



Tehachapi Valley
Recreation & Park District



Midyear Adjustment
Budget
FISCAL YEAR
2025-2026

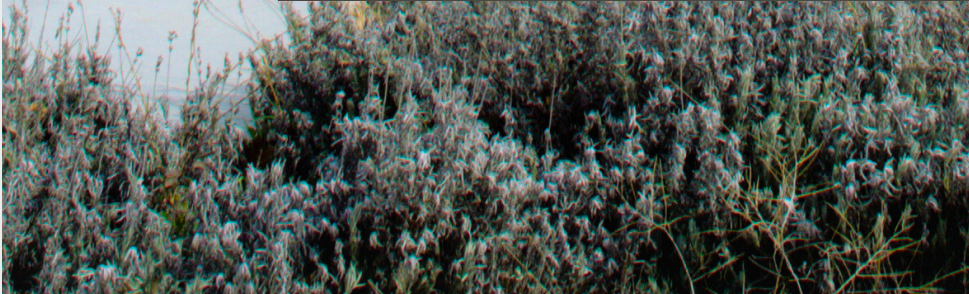


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Tehachapi Valley Recreation & Park District

Play Up. Live Up.

Midyear Adjustment Budget

Fiscal Year 2025-2026

Board of Directors

Maryann Paciullo, Chairperson

Dwight Dreyer, Vice-Chairperson

Ian Steele, Director

Sandy Chavez, Director

Heather Silva, Director

Departments

District Manager

Corey Torres, MPA, District Manager

Administration Department

Taylor Davis, Business Manager/Clerk of the Board

Emily Williams, Administrative Assistant

Maintenance & Operations Department

Kent Beal, Operations Manager

Recreation Department

Sarai Diaz, Community Events Supervisor

Donna Clark, Sports Supervisor

Tehachapi Tots Department

Kelsey Ketcheside, Tots Director

Mission Statement

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

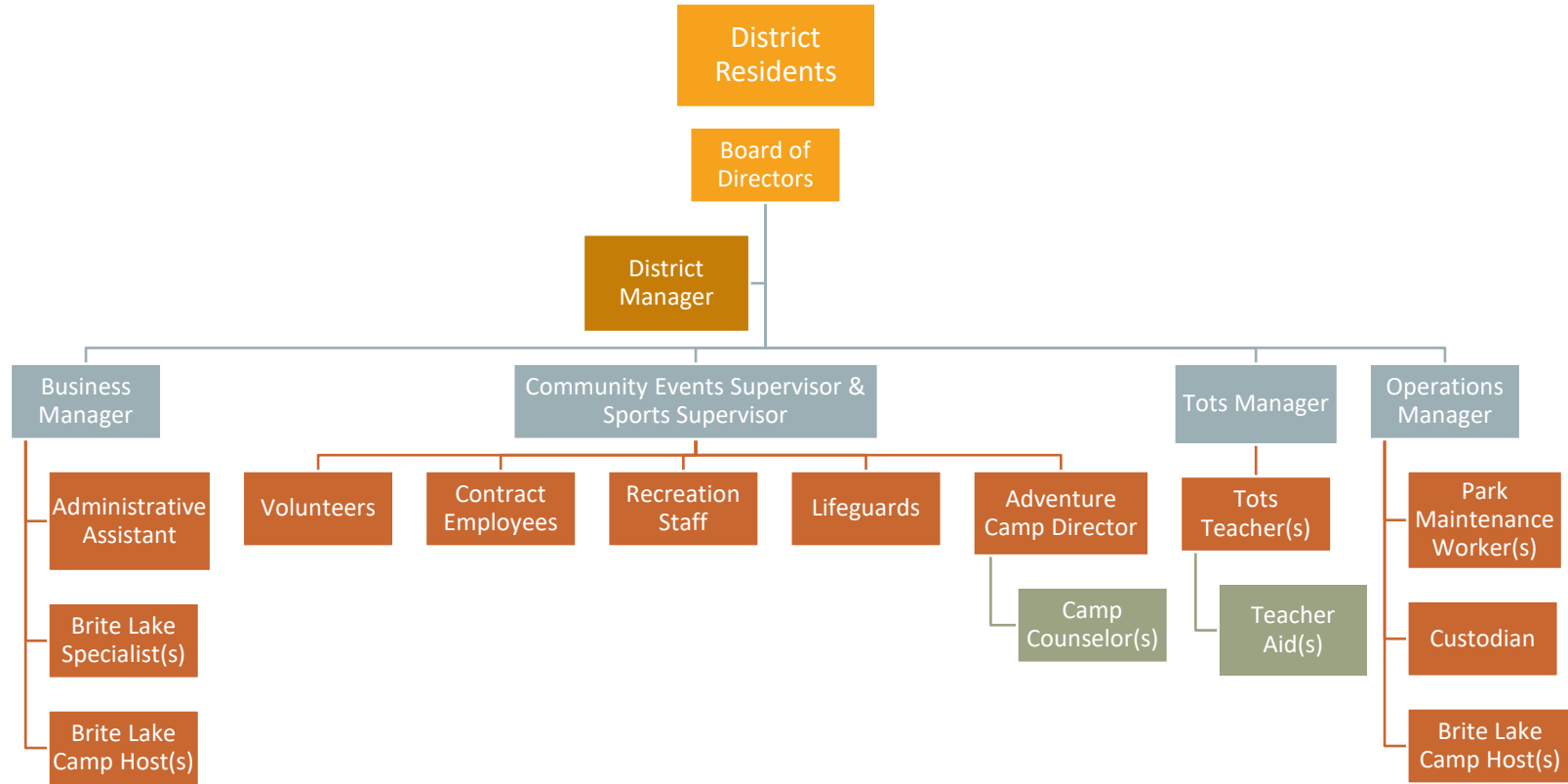
We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.



Tehachapi Valley

Recreation & Park District

Organizational Chart





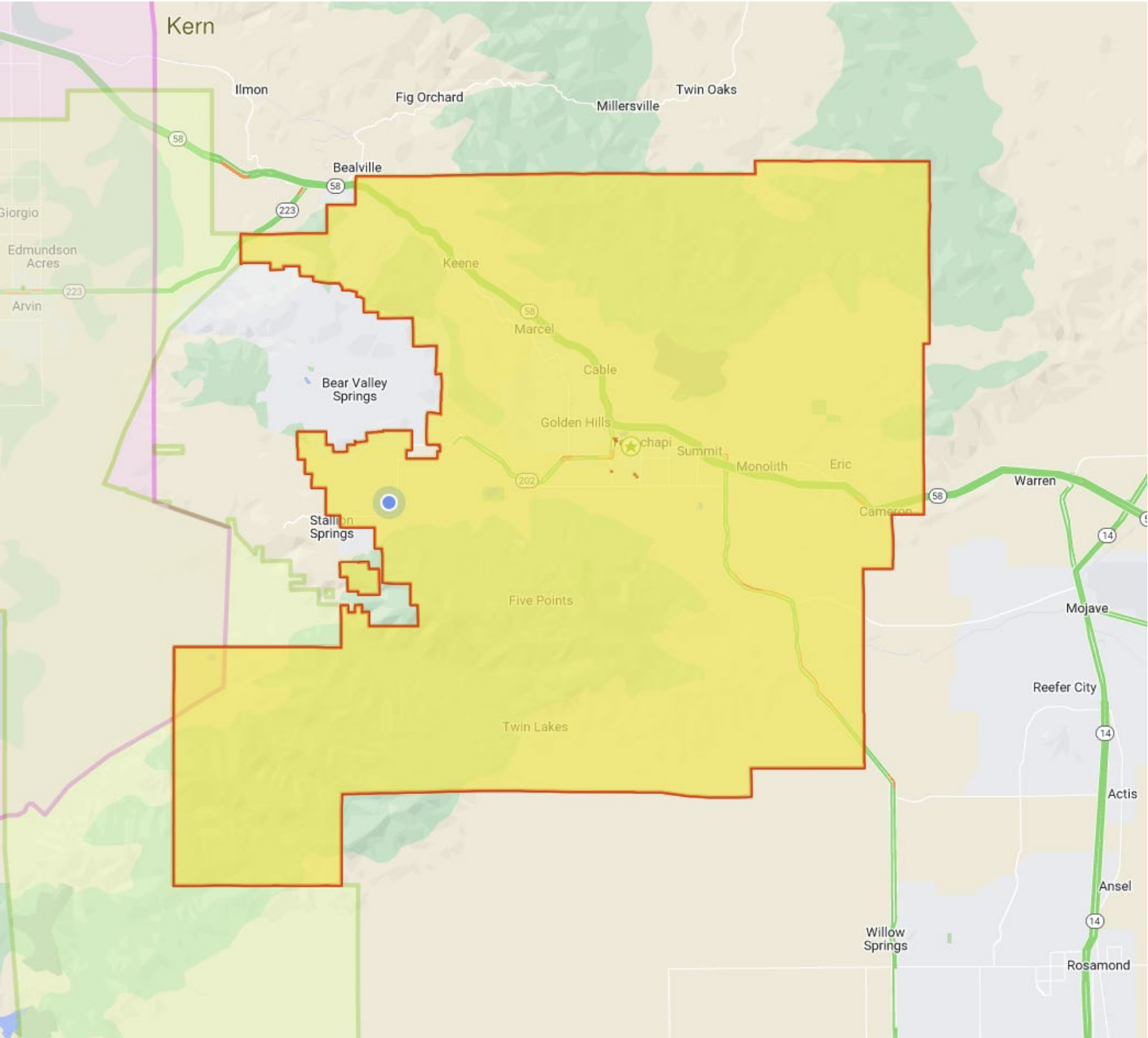
Tehachapi Valley

Recreation & Park District

Positions and Titles

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

District Boundary Map



Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4010 Property Taxes	1,201,262.50
4020.1 Interest Income Cap Proj Fund	6,000.00
4020.3 Interest Income - CA CLASS	5,000.00
4030 Adult Program Revenues	61,480.00
4050 Facility Revenue	237,505.00
4210 Events Revenues	68,554.00
4213 Operational Grants	75,425.00
4300 Youth Program Revenues	573,965.00
4650 Discounts given	-61,020.00
4704 Sales	
4707 Merchandise Sales-Taxable	9,400.00
Total 4704 Sales	9,400.00
Total Income	\$2,177,571.50
Cost of Goods Sold	
5001 Adult Program Costs	8,615.26
5002 Fish Stocking	35,000.00
5004 Contracted Classes Costs	2,238.75
5005 Events Costs	68,220.93
5005.1 Prizes and Awards	13,000.00
Total 5005 Events Costs	81,220.93
5008 Youth Program Costs	90,985.00
5704 Purchases for Resale	
5707 Merchandise Purchases	1,500.00
Total 5704 Purchases for Resale	1,500.00
Total Cost of Goods Sold	\$219,559.94
GROSS PROFIT	\$1,958,011.56
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	996,000.00
6050 Benefits	
6051 Employee Benefits	124,500.00
6055 Employee Retirement CalPERS	42,000.00
6056 CalPERS Unfunded Liability Valuation	36,000.00
6058 Employer Taxes	83,500.00
6090 Worker's Compensation Insurance	45,000.00
Total 6050 Benefits	331,000.00
Total 6000 Employee Costs	1,327,000.00
7010 Advertising & Marketing	10,000.00
7020 Bank Service Charges	51,000.00
7025 Cash Short/Over	100.00
7027 Depreciation Expense	100,080.00
7030 Dues & Subscriptions	7,000.00

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2025 - June 2026

	TOTAL
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	500.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	8,000.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	85,000.00
Total 7050 Insurance	85,000.00
7056 Interest Expense	3,000.00
7060 Licenses & Fees	34,000.00
7070 Maintenance	
7071 Pool Chemicals	6,000.00
7072 Building & Park Maintenance	105,000.00
7073 Accessibility Upgrades	32,000.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	182,200.00
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	18,000.00
7120 Professional Development	15,000.00
7150 Professional Fees	
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	10,000.00
7153 Information Technology	12,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	45,500.00
7165 Safety Equipment	3,500.00
7180 Security	4,600.00
7210 Telephone and Internet	10,750.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	
7252 Electric Service	72,700.00
7254 Gas Service	23,300.00
7256 Sanitation Services	15,250.00
7258 Water Service	15,100.00
7259 Propane	1,000.00
Total 7250 Utilities	127,350.00
Total Expenses	\$2,045,080.00
NET OPERATING INCOME	\$ -87,068.44
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2025 - June 2026

	TOTAL
Total Other Income	\$120,000.00
NET OTHER INCOME	\$120,000.00
NET INCOME	\$32,931.56

Tehachapi Valley Park and Recreation District

Capital Funds Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4020.1 Interest Income Cap Proj Fund	6,000.00
Total Income	\$6,000.00
GROSS PROFIT	\$6,000.00
Expenses	
Total Expenses	
NET OPERATING INCOME	\$6,000.00
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00
Total Other Income	\$120,000.00
NET OTHER INCOME	\$120,000.00
NET INCOME	\$126,000.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2025 - June 2026

	TOTAL
Income	
4010 Property Taxes	1,201,262.50
4020.3 Interest Income - CA CLASS	5,000.00
Total Income	\$1,206,262.50
GROSS PROFIT	
	\$1,206,262.50
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	200,000.00
6050 Benefits	
6051 Employee Benefits	75,000.00
6055 Employee Retirement CalPERS	17,000.00
6056 CalPERS Unfunded Liability Valuation	36,000.00
6058 Employer Taxes	13,000.00
6090 Worker's Compensation Insurance	45,000.00
Total 6050 Benefits	186,000.00
Total 6000 Employee Costs	386,000.00
7010 Advertising & Marketing	
7020 Bank Service Charges	45,000.00
7025 Cash Short/Over	100.00
7027 Depreciation Expense	20,000.00
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	7,500.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	85,000.00
Total 7050 Insurance	85,000.00
7056 Interest Expense	
7060 Licenses & Fees	3,000.00
7060 Licenses & Fees	34,000.00
7070 Maintenance	
7072 Building & Park Maintenance	3,500.00
7073 Accessibility Upgrades	32,000.00
Total 7070 Maintenance	35,500.00
7084 Meals & Entertainment	
7090 Office Supplies	7,000.00
7090 Office Supplies	18,000.00
7120 Professional Development	15,000.00
7150 Professional Fees	
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	10,000.00
7153 Information Technology	12,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	45,500.00
7165 Safety Equipment	3,500.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2025 - June 2026

	TOTAL
7180 Security	700.00
7210 Telephone and Internet	8,000.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	
7252 Electric Service	9,500.00
7254 Gas Service	2,000.00
7258 Water Service	2,000.00
Total 7250 Utilities	13,500.00
Total Expenses	\$750,300.00
NET OPERATING INCOME	\$455,962.50
NET INCOME	\$455,962.50

Tehachapi Valley Park and Recreation District

Maintenance Budget

July 2025 - June 2026

	TOTAL
Income	
Total Income	
GROSS PROFIT	\$0.00
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	231,000.00
6050 Benefits	
6051 Employee Benefits	47,000.00
6055 Employee Retirement CalPERS	14,000.00
6058 Employer Taxes	14,500.00
Total 6050 Benefits	75,500.00
Total 6000 Employee Costs	306,500.00
7027 Depreciation Expense	18,500.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	500.00
Total 7035 Equipment Rents & Leases	500.00
7070 Maintenance	
7072 Building & Park Maintenance	7,000.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	46,200.00
7250 Utilities	
7256 Sanitation Services	700.00
Total 7250 Utilities	700.00
Total Expenses	\$372,400.00
NET OPERATING INCOME	\$ -372,400.00
NET INCOME	\$ -372,400.00

Tehachapi Valley Park and Recreation District

Brite Lake Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4050 Facility Revenue	207,000.00
4704 Sales	
4707 Merchandise Sales-Taxable	3,000.00
Total 4704 Sales	3,000.00
Total Income	\$210,000.00
Cost of Goods Sold	
5002 Fish Stocking	35,000.00
5704 Purchases for Resale	
5707 Merchandise Purchases	1,500.00
Total 5704 Purchases for Resale	1,500.00
Total Cost of Goods Sold	\$36,500.00
GROSS PROFIT	\$173,500.00
Expenses	
7020 Bank Service Charges	6,000.00
7027 Depreciation Expense	7,200.00
7070 Maintenance	
7072 Building & Park Maintenance	30,000.00
Total 7070 Maintenance	30,000.00
7210 Telephone and Internet	1,000.00
7250 Utilities	
7252 Electric Service	24,000.00
7256 Sanitation Services	14,000.00
7258 Water Service	100.00
7259 Propane	1,000.00
Total 7250 Utilities	39,100.00
Total Expenses	\$83,300.00
NET OPERATING INCOME	\$90,200.00
NET INCOME	\$90,200.00

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2025 - June 2026

	F-FACILITIES	BRITE LAKE	ANNUAL PERMIT	ANNUAL SENIOR PERMIT	BOAT LAUNCHING PERMIT	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income								
4050 Facility Revenue			4,000.00	4,000.00	1,000.00	9,000.00	9,000.00	\$9,000.00
4704 Sales								\$0.00
4707 Merchandise Sales-Taxable		3,000.00				3,000.00	3,000.00	\$3,000.00
Total 4704 Sales		3,000.00				3,000.00	3,000.00	\$3,000.00
Total Income	\$0.00	\$3,000.00	\$4,000.00	\$4,000.00	\$1,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Cost of Goods Sold								
5002 Fish Stocking		35,000.00				35,000.00	35,000.00	\$35,000.00
5704 Purchases for Resale								\$0.00
5707 Merchandise Purchases		1,500.00				1,500.00	1,500.00	\$1,500.00
Total 5704 Purchases for Resale		1,500.00				1,500.00	1,500.00	\$1,500.00
Total Cost of Goods Sold	\$0.00	\$36,500.00	\$0.00	\$0.00	\$0.00	\$36,500.00	\$36,500.00	\$36,500.00
GROSS PROFIT	\$0.00	\$ -33,500.00	\$4,000.00	\$4,000.00	\$1,000.00	\$ -24,500.00	\$ -24,500.00	\$ -24,500.00
Expenses								
7020 Bank Service Charges		6,000.00				6,000.00	6,000.00	\$6,000.00
7027 Depreciation Expense		7,200.00				7,200.00	7,200.00	\$7,200.00
7070 Maintenance								\$0.00
7072 Building & Park Maintenance		30,000.00				30,000.00	30,000.00	\$30,000.00
Total 7070 Maintenance		30,000.00				30,000.00	30,000.00	\$30,000.00
7210 Telephone and Internet		1,000.00				1,000.00	1,000.00	\$1,000.00
7250 Utilities								\$0.00
7252 Electric Service		24,000.00				24,000.00	24,000.00	\$24,000.00
7256 Sanitation Services		14,000.00				14,000.00	14,000.00	\$14,000.00
7258 Water Service		100.00				100.00	100.00	\$100.00
7259 Propane		1,000.00				1,000.00	1,000.00	\$1,000.00
Total 7250 Utilities		39,100.00				39,100.00	39,100.00	\$39,100.00
Total Expenses	\$0.00	\$83,300.00	\$0.00	\$0.00	\$0.00	\$83,300.00	\$83,300.00	\$83,300.00
NET OPERATING INCOME	\$0.00	\$ -116,800.00	\$4,000.00	\$4,000.00	\$1,000.00	\$ -107,800.00	\$ -107,800.00	\$ -107,800.00
NET INCOME	\$0.00	\$ -116,800.00	\$4,000.00	\$4,000.00	\$1,000.00	\$ -107,800.00	\$ -107,800.00	\$ -107,800.00

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2025 - June 2026

	F-FACILITIES	BRITE LAKE	CAMPING	DAY USE	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue			150,000.00	48,000.00	198,000.00	198,000.00	\$198,000.00
Total Income	\$0.00	\$0.00	\$150,000.00	\$48,000.00	\$198,000.00	\$198,000.00	\$198,000.00
GROSS PROFIT	\$0.00	\$0.00	\$150,000.00	\$48,000.00	\$198,000.00	\$198,000.00	\$198,000.00
Expenses							
Total Expenses					\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$150,000.00	\$48,000.00	\$198,000.00	\$198,000.00	\$198,000.00
NET INCOME	\$0.00	\$0.00	\$150,000.00	\$48,000.00	\$198,000.00	\$198,000.00	\$198,000.00

Tehachapi Valley Park and Recreation District

Facilities By Class Budget

July 2025 - June 2026

	F-FACILITIES	ABIAC	CENTRAL PARK	MEADOWBROOK	POOL	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue		3,500.00	2,300.00	3,000.00	3,000.00	11,800.00	\$11,800.00
4213 Operational Grants			525.00			525.00	\$525.00
Total Income	\$0.00	\$3,500.00	\$2,825.00	\$3,000.00	\$3,000.00	\$12,325.00	\$12,325.00
GROSS PROFIT	\$0.00	\$3,500.00	\$2,825.00	\$3,000.00	\$3,000.00	\$12,325.00	\$12,325.00
Expenses							
7027 Depreciation Expense		8,530.00	1,300.00	15,300.00	1,100.00	26,230.00	\$26,230.00
7070 Maintenance							\$0.00
7071 Pool Chemicals					6,000.00	6,000.00	\$6,000.00
7072 Building & Park Maintenance		9,000.00	12,000.00	4,500.00	8,500.00	34,000.00	\$34,000.00
Total 7070 Maintenance		9,000.00	12,000.00	4,500.00	14,500.00	40,000.00	\$40,000.00
7180 Security		1,300.00		1,200.00	700.00	3,200.00	\$3,200.00
7210 Telephone and Internet		700.00				700.00	\$700.00
7250 Utilities							\$0.00
7252 Electric Service		6,000.00		1,700.00	15,500.00	23,200.00	\$23,200.00
7254 Gas Service		4,000.00			16,000.00	20,000.00	\$20,000.00
Total 7250 Utilities		10,000.00		1,700.00	31,500.00	43,200.00	\$43,200.00
Total Expenses	\$0.00	\$29,530.00	\$13,300.00	\$22,700.00	\$47,800.00	\$113,330.00	\$113,330.00
NET OPERATING INCOME	\$0.00	\$ -26,030.00	\$ -10,475.00	\$ -19,700.00	\$ -44,800.00	\$ -101,005.00	\$ -101,005.00
NET INCOME	\$0.00	\$ -26,030.00	\$ -10,475.00	\$ -19,700.00	\$ -44,800.00	\$ -101,005.00	\$ -101,005.00

Tehachapi Valley Park and Recreation District

Facilities By Class Budget

July 2025 - June 2026

	F-FACILITIES	SPORTS PARK	SSAC	WEST PARK	TOTAL F-FACILITIES	TOTAL
Income						
4050 Facility Revenue				15,000.00	15,000.00	\$15,000.00
Total Income	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
GROSS PROFIT	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
Expenses						
7027 Depreciation Expense		550.00	12,100.00	15,500.00	28,150.00	\$28,150.00
7070 Maintenance						\$0.00
7072 Building & Park Maintenance		500.00	3,000.00	27,000.00	30,500.00	\$30,500.00
Total 7070 Maintenance		500.00	3,000.00	27,000.00	30,500.00	\$30,500.00
7180 Security			700.00		700.00	\$700.00
7210 Telephone and Internet			1,050.00		1,050.00	\$1,050.00
7250 Utilities						\$0.00
7252 Electric Service			6,000.00	10,000.00	16,000.00	\$16,000.00
7254 Gas Service			1,300.00		1,300.00	\$1,300.00
7256 Sanitation Services				550.00	550.00	\$550.00
7258 Water Service				13,000.00	13,000.00	\$13,000.00
Total 7250 Utilities			7,300.00	23,550.00	30,850.00	\$30,850.00
Total Expenses	\$0.00	\$1,050.00	\$24,150.00	\$66,050.00	\$91,250.00	\$91,250.00
NET OPERATING INCOME	\$0.00	\$ -1,050.00	\$ -24,150.00	\$ -51,050.00	\$ -76,250.00	\$ -76,250.00
NET INCOME	\$0.00	\$ -1,050.00	\$ -24,150.00	\$ -51,050.00	\$ -76,250.00	\$ -76,250.00

Tehachapi Valley Park and Recreation District

Recreation Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4030 Adult Program Revenues	61,480.00
4050 Facility Revenue	3,705.00
4210 Events Revenues	68,554.00
4213 Operational Grants	74,900.00
4300 Youth Program Revenues	573,965.00
4650 Discounts given	-61,020.00
4704 Sales	
4707 Merchandise Sales-Taxable	6,400.00
Total 4704 Sales	6,400.00
Total Income	\$727,984.00
Cost of Goods Sold	
5001 Adult Program Costs	8,615.26
5004 Contracted Classes Costs	2,238.75
5005 Events Costs	68,220.93
5005.1 Prizes and Awards	13,000.00
Total 5005 Events Costs	81,220.93
5008 Youth Program Costs	90,985.00
Total Cost of Goods Sold	\$183,059.94
GROSS PROFIT	\$544,924.06
Expenses	
6000 Employee Costs	
6010 Wages & Salaries	565,000.00
6050 Benefits	
6051 Employee Benefits	2,500.00
6055 Employee Retirement CalPERS	11,000.00
6058 Employer Taxes	56,000.00
Total 6050 Benefits	69,500.00
Total 6000 Employee Costs	634,500.00
Total Expenses	\$634,500.00
NET OPERATING INCOME	\$ -89,575.94
NET INCOME	\$ -89,575.94

Tehachapi Valley Park and Recreation District

Events Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4210 Events Revenues	68,554.00
4213 Operational Grants	55,500.00
Total Income	\$124,054.00
Cost of Goods Sold	
5005 Events Costs	68,220.93
5005.1 Prizes and Awards	13,000.00
Total 5005 Events Costs	81,220.93
Total Cost of Goods Sold	\$81,220.93
GROSS PROFIT	\$42,833.07
Expenses	
Total Expenses	
NET OPERATING INCOME	\$42,833.07
NET INCOME	\$42,833.07

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2025 - June 2026

	R-RECREATION	E	ALL AMERICAN 5K	EGG HUNT	FISHING DERBY	MEMORIAL DAY CEREMONY	MOUNTAIN GALLOP 5K & 10K	TOTAL E	TOTAL R-RECREATION	TOTAL
Income										
4210 Events Revenues			15,000.00		23,000.00		7,800.00	45,800.00	45,800.00	\$45,800.00
4213 Operational Grants			4,000.00	4,250.00	20,000.00		2,000.00	30,250.00	30,250.00	\$30,250.00
Total Income	\$0.00	\$0.00	\$19,000.00	\$4,250.00	\$43,000.00	\$0.00	\$9,800.00	\$76,050.00	\$76,050.00	\$76,050.00
Cost of Goods Sold										
5005 Events Costs			11,000.00	2,500.00	14,000.00	500.00	6,150.93	34,150.93	34,150.93	\$34,150.93
5005.1 Prizes and Awards					13,000.00			13,000.00	13,000.00	\$13,000.00
Total 5005 Events Costs			11,000.00	2,500.00	27,000.00	500.00	6,150.93	47,150.93	47,150.93	\$47,150.93
Total Cost of Goods Sold	\$0.00	\$0.00	\$11,000.00	\$2,500.00	\$27,000.00	\$500.00	\$6,150.93	\$47,150.93	\$47,150.93	\$47,150.93
GROSS PROFIT	\$0.00	\$0.00	\$8,000.00	\$1,750.00	\$16,000.00	\$-500.00	\$3,649.07	\$28,899.07	\$28,899.07	\$28,899.07
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$8,000.00	\$1,750.00	\$16,000.00	\$-500.00	\$3,649.07	\$28,899.07	\$28,899.07	\$28,899.07
NET INCOME	\$0.00	\$0.00	\$8,000.00	\$1,750.00	\$16,000.00	\$-500.00	\$3,649.07	\$28,899.07	\$28,899.07	\$28,899.07

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2025 - June 2026

	R-RECREATION	E	MOVIES IN THE PARK	OLD TIMERS REUNION	PARK AND REC MONTH	PARTNER EVENTS	TOTAL E	TOTAL R-RECREATION	TOTAL
Income									
4210 Events Revenues				1,754.00			1,754.00	1,754.00	\$1,754.00
4213 Operational Grants			5,000.00	7,250.00	5,000.00		17,250.00	17,250.00	\$17,250.00
Total Income	\$0.00	\$0.00	\$5,000.00	\$9,004.00	\$5,000.00	\$0.00	\$19,004.00	\$19,004.00	\$19,004.00
Cost of Goods Sold									
5005 Events Costs			3,900.00	8,000.00	3,450.00	3,000.00	18,350.00	18,350.00	\$18,350.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$3,900.00	\$8,000.00	\$3,450.00	\$3,000.00	\$18,350.00	\$18,350.00	\$18,350.00
GROSS PROFIT	\$0.00	\$0.00	\$1,100.00	\$1,004.00	\$1,550.00	\$ -3,000.00	\$654.00	\$654.00	\$654.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$1,100.00	\$1,004.00	\$1,550.00	\$ -3,000.00	\$654.00	\$654.00	\$654.00
NET INCOME	\$0.00	\$0.00	\$1,100.00	\$1,004.00	\$1,550.00	\$ -3,000.00	\$654.00	\$654.00	\$654.00

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2025 - June 2026

	R-RECREATION	E	SENIOR GAMES	TEHACHAPI MUD RUN 5K	TURKEY TROT	VETERANS DAY	TOTAL E	TOTAL R-RECREATION	TOTAL
Income									
4210 Events Revenues			3,000.00	10,000.00	8,000.00		21,000.00	21,000.00	\$21,000.00
4213 Operational Grants			3,000.00	4,000.00	1,000.00		8,000.00	8,000.00	\$8,000.00
Total Income	\$0.00	\$0.00	\$6,000.00	\$14,000.00	\$9,000.00	\$0.00	\$29,000.00	\$29,000.00	\$29,000.00
Cost of Goods Sold									
5005 Events Costs			5,100.00	7,520.00	3,000.00	100.00	15,720.00	15,720.00	\$15,720.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$5,100.00	\$7,520.00	\$3,000.00	\$100.00	\$15,720.00	\$15,720.00	\$15,720.00
GROSS PROFIT	\$0.00	\$0.00	\$900.00	\$6,480.00	\$6,000.00	\$ -100.00	\$13,280.00	\$13,280.00	\$13,280.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$900.00	\$6,480.00	\$6,000.00	\$ -100.00	\$13,280.00	\$13,280.00	\$13,280.00
NET INCOME	\$0.00	\$0.00	\$900.00	\$6,480.00	\$6,000.00	\$ -100.00	\$13,280.00	\$13,280.00	\$13,280.00

Tehachapi Valley Park and Recreation District

Adult Programs Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4030 Adult Program Revenues	61,480.00
4050 Facility Revenue	3,705.00
4213 Operational Grants	6,650.00
Total Income	\$71,835.00
Cost of Goods Sold	
5001 Adult Program Costs	8,615.26
5004 Contracted Classes Costs	488.75
Total Cost of Goods Sold	\$9,104.01
GROSS PROFIT	\$62,730.99
Expenses	
Total Expenses	
NET OPERATING INCOME	\$62,730.99
NET INCOME	\$62,730.99

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2025 - June 2026

	R- RECREATION	AP	ADULT 3X3 BASKETBALL	ADULT BASKETBALL	ADULT PICKLEBALL	ADULT SOFTBALL	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income									
4030 Adult Program Revenues			1,800.00	2,680.00	1,000.00	15,500.00	20,980.00	20,980.00	\$20,980.00
4213 Operational Grants			1,000.00			1,500.00	2,500.00	2,500.00	\$2,500.00
Total Income	\$0.00	\$0.00	\$2,800.00	\$2,680.00	\$1,000.00	\$17,000.00	\$23,480.00	\$23,480.00	\$23,480.00
Cost of Goods Sold									
5001 Adult Program Costs			200.00	200.00	100.00	4,700.00	5,200.00	5,200.00	\$5,200.00
5004 Contracted Classes Costs			488.75				488.75	488.75	\$488.75
Total Cost of Goods Sold	\$0.00	\$0.00	\$688.75	\$200.00	\$100.00	\$4,700.00	\$5,688.75	\$5,688.75	\$5,688.75
GROSS PROFIT	\$0.00	\$0.00	\$2,111.25	\$2,480.00	\$900.00	\$12,300.00	\$17,791.25	\$17,791.25	\$17,791.25
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$2,111.25	\$2,480.00	\$900.00	\$12,300.00	\$17,791.25	\$17,791.25	\$17,791.25
NET INCOME	\$0.00	\$0.00	\$2,111.25	\$2,480.00	\$900.00	\$12,300.00	\$17,791.25	\$17,791.25	\$17,791.25

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2025 - June 2026

	R- RECREATION	AP	ADULT VOLLEYBALL	FITNESS CHALLENGE	OPEN GYM	POOL PROGRAMS	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income									
4030 Adult Program Revenues			3,500.00		7,000.00	30,000.00	40,500.00	40,500.00	\$40,500.00
4050 Facility Revenue						3,705.00	3,705.00	3,705.00	\$3,705.00
4213 Operational Grants			750.00	3,400.00			4,150.00	4,150.00	\$4,150.00
Total Income	\$0.00	\$0.00	\$4,250.00	\$3,400.00	\$7,000.00	\$33,705.00	\$48,355.00	\$48,355.00	\$48,355.00
Cost of Goods Sold									
5001 Adult Program Costs			500.00	2,500.00	315.26	100.00	3,415.26	3,415.26	\$3,415.26
Total Cost of Goods Sold	\$0.00	\$0.00	\$500.00	\$2,500.00	\$315.26	\$100.00	\$3,415.26	\$3,415.26	\$3,415.26
GROSS PROFIT	\$0.00	\$0.00	\$3,750.00	\$900.00	\$6,684.74	\$33,605.00	\$44,939.74	\$44,939.74	\$44,939.74
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$3,750.00	\$900.00	\$6,684.74	\$33,605.00	\$44,939.74	\$44,939.74	\$44,939.74
NET INCOME	\$0.00	\$0.00	\$3,750.00	\$900.00	\$6,684.74	\$33,605.00	\$44,939.74	\$44,939.74	\$44,939.74

Tehachapi Valley Park and Recreation District

Youth Programs Consolidated Budget

July 2025 - June 2026

	TOTAL
Income	
4213 Operational Grants	12,750.00
4300 Youth Program Revenues	573,965.00
4650 Discounts given	-61,020.00
4704 Sales	
4707 Merchandise Sales-Taxable	6,400.00
Total 4704 Sales	6,400.00
Total Income	\$532,095.00
Cost of Goods Sold	
5004 Contracted Classes Costs	1,750.00
5008 Youth Program Costs	90,985.00
Total Cost of Goods Sold	\$92,735.00
GROSS PROFIT	\$439,360.00
Expenses	
Total Expenses	
NET OPERATING INCOME	\$439,360.00
NET INCOME	\$439,360.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2025 - June 2026

	R- RECREATION	YP	ADVENTURE CAMP	ADVENTURE CAMP TEEN EDITION	JR. LIFEGUARD	LIFEGUARD TRAINING	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income									
4213 Operational Grants			8,000.00	1,000.00			9,000.00	9,000.00	\$9,000.00
4300 Youth Program Revenues			140,000.00	8,700.00	625.00	2,000.00	151,325.00	151,325.00	\$151,325.00
4650 Discounts given			-16,000.00				-16,000.00	-16,000.00	\$ -16,000.00
Total Income	\$0.00	\$0.00	\$132,000.00	\$9,700.00	\$625.00	\$2,000.00	\$144,325.00	\$144,325.00	\$144,325.00
Cost of Goods Sold									
5004 Contracted Classes Costs						1,750.00	1,750.00	1,750.00	\$1,750.00
5008 Youth Program Costs			13,000.00	6,000.00	115.00		19,115.00	19,115.00	\$19,115.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$13,000.00	\$6,000.00	\$115.00	\$1,750.00	\$20,865.00	\$20,865.00	\$20,865.00
GROSS PROFIT	\$0.00	\$0.00	\$119,000.00	\$3,700.00	\$510.00	\$250.00	\$123,460.00	\$123,460.00	\$123,460.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$119,000.00	\$3,700.00	\$510.00	\$250.00	\$123,460.00	\$123,460.00	\$123,460.00
NET INCOME	\$0.00	\$0.00	\$119,000.00	\$3,700.00	\$510.00	\$250.00	\$123,460.00	\$123,460.00	\$123,460.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2025 - June 2026

	R-RECREATION	YP	NFL YOUTH FLAG FOOTBALL	SUMMER SWIM LESSONS	SUMMIT SEEKERS	SUMMIT SEEKERS CRAFT FEE	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income									
4300 Youth Program Revenues			12,000.00	46,000.00	96,125.00	9,700.00	163,825.00	163,825.00	\$163,825.00
4650 Discounts given			-1,000.00	-8,500.00	-3,500.00		-13,000.00	-13,000.00	\$ -13,000.00
Total Income	\$0.00	\$0.00	\$11,000.00	\$37,500.00	\$92,625.00	\$9,700.00	\$150,825.00	\$150,825.00	\$150,825.00
Cost of Goods Sold									
5008 Youth Program Costs			9,000.00	2,000.00	2,000.00	9,700.00	22,700.00	22,700.00	\$22,700.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$9,000.00	\$2,000.00	\$2,000.00	\$9,700.00	\$22,700.00	\$22,700.00	\$22,700.00
GROSS PROFIT	\$0.00	\$0.00	\$2,000.00	\$35,500.00	\$90,625.00	\$0.00	\$128,125.00	\$128,125.00	\$128,125.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$2,000.00	\$35,500.00	\$90,625.00	\$0.00	\$128,125.00	\$128,125.00	\$128,125.00
NET INCOME	\$0.00	\$0.00	\$2,000.00	\$35,500.00	\$90,625.00	\$0.00	\$128,125.00	\$128,125.00	\$128,125.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2025 - June 2026

	R-RECREATION	YP	T BALL (YOUTH BASEBALL)	TEHACHAPI TOTS	TEHACHAPI TOTS CRAFT FEE	YOUTH VOLLEYBALL CLINIC	YOUTH 3 V 3 V 3	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income										
4213 Operational Grants			1,250.00					1,250.00	1,250.00	\$1,250.00
4300 Youth Program Revenues			19,000.00	130,000.00	15,000.00	4,515.00	1,600.00	170,115.00	170,115.00	\$170,115.00
4650 Discounts given			-2,700.00	-13,000.00				-15,700.00	-15,700.00	\$ -15,700.00
Total Income	\$0.00	\$0.00	\$17,550.00	\$117,000.00	\$15,000.00	\$4,515.00	\$1,600.00	\$155,665.00	\$155,665.00	\$155,665.00
Cost of Goods Sold										
5008 Youth Program Costs			7,000.00		15,000.00	2,520.00	1,400.00	25,920.00	25,920.00	\$25,920.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$7,000.00	\$0.00	\$15,000.00	\$2,520.00	\$1,400.00	\$25,920.00	\$25,920.00	\$25,920.00
GROSS PROFIT	\$0.00	\$0.00	\$10,550.00	\$117,000.00	\$0.00	\$1,995.00	\$200.00	\$129,745.00	\$129,745.00	\$129,745.00
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$10,550.00	\$117,000.00	\$0.00	\$1,995.00	\$200.00	\$129,745.00	\$129,745.00	\$129,745.00
NET INCOME	\$0.00	\$0.00	\$10,550.00	\$117,000.00	\$0.00	\$1,995.00	\$200.00	\$129,745.00	\$129,745.00	\$129,745.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2025 - June 2026

	R- RECREATION	YP	YOUTH BASKETBALL	YOUTH PICKLEBALL CLINIC	YOUTH VOLLEYBALL	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income								
4213 Operational Grants			1,250.00		1,250.00	2,500.00	2,500.00	\$2,500.00
4300 Youth Program Revenues			73,000.00	700.00	15,000.00	88,700.00	88,700.00	\$88,700.00
4650 Discounts given			-14,250.00	-70.00	-2,000.00	-16,320.00	-16,320.00	\$ - 16,320.00
4704 Sales								\$0.00
4707 Merchandise Sales- Taxable			6,400.00			6,400.00	6,400.00	\$6,400.00
Total 4704 Sales			6,400.00			6,400.00	6,400.00	\$6,400.00
Total Income	\$0.00	\$0.00	\$66,400.00	\$630.00	\$14,250.00	\$81,280.00	\$81,280.00	\$81,280.00
Cost of Goods Sold								
5008 Youth Program Costs			19,550.00		3,700.00	23,250.00	23,250.00	\$23,250.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$19,550.00	\$0.00	\$3,700.00	\$23,250.00	\$23,250.00	\$23,250.00
GROSS PROFIT	\$0.00	\$0.00	\$46,850.00	\$630.00	\$10,550.00	\$58,030.00	\$58,030.00	\$58,030.00
Expenses								
Total Expenses						\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$46,850.00	\$630.00	\$10,550.00	\$58,030.00	\$58,030.00	\$58,030.00
NET INCOME	\$0.00	\$0.00	\$46,850.00	\$630.00	\$10,550.00	\$58,030.00	\$58,030.00	\$58,030.00