



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

Regular Meeting Notice

Truckee-Donner Recreation and Park District Board of Directors

Thursday, January 22, 2026, 6:00 P.M.

Steve Randall Community Recreation Center, 10981 Truckee Way

The Board of Directors welcomes you to its meeting. Your interest is encouraged and appreciated. Copies of the agenda and correspondence may be obtained at the District office.

1. OPEN MEETING

2. ROLL CALL

3. PUBLIC COMMENT - This is the opportunity for members of the public to address the board on any matter not on the agenda. Please state your name for the record. Comments are limited to three minutes in order for all interested parties to have an opportunity to speak. No action shall be taken by the board on items not appearing on the agenda (Government Code Section 54954.2 – Brown Act). The board may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.

Agenda Item Process – The board will follow the process below on each agenda item:

1. Item is presented by staff or applicant.
2. Questions from the board to the staff or applicant.
3. Public comment – Limited to three minutes.
4. Discussion by Board.
5. Board action (if action needs to be taken).

4. PRESENTATIONS (None)

5. CLOSED SESSION (GOVERNMENT CODE SECTION 54956.9(d)(4))

- 5.1 Deciding whether to initiate litigation, one case

6. NEW BUSINESS

- 6.1 Discussion / Possible Action Determining Application of Quimby Act Fees to the Pioneer East Business Park Project
- 6.2 Discussion / No Action Regarding a KidZone Fundraising Update

7. CONSENT CALENDAR

- 7.1 Approval of the minutes of the regular Board meeting of December 11, 2025
- 7.2 Approval of the District check registers for November 1, November 13 and November 26, 2025
- 7.3 Approval of the District check registers for December 11 and December 23, 2025
- 7.4 Approval of the District Miscellaneous Journal Entries for month of November 2025

- 7.5 Approval of the District Miscellaneous Journal Entries for month of December 2025
- 7.6 Acceptance of the FY2024-2025 Special Tax Report
- 7.7 Approving 2026 Nevada County Special District Signature Authority
- 7.8 Adoption of an update to Wage Schedule for FY25/26 for Minimum Wage
- 7.9 Adoption of an update to Policy #401 – Code of Ethics
- 7.10 Adoption of an update to Policy #408 – Training, Education & Conferences for Board
- 7.11 Adoption of an update to Policy #500 – Board Meetings

8. FINANCIAL REPORT

9. DIVISION REPORTS

- 9.1 Park Division Update
- 9.2 Recreation Division Update
- 9.3 Marketing Update
- 9.4 Accounting & Office Division Update
- 9.5 Information Technology Division Update
- 9.6 Human Resources Division Update
- 9.7 General Manager's Update

10. BOARD COMMITTEE REPORTS

- 10.1 Budget and Finance Committee (Wasley & Smith)
- 10.2 Facility Condition Assessment Committee (Tanner & Marquette)
- 10.3 Property Opportunity Committee (Hansford & Wasley)
- 10.4 Truckee Recreation & Park Foundation Liaison (Tanner)
- 10.5 2026 Committee Representatives

11. ADDITIONAL MATTERS OF INTEREST TO BOARD MEMBERS

Board members may make a brief announcement or report

12. CLOSED SESSION (GOVERNMENT CODE SECTION 54957)

- 12.1 Public Employee Performance Evaluation – General Manager

13. ADJOURN

Agenda posted and mailed on January 16, 2026

David Faris, HR Manager/District Clerk

NOTE: In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact David Faris, District Clerk, at 530-582-7720. Notification 48 hours prior to the meeting will enable TDRPD to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II)



BOARD AGENDA ITEM COVER SHEET

Item #: 6.1 – Discussion / Possible Action Determining Application of Quimby Act Fees to the Pioneer East Business Park Project

Presenter: Sven Leff, General Manager

Recommendation:

Determine that Quimby Act Fees as adopted by the District and Town of Truckee in 2025 apply in full to the residential component of the Pioneer East project.

Background:

On 9/5/2024, the District received the standard project routing from the Town of Truckee Planning Department notifying area agencies about a proposed development project requesting a development permit. In a distributed notice such as this, agencies are asked to reply with any comments or questions pertaining to the proposal. This is typically the time where impact fees, code requirements, design standards and the similar are submitted to Town Planning. Because the project contains a residential component, I replied with the typical requirement on 9/10/24:

Prior to any building or grading permit issuance, the applicant shall pay all AB1600 Mitigation Fees and Quimby Act Fees for all approved residential units as required by the Truckee-Donner Recreation and Park District. The fees shall be based upon the latest fee or fee schedule that was adopted by the Town Council and which is in effect at the time payment is made.

On 8/1/25, I was contacted by an engineer for the Pioneer East project, Mr. Bill Quesnel, asking about the application of the Quimby Fees to the project. My response on 8/6/25 listed the fees in effect at that time and re-stated that the residential component of the project is subject to the fees. Mr. Quesnel replied that he had been able to get in touch with Ms. Teresa McNamara in the days since he wrote me on 8/1/25 and had his questions answered.



Sometime during the week of November 17-21, 2025, Mr. Mike Nethersole contacted the District looking to speak with either Ms. McNamara or myself about the Quimby Fees. Neither of us were available at that time. On Thu 11/26/26, Ms. McNamara reached Mr. Nethersole by phone and followed up with an email calculating the Quimby Fees that were due to be \$172,678. At the same time, an 11/25/25 email from Town Planning told me they had quoted the same \$172,678 to the developer (Hidden Lake Properties) as the amount due for the Quimby Fee.

Around Fri 12/5/25, Mr. Nethersole came to the office and met with Ms. McNamara and myself to discuss the fees and advise us of the developer's objection to the fees. He presented us with a letter dated Mon 12/1/25 addressed to both the District and the Town objecting to the fees and asking reconsideration (attached). Of particular note was questions about the basis for applying and calculating the Quimby Fee. After confirming the final version of the *2025 Quimby Land Dedication and In-Lieu Fee Study Update* adopted 6/26/25 (attached) was posted on the District's website, Ms. McNamara sent a link to the webpage that contains this document and other impact fee information to Mr. Nethersole to answer the questions in full.

On Sat 12/13/25, we received an email from Mr. Nethersole requesting to be on the January agenda regarding the impact fees for the Pioneer East project. Since that time Ms. McNamara and I have been in correspondence with Mr. Nethersole to help prepare this item for the agenda.

Upon returning from my holiday break, on Mon 1/5/26 I contacted both legal counsel (Mr. Steve Gross) and our impact fee consultant, Mr. Blair Aas of SCI Consulting, about the application of the impact fees and the required timing of their payment. I shared with them the 12/1/25 letter, herein enclosed, for their review. Both responded that the Quimby Act requires payment of the in-lieu fee prior to recordation of the final subdivision or parcel map. Mr. Gross also stated with regards to the application to the project:

... [U]nder the facts presented in the December 1, 2025 letter from Hidden Lake Properties, Inc., I believe that the Quimby Act applies to Lot 5 which will be for a standalone apartment building to meet the employee housing requirements for the entire project. While the Quimby Act doesn't apply to commercial and



industrial subdivisions (see Gov Code 66477(d) copied below), when subdivision maps include both residential and commercial parcels, then the residential parcels are subject to the Quimby Act because the subdivision is not completely commercial or industrial. As I understand the Project from the letter, Lot 5 is included in the subdivision map and will be used exclusively for residential purposes. Therefore, the Project isn't purely a commercial or industrial subdivision.

Mr. Nethersole has submitted the attached letter on behalf of the Developer dated 1/15/26 for consideration. It brings to light a deeper history to this project than staff was aware of upon contact by Town Planning in September 2024. Nevertheless, as the District is uninvolved in the adoption of Town Development Codes or its application – including the 2023 expiration of entitlements previously issued to the Developer – it is the position of staff that the Quimby Fee and future impact fees apply to the residential component of this project and are due to the District.

Given the long history of the project, however, it is proper that the developer who has requested audience with the District Board be given the opportunity to appeal the fees. The developer is requesting a full waiver of Quimby Fees or a substantial reduction of Quimby Fees as relief to this predicament.

Developer desires to resolve the question so it can proceed with receiving the permits from the Town so construction can begin this spring. Town Planning is waiting for confirmation from the District that the Developer has paid the required fees before proceeding to recording the project's final map.

January 15, 2026

Re: Appeal of Quimby Fee Assessment – Pioneer East Business Park

Dear Truckee-Donner Recreation & Park District Board of Directors,

Thank you for the opportunity to appeal to your Board regarding the Quimby Fee assessment imposed on the Pioneer East Business Park Project. This project has a long and complex history dating back to 2000 and has endured numerous delays, changing requirements, and evolving interpretations through no fault of the developer. I respectfully request that the District reconsider the assessment methodology and apply a fair, realistic, and project-specific approach in determining any Quimby Fees.

Project Timeline and Entitlement History

2000–2004

- Pioneer East Business Park concept initiated.
- Consultants retained; studies and economic assessments completed.
- Initial discussions commenced with the Town of Truckee.

2005

- Development application submitted to the Town of Truckee.

April 11, 2007

- Approval of the original permit and Parcel Map for a 16-lot commercial subdivision, including housing for 37 Full-Time Employee Equivalents (FTEE) allocated among buildings.
- No Quimby or recreation fees were included in the conditions of approval.

2007

- Project placed on hold due to the nationwide economic recession.

2016

Hidden Lake Properties, Inc
11050 Pioneer Trail Suite 100
Truckee, CA. 96161

- Original entitlement scheduled to expire.
- Updated feasibility studies led to a reduction of commercial lots from 16 to 11.
- Application submitted to the Town of Truckee for an extension with modifications.
- Six-year extension approved May 17, 2016, again including housing for 37 FTEE allocated to individual buildings.
- No Quimby or recreation fees were included in the conditions of approval.
- Housing responsibility remained tied to individual commercial lots as developed.

2021–2022

- Applications approved for full infrastructure installation, including parking, walkways, and underground utilities.
- Infrastructure constructed and all agency fees paid (TTPUD, Fire, TSA, TTSA, etc.).
- Grading permit issued summer 2021; grading completed December 2022 (excluding paving).
- Early winter conditions delayed final paving until summer 2023.
- Town Engineering sign-off issued April 2024.
- All changes to infrastructure in Town Right Of Way (Pioneer Trail) including adding additional traffic lane, two additional bike lanes, sidewalks and dedication of additional land to Town for Right of Way was ALL completed, inspected and accepted and placed into service.

2023

- Despite completion of all required infrastructure, the Town determined the entitlements had expired and prohibited recordation of the Final Map.

2023–2025

- Application submitted to amend the 2016 permit.
- The Town required the project to reapply under revised standards.
- Workforce housing was consolidated into a single building on Lot 5 to improve safety, efficiency, and livability.
- The Town required conversion to a Planned Development, resulting in the loss of one commercial lot and associated revenue.
- New application and Parcel Map submitted in early 2024; completeness letter issued September 2024.
- Planning Commission approval granted May 20, 2025, including housing for 22 FTEE in one building.

- For the first time in the project's 25-year history, Quimby Fees were imposed as a condition of approval.

Nature of the Project

Pioneer East is, and has always been, a commercial subdivision intended to provide affordable commercial and light industrial lease space for Truckee-based businesses. The inclusion of workforce housing is a Town-imposed condition of approval, not a change in zoning or project character.

Lot 5 remains a commercial lot, notwithstanding the consolidated residential use. Commercial and industrial zoning is not intended for families or children, and the housing proposed reflects this reality.

Based on more than 25 years of local development and property management experience, anticipated occupancy is as follows:

- Studio units: 1 person
- One-bedroom units: typically 1 person (occasionally 2)
- Two-bedroom units: 2 persons

Under virtually no circumstances would these units be occupied by children. This is consistent with existing conditions in adjacent commercial and industrial parks, where no children currently reside.

Concerns Regarding Quimby Fee Applicability and Calculation

- The Quimby Act was intended to mitigate impacts from residential subdivisions, not commercial or industrial developments.
- Government Code § 66477 does not apply to commercial or industrial subdivisions where no residential lots are created. Here, residential units exist solely because the Town required workforce housing as a condition of a commercial project.
- The District's fee calculation is based on a study that did not consider the unique nature of the housing associated with this project. We believe an adjustment needs to be considered. The study relies on generalized population assumptions that do not reflect restricted occupancy, deed limitations, or actual conditions in commercial and industrial environments.

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Truckee, CA. 96161

- Many jurisdictions reduce or waive Quimby fees for deed-restricted affordable or workforce housing, particularly where population impacts are minimal or functionally distinct from traditional residential developments.

In addition to the significant cost of constructing deed-restricted units—along with rent limitations and absorbed utility expenses—the imposition of a substantial Quimby fee further undermines the feasibility of a project specifically designed to support local workers and small businesses.

Request for Relief

Given:

- the strictly commercial nature of the subdivision,
- the Town-mandated housing requirements,
- the minimal population impact, and
- the inaccuracies inherent in the applied data,

I respectfully request:

- A full waiver of Quimby Fees, or
- At minimum, a substantial reduction through a negotiated, project-specific assessment.

This project has been in process for more than 25 years, with requirements and conditions changing repeatedly. The current Quimby fee assessment does not accurately reflect the project's impacts, intent, or real-world conditions.

Thank you for your time, consideration, and willingness to review this matter.

Sincerely,



Ciro Mancuso

Hidden Lake Properties, Inc.

Hidden Lake Properties, Inc
11050 Pioneer Trail, Suite 100
Truckee, CA. 96161

December 1, 2025

Truckee-Donner Recreation & Park District
10981 Truckee Way
Truckee, CA 96161

Town of Truckee
Attn: Jen Calloway
10183 Truckee Airport Road
Truckee, CA. 96161

Re: Quimby Fees for Pioneer East Business Park- Payment Under Protest

To Whom It May Concern:

I have been informed by the Town of Truckee that Quimby fees must be paid to the Truckee-Donner Recreation and Park District (TDRPD) prior to recordation of the Final Subdivision Map for the Pioneer East Business Park. I am in receipt of an email, transmitted through Mike Nethersole, from Teresa McNamara dated November 26, 2025, stating:

"Per our phone conversation this morning, the Quimby Fees that are due for the Pioneer East project with 22 units @ \$7,849 per unit is \$172,678. Please make your check payable to Truckee Donner Recreation and Park District and either mail or deliver in person to 10981 Truckee Way, Truckee, CA 96161. Upon receipt of the \$172,678 I will send via email a letter that can be submitted to the Town of Truckee as proof of payment to be able to record the final map for the project."

Letter Not Rec'd?
↓
Please note that this was the only response received following my letter to TDRPD dated November 7, 2025, which raised detailed questions regarding the validity and applicability of Quimby fees to this commercial/industrial project.

For the record, The November 7 letter stated in part:

To: Truckee Donner Recreation and Park District

Re: Fee Determination Request – Lot 5, Pioneer East Business Park

To Whom It May Concern,

Hidden Lake Properties, Inc
11050 Pioneer Trail, Suite 100
Truckee, CA. 96161

The purpose of this letter is to request that the Truckee Donner Recreation and Park District determine the appropriate fee calculation, if any, for a standalone apartment building on Lot 5 within the commercial project known as Pioneer East Business Park.

Pioneer East is a commercial development, zoned CS (Commercial Service), consisting of 11 commercial lots. The Town of Truckee requires that each lot either provide workforce housing or contribute “in-lieu” housing funds. Typically, the required housing units would be distributed among the 11 lots, with each parcel meeting its own housing obligation.

As an alternative approach, Hidden Lake Properties has proposed to dedicate one lot (Lot 5) to accommodate *all* of the required workforce housing units for the entire project. This method provides several advantages — including the early delivery of all required units and the avoidance of scattered housing throughout a commercial area — thereby offering a better environment for residents. However, this approach does not alter the underlying zoning or the nature of the development. Pioneer East remains a commercial project under strict commercial zoning, and as such, is not necessarily suitable or intended for families with young children.

Under the Quimby Act, fees are typically required for residential subdivisions (single-family or multifamily housing) to fund park and recreational facilities for new residents. Recent commercial and industrial applicants within the Town of Truckee have not been assessed Quimby fees, as those fees are not intended for commercial or industrial developments. The housing units proposed on Lot 5 are a condition of the commercial development approval and do not represent a standalone residential subdivision. Therefore, applying Quimby fees to this project appears inconsistent with the intent and application of the Quimby Act.

All proposed apartment units on Lot 5 will be restricted for workforce housing, with several subject to additional deed restrictions. The project’s primary goal is to provide low-cost, affordable housing for local workers, not to create a high-return investment. Assessing Quimby or similar recreation fees on this project would be counterproductive to the Town’s workforce housing objectives.

The proposed unit mix is as follows:

- **6 studios (approx. 470 sq. ft.; average occupancy: 1 person)**
- **14 one-bedrooms (approx. 530 sq. ft.; average occupancy: 1.5 persons)**

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- **4 two-bedrooms (approx. 700 sq. ft.; average occupancy: 2 persons)**

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Based on our experience with similar developments — including the Pioneer Commerce Center — the presence of children in comparable apartment units has been minimal to none (<1 child per development). Likewise, no children are known to reside in the adjacent Pioneer Industrial Park or Truckee Industrial Park commercial/industrial developments.


The Town of Truckee requires all applicable fees to be paid prior to filing the subdivision map, which, upon filing, will formally create the individual parcels. Currently, only the recreation fees for the apartment building remain unresolved. Until this matter is clarified, we are unable to proceed with construction or obtain necessary permits.

In the spirit of supporting workforce and low-income housing, we respectfully request that the Truckee Donner Recreation and Park District confirm that Quimby or park dedication fees do not apply to this project, given its commercial zoning and the intended use of the units. This determination will allow the project to proceed in alignment with both local housing needs and the original intent of the Quimby Act.

Thank you for your consideration, and we look forward to your written determination. Sincerely,

Ciro Mancuso

President
Hidden Lake Properties Inc



Despite raising these issues, no explanation, determination, or analysis was provided by TDRPD addressing the applicability of the Quimby Act to this project, nor the legal basis for assessing Quimby fees to a commercially zoned development that includes workforce housing only as a condition of approval.

Given the facts and circumstances, and after multiple attempts to obtain clarification, it is my position that:

- 1. It is neither legally proper nor consistent with the Quimby Act for the Town to require Quimby fees as a condition of recording the subdivision map for a commercial/industrial development.**
- 2. The Quimby Act was not intended to impose park dedication or in-lieu fees on mandatory workforce housing located within a commercial project, nor on housing that is not part of a standalone residential subdivision.**

Hidden Lake Properties, Inc
11050 Pioneer Trail, Suite 100
Truckee, CA. 96161

Accordingly, please be advised that **the payment of \$172,678.00 is remitted under formal protest, and with full reservation of all rights to challenge, appeal, and litigate this fee requirement** against any and all involved agencies.

Ciro Mancuso
President
Hidden Lake Properties, Inc



TRUCKEE-DONNER RECREATION AND PARK DISTRICT

QUIMBY LAND DEDICATION AND IN-LIEU FEE STUDY UPDATE

JUNE 2025
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
TRUCKEE-DONNER RECREATION AND PARK DISTRICT**

PREPARED BY:



4745 MANGLES BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
www.sci-cg.com

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TRUCKEE-DONNER RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS

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Eric Smith, Vice Chair
Jason Hansford, Secretary
Mark Tanner, Director
Mark Wasley, Director

GENERAL MANAGER

Sven Leff

ACCOUNTING MANAGER

Teresa McNamara

QUIMBY CONSULTANT

Blair Aas, Vice President
SCI Consulting Group

ACKNOWLEDGMENTS

This Quimby Land Dedication and In-Lieu Fee Study Update was prepared by SCI Consulting Group (“SCI”) under contract with the Truckee-Donner Recreation and Park District. The work was accomplished under the general direction of Sven Leff, District General Manager.

We want to acknowledge the special efforts made by individuals and organizations for this project:

Teresa McNamara, Truckee-Donner Recreation and Park District
Tahoe Sierra Board of Realtors

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EXECUTIVE SUMMARY

INTRODUCTION

The California Government Code contains specific enabling legislation for the dedication of land or fees in lieu of land dedication for neighborhood and community parks by a city, county, or special district. This legislation codified as Government Section 66477 and known commonly as the “Quimby Act,” also establishes the criteria for determining the land dedication requirement and in-lieu fee based on specific park standards.

The Town of Truckee (“Town”), on behalf of the Truckee-Donner Recreation and Park District (“District”), implements the Quimby Act pursuant to Section 18.92.095 of the Town of Truckee Municipal Code. The District’s current Quimby Parkland Dedication Requirement and In-Lieu Fee were approved by the District Board of Directors on April 27, 2023 (Resolution No. 2023-317) and adopted by the Truckee Town Council on August 22, 2023 (Resolution No. 2023-57). The updated Quimby In-Lieu Fees became effective on October 23, 2023.

Additionally, the County of Nevada (“County”), on behalf of the District, implements the Quimby Act pursuant to Section L-IX 1.1 of the County Land Use and Development Code. The County Board of Supervisors approved the District’s current Quimby Parkland Dedication Requirement and In-Lieu Fee on June 13, 2023 (Resolution 23-285), with the updated fees becoming effective on August 13, 2023.

Two factors determine the amount of land that may be required to be dedicated for a new subdivision. These factors are multiplied by the number of respective dwelling units for the proposed subdivision to determine the acreage to be dedicated for neighborhood and community parks. The formula for calculating the District’s Quimby land dedication requirement is as follows:

$$\text{Quimby Standard} \quad \times \quad \text{Quimby Dwelling Unit Occupancy Factor} \quad = \quad \text{Quimby Land Dedication Requirement}$$

In some instances, the payment of a fee in lieu of land may be considered. In this case, the Quimby dedication requirement is multiplied by the fair market value of the land, which would otherwise be required to be dedicated for parks to establish a fee in lieu of land dedication. The formula for calculating the District’s Quimby in-lieu fee is shown below.

$$\text{Quimby Land Dedication Requirement} \quad \times \quad \text{Quimby Land Value} \quad = \quad \text{Quimby In-Lieu Fee}$$

This Quimby Land Dedication Requirement and In-Lieu Fee Study (“Quimby Study”) presents a recalculation of the factors that determine the District’s Quimby Dedication Requirement and In-Lieu Fee. Also, the Quimby Act contains specific requirements for program administration. These statutory requirements and other important information regarding the collection, accounting, and expenditure of the Quimby in-lieu fee are provided in the last section.

SUMMARY OF KEY FINDINGS

The following key findings are presented:

1. According to the 2020 U.S. Census, the average dwelling unit occupancy in the District is 3.02 for single-family housing and 2.63 for multi-family housing. The use of differentiated occupancy factors by unit type ensures that fee amounts are proportionate to the anticipated park demand from new development. (“Quimby Dwelling Unit Occupancy Factor”). See Figure 3 calculation.
2. Based on the District’s current park inventory and resident population, the District has 5.4 acres per 1,000 residents. Therefore, the District’s maximum dedication requirement allowed under the Quimby Act is 5.0 acres of land for every new 1,000 residents (“Quimby Standard”).
3. For subdivisions of 50 dwelling units or more, the District may require land for parks for the four residential land use categories in the amounts shown below (“Quimby Land Dedication Requirement”). See Figure 4 calculation.

FIGURE 1 – QUIMBY LAND DEDICATION REQUIREMENT

Land Use Category	Quimby Land Dedication Requirement
	<i>Land Sq. Ft. per Dwelling Unit</i>
Single-Family Housing	577
Multi-Family Housing	505

4. A survey of recent vacant residential land sales in the District over the last twelve months shows the fair market value of land suitable for parks to be \$677,000 per acre (“Quimby Land Value”).

5. The District may require a fee in lieu of land dedication for the following two residential land use categories shown below ("Quimby In-Lieu Fee").

FIGURE 2 – QUIMBY IN-LIEU FEE

Residential Land Use Category	Quimby In-Lieu Fee (Maximum)
	<i>Per Dwelling Unit</i>
Single-Family Housing	\$8,968
Multi-Family Housing	\$7,849

QUIMBY LAND DEDICATION REQUIREMENT DETERMINATION

QUIMBY STANDARD

Under the Quimby Act, the dedication of land, or payment of fees, or both, cannot exceed the proportionate amount necessary to provide three (3) acres of park area per 1,000 persons residing within the subdivision unless the amount of existing neighborhood and community park area exceeds that limit, in which case the calculated amount may be adopted as a higher standard not to exceed five (5) acres per 1,000 persons residing within a subdivision.

Based on the District's current parkland inventory, the District has 118.85 acres of neighborhood and community parks. With an estimated current resident population of 21,883, this represents a ratio of 5.4 acres of neighborhood and community parkland for every 1,000 residents. Since the District's existing park area exceeds the maximum of five acres per 1,000 residents, the District's standard under the Quimby Act is 5.0 acres of parkland for every 1,000 residents.

QUIMBY DWELLING UNIT OCCUPANCY FACTOR

Pursuant to Govt. Code § 64477(a)(2), the amount of land dedicated or fees paid shall be based upon residential population density, which shall be in part determined based on the average number of persons per household according to the most recent available federal census. Moreover, since different residential land uses have varying household sizes, it is reasonable that the land dedication requirement and associated in-lieu fee be expressed per dwelling unit based on their respective average household size. For this Quimby program, the following residential land uses have been selected:

- **“Single-Family Housing”** means detached or attached one-family dwelling unit with an assessor's parcel number for each dwelling unit and mobile homes.
- **“Multi-Family Residential Housing”** means buildings or structures designed for two or more families for living or sleeping purposes and having kitchen and bath facilities for each family.

A “dwelling unit” generally means one or more rooms in a building or structure, or a portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities, including mobile homes.

Based on figures from the 2020 U.S. Census, figure 3 below presents the determination of the Quimby dwelling unit occupancy factor for two residential land use categories. The use of differentiated occupancy factors by unit type ensures that fee amounts are proportionate to the anticipated park demand from new development.

FIGURE 3 – QUIMBY DWELLING UNIT OCCUPANCY FACTOR

Land Use Categories	Occupied Dwelling Units	Total Number of Occupants	Dwelling Unit Occupancy Factor
Calc	a	b	c = b / a
Single-Family Housing	7,615	20,195	2.65
Multi-Family Housing	729	1,688	2.32
Average (2020 Census)	8,344	21,883	2.62

Source: 2020 U.S. Census for the ACS 2020 Five-Year Estimate for the Truckee CDP and census tracts generally covering the unincorporated areas of the District

QUIMBY DEDICATION REQUIREMENT

Figure 4 below presents the District's Quimby land dedication requirement for two residential land use categories on a land square footage basis.

$$\text{Quimby Standard} \times \text{Quimby Dwelling Unit Occupancy Factor} = \text{Quimby Land Dedication Requirement}$$

FIGURE 4 – QUIMBY LAND DEDICATION REQUIREMENT

Land Use Category	Quimby Dwelling Unit Occupancy Factor ¹	Quimby Standard ²	Quimby Dedication Requirement ³	
	Calc	a	b	c = (a * b) / 1,000 *
				43,560
		Acres per 1,000 Residents		Land Sq. Ft. per Dwelling Unit
	Per Dwelling Unit			
Single-Family Housing	2.65	5.00		577
Multi-Family Housing	2.32	5.00		505

Notes:

¹ Determination of the Quimby Dwelling Unit Occupancy Factor is shown Figure 3.

² The District's maximum allowable land per 1,000 residents standard under the Quimby Act.

³ Quimby dedication requirement expressed in terms of park land square feet required per dwelling unit.

For example, the Quimby land dedication required for a 350 single-family attached subdivision would be 4.64 acres of land for park and recreational facilities.

$$\begin{array}{ccccc}
 \textit{Single-Family} & & \textit{577 Land Sq. Ft.} & & \textit{Sq. Ft or Acres of} \\
 \textit{Detached} & \times & \textit{per Single Family} & = & \textit{Land Dedication for} \\
 \textit{Lots/Units} & & \textit{Detached Lot/Unit} & & \textit{the Subdivision}
 \end{array}$$

QUIMBY IN-LIEU FEE DETERMINATION

For proposed subdivisions containing fewer than 50 parcels, the Quimby Act allows for the payment of a fee in lieu of land dedication (“Quimby in-lieu fee”).¹ The purpose of the Quimby in-lieu fee is to accumulate enough funding from several smaller subdivisions to acquire land for developing neighborhood and community parks within the District. Moreover, while land dedication may be required for larger subdivisions, the District may require in-lieu fees only or a combination of land dedication and in-lieu fees to meet the park and recreation goals and objectives of the District.

QUIMBY LAND VALUE

The Quimby Act has no specific requirements relating to the land valuation of dedicated parkland. However, the Act does require that the “amount and location of land to be dedicated or the fees to be paid shall bear a reasonable relationship to the use of the park and recreational facilities by the future inhabitants of the subdivision.”

In February 2025, SCI used vacant land sales in the District provided by the Tahoe Sierra Board of Realtors over the twelve months for the land type normally acquired for District parks. Only the residential land sales were considered to establish a fair market value of land for parks for calculating the District’s Quimby in-lieu fee. Parcels adjacent to a street were used (“street setting”), while parcels with a “river, creek, lakefront, greenbelt or golf setting” were excluded. The exclusions were based on the assumption that future District parks would likely not be sited near these locations and that the cost of these types of parcels would be higher than land suitable for parks. Other criteria included exclusions for high/low price outliers, remote parcels, parcels in a high elevated area, and parcels located away from subdivisions. In order to adjust older land sales to approximate current land value reasonably, a commonly used approach was used, which is to adjust the land sale by the percentage change in the median home sales price since the effective date of each land sale. For purposes of this Quimby Study, median home sales price within the District as reported by the Zillow Real Estate Network was used.

Appendix C shows that the baseline average sales price for 53 residential land sales is \$690,000 per acre. After adjusting for disinflation since March 2024, the adjusted fair market value to February 2025 based on the 43 residential land sales is \$677,000. Arguments for higher land values can be made; however, the presented land value per acre appears to be a fair and conservative value for this Study.

¹ However, when a multi-family development or stock cooperative exceeds 50 dwelling units, a dedication of land may be required, even though the number of parcels may be less than 50. Govt. Code § 66477(a)(7)

QUIMBY IN-LIEU FEE DETERMINATION

Figure 5 below presents the formula and the calculation of the Quimby in-lieu fee based on the District's Quimby land dedication requirement and the established fair market land value of residential land at \$677,000 per acre. The Quimby in-lieu fee is expressed on a dwelling unit basis for four residential land use categories. Nonresidential subdivisions are not subject to the Quimby program.

$$\begin{array}{c} \text{Quimby} \\ \text{Land} \\ \text{Dedication} \\ \text{Requirement} \end{array} \times \begin{array}{c} \text{Quimby Land} \\ \text{Value} \end{array} = \begin{array}{c} \text{Quimby In-} \\ \text{Lieu Fee} \end{array}$$

FIGURE 5 – QUIMBY IN-LIEU FEE

Residential Land Use C	Quimby Land Dedication Requirement	Quimby Land Value	Quimby In-Lieu Fee
Calc	a	b	c = a * b / 43,560
	<i>Land Sq. Ft. Per Dwelling Unit</i>	<i>Per Acre</i>	<i>Per Dwelling Unit</i>
Single-Family Housing	577	\$677,000	\$8,968
Multi-Family Housing	505	\$677,000	\$7,849

It is important to note that the District should periodically review the fair market value of land in the District. If land values change significantly in either direction, the Quimby in-lieu fee should be adjusted accordingly.

Moreover, if a subdivider disputes the land value used to determine the in-lieu fee, the District's Quimby ordinance should allow for value to be reevaluated based upon a qualified real estate appraisal approved by the District, with all costs for such appraisal to be borne by the subdivider.

QUIMBY PROGRAM ADMINISTRATION REQUIREMENTS

This section summarizes the statutory requirements and provides some recommendations for the annual administration of the Quimby program. The specific statutory requirements for the administration of the Quimby program may be found in California Government Code § 66477 et seq.

ACCOUNTING REQUIREMENTS

Proceeds from the Quimby in-lieu fee should be deposited into a separate fund or account to avoid commingling with other revenue. Any interest earned by such an account should be deposited in that account and expended solely for the purpose for which it was originally collected.

ALLOWABLE QUIMBY IN-LIEU EXPENDITURES

Quimby in-lieu fees should be expended solely for land acquisition and developing new or rehabilitating existing neighborhood or community parks or recreational facilities to serve the subdivision, except as provided in Government Code § 66477(3)(b). It is important to note that the Quimby Act does not define the term “park or recreational purposes.” However, in 1998, the Attorney General opined that the term “recreational purposes” should be broadly construed to include cultural activities, relying on part on the following definition of “recreation” found in Education Code, § 10901(c).

TRANSPARENCY REQUIREMENTS

The District must post the current Quimby Land Dedication Requirement and the Quimby In-Lieu Fee on the District’s website and update within 30 days of any change.

QUIMBY IN-LIEU FEE EXEMPTIONS

The following construction projects are exempt from the Quimby in-lieu fee.

- A structure owned by a governmental agency.
- Commercial or industrial subdivisions.
- Condominium projects or stock cooperatives that consist of the subdivision of airspace in an existing apartment building that is more than five years old when no new dwelling units are added.

QUIMBY CREDITS

The following circumstances must receive a fee credit.

- If a developer dedicates land or builds specific park facilities under a turn-key agreement, the Quimby in-lieu fee imposed on that development project may be adjusted to reflect a credit for the parks and recreational facilities constructed.
- Common interest developments, as defined in Civil Code § 1351, shall be eligible to receive a credit, as determined by the District Council, against the amount of land required to be dedicated or the amount of the fee imposed for the value of private open space within the development which is usable for active recreational uses.

APPENDICES

Appendix A – Comparison of Current and Updated Quimby Program

Appendix B – Estimate of Fair Market Value of Residential Land

Appendix C – California Govt. Code § 66477 (“The Quimby Act”)

APPENDIX A – COMPARISON OF CURRENT AND UPDATED QUIMBY PROGRAM

FIGURE 6 – COMPARISON OF CURRENT AND UPDATED QUIMBY PROGRAM

	Current	Updated
Quimby Standard	5 acres per 1,000 residents	No Change
Quimby Dwelling Unit Occupancy Factor	2.65 persons per SFR unit 2.32 persons per MFR unit	No Change No Change
Quimby Land Dedication Requirement	577 land sq. ft. per SFR unit 505 land sq. ft. per MFR unit	No Change No Change
Quimby Land Value	\$653,000 per acre	\$677,000 per acre
Quimby In-Lieu Fee	\$8,650 per SFR unit \$7,570 per MFR unit	\$8,968 per SFR unit \$7,849 per MFR unit

APPENDIX B – ESTIMATE OF FAIR MARKET VALUE OF RESIDENTIAL LAND

FIGURE 7 – ESTIMATE OF FAIR MARKET VALUE OF RESIDENTIAL LAND SUITABLE FOR PARKS

Sale #	APN	Situs Address	Sales Month	Sold Price	Land Acres	Average Sales Price Per Acre	Adjust Factor ¹	Current Land Value per Acre	Current Land Value per Sq. Ft.	% Rank
			<i>Calc</i>	<i>a</i>	<i>b</i>	<i>c = a / b</i>	<i>d</i>	<i>e = c * d</i>	<i>f = e / 43,560</i>	<i>g</i>
1	019-780-019-000	11330 China Camp Road, Truckee	Mar-24	\$255,000	0.40	\$637,500	0.99	\$631,000	\$14.49	53%
2	019-380-044-000	11625 Lockwood Drive, Truckee	Mar-24	\$499,000	4.54	\$109,912	0.99	\$109,000	\$2.50	9%
3	018-031-022-000	12060 Lamplighter Way, Truckee	Mar-24	\$209,000	0.19	\$1,100,000	0.99	\$1,089,000	\$25.00	79%
4	018-031-013-000	12057 Lamplighter Way, Truckee	Apr-24	\$210,000	0.21	\$1,000,000	0.98	\$980,000	\$22.50	70%
5	019-890-010-000	11820 Ghirard Road, Truckee	Apr-24	\$337,000	0.39	\$864,103	0.98	\$847,000	\$19.44	66%
6	019-800-025-000	11657 China Camp Road, Truckee	Apr-24	\$325,000	0.42	\$773,810	0.98	\$758,000	\$17.40	62%
7	045-490-027-000	14177 Hansel Avenue, Tahoe Donner	Apr-24	\$138,000	0.29	\$475,862	0.98	\$466,000	\$10.70	31%
8	018-020-007-000	10725 Passage Place, Truckee	May-24	\$245,000	21.65	\$11,316	0.97	\$11,000	\$0.25	1%
9	019-230-041-000	11847 River View Court, Truckee	May-24	\$91,000	0.24	\$379,167	0.97	\$368,000	\$8.45	22%
10	017-330-041-000	14925 Pioneer Drive, Donner Lake	May-24	\$161,718	0.22	\$735,082	0.97	\$713,000	\$16.37	61%
11	049-260-002-000	16022 Woodbridge Court, Truckee	May-24	\$278,000	0.94	\$295,745	0.97	\$287,000	\$6.59	14%
12	046-510-012-000	13439 Hillside Drive, Tahoe Donner	May-24	\$170,000	0.31	\$548,387	0.97	\$532,000	\$12.21	40%
13	019-710-046-000	11961 Saddleback Drive, Truckee	May-24	\$380,000	0.83	\$457,831	0.97	\$444,000	\$10.19	27%
14	018-010-043-000	11828 Lamplighter Way, Truckee	May-24	\$310,000	0.21	\$1,476,190	0.97	\$1,432,000	\$32.87	88%
15	016-430-032-000	10782 Snowshoe Circle, Truckee	Jun-24	\$225,000	0.39	\$576,923	0.98	\$565,000	\$12.97	44%
16	049-320-024-000	16366 Havern Hill Court, Truckee	Jun-24	\$235,000	0.49	\$479,592	0.98	\$470,000	\$10.79	33%
17	019-152-050-000	10077 SE River Street, Truckee	Jun-24	\$280,000	0.07	\$4,000,000	0.97	\$3,880,000	\$89.07	98%
18	019-230-040-000	11839 River View Court, Truckee	Jun-24	\$100,000	0.24	\$416,667	0.98	\$408,000	\$9.37	25%
19	046-360-017-000	12938 Pinnacle Loop, Tahoe Donner	Jun-24	\$350,000	0.35	\$1,000,000	0.98	\$980,000	\$22.50	70%
20	018-520-053-000	12593 Sierra Drive, Truckee	Jun-24	\$60,000	0.18	\$333,333	0.98	\$327,000	\$7.51	20%
21	018-372-010-000	10104 Summit Drive, Donner Lake	Jun-24	\$149,000	0.25	\$596,000	0.98	\$584,000	\$13.41	46%
22	044-550-025-000	13345 Skiview Loop, Tahoe Donner	Jul-24	\$312,500	0.30	\$1,041,667	0.97	\$1,010,000	\$23.19	75%
23	018-383-032-000	12890 Dulzura Street, Truckee	Jul-24	\$70,000	0.11	\$636,364	0.97	\$617,000	\$14.16	50%
24	049-240-055-000	000 Kent Drive, Truckee	Jul-24	\$285,000	1.58	\$180,380	0.98	\$177,000	\$4.06	11%
25	045-630-023-000	12226 Brookstone Drive, Tahoe Donner	Jul-24	\$277,000	0.32	\$865,625	0.97	\$840,000	\$19.28	64%
26	045-640-004-000	12414 Falcon Point Place, Tahoe Donner	Aug-24	\$25,000	0.40	\$62,500	0.97	\$61,000	\$1.40	3%
27	019-660-065-000	11098 Parkland Drive, Truckee	Aug-24	\$435,000	0.93	\$467,742	0.97	\$454,000	\$10.42	29%
28	069-383-009-000	14601 Mt Judah Drive, Donner Lake	Aug-24	\$220,000	2.45	\$89,796	0.97	\$87,000	\$2.00	7%
29	019-480-014-000	11100 Torrey Pine Road, Truckee	Aug-24	\$260,000	0.26	\$1,000,000	0.97	\$970,000	\$22.27	68%

FIGURE 8 – ESTIMATE OF FAIR MARKET VALUE OF RESIDENTIAL LAND SUITABLE FOR PARKS (CONTINUED)

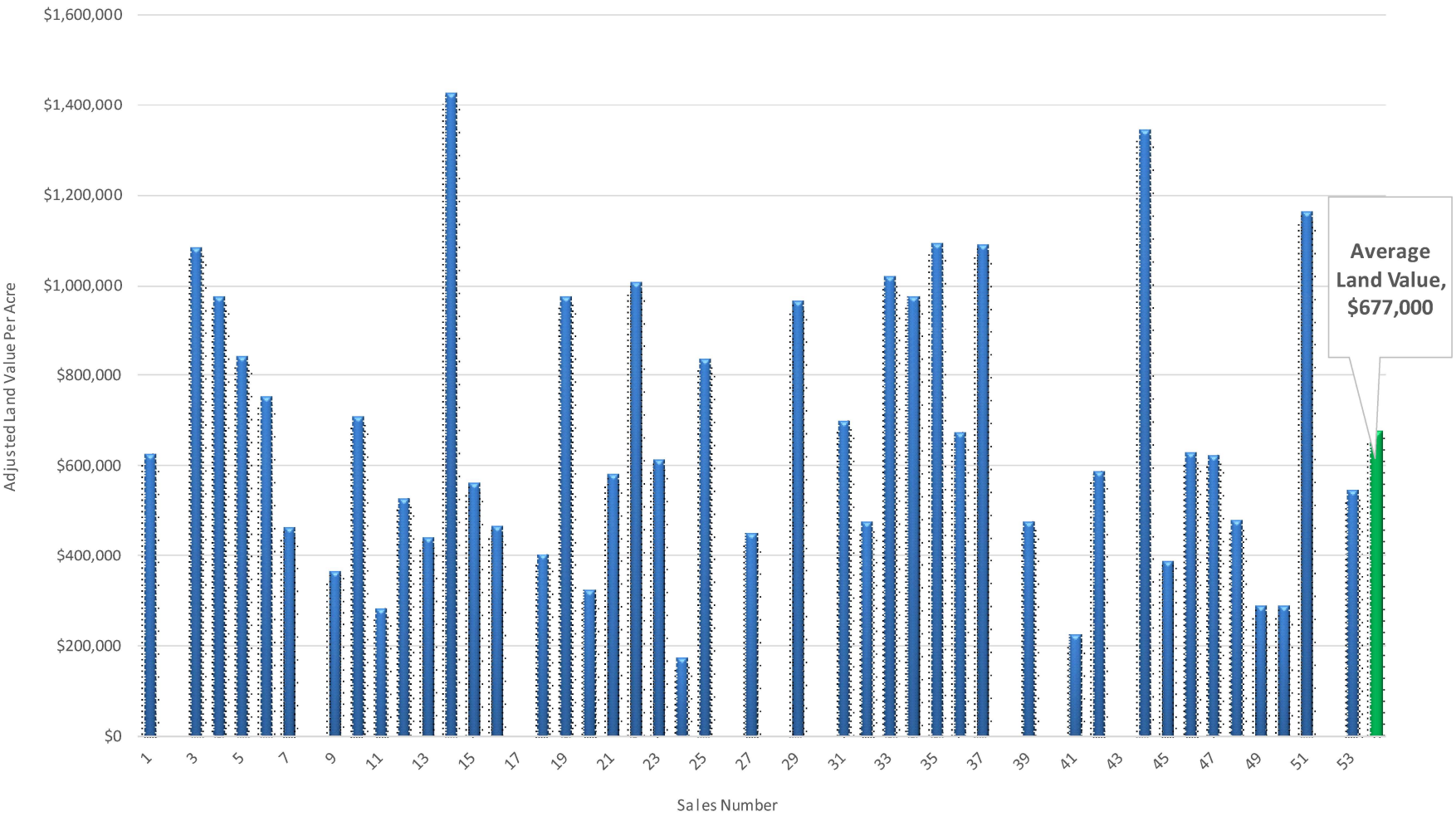
Sale #	APN	Situs Address	Sales Month	Sold Price	Land Acres	Average Sales Price Per Acre	Adjust Factor ¹	Current Land Value per Acre	Current Land Value per Sq. Ft.	% Rank	Outlier (Excl.)
			<i>Calc</i>	<i>a</i>	<i>b</i>	<i>c = a / b</i>	<i>d</i>	<i>e = c * d</i>	<i>f = e / 43,560</i>	<i>g</i>	
30	069-152-005-000	10580 Cedar Drive, Donner Lake	Aug-24	\$375,000	0.11	\$3,409,091	0.97	\$3,307,000	\$75.92	96%	x
31	019-910-003-000	11199 Henness Road, Truckee	Aug-24	\$334,000	0.46	\$726,087	0.97	\$704,000	\$16.16	59%	
32	049-280-014-000	15501 Sudsbury Circle, Truckee	Sep-24	\$245,000	0.50	\$490,000	0.98	\$480,000	\$11.02	35%	
33	017-191-005-000	15132 W Reed Avenue, Donner Lake	Sep-24	\$240,000	0.23	\$1,043,478	0.98	\$1,023,000	\$23.48	77%	
34	019-850-023-000	11500 Ghirard Road, Truckee	Sep-24	\$350,000	0.35	\$1,000,000	0.98	\$980,000	\$22.50	70%	
35	018-031-043-000	11976 Cavern Way, Truckee	Sep-24	\$224,000	0.20	\$1,120,000	0.98	\$1,098,000	\$25.21	83%	
36	016-400-027-000	10765 Heather Road, Truckee	Sep-24	\$208,000	0.30	\$693,333	0.98	\$679,000	\$15.59	57%	
37	044-620-055-000	13430 Cristallina Way, Tahoe Donner	Sep-24	\$335,000	0.30	\$1,116,667	0.98	\$1,094,000	\$25.11	81%	
38	045-640-004-000	12414 Falcon Point Place, Tahoe Donner	Oct-24	\$25,000	0.40	\$62,500	0.98	\$61,000	\$1.40	3%	x
39	045-190-015-000	11322 Northwoods Boulevard, Tahoe Donner	Oct-24	\$270,000	0.55	\$490,909	0.98	\$481,000	\$11.04	37%	
40	018-390-013-000	13140 Donner Pass Road, Donner Lake	Oct-24	\$375,000	0.17	\$2,205,882	0.98	\$2,162,000	\$49.63	94%	x
41	049-240-057-000	15664 Sherwood Drive, Truckee	Oct-24	\$235,000	1.01	\$232,673	0.98	\$228,000	\$5.23	12%	
42	045-160-010-000	12889 Hansel Avenue, Tahoe Donner	Oct-24	\$230,000	0.38	\$605,263	0.98	\$593,000	\$13.61	48%	
43	019-152-059-000	10111 SE River Street, Truckee	Nov-24	\$365,000	0.22	\$1,659,091	0.99	\$1,643,000	\$37.72	90%	x
44	017-191-006-000	15104 W Reed Avenue, Donner Lake	Nov-24	\$150,000	0.11	\$1,363,636	0.99	\$1,350,000	\$30.99	87%	
45	044-020-040-000	16243 Northwoods Boulevard, Tahoe Donner	Nov-24	\$185,000	0.47	\$393,617	0.99	\$390,000	\$8.95	24%	
46	044-090-021-000	11160 Zermatt Drive, Tahoe Donner	Dec-24	\$300,000	0.47	\$638,298	0.99	\$632,000	\$14.51	55%	
47	019-800-001-000	11762 Coburn Drive, Truckee	Dec-24	\$279,000	0.44	\$634,091	0.99	\$628,000	\$14.42	51%	
48	016-410-001-000	10648 Laurelwood Drive, Truckee	Jan-25	\$145,000	0.30	\$483,333	1.00	\$483,000	\$11.09	38%	
49	018-534-014-000	12531 E Sierra Drive, Truckee	Jan-25	\$52,500	0.18	\$291,667	1.00	\$292,000	\$6.70	16%	
50	018-534-022-000	12515 E Sierra Drive, Truckee	Jan-25	\$52,500	0.18	\$291,667	1.00	\$292,000	\$6.70	16%	
51	017-340-005-000	14687 E Reed Avenue, Donner Lake	Feb-25	\$175,000	0.15	\$1,166,667	1.00	\$1,167,000	\$26.79	85%	
52	069-140-004-000	15801 Conifer Drive, Donner Lake	Feb-25	\$185,000	0.11	\$1,681,818	1.00	\$1,682,000	\$38.61	92%	x
53	016-520-015-000	12468 Greenwood Drive, Truckee	Feb-25	\$165,000	0.30	\$550,000	1.00	\$550,000	\$12.63	42%	
Quimby Land Value (Rounded)						\$690,000		\$677,000	\$16.00		

Source: Tahoe Sierra Multiple Listing Service, Inc., Zillow Real Estate Network, and SCI Consulting Group

Notes:

¹ Based on the change in median sales price for single-family homes in Truckee, California from sales month to February 2025 as report by Zillow Real Estate Network.

Estimate of Fair Market Value of Residential Vacant Land Truckee, CA



APPENDIX C – CALIFORNIA GOVT. CODE § 66477 (“THE QUIMBY ACT”)

(a) The legislative body of a City or county may, by ordinance, require the dedication of land or impose a requirement of the payment of fees in lieu thereof, or a combination of both, for park or recreational purposes as a condition to the approval of a tentative map or parcel map, if all of the following requirements are met:

(1) The ordinance has been in effect for a period of 30 days prior to the filing of the tentative map of the subdivision or parcel map.

(2) The ordinance includes definite standards for determining the proportion of a subdivision to be dedicated and the amount of any fee to be paid in lieu thereof. The amount of land dedicated or fees paid shall be based upon the residential density, which shall be determined on the basis of the approved or conditionally approved tentative map or parcel map and the average number of persons per household. There shall be a rebuttable presumption that the average number of persons per household by units in a structure is the same as that disclosed by the most recent available federal census or a census taken pursuant to Chapter 17 (commencing with Section 40200) of Part 2 of Division 3 of Title 4. However, the dedication of land, or the payment of fees, or both, shall not exceed the proportionate amount necessary to provide three acres of park area per 1,000 persons residing within a subdivision subject to this section, unless the amount of existing neighborhood and community park area, as calculated pursuant to this subdivision, exceeds that limit, in which case the legislative body may adopt the calculated amount as a higher standard not to exceed five acres per 1,000 persons residing within a subdivision subject to this section.

(A) The park area per 1,000 members of the population of the City, county, or local public agency shall be derived from the ratio that the amount of neighborhood and community park acreage bears to the total population of the City, county, or local public agency as shown in the most recent available federal census. The amount of neighborhood and community park acreage shall be the actual acreage of existing neighborhood and community parks of the City, county, or local public agency as shown on its records, plans, recreational element, maps, or reports as of the date of the most recent available federal census.

(B) For cities incorporated after the date of the most recent available federal census, the park area per 1,000 members of the population of the City shall be derived from the ratio that the amount of neighborhood and community park acreage shown on the maps, records, or reports of the county in which the newly incorporated City is located bears to the total population of the new City as determined pursuant to Section 11005 of the Revenue and Taxation Code. In making any subsequent calculations pursuant to this section, the county in which the newly incorporated City is located shall not include the figures pertaining to the new City which were calculated pursuant to this paragraph. Fees shall be payable at the time of the recording of the final map or parcel map, or at a later time as may be prescribed by local ordinance.

(3) (A) The land, fees, or combination thereof are to be used only for the purpose of developing new or rehabilitating existing neighborhood or community park or recreational facilities to serve the subdivision, except as provided in subparagraph (B).

(B) Notwithstanding subparagraph (A), fees may be used for the purpose of developing new or rehabilitating existing park or recreational facilities in a neighborhood other than the neighborhood in which the subdivision for which fees were paid as a condition to the approval of a tentative map or parcel map is located, if all of the following requirements are met:

- (i) The neighborhood in which the fees are to be expended has fewer than three acres of park area per 1,000 members of the neighborhood population.
 - (ii) The neighborhood in which the subdivision for which the fees were paid has a park area per 1,000 members of the neighborhood population ratio that meets or exceeds the ratio calculated pursuant to subparagraph (A) of paragraph (2), but in no event is less than three acres per 1,000 persons.
 - (iii) The legislative body holds a public hearing before using the fees pursuant to this subparagraph.
 - (iv) The legislative body makes a finding supported by substantial evidence that it is reasonably foreseeable that future inhabitants of the subdivision for which the fee is imposed will use the proposed park and recreational facilities in the neighborhood where the fees are used.
 - (v) The fees are used within a specified radius that complies with the City's or county's ordinance adopted pursuant to subdivision (a), and are consistent with the adopted general plan or specific plan of the City or county. For purposes of this clause, "specified radius" includes a planning area, zone of influence, or other geographic region designated by the City or county, that otherwise meets the requirements of this section.
- (4) The legislative body has adopted a general plan or specific plan containing policies and standards for parks and recreational facilities, and the park and recreational facilities are in accordance with definite principles and standards.
- (5) The amount and location of land to be dedicated or the fees to be paid shall bear a reasonable relationship to the use of the park and recreational facilities by the future inhabitants of the subdivision.
- (6) (A) The City, county, or other local public agency to which the land or fees are conveyed or paid shall develop a schedule specifying how, when, and where it will use the land or fees, or both, to develop park or recreational facilities to serve the residents of the subdivision. Any fees collected under the ordinance shall be committed within five years after the payment of the fees or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later. If the fees are not committed, they, without any deductions, shall be distributed and paid to the then record owners of the subdivision in the same proportion that the size of their lot bears to the total area of all lots within the subdivision.
- (B) The City, county, or other local agency to which the land or fees are conveyed or paid may enter into a joint or shared use agreement with one or more other public districts in the jurisdiction, including, but not limited to, a school district or community college district, in order to provide access to park or recreational facilities to residents of subdivisions with fewer than three acres of park area per 1,000 members of the population.
- (7) Only the payment of fees may be required in subdivisions containing 50 parcels or less, except that when a condominium project, stock cooperative, or community apartment project, as those terms are defined in Sections 4105, 4125, and 4190 of the Civil Code, exceeds 50 dwelling units, dedication of land may be required notwithstanding that the number of parcels may be less than 50.

(8) Subdivisions containing less than five parcels and not used for residential purposes shall be exempted from the requirements of this section. However, in that event, a condition may be placed on the approval of a parcel map that if a building permit is requested for construction of a residential structure or structures on one or more of the parcels within four years, the fee may be required to be paid by the owner of each parcel as a condition of the issuance of the permit.

(9) If the subdivider provides park and recreational improvements to the dedicated land, the value of the improvements together with any equipment located thereon shall be a credit against the payment of fees or dedication of land required by the ordinance.

(b) Land or fees required under this section shall be conveyed or paid directly to the local public agency which provides park and recreational services on a communitywide level and to the area within which the proposed development will be located, if that agency elects to accept the land or fee. The local agency accepting the land or funds shall develop the land or use the funds in the manner provided in this section.

(c) If park and recreational services and facilities are provided by a public agency other than a City or county, the amount and location of land to be dedicated or fees to be paid shall, subject to paragraph (2) of subdivision (a), be jointly determined by the City or county having jurisdiction and that other public agency.

(d) This section does not apply to commercial or industrial subdivisions or to condominium projects or stock cooperatives that consist of the subdivision of airspace in an existing apartment building that is more than five years old when no new dwelling units are added.

(e) Common interest developments, as defined in Section 1351 of the Civil Code, shall be eligible to receive a credit, as determined by the legislative body, against the amount of land required to be dedicated, or the amount of the fee imposed, pursuant to this section, for the value of private open space within the development which is usable for active recreational uses.

(f) Park and recreation purposes shall include land and facilities for the activity of "recreational community gardening," which activity consists of the cultivation by persons other than, or in addition to, the owner of the land, of plant material not for sale.

(g) This section shall be known, and may be cited, as the Quimby Act.

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BOARD AGENDA ITEM COVER SHEET

Item #: 6.2 – Discussion / No Action Regarding the KidZone Fundraising Update

Presenter: Sven Leff, General Manager

Recommendation:

Provide direction to staff and select an ad hoc committee of board members to consider the District's options.

Background:

In February 2022, the District entered into a lease (attached) with the Sierra Nevada Children's Museum ("KidZone") for construction of a 12,000 sq ft building and improvement of the surrounding grounds in the northeast corner of Truckee River Regional Park.

At the December 2024 board meeting KidZone represented that they met the lease requirement of raising 50% of the estimated construction cost by 1/1/25 - having raised over \$5.6M of the \$9M goal for constructing "Phase 1" of the project – 6500 sq ft of the building and most of the surrounding grounds improvements. (Letter attached)

As of November 2025, KidZone reports that \$6,259,094 has been pledged or donated through signed contracts, ensuring financial stability for the project. Anecdotally, KidZone also received contributions before 12/31/25 that put them over the \$7M threshold. This still falls short of the \$9M+ construction estimate.

To bridge the funding gap and be able to begin construction this Spring 2026, KidZone has (for the 2nd time) pursued a loan. They have found a willing lender in Heritage Bank of Nevada, who is willing to provide a \$4M construction loan that converts to a 10-year permanent mortgage loan to KidZone upon completion.



As was problematic with KidZone's first loan attempt, the lenders want to collateralize the building and lease, and in the event that KidZone defaults on loan payments, be able to foreclose on the building and sell it to recover their losses. Both the former and current lender have asked for lease amendments to provide this and be able to proceed.

In both instances, staff has stated that the District as landowner and lessor wants first option to purchase, and, in the event of declining to purchase, the District needs to approve any sale of the building to another party to ensure consistency with 1) Town Zoning Code's allowable uses and 2) recreation uses that complement the activity and design of Regional Park. This was a deal breaker for KidZone's first potential lender.

Heritage Bank of Nevada has responded stating that for the District to hold those "rights" and have first option to purchase the District must enter into the loan agreement as a co-borrower.

Becoming a co-borrower means the District becomes a financial partner in the project, leveraging its credit & debt capacity for securing the loan in the interim, and obligating cash flow for making the loan payments in the event the KidZone defaults. What the District does with the building in the event of a KidZone default is up to the District so long as the mortgage payments are made.

Staff is looking for direction from the Board regarding how to proceed. Options include:

- 1) Becoming a financial partner, which requires the District evaluate the risk associated with KidZone's construction and operating finances.
- 2) Amending the lease and forfeit any rights associated with the building.
- 3) Declining both the above but continue to keep the lease in effect, allowing KidZone to continue fundraising.

Other options may exist as well. To add to KidZone's hopes, on 1/12/26 KidZone received their construction permit from the Town. If they can get the funding together they can break ground.

If the Board has an appetite to review the financials and consider options facing this partnership, an ad hoc committee of board members is requested for proceeding.

**LAND LEASE AGREEMENT
BY AND BETWEEN THE
TRUCKEE DONNER RECREATION & PARK DISTRICT
AND
SIERRA NEVADA CHILDREN'S MUSEUM (SNCM)**

THIS LAND LEASE AGREEMENT ("Lease"), dated for reference purposes only as January 1, 2022, is entered into by and between TRUCKEE DONNER RECREATION AND PARK DISTRICT, a recreation and park district formed pursuant to California state law ("Landlord"), and the SIERRA NEVADA CHILDREN'S MUSEUM, a California Not For Profit Corporation ("Tenant").

Recitals

Whereas, Landlord is the owner of certain real property described as Nevada County APN 019-450-035, which is commonly referred to as the Regional Park ("Property") in the Town of Truckee ("Town"), County of Nevada, State of California as shown on Exhibit "A", attached and made a part hereof by reference; and

Whereas, Landlord desires to lease a portion of the Property east of the two baseball fields and north of the skate park, as shown on said Exhibits "B-1" and "B-2" ("Premises") (collectively referred to herein as "Exhibit "B"), to Tenant for use to construct, operate and maintain an approximately 12,000 sf building and an adjacent outdoor play area approximately 4000sf, parking area and an access road for the purposes of conducting educational and recreational programs and activities for children, families and community members to connect and learn through discovery and play ("KidZone").

Agreement

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein, Landlord and Tenant agree as follows:

Section 1. Lease

Landlord leases to Tenant, and Tenant leases from Landlord, approximately [two (2) acres] of the Property more fully described and identified on Exhibit "B" attached hereto ("Premises") together with a non-exclusive easement for ingress and egress to access the Premises and for water, sewer, electric, gas, communication and other utilities necessary to serve the Premises and any improvements constructed on the Premises on, over across and through the Property. The location of the easement shall be in approximately the location shown on Exhibit "A" and the parties shall mutually agree to and fix the location of the easement prior to Tenant constructing any access road or installing any utility facilities within it. This Lease is solely for use of the Premises and the easement that will serve it and not for any use of any other portion of the Property. Tenant may

only use portions of the Property not within the Premises or easement upon the prior written approval of Landlord or upon the same terms and conditions of as the general public may use it. This Lease is subject to all terms, conditions, covenants, promises, representations and warranties set forth herein.

Section 2. Term

2.1 Initial Term and Renewal Terms. The initial term of this Lease shall be for a period thirty (30) years, commencing on January 1, 2022 ("Commencement Date") and ending on the December 31, 2052, with the right of SNCM to extend the Lease for four (4) additional renewal terms of ten (10) years each provided that SNCM is not in breach or default under this Lease at the time it exercises its right to extend the Lease, with the final lease extension expiring on December 31, 2092 (each additional extension is referred to as a "Renewal Term"). Each Renewal Term must be exercised by SNCM by giving notice to TDRPD no sooner than one hundred twenty (120) days prior to expiration and no later than sixty (60) days prior to expiration of the then-current term. Such notice shall be deemed given upon the mailing of such notice to TDRPD. The Initial Term and each Renewal Term are collectively referred to hereinafter as the "Term."

2.2 Termination or Failure to Raise Fund. On or before December 31, 2024, Tenant shall certify in writing to Landlord the estimated cost of constructing the KidZone Museum and that it has raised at least fifty percent (50%) of the estimated construction costs. In the event Tenant does not raise at least fifty percent (50%) of the projected costs to construct the KidZone Museum by January 1, 2025 and provide written certification to Landlord as hereinabove required, this Lease shall automatically terminate and be of no further force or effect. If the KidZone Museum project is not completed by January 1, 2032 the lease shall automatically terminate and be of no further force or effect.

Section 3. Rent

3.1 Rent. Tenant shall pay all rent owing to Landlord during the Term, pursuant to the terms and conditions set forth herein. Tenant shall pay to Landlord annual rent of Three Thousand Dollars (\$3,000.00), which shall be payable in equal monthly installments of Two Hundred Fifty Dollars (\$250.00) per month ("Rent"), in advance, commencing on June 1, 2025, and monthly thereafter, in full on or before the first day of the month during the term hereof. Beginning on June 1, 2030 and on every five (5) year anniversary of this Lease thereafter, the Rent shall increase by two percent (2%) of the then current amount.

3.2 Late Fees. If any payment to be made by Tenant to Landlord under this Lease shall become overdue for a period of ten (10) days after the due date, a late charge of ten percent (10%) will be charged. If payment is still not received by the last day of the next month, an additional one and a half percent (1.5%) charge will be added each month until payment is received. Acceptance of such late charges, Rent and interest (if applicable) by Landlord shall not constitute a waiver of Tenant's default with respect to such overdue amount, and shall not prevent Landlord from exercising any other rights and remedies granted hereunder for said default.

3.3 Delivery of Payment. All Rent shall be paid in lawful money of the United States, without offset or deduction or prior notice or demand, to Landlord's address set forth in Section 23 below, and shall be deemed paid when received by Landlord. No payment by Tenant or receipt

by Tenant of a lesser amount than due shall be deemed to be other than on account of the Rent due, nor shall any endorsement or statement on any check or letter accompanying any check or payment as fees be deemed an accord and satisfaction, and Landlord shall accept such check or payment without prejudice to Landlord's rights under this Lease. If any payment by Tenant hereunder by any means is returned to Landlord due to insufficient funds, more than twice in three-year period, Landlord may require Tenant to make all subsequent payments by cashier's check, certified check or cash.

Section 4. Uses

4.1 Approved Uses. Tenant shall only use the Premises to construct, operate and maintain an approximately 12,000 sf building and an adjacent outdoor play area approximately 4000sf for the purposes of conducting educational programs and activities for children, families and community members to connect and learn through discovery and play and for recreational activities ("KidZone Museum"), parking, signs, related facilities and all purposes reasonably incidental thereto ("Approved Uses"). Tenant shall not use or permit use of the Premises or enter into any partnerships or joint ventures for use of the Premises for any purpose or use other than the Approved Uses without the prior written approval of Landlord.

4.2 Landlord's Uses. Tenant acknowledges and agrees that Landlord uses the Property as a regional park and recreational purposes, as of the Commencement Date is engaged in a master planning process for the Property, and will likely re-design, add new facilities and/or improvements to the Property not within the Premises and will continue to use the Property and allow others to use the Property for special events, community events, or other outdoor recreational activities (collectively "Landlord's Uses"). Tenant agrees to operate the Premises as specified in Section 8, and to otherwise use, operate and maintain the Property to accommodate all of Landlord's Uses. Landlord shall have the sole and absolute discretion to approve or disapprove a request by Tenant to use the Premises for any activity that constitutes or is similar to any of Landlord's Uses. Tenant shall not unreasonably interfere with the Landlord's Uses during the Term. Landlord shall not unreasonably interfere with Tenant's Approved Uses.

4.3 Laws. Tenant shall only use the Premises in compliance with any and all applicable laws, regulations, ordinances, zoning ordinances and land use regulations, rules, and ordinances of any governmental or regulatory body or agency having jurisdiction over the Property (collectively, the "Laws"). Tenant shall be solely responsible for compliance with all Laws, including those relating to land coverage, business licenses, registering to do business in California, fictitious business name filings, accessibility and accessibility-related improvements, and employment. Landlord makes no representation or warranty concerning the applicability or non-applicability of any Laws to this Lease, the Premises or any Approved Uses.

Section 5. Condition of Property

5.1 As is. Tenant has examined or otherwise has knowledge of the condition of the Premises prior to the execution and delivery of this Lease. Regardless, however, of any inspection made by Tenant of the Premises and whether or not any patent or latent defect or condition was

revealed or discovered thereby, Tenant is leasing the Property "as is" in its present condition as of the Commencement Date of this Lease.

5.2 Clean-Up of Premises. Notwithstanding Section 5.1 hereinabove, Tenant acknowledges that prior to the Commencement Date Landlord has used the Premises for storage of materials and Landlord agrees that prior to Tenant's commencement of the construction of Improvements Landlord shall remove all such materials and debris from the Premises. Tenant shall provide Landlord no less than one hundred twenty (120) days' prior written notice of the date it will commence construction of Improvements.

5.3 Waiver/Release. Except for claims or actions arising from Landlord's obligations herein, Tenant waives and releases any claim or action against Landlord in respect of the condition of the Property and Premises including any defects or adverse conditions latent or patent, matured or unmatured, known or unknown by Tenant or Landlord as of the date hereof, including without limitation any arising from or related to the Property's previous use as a dumpsite. TENANT ACKNOWLEDGES THAT LANDLORD (WHETHER ACTING AS LANDLORD HEREUNDER OR IN ANY OTHER CAPACITY) HAS NOT MADE AND WILL NOT MAKE, NOR SHALL LANDLORD BE DEEMED TO HAVE MADE, ANY WARRANTY OR REPRESENTATION, EXPRESS OR IMPLIED, WITH RESPECT TO THE PROPERTY AND PREMISES, INCLUDING ANY WARRANTY OR REPRESENTATION AS TO (i) ITS FITNESS, DESIGN OR CONDITION FOR ANY PARTICULAR USE OR PURPOSE, (ii) THE QUALITY OF THE MATERIAL OR WORKMANSHIP THEREIN, (iii) THE EXISTENCE OF ANY DEFECT, LATENT OR PATENT, (iv) VALUE, (v) COMPLIANCE WITH SPECIFICATIONS, (vi) LOCATION, (vii) USE, (viii) CONDITION, (ix) MERCHANTABILITY, (xii) QUALITY, (xiii) DESCRIPTION, (xiv) DURABILITY, (xv) OPERATION, (xvi) THE EXISTENCE OF ANY HAZARDOUS MATERIAL, OR (xvii) COMPLIANCE OF THE PROPERTY AND PREMISES WITH ANY LAW OR LEGAL REQUIREMENTS. TENANT ACKNOWLEDGES THAT THE PREMISES HAS BEEN INSPECTED BY TENANT AND THE PREMISES' CONDITIONS ARE SATISFACTORY TO IT. IN THE EVENT OF ANY DEFECT OR DEFICIENCY IN THE PREMISES OF ANY NATURE, WHETHER LATENT OR PATENT, AS BETWEEN LANDLORD AND TENANT, LANDLORD SHALL NOT HAVE ANY RESPONSIBILITY OR LIABILITY WITH RESPECT THERETO OR FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES (INCLUDING STRICT LIABILITY IN TORT). THE PROVISIONS OF THIS SECTION 12.2 HAVE BEEN NEGOTIATED, AND ARE INTENDED TO BE A COMPLETE EXCLUSION AND NEGATION OF ANY WARRANTIES BY LANDLORD, EXPRESS OR IMPLIED, WITH RESPECT TO THE PROPERTY AND PREMISES, ARISING PURSUANT TO THE UNIFORM COMMERCIAL CODE OR ANY OTHER LAW NOW OR HEREAFTER IN EFFECT OR ARISING OTHERWISE.

5.4 Landlord's Alteration of Property. To accommodate Landlord's Uses and other projects on, or in the vicinity of, the Premises, Tenant hereby acknowledges and agrees that Landlord may alter, construct, build on, or change the Property, or on property adjacent to the Premises, in a manner that may affect Tenant's operations. By way of example, if Landlord determines that fencing is required to separate the Premises from the other areas of the Property for the safety of Landlord's users at, around, or near the Premises, Landlord may install such

fencing. Landlord shall make good faith efforts to not unreasonably interfere with Tenant's Approved Uses in its actions hereunder, but it is a material condition of this Lease that Landlord shall have the right to make these alterations to the Property without Tenant's approval. Landlord shall not be liable for any damages that Tenant may incur as a result of alterations, including general, special or consequential damages (including lost profits), and shall not be responsible to construct, repair, or pay for any accessibility-related improvements on the Premises. Tenant's sole remedy against Landlord shall be to terminate this Lease in the event Tenant reasonably determines that Landlord's alteration materially interferes with Tenant's Approved Uses or the commercial viability of Tenant's business operations.

Section 6. Improvements

6.1 KidZone. Tenant's purpose for entering into this Lease is to construct, operate and maintain the KidZone Museum and parking facilities, signs, access roads, including without limitation improvement of the access road across the Property to access the Premises, as required by any permit or otherwise to construct the KidZone, which access road is as of the Commencement Date in a state of deferred maintenance, and utilities to serve the KidZone and all related alterations, grading, building construction, other improvements or facilities necessary and reasonably incidental thereto, and any alterations to them after they have been constructed or installed ("Improvements"). Tenant shall be responsible for applying, paying the costs and expenses for, and obtaining all necessary government and regulatory approvals and permits necessary for the Improvements, including without limitation complying with the California Environmental Quality Act ("CEQA"). Landlord shall reasonably cooperate with Tenant in obtaining such approvals and permits but shall not be required to incur or pay for any costs or expenses in providing such cooperation.

6.2 Ownership of Improvements. Tenant shall own all of the Improvements situated on the Premises and any sign Landlord authorizes Tenant to place on the Property. Landlord shall own the improved access road constructed on the Property and shall own the Premises, including the portions of the Premises on which Improvements are constructed. In the event that Tenant ceases to exist, ownership of all Improvements shall automatically vest in the Landlord.

6.3 Approval of Landlord Required. Tenant shall not construct or install any or all of the Improvements to the Property or the Premises without Landlord's prior written consent. Landlord agrees not to unreasonably delay its consent to any proposed Improvement. Any such Improvements proposed by Tenant shall be completed by Tenant: (a) with due diligence, in a good and workmanlike manner, using new materials; (b) in compliance with plans and specifications approved by Landlord; (c) in compliance with the construction rules and regulations promulgated by Landlord from time to time; (d) in accordance with all applicable laws only after obtaining proper permits; and (e) subject to all conditions which Landlord may in Landlord's reasonable discretion impose. Such conditions may include requirements for Tenant to: (a) provide additional insurance (from Tenant or Tenant's contractors, subcontractors or design professionals); (b) remove all or part of the Improvements prior to or upon expiration or termination of the Term, as designated by Landlord. All such Improvements shall be at Tenant's sole cost and expense. No approval or consent by Landlord shall be deemed or construed to be a representation or warranty

by Landlord as to the adequacy, sufficiency, fitness or suitability thereof or compliance thereof with applicable laws or other requirements.

6.4 Approval by Landlord of Plans and Specifications. Before making any Improvement, Tenant shall submit to Landlord for Landlord's prior approval reasonably detailed plans and specifications prepared by a licensed architect or engineer, a copy of the construction contract, including the name of the contractor and all subcontractors proposed by Tenant to make the Improvements and a copy of the contractor's license. Tenant shall obtain all applicable permits, authorizations and governmental approvals, and deliver copies of the same to Landlord before commencement of any Improvements.

6.5 Signage. Tenant, at Tenant's sole expense, may construct, install and maintain signs on the Property with written consent from Landlord regarding the type of sign, location, dimensions, and any other aspect deemed appropriate by Landlord. Tenant shall keep all signs and their lighting in good appearance and proper operable condition.

6.6 Mechanic's Liens. Nothing contained in this Lease and no action or inaction by Landlord shall be construed as (i) constituting the consent or request of Landlord expressed or implied, to any contractor, subcontractor, laborer, materialman or vendor to or for the performance of any labor or services or the furnishing of any materials or other property for the construction, alteration, addition, repair or demolition of or to the Property or the Premises or any part thereof; or (ii) giving Tenant any right, power or permission to contract for or permit the performance of any labor or services or the furnishing of any materials or other property, in either case, in such fashion as would permit the making of any claim against Landlord in respect thereof or to make any agreement that may create, or in any way be the basis for, any right, title, interest, lien, claim or other encumbrance upon the estate of Landlord in the Property or the Premises, or any portion thereof. Tenant shall provide timely notice to Landlord prior any Improvements or other work so that Landlord may timely serve a Notice of Non-Responsibility to all contractors and subcontractors performing work on the Property or the Premises.

Section 7. Operations

7.1 Community Events and Alternative Uses. Tenant agrees that it will work in good faith with Landlord to accommodate Landlord's Uses and other recreational, community, and special events on the Property and at or around the Premises. Landlord shall have right during the Term at no cost to access and use the parking area on the Premises, and for Landlord to permit the public to access and use the parking area on the Premises, for special events conducted on the Property. Tenant shall maintain the Premises in compliance with its obligations under Section 7 to, among other reasons, provide a safe, clean, and uncluttered Premises that includes safety precautions required by Landlord or applicable Laws to ensure safety of the public.

7.2 Operational Standards. Tenant shall be solely responsible for operating, maintaining and providing for the financial sustainability of the Premises and Improvements. Tenant shall cause the Premises and all Improvements at all times to be operated in a professional manner. Tenant shall keep the Premises and all Improvements in good repair and condition at all

times. Tenant shall keep the Premises and all Improvements in an orderly, neat, clean, safe and sanitary condition at all times and not cause any detriment to scenic views. The Premises and all Improvements shall be used in a careful, safe and proper manner and shall not be used or permitted to be used for any purposes prohibited by or in violation of this Lease or any Laws. Tenant shall not use or suffer or permit all or any part of the Property, including the Premises and all Improvements, to be used in any illegal, unethical, obscene or offensive manner. Tenant shall neither do, nor knowingly permit to be done, any act or thing on or about the Property, including the Premises and all Improvements, which shall or might subject Landlord to any liability or responsibility for death or injury to any person or persons or for damage to property; provided that Tenant's exercise of due care in operating for any Approved Use shall not be deemed such an act or thing.

7.3 Point of Contact. To maximize efficient communication among Landlord and Tenant, and specifically to provide oral notice, discuss, and resolve any operational issues, Tenant shall designate a Point of Contact, or multiple Points of Contact, regarding this Lease in Section 22. Tenant may designate additional Points of Contact or change the Point(s) of Contact by providing written notice to Landlord in accordance with Section 22 of this Lease. At least one Point of Contact shall be available at all times and return any call or email from Landlord within 24 hours.

Section 8. Maintenance

8.1 Tenant's Obligations. Except as specified in Section 8.2, Tenant at its expense will keep the Premises and all Improvements, including without limitation all structural components, foundations, roofs, plumbing, electric systems, load bearing walls, exterior wall finishes, paved areas and landscaping, in good order, repair and appearance to the extent commercially reasonable based on use, age and repair (whether or not the need for such repairs occurs as a result of Tenant's use or any prior use), and operate, use, repair and maintain the Premises and all Improvements in accordance with any and all applicable Laws. Tenant shall, with reasonable promptness, make all necessary and appropriate repairs or replacements of the Property and all Improvements for damage caused by Tenant or Tenant's customers, vendors, invitees, or any persons present at the Premises. Tenant shall avoid and promptly remove and unsightly outdoor storage or parking of materials, garbage or equipment from the Property and Premises. Tenant will not take or omit to take any action the taking or omission of which could reasonably be expected to impair the value or the usefulness of the Property and all Improvements or any part thereof for the Approved Uses. Tenant shall be responsible for and provide snow removal on the Premises and the access road across the Property to access the Premises. Tenant and Landlord shall share equally on a 50/50 basis the costs of maintaining the access road across the Property to access the Premises after it has been improved by Tenant as required by Section 6.1 hereinabove. In the event Tenant fails to maintain the Property and Premises as required in this Lease, after ten (10) days prior notice from Landlord, or such other period of time as may be reasonable to perform such repair and maintenance, Landlord may perform such maintenance or repair and Tenant shall pay Landlord the cost incurred by Landlord within thirty (30) days of receipt of an invoice from Landlord.

8.2 Waiver/Landlord's Repairs. Landlord shall not under any circumstances be required to build or rebuild any Improvements, facilities, utilities or improvements on the Property

or the Premises, to purchase or fund any capital items, or to make any repairs, replacements, alterations, restorations or renewals of any nature or description to the Property or the Premises, whether ordinary or extraordinary, structural or non-structural, accessibility-related, foreseen or unforeseen, or to make any expenditure whatsoever with respect thereto, in connection with this Lease. Tenant hereby waives, to the extent permitted by law, the right to make repairs at the expense of Landlord pursuant to any Laws in effect at the time of the execution of this Lease or hereafter enacted. In the event Tenant believes any of the aforementioned expenditures are reasonably necessary to allow Tenant to operate in a commercially reasonable manner, Landlord and Tenant agree to work together in good faith to address any of the aforementioned items and to attempt to find feasible alternative solutions acceptable to both parties. In the event Tenant and Landlord are unable to reach an acceptable alternative solution, Landlord may terminate this Lease without incurring any liability to Tenant. If Landlord and Tenant fail to agree on the performance of the work requested by Tenant and this failure substantially and materially impairs Tenant's ability to conduct Approved Uses in a commercially reasonable manner, Tenant may alternatively terminate this Lease without incurring any liability to Landlord.

8.3 Surrender of Leased Property. Tenant shall, upon the expiration or prior termination of the Term, vacate and surrender the Premises and Improvements to Landlord in the general condition in which the Premises was originally received from Landlord, except as improved, repaired, rebuilt, restored, altered or added to as permitted or required by the provisions of this Lease and except for ordinary wear and tear (subject to the obligation of Tenant to maintain the Premises and Improvements in good order and repair during the entire Term of the Lease). Notwithstanding anything contained herein, Tenant shall be responsible to remove all Tenant's Personal Property, fixtures constructed by Tenant, and its materials, unless otherwise agreed to in writing by Landlord and Tenant.

Section 9. Utilities and Services

Utilities and Services. Tenant shall be responsible for all utilities and services used by it on the Premises and Improvements and shall pay them directly to the utility provider, propane/gas, sewer (including sewer charges and user fees), telephone, data communications, fire protection, trash collection, and any cost of water and sewer devices mandated by Law or ordinance. If any such charges are not paid when due, Landlord may pay the same, and any amount so paid by Landlord shall incur a processing and account charge of ten percent (10%) of the amount so paid and the total amount shall thereupon become due to Landlord as additional rent. Landlord shall not be liable for damages or otherwise for any failure or interruption of any utility or other service furnished to the Premises, unless such failure shall be due to the gross negligence or willful acts or misconduct of Landlord, or its agents or employees.

Section 10. Taxes, Assessments, and Possessory Interest

10.1 Taxes/Possessory Interest. Tenant shall pay and discharge all general and special real estate taxes, real property taxes, possessory interest taxes and related taxes or assessments which arise by virtue of this Lease, fuel or environmental fees and taxes, duties and assessments, whether municipal, school, local improvement, general or special, ad valorem taxes, rates, levies, imposed, assessed, charged, levied or made a lien upon by any duly constituted governmental or

quasi-governmental authority, whether federal, state, municipal, local, school, or other legally empowered to impose any Taxes with respect to or upon the Premises, Improvements or all personal property purchased, owned or leased by Tenant, including without limitation equipment, tools, machinery, furnishings, furniture, merchandise, inventory and other personal property placed or installed by Tenant on or about the Premises and used as a part of or in connection with the operation of the Premises ("Tenant's Personal Property") for the period attributable to the Term ("Taxes"). Tenant shall pay the Taxes at least ten (10) days prior to the end of the delinquency period for the payment of Taxes. Tenant agrees to provide Landlord evidence of the payment of the Taxes, including copies of paid tax receipts.

10.2 Assessments. Tenant shall pay before delinquency all sales and other taxes, levies, assessments, charges and fees assessed, imposed or charged upon the operations at, occupancy of, or conduct of Tenant's business, leasehold Improvements, furniture, appliances, trade fixtures, equipment, inventory and other personal property of any kind installed or located at the Premises.

10.3 Failure to Pay. Tenant's failure to timely pay any taxes or Taxes shall be a material Default under the Lease. Landlord may, but shall not be obligated to, pay such taxes or Taxes and charge Tenant the amount as additional Rent, which shall include all of Landlord's costs, expenses, and fees (including reasonable attorney's fees) so incurred. Landlord reserves all other rights under this Lease.

Section 11. Insurance

Tenant shall procure and maintain for the duration of this Lease, insurance against claims for injuries or death to persons or damages to property which may arise from or in connection with the use of the Premises and the activities of the Tenant and its guests, agents, representatives, employees or sub-contractors. The Tenant shall provide and maintain the following general liability, automobile liability, workers' compensation and environmental indemnity coverage:

11.1 General Liability. General liability insurance on an "occurrence basis", including operations, property damage, bodily injury, and personal injury with limits of no less than Two Million Dollars (\$2,000,000) per occurrence.

11.2 Automobile Liability. Business Auto Coverage covering any vehicle owned by Tenant, or if Tenant has no owned vehicles, covering hired and non-owned vehicles with limits of two million dollars (\$2,000,000) for bodily injury and property damage each accident.

11.3 Workers' Compensation Insurance. Tenant shall provide workers' compensation coverage as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limits of no less than \$1,000,000 per accident for bodily injury or disease. Tenant agrees that such insurance coverage and the insurer(s) providing such insurance coverage shall waive all rights of subrogation against the Landlord, its elected or appointed officers, officials, agents, employees, and authorized volunteers for losses paid under the terms of this policy which arise from work performed by the Tenant, but this provision applies regardless of whether or not the Landlord has received a waiver of subrogation from the insurer.

11.4 Environmental Indemnity Insurance. Tenant shall provide environmental indemnity insurance with limits of no less than \$2,000,000 for environmental damage per incident.

11.5 Additional Insured. All policies required under this Section 11 shall be endorsed to name Landlord, its officers, appointed and elected officials, agents, employees, and authorized volunteers as additional insured with respect to liability arising out of activities performed in connection with this Lease. The coverage shall (a) be primary and Landlord's insurance and/or deductibles and/or self-insured retentions or self-insured programs shall not be construed as contributory with respect to any insurance or self-insurance programs maintained by Landlord; (b) shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability; and (c) contain standard cross-liability provisions. Original endorsements, signed by a person authorized to bind coverage on its behalf, shall be furnished to Landlord by Tenant prior to commencing operations at the Premises.

11.6 Broader Coverage / Higher Limits. If the Tenant maintains broader coverage and/or higher limits than the minimums shown above, the Landlord requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Tenant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the Landlord.

11.7 Required Provisions. The General Liability policy is to contain, or be endorsed to contain, the following provisions:

11.7.1 Additional Insured Status. Landlord, its appointed and elected officials, officers, employees, and authorized volunteers are to be given insured status as respects liability arising out of the use of the Premises, work or activities performed by or on behalf of the Tenant including materials, parts, or equipment furnished in connection with such work or operations, and automobiles owned, leased, hired or borrowed by the Tenant. The coverage shall contain no special limitations on the scope of protection afforded to Landlord, its appointed and elected officials, officers, employees, and authorized volunteers.

11.7.2 Primary Coverage. For any claims related to this Lease, the Tenant's insurance coverage shall be primary as respects to the Landlord, its appointed and elected officials, officers, employees, and authorized volunteers. Any insurance or self-insurance maintained by the Landlord, its appointed and elected officials, officers, employees, and authorized volunteers shall be excess of the Tenant's insurance and shall not contribute with it.

11.8 Notice of Cancellation. Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the Landlord.

11.9 Acceptability of Insurers. Insurance is to be placed with insurers having a current A.M. Best rating of no less than A:VII or as otherwise approved by Landlord.

11.10 Compliance. The Tenant agrees and it will comply with such provisions of this Lease. All of the insurance shall be provided on policy forms and through companies satisfactory to Landlord. The Landlord reserves the right to obtain complete, certified copies of all required insurance policies, including declaration page. Failure to continually satisfy the Insurance requirements is a material breach of contract.

11.11 Verification of Coverage. Tenant shall furnish the Landlord with certificates and amendatory endorsements effecting coverage required by the above provisions. All certificates and endorsements are to be received and approved by the Landlord *at least five days* before the Tenant's use of the Premises or within ten (10) days of execution of this Lease. The Landlord reserves the right to require complete, certified copies of all required insurance policies, including policy Declaration pages and Endorsement pages.

Section 12. Landlord's Covenants and Representations

Landlord makes the following representations to Tenant, which representations shall, unless otherwise stated herein, survive the execution and delivery of this Lease and the Commencement Date:

12.1 Authorization. This Lease has been duly executed and delivered by Landlord and constitutes a valid and binding obligation of Landlord, enforceable in accordance with its terms.

12.2 Litigation, Claims or Proceedings. To Landlord's actual knowledge, there are no existing or pending actions, suits, litigation, claims, proceedings or governmental investigations with respect to any aspect of any of the Property or the Premises, nor, to the knowledge of Landlord, have any such actions, suits, litigation, claims, proceedings or governmental investigations been threatened or asserted. In the event that a lien, claim or cause of action affecting the Premises should arise resulting from any activities by Landlord prior to the Commencement Date, Landlord shall advise Tenant in writing.

12.3 Permits. Landlord shall reasonably cooperate with Tenant as necessary to enable Tenant, at Tenant's cost, to procure and maintain all licenses, permits or authorizations necessary for all permitted uses under this Lease. Landlord shall assign to Tenant during the Term all assignable permits or authorizations granted by any governmental agency or authority having jurisdiction over Tenant's use of the Premises. Landlord shall have no liability for the failure of Tenant to obtain any such permits or approvals.

Section 13. Tenant's Covenants and Representations

Tenant makes the following representations to Landlord, which representations shall, unless otherwise stated herein, survive the execution and delivery of this Lease:

13.1 Good Standing. Tenant is a corporation duly organized, validly existing and in good standing under the laws of the State of California, qualified to do business in California, with full corporate power to enter into this Lease and execute all documents required hereunder.

13.2 Authorization. The making, execution, delivery and performance of this Lease by Tenant has been duly authorized and approved by all requisite actions of the Board of Directors of Tenant, and this Lease has been duly executed and delivered by Tenant and constitutes a valid and binding obligation of Tenant, enforceable in accordance with its terms.

13.3 Applicable Laws/Existing Requirements. After the Commencement Date, Tenant shall comply and shall cause the Premises to comply with the requirements of all applicable Laws.

13.4 No Liens. From and after the date hereof and until the termination of this Lease, Tenant shall not place or permit to be created or placed on or against the Property, this Lease, the Premises or this leasehold interest any deed of trust, mortgage, trust deed, voluntary or involuntary lien, security interest, or other encumbrance, lien or charge thereon. Tenant shall satisfy any and all claims for mechanic's or materialmen's liens accruing after the Commencement Date or arising from work performed by Tenant after the Commencement Date, or post security therefor, and shall reimburse on demand all of Landlord's costs, fees, or expenses (including reasonable attorney's fees) addressing any such liens that Tenant fails to timely satisfy; provided that nothing contained in this Section shall impair Tenant's right to contest in good faith a claim by a third party for a mechanic's or materialman's lien.

13.5 Existing Rights. Tenant agrees, during the Term of this Lease, to protect, to the extent within Tenant's control, any rights held by Landlord and utilized by Tenant, and to not allow any third party, to the extent within Tenant's control, to obtain any prescriptive rights to use of the Property or the Premises.

13.6 Hazardous Wastes and Substances. Tenant shall not cause unlawful levels of any Hazardous Wastes or Substances (as hereinafter defined) to be used, generated, stored or disposed of, on, under or about, or transported to or from, the Property without first receiving Landlord's written consent, which may be withheld for any reason whatsoever and which may be revoked at any time, and then only in compliance (which shall be at Tenant's sole cost and expense) with all applicable regulations and using all necessary and appropriate precautions. Except to the extent caused by Landlord, its contractors, employees or agents, or to the extent Tenant proves that Hazardous Wastes and Substances are present on or under the surface of the Property prior to the Commencement Date, Landlord shall not be liable to Tenant for any hazardous materials activities involving Hazardous Wastes and Substances by Tenant, Tenant's employees, agents, contractors, licensees or invitees, regardless of whether or not Landlord has approved Tenant's hazardous materials activities involving Hazardous Wastes and Substances. Except to the extent caused by Landlord, or until Tenant proves that Hazardous Wastes and Substances are present on or under the surface of the Property prior to the Commencement Date its contractors, employees or agents, Tenant agrees, at Landlord's option, to indemnify, protect, defend and hold Landlord, its agents, servants and employees and the Property harmless against any, all and every demand, claim, assertion of liability, or action arising or alleged to have arisen out of the contamination of the surface or subsurface soil and/or water surrounding areas by "Hazardous Wastes or Substances" (as hereinafter defined). The parties intend that the term "Hazardous Wastes or Substances" shall be defined as set forth in the applicable statutes, ordinances, rules, regulations and orders of federal, state and local governments, including all agencies thereof, and shall include, but not be limited to, the statutes noted below and also include any successor statutes thereto: the

Comprehensive Environmental response, Compensation and Liability Act of 1980 (42 U.S.C. Sections 9601 et seq.); the Superfund Amendment of the Reauthorization Act of 1986 (42 U.S.C. Section 9601 et seq.); the Resource Conservation and Recovery Act (42 U.S.C. Section 6901 et seq.); the Clean Water Act (33 U.S.C. Section 1251 et seq.); the Carpenter-Presley-Tanner Hazardous Substance Account Act (Health and Safety Code Section 1251 et seq.); the Hazardous Waste Control Law (Health and Safety Code Section 25100 et seq.); the Porter-Cologne Water Quality Control Act (Water Code Section 13000 et seq.); and Chapter 6.7 of the health and Safety Code (Health and Safety Code Section 25280 et seq.); and the Hazardous Materials Transportation Act (19 U.S.C. Section 1802). Landlord and Tenant hereby acknowledge and agree that the obligations of Tenant set forth in this Section shall survive the expiration or early termination of this Lease and shall be enforceable by Landlord at any time thereafter. Tenant shall comply with the requirements of the California Health and Safety Code.

13.7 Entry and Inspection. Upon reasonable notice to Tenant (and without notice in emergencies), Landlord and its authorized representatives may enter the Premises at all reasonable times to determine whether the Premises are in good condition and repair in accordance with the standards set forth in this Lease, to determine whether Tenant is complying with its obligations under this Lease, to perform any maintenance or repair of the Premises which Tenant has not performed, to service, post or keep posted any notices required or allowed under the provisions of this Lease or law, to show the Premises to prospective brokers, agents, buyers, transferees, lenders or tenants, or to do any other act or thing necessary for the safety or preservation of the Premises. Landlord shall conduct its activities hereunder in a manner that will minimize inconvenience to Tenant without incurring additional expense to Landlord. In no event shall Tenant be entitled to an abatement of rent on account of any entry by Landlord, and Landlord shall not be liable in any manner for any inconvenience, loss of business or other damage to Tenant or other persons arising out of Landlord's entry on the Premises in accordance with this Section. No action by Landlord pursuant to this Section shall constitute an eviction of Tenant, constructive or otherwise. Twenty-four hour oral or written notice shall be considered reasonable notice to Tenant.

Section 14. Indemnity/Release Hold Harmless

14.1 Release. Landlord shall not at any time or to any extent whatsoever be liable, responsible or in any way accountable for any and all costs, expenses, penalties, claims, demands, causes of action, losses, damages, judgments, attorneys' fees, and liabilities, in law or in equity, of every kind and nature whatsoever, arising from or related to Tenant's operations under this Lease, however caused, or arising from or related to any act or omission of Tenant or of its contractors, invitees, agents or employees, including injury (including death) or damage to persons or property, or otherwise ("Claims"). Tenant releases and holds harmless Landlord for any such Claims.

14.2 Indemnity. To the extent permitted by law, Tenant shall indemnify and hold harmless and defend, with counsel selected or approved by Landlord, Landlord, its elected and appointed officials, officers, employees, and authorized volunteers, and each of them from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation), of every kind or nature arising out of or in connection with Tenant's use of facilities or its failure to

comply with any of its obligations contained in the agreement, except such loss or damage which was caused by the sole negligence or willful misconduct of Landlord, or its elected and appointed officials, officers, employees, or authorized volunteers.

Section 15. Destruction by Fire or Other Casualty

15.1 Substantial Destruction. In the event that the Premises or Alterations in the Premises are substantially destroyed by fire or other casualty, Tenant may, at its option, terminate this Lease by giving written notice to Landlord within sixty (60) days following such damage or destruction. Alternatively, Landlord may also terminate the Lease by giving written notice to Tenant within sixty (60) days following such damage or destruction. In the event of termination of this Lease pursuant to this Section, Landlord shall receive all insurance proceeds with respect to loss of the Premises and/or Alterations, and this Lease shall cease and come to an end as of the date of such damage or destruction as though such date were the date originally fixed for the expiration of the Term of this Lease. For the avoidance of doubt, any insurance proceeds received by Tenant for loss of Tenant Personal Property shall remain with Tenant.

15.2 Partial Destruction. In the event the Premises and/or the Alterations are partially damaged by fire or other insurable casualty losses, but Tenant can continue to conduct its Approved Uses, Tenant shall work with Landlord to allow Landlord to repair the Premises and/or Alterations (and each party understands and agrees that this Lease only concerns land and not any building or structure), as the case may be, as nearly as practicable to the condition the Premises and/or Improvements were in prior to the damage, to the extent of the proceeds of insurance received by Tenant relating to the damage to repair the damages, including the amount of the deductible, and such additional funds of Tenant as reasonably required to the extent insurance proceeds are not sufficient to repair the damages. Tenant agrees to assign said insurance proceeds to Landlord to be utilized solely for the repair and restoration of the Premises and/or Improvements. In the event of a partial destruction as defined herein occurs during the final year of the Term, this Lease shall terminate. In the event this Lease terminates, Landlord shall receive all insurance proceeds.

15.3 Notification. Tenant hereby agrees to notify Landlord of any such events of damage or destruction, as soon as possible after such damage or destruction.

Section 16. Condemnation

16.1 Effect of Entire Taking. If during the Term of this Lease, the entire Property or the Premises or a portion of the Property or the Premises, which results in Tenant's substantial inability to use the Premises, is appropriated or taken for any public or quasi-public use under any governmental law, ordinance or regulation, or under the power of eminent domain by any public or quasi-public authority other than Landlord, then this Lease and the Term hereof shall cease and come to an end as though such date of taking were the date originally fixed for the expiration of the Term of this Lease. Landlord shall have the sole right to any award for such taking.

16.2 Partial Taking. In the event of a partial taking which does not result in the Tenant's substantial inability to use the Premises then this Lease shall continue in full force and effect

through the expiration of the Term, and each party shall be entitled to receive whatever awards are made to the Landlord or the Tenant pursuant to law.

Section 17. Sale, Assignment and Subleasing

17.1 Landlord's Sale. Landlord may convey its interest in the Property or Premises to a third-party, subject to all terms and conditions set forth in this Lease, and this Lease shall continue in full force and effect, provided the successor owner shall assume and be bound to the terms and conditions of this Lease. Landlord shall be released from any liability under this Lease arising after the date the sale has been completed and the new assignee has assumed Landlord's obligations under this Lease (the "Closing Date"). Landlord shall continue to be responsible for any claim or liability arising prior to the Closing Date.

17.2 Assignment and Subleasing

17.2.1 Landlord's Consent Required. Tenant shall not assign, mortgage, pledge, hypothecate or encumber this Lease or any interest therein, or subcontract, sublease, sublet or license or permit the use or occupancy of the Property or Premises or any part thereof by or for the benefit of anyone other than Tenant, or in any other manner transfer all or any part of Tenant's interests under this Lease (each and all a "Transfer"), without the prior written consent of Landlord.

17.2.2 No Release of Tenant. No consent by Landlord to any Transfer shall relieve Tenant of any obligation to be performed by Tenant under this Lease, whether occurring before or after such consent, assignment, subletting or other Transfer. Each Transferee shall be jointly and severally liable with Tenant (and Tenant shall be jointly and severally liable with each Transferee) for the payment of rent (or, in the case of a sublease, rent in the amount set forth in the sublease) and for the performance of all other terms and provisions of this Lease. The consent by Landlord to any Transfer shall not relieve Tenant or any such Transferee from the obligation to obtain Landlord's express prior written consent to any subsequent Transfer by Tenant or any Transferee. The acceptance of rent by Landlord from any other person shall not be deemed to be a waiver by Landlord of any provision of this Lease or to constitute Landlord's consent to any Transfer.

Section 18. Events of Default

18.1 Any of the following events, if not cured in the time permitted herein, shall constitute a default under this Lease (a "Default"):

18.2 If Tenant fails to pay any sums due under this Lease to Landlord or any other party, including any Rent, and said failure shall continue for a period of twenty (20) days after written notice thereof from Landlord to Tenant to cure any payment failure; or

18.3 If Tenant fails in the performance of or compliance with its agreement to obtain and maintain insurance, pursuant to the terms and conditions of Section 7, and such failure shall

continue for a period of twenty (20) days after written notice thereof from Landlord to Tenant specifying in detail the nature of such failure, or, in the case such failure cannot be cured with due diligence within twenty (20) days, Tenant fails to proceed promptly and with all due diligence to cure the same and thereafter to prosecute the curing of such failure with all due diligence, but in no event more than thirty (30) days; or

18.4 If Tenant shall abandon the Property by ceasing to conduct operations of the Premises on the Property for a period in excess of one (1) year; or

18.5 If either party shall fail in the performance of, or compliance with any other covenants, agreements, terms or conditions contained in this Lease, and such failure continues for a period of twenty (20) days after written notice thereof from the non-defaulting party to the defaulting party specifying in detail the nature of such failure, or, in the case such failure cannot be cured with due diligence within twenty (20) days; or

18.6 If at any time during the Term any of the following have been done by, against, or with respect to Tenant:

18.6.1 the commencement of a case under the U.S. Bankruptcy Code as now constituted or hereafter amended, or under any other applicable federal or state bankruptcy law or similar law; the appointment of a trustee or receiver of any property interest;

18.6.2 the assignment for the benefit of creditors;

18.6.3 an attachment, execution, or other judicial seizure of a substantial property interest which prohibits Tenant from continuing operation; or

18.6.4 a dissolution or liquidation.

18.7 If multiple Defaults of the same nature occur within any thirty (30) day period, Landlord shall have the right, in its sole discretion, to immediately terminate this Lease pursuant to Section 19.2.2.

Section 19. Landlord's Remedies

19.1 Upon the occurrence of a Default by Tenant, Landlord shall be entitled to enforce all of its rights and remedies allowed by law or equity by suit, action at law, or other appropriate proceeding, whether one or more, and/or bring an action for damages, attorneys' fees, termination of lease, unlawful detainer and/or enforcement or specific performance of any covenants, promise or agreement or condition contained in this Lease.

19.2 Landlord, along with all other rights and remedies it may have under applicable Law, shall have the following additional specific rights upon the occurrence of a Default:

- 19.2.1 To elect to allow this Lease to continue in full force and effect without terminating Tenant's right to possession and to enforce all of Landlord's rights and remedies under this Lease, including the right to recover Rent as it becomes due under this Lease.
- 19.2.2 To elect to terminate this Lease, to reenter and remove all persons and property from the Property and the Premises, and to store, at Tenant's cost, all of Tenant's Personal Property on the Property, and to recover from Tenant the following amounts, less any amounts received by Landlord on account of reletting the Premises after the date of this Lease's termination during the balance of the Term specified herein:
- 19.2.2.1 The worth at the time of award of any unpaid Rent which has been earned at the time of such termination; plus
- 19.2.2.2 The worth at the time of award of the amount by which the unpaid Rent, which would have been earned after termination until the time of award, exceeds the amount of such rental loss in which Tenant proves could have been reasonably avoided; plus
- 19.2.2.3 The worth at the time of award of the amount by which the unpaid Rent for the balance of the term after the time of award exceeds the amount of such rental loss that Tenant proves could have been reasonably avoided; plus
- 19.2.2.4 Any other amount necessary to compensate Landlord for all the detriment proximately caused by Tenant's failure to perform Tenant's obligations under this Lease or which, in the ordinary course of events, would be likely to result therefrom; plus
- 19.2.2.5 Costs and attorneys' fees as authorized under this Lease and applicable Law; and plus
- 19.2.2.6 At Landlord's election, such other amounts in addition to or in lieu of the foregoing as may be permitted from time to time by applicable law in the State of California.
- 19.2.3 In addition to the foregoing remedies, Landlord shall have the remedy described in California Civil Code Section 1951.4 (Landlord may continue this Lease in effect after Tenant's breach and abandonment and recover rent as it becomes due, if Tenant has the right to sublet or assign this Lease, subject only to reasonable limitations).
- 19.2.4 No delay or omission to exercise any right or power accruing upon any Default shall impair any such right or power or shall be construed to be a

waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

Section 20. Tenant's Remedies

Upon the occurrence of a Default by Landlord, Tenant shall be entitled to proceed with any and/or all of the following remedies:

20.1 Enforce its rights and remedies by law or equity by suit, action at law, or other appropriate proceeding, whether one or more, and/or bring an action for damages, attorneys' fees, and/or enforcement or specific performance of any covenants, promise or agreement or condition contained in this Lease; or

20.2 Terminate this Lease, without impairment of Tenant's rights specified in Section 20.1.

Section 21. Termination

At the termination of this Lease, by lapse of time or otherwise:

21.1 Tenant shall remove all Tenant's Personal Property prior to the scheduled termination of this Lease;

21.2 Tenant agrees to leave the Premises in the maintenance condition required pursuant to this Lease, other than in the ordinary course of business; and

21.3 Tenant shall cooperate with Landlord for an orderly transition of the Premises to Landlord, including the transfer, if applicable and to the extent permitted by law, of all licenses and permits.

Section 22. Notices

22.1 Except as otherwise provided herein, any notices or other communications required or permitted hereunder shall only be effective if in writing and (i) hand-delivered, including delivery by courier service or overnight delivery, (ii) sent by certified mail, postage prepaid, addressed as shown below, or to such other address as the party concerned may substitute by written notice to the other, or (iii) sent by email provided that the recipient acknowledges receipt of the email. All notices personally delivered shall be deemed received upon actual receipt. All notices sent by email shall only be deemed received upon a confirmation email from the recipient.

If to Landlord: Truckee Donner Recreation and Park District
 Attn: General Manager
 10981 Truckee Way
 Truckee, CA 96161
 Email:

If to Tenant: Sierra Nevada Children's Museum
Attn: CEO and Board Chair
11711 Donner Pass Road
Truckee, CA 96161
Email:

22.2 Certain important notices under the Lease must be given by the methods set forth in Section 22.1(i) or (ii) only ("Important Notices"), including, without limitation, all notices of Default under Section 18, all notices of destruction under Section 15, all notices terminating the Lease, and as otherwise specifically set forth in this Lease. The addresses and addressees may be changed by giving notice of such change in the manner provided herein for giving notice. Unless and until such written notice is received, the last address and addressee given shall be deemed to continue in effect for all purposes. No notice to either Landlord or Tenant shall be deemed given or received unless the entity notice "with a copy to" is simultaneously delivered notice in the same manner as any notice given to either Landlord or Tenant, as the case may be.

Tenant's Point of Contact is:

Sierra Nevada Children's Museum
Attn: CEO and Board Chair
11711 Donner Pass Road
Truckee, CA 96161
Email:

Section 23. Mediation/Arbitration

23.1 Mediation. Subject to the specific exclusions set forth in Section 234.3 below, the parties agree to mediate any dispute or claim arising between them out of this Lease or any resulting transaction before resorting to arbitration or court action. In the event that a dispute arises that cannot be settled by the parties within forty-eight (48) hours, the parties agree to submit the dispute to a mediator within two (2) business days thereafter to resolve the dispute. Mediation fees, if any, shall be divided equally among the parties involved. If any party commences an arbitration or court action based on a dispute or claim to which this Section 234.1 applies without first attempting to resolve the matter through mediation, then that party shall not be entitled to recover attorney's fees, even if they would otherwise be available to that party in any such arbitration or court action. THIS MEDIATION PROVISION APPLIES WHETHER OR NOT THE ARBITRATION PROVISION IS INITIALED.

23.2 Arbitration. The parties agree that any dispute or claim in law or equity arising between them out of this Lease or any resulting transaction, which is not settled through mediation, shall be decided by neutral, binding arbitration and not by court action. The arbitration shall be conducted by a retired judge or justice, or an attorney with not less than five (5) years substantial experience with real estate and landlord-tenant law, unless the parties mutually agree to a different

arbitrator, who shall render an award in accordance with substantive California law. In all other respects, the arbitration shall be conducted in accordance with Part III, Title 9 of the California Code of Civil Procedure. The parties shall have the right to discovery in accordance with Code Civ. Proc. §1283.05. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction. Judgment upon the award rendered by the arbitrator shall be in accord with substantive California law and may be entered in any court having jurisdiction thereof. The award may be vacated or corrected on appeal to a court of competent jurisdiction for any error in applying substantive California law.

23.3 Exclusions from Mediation and Arbitration. The following matters are excluded from mediation and arbitration hereunder:

23.3.1 a judicial or non-judicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage, or installment land sale contract as defined in Civil Code §2985;

23.3.2 an unlawful detainer action;

23.3.3 the filing or enforcement of a mechanic's lien;

23.3.4 any matter which is within the jurisdiction of a probate or small claims court; and

23.3.5 an action for bodily injury or wrongful death, or for latent or patent defects to which Code Civ. Proc. §337.1 or §337.15 applies.

23.4 Commercial Arbitration. Any arbitration under this Lease shall be deemed commercial arbitration, not subject to the consumer arbitration provisions of Code Civ. Proc. § 1284.3.

NOTICE: BY INITIALING IN THE SPACE BELOW YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTERS INCLUDED WITHIN THE SCOPE OF THE "MEDIATION/ARBITRATION" SECTION DECIDED BY NEUTRAL ARBITRATION AS PROVIDED BY CALIFORNIA LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATED IN A COURT OR JURY TRIAL. BY INITIALING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS SUCH RIGHTS ARE SPECIFICALLY INCLUDED IN HEREIN. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE UNDER THE AUTHORITY OF THE CALIFORNIA CODE OF CIVIL PROCEDURE.

YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY.

WE HAVE READ AND UNDERSTAND THE FOREGOING AND AGREE TO
SUBMIT DISPUTES ARISING OUT OF THE MATTERS INCLUDED IN
THE "MEDIATION/ARBITRATION" PROVISION TO NEUTRAL
ARBITRATION, WITH A SINGLE ARBITRATOR.

Initialed by Landlord: M Initialed by Tenant: SLW

Section 24. General Provisions

24.1 No Broker. Landlord and Tenant each warrant that no real estate broker or person acting as such was consulted or dealt with by them in connection with or had any part in motivating them to enter into this Lease. Each party shall hold the other harmless from any liability or expense incurred by the other party because of any claim for commission, fees or other compensation made by any real estate broker or other person based on claims contrary to this warranty.

24.2 Certificates. Tenant agrees upon request to execute, acknowledge, and deliver promptly to Landlord, without the payment of any consideration thereof, any instrument or certificate evidencing, demonstrating and affirming the obligations set forth in this Lease including but not limited to the permitted use of the Premises, if any such certificate or instrument has been requested by Landlord. If thirty (30) days after the date of a written request by Landlord to execute such instruments, Tenant shall not have executed same, Landlord may, at its option, cancel this Lease without incurring any liability on account therefor, and the Term of this Lease is expressly limited accordingly.

24.3 Counterparts. This Lease may be executed in any number of counterparts and all of such counterparts taken together shall be deemed to constitute one and the same instrument.

24.4 Successors and Assigns. This Lease and the terms and provisions hereof shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns whenever the context so requires or permits.

24.5 Time. Time is of the essence in this Lease and each and all of its provisions. Any extension of time granted for the performance of any duty or obligation under this Lease shall not be considered an extension of time for the performance of any other duty or obligation under this Lease.

24.6 Severability. Except as expressly provided to the contrary herein, each section, part, term or provision of this Lease shall be considered severable, and if for any reason any section, part, term or provision herein is determined to be invalid and contrary to or in conflict with any existing or future law or regulation by a court or agency having valid jurisdiction, such determination shall not impair the operation of or have any other effect on other sections, parts, terms or provisions of this Lease as may remain otherwise intelligible, and the latter shall continue to be given full force and effect and bind the parties hereto, and said invalid sections, parts, terms or provisions shall be deemed not to be a part of this Lease.

24.7 Applicable Law. This Lease has been executed in the State of California and shall be construed in accordance with the laws of California. Any action brought to enforce or interpret this Lease shall be exclusively brought in Nevada County, California. Should any provision of this Lease require judicial interpretation, it is agreed that the court interpreting or considering same shall not apply the presumption that the terms hereof shall be more strictly construed against a party by reason of the rule or conclusion that a document should be construed more strictly against the party who itself or through its agent prepare the same; it being agreed that all parties hereto have participated in the preparation of this Lease and that legal counsel was consulted by each responsible party before the execution of this Lease.

24.8 Amendment and Waiver. This Lease may not be amended or modified in any manner except by an instrument in writing executed by all parties hereto; provided however, either Landlord or Tenant may, in writing, (i) extend the time for performance of any of the obligations of the other, (ii) waive any inaccuracies and representations by the other contained in this Lease, (iii) waive compliance by the other with any of the covenants contained in this Lease, and (iv) waive the satisfaction of any condition that is precedent to the performance by the party to waiving of any of its obligations.

24.9 No Joint Venture. Nothing contained herein shall be deemed or construed by the parties hereto or by any third party as creating the relationship of (i) principal and agent, (ii) a partnership, or (iii) a joint venture between the parties hereto; it being understood and agreed that neither any provision contained herein nor any act of the parties hereto shall be deemed to create any relationship between the parties hereto other than the relationship of Landlord and Tenant. Tenant and its employees are not employees of Landlord. Tenant and/or its insurers shall be solely responsible for payment of any liability arising out of Worker's Compensation, unemployment or employee benefits offered to its employees. Landlord shall have no liability for any such claims.

24.10 Attorneys' Fees. Notwithstanding anything to the contrary contained in this Lease, if either party institutes legal proceedings (including arbitration, but excluding mediation) against the other with respect to this Lease (including an unlawful detainer proceeding to regain possession), the use, occupancy or condition of the Property, or any Default hereunder that is not timely cured, the non-prevailing party shall pay to the prevailing party an amount equal to the reasonable attorneys' fees and disbursements and all other costs and expenses (including the costs and fees of the arbitrator, if any, which may be taxed as costs) incurred by the prevailing party in connection therewith.

24.11 Exhibits. All Exhibits attached hereto are incorporated herein by this reference as if fully set forth herein; provided, however, in the event that at the time of the execution of this Lease any of the Exhibits to be attached are incomplete, the parties shall use their best efforts to complete such Exhibits at the earliest possible date. To the extent this Lease may be rendered unenforceable by the lack of completion of any of the Exhibits, such defect shall be cured as such incomplete Exhibits are made complete in accordance with this Section, except to the extent that such Exhibits are deemed and stipulated by the parties to be complete on the execution of this Lease by the parties hereto. If any Exhibits are subsequently changed by the mutual written agreement of the parties, the Exhibits shall be modified to reflect such change or changes and initialed by the parties.

24.12 Captions. Captions, titles to sections and paragraph headings used herein are for convenience or reference and shall not be deemed to limit or alter any provision hereof.

24.13 Interpretation. Unless the context dictates otherwise, the singular number will include the plural; the masculine will include the feminine; and vice-versa in all cases. The parties acknowledge and agree they have reviewed this Lease in its entirety, that each of its terms has been freely negotiated by both parties, that each of the parties has contributed or had the opportunity to contribute to the terms used, that each party has been represented by its own independent legal counsel or has had the opportunity to submit this Lease to its own attorney for review and counsel before execution, that each of the parties expressly waives any and all common law or statutory rules of construction to the effect that a term or condition of this Lease is to be construed against one party or the other as its drafter, and that each of the parties agrees and affirms that the Lease and all terms and conditions thereof shall in all cases be construed according to the fair meaning of the language used and not for or against any party. The words "include" and "including" shall be construed as if followed by the phrase "without limitation." The words "herein," "hereof," "hereby," "hereunder" and words of similar import shall be construed to refer to this Lease as a whole and not to any particular paragraph or subdivision hereof unless expressly stated. Unless otherwise expressly stated herein to the contrary, wherever Landlord's consent or approval is required hereunder it shall be construed to mean that Landlord's prior written consent or approval is required. Unless otherwise expressly stated herein to the contrary, wherever Landlord's consent or approval is required hereunder it shall be construed to mean that Landlord's consent or approval may be given or withheld in Landlord's sole and absolute discretion. Unless otherwise expressly stated herein to the contrary, wherever any matter or thing herein is to be acceptable or satisfactory to Landlord, it shall be construed to mean that such matter or thing must be acceptable to Landlord in Landlord's sole and absolute discretion. In addition, unless otherwise expressly stated herein to the contrary, wherever something herein is to be acceptable or satisfactory (or words of similar import) in Landlord's judgment, it shall be construed to mean Landlord's judgment exercised in Landlord's sole and absolute discretion. If any provision of this Lease shall prove to be illegal, invalid or unenforceable, the remainder of this Lease shall not be affected thereby.

24.14 Landlord Consent. With respect to any provision of this Lease or any interpretation or holding of law which provides, in effect, that Landlord shall not unreasonably withhold or unreasonably delay any consent or any approval, Tenant's sole remedy shall be specific performance, injunction or declaratory judgment to obtain Landlord's consent. Tenant waives any claim for money damages (including lost profits or consequential damages). Tenant acknowledges and agrees that it shall not be unreasonable for Landlord to withhold its consent, approval or signature at any time while Tenant is in default hereunder.

24.15 Limit on Landlord Liability. Notwithstanding anything contained in this Lease or under applicable Laws to the contrary, in no event shall Landlord be liable to Tenant for lost profits or consequential, special or punitive damages. Tenant waives and releases any claims against Landlord for lost profits, or consequential, special or punitive damages.

24.16 Right to Injunctive Relief. Either party shall have the right to enjoin any breach or Default and the right to invoke any other right or remedy allowed by law or equity, as if any other specific rights and remedies were not provided for in this Lease for any such breach or Default.

24.17 Confidentiality. Landlord agrees that Tenant may desire to protect its trade secrets and confidential information. If Tenant is required to transmit its trade secrets or confidential information to Landlord in any report, correspondence or communication under this Lease, Tenant shall conspicuously mark the confidential or trade secret information. Landlord agrees to attempt to maintain the confidentiality of the confidential information or trade secrets, provided, however, that Landlord may be required to disclose such information to the extent required by applicable Law. Landlord shall have no liability to Tenant whatsoever for the disclosure of such confidential or trade secret information if, in Landlord's discretion, Landlord determines that the confidential or trade secret information is subject to disclosure under applicable Law.

24.18 Application of Payments. All checks tendered to Landlord in payment of Rent required hereunder shall be deemed payments for the account of Tenant. Acceptance by Landlord of Rent and/or additional rent from anyone other than Tenant shall not be deemed to operate as an attornment to Landlord by the payor of such Rent or as a consent by Landlord to an assignment of this Lease or subletting by Tenant of the Property or any portion thereof to such payor, or as a modification of any of the provisions of this Lease. Landlord may apply any of Tenant's payments against payment of any sum which has become due, regardless of any designation or imputation by Tenant. No designation by Tenant, either in a separate writing or on a check or money order, shall modify this clause or have any force or effect.

24.19 Survival. All covenants, agreements, representations and warranties made herein shall survive the execution and delivery of this Lease. All other documents and instruments to be executed and delivered in accordance herewith and shall continue in full force and effect.

24.20 Governing Document. This Lease shall govern in the event of any inconsistency between this Lease and any of the Exhibits attached hereto.

24.21 Documentation. If necessary to carry out the intent of this Lease, Landlord and Tenant agree to execute and provide to the other party, on or after the date hereof, any and all other instruments, documents, conveyances, assignments and agreements which either party may reasonably request.

24.22 Entire Lease. This Lease embodies the entire agreement and understanding of Landlord and Tenant relating to the subject matter hereof and supersedes all prior representations, agreements and understandings, oral or written, relating to such subject matter. Tenant acknowledges that there are no promises, representations, agreements, warranties, conditions or understandings (whether oral or written, implied or expressed) between the parties other than as are expressly set forth herein. Neither this Lease nor any provision hereof may be amended, enlarged, modified, waived, discharged or terminated orally, except as expressly provided herein or by an instrument signed by Landlord and Tenant.

IN WITNESS WHEREOF, the parties hereto have caused this Lease to be executed by their proper, duly authorized corporate officers, all as of the day and year first above set forth.

LANDLORD:

TRUCKEE DONNER RECREATION AND
PARK DISTRICT,
a public entity formed pursuant to California
state law

By: 

Its: General Manager

2/17/22

TENANT:

SIERRA NEVADA CHILDREN'S
MUSEUM,
a California not for profit corporation

By: 

KidZone Board Chair

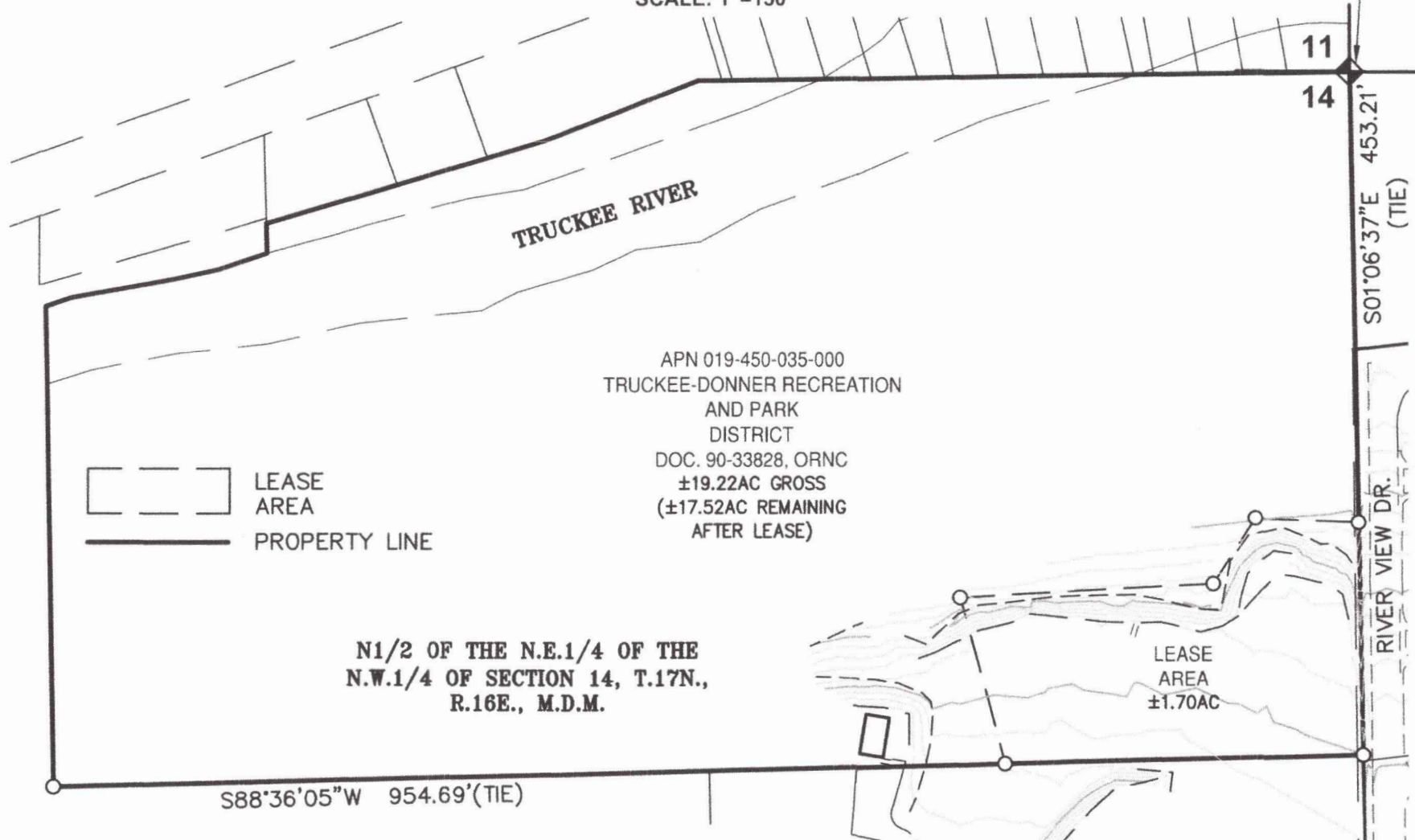
2/17/22

PROPOSED / REVISED

EXHIBIT 'A'

A PORTION OF
N 1/2 OF THE NE 1/4 OF THE NW 1/4 OF
SECTION 14, T.17 N., R.16 E., M.D.B.&M.
TOWN OF TRUCKEE
NEVADA COUNTY, CA
SCALE: 1"=150'

QUARTER CORNER
FOUND 2-1/2" BRASS
CAP STAMPED LS 6596
IN MONUMENT WELL



PROPOSED / REVISED

LEASE AREA EXHIBIT B-1

A portion of the property described to the Truckee Donner Recreation and Parks District record in Document No. 90-33828, Official Records of Nevada County being a portion of the North Half of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 14, Township 17 North, Range 16 East, M.D.B.&M and being more particular described as follows:

BEGINNING at the intersection of the East Line of the North $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 14 & the South Line of the North $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 14, from which the North Quarter corner of Section 14, being monumented by a 2 $\frac{1}{2}$ " brass disk stamped LS 6596 bears North $01^{\circ}06'37''$ West a distance of 453.21 feet;

Thence from said point of beginning the following six (6) consecutive courses and distances:

1. Along above said South Line South $88^{\circ}36'05''$ West a distance of 360.29 feet;
2. Leaving said South Line North $15^{\circ}07'37''$ West a distance of 172.81 feet;
3. North $86^{\circ}57'48''$ East a distance of 254.85 feet;
4. North $32^{\circ}45'24''$ East a distance of 78.83 feet;
5. South $87^{\circ}44'37''$ East a distance of 103.68 feet to the above said East line;
6. Along said East line South $01^{\circ}06'37''$ East a distance of 233.78 feet to above said **POINT OF BEGINNING**

Containing an area of 1.70 acres, more or less.

The above described tract of land is shown on Exhibits A and B-2 and attached hereto and made a part of.

End of Description





PROPOSED / REVISED

EXHIBIT 'B-2'

LEASE AREA

A PORTION OF
N 1/2 OF THE NE 1/4 OF THE NW 1/4 OF
SECTION 14, T.17 N., R.16 E., M.D.B.&M.
TOWN OF TRUCKEE
NEVADA COUNTY, CA
SCALE: 1"=60'

NORTH QUARTER CORNER
FOUND 2-1/2" BRASS
CAP STAMPED LS 6596
IN MONUMENT WELL

APN 019-450-035-000
TRUCKEE-DONNER RECREATION AND PARK
DISTRICT
DOC. 90-33828, ORNC
±19.22AC GROSS
(±17.52AC REMAINING
AFTER LEASE)



12/11/2024

To: Truckee Donner Recreation and Parks Board
From: Sierra Nevada Children's Museum (KidZone)
Subject: Lease Milestone



We are thrilled to share our current plan for KidZone Museum's vision to expand and relocate to the Truckee River Regional Park. The costs for the project have escalated from \$8.5 million when we signed our lease to \$11.5 million today. To efficiently move forward, our board has decided on a phased project to increase our opportunity to break ground sooner and avoid further escalation in costs, especially given the urgent need to replace our deteriorating tent structure." We also have selected to use a metal building we can customize, as a cost saving measure.

The **KidZone Museum Full Steam Ahead Capital Campaign** aims to reach a \$9 million goal for Phase 1. So far, we've raised over \$5.6 million through one-on-one meetings with individuals, corporations, and foundations, which is approximately 59% of the Phase 1 goal and meets the requirements of our lease agreement (section 2.2).

Our dedicated six-person team is fundraising daily and has raised over \$1 million in donations and pledges in the past six months. We aim to raise at least another \$1 million by Spring 2025. We are currently in the silent phase, focusing on securing larger contributions before going public.

Phase 1 of the new KidZone Museum will include:

- 6,500 square feet of vibrant museum space
- 6,500 square feet of outdoor space for exhibits and activities
- Play floor and climbing structure
- Sensory room
- STEAM center
- Saplings area for children under 3
- 6,500 sf of outdoor nature play elements and outdoor classroom
- Flexible space for teen/tween use, birthday parties, events and meetings

1 of 3

www.kidzonemuseum.org | director@kidzonemuseum.org

We are excited to use flexible spaces that cater to different age groups and needs. During the day, these spaces will accommodate visits from children under 5 and school-age kids, as well as host birthday parties. After school, the teen board will use the space to plan and design teen programs and enhance community outreach for Phase 2. These multipurpose spaces will support a wide range of programming, workshops, events, and celebrations.

Phase 2 will add:

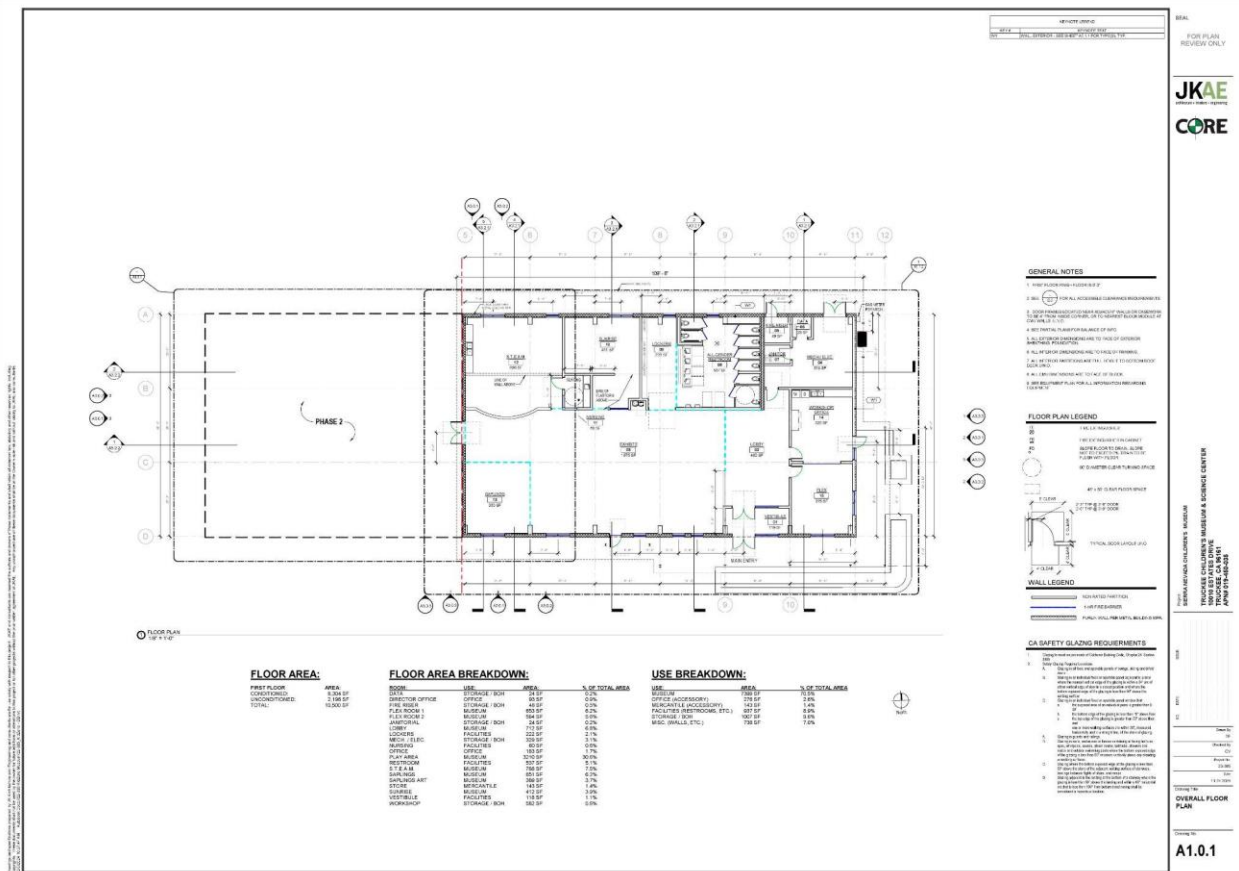
- 4,000 square feet
- Traveling exhibits space
- A water exhibit and building area
- A dedicated creative studio for teens and tweens
- A cafe/teaching kitchen
- A retail store

This phased approach enables us to start construction sooner and manage our fundraising efforts more effectively. It ensures we meet immediate needs while working towards our long-term goals. We eagerly anticipate opening the new museum, which at 6,500 square feet is twice the size of our current tent.

We look forward to your continued support and collaboration.

Sincerely,

Carol Meagher
Executive Director
Sierra Nevada Children's Museum dba KidZone Museum





BOARD AGENDA ITEM COVER SHEET

Item #: 7.1 – Approval of the minutes of the regular Board meeting of December 11, 2025

Presenter: David Faris, Human Resources Manager/District Clerk

Recommendation:

Approve minutes

Background:

Attached are the minutes from the December 11, 2025 Regular Board Meeting for Truckee-Donner Recreation and Park District

Minutes of the Meeting of the Board of Directors of the Truckee-Donner Recreation and Park District

December 11, 2025

The meeting of the Board of Directors of the Truckee-Donner Recreation and Park District was called to order by Chair Marquette at 6:00 P.M.

Roll Call –

Directors Present: Marquette, Smith, Tanner, Hansford, Wasley

Directors Absent:

Others Present: Caroline Bechdolt, Athletics Program Coordinator; Austin Valentino, Aquatics Program Coordinator

Staff: Sven Leff, General Manager; Pete Kristian, Recreation Superintendent; John Shaffer, Park Superintendent; Teresa McNamara, Accounting Manager; Brian Compton, IT Administrator; David Faris, Human Resources Manager/District Clerk

3. Annual Organizational Meeting / Election of Board Officers

Director Hansford nominated Director Wasley for Chairman, seconded by Director Smith. Nomination approved with five ayes (Hansford, Wasley, Smith, Marquette, Tanner)

Director Tanner nominated Director Smith for Vice-Chairman, seconded by Director Marquette. Nomination approved with five ayes (Hansford, Wasley, Smith, Marquette, Tanner).

Director Marquette nominated Director Hansford for Secretary, seconded by Director Smith. Nomination approved with five ayes (Hansford, Wasley, Smith, Marquette, Tanner).

4. Public Comment- Tony Sabatella (Tahoe Nordic Search & Rescue) asked the Board of Directors if it would be possible for TDRPD to provide a parking space for a vehicle. He added that they would need to put in a car port and have access for the vehicle to be plugged into electricity. The General Manager commented that staff will meet with Tony and find a suitable option.

5. Presentations - none

6. New Business

6.1 Discussion / Possible Action Letting Boat Launch Construction RFP

The Park Superintendent commented that designs are 100% approved and staff is getting permitting started. He added that this is a long time coming and thank you to King Engineering for assisting in the process. He added that there is one correction to the RFP in tonight's Board packet. Item 23 says December 8th, 2025, when it should say February 26, 2026.

Director Tanner asked if this would make the Boat Launch usable in the Winter season? The Park Superintendent answered yes, it extends the launch when the water level is lowered to allow access.

The General Manager commented that the cost estimates look to be around 1.6 million dollars.

Director Hansford asked if the State still has the money for us to accomplish this project? The Park Superintendent answered yes, from our last meeting they understood that the cost has escalated and the State wants a project to be accomplished. The General Manager commented that the State will review our bids and staff will get confirmation before we commit to any part of the project.

Chair Wasley motioned to approve staff to move forward with the Boat Launch Construction RFP with the amendment to item 23, seconded by Director Hansford. Five ayes (Wasley, Marquette, Smith, Tanner, Hansford).

7. Consent Calendar

Director Hansford asked to pull item 7.5 for discussion.

It was moved by Chair Wasley, and seconded by Director Smith, to approve the Consent Calendar Items 7.1, 7.2, 7.3, 7.4, 7.6, 7.7, and 7.8.

The Consent Calendar carried out with the following vote:

Ayes: Director Tanner, Director Marquette, Director Hansford, Director Wasley, and Director Smith

Noes: none

Absent:

Abstained: none

7.5 Adoption of the 2026 Ponderosa Golf Course Fees

Director Hansford asked if the idea of a college student ten pack had gone away. The Recreation Superintendent answered that staff considered it but did not think it was a good idea. He added that TDRPD has reduced the junior rates. The Athletics Program Coordinator commented that staff have discussed briefly a college pass. She continued that the twilight pass is affordable. Director Tanner commented that staff should market the twilight pass more.

Director Hansford motioned to adopt the 2026 Ponderosa Golf Course Fees as presented, seconded by Chairman. Five ayes (Wasley, Marquette, Smith, Tanner, Hansford).

8. Financial Report

a) Review of District Financial Report – Reviewed

9. Division Reports

9.1 General Manager Update – Reviewed

9.2 Park Division Update – Reviewed

9.3 Pcreation Division Update – Reviewed

9.4 Marketing Report – Reviewed

9.5 Accounting & Office Division Update - Reviewed

9.6 Information Technology Division Update – Reviewed

9.7 Human Resources Division Update – Reviewed

10. Board Subcommittees

10.1 Finance/Audit Committee (Standing Committee – Smith and Wasley) – met this week

10.2 Comprehensive Facility Condition Assessment (Standing Committee – Tanner and Marquette) – no updates

10.3 Property Opportunity Committee (Sub-Committee – Wasley and Hansford) – no updates

10.4 Truckee Recreation & Park Foundation Liaison Committee (Tanner) – no updates

11. Additional Matters of Interest to Board Members –

Chairman Wasley asked the General Manager where staff is on posting and hiring for an Executive Assistant. The General Manager commented that staff would like to see the finances through December 2025 and come back to the Board with a plan.

Chairman Wasley asked about Bill Rose Park and where it stands since it was sold to Tahoe Forest Hospital. The General Manager commented that he and the Human Resources Manager have worked with Tahoe Forest Hospital to provide all the information they have requested. He added that Ted Owen's from the Hospital had asked the same question that their staff had asked TDRPD and we provided the information again, but we have heard nothing since October 2025. The Human Resources Manager commented that he will circle back with the Hospital staff to confirm that everything is satisfied.

Director Tanner asked staff about the proposed Town Corporation yard that could be used by TDRPD in the future. The General Manager commented that the Park and Recreation Superintendents and himself met with the Town of Truckee and learned they are actively using it for their TART and E-Bike programs. He continued that staff were informed that it would be five to ten years before it would be available for TDRPD use. He added that TDRPD is not urgent on this move and we are not being pressed by the Library currently. He added that staff would like to move when feasible and vacant.

Director Tanner commented that there will be a Foundation event on Saturday, February 14th, 2026, at the Community Art Center.

12. CLOSED SESSION (Government Code Section 54957)

12.1 Public Employee Performance Evaluation – General Manager

The Board met in closed session to discuss the General Managers goals for the upcoming year. Upon return to regular session, the Board Chairman reported no decisions were made in closed session.

13. Adjournment – The meeting was adjourned at 10:15 P.M.

District Clerk

Chairman of the Board of Directors

Secretary of the Board of Directors



BOARD AGENDA ITEM COVER SHEET

Item #: 7.2 – AP Check Registers

Presenter: Teresa McNamara, Accounting Manager

Recommendation:

Approve the following check registers:

11/01/2025 - \$150,540.98
11/13/2025 - \$203,931.51
11/26/2025 - \$284,663.55

Background:

Accounts Payable checks are paid every two weeks. These are the registers for the three check runs in November 2025. Also provided is the check detail for #963 and #1034.

TRUCKEE DONNER RECREATION AND PARK DISTRICT
2025 SKI SWAP CHECK RUN
11/01/2025

Payment Number	Payee Name - 235	Amount	Description
90001	Don Hotaling	\$ 1,452.02	2025 Ski Swap
90002	Hughes Ski Hut	\$ 35,048.88	2025 Ski Swap
90003	Land Park Ski and Sports	\$ 11,280.37	2025 Ski Swap
90004	Sun Sports	\$ 23,182.55	2025 Ski Swap
90005	Leila Bahreini	\$ 67.15	2025 Ski Swap
90006	Audrey Jamison	\$ 120.08	2025 Ski Swap
90007	Sharon White	\$ 158.00	2025 Ski Swap
90008	Eric Anderson	\$ 63.20	2025 Ski Swap
90009	Cayton Lopez	\$ 146.15	2025 Ski Swap
90010	Kyle Jost	\$ 292.30	2025 Ski Swap
90011	Chris Baker	\$ 98.75	2025 Ski Swap
90012	Blake Johnson	\$ 237.00	2025 Ski Swap
90013	Rob Anderson	\$ 434.50	2025 Ski Swap
90014	Anouk Ben	\$ 319.95	2025 Ski Swap
90015	Patrick Kennedy	\$ 165.90	2025 Ski Swap
90016	Hayden Price	\$ 197.50	2025 Ski Swap
90017	Geoff Cline	\$ 446.35	2025 Ski Swap
90018	Casey Stenlund	\$ 98.75	2025 Ski Swap
90019	Maria Preobrazhenskaya	\$ 233.05	2025 Ski Swap
90020	Courtney Baker	\$ 229.10	2025 Ski Swap
90022	Amy Aaron	\$ 7.90	2025 Ski Swap
90023	Carrie Mc Reynolds	\$ 63.20	2025 Ski Swap
90024	Carson Pesce	\$ 205.40	2025 Ski Swap
90025	Bob Belden	\$ 79.00	2025 Ski Swap
90026	Mark Tedsen	\$ 509.55	2025 Ski Swap
90027	Britanie Stratton	\$ 82.95	2025 Ski Swap
90028	Kelley Bennett	\$ 244.90	2025 Ski Swap
90029	Gus Jones	\$ 177.75	2025 Ski Swap
90030	Timothy O'Neal	\$ 5,951.07	2025 Ski Swap
90031	Stephanie Yu	\$ 177.75	2025 Ski Swap
90032	Kathy Karlovic	\$ 1,354.85	2025 Ski Swap
90033	Tawny Kwiecinski	\$ 98.70	2025 Ski Swap
90034	Jeremy Miller	\$ 39.50	2025 Ski Swap
90035	Nancy Ives	\$ 75.05	2025 Ski Swap
90036	Kristjan Lillemets	\$ 370.51	2025 Ski Swap
90037	Wendy Seline	\$ 292.30	2025 Ski Swap
90038	Tim Humphreys	\$ 1,177.10	2025 Ski Swap
90039	Peter Smith	\$ 79.00	2025 Ski Swap
90040	Valerie Zimmer	\$ 181.70	2025 Ski Swap
90041	Heidi Wolfe	\$ 869.00	2025 Ski Swap
90042	Emily Eppinger	\$ 279.66	2025 Ski Swap
90043	Lucas Fernandes Ficzotto	\$ 685.72	2025 Ski Swap
90044	Dana Anderson	\$ 194.34	2025 Ski Swap
90046	William Fletcher	\$ 997.77	2025 Ski Swap
90047	Adrienne Bell	\$ 812.91	2025 Ski Swap
90048	Peter Suhr	\$ 122.45	2025 Ski Swap
90049	Kammie Wogsland	\$ 158.79	2025 Ski Swap
90050	Celeste Dexter	\$ 439.24	2025 Ski Swap
90051	Keith Berkoben	\$ 237.00	2025 Ski Swap
90052	Sara Mehlhaff	\$ 564.85	2025 Ski Swap
90053	John Gracia	\$ 23.70	2025 Ski Swap
90054	Nichole Tortorici	\$ 272.55	2025 Ski Swap

TRUCKEE DONNER RECREATION AND PARK DISTRICT
2025 SKI SWAP CHECK RUN
11/01/2025

Payment Number	Payee Name - 235	Amount	Description
90055	Joe Murphy	\$ 90.85	2025 Ski Swap
90056	Le'a Gleason	\$ 118.50	2025 Ski Swap
90057	Paul Smith	\$ 122.45	2025 Ski Swap
90058	Rebecca Scott	\$ 308.10	2025 Ski Swap
90059	Elise Auger	\$ 39.50	2025 Ski Swap
90060	Michael Christenson	\$ 213.30	2025 Ski Swap
90061	Christine Kelly	\$ 181.70	2025 Ski Swap
90062	Jim Mattos	\$ 79.00	2025 Ski Swap
90063	Robin Roessler	\$ 276.50	2025 Ski Swap
90064	Emily Lin	\$ 833.45	2025 Ski Swap
90065	Sarah Maile	\$ 39.50	2025 Ski Swap
90066	Maria Preobrazhenskaya	\$ 39.50	2025 Ski Swap
90067	Ian Stone	\$ 109.02	2025 Ski Swap
90068	Rosemary Winterberger	\$ 1,023.05	2025 Ski Swap
90069	Meagan Ballew	\$ 1,718.25	2025 Ski Swap
90070	Riley Bathurst	\$ 165.90	2025 Ski Swap
90071	Lemmel Hambrecht	\$ 158.00	2025 Ski Swap
90072	Breaux Dory	\$ 474.00	2025 Ski Swap
90073	Michael Madigan	\$ 256.75	2025 Ski Swap
90074	Julie Hall	\$ 300.20	2025 Ski Swap
90075	Joe Rossell	\$ 679.40	2025 Ski Swap
90076	Bret Barker	\$ 63.20	2025 Ski Swap
90077	Marina Marengo	\$ 592.50	2025 Ski Swap
90078	Anna Wrona	\$ 815.28	2025 Ski Swap
90079	Karen Brazier	\$ 118.50	2025 Ski Swap
90080	Jim Herzman	\$ 110.60	2025 Ski Swap
90081	Pierre Dermey	\$ 418.70	2025 Ski Swap
90082	Arianna Morrone	\$ 35.55	2025 Ski Swap
90083	Therese Hughes	\$ 39.50	2025 Ski Swap
90084	Ruth Von Rotz	\$ 122.45	2025 Ski Swap
90085	Herbert Schulze	\$ 141.41	2025 Ski Swap
90086	Peter Beaupre	\$ 47.40	2025 Ski Swap
90087	Tim Rechetniak	\$ 1,173.15	2025 Ski Swap
90088	Jenna Shlachter	\$ 576.70	2025 Ski Swap
90089	Carmen Sutter	\$ 130.35	2025 Ski Swap
90090	Emma Costa	\$ 35.55	2025 Ski Swap
90091	Aaron Feldstein	\$ 118.50	2025 Ski Swap
90092	Aaron Feldstein	\$ 355.50	2025 Ski Swap
90093	Kristina Beetz	\$ 130.35	2025 Ski Swap
90094	Anna Wrona	\$ 15.01	2025 Ski Swap
90095	Rachel Elste	\$ 600.40	2025 Ski Swap
90096	Meemie Kemper	\$ 134.30	2025 Ski Swap
90097	Spencer Malone	\$ 47.40	2025 Ski Swap
90098	Johnny Durand	\$ 474.00	2025 Ski Swap
90099	Don Barrientos	\$ 315.80	2025 Ski Swap
90100	Xander Guldman	\$ 191.18	2025 Ski Swap
90101	Lindsay Lahonta	\$ 112.18	2025 Ski Swap
90102	John Preiskel	\$ 118.50	2025 Ski Swap
90103	Tom Chew	\$ 69.52	2025 Ski Swap
90104	Ryan Griffin	\$ 229.10	2025 Ski Swap
90105	Eduardo Ruvalcaba	\$ 56.25	2025 Ski Swap
90106	Karen Mason	\$ 262.28	2025 Ski Swap

TRUCKEE DONNER RECREATION AND PARK DISTRICT
2025 SKI SWAP CHECK RUN
11/01/2025

Payment Number	Payee Name - 235	Amount	Description
90107	Vincent Zacha-Herther	\$ 71.10	2025 Ski Swap
90108	Josh Hoyer	\$ 1,432.16	2025 Ski Swap
90109	Michael Hunter	\$ 260.70	2025 Ski Swap
90110	Eric Park	\$ 221.20	2025 Ski Swap
90111	Simone Spector	\$ 166.69	2025 Ski Swap
90112	Jennifer Dawn	\$ 47.40	2025 Ski Swap
90113	Nicole Bechdolt	\$ 43.45	2025 Ski Swap
90114	Curran Boyle	\$ 478.79	2025 Ski Swap
90115	Steve Trambley	\$ 217.25	2025 Ski Swap
90116	Angelo Tenorio	\$ 71.10	2025 Ski Swap
90117	David Ligon	\$ 280.45	2025 Ski Swap
90118	Chris Martin	\$ 197.50	2025 Ski Swap
90119	Christian Denis	\$ 276.50	2025 Ski Swap
90120	JT Holmes	\$ 720.48	2025 Ski Swap
90121	Cindy Stewart	\$ 77.42	2025 Ski Swap
90122	Nicole Mason	\$ 75.05	2025 Ski Swap
90123	Chris Perkins	\$ 98.75	2025 Ski Swap
90124	Peter Fischer	\$ 134.30	2025 Ski Swap
90125	Richard Giordani	\$ 106.65	2025 Ski Swap
90126	Robin Anliker	\$ 201.45	2025 Ski Swap
90127	Adrian Fogg	\$ 616.20	2025 Ski Swap
90128	David Kessler	\$ 35.55	2025 Ski Swap
90129	Ken Kasman	\$ 395.00	2025 Ski Swap
90130	Doug Jones	\$ 158.00	2025 Ski Swap
90131	Pavel Bosin	\$ 240.16	2025 Ski Swap
90132	Lynette Talbott	\$ 233.05	2025 Ski Swap
90133	James Da Jesus	\$ 379.20	2025 Ski Swap
90134	Sean Ehringer	\$ 19.75	2025 Ski Swap
90135	Cody Munson	\$ 47.40	2025 Ski Swap
90136	Kevin Hirsh	\$ 213.30	2025 Ski Swap
90137	Alec Tandara-Kuhns	\$ 639.11	2025 Ski Swap
90138	Megan Bohnet	\$ 98.75	2025 Ski Swap
90139	Davis Souza	\$ 217.25	2025 Ski Swap
90140	Julia Trahan	\$ 205.40	2025 Ski Swap
90141	Pete Kolp	\$ 78.74	2025 Ski Swap
90142	Kim Stafford	\$ 252.80	2025 Ski Swap
90143	Anthony Christensen	\$ 268.60	2025 Ski Swap
90144	Susan Adler	\$ 27.65	2025 Ski Swap
90145	Kris Kingery	\$ 137.86	2025 Ski Swap
90146	Elizabeth Fossum	\$ 489.80	2025 Ski Swap
90147	Craig Jaffe	\$ 470.05	2025 Ski Swap
90148	Dana Anderson	\$ 43.45	2025 Ski Swap
90150	Heather Maloy	\$ 105.07	2025 Ski Swap
90151	Kurt Gooding	\$ 106.65	2025 Ski Swap
90152	Ann Penfield	\$ 19.75	2025 Ski Swap
90153	Steve LaGrandeur	\$ 371.30	2025 Ski Swap
90154	Mike Bartholow	\$ 497.70	2025 Ski Swap
90155	Ann Sulit	\$ 143.78	2025 Ski Swap
90156	Tim Loper	\$ 853.20	2025 Ski Swap
90157	Roman Desota	\$ 69.52	2025 Ski Swap
90158	Bryan Jones	\$ 158.00	2025 Ski Swap
90159	Bryan Jones	\$ 52.14	2025 Ski Swap

TRUCKEE DONNER RECREATION AND PARK DISTRICT
2025 SKI SWAP CHECK RUN
11/01/2025

Payment Number	Payee Name - 235	Amount	Description
90160	Peter Werbel	\$ 39.50	2025 Ski Swap
90161	Tahoe Donner Cross Country	\$ 2,144.85	2025 Ski Swap
90162	Jeff Engerbretson	\$ 422.65	2025 Ski Swap
90163	Leigh Fong	\$ 59.25	2025 Ski Swap
90164	Jill Latham	\$ 27.65	2025 Ski Swap
90165	Chris Jennerwein	\$ 86.90	2025 Ski Swap
90166	Karen Ching	\$ 450.30	2025 Ski Swap
90167	Michael Nobbs	\$ 59.25	2025 Ski Swap
90168	Ian Wieczorek	\$ 410.89	2025 Ski Swap
90169	Alex Badgett	\$ 221.20	2025 Ski Swap
90170	Kim Nolan	\$ 276.50	2025 Ski Swap
90171	Stacy Morgan	\$ 205.40	2025 Ski Swap
90172	James Jealic	\$ 276.50	2025 Ski Swap
90173	Anne Shelchuk	\$ 31.60	2025 Ski Swap
90174	Tyler Shopshire	\$ 217.25	2025 Ski Swap
90175	Cody Nern	\$ 229.10	2025 Ski Swap
90176	Kristi Wingard	\$ 2,832.94	2025 Ski Swap
90177	Jennifer Cha	\$ 260.70	2025 Ski Swap
90178	Michael Kwiecinski	\$ 217.25	2025 Ski Swap
90179	Alene Aldrich	\$ 438.45	2025 Ski Swap
90180	Barbara Sullivan	\$ 15.80	2025 Ski Swap
90181	Emily Dubansky	\$ 347.60	2025 Ski Swap
90182	Duncan Havlin	\$ 169.85	2025 Ski Swap
90183	Dave Schotzko	\$ 217.25	2025 Ski Swap
90184	Jay Porado	\$ 193.55	2025 Ski Swap
90185	Ian MacFadyen	\$ 465.31	2025 Ski Swap
90186	John Fardelmann	\$ 122.45	2025 Ski Swap
90188	Liza McNulty	\$ 331.80	2025 Ski Swap
90189	Kahlil Johnson	\$ 158.00	2025 Ski Swap
90190	Aaron Thies	\$ 138.25	2025 Ski Swap
90191	Laura Hazelton	\$ 165.90	2025 Ski Swap
90192	John Slaughter	\$ 342.07	2025 Ski Swap
90193	Diana Kruze	\$ 158.00	2025 Ski Swap
90194	Alisa Sedmeva	\$ 57.67	2025 Ski Swap
90195	Madison Farrant	\$ 560.90	2025 Ski Swap
90196	Debbiz Hakansson	\$ 521.40	2025 Ski Swap
90197	Doug Nickerson	\$ 916.40	2025 Ski Swap
90198	Caitlin McMahon	\$ 491.38	2025 Ski Swap
90199	Patrick Jackson	\$ 216.46	2025 Ski Swap
90200	William Rudisill	\$ 438.45	2025 Ski Swap
90201	Matthew Pietras	\$ 51.35	2025 Ski Swap
90202	Jack McCann	\$ 296.25	2025 Ski Swap
90203	Ricki Alpert	\$ 158.00	2025 Ski Swap
90204	Eric Russell	\$ 237.00	2025 Ski Swap
90205	Tracy Cuneo	\$ 434.50	2025 Ski Swap
90206	Patricia Robbins	\$ 316.00	2025 Ski Swap
90207	Clay Prescott	\$ 197.50	2025 Ski Swap
90208	Christie Dubois	\$ 154.05	2025 Ski Swap
90209	Sara Mehlhaff	\$ 79.00	2025 Ski Swap
90210	Peter Nicholas	\$ 375.25	2025 Ski Swap
90211	Natalie Grindy	\$ 39.50	2025 Ski Swap
90212	Jody Litster	\$ 114.55	2025 Ski Swap

TRUCKEE DONNER RECREATION AND PARK DISTRICT
2025 SKI SWAP CHECK RUN
11/01/2025

Payment Number	Payee Name - 235	Amount	Description
90213	Drew Zieff	\$ 963.80	2025 Ski Swap
90214	Ben Shefftz	\$ 758.40	2025 Ski Swap
90215	Stephen Zaruby	\$ 454.25	2025 Ski Swap
90216	Justin Lichter	\$ 39.50	2025 Ski Swap
90217	Chris Habecker	\$ 39.50	2025 Ski Swap
90218	Jeff Sarlo	\$ 1,536.55	2025 Ski Swap
90219	Ellen Raynor	\$ 237.00	2025 Ski Swap
90220	Michael Fournier	\$ 406.85	2025 Ski Swap
90221	Anne Knudson	\$ 1,157.35	2025 Ski Swap
90222	Colleen Kurtz	\$ 276.50	2025 Ski Swap
90223	Matt Lane	\$ 197.50	2025 Ski Swap
90224	Chase VanKirk	\$ 138.25	2025 Ski Swap
90225	Archimedes Wear	\$ 688.88	2025 Ski Swap
90226	Laurel Burlingame	\$ 296.25	2025 Ski Swap
90227	Kristin Henry	\$ 106.65	2025 Ski Swap
90228	Aaron True	\$ 417.50	2025 Ski Swap
90229	Camille Cheong	\$ 37.92	2025 Ski Swap
90230	Matt Butler	\$ 173.80	2025 Ski Swap
90231	Dan Marquess	\$ 608.30	2025 Ski Swap
90232	Shelley Bolen	\$ 47.40	2025 Ski Swap
90233	Karen Allinger Coffyn	\$ 59.25	2025 Ski Swap
90234	Miriam Mora	\$ 15.80	2025 Ski Swap
90235	Bob Zimmerman	\$ 122.45	2025 Ski Swap
90236	Rod Georgiu	\$ 51.35	2025 Ski Swap
90237	Jay Garbarino	\$ 158.00	2025 Ski Swap
90238	Thomas Lane (Alpine Sports)	\$ 5,285.10	2025 Ski Swap
90239	Sydney Hamren	\$ 79.00	2025 Ski Swap
	Total Ski Swap Checks 9001 to 90239	\$ 150,540.98	

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
11/13/2025

Payment Number	Payee Name - 188	Amount	Description
901	ADP, LLC	\$ 1,941.40	Payroll Processing Charges-October 2025
902	California Department of Social Services	\$ 25.00	Licensing Change To Accept 18 Month Old Students
903	Health Equity	\$ 900.00	Health Equity for KW PP# 19-22-Employee Cont.
904	Truckee Donner Public Utility District	\$ 43.73	Utilities 8/19-9/17/25
905	Biking for a Better World	\$ 1,433.17	Remaining Amount for Skid Steer
906	Biking for a Better World	\$ 34,566.83	Skid Steer Purchase from BBW Payoff Amount
907	Charles Schwab & Co., Inc.	\$ 1,024.49	AT001 Loan Repayment Pay Date 11/07/25
			DB001 Loan Repayment Pay Date 11/07/25
			DF001 Loan Repayment Pay Date 11/07/25
			PK001 Loan Repayment Pay Date 11/07/25
			JS001 Loan Repayment Pay Date 11/07/25
			JS002 Loan Repayment Pay Date 11/07/25
			DW001 Loan Repayment Pay Date 11/07/25
908	US Bank - PARS	\$ 7,790.78	Pars Pay Date 11/07/2025
909	VALIC	\$ 4,936.59	403(b)Employee Contribution Pay Date 11/07/2025
910	VALIC	\$ 269.23	403(b)Roth Employee Contribution Pay Date 11/07/2025
911	Airgas National Carbonation	\$ 321.82	AC-Pool Chemicals
912	Alpine Lock and Key, Inc.	\$ 350.84	CY-Re-Key Dave's Shop
913	Amazon Capital Services	\$ 4,446.81	AC/CY/IR-Pool Chemicals/Staff Lunch Supplies/Chiller Shed
			AC-Pool Supplies
			Bike Park-Winter Shut Down Supplies
			BUTT-Preschool Food Use
			CAC-Supplies for Outlet Repair
			CRC-Supplies to Replace East Wall GFCI
			CRC-Supplies to Replace Gym Lock Box
			CY/PM-Rodent Repellant/Staff Winter Sweatshirt
			CY-Shop Shelving Brackets
			CY-Soccer Net Labeler
			CY-Staff Lunchroom Supplies
			CY-Staff Tools
			CY-Supply Shed Stock
			FO-Office Supplies
			GKK-Art Supplies
			GKK-Supplies
			GM-Office Supplies
			GP-Grasshopper Supplies

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
11/13/2025

Payment Number	Payee Name - 188	Amount	Description
913	Amazon Capital Services (Con't)		H&S-Safety Supplies
			H&S-Staff Winter Hand Cream
			IR-Ice Rink Shelf
			IT-Batteries, Cable, Velcro, UPS
			IT-Utility Boxes
			KK-Kids Korner Supplies
			PGC-Golf Course Glue
			PGC-Supplies for Role Up Door Repair
			SW-Ski Swap Supplies
914	AT&T	\$ 339.66	POTS Lines
915	Atomic Printing Inc.	\$ 198.41	Ice Rink Banner
916	California Department of Industrial Relations	\$ 225.00	CRC-Yearly Elevator Certification
917	California Special Districts Association	\$ 9,930.00	2026 CSDA Membership
918	Department of Justice - Accounting Office	\$ 128.00	Fingerprinting-October 2025
919	Digital Technology Solutions, Inc.	\$ 2,373.78	MSP Contract
920	Donner Lake Property Owners Association	\$ 100.00	Rental Deposit Refund-Permit#6149
921	Dynamic Media	\$ 395.40	Sirius XM Ponderosa
922	Edges Electrical Group	\$ 89.73	CAC-Supplies for Electric Outlet Repair
923	Enterprise FM Trust	\$ 11,250.80	Vehicle Lease 9/1-9/30/25
924	First Foundation Bank	\$ 51,475.87	PGC Irrigation Loan Pmt #11-Principle/Interest
925	Flyers Energy LLC	\$ 1,798.89	PM-Bulk Diesel
			PM-Bulk Gas
926	FP Mailing Solution, Francotyp-Postalia, Inc.	\$ 162.41	Postage Machine
927	G2 Solutions, Inc.	\$ 3.75	October 2025-Fingerprinting Transmission
928	Greenwood, Michele	\$ 210.00	Refund for Activity Enrollment
929	Health and Human Resource Center, Inc.	\$ 131.40	EAP-November 2025
930	Health Equity	\$ 245.00	Health Equity for KW PP#23 Employee Cont.
			Manual Processing Fee
931	Jay Garbarino	\$ 37.74	2025-Reimbursement for Ski Swap Supplies
932	King Engineering, Inc.	\$ 1,596.25	BRG-Engineering Services, King Engineering, Reimbursable
933	Knorr Systems, Int'l	\$ 140.76	AC-Pool Supplies
934	Kucera, Lisa	\$ 459.10	Mileage Reimbursement-October 2025
			Per Diem-NRPA 2025-Orlando, Florida
935	Lincoln Aquatics	\$ 214.26	AC-Pool Chemicals
936	Little Bird Music, Inc	\$ 1,000.00	Rental Deposit Refund-Permit#5367
937	Los Angeles Grinding Company, Inc	\$ 150.00	VEM-Zamboni Blades Sharpening

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
11/13/2025

Payment Number	Payee Name - 188	Amount	Description
938	Mountain Hardware and Sports, Inc	\$ 817.13	AC-Screws for Outlet Covers
			AC-Supplies to Repair Table
			Bike Park-Drinking Fountain Cover
			Bike Park-Rebranding Sign Concrete
			Bike Park-Staff Tools
			BR-Memorial Bench Construction Supplies
			BR-Tarps to Cover Signs for Winter
			CAC/RP-Elevator Door Repair/Bathroom Anti-Freeze
			CAC-Supplies for Outlet Repair
			CRC-Cleaning Supplies
			CY-Staff Electric Tape
			CY-Staff Keys
			CY-Staff Lunch Supplies
			DLP-Supplies for Pier 27 Re-Decking
			DLP-Supplies to Re-Deck Pier 26
			IR-Rink Angle Plug
			MP-Duct Tape to Take Down Soccer Nets
			PGC-Screws to Repair Lower Shop Roof
			PGC-Winter Shop Heater
			PGC-Winterizing Supplies
			VEM-Shop Supplies
			VH-Replacement Women's Room Faucet
939	Opening Solutions, LLC	\$ 887.50	AC-ADA Door Repair
940	Optimum	\$ 481.35	Cable Internet 10/25/25-11/24/25
941	O'Reilly Auto Parts	\$ 306.34	PGC-Trailer Jack
			VEM-Loader #66 Filters for Winter Service
			VEM-Filters for Loader #66 Service
942	Paragon Pest Control	\$ 150.00	CRC-Monthly Pest Control
			CAC-Monthly Pest Control
943	PARS	\$ 1,525.82	Retirement Services
944	Sani-Hut Company Inc.	\$ 213.08	PGC-Chemical Toilet Rental
945	Security Lock & Alarm, Inc.	\$ 225.00	CR-Security Monitoring 11/1/25-1/31/26
946	Sierra Mountain Pipe & Supply, The Fixture Gallery, Inc.	\$ 75.38	CY-Staff Tools
947	Southwest Gas Corporation	\$ 1,091.03	Utilities 9/25-10/23/25
948	Streamscapes	\$ 243.88	AC/CRC-Water Feature Maintenance and Winterizing
949	Swift Communications, CA	\$ 1,360.00	Sierra Sun Ads-Marketing/Ski Swap

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
11/13/2025

Payment Number	Payee Name - 188	Amount	Description
950	Sysco-Sacramento	\$ 485.85	Pool-Resale F&B
951	Tahoe Supply Company, LLC	\$ 5,052.34	CRC-Janitorial Supplies
			CY-Janitorial Supplies
			CY-Staff Lunchroom Supplies
			PM-Orbital Floor Machines
952	Tahoe Truckee Sierra Disposal	\$ 5,381.93	CAC-Event Dumpster, Cocktail Bingo
			CAC-Monthly Disposal Costs
			CRC-Monthly Disposal Costs
			CY-Monthly Disposal Costs
			PGC-Monthly Disposal Costs
			RP-Event Dumpster, Fall Fun Run
			RVSP-Monthly Disposal Costs
953	The Office Boss Inc.	\$ 264.33	PM-Plan Prints-Not Reimbursable
			PM-Enterprise Shipping
			PM-Office Supplies for New FY
954	Thoits, Alexandra	\$ 114.10	Mileage Reimbursement-October 2025
955	Tholl Fence Inc	\$ 2,506.90	IR-Ice Rink Perimeter Fence Rental
956	Truckee Aikido, Sally Jones	\$ 140.00	Aikido-October 2025
957	Truckee Donner Public Utility District	\$ 19,768.65	Utilities 9/24-10/28/25
958	Truckee Sourdough Company	\$ 64.05	Resale F&B-Pool
959	Truckee Tahoe Lumber CO	\$ 2,084.07	Bike Park-Supplies for Rebranding Sign
			Bike Park-Supplies for Rebranding Sign Installation
			CAC-Supplies for Chair Racks
			DLP-Pier 27 Supplies
			DLP-Supplies to Re-Deck Pier 26
960	Truckee Tahoe Radio, LLC	\$ 485.00	101.5 KTKE Radio Ads-Marketing/Ski Swap
961	UBEO West LLC	\$ 1,283.18	Main Copier Service Contract
962	UniFirst Corporation	\$ 460.70	CRC-Linen Services
			CY-Linen Services
963	US Bank Corporate Payment Systems-Cal Card	\$ 16,440.90	Employee Cal Card Charges - October 2025
			Employee Cal Card Charges - September/October 2025
964	Ward, Dave	\$ 207.60	Reimbursement-Honda 4-Wheeler Pants
965	Waters, Drew	\$ 135.00	Activity Withdrawal Refund
966	Wespac Plan Services, LLC	\$ 193.54	Retirement Services
967	West Marine Products Inc.	\$ 322.01	VEM-Outboard Motor Dolly
968	Western Nevada Supply Co.	\$ 167.95	CY-Supplies to Repair Shop Sink

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
11/13/2025

Payment Number	Payee Name - 188	Amount	Description
			CY-Replacement Batteries
969	Verizon Wireless	\$ 290.00	Cellular Service-10/2-11/1/2025
	Total AP Checks #901 - 969	\$ 203,931.51	

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN 11/26/2025

Payment Number	Payee Name - 167	Amount	Description
970	Charles Schwab & Co., Inc.	\$ 1,024.49	AT001 Loan Repayment Pay Date 11/21/25
			DB001 Loan Repayment Pay Date 11/21/25
			DF001 Loan Repayment Pay Date 11/21/25
			PK001 Loan Repayment Pay Date 11/21/25
			JS001 Loan Repayment Pay Date 11/21/25
			JS002 Loan Repayment Pay Date 11/21/25
			DW001 Loan Repayment Pay Date 11/21/25
971	US Bank - PARS	\$ 6,696.00	Pars Pay Date 11/21/2025
972	VALIC	\$ 4,736.59	403(b)Employee Contribution Pay Date 11/21/2025
973	VALIC	\$ 269.23	403(b)Roth Employee Contribution Pay Date 11/21/2025
974	St. John, Annie	\$ 17.32	Final Paycheck PP #25
975	AC Enterprises LLC DBA Bulb Daddy	\$ 1,188.71	CRC-Hallway Ballasts and Lamps
			AC-Supplies for Light Repair
976	ADP, LLC	\$ 1,119.38	Payroll Processing Charges-November 2025
977	Airgas National Carbonation	\$ 480.10	AC-Pool Chemicals
978	Alpine Lock and Key, Inc.	\$ 260.00	CRC-Afterschool Room Door Lock Repair
979	Amazon Capital Services	\$ 1,999.68	AC-Aquatics Supplies
			AF-Futsal Balls
			AM-Pool Office Supplies
			BM-Supplies
			CAC-Caster Wheels for New Chair Racks
			CY-Staff Tool
			GP-Preschool Supplies
			GP-PS Supplies
			IR-Ice Rink Water Lines
			IR-Rink Supplies
			IT-Fiber Cable
			IT-Grommets
			PGC-Staff Tools
			PL-Swim Lesson Toys
			PM/CY-Work Jeans, Oscar/Staff Park Supplies/Staff Wrenches
			PM-Winter Jacket, Alexis
			RM-Office Supplies
			SN-Golden Supplies
980	American Fidelity Assurance	\$ 1,922.34	Supplemental-November 2025
981	American Red Cross Health & Safety Services	\$ 112.00	LG Certs

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN 11/26/2025

Payment Number	Payee Name - 167	Amount	Description
982	AT&T	\$ 705.66	POTS Lines
983	AT&T	\$ 1,134.86	CRC-Fiber Wan
984	Auto Diesel Electric Supply, LLC	\$ 124.50	VEM-#92 Honda 4-Wheeler Battery
985	Autoglass Express Truckee, Craig Fierro	\$ 548.30	VEM- #12 Windshield
986	Brady Industries of California LLC	\$ 307.30	CAC-Janitorial Supplies
			CAC-Janitorial Supplies
987	Canon Financial Services, Inc.	\$ 748.12	Field Printers Lease 11/10-12/9/25
988	CAPRI - Worker's Comp	\$ 23,927.00	Workers Comp FY 24/25 Final Payment
989	Certified ADA Consultant, Inc	\$ 1,350.00	BRG-ADA Consulting Re-Imburseable
990	CivicPlus	\$ 4,725.00	Website ADA Compliance
991	CNH Industrial Accounts	\$ 5,565.70	Loader Lease Pmt #13
992	Design Workshop, Inc.	\$ 5,670.50	2025 Master Plan Pmt#10
993	Donaghy Sales, LLC.	\$ 599.15	Resale F&B-Pool
994	Eastern Regional Landfill, Inc.	\$ 1,460.78	CAC/RP-Attic Cleaning/Green Waste Dump for Winter
995	Edges Electrical Group	\$ 64.55	IR-Rink Power Cord
996	Empire Southwest LLC	\$ 281.63	VEM-#72 Service Supplies
997	Filter Connection, Terry Mileham Enterprises LLC	\$ 2,158.53	CY-HVAC Filters
			CRC-HVAC Filters
			AC-HVAC Filters
998	Flyers Energy LLC	\$ 2,664.95	PM-Bulk Fuel
			PM-Bulk Gas, All Parks
			PM-Bulk Diesel
999	GRAINGER	\$ 32.50	AC-Pool Outlet Covers
1000	Home Depot Credit Services	\$ 8,487.30	CY-Park Paint Supplies
			Ice Rink Table
			CY-Staff Tools, Oscar
			CY/IR/PGC-Staff Tools/Fire Pit Fuel/Golf Course Winterizing
			DLP-Pier 27 Re-Decking Supplies
			CY-Staff Supplies
			CY-Staff Tools, Oscar
			CY-Supplies Shed Saw Blades and Screws
			CY/PGC-Staff Tools/Lower Shop Toilet Repair Supplies
1001	InterState Oil Company	\$ 242.85	VEM-Shop Supplies
1002	J & J Mobile Tire Services LLC	\$ 4,632.15	VEM-#37 Winter Tires
			VEM-#7 Winter Tires
			VEM-Winter Snow Tire Change Out

TRUCKEE DONNER RECREATION AND PARK DISTRICT

AP CHECK RUN 11/26/2025

Payment Number	Payee Name - 167	Amount	Description
			VEM-Winter Snow Tire Change Out
			VEM-Winter Snow Tire Change Out
			VEM-Winter Snow Tire Change Out
			VEM-Winter Snow Tire Change Out
1003	Johnson Controls	\$ 1,992.00	IR/CRC-Annual Chiller & HVAC Maintenance
1004	Keenan & Associates-Disbursement Account	\$ 87,598.49	Medical Premium - December 2025
1005	Knorr Systems, Int'l	\$ 1,657.26	AC-Pool Filter Cover
1006	Lawson Products, Inc	\$ 652.06	H&S-Staff Eye/Face Wash Station
1007	Lincoln Aquatics	\$ 7,300.37	AC-Pool Supplies
			AC-Pool Chemicals
			AC-Pool Chemicals
			AC-Janitorial Supplies
			AC-Janitorial Supplies
1008	Marjan Panic	\$ 135.00	Activity Refund
1009	MetLife Small Business Center	\$ 5,503.21	Dental Premium - December 2025
1010	Mountain Hardware and Sports, Inc	\$ 984.47	CY-Shop Paint Supplies
			CY-Office Heat Tape
			RVSP-Winterizing Supplies
			PGC-Lower Shop Winterizing Supplies
			CY-Truck Cleaning Supplies
			CAC-Nuts and Bolts for Elevator Repair
			CY-Park Supplies
			CRC-Supplies for Toilet Repair
			AC-CPO Supplies
			SP-Nuts and Bolts for Park Shut Down
			IR-Zamboni Gas Key
			CRC-Supplies for Toilet Repair
			IR-Fire Pit Supplies
			CY-Staff Tools
			VEM-Rink Water Trailer Supplies
			CRC-Janitorial Supplies
			VEM-#66 Loader Winter Fuel Additive
			IR-Rink Set Up Supplies
			IR-Rink Set Up Supplies
			RP-Small Ballfield Lights
			CAC-ADA Hardware Install Supplies

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN 11/26/2025

Payment Number	Payee Name - 167	Amount	Description
			CAC-Supplies for ADA Door Box
			RVSP-Soccer Goal Padlocks
1011	O'Reilly Auto Parts	\$ 154.93	VEM-#84 Wiper Blades
			VEM-#13 Caps
			VEM-#24 Wipers
1012	PDM Steel Service Centers, Inc.	\$ 271.89	CAC-Steel for New Chair Racks
1013	Peterson, Sherrie, dba Sierra Nevada Dance	\$ 14,727.75	Sierra Nevada-Fall 2025
1014	Porter Simon Professional Corp	\$ 1,800.00	Legal Services-GM
1015	Riedell Shoes, Inc.	\$ 2,781.22	Rental Skates
1016	Rouas, Josette	\$ 500.00	Rental Deposit Refund-Permit #6245
1017	Sani-Hut Company Inc.	\$ 1,236.63	WEB-Chemical Toilet Rental
			RVSP-Chemical Toilet Rental
			RP-Chemical Toilet Rental
1018	Sierra Mountain Pipe & Supply, The Fixture Gallery, Inc.	\$ 108.14	IR-Supplies for Rink Set Up
			IR-Supplies for Rink Set Up
			CRC-Supplies for Toilet Repair
1019	Southwest Gas Corporation	\$ 12,910.15	Utilities 10/9-11/6/25
			Utilities 10/9-11/6/25
1020	Sysco-Sacramento	\$ 284.68	Pool-Resale F&B
1021	Tahoe Supply Company, LLC	\$ 1,654.27	CY-Janitorial Supplies
			CRC-Janitorial Supplies
			AC-Janitorial Supplies
			CRC-Janitorial Supplies
1022	Tahoe Truckee School of Music	\$ 500.00	Rental Deposit Refund, Permit#5552
1023	Tahoe.com	\$ 4,050.00	Listing Ads/Marketing
1024	The Auto & Tire Doctor, Inc.	\$ 150.00	VEM- #27 Tires
1025	The Hartford	\$ 1,442.95	Life Insurance - November 2025
1026	Tifco Industries	\$ 275.55	CY-Shop Cable Ties
1027	Truckee Chamber of Commerce	\$ 545.00	Memberships-Rec Management
1028	Truckee Community Theater	\$ 1,540.00	TCT-Twas the Week After Christmas 2025
1029	Truckee Donner Public Utility District	\$ 2,312.97	Utilities 10/1-11/4/25
			Utilities 10/1-11/4/25
			Utilities 10/1-11/4/25
			Utilities 10/1-11/4/25
			Utilities 10/1-11/4/25
1030	Truckee Sourdough Company	\$ 43.90	Resale F&B-Pool

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN 11/26/2025

Payment Number	Payee Name - 167	Amount	Description
1031	Turf Star Inc.	\$ 35,425.00	PM-Toro Grounds Master Mower 4300-D
1032	TYR Sport, Inc.	\$ 1,390.88	Resale-Pool Merch
			Resale-Pool Merch
1033	UniFirst Corporation	\$ 230.35	CY-Linen Services
			CRC-Linen Services
1034	US Bank-Dist CC	\$ 5,942.11	District CC Charges-October 2025
1035	Utility Telecom, Inc.	\$ 1,946.30	CRC Internet & PRI 11/16-12/15/25
1036	Vision Service Plan Inc.	\$ 1,230.56	Vision Premium - December 2025
1037	Western Nevada Supply Co.	\$ 128.29	CRC-Bathroom Repair Supplies
			CRC-Women's Bathroom Repair
90235	Bob Zimmerman	\$ 122.45	2025 Ski Swap
90236	Rod Georgiu	\$ 51.35	2025 Ski Swap
90237	Jay Garbarino	\$ 158.00	2025 Ski Swap
90238	Thomas Lane (Alpine Sports)	\$ 5,285.10	2025 Ski Swap
90239	Sydney Hamren	\$ 79.00	2025 Ski Swap
	Total AP Checks 970 - 1037	\$ 284,663.55	
	Total 2025 Ski Swap Checks 90235 - 90239	\$ 5,695.90	
	Total Check Run	\$ 290,359.45	

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
US Bank Corporate Payment Systems-Cal Card						
US Bank Corporate Payment Systems	10/22/2025	Cal Card Charges - Septe				
	1207	Invoice	Paid	01-522210-01	Training & Travel	\$92.95
				01-522210-01	Training & Travel	\$92.95
				01-520502-02	Food & Beverage - Use	\$36.91
				01-520502-02	Food & Beverage - Use	\$17.98
				01-522210-01	Training & Travel	\$20.00
				01-522210-01	Training & Travel	\$115.07
				01-520502-02	Food & Beverage - Use	\$32.54
				01-521908-02	Rec Supplies	\$213.58
				01-520502-02	Food & Beverage - Use	\$13.06
				01-522210-01	Training & Travel	\$109.00
				01-521908-02	Rec Supplies	\$18.43
				01-520502-02	Food & Beverage - Use	\$16.95
				01-521908-02	Rec Supplies	\$16.34
				01-521930-02	Equipment Replacement Parts	(\$183.08)
				01-520502-02	Food & Beverage - Use	\$13.08
				01-521930-02	Equipment Replacement Parts	\$458.38
	10/22/2025	Cal Card Charges - Septe				
	5681	Invoice	Paid	01-521440-01	Postage	\$33.00
				01-521440-01	Postage	\$42.40
				01-521440-01	Postage	\$11.90
				01-521440-01	Postage	\$23.80
				01-521440-01	Postage	\$35.70
				01-521440-01	Postage	\$11.90
				01-521440-01	Postage	\$23.80
	10/22/2025	Cal Card Charges - Septe				
	9594	Invoice	Paid	01-520502-02	Food & Beverage - Use	\$4.49
				01-520502-02	Food & Beverage - Use	\$93.09
				01-520502-02	Food & Beverage - Use	\$27.88
				01-521537-01	Health & Medical	\$117.73
				01-521908-02	Rec Supplies	\$45.71
				01-521908-02	Rec Supplies	\$185.29
				01-521908-02	Rec Supplies	\$58.84
				01-521908-02	Rec Supplies	\$163.48

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
				01-520502-02	Food & Beverage - Use	\$21.46
				01-521908-02	Rec Supplies	\$30.51
				01-521908-02	Rec Supplies	\$28.32
				01-520502-02	Food & Beverage - Use	\$28.47
				01-521908-02	Rec Supplies	\$165.77
				01-520502-02	Food & Beverage - Use	\$318.79
				01-521908-02	Rec Supplies	\$116.96
				01-520502-02	Food & Beverage - Use	\$359.40
				01-520502-02	Food & Beverage - Use	\$48.99
				01-521908-02	Rec Supplies	\$23.97
				01-521908-02	Rec Supplies	\$5.79
				01-521908-02	Rec Supplies	\$51.98
				01-521908-02	Rec Supplies	\$81.44
				01-521908-02	Rec Supplies	\$176.35
				01-520502-02	Food & Beverage - Use	\$103.89
				01-520502-02	Food & Beverage - Use	\$9.98
	10/22/2025	Cal Card Charges - Septe				
	5388	Invoice	Paid	01-521410-03	Paper/Copier/Office Supplies	\$1,207.68
				01-521200-03	Memberships/Licenses All	\$140.00
	10/22/2025	Cal Card Charges - Septe				
	3247	Invoice	Paid	01-521610-02	Publications - Ads-Bids-Legal Notices	\$28.96
				01-521908-02	Rec Supplies	\$247.43
				01-521908-02	Rec Supplies	\$24.48
				01-521430-02	Subscriptions	\$255.00
	10/22/2025	Cal Card Charges - Octot				
	2858	Invoice	Paid	01-521908-02	Rec Supplies	\$399.00
	10/22/2025	Cal Card Charges - Octot				
	4231	Invoice	Paid	01-521200-01	Memberships/Licenses All	\$10.19
				01-521450-01	Computer/Software	\$16.70
				01-521450-01	Computer/Software	\$3.20
				01-521450-01	Computer/Software	\$253.00
				01-521450-01	Computer/Software	\$29.00
	10/22/2025	Cal Card Charges - Septe				
	4816	Invoice	Paid	01-521908-02	Rec Supplies	\$63.32

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
				01-521908-02	Rec Supplies	\$14.56
				01-521908-02	Rec Supplies	\$113.70
				01-521908-02	Rec Supplies	\$41.39
				01-521908-02	Rec Supplies	\$93.77
				01-521908-02	Rec Supplies	\$152.14
				01-521908-02	Rec Supplies	\$599.24
				01-521908-02	Rec Supplies	\$657.66
	10/22/2025	Cal Card Charges - Septe				
	9673	Invoice	Paid	01-520502-01	Food & Beverage - Use	\$120.00
				01-522210-01	Training & Travel	\$35.04
				01-522210-01	Training & Travel	\$825.00
				01-522210-01	Training & Travel	\$539.14
				01-520502-01	Food & Beverage - Use	\$188.69
				01-521300-01	Employee Incentives	\$25.00
				01-521300-01	Employee Incentives	\$21.49
				01-521300-01	Employee Incentives	\$25.00
				01-521610-01	Publications - Ads-Bids-Legal	\$25.00
				01-521300-01	Employee Incentives	\$25.00
				01-521440-01	Postage	\$517.50
	10/22/2025	Cal Card Charges - Septe				
	3946	Invoice	Paid	01-521908-02	Rec Supplies	\$15.23
				01-520502-02	Food & Beverage - Use	\$146.63
				01-520502-02	Food & Beverage - Use	\$209.47
				01-520502-02	Food & Beverage - Use	\$76.25
	10/22/2025	Cal Card Charges - Septe				
	4849	Invoice	Paid	01-521535-02	Permits / Plan Check Fees	\$243.92
				01-521410-02	Paper/Copier/Office Supplies	\$391.20
	10/22/2025	Cal Card Charges - Octot				
	6340	Invoice	Paid	01-521200-02	Membership/Licenses All	\$54.85
				01-520502-02	Food & Beverage - Use	\$23.97
				01-520502-02	Food & Beverage - Use	\$69.66
				01-520502-02	Food & Beverage - Use	\$89.26
				01-520502-02	Food & Beverage - Use	\$426.50
	10/22/2025	Cal Card Charges - Septe				

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
	4187	Invoice	Paid	01-521410-01	Paper/Copier/Office Supplies	\$371.11
				01-521908-02	Rec Supplies	\$1,024.48
				01-520503-02	Resale Items/Merchandise	\$505.12
	10/22/2025	Cal Card Charges - Octot				
	1423	Invoice	Paid	01-520501-02	Resale Food & Beverage	\$268.78
	10/22/2025	Cal Card Charges - Septe				
	1709	Invoice	Paid	01-521908-02	Rec Supplies	\$484.47
				01-521200-02	Membership/Licenses All	\$53.00
				01-520501-02	Resale Food & Beverage	\$320.60
	10/22/2025	Cal Card Charges - Octot				
	8349	Invoice	Paid	01-521410-03	Paper/Copier/Office Supplies	\$15.00
				01-521932-03	Field Paint	\$392.74
				01-521980-03	Uniforms	\$232.56
				01-520502-03	Food & Beverage - Use	\$291.36
				01-522210-03	Training & Travel	\$35.00
				01-522210-03	Training & Travel	\$40.00
	10/22/2025	Cal Card Charges - Septe				
	1201	Invoice	Paid	01-520501-02	Resale Food & Beverage	\$161.85
				01-521908-02	Rec Supplies	\$228.82
				01-520502-02	Food & Beverage - Use	\$31.35
				01-521620-02	Brochures/phamplets	\$5.22
					Totals for US Bank Corporate Payment Systems-Cal Card:	\$16,440.90
US Bank-Dist CC						
US Bank-Dist CC	11/06/2025	District CC Charges-Octo				
	5713	Invoice	Paid	01-540300-01	Equipment	\$5,942.11
					Totals for US Bank-Dist CC:	\$5,942.11



BOARD AGENDA ITEM COVER SHEET

Item #: 7.3 – AP Check Registers

Presenter: Teresa McNamara, Accounting Manager

Recommendation:

Approve the following check registers:

12/11/2025 - \$470,113.63

12/23/2025 - \$234,529.67

Background:

Accounts Payable checks are paid every two weeks. These are the registers for the two check runs in December 2025. Also provided is the check detail for #1101 and #1160.

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/11/2025

Payment Number	Payee Name - 192	Amount	Description
1038	Delgadillo, Amy	\$ 314.42	Repayment-Garnishment Over
1039	Charles Schwab & Co., Inc.	\$ 1,024.49	AT001 Loan Repayment Pay Date 12/5/25
			DB001 Loan Repayment Pay Date 12/05/25
			DF001 Loan Repayment Pay Date 12/05/25
			PK001 Loan Repayment Pay Date 12/05/25
			JS001 Loan Repayment Pay Date 12/05/25
			JS002 Loan Repayment Pay Date 12/05/25
			DW001 Loan Repayment Pay Date 12/05/25
1040	US Bank - PARS	\$ 5,740.42	Pars Pay Date 12/05/2025
1041	VALIC	\$ 4,736.59	403(b)Employee Contribution Pay Date 12/05/2025
1042	VALIC	\$ 269.23	403(b)Roth Employee Contribution Pay Date 12/05/2025
1043	Enterprise FM Trust	\$ 26,935.52	Vehicle Lease 12/1-12/31/25
1044	ADP, LLC	\$ 2,468.60	Payroll Processing Charges-November 2025
1045	Airgas National Carbonation	\$ 314.25	AC-Pool Chemicals
1046	Alpha Fired Arts	\$ 1,045.99	Ceramics for Art
1047	Alpine Lock and Key, Inc.	\$ 260.00	CAC-Commercial Lock Repair
1048	Amazon Capital Services	\$ 2,852.92	ACCT-Calendar, Post-Its
			AC-Janitorial Supplies
			AC-Pool Lights
			AC-Replacement Lap Pool Thermostat
			BM-Coffee/Kitchen
			BM-Holiday Party
			CL-Climbing Supplies
			CRC-Drinking Fountain Filters
			CRC-Floor Tape
			CY-Staff Packing Tape
			IR-Curling Paint
			IR-Ice Rink Skates + Food
			IR-Replacement Zamboni Shed Heater
			IT-Fiber Cables & Portable Batteries
			IT-RAM, LEC Cord, Jiggler
			PH-Hockey Pucks
			PL-LG Class Supplies
			RM-Office Supplies
			RM-Office Supplies
			SC-Soccer Camp Supplies

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/11/2025

Payment Number	Payee Name - 192	Amount	Description
			WH-Preschool Supplies
1049	American Red Cross Health & Safety Services	\$ 400.00	LG Class Supplies
1050	AT&T	\$ 197.65	POTS Lines
1051	Atomic Printing Inc.	\$ 166.24	Business Cards
1052	Auto Diesel Electric Supply, LLC	\$ 623.61	AC-Pool Emergency Lights
1053	Brady Industries of California LLC	\$ 126.61	CAC-Janitorial Supplies
1054	CAPRI - Liability	\$ 229,076.50	2nd Half Annual Liability Coverage 7/1/25-6/30/26
1055	CAPRI - Worker's Comp	\$ 65,365.50	3rd Qtr Annual Contribution W/C 7/1/25-6/30/26
1056	Coffeebar Roastery	\$ 165.00	Resale F&B-Pool
1057	Creedon, Halle	\$ 100.00	Holiday Party Babysitter
1058	Dana Anderson	\$ 39.50	Ski Swap-Reimbursement for Stolen Item
1059	Digital Technology Solutions, Inc.	\$ 2,373.78	MSP Contract
1060	Dom Apollon	\$ 131.93	2025 Ski Swap
1061	Eastern Regional Landfill, Inc.	\$ 1,622.44	RP/PGC/CY-Disposal Costs
1062	Flyers Energy LLC	\$ 2,688.10	PM-Bulk Diesel
			PM-Bulk Fuel
1063	G2 Solutions, Inc.	\$ 15.75	November 2025-Fingerprinting Transmission
1064	Higuera Ayala, Fabiola	\$ 100.00	Holiday Party Babysitter
1065	Kone Inc.	\$ 2,352.00	CRC-Elevator Maintenance Contract
1066	Kristian, Miles	\$ 100.00	Holiday Party Babysitter
1067	Lawson Products, Inc	\$ 254.39	VEM-Shop Tools
1068	Leigh Fong	\$ 175.00	Ski Swap-Reimbursement for Stolen Item
1069	Mountain Hardware and Sports, Inc	\$ 1,470.53	BR-Fish Station Shut Down Supplies
			CAC-Carpet Cleaning Shampoo
			CAC-Chair Rack Supplies
			CAC-Janitorial Supplies
			CAC-Supplies for New Chair Racks
			CAC-Supplies to Install ADA Door Hardware
			CAC-Supplies to Install ADA Hardware
			CAC-Supplies to Service Exhaust Hood
			CRC-Gym Sign Mounting Tape
			CRC-Hallway Light Bulbs
			CRC-Mouse Traps
			CRC-Supplies to Clean Kitchen
			CY-Staff Knife
			CY-Staff Pocket Knife

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/11/2025

Payment Number	Payee Name - 192	Amount	Description
			CY-Staff Tool
			DLP-Pier 30 Re-Decking Supplies
			H&S-Staff Eye Protection
			H&S-Winter Gloves
			IR-Fire Pit Propane Gas
			IR-Ice Rink Insulation
			IR-Propane Gas for Fire Pit
			IR-Rink Set Up Supplies
			IR-Set Up Supplies
			IR-Zamboni Shed Heater Receptable
			IR-Zamboni Water Heater Propane
			PGC-Supplies to Repair Garage Door
			PM-Propane Gas
			PM-Work Boots, Mike Hoopingarner
			RP-Supplies for Bear Box Repairs
			RP-Supplies for Repair Bear Boxes
			VEM-Water Trailer Gas Key
			VH-Supplies to Install Bathroom Sink
1070	N&S Tractor	\$ 96.16	VEM-Hydraulic Fittings #66
1071	Optimum	\$ 481.35	Cable Internet 11/25/25-12/24/25
1072	O'Reilly Auto Parts	\$ 76.70	VEM-#12 Wipers
			VEM-#72 Belt
1073	Paragon Pest Control	\$ 150.00	CAC-Monthly Pest Control
			CRC-Monthly Pest Control
1074	Pi, Li	\$ 725.00	Activity Refund
1075	Ponce Prieto, Iracel	\$ 100.00	Holiday Party Babysitter
1076	Porter Simon Professional Corp	\$ 250.00	Legal Services-GM
1077	Real Graphic Source, LLC	\$ 196.20	Restroom Closed Signs
1078	Safety-Kleen Systems, Inc.	\$ 194.25	VEM-Oil Disposal
1079	Sierra Building Systems, Inc.	\$ 720.00	CRC/AC-Fire Alarm Monitoring
1080	Southwest Gas Corporation	\$ 2,028.14	Utilities 10/24-11/24/25
			Utilities 10/24-11/24/25
			Utilities 10/24-11/24/25
			Utilities 10/24-11/24/25
1081	Swift Communications, CA	\$ 1,148.00	Sierra Sun Ads-Marketing
1082	SWRCB	\$ 188.00	DLP-Pier Permitting

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/11/2025

Payment Number	Payee Name - 192	Amount	Description
1083	Sysco-Sacramento	\$ 435.18	Pool-Resale F&B
1084	Tacos El Nene, Jorge Rodriguez	\$ 3,100.00	Dinner for Holiday Party 2025
1085	Tahoe Supply Company, LLC	\$ 1,391.76	CY-Janitorial Supplies
			CRC-Janitorial Supplies
			AC-Janitorial Supplies
			CRC-Janitorial Supplies
			AC-Janitorial Supplies
			CY-Janitorial Supplies
1086	Tahoe Truckee School of Music	\$ 266.00	TTSM-Drop In & November 2025
1087	Tahoe Truckee Sierra Disposal	\$ 4,279.21	CAC-Monthly Disposal Costs
			CRC-Monthly Disposal Costs
			PGC-Monthly Disposal Costs
			CY-Monthly Disposal Costs
			CRC-Dumpster Rental, Big Night Out & Soroptimist Dinner
1088	The Office Boss Inc.	\$ 10.28	PM-Office Supplies
1089	The Savvy Dog	\$ 2,261.00	Dog Training-November/December 2025
1090	Thoits, Alexandra	\$ 131.50	Mileage Reimbursement-November 2025
			2025 Ski Swap
1091	Tifco Industries	\$ 617.45	VEM-Shop Supplies
1092	TIP Incorporated	\$ 1,123.25	AC-Small Tools & Supplies
1093	Truckee Aikido, Sally Jones	\$ 105.00	Aikido-November 2025
1094	Truckee Donner Public Utility District	\$ 28,822.67	Utilities 10/15-11/18/25
			Utilities 10/28-11/25/25
1095	Truckee Sourdough Company	\$ 149.91	Resale F&B-Pool
1096	Truckee Tahoe Lumber CO	\$ 330.99	DLP-Replacement Post for Pier 7
			DLP-Supplies for Pier 30 Re-Decking
1097	Truckee Tahoe Radio, LLC	\$ 485.00	101.5 Ads Marketing
1098	Turf Star Inc.	\$ 41,520.28	PM-Field Mower
			PGC-Walk Behind Golf Course Mower
1099	TYR Sport, Inc.	\$ 1,296.43	Resale-Pool Merch
1100	UniFirst Corporation	\$ 691.05	CRC-Linen Services
			CY-Linen Services
1101	US Bank Corporate Payment Systems-Cal Card	\$ 19,061.87	Cal Card Charges - October/November 2025
1102	Vons Trucking	\$ 2,640.00	RP-Debris Clean Up
			PGC-Debris Clean Up
1103	Waters Vacuum Truck Service, Inc	\$ 1,290.00	SP/AMP-Pump Vault Toilet

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/11/2025

Payment Number	Payee Name - 192	Amount	Description
1104	Western Industrial Parts, Inc.	\$ 228.25	VEM-Windshield Washer Fluid
1105	Western Nevada Supply Co.	\$ 15.79	CAC-Supplies for Fiber Conduit Set Up
			VH-Supplies for Sink Repair
	Total AP Checks 1038 - 1105	\$ 470,113.63	

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/23/2025

Payment Number	Payee Name - 158	Amount	Description
1106	Charles Schwab & Co., Inc.	\$1,024.49	AT001 Loan Repayment Pay Date 12/19/25
			DB001 Loan Repayment Pay Date 12/19/25
			DF001 Loan Repayment Pay Date 12/19/25
			PK001 Loan Repayment Pay Date 12/19/25
			JS001 Loan Repayment Pay Date 12/19/25
			JS002 Loan Repayment Pay Date 12/19/25
			DW001 Loan Repayment Pay Date 12/19/25
1107	US Bank - PARS	\$6,949.83	Pars Pay Date 12/19/2025
1108	VALIC	\$4,736.59	403(b)Employee Contribution Pay Date 12/19/2025
1109	VALIC	\$269.23	403(b)Roth Employee Contribution Pay Date 12/19/2025
1110	Adobe Inc.	\$4,083.12	Annual License Renewal
1111	Airgas National Carbonation	\$395.76	AC-Pool Chemicals
1112	Al Pombo, Inc.	\$609.53	Bike Park-Pump Track Dirt
1113	Amazon Capital Services	\$5,607.38	AC-Pool Supplies
			AC-Resale Pool Food
			BM-Emp of Year Holiday Party
			BM-Holiday Party
			BN-Bingo Supplies
			BUTT-Preschool Food Use
			BUTT-TES Supplies Before School
			CY-Staff Tools
			FC-Fitness Supplies
			GKK-Supplies
			GP-PS Supplies
			H&S-Safety Class Supplies
			IR-Condenser Fan Motor
			IR-Ice Rink Supplies
			IT-CAC Fiber Cable
			IT-Rack Mount Kit
			KK-After School Supplies
			PL-Swim Lesson Supplies
			RM-Office Supplies
			SP-Bingo Supplies
			WW-Winter Wonderland Supplies
			YBB-Bags
			YBB-Supplies
1114	American Red Cross Health & Safety Services	\$264.00	LG Certs

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/23/2025

Payment Number	Payee Name - 158	Amount	Description
1115	AT&T	\$697.59	POTS Lines
1116	AT&T	\$1,134.86	CRC-Fiber Wan
1117	Atomic Printing Inc.	\$166.24	Office Supplies
1118	Canon Financial Services, Inc.	\$609.25	Field Printers Lease
1119	Certified ADA Consultant, Inc	\$2,575.00	IR-ADA Consulting Services
1120	CNH Industrial Accounts	\$5,565.70	Loader Lease Pmt#14
1121	Costco Wholesale Membership	\$325.00	Costco Membership
1122	Department of Justice - Accounting Office	\$360.00	Fingerprinting-November 2025
1123	Digital Technology Solutions, Inc.	\$1,087.50	Network Planning Site Visit
1124	Donaghy Sales, LLC.	\$334.80	Resale F&B-Pool
1125	Euro Snack, Inc.	\$277.44	Resale F&B-Pool
1126	Ferrellgas, LP	\$549.73	IR-Fire Pit Propane
1127	Flyers Energy LLC	\$2,249.20	PM-Bulk Fuel
			PM-Bulk Diesel
1128	Greninger, Nubbia	\$99.89	College Expenses FY 24/25
1129	Hansford, Jason	\$100.00	Board Meeting-12/11/25
1130	Home Depot Credit Services	\$822.83	CY-Shop Door Knob
			CY-Staff Hand Tools
			CY-Staff Pressure Washer
			CY-Staff Supplies
			VH-Bathroom Sink
			VH-Replacement Bathroom Sinks
1131	InterState Oil Company	\$79.90	Shop Supplies
1132	J.R. Krauss, LTD	\$137,600.00	DLP #1 & #16 Reconstruction
1133	King Engineering, Inc.	\$2,583.75	BRG-Engineering Services, King Engineering, Re-Imburseable
1134	Lucier, Bret, Commercial Equipment Source, LLC	\$258.97	Fitness Maintenance
1135	Marquette, Lori	\$100.00	Board Meeting-12/11/2025
1136	Mountain Hardware and Sports, Inc	\$892.23	AC-Pool Tools
			Bike Park-Nuts and Bolts for Open/Close Sign
			BR-Nuts and Bolts for Bear Box Repair
			CAC-Gym Drywall & Paint Supplies
			CAC-Nuts and Bolts for Chair Racks
			CAC-Supplies for Vacuum Repair
			CAC-Supplies to Clean Kitchen
			CRC-Blacktop Repair Supplies
			CRC-Nuts and Bolts for BB Rim Repair
			CRC-Silicone for Toilet Repair

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/23/2025

Payment Number	Payee Name - 158	Amount	Description
			CRC-Staff Tools
			CY/IR-Shop Paint/Zamboni Propane
			CY-Keys for Ed's Key Stash
			CY-Staff Tape Measure
			CY-Wood Shop Supplies
			DLP-Supplies for Pier 16 Replacement
			DLP-Supplies for Pier Decking
			DLP-Supplies for Pier Replacement
			DLP-Supplies to Re-Deck/Repair Pier 30
			IR-Supplies for ADA Entrance
			IR-Zamboni Propane
			MP-Field Paint
			VH-Supplies to Replace Bathroom Sink
1137	O'Reilly Auto Parts	\$100.13	VEM-Wipers for #43
			VEM-Service Parts #43
			VEM-Electronic Cleaner
1138	Prince Electric Truckee / JP Prince Inc	\$1,140.00	CRC-Electrical Work on Concourse Lightning
1139	Real Graphic Source, LLC	\$59.95	Playground Sign
1140	Red Wing Boots	\$286.34	PM-Work Boots
1141	Safety-Kleen Systems, Inc.	\$28.47	VEM-Oil Disposal
1142	Sani-Hut Company Inc.	\$1,948.28	BR-Chemical Toilet Rental
			Ice Rink Building
			MP-Chemical Toilet Rental
			WEB-Chemical Toilet Rental
1143	Sherwin-Williams Company	\$69.26	CAC-Gym Paint
1144	Sierra Mountain Pipe & Supply, The Fixture Gallery, Inc.	\$173.47	IR-Jig for Curling
1145	Smith, Eric	\$100.00	Board Meeting-12/11/25
1146	Southwest Gas Corporation	\$18,789.93	Utilities 11/7-12/9/25
1147	Sysco-Sacramento	\$596.98	Pool-Resale F&B
1148	Tahoe Forest Hospital District	\$1,010.99	Employee Exam & Vaccination-Islas, Morgan, Thoits, Wu
1149	Tahoe Supply Company, LLC	\$2,409.26	AC-Janitorial Supplies
			CRC-Janitorial Supplies
			CY-Janitorial Supplies
1150	Tahoe Truckee School of Music	\$308.00	TTSM-Drop in & December 2025
1151	Tanner, Mark	\$100.00	Board Meeting-12/11/25
1152	The Hartford	\$1,437.25	Life Insurance - December 2025
1153	The Office Boss Inc.	\$58.98	PM-Print Plans, Not Reimbursable

TRUCKEE DONNER RECREATION AND PARK DISTRICT
AP CHECK RUN
12/23/2025

Payment Number	Payee Name - 158	Amount	Description
			PM-Office Supplies
1154	Tifco Industries	\$263.36	VEM-Shop Tools
1155	Truckee Community Theater	\$3,045.00	TCT-Chicago 2025-Part 1
1156	Truckee Donner Public Utility District	\$2,211.33	Utilities 11/4-12/2/25
1157	Truckee Tahoe Lumber CO	\$132.31	DLP-Supplies for Pier 16
			CAC-Wood for Chair Racks
			IR-ADA Construction Supplies
1158	UBEO West LLC	\$1,389.65	Main Copier Service Contract
1159	UniFirst Corporation	\$248.31	CRC-Linen Services
			CY-Linen Services
1160	US Bank-Dist CC	\$12,957.96	District CC Charges-December 2025
1161	Utility Telecom, Inc.	\$1,946.59	CRC Internet & PRI 12/16-01/15/25
1162	Verizon Wireless	\$64.86	Cellular Service
1163	Western Nevada Supply Co.	\$169.98	CRC-Gasket for Toilet Repair
			CRC-Supplies for Toilet Repair
1164	ADP, LLC	\$1,073.22	Payroll Processing Charges-December 2025
	Total AP Checks 1106 - 1164	\$234,529.67	

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
US Bank Corporate Payment Systems-Cal Card						
US Bank Corporate Payment Systems	11/24/2025	Cal Card Charges - Octot				
	1207	Invoice	Paid	01-521400-02	Office Expense	\$46.53
				01-521913-02	Hardware Supplies	\$287.50
				01-520502-02	Food & Beverage - Use	\$22.08
				01-520502-02	Food & Beverage - Use	\$42.89
				01-521908-02	Rec Supplies	\$95.56
				01-521908-02	Rec Supplies	\$191.12
				01-521908-02	Rec Supplies	\$191.12
				01-520502-02	Food & Beverage - Use	\$94.37
				01-521908-02	Rec Supplies	\$924.14
	11/24/2025	Cal Card Charges - Octot				
	5681	Invoice	Paid	01-521440-01	Postage	\$11.90
				01-521440-01	Postage	\$35.70
				01-521440-01	Postage	\$23.80
				01-521440-01	Postage	\$23.80
				01-521440-01	Postage	\$35.70
				01-521440-01	Postage	\$35.70
	11/24/2025	Cal Card Charges - Octot				
	9594	Invoice	Paid	01-520502-02	Food & Beverage - Use	\$6.99
				01-521908-02	Rec Supplies	\$28.52
				01-521908-02	Rec Supplies	\$57.73
				01-520502-02	Food & Beverage - Use	\$75.23
				01-520502-02	Food & Beverage - Use	\$17.58
				01-521908-02	Rec Supplies	\$130.56
				01-521908-02	Rec Supplies	\$38.14
				01-521908-02	Rec Supplies	\$144.44
				01-521537-01	Health & Medical	\$117.73
				01-521908-02	Rec Supplies	\$136.12
				01-520502-02	Food & Beverage - Use	\$43.50
				01-521908-02	Rec Supplies	\$38.11
				01-520502-02	Food & Beverage - Use	\$64.08
				01-521200-02	Membership/Licenses All	\$54.93
				01-521908-02	Rec Supplies	\$18.52
				01-521908-02	Rec Supplies	\$32.70

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
				01-521908-02	Rec Supplies	\$9.25
				01-520502-02	Food & Beverage - Use	\$24.95
				01-521908-02	Rec Supplies	\$24.80
				01-521908-02	Rec Supplies	\$102.38
				01-521908-02	Rec Supplies	\$311.75
				01-521908-02	Rec Supplies	\$69.73
	11/24/2025	Cal Card Charges - Octot				
	5388	Invoice	Paid	01-540250-03	Capital Outlay - FCA Projects	\$2,200.00
				01-520502-03	Food & Beverage - Use	\$147.61
				01-520502-03	Food & Beverage - Use	\$40.65
				01-521912-03	Hand Tools	\$56.83
				01-521980-03	Uniforms	\$309.13
				01-521980-03	Uniforms	\$237.79
	11/24/2025	Cal Card Charges - Octot				
	3247	Invoice	Paid	01-521610-02	Publications - Ads-Bids-Legal Notices	\$250.00
				01-521610-02	Publications - Ads-Bids-Legal Notices	\$94.82
				01-521430-02	Subscriptions	\$255.00
	11/24/2025	Cal Card Charges - Octot				
	2858	Invoice	Paid	01-521961-01	Safety Supplies & Equip.	\$46.93
				01-521961-02	Safety Supplies & Equip.	\$70.40
				01-522210-01	Training & Travel	\$86.00
				01-520501-02	Resale Food & Beverage	\$47.76
				01-520502-02	Food & Beverage - Use	\$60.00
				01-520503-02	Resale Items/Merchandise	\$866.25
				01-521961-01	Safety Supplies & Equip.	\$209.53
				01-521960-01	First Aid Supplies	\$72.48
				01-521908-02	Rec Supplies	\$151.41
	11/24/2025	Cal Card Charges - Octot				
	4231	Invoice	Paid	01-540300-01	Equipment	\$1,938.53
				01-521450-01	Computer/Software	\$253.00
				01-521450-01	Computer/Software	\$3.20
				01-521450-01	Computer/Software	\$16.70
				01-521450-01	Computer/Software	\$29.00
	11/24/2025	Cal Card Charges - Octot				

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
	4816	Invoice	Paid	01-521908-02	Rec Supplies	\$125.24
				01-521908-02	Rec Supplies	\$58.83
				01-521908-02	Rec Supplies	\$105.33
				01-521908-02	Rec Supplies	\$70.00
				01-520502-02	Food & Beverage - Use	\$34.03
				01-521908-02	Rec Supplies	\$241.54
				01-520502-02	Food & Beverage - Use	\$42.12
				01-521908-02	Rec Supplies	\$48.37
				01-521908-02	Rec Supplies	\$114.37
	11/24/2025	Cal Card Charges - Octot				
	9673	Invoice	Paid	01-520502-01	Food & Beverage - Use	\$196.27
				01-520502-01	Food & Beverage - Use	\$25.61
				01-521908-02	Rec Supplies	\$63.28
				01-522210-01	Training & Travel	\$16.85
				01-522210-01	Training & Travel	\$72.55
				01-522210-01	Training & Travel	\$22.83
				01-522210-01	Training & Travel	\$20.83
				01-522210-01	Training & Travel	\$20.00
				01-521610-01	Publications - Ads-Bids-Legal	\$25.00
				01-521610-01	Publications - Ads-Bids-Legal	\$10.00
	11/24/2025	Cal Card Charges - Octot				
	4849	Invoice	Paid	01-521410-02	Paper/Copier/Office Supplies	(\$76.26)
				01-521410-02	Paper/Copier/Office Supplies	\$76.26
				01-521410-02	Paper/Copier/Office Supplies	\$50.84
				01-521410-03	Paper/Copier/Office Supplies	\$25.42
	11/24/2025	Cal Card Charges - Octot				
	3946	Invoice	Paid	01-520502-02	Food & Beverage - Use	\$197.32
				01-520502-02	Food & Beverage - Use	\$3.52
				01-520502-02	Food & Beverage - Use	\$136.25
				01-520502-02	Food & Beverage - Use	\$79.44
				01-520502-02	Food & Beverage - Use	\$6.99
				01-520502-02	Food & Beverage - Use	\$138.93
				01-520502-02	Food & Beverage - Use	\$226.76
	11/24/2025	Cal Card Charges - Octot				
	6340	Invoice	Paid	01-520502-02	Food & Beverage - Use	\$13.48

Truckee Donner Recreation and Park District

Invoice Expense Allocation Report

CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
				01-520502-02	Food & Beverage - Use	\$83.39
				01-520502-02	Food & Beverage - Use	\$119.31
				01-520502-02	Food & Beverage - Use	\$70.70
				01-522210-01	Training & Travel	\$383.68
				01-520502-02	Food & Beverage - Use	\$172.07
				01-520502-02	Food & Beverage - Use	\$7.19
				01-520502-02	Food & Beverage - Use	\$47.72
	11/24/2025	Cal Card Charges - Novel				
	1423	Invoice	Paid	01-522210-01	Training & Travel	\$76.94
				01-520503-02	Resale Items/Merchandise	\$326.13
	11/24/2025	Cal Card Charges - Novel				
	9567	Invoice	Paid	01-521440-01	Postage	\$47.60
	11/24/2025	Cal Card Charges - Novel				
	1709	Invoice	Paid	01-520502-02	Food & Beverage - Use	\$341.15
				01-520502-02	Food & Beverage - Use	\$107.91
	11/24/2025	Cal Card Charges - Octot				
	8349	Invoice	Paid	01-522210-01	Training & Travel	\$218.16
				01-540250-03	Capital Outlay - FCA Projects	\$2,182.61
				01-520502-03	Food & Beverage - Use	(\$162.39)
				01-521931-03	Park Supplies	\$689.48
				01-521931-03	Park Supplies	\$277.08
				01-520902-03	Building Maintenance	\$137.48
				01-520502-03	Food & Beverage - Use	\$137.06
				01-521980-03	Uniforms	\$253.28
				01-521980-03	Uniforms	\$84.40
				01-520502-03	Food & Beverage - Use	\$162.75
	11/24/2025	Cal Card Charges - Octot				
	1201	Invoice	Paid	01-520502-02	Food & Beverage - Use	\$26.55
				01-520502-02	Food & Beverage - Use	\$26.95
Totals for US Bank Corporate Payment Systems-Cal Card:						\$19,061.87
US Bank-Dist CC						
US Bank-Dist CC	12/05/2025	District CC Charges-Dece				
	5713	Invoice	Paid	01-521444-01	Late Fees	\$196.27
				01-540250-03	Capital Outlay - FCA Projects	\$4,875.57

Truckee Donner Recreation and Park District
Invoice Expense Allocation Report
CalCard and District CC Detail

Vendor Name	Transaction Date	Description				
Tax Identification Number	Transaction Number	Transaction Type	Status	Account Number	Account Description	Amount
				01-540250-03	Capital Outlay - FCA Projects	\$3,943.06
				01-540250-03	Capital Outlay - FCA Projects	\$3,943.06
					<i>Totals for US Bank-Dist CC:</i>	<i>\$12,957.96</i>



BOARD AGENDA ITEM COVER SHEET

Item #: 7.4 – Miscellaneous Journal Entries

Presenter: Teresa McNamara, Accounting Manager

Recommendation:

Approve the Miscellaneous Journal Entries for the month of November 2025 totaling \$2,405,034.38.

Background:

Miscellaneous journal entries are made throughout the month. These are the journal entries that are not automatically interfaced into our financial system as are the payroll, accounts payable, and daily transaction entries. The miscellaneous journal entries are usually made up of deposits, Nevada County transactions, bank reconciliation items such as cash management fees, interest earned, any correcting entries needed, and transfers between depositaries to cover accounts payable and payroll.

**TRUCKEE DONNER RECREATION AND PARK DISTRICT
MISCELLANEOUS JOURNAL ENTRIES
NOVEMBER 2025**

Batch Number	Batch Title	Amount	Batch Description
9153	Bank Transfers & Reconciliation - November 2025	\$ 1,094,673.21	Bank Transfers & Reconciliation - November 2025
9155	Paydate 11/21/2025 - PP #24	\$ 430,188.36	Paydate 11/21/2025 - PP #24
9156	Payroll Taxes & Liabilities Paydate 11/21/2025 - PP #24	\$ 52,854.86	Payroll Taxes & Liabilities Paydate 11/21/2025 - PP #24
9157	Retirement 8% - PP #23, #24	\$ 37,320.42	Retirement 8% - PP #23, #24
9158	Park Allocations - PP #23, #24	\$ 175,001.85	Park Allocations - PP #23, #24
9159	Paydate 11/07/2025 - PP #23	\$ 455,699.50	Paydate 11/07/2025 - PP #23
9160	Payroll Taxes & Liabilities Paydate 11/07/2025 - PP #23	\$ 54,204.72	Payroll Taxes & Liabilities Paydate 11/07/2025 - PP #23
9194	Deposit 11/04/2025 - Other Deposits	\$ 1,815.61	Cell Site Leases; Big Truck Day Concessions
9195	Deposit 11/03/2025 - Ski Swap Cash Donation	\$ 54.00	Ski Swap Cash Donation
9196	Deposit 11/12/2025 - TTUSD - Pool Lessons	\$ 796.25	TTUSD - Pool Lessons
9198	Deposit 11/17/2025 - Youth on Course & Twin Ridges	\$ 4,892.54	Youth on Course & Twin Ridges
9199	Deposit 11/17/2025 - Piers Iron Ranger - Cash Donations	\$ 204.00	Piers Iron Ranger - Cash Donations
9200	Deposit 11/17/2025 - Bike Park Iron Ranger - Cash Donations	\$ 313.00	Bike Park Iron Ranger - Cash Donations
9201	Deposit 11/17/2025 - Disc Golf Iron Ranger - Cash Donations	\$ 79.00	Disc Golf Iron Ranger - Cash Donations
9203	Insurance - November 2025	\$ 96,937.06	Insurance - November 2025
	Total Miscellaneous Journal Entries - November 2025	\$ 2,405,034.38	



BOARD AGENDA ITEM COVER SHEET

Item #: 7.5 – Miscellaneous Journal Entries

Presenter: Teresa McNamara, Accounting Manager

Recommendation:

Approve the Miscellaneous Journal Entries for the month of December 2025 totaling \$8,295,547.05.

Background:

Miscellaneous journal entries are made throughout the month. These are the journal entries that are not automatically interfaced into our financial system as are the payroll, accounts payable, and daily transaction entries. The miscellaneous journal entries are usually made up of deposits, Nevada County transactions, bank reconciliation items such as cash management fees, interest earned, any correcting entries needed, and transfers between depositaries to cover accounts payable and payroll.

**TRUCKEE DONNER RECREATION AND PARK DISTRICT
MISCELLANEOUS JOURNAL ENTRIES
DECEMBER 2025**

Batch Number	Batch Title	Amount	Batch Description
9204	Nevada County Transactions - December 2025	\$ 4,876,260.74	Nevada County Transactions - December 2025
9205	Insurance - December 2025	\$ 95,769.51	Insurance - December 2025
9206	Park Allocations - PP #25, #26	\$ 157,321.59	Park Allocations - PP #25, #26
9207	Retirement 8% - PP #25, #26	\$ 35,539.88	Retirement 8% - PP #25, #26
9208	Bank Transfers & Reconciliations - December 2025	\$ 2,116,813.77	Bank Transfers & Reconciliations - December 2025
9209	Paydate 12/05/2025 - PP #25	\$ 405,729.47	Paydate 12/05/2025 - PP #25
9210	Payroll Taxes & Liabilities Paydate 12/05/2025 - PP #25	\$ 49,854.08	Payroll Taxes & Liabilities Paydate 12/05/2025 - PP #25
9244	Deposit 12/03/2025 - Mitigation Fees	\$ 16,373.50	Mitigation Fees
9245	Deposit 12/02/2025 - Other Deposits	\$ 2,560.00	Cell Site Leases; Credit Card Rebate
9246	Deposit 12/04/2025 - Other Deposits - Donations	\$ 2,700.00	Youth Sports Sponsorships
9247	Deposit 12/11/2025 - Tunitas Beach Land Lease	\$ 6,605.90	Land Lease
9248	Deposit 12/08/2025 - Donation - One Love Childcare YSS	\$ 1,000.00	Youth Sports Sponsorship
9249	Paydate 12/19/2025 - PP #26	\$ 438,462.69	Paydate 12/19/2025 - PP #26
9250	Payroll Taxes & Liabilities Paydate 12/19/2025 - PP #26	\$ 52,592.22	Payroll Taxes & Liabilities Paydate 12/19/2025 - PP #26
9252	Deposit 12/16/2025 - Other Deposits	\$ 1,842.54	Facility Lease; Youth Sports Sponsorships
9253	Deposit 12/16/2025 - DBW Boat Ramp Grant Pmt #2	\$ 30,822.80	DBW Boat Ramp Grant Pmt #2
9254	Deposit 12/22/2025 - Other Deposits	\$ 5,109.79	4th of July Grant; Big Truck Day Donation
9255	Deposit 12/31/2025 - Other Deposit - CC TM PA LLC	\$ 188.57	Cell Site Lease
	Total Miscellaneous Journal Entries - December 2025	\$ 8,295,547.05	



BOARD AGENDA ITEM COVER SHEET

Item #: 7.6 FY 24/25 Special Tax Report for the Truckee Donner Community Pool Special Tax

Presenter: Teresa McNamara, Accounting Manager

Recommendation: Accept the FY 24/25 Special Tax Report for the Truckee Community Pool Special Tax

Background: Each year our consultants, SCI Consulting Group, prepares a Special Tax Report for the Truckee Donner Community Pool Special Tax. This report shows all the parcels located within the Truckee Donner Recreation and Park District boundaries. It shows the rate and method of apportionment of the Special Tax and the Special Tax Revenue for the fiscal year of the report. This information is used by our accounting team and the auditors in preparing the audit and the Annual Financial Transactions Report submitted to the State Controller.

FY 2024-25

TRUCKEE-DONNER RECREATION & PARK DISTRICT



Special Tax Report

Truckee-Donner Community Pool Special Tax

December 2025

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

Truckee-Donner Recreation and Park District

Board of Directors

Lori Marquette, Chairman

Eric Smith, Vice Chairman

Jason Hansford, Secretary

Mark Tanner, Director

Mark Wasley, Director

General Manager

Sven Leff

Clerk of the Board of Directors

David Faris

Special Tax Administrator

SCI Consulting Group

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Executive Summary

This Special Tax Report (“Report”) covers all assessor parcels of land within the boundaries of the Truckee-Donner Recreation and Park District (“District”). The special tax attributed to each parcel was computed in accordance with the tax formula as approved by Ordinance No. 13 of the Truckee-Donner Recreation and Park District Board of Directors (“Board”). This Report summarizes the fiscal year 2024-25 Special Tax, Method of Apportionment, expenditures, and other related information as required by the Local Agency Special Tax and Bond Accountability Act (Government Code § 50075.3.) and reports the preliminary totals for fiscal year 2025-26.

The Ordinance No. 13 of the Truckee Donner Recreation and Park District authorizes the levy of a special tax on parcels of real property within the District for supplemental funding for the operation, maintenance, and repair of the Truckee-Donner Community Swimming Pool and replacement of components or equipment used to operate the pool (hereafter referred to as “operation, maintenance, repair and replacement”). The revenues raised by this special tax are to be used solely for the purpose of operating, maintaining, repairing and replacing the swimming pool and appendages associated with the pool.

Rate and Method of Apportionment of Special Tax

The special tax amount shall not exceed the following:

Assessor’s Parcel	\$8.00 per parcel
Multi-Family Residential Parcel	\$8.00 per dwelling unit
Mobile Home Parcel	\$8.00 per mobile home site

The Board of Directors is authorized to levy less than the special tax amounts indicated above. In the event that a lesser amount is levied, the same percentage reduction shall be applied to each class of the special tax.

Special Tax Summary

There were 18,944 taxable parcels in the District as of July 1, 2024. The total annual special tax collected within District for fiscal year 2024-25 was \$161,264. The special tax rate levied for 2024-25 was \$8.00 per parcel or multifamily/mobile home unit.

There are currently 18,963 taxable parcels in the District as of July 1, 2025. The total annual special tax anticipated to be collected within District for fiscal year 2025-26 is \$161,728. The special tax rate levied for 2024-25 remains at \$8.00.

Special Tax Summaries

Special Tax Revenue FY 2024-25

The special tax revenue for fiscal year 2024-25 is as follows.

FIGURE 1 - SUMMARY OF SPECIAL TAX REVENUES, FY 2024-25

County	Taxable Parcels	Total Special Tax
Nevada	16,523	\$ 141,440.00
Placer	2,421	19,824.00
Totals	18,944	\$ 161,264.00

Special Tax Revenue FY 2025-26 (Preliminary)

The special tax revenue for fiscal year 2025-26 is preliminarily confirmed as follows.

FIGURE 2 - SUMMARY OF SPECIAL TAX REVENUES, FY 2025-26

County	Taxable Parcels	Total Special Tax
Nevada	16,545	\$ 141,936.00
Placer	2,418	19,792.00
Totals	18,963	\$ 161,728.00

Special Tax Costs and Expenditures

All expenditures from the special tax proceeds are budgeted to be made on pool operation, maintenance and repair costs and pool special tax administrative costs.

Summary of Special Tax Levies by Year

Summarized below are the tax revenues for fiscal year 2024-25, tentative amounts for 2025-26, and historical information for years since 2010-11.

FIGURE 3 - SUMMARY OF SPECIAL TAX LEVIES BY YEAR

Tax Year	All Parcels		Multi-Unit Parcels**			Single-Unit or Vacant Parcels	
	Parcels	Tax Levied	Parcels	Units	Tax Levied	Parcels	Tax Levied
Nevada County Only							
10-11	16,108	\$ 138,288.00	290	1,468	\$ 11,744.00	15,818	\$ 126,544.00
11-12	16,042	\$ 137,776.00	299	1,478	\$ 11,824.00	15,744	\$ 125,952.00
12-13	16,041	\$ 137,824.00	295	1,485	\$ 11,880.00	15,743	\$ 125,944.00
13-14	16,087	\$ 138,144.00	296	1,480	\$ 11,840.00	15,788	\$ 126,304.00
14-15	16,037	\$ 137,728.00	294	1,476	\$ 11,808.00	15,740	\$ 125,920.00
15-16	16,035	\$ 137,776.00	299	1,486	\$ 11,888.00	15,736	\$ 125,888.00
16-17	16,043	\$ 138,056.00	314	1,528	\$ 12,224.00	15,729	\$ 125,832.00
17-18	16,306	\$ 140,240.00	319	1,543	\$ 12,344.00	15,987	\$ 127,896.00
18-19	16,330	\$ 140,536.00	335	1,572	\$ 12,576.00	15,995	\$ 127,960.00
19-20	16,364	\$ 140,808.00	335	1,572	\$ 12,576.00	16,029	\$ 128,232.00
20-21	16,347	\$ 140,720.00	335	1,578	\$ 12,624.00	16,012	\$ 128,096.00
21-22	16,465	\$ 141,720.00	332	1,582	\$ 12,656.00	16,133	\$ 129,064.00
22-23	16,524	\$ 142,000.00	329	1,555	\$ 12,440.00	16,195	\$ 129,560.00
23-24	16,533	\$ 141,344.00	327	1,462	\$ 11,696.00	16,206	\$ 129,648.00
24-25	16,523	\$ 141,440.00	349	1,506	\$ 12,048.00	16,174	\$ 129,392.00
25-26	16,545	\$ 141,936.00	379	1,576	\$ 12,608.00	16,166	\$ 129,328.00
Placer County Only							
10-11	1,918	\$ 15,424.00	7	17	\$ 136.00	1,911	\$ 15,288.00
11-12	1,917	\$ 15,416.00	7	17	\$ 136.00	1,910	\$ 15,280.00
12-13	1,912	\$ 15,376.00	7	17	\$ 136.00	1,905	\$ 15,240.00
13-14	2,011	\$ 16,176.00	8	19	\$ 152.00	2,003	\$ 16,024.00
14-15	2,060	\$ 16,608.00	13	29	\$ 232.00	2,047	\$ 16,376.00
15-16	2,230	\$ 17,984.00	15	33	\$ 264.00	2,215	\$ 17,720.00
16-17	2,262	\$ 18,224.00	12	28	\$ 224.00	2,250	\$ 18,000.00
17-18	2,255	\$ 18,184.00	14	32	\$ 256.00	2,241	\$ 17,928.00
18-19	2,350	\$ 18,928.00	12	28	\$ 224.00	2,338	\$ 18,704.00
19-20	2,386	\$ 19,216.00	12	28	\$ 224.00	2,374	\$ 18,992.00
20-21	2,372	\$ 19,336.00	40	87	\$ 696.00	2,332	\$ 18,640.00
21-22	2,377	\$ 19,392.00	40	87	\$ 696.00	2,337	\$ 18,696.00
22-23	2,381	\$ 19,424.00	40	87	\$ 696.00	2,341	\$ 18,728.00
23-24	2,386	\$ 19,472.00	42	90	\$ 720.00	2,344	\$ 18,752.00
24-25	2,421	\$ 19,824.00	51	108	\$ 864.00	2,370	\$ 18,960.00
25-26	2,418	\$ 19,792.00	56	112	\$ 896.00	2,362	\$ 18,896.00
Nevada & Placer County Combined							
23-24	18,919	\$ 160,816.00	369	1,552	\$ 12,416.00	18,550	\$ 148,400.00
24-25	18,944	\$ 161,264.00	400	1,614	\$ 12,912.00	18,544	\$ 148,352.00
25-26	18,963	\$ 161,728.00	435	1,688	\$ 13,504.00	18,528	\$ 148,224.00

**Parcels with multiple dwelling units are charged per dwelling unit, not per parcel.

Administration of Special Tax

General Administrative Requirements

The Special Tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the Special Tax levies have been computed, the levy data must be filed with the County Auditor for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Reporting Requirements

Use of Proceeds

All proceeds of the Special Tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c). Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year.

Public Information

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the District or SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group telephone number is also included with property tax bills.

Assessor and Auditor Filing and Reporting

Special tax levies for the upcoming fiscal year must be filed with the Placer County Auditor and the Nevada County Auditor in July of each year. The special tax levies have been submitted and confirmed.

Delinquencies

The District participates in the “Teeter Plan” with the County of Nevada and the County of Placer whereby each County pays all delinquent special taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable special tax revenues and reduces the cost of collection.

Appeals Procedure

Within ten (10) days after the tax bills containing the special taxes imposed by Ordinance No. 13 have been mailed, the Board of Directors shall cause a notice of right to appeal to be published once a week for two successive weeks in a newspaper of general circulation within the District. Such notice shall be headed “Notice of Appeals and Procedure for Truckee-Donner Recreation and Park District Special Tax for Truckee-Donner Community Swimming Pool.”

Appeals shall be initiated by taxpayer by written application addressed to:

Board of Directors
Truckee-Donner Recreation and Park District
8924 Donner Pass Road
Truckee, CA 96161

The application must be received no later than December 31 of the fiscal year in question.

Any such application for reduction shall set forth all facts upon which the taxpayer relies as support for the tax reduction sought. The application must give the mailing address of the taxpayer, must specify by precise address or assessor’s parcel number, the location of the parcel for which the taxes are being appealed and must contain a statement made under penalty of perjury that the facts set forth in the application are true. If the District’s staff and the appealing taxpayer do not agree on a resolution of the matters presented in the appeal, an application which complies with the requirements stated above shall be set for hearing before the District Board of Directors as soon as reasonably possible. Notice of hearing shall be mailed to the appealing taxpayer at least fourteen (14) days in advance of the date of the hearing. Filing of an appeal in not grounds for failing to timely pay the entire amount of taxes specified as due on the tax bill. A record of all appeals will be available as a public record.

The taxpayer is not required to be present at the hearing. If present, the taxpayer may present any relevant evidence and may be examined under oath by the District's representative and by members of the District Board. The burden of proof on any factual questions shall be on the taxpayer. Within forty (40) days after the hearing, the Board of Directors, by majority vote, shall determine if any component of the tax bill shall be adjusted and by how much. If taxes are reduced or increased as a result of the decision of the board, the taxes shall be refunded or collected, insofar as feasible, in the same manner as the secured roll ad valorem property taxes.

Certificates

The undersigned respectfully submits the enclosed Special Tax Report and does hereby certify that this Tax Report has been prepared by me in accordance with Ordinance No. 13 for the Truckee-Donner Recreation and Park District, Truckee-Donner Community Swimming Pool Special Tax.

A handwritten signature in black ink, appearing to be 'RA' with a long horizontal stroke extending to the right.

Ryan Aston, Senior Consultant

SCI Consulting Group

December 16, 2025

2024-25 Special Tax Roll – Two Counties

The special tax roll listings for the fiscal year 2024-25 Special Tax for all Assessors' Parcels of land in the Counties of Nevada and Placer within the boundaries of the Truckee-Donner Recreation and Park District ("District") are filed with the District. They are too voluminous to be bound with this Special Tax Report and are, by reference, made part of this Report and are available for public inspection during normal office hours.



BOARD AGENDA ITEM COVER SHEET

Item #: 7.7 Special District and Commission Signature Authority CY 2026

Presenter: Teresa McNamara, Accounting Manager

Recommendation: Complete and approve the Special District and Commission Signature Authority form for Calendar Year 2026 as required by the Nevada County Auditor-Controller.

Background: Each year after the board has selected the new board position members the Auditor-Controller requests that the Special District and Commission Signature Authority form be completed and submitted to their office.

COUNTY OF NEVADA
Auditor-Controller's Office
Special District and Commission Signature Authority
Calendar Year 2026

District/Commission: Truckee Donner Recreation and Park District

Location: 10981 Truckee Way

Mailing Address: 10981 Truckee Way
Truckee, CA 96161

Telephone #: 530-550-4445

Main Email Address: teresadmac@tdrpd.org

DISTRICT / COMMISSION BOARD MEMBERS

NAME & TITLE	ADDRESS	PHONE NUMBER & EMAIL ADDRESS
Mark Wasley, Chairman		mwasley@tdrpd.org
Eric Smith, Vice Chairman		esmith@tdrpd.org
Jason Hansford, Secretary		jhansford@tdrpd.org
Lori Marquette, Board Member		lmarquette@tdrpd.org
Mark Tanner, Board Member		mtanner@tdrpd.org

PERSONS AUTHORIZED TO REQUEST PAYMENTS

NAME & TITLE	ADDRESS	PHONE NUMBER & EMAIL ADDRESS
Sven Leff, General Manager	15303 Kent Drive	530-550-4444
	Truckee, CA 96161	sven@tdrpd.org
Signature		
Teresa McNamara, Accounting Manager	5505 W. Lake Blvd.	530-550-4445
	Homewood, CA 96141	teresadmac@tdrpd.org
Signature		
Signature		

The above information is correct and has been approved by the District Board/Commission meeting on

Thursday, January 22, 2026

Board Date

Chairman

Today's Date

A minimum of two authorized signatures are required on all payment requests.

At least one signature shall be a Board/Commission Member

The District Board must approve all claims for payment prior to submittal.

Additional documentation may be required by law or restrictions placed by this office

Any changes must be reported within 10 days with an updated authorization

Current authorization expires January 31



BOARD AGENDA ITEM COVER SHEET

Item #: 7.8 – Adoption of an update to Wage Schedule
for FY 25/26 for Minimum Wage Increase

Presenter: David Faris, Human Resources Manager/District Clerk

Recommendation:

Approve Wage Schedule

Background:

On January 1st, 2026, California's minimum wage increased to \$16.90 per hour. The new Wage Schedule reflects the change.

Truckee Donner Recreation and Park District
Wage Scale - Hourly
Effective Pay Period Beginning 10/5/2025

Range	Step							Position
	1	2	3	4	5	6	7	
37	58.42	60.76	63.19	65.71	68.34	71.08	73.92	Park Superintendent, Recreation Superintendent
36	56.17	58.42	60.76	63.19	65.71	68.34	71.08	Accounting Manager, HR Manager/District Clerk
35	54.01	56.17	58.42	60.76	63.19	65.71	68.34	IT Administrator
34	51.93	54.01	56.17	58.42	60.76	63.19	65.71	
33	49.94	51.93	54.01	56.17	58.42	60.76	63.19	
32	48.02	49.94	51.93	54.01	56.17	58.42	60.76	
31	46.17	48.02	49.94	51.93	54.01	56.17	58.42	
30	44.39	46.17	48.02	49.94	51.93	54.01	56.17	Park Supervisor, Recreation Supervisor II (unfilled), Accountant II
29	42.69	44.39	46.17	48.02	49.94	51.93	54.01	
28	41.04	42.69	44.39	46.17	48.02	49.94	51.93	Recreation Supervisor I, Accountant I
27	39.47	41.04	42.69	44.39	46.17	48.02	49.94	Maintenance Foreman, Fleet & Equipment Specialist, Office Supervisor
26	37.95	39.47	41.04	42.69	44.39	46.17	48.02	
25	36.49	37.95	39.47	41.04	42.69	44.39	46.17	Program Coordinator (Aquatics,Athletics,Youth) , Marketing Manager, Executive Assistant, Revenue Development Coordinator
24	35.09	36.49	37.95	39.47	41.04	42.69	44.39	Maintenance Specialist
23	33.74	35.09	36.49	37.95	39.47	41.04	42.69	Accounting Technician II, IT Technician II
22	32.44	33.74	35.09	36.49	37.95	39.47	41.04	Maintenance Worker II
21	31.19	32.44	33.74	35.09	36.49	37.95	39.47	Sports Official III, Instructor III, Accounting Technician I, IT Technician I
20	29.99	31.19	32.44	33.74	35.09	36.49	37.95	
19	28.84	29.99	31.19	32.44	33.74	35.09	36.49	Asst Program Coordinator (Aquatics,Athletics,Youth), Maintenance Worker I, Office Specialist, Admin Assistant
18	27.73	28.84	29.99	31.19	32.44	33.74	35.09	Marketing Support Specialist
17	26.66	27.73	28.84	29.99	31.19	32.44	33.74	Park Facilities Specialist, Teacher III
16	25.64	26.66	27.73	28.84	29.99	31.19	32.44	Support Specialist, Sports Official II, Building Facilitator
15	24.65	25.64	26.66	27.73	28.84	29.99	31.19	Lifeguard III, Recreation Leader III
14	23.70	24.65	25.64	26.66	27.73	28.84	29.99	Teacher II, Instructor II (Swim, Dance, Art, Fitness), Cashier & Concession Lead, Park Facility Worker
13	22.79	23.70	24.65	25.64	26.66	27.73	28.84	Lifeguard II
12	21.91	22.79	23.70	24.65	25.64	26.66	27.73	Recreation Leader II, Cashier II, Office Assistant II
11	21.07	21.91	22.79	23.70	24.65	25.64	26.66	Fitness Center Staff II, Sports Official I, Instructor I, Teacher I
10	20.26	21.07	21.91	22.79	23.70	24.65	25.64	Lifeguard I
9	19.48	20.26	21.07	21.91	22.79	23.70	24.65	Recreation Leader I, Sailing Instructor II, Office Assistant I
8	18.73	19.48	20.26	21.07	21.91	22.79	23.70	Fitness Center Staff 1, Front Desk Clerk
7	18.01	18.73	19.48	20.26	21.07	21.91	22.79	
6	17.32	18.01	18.73	19.48	20.26	21.07	21.91	
5	16.65	17.32	18.01	18.73	19.48	20.26	21.07	Swim Instructor Aide, Recreation Assistant 2, Sailing Instructor 1, Cashier 1
4	-	16.65	17.32	18.01	18.73	19.48	20.26	Recreation Assistant 1
3	-	-	16.65	17.32	18.01	18.73	19.48	
2	-	-	-	16.65	17.32	18.01	18.73	
1	-	-	-	-	16.65	17.32	18.01	
0						30.00		Special Events Staff
Minimum Wage			16.90					
Top Wage			73.92					
Between Ranges			4.00%					
Between Steps			4.00%					
Total Range			26.53% before rounding					



BOARD AGENDA ITEM COVER SHEET

Item #: 7.9 – Adoption of an update to Policy #401 - Code of Ethics

Presenter: David Faris, Human Resources Manager/ District Clerk

Recommendation:

Adopt the updated policy

Background:

The current version of Policy #401 - Code of Ethics was adopted in June 2013. As part of our policy updating project, the policy was reviewed by management staff and the following changes are recommended for the policy:

- CAPRI reviewed and updated policy.

A final version of the policy revision is attached, and a red-lined version of the current policy follows.

Truckee-Donner Recreation and Park District Policy Handbook

POLICY TITLE: Code of Ethics
POLICY NUMBER: 401

401.10 The Board of Directors of the TRUCKEE-DONNER RECREATION AND PARK DISTRICT is committed to providing excellence in legislative leadership that results in the provision of the highest quality of services to its constituents. In order to assist in the governing of the District, the Board of Directors will hold itself accountable for decision-making and ensure individual conduct that fosters integrity and responsibility between and among members of the Board of Directors. The following rules will apply to the Board of Directors

401.11 The dignity, style, values and opinions of each Director shall be respected.

401.12 Responsiveness and attentive listening in communication is encouraged.

401.13 The needs of the District and its constituents should be the priority of the Board of Directors.

401.14 The primary responsibility of the Board of Directors is the formulation and evaluation of policy.

401.15 Directors focus on issues. The presentation of the opinions of others should be encouraged.

401.16 Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions. Once the Board of Directors takes action, Directors should support said action.

401.17 Directors should practice the following procedures:

401.17.1 Subject to the limitations in the Brown Act, in seeking clarification on informational items, Directors may directly approach professional staff members to obtain information needed to supplement, upgrade, or enhance their knowledge to improve legislative decision-making.

401.17.2 Complaints from residents and property owners of the District should be referred directly to the General Manager.

401.17.3 Concerns related to safety or hazards should be reported to the General Manager or to the District Office. Emergency situations should be dealt with immediately by seeking appropriate assistance.

Truckee-Donner Recreation and Park District

Policy Handbook

401.17.4 Clarification of policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming should be referred directly to the General Manager.

401.18 When approached by District personnel concerning specific District policy, Directors should direct inquiries to the appropriate staff supervisor. The chain of command should be followed.

401.19 The work of the District is a team effort. All individuals work together in the collaborative process, assisting each other in conducting the affairs of the District.

401.20 When responding to constituent requests and concerns, Directors should respond to individuals in a positive manner, routing their questions through appropriate channels and to responsible management personnel.

401.21 Subject to the Brown Act's limitations relating to serial meetings, Directors should develop a working relationship with the General Manager wherein current issues, concerns and District projects can be discussed comfortably and openly.

401.22 Directors should function as a part of the whole. As part of the Brown Act's agenda and meeting process, issues should be brought to the attention of the Board as a whole.

401.23 Directors are responsible for monitoring the District's progress in attaining its goals and objectives, while pursuing its mission.

Truckee-Donner Recreation and Park District Policy Handbook

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Truckee-Donner Recreation and Park District

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401.22 Directors should function as a part of the whole. As part of the Brown Act's agenda and meeting process, issues should be brought to the attention of the Board as a whole.

401.23 Directors are responsible for monitoring the District's progress in attaining its goals and objectives, while pursuing its mission.



BOARD AGENDA ITEM COVER SHEET

Item #: 7.10 – Adoption of an update to Policy #408 - Training, Education & Conferences for Board

Presenter: David Faris, Human Resources Manager/ District Clerk

Recommendation:

Adopt the updated policy

Background:

The current version of Policy #408 - Training, Education & Conferences for Board was adopted in June 2013. As part of our policy updating project, the policy was reviewed by management staff and the following changes are recommended for the policy:

- Added new Fiscal & Financial Training requirements under SB 827
- Added recommended training for new Directors to the Board

A final version of the policy revision is attached, and a red-lined version of the current policy follows.

Truckee-Donner Recreation and Park District Policy Handbook

POLICY TITLE: Training, Education and Conferences
POLICY NUMBER: 408

408.10 It is the policy of the Truckee-Donner Recreation and Park District to encourage Board development and excellence of performance by reimbursing expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District.

408.20 District administrative staff shall be responsible for making arrangements for per diem, travel, lodging and registration for Directors attending state and national seminars, workshops and conferences. All expenses shall be reported to the District by the Directors, together with validated receipts.

408.30 Attendance by Directors at seminars, workshops and conferences shall be approved by the Board of Directors prior to incurring any reimbursable costs.

408.40 All District Directors shall receive two hours of training in general ethics principles and ethics laws relevant to public service at least once every two years as required under AB1234. All District Directors shall receive two hours of fiscal and financial training at least once every two years as required under SB 827. All District Directors shall receive harassment training once every two years required by California law.

408.41 Directors shall obtain proof of participation after completing the ethics, financial, and harassment training and submit such proof to the District Clerk to be kept on file.

408.42 Ethics, financial, and harassment training may consist of either a training course or a set of self-study materials with tests, and may be taken at home, in person or online.

408.50 It is recommended that all new District Directors participate in a new Director training program. The District Clerk will work with the Directors in selecting a training program.

408.60 It is recommended that all District Directors participate in Brown Act and Robert's Rules training annually.

Truckee-Donner Recreation and Park District Policy Handbook

POLICY TITLE: Training, Education and Conferences
POLICY NUMBER: 408

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408.41 Directors shall obtain proof of participation after completing the ethics, - financial, and harassment training and submit such proof to the District Clerk to be kept on file.

408.42 Ethics, - financial, and harassment training, - may consist of either a training course or a set of self-study materials with tests, and may be taken at home, in person or online.

408.50 It is recommended that all new District Directors participate in a new Director training program. The District Clerk will work with the Directors in selecting a training program.

408.60 It is recommended that all District Directors participate in Brown Act and Robert's Rules training annually.



BOARD AGENDA ITEM COVER SHEET

Item #: 7.11 – Adoption of an update to Policy #500 - Board Meetings

Presenter: David Faris, Human Resources Manager/ District Clerk

Recommendation:

Adopt the updated policy

Background:

The current version of Policy #500 - Board Meetings was adopted in December 2023. As part of our policy updating project, the policy was reviewed by management staff and the following changes are recommended for the policy:

- Format changes
- Clarifying when Board positions (Chair, Vice-Chair, and Secretary) go into effect

A final version of the policy revision is attached, and a red-lined version of the current policy follows.

Truckee-Donner Recreation and Park District Policy Handbook

POLICY TITLE: Board Meetings
POLICY NUMBER: 500

500.10 Regular meetings of the Board of Directors shall be held monthly at the Steve Randall Community Recreation Center, 10981 Truckee Way, Truckee, California. The District will adhere to the rules and regulations as outlined in Government Code Section 54950 through 54963, the Ralph M. Brown Act. The regular meeting schedule for the next fiscal year shall be determined by Board resolution at the previous fiscal year's final meeting. The Board may alter the regular meeting schedule by formal action at any regular board meeting during the year, so long as the requirements for regular meetings are met.

500.20 Any person may request that a copy of the agenda, or a copy of documents constituting the agenda packet, of any meeting of the Board, be mailed. If requested, the agenda and documents in the packet shall be made available in appropriate alternative formats to persons with a disability.

500.21 The requested materials shall be e-mailed or mailed at the time the agenda is posted or upon distribution to all, or a majority of all, of the members of the Board, whichever occurs first. All requests shall be valid for the calendar year in which it is filed, and should be renewed January 1st of each year. The Board may establish a fee for mailing agendas and packets, which fee shall not exceed the cost of providing the service.

500.22 Failure of the requesting person to receive the agenda or packet shall not constitute grounds for invalidation of the actions of the Board taken at the meeting for which the agenda or packet was not received.

500.30 Special meetings (non-emergency) of the Board of Directors may be called by the Board Chair, or by a majority of the members of the Board, by delivering written notice to each member of the Board and to each local newspaper, radio, or television station requesting notice in writing, and posting a notice on the District's Web site.

500.31 Said notification shall be delivered personally or by any other means and shall be received at least twenty-four (24) hours prior to the meeting. Written notice may be dispensed with as to any Board member who has filed with the District Clerk a written waiver of notice. Written notice may be dispensed with as to any member actually present at the meeting at the time it convenes.

500.32 The notice shall specify the time and place of the special meeting and the business to be transacted or discussed. No other business shall be

Truckee-Donner Recreation and Park District

Policy Handbook

considered at these meetings.

500.33 The notice shall be posted at least 24 hours prior to the special meeting in a location that is freely accessible to members of the public.

500.40 Special Meetings (emergency). In accordance with California Government Code 54956.5 of the Brown Act - In the event of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency special meeting without complying with the twenty-four (24) hour notice requirement. An emergency situation means a crippling disaster which severely impairs public health, safety, or both, as determined by the General Manager, Board Chair or Vice-Chair in the Chair's absence.

500.41 Newspapers of general circulation in the District, radio stations and television stations which have requested notice of special meetings shall be notified by at least one (1) hour prior to the emergency special meeting. This notice shall be given by telephone. In the event that telephone services are not functioning, the notice requirement of one hour is waived, but the General Manager, or his/her designee, shall notify such newspapers, radio stations, or television stations of the fact of the holding of the emergency special meeting, and of any action taken by the Board, as soon after the meeting as possible.

500.42 Other than the exceptions listed in Government Code 54957 threat to security or public services, or employment issues, no closed session may be held during an emergency special meeting, and all other rules governing special meetings shall be observed with the exception of the twenty-four (24) hour notice. The Board may only meet in closed session pursuant to Section 54957 if agreed to by a 2/3rd vote of the members present, or if less than 2/3^{rds} are present, by a unanimous vote of the members present. The minutes of the emergency special meeting, a list of persons the General Manager or designee notified or attempted to notify, a copy of the roll call vote(s), and any actions taken at such meeting shall be posted for a minimum of ten (10) days in the District office as soon after the meeting as possible.

500.50 Adjourned Meetings. A majority vote by the Board of Directors may terminate any Board meeting at any place in the agenda to any time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular meeting, the General Manager or District Clerk may declare the meeting adjourned to a stated time and place and he/she shall cause a written notice of adjournment to be given in the same manner as provided for special meetings. A copy of the notice of adjournment shall be posted on or near the door of the place where the regular or special meeting was held within 24 hours after the time of the adjournment.

500.60 Annual Organizational Meeting. The Board of Directors shall hold

Truckee-Donner Recreation and Park District Policy Handbook

an annual organizational meeting at its regular meeting in December. At this meeting the Board will elect a Chair, Vice-Chair, and Secretary from among its members to serve during the coming calendar year starting at the January Board meeting.

500.70 The Chair of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board with the General Manager.

500.80 The Chair and the General Manager shall ensure that appropriate information is available for the audience at said meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.

DRAFT

Truckee-Donner Recreation and Park District

Policy Handbook

POLICY TITLE: Board Meetings
POLICY NUMBER: 500

500.10 Regular meetings of the Board of Directors shall be held monthly at the ~~Truckee-Steve Randall~~ Donner Community Recreation Center, 10981 Truckee Way, Truckee, California. The District will adhere to the rules and regulations as outlined in Government Code Section 54950 through 54963, the Ralph M. Brown Act. The regular meeting schedule for the next fiscal year shall be determined by Board resolution at the previous fiscal year's final meeting. The Board may alter the regular meeting schedule by formal action at any regular board meeting during the year, so long as the requirements for regular meetings are met.

500.20 Any person may request that a copy of the agenda, or a copy of documents constituting the agenda packet, of any meeting of the Board, be mailed. If requested, the agenda and documents in the packet shall be made available in appropriate alternative formats to persons with a disability.

500.21 The requested materials shall be e-mailed or mailed at the time the agenda is posted or upon distribution to all, or a majority of all, of the members of the Board, whichever occurs first. All requests shall be valid for the calendar year in which it is filed, and should be renewed January 1st of each year. The Board may establish a fee for mailing agendas and packets, which fee shall not exceed the cost of providing the service.

500.22 Failure of the requesting person to receive the agenda or packet shall not constitute grounds for invalidation of the actions of the Board taken at the meeting for which the agenda or packet was not received.

500.30 Special meetings (non-emergency) of the Board of Directors may be called by the Board Chair~~man~~, or by a majority of the members of the Board, by delivering written notice to each member of the Board and to each local newspaper, radio, or television station requesting notice in writing, and posting a notice on the District's Web site.

500.31 Said notification shall be delivered personally or by any other means and shall be received at least twenty-four (24) hours prior to the meeting. Written notice may be dispensed with as to any Board member who has filed with the District Clerk a written waiver of notice. Written notice may be dispensed with as to any member actually present at the meeting at the time it convenes.

Truckee-Donner Recreation and Park District

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500.32 The notice shall specify the time and place of the special meeting and the business to be transacted or discussed. No other business shall be considered at these meetings.

500.33 The notice shall be posted at least 24 hours prior to the special meeting in a location that is freely accessible to members of the public.

500.40 Special Meetings (emergency). In accordance with California Government Code 54956.5 of the Brown Act - In the event of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency special meeting without complying with the twenty-four (24) hour notice requirement. An emergency situation means a crippling disaster which severely impairs public health, safety, or both, as determined by the General Manager, Board Chair~~man~~ or Vice-Chair~~man~~ in the Chair~~man~~'s absence.

500.41 Newspapers of general circulation in the District, radio stations and television stations which have requested notice of special meetings shall be notified by at least one (1) hour prior to the emergency special meeting. This notice shall be given by telephone. In the event that telephone services are not functioning, the notice requirement of one hour is waived, but the General Manager, or his/her designee, shall notify such newspapers, radio stations, or television stations of the fact of the holding of the emergency special meeting, and of any action taken by the Board, as soon after the meeting as possible.

500.42 Other than the exceptions listed in Government Code 54957 threat to security or public services, or employment issues, no closed session may be held during an emergency special meeting, and all other rules governing special meetings shall be observed with the exception of the twenty-four (24) hour notice. The Board may only meet in closed session pursuant to Section 54957 if agreed to by a 2/3rd vote of the members present, or if less than 2/3^{rds} are present, by a unanimous vote of the members present. The minutes of the emergency special meeting, a list of persons the General Manager or designee notified or attempted to notify, a copy of the roll call vote(s), and any actions taken at such meeting shall be posted for a minimum of ten (10) days in the District office as soon after the meeting as possible.

500.50 Adjourned Meetings. A majority vote by the Board of Directors may terminate any Board meeting at any place in the agenda to any time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular meeting, the General Manager or District Clerk may declare the meeting adjourned to a stated time and place and he/she shall cause a written notice of adjournment to be given in the same manner as provided for special meetings. A copy of the notice of adjournment shall be posted on or near

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the door of the place where the regular or special meeting was held within 24 hours after the time of the adjournment.

500.60 Annual Organizational Meeting. The Board of Directors shall hold an annual organizational meeting at its regular meeting in December. At this meeting the Board will elect a Chair~~man~~, Vice-~~Chair~~~~man~~ and Secretary from among its members to serve during the coming calendar year starting at the January Board meeting.

500.70 The Chair~~man~~ of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board with the General Manager.

500.80 The Chair~~man~~ and the General Manager shall ensure that appropriate information is available for the audience at said meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.



BOARD AGENDA ITEM COVER SHEET

Item #: 8.0 – Financial Reports

Presenter: Teresa McNamara, Accounting Manager

Recommendation:

Review – Q/A

Background:

Financial Reports – November 2025

Pie Chart – November 2025

Graph – November 2025

Bar Chart – November 2025

Notes to Monthly Financial Reports – November 2025

Fund and Cash Balance Report – November 2025

Financial Reports – December 2025

Pie Chart – December 2025

Graph – December 2025

Bar Chart – December 2025

Notes to Monthly Financial Reports – December 2025

Fund and Cash Balance Report – December 2025



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF NOVEMBER 30, 2025

TABLE 1
General Fund Revenues, Expenditures and Other Sources (Uses)
Fiscal Year to Date as of November 30, 2025

	FY 25-26 Budget	YTD Actual	Remaining/(Over) Budget	% of Budget YTD	See Notes
GENERAL FUND OPERATING REVENUE					
Taxes & Assessments	\$ 8,565,670	\$ 107,715	\$ 8,457,955	1.26%	1
District Services	\$ 5,739,922	\$ 667,467	\$ 5,072,455	11.63%	2
Grants/Other Revenue	\$ 344,819	\$ 29,161	\$ 315,658	8.46%	
General Fund Interest	\$ 320,000	\$ 37,032	\$ 282,968	11.57%	
Total District Operating Revenue	\$ 14,970,411	\$ 841,375	\$ 14,129,036	5.62%	
DISTRICT OPERATING EXPENDITURES					
Employee Services & Benefits	\$ 9,394,252	\$ 1,369,531	\$ 8,024,721	14.58%	2
Communications	\$ 43,000	\$ 10,116	\$ 32,884	23.53%	
Food	\$ 118,057	\$ 12,563	\$ 105,494	10.64%	
Fuel & Mileage	\$ 112,177	\$ 19,463	\$ 92,714	17.35%	
Household/Janitorial	\$ 53,000	\$ 6,451	\$ 46,549	12.17%	
Insurance	\$ 458,250	\$ -	\$ 458,250	0.00%	
Maintenance - Buildings/Equipment/Grounds	\$ 186,520	\$ 64,700	\$ 121,820	34.69%	
Maintenance - Vehicles	\$ 40,000	\$ 8,135	\$ 31,865	20.34%	
Memberships	\$ 30,928	\$ 13,174	\$ 17,754	42.60%	
Office Expense	\$ 301,544	\$ 63,744	\$ 237,800	21.14%	
Professional Services	\$ 788,573	\$ 118,735	\$ 669,838	15.06%	
Publications & Notices	\$ 57,918	\$ 9,985	\$ 47,933	17.24%	
Rents & Leases - Equipment	\$ 243,510	\$ 28,397	\$ 215,113	11.66%	
Rents & Leases - Structures & Grounds	\$ 11,450	\$ 7,502	\$ 3,948	65.52%	
Small Tools & Supplies	\$ 408,147	\$ 63,168	\$ 344,979	15.48%	
Special District Services	\$ 255,132	\$ 151,018	\$ 104,114	59.19%	
Training & Travel	\$ 50,000	\$ 5,701	\$ 44,299	11.40%	
Utilities	\$ 706,400	\$ 87,439	\$ 618,961	12.38%	
Taxes & Assessments	\$ 158,500	\$ -	\$ 158,500	0.00%	
Grounds, Structures & Equipment - Operating	\$ 48,000	\$ 11,134	\$ 36,866	23.20%	
Scholarships	\$ 35,000	\$ 7,031	\$ 27,969	20.09%	
Total District Operating Expenditures	\$ 13,500,358	\$ 2,057,988	\$ 11,442,370	15.24%	
Excess (Deficiency) of Revenues Over (Under) Expenditure	\$ 1,470,053	\$ (1,216,614)	\$ 2,686,667		
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 150,000	\$ -	\$ 150,000	0.00%	
Total Other Financing Sources (Uses)	\$ 150,000	\$ -	\$ 150,000	0.00%	
Net Change in General Fund Balance	\$ 1,620,053	\$ (1,216,614)	\$ 2,836,667		



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Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF NOVEMBER 30, 2025

TABLE 2
Debt Service
Fiscal Year to Date as of November 30, 2025

	FY 25-26 Budget	YTD Actual	Remaining/(Over) Budget	% of Budget YTD	See Notes
DEBT SERVICE					
2016 COP Payments	\$ 1,418,450	\$ -	\$ 1,418,450	0.00%	
PGC Loan Payments	\$ 102,952	\$ 51,476	\$ 51,476	50.00%	
Total Debt Service	\$ 1,521,402	\$ 51,476	\$ 1,469,926	3.38%	

TABLE 3
Restricted Funds
Fiscal Year to Date as of November 30, 2025

	FY 25-26 Budget	YTD Actual	Remaining/(Over) Budget	% of Budget YTD	See Notes
RESTRICTED & COMMITTED REVENUES					
Quimby Fees	\$ 160,000	\$ -	\$ 160,000	0.00%	
Quimby Fund Interest	\$ 4,750	\$ 3,351	\$ 1,399	70.54%	
AB1600 Mitigation Fees	\$ 183,200	\$ 50,904	\$ 132,296	27.79%	
AB1600 Fund Interest	\$ 10,000	\$ 3,180	\$ 6,820	31.80%	
Total Restricted & Committed Revenues	\$ 357,950	\$ 57,435	\$ 300,515	16.05%	1
OTHER FINANCING SOURCES (USES)					
AB1600 Mitigation Fees Transfer Out	\$ (150,000)	\$ -	\$ (150,000)	0.00%	2
Total Other Financing Sources (Uses)	\$ (150,000)	\$ -	\$ (150,000)	0.00%	
Net Change in Restricted Fund Balances	\$ 207,950	\$ 57,435	\$ 150,515		



TRUCKEE-DONNER Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF NOVEMBER 30, 2025

TABLE 4
Boat Ramp Grant and Capital Expenditures
Fiscal Year to Date as of November 30, 2025

	FY 25-26 Budget	YTD Actual	Remaining/(Over) Budget	% of Budget YTD	Notes
BOAT RAMP GRANT EXPENDITURES (includes staff cost)	\$ 1,000,000		\$ 1,000,000	0.00%	
CAPITAL EXPENDITURES					
Budgeted Carryover Projects & Equipment					
DLP - Finish Piers 1, 16	\$ 160,000		\$ 160,000	0.00%	2
SP - ADA Hand Rail Replacement	\$ 10,000		\$ 10,000	0.00%	4
CRC - Boiler Replacement	\$ 65,000	\$ 61,360	\$ 3,640	94.40%	2
CAC - Exterior Door Hardware & ADA Hardware	\$ -	\$ 34,245	\$ (34,245)	0.00%	1
Budgeted Structures & Improvements - FCA & Capital					
DP - Re-Deck (3) Piers 26, 27, 30	\$ 25,000	\$ 6,355	\$ 18,645	25.42%	3
RP - Resurface Main Parking Lot	\$ 160,000		\$ 160,000	0.00%	4
AC - Rec Pool Controller Replacement	\$ 12,000		\$ 12,000	0.00%	2
AD - HVAC Controller Replacement	\$ 12,000		\$ 12,000	0.00%	2
CRC - HVAC Controller Replacement	\$ 17,000		\$ 17,000	0.00%	2
CRC - North Hallway Ballast & Light Replacement	\$ 13,000	\$ 507	\$ 12,493	3.90%	2
AC - Front Door Hardware Upgrade	\$ 12,000		\$ 12,000	0.00%	2
CRC - Door Hardware Replacement	\$ 14,000		\$ 14,000	0.00%	4
Total Budgeted Capital Expenditures	\$ 500,000	\$ 102,467	\$ 397,533	20.49%	
Budgeted Capital Equipment Purchases					
PM - Used Toro Rough Mower	\$ 36,000	\$ 35,425	\$ 575	98.40%	3
PM - Used Toro Field Mower	\$ 25,000		\$ 25,000	0.00%	3
PGC - (2) Walk-Behind Greens Mower	\$ 20,000		\$ 20,000	0.00%	3
PM - (2) Snowblowers	\$ 8,000	\$ 7,715	\$ 285	96.44%	3
PM - (3) Orbital Floor Machines	\$ 5,000	\$ 4,357	\$ 643	87.15%	3
PM - Wet Vac	\$ 4,000		\$ 4,000	0.00%	2
PM - (4) Hand Rototillers	\$ 2,000		\$ 2,000	0.00%	4
PM - Skid Steer	\$ -	\$ 36,000	\$ (36,000)		1, 3
PM - Shipping Container Wheel Set	\$ -		\$ -		1
PM - Loader Lease Payments	\$ -	\$ 16,697	\$ (16,697)		1, 2
Total Budgeted Capital Equipment Purchases	\$ 100,000	\$ 100,194	\$ (194)	100.19%	
Total Capital Expenditures and Boat Ramp Grant	\$ 1,600,000	\$ 202,661	\$ 1,397,339	120.69%	

- 1 - Project not included in original budget or is attributable to prior year
2 - Project in progress
3 - Project complete
4 - Project not yet started



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF NOVEMBER 30, 2025

TABLE 5
All Fund Summary Income Statement
Fiscal Year to Date as of November 30, 2025

	FY 25-26 Budget	YTD Actual	Remaining/(Over) Budget	% of Budget YTD	Notes
REVENUE					
General Fund Revenues	\$ 14,970,411	\$ 841,375	\$ 14,129,036	5.62%	1
Restricted & Committed Revenues	\$ 357,950	\$ 57,435	\$ 300,515	16.05%	2
Boat Ramp Grant	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%	4
Future Budget Amendment	\$ (2,686)	\$ -	\$ (2,686)	0.00%	
Total Revenues	\$ 16,325,675	\$ 898,810	\$ 15,426,865	5.51%	
EXPENDITURES					
General Fund Expenditures	\$ 13,500,358	\$ 2,057,988	\$ 11,442,370	15.24%	1
Debt Service Expenditures	\$ 1,521,402	\$ 51,476	\$ 1,469,926	3.38%	3
Boat Ramp Grant and Capital Expenditures	\$ 1,600,000	\$ 202,661	\$ 1,397,339	12.67%	4
Future Budget Amendment	\$ 9,623	\$ -	\$ 9,623	0.00%	
Total Expenditures	\$ 16,631,383	\$ 2,312,125	\$ 14,319,258	13.90%	
Sub Total Revenues Over (Under) Expenditures	\$ (305,708)	\$ (1,413,315)	\$ 1,107,607		
OTHER FINANCING SOURCES (USES)					
Transfers In AB 1600 Mitigation Fund- Source	\$ 150,000	\$ -	\$ 150,000	0.00%	1
AB 1600 Mitigation Fund Transfer Out to GF- (Use)	\$ (150,000)	\$ -	\$ (150,000)	0.00%	2
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0.00%	
Net Change in All Fund Balances	\$ (305,708)	\$ (1,413,315)	\$ 1,107,607		

- 1 - Detail Provided in Table 1
2 - Detail Provided in Table 2
3 - Detail Provided in Table 3
4 - Detail Provided in Table 4



TRUCKEE-DONNER

Recreation & Park District

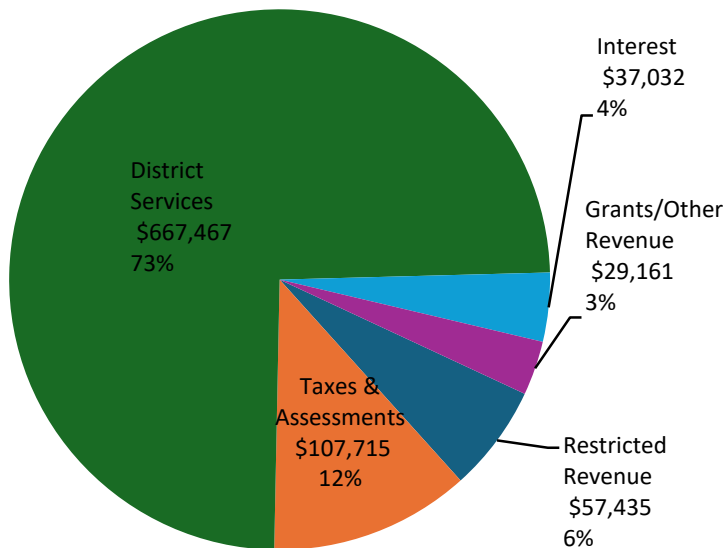
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CURRENT YEAR REVENUE AND EXPENDITURES

PIE CHART AS OF NOVEMBER 30, 2025

YTD Revenue & Sources

\$898,810

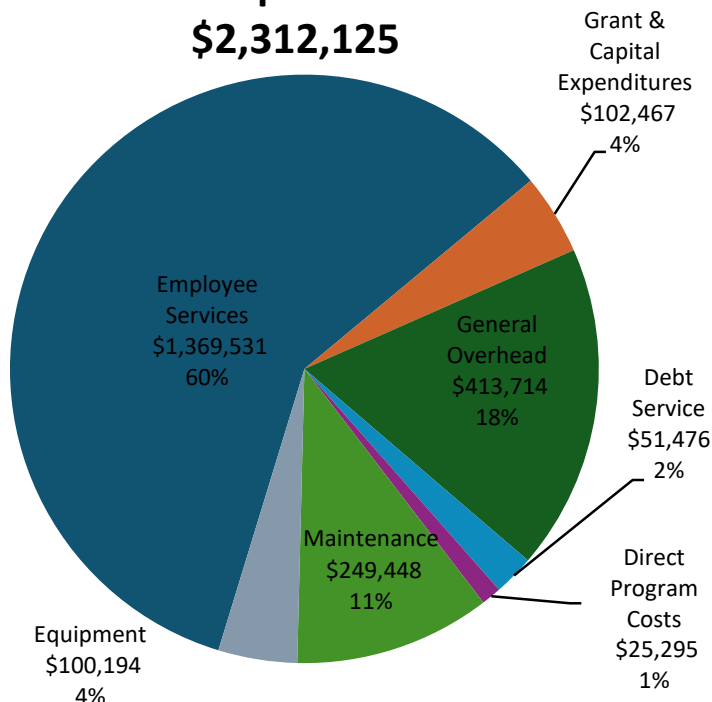


REVENUE:

Taxes & Assessments account for (12%) of the district's revenue resources. User Fees and Charges for District Services (73%) are fees collected for recreation programs and facilities. Restricted Revenues (6%) are Quimby Fees and AB1600 fees collected from new residential parcels and building permits used for land acquisition and park and trail development projects, and grants and donations designated for specific projects. Interest (4%) is comprised of interest income. Grants and Other Revenue (3%) is from the Quimby Fee and AB 1600 Fee funds allocated in budget.

YTD Expenditures

\$2,312,125



EXPENDITURES:

Employee Services (60%) includes all of the district's recreation, sports and children's programs, administration, and park maintenance personnel salaries, wages, and benefits costs. Debt Service (2%) is principle and interest payments on the Certificates of Participation issued for the development of the Community Recreation Center Facility, and the Loan for golf course irrigation project. General Overhead (18%) includes district communications, insurance, memberships, office expenses, professional services, publications & utilities. Maintenance (11%) includes landscaping, park, trail, facility and equipment maintenance, natural resources management, and park, trails and facility maintenance. Direct Program Costs (1%) includes food travel, supplies, scholarships, and admissions for district camps, programs, and classes. Equipment (4%) includes purchases of equipment used in operations and is under capitalization threshold. Grant & Capital Expenditures (4%) includes capital expenditures and Boat Ramp Grant.

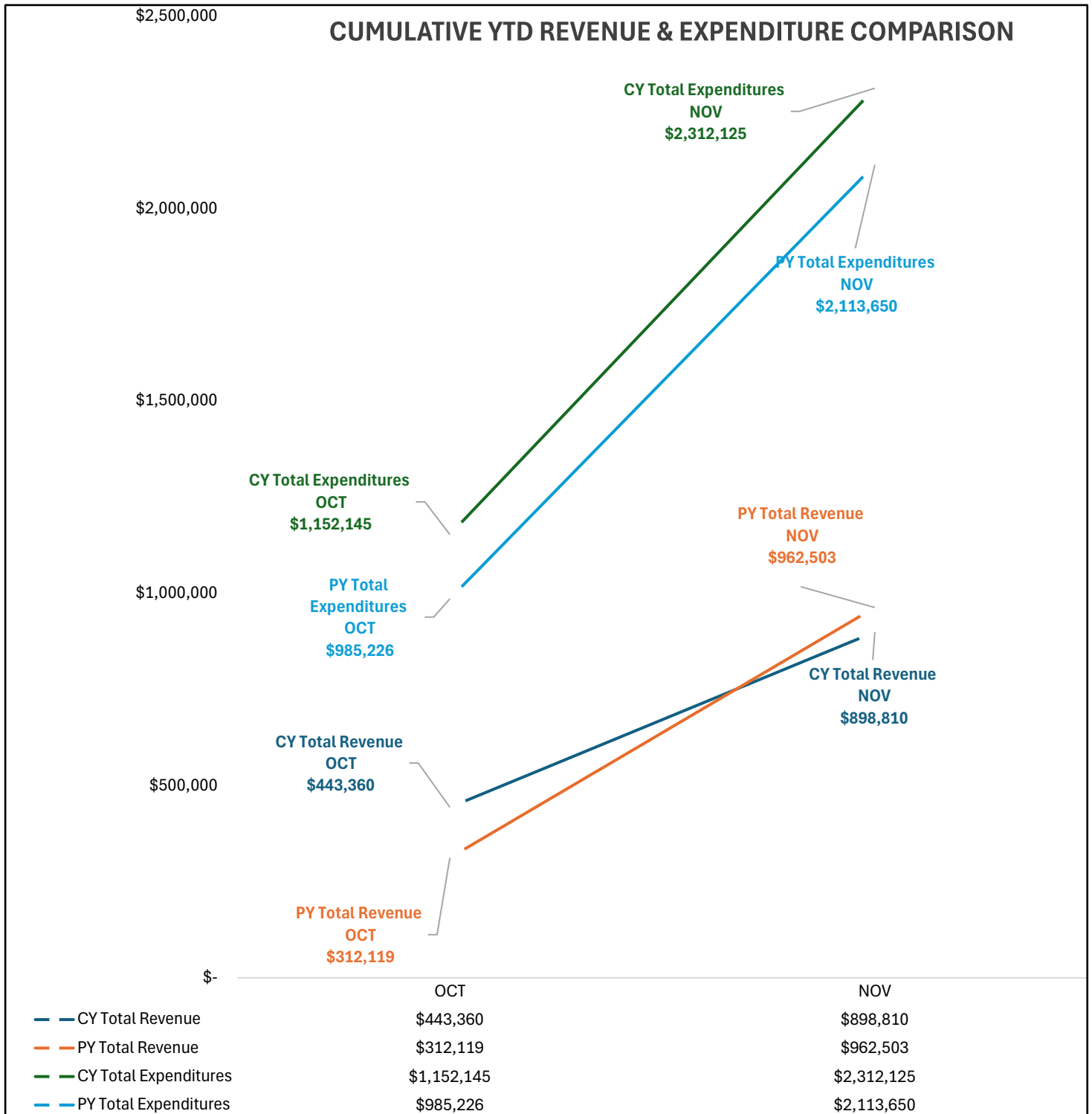


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Recreation & Park District

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CURRENT YEAR AND PRIOR YEAR CUMULATIVE REVENUES AND EXPENDITURES LINE GRAPH BY MONTH



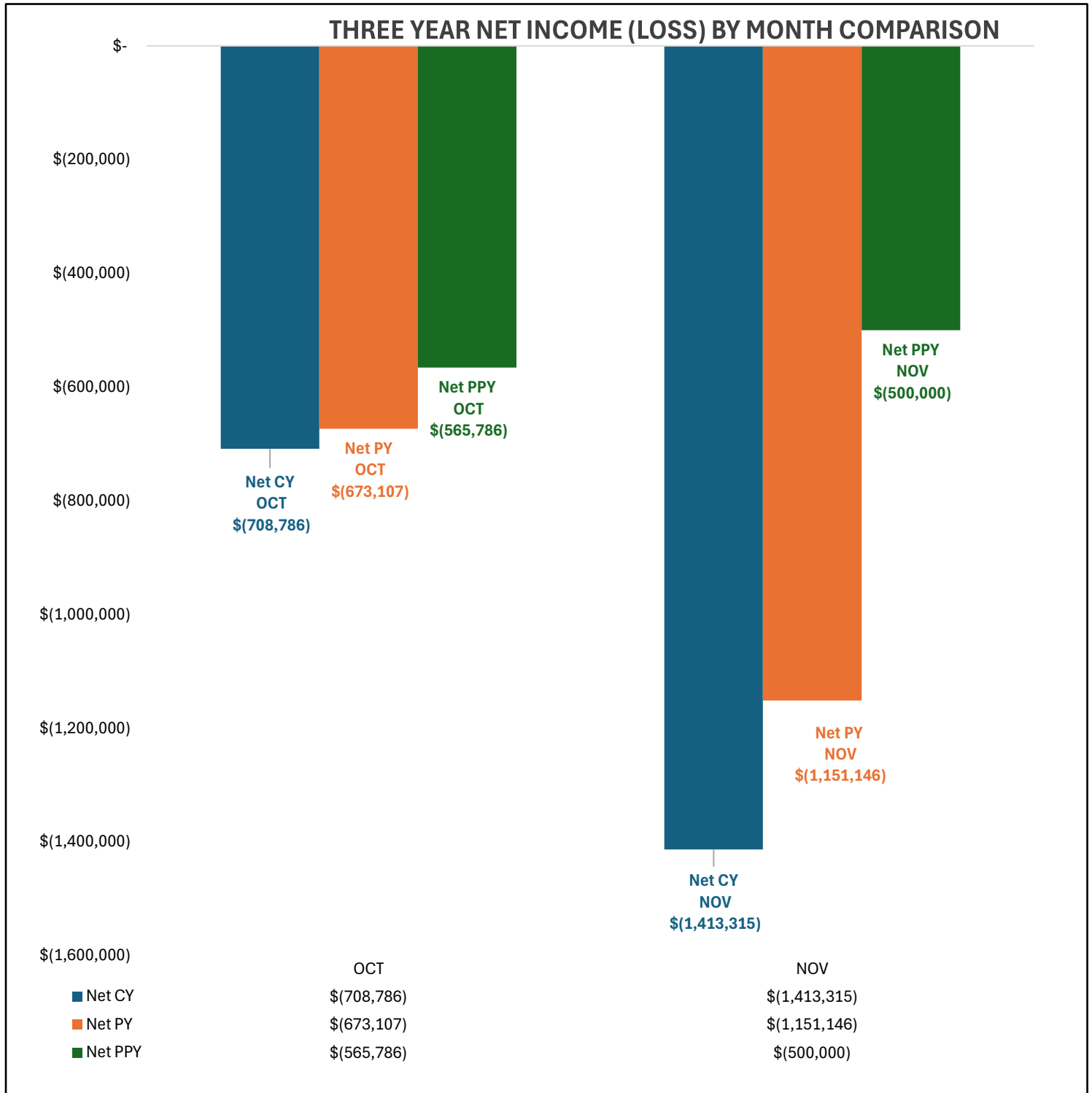


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CURRENT YEAR, PRIOR YEAR AND PRIOR PRIOR YEAR NET INCOME (LOSS) BAR CHART BY MONTH





TRUCKEE-DONNER Recreation & Park District

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NOTES TO FINANCIAL REPORTS –NOVEMBER 2025

After the second month of fiscal year 2025-2026 operations (17% of the fiscal year), Table 5 shows that TDRPD has total district year to date revenues of \$898,810 and total district year to date expenditures of \$2,312,125 resulting in an unfavorable net year to date change in all fund balances of (\$1,413,315). Analysis of actual YTD compared to YTD budget (not shown on Table 5) shows the district's operating revenues are favorably over budget by \$126,749 (13%) and district operating expenditures are favorably under budget by \$140,44 (6%). Restricted and committed revenues are favorably over budget by \$54,977 (2236%), district debt service expenditures are at budget, and the capital expenditures are unfavorably over budget by \$100,194 (100%).

Notes to Table 1 – General Fund Revenues, Expenditures and Other Sources – Two months of the fiscal year is 17%. The following revenue and expenditure items are either above or below the percentage of year completed year-to-date budget by either 20% or \$50,000. Explanation of those variances is described below. *Because this is the second month of the fiscal year and the accrual entries for services related to last fiscal year have not been completed, the data does not lend itself to reporting an accurate variance at this time.*

1. Property taxes are apportioned by Nevada County to the district on a Teeter Plan basis. The apportionments to our funds within Nevada County are 55% of our taxes in December, 40% in April, and the remaining 5% in June. Payments to our bank accounts are received from Nevada County in January, May, and July. Currently, we have received 89% of Current Unsecured Taxes and 100% of the State Other In-Lieu Taxes budgeted for FY 25/26.
2. District Services are not earned and received equally throughout the year, thus there is a difference between the percentage of the year completed and the percentage of budgeted revenues. *Because this is the second month of the fiscal year and the accrual entries for services related to last fiscal year have not been completed, the data does not lend itself to reporting an accurate variance at this time.*
3. District Expenditures are not incurred and paid equally throughout the year, thus there is a difference between the percentage of the year completed and the percentage of budgeted expenditures. *Because this is the second month of the fiscal year and the accrual entries for services related to last fiscal year have not been completed, the data does not lend itself to reporting an accurate variance at this time.*

Notes to Table 2 – Debt Service

1. Debt service interest payments for the 2016 COP's are made twice per year in February and August. The principal payment is made in August.
2. Loan interest and principal payments for the PGC Loan are made twice per year in December and June.

Notes to Table 3 – Restricted & Committed Revenues

1. The Restricted & Committed Revenues are favorably over budget by \$54,977 due to the collection of more building permit AB 1600 Mitigation Fees than expected in October and November, and higher than budgeted interest earned on funds held in CalCLASS and Five Star Bank.
2. The budgeted transfer between the AB1600 Mitigation Fund and the General Fund has not been made.



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Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FUND BALANCE AND REPORT NOVEMBER 30, 2025

In compliance with government code 53646, the following report is submitted to the TDRPD Board of Directors

Fund and Account Balance	Beginning FY 10/1/2025	Prior Report 10/31/2025	Current Month 11/30/2025	Budgeted FY End 9/30/2026
General Operating Fund - * Earns Interest				
101000 - Nevada County 6726 *	\$ 9,197	\$ 116,584	\$ 116,911	\$ 116,000
101200 - Bank of Montreal - Payroll	\$ -	\$ -	\$ -	\$ -
101500 - Bank of Montreal - MPPP *	\$ 10,129	\$ 10,136	\$ 10,143	\$ 10,200
101675 - Bank of Montreal - Credit Card	\$ -	\$ -	\$ -	\$ -
101700 - Bank of Montreal - Old AP	\$ 2,831	\$ 4,012	\$ 5,207	\$ 4,000
101710 - Bank of Montreal - Accounts Payable	\$ 284,129	\$ 284,101	\$ 284,074	\$ 200,000
101800 - CalCLASS General Fund *	\$ 2,609,290	\$ 2,360,903	\$ 2,368,739	\$ 2,406,500
101910 - Five Star Bank General Fund *	\$ 3,010,027	\$ 2,287,196	\$ 1,852,732	\$ 2,356,500
101940 - Five Star Bank - Deposit Account	\$ 56,053	\$ 83,921	\$ 112,726	\$ 85,090
101950 - Five Star Bank - AP Account	\$ 343,663	\$ 208,020	\$ 153,801	\$ 210,000
101960 - Five Star Bank - Credit Card Account	\$ 124,928	\$ 317,606	\$ 127,485	\$ 300,000
101970 - Five Star Bank - Payroll Account	\$ 2,079	\$ 3,969	\$ 3,944	\$ 4,100
Total General Operating Fund	\$ 6,452,327	\$ 5,676,445	\$ 5,035,763	\$ 5,692,390
Quimby Fees Restricted Fund - * Earns Interest				
101820 - CalCLASS Quimby Fund *	\$ 27,247	\$ 27,344	\$ 27,435	\$ 45,456
101920 - Five Star Bank Quimby Fund *	\$ 450,040	\$ 451,655	\$ 453,203	\$ 300,000
Total Quimby Fees Restricted Fund	\$ 477,287	\$ 478,999	\$ 480,637	\$ 345,456
AB1600 Mitigation Fees Restricted Fund - * Earns Interest				
101830 - CalCLASS AB 1600 Fund *	\$ 19,777	\$ 19,848	\$ 19,913	\$ 395,255
101930 - Five Star Bank AB 1600 Fund *	\$ 398,949	\$ 451,375	\$ 452,922	\$ 300,000
Total AB1600 Mitigation Fees Restricted Fund	\$ 418,726	\$ 471,223	\$ 472,836	\$ 695,255
101801 - CalCLASS Skate Park Project *	\$ 343,268	\$ 359,507	\$ 390,692	\$ 363,693
101802 - CalCLASS Pickleball Project *	\$ 107,886	\$ 108,270	\$ 108,630	\$ 111,000
Total District Funds	\$ 7,799,493	\$ 7,094,445	\$ 6,488,557	\$ 7,207,794
Total District Funds Reference				
	Reference Date	Prior	Current Month	Change
Prior FYE Actual to Current FYTD Actual	10/1/2025	\$ 7,799,493	\$ 6,488,557	\$ (1,310,936)
Prior Report Month to Current Month	10/31/2025	\$ 7,094,445	\$ 6,488,557	\$ (605,888)
Prior FY Current Month to Current FY Current Month	11/30/2024	\$ 6,736,161	\$ 6,488,557	\$ (247,605)
Depository				
	9/30/2025	Change	11/30/2025	% of Funds
Nevada County Treasury	\$ 9,197	\$ 107,715	\$ 116,911	1.8018%
Bank of Montreal	\$ 297,089	\$ 2,335	\$ 299,424	4.6146%
CalCLASS	\$ 3,107,469	\$ (192,061)	\$ 2,915,408	44.9315%
Five Star Bank	\$ 4,385,739	\$ (1,228,925)	\$ 3,156,814	48.6520%
Total	\$ 7,799,493	\$ (1,310,936)	\$ 6,488,557	100.0000%
Fiscal Year Interest Earned				
	10/31/2025	Change	11/30/2025	
1 - Nevada County Interest	\$ -	\$ -	\$ -	0.0000%
2 - CalCLASS Interest	\$ 10,403	\$ 9,536	\$ 19,939	4.0391%
3 - Five Star Bank Interest	\$ 13,094	\$ 10,516	\$ 23,610	4.1500%

Outstanding Checks

\$ 308,886



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF DECEMBER 31, 2025

TABLE 1
General Fund Revenues, Expenditures and Other Sources (Uses)
Fiscal Year to Date as of December 31, 2025

	FY 25-26 Budget	YTD Actual	Remaining/(Over) Budget	% of Budget YTD	See Notes
GENERAL FUND OPERATING REVENUE					
Taxes & Assessments	\$ 8,565,670	\$ 4,811,995	\$ 3,753,675	56.18%	1
District Services	\$ 5,739,922	\$ 1,007,339	\$ 4,732,583	17.55%	2
Grants/Other Revenue	\$ 344,819	\$ 90,057	\$ 254,762	26.12%	3
General Fund Interest	\$ 320,000	\$ 59,228	\$ 260,772	18.51%	4
Total District Operating Revenue	\$ 14,970,411	\$ 5,968,619	\$ 9,001,792	39.87%	
DISTRICT OPERATING EXPENDITURES					
Employee Services & Benefits	\$ 9,394,252	\$ 1,989,770	\$ 7,404,482	21.18%	5
Communications	\$ 43,000	\$ 14,639	\$ 28,361	34.04%	6
Food	\$ 118,057	\$ 24,003	\$ 94,054	20.33%	
Fuel & Mileage	\$ 112,177	\$ 25,321	\$ 86,856	22.57%	
Household/Janitorial	\$ 53,000	\$ 10,819	\$ 42,181	20.41%	
Insurance	\$ 458,250	\$ 229,077	\$ 229,174	49.99%	
Maintenance - Buildings/Equipment/Grounds	\$ 186,520	\$ 69,926	\$ 116,594	37.49%	7
Maintenance - Vehicles	\$ 40,000	\$ 8,840	\$ 31,160	22.10%	
Memberships	\$ 30,928	\$ 13,554	\$ 17,374	43.82%	
Office Expense	\$ 301,544	\$ 69,643	\$ 231,901	23.10%	
Professional Services	\$ 788,573	\$ 152,579	\$ 635,994	19.35%	
Publications & Notices	\$ 57,918	\$ 11,998	\$ 45,920	20.72%	8
Rents & Leases - Equipment	\$ 243,510	\$ 57,238	\$ 186,272	23.51%	
Rents & Leases - Structures & Grounds	\$ 11,450	\$ 8,380	\$ 3,070	73.19%	9
Small Tools & Supplies	\$ 408,147	\$ 80,473	\$ 327,674	19.72%	
Special District Services	\$ 255,132	\$ 151,388	\$ 103,744	59.34%	
Training & Travel	\$ 50,000	\$ 6,720	\$ 43,280	13.44%	10
Utilities	\$ 706,400	\$ 139,291	\$ 567,109	19.72%	11
Taxes & Assessments	\$ 158,500	\$ 164,267	\$ (5,767)	103.64%	
Grounds, Structures & Equipment - Operating	\$ 48,000	\$ 13,512	\$ 34,488	28.15%	12
Scholarships	\$ 35,000	\$ 10,008	\$ 24,992	28.59%	
Total District Operating Expenditures	\$ 13,500,358	\$ 3,251,445	\$ 10,248,913	24.08%	
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,470,053	\$ 2,717,173	\$ (1,247,120)		
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 150,000	\$ -	\$ 150,000	0.00%	13
Total Other Financing Sources (Uses)	\$ 150,000	\$ -	\$ 150,000	0.00%	
Net Change in General Fund Balance	\$ 1,620,053	\$ 2,717,173	\$ (1,097,120)		



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF DECEMBER 31, 2025

TABLE 2
Debt Service
Fiscal Year to Date as of December 31, 2025

	FY 25-26 Budget		YTD Actual	YTD Remaining/(Over) Budget	% of Budget YTD	See Notes
DEBT SERVICE						
2016 COP Payments	\$ 1,418,450	\$ -	\$ 1,418,450		0.00%	1
PGC Loan Payments	\$ 102,952	\$ 51,476	\$ 51,476		50.00%	2
Total Debt Service	\$ 1,521,402	\$ 51,476	\$ 1,469,926		3.38%	

TABLE 3
Restricted Funds
Fiscal Year to Date as of December 31, 2025

	FY 25-26 Budget		YTD Actual	YTD Remaining/(Over) Budget	% of Budget YTD	See Notes
RESTRICTED & COMMITTED REVENUES						
Quimby Fees	\$ 160,000	\$ -	\$ 160,000		0.00%	
Quimby Fund Interest	\$ 4,750	\$ 5,023	\$ (273)		105.74%	
AB1600 Mitigation Fees	\$ 183,200	\$ 67,278	\$ 115,922		36.72%	
AB1600 Fund Interest	\$ 10,000	\$ 4,880	\$ 5,120		48.80%	
Total Restricted & Committed Revenues	\$ 357,950	\$ 77,181	\$ 280,769		21.56%	1
OTHER FINANCING SOURCES (USES)						
AB1600 Mitigation Fees Transfer Out	\$ (150,000)	\$ -	\$ (150,000)		0.00%	2
Total Other Financing Sources (Uses)	\$ (150,000)	\$ -	\$ (150,000)		0.00%	
Net Change in Restricted Fund Balances	\$ 207,950	\$ 77,181	\$ 130,769			



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Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF DECEMBER 31, 2025

TABLE 4
Boat Ramp Grant and Capital Expenditures
Fiscal Year to Date as of December 31, 2025

	FY 25-26 Budget		YTD Remaining/(Over) Actual Budget		% of Budget YTD	Notes
BOAT RAMP GRANT EXPENDITURES (includes staff cost)	\$	1,000,000	\$	-	\$ 1,000,000	0.00%
CAPITAL EXPENDITURES						
Budgeted Carryover Projects & Equipment						
DLP - Finish Piers 1, 16	\$	160,000	\$	150,825	\$ 9,175	94.27% 3
SP - ADA Hand Rail Replacement	\$	10,000	\$	-	\$ 10,000	0.00% 4
CRC - Boiler Replacement	\$	65,000	\$	61,360	\$ 3,640	94.40% 3
CAC - Exterior Door Hardware & ADA Hardware	\$	-	\$	34,391	\$ (34,391)	0.00% 1, 2
Budgeted Structures & Improvements - FCA & Capital						
DP - Re-Deck (3) Piers 26, 27, 30	\$	25,000	\$	11,098	\$ 13,902	44.39% 3
RP - Resurface Main Parking Lot	\$	160,000	\$	-	\$ 160,000	0.00% 4
AC - Rec Pool Controller Replacement	\$	12,000	\$	-	\$ 12,000	0.00% 2
AD - HVAC Controller Replacement	\$	12,000	\$	-	\$ 12,000	0.00% 2
CRC - HVAC Controller Replacement	\$	17,000	\$	-	\$ 17,000	0.00% 2
CRC - North Hallway Ballast & Light Replacement	\$	13,000	\$	1,664	\$ 11,336	12.80% 2
AC - Front Door Hardware Upgrade	\$	12,000	\$	-	\$ 12,000	0.00% 2
CRC - Door Hardware Replacement	\$	14,000	\$	-	\$ 14,000	0.00% 4
Total Budgeted Capital Expenditures	\$	500,000	\$	259,337	\$ 240,663	51.87%
Budgeted Capital Equipment Purchases						
PM - Used Toro Rough Mower	\$	36,000	\$	35,425	\$ 575	98.40% 3
PM - Used Toro Field Mower	\$	25,000	\$	24,665	\$ 335	98.66% 3
PGC - (2) Walk-Behind Greens Mower	\$	20,000	\$	16,856	\$ 3,144	84.28% 3
PM - (2) Snowblowers	\$	8,000	\$	7,715	\$ 285	96.44% 3
PM - (3) Orbital Floor Machines	\$	5,000	\$	4,357	\$ 643	87.15% 3
PM - Wet Vac	\$	4,000	\$	-	\$ 4,000	0.00% 2
PM - (4) Hand Rototillers	\$	2,000	\$	-	\$ 2,000	0.00% 4
PM - Skid Steer	\$	-	\$	36,000	\$ (36,000)	1, 3
PM - Shipping Container Wheel Set	\$	-	\$	-	\$ -	1, 2
PM - Loader Lease Payments	\$	-	\$	22,263	\$ (22,263)	1, 2
Total Budgeted Capital Equipment Purchases	\$	100,000	\$	147,280	\$ (47,280)	147.28%
Total Capital Expenditures and Boat Ramp Grant	\$	1,600,000	\$	406,618	\$ 1,193,382	199.15%
1 - Project not included in original budget or is attributable to prior year 2 - Project in progress 3 - Project complete 4 - Project not yet started						
	\$		\$	406,618	\$ 1,193,382	



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FINANCIAL REPORTS AS OF DECEMBER 31, 2025

TABLE 5
All Fund Summary Income Statement
Fiscal Year to Date as of December 31, 2025

	FY 25-26 Budget	YTD Actual	YTD Remaining/(Over) Budget	% of Budget YTD	Notes
REVENUE					
General Fund Revenues	\$ 14,970,411	\$ 5,968,619	\$ 9,001,792	39.87%	1
Restricted & Committed Revenues	\$ 357,950	\$ 77,181	\$ 280,769	21.56%	2
Boat Ramp Grant	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%	4
Future Budget Amendment	\$ (2,686)	\$ -	\$ (2,686)	0.00%	
Total Revenues	\$ 16,325,675	\$ 6,045,800	\$ 10,279,875	37.03%	
EXPENDITURES					
General Fund Expenditures	\$ 13,500,358	\$ 3,251,445	\$ 10,248,913	24.08%	1
Debt Service Expenditures	\$ 1,521,402	\$ 51,476	\$ 1,469,926	3.38%	3
Boat Ramp Grant and Capital Expenditures	\$ 1,600,000	\$ 406,618	\$ 1,193,382	25.41%	4
Future Budget Amendment	\$ 9,623	\$ -	\$ 9,623	0.00%	
Total Expenditures	\$ 16,631,383	\$ 3,709,539	\$ 12,921,844	22.30%	
Sub Total Revenues Over (Under) Expenditures	\$ (305,708)	\$ 2,336,261	\$ (2,641,969)		
OTHER FINANCING SOURCES (USES)					
Transfers In AB 1600 Mitigation Fund- Source	\$ 150,000	\$ -	\$ 150,000	0.00%	1
AB 1600 Mitigation Fund Transfer Out to GF- (Use)	\$ (150,000)	\$ -	\$ (150,000)	0.00%	2
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	0.00%	
Net Change in All Fund Balances	\$ (305,708)	\$ 2,336,261	\$ (2,641,969)		

- 1 - Detail Provided in Table 1
- 2 - Detail Provided in Table 2
- 3 - Detail Provided in Table 3
- 4 - Detail Provided in Table 4



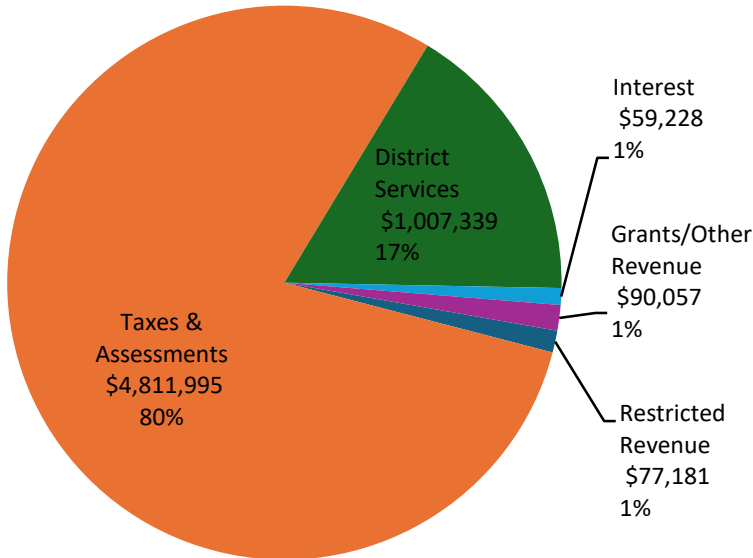
TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

CURRENT YEAR REVENUE AND EXPENDITURES PIE CHART AS OF DECEMBER 31, 2025

YTD Revenue & Sources \$6,045,800

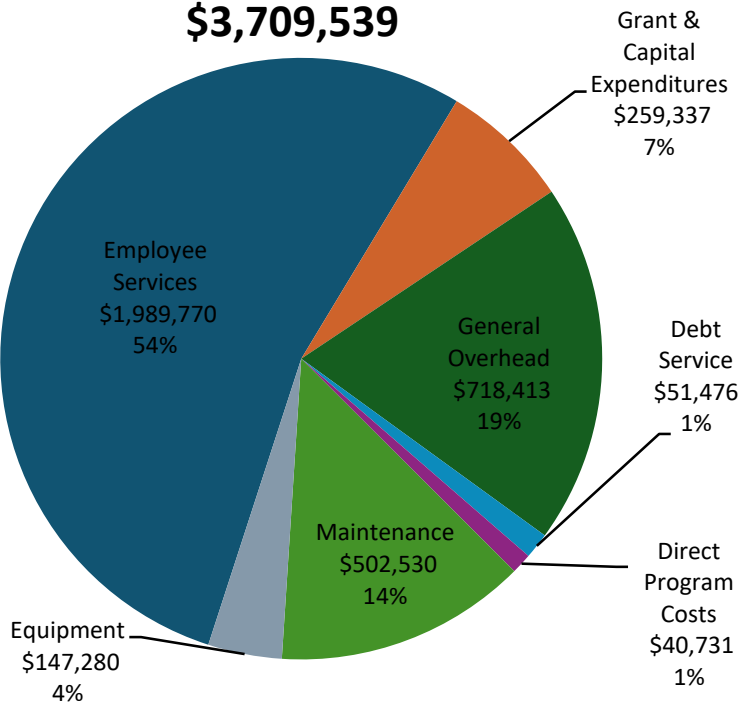


REVENUE:

Taxes & Assessments account for (80%) of the district's revenue resources. User Fees and Charges for District Services (17%) are fees collected for recreation programs and facilities. Restricted Revenues (1%) are Quimby Fees and AB1600 fees collected from new residential parcels and building permits used for land acquisition and park and trail development projects, and grants and donations designated for specific projects. Interest (1%) is comprised of interest income. Grants and Other Revenue (1%) is from the Quimby Fee and AB 1600 Fee funds allocated in budget.

EXPENDITURES:

YTD Expenditures \$3,709,539



Employee Services (54%) includes all of the district's recreation, sports and children's programs, administration, and park maintenance personnel salaries, wages, and benefits costs. Debt Service (1%) is principle and interest payments on the Certificates of Participation issued for the development of the Community Recreation Center Facility, and the Loan for golf course irrigation project. General Overhead (19%) includes district communications, insurance, memberships, office expenses, professional services, publications & utilities. Maintenance (14%) includes landscaping, park, trail, facility and equipment maintenance, natural resources management, and park, trails and facility maintenance. Direct Program Costs (1%) includes food travel, supplies, scholarships, and admissions for district camps, programs, and classes. Equipment (4%) includes purchases of equipment used in operations and is under capitalization threshold. Grant & Capital Expenditures (7%) includes capital expenditures and Boat Ramp Grant.

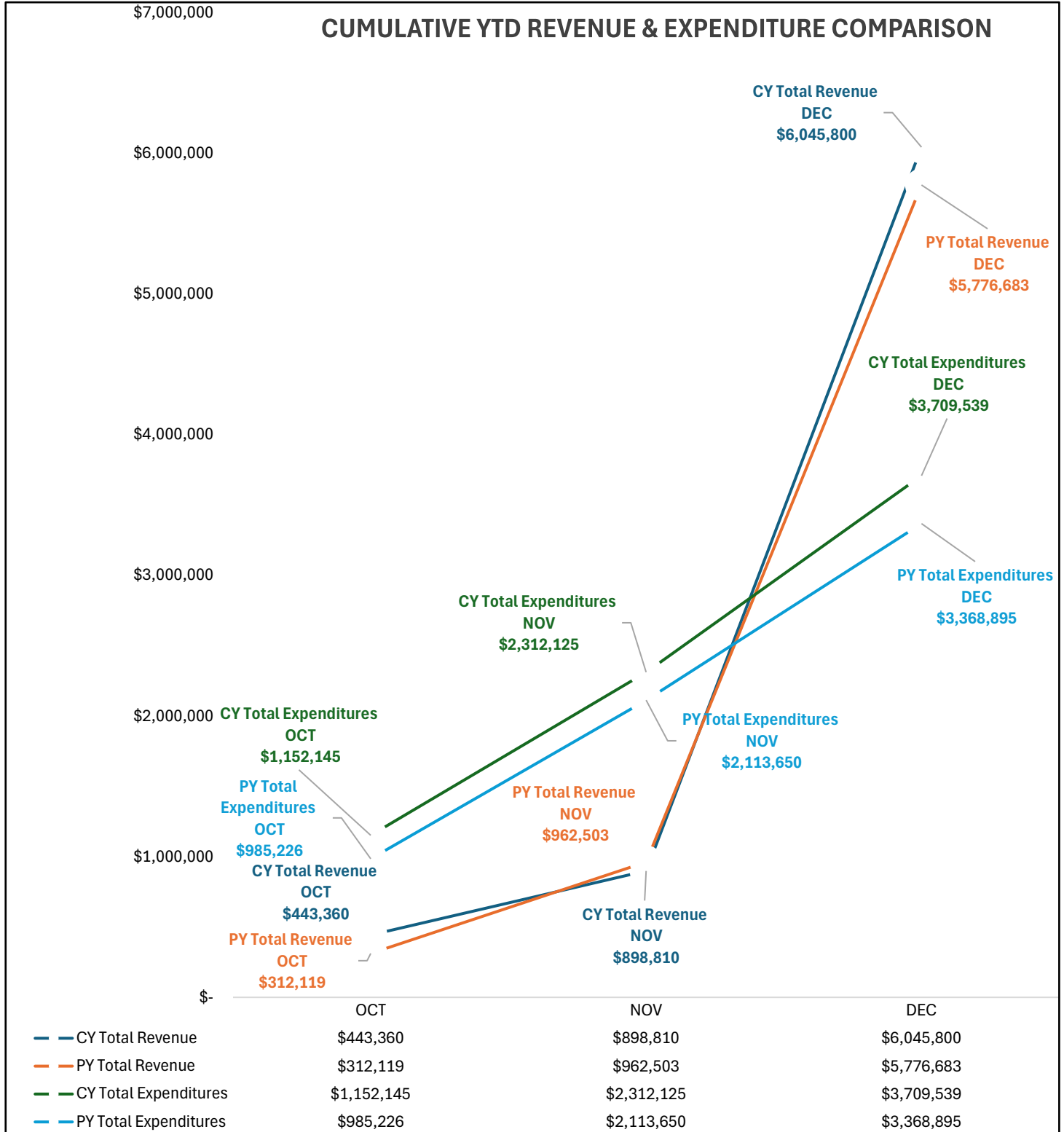


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Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

CURRENT YEAR AND PRIOR YEAR REVENUES AND EXPENDITURES LINE GRAPH BY MONTH



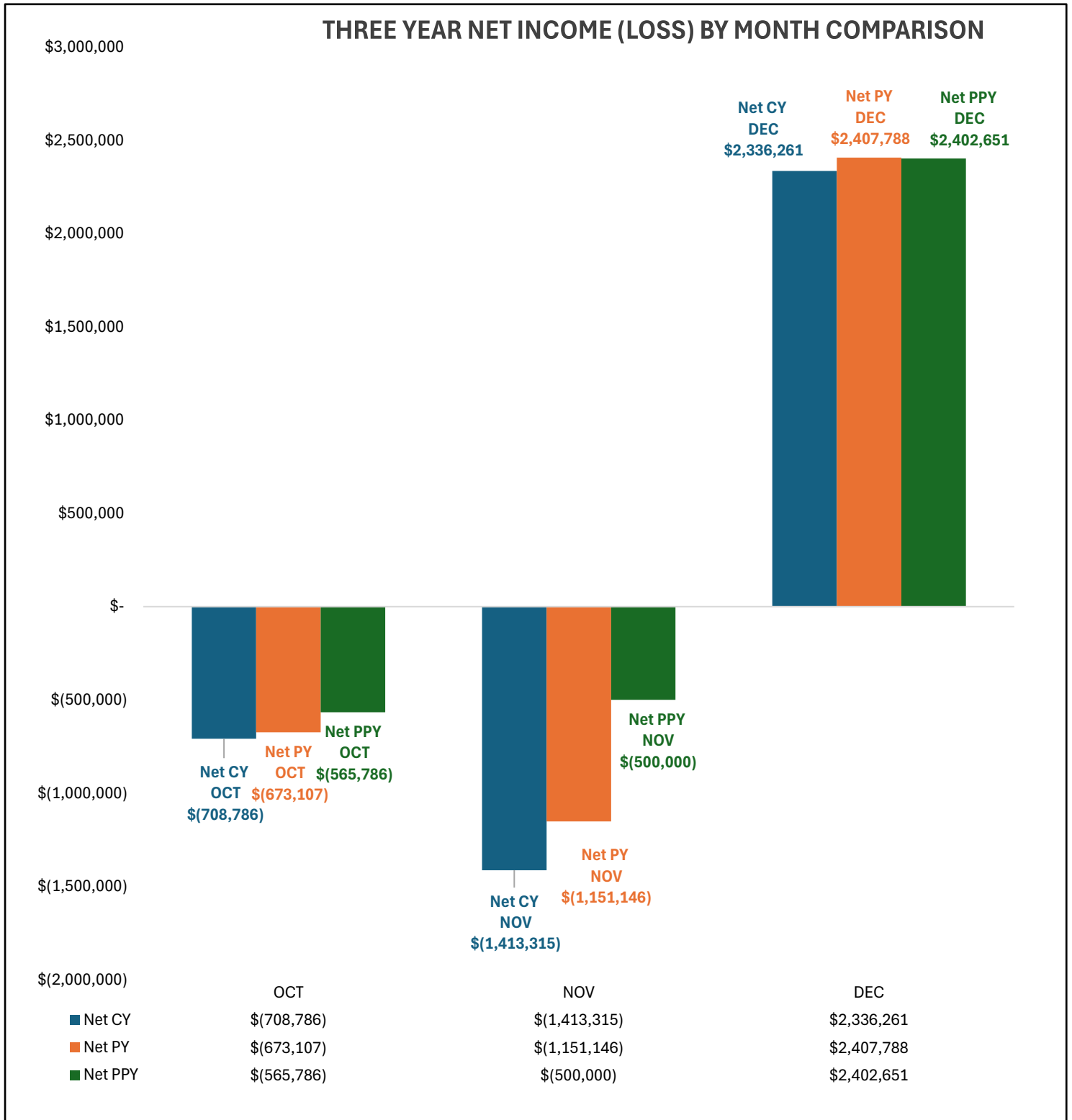


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Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

CURRENT YEAR, PRIOR YEAR, AND PRIOR PRIOR YEAR BAR CHART BY MONTH





TRUCKEE-DONNER Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

NOTES TO FINANCIAL REPORTS –DECEMBER 2025

After the third month of fiscal year 2025-2026 operations (25% of the fiscal year), Table 5 shows that TDRPD has total district year to date revenues of \$6,045,800 and total district year to date expenditures of \$3,709,539 resulting in a favorable net year to date change in all fund balances of \$2,336,261. Analysis of actual YTD compared to YTD budget (not shown on Table 5) shows the district's operating revenues are favorably over budget by \$5,098 (1%) and district operating expenditures are favorably under budget by \$192,285 (6%). Restricted and committed revenues are favorably over budget by \$73,494 (1993%), district debt service expenditures are at budget, and the capital expenditures are unfavorably over budget by \$147,280 (147%).

Notes to Table 1 – General Fund Revenues, Expenditures and Other Sources – Three months of the fiscal year is 25%. The following revenue and expenditure items are either above or below the percentage of year completed year-to-date budget by either 20% or \$50,000. Explanation of those variances is described below

1. Property taxes are apportioned by Nevada County to the district on a Teeter Plan basis. The apportionments to our funds within Nevada County are 55% of our taxes in December, 40% in April, and the remaining 5% in June. Payments to our bank accounts are received from Nevada County in January, May, and July. Currently, we have received \$189,574 (4%) more in tax revenue than budgeted for FY 25/26 year-to-date
2. District Services are not earned and received equally throughout the year, thus there is a difference between the percentage of the year completed and the percentage of budgeted revenues. Currently, we have received \$184,162 (15%) less in district service revenue than budgeted for FY 25/26 year-to-date, due primarily to the decrease in facility rentals, regular and group admissions, and ski swap sales.
3. Grants/Other Revenue is received at various times throughout the fiscal year. Currently, we have received \$20,454 (29%) more grant/other revenue than budgeted for FY 25/26 year-to-date, due primarily to the receipt of the support revenue from TTAD for the PGC Irrigation project.
4. General Fund Interest is received monthly on several bank accounts and quarterly from Nevada County. Currently, we have received \$20,767 less in interest revenue than budgeted for FY 25/26 year-to-date, due primarily to lower than expected bank balance upon which interest is earned.
5. Employee Services are favorably under year-to-date budget by \$182,258 (8%) due primarily to the vacancy of several positions.
6. Communications are unfavorably over year-to-date budget by \$3,890 (36%) due primarily to payment of prior year invoices.
7. Maintenance – Buildings/Equipment/Grounds is unfavorably over budget by \$25,557 (58%) due primarily to payment of prior year invoices.
8. Publications & Notices is favorably under year-to-date budget by \$5,669 (32%) due primarily to the publishing of bid notices.
9. Rents & Leases – Structures & Grounds is unfavorably over year-to-date budget by \$5,164 (161%) due primarily to payment of the Bike Park Land Lease.
10. Training & Travel is favorable under year-to-date budget by \$5,780 (46%) due primarily to the timing of when conferences are scheduled and paid for.
11. Utilities are favorably under year-to-date budget by \$35,947 (21%) due primarily to timing of utility billing payments and pleasant weather conditions.



TRUCKEE-DONNER Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

12. Ground, Structures & Equipment – Operating is unfavorably over year-to-date budget by \$2,762 (26%) due primarily to additional IT purchases.
13. The budgeted transfer between the AB1600 Mitigation Fund and the General Fund has not been made.

Notes to Table 2 – Debt Service

1. Debt service interest payments for the 2016 COP's are made twice per year in February and August. The principal payment is made in August.
2. Loan interest and principal payments for the PGC Loan are made twice per year in December and June.

Notes to Table 3 – Restricted Funds

1. The Restricted & Committed Revenues are favorably over budget by \$73,494 due to the collection of more building permit AB 1600 Mitigation Fees than expected in October and November, and higher than budgeted interest earned on funds held in CalCLASS and Five Star Bank.
2. The budgeted transfer between the AB1600 Mitigation Fund and the General Fund has not been made.



TRUCKEE-DONNER

Recreation & Park District

Inspiring Creative Active Lives for a Healthy Mountain Community

FUND AND CASH BALANCE REPORT

DECEMBER 31, 2025

In compliance with government code 53646, the following report is submitted to the TDRPD Board of Directors

Fund and Account Balance	Beginning FY 10/1/2025	Prior Report 11/30/2025	Current Month 12/31/2025	Budgeted FY End 9/30/2026
General Operating Fund - * Earns Interest				
101000 - Nevada County 6726 *	\$ 9,197	\$ 116,911	\$ 4,664,639	\$ 116,000
101200 - Bank of Montreal - Payroll	\$ -	\$ -	\$ -	\$ -
101500 - Bank of Montreal - MPPP *	\$ 10,129	\$ 10,143	\$ 10,150	\$ 10,200
101675 - Bank of Montreal - Credit Card	\$ -	\$ -	\$ -	\$ -
101700 - Bank of Montreal - Old AP	\$ 2,831	\$ 5,207	\$ 6,402	\$ 4,000
101710 - Bank of Montreal - Accounts Payable	\$ 284,129	\$ 284,074	\$ 284,146	\$ 200,000
101800 - CalCLASS General Fund *	\$ 2,609,290	\$ 2,368,739	\$ 1,640,452	\$ 2,406,500
101910 - Five Star Bank General Fund *	\$ 3,010,027	\$ 1,852,732	\$ 1,548,900	\$ 2,356,500
101940 - Five Star Bank - Deposit Account	\$ 56,053	\$ 112,726	\$ 135,574	\$ 85,090
101950 - Five Star Bank - AP Account	\$ 343,663	\$ 153,801	\$ 35,813	\$ 210,000
101960 - Five Star Bank - Credit Card Account	\$ 124,928	\$ 127,485	\$ 127,485	\$ 300,000
101970 - Five Star Bank - Payroll Account	\$ 2,079	\$ 3,944	\$ 1,768	\$ 4,100
Total General Operating Fund	\$ 6,452,327	\$ 5,035,763	\$ 8,455,329	\$ 5,692,390
Quimby Fees Restricted Fund - * Earns Interest				
101820 - CalCLASS Quimby Fund *	\$ 27,247	\$ 27,435	\$ 27,525	\$ 45,456
101920 - Five Star Bank Quimby Fund *	\$ 450,040	\$ 453,203	\$ 454,785	\$ 300,000
Total Quimby Fees Restricted Fund	\$ 477,287	\$ 480,637	\$ 482,310	\$ 345,456
AB1600 Mitigation Fees Restricted Fund - * Earns Interest				
101830 - CalCLASS AB 1600 Fund *	\$ 19,777	\$ 19,913	\$ 19,979	\$ 395,255
101930 - Five Star Bank AB 1600 Fund *	\$ 398,949	\$ 452,922	\$ 470,930	\$ 300,000
Total AB1600 Mitigation Fees Restricted Fund	\$ 418,726	\$ 472,836	\$ 490,909	\$ 695,255
101801 - CalCLASS Skate Park Project *	\$ 343,268	\$ 390,692	\$ 361,879	\$ 363,693
101802 - CalCLASS Pickleball Project *	\$ 107,886	\$ 108,630	\$ 108,987	\$ 111,000
Total District Funds	\$ 7,799,493	\$ 6,488,557	\$ 9,899,414	\$ 7,207,794
Total District Funds Reference				
	Reference Date	Prior	Current Month	Change
Prior FYE Actual to Current FYTD Actual	10/1/2025	\$ 10,329,237	\$ 9,899,414	\$ (429,823)
Prior Report Month to Current Month	11/30/2025	\$ 6,488,557	\$ 9,899,414	\$ 3,410,857
Prior FY Current Month to Current FY Current Month	12/31/2024	\$ 10,329,237	\$ 9,899,414	\$ (429,823)
Depository				
	9/30/2025	Change	12/31/2025	% of Funds
Nevada County Treasury	\$ 9,197	\$ 4,655,442	\$ 4,664,639	47.1204%
Bank of Montreal	\$ 297,089	\$ 3,609	\$ 300,698	3.0375%
CalCLASS	\$ 3,107,469	\$ (948,646)	\$ 2,158,822	21.8076%
Five Star Bank	\$ 4,385,739	\$ (1,610,484)	\$ 2,775,255	28.0345%
Total	\$ 7,799,493	\$ 2,099,921	\$ 9,899,414	100.0000%
Fiscal Year Interest Earned				
	11/30/2025	Change	12/31/2025	
1 - Nevada County Interest	\$ -	\$ 7,714	\$ 7,714	3.2200%
2 - CalCLASS Interest	\$ 19,939	\$ 8,414	\$ 28,354	3.8767%
3 - Five Star Bank Interest	\$ 23,610	\$ 9,434	\$ 33,044	4.0960%

Outstanding Checks

\$ 197,210



BOARD AGENDA ITEM COVER SHEET

Item #: 9.1 – Park Division Update

Presenter: John Shaffer, Park Superintendent

Recommendation:

Review – Q/A

Background:

Monthly Report for Park Department

TRUCKEE DONNER RECREATION AND PARK DISTRICT

Park Division-Monthly Report-Nov./ Dec. 2025

GENERAL:

- Closure of all seasonal facilities.
- Shut down all irrigation and winterize.

AMPHITHEATRE:

- Routine maintenance performed.

BIKE PARK

- Routine maintenance performed.

BOAT RAMP:

- Routine maintenance performed.
- Run new conduit to bathroom closet for new fiber hook up.
- Move pay kiosk back to Corp Yard.

COMMUNITY ART CENTER:

- Routine maintenance performed.
- Complete new entry door hardware replacement including the new ADA hardware at back entrance.
- Run new conduit to house new fiber network.
- Patch small holes in auditorium and re-paint walls.
- Repair elevator ceiling door hatch.

COMMUNITY POOL:

- Routine maintenance performed.
- Replace exterior entry burned out bulbs.
- Replace a few damaged receptacle face plates.

COMMUNITY REC CENTER:

- Routine maintenance performed.
- Clean coils to the HVAC unit.
- Kitchen freezer repair.
- Service, clean, and recalibrate ovens in the kitchen.
- Replace one basketball rim.

CORP YARD:

- Routine maintenance performed.
- Equipment repairs/ maintenance on going.
- Service and store summer equipment.
- Swap out vehicle tires to studded tires.
- Put chains on snow removal equipment.

DONNER PIERS:

- Routine maintenance performed.
- Pier replacement of piers 1 and 16 completed.
- Remove top decking to pier #26, add framing and install new trex deck.

FLORISTON:

- Routine maintenance performed.

GLENSHIRE:

- Routine maintenance performed.

ICE RINK:

- Routine maintenance performed.
- Replace one condenser fan motor on chiller.

MEADOW PARK:

- Routine maintenance performed.

PONDEROSA GOLF COURSE:

- Routine maintenance performed.
- Service and store equipment.

REGIONAL PARK:

- Routine maintenance performed.

RIVER VIEW SPORTS PARK:

- Routine maintenance performed.

RODEO GROUNDS:

- Routine maintenance performed.

SHORELINE PARK:

- Routine maintenance performed.
- Replace vandalized railing at handicap pier.

VETERANS HALL:

- Routine maintenance performed.
- Burnish (wax) upstairs gym floor.
- Replace faucet and sink in women's restroom.

WEST END BEACH:

- Routine maintenance performed.



BOARD AGENDA ITEM COVER SHEET

Item #: 9.2 – Recreation Division Update

Presenter: Pete Kristian, Recreation Superintendent

Recommendation:

Review – Q/A

Background:

Monthly Report for Recreation Department

Monthly Report Recreation November 2025

Top 5 Activity Areas in November

Truckee Community Pool	5377
Building Rentals	4695
Youth Enrichment	3533
Special Events	2000
Adult Sports	1278

By the Numbers

Patronage was 20,669 users in November 2025, roughly flat from 20,996 users in November 2024.

Discussion

November saw the beginning of much of our winter programming, The Ice Rink opened, we had a great ski swap, and we got a few hockey classes in. The pool was strong as exercise migrated indoors more in November.

Aquatics

November was pretty mellow for aquatics other than an amazing Goldenfish session, great group swim lessons, some adaptive school lessons, and then Thanksgiving week! Staff, as usual, did a lot of swim tests for vacationers and kept everyone safe and happy! Thanksgiving Day was relatively busy in its 9a-12p open hours (3hrs total) compared to the rest of the holiday period. Here's the breakdown:

Wed 11/26	201 +45 Turkey Campers	open for 10 hrs
Thur 11/27 (TDay)	72	open for 3 hrs
Fri 11/28	187	open for 8 hrs
Sat 11/29	143	open for 7 hrs
Sun 11/30	106	open for 5 hrs

Athletics

The Truckee Ice rink opened to a big crowd on Friday November 28. We are looking forward to another great season on the ice with improved lessons and a new curling program that shows promise.

The 42nd annual Truckee Ski Swap was once again a big success. It was not a record-breaking year, but sales were solid.

Youth Basketball and hockey leagues are just getting started. Rosters have been put together with most play starting in December.

Long time Truckee hockey coach Hans Bauman passed away in October. He was a big part of the Truckee Ice Rink and will be missed. We will be honoring Hans and his contribution to Truckee youth hockey all season.

Youth & Arts

November flew by in Kids Korner here at the CRC, and it was a full, productive month for our programs. We averaged 24 kids in the before school program at Truckee Elementary and a combined 69 kids across our afterschool blocks, keeping the program lively and energetic each afternoon.

We also ran our Turkey Camp the day before Thanksgiving with 43 kids. It was a fun and energetic day filled with swimming, crafting and playing outside. Many parents expressed their appreciation for having a reliable childcare option during the busy holiday week, which was wonderful to hear.

As we head into December, our team is looking forward to a strong finish to the year and continuing to support families in our community.

November was a wonderful month across all of our preschool classes! With the beautiful weather and no snow, the children enjoyed getting outdoors as much as possible to explore, play, and enjoy the fresh fall air. Inside the classrooms, students were busy learning about gratitude, fall themes, letters, colors, counting, and engaging in hands-on seasonal crafts. Here's a look at what each class worked on this month:

The Butterflies and WonderHub classes spent November focusing on gratitude and learning what it means to be thankful. Each child shared something special they were grateful for, which we added to a classroom gratitude tree. Academically, students worked on letters F, G, H, and I, practicing sounds and recognition.

The class enjoyed several festive fall crafts, including:

- Paper-plate pumpkin pies made with orange paper pieces and cotton balls
- Watercolor placemats, later laminated for Thanksgiving
- A classroom thankful tree with individualized gratitude leaves

The Grasshoppers focused on the color brown and the shape of the month: the square. Their fall theme led to special conversations about changing leaves, and the students learned a new song called "Autumn Leaves."

Crafts this month included:

- Fall wreaths decorated with leaves and lyrics to their new song
- Large pinecone turkeys with colorful feathers, which students proudly brought home as Thanksgiving centerpieces

In the WonderHive, teachers and children talked about gratitude, sharing what they were thankful for as part of their social-emotional learning. Their focus this month was the color brown and the special shape was an oval.

Glenshire Kids Korner:

Now that the sun sets at about 5pm, kids korner has been relying much more on our indoor activities. We use the gym for fun active play and also create engaging activities in the classroom. As always, coloring and art projects are well loved. We have also been doing a scavenger hunt every month which everyone takes very seriously.

Additionally, to replace Spanish lessons on Tuesdays, we have been conducting science experiments with the kids which has been a big hit. Glenshire Kids Korner

enrollment has remained high since the start of school. The TK/K block is full with waitlists Tuesday-Thursday. It's been great to see the same group of kids return daily and become used to the routine and staff now that we are settled into this school year.

CAC:

At the CAC, each class made homemade ornaments for the Community Tree Lighting downtown, including Creation Station kiddos. It was great fun to see so many multi-age kiddos downtown at this fun community event. Kids then came back to the auditorium for TCT's Winter Singalong. We are thankful for the families we serve here at the Community Arts Center.

Recreation Monthly Report - November 2025

	# of days	Hours	2025	2024	2023	2022	2021
Adult Sports							
Lunch Time Basketball	12	24	151	157	152	147	27
Drop-in Pickleball	25	50	375	208	336	165	125
Table Tennis	4	8	28	24	42	22	26
Full Court Basketball	3	9	144	180	224	188	0
Coed Volleyball League	4	12	384	400	288	192	315
Adult Futsal League	6	18	196	600	252	48	90
50 & Older Basketball				24	19	32	39
Fitness Center							
Drop in Visits	30	305	84	86	81	443	377
Pass holder visits			700	913	347	502	
Personal Training	8	16	32	28	36		
Youth Sports							
Truckee Ski Team - Buddy Werner	3	6	48			0	0
Climbing Wall Classes	14	21	144	171	137	115	240
Basketball Clinics	4	8	280	110			
Youth Volleyball drop-in	3	6	30				
Ice Rink							
Open Skating	3	28	589	400	392	566	872
Affiliated Youth Sports							
AYSO	3	9	126		260	0	0
Truckee River United FC	5	12	252	210	210	0	0
Pop Warner Football	1	3	75			0	0
Youth Programs							
Kids Square	16	16	7	123	200		0
Glen. Before School (M-F 7-9)	16	32	351	368	328	408	580
Glen. Kid's Korner (M-F 1-3)	16	32	477	367	617	606	616
Glen. Kid's Korner (M-F 3-6)	16	32	278	301	554	732	707
Truckee El. Before School	16	32	376	328	206	454	392
Kids Kamp (Turkey Day)	1	10	43	45	42	47	28
CAC Art Korner	13	26	83		35	0	122
CRC Kid's Korner TK	16	32	91	40	206	620	398
CRC Kid's Korner KBE	16	16	379	317	776	765	794
CRC Kid's Korner K-5	16	32	504	618	422		
CRC Creekside Shuttle	13	20	155	156	147	21	
CRC Transition Program	16	32	136	66	144	83	103
Butterfly Preschool M/W	6	25.5	139	159	205	164	196
Butterfly Preschool T/TH	6	25.5	27	183	200	193	169
Butterfly Preschool F	3	13	49	102	48	41	70
Grasshoppers M/W	6	25.5	84	159	134	125	111
Grasshopper Tu/Th	6	25.5	78	115	128	124	105
Grasshopper F	3	13	38	65	32	33	39
Wonder Hub	15	64	176	254	193	364	211

Recreation Monthly Report - November 2025

	# of days	Hours	2025	2024	2023	2022	2021
Senior Programs							
Events	1	3	63	56		0	0
Golden Meet & Greet	2	4	73	100	106	128	
Cards and Games	7	20	61	36	28		
Special Events							
Ski Swap	1	5	2000	2000	1700	1700	1200
Art & Enrichment Programs							
Art Center Programs	16	48	248	138	565	393	336
Truckee Community Theater	8	37	407	296	416	273	426
Dance Programs	31	29.25	318	1068	654	1086	433
Music Programs	4	6	90	64	130	85	62
Dog Training	8	8	76	99	132	88	
TTSOM Song group	4	6	90				
Truckee Community Pool							
Drop-in splashes	30	251	2587	2290	2071	1521	1507
Pass holder splashes			1032	760	684	1503	464
Lessons- Group	5	23	728	588	938	1296	813
Lessons- Private	16	62	141	107	126	90	57
Lessons- Special Needs	3	3	9			0	0
Water Exercise Classes	15	15	156	142	149	60	0
Pool Rental- Truckee Tahoe Swim Team	16	42	457	629	362	927	997
Pool Rental- Birthday party	5	14	140	120	120	80	40
First Aid/CPR Classes	1	3	12	9	10	21	36
TFHD therapy	8	24	62	54	117		
Underwater hockey	4	6	21				
EMS Training	1	5.5	8				
Showers			24				
Recreation Building Rentals							
CAC Rentals	30	141	3000	2171	1683		5001
CRC Rentals	30	13	1130	1939	1339		7169
Vet's Hall Rentals	7	28	565	170	373		568
Total - Nov 2025	609	1886.8	20669	20996	20515	17434	26650
2024				20996			
2023				20515			
2022				17434			
2021				26650			

Monthly Report Recreation December 2025

Top 5 Activity Areas in December

Truckee Community Pool	5558
Youth Enrichment	3630
Ice Rink	3061
Building Rentals	2533
Adult Sports	1415

By the Numbers

Patronage was 18,529 users in December 2025, down 12.4% from 20,833 users in December 2024.

Discussion

December was remarkable in that Truckee had no snow on the ground until December 24. Ski resorts delayed opening and fall activities stretched into December as we not only had a lack of snow but also warm temperatures.

Youth basketball leagues began practicing. Our new curling league filled at the Truckee Ice Rink. The Truckee Community Pool was a great alternative for folks looking to escape the varied weather over the holidays. We are fortunate to have recreation options no matter what the conditions.

Aquatics

In December, Lisa taught a Lifeguarding Instructor course and certified 5 new TDRPD lifeguards as instructors! Seven of the managers & lead LG staff attended the Annual Winter Illness Injury Symposium on Dec 15 in Incline (put on TFHD every year) and learned more about leading science on concussions, PTSD & burnout, and more! Most of the month was fairly slow at the pool with the nice, warm weather...until the holiday break and the rain/snow came, then it was POPPING! For the break, Jan 1 was the busiest day of them all, but the next busiest were:

Sun 12/21	268	open for 5hrs
Mon 12/22	14+45 Winter campers	open for 11hrs
Wed 12/24 (Xmas eve)	193+20 Winter campers	open for 7hrs
Wed 12/31 (NYE)	242+32 Winter campers	open for 11hrs

Athletics

We are so excited about the start of youth basketball season. Practices began in December with games starting in January. Can't wait to see the kids improve as the season progresses.

Pickleball drop-in continues to be strong as players enjoyed hitting the ball in our climate-controlled gym.

The Truckee Ice Rink had some weather challenges at the end of the month, but overall programming was strong.

Youth & Arts

December was bursting with laughter, learning, and holiday magic at all four preschools! From the moment the decorations went up, the classrooms were filled with excitement, creativity, and festive cheer. The children had a wonderful month, and it truly showed in everything they did. One of the biggest highlights was the 4th Annual Showcase, which was a huge success. The families loved seeing the kids perform five holiday songs. The Community Art Center Auditorium was jam packed and we were excited to welcome all four preschools on stage at once.

Holiday fun continued all month long as the children jumped into a variety of Christmas activities. Little hands stayed busy creating adorable Christmas crafts, filling the classrooms and hallways with colorful decorations. Cookie decorating day was a favorite, complete with big smiles, lots of sprinkles, and a few sticky fingers! The excitement reached an all-time high with a very special visit from Santa, who brought extra magic by gifting a book to each student—an unforgettable surprise that encouraged both holiday cheer and a love for reading. Each student took home a handprint towel and a tree ornament to their parents. They worked hard this month making these special gifts.

One of the most heartwarming moments of December was when the children shared their holiday spirit beyond the classroom by singing festive songs to the Golden Retrievers. Their sweet voices and joyful energy brought smiles to everyone and truly captured the spirit of the season. As the month came to a close, the kids were buzzing with excitement for winter break and the holidays, proudly talking about their favorite moments and creations. Overall, December was a month full of success, celebration, and special memories.

December was an especially busy and exciting month in CRC Kids Korner. We averaged 22 kids in the before-school program at Truckee Elementary and 65 participants each afternoon. On December 10th, we also offered care for the school's Minimum Day, with 44 kids. Throughout the month, kiddos enjoyed festive holiday crafts, active gym games, and plenty of delicious snacks.

Over winter break, we hosted our Winter Wonderland Camp, with an average of 41 kiddos attending each day. The two weeks of camp were packed with lots of fun, including swimming, rock climbing, snow play, arts and crafts, and festive holiday treats. It was a wonderful way to wrap up the year, and we are looking forward to a strong and exciting start to the new year ahead.

Glenshire Kids Korner/WW Camp:

December was a short month for Kids Korner, with the Winter holiday transitioning to Winter Wonderland camps. For the first three weeks of December Kids Korner enjoyed crafts, word games and playing outside while we still didn't have snow.

Winter Wonderland camp ran smoothly and successfully with lots of games and art and plenty of physical activities to keep the kids entertained and send them home tired. We're looking forward to starting the New Year with more great activities for the kids and now with snow!

CAC:

At the CAC, each class made homemade ornaments for the Community Tree Lighting downtown, including Creation Station kiddos. It was great fun to see so many multi-age kiddos downtown at this fun community event. Kids then came back to the auditorium for TCT's Winter Singalong. We are thankful for the families we serve here at the Community Arts Center.

Recreation Monthly Report - December 2025

	DAYS	HOURS	2025	2024	2023	2022	2021
Adult Sports							
Drop-in Lunch Time Basketball	14	28	259	288	173	201	35
Drop-in Pickleball	26	52	752	446	550	216	115
Drop-in Table Tennis	2	4	12	28	42	18	0
5x5 Full Court Basketball League	3	6	96	100	240	144	0
Coed Volleyball League	2	8	128	400	288	144	0
Adult Futsal League	4	12	168	300	360	192	0
Youth Sports							
Basketball- League	4	24	868	2680	967	795	1452
Youth Hockey	1	2	25				
Volleyball Drop-in	2	4	22				
Ice Rink							
Open Skating	14	25	2434	1978	3932	1704	1890
Lessons- Private	2	4	4	4	7	8	8
Lessons- Group	7	3.5	84	33	60	123	0
Adult Drop in Hockey	4	8	77	43	35	0	21
Youth Hockey League	1	2	30	64	132	27	66
Adult "Pond" Hockey League	9	21	252	360	300	90	144
Rink Rentals	2	4	140	40	50	60	5
Warming Hut Rental	2	4	40	85			
Fitness Center							
Drop in	30	338	118	391	157	163	90
Pass holder visits			786	1049	298	380	224
Personal Training	8	16	12	36	26	52	5
Truckee Community Pool							
Drop-in Splashes	4	39	2652	2826	2330	1973	1407
Pass holder splashes			972	710	662	585	473
Pool Rental- Birthday party	2	4	40	140	73	120	20
Pool Rental- Truckee Tahoe Swim Team	15	39	421	515	563	875	991
Lessons- Group	5	22	707	557	392	1014	813
Lessons- Private			160	88	156	40	59
Adaptive Lessons	1	1	6				
Lifeguard Class	1	6	2		7	0	15
First Aid/CPR Classes	4	13	28	5	7	11	0
Water Exercise Classes	8	8	65	43	79	108	0
Showers			38			0	0
Underwater Hockey	4	6	39	9	13		
TFHD Therapy	8	20	48	38	73		
Kayak Rolls	4	20	6	7			
ISR Rental	16	7.5	45				
TDRPD Camps	4	8	329				

Recreation Monthly Report - December 2025

Youth Programs							
Kids Square	14	14	6			0	0
Glen. Before School (M-F 7-9)	15	30	398	371	273	268	310
Glen. Kid's Korner (M-F 1-3)	14	35	391	282	518	514	298
Glen. Kid's Korner (M-F 3-6)	14	35	237	265	480	573	329
Glen. Minimum Day Program	1	5	50	9	45	72	45
Creekside Shuttle	12	18	159	156	103	31	0
Truckee El. Before School	15	30	331	305	380	405	204
Kids Kamp - Winter Wonderland	7	76	329	247	205	389	305
CAC Art Korner	11	22	79		39	83	62
CRC Kid's Korner (M-F 1:30-3:30)	14	28	92	42	152	531	205
CRC Kid's Korner (M-F 2:30-3:30)	14	14	303	288	312		
CRC Kid's Korner (M-F 3:30 - 5:30)	14	28	466	549	581	635	476
CRC Transition Program	14	28	92	43	91	88	52
CRC Minimum Day Program	1	5	44	47	49	45	53
Butterfly Preschool M/W	6	25.5	139	150	151	132	126
Butterfly Preschool T/TH	6	25.5	27	158	157	163	98
Butterfly Preschool F	3	13	49	80	49	20	75
Grasshoppers M/W	6	25.5	84	91	96	92	77
Grasshopper T/Th	6	26	78	94	95	116	58
Grasshopper F	3	13	38	47	34	49	45
Wonder Hub M-Fri	15	64	176	226	145	329	142
Wonder Hive	12	51	62	137	149		
Senior Programs							
Golden Meet & Greet	3	6	86	81	96		
Senior Cards & Table Games	6	12	42	28	54		
Art & Enrichment Programs							
Truckee Community Theater	4	27	297	120	207	179	305
Music Programs	3	4.5	19	64	139	66	57
Dog Training	4	4	38	82	132		
Song Group	3	4.5	19				
Recreation Building Rentals							
CAC Rentals	31	67	1635	945	2538		3555
CRC Rentals	25	89	508	1832	1620		1087
Vet's Hall Rentals	7	20	390	150	240		512
Total - Dec 2025	516	1604	18529	20833	21871	14580	17406
2024						24235	
2023						21871	
2022						14580	
2021						17406	



BOARD AGENDA ITEM COVER SHEET

Item #: 9.3 – Marketing Division Update

Presenter: Kyle Jost, Marketing Manager

Recommendation:

Review – Q/A

Background:

Monthly Report for Marketing



TRUCKEE-DONNER Recreation & Park District



5,588 Followers
+54 Dec.

10 posts
36 stories



3,591 Followers
+18 Dec.

40 posts
30 stories



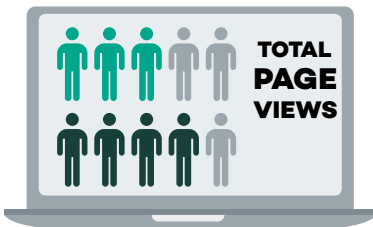
60 Subscribers
between 40 - 500 views
per video



487 Followers - +20
1 Video Posts in Dec.
1,000 average views per video

TOP POSTS IN DEC.

1. [Winter Wonderland Camp](#)
2. [Ice Rink Holiday Hours & Events](#)
3. [Santa At Preschool](#)
4. [Pool Holiday Hours & Promo](#)
5. [Raining Outside, Pool Inside](#)
6. [Bingo Night Promo](#)
7. [Youth Hockey League Promotion](#)
8. [Winter Registration Promotion](#)
9. [Sierra Nevada Dance Performance](#)
10. [Winter KREC News](#)



TOTAL
PAGE
VIEWS

26,274

December

DEC. TOP 10 WEBPAGES

TDRPD Home Page	5,019
Ice Rink	4,344
Community Pool	3,975
Winter Activity Guide	937
Regional Park	889
Fitness Center	648
Rec Center	621
Pickleball	597
Employment	476
Search	430

User Location (7,610 total users in Dec.)

Truckee	19%	Los Angeles	5%
Bay Area	10%	Sacramento	7%
Reno/Sparks	3%	(not set)	10%



6

Total
emails sent
in Dec.

70,595

Emails Delivered To

9,071

Opened Emails

1,360

Clicked Links



48%

Open Rate





BOARD AGENDA ITEM COVER SHEET

Item #: 9.4 – Accounting and Office Division

Update **Presenter:** Teresa McNamara, Accounting

Manager **Recommendation:**

Review – Q/A

Background:

Monthly Accounting and Front Office Report – November 2025

Monthly Accounting and Front Office Report – December 2025

ACCOUNTING AND FRONT OFFICE DIVISION UPDATE

Accounting November 2025 Reporting

November 2025 activity for the accounting office:

- Prepared, coded, reconciled, entered 591 invoice detailed line items, and printed 370 checks for three AP check runs totaling \$639,136.04.
- Processed payroll hours and time off requests using time & attendance interface for two pay periods and one special pay including 305 paychecks that totaled \$474,848.47.
- Reconciled and prepared 30 daily cash deposits for the district totaling \$20,645.85.
- Reconcile and prepare 7 special deposits handling cash and checks totaling \$8,154.40.
- Reconcile and prepare PTO report on 180 employees after the two payrolls paid in November.

Front Office November 2025 Reporting

Transactions processed by the Front Office Staff

What	Line Items	Net Total
CivicRec Total Debits/Credits	3,554	\$105,336.00
Credit Card	939	\$91,018.10
Cash and Check	90	\$1,559.00
User Credit	222	(\$138.85)
Scholarships Utilized	81	\$2,147.14
Aquatic Center	55	(\$410.60)
Sports Programs	175	\$23,494.00
Childcare & Camps	1,625	\$46,001.80
Contractor Classes	50	\$2,265.00
Facility Rentals	1,518	\$33,246.20

Communications:

- Info Inbox: 1,308 Phone Calls: 500 Voicemails: 18

Contractors:

- Processed 3 documents for instructor programs

Hiring & Training:

- Vacant position for Front Office Specialist

Activities:

- Built out Winter and Spring activities for 2026
- Prepared activities and reviewed activity guide for Winter 2025/2026
- Prepared for Winter registration on December 2nd

Facility Rentals Update:

- Annual Event Rental Applications sent out for 2026 rentals
- Annual Events November Facility rentals consisted of Ski Swap, Veterans Luncheon at the Vets Hall, Rotary's Big Night Out, and Soroptimist's Soroptishop
- Wedding applications accepted for West End Pavillion and Lower River BBQ

Scholarships Used On:

- 2 Preschool 5 Swim Lessons 5 Kids Korner 2 Youth Sports
- 5 Memberships-Pool, Swim/Gym, Fitness

ACCOUNTING AND FRONT OFFICE DIVISION UPDATE

Accounting December 2025 Reporting

December 2025 activity for the accounting office:

- Prepared, coded, reconciled, entered 350 invoice detailed line items, and printed 126 checks for two AP check runs totaling \$704,643.30.
- Processed payroll hours and time off requests using time & attendance interface for two pay periods and one special pay including 291 paychecks that totaled \$452,233.19.
- Reconciled and prepared 31 daily cash deposits for the district totaling \$72,023.40.
- Reconcile and prepare 9 special deposits handling cash and checks totaling \$67,203.10.
- Reconcile and prepare PTO report on 180 employees after the two payrolls paid in December.

Front Office December 2025 Reporting

Transactions processed by the Front Office Staff

What	Line Items	Net Total
CivicRec Total Debits/Credits	4,060	\$195,403.85
Credit Card	772	\$84,819.72
Cash and Check	179	\$66,577.75
User Credit	87	(\$1,003.11)
Scholarships Utilized	99	\$2,557.00
Aquatic Center	24	\$704.20
Sports Programs	320	\$18,289.50
Childcare & Camps	1,859	\$62,112.40
Contractor Classes	46	\$2,865.00
Facility Rentals	2,565	\$64,327.75

Communications:

- Info Inbox: 1,475 Phone Calls: 462 Voicemails: 15

Contractors:

- Processed 5 documents for instructor programs

Hiring & Training:

- Interviews for Front Office Specialist position conducted. Offer made to internal candidate.

Activities:

- Winter registration on Dec 2nd and Dec 9th
- Winter Wonderland Camp

Facility Rentals Update:

- Annual Event Rental Applications sent out for 2026 rentals
- Annual Events December Facility rentals consisted of Preschool Recital at Art Center, Mak Mackay Concert at Art Center, and a few end of year special events
- Prepared online Facility Rentals for January open to public on Jan 7th

Scholarships Used On:

- 7 Preschool 2 Swim Lessons 6 Kids Korner 1 Youth Sports



BOARD AGENDA ITEM COVER SHEET

Item #: 9.7 – General Manager’s Update

Presenter: Sven Leff, General Manager

Recommendation:

Information Only

Background:

1. Donner Lake Boat Launch / DBW Grant
2. Master Plan
3. Disc Golf Course