



# **Tehachapi Valley**

## **Recreation & Park District**

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

**REGULAR BOARD MEETING  
TUESDAY, FEBRUARY 20, 2024, 5:30 P.M.**

### **BOARD OF DIRECTORS**

MARYANN PACIULLO, CHAIRPERSON  
DWIGHT DREYER, VICE-CHAIRPERSON  
IAN STEELE, DIRECTOR  
SANDY CHAVEZ, DIRECTOR  
KALEB JUDY, 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 16, 2024 (Pages 4-5).
- C. Approval of the Preliminary Financial Reports for December, 2023 (Pages 6-15).
- D. Approval of the Revised 2024 Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Little League, (Pages 16-26).

**5. AGENDA ITEM**

A. Presentation by Robert Shull from California Class-Discussion/Approval, (Pages 27-30).

**6. RECREATION MANAGER REPORT**

(Page 31)

**7. OPERATIONS MANAGER REPORT**

(Pages 36)

**8. AGENDA ITEMS**

B. Presentation of the New Tehachapi Valley Recreation and Park District Website by Marketing and Recreation Specialist Sarai Diaz.

C. Tehachapi Valley Recreation and Park District's 2023-2024 Midyear Budget Adjustments, Discussion/Approval, Resolution #1-24 (Pages 37-54).

**9. DISTRICT MANAGER REPORT**

**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 March 19, 2024.*



# Tehachapi Valley

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## Recreation & Park District

### CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the February 20, 2024, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, February 16, 2024, 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 February 2024.

Dated this 16<sup>th</sup> day of February 2024.

*Carrie Champlin*  
\_\_\_\_\_  
Carrie Champlin  
Clerk of the Board of Directors

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

**TUESDAY, JANUARY 16, 2024, 5:30 P.M.**

**CALL TO ORDER:** Board Meeting Convened By Chairperson Judy at 5:30 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 was absent.

**3. PUBLIC COMMENTS:** None.

**4. CONSENT CALENDAR**

**A. Secretary Declaration of Posting of Agenda 72 hours in Advance of Meeting.**

Declaration by the Clerk of the Board of Directors that the agenda was posted at least 72 hours in advance of meeting.

BOARD APPROVED SECRETARY DECLARATION.

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

**Noes: None. Motion carried.**

**Absent: Steele**

**B. Approval of the Minutes from the Regular Board Meeting held October 17, 2023.**

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD OCTOBER 17, 2023.

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

**Noes: None. Motion carried.**

**Absent: Steele**

**C. Approval of the Preliminary Financial Reports for July - November 2023.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JULY - NOVEMBER 2023.

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

**Noes: None. Motion carried.**

**Absent: Steele**

**D. Approval of the Tehachapi Valley Recreation and Park District's Board of Directors 2024 Meeting Schedule.**

BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT'S BOARD OF DIRECTORS 2024 MEETING SCHEDULE.

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

**Noes: None. Motion carried.**

**Absent: Steele**

**5. ANNUAL AUDIT PRESENTATION FROM PAUL KAYMARK, NIGRO & NIGRO PC.**

Paul Kaymark gave the presentation.

**6. RECREATION MANGER REPORT**

Recreation Manager Brenda Gonzales gave the report.

*Report on file*

**7. OPERATIONS MANAGER REPORT**

Operations Manager Kent Beal gave the report.

*Report on file*

**8. DISTRICT MANAGER REPORT**

District Manager Torres gave the report.

*Report on file*

**9. AGENDA ITEMS**

**A. Election of Officers for the Tehachapi Valley Recreation and Park District's Board of Directors, Discussion/Approval.**

Chairperson Kaleb Judy nominated Maryann Paciullo for Chairperson.

Chairperson Kaleb Judy nominated Dwight Dreyer for Vice-Chairperson.

BOARD ELECTS MARYANN PACIULLO CHAIRPERSON OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT.

BOARD ELECTS DWIGHT DREYER VICE-CHAIRPERSON OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT.

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

**Noes: None. Motion carried.**

**Absent: Steele**

**10. BOARD OF DIRECTORS TIME:** Director Chavez thanked TVRPD staff and District Manager Torres for helping with the Salvation Army holiday food distributions.

**11. ADJOURNMENT**

Having no further business, the meeting was adjourned at 6:07 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on February 20, 2024.

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

**Noes: None. Motion carried.**

**Absent: Steele**

Respectfully Submitted,

*Carrie Champlin*

Clerk of the Board



# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of December 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	796,246.31
1004 Check BOTS 4470	160,974.99
1005 County Treasury Capital Projects Fund	423,163.04
1006 County FMV	-26,999.00
1051 Change Fund	1,200.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$1,354,985.34</b>
Other Current Assets	
1090 Clearing for Deposits	3,006.02
1091 Merchant Services Receivable	5,368.88
1210 Inventory Asset	10,495.27
<b>Total Other Current Assets</b>	<b>\$18,870.17</b>
<b>Total Current Assets</b>	<b>\$1,373,855.51</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,717,703.00
1162.1 Improvement Work in Progress	13,709.95
1163 Equipment	1,182,374.25
1166 Furniture & Fixtures	66,840.46
1167 Machinery	47,089.24
1170 Accumulated Depreciation	-3,593,896.53
1180 Fleet Vehicles and Equipment	224,221.25
<b>Total Fixed Assets</b>	<b>\$2,365,167.90</b>
Other Assets	
1901 DOR-Pension Contributions	77,156.00
1903 DOR-Pension Related	214,073.00
<b>Total Other Assets</b>	<b>\$291,229.00</b>
<b>TOTAL ASSETS</b>	<b>\$4,030,252.41</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	4,608.07
<b>Total Accounts Payable</b>	<b>\$4,608.07</b>
Credit Cards	
2010 Cardmember Services Payable	23,415.70



# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of December 31, 2023

	TOTAL
<b>Total Credit Cards</b>	<b>\$23,415.70</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	78,158.28
2200 Suspense	-62.84
2207 Sales tax payable-In House	387.65
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	4,276.17
<b>Total Other Current Liabilities</b>	<b>\$532,759.26</b>
<b>Total Current Liabilities</b>	<b>\$560,783.03</b>
Long-Term Liabilities	
2310 Loan Payable 2016	347,742.00
2900 Net Pension Liability	381,104.00
2902 DIR-Pension Related	34,244.00
<b>Total Long-Term Liabilities</b>	<b>\$763,090.00</b>
<b>Total Liabilities</b>	<b>\$1,323,873.03</b>
Equity	
3010 Net Investment In Capital Assets	1,967,238.25
3020 Restricted Funds	729,082.39
3110 Retained Earnings	74,693.38
Net Income	-64,634.64
<b>Total Equity</b>	<b>\$2,706,379.38</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,030,252.41</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

December 2023

	TOTAL		
	DEC 2023	JUL - DEC, 2023 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	512,159.67	677,490.89	96.34 %
4020 Interest Income	-22.24	2,419.06	-0.00 %
4020.1 Interest Income Cap Proj Fund	0.00	2,700.92	0.00 %
4030 Adult Program Revenues	470.00	23,686.00	0.09 %
4050 Facility Revenue	7,691.00	92,759.28	1.45 %
4210 Events Revenues		11,954.00	
4213 Operational Grants	500.00	10,553.87	0.09 %
4216 Scholarship Donations		275.00	
4300 Youth Program Revenues	13,052.37	133,461.53	2.46 %
4610 Billable Expense Income		6,422.56	
4650 Discounts given	-2,108.74	-21,442.49	-0.40 %
4704 Sales	-120.62	6,654.93	-0.02 %
<b>Total Income</b>	<b>\$531,621.44</b>	<b>\$946,935.55</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs		4,063.04	
5005 Events Costs	300.00	24,185.21	0.06 %
5008 Youth Program Costs	2,919.26	11,015.06	0.55 %
5110 Scholarship Fund Expense		1,248.16	
5704 Purchases for Resale		2,369.56	
<b>Total Cost of Goods Sold</b>	<b>\$3,219.26</b>	<b>\$42,881.03</b>	<b>0.61 %</b>
<b>GROSS PROFIT</b>	<b>\$528,402.18</b>	<b>\$904,054.52</b>	<b>99.39 %</b>
<b>Expenses</b>			
6000 Employee Costs	77,090.74	578,542.24	14.50 %
7010 Advertising & Marketing	3,697.76	14,474.70	0.70 %
7020 Bank Service Charges	1,206.64	15,985.58	0.23 %
7025 Cash Short/Over		-2.10	
7027 Depreciation Expense	14,626.61	92,314.36	2.75 %
7030 Dues & Subscriptions	2.99	4,199.64	0.00 %
7035 Equipment Rents & Leases	728.96	3,202.01	0.14 %
7050 Insurance	12.03	70,242.03	0.00 %
7056 Interest Expense		367.56	
7060 Licenses & Fees	3,761.11	30,290.16	0.71 %
7070 Maintenance	4,133.73	50,093.71	0.78 %
7084 Meals & Entertainment	3,308.39	5,868.65	0.62 %
7090 Office Supplies and Office Decor	1,550.79	23,314.21	0.29 %
7120 Professional Development	37.64	15,447.14	0.01 %
7150 Professional Fees	1,135.00	47,004.92	0.21 %
7165 Safety Equipment	165.30	4,612.88	0.03 %
7180 Security	224.17	1,832.50	0.04 %





# Tehachapi Valley Recreation and Park District

## Profit and Loss

December 2023

	TOTAL		
	DEC 2023	JUL - DEC, 2023 (YTD)	% OF INCOME
7210 Telephone and Internet	876.67	14,537.27	0.16 %
7230 Uniforms & Apparel	1,840.14	6,725.51	0.35 %
7250 Utilities	4,887.61	53,741.07	0.92 %
<b>Total Expenses</b>	<b>\$119,286.28</b>	<b>\$1,032,794.04</b>	<b>22.44 %</b>
NET OPERATING INCOME	<b>\$409,115.90</b>	<b>\$ -128,739.52</b>	<b>76.96 %</b>
Other Income			
8040 TVRPD Development Fee Revenues	3,255.60	64,104.88	0.61 %
<b>Total Other Income</b>	<b>\$3,255.60</b>	<b>\$64,104.88</b>	<b>0.61 %</b>
NET OTHER INCOME	<b>\$3,255.60</b>	<b>\$64,104.88</b>	<b>0.61 %</b>
NET INCOME	<b>\$412,371.50</b>	<b>\$ -64,634.64</b>	<b>77.57 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

December 2023

	TOTAL			
	DEC 2023	DEC 2022 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	512,159.67	478,076.73	34,082.94	7.13 %
4020 Interest Income	-22.24	107.74	-129.98	-120.64 %
4030 Adult Program Revenues	470.00	425.00	45.00	10.59 %
4050 Facility Revenue	7,691.00	5,442.50	2,248.50	41.31 %
4210 Events Revenues		1,550.00	-1,550.00	-100.00 %
4213 Operational Grants	500.00		500.00	
4300 Youth Program Revenues	13,052.37	18,710.40	-5,658.03	-30.24 %
4650 Discounts given	-2,108.74	-3,625.65	1,516.91	41.84 %
4704 Sales	-120.62	307.37	-427.99	-139.24 %
<b>Total Income</b>	<b>\$531,621.44</b>	<b>\$500,994.09</b>	<b>\$30,627.35</b>	<b>6.11 %</b>
<b>Cost of Goods Sold</b>				
5005 Events Costs	300.00	300.00	0.00	0.00 %
5008 Youth Program Costs	2,919.26	10,408.49	-7,489.23	-71.95 %
5110 Scholarship Fund Expense		267.50	-267.50	-100.00 %
<b>Total Cost of Goods Sold</b>	<b>\$3,219.26</b>	<b>\$10,975.99</b>	<b>\$ -7,756.73</b>	<b>-70.67 %</b>
<b>GROSS PROFIT</b>	<b>\$528,402.18</b>	<b>\$490,018.10</b>	<b>\$38,384.08</b>	<b>7.83 %</b>
<b>Expenses</b>				
6000 Employee Costs	77,090.74	83,992.86	-6,902.12	-8.22 %
7010 Advertising & Marketing	3,697.76	286.33	3,411.43	1,191.43 %
7020 Bank Service Charges	1,206.64	3,379.57	-2,172.93	-64.30 %
7025 Cash Short/Over		-2.62	2.62	100.00 %
7027 Depreciation Expense	14,626.61		14,626.61	
7030 Dues & Subscriptions	2.99	488.33	-485.34	-99.39 %
7035 Equipment Rents & Leases	728.96		728.96	
7050 Insurance	12.03		12.03	
7060 Licenses & Fees	3,761.11	218.00	3,543.11	1,625.28 %
7070 Maintenance	4,133.73	6,469.68	-2,335.95	-36.11 %
7084 Meals & Entertainment	3,308.39	3,392.49	-84.10	-2.48 %
7090 Office Supplies and Office Decor	1,550.79	1,098.98	451.81	41.11 %
7120 Professional Development	37.64	165.00	-127.36	-77.19 %
7150 Professional Fees	1,135.00	7,035.00	-5,900.00	-83.87 %
7165 Safety Equipment	165.30	5.33	159.97	3,001.31 %
7180 Security	224.17	219.45	4.72	2.15 %
7210 Telephone and Internet	876.67	925.01	-48.34	-5.23 %
7230 Uniforms & Apparel	1,840.14	481.70	1,358.44	282.01 %
7250 Utilities	4,887.61	7,237.82	-2,350.21	-32.47 %
<b>Total Expenses</b>	<b>\$119,286.28</b>	<b>\$115,392.93</b>	<b>\$3,893.35</b>	<b>3.37 %</b>
<b>NET OPERATING INCOME</b>	<b>\$409,115.90</b>	<b>\$374,625.17</b>	<b>\$34,490.73</b>	<b>9.21 %</b>
<b>Other Income</b>				



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

December 2023

	TOTAL			
	DEC 2023	DEC 2022 (PY)	CHANGE	% CHANGE
8040 TVRPD Development Fee Revenues	3,255.60	9,766.80	-6,511.20	-66.67 %
<b>Total Other Income</b>	<b>\$3,255.60</b>	<b>\$9,766.80</b>	<b>\$ -6,511.20</b>	<b>-66.67 %</b>
NET OTHER INCOME	<b>\$3,255.60</b>	<b>\$9,766.80</b>	<b>\$ -6,511.20</b>	<b>-66.67 %</b>
NET INCOME	<b>\$412,371.50</b>	<b>\$384,391.97</b>	<b>\$27,979.53</b>	<b>7.28 %</b>



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

December 2023

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	412,371.50
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1090.1 Clearing for Deposits:Rec Trac Cash Deposits	1,221.74
1090.2 Clearing for Deposits:Brite Lake Pay Arm Cash Deposits	-105.00
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	-938.26
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	-60.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	27,180.96
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (BL Recon Rpt)	-174.00
2000 Accounts Payable-General Fund	-68,269.50
2010 Cardmember Services Payable	7,054.88
2200 Suspense	-62.84
2207 Sales tax payable-In House	-9.96
2211 Payroll Liabilities:CalPERS Payable	210.18
2231 Payroll Liabilities:Health Plan Payable	1,336.27
2241 Payroll Liabilities:AFLAC Payable	-6.10
2250 Payroll Liabilities:Payroll Tax Liabilities	148.58
2252 Payroll Liabilities:GVAP2 Payable	0.00
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-32,473.05</b>
<b>Net cash provided by operating activities</b>	<b>\$379,898.45</b>
<b>INVESTING ACTIVITIES</b>	
1170 Accumulated Depreciation	14,651.60
<b>Net cash provided by investing activities</b>	<b>\$14,651.60</b>
<b>FINANCING ACTIVITIES</b>	
3010 Net Investment In Capital Assets	-3,255.60
3022 Restricted Funds:Capital Projects	3,255.60
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$394,550.05</b>
Cash at beginning of period	960,435.29
<b>CASH AT END OF PERIOD</b>	<b>\$1,354,985.34</b>



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2023-2024

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	677,490.89	1,195,386.00	517,895.11	43.32 %
4020 Interest Income	2,419.06	6,500.00	4,080.94	62.78 %
4020.1 Interest Income Cap Proj Fund	5,063.77	5,000.00	-63.77	-1.28 %
4030 Adult Program Revenues	23,015.00	47,650.00	24,635.00	51.70 %
4050 Facility Revenue	92,759.28	242,730.00	149,970.72	61.79 %
4210 Events Revenues	11,934.00	69,685.00	57,751.00	82.87 %
4213 Operational Grants	3,293.00	40,575.00	37,282.00	91.88 %
4216 Scholarship Donations	275.00	135.00	-140.00	-103.70 %
4300 Youth Program Revenues	133,461.53	428,544.00	295,082.47	68.86 %
4650 Discounts given	-21,477.49	-76,224.00	-54,746.51	71.82 %
4704 Sales				
4707 Merchandise Sales-Taxable	6,654.93	9,800.00	3,145.07	32.09 %
<b>Total 4704 Sales</b>	<b>6,654.93</b>	<b>9,800.00</b>	<b>3,145.07</b>	<b>32.09 %</b>
<b>Total Income</b>	<b>\$934,888.97</b>	<b>\$1,969,781.00</b>	<b>\$1,034,892.03</b>	<b>52.54 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	4,063.04	5,369.00	1,305.96	24.32 %
5002 Fish Stocking		30,000.00	30,000.00	100.00 %
5004 Contracted Classes Costs		2,500.00	2,500.00	100.00 %
5005 Events Costs	24,185.21	76,936.00	52,750.79	68.56 %
5008 Youth Program Costs	10,466.58	48,300.00	37,833.42	78.33 %
5110 Scholarship Fund Expense		600.00	600.00	100.00 %
5704 Purchases for Resale				
5707 Merchandise Purchases		10,000.00	10,000.00	100.00 %
<b>Total 5704 Purchases for Resale</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>100.00 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$38,714.83</b>	<b>\$173,705.00</b>	<b>\$134,990.17</b>	<b>77.71 %</b>
<b>GROSS PROFIT</b>	<b>\$896,174.14</b>	<b>\$1,796,076.00</b>	<b>\$899,901.86</b>	<b>50.10 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	170,755.09	967,853.00	797,097.91	82.36 %
6020 Employee Taxable Allowances		328.00	328.00	100.00 %
6050 Benefits				
6051 Employee MedDentalVisLife	31,354.69	95,000.00	63,645.31	67.00 %
6055 Employee Retirement CalPERS	15,684.85	60,000.00	44,315.15	73.86 %
6056 CalPERS Unfunded Liability Valuation	25,780.46	35,000.00	9,219.54	26.34 %
6058 Employer Taxes	12,124.43	79,000.00	66,875.57	84.65 %
6090 Worker's Compensation Insurance	29,501.25	40,000.00	10,498.75	26.25 %
6099 Pension GASB 68		1,000.00	1,000.00	100.00 %
<b>Total 6050 Benefits</b>	<b>114,445.68</b>	<b>310,000.00</b>	<b>195,554.32</b>	<b>63.08 %</b>
<b>Total 6000 Employee Costs</b>	<b>285,200.77</b>	<b>1,278,181.00</b>	<b>992,980.23</b>	<b>77.69 %</b>



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2023-2024

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7010 Advertising & Marketing	14,474.70	30,000.00	15,525.30	51.75 %
7020 Bank Service Charges	15,985.58	30,000.00	14,014.42	46.71 %
7025 Cash Short/Over		-1.00	-1.00	100.00 %
7027 Depreciation Expense	53,258.96	198,000.00	144,741.04	73.10 %
7030 Dues & Subscriptions	4,199.64	13,500.00	9,300.36	68.89 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		1,057.00	1,057.00	100.00 %
7037 Office Equipment Rental	3,202.01	6,500.00	3,297.99	50.74 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>3,202.01</b>	<b>7,557.00</b>	<b>4,354.99</b>	<b>57.63 %</b>
7050 Insurance				
7055 Liability Insurance (Gen, Auto, Property)	70,230.00	67,500.00	-2,730.00	-4.04 %
<b>Total 7050 Insurance</b>	<b>70,230.00</b>	<b>67,500.00</b>	<b>-2,730.00</b>	<b>-4.04 %</b>
7056 Interest Expense	367.56	1,500.00	1,132.44	75.50 %
7060 Licenses & Fees	30,290.16	42,745.00	12,454.84	29.14 %
7070 Maintenance				
7071 Pool Chemicals	1,520.24	6,000.00	4,479.76	74.66 %
7072 Building & Park Maintenance	32,662.81	100,600.00	67,937.19	67.53 %
7074 Equipment Maintenance	2,236.90	6,200.00	3,963.10	63.92 %
7075 Fuel	7,200.86	13,200.00	5,999.14	45.45 %
7076 Janitorial Supplies	4,046.56	9,000.00	4,953.44	55.04 %
7077 Small Tools & Equipment		1,500.00	1,500.00	100.00 %
7079 Fleet Maintenance	2,013.19	7,500.00	5,486.81	73.16 %
<b>Total 7070 Maintenance</b>	<b>49,680.56</b>	<b>144,000.00</b>	<b>94,319.44</b>	<b>65.50 %</b>
7084 Meals & Entertainment	5,868.65	7,200.00	1,331.35	18.49 %
7090 Office Supplies and Office Decor	23,314.21	25,000.00	1,685.79	6.74 %
7120 Professional Development	4,725.14	11,000.00	6,274.86	57.04 %
7150 Professional Fees				
7151 Annual Audit	12,500.00	12,500.00	0.00	0.00 %
7152 Bookkeeping & Payroll	23,721.17	56,000.00	32,278.83	57.64 %
7153 Information Technology	7,339.75	12,000.00	4,660.25	38.84 %
7155 Legal	3,444.00	7,500.00	4,056.00	54.08 %
<b>Total 7150 Professional Fees</b>	<b>47,004.92</b>	<b>88,000.00</b>	<b>40,995.08</b>	<b>46.59 %</b>
7160 Property Tax Collection Fee		5,000.00	5,000.00	100.00 %
7165 Safety Equipment	3,491.24	4,500.00	1,008.76	22.42 %
7180 Security	1,832.50	3,800.00	1,967.50	51.78 %
7210 Telephone and Internet	14,537.27	17,600.00	3,062.73	17.40 %
7230 Uniforms & Apparel	6,725.51	7,000.00	274.49	3.92 %
7250 Utilities				
7252 Electric Service	33,955.51	60,000.00	26,044.49	43.41 %
7254 Gas Service	5,769.39	24,400.00	18,630.61	76.35 %



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2023-2024

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7256 Sanitation Services	6,231.56	11,500.00	5,268.44	45.81 %
7258 Water Service	7,134.14	9,055.00	1,920.86	21.21 %
7259 Propane	625.79	1,400.00	774.21	55.30 %
<b>Total 7250 Utilities</b>	<b>53,716.39</b>	<b>106,355.00</b>	<b>52,638.61</b>	<b>49.49 %</b>
<b>Total Expenses</b>	<b>\$688,105.77</b>	<b>\$2,088,437.00</b>	<b>\$1,400,331.23</b>	<b>67.05 %</b>
NET OPERATING INCOME	<b>\$208,068.37</b>	<b>\$ -292,361.00</b>	<b>\$ -500,429.37</b>	<b>171.17 %</b>
Other Income				
8040 TVRPD Development Fee Revenues	64,104.88	110,000.00	45,895.12	41.72 %
<b>Total Other Income</b>	<b>\$64,104.88</b>	<b>\$110,000.00</b>	<b>\$45,895.12</b>	<b>41.72 %</b>
NET OTHER INCOME	<b>\$64,104.88</b>	<b>\$110,000.00</b>	<b>\$45,895.12</b>	<b>41.72 %</b>
NET INCOME	<b>\$272,173.25</b>	<b>\$ -182,361.00</b>	<b>\$ -454,534.25</b>	<b>249.25 %</b>

## LEASE AGREEMENT

This Lease Agreement (the "Agreement"), which shall become effective as of February 1, 2024 (the "Effective Date"), is made and entered into by and between the **TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**, a political subdivision of the State of California ("District"), and **TEHACHAPI LITTLE LEAGUE, INC.**, a California corporation ("Little League"). District and Little League are referred to herein singularly as a "party" and collectively as "parties."

### RECITALS

**WHEREAS**, District is the owner in fee of certain real property located in the City of Tehachapi and commonly known as West Park located at 490 West D Street, Tehachapi, California, 93561;

**WHEREAS**, District operates playing fields at West Park (collectively referred to as the "Premises");

**WHEREAS**, District also operates a storage yard located at West Park (the "Storage Yard");

**WHEREAS**, Little League operates a baseball and softball program for children of the City of Tehachapi and surrounding environs during the late spring and summer of each year;

**WHEREAS**, Little League desires to lease from District, and District is willing to lease to Little League, the Premises and the Storage Yard on the terms stated herein; and,

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

### AGREEMENT

1. **Term.** Unless earlier terminated as set forth in Sections 7 or 16, the term of this Agreement for use of the Premises shall commence on February 1, 2024, and shall continue until midnight, Pacific Time, on July 31, 2024, and the term for the use of the Storage Yard shall commence on February 1, 2024 and shall continue until midnight, Pacific Time, on January 31, 2025, (collectively, the "Term") and thereafter the Term shall automatically renew on an annual basis for successive terms from February 1 through July 31 of each year for the Premises and February 1 through January 31 of each year for the Storage Yard, unless either party provides written notice of termination on or before November 1 of the then-current year. For illustration purposes only, a party would need to provide notice of termination on or before November 1, 2024, or this Agreement will automatically renew in regards to the Premises and the Storage Yard for the Term beginning February 1, 2025. Notwithstanding the foregoing, Little League shall not have a right to renew this Agreement and it shall automatically terminate if Little League is in default of this Agreement and it is not promptly cured to the District's satisfaction as exercised in the District's sole discretion.



2. Scope of Agreement. The Premises and the Storage Yard, as those terms are defined above, are the only facilities at West Park to which this Agreement applies. With the exception of the use of the Concession Bar as set forth in Section 4, Little League has no other rights to any other facilities at West Park.

3. Little League's Responsibilities. Little League understands and agrees that:

3.1. Little League's use of the Premises will not be exclusive, but that the Premises will be made available for use by the general public at times when not utilized by Little League.

3.2. Little League's use of the Premises shall not compete with nor duplicate any of District's sanctioned programs or activities, including, but not limited to, T-Ball and Coach Pitch Youth Baseball for ages 3 through 6.

3.3. Little League shall provide evidence to District that it carries adequate insurance and indemnification to cover Little League activities and use of the Premises and the Storage Yard by Little League in accordance with the terms provided in Section 7.

3.4. Little League shall provide evidence to District that it carries all the necessary permits required by law for Little League's activities on the Premises, including, but not limited to, a current Health permit to operate the Concession Bar as set forth in Section 4.

3.5. Little League shall ensure that all field volunteers have undergone annual screening and background checks by a nationally certified screening agency. Little League shall provide District annually with proof of same.

3.6. As consideration for the lease of the Premises and the Storage Yard and the use of the Concession Bar, Little League shall pay to District a facility fee in the amount of Nine Thousand Dollars and No Cents (\$9,000) (the "Facility Fee") for the Term of this Agreement. Little League will pay to District fifty percent (50%) of the Facility Fee on or before February 1, 2024, and the remaining fifty percent (50%) on or before June 1, 2024. Payment of the Facility Fee shall follow in the same manner for each year during the Term, with fifty percent (50%) due on or before each February 1 and the remaining fifty percent (50%) due on or before each June 1. There will be an automatic three percent (3%) annual Consumer Price Index (CPI) increase starting February 1, 2025 and each year thereafter in the event the parties elect to extend this Agreement as set forth in Section 1.

3.7. Little League also shall pay to District, in immediately available funds, a security deposit in the amount of One Thousand Dollars and No Cents (\$1,000.00) on or before February 1, 2024, which is in addition to the fifty percent (50%) of the Facility Fee due on or before February 1, 2024 as described in Paragraph 3.6 above. The security deposit will be returned to Little League following the termination or early expiration of this Agreement, and District's receipt of final reconciled invoices and District inspection of the Premises, Storage Yard and Concession Bar (as defined in Section 4 below), and confirming the condition of same. Little League is responsible for all damages resulting from Little League use or misuse of the Premises,

Storage Yard, or Concession Bar. In the event it is necessary for District to use the security deposit for damages or misuse of the Premises, Storage Yard, or Concession Bar by Little League, the parties understand and agree that the amount will include an administrative fee for District of Two Hundred Dollars and No Cents (\$200.00) per occurrence in addition to the actual amount necessary to address the damages or misuse.

3.8. No later than March 15 of each year during the Term, Little League shall provide District with a Field Use Schedule of practices and games to be played on the Premises (the "Field Use Schedule") prior to commencement of the season. Little League also shall provide league regular season schedules, tournament schedules, and any/all special event dates to the District in digital format with the executed Agreement, for inclusion on the District website on or before March 15 of each year during the Term.

3.9. Any request for early termination of this Agreement shall be submitted in writing by Little League to District management and shall be granted at District's sole discretion.

4. Use of Concession Bar. During the Term, Little League may operate the concession bar at West Park (the "Concession Bar") for organizational purposes only at its sole cost and expense. Little League may submit, in writing, requests for improvements required to obtain a health permit for operating the Concession Bar for the duration of the Tenn. Upon District approval, without right of reimbursement from the District, Little League shall be granted permission to conduct facility improvements. Little League may only operate the Concession Bar during those times set forth on the Field Use Schedule.

5. Utilities.

5.1. Electricity. District shall pay all charges for electricity used at the Premises, Storage Yard and Concession Bar, including electricity used by Little League, namely all electricity metered by Southern California Edison Meter No. 223000-023535 (Account# 3-8450-78) for scoreboards, batting machine and concession bar and Meter No. 3-045-8392-95 Read Field Lights Meter No. 222013-773435 (Account# 3-003-6570-56) for the Grimes and Uli Fields. Little League understands and agrees that it shall use best efforts to be responsible and reasonable in its use of electricity at the Premises, Storage Yard and Concession Bar. Little League's failure to do so shall be considered a material breach of this Agreement.

5.2. Telephone. Little League may install a telephone at the Premises, at its sole expense and in its own name. Little League shall be solely responsible for paying all telephone charges accrued through its telephone service, without liability to District.

5.3. Water. District shall pay the full cost of water for the Premises, Storage Yard and Concession Bar as reflected in invoices for City of Tehachapi account No 000433-001. Watering of fields shall be the responsibility of District during the pre-season and regular season play. Turf areas will be watered using timers set by District, which shall not be changed or altered by Little League. Little League shall use hand watering for all infield prepping. Upon the expiration or early termination of this Agreement, District shall be solely responsible for irrigating the infields at its sole cost and expense. Little League understands and agrees that it shall use best

efforts to be responsible and reasonable in its use of water at the Premises, Storage Yard and Concession Bar. Little League's failure to do so shall be considered a material breach of this Agreement.

5.4. Mowing. District shall be responsible for mowing the fields during the Term.

6. Use. The Premises are leased to Little League for the purposes of operating an organized baseball and softball program for the youth of Tehachapi and its environs. Little League shall have first priority to use the Premises at the times set forth in the Field Use Schedule. District shall have the right to use the Premises at all times that are not included in the Field Use Schedule. Little League shall not allow other entities to use the Premises without District's prior written consent, even if dates and times are within the Field Use Schedule. Notwithstanding the Field Use Schedule, Little League agrees as follows:

6.1. District shall have exclusive use of the Premises the Saturday before Easter.

6.2. District shall have exclusive use of Grimes field and the storage containers located thereon starting July 1st. Prior to July 1, Little League shall remove the portable mound, all signs, banners or other similar items, and all items located in the storage containers associated with Grimes field.

6.3. District shall have use of Read Field when Little League is not in tournament play on approved days.

7. Insurance. Little League shall purchase, maintain, and enforce at all times during the Term of this Agreement and any extensions thereof, comprehensive general liability insurance in an amount of no less than Two Million Dollars and No Cents (\$2,000,000.00) per occurrence combined single limits, with the following coverage and extensions of coverage:

7.1. Third party bodily injury, including death resulting therefrom, and property damage liability;

7.2. Bodily injury, including death resulting therefrom, and property damage for all Little League participants, employees, volunteers, or other persons performing services for Little League or participating in Little League activities and the spouses, children, parents, and siblings of same;

7.3. Non-owned automobile liability for on-Premises and off-Premises activities;

7.4. Contractual coverage for Little League's obligations under this Agreement, including, but not limited to, the obligations to indemnify District as set forth in Section 8; and,

7.5. Products liability for all products distributed by Little League, whether by sale or otherwise. Little League's insurance policy shall name District, its agents, officers,

directors, employees, and representatives as additional insureds. The policy shall be issued by an insurance company authorized to do business in the State of California and shall be approved by District. Little League's policy shall provide primary coverage, and no insurance of District shall be called upon to contribute to a loss under the limits of Little League's policy. Little League's policy shall not be subject to cancellation or coverage reduction without the provision of fifteen (15) days' prior written notice to District. On or before February 1 of each year during the Term or any extension thereof, Little League shall provide District with a duly certified Certificate of Insurance evidencing that the required policy has been issued, is effective, and complies with the requirements of this Section. Cancellation of any of the insurance described herein, or any portion of said insurance, shall automatically suspend Little League's rights under this Agreement. Upon such an occurrence, Little League shall immediately cease all operations under this Agreement and vacate the Premises. District shall have the right to immediately terminate, without notice, all operations in the event Little League fails or refuses to do so.

8. Indemnification.

8.1. Little League agrees to defend, indemnify and hold harmless the District, its officers, directors, employees, and agents from any and all claims, injuries, including death, damages, judgments, liabilities, costs, and expenses, including attorneys' fees, arising out of or relating to Little League's use or occupancy of the Premises, regardless of whether caused in whole or in part by an act or omission of District or District's active or passive negligence.

8.2. District does not, and shall not, waive any rights against Little League which it may have by reason of this hold harmless agreement. This hold harmless agreement shall apply to all liability, regardless of whether any insurance policies are applicable. The policy limits of Little League's insurance shall not act as a limitation upon the amount of indemnification to be provided by Little League to the District in the event of loss, claim, damage or expense. This Section 8 shall survive the expiration or earlier termination of this Agreement.

9. Non-Liability of Public Officials and Employees. No member, official, employee, or director of District shall be personally liable to Little League in the event of any default by District in the performance of any of District's obligations under the terms of this Agreement.

10. Maintenance.

10.1. Generally. District shall provide general maintenance to the Premises, at no additional expense to Little League. Little League shall be solely responsible for preparation of the fields at the Premises for scheduled games, and for furnishing the necessary equipment and personnel to prepare the fields.

10.2. Trash. District shall be responsible for emptying all trash receptacles on the Premises during the Term. Little League shall be responsible for removing loose trash and litter from the Premises immediately following any Little League use. In the event that the trash receptacles are full when removing loose trash and litter from the Premises, Little League shall utilize trash bags to dispose of the loose trash and litter, and shall dispose of any trash bag utilized for such purpose in the dumpsters located at the Premises. District shall supply trash bags to Little

League upon request to District's Operation Manager between the hours of 8:00 a.m. and 5:00 p.m., Monday through Thursday. Little League's failure to request trash bags shall not relieve it from its obligation to remove and properly dispose of loose trash and litter from the Premises immediately following any Little League use. If necessary, District will provide Little League with access to locked receptacles. If the District must spend extra time cleaning up litter after Little League games the District may charge \$30.00 per hour, per employee to remove the trash from the District fields. Little League will be notified if litter is becoming a chronic problem.

10.3. Portable Toilets. Little League shall provide a minimum of six (6) portable toilets and three (3) wash stations for Little League use during the Term at its sole cost and expense. Little League shall coordinate with District's Operations Manager for placement prior to the first use by Little League under the Field Use Schedule. Little League is responsible for maintenance, repairs and security for all portable toilets, wash stations and trash receptacles at its sole cost and expense.

11. Storage.

11.1. Little League may not store any Little League equipment or any other items on the Premises or other District property without prior written consent from the District, as exercised in its sole discretion. Items or equipment stored on the Premises or other District property will be stored and organized in a safe and orderly manner acceptable to District. Little League is to remove all Little League equipment and items from the Premises or other District property on or before the expiration or early termination of this Agreement at its sole cost and expense.

11.2. All items in storage units must be removed immediately following the end of the Facility Use Schedule.

12. Oil, Gas and Mineral Rights. All rights to all minerals, oil, gas, and other hydrocarbons (the "Mineral Rights") located on or under the Premises are particularly reserved to District and are excepted from the property covered by the Term. Little League expressly grants District, District's agents, licensees and lessees of the Mineral Rights, a right-of-entry and right-of-way for ingress and egress in and to, over and on, the Premises during the Term for the exploration, drilling and mining of minerals, oil, gas and other hydrocarbons on the Premises.

13. Inspection. Little League shall allow District, District's agents and assigns, at all reasonable times, to enter the Premises for the purposes of inspection, compliance with the terms of this Agreement, the exercise of all rights under this Agreement, posting of notices, and all other lawful purposes. District shall issue, to Little League, keys and access to the Concession Bar for the duration of the Term. Little League shall supply District and its agents and assigns with keys and other instruments necessary to gain access to any additional facilities or storage areas utilized on the Premises.

14. Ownership of Permanent Improvements and Unaffixed Items. Little League shall not construct any permanently affixed improvements ("Permanent Improvements") on the Premises without the express written consent of District, exercised in its sole discretion. In the event such Permanent Improvements are made to the Premises, said Permanent Improvements

shall be constructed, maintained and repaired at the sole cost and expense of Little League. District may, in its sole and absolute discretion, agree to pay up to fifty percent (50%) of the cost of certain Permanent Improvements, and only if District's annual budget allows for such payment. Upon expiration or early termination of this Agreement, and except as specifically provided herein, said Permanent Improvements shall become property of District, without cost to District. Permanent Improvements shall include, without limitation, fences, dugouts, walkways, turf and infields. Little League shall provide District management with an appropriate scope of work, drawings, permits, estimates and timeline for completion for each Permanent Improvement upon application for District approval. District may, in its sole discretion, request that Little League remove any or all Permanent Improvements installed on the Premises by Little League. Upon such request, Little League shall promptly remove such Permanent Improvements and return the Premises to its original condition as nearly as may be practical at its sole cost and expense.

Permanent Improvements shall not include items placed upon the Premises by Little League which are not permanently affixed to the Premises ("Unaffixed Items"), which Unaffixed Items shall include, without limitation, scoreboards, bleachers, storage boxes, and pitching L screens. Upon expiration or earlier termination of this Agreement, Little League may remove and take possession of all Unaffixed Items. Little League shall use a licensed electrician approved in writing by District for removal of the scoreboards. Upon removal of the Unaffixed Items, Little League shall restore the Premises to its original condition, ordinary wear and tear excepted, at its sole cost and expense.

15. Repair and Removal of Structures. District may repair, remove or replace any Improvement or equipment which, in District's sole opinion, is unsafe or for any other reason determined by District would be of benefit to remove.

16. Default and Remedies.

16.1. Upon Little League's breach of this Agreement, District shall have the right or re-entry, after giving seven (7) days' notice, the right to take possession of all properties remaining on the Premises, and the right to remove all persons and property from the Premises. District may store property removed from the Premises in a public warehouse, or elsewhere, at Little League's expense and for its account.

16.2. If District elects to re-enter, as provided above, or to take possession under legal proceedings or under any notice provided by law, District may:

(a) Terminate this Agreement; or

(b) From time to time, without terminating this Agreement, relet the entire, or any portion, of the Premises for such terms, which may extend beyond the Term and at such rentals and other conditions as District, in its sole discretion deems advisable. District also has the right to make alterations and repairs to the Premises. On each such reletting, Little League shall immediately pay to District the expenses of reletting and making the alterations and repairs incurred by District and all other indebtedness, except rent, due under this Agreement; or

(c) Exercise all other rights that become available to it.

16.3. No re-entry or taking of possession of the Premises by District shall be construed as an election by District to terminate this Agreement unless written notice of such intent is delivered to Little League or this Agreement is declared to be terminated by a court of competent jurisdiction.

16.4. Nothing contained in this Agreement, and no security or guaranty that District holds now or in the future under this Agreement, shall in any way constitute a bar or defense to any action by District in unlawful detainer or for recovery of the Premises.

16.5. The notice requirements provided herein shall not be applicable to a breach of Section 7 of this Agreement, wherein District may, in its sole discretion, terminate this Agreement forthwith and without notice, in the manner specified therein.

17. Insolvency. Any one of the following constitutes a default under this Agreement by Little League:

17.1. The appointment of a receiver to take possession of all or substantially all assets of Little League; or,

17.2. A general assignment by Little League for the benefit of its creditors; or,

17.3. An action taken or suffered by Little League under any insolvency or bankruptcy act.

18. Waste or Nuisance. Little League and its agents and representatives shall not commit, or permit others to commit, waste on the Premises while exercising its rights under this Agreement. Little League and its agents and representatives also shall not, or permit others to commit, maintain or permit the commission of any nuisance (as defined pursuant to California Civil Code Section 3479 or the Kern County Ordinance Code Section 19.04.50) on the Premises while exercising its rights under this Agreement.

19. Liens. Little League shall pay all its expenses as set forth hereinabove, and all other expenses which it personally incurs when same are due and before delinquency. Little League shall keep the Premises and its leasehold interest free from any and all liens, claims of lien, charges, demands or liabilities, based upon or arising out of any work, act or operation performed by or on behalf of Little League upon the Premises. Little League shall defend, indemnify and hold harmless District from any and all liens arising out of any work, act or operation performed by or on behalf of Little League upon the Premises and any loss incurred by District on account of such liens.

20. Existing Rights of Others. This Agreement is subject to (a) all existing easements, servitudes, licenses, and rights-of-way, whether recorded or not; and (b) the rights of other lessees under any existing or future oil, gas, and mineral lease or leases from District affecting the entire or any portion of the Premises, whether recorded or not.

21. Licenses, Permits, Fees and Assessments. Little League shall, at its sole cost and expense, obtain such licenses, permits, and approvals as may be required by law and this Agreement for its activities on the Premises. Little League shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interest, which may be imposed by law and arise from or are necessary for the performance of the services required by this Agreement, except those which are waived by District.

22. Environmental Health Permit. Little League, at its sole cost and expense, shall obtain and post an environmental health permit for the Concession Bar on an annual basis, and provide District with a copy of same on or before its first use of the Premises under the Field Use Schedule.

23. Assignment. Subletting. Encumbrances. Little League shall not assign this Agreement or any right under it, and shall not sublet the entire or any part of the Premises or any right or privilege appurtenant to the Premises, or permit any other person, the agents and servants of Little League excepted, to occupy or use any portion of the Premises without first obtaining District's written consent. A consent from District to one assignment, subletting, occupation, or use by one person shall not be a consent to a future assignment, subletting, occupation, or use by another person. An assignment or a subletting without District's prior consent shall be void, and shall, at District's option, terminate this Agreement. No interest of Little League in this Agreement shall be assignable by operation of law without District's written consent.

24. Notice. Any notice or demand by either party to the other in connection with this Agreement shall be deemed to be given or made when written and deposited in a sealed envelope in the United States Mail, registered or certified, postage prepaid, and addressed to the party to whom given at the address specified below. The address to which any notice may be given to either party may be changed upon written notice given by such party to the other as provided herein.

To District: Tehachapi Valley Recreation and Park District  
Attention: Corey Torres  
P.O. Box 373, Tehachapi, CA 93581

To Little League: Tehachapi Little League, Inc.  
Attention: James Lundy  
P.O. Box 529 Tehachapi, CA 93581

25. Attorneys' Fees and Costs. In any action or proceeding by either party to enforce or interpret this Agreement or any provision thereof, the prevailing party shall be entitled to recover its attorneys' fees, court costs and other non-reimbursable litigation expenses, such as witness fees and investigation expenses.

26. Compliance with Law. Little League shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local governments.



27. Binding Effect. This Agreement shall inure to and for the benefit of and be binding upon each party's respective agents, directors, employees, independent contractors, members, officers, partners, predecessors, representatives, stockholders, successors and assigns and all others acting for or in concert with it.

28. Time is of the Essence. Time is of the essence in this Agreement and of each provision contained herein.

29. Mailing List. During the Term, Little League shall maintain District on Little League's regular mailing list for all general correspondence, at the address indicated in Section 24.

30. Waiver. All waivers of the provisions of this Agreement must be in writing by the appropriate authorities of District and Little League. The parties agree that waiver by either party of any conditions of performance under this Agreement shall not be construed as a waiver of any other condition of performance or a continuing waiver of the same condition of performance under this Agreement.

31. Player Waivers. Little League shall obtain written waivers of liability executed by a parent or legal guardian of each participant in Little League's programs to protect and hold harmless District and Little League from any injuries that result from participation in Little League's programs.

32. Entire Agreement. This Agreement contains the entire agreement between the parties and constitutes an integration of the entire agreement, contract, promise and understandings of the parties. All prior agreements, conditions, contracts, promises, representations, understandings, or warranties, whether oral or written, express or implied, concerning the subject matter of this Agreement are expressly superseded hereby and have no further force or effect, except for the documents referenced herein.

33. Modification. This Agreement may not be altered, amended, or modified in any respect, except by a writing duly executed by all the parties.

34. Governing Law/Venue. This Agreement shall be construed and enforced in accordance with the internal laws, and not the law of conflicts, of California, where it is to be executed, delivered and performed. Should any civil action be commenced between the parties concerning this Agreement, or any rights, or duties, obligations or responsibilities thereunder, such civil action must be commenced and venued in the Kern County Superior Court, Metropolitan Division, in Bakersfield, California.

35. Construction. Headings are used herein for convenience only and shall have no force or effect in the construction or interpretation of this Agreement. As used in this Agreement, the singular includes the plural and masculine includes the feminine and neuter. This Agreement shall not be construed against the party drafting it but shall be construed fairly and equitably as though it was the joint product of the parties.

36. Partial Invalidity. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

37. Separate Counterparts. This Agreement may be executed in counterparts (including by facsimile or e-mailed portable document format file), all of, which shall constitute one document, and that by the signature(s) hereto, the undersigned further agree that facsimile or e-mailed portable document format file signatures shall be effective for all purposes.

Dated: \_\_\_\_\_, 2023

**TEHACHAPI VALLEY RECREATION AND  
PARK DISTRICT**, a political subdivision of the  
State of California (“District”)

By: \_\_\_\_\_  
COREY TORRES  
Its: District Manager

Dated: \_\_\_\_\_, 2023

**TEHACHAPI LITTLE LEAGUE, INC.**, a  
California Corporation (“Little League”)

By: \_\_\_\_\_  
JAMES LUNDY  
Its: President/Chief Executive Officer

\_\_\_\_\_

## Designed For Your Local Government

We believe that investment management services for the public sector should prioritize safety and support your communities - it's why we at Public Trust Advisors have created investment management solutions that aim to safeguard our client's assets and strive to provide competitive market returns while delivering excellent customer experiences.

We understand the challenges that come along with managing and administering a **local government investment pool (LGIP)**; while each LGIP is tailored around your local government entities' specific needs, our professional investment management services are designed to be a high-quality and cost-effective solution to save you time, expand your resources, and reduce costs.



## Our LGIP Services, Tailored For You

Like many of our clients, you may find these services are best utilized together. However, we believe it is important for you to have the ability to select the services that best fit your needs.

Striving to build the public's trust one client at a time

### Fund Administration

- ✓ **Fund Accounting**  
 Financial reporting, NAV calculations, daily reconciliation, & income distributions
- ✓ **Transfer Agency**  
 Participant transactions, accounting, & maintenance; customized & branded transaction portal
- ✓ **Client Services**  
 Assists participants with transactions, account updates, new account registrations, & reporting
- ✓ **Marketing & Sales**  
 We help you build and enhance your brand through digital marketing & trusted relationships

### Investment Advisory

- ✓ **Portfolio Management**  
 Invests & protects client principal, adheres to investment parameters, portfolio optimization
- ✓ **Risk Management**  
 Monitors portfolio positions for compliance, navigates downgrades & market risks, and portfolio stress testing
- ✓ **Credit Research**  
 Fundamental analytical research, manages counterparty credit risk via approved issuers list
- ✓ **Portfolio Valuation**  
 Mark-to-market & amortized cost

## Who We Serve

As a leader for LGIP services nationwide, Public Trust Advisors has experience creating and designing customized investment programs for LGIPs. We have expertise in creating new LGIPs and assisting in the enhancement of existing LGIP programs' participation and investments.

LGIP CLIENT	STATE	SERVICES PROVIDED	INVESTMENT STYLE
California CLASS	California	Administration & Investment Advisory	Prime & Enhanced Cash
COLOTRUST	Colorado	Administration & Investment Advisory	Government, Prime, & Enhanced Cash
FLCLASS	Florida	Administration & Investment Advisory	Prime & Enhanced Cash
LAMP	Louisiana	Administration	Prime
Michigan CLASS	Michigan	Administration & Investment Advisory	Prime & Enhanced Cash
Nebraska CLASS	Nebraska	Administration & Investment Advisory	Prime
North Carolina CLASS	North Carolina	Administration & Investment Advisory	Prime
NYCLASS	New York	Administration & Investment Advisory	Prime & Government
STAR Ohio	Ohio	Consulting Services	Prime
Texas CLASS	Texas	Administration & Investment Advisory	Prime & Government
TrustIndiana	Indiana	Administration & Investment Advisory	Prime
VIP	Virginia	Co-Administration and Investment Advisory	Prime & Enhanced Cash
Wyoming CLASS	Wyoming	Administration & Investment Advisory	Prime

## Our clients' local government investment pools are comprised of a variety of entities including but not limited to:

- Municipalities
- Counties
- School Districts
- Towns/Townships
- Fire Districts
- Special Districts
- Library Districts
- Higher Education
- Water Districts
- Utility Districts
- Authorities
- Local Governments

At Public Trust, you are more than a just a name on a client list; you're the reason we exist, and we align ourselves as an internal resource to you and your staff. We take your role and our fiduciary responsibility very seriously, so our entire firm's resources and commitments are dedicated to assisting you. To learn more about how Public Trust can assist your LGIP needs, contact us today.

We partner with you to design a program that best suits your needs

Source: Public Trust Advisors® Data as of 06/30/2023. Total assets under management include 6,603 local government investment pool participants at \$64.77 billion and 72 SMA clients at \$12.65 billion. Data unaudited. The information presented should not be used in making any investment decisions and is not recommendation to buy, sell, implement, or change any securities or investment strategy, function, or process. Any financial and/or investment decision should be made only after considerable research, consideration, and involvement with an experienced professional engaged for the specific purpose. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Public Trust is not a bank and an investment with Public Trust is not insured by the Federal Deposit Insurance Corporation or any other government agency. Past performance is not an indication of future performance. Any financial and/or investment decision may incur losses.

## What is California CLASS?

California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of powers entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS offers public agencies a convenient method for investing in highly liquid, investment-grade securities carefully selected with the goal of optimizing yields while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds help assist public agencies in strengthening and diversifying their cash management programs in accordance with the safety, liquidity, and yield hierarchy that provides the framework for the investment of public funds.

## How is it governed and managed?

California CLASS is overseen and governed by a Board of Trustees. The Board is made up of public agency finance professionals who participate in California CLASS and are members of the Joint Powers Authority (JPA). The Board of Trustees has entered into an Investment Advisor and Administrator Agreement with Public Trust Advisors, LLC. Public Trust is responsible to the Board for all program investment and administrative activities as well as many of the services provided on behalf of the Participants.

## How can we participate?

Enrolling in California CLASS is simple. Public agencies may become Participants simply by filling out the Participant Registration Form that can be found in the document center on the California CLASS website. Public agencies may submit the completed registration packet to California CLASS Client Services for processing at [clientservices@californiaclass.com](mailto:clientservices@californiaclass.com). To obtain account forms and fund documents, visit [www.californiaclass.com/document-center/](http://www.californiaclass.com/document-center/).

## Sponsored By:



[www.calcities.org](http://www.calcities.org)



**California Special  
Districts Association**  
*Districts Stronger Together*

[www.csda.net](http://www.csda.net)

## CALIFORNIA CLASS FEATURES

As a California CLASS Participant, you have access to many convenient features:

- Same-day availability of funds in Prime Fund (11:00 a.m. PT cut-off)
- Contributions by wire or ACH
- Ratings of 'AAAm' & 'AAAf/S1'
- Portfolio securities marked-to-market daily
- Secure online access for transactions and account statements
- No redemption notices for Prime Fund
- Participant-to-Participant transactions
- Dividends accrue daily and pay monthly
- No maximum or minimum transaction limits
- No maximum or minimum investment requirements
- No transaction fees\*
- Annual audit conducted by independent auditing firm\*\*
- Dedicated client service representatives available via phone or email on any business day

\*You may incur fees associated with wires and/or ACH transactions by your bank, but there will be no transaction fees charged from California CLASS for such transactions.  
\*\*External audits may not catch all instances of accounting errors and do not provide an absolute guarantee of accuracy.



## What are the objectives of California CLASS?

### Safety

The primary investment objective of the California CLASS Prime Fund is preservation of principal. Both California CLASS portfolios are managed by a team of investment professionals who are solely focused on the management of public funds nationwide. The custodian for California CLASS is U.S. Bank, N.A.

### Liquidity

When you invest in the California CLASS Prime Fund, you have access to your funds on any business day. You must notify California CLASS of your funds transaction requests by 11:00 a.m. PT via the online transaction portal. There are no redemption notices for the daily-liquid California CLASS Prime Fund. The California CLASS Enhanced Cash Fund is a variable NAV fund that provides next-day liquidity and requires a one-day notification of redemption.

### Competitive Returns

California CLASS strives to provide competitive yields while adhering to the objectives of safety and liquidity. Participants can benefit from the investment expertise and institutional knowledge provided by the team of Public Trust professionals. The portfolio performance objective is strengthened by the knowledge of

California public agency cash flows that the Public Trust team possesses.

### Ease of Use

To make cash management streamlined and efficient, California CLASS includes many features that make it easy to access account information and simplify record keeping. Participants can transact on any business day via the California CLASS Online Transaction Portal at [www.californiaclass.com](http://www.californiaclass.com).

### Flexibility

You may establish multiple California CLASS subaccounts. You will receive comprehensive monthly statements that show all of your transaction activity, dividend accruals, and yield summaries. These statements have been specifically designed to facilitate public sector fund accounting and to establish a clear accounting and audit trail for your records.

### Legality

California CLASS only invests in securities permitted by California State Code Section 5360I; permitted investments are further restricted to those approved by the Board of Trustees as set forth in the California CLASS Investment Policies.

**Have Questions?** Contact us or visit [www.californiaclass.com](http://www.californiaclass.com) for more information.



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Any financial and/or investment decision should be made only after considerable research, consideration, and involvement with an experienced professional engaged for the specific purpose. The information presented should not be used in making any investment decisions. This material is not a recommendation to buy, sell, implement, or change any securities or investment strategy, function, or process. Please review the California CLASS information Statement(s) before investing. California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the California CLASS Prime Fund seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. Please review the California CLASS information Statement(s) before investing. Past performance is not an indication of future performance. No assurance can be given that the performance objectives of a given strategy will be achieved. Any financial and/or investment decision may incur losses. The California CLASS Prime Fund is rated AAAm by S&P Global Ratings. A AAAm rating by S&P Global Ratings is obtained after S&P evaluates a number of factors including credit quality, market price exposure, and management. For a full description on rating methodology, please visit [www.spglobal.com](http://www.spglobal.com). The California CLASS Enhanced Cash Fund is rated by AAA/S1+ by FitchRatings. The AAA rating is Fitch's opinion on the overall credit profile within a fixed-income fund/portfolio and indicates the highest underlying credit quality of the pool's investments. The S1+ volatility rating is Fitch's opinion on the relative sensitivity of a portfolio's total return and/or net asset value to assumed changes in credit spreads and interest rates. The S1+ volatility rating indicates that the fund possesses a low sensitivity to market risks. For a full description on rating methodology, please visit [www.fitchratings.com](http://www.fitchratings.com). Ratings are subject to change and do not remove credit risk.



**Tehachapi Valley**  
Recreation & Park District

## **Recreation Manager's Report February 20, 2024**

STAFF REPORT

REGULAR BOARD MEETING

---

### **PRESIDENTIAL POLAR PLUNGE**

- Overview on event details
- Amount of participation
- Review on the turn out

### **PODCAST**

- Our participation and partnership with the City of Tehachapi

### **PROFESSIONAL DEVELOPMENT**

- CPRS Conference
- Red Cross bridging course

### **LIFEGUARD CERTIFICATION CLASS**

- Class schedule
- Hiring Lifeguards
- Returning Lifeguards

### **YOUTH SPORTS/PROGRAMS**

- Co-Ed Baseball
- Co-Ed Volleyball
- Summer Adventure Camp



## Operations Manager's Report 2/13/2024

STAFF REPORT

REGULAR BOARD MEETING

---

January 24 someone broke in to our Meadowbrook storage building, luckily our utility vehicle was not in there. Nothing looks like it was missing but a wall was graffitied. Sheriff report was filed and lock was replaced. We also added a 2nd lock a deterrent.

With the Presidential Polar Plunge happening on Presidents day we started getting the pool ready early

Rebuilt the hallway shower drain floors.

Drained and refilled the pool water, at 4 yrs needed a complete water exchange

Added a money drop box

Did some tree trimming around the fence line

In the office had a new wall heater installed for the south side and installed a tv monitor in Corey's office.

At West Park the electrical upgrade of the Read field breaker panel in beginning, will likely be done by Tuesday of the board meeting. In



preparation of that we did some tree trimming and vine removal of that fenced in area.











**Tehachapi Valley**  
Recreation & Park District

# Operational Budget - Fiscal Year 2023-2024

PLAY UP. LIVE UP  
[WWW.TVRPD.ORG](http://WWW.TVRPD.ORG)

TEHACHAPI VALLEY RECREATION & PARK DISTRICT | 490 West D Street Tehachapi, CA  
93561

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

**Midyear Adjustment Budget**  
**Fiscal Year 2023-2024**

**Board of Directors**

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

**Department Heads**

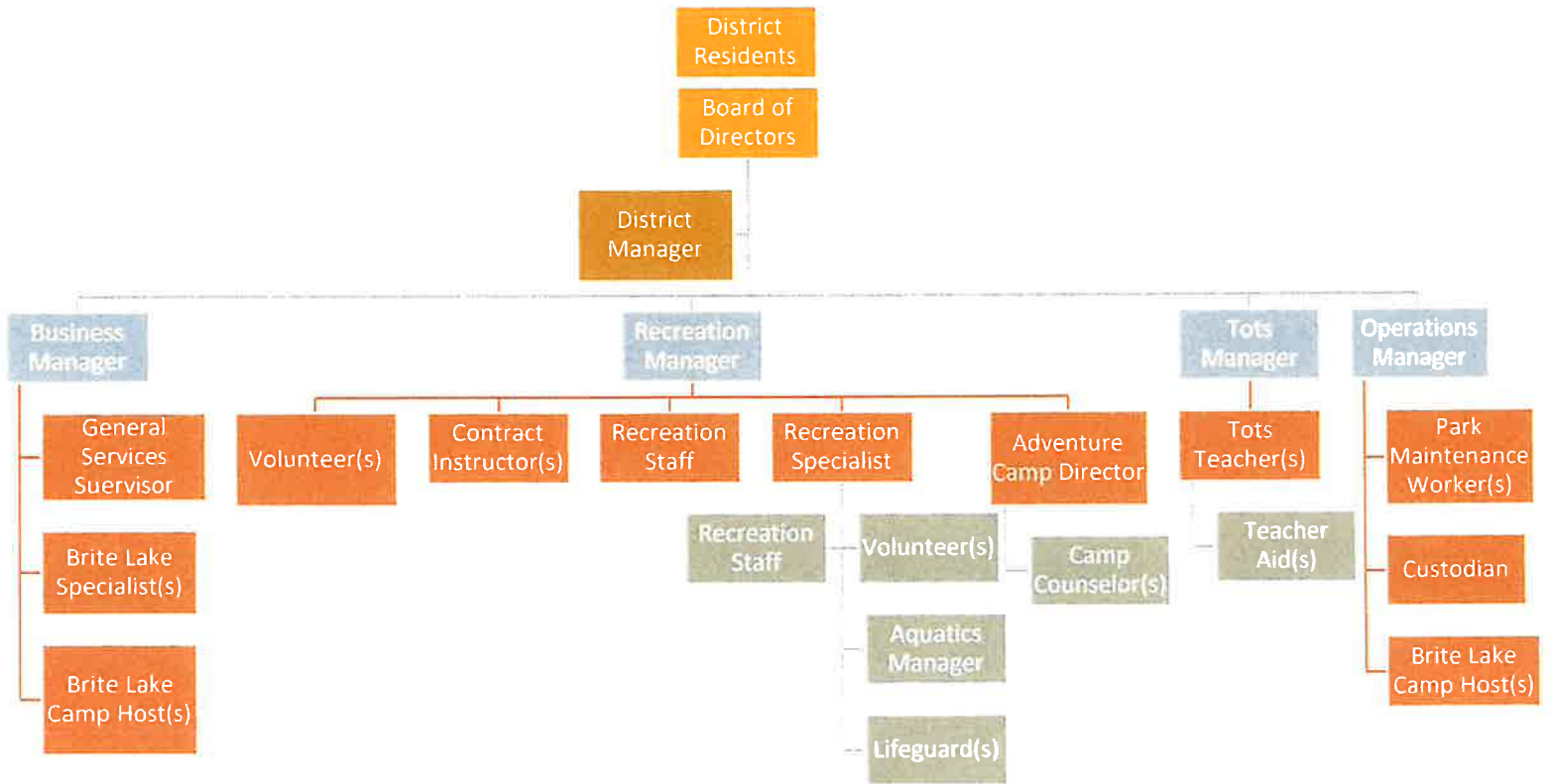
**Corey Torres, MPA, District Manager**  
**Carrie Champlin, Business Manager/Clerk of the Board**  
**Kent Beal, Operations Manager**  
**Brenda Gonzalez, Recreation Manager**

## **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.**

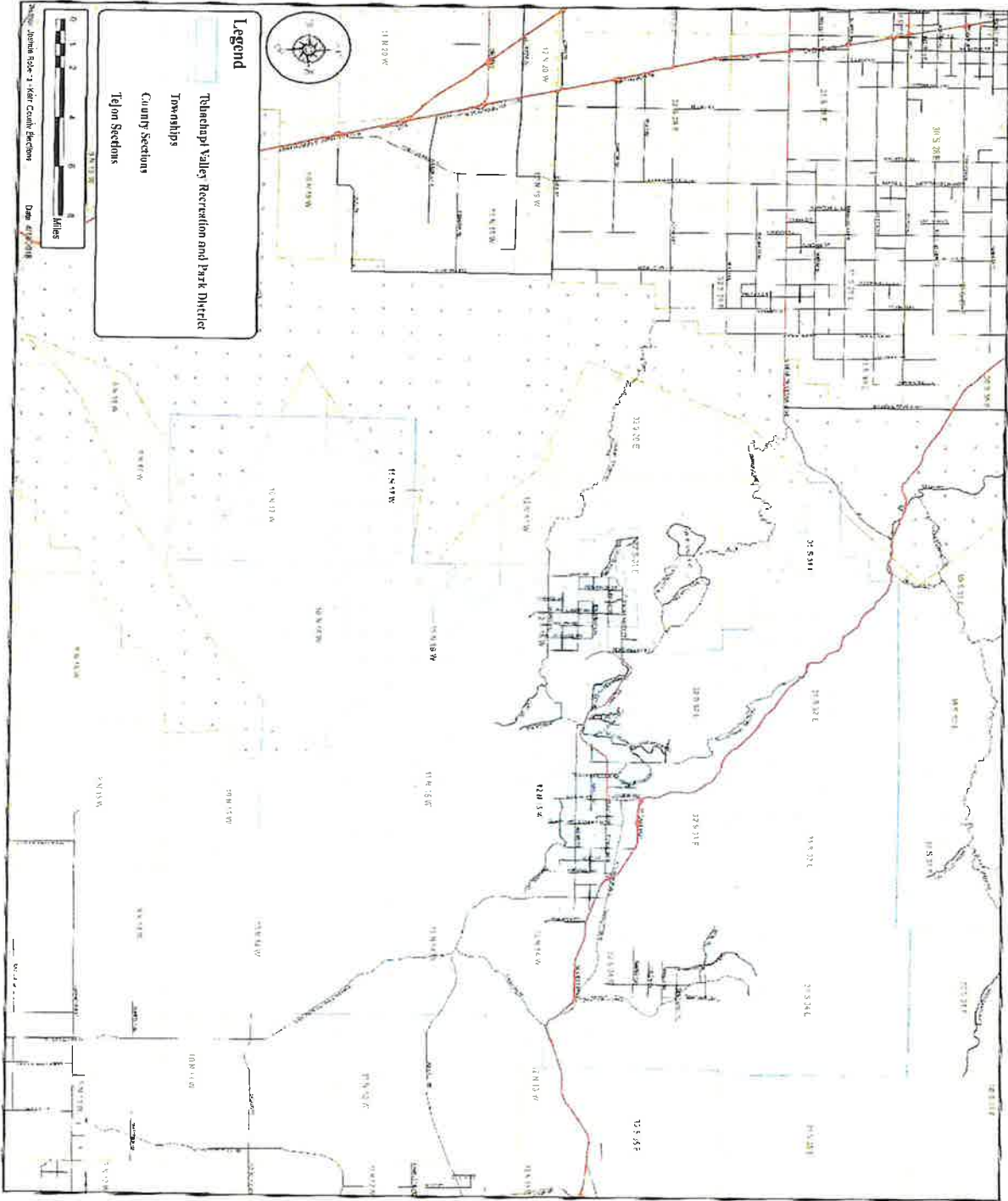
**We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.**

# Organizational Chart





# District Boundary Map



Tehachapi Valley Recreation and Park District Boundary

# Tehachapi Valley Park and Recreation District

## Budget Overview: TVRPD Budget 2023-2024

July 2023 - June 2024

	TOTAL
<b>Income</b>	
4010 Property Taxes	1,195,386.00
4020 Interest Income	6,500.00
4020.1 Interest Income Cap Proj Fund	5,000.00
4030 Adult Program Revenues	47,650.00
4050 Facility Revenue	242,730.00
4210 Events Revenues	69,685.00
4213 Operational Grants	40,575.00
4216 Scholarship Donations	135.00
4300 Youth Program Revenues	428,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	9,800.00
<b>Total 4704 Sales</b>	<b>9,800.00</b>
<b>Total Income</b>	<b>\$1,969,781.00</b>
<b>Cost of Goods Sold</b>	
5001 Adult Program Costs	5,369.00
5002 Fish Stocking	30,000.00
5004 Contracted Classes Costs	2,500.00
5005 Events Costs	76,936.00
5008 Youth Program Costs	48,300.00
5110 Scholarship Fund Expense	600.00
5704 Purchases for Resale	
5707 Merchandise Purchases	10,000.00
<b>Total 5704 Purchases for Resale</b>	<b>10,000.00</b>
<b>Total Cost of Goods Sold</b>	<b>\$173,705.00</b>
<b>GROSS PROFIT</b>	<b>\$1,796,076.00</b>
<b>Expenses</b>	
6000 Employee Costs	
6010 Wages & Salaries	967,853.00
6020 Employee Taxable Allowances	328.00
6050 Benefits	
6051 Employee MedDentalVisLife	95,000.00
6055 Employee Retirement CalPERS	60,000.00
6056 CalPERS Unfunded Liability Valuation	35,000.00
6058 Employer Taxes	79,000.00
6090 Worker's Compensation Insurance	40,000.00
6099 Pension GASB 68	1,000.00
<b>Total 6050 Benefits</b>	<b>310,000.00</b>
<b>Total 6000 Employee Costs</b>	<b>1,278,181.00</b>
7010 Advertising & Marketing	30,000.00
7020 Bank Service Charges	30,000.00
7025 Cash Short/Over	-1.00
42	

# Tehachapi Valley Park and Recreation District

## Budget Overview: TVRPD Budget 2023-2024

July 2023 - June 2024

	TOTAL
7027 Depreciation Expense	198,000.00
7030 Dues & Subscriptions	13,500.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	1,057.00
7037 Office Equipment Rental	6,500.00
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>7,557.00</b>
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	67,500.00
<b>Total 7050 Insurance</b>	<b>67,500.00</b>
7056 Interest Expense	1,500.00
7060 Licenses & Fees	42,745.00
7070 Maintenance	
7071 Pool Chemicals	6,000.00
7072 Building & Park Maintenance	100,600.00
7074 Equipment Maintenance	6,200.00
7075 Fuel	13,200.00
7076 Janitorial Supplies	9,000.00
7077 Small Tools & Equipment	1,500.00
7079 Fleet Maintenance	7,500.00
<b>Total 7070 Maintenance</b>	<b>144,000.00</b>
7084 Meals & Entertainment	7,200.00
7090 Office Supplies and Office Decor	25,000.00
7120 Professional Development	11,000.00
7150 Professional Fees	
7151 Annual Audit	12,500.00
7152 Bookkeeping & Payroll	56,000.00
7153 Information Technology	12,000.00
7155 Legal	7,500.00
<b>Total 7150 Professional Fees</b>	<b>88,000.00</b>
7160 Property Tax Collection Fee	5,000.00
7165 Safety Equipment	4,500.00
7180 Security	3,800.00
7210 Telephone and Internet	17,600.00
7230 Uniforms & Apparel	7,000.00
7250 Utilities	
7252 Electric Service	60,000.00
7254 Gas Service	24,400.00
7256 Sanitation Services	11,500.00
7258 Water Service	9,055.00
7259 Propane	1,400.00
<b>Total 7250 Utilities</b>	<b>106,355.00</b>
<b>Total Expenses</b>	<b>\$2,088,437.00</b>
<b>NET OPERATING INCOME</b>	<b>\$ -292,361.00</b>

# Tehachapi Valley Park and Recreation District

## Budget Overview: TVRPD Budget 2023-2024

July 2023 - June 2024

	TOTAL
Other Income	
8040 TVRPD Development Fee Revenues	110,000.00
<b>Total Other Income</b>	<b>\$110,000.00</b>
NET OTHER INCOME	<b>\$110,000.00</b>
NET INCOME	<b>\$ -182,361.00</b>

**Tehachapi Valley Park and Recreation District**  
**TVRPD Budget 2023-2024 - CAPITAL PROJECTS FUND**

	CF-CAPITAL PROJECT FUND	TOTAL
<b>Income</b>		
4020.1 Interest Income Cap Proj Fund	5,000.00	\$5,000.00
<b>Total Income</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>GROSS PROFIT</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Expenses</b>		
<b>Total Expenses</b>		<b>\$0.00</b>
<b>NET OPERATING INCOME</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Other Income</b>		
8040 TVRPD Development Fee Revenues	110,000.00	\$110,000.00
<b>Total Other Income</b>	<b>\$110,000.00</b>	<b>\$110,000.00</b>
<b>NET OTHER INCOME</b>	<b>\$110,000.00</b>	<b>\$110,000.00</b>
<b>NET INCOME</b>	<b>\$115,000.00</b>	<b>\$115,000.00</b>

# Tehachapi Valley Park and Recreation District

## TVRPD Budget 2023-2024 - DISTRICT OFFICE

	DO-DISTRICT OFFICE	TOTAL
<b>Income</b>		
4010 Property Taxes	1,195,386.00	\$1,195,386.00
4020 Interest Income	6,500.00	\$6,500.00
<b>Total Income</b>	<b>\$1,201,886.00</b>	<b>\$1,201,886.00</b>
<b>GROSS PROFIT</b>	<b>\$1,201,886.00</b>	<b>\$1,201,886.00</b>
<b>Expenses</b>		
6000 Employee Costs		\$0.00
6010 Wages & Salaries	321,313.00	\$321,313.00
6050 Benefits		\$0.00
6051 Employee MedDentalVisLife	52,000.00	\$52,000.00
6055 Employee Retirement CalPERS	37,000.00	\$37,000.00
6056 CalPERS Unfunded Liability Valuation	35,000.00	\$35,000.00
6058 Employer Taxes	22,000.00	\$22,000.00
6090 Worker's Compensation Insurance	40,000.00	\$40,000.00
6099 Pension GASB 68	1,000.00	\$1,000.00
<b>Total 6050 Benefits</b>	<b>187,000.00</b>	<b>\$187,000.00</b>
<b>Total 6000 Employee Costs</b>	<b>508,313.00</b>	<b>\$508,313.00</b>
7010 Advertising & Marketing	30,000.00	\$30,000.00
7020 Bank Service Charges	15,000.00	\$15,000.00
7025 Cash Short/Over	-1.00	\$ -1.00
7027 Depreciation Expense	198,000.00	\$198,000.00
7030 Dues & Subscriptions	13,500.00	\$13,500.00
7035 Equipment Rents & Leases		\$0.00
7036 Maintenance Equipment Rental	257.00	\$257.00
7037 Office Equipment Rental	6,500.00	\$6,500.00
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>6,757.00</b>	<b>\$6,757.00</b>
7050 Insurance		\$0.00
7055 Liability Insurance (Gen, Auto, Property)	67,500.00	\$67,500.00
<b>Total 7050 Insurance</b>	<b>67,500.00</b>	<b>\$67,500.00</b>
7056 Interest Expense	1,500.00	\$1,500.00
7060 Licenses & Fees	15,000.00	\$15,000.00
7070 Maintenance		\$0.00
7072 Building & Park Maintenance	10,000.00	\$10,000.00
7075 Fuel	200.00	\$200.00
<b>Total 7070 Maintenance</b>	<b>10,200.00</b>	<b>\$10,200.00</b>
7084 Meals & Entertainment	7,200.00	\$7,200.00
7090 Office Supplies and Office Decor	25,000.00	\$25,000.00
7120 Professional Development	11,000.00	\$11,000.00
7150 Professional Fees		\$0.00
7151 Annual Audit	12,500.00	\$12,500.00
7152 Bookkeeping & Payroll	56,000.00	\$56,000.00
7153 Information Technology	12,000.00	\$12,000.00
7155 Legal	7,500.00	\$7,500.00

# Tehachapi Valley Park and Recreation District

## TVRPD Budget 2023-2024 - DISTRICT OFFICE

	DO-DISTRICT OFFICE	TOTAL
<b>Total 7150 Professional Fees</b>	<b>88,000.00</b>	<b>\$88,000.00</b>
7160 Property Tax Collection Fee	5,000.00	\$5,000.00
7165 Safety Equipment	4,500.00	\$4,500.00
7180 Security	1,500.00	\$1,500.00
7210 Telephone and Internet	14,000.00	\$14,000.00
7230 Uniforms & Apparel	7,000.00	\$7,000.00
7250 Utilities		\$0.00
7252 Electric Service	6,000.00	\$6,000.00
7254 Gas Service	3,000.00	\$3,000.00
<b>Total 7250 Utilities</b>	<b>9,000.00</b>	<b>\$9,000.00</b>
<b>Total Expenses</b>	<b>\$1,037,969.00</b>	<b>\$1,037,969.00</b>
<b>NET OPERATING INCOME</b>	<b>\$163,917.00</b>	<b>\$163,917.00</b>
<b>NET INCOME</b>	<b>\$163,917.00</b>	<b>\$163,917.00</b>

# Tehachapi Valley Park and Recreation District

## TVRPD Budget 2023-2024 - Maintenance

July 2023 - June 2024

	M-MAINTENANCE	TOTAL
Income		
<b>Total Income</b>		<b>\$0.00</b>
<b>GROSS PROFIT</b>	<b>\$0.00</b>	<b>\$0.00</b>
Expenses		
6000 Employee Costs		\$0.00
6010 Wages & Salaries	173,320.00	\$173,320.00
6050 Benefits		\$0.00
6051 Employee MedDentalVisLife	32,000.00	\$32,000.00
6055 Employee Retirement CalPERS	15,000.00	\$15,000.00
6058 Employer Taxes	20,000.00	\$20,000.00
<b>Total 6050 Benefits</b>	<b>67,000.00</b>	<b>\$67,000.00</b>
<b>Total 6000 Employee Costs</b>	<b>240,320.00</b>	<b>\$240,320.00</b>
7035 Equipment Rents & Leases		\$0.00
7036 Maintenance Equipment Rental	800.00	\$800.00
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>800.00</b>	<b>\$800.00</b>
7060 Licenses & Fees	55.00	\$55.00
7070 Maintenance		\$0.00
7072 Building & Park Maintenance	3,000.00	\$3,000.00
7074 Equipment Maintenance	4,500.00	\$4,500.00
7075 Fuel	13,000.00	\$13,000.00
7076 Janitorial Supplies	9,000.00	\$9,000.00
7077 Small Tools & Equipment	1,500.00	\$1,500.00
7079 Fleet Maintenance	7,500.00	\$7,500.00
<b>Total 7070 Maintenance</b>	<b>38,500.00</b>	<b>\$38,500.00</b>
<b>Total Expenses</b>	<b>\$279,675.00</b>	<b>\$279,675.00</b>
<b>NET OPERATING INCOME</b>	<b>\$ -279,675.00</b>	<b>\$ -279,675.00</b>
<b>NET INCOME</b>	<b>\$ -279,675.00</b>	<b>\$ -279,675.00</b>





Tehachapi Valley Park and Recreation District  
 TRPD Budget vs Actual 2023-2024-FACILITIES  
 July 2023 - June 2024

ACCOUNT	FACILITIES		NOMC		CENTRAL PARK		LEADERSHIP ROOM		POOL		SPORTS PARK		SAND		WRESTLING		TOTAL FACILITIES		TOTAL
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	
4000 Facility Revenue	61.00	60.00	617.20	4,000.00	379.00	1,200.00	500.00	700.00	1,600.00	1,000.00	60.00	60.00	60.00	60.00	10,000.00	8,000.00	13,000.00	15,000.00	31,000.00
Total Revenue	61.00	60.00	617.20	4,000.00	379.00	1,200.00	500.00	700.00	1,600.00	1,000.00	60.00	60.00	60.00	60.00	10,000.00	8,000.00	13,000.00	15,000.00	31,000.00
040000 PNC/PT	60.00	60.00	617.20	4,000.00	379.00	1,200.00	500.00	700.00	1,600.00	1,000.00	60.00	60.00	60.00	60.00	10,000.00	8,000.00	13,000.00	15,000.00	31,000.00
Expenses																			
7000 Maintenance				150.00															
7071 Pool Chemicals			5,100.00	5,000.00	12,102.00	22,000.00	600.00	14,000.00	1,200.00	3,000.00	1,000.00	2,000.00	4,000.00	4,000.00	6,000.00	11,000.00	1,500.00	20,000.00	20,000.00
7072 Building & Park Maintenance			5,100.00	100.00	12,102.00	20,000.00	600.00	14,000.00	1,200.00	3,000.00	1,000.00	2,000.00	4,000.00	4,000.00	6,000.00	11,000.00	1,500.00	20,000.00	20,000.00
7074 Equipment Maintenance			979.00	1,200.00															
Total 7000 Maintenance			1,083.00	1,200.00	12,102.00	20,000.00	600.00	14,000.00	1,200.00	3,000.00	1,000.00	2,000.00	4,000.00	4,000.00	6,000.00	11,000.00	1,500.00	20,000.00	20,000.00
7100 Security			1,000.00	1,000.00															
7200 Utilities			4,274.25	5,000.00															
7203 Electric Service			1,272.21	4,000.00	67.16	500.00	607.01	1,700.00	4,000.00	11,000.00	607.22	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00
7204 Data Service																			
7205 Water Services																			
Total 7000 Utilities			5,546.46	9,000.00	67.16	500.00	607.01	1,700.00	4,000.00	11,000.00	607.22	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00
Total Expenses			11,211.27	14,200.00	12,229.16	22,000.00	6,000.00	15,700.00	13,612.20	23,000.00	2,000.00	3,000.00	4,000.00	4,000.00	6,000.00	11,000.00	1,500.00	20,000.00	20,000.00
NET OPERATING INCOME			1,228.97	1,200.00	1,148.84	1,200.00	1,200.00	1,300.00	2,387.80	3,000.00	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00
NET INCOME			1,228.97	1,200.00	1,148.84	1,200.00	1,200.00	1,300.00	2,387.80	3,000.00	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00

Tehachapi Valley Park and Recreation District  
 TRPD Budget 2023-2024 - Events  
 July 2023 - June 2024

Account	R-RECREATION	E	ALL AMERICAN SK	BASES ON THE MOUNTAIN	EGG HUNT	FISHOD MEET	MOUNTAIN GULLOPE SK & 10K	MOVIES IN THE PARK	OLD TOWNS REGGAE	PARTNER EVENTS	TASTE OF TEHACHAPI	TRAIL	TURKEY TROT	TOTAL	TOTAL RECREATION	TOTAL
4210 Electric Repairs			6,700.00	17,275.00		20,000.00	5,300.00		2,100.00		13,000.00		4,300.00	69,684.00	69,684.00	\$69,684.00
4213 Operational Costs			4,000.00	6,000.00	1,500.00	10,000.00	2,000.00	6,000.00	6,075.00		3,000.00		1,000.00	37,575.00	37,575.00	\$37,575.00
4704 Stems														2,000.00	2,000.00	\$2,000.00
4707 Merchandise Sales-Taxable				2,000.00										2,000.00	2,000.00	\$2,000.00
Total 4704 Sales				2,000.00										2,000.00	2,000.00	\$2,000.00
Total Income	\$0.00	\$0.00	\$10,700.00	\$24,275.00	\$1,500.00	\$20,000.00	\$7,300.00	\$6,000.00	\$8,175.00	\$0.00	\$16,000.00		\$5,300.00	\$109,259.00	\$109,259.00	\$109,259.00
Cost of Goods Sold																\$0.00
8905 Events Costs			9,400.00	12,800.00	1,200.00	18,600.00	4,925.00	4,600.00	8,581.00	770.00	14,700.00	2,800.00	1,200.00	78,836.00	78,836.00	\$78,836.00
8704 Purchases for Rentals				4,200.00										4,200.00	4,200.00	\$4,200.00
8707 Merchandise Purchases				4,200.00										4,200.00	4,200.00	\$4,200.00
Total 8704 Purchases for Rentals				4,200.00										4,200.00	4,200.00	\$4,200.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$9,400.00	\$17,100.00	\$1,200.00	\$18,600.00	\$4,925.00	\$4,600.00	\$8,581.00	\$770.00	\$14,700.00	\$2,800.00	\$1,200.00	\$81,436.00	\$81,436.00	\$81,436.00
010055 PFDH11	\$0.00	\$0.00	\$1,300.00	\$7,875.00	\$300.00	\$13,250.00	\$2,575.00	\$200.00	\$-384.00	\$-700.00	\$1,300.00	\$-2,500.00	\$4,100.00	\$27,254.00	\$27,254.00	\$27,254.00
Total Expense	\$0.00	\$0.00	\$11,300.00	\$25,275.00	\$300.00	\$31,850.00	\$7,500.00	\$4,800.00	\$8,197.00	\$-700.00	\$16,000.00	\$-2,500.00	\$4,100.00	\$109,259.00	\$109,259.00	\$109,259.00
NET OPERATING INCOME	\$0.00	\$0.00	\$1,360.00	\$7,275.00	\$300.00	\$13,350.00	\$2,575.00	\$200.00	\$-384.00	\$-700.00	\$1,300.00	\$-2,500.00	\$4,100.00	\$27,254.00	\$27,254.00	\$27,254.00
NET INCOME	\$0.00	\$0.00	\$1,360.00	\$7,275.00	\$300.00	\$13,350.00	\$2,575.00	\$200.00	\$-384.00	\$-700.00	\$1,300.00	\$-2,500.00	\$4,100.00	\$27,254.00	\$27,254.00	\$27,254.00



Tehachapi Valley Park and Recreation District  
 TYFPO Budget vs Actual 2023-2024-Adult Programs  
 July 2023 - June 2024

ACCOUNT	RECREATION		AP		ADULT BASKETBALL		ADULT SPORTS		ADULT VOLLEYBALL		OPEN GYM		POOL PROGRAMS		TOTAL AP		TOTAL RECREATION		TOTAL	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
4030 Adult Program Revenue																				
4113 Operations Grants																				
Total Income	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250.00	\$3,250.00	\$4,400.00	\$4,400.00	\$0.00	\$0.00	\$4,900.00	\$4,900.00	\$4,900.00	\$4,900.00	\$7,000.00	\$7,000.00	\$6,150.00	\$6,150.00	\$25,000.00	\$25,000.00
Cost of Goods Sold																				
Cost of Adult Program Cost	\$0.00	\$0.00	\$0.00	\$0.00	788.87	788.87	2,887.35	2,700.00	200.00	200.00	1,000.00	407.02	407.02	407.02	407.02	407.02	\$0.00	\$0.00	\$0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$788.87	\$788.87	\$2,887.35	\$2,700.00	\$200.00	\$200.00	\$1,000.00	\$407.02	\$407.02	\$407.02	\$407.02	\$407.02	\$0.00	\$0.00	\$0.00	\$0.00
GROSS PROFIT	\$0.00	\$0.00	\$0.00	\$0.00	\$2,461.13	\$2,461.13	\$1,512.65	\$1,700.00	\$800.00	\$800.00	\$3,900.00	\$4,492.98	\$4,492.98	\$4,492.98	\$2,592.98	\$2,592.98	\$6,150.00	\$6,150.00	\$25,000.00	\$25,000.00
Expense																				
Total Requirement	\$0.00	\$0.00	\$0.00	\$0.00	\$2,461.13	\$2,461.13	\$2,278.65	\$2,278.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233.99	\$421.35	\$800.00	\$800.00	\$900.00	\$4,095.96	\$4,095.96	\$4,095.96	\$2,185.96	\$2,185.96	\$6,150.00	\$6,150.00	\$25,000.00	\$25,000.00
NET INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$2,461.13	\$2,461.13	\$2,278.65	\$2,278.65	\$800.00	\$800.00	\$900.00	\$4,492.98	\$4,492.98	\$4,492.98	\$2,592.98	\$2,592.98	\$6,150.00	\$6,150.00	\$25,000.00	\$25,000.00

# Tehachapi Valley Park and Recreation District

## TVRPD Budget 2023-2024 - Youth Programs

July 2023 - June 2024

	RECREATION	YP	ADVENTURE CAMP	LIFEGUARD TRAINING	SAFETY SYMPOSIUMS	T BALL (FOURTH BASEBALL)	TEHACHAPI TOTIS	TEHACHAPI TOTIS CHART FEE	YOUTH GYMNASIUM	YOUTH VOLLEIBALL	TOTAL YP	TOTAL RECREATION	TOTAL
<b>Income</b>													
4600 Youth Program Revenues			120,000.00	6,000.00		10,000.00	24,000.00		154,944.00		10,000.00	63,000.00	428,544.00
4600 Discounts Given			-80,000.00			600.00	-4,000.00		-80,254.00			-10,000.00	-78,254.00
4704 Balles							1,000.00				4,800.00	4,800.00	16,800.00
4707 Merchandise Sales-Tarble							1,000.00				5,800.00	5,800.00	16,800.00
<b>Total 4704 Balles</b>							1,000.00				10,600.00	10,600.00	33,200.00
<b>Total Income</b>			40.00	60.00	\$119,000.00	\$3,000.00	\$10,200.00		\$115,200.00		\$10,200.00	13,000.00	\$48,200.00
<b>Cost of Goods Sold</b>													
5008 Youth Program Costs							12,000.00		1,000.00		1,500.00	4,500.00	14,500.00
5110 Scholarship Fund Expense							120.00		40.00		207.00	207.00	60.00
5704 Purchases for Raids													
5707 Merchandise Purchases													
<b>Total 5704 Purchases for Raids</b>													
<b>Total Cost of Goods Sold</b>							\$12,120.00		\$1,040.00		\$1,500.00	\$4,500.00	\$14,500.00
<b>PROFIT</b>							\$8,080.00		\$116,200.00		\$10,800.00	\$18,500.00	\$63,007.00
<b>EXPENSES</b>													
5704 Purchases for Raids			\$0.00	\$0.00	\$108,880.00		\$5,000.00		\$9,200.00		\$9,200.00	\$9,200.00	\$9,200.00
<b>Total Expenses</b>			\$0.00	\$0.00	\$108,880.00		\$5,000.00		\$9,200.00		\$9,200.00	\$9,200.00	\$9,200.00
<b>NET OPERATING INCOME</b>			\$0.00	\$0.00	\$10,960.00		\$3,000.00		\$117,000.00		\$10,000.00	\$39,200.00	\$174,550.00
<b>NET INCOME</b>			\$0.00	\$0.00	\$108,880.00		\$5,000.00		\$116,200.00		\$10,000.00	\$39,200.00	\$174,550.00

# Tehachapi Valley Park and Recreation District

## TVRPD Budget 2023-2024 - Recreation Wages and Scholarships

July 2023 - June 2024

Income	R- RECREATION	WAGES RECREATION STAFF	TOTAL R- RECREATION	SCHOLARSHIPS	CHAVEZ SCHOLARSHIP	WALTER DYE SCHOLARSHIP	TOTAL SCHOLARSHIPS	TOTAL
4216 Scholarship Donations	\$0.00	\$0.00	\$0.00	\$0.00	67.50	67.50	135.00	\$135.00
<b>Total Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67.50</b>	<b>\$67.50</b>	<b>\$135.00</b>	<b>\$135.00</b>
Cost of Goods Sold		2,500.00	2,500.00		383.00		383.00	\$2,500.00
5004 Contracted Classes Costs					383.00		383.00	\$383.00
5110 Scholarship Fund Expense		\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,883.00
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$383.00</b>	<b>\$0.00</b>	<b>\$383.00</b>	<b>\$2,883.00</b>
<b>GROSS PROFIT</b>	<b>\$0.00</b>	<b>\$-2,500.00</b>	<b>\$-2,500.00</b>	<b>\$0.00</b>	<b>\$-325.50</b>	<b>\$67.50</b>	<b>\$-258.00</b>	<b>\$-2,789.00</b>
<b>Expenses</b>								
6000 Employee Costs		473,220.00	473,220.00					\$473,220.00
6010 Wages & Salaries		328.00	328.00					\$328.00
6020 Employee Taxable Allowances								\$0.00
6050 Benefits		11,000.00	11,000.00					\$11,000.00
6051 Employee Medical/VacLife		8,000.00	8,000.00					\$8,000.00
6055 Employee Retirement								
CalPERS								
6059 Employer Taxes		37,000.00	37,000.00					\$37,000.00
<b>Total 6050 Benefits</b>		<b>\$6,000.00</b>	<b>\$6,000.00</b>					<b>\$6,000.00</b>
<b>Total 6000 Employee Costs</b>		<b>\$29,548.00</b>	<b>\$29,548.00</b>					<b>\$29,548.00</b>
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$29,548.00</b>	<b>\$29,548.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,548.00</b>
<b>NET OPERATING INCOME</b>	<b>\$0.00</b>	<b>\$-532,048.00</b>	<b>\$-532,048.00</b>	<b>\$0.00</b>	<b>\$-325.50</b>	<b>\$67.50</b>	<b>\$-258.00</b>	<b>\$-532,308.00</b>
<b>NET INCOME</b>	<b>\$0.00</b>	<b>\$-532,048.00</b>	<b>\$-532,048.00</b>	<b>\$0.00</b>	<b>\$-325.50</b>	<b>\$67.50</b>	<b>\$-258.00</b>	<b>\$-532,308.00</b>

**RESOLUTION NO. 1-24**

**ADOPTING THE MIDYEAR ADJUSTMENTS FOR THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT 2023-2024 FISCAL YEAR BUDGET**

**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 midyear adjustments to the Fiscal Year 2023-2024 Budget.

**BE IT FURTHER RESOLVED** that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the budget for fiscal year 2023-2024 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 2023-2024 Budget during the 2023-2024 Fiscal Year.

**PASSED AND ADOPTED** this 20<sup>th</sup> day of February 2024 by the following roll call vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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Chairperson, Board of Directors

**ATTEST:**

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TVRPD Clerk of the Board of Directors