



**Regular Board Meeting of The Placer County Resource Conservation  
District Board of Directors**

**July 28, 2026  
11641 Blocker Drive  
Auburn, CA 95603  
4:00 pm**

- 1) CALL TO ORDER
- 2) MEMBERS & GUESTS PRESENT
- 3) APPROVAL OF AGENDA

4) PUBLIC COMMENT

*This time is provided so that people may speak to the board on any item not on this agenda. Public comments are limited to 5 minutes. The board cannot act on items not included on this agenda*

5) APPROVAL OF PREVIOUS MINUTES

- Regular Board Meeting – June 23, 2026
- Executive Committee Meeting – July 13, 2026

*The board will review and may act to accept/deny the previous meeting minutes listed*

6) FINANCIAL REPORTS

*The board will be given an update by the Administration and Finance Director on recent financial management activities and will review and may act to accept/deny the Placer County Resource Conservation District (Placer RCD, District) June 2026 financial.*

7) AGENCY REPORT

8) BUSINESS:

*New Business:*

- a. Executive Director Extended Medical Leave  
*The board will discuss and may act to approve the Executive Director's extended medical leave*
- b. Extended Appointment of Acting Executive Director  
*The board will discuss and may act to extend the appointment of Donna*

*Thomassen, Administration and Finance Director, as Acting District Executive Director to provide business continuity during a leave of absence*

- c. Additional Support for the Administrative Team  
*The board will discuss and may approve hiring additional support for the Administration team*
- d. Extending District Contributions toward Employee Health Insurance during an Approved Extended Medical Leave  
*The board will discuss and may act to extend the District contributions toward employee health insurance during an approved extended medical leave*
- e. Employee Handbook Revision  
*The board will review and may act to adopt the revision to the Leave of Absences section of the Employee Handbook*
- f. Forestry Director Position Update  
*The board will receive an update on the Forestry Director Position*
- g. Prescribed Fire and Forestry Project Updates  
*The board will receive updates on the Prescribed Fire Program and Forestry Projects*
- h. Equipment Rental Program  
*The board will discuss the purchase of a compost spreader and equipment rental program*
- i. Off Highway Vehicle (OHV) Policy  
*The board will review and may adopt the new OHV Policy and Operating Procedures*
- j. Employee Anniversaries  
*The board will acknowledge staff anniversaries  
Donna Thomassen – 5 Years*

9) ACTING EXECUTIVE DIRECTOR REPORT

10) BOARD DIRECTOR REPORTS/COMMENTS

11) FUTURE AGENDA ITEMS

12) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT  
MINUTES OF THE BOARD OF DIRECTORS  
REGULAR MEETING  
June 23, 2026**

**CALL TO ORDER**

The regular meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith at 4:00pm in the second-floor conference room at 11641 Blocker Drive in Auburn, CA.

**MEMBERS AND OTHERS PRESENT**

Directors Present: Claudia Smith  
Stephen (Steve) Jones  
Kristin Lantz  
Jonathan (Jon) Jue  
Justin Miller  
Jim Holmes (Arrived during the financial report)  
Patricia (Patti) Beard

Others Present: Donna Thomassen, RCD Employee  
Hannah Kreuser, District Counsel  
Kate Espinola, RCD Employee  
Cordi Craig, RCD Employee  
Brain Pimentel, RCD Employee  
Dara Noonan, RCD Employee  
Chris Robbins, NRCS District Conservationist  
Mark Starr, Associate Director

**APPROVAL OF AGENDA**

Justin Miller moved to approve the agenda. Steve Jones seconded, and the motion passed with 6 ayes and 1 absent.

**PUBLIC COMMENT**

Brian Pimentel introduced Dara Noonan, Agriculture Program Coordinator. Dara provided the board with her background in agriculture.

**APPROVAL OF MEETING MINUTES**

Kristin Lantz moved to approve the meeting minutes from the regular meeting held on May 26, 2026. Justin Miller seconded, and the motion passed with 6 ayes and 1 absent.

Jon Jue moved to approval the meeting minutes from the Finance Committee meeting held on May 22, 2026. Kristin Lantz seconded, and the motion passed unanimously.

## **FINANCIAL REPORTS**

Donna Thomassen presented the May 2026 financial reports. It was disclosed that these reports are subject to change due to any adjusting journal entries forthcoming. Interest is growing because of the account balance with the settlement. Justin Miller would like to review the Reserve Policy. Jon Jue moved to accept the financial reports as presented. Patti Beard seconded, and the motion passed unanimously.

## **AGENCY REPORT**

Chris Robbins, District Conservationist for the NRCS Auburn office, reported the Auburn area is anticipating receiving additional funding from the State office.

## **BUSINESS**

### **New Business:**

- a. *Placer County Probation Chipper Program Contract Update*  
Donna Thomassen presented an update on the Placer County Chipper Program contract. The board will receive another update at the next board meeting. Information Only. No public comment given.
- b. *Professional Forestry Law*  
Steve Jones presented the purpose of the Professional Forestry Law. Round-table discussion only. No public comment given.
- c. *California Environmental Quality Act (CEQA) Notice of exemption (NOE) for Foresthill High School Hazardous Fuels Removal and Maintenance*  
Cordi Craig presented the details of the CEQA document and project objectives. Jim Holmes moved to approve the California Environmental Quality Act (CEQA) Notice of exemption (NOE) for Foresthill High School Hazardous Fuels Removal and Maintenance. Steve Jones seconded, and the motion passed unanimously.
- d. *Proposed Salary Step Adjustment*  
Justin Miller moved to approve the salary step change for the Administration and Finance Manager to step 3 effective July 1<sup>st</sup>, 2026. Jim Holmes seconded, and the motion passed unanimously. No public comment given.
- e. *Ag Tour Event Update*  
Donna Thomassen presented the Placer County Ag Tour recap provided by Liana Vitousek. Discussion only, no public comment given.
- f. *Employee Anniversaries*  
The board recognized Anthony Corral for his recent work anniversary. Discussion only, no public comment given.

**BOARD REPORTS/COMMENTS**

Claudia Smith proposed creating additional standing committees for Forestry and Ag.

**FUTURE AGENDA ITEMS**

Future agenda items - None

**ADJOURNMENT**

The regular meeting was adjourned at 5:06 pm. Kristin Lantz moved to adjourn the regular meeting. Jon Jue seconded, and the motion passed unanimously. The next regular meeting is scheduled for July 28, 2026, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT  
MINUTES OF THE BOARD OF DIRECTORS  
EXECUTIVE COMMITTEE MEETING  
July 13, 2026**

**CALL TO ORDER**

The Executive Committee meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Chair Claudia Smith at 4:30 pm in the conference room at 11641 Blocker Drive in Auburn, CA.

**MEMBERS AND OTHERS PRESENT**

Directors Present: Claudia Smith  
Stephen (Steve) Jones  
Kristin Lantz

Others Present: Donna Thomassen, RCD Employee  
Kate Espinola, RCD Employee  
Brian Pimental, RCD Employee  
Cordi Craig, RCD Employee

**APPROVAL OF AGENDA**

Kristin Lantz moved to approve the agenda. Steve Jones seconded, and the motion passed unanimously.

**PUBLIC COMMENT**

None to report

**BUSINESS**

**New Business:**

**a) Executive Director Extended Medical Leave**

The committee discussed the medical note received regarding the extended medical leave for the Executive Director, and a recommendation will be made at the next regular meeting to grant the extended leave request.

**b) Executive Director Health Insurance Discussion**

The committee discussed the Executive Director's Health Insurance options and, pending approval from SDRMA, will make a recommendation at next Board meeting for the district to pay the district's cap to match what the state offered under her CFRA leave which equates to 12 additional weeks or 3 months effective July 31, 2026. If approved, the Employee Handbook will need to be revised to reflect this same offer to all employees who request additional leave outside of the 12 weeks of CFRA leave.

**c) Executive Director Position Options**

The committee discussed the options for filling the Executive Director Position during this extended leave. To bring someone in temporarily from outside the

organization or leave as is with Donna Thomassen and Kate Espinola covering those responsibilities. Based on the time it would take to train an outside person it is easiest to leave as is and consider bringing in an additional person temporarily to assist with administrative tasks. Kate will review this opportunity when she returns from vacation.

**d) Salary Discussion**

The committee discussed current Salaries being paid to those filling other positions, and all will stay as is.

**ADJOURNMENT**

The Executive Committee meeting was adjourned at 5:01pm. Steve Jones moved to adjourn the committee meeting. Kristin Lantz seconded, and the motion passed unanimously. The next regular meeting is scheduled for July 28, 2026, from 4:00 pm to 6:00 pm in the conference upstairs conference room at 11641 Blocker Drive, Auburn.

# Placer County RCD

Balance Sheet  
As of Jun 30, 2026

|                                          | Total                 |
|------------------------------------------|-----------------------|
| <b>Assets</b>                            |                       |
| Current Assets                           |                       |
| Bank Accounts                            |                       |
| Placer County Checking                   | 8,481,852.43          |
| <b>Total for Bank Accounts</b>           | <b>\$8,481,852.43</b> |
| Accounts Receivable                      |                       |
| Accounts Receivable                      | 343,209.39            |
| <b>Total for Accounts Receivable</b>     | <b>\$343,209.39</b>   |
| Other Current Assets                     |                       |
| Def Outflows - OPEB                      | 33,463.00             |
| Def Outflows - Pension                   | 286,345.00            |
| Prepaid Expenses                         | \$3,104.26            |
| Prepaid Expenses - Insurance             | 71,057.64             |
| Prepaid Rent                             | 7,173.87              |
| <b>Total for Prepaid Expenses</b>        | <b>\$81,335.77</b>    |
| Security Deposit                         | 6,476.80              |
| Undeposited Funds                        | 80.00                 |
| <b>Total for Other Current Assets</b>    | <b>\$407,700.57</b>   |
| <b>Total for Current Assets</b>          | <b>\$9,232,762.39</b> |
| Fixed Assets                             |                       |
| Leased Assets                            | \$141,991.00          |
| Leased Asset - Accumulated Depreciation  | -133,835.00           |
| Leased Assets - Original                 | 172,557.00            |
| <b>Total for Leased Assets</b>           | <b>\$180,713.00</b>   |
| Machinery and Equipment                  |                       |
| Machinery & Equipment - Depreciation     | -196,238.00           |
| Machinery & Equipment - Original Cost    | 565,556.06            |
| <b>Total for Machinery and Equipment</b> | <b>\$369,318.06</b>   |
| <b>Total for Fixed Assets</b>            | <b>\$550,031.06</b>   |
| <b>Total for Assets</b>                  | <b>\$9,782,793.45</b> |

# Placer County RCD

Balance Sheet  
As of Jun 30, 2026

|                                                      | Total                 |
|------------------------------------------------------|-----------------------|
| <b>Liabilities and Equity</b>                        |                       |
| Liabilities                                          |                       |
| Current Liabilities                                  |                       |
| Accounts Payable                                     |                       |
| Accounts Payable                                     | 400,933.19            |
| <b>Total for Accounts Payable</b>                    | <b>\$400,933.19</b>   |
| Credit Cards                                         |                       |
| Cal Card Credit Card                                 | 4,606.36              |
| <b>Total for Credit Cards</b>                        | <b>\$4,606.36</b>     |
| Other Current Liabilities                            |                       |
| Accrued Leaves Payable                               | 116,276.29            |
| Def Inflows - OPEB                                   | 6,731.00              |
| Def Inflows - Pension                                | 12,867.00             |
| Lease Payable                                        | 141,502.00            |
| Lease Payable - Current                              | 61,533.00             |
| Salaries and Benefits Payable                        | 64,637.36             |
| Sales Tax Payable                                    | 0.31                  |
| Unearned Revenues                                    | \$0.00                |
| Due to Placer Sierra Fire Safe Council               | 33,139.78             |
| Unearned Revenue - Central Sierra HSP BG             | 668,360.88            |
| Unearned Revenue - Forestry Mentorship Program       | 5,261.62              |
| Unearned Revenue - One Tree Planted (MOSQ 3)         | 13,205.97             |
| Unearned Revenue - PBPL Private Donations            | 117.87                |
| Unearned Revenue - PC Air Pollution Control District | 25,000.00             |
| Unearned Revenue - Rose Foundation                   | 16,924.09             |
| Unearned Revenue - Tahoe Truckee Com Found           | 10,000.00             |
| Unearned Revenue - Urban & Community Support         | 655.40                |
| Unearned Revenue - USF&W Riparian                    | 266.59                |
| Unearned Revenue - Wild Turkey Federation            | 5,000.00              |
| <b>Total for Unearned Revenues</b>                   | <b>\$777,932.20</b>   |
| <b>Total for Other Current Liabilities</b>           | <b>\$1,181,479.16</b> |
| <b>Total for Current Liabilities</b>                 | <b>\$1,587,018.71</b> |

# Placer County RCD

Balance Sheet  
As of Jun 30, 2026

|                                                                        | Total                 |
|------------------------------------------------------------------------|-----------------------|
| Long-term Liabilities                                                  |                       |
| Net OPEB Liability                                                     | 120,825.00            |
| Net Pension Liability                                                  | 412,626.00            |
| <b>Total for Long-term Liabilities</b>                                 | <b>\$533,451.00</b>   |
| <b>Total for Liabilities</b>                                           | <b>\$2,120,469.71</b> |
| Equity                                                                 |                       |
| Assigned Funds                                                         |                       |
| Chipper Equipment Reserves                                             | 26,492.00             |
| Chipper Program Reserves                                               | 235,635.36            |
| General Fund Operating Reserves                                        | 640,775.00            |
| Unrestricted Assigned 2022 Mosq Fire Settlement Funds                  |                       |
| Unrestricted Assigned Settlement Funds                                 | 4,816,911.13          |
| Unrestricted Assigned Settlement Interest Funds                        | 69,016.73             |
| <b>Total for Unrestricted Assigned 2022 Mosq Fire Settlement Funds</b> | <b>\$4,885,927.86</b> |
| <b>Total for Assigned Funds</b>                                        | <b>\$5,788,830.22</b> |
| Net Investment in Capital Assets                                       | 478,639.00            |
| Prior Period Adjustment                                                | 80.00                 |
| Net Assets                                                             | 911,886.71            |
| Net Income                                                             | 482,887.81            |
| <b>Total for Equity</b>                                                | <b>\$7,662,323.74</b> |
| <b>Total for Liabilities and Equity</b>                                | <b>\$9,782,793.45</b> |

# Placer County RCD

Profit and Loss  
July, 2025-June, 2026

|                                             | Total                 |
|---------------------------------------------|-----------------------|
| <b>Income</b>                               |                       |
| CONTRIBUTED SUPPORT                         |                       |
| Chipping Service Contributions              | 50,700.00             |
| Federal Grants/Contracts                    | 1,081,611.02          |
| Foundation/Trust Grants                     | 52,101.58             |
| State Grants                                | 2,985,032.32          |
| <b>Total for CONTRIBUTED SUPPORT</b>        | <b>\$4,169,444.92</b> |
| EARNED REVENUES                             |                       |
| Administrative Fees (Indirect Cost)         | 465,285.33            |
| County Contracts/Fees                       | 349,333.88            |
| Donations                                   | 1,520.01              |
| Interest Income - Operations                | 85,044.00             |
| Property Tax Revenues                       | 605,087.12            |
| Special District - Income                   | 236,572.74            |
| Surplus Equipment Revenue                   | 40,000.00             |
| <b>Total for EARNED REVENUES</b>            | <b>\$1,782,843.08</b> |
| Uncategorized Income                        | 143.36                |
| <b>Total for Income</b>                     | <b>\$5,952,431.36</b> |
| <b>Gross Profit</b>                         | <b>\$5,952,431.36</b> |
| <b>Expenses</b>                             |                       |
| EXPENSES                                    |                       |
| Accounting, Bookkeeping & Audit             | 20,830.00             |
| Bank Charges & C/C Fees                     | 1,628.15              |
| Contractual Services                        |                       |
| Grants/Agreements/Projects                  | \$3,603,409.82        |
| Match - Contractual                         | 7,062.78              |
| <b>Total for Grants/Agreements/Projects</b> | <b>\$3,610,472.60</b> |
| Operations                                  | 29,966.40             |
| <b>Total for Contractual Services</b>       | <b>\$3,640,439.00</b> |
| Copier Lease                                | 1,544.40              |
| Education & Training Fees                   | 6,122.37              |
| Equipment                                   |                       |
| Equipment Approved by Grantor               | 68,779.43             |
| Office Equipment                            | 7,305.42              |
| <b>Total for Equipment</b>                  | <b>\$76,084.85</b>    |

# Placer County RCD

Profit and Loss  
July, 2025-June, 2026

|                                           | Total                 |
|-------------------------------------------|-----------------------|
| Insurance - Health Active                 | 258,014.42            |
| Insurance - Workmen's Compensation        | 30,131.36             |
| Insurance Liability                       | 41,262.41             |
| Insurance-Health Retirees                 | 32,705.40             |
| LAFCO Fees                                | 772.56                |
| Legal Fees                                | 19,986.15             |
| Materials & Supplies                      |                       |
| Field Supplies inc. Forestry Truck Exp    | -2,176.47             |
| Fuel                                      | 17,143.80             |
| Grants/Agreements/Programs                | 80,636.11             |
| Office Supplies                           | 4,800.60              |
| Shop Supplies & Equipment < \$500         | 2,360.81              |
| Uniforms/Safety                           | 5,363.53              |
| <b>Total for Materials &amp; Supplies</b> | <b>\$108,128.38</b>   |
| Meals and Entertainment                   | 3,638.91              |
| Membership Dues                           | 10,338.00             |
| Other Grant/Program Costs                 | 537,859.59            |
| Payroll Expenses                          |                       |
| Accrued Leave Payout due to Separation    | 13,952.47             |
| Leave Wages; Holiday/Vacation/Sick/Comp   | 219,217.23            |
| Payroll Admin Cost (County)               | 10,830.70             |
| Payroll Tax Expense                       | 104,458.89            |
| PERS                                      | 116,229.03            |
| Professional Development Leave            | 4,525.33              |
| Wages                                     | 1,212,558.36          |
| <b>Total for Payroll Expenses</b>         | <b>\$1,681,772.01</b> |
| Postage & Mail Delivery                   | 526.71                |
| Printing & Copying                        | 19,494.90             |
| Property Tax Admin                        | 9,572.86              |
| Rent Expense                              | 84,697.03             |
| Repair & Maintenance                      | 16,279.69             |
| Sponsorships                              | 5,000.00              |
| Subscriptions                             | 28,604.13             |
| Telephone (Cell) Stipends                 | 6,025.00              |
| Travel & Mileage                          | 24,248.74             |
| Unfunded Retirement Plan Expenses         | 36,618.00             |

# Placer County RCD

Profit and Loss  
July, 2025-June, 2026

|                               | Total                 |
|-------------------------------|-----------------------|
| Utilities                     |                       |
| PG&E                          | 8,452.44              |
| Phone/Internet                | 12,856.09             |
| <b>Total for Utilities</b>    | <b>\$21,308.53</b>    |
| <b>Total for EXPENSES</b>     | <b>\$6,723,633.55</b> |
| <b>Total for Expenses</b>     | <b>\$6,723,633.55</b> |
| <b>Net Operating Income</b>   | <b>-\$771,202.19</b>  |
| Other Income                  |                       |
| Settlement Revenue            | 1,254,090.00          |
| <b>Total for Other Income</b> | <b>\$1,254,090.00</b> |
| <b>Net Other Income</b>       | <b>\$1,254,090.00</b> |
| <b>Net Income</b>             | <b>\$482,887.81</b>   |

| Placer County RCD<br>A/R Aging Detail Report<br>As of Jun 30, 2026 |                  |                       |                                                   |                                                                 |            |              |              |                      |
|--------------------------------------------------------------------|------------------|-----------------------|---------------------------------------------------|-----------------------------------------------------------------|------------|--------------|--------------|----------------------|
| Date                                                               | Transaction type | Num                   | Donor full name                                   | Department full name                                            | Due date   | Amount       | Open balance | Paid as of 7/21/2026 |
| 91 or more days past due                                           |                  |                       |                                                   |                                                                 |            |              |              |                      |
| 06/30/2024                                                         | Journal Entry    | CAPGAP AR TO 6.30.24  | Yolo County RCD                                   |                                                                 | 06/30/2024 | 558.09       | 558.09       |                      |
| 06/30/2025                                                         | Journal Entry    | CAPGAP 6.30.25        | Yolo County RCD                                   |                                                                 | 06/30/2025 | 574.42       | 574.42       |                      |
| 12/31/2025                                                         | Invoice          | 26-3300               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:CARCD Workforce Development    | 12/31/2025 | 5,019.95     | 5,019.95     |                      |
| 12/31/2025                                                         | Invoice          | 26-3349               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)        | 12/31/2025 | 321.14       | 321.14       |                      |
| 03/09/2026                                                         | Payment          | 915610965             | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA         | 03/09/2026 | -2,915.44    | -0.01        |                      |
| 03/30/2026                                                         | Invoice          | 26-3399               | California Department of Forestry & Fire          | 40- Temporarily Restricted Funds:#8GA23995 WRFS PBPL            | 03/30/2026 | 15,397.26    | 15,397.26    | PAID                 |
| 03/31/2026                                                         | Invoice          | 26-3452               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)        | 03/31/2026 | 4,463.30     | 4,463.30     |                      |
| 03/31/2026                                                         | Invoice          | 26-3685               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:CARCD Workforce Development    | 03/31/2026 | 199.40       | 199.40       |                      |
| Total for 91 or more days past due                                 |                  |                       |                                                   |                                                                 |            | \$23,618.12  | \$26,533.55  |                      |
| 1 - 30 days past due                                               |                  |                       |                                                   |                                                                 |            |              |              |                      |
| 06/12/2026                                                         | Invoice          | 26-3640               | Yolo County RCD                                   | 40- Temporarily Restricted Funds:CAPGP                          | 06/12/2026 | 19,267.49    | 19,267.49    |                      |
| 05/14/2026                                                         | Invoice          | 26-3540               | Debra Erickson                                    | 30 - Board Designated Funds:Chipper Cost Share                  | 06/13/2026 | 80.00        | 80.00        |                      |
| 05/22/2026                                                         | Invoice          | 26-3578               | Kevin Costa                                       | 30 - Board Designated Funds:Chipper Cost Share                  | 06/21/2026 | 80.00        | 80.00        |                      |
| 05/28/2026                                                         | Invoice          | 26-3586               | Bruce Choate                                      | 30 - Board Designated Funds:Chipper Cost Share                  | 06/27/2026 | 80.00        | 80.00        |                      |
| Total for 1 - 30 days past due                                     |                  |                       |                                                   |                                                                 |            | \$19,507.49  | \$19,507.49  |                      |
| CURRENT                                                            |                  |                       |                                                   |                                                                 |            |              |              |                      |
| 06/30/2026                                                         | Invoice          | 26-3680               | Placer County CEO                                 | 40- Temporarily Restricted Funds:PC - Stormwater                | 06/30/2026 | 7,371.17     | 7,371.17     |                      |
| 06/30/2026                                                         | Invoice          | 26-3681               | Placer County CEO                                 | 40- Temporarily Restricted Funds:PC Ag Tour                     | 06/30/2026 | 24,926.57    | 24,926.57    |                      |
| 06/30/2026                                                         | Invoice          | 26-3682               | Placer County Parks and Open Spaces               | 40- Temporarily Restricted Funds:PC - Parks Agreement           | 06/30/2026 | 610.00       | 610.00       |                      |
| 06/30/2026                                                         | Invoice          | 26-3683               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:CARCD Equity Grant             | 06/30/2026 | 11,520.39    | 11,520.39    |                      |
| 06/30/2026                                                         | Invoice          | 26-3684               | Placer County CEO                                 | 40- Temporarily Restricted Funds:PC - Probation Chipper Program | 06/30/2026 | 82,301.43    | 82,301.43    |                      |
| 06/30/2026                                                         | Invoice          | 26-3686               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:CARCD Workforce Development    | 06/30/2026 | 49.85        | 49.85        |                      |
| 06/30/2026                                                         | Invoice          | 26-3687               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA         | 06/30/2026 | 4,852.93     | 4,852.93     |                      |
| 06/30/2026                                                         | Invoice          | 26-3688               | CA Association of Resource Conservation Districts | 40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)        | 06/30/2026 | 7,408.87     | 7,408.87     |                      |
| 06/30/2026                                                         | Invoice          | 26-3713               | California Department of Forestry & Fire          | 40- Temporarily Restricted Funds:#5TR23109 Chipper Program      | 06/30/2026 | 129,756.89   | 129,756.89   |                      |
| 06/30/2026                                                         | Journal Entry    | June '26 Interest Inc | Placer County Treasury                            |                                                                 | 06/30/2026 | 11,644.13    | 11,644.13    |                      |
| 06/30/2026                                                         | Journal Entry    | June '26 Interest Inc | Placer County Treasury                            |                                                                 | 06/30/2026 | 15,512.30    | 15,512.30    |                      |
| 06/03/2026                                                         | Invoice          | 26-3611               | Chris Burnham                                     | 30 - Board Designated Funds:Chipper Cost Share                  | 07/03/2026 | 80.00        | 80.00        | PAID                 |
| 06/05/2026                                                         | Invoice          | 26-3615               | Brian Thomas                                      | 30 - Board Designated Funds:Chipper Cost Share                  | 07/05/2026 | 80.00        | 80.00        | PAID                 |
| 06/10/2026                                                         | Invoice          | 26-3627               | David Botz                                        | 30 - Board Designated Funds:Chipper Cost Share                  | 07/10/2026 | 80.00        | 80.00        | PAID                 |
| 06/11/2026                                                         | Invoice          | 26-3630               | Jon Baker                                         | 30 - Board Designated Funds:Chipper Cost Share                  | 07/11/2026 | 80.00        | 80.00        |                      |
| 06/11/2026                                                         | Invoice          | 26-3633               | Jim Scott                                         | 30 - Board Designated Funds:Chipper Cost Share                  | 07/11/2026 | 80.00        | 80.00        | PAID                 |
| 06/25/2026                                                         | Invoice          | 26-3643               | Bryce Coil                                        | 30 - Board Designated Funds:Chipper Cost Share                  | 07/25/2026 | 80.00        | 80.00        |                      |
| 06/25/2026                                                         | Invoice          | 26-3644               | Julie Caceres:- Julie Caceres                     | 30 - Board Designated Funds:Chipper Cost Share                  | 07/25/2026 | 160.00       | 160.00       | PAID                 |
| 06/25/2026                                                         | Invoice          | 26-3645               | ROBERT WILLIAMS                                   | 30 - Board Designated Funds:Chipper Cost Share                  | 07/25/2026 | 80.00        | 80.00        |                      |
| 06/25/2026                                                         | Invoice          | 26-3646               | Jay Bush                                          | 30 - Board Designated Funds:Chipper Cost Share                  | 07/25/2026 | 80.00        | 80.00        |                      |
| 06/25/2026                                                         | Invoice          | 26-3652               | Shelly Whitehead                                  | 30 - Board Designated Funds:Chipper Cost Share                  | 07/25/2026 | 80.00        | 80.00        | PAID                 |
| 06/25/2026                                                         | Invoice          | 26-3664               | Stacey Franscella                                 | 30 - Board Designated Funds:Chipper Cost Share                  | 07/25/2026 | 80.00        | 80.00        | PAID                 |
| Total for CURRENT                                                  |                  |                       |                                                   |                                                                 |            | \$296,914.53 | \$296,914.53 | \$16,037.26          |
| TOTAL                                                              |                  |                       |                                                   |                                                                 |            | \$340,040.14 | \$342,955.57 |                      |
|                                                                    |                  |                       |                                                   |                                                                 |            |              |              | \$326,918.31         |



| Placer County RCD                         |                      |            |                                       |                                                                                          |                         |            |              |
|-------------------------------------------|----------------------|------------|---------------------------------------|------------------------------------------------------------------------------------------|-------------------------|------------|--------------|
| Placer County Checking Transaction Report |                      |            |                                       |                                                                                          |                         |            | 16           |
| June 2026                                 |                      |            |                                       |                                                                                          |                         |            |              |
| Transaction date                          | Transaction type     | Num        | Name                                  | Description                                                                              | Item split account      | Amount     | Balance      |
| Beginning Balance                         |                      |            |                                       |                                                                                          |                         |            | 8,571,086.06 |
| 06/01/2026                                | Bill Payment (Check) | EFT-779899 | Auburn Creekside LLC                  |                                                                                          | Accounts Payable        | -4,513.60  | 8,566,572.46 |
| 06/01/2026                                | Bill Payment (Check) | EFT-779928 | Maloney, Kathryn L.                   |                                                                                          | Accounts Payable        | -950.00    | 8,565,622.46 |
| 06/01/2026                                | Bill Payment (Check) | EFT-780546 | Espinola, Katie P.                    |                                                                                          | Accounts Payable        | -285.55    | 8,565,336.91 |
| 06/02/2026                                | Deposit              |            | Amber Goldapple                       | System-recorded deposit for QuickBooks Payments                                          | Undeposited Funds       | 80.00      | 8,565,416.91 |
| 06/02/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -2.24      | 8,565,414.67 |
| 06/03/2026                                | Deposit              |            | Janice Fera                           | System-recorded deposit for QuickBooks Payments                                          | Undeposited Funds       | 160.00     | 8,565,574.67 |
| 06/03/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -4.48      | 8,565,570.19 |
| 06/03/2026                                | Bill Payment (Check) | 11408848   | Commerce Printing                     |                                                                                          | Accounts Payable        | -11,309.28 | 8,554,260.91 |
| 06/04/2026                                | Deposit              |            |                                       | System-recorded deposit for QuickBooks Payments                                          |                         | 240.00     | 8,554,500.91 |
| 06/04/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -6.72      | 8,554,494.19 |
| 06/07/2026                                | Deposit              |            |                                       | System-recorded deposit for QuickBooks Payments                                          |                         | 160.00     | 8,554,654.19 |
| 06/07/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -3.04      | 8,554,651.15 |
| 06/07/2026                                | Deposit              |            | Monica Smith                          | System-recorded deposit for QuickBooks Payments                                          | Undeposited Funds       | 80.00      | 8,554,731.15 |
| 06/07/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -2.24      | 8,554,728.91 |
| 06/08/2026                                | Deposit              |            | Kellie Gruenefeldt                    | System-recorded deposit for QuickBooks Payments                                          | Undeposited Funds       | 80.00      | 8,554,808.91 |
| 06/08/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -2.24      | 8,554,806.67 |
| 06/09/2026                                | Deposit              |            |                                       | System-recorded deposit for QuickBooks Payments                                          |                         | 320.00     | 8,555,126.67 |
| 06/09/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -8.96      | 8,555,117.71 |
| 06/09/2026                                | Bill Payment (Check) | 11409439   | Saeng Strawberry Stand                |                                                                                          | Accounts Payable        | -275.00    | 8,554,842.71 |
| 06/09/2026                                | Bill Payment (Check) | 11409426   | Will Tupen                            |                                                                                          | Accounts Payable        | -88.60     | 8,554,754.11 |
| 06/09/2026                                | Bill Payment (Check) | 11409424   | Carpet Pro/Clean Pro                  |                                                                                          | Accounts Payable        | -580.00    | 8,554,174.11 |
| 06/09/2026                                | Bill Payment (Check) | 11409421   | Bryce Consulting                      |                                                                                          | Accounts Payable        | -190.00    | 8,553,984.11 |
| 06/09/2026                                | Bill Payment (Check) | 11409425   | Donna Thomassen                       |                                                                                          | Accounts Payable        | -185.05    | 8,553,799.06 |
| 06/09/2026                                | Bill Payment (Check) | 11409423   | Brian Pimentel                        |                                                                                          | Accounts Payable        | -463.81    | 8,553,335.25 |
| 06/09/2026                                | Bill Payment (Check) | 11409728   | California Dept. of Fish and Wildlife |                                                                                          | Accounts Payable        | -400.00    | 8,552,935.25 |
| 06/10/2026                                | Deposit              |            | Jonarde Raab                          | System-recorded deposit for QuickBooks Payments                                          | Undeposited Funds       | 80.00      | 8,553,015.25 |
| 06/10/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -2.24      | 8,553,013.01 |
| 06/10/2026                                | Bill Payment (Check) | 11409550   | Briana Tiffany                        |                                                                                          | Accounts Payable        | -200.00    | 8,552,813.01 |
| 06/10/2026                                | Bill Payment (Check) | 11409551   | Jess Paoli                            |                                                                                          | Accounts Payable        | -200.00    | 8,552,613.01 |
| 06/11/2026                                | Bill Payment (Check) | EFT-780566 | Liana Vitousek                        |                                                                                          | Accounts Payable        | -290.00    | 8,552,323.01 |
| 06/11/2026                                | Bill Payment (Check) | EFT-780544 | Lewis Campbell                        |                                                                                          | Accounts Payable        | -263.64    | 8,552,059.37 |
| 06/11/2026                                | Bill Payment (Check) | EFT-780548 | Cordi Craig                           |                                                                                          | Accounts Payable        | -61.60     | 8,551,997.77 |
| 06/11/2026                                | Bill Payment (Check) | EFT-780593 | White, Mark                           |                                                                                          | Accounts Payable        | -836.80    | 8,551,160.97 |
| 06/11/2026                                | Deposit              |            |                                       | System-recorded deposit for QuickBooks Payments                                          |                         | 400.00     | 8,551,560.97 |
| 06/11/2026                                | Expense              |            | QuickBooks Payments                   | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily. | Bank Charges & C/C Fees | -9.76      | 8,551,551.21 |
| 06/11/2026                                | Bill Payment (Check) | 11409726   | TUV SUD America, Inc.                 |                                                                                          | Accounts Payable        | -14,025.10 | 8,537,526.11 |

|            |                      |                    |                                                   |                                                                                                          |                           |            |                 |
|------------|----------------------|--------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------|------------|-----------------|
| 06/11/2026 | Bill Payment (Check) | 11409725           | TeamLogic IT                                      |                                                                                                          | Accounts Payable          | -5,139.61  | 8,532,386.50    |
| 06/11/2026 | Bill Payment (Check) | 11409724           | Darca Morgan                                      |                                                                                                          | Accounts Payable          | -4,116.10  | 17 8,528,270.40 |
| 06/11/2026 | Bill Payment (Check) | 11409723           | Georgetown Divide RCD                             |                                                                                                          | Accounts Payable          | -33,320.97 | 8,494,949.43    |
| 06/11/2026 | Bill Payment (Check) | 11409722           | El Dorado County RCD                              |                                                                                                          | Accounts Payable          | -4,439.51  | 8,490,509.92    |
| 06/11/2026 | Bill Payment (Check) | 11409728           | White Oak Land Management                         |                                                                                                          | Accounts Payable          | -1,560.00  | 8,488,949.92    |
| 06/11/2026 | Check                | 11409727           | Cal Card US Bank                                  |                                                                                                          | Cal Card Credit Card      | -7,346.45  | 8,481,603.47    |
| 06/11/2026 | Deposit              |                    |                                                   |                                                                                                          |                           | 75,185.14  | 8,556,788.61    |
| 06/11/2026 | Deposit              |                    | Bertha Smith                                      |                                                                                                          | Undeposited Funds         | 80.00      | 8,556,868.61    |
| 06/11/2026 | Deposit              |                    | CalCard                                           |                                                                                                          | Special District - Income | 526.16     | 8,557,394.77    |
| 06/12/2026 | Deposit              |                    |                                                   | System-recorded deposit for QuickBooks Payments                                                          |                           | 240.00     | 8,557,634.77    |
| 06/12/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -6.72      | 8,557,628.05    |
| 06/12/2026 | Journal Entry        | Pay Period 25      |                                                   | RCD Payroll PP#25 period ending May 29, 2026                                                             |                           | -77,094.85 | 8,480,533.20    |
| 06/14/2026 | Deposit              |                    | Michael Carlson                                   | System-recorded deposit for QuickBooks Payments                                                          | Undeposited Funds         | 80.00      | 8,480,613.20    |
| 06/14/2026 | Deposit              |                    | Paul Hunt                                         | System-recorded deposit for QuickBooks Payments                                                          | Undeposited Funds         | 80.00      | 8,480,693.20    |
| 06/14/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -2.24      | 8,480,690.96    |
| 06/14/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -2.24      | 8,480,688.72    |
| 06/15/2026 | Journal Entry        | May Legal Fees     |                                                   | May Legal fees; PSC review & board meeting attendance                                                    |                           | -934.50    | 8,479,754.22    |
| 06/15/2026 | Deposit              |                    | Christelle Picque                                 | System-recorded deposit for QuickBooks Payments                                                          | Undeposited Funds         | 80.00      | 8,479,834.22    |
| 06/15/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -2.24      | 8,479,831.98    |
| 06/15/2026 | Journal Entry        | Reissue Ck Pending |                                                   | Ck to Grown in Place vs. other; to reissue check                                                         |                           | 150.00     | 8,479,981.98    |
| 06/15/2026 | Check                | 11409970           | Grown In Placer, LLC                              | Original check made out to the wrong entity - Grown in Place. This was voided and returned to the county | Uncategorized Expense     | -150.00    | 8,479,831.98    |
| 06/16/2026 | Bill Payment (Check) | EFT-785194         | Scott Thorne Environ Consult,                     |                                                                                                          | Accounts Payable          | -1,000.00  | 8,478,831.98    |
| 06/18/2026 | Deposit              |                    | Logan Ivey                                        | System-recorded deposit for QuickBooks Payments                                                          | Undeposited Funds         | 80.00      | 8,478,911.98    |
| 06/18/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -2.24      | 8,478,909.74    |
| 06/21/2026 | Deposit              |                    | Mark Bonnard                                      | System-recorded deposit for QuickBooks Payments                                                          | Undeposited Funds         | 80.00      | 8,478,989.74    |
| 06/21/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -2.24      | 8,478,987.50    |
| 06/22/2026 | Deposit              |                    | Regina Mikovich                                   | System-recorded deposit for QuickBooks Payments                                                          | Undeposited Funds         | 80.00      | 8,479,067.50    |
| 06/22/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -2.24      | 8,479,065.26    |
| 06/22/2026 | Bill Payment (Check) | EFT-785398         | Volcano Creek Enterprises, Inc.                   |                                                                                                          | Accounts Payable          | -21,421.60 | 8,457,643.66    |
| 06/23/2026 | Journal Entry        | DOC SOLUTIONS EXP  |                                                   | Printing of Fire Behavior Publication on behalf of CF                                                    |                           | -2,744.82  | 8,454,898.84    |
| 06/23/2026 | Deposit              |                    | NRCS                                              |                                                                                                          | Undeposited Funds         | 10,754.89  | 8,465,653.73    |
| 06/25/2026 | Deposit              |                    |                                                   | System-recorded deposit for QuickBooks Payments                                                          |                           | 360.00     | 8,466,013.73    |
| 06/25/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -10.08     | 8,466,003.65    |
| 06/26/2026 | Deposit              |                    |                                                   | System-recorded deposit for QuickBooks Payments                                                          |                           | 520.00     | 8,466,523.65    |
| 06/26/2026 | Expense              |                    | QuickBooks Payments                               | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                 | Bank Charges & C/C Fees   | -14.56     | 8,466,509.09    |
| 06/26/2026 | Journal Entry        | Pay Period 26      |                                                   | RCD Payroll PP#26 period ending June 12, 2026,                                                           |                           | -59,737.78 | 8,406,771.31    |
| 06/26/2026 | Bill Payment (Check) | 11411848           | GLF3 Brewer Road LP                               |                                                                                                          | Accounts Payable          | -33,616.54 | 8,373,154.77    |
| 06/26/2026 | Deposit              |                    | Placer County Water Agency - Donor                |                                                                                                          | Undeposited Funds         | 2,073.75   | 8,375,228.52    |
| 06/26/2026 | Deposit              |                    | California Department of Forestry & Fire          |                                                                                                          |                           | 251,186.43 | 8,626,414.95    |
| 06/26/2026 | Deposit              |                    |                                                   |                                                                                                          |                           | 280.00     | 8,626,694.95    |
| 06/26/2026 | Deposit              |                    | CA Association of Resource Conservation Districts |                                                                                                          | Undeposited Funds         | 12,121.19  | 8,638,816.14    |

|            |                      |                       |                                                        |                                                                                                                 |                         |                     |    |              |
|------------|----------------------|-----------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------|---------------------|----|--------------|
| 06/26/2026 | Bill Payment (Check) | PC ACH 6/26/26        | Placer County Agriculture, Parks and Natural Resources |                                                                                                                 | Accounts Payable        | -4,760.00           | 18 | 8,634,056.14 |
| 06/28/2026 | Deposit              |                       |                                                        | System-recorded deposit for QuickBooks Payments                                                                 |                         | 160.00              |    | 8,634,216.14 |
| 06/28/2026 | Expense              |                       | QuickBooks Payments                                    | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                        | Bank Charges & C/C Fees | -4.48               |    | 8,634,211.66 |
| 06/28/2026 | Deposit              |                       |                                                        | System-recorded deposit for QuickBooks Payments                                                                 |                         | 160.00              |    | 8,634,371.66 |
| 06/28/2026 | Expense              |                       | QuickBooks Payments                                    | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                        | Bank Charges & C/C Fees | -4.48               |    | 8,634,367.18 |
| 06/29/2026 | Deposit              |                       | Heinz Klose:- Heinz Klose                              | System-recorded deposit for QuickBooks Payments                                                                 | Undeposited Funds       | 80.00               |    | 8,634,447.18 |
| 06/29/2026 | Expense              |                       | QuickBooks Payments                                    | System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.                        | Bank Charges & C/C Fees | -2.24               |    | 8,634,444.94 |
| 06/29/2026 | Deposit              |                       | One Tree Planted, Inc.                                 |                                                                                                                 | Undeposited Funds       | 10,000.00           |    | 8,644,444.94 |
| 06/29/2026 | Bill Payment (Check) | 11412056              | Special District Risk Management Authority             |                                                                                                                 | Accounts Payable        | -23,766.77          |    | 8,620,678.17 |
| 06/30/2026 | Deposit              |                       | Placer County CEO                                      |                                                                                                                 | Undeposited Funds       | 74,869.10           |    | 8,695,547.27 |
| 06/30/2026 | Deposit              |                       | CA Association of Resource Conservation Districts      |                                                                                                                 | Undeposited Funds       | 3,905.54            |    | 8,699,452.81 |
| 06/30/2026 | Bill Payment (Check) | 11412177              | ASM Affiliates                                         |                                                                                                                 | Accounts Payable        | -14,325.00          |    | 8,685,127.81 |
| 06/30/2026 | Bill Payment (Check) | 11412180              | Beau Gillman                                           |                                                                                                                 | Accounts Payable        | -18,916.90          |    | 8,666,210.91 |
| 06/30/2026 | Bill Payment (Check) | 11412179              | Georgetown Divide RCD                                  |                                                                                                                 | Accounts Payable        | -10,672.32          |    | 8,655,538.59 |
| 06/30/2026 | Bill Payment (Check) | 11412183              | Red Mountain Resource LLC                              |                                                                                                                 | Accounts Payable        | -131,853.49         |    | 8,523,685.10 |
| 06/30/2026 | Bill Payment (Check) | 11412229              | Miranda Smith                                          |                                                                                                                 | Accounts Payable        | -600.00             |    | 8,523,085.10 |
| 06/30/2026 | Bill Payment (Check) | 11412178              | Natalie Beverage                                       |                                                                                                                 | Accounts Payable        | -740.03             |    | 8,522,345.07 |
| 06/30/2026 | Bill Payment (Check) | 11412225              | Catherine Robbins                                      |                                                                                                                 | Accounts Payable        | -300.00             |    | 8,522,045.07 |
| 06/30/2026 | Bill Payment (Check) | 11412228              | Lupe Irene Sokolow Ochoa                               |                                                                                                                 | Accounts Payable        | -572.75             |    | 8,521,472.32 |
| 06/30/2026 | Bill Payment (Check) | 11412226              | Delia Bajuk                                            |                                                                                                                 | Accounts Payable        | -192.85             |    | 8,521,279.47 |
| 06/30/2026 | Bill Payment (Check) | 11412227              | Hannah Davis                                           |                                                                                                                 | Accounts Payable        | -275.50             |    | 8,521,003.97 |
| 06/30/2026 | Bill Payment (Check) | 11412185              | Carpet Pro/Clean Pro                                   |                                                                                                                 | Accounts Payable        | -725.00             |    | 8,520,278.97 |
| 06/30/2026 | Bill Payment (Check) | 11412182              | Ellen Murphy                                           |                                                                                                                 | Accounts Payable        | -50.00              |    | 8,520,228.97 |
| 06/30/2026 | Bill Payment (Check) | 11412184              | Special District Risk Management Authority             |                                                                                                                 | Accounts Payable        | -47,290.87          |    | 8,472,938.10 |
| 06/30/2026 | Check                | 11412187              | Cal Card US Bank                                       |                                                                                                                 | Cal Card Credit Card    | -12,849.44          |    | 8,460,088.66 |
| 06/30/2026 | Check                | EFT-790411            | White, Mark                                            |                                                                                                                 |                         | -123.82             |    | 8,459,964.84 |
| 06/30/2026 | Bill Payment (Check) | 11412186              | Regents of the University of California Davis          |                                                                                                                 | Accounts Payable        | -5,000.00           |    | 8,454,964.84 |
| 06/30/2026 | Journal Entry        | June '26 Legal Fees   |                                                        | June '26 legal fees                                                                                             |                         | -1,734.75           |    | 8,453,230.09 |
| 06/30/2026 | Journal Entry        | June '26 Fuel Charges |                                                        | June '26 Fuel Charges                                                                                           |                         | -1,766.83           |    | 8,451,463.26 |
| 06/30/2026 | Journal Entry        | June '26 Prop Taxes   |                                                        | To apportion the 2025/26 Teeter 5% Allocation                                                                   |                         | 27,778.98           |    | 8,479,242.24 |
| 06/30/2026 | Journal Entry        | June '26 Prop Taxes   |                                                        | 2025/26 Delinquent Unsecured Apmt #3 03/31/26-06/29/26                                                          |                         | 28.44               |    | 8,479,270.68 |
| 06/30/2026 | Journal Entry        | June '26 Prop Taxes   |                                                        | 2025/26 Supplemental Apmt #3 04/20/26-06/29/26                                                                  |                         | 2,488.83            |    | 8,481,759.51 |
| 06/30/2026 | Journal Entry        | June '26 Prop Taxes   |                                                        | 2025/26 Current Unsecured Apportionment #4 03/31/26-06/29/26                                                    |                         | 19.83               |    | 8,481,779.34 |
| 06/30/2026 | Journal Entry        | June '26 Prop Taxes   |                                                        | 2025/26 Current Unsecured Apportionment #4 03/31/26-06/29/26                                                    |                         | -1.00               |    | 8,481,778.34 |
| 06/30/2026 | Journal Entry        | June '26 Prop Taxes   |                                                        | To adjust the 2025/26 Current Secured Teeter Apportionment to reflect the tax roll changes made during the year |                         | -1,305.38           |    | 8,480,472.96 |
| 06/30/2026 | Journal Entry        | June '26 EMPEE Health |                                                        | Employee w/holding for health insurance transferred held in PR withholding acct June 2026                       |                         | 2,879.40            |    | 8,483,352.36 |
| 06/30/2026 | Journal Entry        | Adj CALPers FY26      |                                                        | Adjust CalPERS balances for Special Dist rounding FY26                                                          |                         | 0.07                |    | 8,483,352.43 |
| 06/30/2026 | Bill Payment (Check) | 11412181              | HR to GO                                               |                                                                                                                 | Accounts Payable        | -1,500.00           |    | 8,481,852.43 |
|            |                      |                       |                                                        |                                                                                                                 |                         | <b>-\$89,233.63</b> |    |              |
|            |                      |                       |                                                        |                                                                                                                 |                         | <b>-\$89,233.63</b> |    |              |

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT**  
**PARS OPEB Trust Program**

**Account Report for the Period**  
**6/1/2026 to 6/30/2026**

Sarah Jones  
Executive Director  
Placer County Resource Conservation District  
11641 Blocker Drive, Ste 120  
Auburn, CA 95603

**Account Summary**

| Source        | Beginning Balance as of 6/1/2026 | Contributions | Earnings         | Expenses        | Distributions | Transfers     | Ending Balance as of 6/30/2026 |
|---------------|----------------------------------|---------------|------------------|-----------------|---------------|---------------|--------------------------------|
| OPEB          | \$289,004.73                     | \$0.00        | -\$297.06        | \$140.46        | \$0.00        | \$0.00        | \$288,567.21                   |
| <b>Totals</b> | <b>\$289,004.73</b>              | <b>\$0.00</b> | <b>-\$297.06</b> | <b>\$140.46</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$288,567.21</b>            |

**Investment Selection**

**Source**

OPEB **Balanced - Strategic Blend**

**Investment Objective**

**Source**

OPEB The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

**Investment Return**

| Source | 1-Month | 3-Months | 1-Year | Annualized Return |         |          | Plan's Inception Date |
|--------|---------|----------|--------|-------------------|---------|----------|-----------------------|
|        |         |          |        | 3-Years           | 5-Years | 10-Years |                       |
| OPEB   | -0.10%  | 8.44%    | 14.85% | 13.10%            | 6.45%   | 8.01%    | 4/3/2014              |

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT**  
**PARS OPEB Trust Program**

**Account Report for the Period**  
**7/1/2025 to 6/30/2026**

Sarah Jones  
Executive Director  
Placer County Resource Conservation District  
11641 Blocker Drive, Ste 120  
Auburn, CA 95603

**Account Summary**

| Source        | Beginning Balance as of 7/1/2025 | Contributions | Earnings           | Expenses          | Distributions | Transfers     | Ending Balance as of 6/30/2026 |
|---------------|----------------------------------|---------------|--------------------|-------------------|---------------|---------------|--------------------------------|
| OPEB          | \$252,718.41                     | \$0.00        | \$37,428.26        | \$1,579.46        | \$0.00        | \$0.00        | \$288,567.21                   |
| <b>Totals</b> | <b>\$252,718.41</b>              | <b>\$0.00</b> | <b>\$37,428.26</b> | <b>\$1,579.46</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$288,567.21</b>            |

**Investment Selection**

Source

OPEB **Balanced - Strategic Blend**

**Investment Objective**

Source

OPEB The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

**Investment Return**

| Source | 1-Month | 3-Months | 1-Year | Annualized Return |         |          | Plan's Inception Date |
|--------|---------|----------|--------|-------------------|---------|----------|-----------------------|
|        |         |          |        | 3-Years           | 5-Years | 10-Years |                       |
| OPEB   | -0.10%  | 8.44%    | 14.85% | 13.10%            | 6.45%   | 8.01%    | 4/3/2014              |

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



**General Fund  
Portfolio Management  
Portfolio Summary  
June 30, 2026**

| Investments                         | Par Value               | Market Value            | Book Value              | % of Portfolio | Term         | Days to Maturity | YTM 360 Equiv. | YTM 365 Equiv. |
|-------------------------------------|-------------------------|-------------------------|-------------------------|----------------|--------------|------------------|----------------|----------------|
| LGIP                                | 105,000,000.00          | 105,000,000.00          | 105,000,000.00          | 4.15           | 1            | 1                | 3.708          | 3.760          |
| U.S. Treasury Coupons               | 735,000,000.00          | 706,587,713.05          | 709,507,098.23          | 28.05          | 1,256        | 668              | 4.028          | 4.084          |
| mPower Placer - Long Term           | 2,653,169.12            | 2,613,289.94            | 2,654,297.93            | 0.10           | 7,336        | 3,686            | 4.031          | 4.087          |
| Federal Agency Coupons              | 1,194,000,000.00        | 1,192,517,810.56        | 1,197,753,666.75        | 47.35          | 1,500        | 788              | 3.933          | 3.988          |
| Collateralized Inactive Bank Deposi | 5,000,000.00            | 5,000,000.00            | 5,000,000.00            | 0.20           | 1            | 1                | 3.758          | 3.810          |
| Medium Term Notes                   | 60,000,000.00           | 59,287,916.67           | 59,990,883.02           | 2.37           | 1,826        | 1,747            | 4.435          | 4.496          |
| Negotiable Certificates of Deposit  | 235,000,000.00          | 234,526,100.00          | 235,000,000.00          | 9.29           | 402          | 224              | 3.981          | 4.037          |
| Supranational                       | 130,000,000.00          | 127,695,255.56          | 129,444,692.45          | 5.12           | 1,598        | 1,392            | 3.774          | 3.826          |
| Commercial Paper Disc. -Amortizing  | 45,000,000.00           | 45,000,000.00           | 45,000,000.00           | 1.78           | 1            | 0                | 3.550          | 3.600          |
| Federal Agency Disc. -Amortizing    | 25,000,000.00           | 24,997,618.06           | 24,997,618.06           | 0.99           | 2            | 1                | 3.478          | 3.527          |
| Local Agency Bond                   | 8,092,725.92            | 7,505,745.91            | 8,092,725.92            | 0.32           | 7,488        | 4,488            | 2.931          | 2.971          |
| mPower Placer                       | 6,846,344.40            | 6,517,909.93            | 6,846,344.40            | 0.27           | 7,705        | 4,637            | 3.634          | 3.684          |
| mPower - Folsom                     | 320,669.71              | 314,996.80              | 320,669.71              | 0.01           | 7,684        | 3,846            | 3.440          | 3.488          |
| <b>Investments</b>                  | <b>2,551,912,909.15</b> | <b>2,517,564,336.48</b> | <b>2,529,607,996.47</b> | <b>100.00%</b> | <b>1,278</b> | <b>725</b>       | <b>3.943</b>   | <b>3.998</b>   |

|                                                           |                         |                         |                         |  |              |            |              |              |
|-----------------------------------------------------------|-------------------------|-------------------------|-------------------------|--|--------------|------------|--------------|--------------|
| <b>Cash</b>                                               |                         |                         |                         |  |              |            |              |              |
| Passbook/Checking<br>(not included in yield calculations) | 30,831,234.64           | 30,831,234.64           | 30,831,234.64           |  | 1            | 1          | 0.000        | 0.000        |
| <b>Total Cash and Investments</b>                         | <b>2,582,744,143.79</b> | <b>2,548,395,571.12</b> | <b>2,560,439,231.11</b> |  | <b>1,278</b> | <b>725</b> | <b>3.943</b> | <b>3.998</b> |

|                          |                             |                            |                           |
|--------------------------|-----------------------------|----------------------------|---------------------------|
| <b>Total Earnings</b>    | <b>June 30 Month Ending</b> | <b>Fiscal Year To Date</b> | <b>Fiscal Year Ending</b> |
| Current Year             | 8,569,390.34                | 97,779,994.72              | 97,779,994.72             |
| Average Daily Balance    | 2,602,096,817.16            | 2,469,118,359.29           |                           |
| Effective Rate of Return | 4.01%                       | 3.96%                      |                           |

*Jonathan Schmidt*  
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

7/16/26

Reporting period 06/01/2026-06/30/2026

Run Date: 07/16/2026 - 08:45

General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2026

| CUSIP                | Investment # | Issuer                     | Average Balance | Purchase Date | Par Value      | Market Value   | Book Value     | Stated Rate | YTM 365 | Days to Maturity |
|----------------------|--------------|----------------------------|-----------------|---------------|----------------|----------------|----------------|-------------|---------|------------------|
| LGIIP                |              |                            |                 |               |                |                |                |             |         |                  |
| LGIP                 | 22486        | California Asset Mgmt Prog |                 |               | 5,000,000.00   | 5,000,000.00   | 5,000,000.00   | 3.760       | 3.760   | 1                |
| SYS23345             | 23345        | CalTRUST                   |                 |               | 100,000,000.00 | 100,000,000.00 | 100,000,000.00 | 3.760       | 3.760   | 1                |
| Subtotal and Average |              |                            | 105,000,000.00  |               | 105,000,000.00 | 105,000,000.00 | 105,000,000.00 |             | 3.760   | 1                |

|                       |       |                      |  |            |               |               |               |       |       |                  |
|-----------------------|-------|----------------------|--|------------|---------------|---------------|---------------|-------|-------|------------------|
| U.S. Treasury Coupons |       |                      |  |            |               |               |               |       |       |                  |
| 9128282A7             | 22474 | U.S. TREASURY COUPON |  | 04/21/2023 | 20,000,000.00 | 19,940,600.00 | 19,947,207.61 | 1.500 | 3.799 | 45 08/15/2026    |
| 9128282R0             | 22475 | U.S. TREASURY COUPON |  | 04/21/2023 | 20,000,000.00 | 19,586,000.00 | 19,705,076.89 | 2.250 | 3.681 | 410 08/15/2027   |
| 9128283W8             | 22476 | U.S. TREASURY COUPON |  | 04/21/2023 | 10,000,000.00 | 9,778,900.00  | 9,867,711.88  | 2.750 | 3.644 | 594 02/15/2028   |
| 9128283W8             | 22593 | U.S. TREASURY COUPON |  | 06/29/2023 | 20,000,000.00 | 19,557,800.00 | 19,586,402.93 | 2.750 | 4.161 | 594 02/15/2028   |
| 91282C4H8             | 23055 | U.S. TREASURY COUPON |  | 08/28/2023 | 10,000,000.00 | 10,005,300.00 | 9,996,234.42  | 4.375 | 4.705 | 45 08/15/2026    |
| 91282C4H6             | 23117 | U.S. TREASURY COUPON |  | 10/16/2023 | 20,000,000.00 | 20,005,800.00 | 19,997,644.57 | 4.500 | 4.829 | 14 07/15/2026    |
| 912828X88             | 23118 | U.S. TREASURY COUPON |  | 10/16/2023 | 20,000,000.00 | 19,709,600.00 | 19,627,438.79 | 2.375 | 4.723 | 318 05/15/2027   |
| 9128284N7             | 23119 | U.S. TREASURY COUPON |  | 10/16/2023 | 20,000,000.00 | 19,538,200.00 | 19,409,728.03 | 2.875 | 4.642 | 684 05/15/2028   |
| 91282C4H6             | 23130 | U.S. TREASURY COUPON |  | 10/20/2023 | 10,000,000.00 | 10,002,900.00 | 9,997,963.59  | 4.500 | 5.073 | 14 07/15/2026    |
| 912828X88             | 23131 | U.S. TREASURY COUPON |  | 10/20/2023 | 15,000,000.00 | 14,762,200.00 | 14,687,689.47 | 2.375 | 5.014 | 318 05/15/2027   |
| 9128284N7             | 23132 | U.S. TREASURY COUPON |  | 10/20/2023 | 15,000,000.00 | 14,653,650.00 | 14,479,392.60 | 2.875 | 4.988 | 684 05/15/2028   |
| 91282C4H6             | 23150 | U.S. TREASURY COUPON |  | 11/06/2023 | 10,000,000.00 | 10,002,900.00 | 9,999,509.93  | 4.500 | 4.635 | 14 07/15/2026    |
| 91282C4H6             | 23203 | U.S. TREASURY COUPON |  | 12/21/2023 | 20,000,000.00 | 19,479,600.00 | 19,597,498.53 | 2.875 | 3.920 | 776 08/15/2028   |
| 9128284V9             | 23204 | U.S. TREASURY COUPON |  | 12/21/2023 | 40,000,000.00 | 40,011,600.00 | 40,004,855.92 | 4.500 | 4.162 | 14 07/15/2026    |
| 91282C4H6             | 23433 | U.S. TREASURY COUPON |  | 07/09/2024 | 15,000,000.00 | 14,689,500.00 | 14,667,237.19 | 2.250 | 4.383 | 410 08/15/2027   |
| 9128282R0             | 23434 | U.S. TREASURY COUPON |  | 07/09/2024 | 20,000,000.00 | 19,566,000.00 | 19,558,579.95 | 2.250 | 4.372 | 410 08/15/2027   |
| 91282C4H2             | 24090 | U.S. TREASURY COUPON |  | 11/08/2024 | 10,000,000.00 | 10,042,200.00 | 10,040,894.40 | 4.375 | 4.167 | 792 08/31/2028   |
| 9128284V9             | 24091 | U.S. TREASURY COUPON |  | 11/08/2024 | 15,000,000.00 | 14,609,700.00 | 14,624,618.46 | 2.875 | 4.158 | 776 08/15/2028   |
| 91282C4H6             | 24117 | U.S. TREASURY COUPON |  | 12/06/2024 | 50,000,000.00 | 50,014,500.00 | 50,007,279.22 | 4.500 | 4.102 | 14 07/15/2026    |
| 91282C4A0             | 24127 | U.S. TREASURY COUPON |  | 12/18/2024 | 10,000,000.00 | 10,086,900.00 | 10,079,924.93 | 4.625 | 4.235 | 822 09/30/2028   |
| 9128284V9             | 24128 | U.S. TREASURY COUPON |  | 12/18/2024 | 30,000,000.00 | 29,219,400.00 | 29,206,338.88 | 2.875 | 4.230 | 776 08/15/2028   |
| 9128286B1             | 24169 | U.S. TREASURY COUPON |  | 01/28/2025 | 40,000,000.00 | 38,478,000.00 | 38,408,722.11 | 2.625 | 4.290 | 960 02/15/2029   |
| 91282C4D2             | 24208 | U.S. TREASURY COUPON |  | 03/05/2025 | 20,000,000.00 | 20,041,400.00 | 20,151,404.75 | 4.250 | 3.940 | 973 02/28/2029   |
| 91282C4H6             | 24258 | U.S. TREASURY COUPON |  | 04/25/2025 | 15,000,000.00 | 15,004,350.00 | 15,003,200.32 | 4.500 | 3.921 | 14 07/15/2026    |
| 91282C4T9             | 25117 | U.S. TREASURY COUPON |  | 12/05/2025 | 25,000,000.00 | 25,002,000.00 | 25,055,245.54 | 4.000 | 3.578 | 198 01/15/2027   |
| 91282C4Z3             | 25118 | U.S. TREASURY COUPON |  | 12/05/2025 | 50,000,000.00 | 50,125,000.00 | 50,418,667.48 | 4.375 | 3.538 | 379 07/15/2027   |
| 91282CAE1             | 25158 | U.S. TREASURY COUPON |  | 01/12/2026 | 30,000,000.00 | 25,980,600.00 | 26,508,220.84 | 0.625 | 3.719 | 1,506 08/15/2030 |
| 91282CAE1             | 25159 | U.S. TREASURY COUPON |  | 01/12/2026 | 10,000,000.00 | 8,660,200.00  | 8,834,669.60  | 0.625 | 3.723 | 1,506 08/15/2030 |
| 91282C4B4             | 25206 | U.S. TREASURY COUPON |  | 03/04/2026 | 10,000,000.00 | 8,731,483.15  | 8,960,126.99  | 1.125 | 3.612 | 1,690 02/15/2031 |
| 91282CCB5             | 25273 | U.S. TREASURY COUPON |  | 05/15/2026 | 20,000,000.00 | 17,743,000.00 | 17,820,091.73 | 1.625 | 4.124 | 1,779 05/15/2031 |
| 91282CCB5             | 25290 | U.S. TREASURY COUPON |  | 06/03/2026 | 10,000,000.00 | 8,879,889.95  | 8,898,514.73  | 1.625 | 4.170 | 1,779 05/15/2031 |

Portfolio PLCR

AC

PM (PRF\_PMT) 7.3.11

General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2026

| CUSIP                 | Investment # | Issuer                | Average Balance | Purchase Date | Par Value      | Market Value   | Book Value     | Stated Rate | YTM 365 | Days to Maturity | Maturity Date |
|-----------------------|--------------|-----------------------|-----------------|---------------|----------------|----------------|----------------|-------------|---------|------------------|---------------|
| U.S. Treasury Coupons |              |                       |                 |               |                |                |                |             |         |                  |               |
| 91282CCB5             | 25291        | U. S. TREASURY COUPON |                 | 06/03/2026    | 10,000,000.00  | 8,879,889.95   | 8,896,207.29   | 1.625       | 4.175   | 1,779            | 05/15/2031    |
| 912828Z06             | 25125        | U. S. TREASURY BILL   |                 | 12/11/2025    | 20,000,000.00  | 17,474,200.00  | 17,837,109.38  | 0.625       | 3.675   | 1,414            | 05/15/2030    |
| 912828Z06             | 25134        | U. S. TREASURY BILL   |                 | 12/18/2025    | 25,000,000.00  | 21,842,750.00  | 22,357,572.39  | 0.625       | 3.600   | 1,414            | 05/15/2030    |
| 912828Z94             | 25156        | U. S. TREASURY BILL   |                 | 01/12/2026    | 20,000,000.00  | 18,220,400.00  | 18,548,704.01  | 1.500       | 3.673   | 1,325            | 02/15/2030    |
| 912828Z06             | 25157        | U. S. TREASURY BILL   |                 | 01/12/2026    | 30,000,000.00  | 26,211,300.00  | 26,719,412.88  | 0.625       | 3.707   | 1,414            | 05/15/2030    |
| Subtotal and Average  |              |                       | 721,991,908.56  |               | 735,000,000.00 | 706,587,713.05 | 709,507,098.23 |             | 4.084   | 668              |               |

|                           |            |                          |              |            |              |              |              |       |       |       |            |
|---------------------------|------------|--------------------------|--------------|------------|--------------|--------------|--------------|-------|-------|-------|------------|
| mPower Placer - Long Term |            |                          |              |            |              |              |              |       |       |       |            |
| 2015NR-A                  | 2015NR-A   | mPower Placer            |              | 06/16/2015 | 750,022.91   | 737,287.52   | 750,022.91   | 4.000 | 3.999 | 3,350 | 09/02/2035 |
| 2015NR-BLT                | 2015NR-BLT | mPower Placer            |              | 09/02/2016 | 1,645,818.14 | 1,611,716.79 | 1,645,818.14 | 4.000 | 4.000 | 3,716 | 09/02/2036 |
| 72601FAC2                 | 2018B      | Public Finance Authority |              | 06/26/2018 | 257,328.07   | 264,265.63   | 258,456.88   | 5.050 | 4.894 | 4,475 | 10/01/2038 |
| Subtotal and Average      |            |                          | 2,654,318.14 |            | 2,653,169.12 | 2,613,269.94 | 2,654,297.93 |       | 4.087 | 3,686 |            |

|                        |       |                          |  |            |               |               |               |       |       |       |            |
|------------------------|-------|--------------------------|--|------------|---------------|---------------|---------------|-------|-------|-------|------------|
| Federal Agency Coupons |       |                          |  |            |               |               |               |       |       |       |            |
| 3133ERN72              | 24132 | FEDERAL FARM CREDIT BANK |  | 12/19/2024 | 20,000,000.00 | 19,990,600.00 | 20,000,000.00 | 4.220 | 4.221 | 566   | 01/18/2028 |
| 3133ER2R1              | 24171 | FEDERAL FARM CREDIT BANK |  | 01/29/2025 | 20,000,000.00 | 20,021,200.00 | 19,999,459.90 | 4.310 | 4.312 | 1,080 | 06/15/2029 |
| 3133ER2S9              | 24172 | FEDERAL FARM CREDIT BANK |  | 01/29/2025 | 15,000,000.00 | 15,016,050.00 | 14,999,492.58 | 4.310 | 4.312 | 1,087 | 06/22/2029 |
| 3133ER2Q3              | 24173 | FEDERAL FARM CREDIT BANK |  | 01/29/2025 | 15,000,000.00 | 15,020,700.00 | 14,999,596.17 | 4.310 | 4.312 | 1,070 | 06/05/2029 |
| 3133ER2P5              | 24174 | FEDERAL FARM CREDIT BANK |  | 01/29/2025 | 25,000,000.00 | 25,022,500.00 | 25,000,000.00 | 4.310 | 4.311 | 1,148 | 08/22/2029 |
| 3133ER2M2              | 24175 | FEDERAL FARM CREDIT BANK |  | 01/29/2025 | 25,000,000.00 | 25,023,000.00 | 25,000,000.00 | 4.310 | 4.310 | 1,134 | 08/08/2029 |
| 3133ER2N0              | 24176 | FEDERAL FARM CREDIT BANK |  | 01/29/2025 | 25,000,000.00 | 25,022,750.00 | 25,000,000.00 | 4.310 | 4.311 | 1,141 | 08/15/2029 |
| 3133ER6S5              | 24213 | FEDERAL FARM CREDIT BANK |  | 03/06/2025 | 20,000,000.00 | 19,815,200.00 | 20,000,000.00 | 3.970 | 3.970 | 1,163 | 09/06/2029 |
| 3133ETZ91              | 25106 | FEDERAL FARM CREDIT BANK |  | 11/21/2025 | 10,000,000.00 | 9,761,300.00  | 10,000,000.00 | 3.670 | 3.671 | 1,462 | 07/02/2030 |
| 3133EVMAC4             | 25153 | FEDERAL FARM CREDIT BANK |  | 01/09/2026 | 20,000,000.00 | 19,629,400.00 | 20,000,000.00 | 3.600 | 3.600 | 1,288 | 01/09/2030 |
| 3133EWE4               | 25205 | FEDERAL FARM CREDIT BANK |  | 01/09/2026 | 10,000,000.00 | 9,814,700.00  | 10,000,000.00 | 3.600 | 3.600 | 1,288 | 01/09/2030 |
| 3130ANJD3              | 21083 | FEDERAL HOME LOAN BANK   |  | 03/04/2026 | 10,000,000.00 | 9,761,655.56  | 9,996,465.16  | 3.625 | 3.652 | 1,701 | 02/26/2031 |
| 3130ANRX0              | 21084 | FEDERAL HOME LOAN BANK   |  | 08/26/2021 | 5,000,000.00  | 4,989,200.00  | 5,000,000.00  | 2.500 | 1.070 | 56    | 08/26/2026 |
| 3130ANVS6              | 21092 | FEDERAL HOME LOAN BANK   |  | 08/26/2021 | 5,000,000.00  | 4,979,800.00  | 5,000,000.00  | 1.250 | 1.000 | 56    | 08/26/2026 |
| 3130APUN3              | 21215 | FEDERAL HOME LOAN BANK   |  | 08/30/2021 | 10,000,000.00 | 9,955,900.00  | 10,000,000.00 | 1.000 | 1.001 | 56    | 08/26/2026 |
| 3130AOCT8              | 21256 | FEDERAL HOME LOAN BANK   |  | 11/30/2021 | 4,000,000.00  | 3,983,280.00  | 4,000,000.00  | 1.250 | 1.250 | 58    | 08/28/2026 |
| 3130AVWF5              | 22491 | FEDERAL HOME LOAN BANK   |  | 12/17/2021 | 5,000,000.00  | 4,994,400.00  | 5,000,000.00  | 1.330 | 1.468 | 16    | 07/17/2026 |
| 3130AVWV6              | 22493 | FEDERAL HOME LOAN BANK   |  | 05/03/2023 | 10,000,000.00 | 9,999,900.00  | 10,000,000.00 | 3.660 | 3.661 | 1     | 07/02/2026 |
| 3130AVWC2              | 22494 | FEDERAL HOME LOAN BANK   |  | 05/03/2023 | 20,000,000.00 | 19,902,600.00 | 20,000,000.00 | 3.725 | 3.726 | 366   | 07/02/2027 |
| 3130AW2U3              | 22511 | FEDERAL HOME LOAN BANK   |  | 05/03/2023 | 10,000,000.00 | 9,908,500.00  | 10,000,000.00 | 3.615 | 3.616 | 551   | 01/03/2028 |
| 3130AW2V1              | 22512 | FEDERAL HOME LOAN BANK   |  | 05/16/2023 | 10,000,000.00 | 9,968,500.00  | 10,000,000.00 | 3.620 | 3.621 | 230   | 02/16/2027 |
|                        |       | FEDERAL HOME LOAN BANK   |  | 05/16/2023 | 10,000,000.00 | 9,969,600.00  | 10,000,000.00 | 3.625 | 3.626 | 222   | 02/09/2027 |

General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2026

| CUSIP                  | Investment # | Issuer                 | Average<br>Balance | Purchase<br>Date | Par Value     | Market Value  | Book Value    | Stated<br>Rate | YTM<br>365 | Days to<br>Maturity | Maturity<br>Date |
|------------------------|--------------|------------------------|--------------------|------------------|---------------|---------------|---------------|----------------|------------|---------------------|------------------|
| Federal Agency Coupons |              |                        |                    |                  |               |               |               |                |            |                     |                  |
| 3130AW2W9              | 22513        | FEDERAL HOME LOAN BANK |                    | 05/16/2023       | 10,000,000.00 | 9,970,900.00  | 10,000,000.00 | 3.635          | 3.636      | 215                 | 02/01/2027       |
| 3130AW7B0              | 22527        | FEDERAL HOME LOAN BANK |                    | 05/23/2023       | 10,000,000.00 | 9,999,100.00  | 10,000,000.00 | 3.925          | 3.926      | 77                  | 09/16/2026       |
| 3130AW7C8              | 22528        | FEDERAL HOME LOAN BANK |                    | 05/23/2023       | 10,000,000.00 | 9,998,500.00  | 10,000,000.00 | 3.920          | 3.921      | 84                  | 09/23/2026       |
| 3130AW7A2              | 22529        | FEDERAL HOME LOAN BANK |                    | 05/23/2023       | 10,000,000.00 | 9,998,900.00  | 10,000,000.00 | 3.930          | 3.932      | 65                  | 09/04/2026       |
| 3130AW6Z8              | 22530        | FEDERAL HOME LOAN BANK |                    | 05/23/2023       | 10,000,000.00 | 9,999,100.00  | 10,000,000.00 | 3.930          | 3.931      | 71                  | 09/10/2026       |
| 3130AWFA3              | 22559        | FEDERAL HOME LOAN BANK |                    | 06/12/2023       | 10,000,000.00 | 9,993,400.00  | 10,000,000.00 | 4.060          | 4.061      | 434                 | 09/08/2027       |
| 3130AWF96              | 22560        | FEDERAL HOME LOAN BANK |                    | 06/12/2023       | 10,000,000.00 | 9,963,900.00  | 10,000,000.00 | 4.020          | 4.021      | 586                 | 02/07/2028       |
| 3130AWFB1              | 22565        | FEDERAL HOME LOAN BANK |                    | 06/13/2023       | 10,000,000.00 | 9,994,300.00  | 10,000,000.00 | 4.070          | 4.071      | 427                 | 09/01/2027       |
| 3130AWFC9              | 22566        | FEDERAL HOME LOAN BANK |                    | 06/13/2023       | 10,000,000.00 | 9,964,300.00  | 10,000,000.00 | 4.025          | 4.026      | 593                 | 02/14/2028       |
| 3130AWL57              | 22602        | FEDERAL HOME LOAN BANK |                    | 07/06/2023       | 20,000,000.00 | 20,038,400.00 | 20,000,000.00 | 4.460          | 4.461      | 226                 | 02/12/2027       |
| 3130AWL73              | 22603        | FEDERAL HOME LOAN BANK |                    | 07/06/2023       | 10,000,000.00 | 10,020,200.00 | 10,000,000.00 | 4.450          | 4.451      | 239                 | 02/25/2027       |
| 3130AWL81              | 22604        | FEDERAL HOME LOAN BANK |                    | 07/06/2023       | 10,000,000.00 | 10,002,900.00 | 10,000,000.00 | 4.275          | 4.276      | 586                 | 02/07/2028       |
| 3130AWL65              | 22605        | FEDERAL HOME LOAN BANK |                    | 07/06/2023       | 20,000,000.00 | 20,039,600.00 | 20,000,000.00 | 4.450          | 4.451      | 236                 | 02/22/2027       |
| 3130AWL99              | 22606        | FEDERAL HOME LOAN BANK |                    | 07/06/2023       | 20,000,000.00 | 20,004,400.00 | 20,000,000.00 | 4.270          | 4.271      | 601                 | 02/22/2028       |
| 3130AWMN7              | 23031        | FEDERAL HOME LOAN BANK |                    | 08/16/2023       | 20,000,000.00 | 20,080,000.00 | 19,980,957.05 | 4.375          | 4.430      | 709                 | 06/09/2028       |
| 3130AWWZ9              | 23032        | FEDERAL HOME LOAN BANK |                    | 08/16/2023       | 10,000,000.00 | 10,038,800.00 | 10,000,000.00 | 4.500          | 4.502      | 349                 | 06/15/2027       |
| 3130AVXX21             | 23033        | FEDERAL HOME LOAN BANK |                    | 08/16/2023       | 10,000,000.00 | 10,040,500.00 | 10,000,000.00 | 4.480          | 4.480      | 405                 | 08/10/2027       |
| 3130AVXX4              | 23034        | FEDERAL HOME LOAN BANK |                    | 08/16/2023       | 10,000,000.00 | 10,039,100.00 | 10,000,000.00 | 4.470          | 4.470      | 400                 | 08/05/2027       |
| 3130AVX54              | 23035        | FEDERAL HOME LOAN BANK |                    | 08/16/2023       | 10,000,000.00 | 10,037,700.00 | 10,000,000.00 | 4.495          | 4.497      | 344                 | 06/10/2027       |
| 3130AYBK1              | 23210        | FEDERAL HOME LOAN BANK |                    | 12/22/2023       | 15,000,000.00 | 14,884,650.00 | 15,000,000.00 | 3.855          | 3.855      | 740                 | 07/10/2028       |
| 3130AYB4               | 23211        | FEDERAL HOME LOAN BANK |                    | 12/22/2023       | 15,000,000.00 | 14,989,500.00 | 15,000,000.00 | 4.000          | 4.001      | 194                 | 01/11/2027       |
| 3130AYGV2              | 23232        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 10,000,000.00 | 10,001,800.00 | 10,000,000.00 | 4.193          | 4.194      | 35                  | 08/05/2026       |
| 3130AYGR1              | 23233        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 15,000,000.00 | 15,003,450.00 | 15,000,000.00 | 4.180          | 4.181      | 42                  | 08/12/2026       |
| 3130AYGU4              | 23234        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 20,000,000.00 | 19,997,000.00 | 20,000,000.00 | 4.110          | 4.110      | 188                 | 01/05/2027       |
| 3130AYGV0              | 23235        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 20,000,000.00 | 19,847,000.00 | 20,000,000.00 | 3.985          | 3.985      | 922                 | 01/08/2029       |
| 3130AYGT7              | 23236        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 20,000,000.00 | 19,933,000.00 | 20,000,000.00 | 4.020          | 4.020      | 559                 | 01/11/2028       |
| 3130AYGP5              | 23237        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 20,000,000.00 | 19,993,600.00 | 20,000,000.00 | 4.050          | 4.050      | 371                 | 07/07/2027       |
| 3130AYGQ3              | 23238        | FEDERAL HOME LOAN BANK |                    | 01/11/2024       | 20,000,000.00 | 19,895,000.00 | 20,000,000.00 | 3.980          | 3.980      | 735                 | 07/05/2028       |
| 3130AYQF6              | 23260        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 30,000,000.00 | 29,992,800.00 | 30,000,000.00 | 4.060          | 4.061      | 376                 | 07/12/2027       |
| 3130AYQE9              | 23261        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 15,000,000.00 | 14,998,200.00 | 15,000,000.00 | 4.070          | 4.071      | 335                 | 06/01/2027       |
| 3130AYQB5              | 23262        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 20,000,000.00 | 19,867,200.00 | 20,000,000.00 | 4.040          | 4.040      | 940                 | 01/26/2029       |
| 3130AYQ90              | 23263        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 20,000,000.00 | 19,924,600.00 | 20,000,000.00 | 4.057          | 4.058      | 733                 | 07/03/2028       |
| 3130AYQAT7             | 23264        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 20,000,000.00 | 19,932,000.00 | 20,000,000.00 | 4.062          | 4.063      | 701                 | 06/01/2028       |
| 3130AYQD1              | 23265        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 20,000,000.00 | 19,986,400.00 | 20,000,000.00 | 4.060          | 4.061      | 439                 | 09/13/2027       |
| 3130AYQC3              | 23266        | FEDERAL HOME LOAN BANK |                    | 01/29/2024       | 15,000,000.00 | 14,998,350.00 | 15,000,000.00 | 4.070          | 4.071      | 355                 | 06/21/2027       |
| 3130B1NC7              | 23411        | FEDERAL HOME LOAN BANK |                    | 06/05/2024       | 15,000,000.00 | 15,007,800.00 | 15,000,000.00 | 4.710          | 4.713      | 23                  | 07/24/2026       |

General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2026

| CUSIP                                 | Investment # | Issuer                        | Average Balance  | Purchase Date | Par Value        | Market Value     | Book Value       | Stated Rate | YTM 365 | Days to Maturity | Maturity Date |
|---------------------------------------|--------------|-------------------------------|------------------|---------------|------------------|------------------|------------------|-------------|---------|------------------|---------------|
| Federal Agency Coupons                |              |                               |                  |               |                  |                  |                  |             |         |                  |               |
| 3130B1XB8                             | 23436        | FEDERAL HOME LOAN BANK        | 10,000,000.00    | 07/10/2024    | 10,000,000.00    | 10,009,000.00    | 10,000,000.00    | 4.300       | 4.301   | 715              | 06/15/2028    |
| 3130B4CD1                             | 24129        | FEDERAL HOME LOAN BANK        | 30,000,000.00    | 12/19/2024    | 30,000,000.00    | 29,904,000.00    | 30,000,000.00    | 4.110       | 4.112   | 807              | 09/15/2028    |
| 3130B4CE94                            | 24130        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 12/19/2024    | 20,000,000.00    | 19,887,600.00    | 20,000,000.00    | 4.080       | 4.081   | 1,178            | 09/21/2029    |
| 3130B4CF6                             | 24131        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 12/19/2024    | 20,000,000.00    | 19,899,400.00    | 20,000,000.00    | 4.080       | 4.081   | 1,115            | 07/20/2029    |
| 3130B4LH2                             | 24149        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 01/13/2025    | 20,000,000.00    | 20,029,200.00    | 20,000,000.00    | 4.370       | 4.370   | 924              | 01/10/2029    |
| 3130B5GJ1                             | 24212        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 03/06/2025    | 20,000,000.00    | 19,830,400.00    | 20,000,000.00    | 3.980       | 3.980   | 1,163            | 09/06/2029    |
| 3130B5J48                             | 24238        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 04/07/2025    | 20,000,000.00    | 19,712,200.00    | 20,000,000.00    | 3.750       | 3.751   | 1,114            | 07/19/2029    |
| 3130B5W87                             | 24247        | FEDERAL HOME LOAN BANK        | 15,000,000.00    | 04/14/2025    | 15,000,000.00    | 14,845,350.00    | 15,000,000.00    | 3.875       | 3.876   | 925              | 01/11/2029    |
| 3130B6QL3                             | 24297        | FEDERAL HOME LOAN BANK        | 10,000,000.00    | 06/11/2025    | 10,000,000.00    | 9,944,400.00     | 10,000,000.00    | 4.050       | 4.051   | 1,303            | 01/24/2030    |
| 3130B6QM1                             | 24298        | FEDERAL HOME LOAN BANK        | 10,000,000.00    | 06/11/2025    | 10,000,000.00    | 9,944,300.00     | 10,000,000.00    | 4.050       | 4.051   | 1,304            | 01/25/2030    |
| 3130B6WP3                             | 25127        | FEDERAL HOME LOAN BANK        | 25,000,000.00    | 12/12/2025    | 25,000,000.00    | 24,474,500.00    | 25,000,000.00    | 3.680       | 3.673   | 1,475            | 07/15/2030    |
| 3130B6XZ0                             | 25136        | FEDERAL HOME LOAN BANK        | 30,000,000.00    | 12/22/2025    | 30,000,000.00    | 29,411,700.00    | 30,000,000.00    | 3.580       | 3.581   | 1,475            | 07/15/2030    |
| 3130B86D8                             | 25161        | FEDERAL HOME LOAN BANK        | 10,000,000.00    | 01/13/2026    | 10,000,000.00    | 9,829,200.00     | 10,000,000.00    | 3.640       | 3.640   | 1,290            | 01/11/2030    |
| 3130B96C0                             | 25162        | FEDERAL HOME LOAN BANK        | 10,000,000.00    | 01/13/2026    | 10,000,000.00    | 9,818,300.00     | 10,000,000.00    | 3.680       | 3.680   | 1,472            | 07/12/2030    |
| 3130BASE8                             | 25275        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 05/18/2026    | 20,000,000.00    | 19,930,000.00    | 20,000,000.00    | 4.010       | 4.011   | 1,654            | 01/10/2031    |
| 3130BAV27                             | 25293        | FEDERAL HOME LOAN BANK        | 20,000,000.00    | 06/04/2026    | 20,000,000.00    | 19,935,200.00    | 20,000,000.00    | 4.130       | 4.131   | 1,646            | 01/02/2031    |
| 3134HC2P3                             | 25294        | FED HOME LOAN MORT CORP       | 10,000,000.00    | 06/04/2026    | 10,000,000.00    | 9,960,500.00     | 10,000,000.00    | 4.600       | 4.600   | 1,799            | 06/04/2031    |
| 3136GCC6R1                            | 25108        | FEDERAL NATIONAL MORT. ASSOC. | 10,000,000.00    | 11/21/2025    | 10,000,000.00    | 9,930,300.00     | 10,000,000.00    | 4.000       | 4.001   | 1,540            | 09/18/2030    |
| 31359MFJ7                             | 25241        | FEDERAL NATIONAL MORT. ASSOC. | 30,000,000.00    | 04/15/2026    | 30,000,000.00    | 33,385,675.00    | 33,777,695.89    | 7.125       | 3.815   | 1,294            | 01/15/2030    |
| 3136GD4N0                             | 25249        | FEDERAL NATIONAL MORT. ASSOC. | 10,000,000.00    | 04/16/2026    | 10,000,000.00    | 9,809,100.00     | 10,000,000.00    | 4.040       | 4.041   | 1,483            | 07/23/2030    |
| Subtotal and Average                  |              |                               | 1,198,456,274.88 |               | 1,194,000,000.00 | 1,192,517,810.56 | 1,197,753,666.75 |             | 3.988   | 788              |               |
| Collateralized Inactive Bank Deposits |              |                               |                  |               |                  |                  |                  |             |         |                  |               |
| SYS19055                              | 19055        | Five Star Bank - PIMMA        | 5,000,000.00     |               | 5,000,000.00     | 5,000,000.00     | 5,000,000.00     | 3.810       | 3.810   | 1                |               |
| Subtotal and Average                  |              |                               | 5,000,000.00     |               | 5,000,000.00     | 5,000,000.00     | 5,000,000.00     | 3.810       | 3.810   | 1                |               |
| Medium Term Notes                     |              |                               |                  |               |                  |                  |                  |             |         |                  |               |
| 06055JQJ1                             | 25190        | BANK OF AMERICA CORP          | 10,000,000.00    | 02/12/2026    | 10,000,000.00    | 9,874,716.67     | 9,990,883.02     | 4.350       | 4.378   | 1,685            | 02/10/2031    |
| 46632ZF1                              | 25248        | JP MORGAN CHASE BANK          | 40,000,000.00    | 04/16/2026    | 40,000,000.00    | 39,413,200.00    | 40,000,000.00    | 4.425       | 4.425   | 1,750            | 04/16/2031    |
| 46632FF67                             | 25295        | JP MORGAN CHASE BANK          | 10,000,000.00    | 06/04/2026    | 10,000,000.00    | 10,000,000.00    | 10,000,000.00    | 4.900       | 4.900   | 1,799            | 06/04/2031    |
| Subtotal and Average                  |              |                               | 60,000,000.00    |               | 60,000,000.00    | 59,287,916.67    | 59,990,883.02    |             | 4.496   | 1,747            |               |
| Negotiable Certificates of Deposit    |              |                               |                  |               |                  |                  |                  |             |         |                  |               |
| 22536JQW8                             | 24295        | Credit Agricole CIB NY        | 10,000,000.00    | 06/10/2025    | 10,000,000.00    | 10,001,500.00    | 10,000,000.00    | 4.350       | 4.410   | 9                | 07/10/2026    |
| 22536JZ57                             | 25104        | Credit Agricole CIB NY        | 10,000,000.00    | 11/21/2025    | 10,000,000.00    | 10,000,700.00    | 10,000,000.00    | 3.980       | 4.035   | 9                | 07/10/2026    |
| 22536JZ65                             | 25105        | Credit Agricole CIB NY        | 20,000,000.00    | 11/21/2025    | 20,000,000.00    | 20,004,200.00    | 20,000,000.00    | 3.980       | 4.035   | 27               | 07/28/2026    |

Portfolio PLCR

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General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2026

| CUSIP                              | Investment # | Issuer                          | Average Balance | Purchase Date | Par Value      | Market Value   | Book Value     | Stated Rate | YTM 365 | Days to Maturity | Maturity Date |
|------------------------------------|--------------|---------------------------------|-----------------|---------------|----------------|----------------|----------------|-------------|---------|------------------|---------------|
| Negotiable Certificates of Deposit |              |                                 |                 |               |                |                |                |             |         |                  |               |
| 22536J6R1                          | 25170        | Credit Agricole CIB NY          |                 | 01/21/2026    | 25,000,000.00  | 24,952,750.00  | 25,000,000.00  | 3.840       | 3.893   | 198              | 01/15/2027    |
| 53947B3X6                          | 24296        | Lloyds Bank Corp Mkts NY        |                 | 06/10/2025    | 25,000,000.00  | 25,004,000.00  | 25,000,000.00  | 4.380       | 4.441   | 9                | 07/10/2026    |
| 89115MAA30                         | 25244        | TORONTO DOMINION BANK NY        |                 | 04/15/2026    | 20,000,000.00  | 19,983,200.00  | 20,000,000.00  | 4.000       | 4.056   | 203              | 01/20/2027    |
| 89115MAA71                         | 25245        | TORONTO DOMINION BANK NY        |                 | 04/15/2026    | 50,000,000.00  | 49,891,000.00  | 50,000,000.00  | 4.060       | 4.116   | 323              | 05/20/2027    |
| 90275DVU4                          | 25171        | UBS AG STAMFORD CT              |                 | 01/21/2026    | 25,000,000.00  | 24,921,250.00  | 25,000,000.00  | 3.790       | 3.843   | 308              | 05/05/2027    |
| 90275DVU1                          | 25172        | UBS AG STAMFORD CT              |                 | 01/21/2026    | 50,000,000.00  | 49,767,500.00  | 50,000,000.00  | 3.790       | 3.843   | 378              | 07/14/2027    |
| Subtotal and Average               |              |                                 | 235,000,000.00  |               | 235,000,000.00 | 234,526,100.00 | 235,000,000.00 |             | 4.037   | 224              |               |
| Supranational                      |              |                                 |                 |               |                |                |                |             |         |                  |               |
| 459056JG8                          | 25107        | INTL BANK RECON & DEVELOP       |                 | 11/21/2025    | 10,000,000.00  | 8,816,900.00   | 8,999,846.73   | 0.876       | 3.705   | 1,413            | 05/14/2030    |
| 459056JRS                          | 25207        | INTL BANK RECON & DEVELOP       |                 | 03/04/2026    | 10,000,000.00  | 8,775,433.33   | 9,000,509.51   | 1.250       | 3.660   | 1,685            | 02/10/2031    |
| 459056KJ6                          | 25242        | INTL BANK RECON & DEVELOP       |                 | 04/15/2026    | 40,000,000.00  | 40,047,965.56  | 40,621,737.38  | 4.000       | 3.820   | 1,485            | 07/25/2030    |
| 459058LA9                          | 25243        | INTL BANK RECON & DEVELOP       |                 | 04/15/2026    | 30,000,000.00  | 30,051,766.67  | 30,487,496.70  | 4.000       | 3.860   | 1,654            | 01/10/2031    |
| 45950KDH0                          | 24236        | International Finance Corp      |                 | 04/04/2025    | 20,000,000.00  | 20,031,600.00  | 20,263,401.78  | 4.250       | 3.770   | 1,097            | 07/02/2029    |
| 4561XOEN4                          | 24243        | INTER-AMERICAN DEVELOPMENT BNK  |                 | 04/11/2025    | 20,000,000.00  | 19,971,600.00  | 20,071,700.35  | 4.125       | 3.975   | 960              | 02/15/2029    |
| Subtotal and Average               |              |                                 | 129,434,264.49  |               | 130,000,000.00 | 127,695,255.56 | 129,444,692.45 |             | 3.826   | 1,392            |               |
| Commercial Paper Disc. -Amortizing |              |                                 |                 |               |                |                |                |             |         |                  |               |
| 22533UG15                          | 25313        | Credit Agricole CIB             |                 | 06/30/2026    | 45,000,000.00  | 45,000,000.00  | 45,000,000.00  | 3.550       | 3.600   | 0                | 07/01/2026    |
| Subtotal and Average               |              |                                 | 108,494,560.00  |               | 45,000,000.00  | 45,000,000.00  | 45,000,000.00  |             | 3.600   | 0                |               |
| Federal Agency Disc. -Amortizing   |              |                                 |                 |               |                |                |                |             |         |                  |               |
| 313397YV7                          | 25314        | Freddie Discount                |                 | 06/30/2026    | 25,000,000.00  | 24,997,618.06  | 24,997,618.06  | 3.430       | 3.527   | 1                | 07/02/2026    |
| Subtotal and Average               |              |                                 | 7,999,920.60    |               | 25,000,000.00  | 24,997,618.06  | 24,997,618.06  |             | 3.527   | 1                |               |
| Local Agency Bond                  |              |                                 |                 |               |                |                |                |             |         |                  |               |
| SYS16098                           | 16098        | Ackerman School District        |                 | 04/03/2017    | 4,324,261.12   | 4,121,972.18   | 4,324,261.12   | 2.800       | 2.800   | 3,929            | 04/03/2037    |
| SYS17042                           | 17042        | Mild Placer Public School Trans |                 | 12/21/2017    | 65,569.77      | 66,500.21      | 65,569.77      | 2.850       | 2.850   | 538              | 12/21/2027    |
| SYS18093                           | 18093        | Mild Placer Public School Trans |                 | 01/16/2019    | 323,282.72     | 329,674.02     | 323,282.72     | 3.000       | 3.000   | 930              | 01/16/2029    |
| 16115                              | 16115        | Newcastle Elementary SD         |                 | 06/30/2017    | 2,345,275.54   | 1,953,262.73   | 2,345,275.54   | 2.800       | 2.800   | 7,669            | 06/30/2047    |
| SYS23342                           | 23342        | Placer Hills Fire Protection    |                 | 04/03/2024    | 459,060.08     | 459,060.08     | 459,060.08     | 4.170       | 4.170   | 1,007            | 04/03/2029    |
| SYS23287                           | 23287        | Placer CEO Fire                 |                 | 02/01/2024    | 575,276.69     | 575,276.69     | 575,276.69     | 4.000       | 4.000   | 946              | 02/01/2029    |
| Subtotal and Average               |              |                                 | 8,146,358.48    |               | 8,092,725.92   | 7,505,745.91   | 8,092,725.92   |             | 2.971   | 4,488            |               |

**General Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**June 30, 2026**

| CUSIP                       | Investment # | Issuer                         | Average Balance         | Purchase Date | Par Value               | Market Value            | Book Value              | Stated Rate | YTM 365 Days to Maturity | Maturity Date |
|-----------------------------|--------------|--------------------------------|-------------------------|---------------|-------------------------|-------------------------|-------------------------|-------------|--------------------------|---------------|
| <b>mPower Placer</b>        |              |                                |                         |               |                         |                         |                         |             |                          |               |
| 2016NR-A                    | 2016NR-A     | mPower Placer                  |                         | 08/04/2016    | 2,775,439.11            | 2,543,051.59            | 2,775,439.11            | 3.000       | 3.042                    | 09/02/2037    |
| 2017 NR                     | 2017 NR      | mPower Placer                  |                         | 07/06/2017    | 18,650.43               | 16,961.26               | 18,650.43               | 3.000       | 3.042                    | 09/02/2038    |
| 2017 R                      | 2017 R       | mPower Placer                  |                         | 07/06/2017    | 21,433.08               | 19,491.89               | 21,433.08               | 3.000       | 3.042                    | 09/02/2038    |
| 2018 NR                     | 2018 NR      | mPower Placer                  |                         | 07/26/2018    | 37,556.42               | 32,797.65               | 37,556.42               | 4.500       | 4.563                    | 09/02/2039    |
| 2018 R                      | 2018 R       | mPower Placer                  |                         | 07/12/2018    | 93,281.87               | 93,756.67               | 93,281.87               | 4.500       | 4.563                    | 09/02/2039    |
| 2018 S-NR                   | 18003        | Pioneer Community Energy       |                         | 08/09/2018    | 244,282.52              | 245,975.40              | 244,282.52              | 4.500       | 4.563                    | 09/02/2039    |
| 2017 S NR                   | 2017 S NR    | Pioneer Community Energy       |                         | 09/28/2017    | 106,759.75              | 93,988.08               | 106,759.75              | 3.000       | 3.042                    | 09/02/2038    |
| 2017 S-R                    | 2017 S-R     | Pioneer Community Energy       |                         | 07/06/2017    | 983,336.37              | 897,196.10              | 983,336.37              | 3.000       | 3.042                    | 09/02/2038    |
| 2018 S-R                    | 2018 S-R     | Pioneer Community Energy       |                         | 07/12/2018    | 751,611.39              | 755,993.28              | 751,611.39              | 4.500       | 4.563                    | 09/02/2039    |
| 2019-20 R-1                 | 2019-20 R-1  | Pioneer Community Energy       |                         | 07/11/2019    | 626,826.71              | 629,741.45              | 626,826.71              | 4.500       | 4.563                    | 09/02/2040    |
| 2020-21 R1                  | 2020-21 R1   | Pioneer Community Energy       |                         | 07/23/2020    | 545,472.88              | 547,703.86              | 545,472.88              | 4.500       | 4.563                    | 09/02/2041    |
| 2021-22 R1                  | 2021-22 R1   | Pioneer Community Energy       |                         | 08/26/2021    | 594,731.21              | 597,764.34              | 594,731.21              | 4.500       | 4.563                    | 09/02/2042    |
| 2016S R-1                   | 2016S R-1    | Sierra Valley Energy Authority |                         | 01/26/2017    | 46,962.66               | 43,488.36               | 46,962.66               | 3.000       | 3.042                    | 09/02/2037    |
| <b>Subtotal and Average</b> |              |                                | <b>6,846,344.40</b>     |               | <b>6,846,344.40</b>     | <b>6,517,909.93</b>     | <b>6,846,344.40</b>     |             | <b>3.684</b>             | <b>4.637</b>  |
| <b>mPower - Folsom</b>      |              |                                |                         |               |                         |                         |                         |             |                          |               |
| 2016-IA3 #2                 | 2016-IA3 #2  | mPower Folsom                  |                         | 07/14/2016    | 63,240.57               | 63,029.98               | 63,240.57               | 3.500       | 3.549                    | 09/02/2037    |
| 2017-IA3 #3                 | 2017-IA3 #3  | mPower Folsom                  |                         | 07/27/2017    | 25,631.43               | 25,148.28               | 25,631.43               | 2.750       | 2.788                    | 09/02/2038    |
| MFIA-3                      | MFIA-3       | mPower Folsom                  |                         | 09/01/2015    | 141,609.14              | 143,015.32              | 141,609.14              | 3.500       | 3.549                    | 09/02/2036    |
| MF R-1                      | MF R-1       | mPower Folsom                  |                         | 09/01/2015    | 90,188.57               | 83,803.22               | 90,188.57               | 3.500       | 3.549                    | 09/02/2036    |
| <b>Subtotal and Average</b> |              |                                | <b>320,669.71</b>       |               | <b>320,669.71</b>       | <b>314,996.80</b>       | <b>320,669.71</b>       |             | <b>3.488</b>             | <b>3.846</b>  |
| <b>Total and Average</b>    |              |                                | <b>2,602,096,817.16</b> |               | <b>2,551,912,909.15</b> | <b>2,517,564,336.46</b> | <b>2,529,607,996.47</b> |             | <b>3.998</b>             | <b>7.25</b>   |

General Fund  
Portfolio Management  
Portfolio Details - Cash  
June 30, 2026

| CUSIP                       | Investment # | Issuer             | Average<br>Balance | Purchase<br>Date | Par Value        | Market Value     | Book Value       | Stated<br>Rate | YTM   | Days to<br>365 Maturity |
|-----------------------------|--------------|--------------------|--------------------|------------------|------------------|------------------|------------------|----------------|-------|-------------------------|
| <b>Cash at Bank</b>         |              |                    |                    |                  |                  |                  |                  |                |       |                         |
| SYS000000                   | 00000        | PLACER COUNTY CASH |                    |                  | 27,907,744.30    | 27,907,744.30    | 27,907,744.30    |                | 0.000 | 1                       |
| <b>Undeposited Receipts</b> |              |                    |                    |                  |                  |                  |                  |                |       |                         |
| SYS00000VAULT               | 00000VAULT   | PLACER COUNTY CASH |                    |                  | 2,923,490.34     | 2,923,490.34     | 2,923,490.34     |                | 0.000 | 1                       |
|                             |              | Average Balance    | 0.00               |                  |                  |                  |                  |                |       | 1                       |
| Total Cash and Investments  |              |                    | 2,602,096,817.16   |                  | 2,582,744,143.79 | 2,548,395,571.12 | 2,560,439,231.11 |                | 3.998 | 725                     |



General Fund  
Purchases Report  
Sorted by Fund - Fund  
June 1, 2026 - June 30, 2026

| CUSIP        | Investment # | Fund | Sec. Type | Issuer          | Original Par Value | Purchase Date | Payment             | Principal Purchase | Accrued at Purchase | Rate at Purchas | Maturity Date | YTM   | Ending Book Value |
|--------------|--------------|------|-----------|-----------------|--------------------|---------------|---------------------|--------------------|---------------------|-----------------|---------------|-------|-------------------|
| General Fund |              |      |           |                 |                    |               |                     |                    |                     |                 |               |       |                   |
| 21687/BF22   | 25288        | 1010 | ACP       | RABONY          | 165,000,000.00     | 06/01/2026    | 06/02 - At Maturity | 164,983,637.51     |                     | 3.570           | 06/02/2026    | 3.570 | 0.00              |
| 21687/BF30   | 25289        | 1010 | ACP       | RABONY          | 165,000,000.00     | 06/02/2026    | 06/03 - At Maturity | 164,983,637.51     |                     | 3.570           | 06/03/2026    | 3.570 | 0.00              |
| 22533U/F40   | 25292        | 1010 | ACP       | CACPNY          | 145,000,000.00     | 06/03/2026    | 06/04 - At Maturity | 144,985,701.38     |                     | 3.550           | 06/04/2026    | 3.550 | 0.00              |
| 91282CCB5    | 25290        | 1010 | TRC       | UST             | 10,000,000.00      | 06/03/2026    | 11/15 - 05/15       | 8,872,656.25       | 8,389.95            | 1.625           | 06/15/2031    | 4.170 | 8,898,514.73      |
| 91282CCB5    | 25291        | 1010 | TRC       | UST             | 10,000,000.00      | 06/03/2026    | 11/15 - 05/15       | 8,870,312.50       | 8,389.95            | 1.625           | 06/15/2031    | 4.175 | 8,896,207.29      |
| 3130BA/Y27   | 25293        | 1010 | FAC       | FHLB            | 20,000,000.00      | 06/04/2026    | 07/02 - 01/02       | 20,000,000.00      |                     | 4.130           | 07/02/2031    | 4.131 | 20,000,000.00     |
| 3134HC/2P3   | 25294        | 1010 | FAC       | FILMC           | 10,000,000.00      | 06/04/2026    | 12/04 - 06/04       | 10,000,000.00      |                     | 4.600           | 06/04/2031    | 4.600 | 10,000,000.00     |
| 46632F/F67   | 25295        | 1010 | MTN       | JPM             | 10,000,000.00      | 06/04/2026    | 06/04 - 365 Days    | 10,000,000.00      |                     | 4.900           | 06/04/2031    | 4.900 | 10,000,000.00     |
| 21687/BF55   | 25296        | 1010 | ACP       | RABONY          | 110,000,000.00     | 06/04/2026    | 06/05 - At Maturity | 109,989,152.77     |                     | 3.550           | 06/05/2026    | 3.550 | 0.00              |
| 21687/BF89   | 25297        | 1010 | ACP       | RABONY          | 95,000,000.00      | 06/05/2026    | 06/08 - At Maturity | 94,974,737.50      |                     | 3.570           | 06/08/2026    | 3.571 | 0.00              |
| 21687/BF97   | 25298        | 1010 | ACP       | RABONY          | 100,000,000.00     | 06/08/2026    | 06/09 - At Maturity | 99,990,111.12      |                     | 3.560           | 06/09/2026    | 3.560 | 0.00              |
| 22533U/F46   | 25299        | 1010 | ACP       | CACPNY          | 110,000,000.00     | 06/09/2026    | 06/10 - At Maturity | 109,989,122.23     |                     | 3.560           | 06/10/2026    | 3.560 | 0.00              |
| 21687/BFB2   | 25300        | 1010 | ACP       | RABONY          | 105,000,000.00     | 06/10/2026    | 06/11 - At Maturity | 104,989,616.68     |                     | 3.560           | 06/11/2026    | 3.560 | 0.00              |
| 313385/XZ4   | 25301        | 1010 | AFD       | FHLBDN          | 100,000,000.00     | 06/11/2026    | 06/12 - At Maturity | 99,990,083.34      |                     | 3.570           | 06/12/2026    | 3.620 | 0.00              |
| 21687/BFF3   | 25302        | 1010 | ACP       | RABONY          | 85,000,000.00      | 06/12/2026    | 06/15 - At Maturity | 84,974,712.50      |                     | 3.570           | 06/15/2026    | 3.571 | 0.00              |
| 313385/YD2   | 25303        | 1010 | AFD       | FHLBDN          | 115,000,000.00     | 06/15/2026    | 06/16 - At Maturity | 114,988,500.00     |                     | 3.600           | 06/16/2026    | 3.650 | 0.00              |
| 21687/BFH9   | 25304        | 1010 | ACP       | RABONY          | 115,000,000.00     | 06/16/2026    | 06/17 - At Maturity | 114,988,595.84     |                     | 3.570           | 06/17/2026    | 3.570 | 0.00              |
| 22533U/FJ7   | 25305        | 1010 | ACP       | CACPNY          | 115,000,000.00     | 06/17/2026    | 06/18 - At Maturity | 114,988,595.84     |                     | 3.570           | 06/18/2026    | 3.570 | 0.00              |
| 22533U/FN8   | 25306        | 1010 | ACP       | CACPNY          | 115,000,000.00     | 06/18/2026    | 06/22 - At Maturity | 114,954,511.11     |                     | 3.560           | 06/22/2026    | 3.561 | 0.00              |
| 21687/BFP1   | 25307        | 1010 | ACP       | RABONY          | 125,000,000.00     | 06/22/2026    | 06/23 - At Maturity | 119,988,166.66     |                     | 3.550           | 06/23/2026    | 3.550 | 0.00              |
| 21687/BFQ9   | 25308        | 1010 | ACP       | RABONY          | 125,000,000.00     | 06/23/2026    | 06/24 - At Maturity | 124,987,673.60     |                     | 3.550           | 06/24/2026    | 3.550 | 0.00              |
| 21687/BFS5   | 25309        | 1010 | ACP       | RABONY          | 145,000,000.00     | 06/24/2026    | 06/25 - At Maturity | 144,985,701.38     |                     | 3.550           | 06/25/2026    | 3.550 | 0.00              |
| 21687/BFV8   | 25310        | 1010 | ACP       | RABONY          | 145,000,000.00     | 06/25/2026    | 06/26 - At Maturity | 144,985,701.38     |                     | 3.550           | 06/26/2026    | 3.550 | 0.00              |
| 22533U/FW8   | 25311        | 1010 | ACP       | RABONY          | 140,000,000.00     | 06/26/2026    | 06/29 - At Maturity | 139,958,583.33     |                     | 3.550           | 06/29/2026    | 3.551 | 0.00              |
| 22533U/G15   | 25312        | 1010 | ACP       | CACPNY          | 125,000,000.00     | 06/29/2026    | 06/30 - At Maturity | 124,987,673.60     |                     | 3.550           | 06/30/2026    | 3.550 | 0.00              |
| 313397/YV7   | 25313        | 1010 | ACP       | CACPNY          | 45,000,000.00      | 06/30/2026    | 07/01 - At Maturity | 44,995,562.50      |                     | 3.550           | 07/01/2026    | 3.550 | 45,000,000.00     |
|              | 25314        | 1010 | AFD       | FREDN           | 25,000,000.00      | 06/30/2026    | 07/02 - At Maturity | 24,995,236.11      |                     | 3.430           | 07/02/2026    | 3.478 | 24,997,618.06     |
|              |              |      |           | Subtotal        | 2,570,000,000.00   |               |                     | 2,567,394,982.64   | 16,779.90           |                 |               |       | 127,792,340.08    |
|              |              |      |           | Total Purchases | 2,570,000,000.00   |               |                     | 2,567,394,982.64   | 16,779.90           |                 |               |       | 127,792,340.08    |



**PLACER COUNTY 2025/26**  
**Summary by Issuer**  
**June 30, 2026**

Placer County

| Issuer                          | Number of Investments | Par Value      | Remaining Cost | % of Portfolio | Average YTM 365 | Average Days to Maturity |
|---------------------------------|-----------------------|----------------|----------------|----------------|-----------------|--------------------------|
| Ackerman School District        | 1                     | 4,324,261.12   | 4,324,261.12   | 0.17           | 2.800           | 3,929                    |
| BANK OF AMERICA CORP            | 1                     | 10,000,000.00  | 9,987,500.00   | 0.39           | 4.378           | 1,685                    |
| Credit Agricole CIB             | 1                     | 45,000,000.00  | 44,995,562.50  | 1.77           | 3.600           | 0                        |
| California Asset Mgmt Prog      | 1                     | 5,000,000.00   | 5,000,000.00   | 0.20           | 3.760           | 1                        |
| Credit Agricole CIB NY          | 4                     | 65,000,000.00  | 65,000,000.00  | 2.55           | 4.038           | 87                       |
| CalITRUST                       | 1                     | 100,000,000.00 | 100,000,000.00 | 3.93           | 3.760           | 1                        |
| FEDERAL FARM CREDIT BANK        | 12                    | 215,000,000.00 | 214,985,450.00 | 8.44           | 4.111           | 1,137                    |
| FEDERAL HOME LOAN BANK          | 62                    | 919,000,000.00 | 918,952,720.00 | 36.07          | 3.958           | 661                      |
| FED HOME LOAN MORT CORP         | 1                     | 10,000,000.00  | 10,000,000.00  | 0.39           | 4.600           | 1,799                    |
| FEDERAL NATIONAL MORT. ASSOC.   | 3                     | 50,000,000.00  | 53,436,800.00  | 2.10           | 3.892           | 1,375                    |
| Freddie Discount                | 1                     | 25,000,000.00  | 24,995,236.11  | 0.98           | 3.527           | 1                        |
| Five Star Bank - PIMMA          | 1                     | 5,000,000.00   | 5,000,000.00   | 0.20           | 3.810           | 1                        |
| INTL BANK RECON & DEVELOP       | 4                     | 90,000,000.00  | 88,221,790.00  | 3.46           | 3.806           | 1,556                    |
| International Finance Corp      | 1                     | 20,000,000.00  | 20,372,320.00  | 0.80           | 3.770           | 1,097                    |
| INTER-AMERICAN DEVELOPMENT BNK  | 1                     | 20,000,000.00  | 20,105,120.00  | 0.79           | 3.975           | 960                      |
| JP MORGAN CHASE BANK            | 2                     | 50,000,000.00  | 50,000,000.00  | 1.96           | 4.520           | 1,760                    |
| Lloyds Bank Corp Mkts NY        | 1                     | 25,000,000.00  | 25,000,000.00  | 0.98           | 4.441           | 9                        |
| Mild Placer Public School Trans | 2                     | 388,852.49     | 388,852.49     | 0.02           | 2.975           | 864                      |
| mPower Folsom                   | 4                     | 320,669.71     | 320,669.71     | 0.01           | 3.488           | 3,846                    |
| mPower Placer                   | 7                     | 5,342,201.96   | 5,342,201.96   | 0.21           | 3.509           | 3,887                    |
| Newcastle Elementary SD         | 1                     | 2,345,275.54   | 2,345,275.54   | 0.09           | 2.800           | 7,669                    |
| Placer Hills Fire Protection    | 1                     | 459,060.08     | 459,060.08     | 0.02           | 4.170           | 1,007                    |
| Public Finance Authority        | 1                     | 257,328.07     | 262,474.63     | 0.01           | 4.894           | 4,475                    |

**PLACER COUNTY 2025/26**  
**Summary by Issuer**  
**June 30, 2026**

31

| Issuer                         | Number of Investments | Par Value               | Remaining Cost          | % of Portfolio | Average YTM 385 | Average Days to Maturity |
|--------------------------------|-----------------------|-------------------------|-------------------------|----------------|-----------------|--------------------------|
| Pioneer Community Energy       | 7                     | 3,853,020.83            | 3,853,020.83            | 0.15           | 4.132           | 5,040                    |
| PLACER COUNTY CASH             | 2                     | 30,831,234.64           | 30,831,234.64           | 1.21           | 0.000           | 1                        |
| Placer CEO Fire                | 1                     | 575,276.69              | 575,276.69              | 0.02           | 4.000           | 946                      |
| Sierra Valley Energy Authority | 1                     | 46,962.66               | 46,962.66               | 0.00           | 3.042           | 4,061                    |
| TORONTO DOMINION BANK NY       | 2                     | 70,000,000.00           | 70,000,000.00           | 2.75           | 4.099           | 289                      |
| UBS AG STAMFORD CT             | 2                     | 75,000,000.00           | 75,000,000.00           | 2.94           | 3.843           | 355                      |
| U. S. TREASURY COUPON          | 32                    | 640,000,000.00          | 613,537,109.38          | 24.08          | 4.142           | 569                      |
| U. S. TREASURY BILL            | 4                     | 95,000,000.00           | 84,208,789.06           | 3.31           | 3.665           | 1,395                    |
| <b>Total and Average</b>       | <b>165</b>            | <b>2,582,744,143.79</b> | <b>2,547,547,687.40</b> | <b>100.00</b>  | <b>3.950</b>    | <b>717</b>               |

Telecommuting is an alternative method of meeting the needs of the District and is not a universal employee benefit. As such, the District has the right to refuse to make telecommuting available to an employee and to terminate a telecommuting arrangement at any time. All requests for telecommuting must be presented to the supervisor in writing. Nothing in this policy alters the at-will nature of the employment relationship, under which the employment relationship may be terminated at any time by either you or the employer for any reason, or for no reason.

Employees who are not meeting performance standards will not be permitted to telecommute.

### **Leaves of Absence**

Occasionally, for medical, personal, or other reasons, you may need to be temporarily released from the duties of your job with the District. It is the policy of the District to allow its eligible employees to apply for and be considered for certain specific leaves of absence.

All requests for leaves of absence shall be submitted in writing to the Executive Director. The Executive Director must submit a leave of absence request to the Board President for approval. Each request shall provide sufficient detail such as the reason for the leave, the expected duration of the leave, and the relationship of family members, if applicable. When you become aware of your need for leave, requests should be provided as soon as possible. If your need for leave is not foreseeable, you should follow the District's customary notice and procedural requirements for requesting leave. Failure to return to work as scheduled from an approved leave of absence or to inform your supervisor of an acceptable reason for not returning as scheduled will be considered a voluntary resignation of employment. While on a leave of absence, you may not obtain other employment or apply for unemployment insurance. If either of these instances occurs, you may be viewed as having voluntarily resigned from the District.

You will not accrue any PTO while you are on a leave of absence, regardless of whether it is paid or unpaid. There are several types of leaves for which you may be eligible.

### **Medical Leaves of Absence**

A medical leave of absence may be granted for non-work related temporary medical disabilities (other than pregnancy, childbirth and related medical conditions) for up to twelve weeks with a doctor's written certificate of disability. Requests for leave should be made in writing as far in advance as possible, but requests are encouraged to be provided at least 30 days in advance when possible. If your need for leave is not foreseeable, you should follow the District's customary notice and procedural requirements for requesting leave. If you are granted a medical leave, you are required to use any accrued PTO, vacation or sick leave previously accrued.

A medical leave begins on the first day your doctor certifies that you are unable to work and ends when your doctor certifies that you are able to return to work, when the employer is

unable to accommodate additional leave or after a total of up to twelve weeks of leave, whichever occurs first. Your supervisor will supply you with a form for your doctor to complete, showing the date you were disabled and the estimated date you will be able to return to work. You must present a doctor's certificate showing fitness to return to work.

~~For the duration of any leave of absence, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for a maximum period of 12 weeks from the start of the leave. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected.~~

For the duration of an approved leave of absence, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for up to 24 weeks. Consistent with applicable law, the District will continue your benefits for the first 12 weeks of leave. As an additional District-provided benefit, the District will continue your benefits for up to an additional 12 weeks, provided you remain otherwise eligible for coverage and continue to pay your required employee premium contributions. During the entire period of continued coverage, you will be required to contribute your portion of the premium on the same basis as you would during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

You will not accrue PTO while you are on a medical leave of absence.

If returning from a non-work-related medical leave, you will be offered the same position held at the time of leaving, if available. However, unless you are on a pregnancy disability leave, we cannot guarantee that your job or a similar job will be available upon your return. If the District is unable to provide a job for you at the end of your leave, we will end your employment, but you will be eligible to apply for any opening that may arise for which you are qualified.

### **Bereavement Leave**

The District provides employees who have been employed by the District for at least 30 days prior to the commence of leave up to five days' unpaid bereavement leave in the event of a death in your immediate family after you have been employed for at least 30 days. For purposes of this policy, "immediate family" includes your spouse, parent, parent-in-law, child, sibling; your spouse's parent, registered domestic partner; and your grandparents or grandchildren, and any other person who is a legal dependent of the employee.

The time off may be taken intermittently, but must be used within 3 months of the death. If you need to take time off due to the death of an immediate family member you should contact your supervisor. Your supervisor may approve additional unpaid time off.

### **CFRA (California Family Rights Act)**

#### **Eligibility and Terms of the Leave**

If you have worked at least 12 months and for at least 1250 hours in the previous 12 months and work at a worksite where the employer employs 5 or more employees, you will be eligible to take a family care and medical leave of absence under the California Family Rights Act of up to 12 workweeks in a 12-month period. The District uses the Rolling Year for calculation of CFRA. This “rolling” 12-month period begins on the date your CFRA leave begins, and ends 12 months after that date. Each time an employee takes family leave, the remaining leave entitlement is any balance of the 12 workweeks not used during the immediately preceding 12 months.

If eligible, you may take a CFRA leave for any one of the following reasons:

1. The birth of a child, in order to care for the child; (including the child of a registered domestic partner);
2. The placement of a child with you for adoption or foster care;
3. To care for your child (of any age), child of your registered domestic partner or spouse, parent, parent-in-law, registered domestic partner, spouse, grandparent, grandchild, sibling, or designated person (like family) who has a serious health condition;
4. To care for your own serious health condition (except a serious health condition for pregnancy, childbirth or related medical condition); or
5. Reasons related to deployment or military activities of employee's spouse, registered domestic partner, child or parent who is a member of the Armed Forces.

If the CFRA leave is needed for a foreseeable planned medical procedure, The District will work with you to schedule the procedure so as not to unduly disrupt The District operations, subject to the approval of the medical care provider. Leave to care for a newborn or a newly placed child must be concluded within one year of the birth or placement of the child. Where both parents are employed by The District, the two parents are entitled to each take the leave up to a total of 12 workweeks in order to care for the newborn child or newly placed child.

#### **Intermittent or Reduced Schedules**

Leave may be taken intermittently or on a reduced work schedule when medically advisable, as certified by the employee's health care provider. Medical certification is required, and the duration of the leave will depend on medical necessity. When intermittent or reduced-schedule leave is needed for medical reasons, the District may require the employee to transfer temporarily to an available alternative position for which the employee is qualified and

which better accommodates the recurring periods of leave. An alternative position may include modifying the existing job duties or schedule to meet the employee's medical needs.

### **Applying for Leave**

If possible, you should give at least thirty (30) days' notices before beginning a CFRA leave. This notice must include a written certification from a medical care provider which includes the following information:

1. The date on which the serious health condition began;
2. The probable duration of the condition;
3. The leave if it is for the care of your child, child of your registered domestic partner, parent, domestic partner, spouse, grandparent, grandchild, sibling, or designated person (like family) the estimated amount of time the medical care provider believes you need in order to care for them and a statement that the serious health condition warrants the participation of a family member; or
4. If the leave is for you, a statement by your medical care provider that you are unable to perform one or more of the essential functions of the job, due to your serious health condition.

### **Return to Work**

When you are ready to return to work after a CFRA leave, you must provide certification from your medical care provider that you are able to safely perform all of the essential functions of your position with or without reasonable accommodation. Except as otherwise allowed by law, you are entitled, upon return from leave, to be reinstated in the position you held before the CFRA leave, or to be placed in a comparable position with comparable benefits, pay, and terms and conditions of employment.

### **Integration with Other Benefits**

CFRA leave is unpaid. You are required to use accrued vacation, sick and/or PTO for all CFRA leaves. You are required to use accrued sick leave or PTO for CFRA leaves for your own condition. You may elect to use up to half of the sick leave you accrue on an annual basis for CFRA leaves for illnesses of your child, child of your registered domestic partner, parent, parent-in-law, registered domestic partner, spouse, grandparent, grandchild, sibling or designated person (like family). Sick leave pay, vacation, and PTO pay will supplement any State Disability or Paid Family Leave benefits. The District will maintain the group medical benefits during a CFRA leave as may be required by law. However, the District may recover any premium it has paid for maintaining group medical care coverage during any unpaid part of the CFRA leave if you fail to return from the leave, provided that the failure to return is for a reason other than the continuation, recurrence, or onset of a serious health condition, or other circumstances beyond your control. You will not accrue PTO, nor be paid for holidays, during CFRA leave. You should make a "reasonable effort" to schedule such leave so as not to disrupt unduly the District's operations.

### **Relationship with Pregnancy Disability Leave**

Leave because of the employee's disability for pregnancy, childbirth or related medical condition is not counted as time used under CFRA. Once the pregnant employee is no longer disabled, or once the employee has exhausted PDL and has given birth they may apply for leave under the CFRA, for purposes of baby bonding.

Any leave taken for the birth, adoption, or foster care placement of a child does not have to be taken in one continuous period of time. CFRA leave taken for the birth or placement of a child will be granted in minimum amounts of two weeks. However, the District will grant a request for a CFRA (for birth/placement of a child) of less than two weeks' duration on any two occasions. Any leave taken must be concluded within one year of the birth or placement of the child with the employee.

For the duration of your CFRA leave, health and life insurance benefits ordinarily provided by The District, and for which you are otherwise eligible, will be continued for a maximum period of 12 weeks from the start of the leave. This obligation begins on the date leave first begins under CFRA. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

For the duration of your CFRA leave, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for up to 24 weeks. Consistent with applicable law, the District will continue your benefits for the first 12 weeks of leave. As an additional District-provided benefit, the District will continue your benefits for up to an additional 12 weeks, provided you remain otherwise eligible for coverage and continue to pay your required employee premium contributions. During the entire period of continued coverage, you will be required to contribute your portion of the premium on the same basis as you would during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

### **Jury Duty or Witness Leave**

Employees are encouraged to fulfill their civic responsibilities by serving on a jury or as a witness when required by law. Employees may take unpaid leave for the duration of such service, unless they elect to use available vacation or PTO. The District will comply with all applicable federal and state laws regarding compensation during this time. Employees may be required to provide written verification of service from the court.

Employees must provide a copy of their jury or witness summons to their supervisor as soon as possible so that appropriate coverage can be arranged. Employees are expected to report to work whenever their court schedule permits. If jury service is scheduled during a particularly

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**Issue Date: June 24, 2020**

**Revised Date: April 2026**

### **Volunteer Emergency Duty Leave**

The District will allow unpaid time off to employees who perform emergency duty as a volunteer firefighter, reserve peace officer, emergency rescue personnel, an officer, employee, or member of a disaster medical response entity sponsored or requested by the state. If you are a volunteer firefighter, or perform other emergency personnel duties, please alert your supervisor so that they may be aware of the fact that you may have to take time off for emergency duty. When possible, you must provide us with advance notice of the need for the time off. Time away from work will be without pay, unless you wish to use your accrued vacation-and/or PTO to cover the period of absence.

### **Workers' Compensation Leave**

You must report all accidents, injuries and illnesses occurring on the job, no matter how small, to your supervisor immediately, and no later than 24 hours of an accident or incident resulting in injury or illness.

The District carries workers' compensation insurance coverage to protect employees who are injured on the job. If you are injured at work and are temporarily unable to perform your usual and customary work, you may be eligible to receive worker's compensation benefits. You must provide the District with the certification from a recognized medical professional confirming the necessity of the leave within five days after the leave begins.

The leave will continue until (1) a recognized medical professional certifies that you are capable of resuming all of the duties of your former position, with or without reasonable accommodation; (2) you are released with temporary work restrictions and we are able to provide a temporary modified position; (3) you resign, quit, accept employment with another business, refuse to return to work after being released for full or partial work, or otherwise indicate that you are not going to return to work.

If you are injured in a work-related incident, you will be referred to the medical facility(ies) or medical provider network that we have designated for medical treatment, unless prior to a work related injury we have received pre-designation of your physician election. The law requires that we notify the workers' compensation insurance District of any concerns of false or fraudulent claims.

If you are on a workers' compensation leave which exceeds 30 days, you must update the District on at least a monthly basis and provide information concerning your health status, anticipated date of return to work and continued intent to return to work. **FAILURE TO COMPLY WITH THIS REPORTING REQUIREMENT COULD RESULT IN THE DENIAL OF WORKERS' COMPENSATION BENEFITS.** Workers' compensation disability leave is unpaid, but you may apply accrued vacation, sick leave and/or PTO to the workers' compensation disability leave. Accrued vacation, sick leave and/or PTO pay will supplement any workers' compensation or other wage benefits you receive.

For the duration of your workers' compensation leave of absence, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for a maximum period of 12 weeks from the start of the leave or until the last day of the month in which the leave begins. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

For the duration of your workers' compensation leave, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for up to 24 weeks. Consistent with applicable law, the District will continue your benefits for the first 12 weeks of leave. As an additional District-provided benefit, the District will continue your benefits for up to an additional 12 weeks, provided you remain otherwise eligible for coverage and continue to pay your required employee premium contributions. During the entire period of continued coverage, you will be required to contribute your portion of the premium on the same basis as you would during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

You will not accrue PTO while you are on a workers' compensation leave.

### **Return to Work Policy**

The District is committed to returning injured employees to modified or alternative work as soon after a work-related injury as possible. This may be accomplished by temporarily modifying your job or providing you with an alternative position. Your medical condition along with any limitations or restrictions given by the attending physician will be considered as a priority when identifying the modified/alternative position.

The program is intended to provide our employees with an opportunity to continue as valuable members of our team while recovering from a work-related injury. We want to minimize any adverse effects of an ongoing disability on our employees. This program is intended to promote speedy recovery, while keeping the employees' work patterns and income consistent. At the same time, we benefit from having our employees providing a service and contributing to the overall productivity of our business.

You may return to work only after you provide the District with a release to work from your physician. If you have been released without limitation, or are capable of performing the essential functions of your job with reasonable accommodation, you will be offered the same position you held prior to the leave, unless that job no longer exists or has been filled in order for the District to operate safely and efficiently. In this event, you will be offered a substantially similar position if one is available. If we receive medical evidence that you will be permanently unable to resume safely all of the essential functions of your job, with or without reasonable



## **Off Highway Vehicle (OHV) Policy and Operating Procedures**

### **Qualifications for Field Use**

Primary operators must complete the online E-course (<https://cbt.rohva.org/>) and acquire the certificate, and they must successfully complete an eight-hour OHV training course with State Parks or other entity as approved by District Executive Director.

Primary operators are District employees trained in the operations of the OHV and are responsible for the driving operations. Primary operators may use the OHV for the following activities: 1) field operations including both forestry, chipper crew, and agricultural operations 2) prescribed burning operations where personnel, tool, or water access is needed 3) transportation of personnel, tools, or equipment in areas; 3) other field duties as approved by District Executive Director.

### **Specialized Safety Equipment**

The following specialized safety equipment shall be worn and supplied by Placer RCD:

1. DOT helmet
2. Appropriate off-road gloves (as appropriate)
3. Eye protection shall be worn which may include shatterproof sunglasses
4. Sturdy footwear

### **Incident Reporting**

Any incident (operational or medical) must be reported immediately to the employee's direct supervisor, and if one's direct supervisor is not available, immediately to the District Executive Director. Failure to report an on-the-job motor vehicle accident, as soon as it is safe and feasible to do so, no matter how minor, will lead to disciplinary action, up to and including termination.

### **Operating Procedures**

1. Operators shall perform pre-op inspections with use of the provided checklist prior to moving the UTV to field operations; pre-operation inspections include:
  - a. Tires and wheels for proper inflation; engine oil, fuel, and coolant levels (or leaks); lights; seat belts; and ROPS (roll-over protective structure) for proper condition and functioning

2. Follow manufacturer operating instructions and all applicable laws
3. Always wear seat belts
4. Never exceed the vehicle's passenger or cargo capacity (maximum 2 people OR weight limit);
5. Adjust speed for terrain, weather, visibility, and load conditions
6. Avoid steep slopes, unstable ground, and water crossings beyond the vehicle's capabilities;
7. Do not use handheld mobile devices while driving
8. Safety is everyone's responsibility. When conditions become unsafe, stop work until hazards have been evaluated and appropriate controls are in place
9. Remove unsafe vehicles from service until inspected and repaired
10. Notify maintenance shop when maintenance reminder is illuminated on the dashboard

### Field Operations

1. Inform a supervisor or designated contact of your travel plan, destination, and expected return time.
2. Carry reliable communication equipment and emergency supplies appropriate for the work location.
3. Work with a buddy or maintain regular check-in procedures whenever practical.

### Post-Use

1. Clean the UTV as needed, especially after use in sensitive environments (weed wash, excessive mud, etc.);
2. Refuel (if appropriate), report maintenance needs, and secure the vehicle in its designated storage location.

The foregoing policy and operating procedures were approved and adopted the \_\_\_\_\_ day of \_\_\_\_\_, 2026 by the following vote:

Ayes: \_\_\_\_\_

Board Chair \_\_\_\_\_

Noes: \_\_\_\_\_

Signature \_\_\_\_\_

Abstain: \_\_\_\_\_

Absent: \_\_\_\_\_

**PRE-OPERATION VEHICLE INSPECTION REPORT****Vehicle Information**

| Field            | Information |
|------------------|-------------|
| Date             | _____       |
| Time             | _____       |
| Driver/Operator  | _____       |
| Odometer Reading | _____       |
| Work Location    | _____       |

**Exterior Inspection**

| Inspection Item        | Pass                     | Fail                     | N/A                      | Comments |
|------------------------|--------------------------|--------------------------|--------------------------|----------|
| Vehicle Body Condition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Windshield             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Headlights             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Tail Lights            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Brake Lights           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Tires – Condition      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Tires – Inflation      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |

Wheels/Lug Nuts ☐ ☐ ☐

Suspension ☐ ☐ ☐

Fluid Leaks ☐ ☐ ☐

**Under Hood Inspection**

| Inspection Item | Pass                     | Fail                     | N/A                      | Comments |
|-----------------|--------------------------|--------------------------|--------------------------|----------|
| Engine Oil      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Coolant         | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |

**Interior Inspection**

| Inspection Item   | Pass                     | Fail                     | N/A                      | Comments |
|-------------------|--------------------------|--------------------------|--------------------------|----------|
| Seat Belts        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Parking Brake     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Dashboard Gauges  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Warning Lights    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| Fire Extinguisher | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| First Aid Kit     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |

**Vehicle Status**

☐ Vehicle is Safe  
to Operate

☐ **Vehicle is OUT  
OF SERVICE**

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**Operator Certification**

I certify that I have inspected this vehicle and that the information recorded above is accurate to the best of my knowledge.

**Operator Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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**Supervisor / Maintenance Review (only fill out if deficiencies detected)**

Reviewed By: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Repairs Completed:

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Vehicle Returned to Service:

☐ Yes    ☐ No

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_