



**Tehachapi Valley**  
Recreation & Park District

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

**REGULAR BOARD MEETING  
TUESDAY, JANUARY 21, 2025, 5:00 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 the Preliminary Financial Reports for August - November, 2024 (Pages 4-43).
- C. Approval of Minutes from the Regular Board Meeting held October 15, 2024 (Pages 44-45).
- D. Approval of the Tehachapi Valley Recreation and Park District's Board of Directors Board Meeting Schedule for 2025, (Page 46).

**5. AGENDA ITEMS**

- A. Recognition of Tehachapi Valley Recreation and Park District’s Board Director Kaleb Judy.
- B. Recognition of Tehachapi Valley Recreation and Park District’s Business Manager Carrie Champlin.
- C. Approval of the 2025 Agreement between Tehachapi Valley Recreation and Park District and Valley Oaks Charter School for the use of the Dye Natatorium Facility- Discussion/Approval, (Pages 47-60).

**6. RECREATION MANAGER REPORT**

(Pages 61-62)

**7. OPERATIONS MANAGER REPORT**

(Pages 63-64)

**8. DISTRICT MANAGER REPORT**

**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 February 18, 2025.*



# 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 January 21, 2025, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, January 17, 2025, 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 17<sup>th</sup> day of January 2025.

Dated this 17<sup>th</sup> day of January 2025.

Carrie Champlin  
Carrie Champlin  
Clerk of the Board of Directors

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# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of August 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	122,056.92
1002 California CLASS Money Market Account	402,453.24
1003 Savings BOTS 5778	2,500.00
1004 Checking BOTS 4470	87,357.85
1005 County Treasury Capital Projects Fund	500,883.88
1006 County FMV	-26,999.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$1,089,952.89</b>
Accounts Receivable	
1200 Accounts Receivable	1,500.00
<b>Total Accounts Receivable</b>	<b>\$1,500.00</b>
Other Current Assets	
1085 Interest Receivable	2,193.00
1085.1 Interest Receivable Cap Proj Fund	4,073.55
1091 Merchant Services Receivable	-4,205.28
1096 Undeposited Funds	35.00
1210 Inventory Asset	10,959.53
<b>Total Other Current Assets</b>	<b>\$13,055.80</b>
<b>Total Current Assets</b>	<b>\$1,104,508.69</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162 Improvements	1,640,781.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,489,326.47
1180 Fleet Vehicles and Equipment	224,221.25
<b>Total Fixed Assets</b>	<b>\$1,872,652.54</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>\$3,268,390.23</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	



# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of August 31, 2024

	TOTAL
Accounts Payable	
2000 Accounts Payable-General Fund	27,665.97
<b>Total Accounts Payable</b>	<b>\$27,665.97</b>
Credit Cards	
2010 Cardmember Services Payable	38,207.96
<b>Total Credit Cards</b>	<b>\$38,207.96</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	95,381.36
2200 Suspense	-153.44
2207 Sales Tax Payable	44.71
2208 Kern County Loan Payable	443,797.00
2210 Payroll Liabilities	13,067.72
<b>Total Other Current Liabilities</b>	<b>\$552,137.35</b>
<b>Total Current Liabilities</b>	<b>\$618,011.28</b>
Long-Term Liabilities	
2310 Loan Payable 2016	303,614.77
2900 Net Pension Liability	381,104.00
2902 DIR-Pension Related	34,244.00
<b>Total Long-Term Liabilities</b>	<b>\$718,962.77</b>
<b>Total Liabilities</b>	<b>\$1,336,974.05</b>
Equity	
3010 Net Investment In Capital Assets	2,098,854.70
3020 Restricted Funds	597,465.94
3110 Retained Earnings	-460,058.35
Net Income	-304,846.11
<b>Total Equity</b>	<b>\$1,931,416.18</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,268,390.23</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

August 2024

	TOTAL		
	AUG 2024	JUL - AUG, 2024 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	45,555.99	45,555.99	41.05 %
4020 Interest Income	2,191.64	2,764.34	1.97 %
4020.1 Interest Income Cap Proj Fund	1,672.93	1,672.93	1.51 %
4030 Adult Program Revenues	11,190.00	23,442.00	10.08 %
4050 Facility Revenue	24,630.82	44,482.82	22.20 %
4210 Events Revenues	8,641.00	15,036.00	7.79 %
4213 Operational Grants	1,525.00	10,545.00	1.37 %
4215 Capital Grants		2,500.00	
4216 Scholarship Donations	240.00	535.00	0.22 %
4300 Youth Program Revenues	17,856.18	44,163.53	16.09 %
4650 Discounts given	-2,700.08	-6,641.62	-2.43 %
4704 Sales	169.82	346.46	0.15 %
<b>Total Income</b>	<b>\$110,973.30</b>	<b>\$184,402.45</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs	1,419.44	4,904.30	1.28 %
5004 Contracted Classes Costs	634.00	1,096.00	0.57 %
5005 Events Costs	9,368.38	20,733.27	8.44 %
5008 Youth Program Costs	9,639.31	18,519.84	8.69 %
5110 Scholarship Fund Expense	311.25	311.25	0.28 %
5704 Purchases for Resale		721.90	
<b>Total Cost of Goods Sold</b>	<b>\$21,372.38</b>	<b>\$46,286.56</b>	<b>19.26 %</b>
<b>GROSS PROFIT</b>	<b>\$89,600.92</b>	<b>\$138,115.89</b>	<b>80.74 %</b>
<b>Expenses</b>			
6000 Employee Costs	195,640.85	284,386.74	176.30 %
7010 Advertising & Marketing	2,400.51	6,645.15	2.16 %
7020 Bank Service Charges	3,291.57	7,834.38	2.97 %
7025 Cash Short/Over	9.48	4.04	0.01 %
7027 Depreciation Expense	8,853.64	17,972.47	7.98 %
7030 Dues & Subscriptions	31.99	3,364.97	0.03 %
7035 Equipment Rents & Leases	1,647.23	1,995.49	1.48 %
7050 Insurance		37,782.50	
7060 Licenses & Fees	4,198.81	6,456.09	3.78 %
7070 Maintenance	17,109.40	29,004.42	15.42 %
7084 Meals & Entertainment	169.11	953.24	0.15 %
7090 Office Supplies	12,474.26	14,973.28	11.24 %
7120 Professional Development	1,988.74	2,340.19	1.79 %
7150 Professional Fees	7,112.50	21,855.00	6.41 %
7165 Safety Equipment	109.08	1,238.35	0.10 %
7180 Security	226.42	602.84	0.20 %



# Tehachapi Valley Recreation and Park District

## Profit and Loss

August 2024

	TOTAL		
	AUG 2024	JUL - AUG, 2024 (YTD)	% OF INCOME
7210 Telephone and Internet	934.62	2,178.91	0.84 %
7230 Uniforms & Apparel	599.59	2,367.33	0.54 %
7250 Utilities	21,195.13	23,795.81	19.10 %
<b>Total Expenses</b>	<b>\$277,992.93</b>	<b>\$465,751.20</b>	<b>250.50 %</b>
NET OPERATING INCOME	<b>\$ -188,392.01</b>	<b>\$ -327,635.31</b>	<b>-169.76 %</b>
Other Income			
8040 TVRPD Development Fee Revenues	6,511.20	22,789.20	5.87 %
<b>Total Other Income</b>	<b>\$6,511.20</b>	<b>\$22,789.20</b>	<b>5.87 %</b>
NET OTHER INCOME	<b>\$6,511.20</b>	<b>\$22,789.20</b>	<b>5.87 %</b>
NET INCOME	<b>\$ -181,880.81</b>	<b>\$ -304,846.11</b>	<b>-163.90 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

August 2024

	TOTAL			
	AUG 2024	AUG 2023 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	45,555.99		45,555.99	
4020 Interest Income	2,191.64		2,191.64	
4020.1 Interest Income Cap Proj Fund	1,672.93	855.01	817.92	95.66 %
4030 Adult Program Revenues	11,190.00	11,677.00	-487.00	-4.17 %
4050 Facility Revenue	24,630.82	24,158.50	472.32	1.96 %
4210 Events Revenues	8,641.00	5,081.00	3,560.00	70.06 %
4213 Operational Grants	1,525.00	1,848.00	-323.00	-17.48 %
4216 Scholarship Donations	240.00		240.00	
4300 Youth Program Revenues	17,856.18	15,995.35	1,860.83	11.63 %
4650 Discounts given	-2,700.08	-2,409.95	-290.13	-12.04 %
4704 Sales	169.82	864.43	-694.61	-80.35 %
<b>Total Income</b>	<b>\$110,973.30</b>	<b>\$58,069.34</b>	<b>\$52,903.96</b>	<b>91.10 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	1,419.44	1,750.34	-330.90	-18.90 %
5004 Contracted Classes Costs	634.00		634.00	
5005 Events Costs	9,368.38	16,583.43	-7,215.05	-43.51 %
5008 Youth Program Costs	9,639.31	964.23	8,675.08	899.69 %
5110 Scholarship Fund Expense	311.25	20.62	290.63	1,409.46 %
<b>Total Cost of Goods Sold</b>	<b>\$21,372.38</b>	<b>\$19,318.62</b>	<b>\$2,053.76</b>	<b>10.63 %</b>
<b>GROSS PROFIT</b>	<b>\$89,600.92</b>	<b>\$38,750.72</b>	<b>\$50,850.20</b>	<b>131.22 %</b>
<b>Expenses</b>				
6000 Employee Costs	195,640.85	157,032.94	38,607.91	24.59 %
7010 Advertising & Marketing	2,400.51	3,939.46	-1,538.95	-39.07 %
7020 Bank Service Charges	3,291.57	2,527.21	764.36	30.25 %
7025 Cash Short/Over	9.48	-1.50	10.98	732.00 %
7027 Depreciation Expense	8,853.64	15,957.00	-7,103.36	-44.52 %
7030 Dues & Subscriptions	31.99	31.99	0.00	0.00 %
7035 Equipment Rents & Leases	1,647.23	1,192.32	454.91	38.15 %
7060 Licenses & Fees	4,198.81	1,716.50	2,482.31	144.61 %
7070 Maintenance	17,109.40	23,774.81	-6,665.41	-28.04 %
7084 Meals & Entertainment	169.11	309.50	-140.39	-45.36 %
7090 Office Supplies	12,474.26	708.43	11,765.83	1,660.83 %
7120 Professional Development	1,988.74	2,046.25	-57.51	-2.81 %
7150 Professional Fees	7,112.50	13,577.00	-6,464.50	-47.61 %
7165 Safety Equipment	109.08		109.08	
7180 Security	226.42	219.45	6.97	3.18 %
7210 Telephone and Internet	934.62	1,896.72	-962.10	-50.72 %
7230 Uniforms & Apparel	599.59	1,398.45	-798.86	-57.12 %
7250 Utilities	21,195.13	14,368.85	6,826.28	47.51 %





# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

August 2024

	TOTAL			
	AUG 2024	AUG 2023 (PY)	CHANGE	% CHANGE
<b>Total Expenses</b>	<b>\$277,992.93</b>	<b>\$240,695.38</b>	<b>\$37,297.55</b>	<b>15.50 %</b>
NET OPERATING INCOME	<b>\$ -188,392.01</b>	<b>\$ -201,944.66</b>	<b>\$13,552.65</b>	<b>6.71 %</b>
Other Income				
8040 TVRPD Development Fee Revenues	6,511.20	21,782.08	-15,270.88	-70.11 %
<b>Total Other Income</b>	<b>\$6,511.20</b>	<b>\$21,782.08</b>	<b>\$ -15,270.88</b>	<b>-70.11 %</b>
NET OTHER INCOME	<b>\$6,511.20</b>	<b>\$21,782.08</b>	<b>\$ -15,270.88</b>	<b>-70.11 %</b>
NET INCOME	<b>\$ -181,880.81</b>	<b>\$ -180,162.58</b>	<b>\$ -1,718.23</b>	<b>-0.95 %</b>



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

August 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-181,880.81
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-500.00
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	0.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	-810.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	32,950.73
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (fmly BL Recon Rpt)	0.00
2000 Accounts Payable-General Fund	11,006.11
2010 Cardmember Services Payable	-8,781.85
2200 Suspense	-153.44
2207 Sales Tax Payable	30.17
2207.1 Old Sales Tax Account	0.00
2208 Kern County Loan Payable	-6,203.00
2211 Payroll Liabilities:CalPERS Payable	0.00
2221 Payroll Liabilities:Garnishment Payable	397.00
2250 Payroll Liabilities:Payroll Tax Liabilities	11,425.59
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>39,361.31</b>
<b>Net cash provided by operating activities</b>	<b>\$ -142,519.50</b>
<b>INVESTING ACTIVITIES</b>	
1170 Accumulated Depreciation	8,853.64
<b>Net cash provided by investing activities</b>	<b>\$8,853.64</b>
<b>FINANCING ACTIVITIES</b>	
3010 Net Investment In Capital Assets	-8,184.13
3022 Restricted Funds:Capital Projects	8,184.13
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -133,665.86</b>
Cash at beginning of period	1,223,653.75
<b>CASH AT END OF PERIOD</b>	<b>\$1,089,987.89</b>



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	45,555.99	1,258,097.77	1,212,541.78	96.38 %
4020 Interest Income	2,764.34	8,500.00	5,735.66	67.48 %
4020.1 Interest Income Cap Proj Fund	1,672.93	9,000.00	7,327.07	81.41 %
4030 Adult Program Revenues	23,442.00	80,450.00	57,008.00	70.86 %
4050 Facility Revenue	43,157.82	198,700.00	155,542.18	78.28 %
4210 Events Revenues	15,036.00	65,325.00	50,289.00	76.98 %
4213 Operational Grants	9,250.00	60,000.00	50,750.00	84.58 %
4300 Youth Program Revenues	44,163.53	514,150.00	469,986.47	91.41 %
4610 Billable Expense Income		6,500.00	6,500.00	100.00 %
4650 Discounts given	-469.50	-13,500.00	-13,030.50	96.52 %
4704 Sales				
4707 Merchandise Sales-Taxable	346.46	10,500.00	10,153.54	96.70 %
<b>Total 4704 Sales</b>	<b>346.46</b>	<b>10,500.00</b>	<b>10,153.54</b>	<b>96.70 %</b>
<b>Total Income</b>	<b>\$184,919.57</b>	<b>\$2,197,722.77</b>	<b>\$2,012,803.20</b>	<b>91.59 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	4,904.30	13,800.00	8,895.70	64.46 %
5002 Fish Stocking		30,000.00	30,000.00	100.00 %
5004 Contracted Classes Costs		3,800.00	3,800.00	100.00 %
5005 Events Costs	20,733.27	93,800.00	73,066.73	77.90 %
5008 Youth Program Costs	15,309.05	78,950.00	63,640.95	80.61 %
5704 Purchases for Resale				
5707 Merchandise Purchases	721.90	7,500.00	6,778.10	90.37 %
<b>Total 5704 Purchases for Resale</b>	<b>721.90</b>	<b>7,500.00</b>	<b>6,778.10</b>	<b>90.37 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$41,668.52</b>	<b>\$227,850.00</b>	<b>\$186,181.48</b>	<b>81.71 %</b>
<b>GROSS PROFIT</b>	<b>\$143,251.05</b>	<b>\$1,969,872.77</b>	<b>\$1,826,621.72</b>	<b>92.73 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	224,637.53	1,143,500.00	918,862.47	80.36 %
6050 Benefits				
6051 Employee Benefits	17,620.07	84,000.00	66,379.93	79.02 %
6055 Employee Retirement CalPERS	6,336.01	52,000.00	45,663.99	87.82 %
6056 CalPERS Unfunded Liability Valuation	5,862.00	35,000.00	29,138.00	83.25 %
6058 Employer Taxes	3,173.83	42,000.00	38,826.17	92.44 %
<b>Total 6050 Benefits</b>	<b>32,991.91</b>	<b>213,000.00</b>	<b>180,008.09</b>	<b>84.51 %</b>
<b>Total 6000 Employee Costs</b>	<b>257,629.44</b>	<b>1,356,500.00</b>	<b>1,098,870.56</b>	<b>81.01 %</b>
7010 Advertising & Marketing	6,645.15	35,000.00	28,354.85	81.01 %
7020 Bank Service Charges	7,834.38	35,000.00	27,165.62	77.62 %
7025 Cash Short/Over	-0.44	100.00	100.44	100.44 %
7027 Depreciation Expense	17,972.47	120,000.00	102,027.53	85.02 %



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7030 Dues & Subscriptions	3,364.97	12,000.00	8,635.03	71.96 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	96.99	500.00	403.01	80.60 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>96.99</b>	<b>500.00</b>	<b>403.01</b>	<b>80.60 %</b>
7050 Insurance				
7055 Liability Insurance (Gen, Auto, Property)	37,782.50	73,000.00	35,217.50	48.24 %
<b>Total 7050 Insurance</b>	<b>37,782.50</b>	<b>73,000.00</b>	<b>35,217.50</b>	<b>48.24 %</b>
7056 Interest Expense		3,000.00	3,000.00	100.00 %
7060 Licenses & Fees	6,311.09	37,690.00	31,378.91	83.26 %
7070 Maintenance				
7071 Pool Chemicals	2,394.76	6,000.00	3,605.24	60.09 %
7072 Building & Park Maintenance	15,879.06	92,500.00	76,620.94	82.83 %
7074 Equipment Maintenance	150.42	4,500.00	4,349.58	96.66 %
7075 Fuel	3,366.21	14,000.00	10,633.79	75.96 %
7076 Janitorial Supplies	4,451.04	9,000.00	4,548.96	50.54 %
7077 Small Tools & Equipment	1,646.10	1,500.00	-146.10	-9.74 %
7079 Fleet Maintenance	113.10	7,500.00	7,386.90	98.49 %
<b>Total 7070 Maintenance</b>	<b>28,000.69</b>	<b>135,000.00</b>	<b>106,999.31</b>	<b>79.26 %</b>
7084 Meals & Entertainment	953.24	7,500.00	6,546.76	87.29 %
7090 Office Supplies	14,973.28	20,000.00	5,026.72	25.13 %
7150 Professional Fees				
7151 Annual Audit	7,000.00	12,500.00	5,500.00	44.00 %
7152 Bookkeeping & Payroll	11,510.00	56,000.00	44,490.00	79.45 %
7153 Information Technology	3,345.00	12,500.00	9,155.00	73.24 %
7155 Legal		7,500.00	7,500.00	100.00 %
<b>Total 7150 Professional Fees</b>	<b>21,855.00</b>	<b>88,500.00</b>	<b>66,645.00</b>	<b>75.31 %</b>
7165 Safety Equipment	109.08	4,500.00	4,390.92	97.58 %
7180 Security	508.36	11,500.00	10,991.64	95.58 %
7210 Telephone and Internet	2,068.91	16,700.00	14,631.09	87.61 %
7230 Uniforms & Apparel	2,367.33	7,500.00	5,132.67	68.44 %
7250 Utilities				
7252 Electric Service	15,897.14	68,200.00	52,302.86	76.69 %
7254 Gas Service	1,550.89	22,600.00	21,049.11	93.14 %
7256 Sanitation Services	3,831.11	12,500.00	8,668.89	69.35 %
7258 Water Service	2,329.09	12,055.00	9,725.91	80.68 %
7259 Propane	187.58	2,300.00	2,112.42	91.84 %
<b>Total 7250 Utilities</b>	<b>23,795.81</b>	<b>117,655.00</b>	<b>93,859.19</b>	<b>79.77 %</b>
<b>Total Expenses</b>	<b>\$432,268.25</b>	<b>\$2,081,645.00</b>	<b>\$1,649,376.75</b>	<b>79.23 %</b>
NET OPERATING INCOME	<b>\$ -289,017.20</b>	<b>\$ -111,772.23</b>	<b>\$177,244.97</b>	<b>-158.58 %</b>
Other Income				



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - August, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
8040 TVRPD Development Fee Revenues	22,789.20	150,000.00	127,210.80	84.81 %
<b>Total Other Income</b>	<b>\$22,789.20</b>	<b>\$150,000.00</b>	<b>\$127,210.80</b>	<b>84.81 %</b>
NET OTHER INCOME	<b>\$22,789.20</b>	<b>\$150,000.00</b>	<b>\$127,210.80</b>	<b>84.81 %</b>
NET INCOME	<b>\$ -266,228.00</b>	<b>\$38,227.77</b>	<b>\$304,455.77</b>	<b>796.43 %</b>

# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of September 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	223,665.77
1002 California CLASS Money Market Account	203,723.28
1003 Savings BOTS 5778	2,500.00
1004 Checking BOTS 4470	106,822.34
1005 County Treasury Capital Projects Fund	495,823.62
1006 County FMV	-2,276.00
1007 County FMV - Capital	-5,965.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$1,025,994.01</b>
Accounts Receivable	
1200 Accounts Receivable	1,500.00
<b>Total Accounts Receivable</b>	<b>\$1,500.00</b>
Other Current Assets	
1085 Interest Receivable	2,193.00
1085.1 Interest Receivable Cap Proj Fund	4,073.55
1090 Clearing for Deposits	458.50
1091 Merchant Services Receivable	-1,702.57
1096 Undeposited Funds	25.00
1210 Inventory Asset	10,959.53
<b>Total Other Current Assets</b>	<b>\$16,007.01</b>
<b>Total Current Assets</b>	<b>\$1,043,501.02</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162 Improvements	1,640,781.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,498,180.11
1180 Fleet Vehicles and Equipment	224,221.25
<b>Total Fixed Assets</b>	<b>\$1,863,798.90</b>
Other Assets	
1901 DOR-Pension Contributions	74,821.00
1903 DOR-Pension Related	193,162.00
<b>Total Other Assets</b>	<b>\$267,983.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,175,282.92</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	

# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of September 30, 2024

	TOTAL
Accounts Payable	
2000 Accounts Payable-General Fund	10,412.47
<b>Total Accounts Payable</b>	<b>\$10,412.47</b>
Credit Cards	
2010 Cardmember Services Payable	23,209.16
<b>Total Credit Cards</b>	<b>\$23,209.16</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	95,381.36
2207 Sales Tax Payable	125.31
2208 Kern County Loan Payable	443,797.00
2210 Payroll Liabilities	15,549.10
<b>Total Other Current Liabilities</b>	<b>\$554,852.77</b>
<b>Total Current Liabilities</b>	<b>\$588,474.40</b>
Long-Term Liabilities	
2310 Loan Payable 2016	303,614.77
2900 Net Pension Liability	444,887.00
2902 DIR-Pension Related	19,528.00
<b>Total Long-Term Liabilities</b>	<b>\$768,029.77</b>
<b>Total Liabilities</b>	<b>\$1,356,504.17</b>
Equity	
3010 Net Investment In Capital Assets	2,092,189.18
3020 Restricted Funds	604,131.46
3110 Retained Earnings	-518,501.04
Net Income	-359,040.85
<b>Total Equity</b>	<b>\$1,818,778.75</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,175,282.92</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

September 2024

	TOTAL		
	SEP 2024	JUL - SEP, 2024 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	84,163.43	129,719.42	64.73 %
4020 Interest Income	945.42	1,883.91	0.73 %
4020.1 Interest Income Cap Proj Fund	1,672.94	3,345.87	1.29 %
4020.2 Interest Income California CLASS (deleted)	1,270.04	1,270.04	0.98 %
4020.3 Interest Income - CA CLASS		1,825.85	
4030 Adult Program Revenues	3,430.00	26,872.00	2.64 %
4050 Facility Revenue	17,402.00	61,688.50	13.38 %
4210 Events Revenues	5,135.00	20,171.00	3.95 %
4213 Operational Grants	1,000.00	12,045.00	0.77 %
4215 Capital Grants		2,500.00	
4216 Scholarship Donations		535.00	
4300 Youth Program Revenues	17,054.99	61,218.52	13.12 %
4650 Discounts given	-3,028.75	-9,670.37	-2.33 %
4704 Sales	977.37	1,520.15	0.75 %
<b>Total Income</b>	<b>\$130,022.44</b>	<b>\$314,924.89</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs	2,259.86	6,724.70	1.74 %
5004 Contracted Classes Costs	449.00	1,545.00	0.35 %
5005 Events Costs	4,293.48	25,226.75	3.30 %
5008 Youth Program Costs	3,261.07	21,780.91	2.51 %
5110 Scholarship Fund Expense	51.75	363.00	0.04 %
5704 Purchases for Resale	559.11	1,281.01	0.43 %
<b>Total Cost of Goods Sold</b>	<b>\$10,874.27</b>	<b>\$56,921.37</b>	<b>8.36 %</b>
<b>GROSS PROFIT</b>	<b>\$119,148.17</b>	<b>\$258,003.52</b>	<b>91.64 %</b>
<b>Expenses</b>			
6000 Employee Costs	129,262.16	413,648.90	99.42 %
7010 Advertising & Marketing	1,441.45	8,086.60	1.11 %
7020 Bank Service Charges	3,453.79	11,288.17	2.66 %
7025 Cash Short/Over		4.04	
7027 Depreciation Expense	8,853.64	26,826.11	6.81 %
7030 Dues & Subscriptions	2.99	3,367.96	0.00 %
7035 Equipment Rents & Leases	348.26	2,343.75	0.27 %
7050 Insurance		37,782.50	
7056 Interest Expense		-4,387.69	
7060 Licenses & Fees	915.50	7,371.59	0.70 %
7070 Maintenance	22,061.80	51,066.22	16.97 %
7084 Meals & Entertainment	322.12	1,275.36	0.25 %
7090 Office Supplies	936.81	15,910.09	0.72 %
7120 Professional Development	597.00	2,937.19	0.46 %





# Tehachapi Valley Recreation and Park District

## Profit and Loss

September 2024

	TOTAL		
	SEP 2024	JUL - SEP, 2024 (YTD)	% OF INCOME
7150 Professional Fees	7,244.89	29,099.89	5.57 %
7165 Safety Equipment	822.65	2,061.00	0.63 %
7180 Security	226.42	829.26	0.17 %
7210 Telephone and Internet	744.04	2,922.95	0.57 %
7230 Uniforms & Apparel	448.38	2,815.71	0.34 %
7250 Utilities	10,554.96	34,350.77	8.12 %
<b>Total Expenses</b>	<b>\$188,236.86</b>	<b>\$649,600.37</b>	<b>144.77 %</b>
NET OPERATING INCOME	<b>\$ -69,088.69</b>	<b>\$ -391,596.85</b>	<b>-53.14 %</b>
Other Income			
8040 TVRPD Development Fee Revenues	9,766.80	32,556.00	7.51 %
<b>Total Other Income</b>	<b>\$9,766.80</b>	<b>\$32,556.00</b>	<b>7.51 %</b>
NET OTHER INCOME	<b>\$9,766.80</b>	<b>\$32,556.00</b>	<b>7.51 %</b>
NET INCOME	<b>\$ -59,321.89</b>	<b>\$ -359,040.85</b>	<b>-45.62 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

September 2024

	TOTAL			
	SEP 2024	SEP 2023 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	84,163.43	17,462.36	66,701.07	381.97 %
4020 Interest Income	945.42	-0.26	945.68	363,723.08 %
4020.1 Interest Income Cap Proj Fund	1,672.94	0.00	1,672.94	
4020.2 Interest Income California CLASS (deleted)	1,270.04		1,270.04	
4030 Adult Program Revenues	3,430.00	1,407.00	2,023.00	143.78 %
4050 Facility Revenue	17,402.00	17,669.50	-267.50	-1.51 %
4210 Events Revenues	5,135.00	39.50	5,095.50	12,900.00 %
4213 Operational Grants	1,000.00	-1,500.00	2,500.00	166.67 %
4216 Scholarship Donations		275.00	-275.00	-100.00 %
4300 Youth Program Revenues	17,054.99	8,727.88	8,327.11	95.41 %
4650 Discounts given	-3,028.75	-1,574.25	-1,454.50	-92.39 %
4704 Sales	977.37	823.68	153.69	18.66 %
<b>Total Income</b>	<b>\$130,022.44</b>	<b>\$43,330.41</b>	<b>\$86,692.03</b>	<b>200.07 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	2,259.86	594.52	1,665.34	280.12 %
5004 Contracted Classes Costs	449.00		449.00	
5005 Events Costs	4,293.48	-839.47	5,132.95	611.45 %
5008 Youth Program Costs	3,261.07	1,383.93	1,877.14	135.64 %
5110 Scholarship Fund Expense	51.75	184.48	-132.73	-71.95 %
5704 Purchases for Resale	559.11	449.07	110.04	24.50 %
<b>Total Cost of Goods Sold</b>	<b>\$10,874.27</b>	<b>\$1,772.53</b>	<b>\$9,101.74</b>	<b>513.49 %</b>
<b>GROSS PROFIT</b>	<b>\$119,148.17</b>	<b>\$41,557.88</b>	<b>\$77,590.29</b>	<b>186.70 %</b>
<b>Expenses</b>				
6000 Employee Costs	129,262.16	84,638.87	44,623.29	52.72 %
7010 Advertising & Marketing	1,441.45	2,979.99	-1,538.54	-51.63 %
7020 Bank Service Charges	3,453.79	5,912.71	-2,458.92	-41.59 %
7025 Cash Short/Over		4.50	-4.50	-100.00 %
7027 Depreciation Expense	8,853.64	16,437.93	-7,584.29	-46.14 %
7030 Dues & Subscriptions	2.99	2.99	0.00	0.00 %
7035 Equipment Rents & Leases	348.26		348.26	
7060 Licenses & Fees	915.50	1,072.50	-157.00	-14.64 %
7070 Maintenance	22,061.80	8,241.13	13,820.67	167.70 %
7084 Meals & Entertainment	322.12	168.59	153.53	91.07 %
7090 Office Supplies	936.81	1,696.34	-759.53	-44.77 %
7120 Professional Development	597.00	1,545.90	-948.90	-61.38 %
7150 Professional Fees	7,244.89	6,574.40	670.49	10.20 %
7165 Safety Equipment	822.65	3,478.25	-2,655.60	-76.35 %
7180 Security	226.42	421.09	-194.67	-46.23 %
7210 Telephone and Internet	744.04	1,352.01	-607.97	-44.97 %



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

September 2024

	TOTAL			
	SEP 2024	SEP 2023 (PY)	CHANGE	% CHANGE
7230 Uniforms & Apparel	448.38	191.21	257.17	134.50 %
7250 Utilities	10,554.96	8,590.79	1,964.17	22.86 %
<b>Total Expenses</b>	<b>\$188,236.86</b>	<b>\$143,309.20</b>	<b>\$44,927.66</b>	<b>31.35 %</b>
NET OPERATING INCOME	<b>\$ -69,088.69</b>	<b>\$ -101,751.32</b>	<b>\$32,662.63</b>	<b>32.10 %</b>
Other Income				
8040 TVRPD Development Fee Revenues	9,766.80	6,511.20	3,255.60	50.00 %
<b>Total Other Income</b>	<b>\$9,766.80</b>	<b>\$6,511.20</b>	<b>\$3,255.60</b>	<b>50.00 %</b>
NET OTHER INCOME	<b>\$9,766.80</b>	<b>\$6,511.20</b>	<b>\$3,255.60</b>	<b>50.00 %</b>
NET INCOME	<b>\$ -59,321.89</b>	<b>\$ -95,240.12</b>	<b>\$35,918.23</b>	<b>37.71 %</b>



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

September 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-59,321.89
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	0.00
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	-458.50
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	475.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-2,977.71
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	0.00
2000 Accounts Payable-General Fund	-17,453.50
2010 Cardmember Services Payable	-14,559.34
2200 Suspense	153.44
2207 Sales Tax Payable	80.60
2207.1 Old Sales Tax Account	0.00
2211 Payroll Liabilities:CalPERS Payable	3,961.98
2221 Payroll Liabilities:Garnishment Payable	-397.00
2250 Payroll Liabilities:Payroll Tax Liabilities	-1,083.60
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-32,258.63</b>
<b>Net cash provided by operating activities</b>	<b>\$ -91,580.52</b>
<b>INVESTING ACTIVITIES</b>	
1170 Accumulated Depreciation	8,853.64
<b>Net cash provided by investing activities</b>	<b>\$8,853.64</b>
<b>FINANCING ACTIVITIES</b>	
3010 Net Investment In Capital Assets	-6,665.52
3022 Restricted Funds:Capital Projects	6,665.52
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -82,726.88</b>
Cash at beginning of period	1,108,745.89
<b>CASH AT END OF PERIOD</b>	<b>\$1,026,019.01</b>



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - September, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	129,719.42	1,258,097.77	1,128,378.35	89.69 %
4020 Interest Income	1,883.91	8,500.00	6,616.09	77.84 %
4020.1 Interest Income Cap Proj Fund	3,345.87	9,000.00	5,654.13	62.82 %
4030 Adult Program Revenues	26,872.00	80,450.00	53,578.00	66.60 %
4050 Facility Revenue	59,328.50	198,700.00	139,371.50	70.14 %
4210 Events Revenues	20,171.00	65,325.00	45,154.00	69.12 %
4213 Operational Grants	10,750.00	60,000.00	49,250.00	82.08 %
4300 Youth Program Revenues	61,218.52	514,150.00	452,931.48	88.09 %
4610 Billable Expense Income		6,500.00	6,500.00	100.00 %
4650 Discounts given	-2,628.75	-13,500.00	-10,871.25	80.53 %
4704 Sales				
4707 Merchandise Sales-Taxable	1,520.15	10,500.00	8,979.85	85.52 %
<b>Total 4704 Sales</b>	<b>1,520.15</b>	<b>10,500.00</b>	<b>8,979.85</b>	<b>85.52 %</b>
<b>Total Income</b>	<b>\$312,180.62</b>	<b>\$2,197,722.77</b>	<b>\$1,885,542.15</b>	<b>85.80 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	6,274.70	13,800.00	7,525.30	54.53 %
5002 Fish Stocking		30,000.00	30,000.00	100.00 %
5004 Contracted Classes Costs		3,800.00	3,800.00	100.00 %
5005 Events Costs	25,226.75	93,800.00	68,573.25	73.11 %
5008 Youth Program Costs	16,582.09	78,950.00	62,367.91	79.00 %
5704 Purchases for Resale				
5707 Merchandise Purchases	721.90	7,500.00	6,778.10	90.37 %
<b>Total 5704 Purchases for Resale</b>	<b>721.90</b>	<b>7,500.00</b>	<b>6,778.10</b>	<b>90.37 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$48,805.44</b>	<b>\$227,850.00</b>	<b>\$179,044.56</b>	<b>78.58 %</b>
<b>GROSS PROFIT</b>	<b>\$263,375.18</b>	<b>\$1,969,872.77</b>	<b>\$1,706,497.59</b>	<b>86.63 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	298,574.17	1,143,500.00	844,925.83	73.89 %
6050 Benefits				
6051 Employee Benefits	24,724.50	84,000.00	59,275.50	70.57 %
6055 Employee Retirement CalPERS	9,572.79	52,000.00	42,427.21	81.59 %
6056 CalPERS Unfunded Liability Valuation	35,172.00	35,000.00	-172.00	-0.49 %
6058 Employer Taxes	6,213.43	42,000.00	35,786.57	85.21 %
<b>Total 6050 Benefits</b>	<b>75,682.72</b>	<b>213,000.00</b>	<b>137,317.28</b>	<b>64.47 %</b>
<b>Total 6000 Employee Costs</b>	<b>374,256.89</b>	<b>1,356,500.00</b>	<b>982,243.11</b>	<b>72.41 %</b>
7010 Advertising & Marketing	8,086.60	35,000.00	26,913.40	76.90 %
7020 Bank Service Charges	11,288.17	35,000.00	23,711.83	67.75 %
7025 Cash Short/Over	-0.46	100.00	100.46	100.46 %
7027 Depreciation Expense	26,826.11	120,000.00	93,173.89	77.64 %



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - September, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7030 Dues & Subscriptions	3,367.96	12,000.00	8,632.04	71.93 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	96.99	500.00	403.01	80.60 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>96.99</b>	<b>500.00</b>	<b>403.01</b>	<b>80.60 %</b>
7050 Insurance				
7055 Liability Insurance (Gen, Auto, Property)	37,782.50	73,000.00	35,217.50	48.24 %
<b>Total 7050 Insurance</b>	<b>37,782.50</b>	<b>73,000.00</b>	<b>35,217.50</b>	<b>48.24 %</b>
7056 Interest Expense	-4,387.69	3,000.00	7,387.69	246.26 %
7060 Licenses & Fees	7,226.59	37,690.00	30,463.41	80.83 %
7070 Maintenance				
7071 Pool Chemicals	2,394.76	6,000.00	3,605.24	60.09 %
7072 Building & Park Maintenance	35,775.90	92,500.00	56,724.10	61.32 %
7074 Equipment Maintenance	190.36	4,500.00	4,309.64	95.77 %
7075 Fuel	4,714.97	14,000.00	9,285.03	66.32 %
7076 Janitorial Supplies	4,451.04	9,000.00	4,548.96	50.54 %
7077 Small Tools & Equipment	1,814.87	1,500.00	-314.87	-20.99 %
7079 Fleet Maintenance	720.59	7,500.00	6,779.41	90.39 %
<b>Total 7070 Maintenance</b>	<b>50,062.49</b>	<b>135,000.00</b>	<b>84,937.51</b>	<b>62.92 %</b>
7084 Meals & Entertainment	1,275.36	7,500.00	6,224.64	83.00 %
7090 Office Supplies	15,910.09	20,000.00	4,089.91	20.45 %
7150 Professional Fees				
7151 Annual Audit	7,000.00	12,500.00	5,500.00	44.00 %
7152 Bookkeeping & Payroll	16,916.34	56,000.00	39,083.66	69.79 %
7153 Information Technology	4,251.25	12,500.00	8,248.75	65.99 %
7155 Legal	932.30	7,500.00	6,567.70	87.57 %
<b>Total 7150 Professional Fees</b>	<b>29,099.89</b>	<b>88,500.00</b>	<b>59,400.11</b>	<b>67.12 %</b>
7165 Safety Equipment	109.08	4,500.00	4,390.92	97.58 %
7180 Security	687.54	11,500.00	10,812.46	94.02 %
7210 Telephone and Internet	2,748.95	16,700.00	13,951.05	83.54 %
7230 Uniforms & Apparel	2,815.71	7,500.00	4,684.29	62.46 %
7250 Utilities				
7252 Electric Service	21,381.52	68,200.00	46,818.48	68.65 %
7254 Gas Service	2,883.30	22,600.00	19,716.70	87.24 %
7256 Sanitation Services	5,195.99	12,500.00	7,304.01	58.43 %
7258 Water Service	4,702.38	12,055.00	7,352.62	60.99 %
7259 Propane	187.58	2,300.00	2,112.42	91.84 %
<b>Total 7250 Utilities</b>	<b>34,350.77</b>	<b>117,655.00</b>	<b>83,304.23</b>	<b>70.80 %</b>
<b>Total Expenses</b>	<b>\$601,603.54</b>	<b>\$2,081,645.00</b>	<b>\$1,480,041.46</b>	<b>71.10 %</b>
NET OPERATING INCOME	<b>\$ -338,228.36</b>	<b>\$ -111,772.23</b>	<b>\$226,456.13</b>	<b>-202.61 %</b>
Other Income				



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - September, 2024

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
8040 TVRPD Development Fee Revenues	32,556.00	150,000.00	117,444.00	78.30 %
<b>Total Other Income</b>	<b>\$32,556.00</b>	<b>\$150,000.00</b>	<b>\$117,444.00</b>	<b>78.30 %</b>
NET OTHER INCOME	<b>\$32,556.00</b>	<b>\$150,000.00</b>	<b>\$117,444.00</b>	<b>78.30 %</b>
NET INCOME	<b>\$ -305,672.36</b>	<b>\$38,227.77</b>	<b>\$343,900.13</b>	<b>899.61 %</b>

# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of October 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	243,291.62
1002 California CLASS Money Market Account	104,273.04
1003 Savings BOTS 5778	2,500.00
1004 Checking BOTS 4470	101,050.21
1005 County Treasury Capital Projects Fund	499,702.47
1006 County FMV	-2,276.00
1007 County FMV - Capital	-5,965.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$944,276.34</b>
Accounts Receivable	
1200 Accounts Receivable	5,150.00
<b>Total Accounts Receivable</b>	<b>\$5,150.00</b>
Other Current Assets	
1085 Interest Receivable	2,193.00
1085.1 Interest Receivable Cap Proj Fund	4,073.55
1090 Clearing for Deposits	152.50
1091 Merchant Services Receivable	-16,370.96
1096 Undeposited Funds	15.00
1210 Inventory Asset	10,959.53
<b>Total Other Current Assets</b>	<b>\$1,022.62</b>
<b>Total Current Assets</b>	<b>\$950,448.96</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162 Improvements	1,640,781.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,507,033.75
1180 Fleet Vehicles and Equipment	224,221.25
<b>Total Fixed Assets</b>	<b>\$1,854,945.26</b>
Other Assets	
1901 DOR-Pension Contributions	74,821.00
1903 DOR-Pension Related	193,162.00
<b>Total Other Assets</b>	<b>\$267,983.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,073,377.22</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	



# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of October 31, 2024

	TOTAL
Accounts Payable	
2000 Accounts Payable-General Fund	28,154.52
<b>Total Accounts Payable</b>	<b>\$28,154.52</b>
Credit Cards	
2010 Cardmember Services Payable	27,357.93
<b>Total Credit Cards</b>	<b>\$27,357.93</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	95,381.36
2207 Sales Tax Payable	94.02
2208 Kern County Loan Payable	443,797.00
2210 Payroll Liabilities	215.29
<b>Total Other Current Liabilities</b>	<b>\$539,487.67</b>
<b>Total Current Liabilities</b>	<b>\$595,000.12</b>
Long-Term Liabilities	
2310 Loan Payable 2016	303,614.77
2900 Net Pension Liability	444,887.00
2902 DIR-Pension Related	19,528.00
<b>Total Long-Term Liabilities</b>	<b>\$768,029.77</b>
<b>Total Liabilities</b>	<b>\$1,363,029.89</b>
Equity	
3010 Net Investment In Capital Assets	2,088,310.33
3020 Restricted Funds	608,010.31
3110 Retained Earnings	-518,501.04
Net Income	-467,472.27
<b>Total Equity</b>	<b>\$1,710,347.33</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,073,377.22</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

October 2024

	TOTAL		
	OCT 2024	JUL - OCT, 2024 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	19,275.74	148,995.16	33.14 %
4020 Interest Income	350.11	2,234.02	0.60 %
4020.1 Interest Income Cap Proj Fund	623.25	3,969.12	1.07 %
4020.2 Interest Income California CLASS (deleted)		1,270.04	
4020.3 Interest Income - CA CLASS	549.76	2,375.61	0.95 %
4030 Adult Program Revenues	1,745.00	28,617.00	3.00 %
4050 Facility Revenue	13,917.00	75,605.50	23.93 %
4210 Events Revenues	385.00	20,556.00	0.66 %
4213 Operational Grants	3,500.00	15,545.00	6.02 %
4215 Capital Grants		2,500.00	
4216 Scholarship Donations		535.00	
4300 Youth Program Revenues	19,918.47	81,136.99	34.24 %
4650 Discounts given	-3,532.95	-13,203.32	-6.07 %
4704 Sales	1,436.31	2,956.46	2.47 %
<b>Total Income</b>	<b>\$58,167.69</b>	<b>\$373,092.58</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs	194.37	6,919.07	0.33 %
5004 Contracted Classes Costs	6,078.00	7,623.00	10.45 %
5005 Events Costs	7,908.75	33,135.50	13.60 %
5008 Youth Program Costs	549.91	22,330.82	0.95 %
5110 Scholarship Fund Expense	233.25	596.25	0.40 %
5704 Purchases for Resale		1,281.01	
<b>Total Cost of Goods Sold</b>	<b>\$14,964.28</b>	<b>\$71,885.65</b>	<b>25.73 %</b>
<b>GROSS PROFIT</b>	<b>\$43,203.41</b>	<b>\$301,206.93</b>	<b>74.27 %</b>
<b>Expenses</b>			
6000 Employee Costs	91,887.51	505,536.41	157.97 %
7010 Advertising & Marketing	1,092.59	9,179.19	1.88 %
7020 Bank Service Charges	2,845.49	14,133.66	4.89 %
7025 Cash Short/Over	-0.27	3.77	-0.00 %
7027 Depreciation Expense	8,853.64	35,679.75	15.22 %
7030 Dues & Subscriptions	2.99	3,370.95	0.01 %
7035 Equipment Rents & Leases	700.37	3,044.12	1.20 %
7050 Insurance		37,782.50	
7056 Interest Expense		-4,387.69	
7060 Licenses & Fees	1,767.74	9,139.33	3.04 %
7070 Maintenance	25,070.42	76,136.64	43.10 %
7080 Master Plan Expenses	60.60	60.60	0.10 %
7084 Meals & Entertainment	70.98	1,346.34	0.12 %
7090 Office Supplies	582.49	16,492.58	1.00 %



# Tehachapi Valley Recreation and Park District

## Profit and Loss

October 2024

	TOTAL		
	OCT 2024	JUL - OCT, 2024 (YTD)	% OF INCOME
7120 Professional Development	2,099.36	5,036.55	3.61 %
7150 Professional Fees	812.50	29,912.39	1.40 %
7165 Safety Equipment		2,061.00	
7180 Security	8,023.54	8,852.80	13.79 %
7210 Telephone and Internet	744.64	3,667.59	1.28 %
7230 Uniforms & Apparel	654.30	3,470.01	1.12 %
7250 Utilities	9,621.54	43,972.31	16.54 %
<b>Total Expenses</b>	<b>\$154,890.43</b>	<b>\$804,490.80</b>	<b>266.28 %</b>
NET OPERATING INCOME	<b>\$ -111,687.02</b>	<b>\$ -503,283.87</b>	<b>-192.01 %</b>
Other Income			
8040 TVRPD Development Fee Revenues	3,255.60	35,811.60	5.60 %
<b>Total Other Income</b>	<b>\$3,255.60</b>	<b>\$35,811.60</b>	<b>5.60 %</b>
NET OTHER INCOME	<b>\$3,255.60</b>	<b>\$35,811.60</b>	<b>5.60 %</b>
NET INCOME	<b>\$ -108,431.42</b>	<b>\$ -467,472.27</b>	<b>-186.41 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

October 2024

	TOTAL			
	OCT 2024	OCT 2023 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	19,275.74	89,179.03	-69,903.29	-78.39 %
4020 Interest Income	350.11	1,166.24	-816.13	-69.98 %
4020.1 Interest Income Cap Proj Fund	623.25	1,806.12	-1,182.87	-65.49 %
4020.3 Interest Income - CA CLASS	549.76		549.76	
4030 Adult Program Revenues	1,745.00	3,290.00	-1,545.00	-46.96 %
4050 Facility Revenue	13,917.00	14,690.50	-773.50	-5.27 %
4210 Events Revenues	385.00	580.00	-195.00	-33.62 %
4213 Operational Grants	3,500.00		3,500.00	
4300 Youth Program Revenues	19,918.47	25,163.16	-5,244.69	-20.84 %
4650 Discounts given	-3,532.95	-3,713.60	180.65	4.86 %
4704 Sales	1,436.31	1,487.60	-51.29	-3.45 %
<b>Total Income</b>	<b>\$58,167.69</b>	<b>\$133,649.05</b>	<b>\$ -75,481.36</b>	<b>-56.48 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	194.37	710.01	-515.64	-72.62 %
5004 Contracted Classes Costs	6,078.00		6,078.00	
5005 Events Costs	7,908.75		7,908.75	
5008 Youth Program Costs	549.91	329.01	220.90	67.14 %
5110 Scholarship Fund Expense	233.25	286.86	-53.61	-18.69 %
5704 Purchases for Resale		503.90	-503.90	-100.00 %
<b>Total Cost of Goods Sold</b>	<b>\$14,964.28</b>	<b>\$1,829.78</b>	<b>\$13,134.50</b>	<b>717.82 %</b>
<b>GROSS PROFIT</b>	<b>\$43,203.41</b>	<b>\$131,819.27</b>	<b>\$ -88,615.86</b>	<b>-67.23 %</b>
<b>Expenses</b>				
6000 Employee Costs	91,887.51	73,598.69	18,288.82	24.85 %
7010 Advertising & Marketing	1,092.59	1,526.29	-433.70	-28.42 %
7020 Bank Service Charges	2,845.49	2,058.21	787.28	38.25 %
7025 Cash Short/Over	-0.27		-0.27	
7027 Depreciation Expense	8,853.64	14,474.29	-5,620.65	-38.83 %
7030 Dues & Subscriptions	2.99	40.16	-37.17	-92.55 %
7035 Equipment Rents & Leases	700.37	911.14	-210.77	-23.13 %
7060 Licenses & Fees	1,767.74	626.50	1,141.24	182.16 %
7070 Maintenance	25,070.42	7,496.59	17,573.83	234.42 %
7080 Master Plan Expenses	60.60		60.60	
7084 Meals & Entertainment	70.98	205.50	-134.52	-65.46 %
7090 Office Supplies	582.49	2,659.91	-2,077.42	-78.10 %
7120 Professional Development	2,099.36	46.36	2,053.00	4,428.39 %
7150 Professional Fees	812.50	8,992.75	-8,180.25	-90.96 %
7165 Safety Equipment		12.99	-12.99	-100.00 %
7180 Security	8,023.54	374.17	7,649.37	2,044.36 %
7210 Telephone and Internet	744.64	4,917.96	-4,173.32	-84.86 %



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

October 2024

	TOTAL			
	OCT 2024	OCT 2023 (PY)	CHANGE	% CHANGE
7230 Uniforms & Apparel	654.30	760.19	-105.89	-13.93 %
7250 Utilities	9,621.54	8,724.51	897.03	10.28 %
<b>Total Expenses</b>	<b>\$154,890.43</b>	<b>\$127,426.21</b>	<b>\$27,464.22</b>	<b>21.55 %</b>
NET OPERATING INCOME	<b>\$ -111,687.02</b>	<b>\$4,393.06</b>	<b>\$ -116,080.08</b>	<b>-2,642.35 %</b>
Other Income				
8040 TVRPD Development Fee Revenues	3,255.60	13,022.40	-9,766.80	-75.00 %
<b>Total Other Income</b>	<b>\$3,255.60</b>	<b>\$13,022.40</b>	<b>\$ -9,766.80</b>	<b>-75.00 %</b>
NET OTHER INCOME	<b>\$3,255.60</b>	<b>\$13,022.40</b>	<b>\$ -9,766.80</b>	<b>-75.00 %</b>
NET INCOME	<b>\$ -108,431.42</b>	<b>\$17,415.46</b>	<b>\$ -125,846.88</b>	<b>-722.62 %</b>



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

October 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-108,431.42
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-3,650.00
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	306.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	895.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	13,773.39
1094 Merchant Services Receivable:Firefly (fmrlly Rsrv Am) Credit Cards (fmrlly BL Recon Rpt)	0.00
2000 Accounts Payable-General Fund	17,742.05
2010 Cardmember Services Payable	4,148.77
2200 Suspense	0.00
2207 Sales Tax Payable	-31.29
2207.1 Old Sales Tax Account	0.00
2210 Payroll Liabilities	-9,092.92
2211 Payroll Liabilities:CalPERS Payable	-3,746.67
2221 Payroll Liabilities:Garnishment Payable	0.00
2250 Payroll Liabilities:Payroll Tax Liabilities	-2,494.22
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>17,850.11</b>
<b>Net cash provided by operating activities</b>	<b>\$ -90,581.31</b>
<b>INVESTING ACTIVITIES</b>	
1170 Accumulated Depreciation	8,853.64
<b>Net cash provided by investing activities</b>	<b>\$8,853.64</b>
<b>FINANCING ACTIVITIES</b>	
3010 Net Investment In Capital Assets	-3,878.85
3022 Restricted Funds:Capital Projects	3,878.85
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -81,727.67</b>
Cash at beginning of period	1,026,019.01
<b>CASH AT END OF PERIOD</b>	<b>\$944,291.34</b>



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - October, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	148,995.16	1,258,097.77	1,109,102.61	88.16 %
4020 Interest Income	2,234.02	8,500.00	6,265.98	73.72 %
4020.1 Interest Income Cap Proj Fund	3,969.12	9,000.00	5,030.88	55.90 %
4030 Adult Program Revenues	28,617.00	80,450.00	51,833.00	64.43 %
4050 Facility Revenue	72,895.50	198,700.00	125,804.50	63.31 %
4210 Events Revenues	20,556.00	65,325.00	44,769.00	68.53 %
4213 Operational Grants	13,750.00	60,000.00	46,250.00	77.08 %
4300 Youth Program Revenues	81,136.99	514,150.00	433,013.01	84.22 %
4610 Billable Expense Income		6,500.00	6,500.00	100.00 %
4650 Discounts given	-4,047.75	-13,500.00	-9,452.25	70.02 %
4704 Sales				
4707 Merchandise Sales-Taxable	2,656.46	10,500.00	7,843.54	74.70 %
<b>Total 4704 Sales</b>	<b>2,656.46</b>	<b>10,500.00</b>	<b>7,843.54</b>	<b>74.70 %</b>
<b>Total Income</b>	<b>\$370,762.50</b>	<b>\$2,197,722.77</b>	<b>\$1,826,960.27</b>	<b>83.13 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	6,469.07	13,800.00	7,330.93	53.12 %
5002 Fish Stocking		30,000.00	30,000.00	100.00 %
5004 Contracted Classes Costs		3,800.00	3,800.00	100.00 %
5005 Events Costs	33,135.50	93,800.00	60,664.50	64.67 %
5008 Youth Program Costs	17,105.62	78,950.00	61,844.38	78.33 %
5704 Purchases for Resale				
5707 Merchandise Purchases	721.90	7,500.00	6,778.10	90.37 %
<b>Total 5704 Purchases for Resale</b>	<b>721.90</b>	<b>7,500.00</b>	<b>6,778.10</b>	<b>90.37 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$57,432.09</b>	<b>\$227,850.00</b>	<b>\$170,417.91</b>	<b>74.79 %</b>
<b>GROSS PROFIT</b>	<b>\$313,330.41</b>	<b>\$1,969,872.77</b>	<b>\$1,656,542.36</b>	<b>84.09 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	372,043.45	1,143,500.00	771,456.55	67.46 %
6050 Benefits				
6051 Employee Benefits	32,829.50	84,000.00	51,170.50	60.92 %
6055 Employee Retirement CalPERS	12,918.05	52,000.00	39,081.95	75.16 %
6056 CalPERS Unfunded Liability Valuation	35,387.31	35,000.00	-387.31	-1.11 %
6058 Employer Taxes	9,257.16	42,000.00	32,742.84	77.96 %
<b>Total 6050 Benefits</b>	<b>90,392.02</b>	<b>213,000.00</b>	<b>122,607.98</b>	<b>57.56 %</b>
<b>Total 6000 Employee Costs</b>	<b>462,435.47</b>	<b>1,356,500.00</b>	<b>894,064.53</b>	<b>65.91 %</b>
7010 Advertising & Marketing	9,179.19	35,000.00	25,820.81	73.77 %
7020 Bank Service Charges	14,133.66	35,000.00	20,866.34	59.62 %
7025 Cash Short/Over	-0.73	100.00	100.73	100.73 %
7027 Depreciation Expense	35,679.75	120,000.00	84,320.25	70.27 %



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - October, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7030 Dues & Subscriptions	3,370.95	12,000.00	8,629.05	71.91 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	96.99	500.00	403.01	80.60 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>96.99</b>	<b>500.00</b>	<b>403.01</b>	<b>80.60 %</b>
7050 Insurance				
7055 Liability Insurance (Gen, Auto, Property)	37,782.50	73,000.00	35,217.50	48.24 %
<b>Total 7050 Insurance</b>	<b>37,782.50</b>	<b>73,000.00</b>	<b>35,217.50</b>	<b>48.24 %</b>
7056 Interest Expense	-4,387.69	3,000.00	7,387.69	246.26 %
7060 Licenses & Fees	8,994.33	37,690.00	28,695.67	76.14 %
7070 Maintenance				
7071 Pool Chemicals	2,394.76	6,000.00	3,605.24	60.09 %
7072 Building & Park Maintenance	40,527.05	92,500.00	51,972.95	56.19 %
7074 Equipment Maintenance	700.83	4,500.00	3,799.17	84.43 %
7075 Fuel	6,128.77	14,000.00	7,871.23	56.22 %
7076 Janitorial Supplies	6,785.68	9,000.00	2,214.32	24.60 %
7077 Small Tools & Equipment	1,835.43	1,500.00	-335.43	-22.36 %
7079 Fleet Maintenance	1,849.85	7,500.00	5,650.15	75.34 %
<b>Total 7070 Maintenance</b>	<b>60,222.37</b>	<b>135,000.00</b>	<b>74,777.63</b>	<b>55.39 %</b>
7084 Meals & Entertainment	1,346.34	7,500.00	6,153.66	82.05 %
7090 Office Supplies	16,492.58	20,000.00	3,507.42	17.54 %
7150 Professional Fees				
7151 Annual Audit	7,000.00	12,500.00	5,500.00	44.00 %
7152 Bookkeeping & Payroll	16,916.34	56,000.00	39,083.66	69.79 %
7153 Information Technology	5,063.75	12,500.00	7,436.25	59.49 %
7155 Legal	932.30	7,500.00	6,567.70	87.57 %
<b>Total 7150 Professional Fees</b>	<b>29,912.39</b>	<b>88,500.00</b>	<b>58,587.61</b>	<b>66.20 %</b>
7165 Safety Equipment	109.08	4,500.00	4,390.92	97.58 %
7180 Security	6,784.96	11,500.00	4,715.04	41.00 %
7210 Telephone and Internet	3,429.59	16,700.00	13,270.41	79.46 %
7230 Uniforms & Apparel	3,127.86	7,500.00	4,372.14	58.30 %
7250 Utilities				
7252 Electric Service	25,511.12	68,200.00	42,688.88	62.59 %
7254 Gas Service	4,251.03	22,600.00	18,348.97	81.19 %
7256 Sanitation Services	6,569.84	12,500.00	5,930.16	47.44 %
7258 Water Service	7,272.75	12,055.00	4,782.25	39.67 %
7259 Propane	187.58	2,300.00	2,112.42	91.84 %
<b>Total 7250 Utilities</b>	<b>43,792.32</b>	<b>117,655.00</b>	<b>73,862.68</b>	<b>62.78 %</b>
<b>Total Expenses</b>	<b>\$732,501.91</b>	<b>\$2,081,645.00</b>	<b>\$1,349,143.09</b>	<b>64.81 %</b>
NET OPERATING INCOME	<b>\$ -419,171.50</b>	<b>\$ -111,772.23</b>	<b>\$307,399.27</b>	<b>-275.02 %</b>
Other Income				





# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - October, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
8040 TVRPD Development Fee Revenues	35,811.60	150,000.00	114,188.40	76.13 %
<b>Total Other Income</b>	<b>\$35,811.60</b>	<b>\$150,000.00</b>	<b>\$114,188.40</b>	<b>76.13 %</b>
NET OTHER INCOME	<b>\$35,811.60</b>	<b>\$150,000.00</b>	<b>\$114,188.40</b>	<b>76.13 %</b>
NET INCOME	<b>\$ -383,359.90</b>	<b>\$38,227.77</b>	<b>\$421,587.67</b>	<b>1,102.83 %</b>

# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of November 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	189,943.61
1002 California CLASS Money Market Account	104,685.62
1003 Savings BOTS 5778	2,500.00
1004 Checking BOTS 4470	129,372.67
1005 County Treasury Capital Projects Fund	514,246.58
1006 County FMV	-2,276.00
1007 County FMV - Capital	-5,965.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
<b>Total Bank Accounts</b>	<b>\$934,207.48</b>
Accounts Receivable	
1200 Accounts Receivable	5,150.00
<b>Total Accounts Receivable</b>	<b>\$5,150.00</b>
Other Current Assets	
1085 Interest Receivable	2,193.00
1085.1 Interest Receivable Cap Proj Fund	4,073.55
1091 Merchant Services Receivable	-4,441.78
1210 Inventory Asset	10,959.53
<b>Total Other Current Assets</b>	<b>\$12,784.30</b>
<b>Total Current Assets</b>	<b>\$952,141.78</b>
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162 Improvements	1,640,781.00
1163 Equipment	730,901.00
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,515,887.39
1180 Fleet Vehicles and Equipment	224,221.25
<b>Total Fixed Assets</b>	<b>\$1,846,091.62</b>
Other Assets	
1901 DOR-Pension Contributions	74,821.00
1903 DOR-Pension Related	193,162.00
<b>Total Other Assets</b>	<b>\$267,983.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,066,216.40</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	18,044.84

# Tehachapi Valley Recreation and Park District

## Balance Sheet

As of November 30, 2024

	TOTAL
<b>Total Accounts Payable</b>	<b>\$18,044.84</b>
Credit Cards	
2010 Cardmember Services Payable	32,726.53
<b>Total Credit Cards</b>	<b>\$32,726.53</b>
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	95,381.36
2207 Sales Tax Payable	333.24
2208 Kern County Loan Payable	443,797.00
2210 Payroll Liabilities	216.29
<b>Total Other Current Liabilities</b>	<b>\$539,727.89</b>
<b>Total Current Liabilities</b>	<b>\$590,499.26</b>
Long-Term Liabilities	
2310 Loan Payable 2016	303,614.77
2900 Net Pension Liability	444,887.00
2902 DIR-Pension Related	19,528.00
<b>Total Long-Term Liabilities</b>	<b>\$768,029.77</b>
<b>Total Liabilities</b>	<b>\$1,358,529.03</b>
Equity	
3010 Net Investment In Capital Assets	2,073,766.22
3020 Restricted Funds	622,554.42
3110 Retained Earnings	-518,501.04
Net Income	-470,132.23
<b>Total Equity</b>	<b>\$1,707,687.37</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,066,216.40</b>



# Tehachapi Valley Recreation and Park District

## Profit and Loss

November 2024

	TOTAL		
	NOV 2024	JUL - NOV, 2024 (YTD)	% OF INCOME
<b>Income</b>			
4010 Property Taxes	46,824.58	195,819.74	33.07 %
4020 Interest Income	-172.59	2,061.43	-0.12 %
4020.1 Interest Income Cap Proj Fund	1,521.71	5,490.83	1.07 %
4020.2 Interest Income California CLASS (deleted)		1,270.04	
4020.3 Interest Income - CA CLASS	412.58	2,788.19	0.29 %
4030 Adult Program Revenues	1,375.00	29,992.00	0.97 %
4050 Facility Revenue	10,632.61	86,238.11	7.51 %
4210 Events Revenues	4,380.00	24,936.00	3.09 %
4213 Operational Grants	8,500.00	24,045.00	6.00 %
4215 Capital Grants	13,000.00	15,500.00	9.18 %
4216 Scholarship Donations	10.00	545.00	0.01 %
4300 Youth Program Revenues	63,243.45	144,380.44	44.66 %
4650 Discounts given	-11,028.15	-24,231.47	-7.79 %
4704 Sales	2,902.09	5,858.55	2.05 %
QuickBooks Payments Sales	5.00	5.00	0.00 %
<b>Total Income</b>	<b>\$141,606.28</b>	<b>\$514,698.86</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>			
5001 Adult Program Costs	194.71	7,113.78	0.14 %
5004 Contracted Classes Costs	499.00	8,122.00	0.35 %
5005 Events Costs	1,225.74	34,361.24	0.87 %
5008 Youth Program Costs	-5,305.04	17,025.78	-3.75 %
5110 Scholarship Fund Expense	724.50	1,320.75	0.51 %
5704 Purchases for Resale		1,281.01	
<b>Total Cost of Goods Sold</b>	<b>\$ -2,661.09</b>	<b>\$69,224.56</b>	<b>-1.88 %</b>
<b>GROSS PROFIT</b>	<b>\$144,267.37</b>	<b>\$445,474.30</b>	<b>101.88 %</b>
<b>Expenses</b>			
6000 Employee Costs	101,910.26	607,446.67	71.97 %
7010 Advertising & Marketing	237.75	9,416.94	0.17 %
7020 Bank Service Charges	3,445.47	17,579.13	2.43 %
7025 Cash Short/Over	-1.29	2.48	-0.00 %
7027 Depreciation Expense	8,853.64	44,533.39	6.25 %
7030 Dues & Subscriptions	204.99	3,575.94	0.14 %
7035 Equipment Rents & Leases	2,349.53	5,393.65	1.66 %
7050 Insurance		37,782.50	
7056 Interest Expense		-4,387.69	
7060 Licenses & Fees	6,772.72	15,912.05	4.78 %
7070 Maintenance	8,684.81	84,821.45	6.13 %
7080 Master Plan Expenses		60.60	
7084 Meals & Entertainment	2,796.02	4,142.36	1.97 %



# Tehachapi Valley Recreation and Park District

## Profit and Loss

November 2024

	TOTAL		
	NOV 2024	JUL - NOV, 2024 (YTD)	% OF INCOME
7090 Office Supplies	2,803.73	19,296.31	1.98 %
7120 Professional Development	2,100.12	7,136.67	1.48 %
7150 Professional Fees	12,952.69	42,865.08	9.15 %
7165 Safety Equipment		2,061.00	
7180 Security		8,852.80	
7210 Telephone and Internet	827.76	4,495.35	0.58 %
7230 Uniforms & Apparel	-68.19	3,401.82	-0.05 %
7250 Utilities	6,079.72	50,052.03	4.29 %
<b>Total Expenses</b>	<b>\$159,949.73</b>	<b>\$964,440.53</b>	<b>112.95 %</b>
NET OPERATING INCOME	<b>\$ -15,682.36</b>	<b>\$ -518,966.23</b>	<b>-11.07 %</b>
Other Income			
8040 TVRPD Development Fee Revenues	13,022.40	48,834.00	9.20 %
<b>Total Other Income</b>	<b>\$13,022.40</b>	<b>\$48,834.00</b>	<b>9.20 %</b>
NET OTHER INCOME	<b>\$13,022.40</b>	<b>\$48,834.00</b>	<b>9.20 %</b>
NET INCOME	<b>\$ -2,659.96</b>	<b>\$ -470,132.23</b>	<b>-1.88 %</b>



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

November 2024

	TOTAL			
	NOV 2024	NOV 2023 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4010 Property Taxes	46,824.58	58,689.83	-11,865.25	-20.22 %
4020 Interest Income	-172.59	783.48	-956.07	-122.03 %
4020.1 Interest Income Cap Proj Fund	1,521.71	939.33	582.38	62.00 %
4020.3 Interest Income - CA CLASS	412.58		412.58	
4030 Adult Program Revenues	1,375.00	885.00	490.00	55.37 %
4050 Facility Revenue	10,632.61	15,769.50	-5,136.89	-32.57 %
4210 Events Revenues	4,380.00	3,633.00	747.00	20.56 %
4213 Operational Grants	8,500.00	9,699.87	-1,199.87	-12.37 %
4215 Capital Grants	13,000.00		13,000.00	
4216 Scholarship Donations	10.00		10.00	
4300 Youth Program Revenues	63,243.45	51,695.40	11,548.05	22.34 %
4650 Discounts given	-11,028.15	-8,827.70	-2,200.45	-24.93 %
4704 Sales	2,902.09	3,341.12	-439.03	-13.14 %
QuickBooks Payments Sales	5.00		5.00	
<b>Total Income</b>	<b>\$141,606.28</b>	<b>\$136,608.83</b>	<b>\$4,997.45</b>	<b>3.66 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	194.71	666.84	-472.13	-70.80 %
5004 Contracted Classes Costs	499.00		499.00	
5005 Events Costs	1,225.74	1,001.16	224.58	22.43 %
5008 Youth Program Costs	-5,305.04	1,346.63	-6,651.67	-493.95 %
5110 Scholarship Fund Expense	724.50	756.20	-31.70	-4.19 %
5704 Purchases for Resale		1,416.59	-1,416.59	-100.00 %
<b>Total Cost of Goods Sold</b>	<b>\$ -2,661.09</b>	<b>\$5,187.42</b>	<b>\$ -7,848.51</b>	<b>-151.30 %</b>
<b>GROSS PROFIT</b>	<b>\$144,267.37</b>	<b>\$131,421.41</b>	<b>\$12,845.96</b>	<b>9.77 %</b>
<b>Expenses</b>				
6000 Employee Costs	101,910.26	86,795.97	15,114.29	17.41 %
7010 Advertising & Marketing	237.75	1,363.35	-1,125.60	-82.56 %
7020 Bank Service Charges	3,445.47	1,741.31	1,704.16	97.87 %
7025 Cash Short/Over	-1.29	-5.10	3.81	74.71 %
7027 Depreciation Expense	8,853.64	14,525.53	-5,671.89	-39.05 %
7030 Dues & Subscriptions	204.99	965.03	-760.04	-78.76 %
7035 Equipment Rents & Leases	2,349.53	25.00	2,324.53	9,298.12 %
7050 Insurance		35,115.00	-35,115.00	-100.00 %
7060 Licenses & Fees	6,772.72	3,770.89	3,001.83	79.61 %
7070 Maintenance	8,684.81	3,688.03	4,996.78	135.49 %
7084 Meals & Entertainment	2,796.02	1,332.67	1,463.35	109.81 %
7090 Office Supplies	2,803.73	617.84	2,185.89	353.80 %
7120 Professional Development	2,100.12	1,020.99	1,079.13	105.69 %
7150 Professional Fees	12,952.69	15,587.50	-2,634.81	-16.90 %



# Tehachapi Valley Recreation and Park District

## Profit & Loss Prior Year Comparison

November 2024

	TOTAL			
	NOV 2024	NOV 2023 (PY)	CHANGE	% CHANGE
7160 Property Tax Collection and Admin Fees		3.27	-3.27	-100.00 %
7165 Safety Equipment		394.47	-394.47	-100.00 %
7180 Security		224.17	-224.17	-100.00 %
7210 Telephone and Internet	827.76	1,389.93	-562.17	-40.45 %
7230 Uniforms & Apparel	-68.19	522.39	-590.58	-113.05 %
7250 Utilities	6,079.72	6,063.51	16.21	0.27 %
<b>Total Expenses</b>	<b>\$159,949.73</b>	<b>\$175,141.75</b>	<b>\$ -15,192.02</b>	<b>-8.67 %</b>
NET OPERATING INCOME	<b>\$ -15,682.36</b>	<b>\$ -43,720.34</b>	<b>\$28,037.98</b>	<b>64.13 %</b>
Other Income				
8040 TVRPD Development Fee Revenues	13,022.40	9,766.80	3,255.60	33.33 %
<b>Total Other Income</b>	<b>\$13,022.40</b>	<b>\$9,766.80</b>	<b>\$3,255.60</b>	<b>33.33 %</b>
NET OTHER INCOME	<b>\$13,022.40</b>	<b>\$9,766.80</b>	<b>\$3,255.60</b>	<b>33.33 %</b>
NET INCOME	<b>\$ -2,659.96</b>	<b>\$ -33,953.54</b>	<b>\$31,293.58</b>	<b>92.17 %</b>



# Tehachapi Valley Recreation and Park District

## Statement of Cash Flows

November 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-2,659.96
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	152.50
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	-1,265.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-10,664.18
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	0.00
2000 Accounts Payable-General Fund	-10,109.68
2010 Cardmember Services Payable	5,368.60
2207 Sales Tax Payable	239.22
2207.1 Old Sales Tax Account	0.00
2211 Payroll Liabilities:CalPERS Payable	1.00
2221 Payroll Liabilities:Garnishment Payable	0.00
2250 Payroll Liabilities:Payroll Tax Liabilities	0.00
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-16,277.54</b>
<b>Net cash provided by operating activities</b>	<b>\$ -18,937.50</b>
<b>INVESTING ACTIVITIES</b>	
1170 Accumulated Depreciation	8,853.64
<b>Net cash provided by investing activities</b>	<b>\$8,853.64</b>
<b>FINANCING ACTIVITIES</b>	
3010 Net Investment In Capital Assets	-14,544.11
3022 Restricted Funds:Capital Projects	14,544.11
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -10,083.86</b>
Cash at beginning of period	944,291.34
<b>CASH AT END OF PERIOD</b>	<b>\$934,207.48</b>





# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - November, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
<b>Income</b>				
4010 Property Taxes	195,819.74	1,258,097.77	1,062,278.03	84.44 %
4020 Interest Income	2,061.43	8,500.00	6,438.57	75.75 %
4020.1 Interest Income Cap Proj Fund	5,490.83	9,000.00	3,509.17	38.99 %
4030 Adult Program Revenues	29,957.00	80,450.00	50,493.00	62.76 %
4050 Facility Revenue	82,653.11	198,700.00	116,046.89	58.40 %
4210 Events Revenues	24,936.00	65,325.00	40,389.00	61.83 %
4213 Operational Grants	17,750.00	60,000.00	42,250.00	70.42 %
4300 Youth Program Revenues	144,380.44	514,150.00	369,769.56	71.92 %
4610 Billable Expense Income		6,500.00	6,500.00	100.00 %
4650 Discounts given	-12,582.45	-13,500.00	-917.55	6.80 %
4704 Sales				
4707 Merchandise Sales-Taxable	5,558.55	10,500.00	4,941.45	47.06 %
<b>Total 4704 Sales</b>	<b>5,558.55</b>	<b>10,500.00</b>	<b>4,941.45</b>	<b>47.06 %</b>
<b>Total Income</b>	<b>\$496,024.65</b>	<b>\$2,197,722.77</b>	<b>\$1,701,698.12</b>	<b>77.43 %</b>
<b>Cost of Goods Sold</b>				
5001 Adult Program Costs	6,663.78	13,800.00	7,136.22	51.71 %
5002 Fish Stocking		30,000.00	30,000.00	100.00 %
5004 Contracted Classes Costs		3,800.00	3,800.00	100.00 %
5005 Events Costs	34,323.48	93,800.00	59,476.52	63.41 %
5008 Youth Program Costs	19,028.40	78,950.00	59,921.60	75.90 %
5704 Purchases for Resale				
5707 Merchandise Purchases	721.90	7,500.00	6,778.10	90.37 %
<b>Total 5704 Purchases for Resale</b>	<b>721.90</b>	<b>7,500.00</b>	<b>6,778.10</b>	<b>90.37 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$60,737.56</b>	<b>\$227,850.00</b>	<b>\$167,112.44</b>	<b>73.34 %</b>
<b>GROSS PROFIT</b>	<b>\$435,287.09</b>	<b>\$1,969,872.77</b>	<b>\$1,534,585.68</b>	<b>77.90 %</b>
<b>Expenses</b>				
6000 Employee Costs				
6010 Wages & Salaries	443,960.09	1,143,500.00	699,539.91	61.18 %
6050 Benefits				
6051 Employee Benefits	40,484.05	84,000.00	43,515.95	51.80 %
6055 Employee Retirement CalPERS	16,263.31	52,000.00	35,736.69	68.72 %
6056 CalPERS Unfunded Liability Valuation	35,387.31	35,000.00	-387.31	-1.11 %
6058 Employer Taxes	12,300.85	42,000.00	29,699.15	70.71 %
<b>Total 6050 Benefits</b>	<b>104,435.52</b>	<b>213,000.00</b>	<b>108,564.48</b>	<b>50.97 %</b>
<b>Total 6000 Employee Costs</b>	<b>548,395.61</b>	<b>1,356,500.00</b>	<b>808,104.39</b>	<b>59.57 %</b>
7010 Advertising & Marketing	9,416.94	35,000.00	25,583.06	73.09 %
7020 Bank Service Charges	17,578.10	35,000.00	17,421.90	49.78 %
7025 Cash Short/Over	-11.26	100.00	111.26	111.26 %
7027 Depreciation Expense	44,533.39	120,000.00	75,466.61	62.89 %



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - November, 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7030 Dues & Subscriptions	3,575.94	12,000.00	8,424.06	70.20 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	96.99	500.00	403.01	80.60 %
<b>Total 7035 Equipment Rents &amp; Leases</b>	<b>96.99</b>	<b>500.00</b>	<b>403.01</b>	<b>80.60 %</b>
7050 Insurance				
7055 Liability Insurance (Gen, Auto, Property)	37,782.50	73,000.00	35,217.50	48.24 %
<b>Total 7050 Insurance</b>	<b>37,782.50</b>	<b>73,000.00</b>	<b>35,217.50</b>	<b>48.24 %</b>
7056 Interest Expense	-4,387.69	3,000.00	7,387.69	246.26 %
7060 Licenses & Fees	15,767.05	37,690.00	21,922.95	58.17 %
7070 Maintenance				
7071 Pool Chemicals	2,394.76	6,000.00	3,605.24	60.09 %
7072 Building & Park Maintenance	45,645.19	92,500.00	46,854.81	50.65 %
7074 Equipment Maintenance	749.44	4,500.00	3,750.56	83.35 %
7075 Fuel	7,284.92	14,000.00	6,715.08	47.96 %
7076 Janitorial Supplies	6,785.68	9,000.00	2,214.32	24.60 %
7077 Small Tools & Equipment	1,835.43	1,500.00	-335.43	-22.36 %
7079 Fleet Maintenance	4,128.56	7,500.00	3,371.44	44.95 %
<b>Total 7070 Maintenance</b>	<b>68,823.98</b>	<b>135,000.00</b>	<b>66,176.02</b>	<b>49.02 %</b>
7084 Meals & Entertainment	4,142.36	7,500.00	3,357.64	44.77 %
7090 Office Supplies	19,296.31	20,000.00	703.69	3.52 %
7150 Professional Fees				
7151 Annual Audit	12,500.00	12,500.00	0.00	0.00 %
7152 Bookkeeping & Payroll	22,924.48	56,000.00	33,075.52	59.06 %
7153 Information Technology	5,063.75	12,500.00	7,436.25	59.49 %
7155 Legal	2,376.85	7,500.00	5,123.15	68.31 %
<b>Total 7150 Professional Fees</b>	<b>42,865.08</b>	<b>88,500.00</b>	<b>45,634.92</b>	<b>51.56 %</b>
7165 Safety Equipment	109.08	4,500.00	4,390.92	97.58 %
7180 Security	6,784.96	11,500.00	4,715.04	41.00 %
7210 Telephone and Internet	4,193.35	16,700.00	12,506.65	74.89 %
7230 Uniforms & Apparel	3,059.67	7,500.00	4,440.33	59.20 %
7250 Utilities				
7252 Electric Service	30,105.08	68,200.00	38,094.92	55.86 %
7254 Gas Service	4,323.03	22,600.00	18,276.97	80.87 %
7256 Sanitation Services	7,983.60	12,500.00	4,516.40	36.13 %
7258 Water Service	7,272.75	12,055.00	4,782.25	39.67 %
7259 Propane	187.58	2,300.00	2,112.42	91.84 %
<b>Total 7250 Utilities</b>	<b>49,872.04</b>	<b>117,655.00</b>	<b>67,782.96</b>	<b>57.61 %</b>
<b>Total Expenses</b>	<b>\$871,894.40</b>	<b>\$2,081,645.00</b>	<b>\$1,209,750.60</b>	<b>58.12 %</b>
NET OPERATING INCOME	<b>\$ -436,607.31</b>	<b>\$ -111,772.23</b>	<b>\$324,835.08</b>	<b>-290.62 %</b>
Other Income				



# Tehachapi Valley Park and Recreation District

## TVRPD Budget vs Actual 2024-2025

July - November, 2024

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
8040 TVRPD Development Fee Revenues	48,834.00	150,000.00	101,166.00	67.44 %
<b>Total Other Income</b>	<b>\$48,834.00</b>	<b>\$150,000.00</b>	<b>\$101,166.00</b>	<b>67.44 %</b>
NET OTHER INCOME	<b>\$48,834.00</b>	<b>\$150,000.00</b>	<b>\$101,166.00</b>	<b>67.44 %</b>
NET INCOME	<b>\$ -387,773.31</b>	<b>\$38,227.77</b>	<b>\$426,001.08</b>	<b>1,114.38 %</b>

**REGULAR BOARD MEETING  
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT  
TUESDAY, OCTOBER 15, 2024, 5:30 P.M.**

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

**BOARD MEMBERS**

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

**1. FLAG SALUTE:** Director Steele led the flag salute.

**2. ROLL CALL:** All Present.

**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.

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

**Noes: None. Motion carried.**

**Absent: None.**

**B. Approval of the Preliminary Financial Reports for July 2024.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR JULY 2024.

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

**Noes: None. Motion carried.**

**Absent: None.**

**C. Approval of the Minutes from the Regular Board Meeting held September 17, 2024.**

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD SEPTEMBER 17, 2024.

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

**Noes: None. Motion carried.**

**Absent: None.**

**5. AGENDA ITEMS**

**A. Americans with Disabilities Act (ADA) Self Evaluation and Transition Plan-  
Presentation and Proposal for Accessibility Services by Disability Access  
Consultants (DAC), Discussion/Approval.**

**BOARD APPROVES THE PROPOSAL FOR SERVICES BY DISABILITY ACCESS  
CONSULTANTS.**

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

**Noes: None. Motion carried.**

**Absent: None.**

**6. RECREATION MANAGER REPORT**

Recreation Manager Sarai Diaz 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 Corey Torres gave the report.

*Report on file*

**9. BOARD OF DIRECTORS TIME:**

The board thanked TVRPD staff and District Manager Torres for all their hard work.

**10. ADJOURNMENT**

Having no further business, the meeting was adjourned at 6:25 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on November 19, 2024.

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

**Noes: None. Motion carried.**

**Absent: None.**

Respectfully Submitted,

*Carrie Champlin*

Clerk of the Board



**Tehachapi Valley**  
Recreation & Park District

**2025 TVRPD BOARD MEETING SCHEDULE**

**Time: All meetings are scheduled for 5:30pm unless otherwise posted.**

**Location: TVRPD District Office 490 West D Street, Tehachapi, CA 93561**

1/21/25 - Meeting will be held at 5:00pm

2/18/25

3/18/25

4/15/25

5/20/25

6/17/25

7/15/25

8/19/25

9/16/25

10/21/25

11/18/25

12/16/25

**POOL LICENSE  
AGREEMENT**

**THIS POOL LICENSE AGREEMENT** (this "Agreement") made and entered into on this \_\_\_ day of \_\_\_\_\_, 2024, by and between the **TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**, a political subdivision of the State of California ("District"), and **VALLEY OAKS CHARTER SCHOOL** ("Valley Oaks"). District and Valley Oaks are referred to herein singularly as a "party" and collectively as "parties."

**RECITALS**

**WHEREAS**, District is the fee owner and operator of certain real property commonly known as the Dye Natatorium and located at 400-B South Snyder in Tehachapi, California upon which is located an indoor swimming pool (referred to as the "Premises");

**WHEREAS**, Valley Oaks desires to offer its students the opportunity to participate on a swimming team which season shall commence upon opening of the Premises in April and conclude at the termination of the 2024-2025 school year;

**WHEREAS**, Valley Oaks desires to obtain a non-exclusive and revocable license, and District is willing to grant a non-exclusive and revocable license to Valley Oaks, for the Premises 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. Grant of License. District hereby grants to Valley Oaks a non-exclusive and revocable license in the Premises for Valley Oaks's use of the Premises pursuant to this Agreement (the "License").

2. Term. The term of the License and the other rights granted under this Agreement shall commence on or about April 7, 2025, and shall terminate on or about \_\_\_\_\_, 2025, unless sooner terminated, as set forth herein (the "Term").

3. Valley Oaks's Responsibilities. Valley Oaks understands and agrees that the License is subject to the following:

3.1 The License is non-exclusive, and the Premises will be made available for use by the general public at times when not utilized by Valley Oaks.

3.2 Valley Oaks shall provide evidence that it carries adequate insurance to cover Valley Oaks activities and use of the Premises by Valley Oaks in accordance with the terms provided in Section 8.

3.4 Valley Oaks shall ensure that all volunteers have undergone adequate screening and background checks by a nationally certified screening agency and shall provide District with proof of same.

3.5 Valley Oaks shall pay to the District the amount of Eighty Dollars and No Cents (\$80.00) per hour for use (the "User Fee") of the Premises during the Term.

3.6 Valley Oaks and District acknowledge and agree that Valley Oaks shall be entitled to use the Premises according to the Swim Schedule attached hereto as Exhibit A. Valley Oaks shall be granted use of the Premises at the times set forth in the Swim Schedule pending District Board Approval; provided, however, that if the District cannot approve a date and/or time set forth in the Swim Schedule, the parties agree to negotiate in good faith an alternate time and/or date for same. Additional use of the Premises which is not set forth in Exhibit A will be subject to prior written approval by District which shall be granted at District's sole discretion.

3.7 Valley Oaks shall pay to the District all User Fees imposed under the terms of this Agreement within ten (10) days of the termination of the Term. In the event the User Fees are not paid in full on or before the tenth (10<sup>th</sup>) day of each month, Valley Oaks shall pay to the District a late charge equivalent to five percent (5%) of the past due amount as liquidated damages in lieu of actual damages except interest and costs of collection and suit, including, without limitation, reasonable attorneys' fees and disbursements which the parties agree is a reasonable estimate of District's costs and expenses.

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

4. Security Deposit. On or before April 1, 2025, Valley Oaks shall pay a security deposit of One Thousand Dollars and No Cents (\$1,000.00), which shall be held as security for the performance of the terms of this Agreement. This security deposit can be accepted in "guaranteed funds" only (cash, cashier's check, or money order). This security deposit may be used by the



District to cure any default under this Agreement, and Valley Oaks shall immediately replace any amount so used within fifteen (15) days after written demand by District. District may co-mingle the funds with other funds of District and shall not be required to maintain such funds in a segregated account. Following the expiration of the Term, the remaining amount of the Security Deposit, if any, will be returned to Valley Oaks within sixty (60) days upon the District's reconciliation of all fees and costs under this Agreement and following a walkthrough and verification of the vacated Premises by a District Representative.

5. Use. The License for the Premises is nonexclusive for the purposes of Valley Oaks operating an organized swim program for its enrolled students. District shall have the right to use the Premises at all times that are not included in the Swim Schedule. Valley Oaks shall not allow other entities or individuals not associated with Valley Oaks to use the Premises without District's prior written consent, exercised in its sole and absolute discretion, even if dates and times are within the Swim Schedule. Valley Oaks shall faithfully observe and agrees to comply with (and cause its employees, agents and invitees to comply with) any rules and regulations for the Premises implemented by District before or during the Term, and with such reasonable modifications thereof and additions thereto as District may from time to time make and put into effect in its sole discretion.

6. Trained and Certified Coaches and Staff; Lifeguard Service. Valley Oaks acknowledges and agrees that all of its coaches and staff will be trained and certified as required by law, including, but not limited to, in accordance with Health and Safety Code Section 116033. The parties acknowledge and agree that District and Valley Oaks will each one be responsible for providing one lifeguard trained in "lifeguard service" as defined by Health and Safety Code Section 116028 during the Swim Schedule at the sole cost and expense of the respective parties. Lifeguard service will be only be provided by District for the times set forth in the Swim Schedule and any additional times requested in writing by Valley Oaks and approved by District. Valley Oaks shall indemnify, defend and hold harmless District from any and all claims, injuries, including death, damages, judgments, liabilities, costs, and expenses, including attorneys' fees, arising out of or relating to Valley Oaks or its guests or invitees using the Premises at any time not included on the Swim Schedule.

7. Disclaimer by District. NOTWITHSTANDING SECTION 6 OR ANY OTHER PROVISIONS IN THIS AGREEMENT, DISTRICT MAKES NO REPRESENTATIONS OR WARRANTIES REGARDING THE LIFEGUARD SERVICE IT IS RESPONSIBLE FOR

PROVIDING OTHER THAN AS EXPRESSLY SET FORTH IN THIS AGREEMENT. EVEN WITH THE LIFEGUARD SERVICE, VALLEY OAKS ACKNOWLEDGES AND AGREES THAT, USE OF THE SWIMMING POOL ON THE PREMISES (THE "ACTIVITY") CARRIES WITH IT CERTAIN INHERENT RISKS THAT CANNOT BE ELIMINATED REGARDLESS OF THE CARE TAKEN TO AVOID INJURIES. THE SPECIFIC RISKS VARY FROM ONE SPECIFIC ACTIVITY TO ANOTHER, BUT THE RISKS RANGE FROM 1) MINOR INJURIES SUCH AS SCRATCHES, BRUISES, AND SPRAINS, 2) MAJOR INJURIES SUCH AS EYE INJURY OR LOSS OF SIGHT, JOINT OR BACK INJURIES, HEART ATTACKS, AND CONCUSSIONS, AND 3) CATASTROPHIC INJURIES INCLUDING PARALYSIS AND DEATH.

VALLEY OAKS ACKNOWLEDGES READING THE FOREGOING, AND UNDERSTANDS AND APPRECIATES THESE AND OTHER RISKS THAT ARE INHERENT IN THE ACTIVITY. VALLEY OAKS, FOR ITSELF AND ITS GUESTS AND INVITEES, VOLUNTARY AND KNOWINGLY ASSUMES ALL SUCH RISKS. VALLEY OAKS AGREES TO INDEMNIFY, DEFEND AND HOLD HARMLESS DISTRICT AND ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, AND REPRESENTATIVES HARMLESS FROM ANY AND ALL CLAIMS, INJURIES, INCLUDING DEATH, DAMAGES, JUDGMENTS, LIABILITIES, COSTS, AND EXPENSES, INCLUDING ATTORNEYS' FEES, ARISING OUT OF OR RELATING TO THE ACTIVITY AND TO REIMBURSE DISTRICT FOR ANY SUCH COSTS AND EXPENSES INCURRED, INCLUDING, BUT NOT LIMITED TO, ATTORNEYS' FEES.

VALLEY OAKS ALSO IS RESPONSIBLE FOR COMPENSATION OF LOST USE AND ANY DAMAGE TO THE SWIMMING POOL CAUSED BY VALLEY OAKS OR VALLEY OAKS'S GUESTS OR INVITEES, INCLUDING, BUT NOT LIMITED TO, BROKEN GLASS OR OTHER ITEMS INTRODUCED INTO THE PREMISES, CONTAMINATION OF THE WATER, DAMAGE TO THE AUTOMATIC CLEANERS OR OTHER SWIMMING POOL EQUIPMENT, OR EXCESSIVE LOSS OF WATER WILL RESULT IN CHARGES TO VALLEY OAKS FOR CORRECTION OF THE PROBLEM.

VALLEY OAKS ALSO ACKNOWLEDGES, UNDERSTANDS AND AGREES THAT VALLEY OAKS SHALL INVESTIGATE ALL APPLICABLE FEDERAL, STATE OF CALIFORNIA, COUNTY OF KERN OR CITY OF TEHACHAPI SWIMMING POOL BARRIER LAWS AND REGULATIONS, AND ALSO AGREES TO COMPLY, AT VALLEY

OAKS'S SOLE COST AND EXPENSE WITHOUT RIGHT OF REIMBURSEMENT FROM DISTRICT, WITH SUCH LAWS AND REGULATIONS DURING THE TERM OF THIS AGREEMENT. EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, VALLEY OAKS EXPRESSLY RELIEVES AND INDEMNIFIES, DEFENDS AND HOLDS HARMLESS DISTRICT FROM ANY AND ALL LIABILITY AND RESPONSIBILITY FOR COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

8. Insurance. Valley Oaks shall purchase and maintain in force during the Term, 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 and Four Million Dollars (\$4,000,000.00) in the aggregate with the following coverage and extensions of coverage:

- (a) Third party bodily injury, including death resulting therefrom, and property damage liability;
- (b) Bodily injury, including death resulting therefrom, and property damage for all Valley Oaks participants, employees, volunteers, or other persons performing services for Valley Oaks or participating in Valley Oaks activities and the spouses, children, parents, and siblings of same;
- (c) Owned and Non-owned automobile liability for on-Premises and off-Premises activities;
- (d) Contractual coverage for Valley Oaks's obligations under this Agreement, including, but not limited to, the obligations to indemnify District as set forth in Section 9; and,
- (e) Products liability for all products distributed by Valley Oaks, whether by sale or otherwise.

8.1. Valley Oaks's insurance policy shall name "*The Tehachapi Valley Recreation and Park District, it's Agents, Officers, Directors, Employees and Representative*" as additional insureds. The insurance policy or policies identified herein shall be issued by an insurance company authorized to do business in the State of California and shall be approved by District. Valley Oaks's policy or policies shall provide primary coverage, and no insurance of District shall be called upon to contribute to a loss under the limits of Valley Oaks's policy. Valley Oaks'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 March 1, 2025, Valley Oaks 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 8. Cancellation of any of the insurance described herein, or any portion of said insurance, shall automatically suspend the Valley Oaks's License and rights under this Agreement. Upon such an occurrence, Valley Oaks shall immediately cease all activities under the License and this Agreement and vacate the Premises. District shall have the right to immediately terminate, without notice, all operations under the License and this Agreement in the event Valley Oaks fails or refuses to do so.

8.2. In addition to the foregoing insurance requirements, Valley Oaks shall provide to District the following two endorsements in favor of District: (a) Waiver of Transfer of Rights of Recovery Endorsement; and (b) Primary and Non-Contributory Endorsement.

8.3. In the event Traveling Team hosts an official swim meet including one or more visiting teams, Valley Oaks shall, in advance, obtain a Certificate of Insurance from each visiting team naming "*The Tehachapi Valley Recreation and Park District, it's Agents, Officers, Directors, Employees and Representative*" as additional insureds for the swim meet dates and shall deliver to District all Certificates of Insurance for the visiting teams prior to commencement of the swim meet. Valley Oaks shall not permit any visiting team that has not provided a Certificate of Insurance as set forth herein to participate in a scheduled swim meet. Failure to comply with this Section 8.3 shall be a breach of this Agreement.

9. Indemnification.

9.1. Valley Oaks shall waive any claim against District for, and shall indemnify, defend, and hold harmless the District, its officers, directors, employees, and agents, and representatives from any and all claims, loss, injuries, including death, damages, judgments, liabilities, costs, and expenses, including reasonable attorneys' fees, arising out of or relating to the License and Valley Oaks's use or occupancy of the Premises and asserted against or suffered by District resulting from the following (a) any breach of this Agreement by Valley Oaks; (b) any liability or obligation of Valley Oaks which District is not required to assume hereunder or accruing prior to such assumption, including, but not limited to, any personal injury or property damage suffered in, or on or about the Premises or relating thereto occurring during the Term of this Agreement; or (c) the breach of any of the covenants, representations or warranties made by Valley Oaks herein, but excluding therefrom any claim, loss, damage or expense arising as a result of District's sole negligence or willful misconduct.

9.2. District's indemnification obligations shall apply to all liability, regardless of whether any insurance policies are applicable. The policy limits of Valley Oaks's insurance shall not act as a limitation upon the amount of indemnification to be provided by Valley Oaks to the District in the event of loss, claim, damage or expense. This Section 9 shall survive the expiration or earlier termination of this Agreement.

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

11. Maintenance.

11.1. Generally. District shall provide general maintenance to the Premises, at no additional expense to Valley Oaks.

11.2. Equipment and Maintenance. Valley Oaks shall be responsible for removing and stowing any Valley Oaks equipment following any and all Valley Oaks use of the Premises. Valley Oaks shall be responsible for cleaning up and removing loose trash and litter from the pool deck and pool immediately following use of the Premises by Valley Oaks. Failure to do so, as determined by the District in its sole and absolute discretion, will result in fees not to exceed Fifty Dollars and No Cents (\$50.00) per day.

11.3. District's Right to Perform Required Maintenance. Notwithstanding the foregoing, if District, in its sole discretion, determines that Valley Oaks is failing to adequately perform its duties, then District may assume the responsibility to do so in place and instead of Valley Oaks, in which event, the expenses incurred by District thereby shall be paid by Valley Oaks at a rate of Fifty Dollars and No Cents (\$50.00) per hour.

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. Valley Oaks 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. Valley Oaks 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 the License and this Agreement, the exercise of all rights under the License and this Agreement, posting of notices, and all other lawful purposes.

14. Ownership of Improvements. Valley Oaks shall not construct or install any improvements on the Premises without the express written consent of District. In the event such improvements are made to the Premises, said improvements shall become the property of District, without cost, upon the termination of this Agreement. Valley Oaks shall provide District management with appropriate scope of work, drawings, permits, estimates and timeline for completion for each improvement, prior to District approval. District may, in its sole discretion, request that Valley Oaks remove any or all equipment and property on the Premises owned by Valley Oaks, in which case Valley Oaks shall remove such equipment and return the Premises to its original condition as nearly as may be practical. Valley Oaks shall have thirty (30) days following the date of cancellation or termination of the License and this Agreement by which to remove any equipment.

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

16. Default and Remedies. In the event of Valley Oaks's breach of the License and this Agreement, District shall have the following remedies:

16.1. The right of re-entry, after first providing Valley Oaks with seven (7) days' notice, and the right to take possession of all property remaining on the Premises belonging to Valley Oaks with the attendant right to remove all such property from the Premises which may then be stored in a public warehouse, or elsewhere, at Valley Oaks'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 the License and this Agreement; or
- (b) From time to time, without terminating the License and this Agreement, grant a license or lease the entire, or any portion, of the Premises for such terms, which may extend beyond the Term and at such licenses or 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 relicensing or letting, Valley Oaks shall immediately pay to District the expenses of relicensing or letting 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.

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

164. Nothing contained in this Agreement, and no security or guaranty that District holds now or in the future under the License or 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.

165. The notice requirements provided herein shall not be applicable to a breach of Sections 8 or 26 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 Valley Oaks:

- (a) The appointment of a receiver to take possession of all or substantially all assets of Valley Oaks; or,
- (b) A general assignment by Valley Oaks for the benefit of its creditors; or,
- (c) An action taken or suffered by Valley Oaks under any insolvency or bankruptcy act.

18. Waste. Valley Oaks shall not commit, or permit others to commit, on the Premises, waste or a nuisance or any other act that could disturb the quiet enjoyment of District or any other lessee of District on reserved or adjacent property.

19. Liens. Valley Oaks shall pay all of its expenses as set forth hereinabove, and all other expenses which it personally incurs when same are due and before delinquency. Valley Oaks shall keep the Premises and the License 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 Valley Oaks upon the Premises. Valley Oaks 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 Valley Oaks 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. Valley Oaks shall, at its sole cost and expense, obtain such licenses, permits, and approvals as may be required by law for the performance of its services under this Agreement. Valley Oaks 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. Assignment, Subletting, Encumbrances. Valley Oaks shall not assign the License or 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 Valley Oaks 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 the License and this Agreement. No interest of Valley Oaks in the License or this Agreement shall be assignable by operation of law without District's written consent.

23. 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:

Corey Torres  
District Manager  
TEHACHAPI VALLEY RECREATION AND  
PARK DISTRICT  
P.O. Box 373  
Tehachapi, CA 93581  
Email Address: c.torres@tvrpd.org

To Valley Oaks:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Tehachapi, CA 93561  
Email Address: \_\_\_\_\_



24. Attorneys' Fees and Costs. In any action or proceeding by either party to enforce or interpret the License or 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.

25. Compliance with Law. Valley Oaks shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local governments.

26. Compliance with ADA. Valley Oaks shall comply with all requirements of the Americans with Disabilities Act, 42 U.S.C. Section 12101, et seq. (the "Act"). Valley Oaks shall be responsible for determining all such prohibitions as well as all other provisions of the Act which apply to District and Valley Oaks shall comply therewith. Failure by Valley Oaks to comply with the Act shall automatically terminate this Agreement. Should District determine, in District's sole discretion, that Valley Oaks is not complying with the Act, District may, without notice, immediately terminate this Agreement. Valley Oaks hereby agrees to indemnify and hold District harmless from all liabilities under the Act that result from Valley Oaks's failure to comply with this Section 26.

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 and every provision contained herein.

29. Mailing List. During the Term, Valley Oaks shall maintain District on Valley Oaks's regular mailing list for all general correspondence, at the address indicated in Section 23.

30. Waiver. All waivers of the provisions of this Agreement must be in writing by the appropriate authorities of District and Valley Oaks. Valley Oaks agrees that waiver by District 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. Participant Waivers. Valley Oaks shall obtain written waivers of liability executed by a parent or legal guardian of each participant in Valley Oaks's programs to protect and hold harmless District and Valley Oaks from any injuries that result from participation in Valley Oaks'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 two (2) separate counterparts, each of which, when so executed, shall be deemed to be an original and to constitute the one and same contract.

*Signatures contained on Following Page; Remainder of this Page Left Intentionally Blank*

38. Effective Date. This Agreement shall become effective as of the Effective Date upon the delivery and execution by the parties.

Dated: \_\_\_\_\_, 2024

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

By: Corey Torres  
Its: District Manager

Dated: \_\_\_\_\_, 2024

By: \_\_\_\_\_  
Its: President

EXHIBIT A  
SWIM SCHEDULE



## **Recreation Manager's Report**

**Jan 21, 2025**

STAFF REPORT

REGULAR BOARD MEETING

---

### **Youth Basketball**

- Season has started with over 530 kids!
- Staff is doing a great job. We did 5 scrimmage trainings and Corey and Jayson led a sit-down training to help be prepared.
- We are at Monroe, JMS, and ABIAC Gym
- Using QuickScores for scheduling and putting in scores.

### **Polar Plunge**

- Happening February 17
- Sierra and Sarai did a video at the pool and cold plunged.
- Capital Hills Starbucks is donating coffee

### **Swimming**

- We are working on getting lifeguard certification classes for March and May.

### **Adventure Camp**

- Sierra and I have been working on getting things ready for Adventure Camp.
- Running reports and numbers to be able to post everywhere soon.
- Themes will include an Aloha Week, Harry Potter Week, Medieval Week and so much more fun stuff.

### **Fitness Challenge**

- We will be starting up our fitness challenge here soon.

### **Mud Run**

- Tentatively looking to host it Sept 13 at Nature Park
- GHCSO is in agreement and excited to be working with us on this Mud Run
- We have a few sponsors lined up that want to be a part of it.

## 2025 Calendar

- Been working on a full 2025 calendar. Corey and I are working on cleaning it up.



## **Operations Manager's Report**

### **1/21/25**

STAFF REPORT

REGULAR BOARD MEETING

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#### **Meadowbrook**

Replaced damaged windows on the restroom building

Rebuilt the R/C Track

Repaired a damaged stall door in restroom, someone kicked the door so hard it broke the mounts in the concrete

P&J electric got the baseball field lights working again at, like the ballfield lights at West Park two household switched can turn them on.

#### **West Park**

Completed the Gate opener install on the Maintenance yard gates and started installing the fence privacy slats along the north fence line.

Oil changes on all the seasonal equipment: mowers, utility vehicles and gopher machines

Replaced some missing bricks on the Abaic wall and entrance sign.

Replaced an irrigation valve in Valdez field.

One of our trucks did not pass a smog check this year and estimates for repair are between 4000.00 and 4500.00. The current Blue Book value is 2500.00 so it is not cost effective to repair. Looking to replace it with a used truck sometime in 2025.

#### **ABIAC**

Took apart the height adjusters on the Basketball hoops and regreased them in preparation for youth basketball. Been having issues with the floor joints pulling apart and gaps showing. The manufacturer and installer have not given us a good solution to this issue, we have been using super glue and so far, it's been holding up well.

#### **Central Park**

Repaired and men's stall door, someone broke the hinges, we had to purchase new hinges and move them to a new location on the door form them to work.

#### **Brite Lake**

Winterized all the hose bibs for the freezing weather to come.

Replaced all the hand cranks and cable on the dock. We were able to add an additional 22 foot of cable so the dock can move 72 feet to follow the water level now.

Added fire pit rings to the East campsites 42-48

