



**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 1st, 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
Assets	
Current Assets	
Bank Accounts	
Placer County Checking	8,481,852.43
Total for Bank Accounts	\$8,481,852.43
Accounts Receivable	
Accounts Receivable	343,209.39
Total for Accounts Receivable	\$343,209.39
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
Total for Prepaid Expenses	\$81,335.77
Security Deposit	6,476.80
Undeposited Funds	80.00
Total for Other Current Assets	\$407,700.57
Total for Current Assets	\$9,232,762.39
Fixed Assets	
Leased Assets	\$141,991.00
Leased Asset - Accumulated Depreciation	-133,835.00
Leased Assets - Original	172,557.00
Total for Leased Assets	\$180,713.00
Machinery and Equipment	
Machinery & Equipment - Depreciation	-196,238.00
Machinery & Equipment - Original Cost	565,556.06
Total for Machinery and Equipment	\$369,318.06
Total for Fixed Assets	\$550,031.06
Total for Assets	\$9,782,793.45

Placer County RCD

Balance Sheet
As of Jun 30, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	400,933.19
Total for Accounts Payable	\$400,933.19
Credit Cards	
Cal Card Credit Card	4,606.36
Total for Credit Cards	\$4,606.36
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
Total for Unearned Revenues	\$777,932.20
Total for Other Current Liabilities	\$1,181,479.16
Total for Current Liabilities	\$1,587,018.71

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
Total for Long-term Liabilities	\$533,451.00
Total for Liabilities	\$2,120,469.71
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
Total for Unrestricted Assigned 2022 Mosq Fire Settlement Funds	\$4,885,927.86
Total for Assigned Funds	\$5,788,830.22
Net Investment in Capital Assets	478,639.00
Prior Period Adjustment	80.00
Net Assets	911,886.71
Net Income	482,887.81
Total for Equity	\$7,662,323.74
Total for Liabilities and Equity	\$9,782,793.45

Placer County RCD

Profit and Loss
July, 2025-June, 2026

	Total
Income	
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
Total for CONTRIBUTED SUPPORT	\$4,169,444.92
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
Total for EARNED REVENUES	\$1,782,843.08
Uncategorized Income	143.36
Total for Income	\$5,952,431.36
Gross Profit	\$5,952,431.36
Expenses	
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
Total for Grants/Agreements/Projects	\$3,610,472.60
Operations	29,966.40
Total for Contractual Services	\$3,640,439.00
Copier Lease	1,544.40
Education & Training Fees	6,122.37
Equipment	
Equipment Approved by Grantor	68,779.43
Office Equipment	7,305.42
Total for Equipment	\$76,084.85

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
Total for Materials & Supplies	\$108,128.38
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
Total for Payroll Expenses	\$1,681,772.01
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
Total for Utilities	\$21,308.53
Total for EXPENSES	\$6,723,633.55
Total for Expenses	\$6,723,633.55
Net Operating Income	-\$771,202.19
Other Income	
Settlement Revenue	1,254,090.00
Total for Other Income	\$1,254,090.00
Net Other Income	\$1,254,090.00
Net Income	\$482,887.81

Placer County RCD A/R Aging Detail Report 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
						-\$89,233.63		
						-\$89,233.63		

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
Totals	\$289,004.73	\$0.00	-\$297.06	\$140.46	\$0.00	\$0.00	\$288,567.21

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
Totals	\$252,718.41	\$0.00	\$37,428.26	\$1,579.46	\$0.00	\$0.00	\$288,567.21

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
Investments	2,551,912,909.15	2,517,564,336.48	2,529,607,996.47	100.00%	1,278	725	3.943	3.998

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

Total Earnings	June 30 Month Ending	Fiscal Year To Date	Fiscal Year Ending
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	20,000,000.00	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	10,066,900.00	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
91282CKZ3	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

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PM (PRF_PMT) 7.3.11

General Fund
Portfolio Management
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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
3133EVMAC4	25154	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
3133EWEK4	25205	FEDERAL FARM CREDIT 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
3130ANJD3	21083	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
3130ANRX0	21084	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
3130ANVS6	21092	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
3130APUN3	21215	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
3130AOCT8	21256	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
3130AVWF5	22491	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
3130AVWV6	22493	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
3130AVWC2	22494	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
3130AWZU3	22511	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
3130AWZV1	22512	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

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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

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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	10,009,000.00	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	29,904,000.00	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	19,887,600.00	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	19,899,400.00	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	20,029,200.00	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	19,830,400.00	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	19,712,200.00	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	14,845,350.00	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	9,944,400.00	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	9,944,300.00	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	24,474,500.00	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	29,411,700.00	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	9,829,200.00	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	9,818,300.00	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	19,930,000.00	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	19,935,200.00	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	9,960,500.00	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	9,930,300.00	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	33,385,675.00	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	9,809,100.00	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 Deposi											
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	9,874,716.67	9,874,716.67	9,990,883.02	4.350	4.378	1,685	02/10/2031
46632F2F1	25248	JP MORGAN CHASE BANK	40,000,000.00	04/16/2026	39,413,200.00	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		59,287,916.67	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	10,001,500.00	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	10,000,700.00	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	20,004,200.00	20,004,200.00	20,000,000.00	3.980	4.035	27	07/28/2026

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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
mPower Placer										
2016NR-A	2016NR-A	mPower Placer	2,775,439.11	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	18,650.43	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	21,433.08	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	37,556.42	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	93,281.87	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	244,282.52	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	106,759.75	09/28/2017	93,988.08	93,988.08	106,759.75	3.000	3.042	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy	983,336.37	07/06/2017	897,196.10	755,993.28	983,336.37	3.000	3.042	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy	751,611.39	07/11/2018	755,993.28	897,196.10	751,611.39	4.500	4.563	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy	626,826.71	07/11/2019	629,741.45	629,741.45	626,826.71	4.500	4.563	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy	545,472.88	07/23/2020	547,703.86	547,703.86	545,472.88	4.500	4.563	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy	594,731.21	08/26/2021	597,764.34	597,764.34	594,731.21	4.500	4.563	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority	46,962.66	01/26/2017	43,488.36	43,488.36	46,962.66	3.000	3.042	09/02/2037
Subtotal and Average			6,846,344.40		6,846,344.40	6,517,909.93	6,846,344.40		3.684	4.637
mPower - Folsom										
2016-IA3 #2	2016-IA3 #2	mPower Folsom	63,240.57	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	25,631.43	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	141,609.14	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	90,188.57	09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	09/02/2036
Subtotal and Average			320,669.71		320,669.71	314,996.80	320,669.71		3.488	3.846
Total and Average			2,602,096,817.16		2,551,912,909.15	2,517,564,336.46	2,529,607,996.47		3.998	7.25

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to 365 Maturity
Cash at Bank										
SYS000000	00000	PLACER COUNTY CASH			27,907,744.30	27,907,744.30	27,907,744.30		0.000	1
Undeposited Receipts										
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													
21687BF22	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
21687BF30	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
22533UF40	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
3130BAV27	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
3134HC2P3	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
46632FF67	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
21687BF55	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
21687BF89	25297	1010	ACP	RABONY	95,000,000.00	06/05/2026	06/08 - At Maturity	94,971,737.50		3.570	06/08/2026	3.571	0.00
21687BF97	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
22533UF46	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
21687BFB2	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
313385XZ4	25301	1010	AFD	FHLBN	100,000,000.00	06/11/2026	06/12 - At Maturity	99,990,083.34		3.570	06/12/2026	3.620	0.00
21687BFF3	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
313385YD2	25303	1010	AFD	FHLBN	115,000,000.00	06/15/2026	06/16 - At Maturity	114,988,500.00		3.600	06/16/2026	3.650	0.00
21687BFF9	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
22533UFJ7	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
22533UFN8	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
21687BFP1	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
21687BFC9	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
21687BFS5	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
21687BFB8	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
22533UFW8	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
22533UG15	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
313397YV7	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

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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
Total and Average	165	2,582,744,143.79	2,547,547,687.40	100.00	3.950	717

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 commencement 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

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	☐	☐	☐	
Windshield	☐	☐	☐	
Headlights	☐	☐	☐	
Tail Lights	☐	☐	☐	
Brake Lights	☐	☐	☐	
Tires – Condition	☐	☐	☐	
Tires – Inflation	☐	☐	☐	

Wheels/Lug Nuts ☐ ☐ ☐

Suspension ☐ ☐ ☐

Fluid Leaks ☐ ☐ ☐

Under Hood Inspection

Inspection Item	Pass	Fail	N/A	Comments
Engine Oil	☐	☐	☐	
Coolant	☐	☐	☐	

Interior Inspection

Inspection Item	Pass	Fail	N/A	Comments
Seat Belts	☐	☐	☐	
Parking Brake	☐	☐	☐	
Dashboard Gauges	☐	☐	☐	
Warning Lights	☐	☐	☐	
Fire Extinguisher	☐	☐	☐	
First Aid Kit	☐	☐	☐	

Vehicle Status

☐ Vehicle is Safe
to Operate

☐ **Vehicle is OUT
OF SERVICE**

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: _____

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

Reviewed By: _____

Title: _____

Signature: _____

Date: _____

Repairs Completed:

Vehicle Returned to Service:

☐ Yes ☐ No

Supervisor Signature: _____

Date: _____

PLACER RCD EQUIPMENT RENTAL PROGRAM

Brian Pimentel
Agriculture Program Manager
July 2026 Board Meeting



Supporting Our Strategic Priorities

Soil Health Program Strategic Plan (2020-2025)

Strategic Priority #3: The District will offer producers tools to increase the adoption of soil health practices.

Goal #3 Objective 1: Evaluate the potential for an equipment rental program.

Placer RCD Strategic Plan (2022–2027)

Ensure farmers, ranchers, and rural landowners have the information and resources needed to sustainably manage their land.

Why should the RCD Consider an Ag Equipment Rental program?

The Soil Health Program Strategic Plan was created by early on as the Ag Program Coordinator. This plan interviewed key Ag Stakeholders to identify areas of high priority, suitable Ag Practices, and barriers to soil health practice implementation.

Equipment Access Is A Barrier To Adopting Conservation Practices

Identified through:

- *Producer Surveys/ LWG Meetings*
- *Technical assistance site visits*
- *Conservation Planning Discussions*

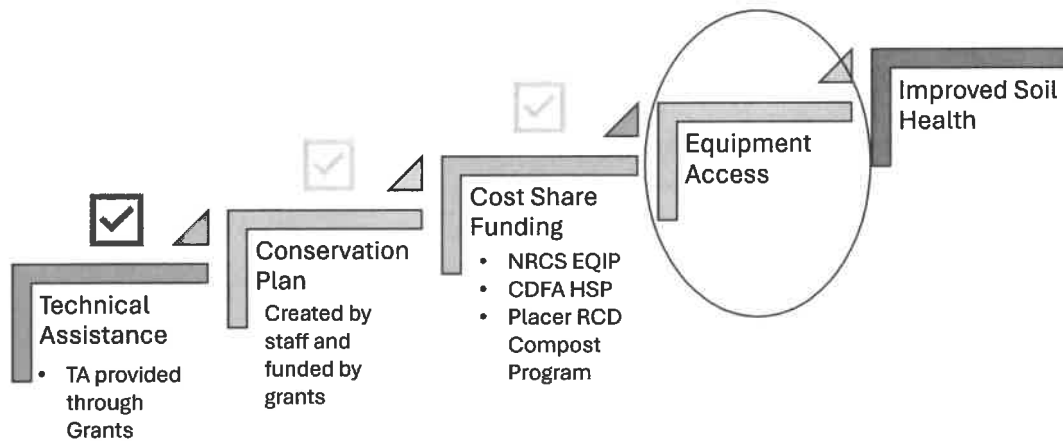
Common Challenges:

- *Limited access/ availability to commercial spreading services*
- *High cost to purchase equipment*
- *Small to mid-sized farms often underserved*



Why do I think there is a producer need?

A Low-Risk Opportunity



We provide TA to educate farmers about conservation practices

We create plans to help guide that the implementation

We submit those plans to cost share sources.

The District already invests heavily in helping producers plan and fund conservation practices. Equipment access is the final barrier preventing successful implementation. This proposal closes that gap."

A Low-Risk Opportunity

Supports Existing Programs

- Central Sierra HSP
 - 10,000 Tons for Placer Co.
- Placer RCD Compost Program
 - 1,400 Tons
- NRCS EQIP

Limited Existing Services and Equipment

Easier to calibrate and maintain

Lower cost and risk



Why Start with a Compost Spreader?

- We have internal and external cost share programs that help with the purchase of compost.
 - There is an existing demand.
- There are limited existing services for compost spreading, and even more limiting equipment
- The equipment is easier to calibrate and to maintain.
- Lower cost and risk compared to a no till drill or other equipment.

Building on an Existing Revenue Source

City of San Mateo Compost Procurement Contract

- Contract value: \$100,000
- Funds distribution of 1,400 tons of compost within Placer County
- SB1383 Requirement

Program Performance

- Annual expenses below contract value
- Generated approximately \$22,500 surplus last year
- Anticipated surplus for FY27

Opportunity

- Invest surplus into a long-term conservation asset
- Expand services to local producers

Proposed Equipment Rental Program

Program Model

- Rent equipment to producers completing conservation projects
- Charge a rental fee based on practice application
- Revenue supports:
 - Maintenance
 - Repairs
 - Insurance
 - Future equipment replacement

Compost Spreader

- Purchase new ~\$45,000
- Used ~\$30,000 (UCCE Sacramento)

Potential Storage

- County Facility
- Lincoln High School Farm

Maintenance Options

- Lincoln High Ag Mechanics Program
- Placer RCD staff

Initial Equipment

Compost spreader

Program Model

Rent equipment to producers completing conservation projects

Charge a rental fee based on compost application

Revenue supports:

Maintenance

Repairs

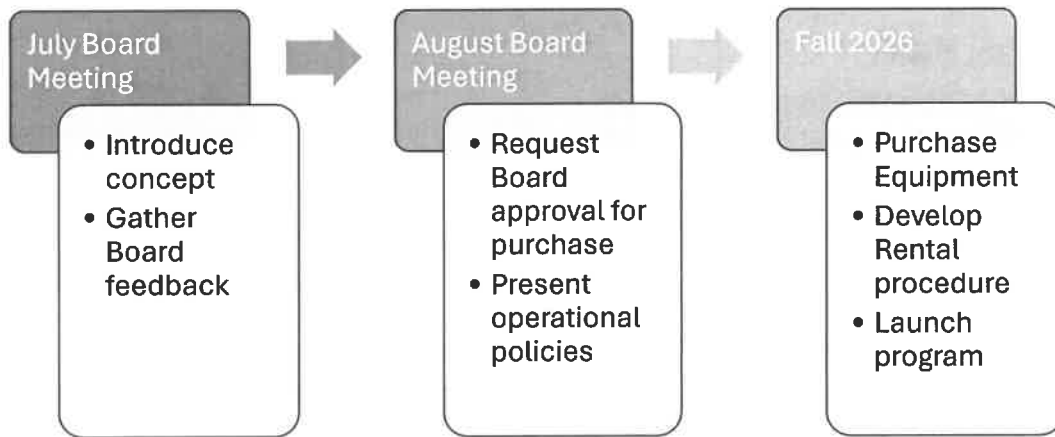
Insurance

Future equipment replacement

Long-Term Vision

Expand to additional conservation equipment as demand grows.

Proposed Timeline



Board Discussion

To prepare a complete proposal for August, staff requests feedback on:

- Does the Board support exploring an equipment rental program?
- Is a compost spreader an appropriate pilot project?
- What financial or operational information would assist your decision?
- Are there additional risks or considerations staff should evaluate?
- What would the Board need to see before considering equipment purchase approval?

