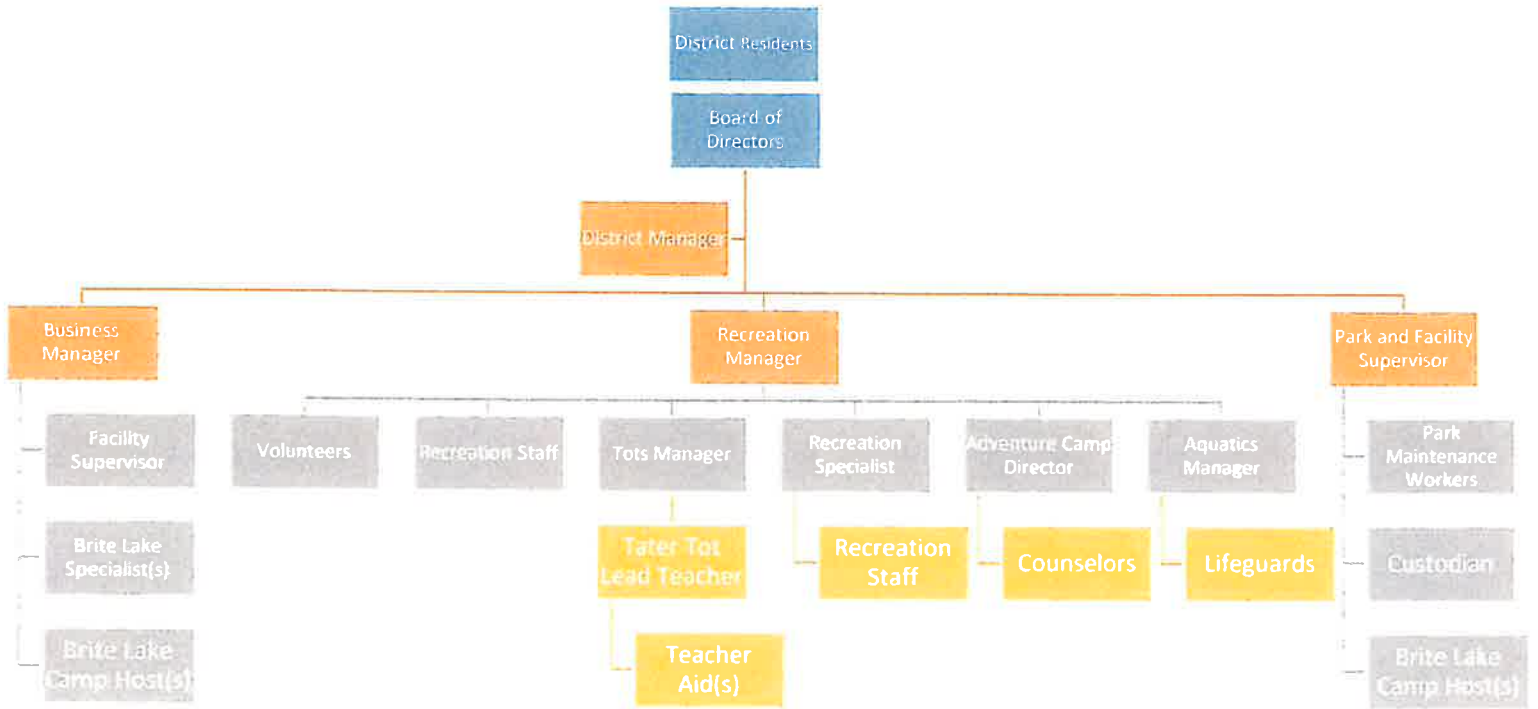
**Brenda Cavazos, Interim Recreation Manager**

## **Mission Statement**

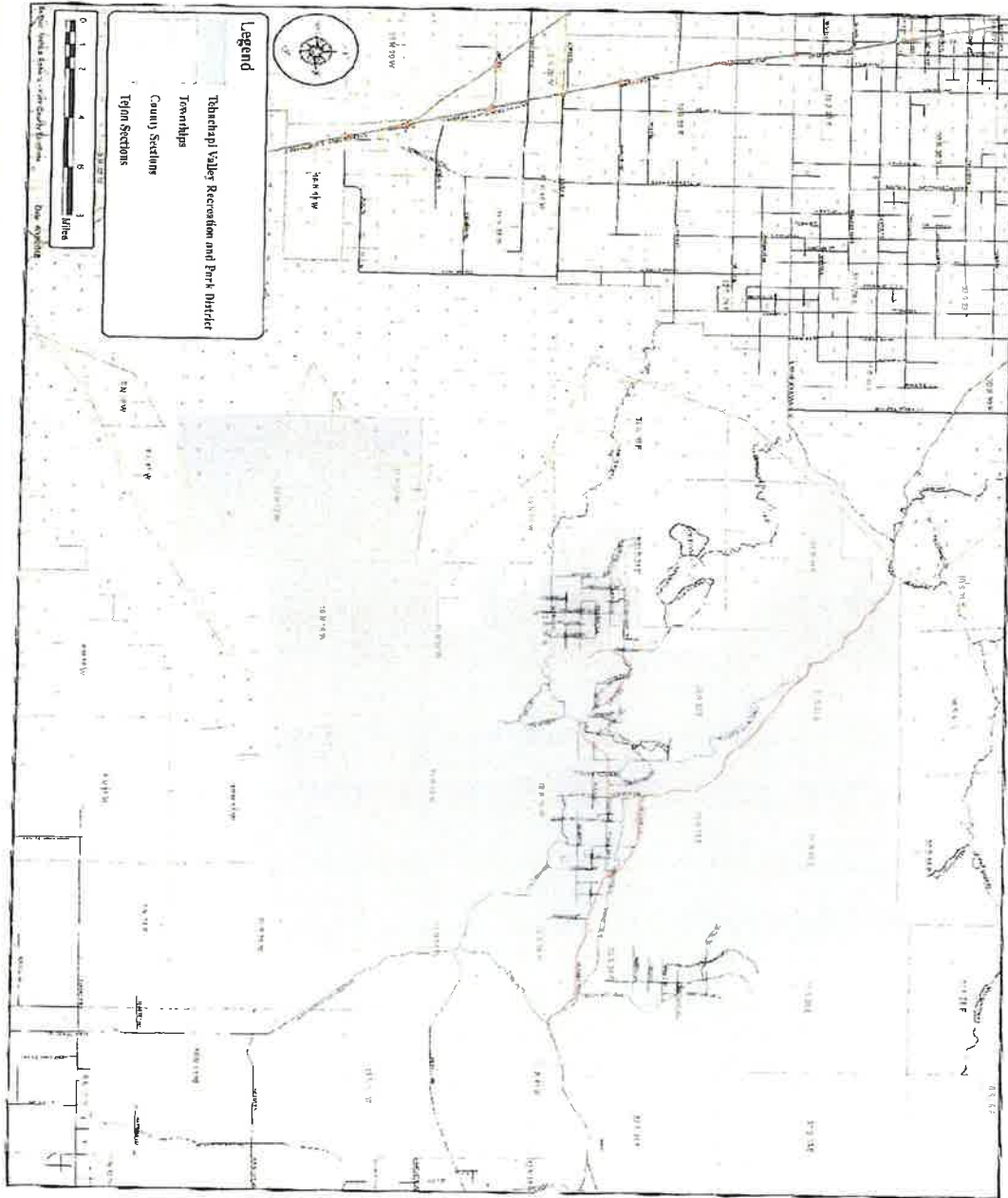
**The Tehachapi Valley Recreation & Park District enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.**

**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 \$1,853,025.00. The income Revenue in this budget totals \$2,080,474.00,
- The District's County Treasury Capital Projects Fund (Park Development Fee Fund) totals \$309,037.38. In Fiscal Year 21-22, the District collected \$102,576.00, respectfully.
- Classed under Capital Improvements are the following projects:
  - A toddler play structure and swings is budgeted for \$67,000.00.
  - An ADA walkway improvement project is budgeted for the District office for \$30,000.00.
- Classed under Fleet purchase, a fleet truck remains budgeted for \$40,000.00.

# TVRPD Budget 2022-2023

July 2022 - June 2023

	Total
<b>INCOME</b>	
4010 Property Taxes	1,268,011.00
4020 Interest Income	10,000.00
4030 Adult Program Revenues	37,055.00
4050 Facility Revenue	230,100.00
4210 Events Revenues	50,375.00
4213 Operational Grants	52,357.00
4300 Youth Program Revenues	486,076.00
4610 Billable Expense Income	11,000.00
4650 Discounts given	-68,000.00
4704 Sales	
4707 Merchandise Sales-Taxable	3,500.00
<b>Total 4704 Sales</b>	<b>3,500.00</b>
<b>Total Income</b>	<b>2,080,474.00</b>
<b>COST OF GOODS SOLD</b>	
5001 Adult Program Costs	8,345.00
5002 Fish Stocking	25,000.00
5005 Events Costs	67,812.00
5008 Youth Program Costs	45,715.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
<b>Total 5704 Purchases for Resale</b>	<b>4,500.00</b>
<b>Total Cost of Goods Sold</b>	<b>151,372.00</b>
<b>GROSS PROFIT</b>	<b>1,929,102.00</b>
<b>EXPENSES</b>	
6000 Employee Costs	
6010 Wages & Salaries	845,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	76,500.00
6055 Employee Retirement CalPERS	61,000.00
6056 CalPERS Unfunded Liability Valuation	30,000.00
6058 Employer Taxes	74,000.00
6070 Vacation, Sick, & Admin Leave	18,000.00
6090 Worker's Compensation Insurance	38,000.00
6099 Pension GASB 68	100,000.00
<b>Total 6050 Benefits</b>	<b>397,500.00</b>
<b>Total 6000 Employee Costs</b>	<b>1,242,500.00</b>
7010 Advertising & Marketing	32,400.00
7020 Bank Service Charges	19,500.00
7025 Cash Short/Over	20.00
7030 Dues & Subscriptions	10,000.00
7035 Equipment Rents & Leases	5,000.00



	<b>Total</b>
7036 Maintenance Equipment Rental	800.00
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>5,800.00</b>
7050 Insurance	
7052 HUB Insurance	500.00
7055 Liability Insurance (Gen, Auto, Property)	56,000.00
<b>Total 7050 Insurance</b>	<b>56,500.00</b>
7056 Interest Expense	32,000.00
7060 Licenses & Fees	21,000.00
7070 Maintenance	
7071 Pool Chemicals	12,500.00
7072 Building & Park Maintenance	99,500.00
7074 Equipment Maintenance	7,200.00
7075 Fuel	20,000.00
7076 Janitorial Supplies	16,000.00
7077 Small Tools & Equipment	6,000.00
7079 Fleet Maintenance	7,500.00
<b>Total 7070 Maintenance</b>	<b>168,700.00</b>
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	22,500.00
7120 Professional Development	10,000.00
7150 Professional Fees	
7151 Annual Audit	13,000.00
7152 Bookkeeping & Payroll	50,000.00
7153 Information Technology	12,000.00
7155 Legal	15,000.00
<b>Total 7150 Professional Fees</b>	<b>90,000.00</b>
7160 Property Tax Collection Fee	12,000.00
7165 Safety Equipment	3,500.00
7180 Security	3,900.00
7210 Telephone and Internet	15,600.00
7230 Uniforms & Apparel	8,000.00
7250 Utilities	
7252 Electric Service	54,000.00
7254 Gas Service	19,450.00
7256 Sanitation Services	13,000.00
7258 Water Service	8,955.00
7259 Propane	1,200.00
<b>Total 7250 Utilities</b>	<b>96,605.00</b>
<b>Total Expenses</b>	<b>1,857,525.00</b>
<b>NET OPERATING INCOME</b>	<b>71,577.00</b>
<b>OTHER INCOME</b>	
8040 TVRPD Development Fee Revenues	100,000.00
<b>Total Other Income</b>	<b>100,000.00</b>
<b>OTHER EXPENSES</b>	

	<b>Total</b>
8501 Fixed Asset Purchases	40,000.00
8502 Capital Improvements	97,000.00
<b>Total Other Expenses</b>	<b>137,000.00</b>
NET OTHER INCOME	<b>-37,000.00</b>
NET INCOME	<b>\$34,577.00</b>

# Capital Project Funds Budget 2022-2023

July 2022 - June 2023

	CF-Capital Project Fund	TOTAL
INCOME		
<b>Total Income</b>		<b>0.00</b>
GROSS PROFIT	<b>0.00</b>	<b>0.00</b>
EXPENSES		
<b>Total Expenses</b>		<b>0.00</b>
NET OPERATING INCOME	<b>0.00</b>	<b>0.00</b>
OTHER INCOME		
8040 TVRPD Development Fee Revenues	100,000.00	100,000.00
<b>Total Other Income</b>	<b>100,000.00</b>	<b>100,000.00</b>
NET OTHER INCOME	<b>100,000.00</b>	<b>100,000.00</b>
NET INCOME	<b>\$100,000.00</b>	<b>\$100,000.00</b>

# N2 Facilities Budget 2022-2023

	F-Facilities	ABAC	Bike Lane	Annual Permit	Annual Senior Permit	Boat Launching Permit	Camping	Day Use	Trail/Bike Lane	Casual Park	Membership	Pool	Sports Park	SSAC	West Park	Total F-Facilities	TOTAL
4000 Facility Revenue		4,000.00		4,000.00	2,500.00	900.00	180,000.00	42,000.00	214,400.00	2,000.00	700.00	2,500.00	0.00	500.00	8,000.00	200,100.00	200,100.00
4410 Business Expense Waiver															11,000.00	11,000.00	11,000.00
4304 Sales																0.00	0.00
4307 Merchandise Sales - Events			2,000.00						2,000.00							2,000.00	2,000.00
Total 4304 Sales		4,000.00	2,000.00						2,000.00							2,000.00	2,000.00
Total Income		4,000.00	2,000.00	4,000.00	2,500.00	900.00	180,000.00	42,000.00	216,400.00	2,000.00	700.00	2,500.00	0.00	500.00	17,000.00	243,100.00	243,100.00
CONTRACTS - 2022-2023																	
5007 Flat Blesing			26,000.00						26,000.00							26,000.00	26,000.00
5104 Purchase for Plants			1,500.00						1,500.00							1,500.00	1,500.00
5107 Merchandise Purchase			1,500.00						1,500.00							1,500.00	1,500.00
Total 5104 Purchase for Plants			3,000.00						3,000.00							3,000.00	3,000.00
Total Cost of Goods Sold		0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
CONTRACTS - 2022-2023		0.00	4,000.00	4,000.00	2,500.00	900.00	180,000.00	42,000.00	198,800.00	2,000.00	700.00	2,500.00	0.00	500.00	17,000.00	218,600.00	218,600.00
FACILITIES																	
7000 Insurance																	0.00
7050 HUD Insurance																	500.00
Total 7050 Insurance																	500.00
7070 Maintenance																	0.00
7071 Pop Chemicals		4,000.00	26,000.00						30,000.00	13,500.00	12,000.00	2,500.00	11,000.00	1,000.00	10,000.00	12,600.00	12,600.00
7072 Building & Park Maintenance		100.00															100.00
Total 7070 Maintenance		4,100.00	26,000.00						30,000.00	13,500.00	12,000.00	2,500.00	11,000.00	1,000.00	10,000.00	12,700.00	12,700.00
7180 Security		1,200.00															1,200.00
7210 Telephone and Internet		1,600.00	2,000.00						2,000.00								3,600.00
7260 Utilities		6,500.00	26,000.00						32,500.00		1,700.00	11,000.00		500.00	8,500.00	51,200.00	51,200.00
7264 Gas Services		3,000.00	150.00						150.00			12,000.00		800.00	800.00	16,850.00	16,850.00
7268 Sanitation Services			10,000.00						10,000.00	500.00			1,500.00		13,000.00	13,000.00	
7268 Water Service			50.00						50.00						8,500.00	8,550.00	
7269 Pograms		1,200.00	1,200.00						1,200.00	900.00	1,700.00	23,000.00	1,500.00	1,300.00	1,500.00	1,200.00	1,200.00
Total 7260 Utilities		7,500.00	38,400.00						38,400.00	14,000.00	17,000.00	23,000.00	1,500.00	1,300.00	19,300.00	81,200.00	81,200.00
Total Expenses		0.00	25,000.00	4,000.00	2,500.00	900.00	180,000.00	42,000.00	179,400.00	12,000.00	13,000.00	31,000.00	-12,500.00	-3,500.00	-12,500.00	168,900.00	168,900.00
CONTRACTS - 2022-2023		0.00	10,300.00	4,000.00	2,500.00	900.00	180,000.00	42,000.00	199,700.00	12,000.00	13,000.00	31,000.00	-12,500.00	-3,500.00	-12,500.00	22,700.00	22,700.00
UTILITIES - 2022-2023																	
8001 Heat Asset Purchase																	40,000.00
8002 Capital Improvements																	97,000.00
Total Other Expenses																	137,000.00
Total 2022-2023		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2022-2023		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2022-2023		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2022-2023		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# District Office Budget 2022-2023

July 2022 - June 2023

	Total
<b>INCOME</b>	
4010 Property Taxes	1,268,011.00
4020 Interest Income	10,000.00
<b>Total Income</b>	<b>1,278,011.00</b>
<b>GROSS PROFIT</b>	
	<b>1,278,011.00</b>
<b>EXPENSES</b>	
6000 Employee Costs	
6010 Wages & Salaries	420,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	40,000.00
6055 Employee Retirement CalPERS	42,000.00
6056 CalPERS Unfunded Liability Valuation	30,000.00
6058 Employer Taxes	32,000.00
6070 Vacation, Sick, & Admin Leave	18,000.00
6090 Worker's Compensation Insurance	38,000.00
6099 Pension GASB 68	100,000.00
<b>Total 6050 Benefits</b>	<b>300,000.00</b>
<b>Total 6000 Employee Costs</b>	<b>720,000.00</b>
7010 Advertising & Marketing	32,400.00
7020 Bank Service Charges	19,500.00
7025 Cash Short/Over	20.00
7030 Dues & Subscriptions	10,000.00
7035 Equipment Rents & Leases	5,000.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	56,000.00
<b>Total 7050 Insurance</b>	<b>56,000.00</b>
7056 Interest Expense	32,000.00
7060 Licenses & Fees	21,000.00
7070 Maintenance	
7072 Building & Park Maintenance	12,000.00
<b>Total 7070 Maintenance</b>	<b>12,000.00</b>
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	22,500.00
7120 Professional Development	10,000.00
7150 Professional Fees	
7151 Annual Audit	13,000.00
7152 Bookkeeping & Payroll	50,000.00
7153 Information Technology	12,000.00
7155 Legal	15,000.00
<b>Total 7150 Professional Fees</b>	<b>90,000.00</b>
7160 Property Tax Collection Fee	12,000.00
7165 Safety Equipment	3,500.00

	<b>Total</b>
7180 Security	1,500.00
7210 Telephone and Internet	11,000.00
7230 Uniforms & Apparel	8,000.00
7250 Utilities	
7252 Electric Service	2,800.00
7254 Gas Service	2,600.00
<b>Total 7250 Utilities</b>	<b>5,400.00</b>
<b>Total Expenses</b>	<b>1,078,820.00</b>
<hr/>	
NET OPERATING INCOME	<b>199,191.00</b>
NET INCOME	<b>\$199,191.00</b>
<hr/> <hr/>	

# Maintenance Budget 2022-2023

July 2022 - June 2023

	<b>Total</b>
<b>INCOME</b>	
<b>Total Income</b>	
<b>GROSS PROFIT</b>	<b>0.00</b>
<b>EXPENSES</b>	
6000 Employee Costs	
6010 Wages & Salaries	145,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	32,000.00
6055 Employee Retirement CalPERS	10,000.00
6058 Employer Taxes	12,000.00
<b>Total 6050 Benefits</b>	<b>54,000.00</b>
<b>Total 6000 Employee Costs</b>	<b>199,000.00</b>
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	800.00
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>800.00</b>
7070 Maintenance	
7072 Building & Park Maintenance	8,500.00
7074 Equipment Maintenance	3,600.00
7075 Fuel	20,000.00
7076 Janitorial Supplies	16,000.00
7077 Small Tools & Equipment	6,000.00
7079 Fleet Maintenance	7,500.00
<b>Total 7070 Maintenance</b>	<b>61,600.00</b>
<b>Total Expenses</b>	<b>261,400.00</b>
<b>NET OPERATING INCOME</b>	<b>-261,400.00</b>
<b>NET INCOME</b>	<b>\$ -261,400.00</b>

# Adult Programs Budget 2022-2023

2022-2023 Budget

	R-Recreation	AP	Adult Basketball	Adult Softball	Open Gym	Pool Programs	Total AP	Total R-Recreation	TOTAL
<b>INCOME</b>									
4030 Adult Program Revenues			4,200.00	9,600.00	6,700.00	16,555.00	37,055.00	37,055.00	37,055.00
<b>Total Income</b>	0.00	0.00	4,200.00	9,600.00	6,700.00	16,555.00	37,055.00	37,055.00	37,055.00
<b>COST OF GOODS SOLD</b>									
5001 Adult Program Costs			1,000.00	2,700.00		4,645.00	8,345.00	8,345.00	8,345.00
<b>Total Cost of Goods Sold</b>	0.00	0.00	1,000.00	2,700.00	0.00	4,645.00	8,345.00	8,345.00	8,345.00
<b>GROSS PROFIT</b>	0.00	0.00	3,200.00	6,900.00	6,700.00	11,910.00	28,710.00	28,710.00	28,710.00
<b>EXPENSES</b>									
<b>Total Expenses</b>							0.00	0.00	0.00
<b>NET OPERATING INCOME</b>	0.00	0.00	3,200.00	6,900.00	6,700.00	11,910.00	28,710.00	28,710.00	28,710.00
<b>NET INCOME</b>	\$0.00	\$0.00	\$3,200.00	\$6,900.00	\$6,700.00	\$11,910.00	\$28,710.00	\$28,710.00	\$28,710.00



### Events Budget 2022-2023

	R-Recreation	E - All American BK	Breast on the Mountain	Egg Hunt	Fishing Derby	Memorial Day Ceremony	Mountain Gaitup BK & 10K	Movie in the Park	Old Time Reunion	Partner Events	T-Town Ride Bike Event	Turkey Trot	Total E	Total R-Recreation	TOTAL
<b>INCOME:</b>															
4210 Events Revenues		9,000.00	25,500.00	1,000.00	7,000.00		3,600.00				6,375.00	1,900.00	50,375.00	50,375.00	50,375.00
4213 Operational Grants		4,000.00	7,500.00		6,000.00		4,000.00	7,000.00	8,857.00		10,000.00	3,000.00	50,357.00	50,357.00	50,357.00
4704 Sales			1,500.00										1,500.00	1,500.00	1,500.00
<b>Total Income</b>	0.00	12,000.00	31,500.00	1,000.00	13,000.00	0.00	7,600.00	7,000.00	8,857.00	0.00	16,375.00	4,900.00	102,232.00	102,232.00	102,232.00
<b>COST OF GOODS SOLD</b>															
5005 Events Costs		10,000.00	11,180.00	1,000.00	4,450.00	200.00	5,520.00	8,800.00	8,862.00	2,000.00	14,850.00	2,950.00	67,812.00	67,812.00	67,812.00
5704 Purchase for Resale			3,000.00										3,000.00	3,000.00	3,000.00
<b>Total Cost of Goods Sold</b>	0.00	10,000.00	14,180.00	1,000.00	4,450.00	200.00	5,520.00	8,800.00	8,862.00	2,000.00	14,850.00	2,950.00	70,812.00	70,812.00	70,812.00
<b>GRUSS PROFIT</b>	0.00	2,000.00	17,320.00	0.00	8,550.00	-200.00	2,080.00	200.00	-5.00	-2,000.00	1,525.00	1,950.00	31,420.00	31,420.00	31,420.00
<b>EXPENSES</b>															
<b>Total Expenses</b>													0.00	0.00	0.00
<b>NET OPERATING INCOME</b>	0.00	2,000.00	17,950.00	0.00	8,550.00	-200.00	2,080.00	200.00	-5.00	-2,000.00	1,525.00	1,950.00	31,420.00	31,420.00	31,420.00
<b>NET INCOME</b>	80.00	\$0.00	\$17,320.00	\$0.00	\$8,550.00	\$-200.00	\$2,080.00	\$200.00	\$-5.00	\$-2,000.00	\$1,525.00	\$1,950.00	\$31,420.00	\$31,420.00	\$31,420.00

### Youth Program Budget 2022-2023

	R-Recreation	YP	Adventure Camp	STEAM Camp	Summer Swim Lessons	T Ball (Youth Baseball)	Tehachapi Tots	Tehachapi Tots Craft Fee	Trial	Youth Basketball	Youth Volleyball	Total YP	Total R-Recreation	TOTAL
<b>INCOME:</b>														
4213 Operational Grants				2,000.00								2,000.00	2,000.00	2,000.00
4300 Youth Program Revenues			141,000.00	6,281.00	21,445.00	16,000.00	132,000.00	11,700.00	2,000.00	42,000.00	13,760.00	384,196.00	384,196.00	384,196.00
4650 Discounts given			-20,000.00	-1,000.00	-4,000.00	-4,000.00	-30,000.00			-7,000.00	-2,000.00	-86,000.00	-86,000.00	-86,000.00
Total Income	0.00	0.00	121,000.00	7,281.00	17,445.00	12,000.00	102,000.00	11,700.00	0.00	35,000.00	11,760.00	318,196.00	318,196.00	318,196.00
<b>COST OF GOODS SOLD</b>														
5008 Youth Program Costs			9,000.00	1,000.00	1,500.00	5,040.00	0.00	11,700.00	2,000.00	12,475.00	3,000.00	45,715.00	45,715.00	45,715.00
Total Cost of Goods Sold	0.00	0.00	9,000.00	1,000.00	1,500.00	5,040.00	0.00	11,700.00	2,000.00	12,475.00	3,000.00	45,715.00	45,715.00	45,715.00
GROSS PROFIT	0.00	0.00	112,000.00	6,281.00	15,945.00	6,960.00	102,000.00	0.00	-2,000.00	22,525.00	8,760.00	272,481.00	272,481.00	272,481.00
<b>EXPENSES</b>														
Total Expenses			112,000.00	6,281.00	15,945.00	6,960.00	102,000.00	0.00	-2,000.00	22,525.00	8,760.00	272,481.00	272,481.00	272,481.00
NET OPERATING INCOME	0.00	0.00	\$112,000.00	\$6,281.00	\$15,945.00	\$6,960.00	\$102,000.00	\$0.00	\$-2,000.00	\$22,525.00	\$8,760.00	\$272,481.00	\$272,481.00	\$272,481.00
NET INCOME	0.00	0.00	\$112,000.00	\$6,281.00	\$15,945.00	\$6,960.00	\$102,000.00	\$0.00	\$-2,000.00	\$22,525.00	\$8,760.00	\$272,481.00	\$272,481.00	\$272,481.00

# Recreation Wage Budget 2022-2023

July 2022 - June 2023

	R-Recreation	TOTAL
INCOME		
<b>Total Income</b>		<b>0.00</b>
GROSS PROFIT	<b>0.00</b>	<b>0.00</b>
EXPENSES		
6000 Employee Costs		0.00
6010 Wages & Salaries	280,000.00	280,000.00
6050 Benefits		0.00
6051 Employee MedDentalVisLife	4,500.00	4,500.00
6055 Employee Retirement CalPERS	9,000.00	9,000.00
6058 Employer Taxes	30,000.00	30,000.00
<b>Total 6050 Benefits</b>	<b>43,500.00</b>	<b>43,500.00</b>
<b>Total 6000 Employee Costs</b>	<b>323,500.00</b>	<b>323,500.00</b>
<b>Total Expenses</b>	<b>323,500.00</b>	<b>323,500.00</b>
NET OPERATING INCOME	-323,500.00	-323,500.00
NET INCOME	<b>\$ -323,500.00</b>	<b>\$ -323,500.00</b>

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

IN THE MATTER OF

**ADOPTING THE FINAL BUDGET FOR THE 2022-2023 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 16<sup>th</sup> day of August 2022 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. 10-22**

**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  
2022/2023 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 2022-2023 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 2022-2023 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 2022-2023 Fiscal Year.