

California Association for Park and Recreation Indemnity

Board of Directors

President, Michelle Lacy
Vice President, James Friedl
Secretary, Brandy Hosack

Directors

Director Lorena Cervantes
Director Colby Diuguid
Director Mathew Fuzie
Director Natalie Wong

REGULAR MEETING OF THE BOARD OF DIRECTORS

9:30 a.m. – Tuesday, September 8, 2026

1075 Creekside Ridge Drive, Suite 240
Roseville, CA 95678

*Note: Agenda posting and meeting are done in accordance with Ralph M. Brown Act
Government Code § 54954.2 and 54953*

Agenda

Regular Meeting of the Board of Directors

September 8, 2026

1. CALL TO ORDER
2. INTRODUCTIONS
3. PUBLIC COMMENTS

This time is reserved for members of the public to address the Board relative to matters of the CAPRI not on the agenda. No action may be taken on non-agenda items unless authorized by law.

The CAPRI Board encourages public participation. If you desire to address the Board on any CAPRI related item on the Agenda, you are asked to complete a speaker form and turn it in to the Executive Director. Members of the public may also offer public comment by email. Emails must be submitted to mbreck@capri-jpa.gov no later than one hour prior to the start of the meeting. Please note, emailed public comments will be distributed to the Board and treated as a public comment.

4. CLOSED SESSION

Pursuant to Government Code Section 54957.1, the Board must report in open session any action taken, or lack thereof, taken in closed session.

- 4.1 Liability & Property – Existing Litigation Pursuant to Government Code § 54956.9(d)(1)

- Doe v. Livermore Area Recreation & Park District
- Estate of Eddenfield v. Auburn Area Recreation & Park District
- Maki v. Valley-Wide Recreation & Park District
- Meir v. Pleasant Valley Recreation & Park District
- CAPRI \$5K Summary

- 4.2 Worker's Compensation – Existing Litigation Pursuant to Government Code § 54956.9(d)(1)

- Cardiel v. Sunrise Recreation & Park District
- Coney v. Valley-Wide Recreation & Park District
- Huerta v. Sunrise Recreation & Park District
- Mathis v. Sunrise Recreation & Park District
- Ozuna v. North of the River Recreation & Park District

5. REPORT FROM CLOSED SESSION

Pursuant to Government Code Section 54957.1, the Board must report in open session any action taken, or lack thereof, taken in closed session.

6. CONSENT ITEMS

The following items are expected to be routine and non-controversial and will be acted upon by the Board at one time without discussion, unless a Board member requests that an item be removed from the consent agenda and held for discussion.

Agenda
Regular Meeting of the Board of Directors
September 8, 2026

- 6.1 **Approval of CAPRI Board Meeting Minutes**
 - June 23, 2026
- 6.2 **Warrant Listings – April 2026 – June 2026**
- 6.3 **Financial Reports**
 - Statement of Net Position
 - Statement of Revenue, Expenses, and Change in Net Position
 - Statement of Revenue and Expenses Budget to Actual
 - Consolidating Statement of Net Positions
 - Consolidating Statement of Revenue, Expenses, and Change in Net Position
- 7. **PULLED CONSENT ITEMS**
- 8. **SPECIAL REPORTS**
 - 8.1 **WC Program Status Report**
 - 8.2 **General Liability Program Status Report**
 - 8.3 **Property Program Status Report**
 - 8.4 **Investment Status Report – PFM**
 - 8.5 **Insurance Market Report – Alliant Insurance Services**
- 9. **DISCUSSION/ACTION ITEMS**
 - 9.1 **Biennial Workers' Compensation Claims Management Audit Results**
 - The Board shall review and accept the results of the biennial WC claims management audit.
 - 9.2 **Biennial General Liability Claims Management Audit Results**
 - The Board shall review and accept the results of the biennial GL claims management audit.
 - 9.3 **Final Program Member Premium Allocations FY 2026-2027**
 - The Board shall review and approve the final fiscal year 2026-2027 member premium allocations.
 - 9.4 **District Visit Cycle XXI Criteria Overview**
 - The Board shall review and approve proposed revisions to the Criteria used in its District Visitation Program in advance of Cycle XXI.
 - 9.5 **Annual CalPERS Unfunded Accrued Liability Update**
 - The Board shall receive an update regarding CAPRI's Unfunded Accrued Liability in CalPERS.
 - 9.6 **Biennial Conflict of Interest Code Review**
 - The Board shall review and approve the proposed revisions to the CAPRI Conflict of Interest Code.

Agenda

Regular Meeting of the Board of Directors

September 8, 2026

9.7 CAPRI Board of Directors Election 2026

- The Board shall review and approve the time and manner of the CAPRI Board of Directors Election 2026.

10. STAFF REPORTS

- 10.1 District Visit Update
- 10.2 CARPD Update
- 10.3 RIO Update
- 10.4 New Member Visit - MRCA
- 10.5 Member Visit Follow-Up Program – CAT Tracker
- 10.6 CAPRI Final Payroll Status Update

11. BOARD MEMBER REPORTS

- 11.1 Board Member Comments

12. ANNOUNCEMENTS

The next CAPRI Board of Directors Meeting will be held on Thursday, November 12, 2026 in Livermore, CA.

13. FUTURE AGENDA ITEMS

This section is reserved for items identified by Board members and Staff as matters for future Board business.

- Prepaid Pension Trust (Sec. 115 Trust) Discussion
- Insurance Requirements in Contracts Discussion
- Final Payroll 25-26 Review
- Annual Investment Policy Review
- Annual Target Equity Policy Review
- Annual WC Dividend Allocation Review
- Annual GL/Property Dividend Allocation Review
- State of CAPRI Report
- Board Meeting Calendar 2027

14. ADJOURNMENT

CALIFORNIA ASSOCIATION FOR PARK AND RECREATION INDEMNITY

BOARD OF DIRECTORS REGULAR MEETING

June 23, 2026

MINUTES

1. CALL TO ORDER:

The regular meeting of the Board of Directors was held on June 23, 2026 via Zoom videoconference. The Meeting was called to order by Vice President Lacy at 9:31 a.m.

Members Present: Vice President Michelle Lacy, Director Brandy Hosack, Director Lorena Cervantes, Director Jim Friedl, Director Natalie Wong, Director Colby Diuguid, and Director Mathew Fuzie.

Members Absent: None.

CAPRI Staff Present: Executive Director Matthew Duarte, Director of Administrative Operations Monica Breck, Risk Analyst Mario Castagnola and Executive Assistant Janay Hood.

Others Present: Byrne Conley (Gibbons and Conley) and Doug Wozniak (Alliant Insurance).

2. INTRODUCTIONS: Introductions around the squares; CAPRI's Board has two new members!

3. PUBLIC COMMENTS: None.

4. CONSENT AGENDA:

4.1 Approval of CAPRI Board Minutes

➤ May 27, 2026

MOTION:

Director Jim Friedl made a motion to approve the May 27, 2026 CAPRI Board Meeting Minutes. Director Brandy Hosack seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie

Nays: None

Abstain: None

Absent: None

5. PULLED CONSENT ITEMS: None.

6. DISCUSSION/ACTION ITEMS:

6.1 CAPRI BOD Election of Officers

Per CAPRI Bylaws, the Vice President shall call for the Board to elect a President, Vice President (if necessary), and Secretary from among its members to serve the balance of the 25-26 term.

MOTION:

Director Jim Friedl made a motion to appoint Michelle Lacy as President. Director Lorena Cervantes seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie

Nays: None

Abstain: None

Absent: None

MOTION:

Director Brandy Hosack made a motion to appoint Jim Friedl as Vice President. Director Mathew Fuzie seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie

Nays: None

Abstain: None

Absent: None

MOTION:

President Michelle Lacy made a motion to appoint Brandy Hosack as Secretary. Director Lorena Cervantes seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie

Nays: None

Abstain: None

Absent: None

6.2 CAPRI Appointee to RIO Board of Directors

The recent retirement of Dean Wetter has created a vacancy on the RIO Board of Directors. CAPRI Board President Michelle Lacy appointed Director Mathew Fuzie to serve on the RIO Board.

6.3 CAPRI Insurance Renewals FY 2026-2027

Executive Director Duarte and Doug Wozniak of Alliant reviewed and discussed the Excess Insurance renewals for the WC, GL, and Property programs for the 2026-2027 policy year. The most current insurance premium estimate values for 2026-2027 were provided alongside the expiring 2025-2027 insurance costs for comparison. The Board also discussed the possibility of increasing the GL pooled layer and moving to a higher Self-Insured Retention (SIR) with PRISM

MOTION:

Director Lorena Cervantes made a motion to authorize Staff to renew the WC and GL Excess Insurance with PRISM, renew the Property Excess Insurance with APIP, and gave Staff authority to move to a \$2M SIR for the GL Program if the cost analysis made sense to do so for FY 2026-2027. Director Brandy Hosack seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie
Nays: None
Abstain: None
Absent: None

6.4 WC Premium Allocation FY 2026-2027

Staff presented and the Board discussed the updated draft WC Premium allocation for 2026-2027. The Board previously made funding decisions, leaving just the impact of the excess insurance component to review at this meeting. Staff also noted that Rim of the World Recreation and Park District will join the WC Program effective July 1, 2026.

MOTION:

Director Mathew Fuzie made a motion to approve the FY 2026-2027 WC Member Premiums. Director Colby Diuguid seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie
Nays: None
Abstain: None
Absent: None

6.5 GL & Property Premium Allocation FY 2026-2027

Staff presented and the Board discussed the updated draft Liability & Property Premium allocation for 2026-2027. The Board previously made funding decisions, leaving just the impact of the excess insurance component to review at this meeting. Staff also noted that Mountains Recreation and Conservation Authority will join the GL & Property Program effective July 1, 2026.

MOTION:

Vice President Jim Friedl made a motion approve the FY 2026-2027 GL & Property Member Premiums subject to the potential SIR change. Director Natalie Wong seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie
Nays: None
Abstain: None
Absent: None

6.6 Reinsurance Agreements FY 2026-2027

The Board reviewed and discussed the 2026-2027 Reinsurance Agreements with RIO. This is an ideal risk transfer to the captive which also allows RIO to diversify its assets and earn investment income on the premiums.

MOTION:

Vice President Jim Friedl made a motion to authorize Staff to renew the WC, GL, and Property Reinsurance policies with RIO for FY 2026-2027. Director Mathew Fuzie seconded the motion.

Ayes: Lacy, Hosack, Cervantes, Friedl, Wong, Diuguid, and Fuzie

Nays: None

Abstain: None

Absent: None

7. BOARD MEMBER REPORTS:

7.1 Board Member Comments:

Vice President Jim Friedl was excited to announce that he will be signing the paperwork for Conejo Recreation and Park District to purchase the Hillcrest buildings today!

President Michelle Lacy welcomed new Directors Natalie Wong and Colby Diuguid.

Executive Director Matthew Duarte announced that President Lacy is the first female CAPRI Board President in CAPRI history.

8. ANNOUNCEMENTS:

The next CAPRI Board of Directors Meeting is scheduled for September 8, 2026.

9. ADJOURNMENT:

The Board adjourned the meeting at 10:12 a.m.

Brady Hosack,
Secretary for the CAPRI Board of Directors

California Association for Park and Recreation Ind
Transaction Detail by Account
April - June, 2026

Date	Transaction Type	Name	Memo/Description	Amount
BMO (Bank of West) - Master Register				
04/01/2026	Deposit			103,665.00
04/02/2026	Bill Payment (Check)	California Computer Services (Corp)	Inv 821808	-112.77
04/02/2026	Bill Payment (Check)	US Bank	Inv 15201276	-1,000.00
04/02/2026	Transfer			-35,000.00
04/02/2026	Payment	Greater Vallejo Recreation District		67,039.25
04/02/2026	Transfer		Capri Funding 260402 April 2026 Funding Request - SF0598-2026-01872624	-387,962.55
04/02/2026	Transfer		Capri Funding 260402 Special Funding Request - CC-0598-2026-0330102006	-35,000.00
04/02/2026	Bill Payment (Check)	James Marta & Company	Inv 6007	-12,000.00
04/02/2026	Bill Payment (Check)	James Marta & Company	Inv 6008	-9,000.00
04/06/2026	Transfer		CAPRI FUNDING REF # 02609 6008000898 CAPRI 1680084481FUNDING	-52,080.47
04/06/2026	Deposit			120,031.25
04/06/2026	Transfer		WIRE/IN-2026040600009483;ORG CAPRI 003485070	-1,500,000.00
04/07/2026	Bill Payment (Check)	PRISM	Inv 26401455	-3,360.00
04/07/2026	Bill Payment (Check)	York Risk Services Group, Inc	Inv 400000290220	-21,895.17
04/07/2026	Check	CARPD	2026 CARPD Dues-BCRPD	-2,000.00
04/07/2026	Transfer		CAPRI FUNDING REF # 02610 0004074189 CAPRI 1680084481FUNDING	-27,220.31
04/07/2026	Transfer		CAPRI FUNDING REF # 02609 7010103539 CAPRI 1680084481FUNDING	-75,000.00
04/07/2026	Bill Payment (Check)	Gilbert CPAs	Inv 354918	-1,055.06
04/07/2026	Payment	North of the River Recreation & Park District		160,695.50
04/07/2026	Transfer		Conf # 1756949	-3,000,000.00
04/08/2026	Bill Payment (Check)	George Hills Company	Inv INV1034660	-15,598.80
04/08/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv EB-003491	-10,129.00
04/08/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv EB-003532	-664.14
04/10/2026	Transfer		Capri Funding 260410 Special Funding Request - Cwdk-557673 Owen C&R	-62,417.50
04/10/2026	Transfer		Capri Funding 260410 Special Funding Request - Cwdk-557673 Owen Pd	-40,663.92
04/13/2026	Deposit			34,334.75
04/15/2026	Journal Entry		457 Payment	-1,143.35
04/15/2026	Journal Entry		Pers Payment	-4,301.45
04/15/2026	Bill Payment (Check)	AAI Solutions Inc.	Inv 1074	-9,562.50
04/15/2026	Bill Payment (Check)	Bay Alarm	Inv 22903553	-152.64
04/15/2026	Journal Entry		Fed Payroll Taxes (Fed W/H + Medicare EE & ER)	-3,937.17
04/15/2026	Journal Entry		State Payroll Taxes	-1,148.23
04/15/2026	Journal Entry		Payroll Fees	-369.33
04/15/2026	Journal Entry		Net Pay	-19,509.99
04/16/2026	Payment	West Side Recreation and Park District		10,681.00
04/20/2026	Bill Payment (Check)	York Risk Services Group, Inc	Inv # 440007889438	-565.00
04/20/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv # EB-003415	-15,197.00
04/20/2026	Payment	Mendocino Coast Recreation and Park District		535.00
04/20/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv # EB-003457	-849.99
04/20/2026	Transfer		CAPRI FUNDING REF # 02611 0001824271 CAPRI 1680084481FUNDING	-15,160.75
04/23/2026	Bill Payment (Check)	Hofmann Holdings LP	Inv 2026-05-01	-5,082.50
04/27/2026	Credit Card Payment			-2,874.28
04/27/2026	Credit Card Payment			-9,102.05
04/27/2026	Credit Card Payment			-4,184.55
04/28/2026	Bill Payment (Check)	Bickmore Actuarial	Inv # 32318	-7,500.00
04/29/2026	Deposit	PRISM		500,000.00
04/30/2026	Journal Entry		457 Payment	-1,143.35
04/30/2026	Journal Entry		State Payroll Taxes	-1,148.23
04/30/2026	Journal Entry		Fed Payroll Taxes (Fed W/H + Medicare EE & ER)	-3,937.21
04/30/2026	Journal Entry		Payroll Fees	-369.33

04/30/2026	Journal Entry		Net Pay	-19,509.98
04/30/2026	Journal Entry		Pers Payment	-4,301.45
05/04/2026	Deposit			3,907.50
05/04/2026	Bill Payment (Check)	US Bank	Inv 15240184	-1,000.00
05/04/2026	Transfer			-430,769.99
05/04/2026	Bill Payment (Check)	Kirk Andre	Inv Exp Rpt 4/30/****	-874.14
05/06/2026	Check	Sunrise Recreation and Park District	CPS HR Consulting reimb.	-2,000.00
05/06/2026	Bill Payment (Check)	California Computer Services (Corp)	Inv 833576	-112.77
05/06/2026	Bill Payment (Check)	All Awards	Inv #5226CA - CAPRI Park Awards	-1,980.43
05/07/2026	Deposit	C.A.R.P.D.		22,862.89
05/11/2026	Deposit	County of Ventura		600.00
05/12/2026	Transfer		CAPRI FUNDING REF # 02613 2006382519 CAPRI 1680084481FUNDING	-17,232.79
05/12/2026	Transfer		CAPRI FUNDING REF # 02613 2005883189 CAPRI 1680084481FUNDING	-104,988.28
05/13/2026	Bill Payment (Check)	Gilbert CPAs	Inv 355589	-2,176.00
05/13/2026	Bill Payment (Check)	George Hills Company	Inv INV1034906	-18,997.20
05/13/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv EB-003566	-10,129.00
05/13/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv EB-003607	-664.14
05/13/2026	Deposit	Matthew Duarte		135.50
05/13/2026	Transfer		CAPRI FUNDING REF # 02613 2006382522 CAPRI 1680084481FUNDING	-103,151.31
05/13/2026	Bill Payment (Check)	Gilbert CPAs	Inv 355571	-7,715.88
05/15/2026	Journal Entry		Net Pay	-19,509.99
05/15/2026	Journal Entry		Pers Payment	-4,301.45
05/15/2026	Transfer		CAPRI FUNDING REF # 02613 5009766092 CAPRI 1680084481FUNDING	-16,039.30
05/15/2026	Journal Entry		State Payroll Taxes	-1,148.23
05/15/2026	Journal Entry		Fed Payroll Taxes (Fed W/H + Medicare EE & ER)	-3,937.19
05/15/2026	Journal Entry		Payroll Fees	-419.33
05/15/2026	Journal Entry		457 Payment	-1,143.35
05/18/2026	Deposit			37,570.08
05/20/2026	Deposit	CARPD		3,300.76
05/21/2026	Transfer		CAPRI FUNDING REF # 02614 0004067737 CAPRI 1680084481FUNDING	-69,651.98
05/22/2026	Expenditure			-75.09
05/26/2026	Credit Card Payment			-1,145.48
05/26/2026	Transfer		CAPRI FUNDING REF # 02614 0004067737 CAPRI 1680084481FUNDING	-43,994.82
05/26/2026	Transfer		CAPRI FUNDING REF # 02614 2007012169 CAPRI 1680084481FUNDIN	-250,000.00
05/26/2026	Transfer		CAPRI FUNDING REF # 02614 2007012172 CAPRI 1680084481FUNDING	-250,000.00
05/26/2026	Credit Card Payment			-1,707.89
05/26/2026	Credit Card Payment			-189.36
05/27/2026	Bill Payment (Check)	Hofmann Holdings LP	Inv 2026-06-01	-2,611.12
05/31/2026	Journal Entry		State Payroll Taxes	-1,128.42
05/31/2026	Journal Entry		Fed Payroll Taxes (Fed W/H + Medicare EE & ER)	-3,896.66
05/31/2026	Journal Entry		457 Payment	-1,143.35
05/31/2026	Journal Entry		Payroll Fees	-369.33
05/31/2026	Journal Entry		Pers Payment	-4,260.92
05/31/2026	Journal Entry		Net Pay	-19,328.87
06/01/2026	Bill Payment (Check)	Gibbons & Conley	Inv # 26April5742	-557.60
06/02/2026	Bill Payment (Check)	York Risk Services Group, Inc	Inv # 400000297556	-21,895.17
06/02/2026	Bill Payment (Check)	Matthew Duarte	Inv Exp Rpt 5/26/26	-300.15
06/02/2026	Bill Payment (Check)	California Computer Services (Corp)	Inv # 845408	-112.77
06/02/2026	Bill Payment (Check)	Janay Hood	Inv Exp Rpt 5/26/26-2	-314.65
06/02/2026	Check	Livermore Area Recreation & Park District	CAPRI BOD/PARMA Feb. 2026	-705.84
06/02/2026	Bill Payment (Check)	Monica Breck	Inv Exp Rpt 5/31/26	-304.50
06/02/2026	Transfer		Capri Funding 260602 June 2026 Funding Request - SF-0598-2026-01903250	-226,998.04
06/04/2026	Transfer		CAPRI FUNDING REF # 02615 4009277452 CAPRI 1680084481FUNDING	-97,887.87
06/08/2026	Check	Paradise Recreation and Park District	Reimb - Casaulong (GHC0076492)	-16,005.18

06/08/2026	Transfer		CAPRI FUNDING REF # 02615 9003077171 CAPRI 1680084481FUNDING	-25,987.60
06/10/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv EB-003641	-10,129.00
06/10/2026	Check	Dean Wetter	CAPRI BOD Meeting - May 2026	-736.16
06/10/2026	Bill Payment (Check)	Reliance Standard Life Insurance	Inv 9-06015-06/26	-66.00
06/10/2026	Bill Payment (Check)	Gibbons & Conley	Inv 26May5792	-4,038.48
06/10/2026	Bill Payment (Check)	US Bank	Inv 15285921	-1,000.00
06/10/2026	Bill Payment (Check)	Golden State Risk Management Authority	Inv EB-003682	-664.14
06/10/2026	Bill Payment (Check)	California Computer Services (Corp)	Inv 90199	-345.00
06/10/2026	Check	Brandy Hosack	CAPRI BOD/CARPD Conf. May 2026	-292.90
06/10/2026	Transfer		CAPRI FUNDING REF # 02616 1005851338 CAPRI 1680084481FUNDING	-27,084.75
06/10/2026	Bill Payment (Check)	George Hills Company	Inv INV1035130	-16,594.20
06/10/2026	Bill Payment (Check)	AAI Solutions Inc.	Inv 1094	-9,562.50
06/11/2026	Bill Payment (Check)	York Risk Services Group, Inc	Inv 400000300704	-21,895.17
06/11/2026	Bill Payment (Check)	Kirk Andre	Inv Exp Rpt 5/31/26	-804.05
06/11/2026	Bill Payment (Check)	Mario Castagnola	Inv Exp Reimb 06/10/26	-295.08
06/12/2026	Transfer			-16,422.50
06/15/2026	Journal Entry		Payroll Fees	-369.33
06/15/2026	Journal Entry		State Payroll Taxes	-1,148.24
06/15/2026	Transfer		Capri Funding 260615 Cash Call - CC-0598-2026-0612125334 Claim#4A25078	-87,414.00
06/15/2026	Journal Entry		457 Payment	-1,143.35
06/15/2026	Journal Entry		Fed Payroll Taxes (Fed W/H + Medicare EE & ER)	-3,937.21
06/15/2026	Journal Entry		Net Pay	-19,510.09
06/15/2026	Journal Entry		Pers Payment	-4,301.45
06/15/2026	Deposit			9,847.05
06/16/2026	Deposit	National Fire & Marine Insurance Company		1,000,000.00
06/17/2026	Deposit	Matthew Duarte		17.98
06/18/2026	Check	CARPD	2026 CARPD Conf - bikes final total	-87.66
06/18/2026	Deposit	Lexington Insurance Company		15,643.98
06/22/2026	Deposit	CARPD		68.78
06/23/2026	Bill Payment (Check)	Hofmann Holdings LP	Inv 2026-07-01	-5,082.50
06/24/2026	Bill Payment (Check)	Lorena Cervantes	Inv 5/26/2026 Reimb	-1,693.13
06/25/2026	Bill Payment (Check)	PRISM	EWC 24/25 Payroll - Inv#26100464	-166,945.00
06/25/2026	Bill Payment (Check)	Alliant Insurance Services	CALIASS-04 / Inv#3147985	-10,312.20
06/29/2026	Payment	Rancho Simi Recreation and Park District		5,000.00
06/30/2026	Journal Entry		State Payroll Taxes	-1,148.23
06/30/2026	Journal Entry		Net Pay	-19,510.01
06/30/2026	Journal Entry		Pers Payment	-4,301.45
06/30/2026	Journal Entry		457 Payment	-1,143.35
06/30/2026	Journal Entry		Fed Payroll Taxes (Fed W/H + Medicare EE & ER)	-3,937.15
06/30/2026	Journal Entry		Payroll Fees	-377.83
06/30/2026	Credit Card Payment			-2,034.39
06/30/2026	Credit Card Payment			-45.78
06/30/2026	Credit Card Payment			-12,923.79
Total for BMO (Bank of West) - Master Register				-\$ 5,573,433.25

Friday, Sep 04, 2026

California Association for Park and Recreation Indemnity
Consolidated Statements of Net Position
As of June 30, 2026 and June 30, 2025

	<u>June 30'26</u>	<u>June 30'25</u>
ASSETS		
Current Assets		
Checking/Savings		
Bank of West - Master Register	\$ 2,181,797.65	\$ 1,976,723.07
BMO - MM	50,012.25	50,007.29
BMO Bank CD - RIO	-	100,747.83
BMO - Checking RIO	1,307.51	1,307.39
BMO - MM RIO	207,503.77	105,264.17
Claims Trust Accounts		
Juris - New Workers' Comp	(82,374.75)	30,564.29
California Bank & Trust - Liability	14,038.52	6,496.91
LAIF	14,403,546.41	15,356,715.39
Total Checking/Savings	<u>16,775,831.36</u>	<u>17,627,826.34</u>
Investment Account		
PFM Investment Account	32,319,328.99	26,060,750.30
US Bank	124,506.91	64,505.16
Total Investment Account	<u>32,443,835.90</u>	<u>26,125,255.46</u>
Due from CARPD	2,847.29	3,746.27
Accounts Receivable	5,000.00	5,135.05
Interest Receivable	196,940.25	168,495.14
Recovery Receivable	126,764.54	259,293.50
Prepaid Insurance	30,625.03	2,131,247.19
Prepaid Expenses	23,335.65	5,106.82
Total Other Current Assets	<u>32,829,348.66</u>	<u>28,698,279.43</u>
Total Current Assets	<u>49,605,180.02</u>	<u>46,326,105.77</u>
Capital Assets		
Capital Assets		
Computer Hardware/Software	3,518.51	38,419.81
Furniture & Equipment	24,668.73	75,760.98
Accumulated Depreciation	(21,282.46)	(103,416.05)
Total Capital Assets	<u>6,904.78</u>	<u>10,764.74</u>
Intangible Lease Asset	420,887.88	240,182.00
Amoritization of Lease Asset	(288,496.88)	(224,908.00)
Total Intangible Lease Asset	<u>132,391.00</u>	<u>15,274.00</u>
Total Fixed Assets	<u>139,295.78</u>	<u>26,038.74</u>
Other Assets		
Deferred Outflows - Pension	279,340.12	301,636.12
TOTAL ASSETS	<u>50,023,815.92</u>	<u>46,653,780.63</u>

	June 30'26	June 30'25
LIABILITIES		
Liabilities		
Current Liabilities		
Credit Cards		
Umpqua CC - 0285 Andre	913.57	915.53
Umpqua CC - 4004 Matt	4,169.74	3,128.99
Total Credit Cards	<u>5,083.31</u>	<u>4,044.52</u>
Other Current Liabilities		
Claims Payable		
Liability Claim Reserves	5,270,112.63	1,909,013.33
Property Claims Reserves	858,230.00	794,683.00
W/C Claim Reserves	6,343,936.00	5,216,216.00
Total Claims Payable	<u>12,472,278.63</u>	<u>7,919,912.33</u>
Due to CARPD	5,679.89	-
Accrued Expenses	53,798.81	42,377.74
Accounts Payable	49,281.70	21,347.91
Accounts Payable to Members	1,960,226.13	1,179,939.90
Lease Liability	128,991.00	1,001.17
Total Other Current Liabilities	<u>14,670,256.16</u>	<u>9,164,579.05</u>
Total Current Liabilities	<u>14,675,339.47</u>	<u>9,168,623.57</u>
Long Term Liabilities		
Deferred Inflows - Pension	141,057.40	35,852.40
Net Pension Liability	767,877.00	859,885.00
IBNR		
IBNR Reserves - Liability	3,082,846.00	3,145,018.00
IBNR Reserves - Property	826,579.00	743,368.00
IBNR Reserves - Workers Comp	7,536,225.00	6,905,997.00
Total IBNR	<u>11,445,650.00</u>	<u>10,794,383.00</u>
ULAE		
ULAE - Liability	417,648.00	252,702.00
ULAE - Property	84,240.00	76,903.00
ULAE - Workers' Compensation	798,465.33	658,342.59
Total ULAE	<u>1,300,353.33</u>	<u>987,947.59</u>
Total Long Term Liabilities	<u>13,654,937.73</u>	<u>12,678,067.99</u>
TOTAL LIABILITIES	<u>28,330,277.20</u>	<u>21,846,691.56</u>
NET POSITION		
Invested in Capital Assets	6,904.78	10,764.74
Designation of Net Position	50,012.25	50,007.29
Unrestricted Net Position	22,702,769.24	18,827,764.42
Net Income (Loss)	(1,066,147.55)	3,871,149.82
TOTAL NET POSITION	<u>\$ 21,693,538.72</u>	<u>\$ 22,759,686.27</u>

California Association for Park and Recreation Indemnity
Consolidated Statements of Revenue, Expenses and Change in Net Position
For the Quarter and Fiscal Year to Date June 30, 2026 and June, 2025

	<u>Apr '26 - Jun '26</u>	<u>Jul '25 - Jun '26</u>	<u>Jul '24 - June '25</u>
Operating Revenue			
Revenue			
Member Contributions	\$ 4,866,276.50	\$ 19,474,071.50	\$ 18,548,023.10
Bank/LAIF Interest	138,713.83	517,280.28	520,238.56
Managed Portfolio	189,263.46	970,401.63	808,035.47
Revenue - Other	-	-	85,432.50
CARPD - Quarterly Services	21,568.75	86,275.00	85,000.00
Total Operating Revenue	<u>5,215,822.54</u>	<u>21,048,028.41</u>	<u>20,046,729.63</u>
Operating Expenses			
General and Administrative Expenses			
CARPD Expenses	-	3,000.00	3,000.00
Administration-CAPRI Office			
Bank Service Charges	75.09	409.35	1.35
Building Services/Repairs	152.64	152.64	-
Copier Service / Repair	-	864.82	977.80
Depreciation Expense	964.99	3,859.96	5,041.30
District Visitations	4,871.32	10,712.37	13,715.39
Miscellaneous	2,161.18	12,015.81	212.96
Office Supplies	384.79	5,037.10	10,112.90
Postage and Delivery	207.44	1,687.09	2,015.85
Printing and Reproduction	-	395.81	1,408.68
Professional Dues	382.00	5,416.78	1,869.78
Rent	13,226.12	69,561.69	47,234.00
Safety Meetings/Workshops	1,477.52	1,637.42	159.90
Salaries & Benefits	252,098.86	912,170.92	726,676.65
Telephone	1,649.78	6,108.63	6,014.39
Travel/Meeting	4,083.23	10,797.92	15,413.53
Total Administration-CAPRI Office	<u>281,734.96</u>	<u>1,040,828.31</u>	<u>830,854.48</u>
Board Meeting/Travel	10,188.30	33,075.05	36,268.08
Consulting Services			
Actuarial Services	7,500.00	12,600.00	12,250.00
Claims Management	66,476.51	265,656.04	255,849.50
Claims Management - Admin	-	5,530.17	5,500.00
Claims Management - Liability	610.55	610.55	92,878.80
Claims Management - Property	-	-	39,207.94
Financial Accounting	17,425.98	75,896.76	63,467.77
Financial Audit	-	35,000.00	37,570.00
Investment Advisors	3,000.00	12,000.00	24,051.58
IT Services	769.20	2,675.40	3,141.50
Legal Fees	8,164.72	20,929.10	13,287.01
Software Management	9,562.50	50,540.62	-
Loss Prevention Services	20,253.15	56,759.45	17,157.50
Total Consulting Services	<u>133,762.61</u>	<u>538,198.09</u>	<u>564,361.60</u>
Total General and Administrative Expenses	<u>425,685.87</u>	<u>1,615,101.45</u>	<u>1,434,484.16</u>

	<u>Apr '26 - Jun '26</u>	<u>Jul '25 - Jun '26</u>	<u>Jul '24 - June '25</u>
Insurance Expenses			
Crime Policy	10,081.73	40,326.95	29,368.96
Workers' Compensation	479,098.50	1,415,559.00	1,333,832.00
Combined GL/AL Excess	572,449.75	2,289,799.00	2,189,571.98
Other Premiums -WC	-	43,570.46	45,506.47
Property Coverage	1,334,162.26	5,336,649.04	5,497,548.32
EAP	3,360.00	13,440.00	13,440.00
Broker Fees	26,250.00	105,000.00	105,000.00
Total Insurance Expenses	<u>2,425,402.24</u>	<u>9,244,344.45</u>	<u>9,214,267.73</u>
Claims Expenses			
Workers' Compensation Claims	1,110,422.70	3,772,037.69	2,264,850.40
Liability Claim Payments	2,064,707.09	3,941,584.68	1,871,980.42
Property Claims	243,508.47	588,034.19	1,190,709.45
Subrogation Recovery	(1,562.50)	(162,763.69)	(140,801.23)
Change in Reserves	(1,651,828.70)	4,552,366.30	1,432.00
Changes in IBNR	2,493,561.00	651,267.00	1,694,195.00
Change in ULAE	146,543.33	312,405.74	137,014.59
Total Claims Expenses	<u>4,405,351.39</u>	<u>13,654,931.91</u>	<u>7,019,380.63</u>
General Contingency	<u>7,500.00</u>	<u>7,500.00</u>	<u>7,500.00</u>
Total Contingency	<u>7,500.00</u>	<u>7,500.00</u>	<u>7,500.00</u>
 Total Expenses	 <u>7,263,939.50</u>	 <u>24,521,877.81</u>	 <u>17,675,632.52</u>
 Operating Income (loss)	 (2,048,116.96)	 (3,473,849.40)	 2,371,096.11
 Nonoperating Revenue (Expense)			
Investment Gain/Loss	<u>1,995,770.54</u>	<u>2,407,701.85</u>	<u>1,500,053.71</u>
 Change in Net Position	 \$ (52,346.42)	 \$ (1,066,147.55)	 \$ 3,871,149.82
Beginning Net Position		22,759,686.27	18,888,536.45
Ending Net Position		<u>\$ 21,693,538.72</u>	<u>\$ 22,759,686.27</u>

California Association for Park and Recreation Indemnity
Statement of Revenue, Expenses Budget to Actual (Consolidated)
July 2025 through June 30, 2026

	<u>Jul '25 - Jun '26</u>	<u>Budget</u>	<u>\$ Over (Under) Budget</u>	<u>% of Budget</u>
Operating Revenue				
Member Contributions	\$ 19,474,071.50	\$ 19,483,536.00	\$ (9,464.50)	99.95%
Bank/LAIF Interest	517,280.28	150,000.00	367,280.28	344.85%
Managed Portfolio	970,401.63	350,000.00	620,401.63	277.26%
CARPD Administration	86,275.00	86,275.00	0.00	100.0%
Total Operating Revenue	<u>21,048,028.41</u>	<u>20,069,811.00</u>	<u>978,217.41</u>	<u>104.87%</u>
Total Income	<u>21,048,028.41</u>	<u>20,069,811.00</u>	<u>978,217.41</u>	<u>104.87%</u>
Operating Expenses				
Administration-CAPRI Office				
Bank Service Charges	409.35	16,000.00	(15,590.65)	2.56%
Copier Service/Repair	864.82	2,000.00	(1,135.18)	43.24%
Depreciation Expense	3,859.96	6,000.00	(2,140.04)	64.33%
District Visitations	10,712.37	12,000.00	(1,287.63)	89.27%
Miscellaneous	12,015.81	14,000.00	(1,984.19)	85.83%
Office Supplies	5,037.10	7,500.00	(2,462.90)	67.16%
Part-Time Services	0.00	4,600.00	(4,600.00)	0.0%
Postage and Delivery	1,687.09	2,200.00	(512.91)	76.69%
Printing and Reproduction	395.81	1,000.00	(604.19)	39.58%
Professional Dues	5,416.78	5,000.00	416.78	108.34%
Rent	69,561.69	66,000.00	3,561.69	105.4%
Salaries & Benefits				
Salaries				
Executive Director	260,672.01	232,890.00	27,782.01	111.93%
Director of Admin Ops	128,624.78	123,000.00	5,624.78	104.57%
Executive Assistant	71,866.01	65,000.00	6,866.01	110.56%
Director of Safety & Risk Control	124,000.02	118,000.00	6,000.02	105.09%
Safety Control Analyst	30,000.13	0.00	30,000.13	100.0%
Contingency	0.00	16,000.00	(16,000.00)	0.0%
Total Salaries	<u>615,162.95</u>	<u>554,890.00</u>	<u>60,272.95</u>	<u>110.86%</u>
Employee Benefits				
Medical	75,757.57	66,000.00	9,757.57	114.78%
Life Insurance	1,119.00	1,000.00	119.00	111.9%
457 ER Contributions	21,978.72	24,000.00	(2,021.28)	91.58%
PERS Contributions	42,976.03	36,000.00	6,976.03	119.38%
Payroll Tax Expense	7,383.07	7,500.00	(116.93)	98.44%
Total Employee Benefits	<u>149,214.39</u>	<u>134,500.00</u>	<u>14,714.39</u>	<u>110.94%</u>
Payroll Fees	11,118.51	0.00	11,118.51	100.0%
Accrued Vacation	11,421.07	0.00	11,421.07	100.0%
PERS Unfunded Liability	125,254.00	80,000.00	45,254.00	156.57%
Total Salaries & Benefits	<u>912,170.92</u>	<u>769,390.00</u>	<u>142,780.92</u>	<u>118.56%</u>

	Jul '25 - Jun '26	Budget	\$ Over (Under) Budget	% of Budget
Safety Meetings/Workshops	1,637.42	4,000.00	(2,362.58)	40.94%
Telephone	6,108.63	6,500.00	(391.37)	93.98%
Travel/Meeting	10,797.92	14,000.00	(3,202.08)	77.13%
Total Administration-CAPRI Office	1,040,828.31	930,190.00	110,638.31	111.89%
Board Meeting/Travel	33,075.05	32,000.00	1,075.05	103.36%
CARPD Expense	3,000.00	3,000.00	0.00	100.0%
Consulting Services				
Actuarial Services	12,600.00	12,450.00	150.00	101.21%
Claims Management	271,796.76	427,742.00	(155,945.24)	63.54%
Financial Accounting	75,896.76	80,000.00	(4,103.24)	94.87%
Financial Audit	35,000.00	40,000.00	(5,000.00)	87.5%
Investment Advisors	12,000.00	32,000.00	(20,000.00)	37.5%
IT Services	2,675.40	3,000.00	(324.60)	89.18%
Legal Fees	20,929.10	30,000.00	(9,070.90)	69.76%
Licensing Fees	0.00	0.00	0.00	0.0%
Software Management	50,540.62	40,000.00	10,540.62	126.35%
Loss Prevention Services	56,759.45	75,000.00	(18,240.55)	75.68%
Total Consulting Services	538,198.09	740,192.00	(201,993.91)	72.71%
Total Operating Expenses	1,615,101.45	1,705,382.00	(90,280.55)	94.71%
Insurance Expenses				
Crime Policy	40,326.95	25,000.00	15,326.95	161.31%
Workers' Compensation	1,415,559.00	1,248,614.00	166,945.00	113.37%
Other Premiums (W/C)	43,570.46	71,081.00	(27,510.54)	61.3%
Employee Assistance Program	13,440.00	15,000.00	(1,560.00)	89.6%
Combined GL/AL Excess	2,289,799.00	2,289,799.00	0.00	100.0%
Property Coverage	5,336,649.04	5,336,649.00	0.04	100.0%
Broker Fees	105,000.00	105,000.00	0.00	100.0%
Premium Go Forward	0.00	0.00	0.00	0.0%
Total Insurance Expenses	9,244,344.45	9,091,143.00	153,201.45	101.69%
Claims Expenses				
Claims Payments	3,772,037.69	8,768,286.00	(4,996,248.31)	43.02%
Property Claims	588,034.19	0.00	588,034.19	100.0%
Liability Claim Payments	3,941,584.68	0.00	3,941,584.68	100.0%
Recovery from Prior Years	0.00	0.00	0.00	0.0%
Subrogation Recovery	(162,763.69)	0.00	(162,763.69)	100.0%
Loss / Margin on LPT	0.00	0.00	0.00	0.0%
Change in IBNR	651,267.00	0.00	651,267.00	100.0%
Change in ULAE	312,405.74	0.00	312,405.74	100.0%
Change in Reserves	4,552,366.30	0.00	4,552,366.30	100.0%
Total Claims Expenses	13,654,931.91	8,768,286.00	4,886,645.91	155.73%

	<u>Jul '25 - Jun '26</u>	<u>Budget</u>	<u>\$ Over (Under) Budget</u>	<u>% of Budget</u>
Contingency				
General	7,500.00	50,000.00	(42,500.00)	15.0%
Total Contingency	7,500.00	50,000.00	(42,500.00)	15.0%
Total Expense	24,521,877.81	19,614,811.00	4,907,066.81	125.02%
Operating Income (loss)	(3,473,849.40)	455,000.00	(3,928,849.40)	-763.48%
Non Operating Revenue (Expenses)				
Investment Gain/Loss	2,407,701.85	0.00	2,407,701.85	100.0%
Income (loss)	<u>\$ (1,066,147.55)</u>	<u>\$ 455,000.00</u>	<u>\$ (1,521,147.55)</u>	<u>-234.32%</u>
Intercompany Admin Revenue and Expenses				
CAPRI - RIO Administration	\$ 45,000.00	\$ 45,000.00	0.00	100.0%
Total Revenue	45,000.00	45,000.00	0.00	100.0%
RIO Administration Fee	45,000.00	0.00	45,000.00	100.0%
Total Expenses	45,000.00	0.00	45,000.00	100.0%
Intercompany Income (Loss)	<u>0.00</u>	<u>\$ 45,000.00</u>	<u>\$ (45,000.00)</u>	<u>0.0%</u>

California Association for Park and Recreation Indemnity
Consolidating Statements of Net Position
As of June 30, 2026

	CAPRI June 30'26	RIO June 30'26	Eliminations	Consolidated June 30'26
ASSETS				
Current Assets				
Checking/Savings				
Bank of West - Master Register	\$ 2,181,797.65	\$ -	\$ -	\$ 2,181,797.65
BMO - MM	50,012.25	-	-	50,012.25
BMO - Checking RIO	-	1,307.51	-	1,307.51
BMO - MM RIO	-	207,503.77	-	207,503.77
Claims Trust Accounts				
Juris - New Workers' Comp	(82,374.75)	-	-	(82,374.75)
California Bank & Trust - Liability	14,038.52	-	-	14,038.52
LAIF	14,403,546.41	-	-	14,403,546.41
Total Checking/Savings	16,567,020.08	208,811.28	-	16,775,831.36
Investment Account				
PFM Investment Account	-	32,319,328.99	-	32,319,328.99
US Bank	-	124,506.91	-	124,506.91
Total Investment Account	-	32,443,835.90	-	32,443,835.90
Due from Employee	-	-	-	-
Due from CARPD	2,847.29	-	-	2,847.29
Due to CAPRI from RIO	23,002,544.45	-	(23,002,544.45)	-
Premium for Go Forward due from CAPRI to RIO	-	19,270,621.83	(19,270,621.83)	-
Accounts Receivable	5,000.00	-	-	5,000.00
Interest Receivable	138,713.83	58,226.42	-	196,940.25
Recovery Receivable	126,764.54	-	-	126,764.54
Prepaid Insurance	30,625.03	-	-	30,625.03
Prepaid Expenses	23,335.65	-	-	23,335.65
Total Other Current Assets	23,329,830.79	51,772,684.15	(42,273,166.28)	32,829,348.66
Total Current Assets	39,896,850.87	51,981,495.43	(42,273,166.28)	49,605,180.02
Capital Assets				
Capital Assets				
Computer Hardware/Software	3,518.51	-	-	3,518.51
Furniture & Equipment	24,668.73	-	-	24,668.73
Accumulated Depreciation	(21,282.46)	-	-	(21,282.46)
Total Capital Assets	6,904.78	-	-	6,904.78
Intangible Lease Asset	420,887.88	-	-	420,887.88
Amoritzation of Lease Asset	(288,496.88)	-	-	(288,496.88)
Total Intangible Lease Asset	132,391.00	-	-	132,391.00
Total Fixed Assets	139,295.78	-	-	139,295.78
Other Assets				
Investment in RIO	250,000.00	-	(250,000.00)	-
Deferred Outflows - Pension	279,340.12	-	-	279,340.12
TOTAL ASSETS	40,565,486.77	51,981,495.43	(42,523,166.28)	50,023,815.92

	CAPRI June 30'26	RIO June 30'26	Eliminations	Consolidated June 30'26
LIABILITIES				
Liabilities				
Current Liabilities				
Credit Cards				
Umpqua CC - 0285 Andre	913.57	-	-	913.57
Umpqua CC - 4004 Matt	4,169.74	-	-	4,169.74
Total Credit Cards	5,083.31	-	-	5,083.31
Other Current Liabilities				
Due from RIO to CAPRI	-	23,002,544.45	(23,002,544.45)	-
District Overpayments	-	-	-	-
Claims Payable				
Liability Claim Reserves	-	5,270,112.63	-	5,270,112.63
Property Claims Reserves	-	858,230.00	-	858,230.00
W/C Claim Reserves	-	6,343,936.00	-	6,343,936.00
Total Claims Payable	-	12,472,278.63	-	12,472,278.63
Due to CARPD	5,679.89	-	-	5,679.89
Premium for Go Forward due to RIO	19,270,621.83	-	(19,270,621.83)	-
Accrued Expenses	53,798.81	-	-	53,798.81
Accounts Payable	49,281.70	-	-	49,281.70
Accounts Payable to Members	1,960,226.13	-	-	1,960,226.13
Lease Liability	128,991.00	-	-	128,991.00
Total Other Current Liabilities	21,468,599.36	35,474,823.08	(42,273,166.28)	14,670,256.16
Total Current Liabilities	21,473,682.67	35,474,823.08	(42,273,166.28)	14,675,339.47
Long Term Liabilities				
Deferred Inflows - Pension	141,057.40	-	-	141,057.40
Net Pension Liability	767,877.00	-	-	767,877.00
IBNR				
IBNR Reserves - Liability	-	3,082,846.00	-	3,082,846.00
IBNR Reserves - Property	-	826,579.00	-	826,579.00
IBNR Reserves - Workers Comp	-	7,536,225.00	-	7,536,225.00
Total IBNR	-	11,445,650.00	-	11,445,650.00
ULAE				
ULAE - Liability	417,648.00	-	-	417,648.00
ULAE - Property	84,240.00	-	-	84,240.00
ULAE - Workers' Compensation	798,465.33	-	-	798,465.33
Total ULAE	1,300,353.33	-	-	1,300,353.33
Total Long Term Liabilities	2,209,287.73	11,445,650.00	-	13,654,937.73
TOTAL LIABILITIES	23,682,970.40	46,920,473.08	(42,273,166.28)	28,330,277.20
NET POSITION				
Invested in Capital Assets	6,904.78	-	-	6,904.78
Add'l Paid in Capital - RIO	-	250,000.00	(250,000.00)	-
Designation of Net Position	50,012.25	-	-	50,012.25
Unrestricted Net Position	16,366,940.28	6,335,828.96	-	22,702,769.24
Net Income (Loss)	458,659.06	(1,524,806.61)	-	(1,066,147.55)
Total Net Position	\$ 16,882,516.37	\$ 5,061,022.35	\$ (250,000.00)	\$ 21,693,538.72

California Association for Park and Recreation Indemnity
Consolidating Statement of Revenue, Expenses and Change in Net Position
For the Fiscal Year to Date June 30, 2026

	CAPRI Jul '25 - Jun '26	RIO Jul '25 - Jun '26	Eliminations	Consolidated Jul '25 - Jun '26
Operating Revenue				
Revenue				
Member Contributions	\$ 19,474,071.50	\$ -	\$ -	\$ 19,474,071.50
Go Forward Premium	45,000.00	8,813,286.00	(8,858,286.00)	-
Bank/LAIF Interest	517,280.28	-	-	517,280.28
Managed Portfolio	249.56	970,152.07	-	970,401.63
CARPD - Quarterly Services	86,275.00	-	-	86,275.00
Total Operating Revenue	<u>20,122,876.34</u>	<u>9,783,438.07</u>	<u>(8,858,286.00)</u>	<u>21,048,028.41</u>
Operating Expenses				
General and Administrative Expenses				
Administration-CAPRI Office				
Bank Service Charges	409.35	-	-	409.35
Copier Service / Repair	864.82	-	-	864.82
Depreciation Expense	3,859.96	-	-	3,859.96
District Visitations	10,712.37	-	-	10,712.37
Miscellaneous	11,982.81	33.00	-	12,015.81
Office Supplies	5,037.10	-	-	5,037.10
Postage and Delivery	1,687.09	-	-	1,687.09
Printing and Reproduction	395.81	-	-	395.81
Professional Dues	4,916.78	500.00	-	5,416.78
Rent	69,561.69	-	-	69,561.69
Safety Meetings/Workshops	1,637.42	-	-	1,637.42
Salaries & Benefits	912,170.92	-	-	912,170.92
Telephone	6,108.63	-	-	6,108.63
Travel/Meeting	10,797.92	-	-	10,797.92
Total Administration-CAPRI Office	<u>1,040,295.31</u>	<u>533.00</u>	<u>-</u>	<u>1,040,828.31</u>
Board Meeting/Travel	29,085.68	3,989.37	-	33,075.05
Consulting Services				
Actuarial Services	-	12,600.00	-	12,600.00
Claims Management	-	265,656.04	-	265,656.04
Claims Management - Admin	85.19	5,444.98	-	5,530.17
Claims Management - Liability	610.55	-	-	610.55
Claims Management - Property	-	-	-	-
Financial Accounting	67,519.79	8,376.97	-	75,896.76
Financial Audit	24,000.00	11,000.00	-	35,000.00
Investment Advisors	-	12,000.00	-	12,000.00
Administration Fee	-	45,000.00	(45,000.00)	-
IT Services	2,675.40	-	-	2,675.40
Legal Fees	19,609.10	1,320.00	-	20,929.10
Software Management	50,540.62	-	-	50,540.62
Loss Prevention Services	56,759.45	-	-	56,759.45
Total Consulting Services	<u>221,800.10</u>	<u>361,397.99</u>	<u>(45,000.00)</u>	<u>538,198.09</u>
Total General and Administrative Expenses	<u>1,294,181.09</u>	<u>365,920.36</u>	<u>(45,000.00)</u>	<u>1,615,101.45</u>
Insurance Expenses				
Crime Policy	40,326.95	-	-	40,326.95
Workers' Compensation	1,415,559.00	-	-	1,415,559.00
Combined GL/AL Excess	2,289,799.00	-	-	2,289,799.00
Other Premiums -WC	43,570.46	-	-	43,570.46
Property Coverage	5,336,649.04	-	-	5,336,649.04
EAP	13,440.00	-	-	13,440.00
Broker Fees	105,000.00	-	-	105,000.00
Premium Go Forward	8,813,286.00	-	(8,813,286.00)	-
Total Insurance Expenses	<u>18,057,630.45</u>	<u>-</u>	<u>(8,813,286.00)</u>	<u>9,244,344.45</u>

	CAPRI	RIO		Consolidated
	Jul '25 - Jun '26	Jul '25 - Jun '26	Eliminations	Jul '25 - Jun '26
Claims Expenses				
Workers' Compensation Claims	-	3,772,037.69	-	3,772,037.69
Liability Claim Payments	-	3,941,584.68	-	3,941,584.68
Property Claims	-	588,034.19	-	588,034.19
Subrogation Recovery	-	(162,763.69)	-	(162,763.69)
Change in Reserves	-	4,552,366.30	-	4,552,366.30
Changes in IBNR	-	651,267.00	-	651,267.00
Change in ULAE	312,405.74	-	-	312,405.74
Total Claims Expenses	312,405.74	13,342,526.17	-	13,654,931.91
Contingency - Building Repairs				
General Contingency	-	7,500.00		7,500.00
Total Contingency	-	7,500.00		
Total Expenses	19,664,217.28	13,715,946.53	(8,858,286.00)	24,521,877.81
Operating Income (loss)	458,659.06	(3,932,508.46)	-	(3,473,849.40)
Nonoperating Revenue (Expense)				
Investment Gain/Loss	-	2,407,701.85	-	2,407,701.85
Change in Net Position	\$ 458,659.06	\$ (1,524,806.61)	\$ -	\$ (1,066,147.55)
Beginning Net Position	16,423,857.31	6,585,828.96	(250,000.00)	22,759,686.27
Ending Net Position	\$ 16,882,516.37	\$ 5,061,022.35	\$ (250,000.00)	\$ 21,693,538.72

Agenda Item 8.1**SPECIAL REPORTS****SUBJECT: WC Program Status Report**

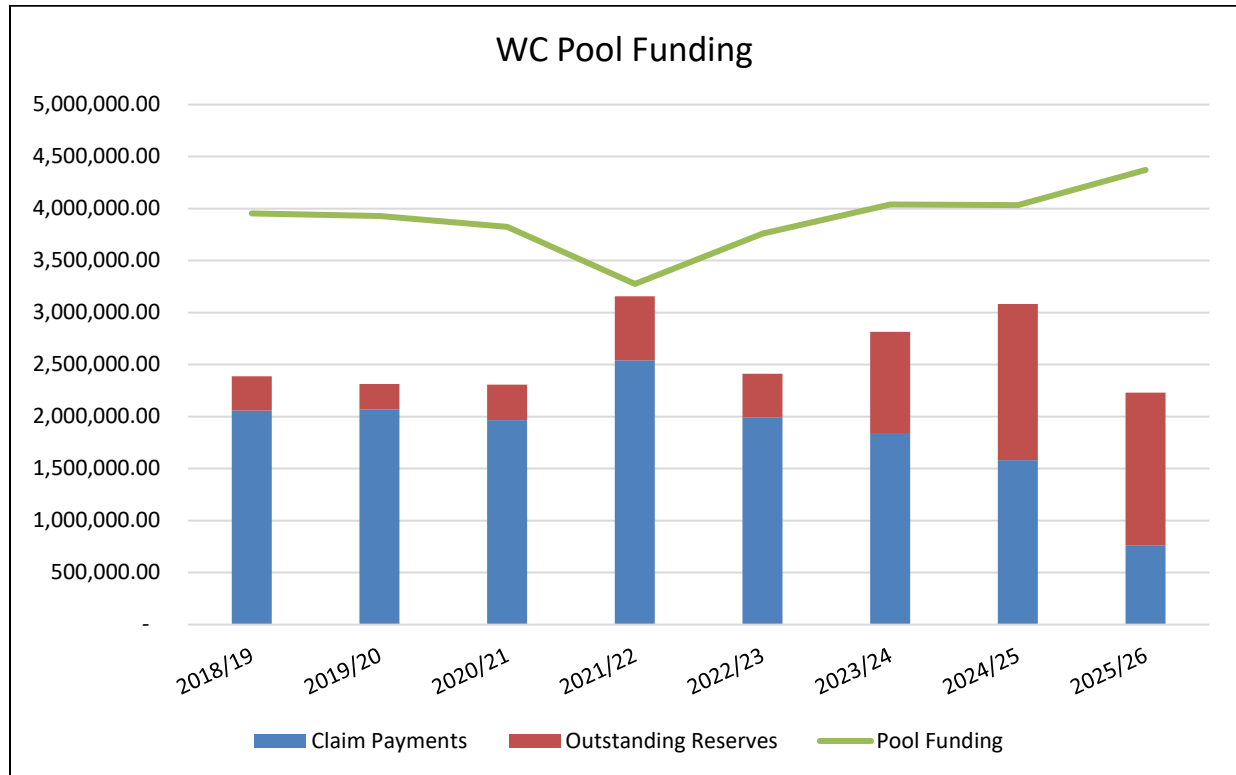
BACKGROUND AND STATUS:

In an effort to take a more holistic approach to this status update, Staff conducted research into the pool layer funding, based upon the actuarial analysis, as it relates to real claim costs. Rather than focusing on claim frequency and severity, this analysis considers the health of the pool layer as premium is collected and claims are paid.

Included in the pool layer premium calculations are the members' estimated payroll, an actuarially determined rate, and the confidence level determined by the Board each spring. Fluctuations to these components, as well as the claim costs, influence the needed premium each year. This table illustrates how the numbers have changed in the last several years and provides context for the chart on the next page.

Policy Year	Estimated Payroll	Pool Rate	Confidence Level	Average Claim Cost
2018-2019	105,260,887	3.952	70%	13,123.04
2019-2020	113,705,368	3.647	70%	15,924.14
2020-2021	119,469,708	3.390	70%	24,192.54
2021-2022	104,062,897	3.370	70%	21,066.03
2022-2023	109,387,424	3.656	75%	13,182.72
2023-2024	125,011,818	3.427	75%	14,218.61
2024-2025	135,087,612	3.173	75%	16,839.15
2025-2026	150,383,325	3.082	75%	11,215.28

Below is a look at the status of the Program's pool layer funding as it compares with CAPRI's claims as of June 30, 2026.



Additionally, Amy Whitman of Sedgwick will be present at the Board Meeting and will provide the annual WC Trending Report highlighting the performance of the program over the past five fiscal years.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- Summary of WC Claims by Fiscal Year as of June 30, 2026
- CAPRI Workers' Compensation Trending Report – August 2026

CAPRI Workers Comp

Fiscal Year Claim Summary - WC

Activity Paid: 6/1/26 - 6/30/26 As Of 06/30/2026

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Fiscal Year	Open	Closed	Total	Incurred Change This Period	Paid This Period	Reserved This Period	Total Paid	Total Reserve	Total Incurred	Recovery	Net Incurred
1978 - 1979	0	15	15	0.00	0.00	0.00	82,816.56	0.00	82,816.56	0.00	82,816.56
1979 - 1980	0	25	25	0.00	0.00	0.00	314,058.47	0.00	314,058.47	0.00	314,058.47
1980 - 1981	0	60	60	0.00	0.00	0.00	104,819.24	0.00	104,819.24	0.00	104,819.24
1981 - 1982	0	117	117	0.00	0.00	0.00	2,747,446.03	0.00	2,747,446.03	2,568,546.41	178,899.62
1982 - 1983	0	147	147	0.00	0.00	0.00	287,261.42	0.00	287,261.42	9,500.00	277,761.42
1983 - 1984	0	200	200	0.00	0.00	0.00	276,371.73	0.00	276,371.73	0.00	276,371.73
1984 - 1985	0	147	147	0.00	0.00	0.00	242,203.78	0.00	242,203.78	2,276.88	239,926.90
1985 - 1986	0	203	203	0.00	0.00	0.00	460,978.14	0.00	460,978.14	0.00	460,978.14
1986 - 1987	0	265	265	0.00	0.00	0.00	817,210.40	0.00	817,210.40	170,667.80	646,542.60
1987 - 1988	0	264	264	0.00	0.00	0.00	993,711.22	0.00	993,711.22	1,923.75	991,787.47
1988 - 1989	0	234	234	0.00	0.00	0.00	774,222.20	0.00	774,222.20	0.00	774,222.20
1989 - 1990	0	312	312	0.00	0.00	0.00	987,692.44	0.00	987,692.44	2,725.87	984,966.57
1990 - 1991	0	269	269	0.00	0.00	0.00	940,241.49	0.00	940,241.49	3,446.00	936,795.49
1991 - 1992	0	349	349	0.00	0.00	0.00	1,639,562.92	0.00	1,639,562.92	332,326.03	1,307,236.89
1992 - 1993	0	277	277	0.00	0.00	0.00	1,570,051.74	0.00	1,570,051.74	56,213.52	1,513,838.22
1993 - 1994	0	293	293	0.00	0.00	0.00	1,011,297.68	0.00	1,011,297.68	5,499.00	1,005,798.68
1994 - 1995	0	301	301	0.00	0.00	0.00	1,113,092.68	0.00	1,113,092.68	30,075.94	1,083,016.74
2005 - 2006	1	220	221	0.00	17,169.38	-17,169.38	8,399,224.90	8,033,964.27	16,433,189.17	5,692,406.39	10,740,782.78
2006 - 2007	0	192	192	0.00	0.00	0.00	1,484,507.51	0.00	1,484,507.51	38,500.00	1,446,007.51
2007 - 2008	0	226	226	0.00	0.00	0.00	2,820,966.84	0.00	2,820,966.84	682.00	2,820,284.84
2008 - 2009	0	226	226	0.00	0.00	0.00	2,384,081.28	0.00	2,384,081.28	106,809.97	2,277,271.31
2009 - 2010	2	223	225	-267.00	1,206.00	-1,473.00	2,645,250.53	294,063.08	2,939,313.61	16,748.64	2,922,564.97
2010 - 2011	1	250	251	0.00	711.22	-711.22	2,451,217.66	84,555.30	2,535,772.96	2,255.18	2,533,517.78
2011 - 2012	2	226	228	0.00	0.00	0.00	4,321,500.73	113,520.00	4,435,020.73	1,141,774.94	3,293,245.79
2012 - 2013	2	222	224	0.00	0.00	0.00	3,099,930.05	87,768.67	3,187,698.72	51,585.57	3,136,113.15
2013 - 2014	0	213	213	0.00	0.00	0.00	2,331,161.84	0.00	2,331,161.84	32,350.11	2,298,811.73
2014 - 2015	1	196	197	0.00	0.00	0.00	2,027,518.95	89,108.00	2,116,626.95	0.00	2,116,626.95
2015 - 2016	0	199	199	0.00	0.00	0.00	3,957,017.09	0.00	3,957,017.09	837,471.65	3,119,545.44
2016 - 2017	1	201	202	0.00	-340.57	340.57	2,159,141.60	46,601.74	2,205,743.34	126,186.91	2,079,556.43
2017 - 2018	2	193	195	0.00	0.00	0.00	1,634,464.68	85,784.00	1,720,248.68	139,402.59	1,580,846.09
2018 - 2019	4	174	178	0.00	215.00	-215.00	2,059,435.54	328,958.35	2,388,393.89	5,271.96	2,383,121.93

CAPRI Workers Comp

Fiscal Year Claim Summary - WC

Activity Paid: 6/1/26 - 6/30/26 As Of 06/30/2026

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Fiscal Year	Open	Closed	Total	Incurred Change This Period	Paid This Period	Reserved This Period	Total Paid	Total Reserve	Total Incurred	Recovery	Net Incurred
2019 - 2020	6	141	147	38,474.00	5,096.57	33,377.43	2,078,802.45	277,969.56	2,356,772.01	19,271.22	2,337,500.79
2020 - 2021	7	99	106	128,781.64	6,912.60	121,869.04	1,970,262.05	618,339.46	2,588,601.51	143.94	2,588,457.57
2021 - 2022	13	133	146	-16,298.13	11,591.25	-27,889.38	2,649,238.02	615,996.18	3,265,234.20	107,537.76	3,157,696.44
2022 - 2023	10	147	157	4,219.32	55,220.66	-51,001.34	1,989,557.56	422,879.79	2,412,437.35	56.34	2,412,381.01
2023 - 2024	19	152	171	-40,305.80	48,936.57	-89,242.37	1,833,480.87	981,802.94	2,815,283.81	791.52	2,814,492.29
2024 - 2025	21	141	162	83,018.56	70,070.81	12,947.75	1,580,755.91	1,500,807.81	3,081,563.72	7,000.00	3,074,563.72
2025 - 2026	61	104	165	340,876.16	152,999.26	187,876.90	761,983.44	1,469,856.72	2,231,840.16	0.00	2,231,840.16
Total:	153	7,356	7,509	538,498.75	369,788.75	168,710.00	69,002,537.64	15,051,975.87	84,054,513.51	11,509,447.89	72,545,065.62

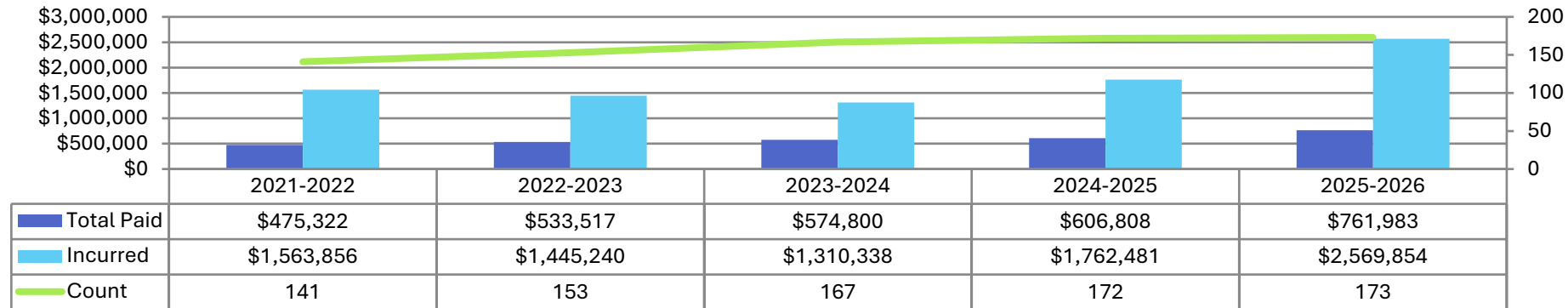
SEPTEMBER 2026

Workers' Compensation Trending Report for CAPRI

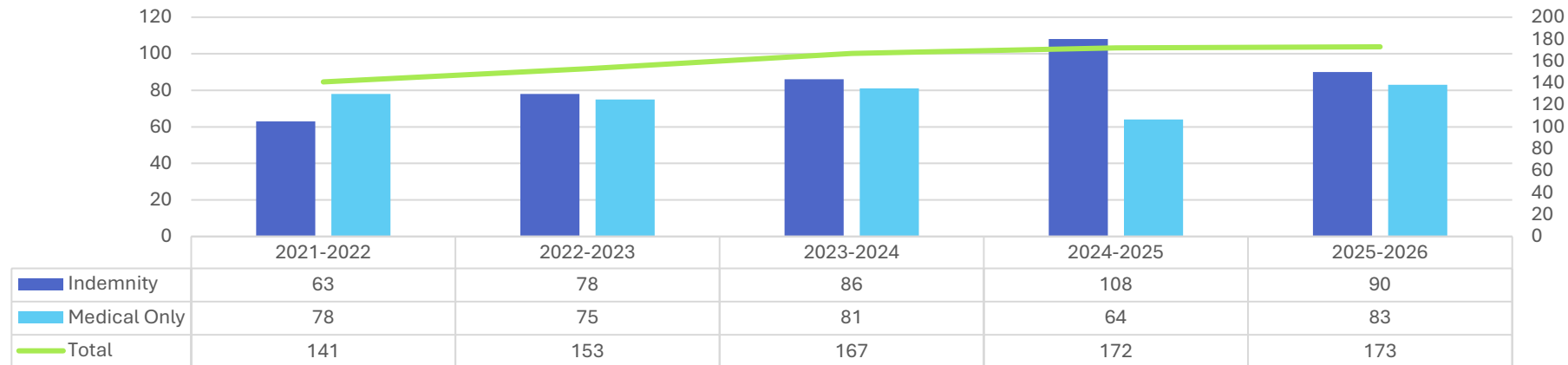
sedgwick 

CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Total Paid and Incurred by Fiscal Year for Injuries within the Fiscal Year

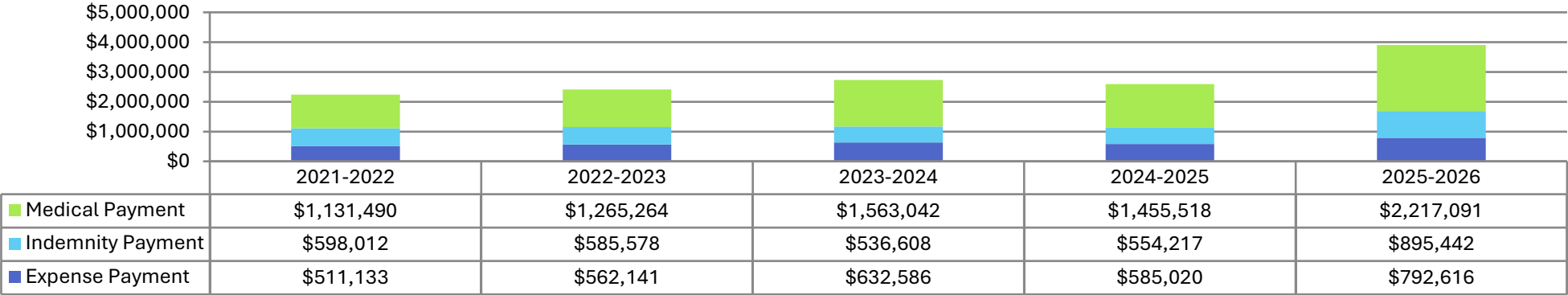


Claim by Type by Fiscal Year

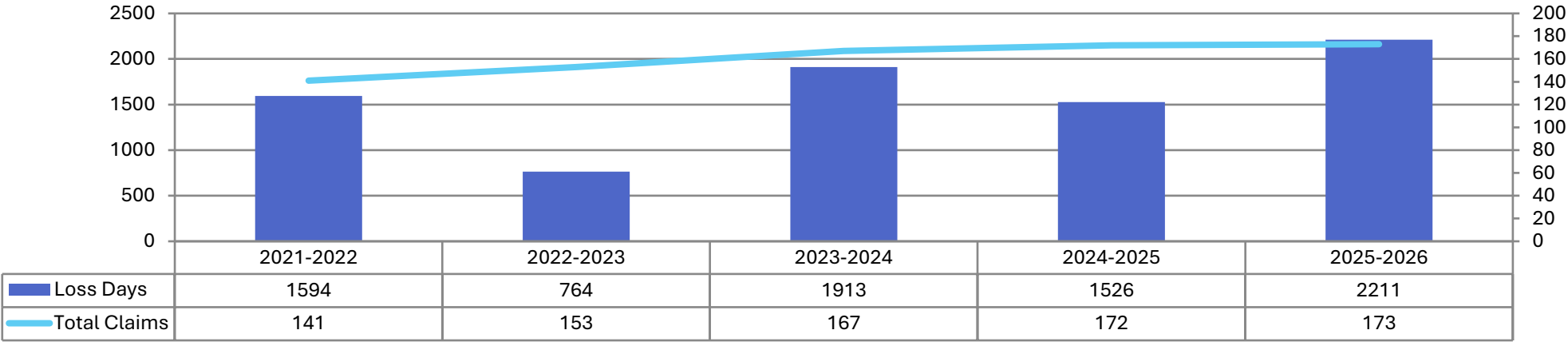


CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Total Paid by Fiscal Year Regardless of Injury Date

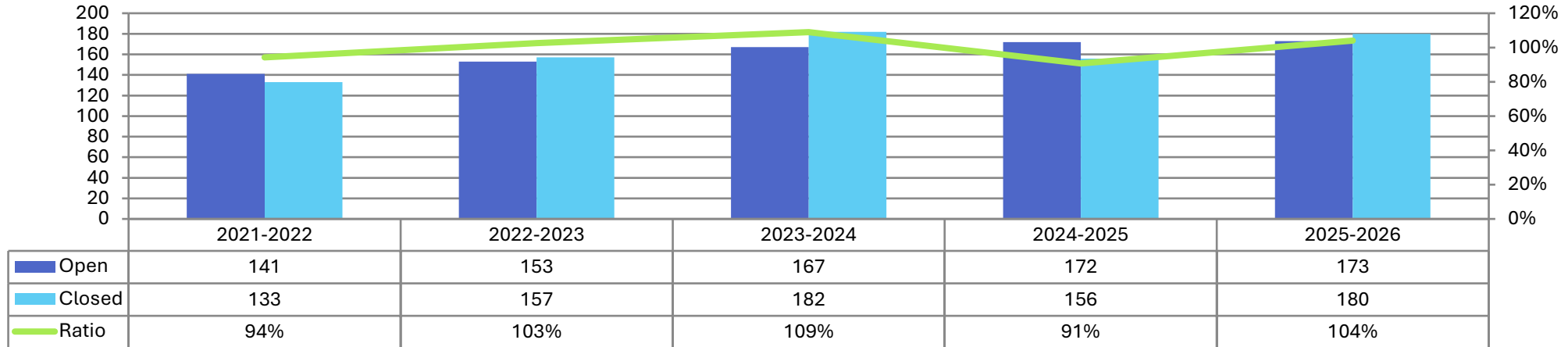


Loss Days by Fiscal Year for Injuries within the Fiscal Year

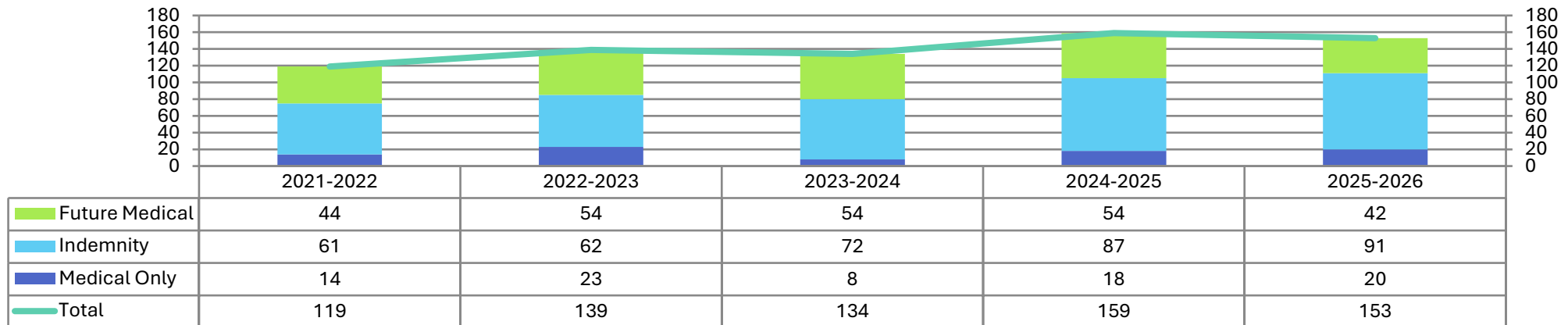


CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Closing Ratio by Fiscal Year

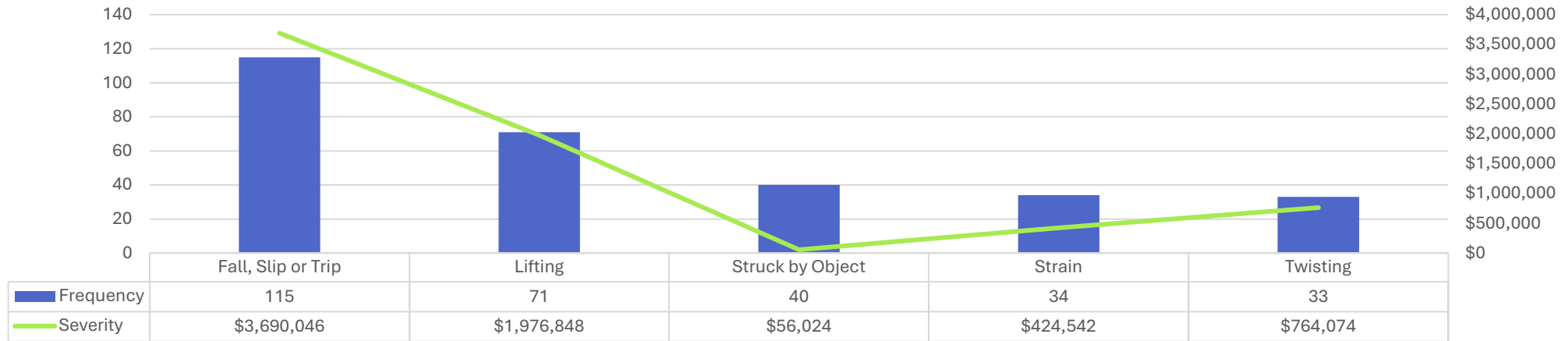


Total Ending Open Inventory by Fiscal Year

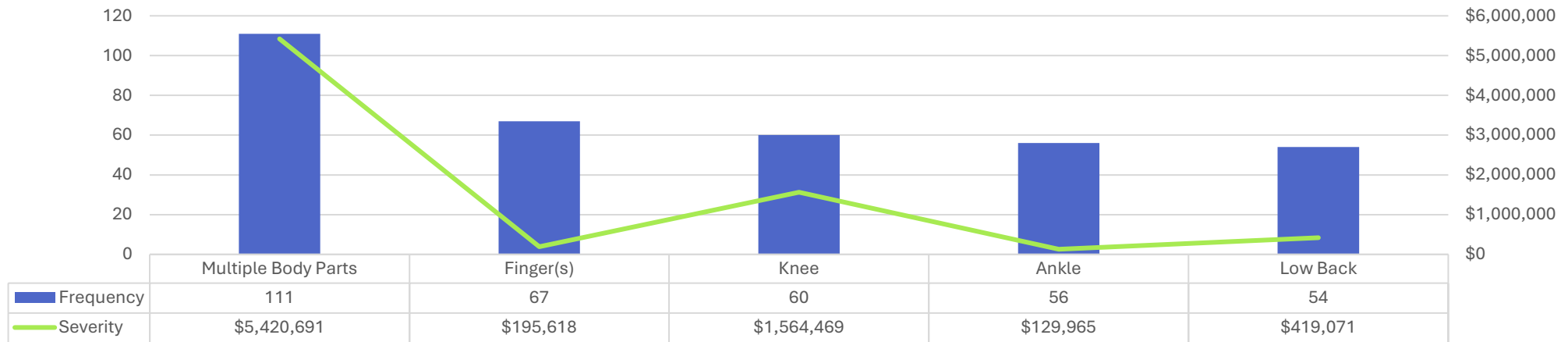


CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Top 5 Cause of Injury Fiscal Year 2021-2026

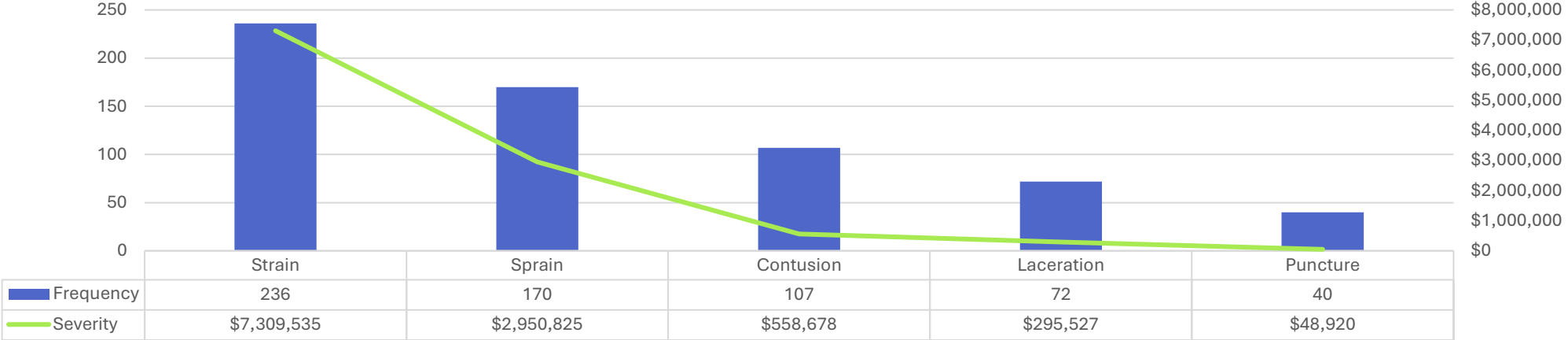


Top 5 Part of Body Injured Fiscal Year 2021-2026

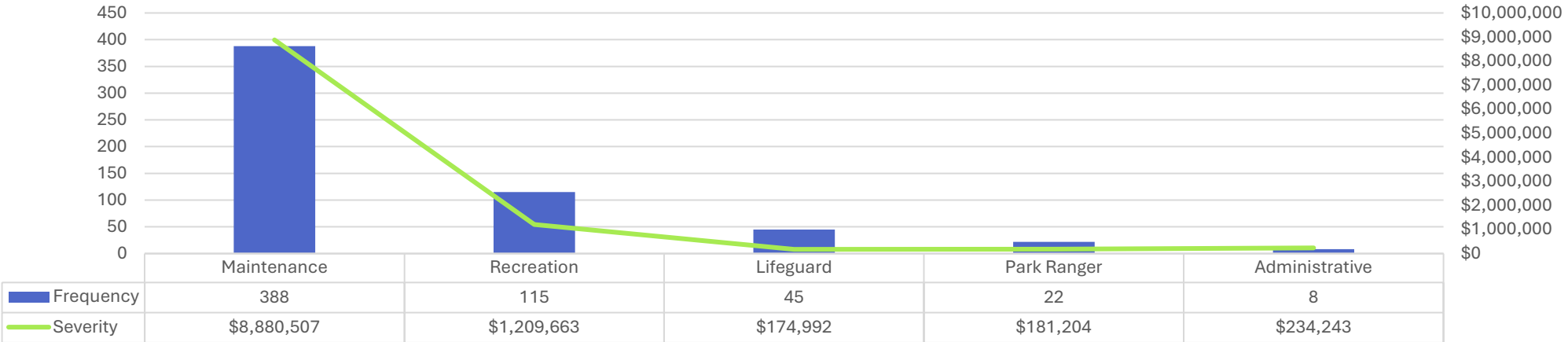


CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Top 5 Nature of Injury Fiscal Year 2021-2026



Top 5 Occupation of Injury Fiscal Year 2021-2026



CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Top 10 Claims Fiscal Year 2021-2026

Fiscal Year	Claim Number	Member	Description	Paid	Incurred
2021 - 2022	CWDL-557748	North of the River	Neck, back, upper extremities injured after lifting potatoes	\$458,477.41	\$458,477.41
2021 - 2022	4A22044S2R1-0001	North of the River	Slip and fall on wet floor (sign posted) resulting in injury to left arm	\$161,286.47	\$332,582.37
2021 - 2022	4A21110M5XV-0001	Rancho Simi	Slip and fall on oil resulting in low back and right hip injury	\$267,646.73	\$299,213.63
2024 - 2025	4A24091V4C6-0001	Hayward Area	Slip and fall on mud resulting in low back injury	\$127,859.53	\$281,741.53
2023 - 2024	4A24048JG8G-0001	Truckee-Donner	Bilateral shoulder injury from shoveling ice	\$223,610.69	\$276,449.81
2022 - 2023	4A2303GW3T0-0001	Weed	Motor vehicle accident resulting in multiple injuries	\$152,349.22	\$276,225.43
2025 - 2026	4A2507Z2W4T-0001	Sunrise	Fatality from wasp stings	\$5,819.72	\$265,769.79
2024 - 2025	4A250727JRM-0001	Sunrise	Attacked by homeless person resulting in head injury	\$113,395.28	\$243,077.46
2024 - 2025	4A2409RHV1S-0001	Cordova	Strain from handling a bag of concrete	\$129,949.23	\$234,231.78
2023 - 2024	4A2309DFP8Z-0001	Fulton-El Camino	Fall after being bumped by a person riding a scooter resulting in right shoulder injury	\$139,365.22	\$231,424.27

CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Frequency and Severity by District Fiscal Year 2021-2026

District	Frequency	Paid	Average Paid	Incurred	Average Incurred
Ambrose	2	\$1,478	\$739	\$1,478	\$739
Arcade Creek	1	\$1,308	\$1,308	\$1,308	\$1,308
Arden Manor	7	\$12,380	\$1,769	\$12,380	\$1,769
Arden Park	1	\$1,097	\$1,097	\$1,097	\$1,097
Beaumont-Cherry Valley	5	\$76,088	\$15,218	\$77,690	\$15,538
Belvedere-Tiburon Joint	4	\$6,374	\$1,594	\$6,374	\$1,594
Capistrano Bay	1	\$2,144	\$2,144	\$4,100	\$4,100
Carmichael	5	\$15,132	\$3,026	\$15,132	\$3,026
Central Plumas	1	\$2,727	\$2,727	\$11,400	\$11,400
Coalinga-Huron	4	\$78,574	\$19,644	\$160,565	\$40,141

CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Frequency and Severity by District Fiscal Year 2021-2026

District	Frequency	Paid	Average Paid	Incurred	Average Incurred
Cordova	44	\$271,596	\$6,173	\$619,746	\$14,085
Desert	48	\$194,354	\$4,049	\$263,398	\$5,487
Dunsmuir	1	\$38,334	\$38,334	\$111,918	\$111,918
Fair Oaks	3	\$4,076	\$1,359	\$4,076	\$1,359
Feather River	10	\$162,800	\$16,280	\$197,723	\$19,772
Fulton-El Camino	20	\$370,110	\$18,506	\$639,101	\$31,955
Greater Vallejo	47	\$321,720	\$6,845	\$480,404	\$10,221
Hayward Area	87	\$825,935	\$9,494	\$1,468,758	\$16,882
Highlands	3	\$2,895	\$965	\$5,599	\$1,866
Hesperia	17	\$163,478	\$9,616	\$268,700	\$15,806

CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Frequency and Severity by District Fiscal Year 2021-2026

District	Frequency	Paid	Average Paid	Incurred	Average Incurred
Isla Vista	7	\$87,526	\$12,504	\$128,574	\$18,368
Jurupa Area	24	\$470,858	\$19,619	\$684,703	\$28,529
Lake Cuyamaca	8	\$66,984	\$8,373	\$75,792	\$9,474
Livermore Area	29	\$358,595	\$12,365	\$438,556	\$15,123
McFarland	4	\$130,981	\$32,745	\$216,655	\$54,164
Mendocino Coast	6	\$100,242	\$16,707	\$147,203	\$24,534
Mission Oaks	14	\$33,809	\$2,415	\$37,745	\$2,696
Monte Rio	3	\$78,597	\$26,199	\$108,701	\$36,234
Mt. Shasta	10	\$25,882	\$2,588	\$25,882	\$2,588
North Highlands	12	\$101,214	\$8,435	\$103,514	\$8,626

CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Frequency and Severity by District Fiscal Year 2021-2026

District	Frequency	Paid	Average Paid	Incurred	Average Incurred
North of the River	45	\$1,278,930	\$28,421	\$1,787,957	\$39,732
Orangevale	6	\$23,115	\$3,853	\$23,115	\$3,853
Paradise	12	\$251,775	\$20,981	\$279,056	\$23,255
Pleasant Hill	19	\$123,934	\$6,523	\$126,878	\$6,678
Pleasant Valley	11	\$194,775	\$17,707	\$322,714	\$29,338
Rancho Simi	86	\$1,213,851	\$14,115	\$1,962,085	\$22,815
Rio Linda/Elverta	3	\$29,507	\$9,836	\$29,507	\$9,836
Russian River	1	\$1,032	\$1,032	\$1,032	\$1,032
Silverado-Modjeska	6	\$32,361	\$5,393	\$96,721	\$16,120
Soledad Mission	9	\$9,346	\$1,038	\$9,346	\$1,038

CAPRI WC TRENDING REPORT FISCAL YEARS 2021-2026

Frequency and Severity by District Fiscal Year 2021-2026

District	Frequency	Paid	Average Paid	Incurred	Average Incurred
Southgate	46	\$381,062	\$8,284	\$474,237	\$10,310
Strawberry	3	\$15,988	\$5,329	\$15,988	\$5,329
Sunrise	59	\$405,526	\$6,873	\$1,108,087	\$18,781
Tehachapi	3	\$98,380	\$32,793	\$118,047	\$39,349
Truckee-Donner	36	\$541,706	\$15,047	\$755,694	\$20,991
Tuolumne	2	\$1,983	\$991	\$1,983	\$991
Valley-Wide	13	\$28,050	\$2,158	\$75,358	\$5,797
Wasco	2	\$7,934	\$3,967	\$7,934	\$3,967
Weed	2	\$155,685	\$77,843	\$279,561	\$139,781
West Side	6	\$10,211	\$1,702	\$10,211	\$1,702
Western Gateway	1	\$2,466	\$2,466	\$2,466	\$2,466

Agenda Item 8.2

DISCUSSION/ACTION ITEMS

SUBJECT: General Liability Program Status Report

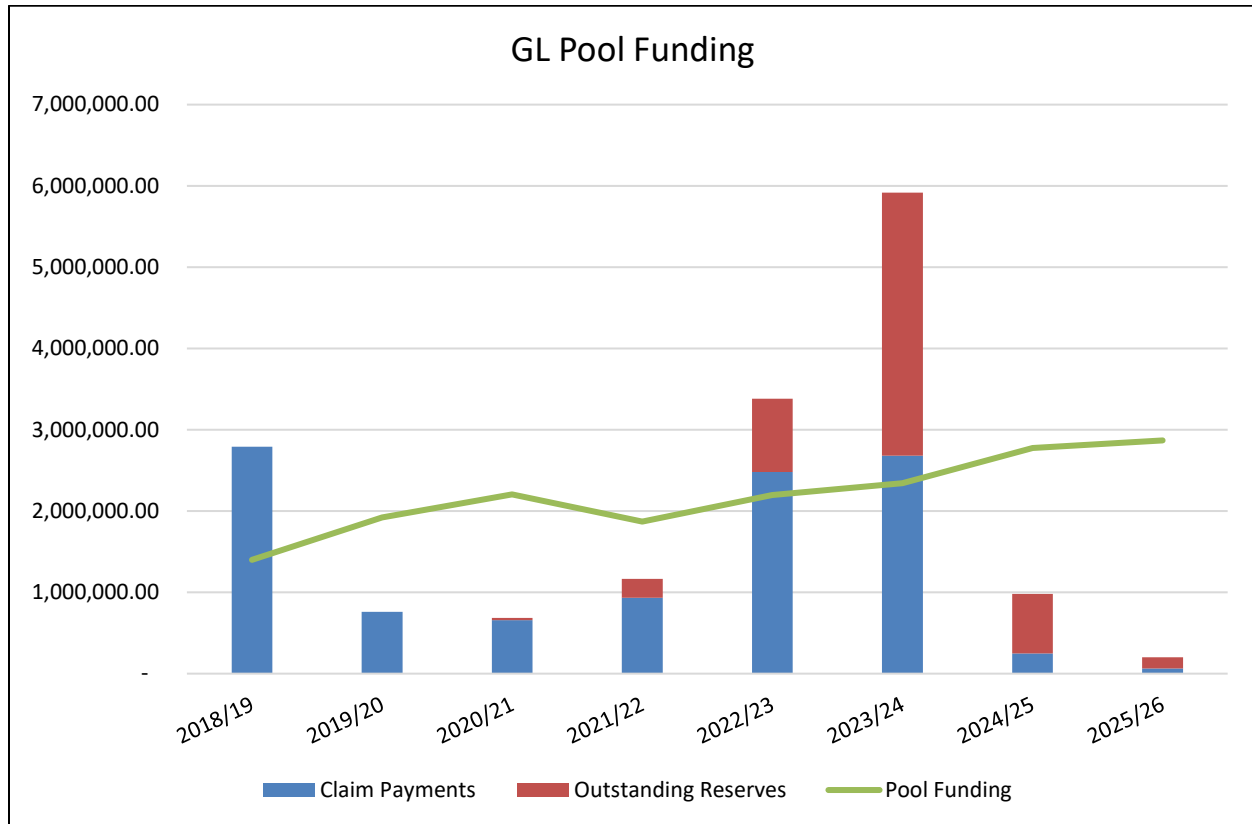
BACKGROUND AND STATUS:

In an effort to take a more holistic approach to this status update, Staff conducted research into the pool layer funding, based upon the actuarial analysis, as it relates to real claim costs. Rather than focusing on claim frequency and severity, this analysis considers the health of the pool layer as premium is collected and claims are paid.

Included in the pool layer premium calculations are the members' estimated payroll, an actuarially determined rate, and the confidence level determined by the Board each spring. Fluctuations to these components, as well as the claim costs and CAPRI's self-insured retention (SIR), influence the needed premium each year. This table illustrates how the numbers have changed and provides context for the chart on the next page.

Policy Year	Payroll	Pool Rate	CL	SIR	Average Claim Cost
2018/2019	107,943,859	1.540	70%	750,000	56,760.70
2019/2020	114,811,451	1.748	70%	750,000	16,879.95
2020/2021	111,808,719	1.972	70%	1,000,000	16,731.87
2021/2022	107,355,789	2.035	70%	1,000,000	32,372.09
2022/2023	114,634,476	2.050	70%	1,000,000	46,844.21
2023/2024	134,641,526	1.865	70%	1,000,000	101,772.26
2024/2025	143,939,742	2.072	70%	1,500,000	22,298.23
2025/2026	156,709,463	1.965	70%	1,500,000	4,903.06

Below is a look at the status of the Program's pool layer funding as it compares with CAPRI's claims as of June 30, 2026.



Additionally, the GL Policy Year summary is also attached for the Board's review. Of the 69 open claims, 12 have recently settled and are pending closure, while 9 others are set for mediation in the next 45 days.

On a related note, attached you will also find the recent Tort Reform Coalition letter which has been spearheaded by CAJPA and includes CARPD as one of several public entity associations urging legislative action to enact meaningful tort reform in California. The Board is also invited to review the Beacon Economics Report from Pepperdine University titled, "[The Cost of Claims: What it Means for California's Communities](#)" and/or the website <https://liabilityreformca.com/> funded by Public Agencies for Tort Reform.

On August 31, 2026, the California legislature passed [SB 577](#) which now heads to the Governor's desk for signature. While the bill did not include many of the reforms proposed by the local government coalition, the coalition of public agencies views SB 577 as a step in the right direction, acknowledging that the Legislature sees the struggles that current local governments and schools face considering climbing claims costs. It is unsustainable. The coalition published a [public statement](#) on their reaction to the passage of SB 577 and has vowed to continue to pursue greater reforms in the coming legislative session.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- Summary of GL Claims by Fiscal Year – June 30, 2026
- Tort Reform Coalition Letter – August 25, 2026



Policy Year Summary

Period Start Date: 6/1/2026

Period End Date: 6/30/2026

Valuation Date: 6/30/2026

Policy Year	Open Claims	Closed Claims	Total Claims	Paid This Period	Reserves This Period	Total Paid	Total Outstanding	Total Incurred	Total Recovery	Net Incurred
1986/1987	0	40	40	0.00	0.00	159,143.49	0.00	159,143.49	0.00	159,143.49
1987/1988	0	91	91	0.00	0.00	567,783.35	0.00	567,783.35	0.00	567,783.35
1988/1989	0	77	77	0.00	0.00	336,758.78	0.00	336,758.78	0.00	336,758.78
1989/1990	0	56	56	0.00	0.00	252,372.90	0.00	252,372.90	0.00	252,372.90
1990/1991	0	69	69	0.00	0.00	646,700.81	0.00	646,700.81	0.00	646,700.81
1991/1992	0	78	78	0.00	0.00	574,432.62	0.00	574,432.62	0.00	574,432.62
1992/1993	0	66	66	0.00	0.00	334,437.15	0.00	334,437.15	0.00	334,437.15
1993	0	3	3	0.00	0.00	9,209.48	0.00	9,209.48	0.00	9,209.48
1993/1994	0	79	79	0.00	0.00	778,130.85	0.00	778,130.85	0.00	778,130.85
1994/1995	0	71	71	0.00	0.00	607,227.03	0.00	607,227.03	0.00	607,227.03
1995/1996	0	66	66	0.00	0.00	488,285.28	0.00	488,285.28	0.00	488,285.28
1996/1997	0	98	98	0.00	0.00	308,466.79	0.00	308,466.79	0.00	308,466.79
1997/1998	0	54	54	0.00	0.00	756,263.30	0.00	756,263.30	0.00	756,263.30
1998/1999	0	39	39	0.00	0.00	581,684.09	0.00	581,684.09	0.00	581,684.09
1999/2000	0	30	30	0.00	0.00	175,051.87	0.00	175,051.87	0.00	175,051.87
2000/2001	0	56	56	0.00	0.00	332,932.06	0.00	332,932.06	0.00	332,932.06
2001/2002	0	37	37	0.00	0.00	355,079.79	0.00	355,079.79	0.00	355,079.79
2002/2003	0	44	44	0.00	0.00	515,584.00	0.00	515,584.00	0.00	515,584.00
2003/2004	1	31	32	20,988.26	0.00	317,977.73	181,656.21	499,633.94	0.00	499,633.94
2004/2005	0	45	45	0.00	0.00	423,151.66	0.00	423,151.66	0.00	423,151.66
2005/2006	0	33	33	0.00	0.00	378,848.40	0.00	378,848.40	0.00	378,848.40
2006/2007	0	27	27	0.00	0.00	640,394.43	0.00	640,394.43	0.00	640,394.43
2007/2008	0	50	50	0.00	0.00	1,239,917.12	0.00	1,239,917.12	0.00	1,239,917.12
2008/2009	0	89	89	0.00	0.00	2,657,636.27	0.00	2,657,636.27	938,919.27	1,718,717.00



Policy Year Summary

Period Start Date: 6/1/2026

Period End Date: 6/30/2026

Valuation Date: 6/30/2026

Policy Year	Open Claims	Closed Claims	Total Claims	Paid This Period	Reserves This Period	Total Paid	Total Outstanding	Total Incurred	Total Recovery	Net Incurred
2009/2010	0	82	82	0.00	0.00	823,290.68	0.00	823,290.68	0.00	823,290.68
2010/2011	0	68	68	0.00	0.00	1,425,971.57	0.00	1,425,971.57	0.00	1,425,971.57
2011/2012	0	71	71	0.00	0.00	759,035.89	0.00	759,035.89	0.00	759,035.89
2012/2013	0	55	55	0.00	0.00	527,624.98	0.00	527,624.98	0.00	527,624.98
2013/2014	0	75	75	0.00	0.00	1,683,366.31	0.00	1,683,366.31	0.00	1,683,366.31
2014/2015	0	62	62	0.00	0.00	3,049,593.04	0.00	3,049,593.04	271,354.75	2,778,238.29
2015/2016	0	70	70	0.00	0.00	1,829,640.72	0.00	1,829,640.72	0.00	1,829,640.72
2016/2017	0	77	77	0.00	0.00	1,678,828.17	0.00	1,678,828.17	0.00	1,678,828.17
2017/2018	0	75	75	0.00	0.00	1,508,220.46	0.00	1,508,220.46	0.00	1,508,220.46
2018/2019	0	73	73	0.00	0.00	4,139,550.33	3,980.45	4,143,530.78	347,053.49	3,796,477.29
2019/2020	0	45	45	0.00	0.00	759,597.97	0.00	759,597.97	0.00	759,597.97
2020/2021	1	40	41	86.40	0.00	658,128.08	27,878.68	686,006.76	0.00	686,006.76
2021/2022	2	34	36	28,531.95	25,000.00	932,281.23	233,114.01	1,165,395.24	15,895.00	1,149,500.24
2022/2023	10	63	73	40,054.30	-56,916.80	2,520,685.71	898,941.41	3,419,627.12	175,000.00	3,244,627.12
2023/2024	15	50	65	64,764.85	57,856.40	3,339,294.03	3,275,902.99	6,615,197.02	0.00	6,615,197.02
2024/2025	18	26	44	14,065.54	87,021.60	248,567.82	732,554.40	981,122.22	0.00	981,122.22
2025/2026	22	19	41	10,968.55	4,585.00	65,283.08	135,742.30	201,025.38	0.00	201,025.38
Grand Total	69	2,314	2,383	179,459.85	117,546.20	39,386,429.32	5,489,770.45	44,876,199.77	1,748,222.51	43,127,977.26



association of california
school administrators



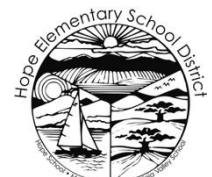
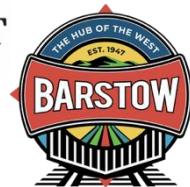
Smart business. Smart schools.™

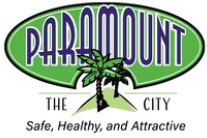


LAUSD
UNIFIED



LEAGUE OF
CALIFORNIA
CITIES





CITY OF
FOLSOM
DISTINCTIVE BY NATURE









Date: August 25, 2026

To: Members, California State Legislature

Urgent Need for Comprehensive Tort Reform to Protect California Taxpayers, Survivors, and Essential Public Services

On behalf of the undersigned organizations, we urge the Legislature to enact meaningful tort reform for civil actions against public entities. New data released by the California Association of Joint Powers Authorities (CAJPA) confirms what our members have been warning

lawmakers about for years: **public-entity liability costs have tripled in the last seven years, now exceeding \$7 billion in known exposure. Costs are on pace to grow another 70 percent by 2027–28.** The fiscal trajectory is unsustainable, the structure of liability is fundamentally unfair to taxpayers, and the consequences are now measured in billions of dollars diverted away from classrooms, fire stations, roads, mental health services, and the essential programs Californians depend on every day.

Our organizations share a deep and unwavering commitment to ensuring that survivors of harm receive justice, support, and meaningful compensation. California’s public agencies are not asking for insulation from accountability. We do not seek to deny survivors their day in court. Instead, we seek to fix a system that, as currently structured, transfers enormous wealth to plaintiffs’ law firms and threatens the financial solvency of the very public agencies tasked with protecting and serving our vulnerable community members. The longer the Legislature waits, the more public services will be cut, the more agencies will face insolvency. **The Path Forward.** We urge the Legislature to advance a comprehensive tort reform package for civil actions against public entities that, at minimum, includes the following:

- **Defined benefits**, including caps on damages in civil actions against public entities, ensuring survivors and other injured parties are made whole while preserving the capacity to deliver essential public services.
- **Proportional (several) liability for economic damages** in civil actions against public entities, so that taxpayers pay only for the share of harm actually attributable to the public agency. This way the perpetrators bear the cost of their own conduct and not taxpayers.
- **Heightened evidentiary and procedural standards** for claims where witnesses, records, and evidence archives are absent or insufficient to assign culpability.

Why are Billions of Taxpayer Dollars Being Diverted from Essential Services? AB 218 (Gonzalez, Chapter 861, Statutes of 2019) related to childhood sexual assault is one stark driver, but it is not the only one. Across the spectrum of civil litigation against public entities — from premises liability to dangerous conditions — plaintiffs’ firms are increasingly targeting governmental defendants precisely because they are perceived as having the deepest pockets. The result is an unreasonable transfer of public resources to private wealth that the Legislature has both the power and the responsibility to address

How Are Claims Against Public Entities Funded? Most cities, counties, special districts, and school districts in California do not purchase liability coverage from traditional commercial insurance carriers because it is either too expensive, does not provide sufficient coverage, or is simply not offered. Instead, they self-fund their liability coverage or they collectively pool risk through Joint Powers Authorities (JPAs), which are not insurance companies with large capital reserves. Every self-funded claim, including those paid out of a JPA, comes from taxpayer-funded member contributions

paid by cities, counties, schools, and other public agencies from the same general fund dollars that pay for police officers, firefighters, teachers, road crews, and homelessness response.

When a JPA pays out claims of magnitude, every member agency in that pool feels it through higher premiums, the potential need for special assessments, reduced coverage limits, and/or increasingly, the inability to obtain coverage at all. Public agencies that have never had a single AB 218 claim filed against them are facing double-digit premium increases. For schools, this means Proposition 98 education dollars intended to support today's students are paying for decades-old liabilities. Even for cities and counties that have few claims filed against them it means delaying critical infrastructure maintenance and reducing local government's ability to provide social-safety-net services to the most vulnerable Californians.

Plaintiffs' Attorneys Are on Track to Profit Over Half a Billion Taxpayer Dollars Every Year. In civil actions against public entities, plaintiffs' counsel commonly recover contingency fees of 40 percent or more of the gross judgment or settlement. Even using a conservative 30 percent contingency assumption, **estimated plaintiff attorney fees in actions against California public entities have climbed to over \$500 million annually.** In many individual cases, **attorney fees approach 50 percent of the taxpayer-funded settlement or award.** That means that for every \$10 million paid by a city, county, JPA, or school district, as much as \$4 to \$5 million is paid to a private law firm. It does not go to the survivor, nor does it go to mental health services, prevention or victim assistance, or back to the taxpayers who funded the payment. Plaintiffs' firms are, in many cases, the single largest beneficiaries of the current system.

Caps on Damages Are Essential to Preserve Public Services and Solvency.

Support for meaningful tort reform must include caps on damages in actions against public entities. Without such caps, the cascading effects of recent legislation will only worsen, and the very real threat of insolvency among California's public agencies, already materializing in some regions, will only accelerate. California already imposes reasonable limits in medical malpractice cases under MICRA, recognizing the public interest in such restrictions. The same principle should apply when taxpayer dollars are the source of the payment.

Public Entities Should Pay in Proportion to Their Actual Fault — Not for the Crimes of Others. Under California's current liability structure, a public entity found just one percent at fault can be ordered to pay the entirety of a plaintiff's economic damages — even when the overwhelming majority of fault lies with a criminal actor who has no assets to satisfy a judgment.

The result is morally indefensible: perpetrators escape financial accountability for their conduct, while taxpayers — through their cities, counties, transit agencies, and school districts — are forced to pay for the harm that resulted. It allows perpetrators to walk away while public services are gutted to satisfy awards for conduct the public entity did not commit. **The Legislature must restore proportional (several) liability for economic damages in actions against public entities, so that they are responsible only for the share of harm attributable to the public agency's own conduct.**

Survivors Deserve Their Day in Court, and Public Entities Deserve a Meaningful Opportunity to Defend. Restoring balance to AB 218 claims involving decades-old conduct does not require closing the courthouse door to survivors. Rather, it requires recognizing that, after decades have passed, the records and witnesses needed to fairly adjudicate a claim are often incomplete or simply gone. For claims involving conduct that occurred decades ago, we urge the Legislature to restore balance by reinstating a prior-knowledge requirement, paired with a clear-and-convincing-evidence standard. Prior to AB 218, California law permitted survivors to bring claims against public entities outside the statute of limitations, when a plaintiff could show the entity "knew or had reason to know, or was otherwise on notice, of any unlawful sexual conduct" by the perpetrator and failed to implement reasonable safeguards. That framework provided a meaningful path to justice for survivors with evidence of institutional culpability while also protecting taxpayers from liability for conduct the public entity had no realistic means to anticipate, prevent, or now defend against.

Our coalition stands ready to work with the Legislature, the Administration, and the survivor community to craft a balanced, durable solution so that necessary action can be taken now. Detailed findings and supporting data are available in CAJPA's recent report, [*Protecting Public Funds: The Rising Cost of Claims Against California Public Entities*](#). Please do not hesitate to contact us with questions or to discuss specific legislative vehicles.

Sincerely,

California Association of Joint Powers Authorities (CAJPA)
California School Boards Association (CSBA)
California Association of School Business Officials (CASBO)
Los Angeles Unified School District (LAUSD)
Association of California School Administrators (ACSA)
The Rural County Representatives of California (RCRC)
California Association of Recreation and Park Districts (CARPD)
California Special Districts Association (CSDA)
League of California Cities
Los Angeles City Attorney's Office
California County Superintendents
North Bay Schools Insurance Authority (NBSIA)
California Association of Suburban School Districts
California Latino School Boards Association
California LULAC (League of United Latin American Citizens)
Statewide Association of Community Colleges (SWACC)
ABC Unified School District
Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA)
Alameda County Schools Insurance Group
Anderson Valley Unified School District

Beta Healthcare Group
Bennett Valley Union School District
Brett Harte Union High School District
Buckeye Union School District
Butte Schools Self-Funded Programs
Cajon Valley Union School District
California Affiliated Risk Management Authorities (CARMA)
California Insurance Pool Authority
California Intergovernmental Risk Authority (CIRA)
California Joint Powers Risk Management Authority (CJPRMA)
California Transit Indemnity Pool (CalTIP)
Camino Union Elementary School District
Canyon Elementary School District
Caruthers Unified School District
Central Fire District, Santa Cruz County
Central Region School Insurance Group
Central San Joaquin Valley Risk Management Authority (CSJVRMA)
City of Arcadia
City of Artesia
City of Avalon
City of Bakersfield
City of Bellflower
City of Blythe
City of Calimesa
City of Canyon Lake
City of Capitola
City of Carlsbad
City of Carson
City of Chico
City of Citrus Heights
City of Cloverdale
City of Coalinga
City of Colton
City of Corona
City of Cotati
City of Downey
City of Duarte
City of Dunsmuir
City of Eastvale
City of El Segundo
City of Elk Grove
City of Eureka
City of Fairfield
City of Folsom
City of Fort Bragg
City of Glendale

City of Glendora
City of Grass Valley
City of Hanford
City of Hemet
City of Highland
City of Industry
City of Irwindale
City of Jurupa Valley
City of La Mesa
City of La Mirada
City of La Puente
City of Lake Elsinore
City of Lake Port
City of Lindsay
City of Live Oak
City of Long Beach
City of Madera
City of Martinez
City of Marysville
City of Menifee
City of Merced
City of Monrovia
City of Montclair
City of Moreno Valley
City of Mt. Shasta
City of Murrieta
City of National City
City of Norco
City of Oakdale
City of Oroville
City of Pacific Grove
City of Palm Desert
City of Paramount
City of Pasadena
City of Perris
City of Petaluma
City of Pico Rivera
City of Placerville
City of Porterville
City of Rancho Cordova
City of Rancho Cucamonga
City of Reedley
City of Rio Dell
City of Ripon
City of Riverside
City of Roseville

City of Sacramento
City of Shasta Lake
City of San Leandro
City of San Luis Obispo
City of South Pasadena
City of Sunnyvale
City of South Gate
City of St. Helena
City of Stanton
City of Sutter Creek
City of Tehama
City of Tracy
City of Tustin
City of Upland
City of Vacaville
City of Vernon
City of Victorville
City of Ventura
City of Walnut Creek
City of Weed
City of Whittier
City of Willows
City of Yuba City
City of Yorba Linda
City of Yreka
Corona Norco Unified School District
County of Alpine
County of Butte
County of Humboldt
County of Inyo
County of Kern
County of Kings
County of Lassen
County of Merced
County of Mono
County of Riverside
County of San Bernardino
County of Siskiyou
County of Solano
County of Tehama
County of Trinity
County of Yuba
Davis Joint Unified School District
Desert Sands Unified School District
Dunham Elementary School
East Bay Schools Insurance Group (EBSIG)

East Side Union High School District
El Dorado County Office of Education (EDCOE)
Employment Risk Management Authority (ERMA)
Folsom Cordova Unified School District
Galt Joint Union Elementary School District
Garden Grove Unified School District
Golden State Risk Management Authority
Hayward Area Recreation & Park District
Hermosa Beach City School District
Hope School District
Huntington Beach City School District
Indian Diggins School District
Irvine Unified School District
Jurupa Unified School District
Kelseyville Unified School District
Kern County Superintendent of Schools (KCSOS)
Kings County Office of Education
Konocti Unified School District
La Mesa Spring Valley Schools
Lemon Grove School District
Lindsay Unified School Districts
Livermore Valley Joint Unified School District
Livingston Union School District
Lompoc Unified School District
Los Altos School District
Lynwood Unified School District
Manteca Unified School District
Mendocino County Office of Education
Monterey Bay Area Self Insurance Authority (MBASIA)
Moreno Valley Unified School District
Mt. Diablo Unified School District
Municipal Pooling Authority (MPA)
New Haven Unified School District
Natomas Charter School
NorCal Cities Self-Insurance Fund
North Coast Schools Insurance Group
Northern California Regional Liability Excess Fund (NCR)
Northern California Schools Insurance Group
Oakley Union Elementary School District
Oroville City Elementary School District
Oroville Union High School District
Palo Verde Valley Transit Agency (PVVTA)
Palm Springs Unified School District
Pleasant Valley School District
Poway Unified School Districts
Redondo Beach Unified School District

Redwood Empire Schools Insurance Group (RESIG)
Riverside Unified School District
Rowland Unified School District
San Luis Coastal Unified School District
San Marcos Unified School District
San Mateo Schools Insurance Group
San Ramon Valley United School District
Santa Clara Unified
Santa Cruz City Schools
Santa Rosa City Schools
Sausalito Marin City School District
School & College Legal Services of California
Schools Association For Excess Risk (SAFER)
Schools Excess Liability Fund (SELF)
Schools Insurance Authority (SIA)
Schools Insurance Group (SIG)
Scotts Valley Unified School District
Sebastopol Charter
Sebastopol Independent Charter School
Shasta-Trinity Schools Insurance Group
Sierra Sands Unified School District
Small Cities Organized Risk Effort (SCORE)
Sonoma Charter School
Sonoma County Office of Education
Southern California Regional Liability Excess Fund (SCR)
Special District Risk Management Authority
Torrance Unified School Districts
Town of Fort Jones
Town of Truckee
Tri Valley Wheels
Trindel Risk Management for Rural Counties
Tulare Joint Union High School District
Tuolumne JPA
Upper Lake Unified School District
Vacaville Unified School District
Ventura Unified School District
Visions in Education
West Covina Unified School District
West Side Union Elementary School District
Westminster School District
Wheatland Union High School District
Wright Elementary School District
Yolo County Office of Education

Agenda Item 8.3**SPECIAL REPORTS****SUBJECT: Property Program Status Report**

BACKGROUND AND STATUS:

Attached hereto please find a summary of the open CAPRI Property claims as of the end of FY 2025-2026.

There are 22 open property claims; 10 of which are from the 2025-2026 fiscal year. Of the 22 total open, nine (9) claims have reached the excess layer, meaning that CAPRI is no longer responsible for costs. The remaining 13 are active in the CAPRI layer. The open claims are a mix including storm damage, theft, vandalism, fires, and vehicle accidents.

Staff will be prepared to discuss program property losses and excess handling at the meeting.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- Open property claims as of June 30, 2026

CAPRI Property Losses
Open/Re-Open as of June 30, 2026

Fiscal Year	Insured	Date of Loss	Reserves	CAPRI Paid	Net Incurred	Status	GHC Claim Number	Incident Description
2018-2019	Paradise Recreation and Park District	11/08/2018	2,400,444.04	1,747,555.96	4,158,000.00	Open	GHC0023178	FIRE
2019-2020	North of the River Recreation and Park District	02/12/2020	151,811.41	48,188.59	207,500.00	Open	GHC0030954	NOR Pool
2020-2021	Carmichael Recreation and Park District	08/15/2020	102,337.23	811,812.84	926,650.07	Open	GHC0032379	Toilet flush valve failure
2022-2023	Auburn Area Recreation and Park District	05/14/2023	285,173.91	1,214,826.09	1,521,440.56	Open	GHC0058053	Fire damage to shop structure
2022-2023	Rim of the World Recreation and Park District	02/24/2023	100,000.00	-	102,500.00	Open	GHC0057611	Snow damage to field netting and fence
2022-2023	Rim of the World Recreation and Park District	03/12/2023	210,000.00	-	213,000.00	Open	GHC0057609	Snow damage
2023-2024	Sunrise Recreation and Park District	02/04/2024	35,593.90	-	37,093.90	Open	GHC0089356	Storm damage
2024-2025	Bear Mountain Recreation and Park District	04/24/2025	80,409.35	179,590.65	265,000.00	Open	GHC0083731	Fire
2024-2025	Beaumont-Cherry Valley Recreation and Park District	05/15/2025	50,000.00	-	51,500.00	Open	GHC0089045	Employee Embezzlement
2024-2025	Greater Vallejo Recreation and Park District	12/26/2024	49,500.00	116,500.00	167,500.00	ReOpened	GHC0081163	Valdalism / electrical wire theft
2024-2025	Hayward Area Recreation and Park District	07/26/2024	204,912.89	317,215.86	527,128.75	Open	GHC0074768	Arson Fire
2024-2025	Mission Oaks Recreation and Park District	06/15/2025	5,856.88	-	7,356.88	Open	GHC0098206	District auto struck by the CV
2025-2026	Auburn Area Recreation and Park District	09/02/2025	-	-	1,500.00	Open	GHC0087979	Windstorm damage
2025-2026	Auburn Area Recreation and Park District	01/02/2026	23,000.00	-	24,500.00	Open	GHC0093876	Storm damage caused a sinkhole
2025-2026	Auburn Area Recreation and Park District	03/18/2026	40,000.00	-	41,500.00	Open	GHC0095278	Water damage
2025-2026	El Dorado Hills Community Service District	04/20/2026	3,975.00	-	5,475.00	Open	GHC0097467	CV struck the district's fence
2025-2026	Feather River Recreation and Park District	12/24/2025	-	-	1,500.00	Open	GHC0092443	High wind / storm damage
2025-2026	Fulton-El Camino Recreation and Park District	05/04/2026	-	-	1,500.00	Open	GHC0098097	Tree fell on the bridge
2025-2026	Greater Vallejo Recreation and Park District	12/29/2025	148,000.00	-	149,500.00	Open	GHC0093256	Copper wire theft and vandalism
2025-2026	Hayward Area Recreation and Park District	04/08/2026	148,000.00	-	150,500.00	Open	GHC0095913	Arson fire
2025-2026	North County Recreation and Park District	02/22/2026	10,614.00	-	12,114.00	Open	GHC0095779	Maintenance shop door damage by CV
2025-2026	Sunrise Recreation and Park District	03/03/2026	3,000.00	-	4,500.00	Open	GHC0095870	Shade structure damage

* losses highlighted have reached the excess layer

Agenda Item 8.4**SPECIAL REPORTS****SUBJECT: Investment Status Report**

BACKGROUND AND STATUS:

Attached hereto is the Quarterly Investment Performance Review for the RIO Investment portfolio. PFM Asset Management LLC will be present at the Board Meeting and will provide an in-depth report regarding the status.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- RIO Investment Performance Review for Quarter Ended June 30, 2026



Recreation Insurance Organization

Investment Performance Review For the Quarter Ended June 30, 2026

Client Management Team

Mallory Sampson, Director
Allison Kaune, Institutional Sales & Relationship Manager

PFM Asset Management
A division of U.S. Bancorp Asset Management, Inc.

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San Francisco, CA 94111

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Financial Markets & Investment Strategy Review

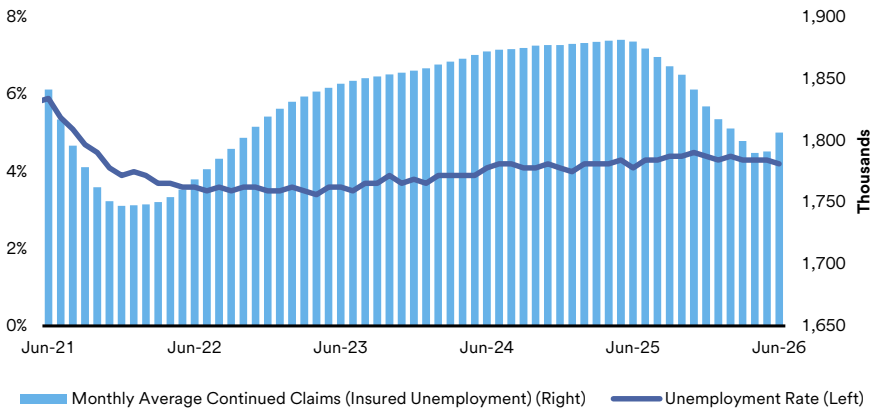
Index Name	QTD	YTD	One Year	Three Year	Five Year	Seven Year	Ten Year
DOMESTIC EQUITY							
S&P 500	15.20%	10.21%	22.32%	20.61%	13.41%	16.08%	15.51%
Russell 3000	15.44%	10.88%	22.82%	20.36%	12.31%	15.51%	15.06%
Russell 1000 Growth	16.74%	5.33%	17.71%	22.58%	13.71%	18.80%	18.58%
Russell 1000	15.14%	10.33%	22.02%	20.47%	12.66%	15.79%	15.30%
Russell 1000 Value	13.87%	16.26%	27.12%	17.79%	11.17%	12.10%	11.52%
Russell Midcap Growth	14.55%	7.27%	6.17%	15.61%	6.03%	11.60%	13.04%
Russell Midcap	13.83%	15.30%	21.63%	16.51%	8.50%	11.93%	12.00%
Russell Midcap Value	13.40%	17.58%	26.62%	16.51%	9.48%	11.35%	10.63%
Russell 2000 Growth	25.71%	22.18%	38.74%	18.44%	5.57%	10.82%	11.97%
Russell 2000	21.49%	22.57%	40.78%	18.60%	6.98%	11.34%	11.62%
Russell 2000 Value	17.19%	22.99%	43.01%	18.73%	8.23%	11.36%	10.89%
INTERNATIONAL EQUITY							
MSCI EAFE	10.82%	9.44%	20.23%	16.44%	9.05%	9.90%	9.66%
MSCI AC World	14.93%	11.25%	23.67%	19.70%	10.98%	13.28%	12.78%
MSCI AC World ex USA	14.49%	13.68%	27.66%	18.82%	8.79%	10.16%	9.93%
MSCI AC World ex USA Small Cap	9.62%	9.10%	19.83%	16.42%	6.30%	9.68%	9.10%
MSCI EM (Emerging Markets)	24.05%	23.85%	43.51%	23.03%	7.20%	9.82%	10.07%
LISTED REAL ASSETS							
FTSE NAREIT All Equity REITs	10.73%	14.90%	15.43%	10.06%	3.71%	5.86%	5.88%
FTSE Global Core Infrastructure 50/50	2.33%	10.66%	15.78%	12.24%	7.65%	6.71%	7.47%
Bloomberg Commodity	-8.08%	14.36%	25.46%	11.69%	9.37%	9.46%	5.83%
FIXED INCOME							
Bloomberg U.S. Aggregate	0.67%	0.62%	3.79%	4.16%	0.08%	1.22%	1.54%
Bloomberg U.S. Government/Credit	0.70%	0.49%	3.32%	3.97%	-0.10%	1.25%	1.59%
Bloomberg U.S. Intermediate Government/Credit	0.43%	0.40%	3.14%	4.68%	1.22%	1.89%	1.92%
Bloomberg U.S. Treasury (1-3 Y)	0.37%	0.64%	2.92%	4.38%	1.90%	1.95%	1.75%
ICE BofA U.S. High Yield	2.45%	1.89%	5.74%	8.79%	4.13%	4.92%	5.70%
Bloomberg Global Aggregate	0.87%	-0.21%	0.62%	3.41%	-1.55%	-0.15%	0.38%
CASH EQUIVALENT							
Bloomberg 3 Month T-Bill	0.90%	1.77%	3.89%	4.69%	3.58%	2.80%	2.38%

Source: Investment Metrics. Returns are expressed as percentages. Please refer to the last page of this document for important disclosures relating to this material.

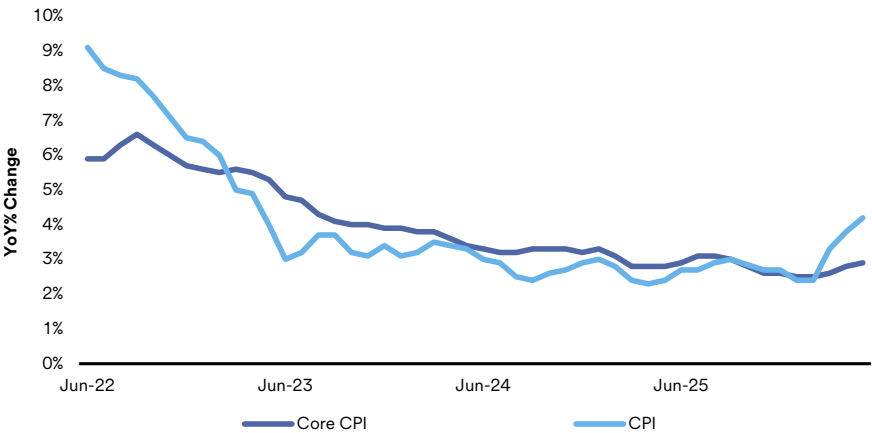
THE ECONOMY

- U.S. real gross domestic product (GDP) grew at a seasonally adjusted annualized rate of 2.1% in the first quarter, up from 0.5% in Q4 2025. While personal consumption growth was 0.5%, its weakest pace since 2022, private domestic investment grew 7.9%. It was largely supported by business investment in information processing equipment and software IP, underscoring the impact of AI-related spending. Government spending was up also 4.4%, recovering from a 5.6% contraction, as activity resumed following the end of the government shutdown.
- U.S. labor-market conditions remained broadly stable in Q2. The three-month average gain in non-farm payrolls rose to 111k jobs, though hiring momentum slowed as the quarter progressed. The moderation appeared industry-specific rather than indicative of broad labor-market weakness. While the unemployment rate ticked down to 4.2%, labor-force participation also fell, suggesting slower labor-force growth, rather than stronger employment gains, was the primary driver of the decline.
- Inflation accelerated in the second quarter, as headline Consumer Price Index inflation (CPI) rose 4.2% year-over-year (YoY) in May, up from 3.3% at the end of the first quarter. Energy prices were the key driver, rising 23.5% YoY, while core CPI rose a more moderate 2.9%. Producer Price Index (PPI) inflation rose 6.5% YoY, the highest rate since late 2022. Core PPI (ex. food, energy and trade services), increased 5.1%, suggesting that inflation pressures broadened across the economy rather than being confined to the energy sector.

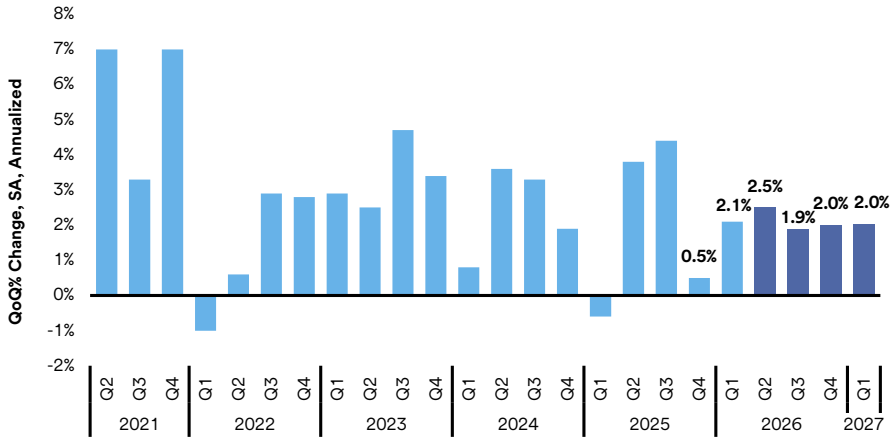
U.S. Unemployment and Monthly Average Continued Claims



U.S. Inflation Rate
Seasonally Adjusted (SA)

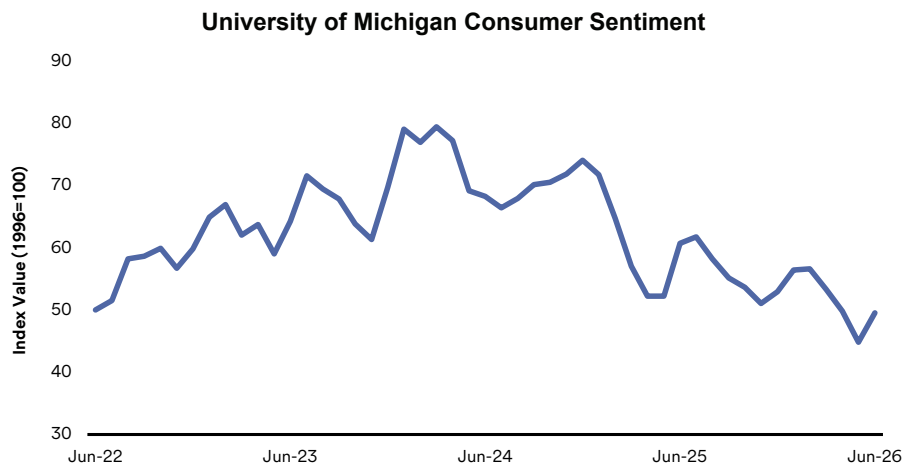


U.S. GDP Growth



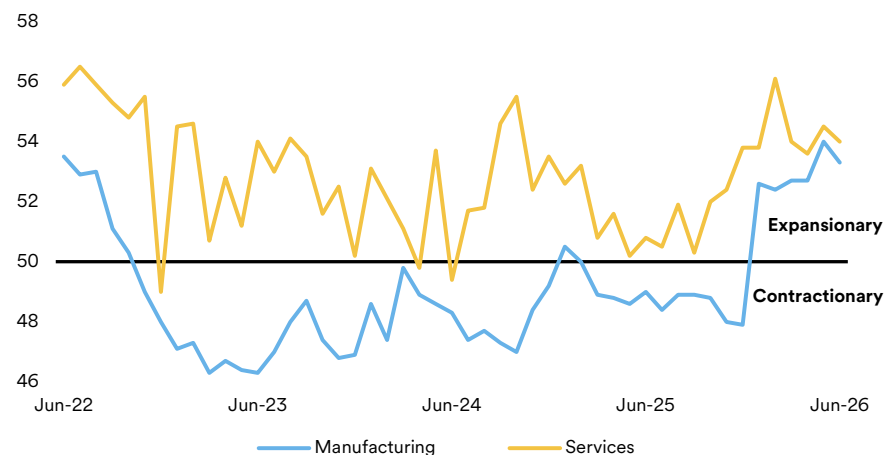
WHAT WE'RE WATCHING

- The Federal Reserve (Fed) held its target rate at 3.75% through Q2. The Federal Open Market Committee meeting delivered a more hawkish message, removing language suggesting an easing bias, while the updated dot plot shifted from implying a 2026 rate cut to a potential rate hike. Outside the U.S., the European Central Bank hiked rates for the first time since 2023, citing energy inflation across the Eurozone. The Bank of Japan also raised interest rates, marking the highest rate in 31 years, citing concerns that energy related price pass-through could push consumer inflation above the 2% target.
- Consumer sentiment recovered from its May low but finished below its March level, with the University of Michigan Survey of Consumers, at 49.5 in June. Manufacturing and services indicators were also in expansionary territory at quarter-end, with the ISM U.S. PMI surveys reporting of 53.3 and 54.0, respectively.
- The conflict with Iran and the disrupted Middle Eastern oil supplies have been major market drags since the effective closure of the Strait of Hormuz. Energy alone drove more than 60% of May's headline inflation, however an interim peace deal brokered in June prompted a sharp pullback in oil prices. The Brent Crude spot price fell to near pre-conflict levels at quarter end. Shipping transit through the Strait has begun also to pick up, though it remains less than half the pre-war average. Any renewed disruption could have an impact on inflation and economic growth.



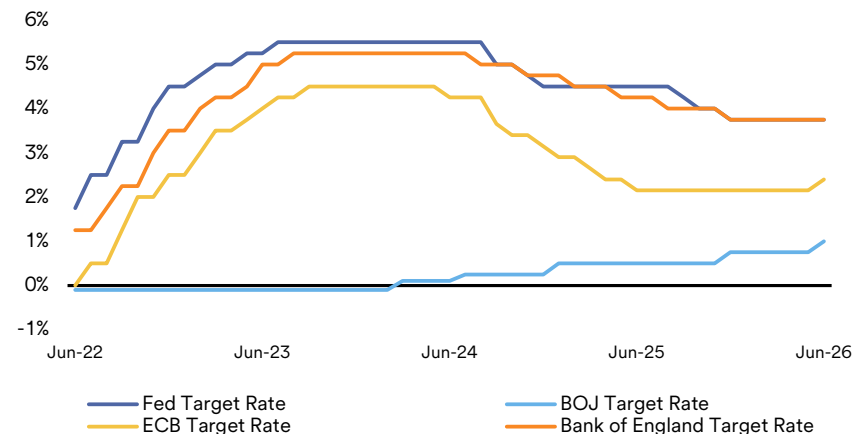
Source: Bloomberg.

U.S. ISM Manufacturing & Services PMI



Source: Bloomberg.

Global Central Bank Rates



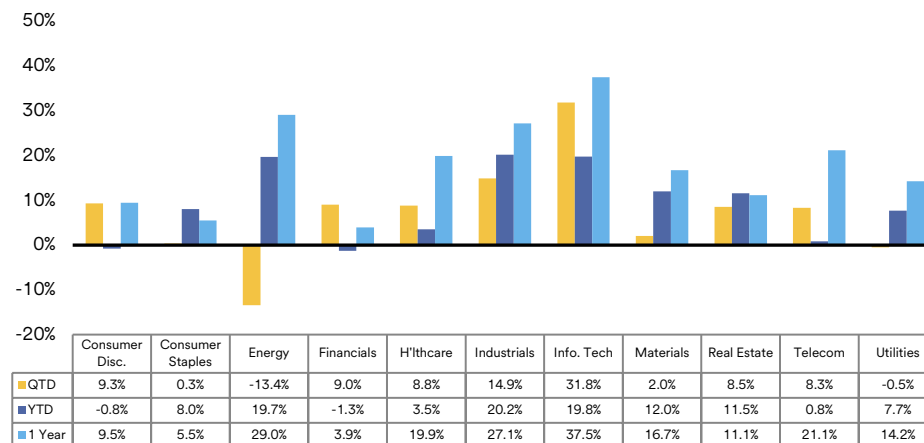
Source: Bloomberg.

DOMESTIC EQUITY

- Domestic equity markets advanced sharply in the second quarter of 2026. The S&P 500 Index returned 15.2% for the quarter and 10.2% year to date, while the Russell 3000 Index returned 15.4% for the quarter and 10.9% year to date.
- Within the S&P 500, nine of the 11 sectors posted positive returns. Information Technology led performance, returning 31.8%. Industrials also posted strong gains, returning 14.9%. The weakest sector was Energy, which declined 13.4%, followed by Utilities with a near-flat return of -0.5%.
- Small-cap stocks outperformed mid-and-large caps during the quarter, with the Russell 2000 Index returning 21.5%, while Russell 1000 Index returned 15.4% and Russell Midcap Index returned 13.8%. Growth stocks outpaced value stocks across all capitalizations, with small caps in particular seeing wider dispersion, as the growth benchmark outperformed the value benchmark by more than 8% for the quarter. This trend reversed in the last month of the quarter, with leadership rotating toward value across all capitalizations, and large cap growth seeing negative returns for the month of June.
- According to FactSet Earnings Insight (as of July 2, 2026), the expected Q2 2026 earnings growth is 23.3% YoY, up from 18.8% at the start of the quarter. If this estimate holds, it would mark the second consecutive quarter of earnings growth above 20% and the seventh straight quarter of double-digit earnings growth. Revenue growth is projected to be 12.2%, the strongest pace since Q2 2022, while S&P 500 net profit margins are expected to remain robust at 14.2%, near record levels. Looking ahead, analysts forecast earnings growth of 24.1% for full-year 2026, supported by continued strength in technology and energy-related earnings.
- At quarter end, the S&P 500's adjusted positive forward price-to-earnings ratio stood at 23.1, roughly in line with its five-year average of 23.1. The Russell 2000 Index, which represents small-cap stocks, posted an adjusted positive forward price-to-earnings ratio was 21.0, above its five-year average of 17.5.

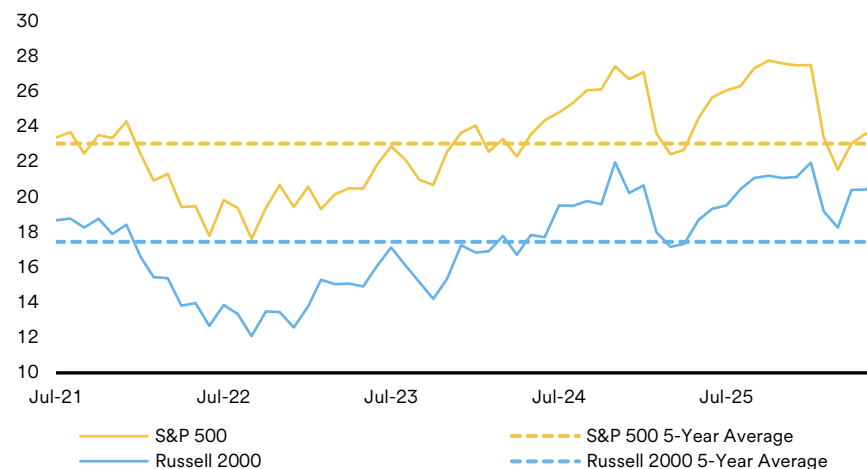
S&P 500 Index Performance by Sector

Periods Ended June 30, 2026



Source: Bloomberg.

P/E Ratios of Major U.S. Stock Indices*



Source: Bloomberg.

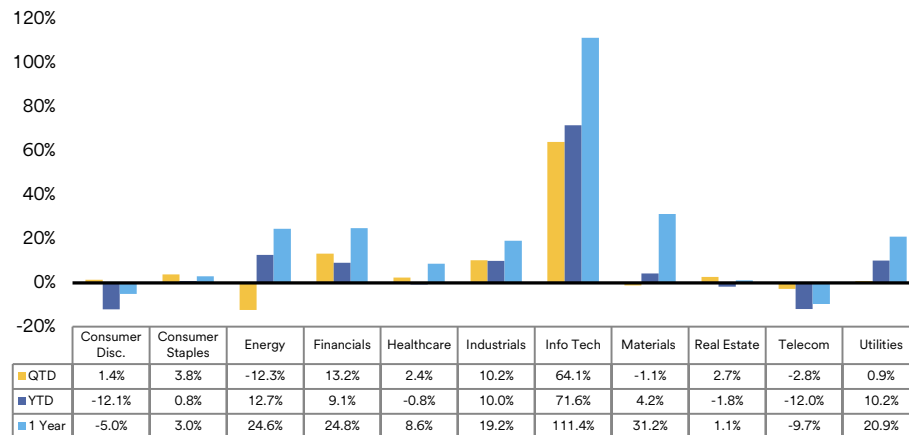
*P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.

INTERNATIONAL EQUITY

- International equity markets also posted strong gains in the second quarter. The MSCI AC World ex USA Index returned 14.5% for the quarter and 13.7% year to date. Developed ex-U.S. markets, represented by the MSCI EAFE Index, returned 10.8% for the quarter and 9.4% year to date. Emerging markets, represented by the MSCI Emerging Markets Index, returned 24.1% for the quarter and 23.8% year-to-date.
- Among the five largest-weighted countries in the MSCI EAFE Index, the MSCI Japan (+14.2%) and MSCI Switzerland (+12.2%) indices outperformed the broader index, while MSCI France (+8.7%), and MSCI Germany (+8.1%), and MSCI United Kingdom (+4.1%) indices underperformed.
- Within emerging markets (EM), MSCI Korea (+87.6%) and MSCI Taiwan (+48.9%) outperformed the MSCI Emerging Markets index, while MSCI China (-6.6%) and MSCI Brazil (-8.23%) returned negative for the quarter.
- International sector level performance was uneven, with three of the 11 sectors posting negative returns. The leading sector, Information Technology, returned 64.1% for the quarter. Financials returned 13.2% for the quarter, while Energy declined 12.3%, reversing strong gains earlier in the year.
- Value and growth stocks both posted positive returns outside the U.S. The MSCI ACWI ex U.S. Growth Index returned 17.0% for the quarter, while the MSCI ACWI ex U.S. Value Index returned 12.2%. Within emerging markets, growth (MSCI EM Growth) returned 26.0%, ahead of value (MSCI EM Value) at 20.7%.
- International equity valuations finished the quarter above recent averages for developed markets and near longer-term averages for emerging markets. The MSCI EAFE adjusted positive forward P/E ratio stood at 17.1 versus a five-year average of 15.3, while the MSCI Emerging Markets adjusted positive forward P/E ratio was 12.8 versus a five-year average of 12.9.

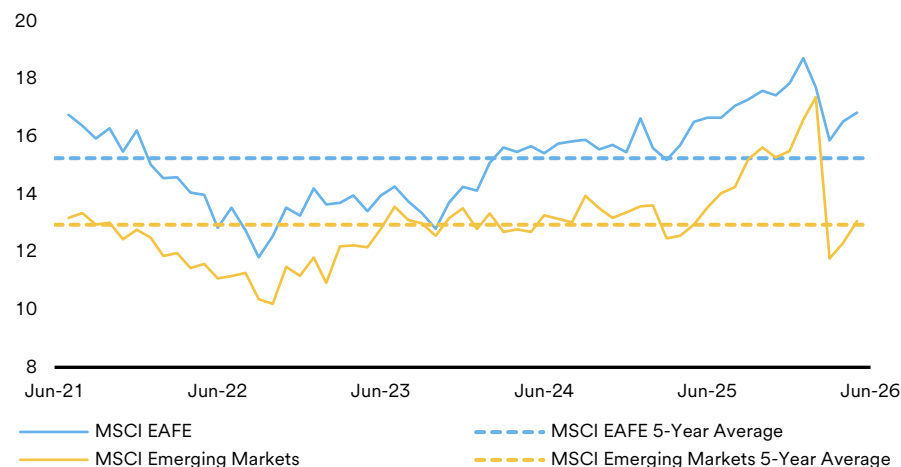
MSCI ACWI ex-U.S. Sectors

Periods Ended June 30, 2026



Source: Bloomberg.

P/E Ratios of MSCI Equity Indices*



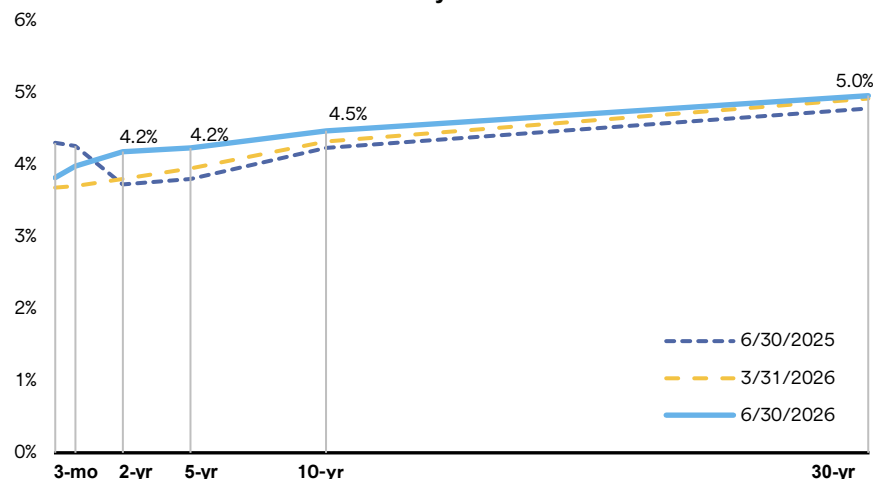
Source: Bloomberg.

*P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.

FIXED INCOME

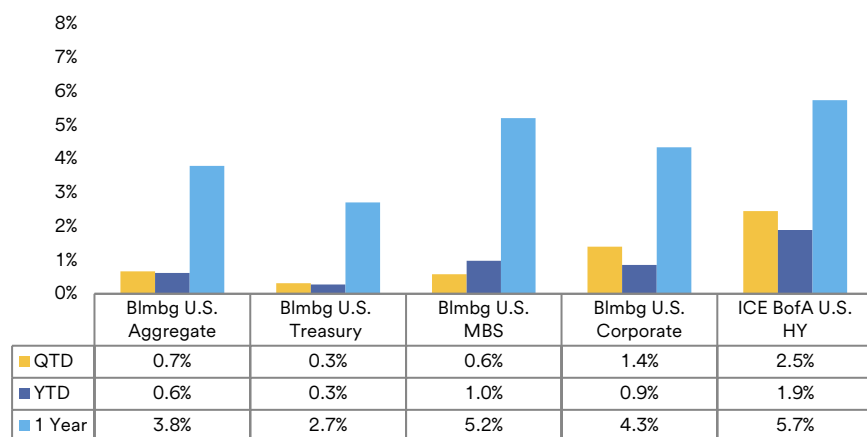
- The U.S. bond market, as represented by the Bloomberg U.S. Aggregate Index, returned 0.7% in the second quarter of 2026 and 0.6% year to date. Intermediate government/credit bonds returned 0.4% for the quarter, while short-term Treasury bonds, represented by the Bloomberg U.S. Treasury 1-3 Year Index, returned 0.4%.
- The Bloomberg U.S. Treasury Index returned 0.3% in the second quarter as treasury yields moved modestly upwards. While the Fed held rates steady, treasury yields moved higher as investors reassessed the potential rate path. The 2-year Treasury yield rose from 3.8% at the end of March to 4.2% at quarter end, while the 10-year Treasury yield rose from 4.3% to 4.5%. The 30-year Treasury yield stayed near flat, rising 4 basis points to 5.0%. As of the quarter end, the market has priced in a 50% probability of a rate-hike at the September meeting.
- Credit markets generated positive returns during the quarter. The Bloomberg U.S. Corporate Index returned 1.4%, while the ICE BofA U.S. High Yield Index returned 2.5%. Investment-grade spreads narrowed to 74 basis points (bps) from 89 bps at the end of March, nearing the year-to-date tight of 71 bps set in January. High-yield spreads also narrowed to 270bps from 317bps. Both sit well below their long-term averages.

U.S. Treasury Yield Curve



Source: Bloomberg.

Returns for Fixed-Income Segments
Periods Ended June 30, 2026



Source: Bloomberg.

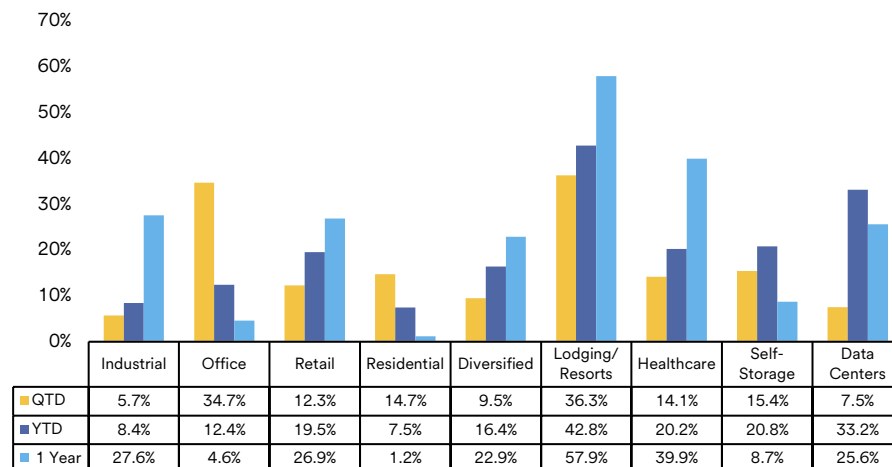
LISTED REAL ASSETS

- Real estate investment trusts (REITs), as measured by the FTSE NAREIT All Equity REITs Index, returned 10.7% for the quarter and 14.9% year-to-date. Within listed real estate, Office and Lodging/Resorts were the strongest subsectors, returning 34.7% and 36.3%, respectively. The weakest sectors were Data Centers (+7.5%) and Industrial (+5.7%).
- Performance of listed infrastructure lagged broader global equities as represented by the FTSE Global Core Infrastructure 50/50 Index, returning 2.3% in the second quarter and 10.7% year to date. The exposure to U.S. midstream energy was a drag for the quarter as energy prices fell in anticipation of a resolution in Iran, while listed infrastructure benefited from global exposure to utilities and transport.

ALTERNATIVES

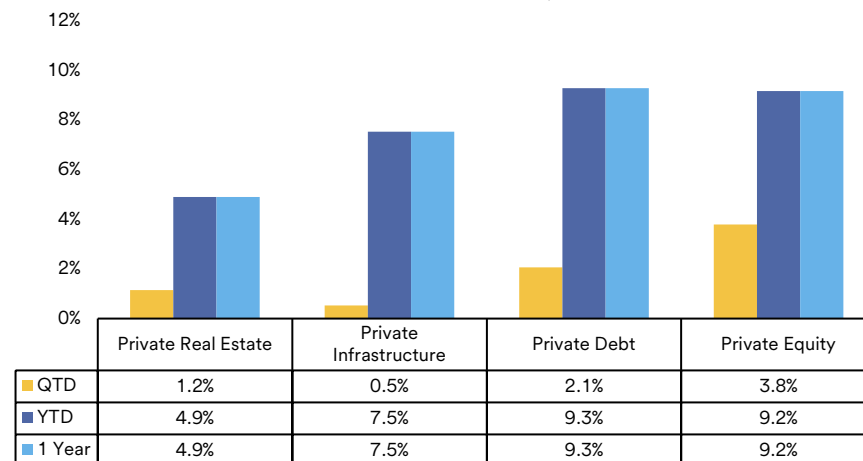
- Within private real assets, private real estate, as measured by the NCREIF Property Index, gained 1.2% in the fourth quarter of 2025. This was primarily driven by income return as capital return (price change less any capital expenditures) was flat for the quarter. Eight of the property sectors produced positive total returns. Senior housing continued to lead with a return of 3.3%, up from 2.9% during the third quarter.
- According to PitchBook, private infrastructure funds posted returns of 0.5% in the fourth quarter of 2025. Within infrastructure, datacenter demand continued to drive fundraising in Q1 2026. Infrastructure and real estate funds investing exclusively in datacenters and telecom infrastructure collectively raised \$26 billion in 2025.
- Private debt, as measured by the Cliffwater Direct Lending Index, continued to see steady performance, reporting a 2.1% return for the fourth quarter. Income remained high, delivering a 2.4% return in the fourth quarter. Realized losses remain substantially below their long-term historical average, while unrealized losses increased slightly, signaling a modest pickup in future credit losses.
- According to PitchBook, private equity funds returned 3.8% in the fourth quarter of 2025 and have generated an annualized return of 14.2% for the five years. The slowing of private equity fundraising activity extended into Q1 2026, with the strategy's rolling 12-month fundraising figure falling for an eighth consecutive quarter.

Listed Real Estate Returns by Sector



Source: Bloomberg.

Returns for Private Capital Assets Periods Ended December 31, 2025*



Source: NCREIF, PitchBook, Cliffwater.

*The most recent period for which all performance data is available.

Factors to Consider Over the Next 6-12 Months

Monetary Policy (Global):



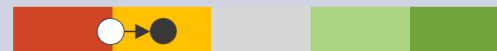
- The Federal Reserve held rates steady at Chair Warsh's first meeting and removed forward guidance while shifting its focus to price stability. The June "dot plot" shifted more hawkish.
- Global central banks diverged, with ECB and BoJ hiking on persistent inflation while others remain on hold.

Economic Growth (Global):



- Global growth prospects improved following easing Middle East tensions, easing a key overhang on global supply chains and energy prices.
- AI-related productivity boost and easing tariff pressures are expected to mitigate downside risks to global growth amid geopolitical uncertainty and signs of softer consumer demand.

Inflation (U.S.):



- Headline inflation remains above target but may be at or near its peak as falling oil prices provide a disinflationary impulse.
- While long-run inflation expectations remain anchored, the Fed remains focused on the passthrough of higher energy prices into core inflation.

Financial Conditions (U.S.):



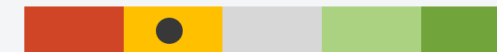
- Equity and fixed-income markets largely looked through the Middle East conflict, remaining focused on fundamentals and earnings strength.
- Recent capital raises amidst strong corporate fundamentals along with credit spreads near historical highs reflect steady financial conditions.

Consumer Spending (U.S.):



- Consumer spending remained resilient amidst high energy prices, supported by higher-income households while affordability pressures persist for lower-income consumers.
- Real wages have turned modestly negative as inflation outpaces nominal wage gains, eroding purchasing power. Savings rate at multi-year lows.

Labor Markets (U.S.):



- Recent payroll gains exceeding expectations and the unemployment rate holding steady. Falling labor force participation a concern.
- Hiring breadth remains narrow, concentrated in healthcare and social assistance.
- The "low-hire, low-fire" dynamic persists, with labor demand stable but hiring activity subdued.

Corporate Fundamentals:



- Earnings growth expectations continued to improve for 2026 and 2027 across global equities with double digit growth expected across U.S. and international equity benchmarks.
- In the U.S., AI related capex spend, M&A, tax changes and rising profit margins are positives.

Valuations:



- Valuations across U.S. equities and credit markets reflect resilient growth, strong earnings growth and profit margins.
- Equity markets recovered strongly in Q1 leading to valuations higher than averages.

Political/Policy Risks:



- Conflict with Iran and the ongoing geopolitical uncertainty remain center stage even as MoU is signed to resolve the U.S.-Iran conflict.
- Tariff-related uncertainty and upcoming mid-term elections in the U.S. also warrant attention.



Statements and opinions expressed about the next 6-12 months were developed based on our independent research with information obtained from Bloomberg. The views expressed within this material constitute the perspective and judgment of PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., at the time of distribution (June 30, 2026) and are subject to change. Information is obtained from sources generally believed to be reliable and available to the public; however, we cannot guarantee its accuracy, completeness, or suitability.

Long-Term Strategic Approach to Private Capital/Alternatives

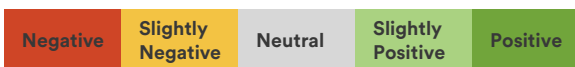
Sub Asset Class	Long Term Strategic View	Recent Trends (as of 2026 Q2)
Private Equity	Provide attractive returns with lower correlations to public market equities due to their ability to invest in early-stage growth companies or ability to turnaround a struggling firm	- Exit activity continues to improve, supported by recovering M&A and IPO markets, though still below peak 2021 levels - GP led continuation vehicles and secondary transactions remain important liquidity solutions amid longer hold periods - Fundraising remains challenging, but investment activity has stabilized as sponsors deploy significant dry powder - Venture capital activity remains concentrated in AI-related businesses, particularly semiconductors, LLMs, and automation applications
Private Debt	Provides higher returns than the public market debt due to the ability to customize terms and floating rate structure of most notes	- Private credit continues to gain market share as banks reduce lending exposure and borrowers seek flexible capital solutions - Yields remain attractive versus public credit markets despite ongoing spread compression and increased competition among lenders - Fundraising remains resilient, concentrated in direct lending, while deal activity has moderated from recent peaks - Credit selection remains critical as default rates trend higher and performance dispersion increases across borrowers
Real Assets Real Estate Infrastructure	Provides exposure to inflation sensitive assets that typically generate returns from a combination of capital appreciation and income generation	- Real Estate: Transaction activity continues to recover as price discovery improves; industrial and residential sectors remain more resilient than office properties. Refinancing needs and elevated office stress continue to create opportunities - Infrastructure: Structural demand remains strong, supported by electrification, renewable energy investment, and power grid modernization, while data center expansion and rising electricity demand continue to support long term opportunities
Diversifying Assets Hedge Funds	Expected to lower the volatility and correlation within portfolios while providing access to esoteric strategies	- Hedge funds continue to benefit from higher interest rates, supporting carry-oriented and relative value strategies, while elevated market volatility are creating favorable environment - Macro, relative value, and equity long/short strategies are best positioned - Diversification benefits have improved as correlations remain low

The view expressed within this material constitute the perspective and judgment of PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc. at the time of distribution (June 30, 2026) and are subject to change.

Investment Strategy Overview

Asset Class	Our Q3 2026 Investment Outlook	Comments
U.S. Equities		- The U.S.-Iran conflict has largely been resolved following the signing of an MoU, though some uncertainty remains and could affect energy prices and the inflation outlook, thereby impacting risk assets. - Underlying fundamentals remain supportive of positive equity returns, with corporate earnings expected to grow at a high double-digit pace. - Equity market broadening and strong earnings growth led us to modestly overweight domestic small caps in Q1, prior to the U.S.-Iran conflict. The subsequent recovery in valuations led us to close the overweight position and realign portfolios with strategic targets.
Large-Caps		
Small-Caps		
Non-U.S. Equities		- Several major central banks outside the U.S. have begun raising rates in response to near-term inflation pressures. At the same time, relatively attractive valuations and strong earnings growth provide a cushion against rising inflation expectations. - Emerging markets have been strong performers this year, driven by a rally in semiconductor-related companies, particularly in Korea and Taiwan. Earnings and profit margin estimates for EM equities continue to improve, while valuations remain attractive. However, a concentrated return profile, potential Fed rate hikes, and geopolitical uncertainty lead us to maintain an equal-weight allocation.
Developed Markets		
Emerging Markets		
Fixed Income		- The Fed remains on hold, with its June projections signaling a more hawkish stance. Future rate decisions will be dependent on inflation moving closer to 2%, as energy-related pressures ease. Increased uncertainty around the rate path is expected to weigh on risk assets. - Absolute yield levels remain attractive, while credit spreads are near historical lows. Returns are expected to be driven primarily by yield/carry rather than price appreciation. Strong profit margins, continued issuance, ongoing share buybacks, and active M&A activity point to a healthy corporate environment that remains supportive of credit spreads. - We remain neutral across both duration and credit sectors.
Core Bonds		
Investment Grade Credit		
High Yield Credit		
Diversifying Assets		- Listed REITs recovered more strongly than listed infrastructure in Q2 as the economic resilience narrative gained traction. However, the long-duration and rate-sensitive nature of both asset classes leads us to maintain a neutral stance. - In addition to providing diversified sources of return, improving sentiment around AI continues to support data center and utility buildout, creating a favorable tailwind for listed real assets.
Listed Real Estate		
Listed Global Infrastructure		

● Current outlook ○ Outlook one quarter ago



The view expressed within this material constitute the perspective and judgment of PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., at the time of distribution (June 30, 2026) and are subject to change.

Sources

FactSet
Bloomberg
NCREIF
PitchBook
Cliffwater
U.S. Bureau of Economic Analysis (BEA)
University of Michigan
WTO in partnership with AXSMarine

Disclosures

Indices shown are not available for investment. The index data reference herein is the property of the index provider and/or its licensors. The index provider assumes no liability in connections with its use and does not sponsor, endorse or recommend the products or services contained herein. Index returns do not reflect payment of any sales charges or fees an investor would pay to purchase the securities they represent. The imposition of these fees and charges would cause investment performance to be lower than the performance shown.

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Plan Performance Summary

Asset Allocation & Performance

	Allocation		Performance(%)						
	Market Value (\$)	%	1 Quarter	Year To Date	1 Year	3 Years	5 Years	Since Inception	Inception Date
Total Fund	32,514,136	100.00	7.21	5.98	11.87	N/A	N/A	10.97	08/01/2023
<i>Blended Benchmark</i>			7.44	6.09	12.50	N/A	N/A	10.96	
Domestic Equity	9,975,866	30.68							
First American Multi-Manager Domestic Equity Fund	9,975,866	30.68	15.44	10.36	22.36	19.01	11.14	18.25	08/01/2023
<i>Russell 3000 Index</i>			15.43	10.86	22.81	20.35	12.30	19.54	
Schwab US Large-Cap ETF - 39.9%			15.08	10.04	21.67	20.52	12.70	19.74	06/01/2024
<i>Russell 1000 Index</i>			15.13	10.32	22.01	20.47	12.66	19.84	
Lazard US Equity Enhanced - 24.7% (^)			N/A	N/A	N/A	N/A	N/A	N/A	07/01/2026
<i>Russell 1000 Index</i>			15.13	10.32	22.01	20.47	12.66	N/A	
Aristotle Atlantic Core Equity - 15.1% (^)			14.57	9.88	21.92	21.76	N/A	20.74	08/01/2023
<i>Russell 1000 Index (since 8/1/24, Russell 3000 prior)</i>			15.13	10.32	22.01	20.38	12.32	19.57	
Putnam US Core Equity - 14.9% (^)			13.21	7.56	21.10	N/A	N/A	14.64	12/01/2024
<i>Russell 1000 Index</i>			15.13	10.32	22.01	20.47	12.66	15.64	
Osterweis Small Cap Growth - 2.7% (^)			36.53	30.67	N/A	N/A	N/A	30.53	12/01/2025
<i>Russell 2000 Growth Index</i>			25.71	22.18	38.74	18.44	5.57	20.61	
PIMCO RAE US Small Cap - 2.5%			19.74	20.98	36.87	21.52	11.92	35.73	08/01/2025
<i>Russell 2000 Value Index</i>			17.19	22.99	43.01	18.73	8.23	40.52	
International Equity	4,910,100	15.10							
First American Multi-Manager International Equity Fund	4,910,100	15.10	12.39	13.29	22.17	17.52	7.06	16.68	08/01/2023
<i>MSCI AC World ex USA (Net)</i>			14.49	13.68	27.66	18.82	8.79	17.79	
WCM Focused International Equity - 15.1% (^)			18.28	17.54	13.97	17.16	7.24	17.45	08/01/2023
Ninety One Int'l Dynamic Equity - 14.9% (^)			11.91	11.36	18.67	18.67	N/A	17.47	08/01/2023
<i>MSCI AC World ex USA (Net)</i>			14.49	13.68	27.66	18.82	8.79	17.79	
Acadian Non-U.S. Equity - 7.6% (^)			12.94	11.23	24.19	21.99	11.38	21.26	08/01/2023
Schwab International Equity ETF - 40.4%			14.77	15.06	29.35	19.39	10.32	22.01	09/01/2024
<i>MSCI EAFE (net)</i>			10.82	9.44	20.23	16.44	9.05	16.92	
Schwab Emerging Markets Equity ETF - 12.9%			11.93	9.27	22.93	16.98	4.80	19.87	09/01/2024
<i>MSCI EM (net)</i>			24.05	23.85	43.51	23.03	7.20	30.25	
Pzena Emerging Markets Value - 4.2% (^)			-0.45	N/A	N/A	N/A	N/A	-8.04	02/01/2026
Driehaus Emerging Markets Growth - 4.4%			24.67	29.38	49.77	23.84	7.72	18.04	02/01/2026
<i>MSCI EM (net)</i>			24.05	23.85	43.51	23.03	7.20	13.77	

Returns are net of mutual fund fees and are expressed as percentages.

(^*) Performance information is gross of fees and reflects sleeve level information (not specific to this client/investor). It is provided by sub-advisers of the First American Multi-Manager Domestic Equity Fund, First American Multi-Manager International Equity Fund and First American Multi-Manager Fixed-Income Fund.

Asset Allocation & Performance

	Allocation		Performance(%)						
	Market Value (\$)	%	1 Quarter	Year To Date	1 Year	3 Years	5 Years	Since Inception	Inception Date
Listed Real Assets	1,618,558	4.98							
Listed REITs	836,778	2.57							
Cohen & Steers Inst Realty Shares	836,778	2.57	9.99	14.00	12.45	10.04	4.42	6.19	11/01/2024
<i>FTSE NAREIT All Equity REITS</i>			10.73	14.90	15.43	10.06	3.72	7.02	
Listed Infrastructure	781,781	2.40							
Lazard Global Listed Infrastructure Inst	388,412	1.19	1.11	8.15	15.57	14.14	11.55	20.21	03/01/2025
NYLI CBRE Global Infrastructure	393,369	1.21	0.60	9.54	14.46	11.66	7.16	15.38	03/01/2025
<i>FTSE Global Core Infrastructure 50/50 Index (Net)</i>			2.33	10.66	15.78	12.24	7.65	16.96	
Fixed Income	15,884,734	48.85							
Investment Grade	14,772,481	45.43							
First American Multi-Manager Fixed Income Fund	14,772,481	45.43	0.76	0.74	3.98	4.75	0.51	4.86	08/01/2023
PGIM Core Fixed - 35.7% (^)			0.84	0.87	4.43	5.02	0.53	5.11	08/01/2023
TIAA Core Fixed - 35.9% (^)			1.12	1.21	4.98	5.26	0.58	5.45	08/01/2023
<i>Blmbg. U.S. Aggregate</i>			0.67	0.62	3.79	4.16	0.08	4.30	
USBAM Core Fixed - 9.9% (^)			0.60	0.73	N/A	N/A	N/A	1.23	11/01/2025
<i>Blmbg. U.S. Aggregate</i>			0.67	0.62	3.79	4.16	0.08	1.09	
iShares Core U.S. Aggregate Bond ETF - 5.4%			0.67	0.71	3.80	4.16	0.09	4.30	08/01/2023
<i>Blmbg. U.S. Aggregate</i>			0.67	0.62	3.79	4.16	0.08	4.30	
iShares 10-20 Year Treasury Bond ETF - 1.4%			0.78	0.59	3.18	0.98	-4.08	2.72	03/01/2024
<i>ICE U.S. Treasury 10-20 Year Bond Index</i>			0.81	0.64	3.30	1.05	-4.06	2.81	
PineBridge IG Credit - 4.9% (^)			1.44	0.95	4.62	5.76	0.49	5.75	08/01/2023
<i>Blmbg. U.S. Credit Index</i>			1.33	0.85	4.34	5.19	0.38	5.23	
Brown Bros. Harriman Structured - 6.5% (^)			1.08	1.73	4.06	7.07	4.15	6.98	08/01/2023
<i>ICE BofA ABS Fxd & Fltng Rate AA-BBB Idx</i>			1.08	1.63	4.42	6.62	3.25	6.61	
Below Investment Grade	1,112,253	3.42							
NYLI MacKay High Yield Corp Bond Fund	557,513	1.71	2.11	1.89	5.09	7.54	4.10	1.28	03/01/2026
Artisan High Income Institutional	554,740	1.71	2.27	1.34	4.64	8.95	4.88	1.20	03/01/2026
<i>ICE BofA US High Yield Index</i>			2.45	1.89	5.74	8.79	4.13	1.24	
Cash Equivalent	124,878	0.38							
First American Institutional Prime Obligation	124,878	0.38	0.87	1.75	3.82	4.64	3.58	N/A	08/01/2003
<i>ICE BofA 3 Month U.S. T-Bill</i>			0.88	1.74	3.84	4.64	3.52	1.78	

Returns are net of mutual fund fees and are expressed as percentages.

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Comparative Performance - Calendar Year

	2025	2024	2023	2022	2021
Total Fund	12.08	7.55	N/A	N/A	N/A
<i>Blended Benchmark</i>	<i>12.66</i>	<i>7.43</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Domestic Equity					
First American Multi-Manager Domestic Equity Fund	16.92	21.53	22.05	-18.97	26.28
<i>Russell 3000 Index</i>	<i>17.15</i>	<i>23.81</i>	<i>25.96</i>	<i>-19.21</i>	<i>25.66</i>
Schwab US Large-Cap ETF - 39.9%	17.42	24.90	26.86	-19.44	26.74
<i>Russell 1000 Index</i>	<i>17.37</i>	<i>24.51</i>	<i>26.53</i>	<i>-19.13</i>	<i>26.45</i>
Lazard US Equity Enhanced - 24.7% (^)	N/A	N/A	N/A	N/A	N/A
<i>Russell 1000 Index</i>	<i>17.37</i>	<i>24.51</i>	<i>26.53</i>	<i>-19.13</i>	<i>26.45</i>
Aristotle Atlantic Core Equity - 15.1% (^)	19.50	27.91	23.37	-21.43	N/A
<i>Russell 1000 Index (since 8/1/24, Russell 3000 prior)</i>	<i>17.37</i>	<i>24.26</i>	<i>25.96</i>	<i>-19.21</i>	<i>25.66</i>
Putnam US Core Equity - 14.9% (^)	18.43	N/A	N/A	N/A	N/A
<i>Russell 1000 Index</i>	<i>17.37</i>	<i>24.51</i>	<i>26.53</i>	<i>-19.13</i>	<i>26.45</i>
Osterweis Small Cap Growth - 2.7% (^)	N/A	N/A	N/A	N/A	N/A
<i>Russell 2000 Growth Index</i>	<i>13.01</i>	<i>15.15</i>	<i>18.66</i>	<i>-26.36</i>	<i>2.83</i>
PIMCO RAE US Small Cap - 2.5%	6.29	22.08	20.06	-4.64	40.37
<i>Russell 2000 Value Index</i>	<i>12.59</i>	<i>8.05</i>	<i>14.65</i>	<i>-14.48</i>	<i>28.27</i>
International Equity					
First American Multi-Manager International Equity Fund	29.51	5.41	14.63	-20.79	9.38
<i>MSCI AC World ex USA (Net)</i>	<i>32.39</i>	<i>5.53</i>	<i>15.62</i>	<i>-16.00</i>	<i>7.82</i>
WCM Focused International Equity - 15.1% (^)	22.28	9.11	18.14	-28.14	18.78
Ninety One Int'l Dynamic Equity - 14.9% (^)	31.31	9.21	13.61	-19.77	N/A
<i>MSCI AC World ex USA (Net)</i>	<i>32.39</i>	<i>5.53</i>	<i>15.62</i>	<i>-16.00</i>	<i>7.82</i>
Acadian Non-U.S. Equity - 7.6% (^)	35.11	10.43	15.37	-12.37	14.31
Schwab International Equity ETF - 40.4%	34.47	3.46	18.28	-14.90	11.42
<i>MSCI EAFE (net)</i>	<i>31.22</i>	<i>3.82</i>	<i>18.24</i>	<i>-14.45</i>	<i>11.26</i>
Schwab Emerging Markets Equity ETF - 12.9%	25.85	11.59	7.96	-17.10	-0.72
<i>MSCI EM (net)</i>	<i>33.57</i>	<i>7.50</i>	<i>9.83</i>	<i>-20.09</i>	<i>-2.54</i>
Pzena Emerging Markets Value - 4.2% (^)	N/A	N/A	N/A	N/A	N/A
Driehaus Emerging Markets Growth - 4.4%	30.22	7.69	11.45	-22.35	-1.69
<i>MSCI EM (net)</i>	<i>33.57</i>	<i>7.50</i>	<i>9.83</i>	<i>-20.09</i>	<i>-2.54</i>

Returns are net of mutual fund fees and are expressed as percentages.

(*) Performance information is gross of fees and reflects sleeve level information (not specific to this client/investor). It is provided by sub-advisers of the First American Multi-Manager Domestic Equity Fund, First American Multi-Manager International Equity Fund and First American Multi-Manager Fixed-Income Fund

Comparative Performance - Calendar Year

	2025	2024	2023	2022	2021
Listed Real Assets					
Listed REITs					
Cohen & Steers Inst Realty Shares	3.09	6.24	12.72	-24.73	42.47
FTSE NAREIT All Equity REITS	2.27	4.92	11.36	-24.93	41.30
Listed Infrastructure					
NYLI CBRE Global Infrastructure	15.55	7.68	3.96	-6.08	15.22
Lazard Global Listed Infrastructure Inst	23.86	6.71	10.89	-1.30	19.87
FTSE Global Core Infrastructure 50/50 Index (Net)	14.36	9.53	2.21	-4.87	14.88
Fixed Income					
Investment Grade					
First American Multi-Manager Fixed Income Fund	7.04	2.57	6.70	-13.06	-0.85
<i>Blmbg. U.S. Aggregate</i>	7.30	1.25	5.53	-13.01	-1.55
PGIM Core Fixed - 35.7% (^)	7.82	2.33	6.70	-13.76	-0.98
TIAA Core Fixed - 35.9% (^)	8.13	2.82	6.35	-14.23	-0.64
USBAM Core Fixed - 9.9% (^)	N/A	N/A	N/A	N/A	N/A
iShares Core U.S. Aggregate Bond ETF - 5.4%	7.19	1.37	5.59	-13.06	-1.67
<i>Blmbg. U.S. Aggregate</i>	7.30	1.25	5.53	-13.01	-1.55
iShares 10-20 Year Treasury Bond ETF - 1.4%	6.39	-4.00	3.97	-25.44	-5.33
<i>ICE U.S. Treasury 10-20 Year Bond Index</i>	6.53	-3.98	3.32	-25.20	-5.00
PineBridge IG Credit - 4.9% (^)	8.17	2.61	8.40	-15.83	0.02
<i>Blmbg. U.S. Credit Index</i>	7.83	2.03	8.18	-15.26	-1.08
Brown Bros. Harriman Structured - 6.5% (^)	6.26	8.26	7.90	-3.87	3.01
<i>ICE BofA ABS Fxd & Fltng Rate AA-BBB Idx</i>	6.22	7.29	8.23	-6.33	1.77
Below Investment Grade					
NYLI MacKay High Yield Corp Bond Fund	7.10	7.14	11.97	-7.81	5.35
Artisan High Income Institutional	8.38	8.53	15.97	-9.51	6.39
<i>ICE BofA US High Yield Index</i>	8.50	8.20	13.46	-11.22	5.36
Cash Equivalent					
First American Institutional Prime Obligation	4.18	5.25	5.13	1.64	0.05
<i>ICE BofA 3 Month U.S. T-Bill</i>	4.18	5.25	5.02	1.46	0.05

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Account Reconciliation

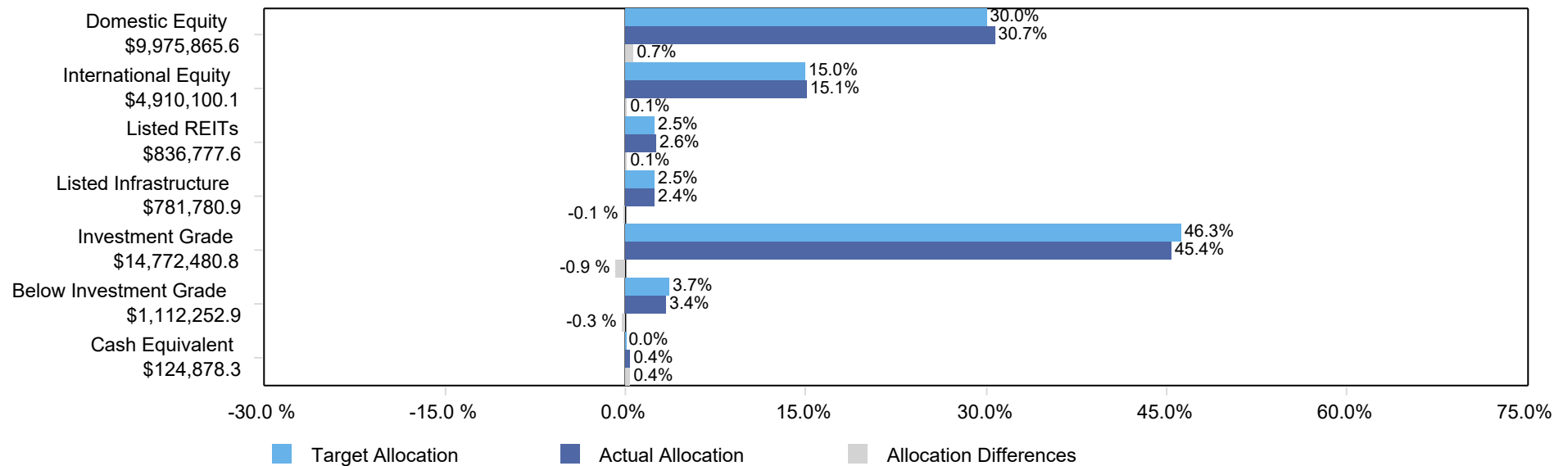
QTR				
	Market Value As of 04/01/2026	Net Flows	Return On Investment	Market Value As of 06/30/2026
Total Fund	30,327,063	-	2,187,073	32,514,136

YTD				
	Market Value As of 01/01/2026	Net Flows	Return On Investment	Market Value As of 06/30/2026
Total Fund	30,686,085	(5,422)	1,833,473	32,514,136

1 Year				
	Market Value As of 07/01/2025	Net Flows	Return On Investment	Market Value As of 06/30/2026
Total Fund	26,186,064	2,986,190	3,341,882	32,514,136

Asset Allocation Compliance - Total Fund

	Asset Allocation (%)	Target Allocation (%)	Minimum Allocation (%)	Maximum Allocation (%)	Differences (%)
Total Fund	100.0	100.0	N/A	N/A	0.0
Domestic Equity	30.7	30.0	10.0	50.0	0.7
International Equity	15.1	15.0	0.0	35.0	0.1
Listed REITs	2.6	2.5	0.0	20.5	0.1
Listed Infrastructure	2.4	2.5	0.0	20.5	-0.1
Investment Grade	45.4	46.3	26.3	66.3	-0.9
Below Investment Grade	3.4	3.7	0.0	23.8	-0.3
Cash Equivalent	0.4	0.0	0.0	20.0	0.4



Historical Hybrid Composition - Blended Benchmark

Allocation Mandate	Weight (%)
Aug-2023	
Russell 3000 Index	12.0
MSCI AC World ex USA (Net)	6.4
Blmbg. U.S. Aggregate	27.6
ICE BofA 3 Month U.S. T-Bill	54.0
Sep-2023	
Russell 3000 Index	20.5
MSCI AC World ex USA (Net)	11.1
Blmbg. U.S. Aggregate	47.4
ICE BofA 3 Month U.S. T-Bill	21.0
Oct-2023	
Russell 3000 Index	26.0
MSCI AC World ex USA (Net)	14.0
Blmbg. U.S. Aggregate	60.0
Mar-2025	
Russell 3000 Index	24.0
MSCI AC World ex USA (Net)	12.0
50% MSCI US REIT / 50% MSCI World Core Infrastructure (net)	4.0
92.5% Bloomberg US Aggregate / 7.5% ICE BofA High Yield	60.0
Feb-2026	
Russell 3000 Index	30.0
MSCI AC World ex USA (Net)	15.0
50% FTSE NAREIT All Equity REITs/50% FTSE Global Core Infrastructure 50/50 (Net)	5.0
Blmbg. U.S. Aggregate	46.3
ICE BofA US High Yield Index	3.7

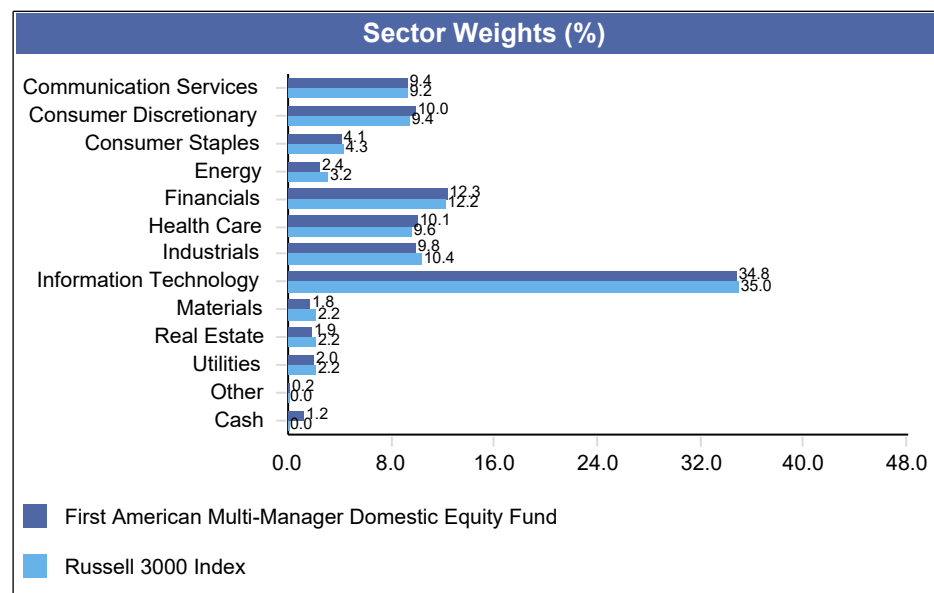
Investment Manager Review

Portfolio Characteristics

As of June 30, 2026

First American Multi-Manager Domestic Equity vs. Russell 3000 Index

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	1,276,466	1,235,924
Median Mkt. Cap (\$M)	14,970	2,725
Price/Earnings ratio	26.82	26.91
Price/Book ratio	5.21	5.09
5 Yr. EPS Growth Rate (%)	23.42	23.65
Current Yield (%)	1.03	1.12
Number of Stocks	1,078	2,998



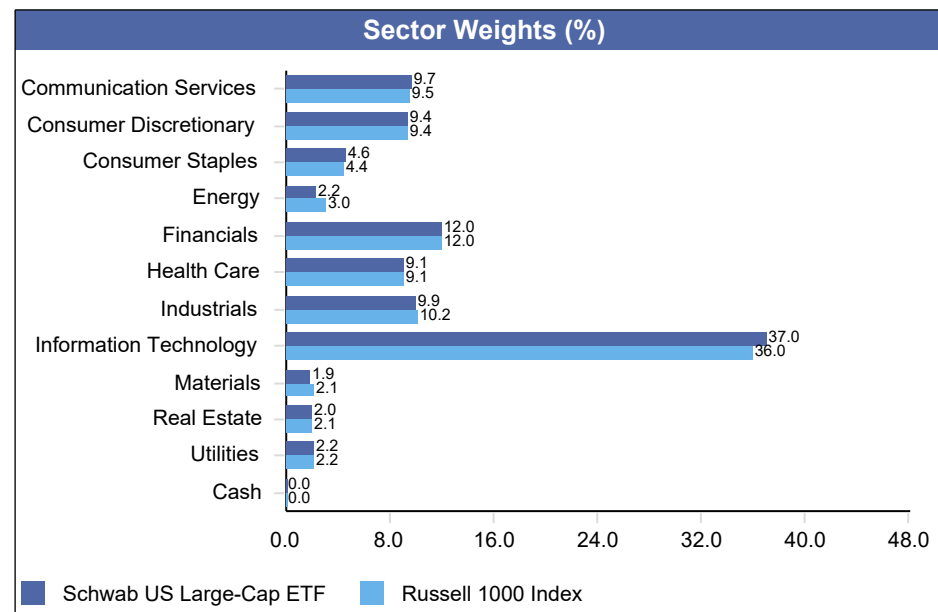
Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
NVIDIA Corporation	6.69	6.44	0.25	14.86
Apple Inc	5.78	5.77	0.01	14.12
Microsoft Corp	4.05	3.82	0.23	0.99
Amazon.com Inc	3.45	3.19	0.26	14.44
Alphabet Inc	3.04	2.87	0.17	24.35
Broadcom Inc	2.79	2.42	0.37	22.25
Alphabet Inc	2.48	2.32	0.16	23.25
Meta Platforms Inc	1.99	1.71	0.28	-1.46
Micron Technology Inc.	1.73	1.80	-0.07	241.67
JPMorgan Chase & Co	1.43	1.21	0.22	11.84
% of Portfolio	33.43	31.55	1.88	

Ten Best Performers			
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)
MaxLinear Inc	0.03	0.01	0.02
Astera Labs Inc	0.06	0.10	-0.04
Sandisk Corp	0.12	0.46	-0.34
Micron Technology Inc.	1.73	1.80	-0.07
Intel Corp	0.69	0.84	-0.15
Marvell Technology Inc	0.27	0.36	-0.09
Vishay Intertechnology Inc.	0.05	0.01	0.04
CREDO TECHNOLOGY GROUP HOLDING LTD	0.03	0.06	-0.03
Advanced Micro Devices Inc	1.43	1.30	0.13
Dell Technologies Inc	0.12	0.18	-0.06
% of Portfolio	4.53	5.12	-0.59

The fund characteristics and top holdings shown above are based on a look-through of any underlying mutual funds or ETFs held within the Fund. ETF holdings are available daily, while mutual fund holdings are only published on a monthly or quarterly basis. As a result, holdings used for the look-through of third-party mutual funds may be as of the prior month or quarter end depending on the most recent information available at the time this report was published.

Schwab US Large-Cap ETF vs. Russell 1000 Index

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	1,346,381	1,291,749
Median Mkt. Cap (\$M)	25,902	16,824
Price/Earnings ratio	27.40	27.23
Price/Book ratio	5.44	5.30
5 Yr. EPS Growth Rate (%)	24.33	23.91
Current Yield (%)	1.10	1.12
Number of Stocks	751	1,023

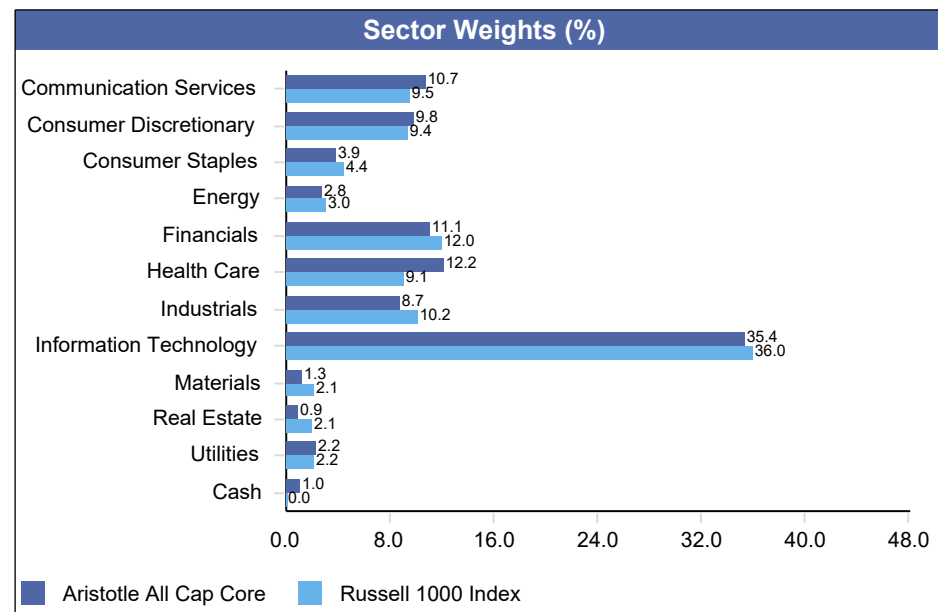


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
NVIDIA Corporation	7.22	6.73	0.49	14.86
Apple Inc	6.33	6.03	0.30	14.12
Microsoft Corp	4.13	4.00	0.13	0.99
Amazon.com Inc	3.48	3.33	0.15	14.44
Alphabet Inc	3.12	3.00	0.12	24.35
Broadcom Inc	2.67	2.53	0.14	22.25
Alphabet Inc	2.49	2.42	0.07	23.25
Micron Technology Inc.	1.94	1.88	0.06	241.67
Meta Platforms Inc	1.84	1.79	0.05	-1.46
Tesla Inc	1.76	1.77	-0.01	13.14
% of Portfolio	34.98	33.48	1.50	

Ten Best Performers			
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)
Astera Labs Inc	0.10	0.11	-0.01
Micron Technology Inc.	1.94	1.88	0.06
Intel Corp	0.98	0.88	0.10
Marvell Technology Inc	0.39	0.37	0.02
CREDO TECHNOLOGY GROUP HOLDING LTD	0.07	0.06	0.01
Advanced Micro Devices Inc	1.41	1.36	0.05
Dell Technologies Inc	0.19	0.19	0.00
Flex Ltd	0.09	0.09	0.00
Seagate Technology Holdings plc	0.32	0.00	0.32
Western Digital Corp	0.33	0.31	0.02
% of Portfolio	5.82	5.25	0.57

Aristotle All Cap Core vs. Russell 1000 Index

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	1,385,874	1,291,749
Median Mkt. Cap (\$M)	117,323	16,824
Price/Earnings ratio	28.14	27.23
Price/Book ratio	5.65	5.30
5 Yr. EPS Growth Rate (%)	23.26	23.91
Current Yield (%)	0.71	1.12
Number of Stocks	55	1,023

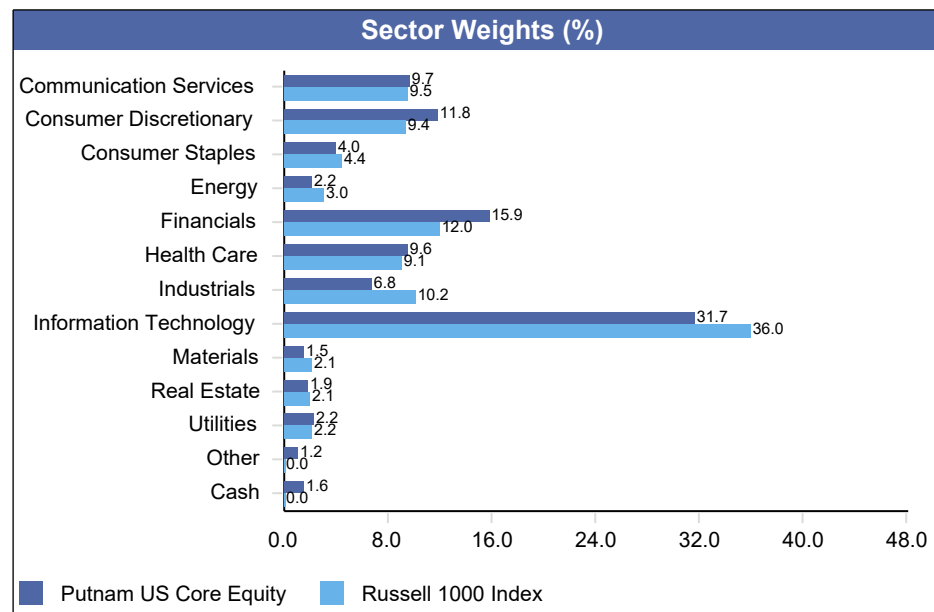


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
NVIDIA Corporation	7.21	6.73	0.48	14.86
Alphabet Inc	6.79	3.00	3.79	24.35
Apple Inc	5.18	6.03	-0.85	14.12
Microsoft Corp	4.87	4.00	0.87	0.99
Broadcom Inc	4.56	2.53	2.03	22.25
Applied Materials Inc	4.19	0.83	3.36	111.80
Amazon.com Inc	4.18	3.33	0.85	14.44
Meta Platforms Inc	3.05	1.79	1.26	-1.46
Advanced Micro Devices Inc	2.78	1.36	1.42	185.56
Guardant Health Inc	2.69	0.03	2.66	62.42
% of Portfolio	45.50	29.63	15.87	

Ten Best Performers				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Micron Technology Inc.	1.29	1.88	-0.59	241.67
Advanced Micro Devices Inc	2.78	1.36	1.42	185.56
Applied Materials Inc	4.19	0.83	3.36	111.80
CrowdStrike Holdings Inc	1.24	0.28	0.96	95.47
Coherent Corp	0.97	0.10	0.87	65.60
Guardant Health Inc	2.69	0.03	2.66	62.42
Adaptive Biotechnologies Corp	1.70	0.00	1.70	54.54
Bio-Techne Corp	2.09	0.02	2.07	35.43
GE Aerospace	1.22	0.56	0.66	31.70
Eli Lilly and Co	1.54	1.38	0.16	30.63
% of Portfolio	19.71	6.44	13.27	

Putnam US Core Equity vs. Russell 1000 Index

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	1,382,844	1,291,749
Median Mkt. Cap (\$M)	81,495	16,824
Price/Earnings ratio	25.47	27.23
Price/Book ratio	4.71	5.30
5 Yr. EPS Growth Rate (%)	22.24	23.91
Current Yield (%)	1.11	1.12
Number of Stocks	135	1,023

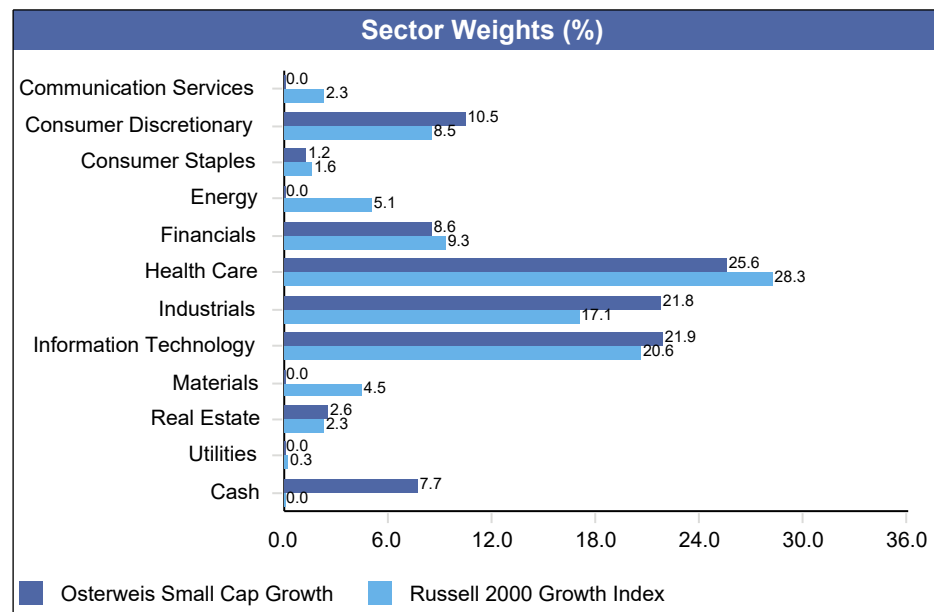


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
NVIDIA Corporation	6.96	6.73	0.23	14.86
Apple Inc	6.39	6.03	0.36	14.12
Alphabet Inc	5.91	2.42	3.49	23.25
Microsoft Corp	4.37	4.00	0.37	0.99
Amazon.com Inc	3.92	3.33	0.59	14.44
Lam Research Corp	3.23	0.78	2.45	102.95
Broadcom Inc	2.75	2.53	0.22	22.25
Meta Platforms Inc	2.32	1.79	0.53	-1.46
Micron Technology Inc.	1.93	1.88	0.05	241.67
Goldman Sachs Group Inc (The)	1.93	0.42	1.51	20.06
% of Portfolio	39.71	29.91	9.80	

Ten Best Performers				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Micron Technology Inc.	1.93	1.88	0.05	241.67
Intel Corp	0.54	0.88	-0.34	216.41
Marvell Technology Inc	0.18	0.37	-0.19	200.89
Advanced Micro Devices Inc	0.71	1.36	-0.65	185.56
Lam Research Corp	3.23	0.78	2.45	102.95
Snowflake Inc	0.15	0.12	0.03	68.74
United Rentals Inc.	0.55	0.10	0.45	55.82
UnitedHealth Group Incorporated	1.02	0.54	0.48	54.47
Cisco Systems Inc	1.59	0.67	0.92	52.19
Owens Corning	0.14	0.02	0.12	46.89
% of Portfolio	10.04	6.72	3.32	

Osterweis Small Cap Growth vs. Russell 2000 Growth Index

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	8,838	4,798
Median Mkt. Cap (\$M)	6,535	1,521
Price/Earnings ratio	52.74	27.73
Price/Book ratio	5.22	4.83
5 Yr. EPS Growth Rate (%)	8.77	23.60
Current Yield (%)	0.04	0.48
Number of Stocks	44	1,109



Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
CASH	7.73	0.00	7.73	N/A
Life Time Group Holdings Inc	3.59	0.02	3.57	51.60
SPX Technologies Inc	3.46	0.00	3.46	22.62
Vericel Corp	3.42	0.14	3.28	38.30
Novanta Inc	3.33	0.35	2.98	37.36
Cardinal Infrastructure Group Inc	3.30	0.10	3.20	137.55
Twilio Inc	3.25	0.00	3.25	63.99
VSE Corp	3.21	0.02	3.19	23.97
Axos Financial Inc.	3.12	0.04	3.08	14.45
Loar Holdings Inc	2.96	0.00	2.96	40.71
% of Portfolio	37.37	0.67	36.70	

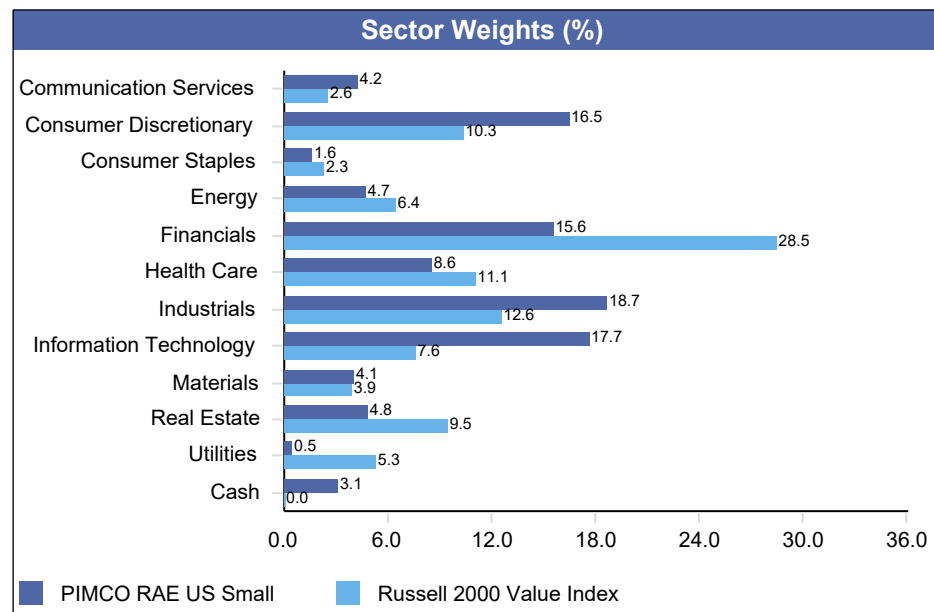
Ten Best Performers				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Cardinal Infrastructure Group Inc	3.30	0.10	3.20	137.55
Twist Bioscience Corp	2.21	0.38	1.83	116.50
SiTime Corp	2.42	0.00	2.42	115.89
Hinge Health Inc	1.68	0.21	1.47	115.25
Dave Inc	1.27	0.23	1.04	114.02
Semtech Corp	1.92	0.00	1.92	110.50
Mayville Engineering Co Inc	1.26	0.00	1.26	108.69
DigitalOcean Holdings Inc	2.77	0.00	2.77	83.06
Affirm Holdings Inc	2.51	0.00	2.51	77.98
Navan Inc	1.51	0.14	1.37	72.73
% of Portfolio	20.85	1.06	19.79	

Portfolio Characteristics

As of June 30, 2026

PIMCO RAE US Small vs. Russell 2000 Value Index

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	5,461	3,517
Median Mkt. Cap (\$M)	2,769	951
Price/Earnings ratio	17.08	15.37
Price/Book ratio	2.53	1.64
5 Yr. EPS Growth Rate (%)	4.43	5.83
Current Yield (%)	1.61	2.01
Number of Stocks	267	1,406



Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Sanmina Corp	3.17	0.00	3.17	95.22
CASH	3.09	0.00	3.09	N/A
Jazz Pharmaceuticals plc	2.45	0.00	2.45	27.46
Bread Financial Holdings Inc	2.32	0.29	2.03	45.05
Affiliated Managers Group Inc.	2.08	0.00	2.08	22.30
Acuity Inc	2.04	0.00	2.04	34.51
Landstar System Inc	2.02	0.00	2.02	29.29
Vishay Intertechnology Inc.	1.99	0.43	1.56	199.24
Warrior Met Coal Inc	1.92	0.04	1.88	-12.79
Amkor Technology Inc	1.70	0.00	1.70	91.71
% of Portfolio	22.78	0.76	22.02	

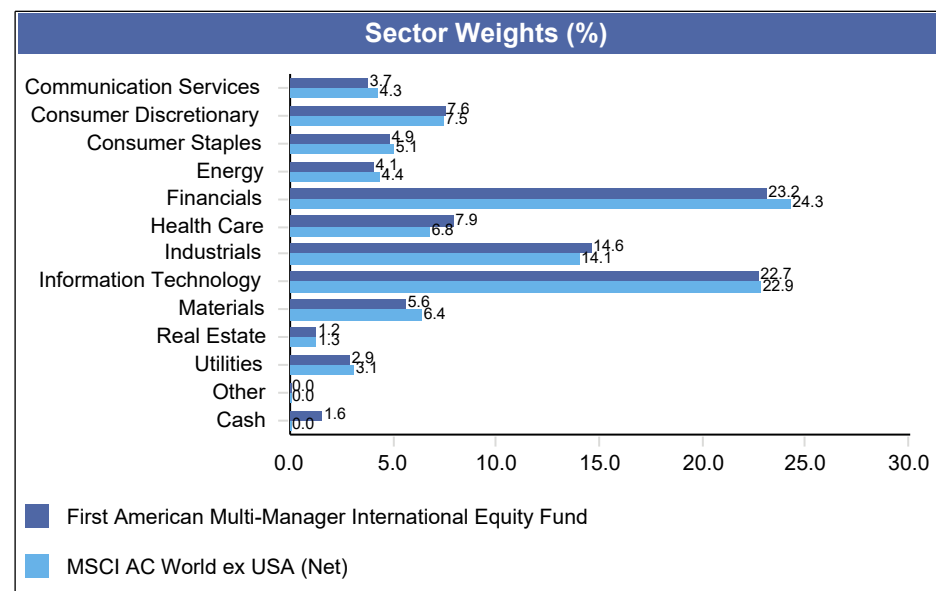
Ten Best Performers				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
MaxLinear Inc	1.01	0.00	1.01	636.23
Vishay Intertechnology Inc.	1.99	0.43	1.56	199.24
Hudson Pacific Properties Inc	0.12	0.05	0.07	157.02
Claritec Corp	0.04	0.02	0.02	108.75
Helen of Troy Ltd	0.47	0.04	0.43	101.59
Sanmina Corp	3.17	0.00	3.17	95.22
Amkor Technology Inc	1.70	0.00	1.70	91.71
Cracker Barrel Old Country Store Inc	1.05	0.08	0.97	91.28
Integra LifeSciences Holdings Corp	0.29	0.08	0.21	90.66
Vestis Corp	0.02	0.09	-0.07	84.73
% of Portfolio	9.86	0.79	9.07	

Portfolio Characteristics

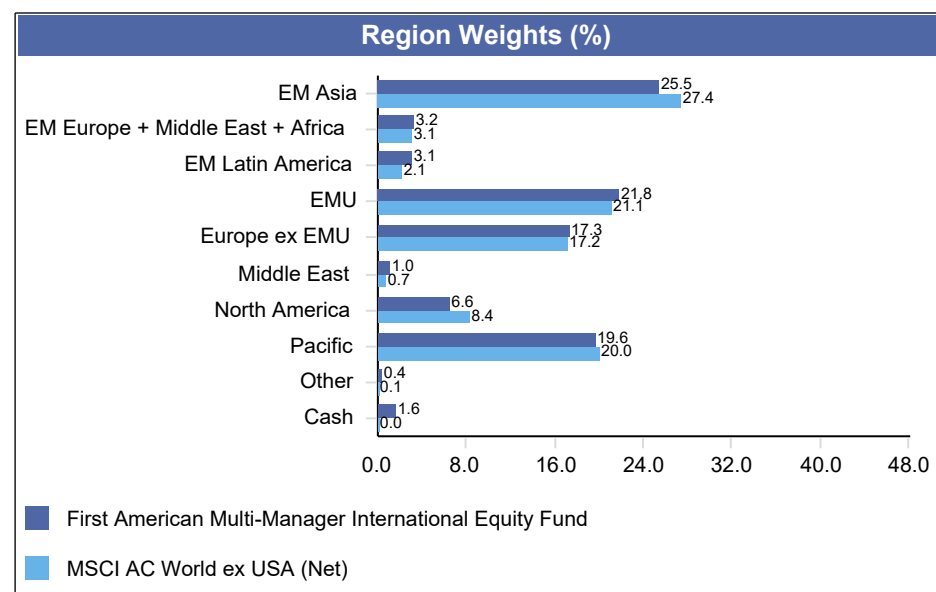
As of June 30, 2026

First American Multi-Manager International Equity vs. MSCI AC World ex USA (net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	250,533	274,921
Median Mkt. Cap (\$M)	6,372	13,919
Price/Earnings ratio	18.42	18.68
Price/Book ratio	3.06	3.03
5 Yr. EPS Growth Rate (%)	20.35	19.48
Current Yield (%)	2.22	2.38
Number of Stocks	3,848	1,934



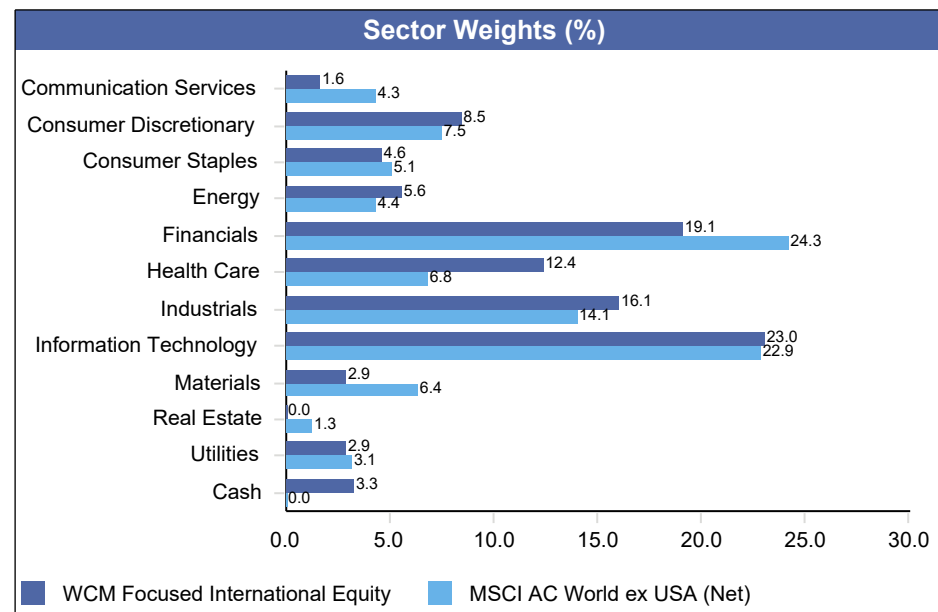
Top Ten Equity Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Taiwan Semicon Manu Co	3.80	5.07	-1.27	37.79
Samsung Electronics Co Ltd	2.61	2.74	-0.13	97.49
SK Hynix Inc	1.78	2.57	-0.79	224.69
Rolls Royce Holdings PLC	1.58	0.44	1.14	29.00
Taiwan Semicon Manu Co ADR	1.44	5.07	-3.63	41.63
Kioxia Holdings Corporation	1.28	0.47	0.81	360.08
Mizuho Financial Group Inc	1.15	0.31	0.84	24.52
Siemens Energy AG	1.08	0.40	0.68	15.66
ASML Holding NV	1.04	2.08	-1.04	52.95
Societe Generale Group	0.98	0.15	0.83	26.06
% of Portfolio	16.74	19.30	-2.56	



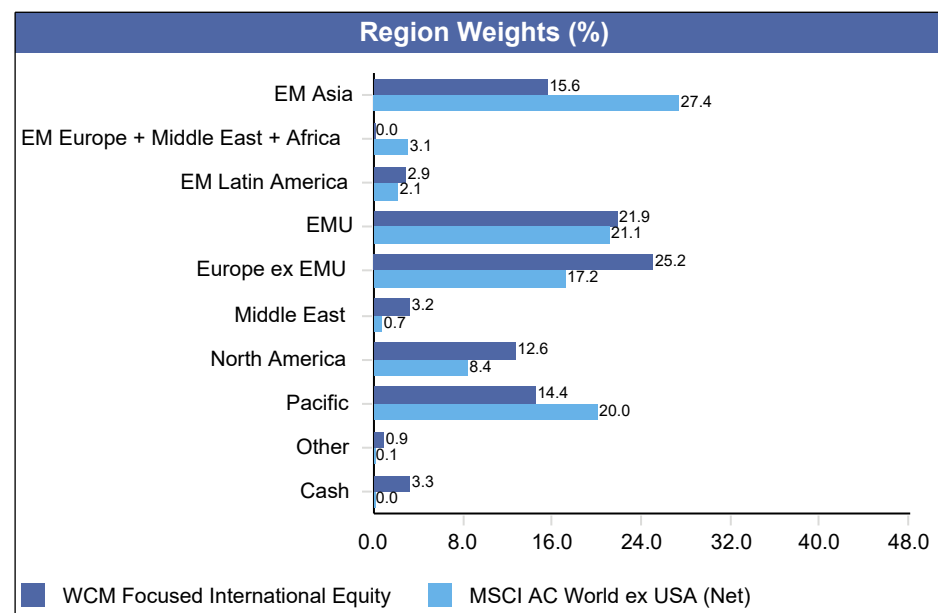
The fund characteristics and top holdings shown above are based on a look-through of any underlying mutual funds or ETFs held within the Fund. ETF holdings are available daily, while mutual fund holdings are only published on a monthly or quarterly basis. As a result, holdings used for the look-through of third-party mutual funds may be as of the prior month or quarter end depending on the most recent information available at the time this report was published.

WCM Focused International Equity vs. MSCI AC World ex USA (Net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	237,725	274,921
Median Mkt. Cap (\$M)	57,492	13,919
Price/Earnings ratio	22.58	18.68
Price/Book ratio	3.81	3.03
5 Yr. EPS Growth Rate (%)	22.06	19.48
Current Yield (%)	1.32	2.38
Number of Stocks	43	1,934

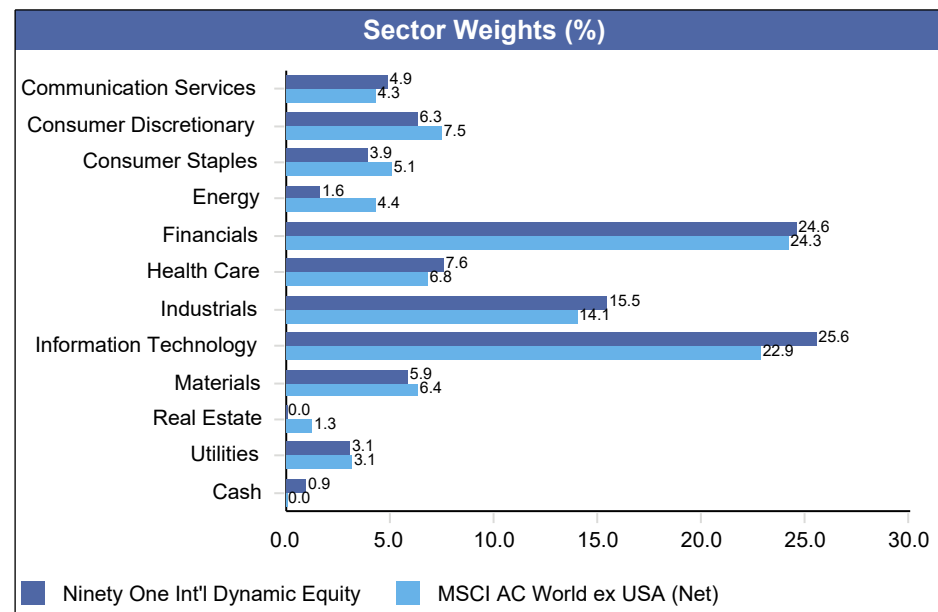


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Taiwan Semicon Manu Co ADR	8.07	5.07	3.00	41.63
Kioxia Holdings Corporation	6.66	0.47	6.19	360.08
Rolls Royce Holdings PLC	5.92	0.44	5.48	29.00
Nebius Group N V	4.97	0.15	4.82	166.16
Siemens Energy AG	3.47	0.40	3.07	15.66
Constellation Software Inc	3.35	0.10	3.25	7.60
CASH	3.30	0.00	3.30	N/A
Teva Pharmaceutical Industries Ltd	3.18	0.11	3.07	12.48
Lottomatica Group SpA	3.09	0.00	3.09	-0.92
Mizuho Financial Group Inc	3.00	0.31	2.69	24.52
% of Portfolio	45.01	7.05	37.96	

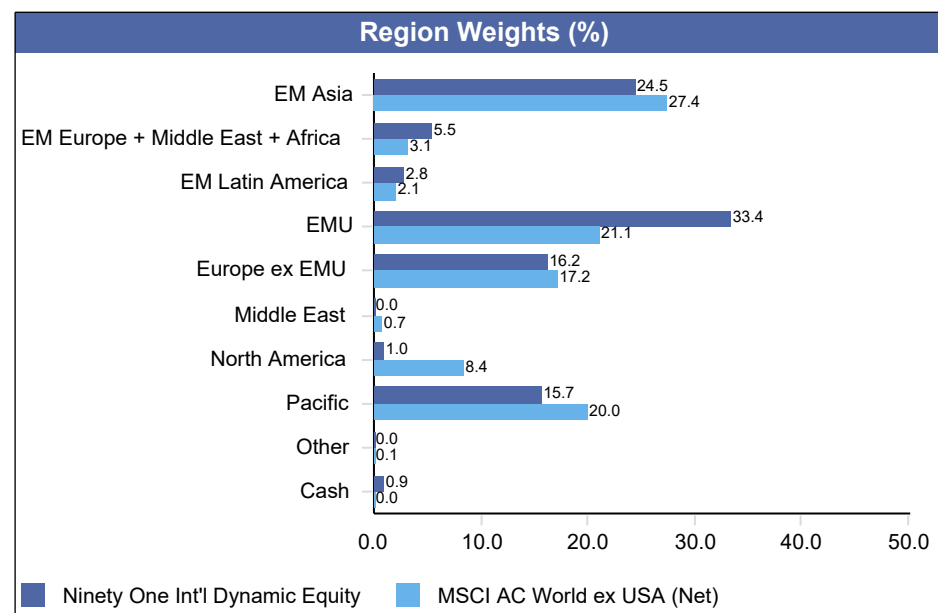


Ninety One Int'l Dynamic Equity vs. MSCI AC World ex USA (Net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	292,191	274,921
Median Mkt. Cap (\$M)	37,365	13,919
Price/Earnings ratio	18.19	18.68
Price/Book ratio	3.02	3.03
5 Yr. EPS Growth Rate (%)	26.47	19.48
Current Yield (%)	1.70	2.38
Number of Stocks	58	1,934

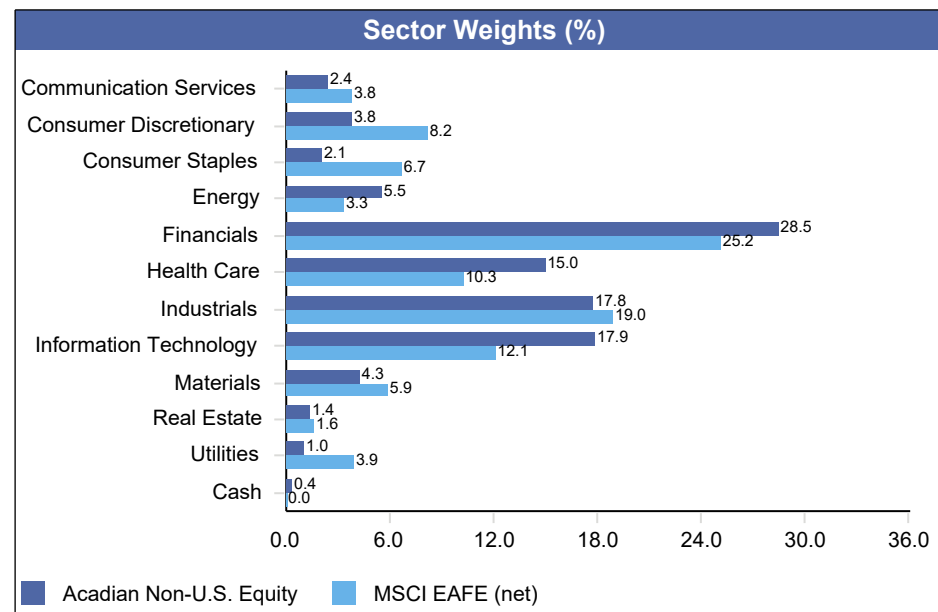


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Taiwan Semicon Manu Co	7.01	5.07	1.94	37.79
Samsung Electronics Co Ltd	5.92	2.74	3.18	97.49
Mizuho Financial Group Inc	3.29	0.31	2.98	24.52
MTN Group Ltd	3.12	0.07	3.05	24.81
Rolls Royce Holdings PLC	3.07	0.44	2.63	29.00
Compagnie Financiere Richemont SA	2.95	0.34	2.61	34.13
Astrazeneca PLC	2.95	0.77	2.18	-3.39
Banco Santander SA	2.82	0.54	2.28	27.87
Sompo Holdings Inc	2.78	0.09	2.69	1.57
Erste Group Bank AG	2.68	0.11	2.57	26.55
% of Portfolio	36.59	10.48	26.11	

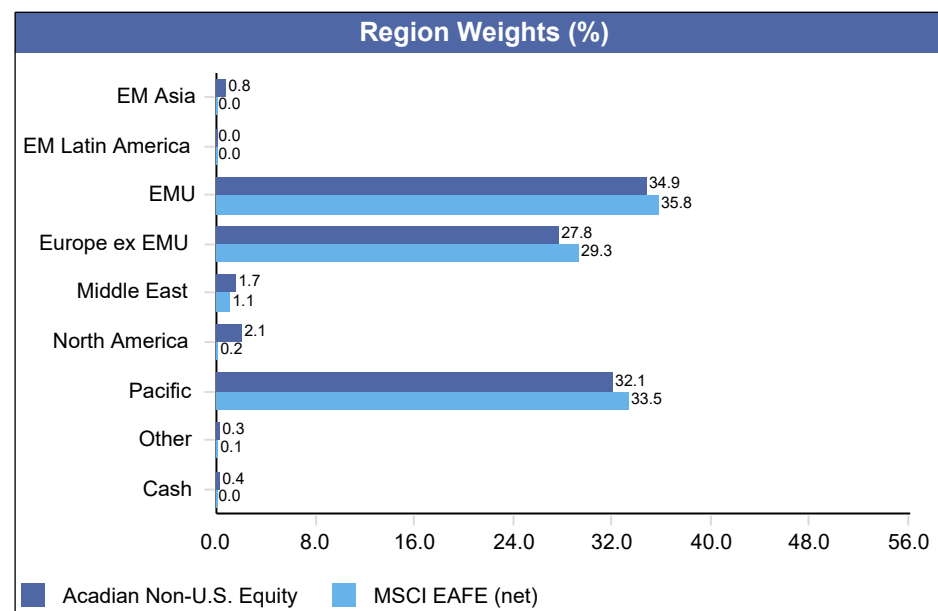


Acadian Non-U.S. Equity vs. MSCI EAFE (net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	115,433	130,326
Median Mkt. Cap (\$M)	7,745	20,898
Price/Earnings ratio	17.67	18.83
Price/Book ratio	3.11	2.83
5 Yr. EPS Growth Rate (%)	19.00	17.43
Current Yield (%)	2.70	2.67
Number of Stocks	257	673

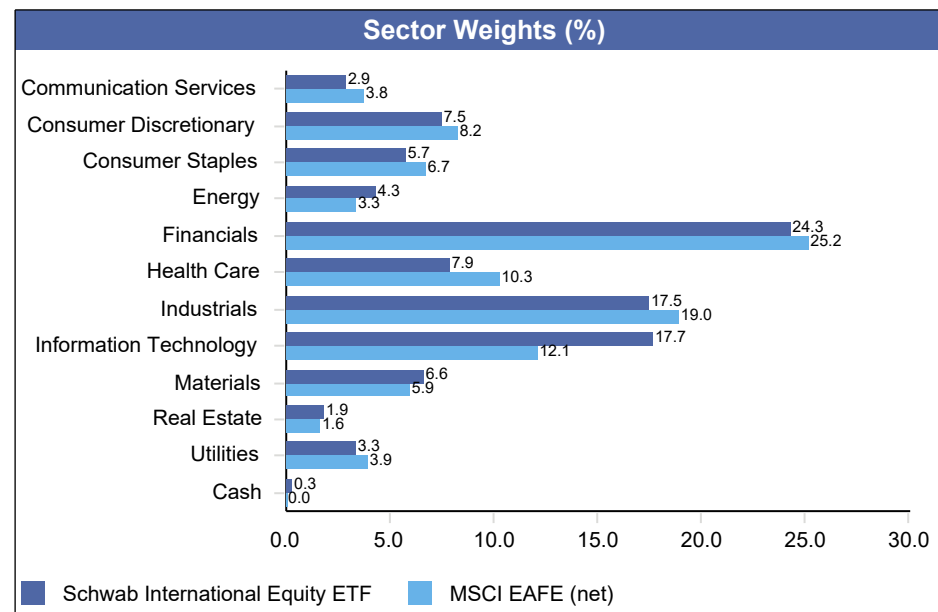


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Roche Holding AG	3.68	1.35	2.33	5.35
Novartis AG	3.68	1.34	2.34	4.33
ASML Holding NV	3.57	3.55	0.02	50.95
ABB Ltd	3.18	0.79	2.39	37.96
Tokyo Electron Ltd	2.30	0.99	1.31	102.85
BNP Paribas	2.22	0.54	1.68	28.79
BP plc	2.12	0.45	1.67	-20.50
Caixabank SA	2.03	0.23	1.80	24.87
Barclays PLC	1.94	0.43	1.51	26.94
Siemens Energy AG	1.83	0.68	1.15	15.66
% of Portfolio	26.55	10.35	16.20	

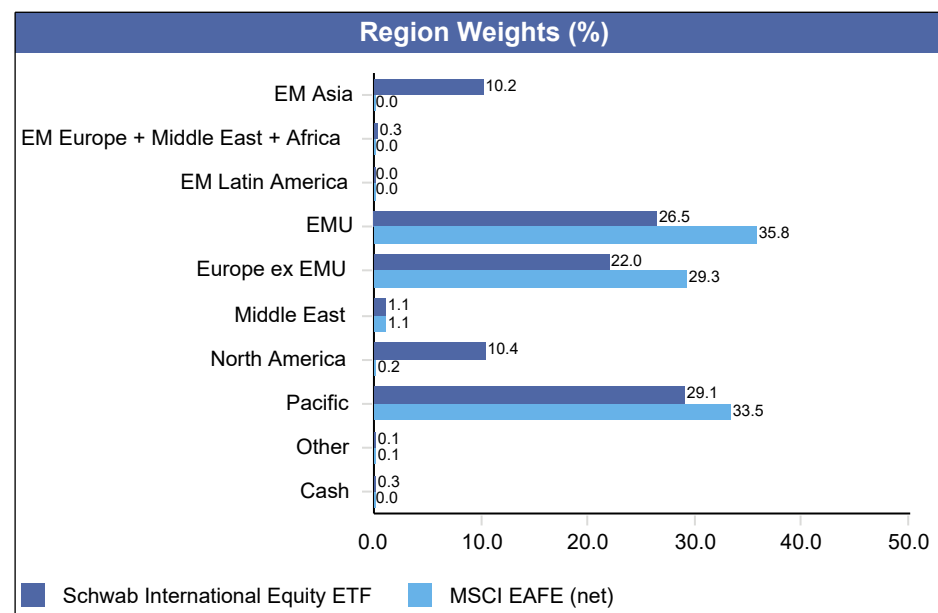


Schwab International Equity ETF vs. MSCI EAFE (net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	197,583	130,326
Median Mkt. Cap (\$M)	9,763	20,898
Price/Earnings ratio	19.00	18.83
Price/Book ratio	2.87	2.83
5 Yr. EPS Growth Rate (%)	19.43	17.43
Current Yield (%)	2.45	2.67
Number of Stocks	1,473	673

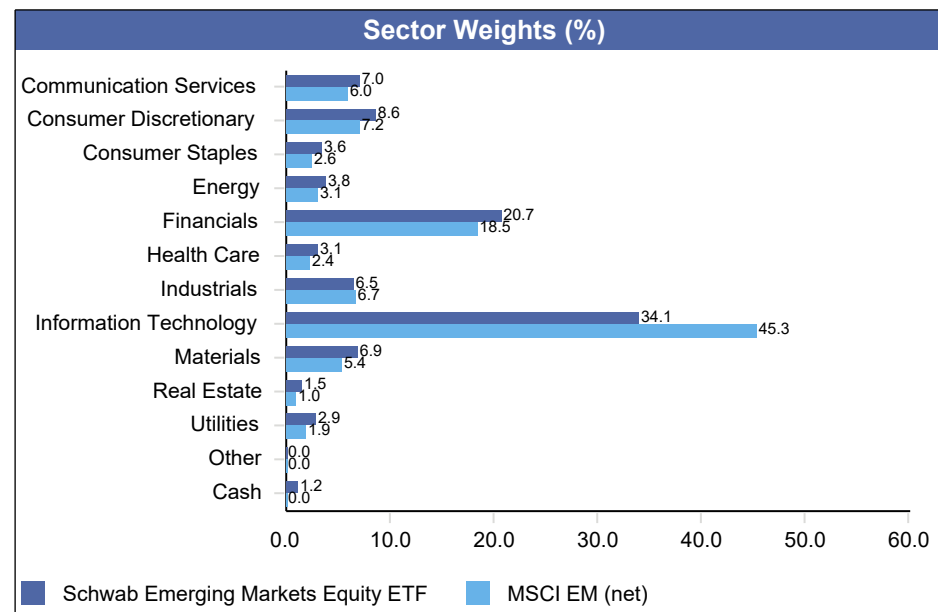


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Samsung Electronics Co Ltd	3.38	0.00	3.38	97.49
SK Hynix Inc	3.22	0.00	3.22	224.69
ASML Holding NV	2.58	3.55	-0.97	52.95
HSBC Holdings PLC	1.11	1.52	-0.41	18.53
Novartis AG	1.00	1.34	-0.34	4.33
Roche Holding AG	0.98	1.35	-0.37	5.35
Royal Bank of Canada	0.98	0.00	0.98	29.34
Astrazeneca PLC	0.95	1.32	-0.37	-3.39
Nestle SA, Cham Und Vevey	0.90	1.23	-0.33	9.79
Siemens AG	0.80	1.11	-0.31	35.62
% of Portfolio	15.90	11.42	4.48	

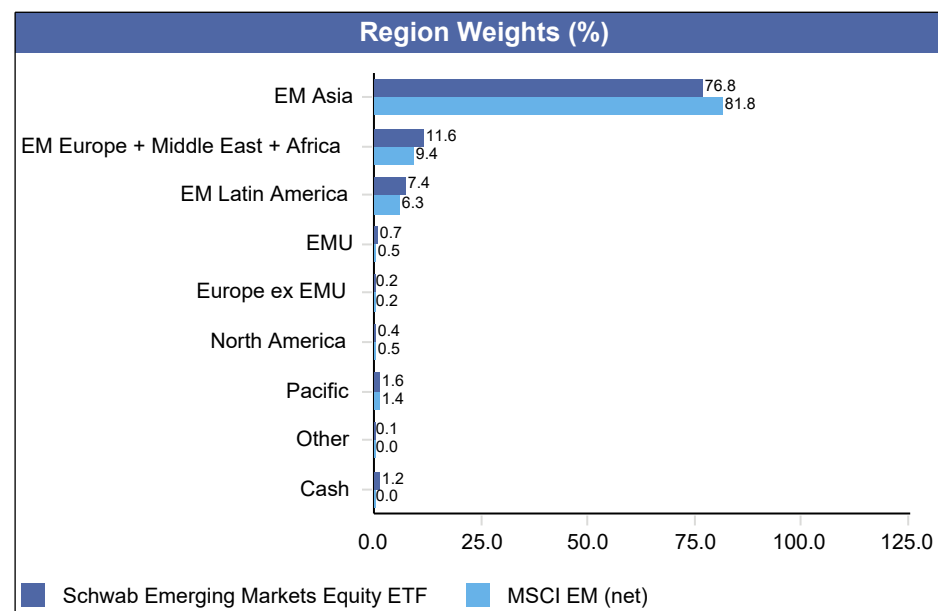


Schwab Emerging Markets Equity ETF vs. MSCI EM (net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	405,414	571,173
Median Mkt. Cap (\$M)	4,970	11,007
Price/Earnings ratio	17.04	18.11
Price/Book ratio	3.23	3.58
5 Yr. EPS Growth Rate (%)	17.73	23.82
Current Yield (%)	2.34	1.90
Number of Stocks	2,192	1,178

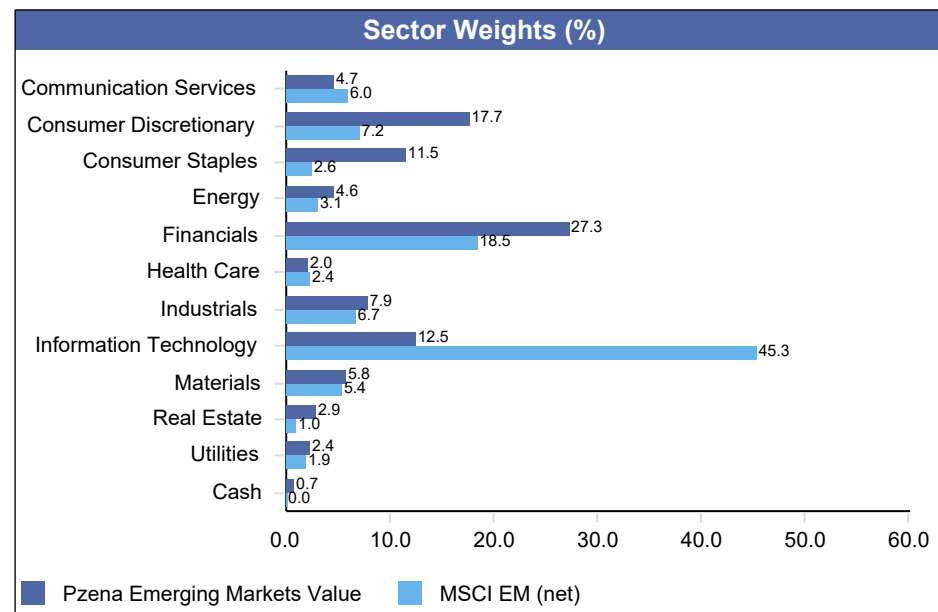


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Taiwan Semicon Manu Co	17.48	15.17	2.31	37.79
Tencent Holdings LTD	3.25	2.75	0.50	-10.19
Alibaba Group Holding Ltd	2.06	1.61	0.45	-21.29
Mediatek Incorporation	1.86	1.57	0.29	185.91
CASH	1.20	0.00	1.20	N/A
Delta Electronics Inc	1.12	0.97	0.15	42.57
HDFC Bank Limited	0.92	0.78	0.14	11.12
Hon Hai Precision Industry Co Ltd	0.91	0.78	0.13	34.34
Reliance Industries Ltd	0.87	0.68	0.19	-3.08
China Construction Bank Corp	0.87	0.70	0.17	-3.84
% of Portfolio	30.54	25.01	5.53	

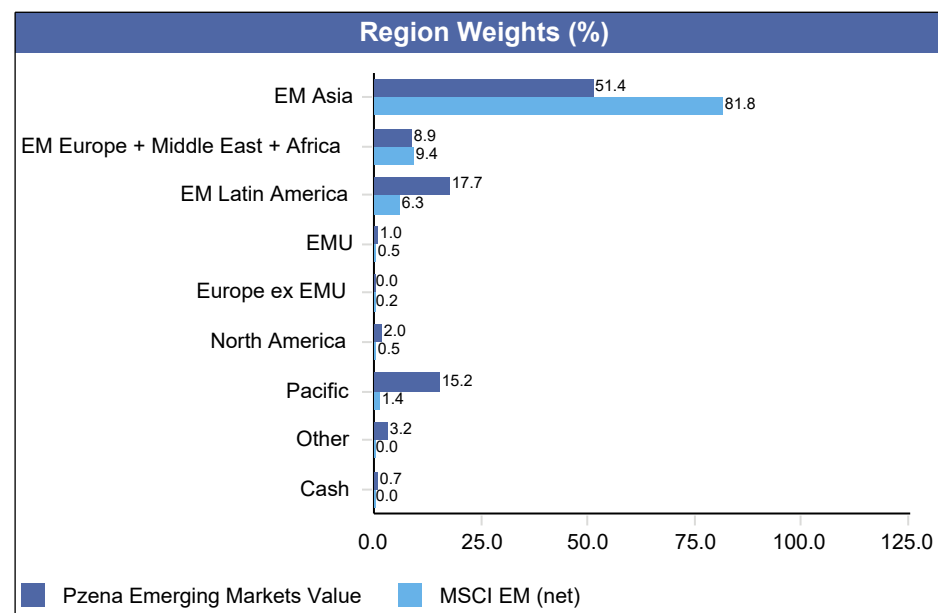


Pzena Emerging Markets Value vs. MSCI EM (net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	176,753	571,173
Median Mkt. Cap (\$M)	14,584	11,007
Price/Earnings ratio	10.86	18.11
Price/Book ratio	1.78	3.58
5 Yr. EPS Growth Rate (%)	9.57	23.82
Current Yield (%)	4.12	1.90
Number of Stocks	59	1,178

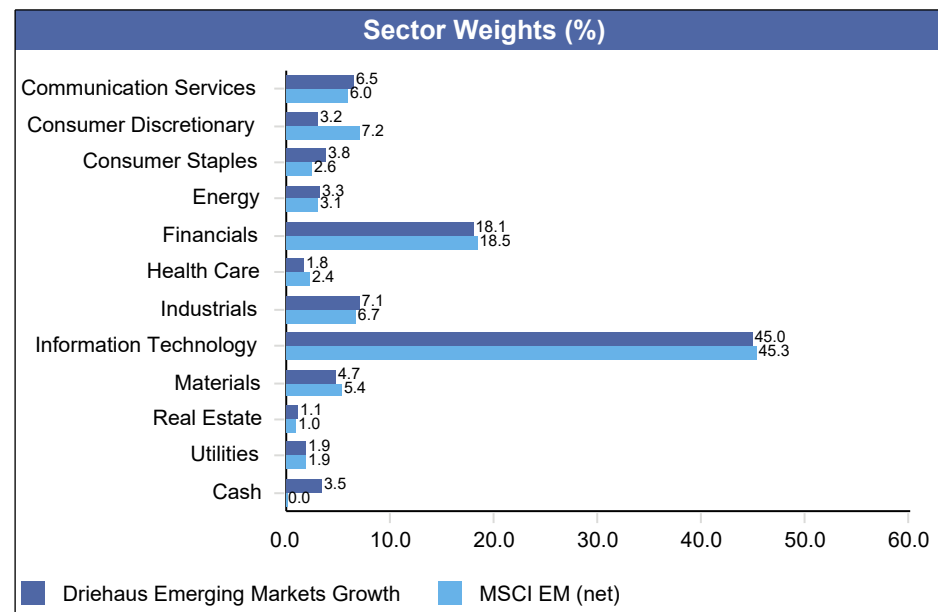


Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Taiwan Semicon Manu Co	3.62	15.17	-11.55	37.79
Ambev SA	3.16	0.11	3.05	8.07
Samsung Electronics Co Ltd	2.90	0.89	2.01	83.85
Wilmar International Ltd	2.73	0.00	2.73	-4.03
Haier Smart Home Co Ltd	2.52	0.05	2.47	-3.59
Galaxy Entertainment Group Ltd	2.45	0.00	2.45	-13.85
Credicorp Ltd	2.42	0.21	2.21	20.33
Shenzhou Intl Group Holdings Ltd	2.28	0.03	2.25	-13.65
Bangkok Bank Public Co Ltd	2.26	0.00	2.26	11.26
Tencent Holdings LTD	2.26	2.75	-0.49	-10.19
% of Portfolio	26.60	19.21	7.39	

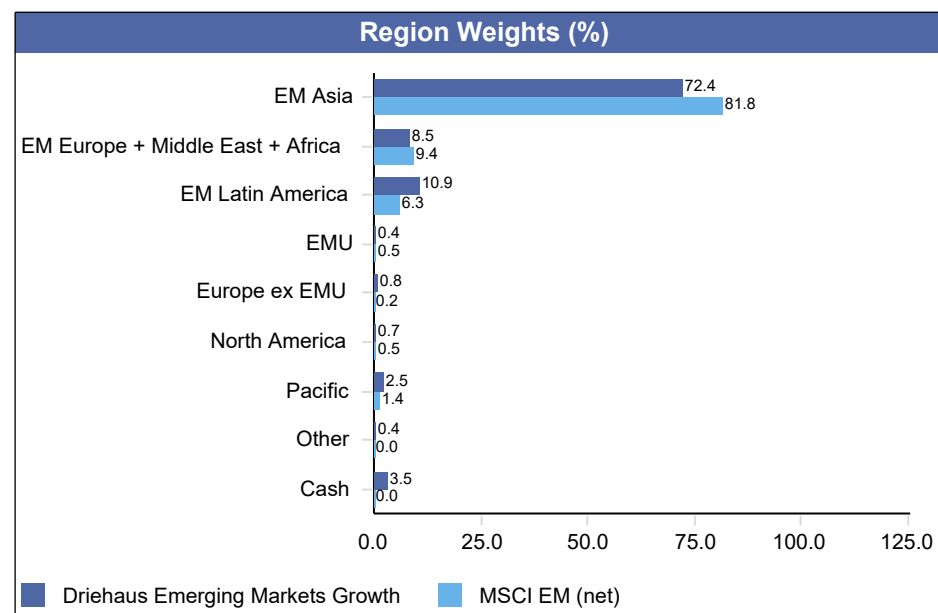


Driehaus Emerging Markets Growth vs. MSCI EM (net)

Portfolio Characteristics		
	Portfolio	Benchmark
Wtd. Avg. Mkt. Cap (\$M)	519,139	571,173
Median Mkt. Cap (\$M)	29,923	11,007
Price/Earnings ratio	19.14	18.11
Price/Book ratio	4.20	3.58
5 Yr. EPS Growth Rate (%)	26.34	23.82
Current Yield (%)	1.76	1.90
Number of Stocks	99	1,178



Top Ten Holdings				
	Portfolio Weight (%)	Benchmark Weight (%)	Active Weight (%)	Quarterly Return (%)
Samsung Electronics Co Ltd	8.53	8.20	0.33	97.49
Taiwan Semicon Manu Co	8.09	15.17	-7.08	37.79
SK Hynix Inc	7.74	7.69	0.05	224.69
Taiwan Semicon Manu Co ADR	4.74	15.17	-10.43	41.63
CASH	3.45	0.00	3.45	N/A
Tencent Holdings LTD	3.38	2.75	0.63	-10.19
ASE Technology Holding Co Ltd	2.62	0.58	2.04	107.74
Mediatek Incorporation	2.34	1.57	0.77	185.91
NAURA Technology Group Co Ltd	1.73	0.05	1.68	101.47
OTP Bank Nyrt	1.73	0.26	1.47	43.62
% of Portfolio	44.35	51.44	-7.09	



Portfolio Characteristics

As of June 30, 2026

Cohen & Steers Institutional Realty Shares

Portfolio Characteristics

Net Assets (\$ millions)	9,000
Inception Date	2/14/2000
Gross Expense Ratio	0.76%
Net Expense Ratio	0.75%
Number of Holdings	39
Wgt. Of Top 10 Holdings	59.56%
Turnover Rate	33%
Wgt. Avg. Market Cap. (\$ millions)	35,960
12-Month Distribution Yield	2.75%
30-Day SEC Yield	1.87%

Top 10 Holdings

Welltower, Inc.
Digital Realty Trust, Inc.
Prologis, Inc.
Crown Castle, Inc.
American Tower Corporation
Extra Space Storage, Inc.
Equinix, Inc.
Sun Communities, Inc.
Iron Mountain, Inc.
Kimco Realty Corporation

Sector

Health Care
Data Centers
Industrial
Telecommunications
Telecommunications
Self Storage
Data Centers
Manufactured Homes
Data Centers
Shopping Center

Portfolio

15.67%
9.55%
6.31%
5.45%
5.40%
4.37%
3.64%
3.24%
3.11%
2.82%

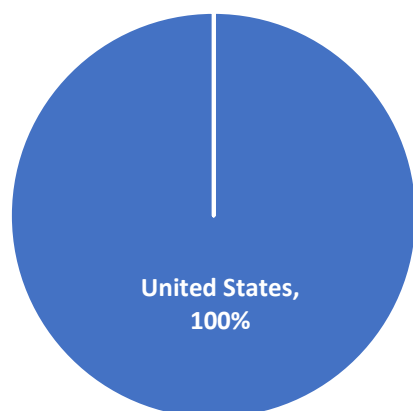
Benchmark¹

10.56%
4.13%
8.31%
2.17%
5.02%
2.00%
6.76%
0.96%
2.46%
1.10%

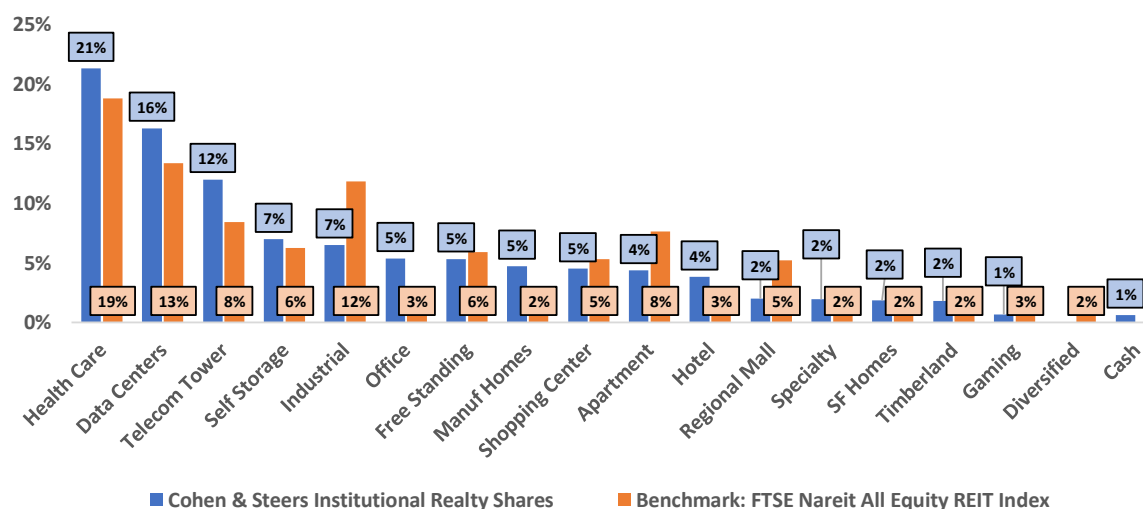
Active Weight

5.11%
5.42%
-2.00%
3.28%
0.38%
2.37%
-3.12%
2.28%
0.65%
1.72%

Geographic Exposure



Sector Exposure vs. Benchmark¹



(1) Cohen & Steers uses the FTSE Nareit All Equity REIT Index as its preferred benchmark for this strategy.

Portfolio Characteristics

As of June 30, 2026

NYLI CBRE Global Infrastructure Fund

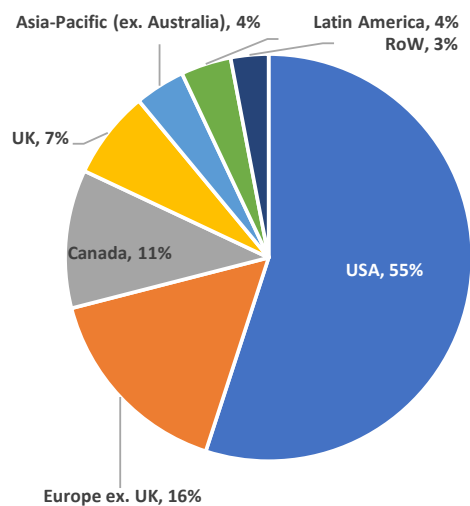
Portfolio Characteristics

Net Assets (\$ millions)	1,700.0
Inception Date	6/28/2013
Gross Expense Ratio (Class I)	0.99%
Net Expense Ratio (Class I)	0.97%
Number of Holdings	46
Wgt. Of Top 10 Holdings	42.70%
Turnover Rate	79%
Wgt. Avg. Market Cap. (\$ millions)	53,800
12-Month Distribution Yield	1.70%
30-Day SEC Yield	1.89%

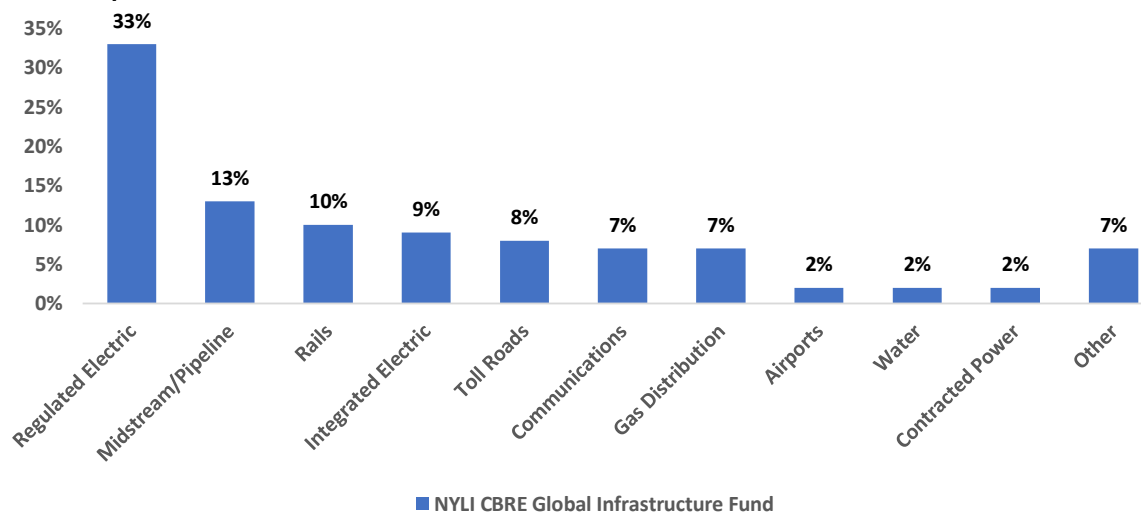
Top 10 Holdings

Company	Sector	Country	Portfolio
American Electric Power Company	Regulated Electric	United States	5.00%
Canadian National Railway Company	Rail	Canada	4.80%
Xcel Energy, Inc.	Regulated Electric	United States	4.50%
Ferrovial SE	Toll Roads	Spain	4.40%
Enbridge, Inc.	Midstream/Pipelines	Canada	4.20%
SSE PLC	Integrated Electric	United Kingdom	4.20%
PPL Corp.	Regulated Electric	United States	4.00%
Atmos Energy Corporation	Gas Distribution	United States	4.00%
American Tower Corporation	Towers	United States	3.90%
Vinci S.A.	Toll Roads	France	3.70%

Geographic Exposure



Sector Exposure



Portfolio Characteristics

As of June 30, 2026

Lazard Global Listed Infrastructure Portfolio

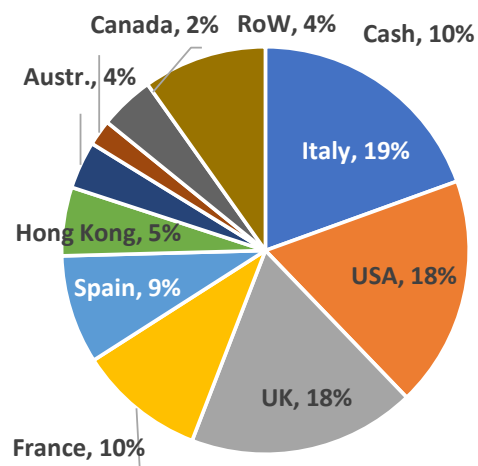
Portfolio Characteristics

Net Assets (\$ millions)	12,400
Inception Date	12/31/2009
Gross Expense Ratio	0.97%
Net Expense Ratio	0.97%
Number of Holdings	27
Wgt. Of Top 10 Holdings	55.07%
Turnover Rate	38%
Wgt. Avg. Market Cap. (\$ millions)	40,000
Dividend Yield	3.90%

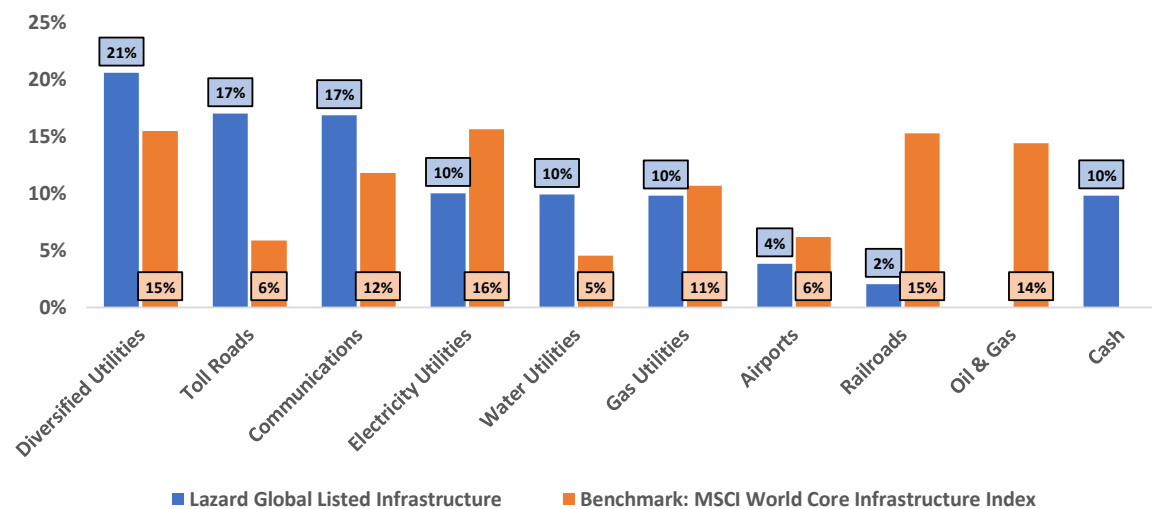
Top 10 Holdings

National Grid	Diversified Utilities	United Kingdom	8.10%
VINCI	Toll Roads	France	7.96%
Snam	Gas Utilities	Italy	6.95%
Terna	Electricity Utilities	Italy	4.79%
Consolidated Edison	Electricity Utilities	United States	4.75%
Exelon	Diversified Utilities	United States	4.67%
Ferrovial	Toll Roads	Spain	4.55%
American Tower	Communications Infra	United States	4.51%
Crown Castle	Communications Infra	United States	4.41%
Severn Trent	Water Utilities	United Kingdom	4.38%

Geographic Exposure



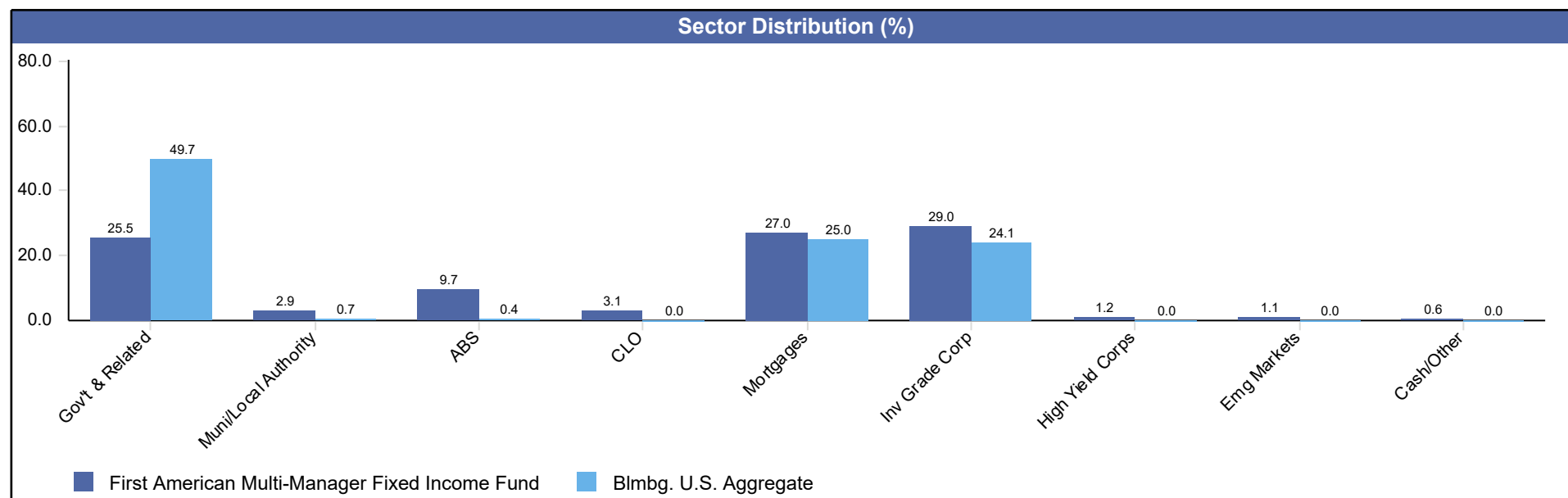
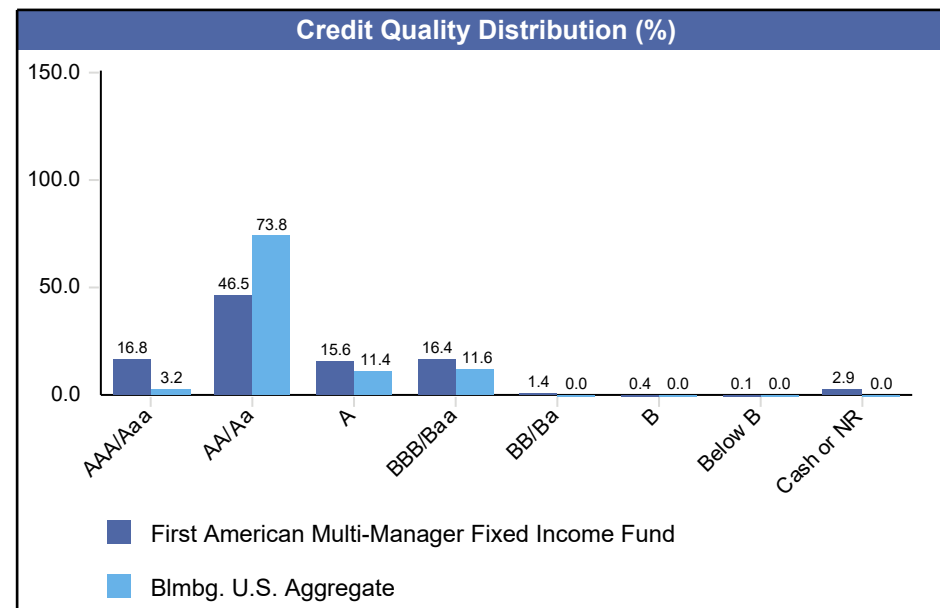
Sector Exposure vs. Benchmark¹



(1) Lazard uses the MSCI World Core Infrastructure Index as its preferred benchmark for this strategy.

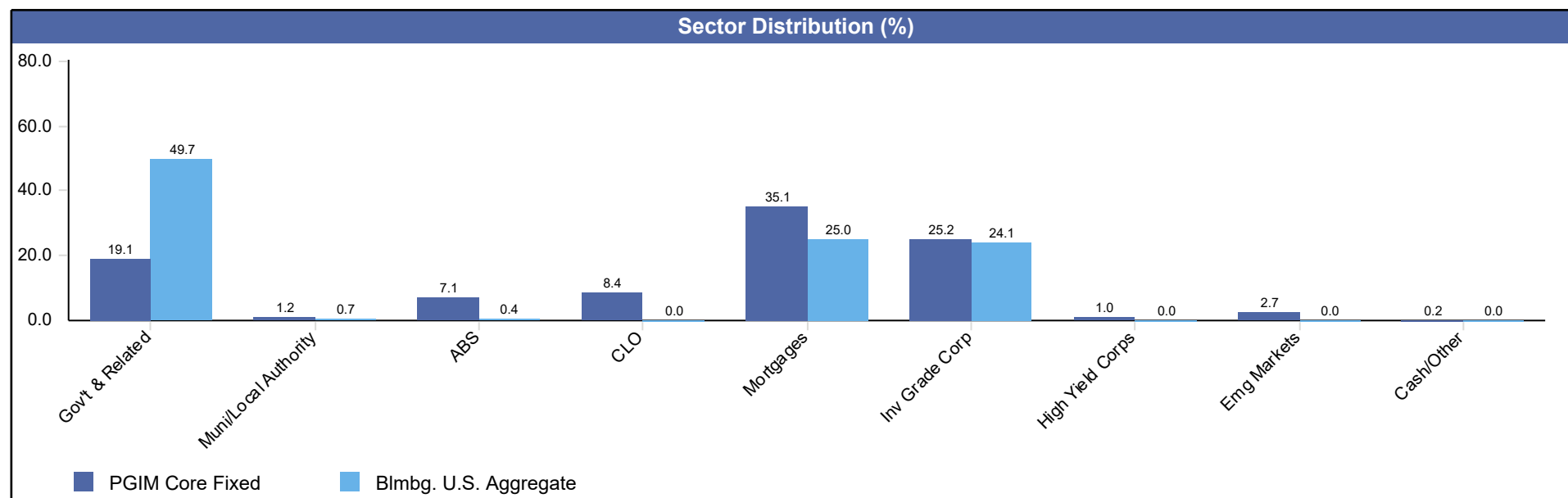
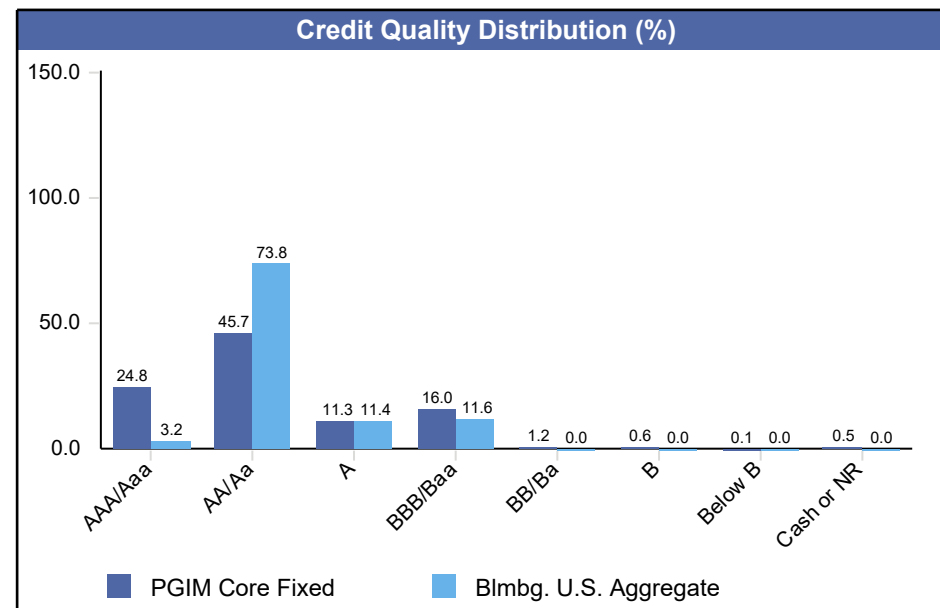
First American Multi-Manager Fixed Income Fund vs. Blmbg. U.S. Aggregate

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	5.77	5.88
Yield To Maturity (%)	5.13	4.74
Avg. Maturity	8.32	8.23
Avg. Quality	AA	AA
Coupon Rate (%)	4.03	3.74



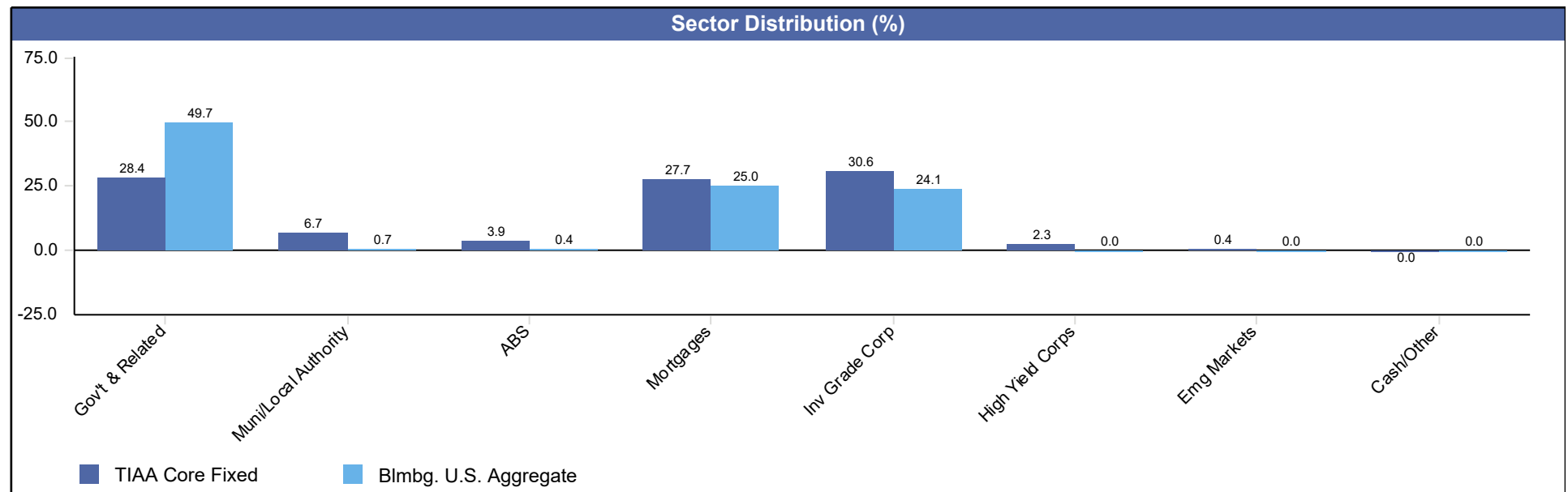
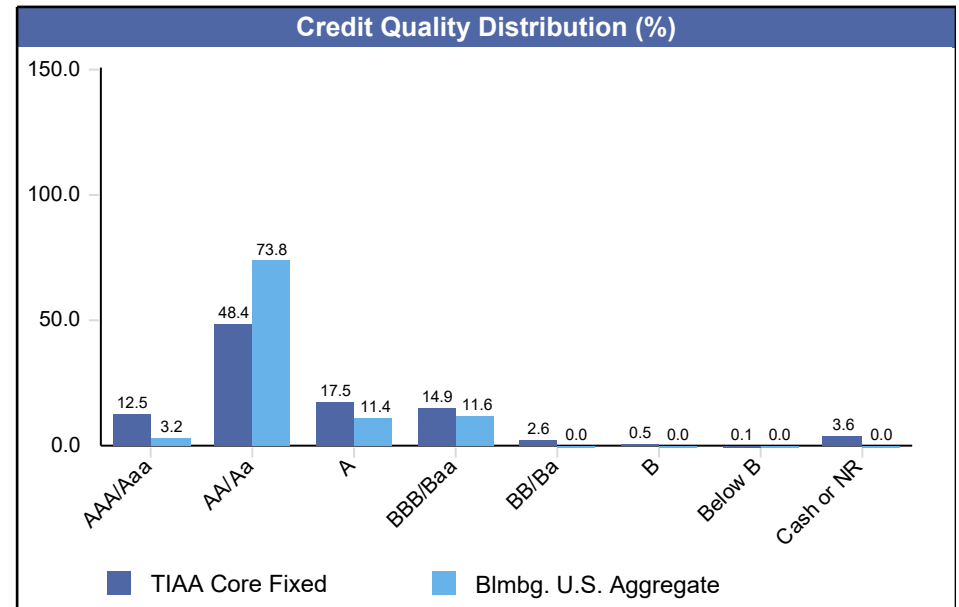
PGIM Core Fixed vs. Blmbg. U.S. Aggregate

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	5.90	5.88
Yield To Maturity (%)	5.07	4.74
Avg. Maturity	7.91	8.23
Avg. Quality	A	AA
Coupon Rate (%)	3.96	3.74



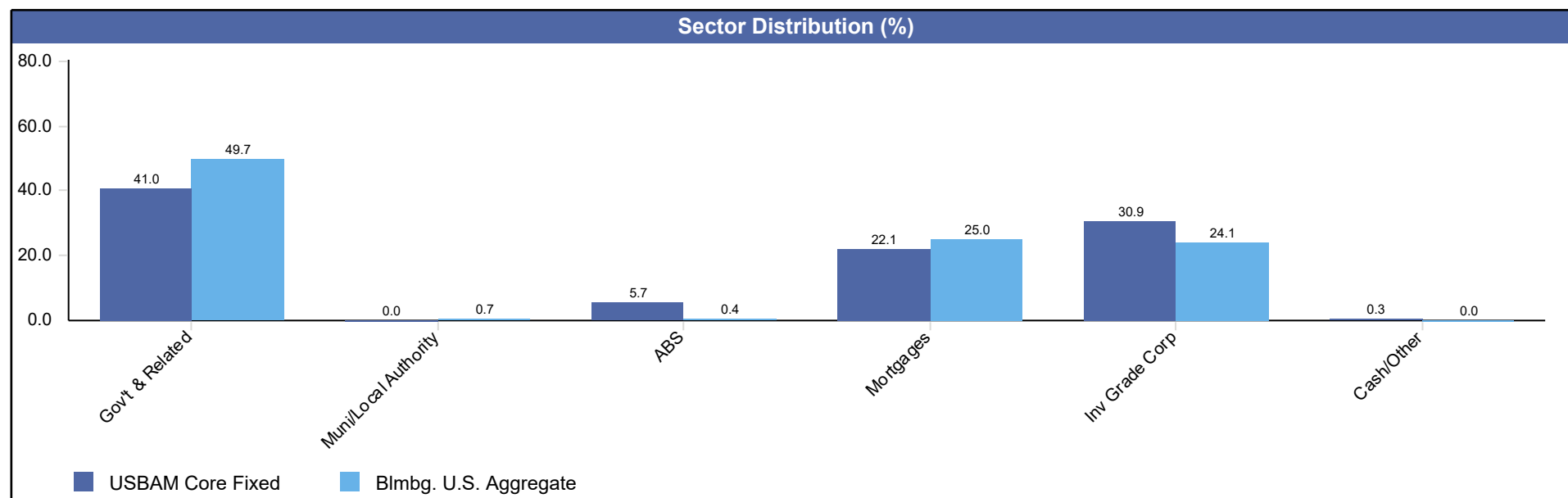
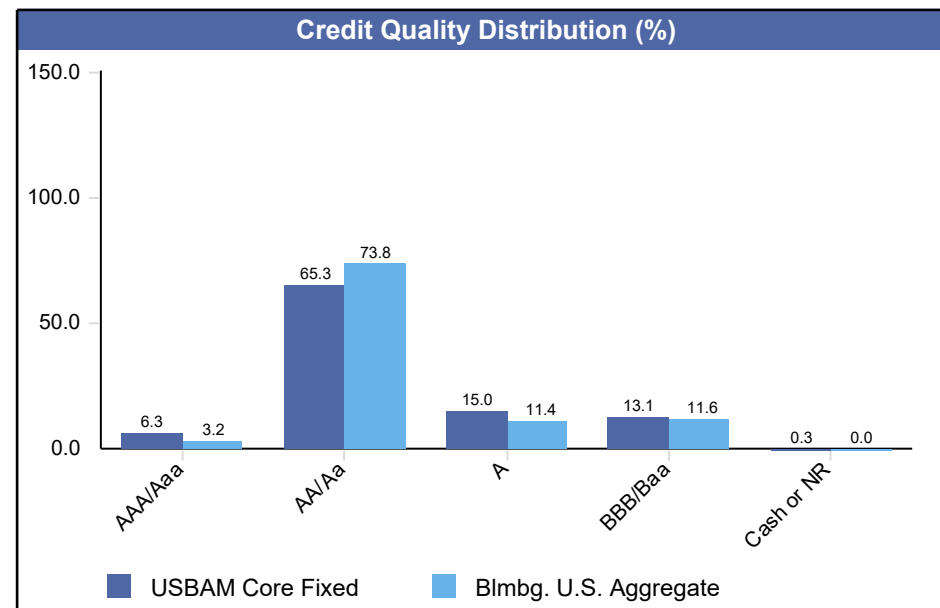
TIAA Core Fixed vs. Blmbg. U.S. Aggregate

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	5.84	5.88
Yield To Maturity (%)	5.19	4.74
Avg. Maturity	9.01	8.23
Avg. Quality	AA	AA
Coupon Rate (%)	3.76	3.74



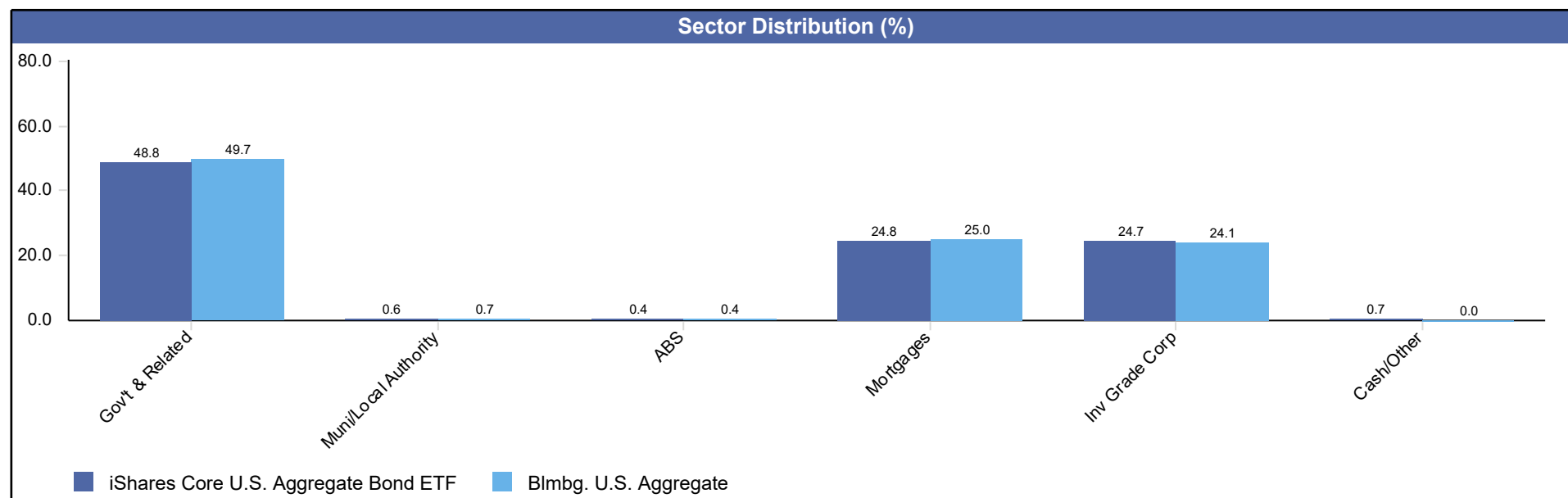
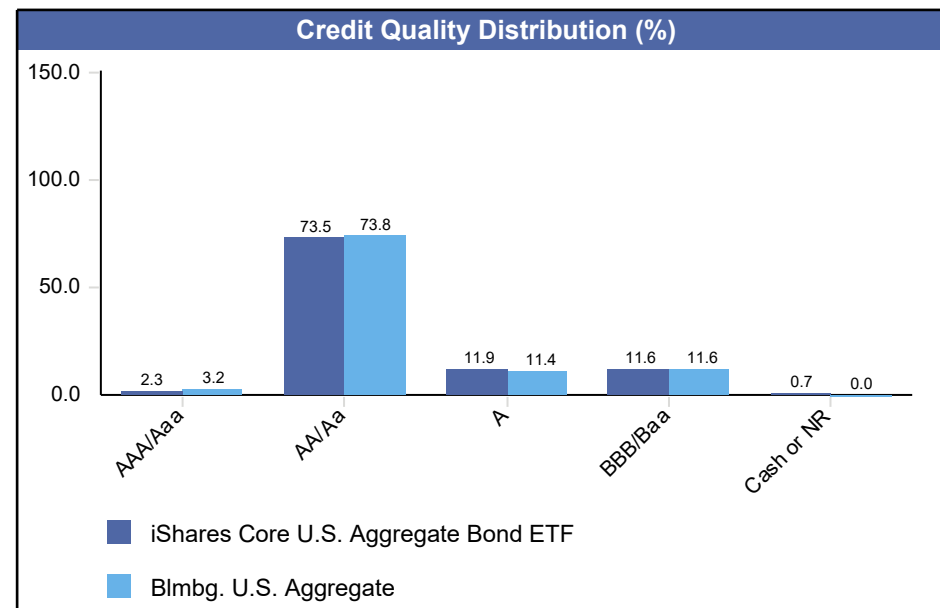
USBAM Core Fixed vs. Blmbg. U.S. Aggregate

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	5.88	5.88
Yield To Maturity (%)	4.86	4.74
Avg. Maturity	8.58	8.23
Avg. Quality	AA	AA
Coupon Rate (%)	4.51	3.74



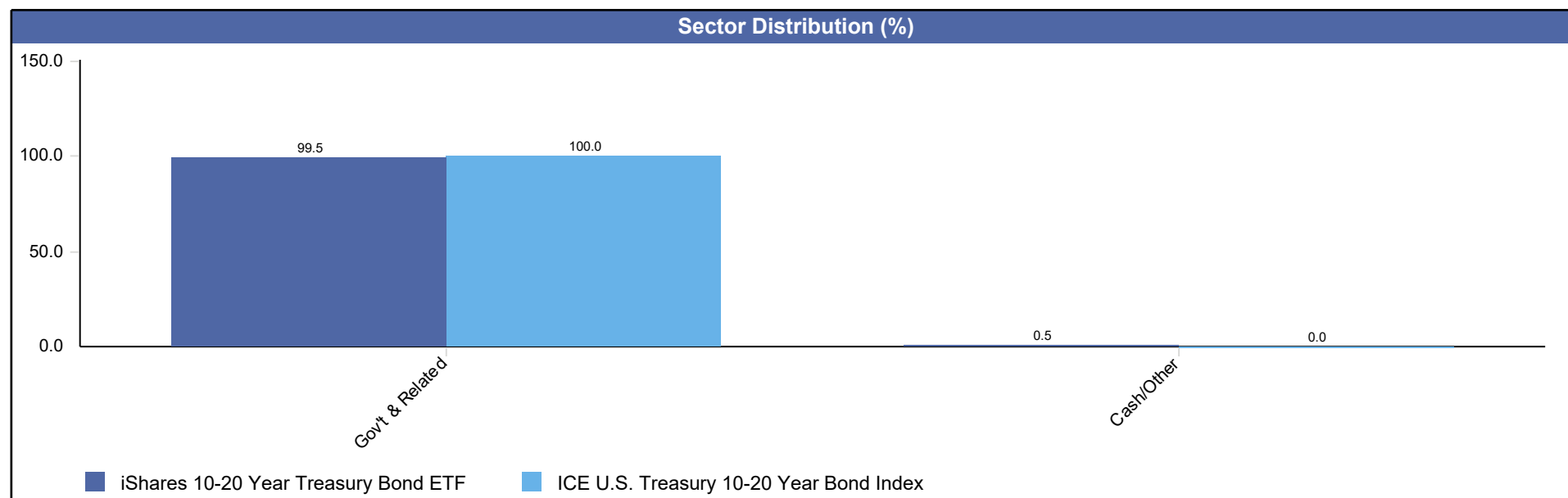
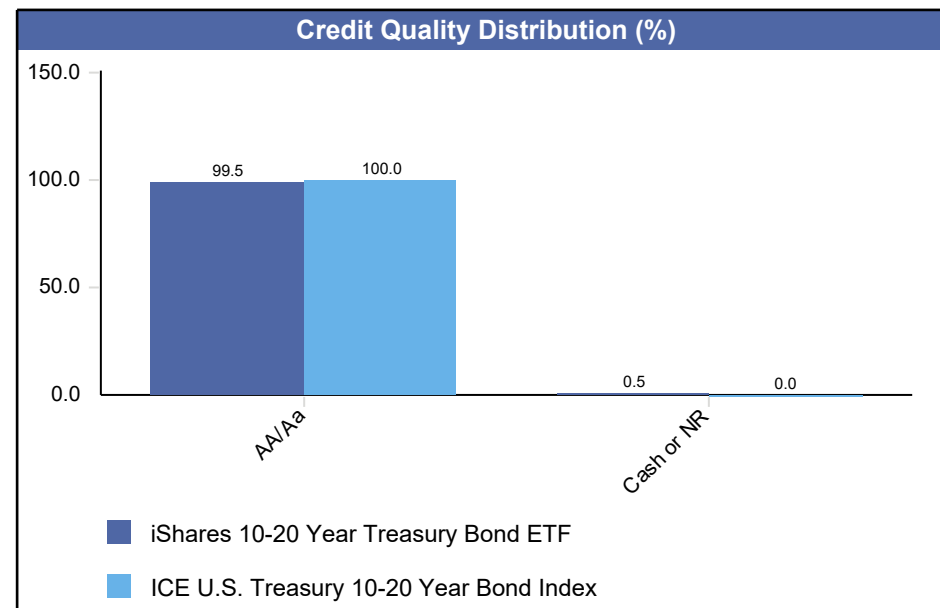
iShares Core U.S. Aggregate Bond ETF vs. Blmbg. U.S. Aggregate

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	5.88	5.88
Yield To Maturity (%)	4.74	4.74
Avg. Maturity	8.19	8.23
Avg. Quality	AA	AA
Coupon Rate (%)	3.74	3.74



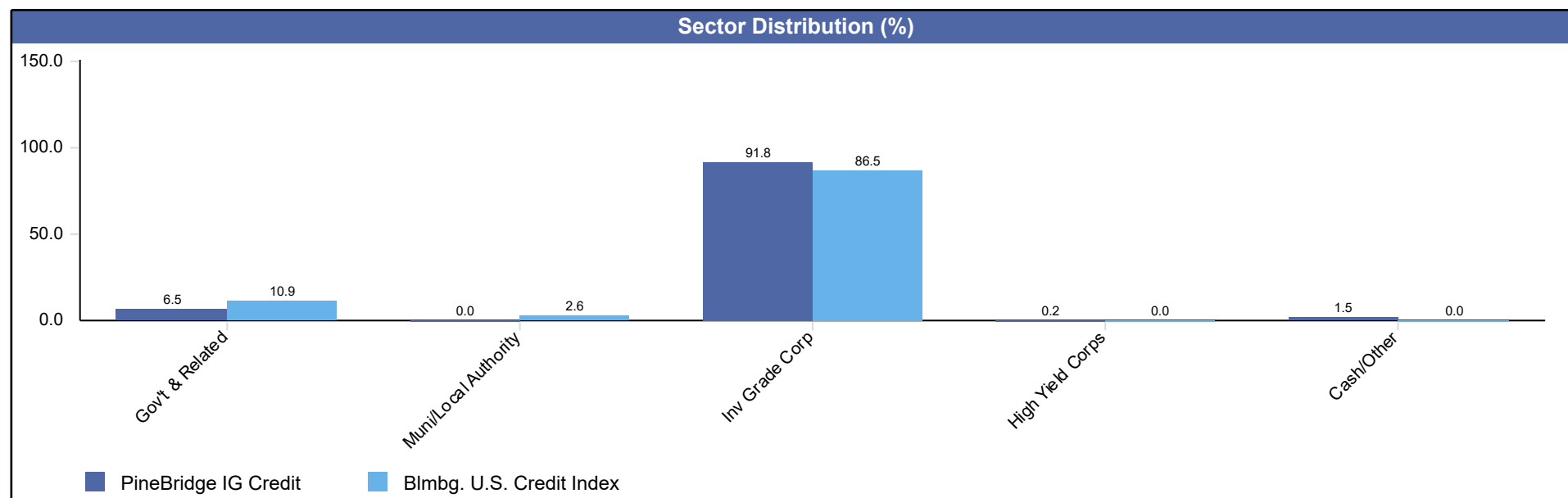
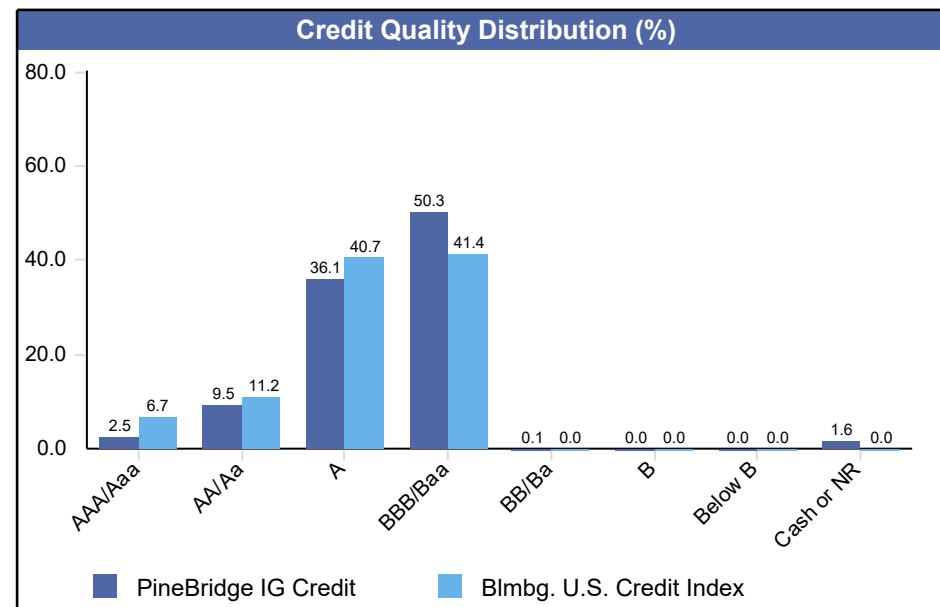
iShares 10-20 Year Treasury Bond ETF vs. ICE U.S. Treasury 10-20 Year Bond Index

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	11.87	11.98
Yield To Maturity (%)	4.83	4.84
Avg. Maturity	16.75	16.20
Avg. Quality	AA	AA
Coupon Rate (%)	3.34	3.54



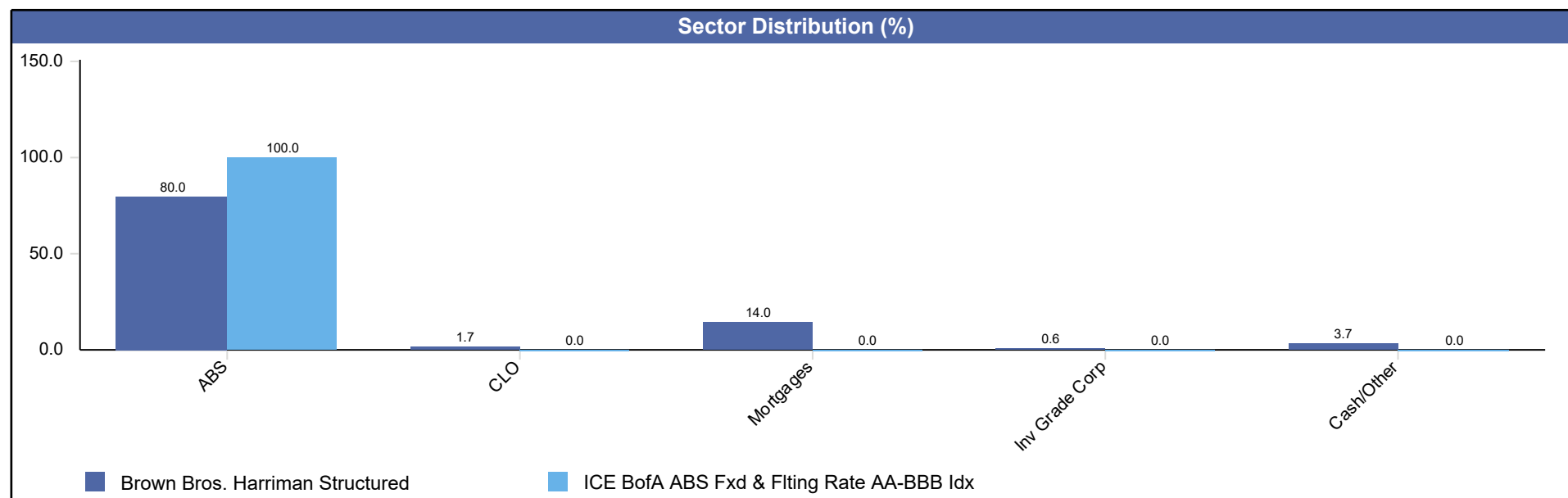
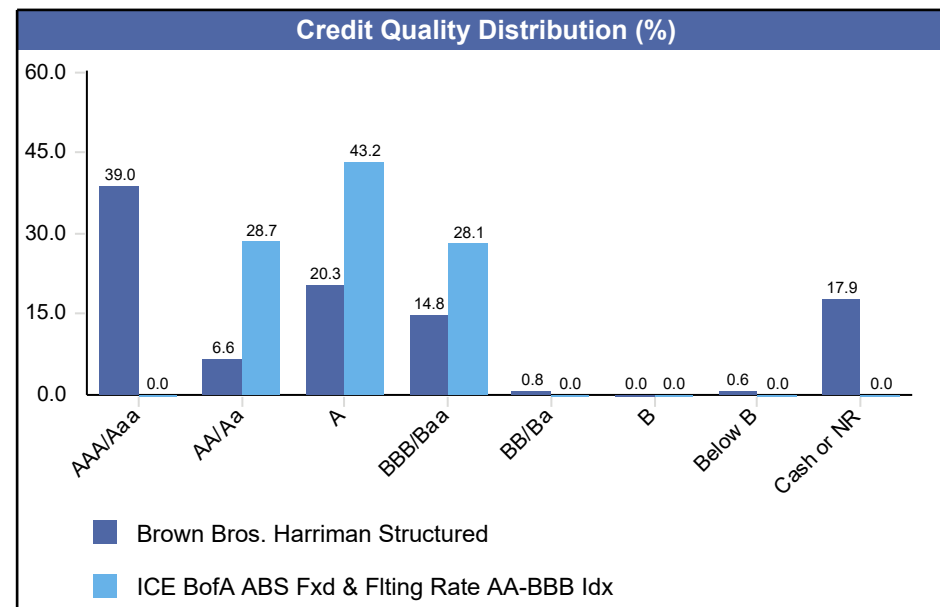
PineBridge IG Credit vs. Blmbg. U.S. Credit Index

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	6.93	6.61
Yield To Maturity (%)	5.27	5.14
Avg. Maturity	11.04	10.22
Avg. Quality	A	A
Coupon Rate (%)	4.64	4.52



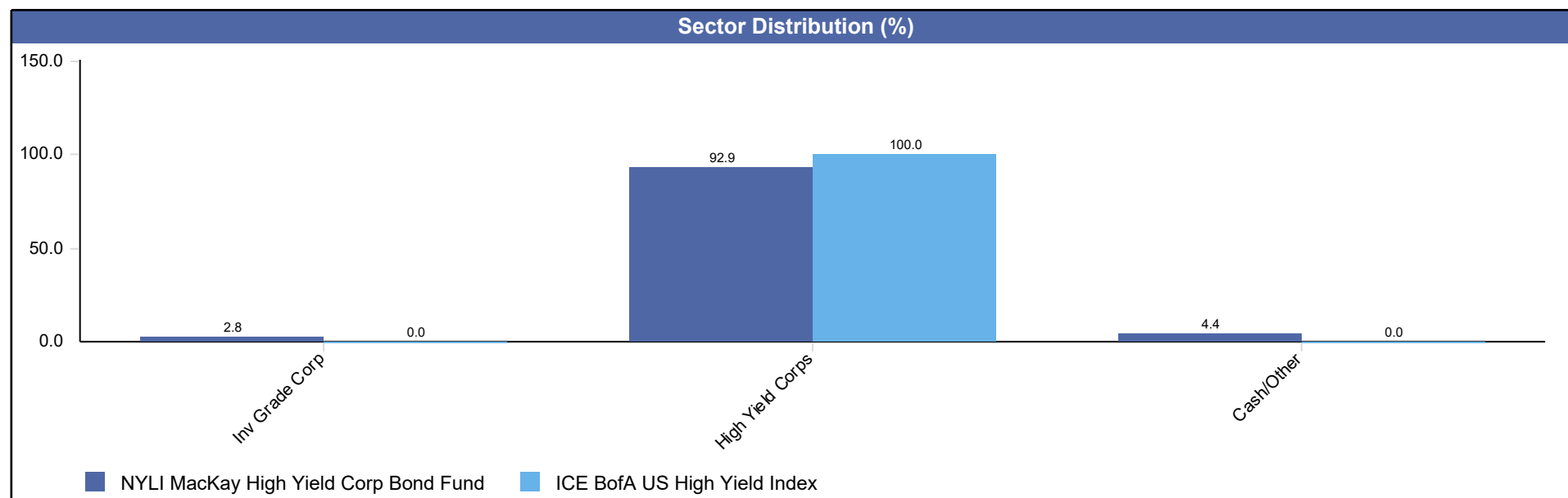
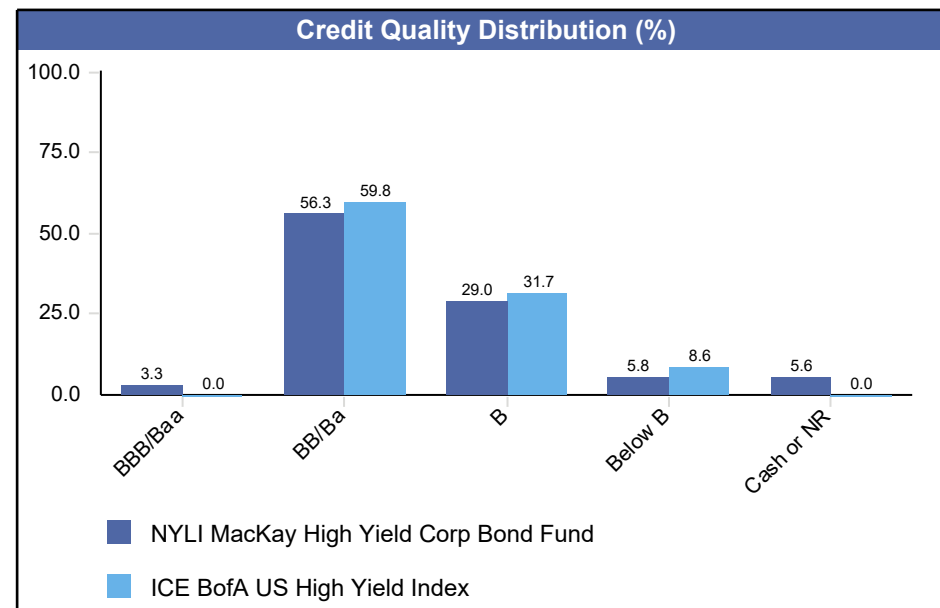
Brown Bros. Harriman Structured vs. ICE BofA ABS Fxd & Fltng Rate AA-BBB Idx

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	2.38	2.67
Yield To Maturity (%)	5.89	5.68
Avg. Maturity	2.76	3.59
Avg. Quality	AA	A
Coupon Rate (%)	5.13	5.00



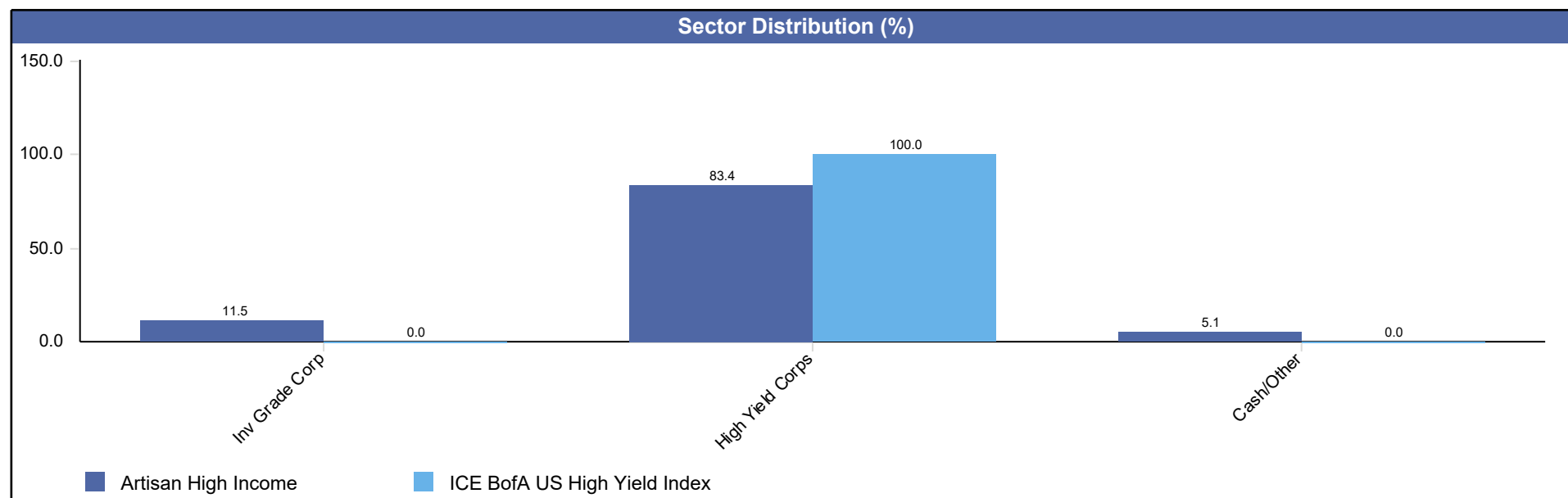
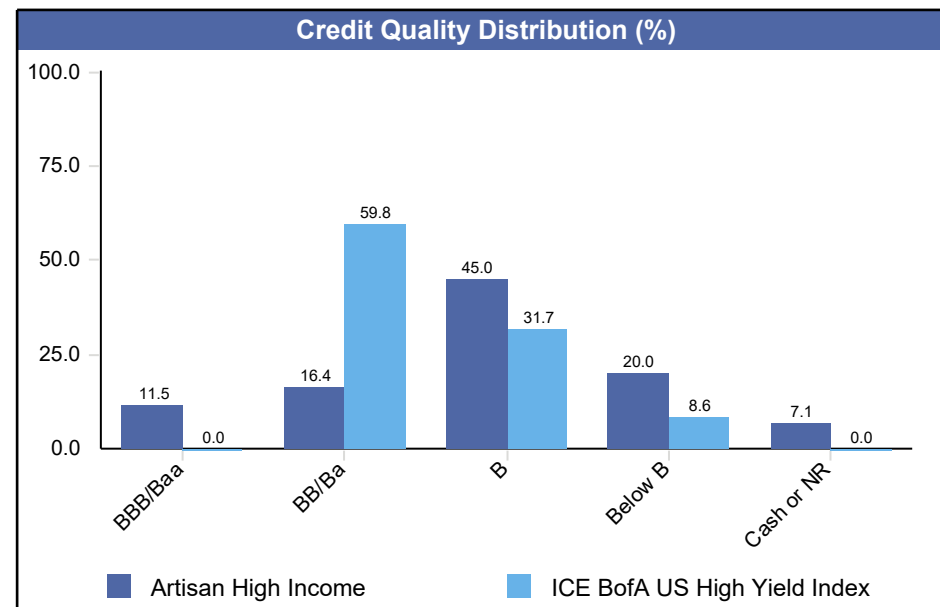
NYLI MacKay High Yield Corp Bond Fund vs. ICE BofA US High Yield Index

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	2.59	2.94
Yield To Maturity (%)	7.21	7.37
Avg. Maturity	4.76	4.65
Avg. Quality	BB	BB
Coupon Rate (%)	6.41	6.62



Artisan High Income vs. ICE BofA US High Yield Index

Portfolio Characteristics		
	Portfolio	Benchmark
Effective Duration	1.90	2.94
Yield To Maturity (%)	7.90	7.37
Avg. Maturity	4.80	4.65
Avg. Quality	B	BB
Coupon Rate (%)	7.00	6.62



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Agenda Item 8.5**SPECIAL REPORTS**

SUBJECT: Insurance Market Report

BACKGROUND AND STATUS:

Mr. Doug Wozniak of Alliant Insurance Services will present at the Board Meeting and provide an update on the current insurance market for the 2026-2027 Fiscal Year.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

None.

Agenda Item 9.1**DISCUSSION/ACTION ITEMS**

SUBJECT: Biennial Workers' Compensation Claims Management Audit Results

BACKGROUND AND STATUS:

Every two years, PRISM requires that CAPRI's Third-Party Administrator (Sedgwick) submits to an audit of all of CAPRI's open workers' compensation claim files. This year, the audit was conducted by ALC Claims Collaborations on behalf of PRISM.

Overall, this year's Audit found the claims handling to be generally following PRISM's workers' compensation claims administration guidelines. Furthermore, the staff of Sedgwick was found to have the technical expertise, experience, and sophistication necessary to competently handle claims for CAPRI. However, the audit identified several performance improvement recommendations--primarily related to inadequate documentation in the file--and concluded Sedgwick's Claims handling practices to be "Below Expectations" based upon a score of 76.92% down from the prior score of 90.62%.

Attached please find the 2026 Audit Report and Sedgwick's response. Amy Whitman from Sedgwick will be present at the meeting to discuss the results of the audit.

RECOMMENDATION:

Accept the results of the Workers' Compensation Claims Audit of 2026 as prepared by ALC Claims Collaborations.

FISCAL IMPACT:

None.

REFERENCE MATERIALS ATTACHED:

- Excerpts from WC Claims Audit Report of June 2026
- Sedgwick Response to Audit Results for CAPRI

PRISM AUDIT REPORT

Report Publish Date 05/29/26

Biennial

CAPRI

Third Party Administrator - Sedgwick



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Executive Summary.....	2
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Audited But Not Scored Results.....	15

Addendum I – POA, SR and Excess Detail Results

Addendum II – Audit Cross Reference List

Addendum III – Audit Worksheets

EXECUTIVE SUMMARY

This section will serve as an overview of the audit findings with recommendations for moving forward. The overall claims handling of the TPA is **Below Expectations** as measured in accordance with the standards set forth in the Guidelines.

Performance Strengths

Outstanding results were achieved in the categories of initial reserves for probable value, medical bills paid timely, apportionment ruled in/out, apportionment pursued appropriately, proactive return-to-work (RTW), future medical (FM) reserve consistent with OSIP, allocated reserves accurate, settlement valuation, Medicare's interests protected, member settlement authority requested, initiate investigation material to potential litigation, litigation management and defense attorney (DA) on panel, and closing excess report sent.

Performance Improvement Recommendations

Timeliness of plan of action (POA) and supervisor reviews require improvement. It is strongly recommended that diary dates be set 10–14 days in advance of supervisor review due dates to promote timely completion. This advance scheduling provides a necessary buffer for unexpected absences, workload fluctuations, or other delays and supports consistent compliance with review standards.

To ensure timely and compliant employee communication, diaries should be utilized to prompt post-surgical contact and ongoing outreach when an employee is off work. Upon notice of surgery approval, we recommend that a diary be set 1-2 business days after the procedure to contact the employee within three business days. The earlier diary date will assist with accommodating any unplanned delays in getting the contact done. When the employee is off work, we recommend a separate 25-day diary for ongoing contact to ensure the 30-day standard is met.

When indemnity benefits are initiated, we recommend an automatic 180-day diary be set to complete file balancing. Additionally, we advise reviewing the PRISM standards which require file balancing upon the termination of benefits. We also recommend implementing an internal checklist for the adjuster to include file balancing when issuing the benefit termination notice.

The audit identified delays in advancing settlement efforts after key information supporting resolution was obtained. To improve timely claim resolution, a diary should be established upon receipt of information that reasonably allows the claim to be finalized, prompting action within ten days and ensuring consistent follow-up until settlement or closure is achieved. File documentation should reflect ongoing efforts to advance resolution, as lapses in follow-up contributed to prolonged inactivity and delayed settlement progression across multiple files during the audit period.

The standards for ongoing excess reporting should be reviewed with the team. We recommend setting the subsequent excess reporting/reimbursement diary at least two weeks prior to the due date to allow for any unplanned absences or distractions.

There were two subcategories where only one downgraded file produced a low score. We consider these to be outliers and not an adverse trend. The categories impacted were member noticed of permanent restrictions and timely initial excess reporting.

Audit Demographics

The audit criterion was formed by using the PRISM Claims Administration standards. The file audits specifically focused on claims handling activity from 06/01/25 through the date of the audit. Sedgwick provided a list of the open inventory covered by the PRISM program and a random selection of the files was pulled to gather 50 files from the open inventory. The file selection consisted of a mix of indemnity claims, future medical files, and medical only claims. File documents, notes, payments, letters, and reserves are maintained in electronic form. The audit was completed remotely. Each worksheet was provided to Tyler McDanniel, Amy Whitman, and John Valenze for review and comment. They engaged with the auditors and submitted all questions, feedback, or disputes prior to the conclusion of the audit.

AUDIT TEAM

Angela Mudge

Owner, President & CEO

Over 35 years of workers' compensation claims experience

IEA Certificate, Self-Insured Certificate & WCCP Designation

Prior positions held - adjuster, supervisor, claims manager and vice president

Tera Martin Del Campo

Chief Operating Officer

Over 24 years of workers' compensation claims experience

IEA Certificate, Self-Insured Certificate, WCCP & WCCA Designation

Prior positions held – adjuster, claim compliance analyst, director of auditing

Fernando Rodriguez

Director of Auditing

Over 13 years of workers' compensation claims experience

Bachelor of science in business administration, Self-Insured Certificate

Prior positions held – adjuster, supervisor trainee, and senior collaborator

Mindy Irby

Sr. Collaborator

Over 20 years of workers' compensation claims experience

Self-Insured Certificate and WCCP Designation

Prior positions held – adjuster and collaborator

Veronica Orrin

Collaborator

Over 6 years of workers' compensation claims experience

Bachelor of Science, Business Administration

Self-Insured Certificate

Prior positions held – adjuster

AUDIT SCORESHEETS

Overview

Category	Points Available	Points	Score	%	Prior Score	Variance
Claim Handling - Administrative	517	356	Unsatisfactory	68.86%	88.42%	-19.56%
Caseload	1	1	Exceeds Expectations	100.00%	100.00%	0.00%
Case Review and Documentation	384	245	Unsatisfactory	63.80%	86.84%	-23.04%
Communication	12	5	Unsatisfactory	41.67%	85.71%	-44.05%
Fiscal Handling	37	29	Below Expectations	78.38%	93.55%	-15.17%
Claim Creation	41	35	Meets Expectations	85.37%	93.10%	-7.74%
Reserves	42	41	Exceeds Expectations	97.62%	100.00%	-2.38%
Claims Handling - Technical	289	264	Exceeds Expectations	91.35%	95.00%	-3.65%
Payments	38	38	Exceeds Expectations	100.00%	96.15%	3.85%
Apportionment	19	19	Exceeds Expectations	100.00%	100.00%	0.00%
Disability Management	16	15	Exceeds Expectations	93.75%	100.00%	-6.25%
Reserving	117	111	Exceeds Expectations	94.87%	96.00%	-1.13%
Resolution of Claim	43	34	Below Expectations	79.07%	87.50%	-8.43%
Settlement Authority	18	18	Exceeds Expectations	100.00%	85.71%	14.29%
Litigated Cases	12	12	Exceeds Expectations	100.00%	100.00%	0.00%
Subrogation	0	0	N/A	N/A	100.00%	N/A
Excess Coverage	26	17	Unsatisfactory	65.38%	88.46%	-23.08%
Overall Score	806	620	Below Expectations	76.92%	90.62%	-13.69%

Detail

	Category	Points Available	Points	Score	%	Prior Score	Variance
Claim Handling - Administrative							
	Caseload	1	1				
	Adjuster Caseload	1	1	Exceeds Expectations	100.00%	100.00%	0.00%
	Case Review and Documentation	384	245				
	Examiner Reviews - Timing	210	101	Unsatisfactory	48.10%	79.08%	-30.98%
	Examiner Reviews - Quality Plan of Action	50	45	Exceeds Expectations	90.00%	92.00%	-2.00%
	Supervisor Reviews	124	99	Below Expectations	79.84%	99.22%	-19.39%
	Medical Only Conversion	0	0	N/A	N/A	N/A	N/A
	Communication	12	5				
	Ongoing Employee Contact	12	5	Unsatisfactory	41.67%	85.71%	-44.05%
	Fiscal Handling	37	29				
	Payments on Correct Claims	24	22	Exceeds Expectations	91.67%	100.00%	-8.33%
	File Balancing	13	7	Unsatisfactory	53.85%	71.43%	-17.58%
	Claim Creation	41	35				
	Three Point Contact - Initial Employee Contact	20	17	Meets Expectations	85.00%	92.31%	-7.31%
	Three Point Contact - Initial Employer Contact	21	18	Meets Expectations	85.71%	93.75%	-8.04%
	Reserves	42	41				
	Initial Reserves for Probable Value	21	21	Exceeds Expectations	100.00%	100.00%	0.00%
	Initial Reserves Timely	21	20	Exceeds Expectations	95.24%	100.00%	-4.76%
Score for Claim Handling - Administrative		517	356		68.86%	88.42%	-19.56%

Category	Points Available	Points	Score	%	%	Variance
Claim Handling - Technical						
Payments	38	38				
Medical Bills Paid Timely	38	38	Exceeds Expectations	100.00%	96.15%	3.85%
Penalties Coded Correctly	0	0	N/A	N/A	N/A	N/A
Apportionment	19	19				
Apportionment Ruled In/Out	7	7	Exceeds Expectations	100.00%	100.00%	0.00%
Apportionment Pursued Appropriately	12	12	Exceeds Expectations	100.00%	100.00%	0.00%
Disability Management	16	15				
Proactive RTW	15	15	Exceeds Expectations	100.00%	100.00%	0.00%
Member Noticed of Perm. Restrictions	1	0	Unsatisfactory	0.00%	100.00%	-100.00%
Reserving	117	111				
Reserves Adjusted Timely	50	44	Meets Expectations	88.00%	92.00%	-4.00%
TD & 4850 Reserves Separate	0	0	N/A	N/A	N/A	N/A
PD Exposure Includes Life Pension	0	0	N/A	N/A	100.00%	N/A
FM Reserve Consistent with OSIP	17	17	Exceeds Expectations	100.00%	100.00%	0.00%
Allocated Reserves Accurate	50	50	Exceeds Expectations	100.00%	98.00%	2.00%
Resolution of Claim	43	34				
Resolution Pursued Timely	25	16	Unsatisfactory	64.00%	85.71%	-21.71%
Settlement Valuation	17	17	Exceeds Expectations	100.00%	88.89%	11.11%
Medicare's Interests Protected	1	1	Exceeds Expectations	100.00%	100.00%	0.00%
Settlement Authority	18	18				
PRISM Settlement Authority Requested	0	0	N/A	N/A	N/A	N/A
Member Settlement Authority Requested	18	18	Exceeds Expectations	100.00%	85.71%	14.29%
Litigated Cases	12	12				
Initiate Investigation Material to Potential Lit.	2	2	Exceeds Expectations	100.00%	100.00%	0.00%
Litigation Management & Defense Attorney on Panel	10	10	Exceeds Expectations	100.00%	100.00%	0.00%
Subrogation	0	0				
Identify and Notice 3rd Party Timely	0	0	N/A	N/A	100.00%	N/A
Periodic Contact with 3rd Party	0	0	N/A	N/A	100.00%	N/A
Complaint or Lien Filed Timely	0	0	N/A	N/A	N/A	N/A
Member Involved in Complaint vs. Lien	0	0	N/A	N/A	N/A	N/A
Subrogation Pursued for Maximum Recovery	0	0	N/A	N/A	100.00%	N/A
Approval to Accept, Waive, or Settle	0	0	N/A	N/A	N/A	N/A
Excess Coverage	26	17				
Timely Initial Excess Reporting	1	0	Unsatisfactory	0.00%	80.00%	-80.00%
Timely Subsequent Excess Reporting	24	16	Unsatisfactory	66.67%	89.47%	-22.81%
Timely Excess Reimbursement Requests	0	0	N/A	N/A	100.00%	N/A
Closing Excess Report Sent	1	1	Exceeds Expectations	100.00%	100.00%	0.00%
Score for Claim Handling - Technical	289	264		91.35%	95.00%	-3.65%

AUDIT EXCEPTION DETAILS

Claim Handling – Administrative

Caseload

Adjuster Caseload

Opportunities 1 | Achieved 1

There is one dedicated adjuster assigned to CAPRI with a caseload within the PRISM guidelines. The weighted values listed below include adjustment for the 2:1 ratio for future medical and medical only claims.

Adjuster	CAPRI			Other Accounts			Total	Weighted Total
	Indemnity	Med Only	Future Med	Indemnity	Med Only	Future Med		
Sally Town	98	16	42	0	0	0	156	127
Total	98	16	42	0	0	0	156	127

Case Review & Documentation

Examiner Reviews - Timing

Opportunities 210 | Achieved 101

Please see Addendum I for a detailed summary of opportunities and plan of actions meeting the criteria for this standard.

Examiner Reviews - Quality Plan of Action

Opportunities 50 | Achieved 45

1. P-14529 The POAs dated 08/01/25, 09/19/25, 03/13/26, and 05/01/26 lack key claim information, as they do not include a description of the injury or the alleged body parts, nor do they address compensability, medical status, or reserve adequacy. This limits the effectiveness of the action plans and reduces overall visibility into claim exposure and strategy.
2. P-14534 The POA dated 03/27/26 lacks key claim information, as it does not include a description of the injury or the alleged body parts, nor does it address compensability, or reserve adequacy. This limits the effectiveness of the action plan and reduces overall visibility into claim exposure and strategy.
3. P-14536 The POAs dated 08/12/25 and 08/20/25 lack key claim information, as they do not include a description of the injury or the alleged body parts, nor does it address reserve adequacy. This limits the effectiveness of the action plan and reduces overall visibility into claim exposure and strategy.
4. P-14539 The POAs dated 09/11/25, 11/14/25, and 04/30/26 lack key claim information, as they do not include a description of the injury, address the employee's medical treatment status, outline maximum medical improvement (MMI) exposure, or evaluate reserves. These omissions limit the effectiveness of the action plans and reduce overall visibility into claim exposure and strategy.
5. P-14545 The POA dated 01/26/26 indicates that settlement authority had been secured and that the matter would be referred to the WCAB for approval upon receipt of the compromise and release (C&R) documents; however, there is no documentation that the C&R documents were issued, resulting in unnecessary delay in advancing the file toward final resolution.

Supervisor Reviews

Opportunities 124 | Achieved 99

Please see Addendum I for a detailed summary of opportunities and supervisor reviews meeting the criteria for this standard.

Medical Only Conversion

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Communication

Ongoing Employee Contact

Opportunities 12 | Achieved 5

1. P-14511 The employee was off work as of 12/12/25 and continued through the date of the audit. There was a gap, greater than 30 days, in employee contact from 12/28/25 to 05/04/26.
2. P-14512 The employee was off work from 03/06/25 through 07/20/25. There was a gap, greater than 30 days, in employee contact from 06/10/25 to 07/20/25.
3. P-14525 The employee was off work as of 10/18/25 and continued through the date of the audit. There was a gap, greater than 30 days, in employee contact from 12/20/25 to 02/05/26.
4. P-14532 The employee was off work from 08/01/24 through 07/27/25. There was a gap, greater than 30 days, in employee contact from 06/03/25 to 07/27/25.
5. P-14533 The employee was off work from 02/24/25 through 08/15/25. There was a gap, greater than 30 days, in employee contact from 05/16/25 to 06/24/25 and 07/08/25 to 08/15/25.
6. P-14540 The employee was off work from 12/29/25 through 02/19/26. There was a gap, greater than 30 days, in employee contact from 12/29/25 to 02/02/26.
7. P-14547 The employee was off work as of 07/22/25 and continued through the date of the audit. There was a gap, greater than 30 days, in employee contact from 08/10/25 to 09/18/25, 10/24/25 to 11/23/25, 01/17/26 to 02/18/26, 02/20/26 to 03/25/26, and 03/28/26 to 04/30/26. Employee contact was discontinued upon receipt of the applicant attorney's (AA) notice of representation (NOR) on 05/01/26.

Fiscal Handling

Payments on Correct Claims

Opportunities 24 | Achieved 22

1. P-14509 The payments to Examworks LLC on 08/08/25, 11/10/25, 01/13/26, and 03/25/26 for dates of service 07/08/25, 10/13/25, 12/16/25, and 02/18/26 should have been paid from the companion claim as the bills pertain to qualified medical evaluator (QME) evaluations for orthopedic body parts. This claim involves psyche and internal conditions only.
2. P-14527 The payment to Sedgwick Claim Management Services issued on 03/19/26 for dates of service 03/05/26 through 03/17/26, as well as the payment to Sedgwick Physician Advisor Network issued on 03/27/26 for dates of service 03/13/26 through 03/17/26, should have been processed under the companion claim, as both bills pertain to the UR and Peer Review fees associated with the request for authorization (RFA) requesting an inhaler related to the employee's dust exposure injury. The current claim involves a right pectoralis muscle strain.

File Balancing

Opportunities 13 | Achieved 7

1. *P-14525 Temporary disability (TD) benefits were initiated on 10/31/25 and were paid from 10/18/25 and continuing through the date of the audit. Documentation of file balancing at semi-annual intervals was not evident.*
2. *P-14526 Permanent disability (PD) benefits were paid as of 12/17/21 and continued through the date of the audit. Semi-annual file balancing was completed on 10/01/24 with the subsequent due by 04/01/25 and it was untimely completed on 04/27/26.*
3. *P-14532 TD benefits were paid from 08/01/24 through 07/27/25. Semi-annual file balancing was completed on 10/01/24 with the subsequent due by 03/30/25 and it was untimely completed on 08/12/25.*
4. *P-14540 TD benefits were paid from 11/09/25 through 12/08/25. File balancing was due at the time the benefits termination letter was issued on 12/27/25 and it was not completed.*
5. *P-14547 TD benefits were initiated on 08/04/25 and were paid from 07/22/25 and continuing through the date of the audit. Documentation of file balancing at semi-annual intervals was not evident.*
6. *P-14548 PD benefits were paid from 07/10/25 through 03/06/26. File balancing at the time the benefits were terminated was not evident.*

Claim Creation

Three Point Contact – Initial Employee Contact

Opportunities 20 | Achieved 17

1. *P-14501 The claim was received on 03/12/26 with initial contacts due by 03/17/26. There was one employee contact attempt documented on 03/16/26 and a second documented on 03/17/26. The auditor was unable to locate a third contact attempt documented in the first three days.*
2. *P-14503 The claim was received on 03/30/26 with initial contacts due by 04/02/26. There was one employee contact attempt documented on 03/31/26 and a second documented on 04/01/26. The auditor was unable to locate a third contact attempt documented in the first three days.*
3. *P-14504 The claim was received on 02/18/26 with initial contacts due by 02/23/26. The auditor was unable to locate any employee contact attempts documented in the first three days.*

Three Point Contact – Initial Employer Contact

Opportunities 21 | Achieved 18

1. *P-14501 The claim was received on 03/12/26 with initial contacts due by 03/17/26. The auditor was unable to locate any employer contact attempts documented in the first three days.*
2. *P-14524 The claim was received on 02/18/26 with initial contacts due by 02/23/26. The initial employer contact was completed on 02/20/26; however, the contact was not substantive as the adjuster did not ask questions regarding the injury, including whether there were any disputes, concerns, or potential witnesses.*
3. *P-14530 The claim was received on 01/08/26 with initial contacts due by 01/13/26. The auditor was unable to locate any employer contact attempts documented in the first three days.*

Reserves

Initial Reserves for Probable Value

Opportunities 21 | Achieved 21

All claims that met the criteria for this category also met the standard.

Initial Reserve Timely

Opportunities 21 | Achieved 20

1. P-14528 The claim was received on 12/26/25 with initial reserves due by 01/09/26. The initial reserves were untimely established on 01/12/26.

Claim Handling – Technical

Payments

Medical Bills Paid Timely

Opportunities 38 | Achieved 38

All claims that met the criteria for this category also met the standard.

Penalties Coded Correctly

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Apportionment

Ruled In/Out

Opportunities 7 | Achieved 7

All claims that met the criteria for this category also met the standard.

Pursued Appropriately

Opportunities 12 | Achieved 12

All claims that met the criteria for this category also met the standard.

Disability Management

Proactive Return to Work

Opportunities 15 | Achieved 15

All claims that met the criteria for this category also met the standard.

Member Noticed of Permanent Work Restrictions

Opportunities 1 | Achieved 0

1. P-14532 The qualified medical examiner's (QME's) MMI report was received on 04/27/26 which outlined permanent restrictions. There was no documentation showing the restrictions were timely provided to the member for review.

Reserving

Reserves Adjusted Timely & Accurately

Opportunities 50 | Achieved 44

1. P-14499 The OSIP reserve review of 03/09/26 was untimely based on the last one completed on 10/15/24.
2. P-14529 The file lacks documentation of regular reserve reviews during the audit period. There was no documentation indicating that reserves were reviewed between 06/21/25 and 11/20/25 or between 11/22/25 and 05/03/26. A review is required at the time of regular diary review, or at the time of a significant event, regardless of whether a reserve change is made.
3. P-14536 The outstanding medical reserves do not accurately reflect the claim exposure. Although the claim remains denied, current medical reporting supports an industrial injury. The employee had been self-procuring treatment, creating potential medical lien exposure. Additionally, a QME re-evaluation would be necessary to reach MMI, along with additional treatment if the claim is accepted. A reserve increase was recommended.
4. P-14543 The QME's MMI report was received on 11/21/25 with the independent rating received on 12/02/25. The reserves were untimely adjusted for the exposures on 03/16/26.
5. P-14546 The file lacks documentation of regular reserve reviews during the audit period. A system auto increase was completed to address an offset caused by insufficient funds during a payment processing on 03/31/26.
6. P-14549 The OSIP reserve review of 11/30/25 was untimely based on the last one completed on 07/26/24.

TD & 4850 Reserved Separately

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

PD Exposure Includes Life Pension

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

FM Reserves Consistent with OSIP Standards

Opportunities 17 | Achieved 17

All claims that met the criteria for this category also met the standard.

Allocated Reserve Accurate

Opportunities 50 | Achieved 50

All claims that met the criteria for this category also met the standard.

Reserve Detail

No recommended changes	49 claims
Increase recommended	1 claim
Decrease recommended	0 claims
Total estimated reserve variance	\$15,000

Resolution of Claim

Resolution Pursued Timely

Opportunities 25 | Achieved 16

1. P-14512 The file lacks documentation of ongoing efforts to ensure timely resolution. The primary treating physician's (PTP) MMI report was received on 08/19/25; however, the settlement authority request (SAR) was not submitted to the member until 11/03/25. Additionally, although the settlement documents were sent to the employee on 12/04/25, there was no documentation indicating that the adjuster followed up on the status of the documents prior to transitioning to a compromise and release (C&R) settlement on 02/04/26.
2. P-14515 The agreed medical evaluator's (AME) supplemental MMI report was received on 02/25/26. The auditor was unable to locate any action towards finalizing the claim within ten days of receipt of the report. The DA subsequently provided settlement recommendations on 03/02/26 and the SAR was untimely drafted on 03/18/26.
3. P-14516 The file lacks documentation of ongoing efforts to ensure timely resolution. Although the DEU rating was received on 08/25/25, the SAR was not submitted until 10/26/25. Additionally, while settlement authority was granted on 10/30/25, the C&R documents were not sent to the employee until 12/03/25, and there was no follow-up with the employee regarding the status of the settlement documents until 03/04/26.
4. P-14535 The PTP's MMI report was received on 04/06/26. The auditor was unable to locate any action towards finalizing the claim within ten days of receipt of the MMI report.
5. P-14539 The employee was deemed MMI, and settlement authority was secured prior to the audit period on 05/15/25. No action was taken towards finalizing the claim from the start of the audit period until an email was sent to the employee on 07/09/25 explaining the different settlement options. There was no subsequent follow-up with the employee until the proposed settlement documents were drafted and mailed on 12/05/25.
6. P-14543 The QME's MMI report was received on 11/21/25. A request for independent rating was made on 11/25/25 which was received on 12/02/25. The SAR was untimely drafted on 03/16/26.
7. P-14545 The file lacks documentation of ongoing efforts to ensure timely resolution. The file notes of 01/26/26 indicate that settlement authority had been secured from the member. There was no further action towards finalizing the claim until the settlement documents were drafted on 04/05/26.
8. P-14548 The QME's MMI report was received on 08/12/25 and found the injury to be industrial. The denial of the claim was maintained pending additional statements, which were obtained on 09/05/25. Following receipt of those statements, no further action was taken to finalize the claim. The claim was subsequently accepted on 01/27/26 based on the QME's original findings, resulting in a delay in resolution.
9. P-14549 The file lacks documentation of ongoing efforts to ensure timely resolution. Although the SAR was submitted to the member for approval on 12/01/25, there was no further settlement activity until the C&R offer letter was sent to the employee on 03/29/26.

Settlement Valuation

Opportunities 17 | Achieved 17

All claims that met the criteria for this category also met the standard.

Medicare's Interests Protected

Opportunities 1 | Achieved 1

The claim that met the criteria for this category also met the standard.

Settlement Authority

PRISM Settlement Authority Requested

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Member Settlement Authority Requested

Opportunities 18 | Achieved 18

All claims that met the criteria for this category also met the standard.

Litigated Claims

Initiate Investigation Material to Potential Litigation

Opportunities 2 | Achieved 2

Both claims that met the criteria for this category also met the standard.

Proper Litigation Management and Defense Attorney on Panel

Opportunities 10 | Achieved 10

All claims that met the criteria for this category also met the standard.

Subrogation

Identify & Notice 3rd Party Timely

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Periodic Contact with 3rd Party

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Complaint or Lien Filed Timely

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Member Involved in Complaint vs. Lien

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Subrogation Pursued for Maximum Recovery

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Approval to Accept, Waive or Settle 3rd Party Case

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Excess Coverage

Timely Initial Excess Reporting

Opportunities 1 | Achieved 0

1. *P-14532 The claim reserves pierced the excess reporting threshold on 03/02/26. The initial excess report was untimely completed on 03/31/26.*

Timely Subsequent Excess Reports

Opportunities 24 | Achieved 16

Please see Addendum I for a detailed summary of opportunities and excess reports meeting the criteria for this standard.

Timely Excess Reimbursement Requests

Opportunities 0 | Achieved N/A

There were no applicable claims for this category.

Closing Excess Report Sent

Opportunities 1 | Achieved 1

The claim that met the criteria for this category also met the standard.

AUDITED BUT NOT SCORED RESULTS

	Category	Points Available	Points	%	Prior %	Variance
	Supervisor Caseload	1	1	100.00%	100.00%	0.00%
	Respond to Written Inquiries	28	28	100.00%	92.31%	7.69%
	Ongoing Employer Communication/Reporting	20	19	95.00%	100.00%	-5.00%
	Initial Decision	21	18	85.71%	100.00%	-14.29%
	Final Decision	8	8	100.00%	100.00%	0.00%
	AOE/COE Investigation	7	7	100.00%	100.00%	0.00%
	Indexing	34	34	100.00%	100.00%	0.00%
	Initial TD/PD Payment	13	13	100.00%	90.91%	9.09%
	DWC Notice	18	10	55.56%	52.38%	3.17%
	Subsequent TD/PD Payments	15	15	100.00%	90.91%	9.09%
	Overpayments	6	6	100.00%	100.00%	0.00%
	Undisputed Awards Paid Timely	6	6	100.00%	100.00%	0.00%
	Copy of Award to Excess	1	1	100.00%	100.00%	0.00%
	Medical Bills Objection Letters	0	0	N/A	100.00%	N/A
	Employee Reimbursements Timely	8	8	100.00%	100.00%	0.00%
	Advance Travel Timely	9	5	55.56%	37.50%	18.06%
	Self-Imposed Penalties Paid	0	0	N/A	0.00%	N/A
	Penalty Reimbursement	0	0	N/A	N/A	N/A
	Proper Use of UR	23	22	95.65%	100.00%	-4.35%
	NCM Used Appropriately	11	10	90.91%	90.91%	0.00%
	Proof of Member/PRISM Authority	12	11	91.67%	100.00%	-8.33%
	Member Involved in Legal Activities Where Appropriate	0	0	N/A	N/A	N/A

June 8th, 2026

CAPRI

Attention: Matthew Duarte

1075 Creekside Ridge Drive, Suite 240

Roseville, CA 95678-3504

Via email: mduarte@capri-jpa.org

Re: Response to May 2026 PRISM Audit Results for CAPRI

Dear Mr. Duarte,

Please accept this letter serves as response to the audit report dated May 29, 2026, completed by ALC Claims Collaborations, and performed in line with PRISM Audit Guidelines. A selection of 50 claims were identified and audited from CAPRI's open inventory of 153 claims covered under the PRISM EWC Program. This equates to 33% of the inventory covered under the PRISM EWC Program.

Our response addresses the areas evaluated and outlines the actions necessary to improve overall performance. The audit resulted in an overall score of **76.92%**, reflecting a rating of *Below Expectations* and a decrease of 13.69% from the 2025 audit. While we are disappointed with these results, we are committed to improving our performance. We will continue to collaborate with CAPRI to identify and implement process improvements to achieve stronger outcomes.

Performance Strengths

The audit report is comprised of categories for management of claims. The following categories earned an Exceeds or Meets Expectations score:

- *Examiner Caseload – 100%*
- *Claim Creation – 85.37%*
- *Reserves– 97.62%*
- *Payments – 100%*
- *Apportionment – 100%*
- *Disability Management – 93.75%*
- *Reserving – 94.87%*
- *Settlement Authority – 100%*
- *Litigated Cases – 100%*

Areas Needing Improvement

Following is a review of each category that fell below 85%. These areas are within the Below Expectations or Unsatisfactory range. To continue to improve our processes we are proposing action plans that we will/have implemented to address these areas.

Case Review and Documentation: 63.80% (2025 Score was 86.84%)

For this measurement criterion, 245 of 384 opportunities were met. Case Review is a weighted component of the PRISM audit and was therefore the primary driver of the overall score. This

year's result reflects a 23% decrease from the prior year. The decline was primarily driven by lower performance in the Examiner and Supervisor Review subcategories.

Capabilities: Our claims administration system (JURIS) supports diary mechanics to make sure a POA is reviewed and updated timely on every claim. The initial POA is due within 14 days on each new claim and an automatic diary is set by the JURIS system so this timeline is met. The supervisor/team lead receives a diary on every new claim when it is entered into the system. The supervisor makes sure the initial contacts and POAs are completed timely reviewed by the claims examiner. Subsequently, the POAs are updated at each scheduled diary review as outlined below:

- Indemnity type claims generate an automatic initial 14-day diary, as well as a 30-day review diary for reserves.
- Subsequent 45-day diaries are entered by the adjuster to align with PRISM Guidelines which require Indemnity and Medical Only claims are reviewed at 45 days.
- Future medical claims are reviewed every 90 days on diary as per PRISM Guidelines.

It is important to note that if a claim is missing a timely action plan or supervisor review, an automated error/ICER is generated automatically and set for the examiner or Team Lead to let them know that one needs to be completed.

In addition to system generated diaries, we strive to ensure that claims examiners have proper caseloads so that they can complete diaries timely and that they have PRISM Standards Training. Caseloads are evaluated by the team lead and claims AVP on a regular basis and the Team Lead has met with the examiner to review the above expectations and the PRISM Standards.

Action Taken: As this is a critical component of both audit performance and effective claim handling, the team will continue to closely monitor action plan diary due dates, as recommended by the auditors. The assigned examiner and team lead are aware of the missed opportunities in this category. The examiner has acknowledged the need to improve consistency in documenting all correspondence and communications with injured workers. Both the examiner and team lead understand the expectations for improvement and are actively working to ensure timely diary completion and comprehensive documentation of all claim activities.

Communication: 41.67% (2025 Score was 85.71%)

For this measurement criteria 5 of the 12 opportunities were met. This score represents a very large decrease from the last audit – a decrease of 51.7% - that is well below the satisfactory threshold.

Capabilities: Regarding timely ongoing contact, we have reviewed the standards surrounding ongoing employee contact post-surgical and ongoing when lost time is present with the team. In addition, we have established auto diaries set through the JURIS system in which the examiner is expected to review the file in full, complete a current Plan of Action, contact the employee as needed, and document the contact.

Action Taken: Ongoing success in this category will depend on consistent and proactive diary management. The team lead will ensure appropriate diaries are established for all claims

requiring ongoing contact and that all interactions are completed and timely documented. The decline in this score was primarily due to missed 30-day contacts with employees who were off work. To address this, diaries will be systematically set for claims involving temporary disability to ensure timely outreach. Expectations have been reinforced with the team, and both the examiner and team lead will provide closer oversight to ensure required contacts, particularly during periods of disability or following surgery, are completed and documented. As the claims administrator, we recognize our role as an extension of CAPRI and the importance of consistent communication in building rapport and effectively supporting injured workers throughout the claims process.

Fiscal Handling: 78.38% (2025 Score was 93.55%)

For this measurement criteria 29 of the 37 opportunities were met. The score in this category represents a decrease from the last audit. This category is comprised of two components: Payments on Correct Claim and File Balancing. We achieved a 91.67% score on the Payments on Correct Claim category. However, we fell short on the File Balancing side. For the File Balancing measurement criteria 7 of the 13 opportunities were met.

Capabilities: In accordance with PRISM standards, file balancing must be completed at the conclusion of benefits and every six months when benefits remain ongoing. Diary reminders are currently used to support compliance with these requirements.

Action Taken: We acknowledge that timeliness in file balancing has been inconsistent. While some instances were only slightly delayed, others were significantly overdue or lacked documentation altogether. The team lead is committed to improving performance in this area. As our system does not support automated diaries for file balancing, manual diaries will be established at the initiation or termination of benefits and maintained throughout the life of the claim to ensure compliance with required timelines. The team lead will also verify that file balancing is completed prior to claim closure and in conjunction with any settlements. Given the importance of this function to both audit performance and effective claim management, the team will closely monitor diary due dates and completion moving forward, in alignment with auditor recommendations.

Resolution of Claim: 79.07% (2025 Score was 87.50%)

For this measurement criteria 34 of the 43 opportunities were met. The score in this category represents a decrease from the last audit, and was more specifically, a result of a failure under the subcategory Resolution Pursued Timely. Under this subcategory 16 of the 25 opportunities were met.

Action Taken: The Team Lead will meet with the examiner to reinforce the importance of timely communication with CAPRI regarding settlement authority, as well as clear and thorough documentation within the claims system. Settlement activity on CAPRI claims had not been consistently prioritized; however, in November 2025, the examiner initiated a focused effort to actively pursue resolution and closure of claims. As a result of this renewed focus, we anticipate improvement in this category in future audits. Going forward, timely pursuit of settlement will be evaluated on every claim. Missed opportunities in this category were also attributed to

insufficient documentation of settlement efforts. The examiner is aware of this gap and is actively working to improve the completeness and consistency of claim documentation.

Excess Coverage: 65.38% (2025 Score was 88.46%)

For this measurement criteria 17 of the 26 opportunities were met. The score in this category represents a decrease from the last audit. Low score is primarily a result of a failure under the subcategory Timely Subsequent Excess Reporting. Under this subcategory 16 of the 24 opportunities were met.

Action Taken: The Team Lead will meet with the examiner and reiterate the need for timely sending of subsequent excess reports to the carrier and also the importance of documenting everything clearly in the claims system.

Despite the decline in the audit score, we would like to highlight your examiner's (Sally Town) strong commitment to CAPRI and the meaningful results achieved over the past year. The examiner has demonstrated a focused and proactive approach to managing the account, delivering measurable improvements, including:

- A 14% reduction in open claims from February to May 2026
- A 14.5% reduction in claims over two years old during the same period
- A reduction in total incurred reserves of more than \$2.8 million since initiating a targeted settlement strategy in November 2025
- Consistently positive feedback from CAPRI member contacts, as well as PRISM representative Paul Stanley, who noted on June 5, 2026: *"Sally, you are one of the best adjusters I have ever worked with. You get great results, you are responsive, and you truly care. You are a superstar."*

These outcomes reflect Sally's diligence, accountability, and dedication to achieving strong results for CAPRI. We remain confident in her continued focus and commitment to driving further improvements on the account.

In closing, thank you for the opportunity to evaluate our claims management processes and performance, and the occasion to implement changes and controls to improve our service level. We appreciate our partnership with CAPRI and PRISM. We look forward to continuing to strengthen our partnership through results.

Sincerely,



Amy Whitman
Client Services Manager
Sedgwick Claims Management Services

cc: Chris Perez, SVP Casualty Operations
Devora Brainard-DeLong, VP Client Services
John Valenze, Claims Manager

Agenda Item 9.2**DISCUSSION/ACTION ITEMS**

SUBJECT: Biennial General Liability Claims Management Audit Results

BACKGROUND AND STATUS:

Every two years, PRISM requires that CAPRI's Third-Party Administrator (George Hills Company) submits to an audit of all of CAPRI's open general liability claim files. This year, the audit was conducted by Praxis Claims Consulting on behalf of PRISM.

Overall, the Audit found the claims handling to be generally following PRISM's liability claims administration guidelines. On its scoring matrix, the auditors scored all applicable categories at 95.4%. This is down from the prior audit score of 100%. Of the claims audited, there were four recommendations that relate to reporting updates to PRISM.

The Praxis Claims Consulting report is attached hereto and Staff will be prepared to address any Board comments or questions on its conclusions.

RECOMMENDATION:

Information only.

FISCAL IMPACT:

N/A

REFERENCE MATERIALS ATTACHED:

- Praxis Claims Consulting Liability Claims Audit Narrative Report

SENT VIA E-MAIL- August 10, 2026

Matthew Duarte
Executive Director
California Association for Park & Recreation Indemnity
1075 Creekside Ridge Drive, Suite 240
Roseville, CA 95678

RE: CAPRI CLAIM FILE REVIEW

Audit Dates: April 23-27, 2026

Remote Audit

Mr. Duarte:

This narrative will serve as Praxis' report of findings following the remote audit and claims handling review for California Association for Park & Recreation Indemnity (CAPRI). The claim files reviewed are handled by George Hills Company, a third-party claims administrator.

EXECUTIVE SUMMARY

Observations:

- The initial set-up and contacts are made timely.
- Claims are evaluated for sufficiency and timeliness.
- The claim activity notes in each file reviewed outline interactions with claimants, member contacts, and legal counsel.
- The current status and plan action are noted in each of the claim files reviewed.
- Relevant claim documentation is attached in the George Hills Company's claims management system, ClaimsXPress.
- Claim files are actively managed with appropriate diary spans.
- Investigations are timely and comprehensive.

- Each file reviewed contains a liability assessment taking into consideration government codes immunities, case law, etc.
- With three exceptions, damage evaluations are present within the claim files and take into consideration both compensatory and general damages.
- The management of litigation in terms of assignment, defense strategy, and disposition is appropriate.
- In the thirty-seven litigated claim files reviewed, Praxis identified six files in which defense counsel reporting is not in accordance with *PRISM's Liability Defense Counsel Standards* and *PRISM's Liability Claims Administration Standards*.
- None of the files reviewed had subrogation potential.
- Co-defendants are identified, and cross complaints are filed when appropriate. Tender of defense & indemnity are pursued in the applicable cases.
- In the fifteen applicable files, Praxis identified three files in which the reporting to PRISM is not in accordance with *PRISM's Liability Claims Administration Standards*.
- With three exceptions, reserves are established taking into account the liability and damage evaluations as well as litigation budgets to reflect the expected outcome. Praxis identified three files with potential exposure in which there was not an indemnity reserve set.
- Reserves are re-evaluated when new facts are presented. Praxis did not identify any evidence of suppression or stair-stepping of case reserves. Praxis recommends two loss reserve increases. The case specific recommendations are outlined in the audit scoring matrix.
- Negotiations and settlements are appropriately pursued which helps mitigate damages.
- Each of the applicable claim files reviewed exhibit an appropriate evaluation of claim exposure and potential for dismissal through motion practice or defense verdict.
- The claim files contain evidence of supervisory review and involvement.

Recommendations:

- Praxis has two recommendations specific to litigated files. It is important to ensure that each litigated file has a comprehensive and current evaluation of the potential exposure facing the program.
 - Praxis recommends that the initial correspondence to defense counsel upon assignment include counsel reporting requirements as outlined in *PRISM's Liability Defense Counsel Standards*.
 - Praxis recommends that George Hills Company's supervisory reviews focus on defense counsel's adherence to reporting requirements. If the supervisory review identifies a file where defense counsel reporting is not in accordance with the guidelines, the supervisor should facilitate contact with defense counsel either directly or through the claim handler.

- Praxis has two recommendations specific to PRISM reporting.
 - Praxis recommends that PRISM's reporting requirements be reviewed with claims staff at least every six months to ensure they are familiar with PRISM's requirements.
 - Praxis recommends that George Hills Company's supervisory reviews focus on file adherence to PRISM's reporting requirements. If the supervisory review identifies a file where initial and/or status reporting is not in accordance with the reporting requirements outlined in *PRISM's Liability Claims Administration Standards*, the supervisor should notify the claims handler and set a diary to confirm it has been addressed timely.

AUDIT LOGISTICS

Mr. Duarte advised that there have been no process or procedure changes since the prior audit. Based on such, Praxis did not require completion of the pre-audit questionnaire.

Edward Slofkosky, Business Intelligence Specialist, of George Hills Company, provided the loss run of open claims as well as read-only system access to George Hills Company's claims management system, ClaimsXPress.

Praxis remotely reviewed 39 claim files. The files were reviewed by Timothy Vincent, CPCU, of Praxis.

EXHIBITS

The following exhibit is included with this report:

- 1) Scoring matrix - Exhibit 1.

TECHNICAL REVIEW

Government Codes:

The California Tort Claims Act (Government Code §§ 810-996.6) sets out strict guidelines for claims filed against governmental entities. With very few exceptions, you cannot sue the government entity for money damages unless you have filed a written claim within the legally specified time period. Claims must be filed within six months for personal injury, damage to personal property, and wrongful death; within one year for breach of contract, damage to real property, equitable estoppel. If a claim is not filed within these time frames, the claimant may be barred from filing a lawsuit. In some cases, the claimant may be able to ask permission to file a

late claim. The only valid reasons for filing a late claim are mistake, inadvertence, surprise, or excusable neglect.

If the entity rejects the claim, they issue a rejection notice/right to sue letter. Under California Government Code § 945.6, a suit must be filed within six months from the date of the postmark or personal delivery of the rejection notice/ right to sue letter. If the entity does not provide any written notice rejecting the claim, the claimant has two years from the date of injury or damage to file suit.

All notices (pertaining to claim insufficiency, returning late claims, claim rejections, etc.) shall be done in accordance with the relevant Governmental Code Provisions.

Findings

It is evident in the files reviewed that each case being brought against the Association is analyzed to determine that proper claim reporting procedures are followed to ensure that files are timely and sufficient. The claims handler evaluates the applicable government codes and immunities available to the defense.

File Documentation/Diary:

Throughout the life of the claim or litigated case, the file should contain chronological documentation of activities, and the cause and effect of these activities as they relate to exposure. Received and generated correspondence should be uniformly stored and identified for ease of access.

A properly documented claim file or litigated case, as applicable, should contain at a minimum:

- A clear, detailed description of the claim being made.
- An initial analysis of coverage and any applicable immunities.
- Known facts and unknown information needed.
- An initial plan of action.
- A prompt and detailed initial investigation with documented results.
- An assessment of that investigation as it relates to liability and damages.
- A detailed documented rationale supporting the loss reserve and as needed, expense reserves.
- An updated assessment of liability, damages and reserve changes as needed, and a revised detailed plan of action based on the results of any new or developing information.
- Files in litigation should contain an initial case evaluation report from defense counsel that details initial case analysis, a litigation budget, and a proposed litigation plan.
- Defense counsel should provide a meaningful updated status every ninety days depending on the stage in the life of the file.
- The file should contain a summary and analysis of all documents received. The file should reflect that the document has been read and its effect on the exposure.
- A diary span that is set at an interval commensurate with the needs of the file.
- A summary of any roundtable discussions or supervisory direction as applicable.

Findings

The claim activity notes in each file reviewed outline interactions with claimants, member contacts, and legal counsel.

The current status and plan action are noted in each of the claim files reviewed.

Relevant claim documentation is attached in the George Hills Company's claims management system, ClaimsXPress.

Claim files are actively managed with appropriate diary spans.

Liability Determination/Investigation:

The liability determination takes into consideration government codes and immunities as well as case law. Following that initial assessment, the claims handler needs to evaluate the duties owed as well as the duties breached. In determining comparative aspects, the importance of each duty is also evaluated. If there is evidence of a breach of a duty owed, the claims handler then evaluates whether there was notice, either actual or constructive. Each of these components make up the overall liability assessment.

PRISM's Liability Claims Administration Standards outline the following:

- A. Complete initial investigation answering questions such as who, what, where, when, and why. Investigations shall be completed within forty-five (45) days of the Member's knowledge of the claim, including statements from participants and witnesses, appropriate official reports, investigative reports, site inspections, relevant documents, and photos/videos.
- B. Identify liability issues, including immunities, comparative negligence, joint tortfeasors and joint and several liability.
(C&D are outlined in different areas of the report)
- E. Ensure proper preservation of evidence.
- F. Evaluate the need to utilize experts.
- G. Indexing
 - 1. All bodily injury claims shall be initially reported to the index Bureau and be re-indexed on an as needed basis thereafter.
- H. Secure estimates or appraisals for damaged property.

Findings

Investigations are timely and comprehensive.

Each file reviewed contains a liability assessment taking into consideration government codes immunities, case law, etc.

Damage Evaluation:

This category measures the evaluation and potential financial impact of each claim and the documentation within the claim file to support the evaluation. Industry claims handling practices require the claims handler to develop and document liability probabilities together with an estimate of reasonable economic and general damages. Further, the claims handler must adjust the evaluation as additional facts are developed. The claims handler, as early as possible, should form an opinion as to liability by applying the facts to the law, and estimate the probable outcomes to reach a reasonable range for settlement value. This process should also form the basis for ultimate reserve development. Evaluations should be properly documented to clearly explain and convey the claim handler's view of liability, damages and other factors that may influence the settlement value.

PRISM's Liability Claims Administration Standards indicate the claims handler is expected to initiate the development of information on damages including, but not limited to:

1. Property damage
2. Nature and extent of injuries
3. Medical costs (billed and paid)
4. Lost wages (past and future)
5. Other economic damages
6. Non-economic damages

Findings

With three exceptions, damage evaluations are present within the claim files and take into consideration both compensatory and general damages.

Litigation Management:

PRISM's Liability Defense Counsel Standards were adopted July 1, 2025. These standards address general expectations of defense counsel, case assignment and defense strategy, defense reporting requirements, pleadings, discovery, expert reviews and witnesses, trial preparation, trials, writs and appeals, settlements, and billing procedures.

Below are the standards specific to Defense Counsel Reporting Requirements:

Reporting by Defense Counsel is an extremely important part of the litigation management process. Defense Counsel needs to report on all significant developments as they occur, including newly discovered information. When reporting, correspondence (either letters or emails) should be directed to the person at the Member Entity who is designated to receive such reports with copies to the entity's excess insurer, PRISM.

Reports should be concise and analyze the relevant facts and law. Each report in which factual development is being summarized should also contain an updated analysis of the case explaining how the newly learned information impacts the legal assessment. If the report contains a summary of information pertaining to damages, then the report should contain an updated assessment of the damages exposure in the case. The updates should also briefly summarize the strengths and weaknesses of the plaintiff's case.

A. Specific Reports

Defense Counsel is required to provide the following reports either via correspondence or email. All such reports should be marked "Attorney- Client Privileged Communication."

- Immediately upon receipt of defense assignment, a written acknowledgment of receipt of the assignment of the case for defense handling.
- A written initial case evaluation and litigation budget within sixty (60) days of receipt of the assignment.
- A written status report every ninety (90) days during the litigation or as warranted by new case developments.
- A written Defense Evaluation summarizing the facts, the liability aspects of the case, the claimed damages, and Defense Counsel's thoughts regarding the settlement value of the case at least thirty (30) days before a mediation, settlement conference, or any other event during which potential settlement of the case will be discussed.
- A written Defense Evaluation at least forty-five (45) days prior to the first day of trial.

B. Topics to Include in Initial Case Evaluation

The following topics should be included, under separate headings, in the initial case evaluation:

- Pleadings – Identify the court and filing date, all parties, and their attorneys, provide a brief evaluation of the opposing attorney, and list the causes of action alleged against each Member Entity defendant.
- Factual Background – Briefly summarize all file materials reviewed, relevant history, and any other pertinent documents used by Defense Counsel to develop the factual background of the case. This should include, but is not limited to, the following:
 - o Information about actual or potential co-defendants and their counsel
 - o Age, education, employment status, and marital/family status of the plaintiff(s)
 - o Age, education, employment status, and marital/family status of all individual defendants
 - o A summary of all witness interviews conducted
 - o A summary of all relevant documents reviewed
- Liability Analysis – Provide an opinion on potential liability including a review of any statute of limitations issues, an analysis of the likelihood of success as to each of the causes of action alleged, and a description of applicable affirmative defenses.
- Strength and Weakness Analysis – Summarize the strengths and weaknesses of the plaintiff's case.
- Discovery Plan – Provide a summary of the discovery Defense Counsel anticipates conducting in the case and the reason for it.

- Motion Practice – Describe any motion practice Defense Counsel anticipates.
- Damages – Provide any known information on potential general and special damages.
- Settlement History and Potential for Early Resolution – Provide a summary of any prior settlement discussions and/or discuss any thoughts regarding early settlement including the use of statutory offers to compromise.
- Likelihood of Success – Provide a low, medium, and high range of expected verdicts if the plaintiff(s) were to prevail and the percentage likelihood that the verdict ends up in each range.
- Attorneys' Fees – If the plaintiff(s) can recover fees, provide an estimate of the fees Defense Counsel expects the plaintiff(s) has incurred to date, as well as what is expected to be incurred through trial. Also provide an estimate of future defense attorneys' fees and costs.
- Litigation Timeline – Describe the anticipated litigation timeline for the matter.
- Experts and Consultants – Identify the types of experts and/or consultants needed and the name and expertise of any experts and/or consultants Defense Counsel suggests retaining.

C. Budget Report

A Budget Report is required for each case on which Defense Counsel is retained. Although budgets are intended to be estimates of the scope, cost, and duration of a matter, the Member Entity will rely on these reports in setting adequate reserves. An initial budget report must be submitted to the Member Entity's person responsible for oversight of defense counsel within sixty (60) days of assignment of the case. If Defense Counsel becomes aware of any changes to the budget estimate, an Updated Budget Report should be provided immediately.

The Budget Report should include attorneys' fees and cost estimates for the following areas: 1) Initial Pleadings; 2) Factual Investigation (including discovery, review of subpoenaed records, witness interviews, and depositions); 3) Law and Motion; 4) Alternative Dispute Resolution; 5) Experts (includes expert fees for record review, deposition, and trial, and fees and costs incurred by Defense Counsel in taking and defending expert depositions); 6) Pre-Trial Preparation; and 7) Trial.

D. Defense Evaluation Report

The Defense Evaluation Report is designed to provide the reader with the best and most current information on a litigated matter prior to any mediation, settlement conference, arbitration, or trial. The report must be provided to Member Entity and PRISM at least thirty (30) days before the mediation, settlement conference, arbitration, or start of trial or, in any event, promptly upon request by PRISM.

The following headings should be used in the Defense Evaluation Report. A brief description of what is expected under each heading is set forth after the name of the heading below.

- Plaintiff(s) and Defendant(s) – Identify each plaintiff and defendant by name. Describe the age, education, relevant employment history, and the role in the case of each individual. Also, describe the witness potential of each Plaintiff and each individual Defendant, including Defense Counsel's opinion as to how each will be viewed by a jury.
- Claims – Provide a summary of all claims asserted by each Plaintiff against each Defendant.

- Actual or Potential Co-Defendants and Cross-Defendants – Identify each co-defendant/cross-defendant and the causes of action asserted against each of them. Also identify any other potential parties and the causes of action that could be asserted and explain why contribution has not been pursued.
- Factual Background – Provide a summary of facts pertinent to the case.
- Percipient Witnesses – Identify each percipient witness to be called by each party, their affiliation (if any) with the Member Entity, and Defense Counsel’s opinion regarding how they will be viewed by a jury.
- Expert Witnesses – Describe the expected testimony and opinions of the experts for all parties. If Plaintiff(s) have not yet disclosed experts, describe their anticipated testimony and opinions.
- Liability – Provide a thorough discussion of the critical liability issues, including the Plaintiff’s theories and the Member Entity’s defenses, whether the Plaintiff was comparatively negligent and the liability of all actual and potential Defendants. If applicable, this section should include discussion about the likelihood of success of affirmative defenses, statutes of limitations issues, mitigation, and immunities to be raised through summary judgment or trial. Also, include a reasonable prediction of which party(ies) are likely to prevail on which claims at trial and a probability of an overall defense verdict.
- Special Damages – Provide a summary of the critical damages issues including an analysis of the amount and type of special damages the Plaintiff(s) will claim and an analysis of whether these damages are appropriate. This analysis should reflect what you expect the Plaintiff(s) will attempt to “blackboard” and provide a likelihood of success on each item of special damages you expect to be claimed. If there is a claim for past or future lost earnings, please include dates of birth, life and work life expectancies, mitigation, and off-set issues, and analysis regarding lost retirement benefits.
- General Damages – Discuss the Plaintiff’s general damages claim including an analysis of what facts support or detract from a general damages award. Provide Defense Counsel’s estimate of a likely general damages award.
- Punitive Damages – Identify who a punitive damages claim is alleged against, analyze the Plaintiff’s likelihood of success in obtaining such an award, and provide an estimate of what you expect such an award might be. The Member Entity is immune from punitive damages under California Government Code Section 818.8, but individually named Defendants are not immune. Discuss Defense Counsel’s plan for handling the punitive damages aspect of the case.
- Injunctive/Equitable Relief and Non-Monetary Damages – If the Plaintiff is seeking such relief, provide Defense Counsel’s analysis regarding their likelihood of success on such a claim.
- Attorneys’ Fees and Costs – In cases involving claims based upon statutes authorizing fees, such as employment and civil rights cases, provide an estimated calculation of the Plaintiff(s)’ attorneys’ fees and costs to date, as well as Defense Counsel’s anticipated amount through trial.
- Settlement Discussions/Demand – Report on any settlement discussions with opposing parties including any CCP Section 998 or Rule 68 Offers to Compromise.
- Trial/Settlement Conference/Mediation Information – Provide the dates, times, and locations for any scheduled trial, settlement conference, and/or mediation. Please also provide the

estimated length of trial and a brief outline of expected defense fees and costs through the conclusion of trial.

- Case Evaluation – Summarize the overall position of the case (strengths and weaknesses of the Plaintiff's case) and make recommendations regarding a resolution or continued defense of the case. Provide a low, medium, and high range of expected verdicts if the Plaintiff(s) were to prevail and the percentage likelihood that the verdict ends up in each range. Provide Defense Counsel's recommendations regarding an appropriate settlement range.
- Conclusion – Provide any additional thoughts not expressed above and identify additional work that needs to be completed.

For the handling of litigated files prior to July 1, 2025, Praxis evaluates whether files being litigated are being handled in accordance with *PRISM's Liability Claims Administration Standards, VII. Litigated Files*, as outlined in the July 1, 2019, version as outlined below.

VII. LITIGATED FILES

- A. Defense litigation plan shall be in the file.
- B. Defense attorney's initial evaluation and budget shall be completed and in the file within sixty (60) days of assignment. If the billed amount of attorney's fees and costs exceeds seventy-five (75) percent of the total budget, then the defense attorney shall provide an updated budget.
- C. On litigated cases, defense counsel shall also include the Authority on their mailing lists for copies of correspondence, reports, evaluations, interrogatory summaries, deposition summaries and medical summaries. Actual deposition transcripts, interrogatories, their answers to interrogatories and interim billings are not required.

Updated reports shall provide a summary of pertinent information based on the status of a case. Pertinent information includes, but is not limited to:

- Identified experts – what their analysis has concluded, their credibility as a witness (both plaintiff and defense), and how their testimony will/will not influence the case potential.
- Witness deposition summaries including an evaluation of their credibility as a witness and how their testimony will/will not influence the case potential.
- A summary of relevant documents disclosed or obtained through discovery and an analysis of their impact on the case.
- A summary of applicable case law and immunities.
- Updated evaluation of damages including, but not limited to, billed, and paid medical bills, estimated future medical expenses, past and future wage loss estimates, and general damage estimates.
- Analysis of liability and potential settlement/verdict value as well as suggested next steps (MSJ, Demurrer, Mediation, etc.).

- D. The defense attorney shall make proper follow-up requests for investigation.

E. There shall be timely recommendations from defense firms regarding expert retention, settlements, and trial preparation.

F. Defense costs shall be controlled by the Member. Depositions, retention of experts, expert costs, and other defense costs shall be approved by the Member.

G. Litigation outcome and total costs shall be documented.

H. There shall be timely notification to relevant employees and other parties regarding pending litigation.

No less than forty-five (45) days prior to trial, counsel shall provide a pre-trial report that discusses the following:

1. Case Summary

- Plaintiff and any individual Defendants including counsel's opinion as to how each will be viewed by a jury
- List of claims
- Summary of Facts
- Expected percipient witness testimony
- Expected Liability Expert Testimony
- Critical Liability Issues
- Summary of Special and General Damages including expected damage expert testimony
- Summary of Punitive Damages and non-monetary relief requested (if applicable)
- Attorneys' fees and costs estimate for claims that involve the potential award of attorneys' fees

2. Evaluation

- Potential Verdict Value
- Comparative Fault Analysis
- Settlement Discussion summary
- Probability of Defense Verdict

Throughout trial, a daily trial status update shall be provided to the Authority by defense counsel, the Member, or the Third-Party Administrator. This can be informal, such as an email or voicemail advising of the day's activities, impressions of witnesses, any impacting developments, and an update regarding the next day's schedule.

I. Appropriate Dismissal Motions shall be made for failure to meet the applicable Code of Civil Procedure statutes for timely serving, conducting discovery or bringing a complaint to trial.

The claims handler should engage counsel and interact in all aspects of the case, as well as ensure that billing guidelines and litigation plans are timely and complete.

Findings

The management of litigation in terms of assignment, defense strategy, and disposition is appropriate.

In the thirty-seven litigated claim files reviewed, Praxis identified six files in which defense counsel reporting is not in accordance with *PRISM's Liability Defense Counsel Standards* and *PRISM's Liability Claims Administration Standards*.

- Two files in which the current status of litigation is unknown.
- Two files with delayed receipt of the initial case evaluation.
- One file with no formal litigation reporting.
- One file with a gap in litigation status reporting.

Recommendations

Praxis has two recommendations specific to litigated files. It is important to ensure that each litigated file has a comprehensive and current evaluation of the potential exposure facing the program.

- Praxis recommends that the initial correspondence to defense counsel upon assignment include counsel reporting requirements as outlined in *PRISM's Liability Defense Counsel Standards*.
- Praxis recommends that George Hills Company's supervisory reviews focus on defense counsel's adherence to reporting requirements. If the supervisory review identifies a file where defense counsel reporting is not in accordance with the guidelines, the supervisor should facilitate contact with defense counsel either directly or through the claim handler.

Contribution/Subrogation:

This category measures whether opportunities for subrogation, third party contribution and indemnity are identified and pursued.

PRISM's Liability Claims Administration Standards indicate that claim handlers should obtain and review relevant contracts and insurance documents, to determine whether there is any sharing or complete transfer of the risk. To include hold-harmless and/or indemnity agreements as well as additional insured requirements.

Findings

None of the files reviewed had subrogation potential.

Co-defendants are identified, and cross complaints are filed when appropriate. Tender of defense & indemnity are pursued in the applicable cases.

Reporting to PRISM

CAPRI has been a member of the General Liability I (GL1) Program November 7, 2003, through June 30, 2005, and then since July 1, 2010.

PRISM reporting requirements as outlined in the *Liability Claims Administration Standards* indicate the following:

A. First Report

The Member shall give PRISM immediate written notice for any claims or suits which the Member becomes aware of that include injury of the following types:

- a. Death
- b. Paralysis, paraplegia, quadriplegia
- c. Loss of eye(s), or limbs
- d. Spinal cord or brain injury
- e. Dismemberment or amputation
- f. Sensory organ or nerve injury or neurological deficit
- g. Serious burns
- h. Severe scarring
- i. Sexual assault or battery including but not limited to rape, molestation or sexual abuse
- j. Substantial disability or disfigurement
- k. Any class action
- l. Any claim or suit in which PRISM is named as a defendant
- m. Any injury caused by lead; or
- n. Any claim for employment practices liability where a suit has been filed in State or Federal court, excluding those suits filed in small claims court.

Additionally, the covered party must report to PRISM an occurrence, offense, or wrongful act as follows:

As respect to the General Liability 1 Program members, this includes any occurrence, offense, or wrongful act in which the amount incurred has reached fifty (50) percent or more of their individual self- insured retention or \$500,000, whichever is lower.

These reporting requirements apply regardless of the Member's assessment of liability for any such claim or suit.

These reporting requirements are intended to be consistent with the requirements in the current year Memorandum of Coverage (MOC). Reporting requirements specific to a loss outside the current MOC year should be verified through the MOC effective for that loss year.

Utilize the current First Report Potential Excess Liability Claims form, available through the PRISM website, and transmit to the PRISM by email to LiabilityClaims@prismrisk.gov.

First report forms shall, at a minimum, include the following:

- Entity name
- Entity's claim number
- Defense counsel's name and firm name
- Lead Claimant's first and last name
- Specific date of loss
- Brief description of the incident
- Established reserves for indemnity, litigation, and expense

B. Status Reports

After the First Report to PRISM, status reports, whether provided by the Member, third party administrator or defense counsel, shall be provided at a minimum of every ninety (90) days (more frequently if warranted). Status reports shall focus on changes in liability analysis, damages, and reserves.

C. Photos, diagrams, estimates, statements, contracts, medical, law enforcement and coroner's reports (where applicable), claim forms, lawsuits (including amended complaints), motions for summary judgment, demurrers, dismissals, appellate briefs and orders/rulings/judgments shall be in the claims file, and provided to PRISM, within ninety (90) days of receipt of the material.

D. Settlement demands shall be provided to PRISM within ten (10) business days after receipt by the Member representative.

E. Closure Reports

When a claim or suit that has been reported to PRISM is settled, dismissed, or closed in any other fashion, PRISM shall be provided with the closing documents and an accounting of the final paid amounts on the exposure for indemnity, litigation, and expense within 90 days from the day the final defense bill is paid.

Findings

In the fifteen applicable files, Praxis identified three files in which the reporting to PRISM is not in accordance with *PRISM's Liability Claims Administration Standards*.

- Two files with no current status reporting.
- One file with no evidence of reporting- involves TBI.

Recommendations

Praxis has two recommendations specific to PRISM reporting.

- Praxis recommends that PRISM's reporting requirements be reviewed with claims staff at least every six months to ensure they are familiar with PRISM's requirements.

- Praxis recommends that George Hills Company's supervisory reviews focus on file adherence to PRISM's reporting requirements. If the supervisory review identifies a file where initial and/or status reporting is not in accordance with the reporting requirements outlined in *PRISM's Liability Claims Administration Standards*, the supervisor should notify the claims handler and set a diary to confirm it has been addressed timely.

Reserve Adequacy:

Per *PRISM's Liability Claims Administration Standards*, reserves should be established and adjusted as follows:

Each claim should be reviewed and evaluated according to the merits of the claim and based upon the most current and reliable information received, starting with the initial report of claim and continuing through final resolution. Delays result in understated reserves and, possibly, missed opportunities to settle.

A. An accurate and appropriate initial indemnity reserve shall be established on all reportable claims based on facts known, upon completion of the initial investigative report or when suit is filed, whichever occurs first. In addition, separate legal and adjusting reserves shall be established.

Indemnity reserves shall reflect the most probable outcome plus exposure to plaintiff attorney's fees and costs.

Most probable outcome is the potential total amount a plaintiff could expect to receive, either through settlement or verdict, after factoring in the Member's percentage of liability. (This approach is neither the best or worst case outcome).

Factors to consider for when evaluating the potential total settlement or verdict a plaintiff could expect to receive include but are not limited to:

- Extent of injuries and/or damages
- Medical expenses
- Loss of income
- Any other related expenses
- Future anticipated expenses
- Total of both gross and out-of-pocket expenses
- Permanent injury
- Disfigurement/scarring
- Pain and suffering
- Any other intangible factors which may result in a higher or lower claim value such as jurisdiction, credibility of parties/witnesses, etc.

Percentage of liability is determined by various factors that are discovered during an investigation. Reserves shall be adjusted accordingly, as facts are developed, to properly reflect the exposure. These factors include but are not limited to:

- a. Facts of loss
- b. Applicable laws
- c. Defense Counsel evaluations
- d. Jury Verdict evaluation
- e. The extent of plaintiff's liability (comparative negligence)
- f. The number of co-defendants and their percentage of liability
- g. The ability of the co-defendants to respond financially to any settlement or verdict.
- h. On cases occurring after June 3, 1986, Proposition 51 allows defendants to limit their liability on non-economic damages to their percentage of fault.
- i. On cases involving uninsured motorist claimants the recovery is limited to economic damages in accordance with California Code of Civil Procedures sections 3333.3 and 3333.4 (Prop 213).
- j. Any other mitigating factors

2. Reserves shall be set at the most probable outcome even if it exceeds the Member's Self-Insured Retention. In all litigated Excess reportable cases, the Member shall set a meaningful indemnity reserve.

3. Reserves shall be evaluated for adequacy at least every ninety (90) days. All reserve changes shall be documented in a paper or electronic file providing explanation of the reason for the reserve change or notation that the current reserve is adequate and why. The Member or its third-party administrator shall directly notify the assigned PRISM Liability Claims Specialist of all reserve changes within thirty (30) days of the change being made.

4. PRISM Staff is authorized to set its own reserve on a claim when it disagrees with the reserve set by the Member. PRISM Staff will notify the member when that occurs.

Findings

With three exceptions, reserves are established taking into account the liability and damage evaluations as well as litigation budgets to reflect the expected outcome. Praxis identified three files with potential exposure in which there was not an indemnity reserve set.

Reserves are re-evaluated when new facts are presented. Praxis did not identify any evidence of suppression or stair-stepping of case reserves. Praxis recommends two loss reserve increases. The case specific recommendations are outlined in the audit scoring matrix.

Settlement Factors:

This category evaluates the claims handler's evaluation of the liability and damages evaluation, potential for dismissal through motion practice or a defense verdict, and their communication with the claimant/plaintiff/counsel. In matters of adverse liability, we look to see if the claims handler is aggressive in attempting to settle cases versus having prolonged litigation and increased defense expenses.

Per *PRISM's Liability Claims Administration Standards*:

- A. Settlement evaluation and authority by the Member shall be documented. On cases exceeding the S.I.R., prior written settlement authority must be obtained from PRISM.
- B. The Member shall comply with any request by PRISM to seek an extension of time to respond to a settlement demand.
- C. The settlement shall be reasonable in light of damages, injuries, liability, and any obligations to Medicare.
- D. Settlements shall be effected in a timely manner, with consideration given to structures, statutory offers (Rule 68 or 998) where applicable, and/or alternative dispute resolution.
- E. Contributions from joint tortfeasors shall be considered.
- F. Proper releases and dismissals shall be secured and copies provided to PRISM.

Findings

Negotiations and settlements are appropriately pursued which helps mitigate damages.

Each of the applicable claim files reviewed exhibit an appropriate evaluation of claim exposure and potential for dismissal through motion practice or defense verdict.

Supervision:

The role of the manager and/or supervisor is to guide the process from claim receipt through resolution to ensure consistent claim management processes are implemented and to function as a "second set of eyes" specific to the claim handler actions and decisions. The supervisor should document the claim file notes with any supervisory activity and instructions for future claim handling.

Findings

The claim files contain evidence of supervisory review and involvement.

Wrap-up Discussion/Communication:

The audit scoring matrix was provided to Matthew Duarte on April 27, 2026. Mr. Duarte advised that he had a meeting on May 7, 2026, in which the results would be discussed with George Hills Company. On June 23, 2026, Mr. Duarte advised that George Hills confirmed that they did not have any responses/rebuttals at this time.

CONCLUSION:

The personnel from George Hills Company demonstrate the technical expertise and sophistication necessary to properly handle the liability exposures facing CAPRI. With that being said, Praxis stresses that the recommendations specific to PRISM reporting as well as defense counsel reporting be implemented as soon as practicable.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Vincent", is positioned above a vertical line that separates the signature from the typed name and contact information.

Timothy Vincent, CPCU
President
Praxis Claims Consulting
tim@praxisclaims.com

cc:

Carrie Maroni
Liability Claims Manager
PRISM

Chris Shaffer, ARM-P
Executive Vice President AL/GL/Property
George Hills Company

Agenda Item 9.3

DISCUSSION/ACTION ITEMS

SUBJECT: Final Program Member Premium Allocations FY 2026-2027

BACKGROUND AND STATUS:

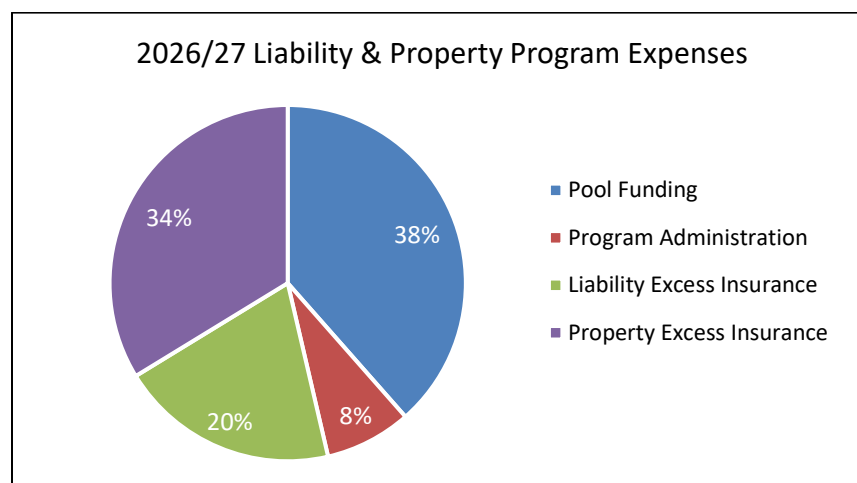
General Liability & Property Program

Each year, the CAPRI Board of Directors reviews the CAPRI General Liability and Property Premium Allocation Formula, considering all factors that contribute to the premium calculations for each District, and then provides Staff direction before excess coverage is bound. In recent Board Meetings, the CAPRI Board has approved discount calculations, program funding levels, and excess insurance coverage.

Additionally, the Board authorized Staff to move to a \$2M SIR if the cost analysis made sense to do so for the 2026-2027 fiscal year. Staff provided an update to the Board in July regarding the outcome of analysis and confirmed the change to a \$2M SIR effective July 1, 2026.

Lastly, Truckee-Donner Recreation and Park District requested to increase their deductibles in the GL and Property Program to \$25K and \$10K respectively. This shifts risk from the Pool and reduces the pooled premium cost to the District by \$83,390.

For reference, below please find a summary of the General Liability & Property program expenses for the upcoming fiscal year.

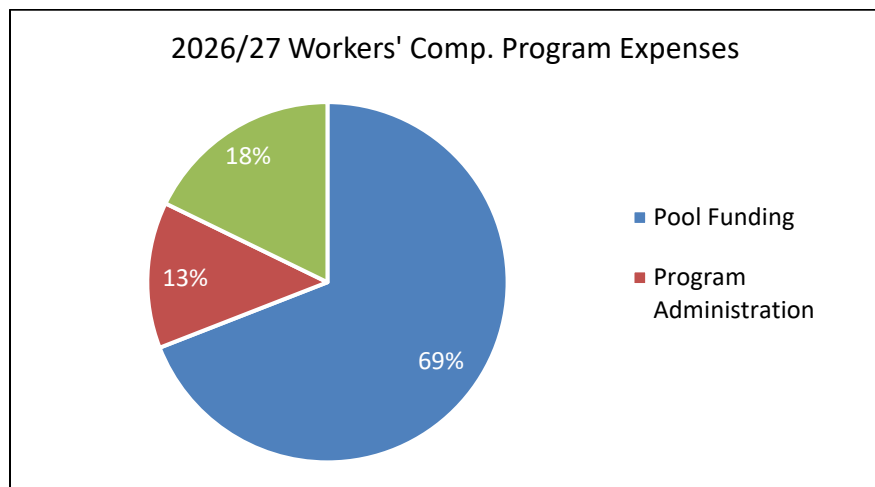


Workers' Compensation Program

Similarly, the CAPRI Board of Directors reviews the CAPRI Workers' Compensation (WC) Premium Allocation Formula, considering all factors that contribute to the premium calculations for each District, and then provides Staff direction before excess coverage is bound. In recent Board Meetings, the CAPRI Board has approved discount calculations, program funding levels, and excess insurance coverage.

In addition, the Board previously approved Mountains Recreation and Conservation Authority (MRCA) for membership in all CAPRI programs. MRCA has been added to the WC Program effective September 3, 2026, to correspond with the expiration of their previous coverage.

For reference, below please find a summary of the Workers' Compensation program expenses for the upcoming fiscal year.



RECOMMENDATION:

Ratify the following actions:

1. SIR change to \$2M effective July 1, 2026
2. Truckee-Donner Recreation and Park District deductible change to \$25K for GL and \$10K for Property effective July 1, 2026
3. Final General Liability Member Premium Allocation
4. Final Workers' Compensation Member Premium Allocation

FISCAL IMPACT:

Member premium calculations will determine the amount to be collected by CAPRI for the upcoming fiscal year. Moving to a higher SIR increases Pool Funding and reduces Excess Insurance costs which resulted in a net savings to the Program.

REFERENCE MATERIALS:

None

Agenda Item 9.4**DISCUSSION/ACTION ITEMS****SUBJECT: Cycle XXI District Visitation Criteria & Scoring Review**

BACKGROUND AND STATUS:

The purpose of the District Visitation Program is to provide direct risk management support to our member districts. The CAPRI Visitation Program has been an ongoing program for over thirty years and gives Staff an opportunity to meet individually with members and discuss District strengths, weaknesses, opportunities, and threats with respect to risk management.

The Visitation Criteria is reviewed at the end of each cycle to evaluate trends and make any necessary adjustments before starting the next cycle. In Cycle XIX, we started requesting Districts provide relevant documentation at least two weeks prior to the District Visit, which worked very well also in Cycle XX. The Director of Safety and Risk Control was able to review the documents beforehand and then have comprehensive discussions about the material at the visit. In so doing, this also allowed more time for site visits.

We will be concluding Cycle XX in October 2026, and Staff has a number of updates coming for Cycle XXI. These updates were developed after considering recent claim trends, new laws, and ever-developing industry best practices. The changes can be summarized as follows:

- **Renaming:** In 1990 when the District Visit Program began, CAPRI only had Special Districts pertaining to Recreation and Parks. CAPRI Members as of 2026 consist of Special Districts, Community Services Districts, a Joint Recreation Committee, and a Joint Power Authority.

Therefore, the "District Visitation Program" will now be the "Member Visitation Program."

- **Follow Up Items:** In the past our Members could earn one point when they complied with CAPRI's recommendations from the previous visit. The Criteria in

Cycle XX had a potential of 121 points so losing 1 point for not complying with follow up items plus losing out on points missed under the criteria does affect a Member's final score.

In Cycle XXI, we are changing the follow-up score from 1 point to 2 points to help encourage follow-through of the recommendations.

- **Injury & Illness Prevention Program:** The IIPP consist of eight elements – Responsibility, Compliance, Communication, Hazard Assessment, Accident/Exposure Investigation, Hazard Correction, Training and Instruction, Employee access to the IIPP, and Recordkeeping. This will be a new part of the Criteria in Cycle XXI to review and discuss with our members.
- **Post-Conditional Offer Preemployment Functional Capacity Exam:** CAPRI has required that all new, full-time hires undergo this examination. Employees entering classifications designated by the District as requiring a post-offer, pre-employment functional capacity examination shall complete the examination as a condition of employment. The classification should be supported by the actual physical and safety requirements of the job. CAPRI recommends the Board approves that permanent part-time employees should undergo a post-conditional offer pre-employment functional capacity examination.
- **Employee Training Practices:** The Criteria always requires evidence of Board Members' ethics and harassment prevention training. We are adding in Cycle XXI that Board Members should be current with fiscal and financial training per Senate Bill 827.
- **Cybersecurity Practices:** Members are using AI tools to create documents, analyze information, draft communications, and perform work. Members should have a policy in place to prevent legal, security, privacy, financial, and reputational risks. We are adding Members should have an Artificial Intelligence (AI) Policy.
- **Employee Driving Record Management:** An addition to this category is to confirm that Members have drivers' training. This is important because the employer's responsibility does not end when an accident occurs. An accident is an opportunity to identify why it happened, whether the driver needs additional instruction, and what can be done to prevent a repeat incident. An employer that provides training before accidents occur can demonstrate that it took reasonable steps to educate employees and prevent foreseeable incidents.

- **Volunteers:** Added to Cycle XXI is Members provide appropriate safety orientation, training, PPE, emergency procedures, hazard communication, and task-specific training based upon the work performed. Also added is volunteers are provided the Code of Conduct and harassment prevention training (if applicable).
- **Employee Resources:** Added to Cycle XXI is the California Workplace – Know your Rights notice to be posted and employer to annually provide workers with clear information about their workplace rights as codified in Labor Code §1550-1559.
- **Life Safety:** Added for Cycle XXI is confirmation that Members have an Exposure Control Plan (ECP) for bloodborne pathogens per Title 8 CCR §5193 and a Hazardous Communication Program per Title 8 CCR §5194.
- **Pool Safety Practices and Maintenance:** Added to this section is Members have a Hazard Communication Program and training per Title 8 CCR §5194, an emergency eye wash and shower per Title 8 CCR §5162, and PPE Hazard Assessment per Title 8 CCR §3380.

Additionally, in the past, if CAPRI had recommendations, they would be at the end of the report in no particular order. We are now going to categorize recommendations as either Priority 1, 2, or 3.

Priority 1 should be addressed immediately.

Priority 2 should be addressed within the next 30 days.

Priority 3 should be addressed within the next 45 days.

To assist with our recommendations, Cycle XXI will cite more labor laws and California Code of Regulations with hyperlinks.

Currently, there are 134 total points in Cycle XXI. As before, if a certain category does not apply to the District, such as a pool, then that category will not be assessed and will not impact the District's final percentage score.

Members have an opportunity to score a bonus point by attending the Member Cycle XXI Visit Webinar on September 24, 2026.

Also, the CAPRI District Safety Award will now be the CAPRI Safety Award.

RECOMMENDATION:

CAPRI staff recommends the Board approves that permanent part-time employees should undergo a post-conditional offer pre-employment functional capacity examination.

All other material in this section is Information only.

FISCAL IMPACT:

None.

REFERENCE MATERIALS ATTACHED:

- Draft of Cycle XXI District Visitation Criteria and Scoring System



MEMBER VISITATION - CYCLE XXI

VISIT CRITERIA



I. ADMINISTRATIVE & CONTRACT MANAGEMENT PRACTICES

A. Follow Up Items

<u>Criteria</u>	<u>Points Possible</u>
1. Member complied with recommendations from prior visitations. If no recommendations, then this criteria is fulfilled	2
Total	2

B. Participant Agreement, Waiver, & Release Forms

<u>Criteria</u>	<u>Points Possible</u>
1. CAPRI-approved language on all forms for all activities where registration is required	3
2. Form accurately describes name and timeframe of activity	1
3. Retention period is sufficient and there is a system to maintain the waiver and release	1
Total	5

C. Facility Use Agreements

<u>Criteria</u>	<u>Points Possible</u>
1. Facility Use Agreement contains CAPRI-approved indemnification language	3
2. Agreements outline sufficient insurance limits	3
3. Member has requirements in their contracts for additional insured, primary and non-contributory, and waiver of transfer of rights of recovery endorsements	3
4. Member retains a copy of the certificate of insurance and endorsements. The District has a system to maintain and access the facility use agreements and insurance documents	3
Total	12

D. Injury & Illness Prevention Program

<u>Criteria</u>	<u>Points Possible</u>
1. Member has an IIPP and a person responsible for implementing the program is identified (Title 8 CCR §3203)	1
2. Member has evidence of annual review of the IIPP	1
3. The IIPP consists of the eight elements	1
4. Member has established a system for identifying, evaluating, and correcting workplace hazards and unsafe conditions.	1
5. Member has an active safety and training program	1
6. Member has a policy for reporting worksite hazards without fear of reprisal	1
Total	6

E. Independent Contractors

<u>Criteria</u>	<u>Points Possible</u>
1. Member has contracts with all independent contractors	1
2. Member requires all independent contractors to have sufficient insurance, indemnify the District, require the District is scheduled as an additional insured, and require the independent contractor's insurance to be primary and waive all rights of subrogation	1
3. Member requires independent contractors to comply with Public Resource Code 5164 when applicable	1
4. Member requires independent contractors to have mandated reporting training when applicable	1
5. Member obtains the independent contractor's business license, and the contractor completes a W-9 Form	1
Total	5

II. HUMAN RESOURCES

A. Job Descriptions

<u>Criteria</u>	<u>Points Possible</u>
1. Current log of job descriptions are maintained for all full-time and regular part-time positions	1
2. Job descriptions clearly identify the essential functions necessary to perform the job	1
Total	2

B. Screening and Review

<u>Criteria</u>	<u>Points Possible</u>
1. Member complies with PRC 5164 and retains appropriate documentation evidencing fingerprinting and background screening have been completed	2
2. Member requires mandated reporting training and concussion training	1
3. Member has a boundary policy	1
Total	4

C. Post-Conditional Offer Preemployment Functional Capacity Exam

<u>Criteria</u>	<u>Points Possible</u>
1. Post-Conditional Offer Preemployment Functional Capacity Examinations are required for all new, full-time and new, permanent part-time employees	1
2. Candidates are informed that offer is conditional, based upon satisfactory examination	1
3. Functional Capacity exam is not initiated until all background checks have been completed	1
4. Results of exam are maintained in a manner that protects the employee's privacy	1
Total	4

D. Employee Training Practices

<u>Criteria</u>	<u>Points Possible</u>
1. Non-Supervisors current with harassment training	1
2. Supervisors current with harassment training	1
3. Board Members current with ethics (AB 1234 and SB 827) and harassment training	1
4. Board Members current with fiscal and financial training (SB 827)	
5. Utilizes online training i.e. Vector Solutions/CAPRI Webinars/Trainings within the District	1
Total	5

E. Cybersecurity Practices

<u>Criteria</u>	<u>Points Possible</u>
1. Member has a cybersecurity policy that reflects their practices and requires trainings to help utilize safe IT practices such as locking their computers when not in use, recognizing phishing scams, using strong passwords, and utilizing multifactor authentication	2
2. Member has an Artificial Intelligence (AI) Policy	1
3. Member has regular backups of their data and testing of their backups take place at least twice a year	1
4. Employees use a private network or VPN while doing business work outside of the office and MFA is enabled	1
Total	5

F. Employee Driving Record Management

<u>Criteria</u>	<u>Points Possible</u>
1. Maintains employees' current personal auto insurance who drive their personal vehicle for Member business.	1
2. Member has written procedures for unacceptable MVRs or loss of license. Policy is communicated	1
3. Maintains valid copy of California Driver's License on file if employee drives for District Business.	1
4. Drivers' training is conducted (When applicable)	1
Total	4

G. Employee Handbook & Employment Counsel

<u>Criteria</u>	<u>Points Possible</u>
1. Member has an Employee Handbook that is reviewed/updated on an annual basis	2
2. Member has Employment Counsel or uses CAPRI's Labor Law/Employment Services	1
Total	3

H. Employee Resources

<u>Criteria</u>	<u>Points Possible</u>
1. Member has access to the CAPRI Member Portal and is familiar with navigating the website	1
2. Member understands the reporting procedures for liability, property, and workers' compensation claims and uses CAPRI resources such as forms, manuals, and templates	1
3. Member is familiar with the CAPRI Employee Assistance Program	1
4. Member has Clinical Consultation posters in the proper locations and Clinical Consultation wallet cards are provided to employees.	1
5. Member has State and Federal labor law posters as well as California Workplace - Know your Rights notice annually (Labor Code §1550-1559) in the proper locations.	1
Total	5

I. Volunteers

<u>Criteria</u>	<u>Points Possible</u>
1. Member has each of its volunteers complete an application which contains CAPRI-approved waiver and release language	1
2. Member Personnel supervise how, when, and where volunteer services are performed	1
3. Management maintains a log of all volunteers	1
4. Proper retention policy for volunteer documents	1
5. Code of Conduct and Harassment Prevention Training	1
6. Safety training is conducted for work performed	1
Total	6

III. PARKS, PLAYGROUNDS, & FACILITY MANAGEMENT

A. Safety Committee

<u>Criteria</u>	<u>Points Possible</u>
1. Safety Committee Meeting are held at no less than on a quarterly basis and minutes are timely sent to CAPRI within 30 days of the meeting date	4
2. Safety Committee Membership represents their operations	1
3. Facilities inspections reviewed by the Committee	1
4. Post-loss analysis of patron and employee accident/near misses, if applicable, are reviewed by the Committee	1
5. Evidence of follow-through on items discussed at meetings	1

Total	8
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B. Park and Facility Maintenance Practices

<u>Criteria</u>	<u>Points Possible</u>
1. Member has a regular, comprehensive maintenance plan and checklist for each and every District facility	2
2. Member has a policy for inspection and maintenance of trees and there is evidence of regular inspection	2
3. Member has a policy for vehicle maintenance and service and there is evidence of regular inspection	2
4. Inspection forms are site and use specific	1
5. Member buildings are inspected regularly to help prevent deferred maintenance	1
6. Parking lots and sidewalks are inspected regularly to prevent tripping hazards and are in good condition	1
7. Outside lighting is inspected regularly to verify lighting is sufficient and in working order	1
8. Ballfields, courts, skateparks, etc. are inspected regularly to ensure they are free and clear of hazards	1
9. All repairs are documented and signed off	1
10. District uses Tag/Lock Out	1
11. Picnic tables, benches, bleachers, workout equipment, shade structures, etc. are in good order and have no broken pieces that could cause injury	1
12. Trash Receptacles are in good condition and not overflowing	1
13. Restrooms are well maintained	1
Total	16

C. Playgrounds

<u>Criteria</u>	<u>Points Possible</u>
1. Member has a comprehensive maintenance program developed for each playground	1
2. Member has a playground replacement schedule that includes the installation or recommended replacement date	1
3. Playgrounds have sufficient surface material	1
4. Play equipment does not have any loose, incorrect, or missing parts	1
5. There are no trip hazards such as concrete anchors, rocks, roots, etc.	1
6. Low frequency and high frequency inspections are done and signed off by the inspector	1
7. Maintains all documentation pertaining to playgrounds	1

8. Manufacturer's maintenance instructions and recommended inspection schedules are followed	1
9. Repairs and replacement of equipment are completed following the manufacturer's instructions	1
10. Playgrounds are accessible	1
Total	10

D. Life Safety

<u>Criteria</u>	<u>Points Possible</u>
1. SDS are current and readily available at the appropriate job sites. (In accordance with Hazard Communication Standard 29 CFR 1910.1200)	1
2. Fire extinguishers are currently tagged/certified. (Maintained in accordance with CCR Title 19 requirements)	1
3. First Aid kits stocked and readily available under California Regulation Title 8, §3400 and AED available under California Health and Safety Code §1797.196 and §104113	1
4. Emergency exit lights are in working order and fire exits are clearly identified (In accordance with CCR Title 8 §3216)	1
5. Member completed a PPE assessment through a written certification process under CCR § 3380	1
6. Emergency evacuation plans developed and are properly displayed (In accordance with CCR Title 8 §3220)	1
7. Safety drills are conducted at least annually.	1
8. Member has an Emergency Action Plan (California Code of Regulations, (Title 8, CCR §3220 and §3221)	1
9. Member has a Workplace Violence Prevention Program with annual training (In accordance with Labor Code §6401.9)	1
10. Member has both an Outdoor and Indoor Heat Illness Prevention Plan with annual training (Outdoor Title 8 CCR §3395 and Indoor Title 8 CCR §3396)	1
11. Member has an Exposure Control Plan for Bloodborne Pathogens, (Title 8 CCR §5193)	1
12. Member has a Hazardous Communication Program (Title 8 CCR §5194)	1
Total	12

E. Americans with Disabilities Act ("ADA") Implementation

<u>Criteria</u>	<u>Points Possible</u>
1. Member has a Self-Assessment and Transition Plan	3
2. Member has a Coordinator for ADA and Section 504	1
3. Coordinator verifies District's website is ADA accessible	1

4. Member has established procedures for good-faith interactive discussion if reasonable accommodation is indicted	1
5. Member has Grievance Police and Procedures in place	1
6. Member has completed ADA upgrades in the last 12 months based upon their Self-Assessment and Transition Plan	1
Total	8

F. Pool Safety Practices & Maintenance

<u>Criteria</u>	<u>Points Possible</u>
1. Pool(s) are adequately staffed for the number of pool users	2
2. Lifeguards have received appropriate training and are properly certified	2
3. HazCom Program and training (Title 8 CCR §5194)	2
4. Pool facility is well-maintained	1
5. Daily log of water condition which includes temperature, PH balance, movement and amount of chemicals added for that day	1
6. Pool has appropriate and fully stocked First Aid Kit (CCR Title 8 §3400) and AED (Health and Safety Code §116046) and ADA lift	1
7. Emergency Eye Wash and Shower (Title 8 CCR §5162)	1
8. There is proper signage	1
9. PPE Hazard Assessment (Title 8 CCR §3380)	1
Total	12

TOTALS

<u>Criteria</u>	<u>Points Possible</u>
I. ADMINISTRATIVE & CONTRACT MANAGEMENT PRACTICES	30
II. HUMAN RESOURCES	38
III. PARKS, PLAYGROUNDS, & FACILITY MANAGEMENT	66
Total	134

Agenda Item 9.5

DISCUSSION/ACTION ITEMS

SUBJECT: Annual CalPERS Unfunded Accrued Liability Update

BACKGROUND AND STATUS:

The CAPRI Board of Directors has historically made a concerted effort to responsibly manage CAPRI's pension liability. As a refresher, CAPRI provides retirement benefits offered through the CalPERS. CAPRI participates in both the Classic and PEPPA plan and each year CalPERS calculates CAPRI's Unfunded Accrued Liability ("UAL"). The UAL is effectively the estimated shortfall in the funds that should be set aside to cover employee pensions. Notably, it is merely an estimate.

In its Annual Valuation Report as of June 30, 2025 (published in August 2026), CalPERS reported the Miscellaneous Plan is at a 72.9% Funded Ratio with an estimated UAL balance of \$812,106. A summary of the funding status as of June 30, 2025 is produced below:

Funded Status — Funding Policy Basis — page 11

	June 30, 2024	June 30, 2025
Entry Age Accrued Liability (AL)	\$2,905,951	\$3,000,253
Fair Value of Assets (Assets)	2,002,013	2,188,147
Unfunded Accrued Liability (UAL) [AL – Assets]	\$903,938	\$812,106
Funded Ratio [Assets ÷ AL]	68.9%	72.9%

The CalPERS Annual Valuation Report also noted that the annual UAL contribution for 26-27 was \$100,911 (or \$97,646 if paid in July 2026) and the annual UAL contribution for 27-28 will be \$105,957 (or \$102,520 if paid in July 2027).

Required Employer Contributions — page 8

	Fiscal Year 2026-27	Fiscal Year 2027-28
Employer Normal Cost Rates		
Rate Plan 1674	14.16%	14.67%
Rate Plan 26182	7.93%	8.05%
Unfunded Accrued Liability (UAL) Contribution Amount	\$100,911	\$105,957
Paid either as		
Option 1) 12 Monthly Payments of	\$8,409.25	\$8,829.75
Option 2) Annual Prepayment in July	\$97,646	\$102,528

Staff will be prepared to address the report in further detail at the Board Meeting.

RECOMMENDATION:

Information only.

FISCAL IMPACT:

None.

REFERENCE MATERIALS ATTACHED:

None.

Agenda Item 9.6**DISCUSSION/ACTION ITEMS****SUBJECT: Biennial Conflict of Interest Code Review**

BACKGROUND AND STATUS:

The Political Reform Act requires that every local government agency biennially review its Conflict of Interest Code. By October 1, 2026, CAPRI must review its Conflict of Interest Code and submit the attached notice to the FPPC indicating whether or not an amendment is necessary.

CAPRI's current Conflict of Interest Code is attached. In light of changes in the law, the deletion of past positions, and creation of new positions since 2019, Staff is requesting authority to begin the Amendment process with the FPPC. This involves submitting proposed redlines, a public notice period, and approval by the FPPC.

RECOMMENDATION:

Authorize Staff to complete the attached form noting the amendments are necessary and initiating the amendment process for the CAPRI Conflict of Interest Code.

FISCAL IMPACT:

None.

REFERENCE MATERIALS ATTACHED:

- CAPRI Conflict of Interest Code
- 2026 Multi-County Agency Biennial Notice

CALIFORNIA ASSOCIATION FOR PARK AND RECREATION IDEMNITY

CONFLICT OF INTEREST CODE

The Political Reform Act (Government Code Sections 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations, Section 18730) that contains the terms of a standard conflict-of-interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations, Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the **California Association for Park and Recreation Indemnity (CAPRI)**.

Individuals holding designated positions shall file their statements of economic interests with the **CAPRI**, which will make the statements available for public inspection and reproduction (Gov. Code Sec. 81008.). All statements will be retained by the **CAPRI**.

.

APPENDIX A – DESIGNATED POSITIONS

<u>Designated Positions</u>	<u>Disclosure Category</u>
Executive Director	1, 2, 3
General Counsel	1, 2, 3
Insurance Broker	1, 2, 3
Consultants/New Positions	*

*Consultants/New Positions shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

With respect to consultants or new positions, the Executive Director may determine in writing that a particular consultant or new position, although a “designated position,” is hired to perform a range of duties that are limited in scope and thus, is not required to comply with the disclosure requirements described in this section. Such determination shall include a description of the consultant or new position’s duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director’s determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Sec. 81008.)

Officials Who Manage Public Investments:

The following positions are NOT covered by the code because they must file under Government Code Section 87200 and, therefore, are listed for informational purposes only:

Members and Alternates of the Board of Directors
Risk Manager
Consultants who manage public investments

An individual holding one of the above listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by section 87200.

APPENDIX B

DISCLOSURE CATEGORIES

Disclosure Category 1

Designated positions in this category must disclose investments and business positions in business entities and sources of income, including gifts, loans and travel payments, from entities that filed a claim, or have a claim pending, against CAPRI during the previous two years.

Disclosure Category 2

Designated positions in this category must disclose investments and business positions in business entities and sources of income, including gifts, loans and travel payments, if the business entities or sources of income are of the type that contract with the CAPRI to provide goods, services (including financial institutions), materials, supplies, or lease space to the CAPRI.

Disclosure Category 3

Designated positions in this category must disclose investments and business positions in business entities and sources of income, including gifts, loans and travel payments, which are insurance companies, carriers, holding companies, underwriters, lawyers, agents, solicitors, or brokers.

2026 Multi-County Agency Biennial Notice

Name of Agency: _____

Mailing Address: _____

Contact Person: _____ Phone No. _____

Email: _____ Alternate Email: _____

Counties within Jurisdiction, or for Charter Schools, Counties in which the School is Chartered:
(if more space is needed, include an attachment):

No. of Employees* _____ No. of Form 700 Filers* _____

**Including board and committee members*

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

Please identify which statement accurately describes your agency's status.

- ☐ This agency has reviewed its conflict of interest code. The current code designates all positions which make or participate in making governmental decisions. The designated positions are assigned accurate disclosure categories that relate to the job duties of the respective positions. The code incorporates FPPC regulation 18730 so that all relevant Government Code Sections are referenced.
- ☐ This agency has reviewed its conflict of interest code and has determined that an amendment is necessary. An amendment may include the following:
- ☐ New positions which involve the making or participating in the making of decisions which may foreseeably have a material impact on a financial interest
 - ☐ Current designated positions need renaming or deletion
 - ☐ Statutorily required provisions of the code need to be addressed
 - ☐ Disclosure categories need revision

Verification (to be completed if no amendment is required)

This multi-county agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All multi-county agencies must complete and return this notice, including those agencies whose codes are currently under review. Please return this notice no later than **October 1, 2026** to the FPPC at biennialnotice@fppc.ca.gov or 1102 Q Street, Suite 3050, Sacramento, CA 95811.

www.fppc.ca.gov
FPPC Advice: advice@fppc.ca.gov (866.275.3772)
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Agenda Item 9.7**DISCUSSION/ACTION ITEMS****SUBJECT: CAPRI Board of Directors Election 2026**

BACKGROUND AND STATUS:

Under Article II of the CAPRI Bylaws, regarding elections of the Board of Directors, it reads:

"(2) Election and/or Appointment of Directors:

The Board of Directors shall consist of two directors appointed by the Board of Directors of the California Association of Recreation and Park Districts (CARPD) and five directors selected by the participating member districts. The CARPD-appointed Directors will serve indefinite terms at the pleasure of CARPD. The remaining five directors shall be elected to office for four-year terms; two as "at large" Directors elected by the entire CAPRI membership, and **three by category from the upper, middle and lower thirds of CAPRI membership**, as measured in tiers by total contributions paid in the year *before* the election....The candidates receiving the highest number of votes for available positions on the Board shall be elected in each category. All Directors (other than the CARPD-appointed directors) must be either a member of the Board of Directors or a management employee of a participating member district...

The Board shall set the time and manner of elections, to be conducted in even-numbered years; two "at large" directors to be elected in one election, and three directors from contribution tiers to be elected in the following election two years later, in a repeating process. In election years, the Board shall provide notice to the membership of election deadlines, including the deadline for receipt of nominations; shall determine which nominees meet the appropriate qualifications set forth in these Bylaws; shall thereafter publish a list of nominees to the participating member districts, and shall provide for the process of receipt and tallying of ballots. The Board may conduct elections either by an in-person membership meeting, or by mailed/emailed ballots. Ballots shall be public records of CAPRI."

The following outlines the current terms for each current Board Member:

<u>Director</u>	<u>Position</u>	<u>Term Expiration</u>
Lorena Cervantes, Bear Mountain RPD	Lower 1/3	2026
Brandy Hosack, Arcade Creek RPD	Middle 1/3	2026
Jim Friedl, Conejo RPD	Upper 1/3	2026
Colby Diuguid, Jurupa Area RPD	At-Large	2028
Natalie Wong, Hayward Area RPD	At-Large	2028
Michelle Lacy, Pleasant Hill RPD	CARPD	CARPD appt.
Mathew Fuzie, Livermore Area RPD	CARPD	CARPD appt.

At this time, the "Contribution Tier" positions currently held by incumbents Secretary Brandy Hosack, Director Lorena Cervantes, and Vice President Jim Friedl are up for election. Per the CAPRI Bylaws, the Board of Directors shall set the time and manner of elections. Staff recommends an election timeline as follows:

<u>Action</u>	<u>Date</u>
Notice/Call for Nominations (via email)	09/09/26
Nominations must be received	10/02/26
Ballots sent to Member Agencies (via email)	10/05/26
ELECTION (Ballot must be in)	11/02/26

Staff also recommends that any tie be resolved by majority vote of the CAPRI Board of Directors.

RECOMMENDATION:

Approve Staff's proposal for the time and manner of the 2026 CAPRI Board of Directors Election.

FISCAL IMPACT:

None.

REFERENCE MATERIALS ATTACHED:

- Contribution Tiers 2025-2026

Total CAPRI Contributions 2025-2026

	Member	Workers' Comp	Liability/Property	Total Contributions
Upper 1/3 and Contributions				
1	Hayward Area Recreation & Park District	\$892,789.00	\$1,687,517.00	\$2,580,306.00
2	Rancho Simi Recreation & Park District	\$815,503.00	\$998,223.00	\$1,813,726.00
3	North of the River Recreation & Park District	\$642,782.00	\$583,637.00	\$1,226,419.00
4	Livermore Area Recreation & Park District	\$324,568.00	\$866,631.00	\$1,191,199.00
5	Cordova Recreation & Park District	\$324,383.00	\$739,898.00	\$1,064,281.00
6	Valley-Wide Recreation & Park District	\$81,306.00	\$781,596.00	\$862,902.00
7	Greater Vallejo Recreation District	\$268,157.00	\$557,606.00	\$825,763.00
8	Sunrise Recreation & Park District	\$270,698.00	\$542,085.00	\$812,783.00
9	Truckee-Donner Recreation & Park District	\$261,462.00	\$458,153.00	\$719,615.00
10	Pleasant Valley Recreation & Park District	\$297,218.00	\$411,735.00	\$708,953.00
11	Conejo Recreation & Park District	\$139,962.00	\$467,260.00	\$607,222.00
12	Pleasant Hill Recreation & Park District	\$185,311.00	\$383,697.00	\$569,008.00
13	Jurupa Area Recreation & Park District	\$178,165.00	\$361,810.00	\$539,975.00
14	El Dorado Hills Community Services District	\$0.00	\$490,422.00	\$490,422.00
15	Carmichael Recreation and Park District	\$67,154.00	\$276,087.00	\$343,241.00
16	Paradise Recreation & Park District	\$126,088.00	\$158,330.00	\$284,418.00
17	Southgate Recreation & Park District	\$280,943.00	\$0.00	\$280,943.00
18	Mission Oaks Recreation & Park District	\$62,609.00	\$193,083.00	\$255,692.00
19	North Highlands Recreation & Park District	\$74,968.00	\$165,948.00	\$240,916.00
20	Auburn Area Recreation & Park District	\$0.00	\$240,129.00	\$240,129.00
21	West Side Recreation & Park District	\$42,724.00	\$180,394.00	\$223,118.00
22	Orangevale Recreation & Park District	\$61,282.00	\$145,687.00	\$206,969.00
Middle 1/3 and Contributions				
23	Fair Oaks Recreation & Park District	\$42,655.00	\$153,070.00	\$195,725.00
24	Coalinga-Huron Recreation & Park District	\$62,687.00	\$129,088.00	\$191,775.00
25	Fulton-El Camino Recreation & Park District	\$106,402.00	\$79,259.00	\$185,661.00
26	Feather River Recreation & Park District	\$69,986.00	\$111,095.00	\$181,081.00
27	Highlands Recreation District	\$24,513.00	\$148,019.00	\$172,532.00
28	Beaumont-Cherry Valley Recreation & Park District	\$53,322.00	\$101,305.00	\$154,627.00
29	Rio Linda Elverta Recreation & Park District	\$70,565.00	\$81,381.00	\$151,946.00
30	Ambrose Recreation & Park District	\$26,466.00	\$109,607.00	\$136,073.00
31	Lake Cuyamaca Recreation & Park District	\$67,313.00	\$65,619.00	\$132,932.00
32	Desert Recreation District (Coachella)	\$132,059.00	\$0.00	\$132,059.00
33	Strawberry Recreation District	\$18,649.00	\$101,444.00	\$120,093.00
34	Tehachapi Valley Recreation & Park District	\$38,152.00	\$73,260.00	\$111,412.00
35	Isla Vista Recreation & Park District	\$52,869.00	\$56,177.00	\$109,046.00
36	Arcade Creek Recreation & Park District	\$15,624.00	\$87,827.00	\$103,451.00
37	McFarland Recreation & Park District	\$17,931.00	\$74,236.00	\$92,167.00
38	Durham Recreation & Park District	\$25,431.00	\$64,359.00	\$89,790.00
39	Mt. Shasta Recreation & Park District	\$27,417.00	\$51,361.00	\$78,778.00
40	Wasco Recreation & Parks District	\$23,957.00	\$52,890.00	\$76,847.00
41	Weed Recreation & Parks District	\$19,467.00	\$55,858.00	\$75,325.00
42	Arden Park Recreation & Park District	\$18,515.00	\$48,708.00	\$67,223.00
43	Rim of the World Recreation & Park District	\$0.00	\$66,334.00	\$66,334.00
Lower 1/3 and Contributions				
44	Arden Manor Recreation & Park District	\$23,346.00	\$41,155.00	\$64,501.00
45	Bear Mountain Recreation & Park District	\$12,929.00	\$51,344.00	\$64,273.00
46	North County Recreation & Park District	\$0.00	\$59,418.00	\$59,418.00
47	Soledad-Mission Recreation District	\$16,874.00	\$40,180.00	\$57,054.00
48	Shafter Recreation & Park District	\$16,284.00	\$39,253.00	\$55,537.00
49	Monte Rio Recreation & Park District	\$15,344.00	\$39,292.00	\$54,636.00
50	Buttonwillow Recreation & Park District	\$4,559.00	\$38,490.00	\$43,049.00
51	Ladera Recreation District	\$7,613.00	\$31,978.00	\$39,591.00
52	Belvedere-Tiburon Joint Recreation Committee (The Ranch)	\$7,484.00	\$30,615.00	\$38,099.00
53	Boulder Creek Recreation & Park District	\$7,126.00	\$30,970.00	\$38,096.00
54	Dunsmuir Recreation & Parks District	\$3,261.00	\$29,718.00	\$32,979.00
55	Central Plumas Recreation & Park District	\$5,163.00	\$24,344.00	\$29,507.00
56	Russian River Recreation & Parks District	\$9,916.00	\$19,514.00	\$29,430.00
57	Silverado-Modjeska Recreation & Park District	\$3,512.00	\$25,322.00	\$28,834.00
58	Tuolumne Park & Recreation District	\$11,630.00	\$15,752.00	\$27,382.00
59	Honey Lake Valley Recreation Authority	\$0.00	\$25,636.00	\$25,636.00
60	Mendocino Coast Recreation & Park District	\$2,140.00	\$21,974.00	\$24,114.00
61	Western Gateway Recreation & Park District	\$6,795.00	\$9,182.00	\$15,977.00
62	Bear River Recreation & Park District	\$4,346.00	\$10,346.00	\$14,692.00
63	La Selva Beach Recreation District	\$1,200.00	\$12,388.00	\$13,588.00
64	Almanor Recreation & Park District	\$0.00	\$9,068.00	\$9,068.00
65	Cazadero Community Services District	\$0.00	\$4,699.00	\$4,699.00
Total Estimated Contributions 2025-2026		\$6,471,574.00	\$13,011,463.00	\$19,483,037.00

Agenda Item 10.1**STAFF REPORTS**

SUBJECT: District Visit Update – Cycle XX

BACKGROUND AND STATUS:

There have been nineteen district visits completed between May 18, 2026, and August 13, 2026. Summaries of these visits from May 18, 2026, and August 13, 2026, are provided below.

There are six district visits to conclude Cycle XX which are scheduled for September 21, 2026, and October 5-9, 2026.

Tuolumne Park and Recreation District – May 18, 2026**Outdoor Theater**

The theater is a great addition to the District and is located between the Tot Lot and the Horseshoe Pits. The District has free Friday family movie nights in June, July, August, and September. They snack shack wherein they serve popcorn, food, treats, ice cream, and more. The restrooms are in the same building as the snack shack. There is also accessible parking.



Scoring, Comments, and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	1/1	<i>The District complied with five of the six recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time.</i>
Facility Use Agreement	11/12	<i>The District should require the facility user's insurance to be primary and waive their rights of subrogation and provide the proper endorsements.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>The District does not use independent contractors.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	16/16	<i>No recommendations at this time.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	10/10	<i>No recommendations at this time.</i>
Americans with Disabilities Act("ADA")	7/8	<i>The District should have Grievance Policy and Procedures in place.</i>
Pool Safety Practices & Maintenance	N/A	<i>The District does not have a pool.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	

Total	106/107	<i>Tuolumne scored 99% Difference of +6% since Cycle XIX visit</i>
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Carmichael Recreation and Park District – June 8, 2026

District Office/Community Clubhouse/Carmichael Park

The District Office, Community Clubhouse, and Carmichael Park are located at 5750 Grant Avenue in Carmichael, CA. Carmichael Park is a heavily used facility with multiple softball fields, tennis courts, basketball court, nine-hole disc golf course, large dog park, small dog park, picnic area, and playground area. In November 2022 voters passed the General Obligation Bond Measure G for deferred maintenance and new projects. Through Measure G, the District converted some tennis courts into pickleball courts with new pathways and restrooms.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	1/1	<i>The District complied with all four recommendations from the previous visit.</i>
Agreement, Waiver and	5/5	<i>No recommendations at this time.</i>

Release Form		
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	4/5	<i>The District should have evidence of annual review of the IIPP.</i>
Independent Contractors	4/5	<i>The District should have CAPRI-approved indemnification language in their contracts with independent contractors and require the independent contractor's insurance to be primary and waive their rights of subrogation and provide the appropriate endorsements.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	16/16	<i>No recommendations at this time.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	10/10	<i>No recommendations at this time.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	N/A	<i>The District does not have a pool.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	
Total	111/112	<i>Carmichael scored 99% Difference of +1% since Cycle XIX visit</i>

Western Gateway Recreation and Park District – June 11, 2026

District Office/Buttermaker's Cottage/Western Gateway Park

The District Office is in one of the rooms in the Buttermaker's Cottage. The Cottage is within Western Gateway Park at 18560 Penn Valley Drive. This Cottage has a large meeting room, kitchen, and restroom for meetings and celebrations.

The park is 88-acres and has an abundant amount of activity every day at the park due to all the amenities. The park has handball court, solar panels, covered picnic area, restrooms, stage pavilion, bocce ball courts, 18-hole disc golf course, five dog park areas, squirrel river, maintenance yard, and ball fields. The tennis courts have been converted to pickleball courts and there is a new parking lot with accessible parking. The District received a grant to renovate their playgrounds. The river had washed away the path leading to the maintenance yard, baseball fields, and RV parking but now the creek crossing has been rebuilt and now open.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	1/1	<i>The District complied with fifteen of the twenty recommendations from the previous</i>

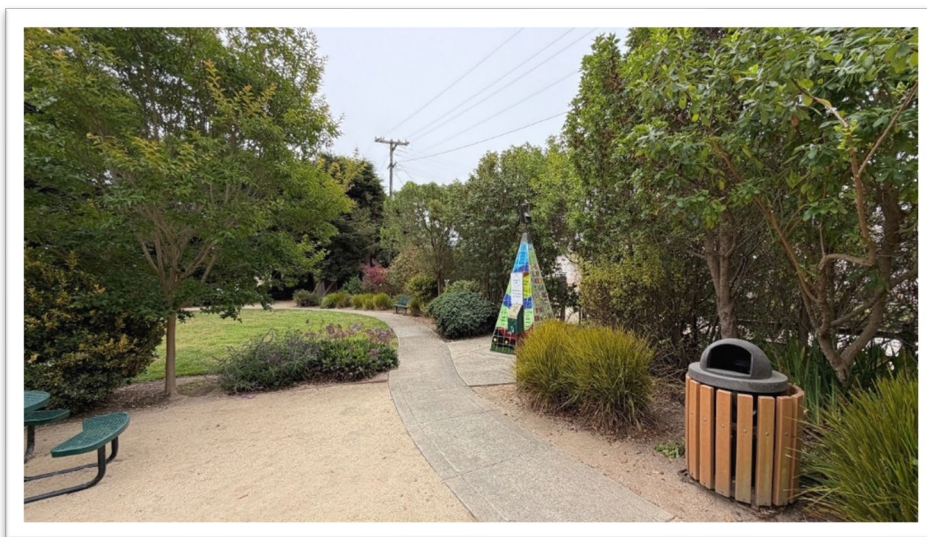
		<i>visit.</i>
Agreement, Waiver and Release Form	N/A	<i>Currently, there are no District conducted or sponsored programs or activities.</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>The District does not use independent contractors.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/3	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	N/A	<i>The District has four part-time employees. No recommendations at this time.</i>
Employee Training Practice	2/4	<i>District should be current with trainings.</i> <i>The District should utilize online training through Vector Solutions and CAPRI Webinars/Trainings.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	3/4	<i>The District should have Clinical Consultation and State and Federal labor law posters.</i>
Safety Committee	6/8	<i>The District provided nine Safety Committee Meeting Minutes in 2025. The District should conduct Safety Committee Meetings in 2026 no less than on a quarterly basis and provide CAPRI the minutes of the meetings within 30 days from the date of the meeting.</i>
Parks and Facility Maintenance	14/16	<i>The District should assess various sites.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	7/10	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i>

		<i>The District should conduct safety drills at least annually.</i> <i>The District should establish a Workplace Violence Prevention Program to comply with SB 553 and the newly codified Labor Code section 6401.9.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	N/A	<i>The District does not have a pool. No recommendations at this time.</i>
Total	85/97	<i>Western Gateway scored 88% Difference of +15% since Cycle XIX visit</i>

La Selva Beach Recreation and Park District – June 16, 2026

Triangle Park

This is a very attractive park which has park benches, grass area, horseshoe pits, and a bocce ball court. The park has a Peace Monument. The concept of the monument was created by Sylvia Gerbl who planned and organized the Peace Day Commemoration in La Selva Beach on Hiroshima Day each August. The event was inspired by the true story of "Sadako and the 1000 Paper Cranes." This young Japanese girl died from leukemia because of the bombing of Hiroshima. The monument provides a quiet place for visitors and serves as a reminder the importance of spiritual and political peace to our children and the world.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	1/1	<i>The District complied with sixteen of the twenty-five recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time.</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	4/5	<i>The District should require the independent contractor to have sufficient insurance, indemnify the District, require the District be an additional insured, require the contractor's insurance to be primary, and require the contractor's insurance to waive all rights of subrogation.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should have a Boundary Policy.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	3/4	<i>The District's Board should comply with California Senate Bill 1343.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	2/3	<i>The District should establish written policies for dealing with employees whose driving records become unacceptable and the written policies are communicated to the employee.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	3/4	<i>The District should post the Clinical Consultation and State and Federal labor law posters in appropriate locations.</i>
Safety Committee	7/8	<i>The District should provide Safety Committee Meeting Minutes to CAPRI within 30 days of</i>

		<i>the meeting date.</i>
Parks and Facility Maintenance	12/14	<i>The District should have a comprehensive maintenance plan and checklist for each facility.</i> <i>The District should have a regularly scheduled inspection system and inspection forms are site and use specific. All repairs are to be documented.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	7/10	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i> <i>The District should have a Workplace Violence Prevention Program with annual training.</i> <i>The District should have an Emergency Actions Plan for all their facilities.</i>
Americans with Disabilities Act("ADA")	9/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	N/A	<i>The District does not have a pool. No recommendations at this time.</i>
Total	99/110	<i>La Selva Beach scored 90%</i> <i>Difference of +22% since Cycle XIX visit</i>

Boulder Creek Recreation and Park District – June 16, 2026

District Office/Bear Creek Recreation & Community Center

This Community Center is located at 15685 Forest Hill Drive. The District recently moved their District Office from the Recreation Hall to this facility. There is a pool with diving board, lighted tennis courts, and a clubhouse with kitchen and picnic area.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	0/1	<i>The District complied with six of the fifteen recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time.</i>
Facility Use Agreement	11/12	<i>The District should require the facility user's insurance to be primary and waive their rights of subrogation and provide the proper endorsements.</i>
Injury & Illness Prevention Program (IIPP)	2/5	<i>The District should maintain an Injury and Illness Prevention Program and have evidence of annual review.</i> <i>The District should have an active training program and a system in place to ensure employee compliance with safe and healthy work practices.</i>
Independent Contractors	3/5	<i>The District should have contracts with all independent contractors.</i>

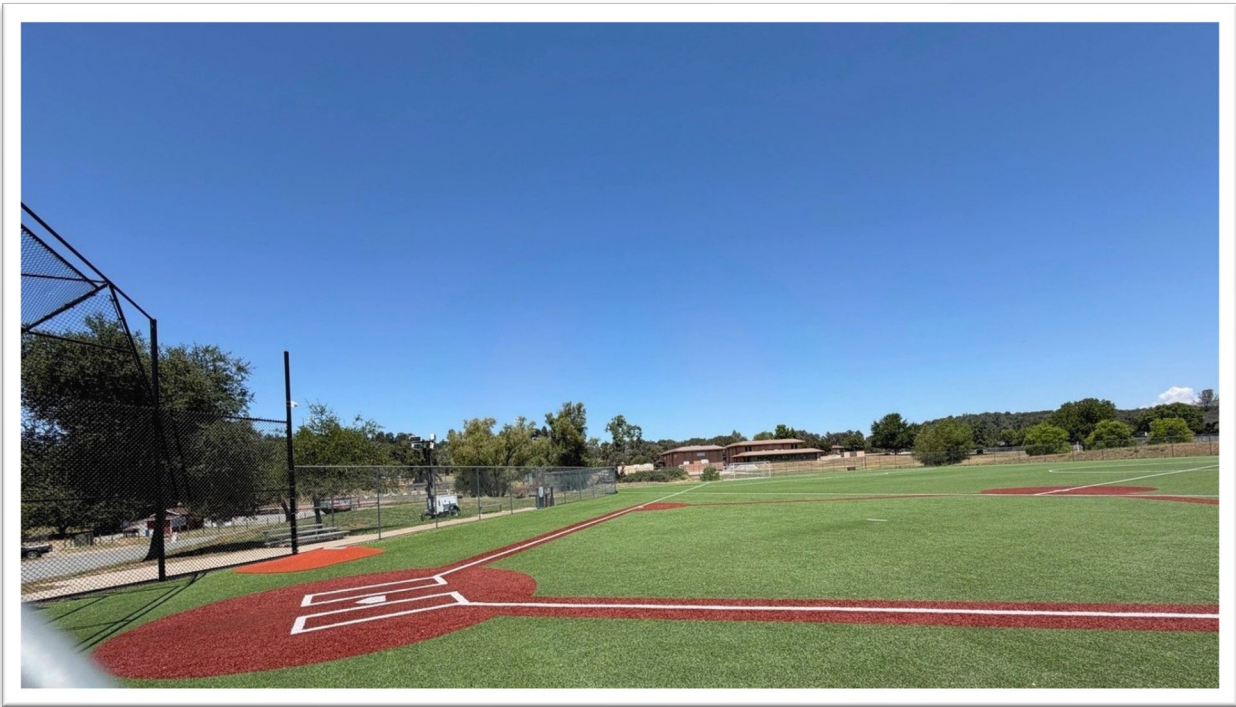
		<i>The District should require independent contractors to have sufficient insurance, indemnify the District, require the District is scheduled as an additional insured, and require the independent contractor's insurance to be primary and waive all rights of subrogation.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should establish a Boundary Policy.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	2/3	<i>The District should have current MVRs and establish written policies for dealing with employees whose driving records become unacceptable and the written policies are communicated to the employee.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	3/4	<i>The District should have Clinical Consultation and State and Federal labor law posters in the proper locations.</i>
Safety Committee	6/8	<i>The District should conduct Safety Committee Meetings no later than on a quarterly basis and minutes are timely sent to CAPRI within 30 days of the meeting date.</i>
Parks and Facility Maintenance	12/16	<i>The buildings should be inspected regularly to help prevent deferred maintenance.</i> <i>The District should have a regularly scheduled inspection system and inspection forms are site and use specific with the repairs documented and signed off.</i>

		<i>The District should assess the fence to repair or replace.</i>
Playgrounds	6/10	<i>The District should conduct low and high frequency playground inspections.</i> <i>The District should have a comprehensive maintenance program for each playground.</i>
Life Safety	8/10	<i>The District should have a Workplace Violence Prevention Program.</i> <i>The District should have an Outdoor and Indoor Heat Illness Prevention Program.</i>
Americans with Disabilities Act("ADA")	7/8	<i>The parking lot at Junction Park should be evaluated for accessible parking.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Total	97/120	<i>Boulder Creek scored 81% Difference of +5% since Cycle XIX visit</i>

Bear River Recreation and Park District – June 22, 2026

Gary D. Clarke Turf Field

This sports field sits adjacent to the local high school and is used for several sports. The artificial turf field was just replaced a few years ago and is striped for baseball, football, soccer, and lacrosse. The District plans to remove the railroad ties and put in concrete steps.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	0/1	<i>The District complied with six of the fourteen recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	11/12	<i>The District has requirements in their facility use contracts to be an additional insured on the facility user's insurance and also have in their contract the facility user's insurance to be primary and waive their rights of subrogation. The District should obtain the proper endorsements for these requirements.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>The District does not use independent contractors.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should establish a boundary policy.</i>
Preemployment Functional	4/4	<i>No recommendations at this time.</i>

Capacity Examination		
Employee Training Practice	2/4	<i>The District Board Members should comply with Senate Bill 1343 and complete harassment prevention training.</i> <i>The District uses CSDA for trainings, but they should also attend CAPRI Webinars/Trainings.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to help facilitate their practices.</i>
Employee Driving Record Management	2/3	<i>The District does not own any vehicles, and the employees drive their own vehicles. The District should establish written policies for dealing with employees whose driving records become unacceptable and the written policies are communicated to the employee.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	3/4	<i>The District should have a Clinical Consultation poster in the area next to the State and Federal labor law poster.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	12/14	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Playgrounds	9/10	<i>The pathway at Dr. Ralph Schaffarzick Park should be assessed for accessibility due to a lip from the pathway to the playground.</i>
Life Safety	8/10	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i> <i>The District should establish a Workplace Violence Prevention Program with annual training.</i>
Americans with Disabilities Act("ADA")	3/8	<i>The District should have a Self-Assessment and Transition Plan.</i>

Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	
Total	94/113	<i>Bear River scored 83% Difference of -3% since Cycle XIX visit</i>

Highlands Recreation District – June 23, 2026

District Office/Recreation Center/Pool/Tennis and Pickleball Courts/Early Education Center

The District is located at 1851 Lexington Avenue. The District Office is on the second floor of the Recreation Center building. The General Manager's office overlooks the tennis and pickleball courts as well as the indoor basketball court. Recreational activities in the building are limited to the first floor which includes a basketball court, fitness room, and room used for day-care programs. The District has an accessible ramp leading up to the Recreation Center as well as accessible restrooms. The pool is located on the other side of the Recreation Center. The District also has their Early Education Center (EEC) building adjacent to the Recreation Center. The park includes a playground for children 2-5 years old and a playground for children 5-12 years old.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	1/1	<i>The District complied with seventeen of the eighteen recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	4/5	<i>The District should have CAPRI-approved indemnification language within all contracts with independent contractors. The District should require in their contracts to be scheduled as an additional insured and require the independent contractor's insurance to be primary and waive all rights of subrogation. The District should require an additional insured endorsement, primary and noncontributory endorsement, and the waiver of subrogation endorsement.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should establish a boundary policy.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	15/16	<i>The District should assess various sites and conduct appropriate maintenance.</i>

Playgrounds	8/10	
Life Safety	9/10	<i>The District should complete a PPE assessment through a written certification process under CCR § 3380.</i>
Americans with Disabilities Act("ADA")	7/8	<i>The District should have Grievance Policy and Procedures in place.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Total	113/120	<i>Highlands scored 94% Difference of +17% since Cycle XIX visit</i>

Mendocino Coast Recreation and Park District – July 13, 2026

District Office

The District Office has moved to 100 North Main Street and is in the center of town of Fort Bragg. The building also has gymnastics with many types of programming.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	1/1	<i>The District complied with the six recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	5/5	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	2/3	<i>The District should continue to update their employee handbook.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	8/8	<i>No recommendations at this time.</i>
Playgrounds	N/A	<i>The District does not have playgrounds.</i>
Life Safety	9/10	<i>The District should update their Heat Illness Prevention Program to include indoor regulations.</i>
Americans with Disabilities Act("ADA")	6/7	<i>The District should contact the owners of the buildings they use for their programing for their self-assessment and transition plan.</i>
Pool Safety Practices & Maintenance	N/A	<i>No recommendations at this time.</i>
Total	90/93	<i>Mendocino Coast scored 97% Difference of +7% since Cycle XIX visit</i>

Conejo Recreation and Park District – July 20, 2026

Borchard Skatepark Expansion and Renovation Project

The skatepark was 10,000 square feet and is now being renovated and expanded to nearly 20,000 square feet. In May 2019, a focus group of people from the community was established that represented the local business community, school district, skating community, and the community at large. There were meetings regarding the conceptual plan and then the COVID pandemic occurred, and the project was placed on hold. The project resumed with the hiring of California Skateparks to help finalize the project. It is still under construction and will provide a larger skatepark footprint, enhanced skate amenities, picnic area, shade structures, and lighting.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	1/1	<i>The District complied with the one recommendation from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention	5/5	<i>No recommendations at this time.</i>

Program (IIPP)		
Independent Contractors	5/5	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	16/16	<i>No recommendations at this time.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	10/10	<i>No recommendations at this time.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	
Total	121/120	<i>Conejo scored 101% Difference of +1% since Cycle XIX visit</i>

Pleasant Valley Recreation and Park District – July 21, 2026

Camarillo Grove Park

This 24.5-acre park is located at 6968 Camarillo Spring Road. This park was a former stagecoach stop and has the oldest tree in the District. The park has a vast number of amenities including a nature center, hiking trail, dog park, restrooms, barbeques, picnic areas, playground equipment, and horseshoe pits. The entire park is also an off-leash park Monday-Friday only. On the weekends dogs are allowed off leash only in the enclosed dog park.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	0/1	<i>The District complied with the one of the two recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>The Facility Use Agreement should have language pertaining to primary and non-contributory and waiver of transfer of rights of recovery and require endorsements.</i>
Injury & Illness Prevention Program (IIPP)	4/5	<i>The IIPP should have evidence of annual review.</i>
Independent Contractors	5/5	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should establish a boundary policy.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>

Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	14/16	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Playgrounds	9/10	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Life Safety	9/10	<i>The District has an Outdoor Heat Illness Prevention Program but should also establish an indoor plan as well.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	
Total	112/120	<i>Pleasant Valley scored 93% Difference of -6% since Cycle XIX visit</i>

Isla Vista Recreation and Park District – July 22, 2026

Window to the Sea Park

This is a small park located at 6691 Del Playa Drive. The District installed a new six-foot fence back further from the cliffs.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	0/1	<i>The District complied with the three of the five recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	3/4	<i>All Board Members should be current with ethics and harassment prevention training.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook &	2/3	<i>The District should review and update their</i>

Employment Counsel		<i>Employee Handbook.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	14/16	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Playgrounds	9/10	<i>The dinosaur play equipment at Tierra De Fortuna Park should be assessed for removal.</i>
Life Safety	8/10	<i>A Workplace Violence Prevention Program with annual training should be established.</i> <i>The Heat Illness Prevention Program should include both outdoor and indoor.</i>
Americans with Disabilities Act("ADA")	5/8	<i>An ADA Self-Assessment and Transition Plan should be completed.</i>
Pool Safety Practices & Maintenance	N/A	<i>No recommendations at this time.</i>
Total	96/107	<i>Isla Vista scored 90% Difference of -2% since Cycle XIX visit</i>

Rancho Simi Recreation and Park District – July 23, 2026

Rancho Tapo Community Park and Veterans Plaza

This park is located at 3700 Avenida Simi in Simi Valley. It is home to the award-winning Veterans Plaza that has a reflective pool, fountains and memorial pilasters. The park is also known as Lemon Park since it is located on Lemon Drive. There are plenty of amenities that include softball diamond, tennis courts, pickleball courts, basketball courts, playgrounds, bocce ball courts, fitness equipment, picnic areas, splash pad, walking trail, and much more.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	0/1	<i>The District complied with one of the two recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>Facility Use Agreements should include primary and noncontributory and waiver of transfer of rights of recovery language and require endorsements.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	4/5	<i>The District should have CAPRI-approved indemnification language within all contracts with independent contractors. The District should require in their contracts to be scheduled as an additional insured and require the independent contractor's insurance to be primary and waive all rights of</i>

		<i>subrogation. The District should require an additional insured endorsement, primary and noncontributory endorsement, and the waiver of subrogation endorsement.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to guide their practices.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	16/16	<i>No recommendations at this time.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	10/10	<i>No recommendations at this time.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	
Total	115/120	<i>Ranchi Simi scored 96% Difference of -2% since Cycle XIX visit</i>

Ladera Recreation District – July 28, 2026

District Office/Recreation Center/Pool/Park

The District Office is at the entrance to the pool complex in the Recreation Center. The Recreation Center has an office, room for the lifeguards, and a single room for use as a classroom, meeting room, or party room. The District has two pools, tennis courts, ping pong tables, playgrounds, pickleball courts, barbeques, and picnic areas.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	0/1	<i>The District complied with two of the three recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>The District should have primary and noncontributory as well as waiver of transfer of rights of recovery language in their facility use agreements and require the corresponding endorsements.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	4/5	<i>The District should require in their contracts to be scheduled as an additional insured and require the independent contractor's insurance to be primary and waive all rights of subrogation. The District should require an additional insured endorsement, primary and noncontributory endorsement, and the waiver</i>

		<i>of subrogation endorsement.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	4/4	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	13/14	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	10/10	<i>No recommendations at this time.</i>
Americans with Disabilities Act("ADA")	7/8	<i>The District should review and update their self-assessment and transition plan since the pool renovations.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Total	112/118	<i>Conejo scored 95% Difference of -4% since Cycle XIX visit</i>

Weed Recreation and Parks District – August 3, 2026

Bel Air Park and Pool

Bel Air Park is located at 450 College Avenue. This attractive tree-filled park includes a playground, bocce ball court, horseshoe pits, gazebo and picnic tables with barbeques, and a ball field. The Pool complex consists of a pool and a wading pool.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	0/1	<i>The District complied with five of the twenty-one recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>The District should have primary and noncontributory as well as waiver of transfer of rights of recovery language in their facility use agreements and require the corresponding endorsements.</i>
Injury & Illness Prevention Program (IIPP)	4/5	<i>The IIPP should have evidence of annual review.</i>
Independent Contractors	5/5	<i>The District should require contracts with all independent contractors.</i> <i>The District should require all independent contractors to have sufficient insurance, indemnify the District, require the District is</i>

		<i>scheduled as an additional insured and require the independent contractor's insurance to be primary and waive all rights of subrogation. The District should require an additional insured endorsement, primary and noncontributory endorsement, and the waiver of subrogation endorsement.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	2/4	<i>There are a lot of senior citizens that visit the Community Center and therefore the District should review if mandated reporter training for elder abuse and concussion training would be required and beneficial.</i> <i>The District should also consider a professional boundary policy since they have a pool and other facilities that children use. This policy should apply to independent contractors and any facility user that has supervision over minors.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	1/4	<i>The District should comply with California Senate Bill 1343.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to help facilitate their practices.</i>
Employee Driving Record Management	2/3	<i>The District should have written procedures for unacceptable MVRs or loss of license.</i>
Employee Handbook & Employment Counsel	2/3	<i>The Employee Handbook should be reviewed and updated on an annual basis.</i>
Volunteers	3/4	<i>The District should require CAPRI-approved Waiver and Release forms for each volunteer.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	0/8	<i>The District should conduct Safety Committee Meetings and should meet at least quarterly and provides CAPRI the minutes of the meetings within 30 days from the date of the</i>

		<i>meeting.</i>
Parks and Facility Maintenance	13/16	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Playgrounds	5/10	<i>The District should assess various sites and conduct appropriate maintenance.</i>
Life Safety	5/10	<i>The District should conduct a PPE assessment through a written certification process under CCR 3380.</i> <i>The District should conduct emergency drills at least annually.</i> <i>The District should have an Emergency Action Plans for all their facilities.</i> <i>The District should establish a Workplace Violence Prevention Program with annual training.</i> <i>The District should have an Outdoor and Indoor Heat Illness Prevention Program with annual training.</i>
Americans with Disabilities Act("ADA")	4/8	<i>The District should have a detailed self-assessment and transition plan of their sites and facilities.</i> <i>The District should have Grievance Policy and Procedures in place.</i>
Pool Safety Practices & Maintenance	6/8	<i>The District should assess the pool site per staff recommendations.</i>
Total	77/120	<i>Weed scored 64%</i> <i>Difference of -6% since Cycle XIX visit</i>

Mount Shasta Recreation and Parks District – August 4, 2026

Youth Sports Park

This facility is located adjacent to Sisson Elementary School and has playing fields where organized youth sports programs are offered throughout the year. There is a large snack shack that was reconstructed as an Eagle Scout Project back in 2018.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	0/1	<i>The District complied with four of the eight recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	12/12	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should implement a Boundary Policy that establishes rules and behavioral guidelines for staff and volunteer interactions with minors and vulnerable populations to prevent abuse, neglect, or exploitation and ensure all interactions remain safe, transparent, and professional.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>

Employee Training Practice	3/4	<i>All board members should be current with ethics and harassment prevention training.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to help facilitate their practices.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	6/8	<i>The District should conduct Safety Committee Meetings that are held no less than on a quarterly basis and the minutes are timely sent to CAPRI within 30 days of the meeting date.</i>
Parks and Facility Maintenance	14/16	<i>The District should have a comprehensive maintenance plan and checklist for each facility.</i>
Playgrounds	7/10	<i>The District should have a comprehensive maintenance program developed for each playground.</i>
Life Safety	6/10	<i>The District should conduct safety drills at least annually.</i> <i>The District should have Emergency Action Plans for all their facilities.</i> <i>The District should have a Workplace Violence Prevention Program with annual training.</i> <i>The District should have an Outdoor and Indoor Heat Illness Prevention Program with annual training.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	N/A	<i>No recommendations at this time.</i>
Total	91/107	<i>Mount Shasta scored 85% Difference of + 1% since Cycle XIX visit</i>

Dunsmuir Recreation and Parks District – August 4, 2026

Dunsmuir Community Pool

The pool is located adjacent to the Community Center. The pool has a ramp which leads into the pool to assist individuals with varying physical capabilities in and out of the pool. The mural at the pool was done by Daniel DeLeon and makes a great addition to the pool deck.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	0/1	<i>The District complied with two of the nine recommendation from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>The District should have primary and noncontributory as well as waiver of transfer of rights of recovery language in their facility use agreements and require the corresponding endorsements.</i>
Injury & Illness Prevention	5/5	<i>No recommendations at this time.</i>

Program (IIPP)		
Independent Contractors	N/A	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	3/4	<i>The District should establish a professional boundary policy.</i>
Preemployment Functional Capacity Examination	N/A	<i>No recommendations at this time.</i>
Employee Training Practice	0/4	<i>The District should comply with SB 1343 and AB 1234.</i> <i>The District should utilize online training and attend CAPRI Webinars.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to help facilitate their practices.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	1/3	<i>An Employee Handbook should be established for all employees associated with the pool and be reviewed and updated on an annual basis.</i>
Volunteers	N/A	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	5/8	<i>The Safety Committee should meet no less than on a quarterly basis and the minutes are timely sent to CAPRI within 30 days of the meeting date.</i>
Parks and Facility Maintenance	N/A	<i>No recommendations at this time.</i>
Playgrounds	N/A	<i>No recommendations at this time.</i>
Life Safety	5/9	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i> <i>The District should establish an Emergency Action Plan.</i> <i>The District should establish a Workplace Violence Prevention Program.</i>

		<i>The District should establish an Outdoor and Indoor Heat Illness Prevention Program.</i>
Americans with Disabilities Act("ADA")	3/8	<i>The District should have a self-assessment and transition plan for their pool.</i>
Pool Safety Practices & Maintenance	8/8	<i>No recommendations at this time.</i>
Total	56/80	<i>Dunsmuir scored 70% Difference of -14% since Cycle XIX visit</i>

Cazadero Community Services District – August 12, 2026

Gerald T. Parmeter Memorial Park

This park is named in honor of Mr. Parmeter who served in the Army and was a Vietnam War Era casualty on May 24, 1968. There is a new flagpole next to the memorial plaque. The park is located right off Cazadero Highway and has restrooms, basketball court, tennis court, and a new playground. The CSD installed lights for the playground, tennis court, and basketball court.



Scoring and Recommendations:

Criteria	Score	Comments/Recommendations
Follow Up Items	0/1	<i>The District complied with two of the four recommendations from the previous visit.</i>
Agreement, Waiver and Release Form	N/A	<i>No recommendations at this time.</i>
Facility Use Agreement	N/A	<i>No recommendations at this time.</i>
Injury & Illness Prevention Program (IIPP)	3/3	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>No recommendations at this time.</i>
Job Descriptions	N/A	<i>No recommendations at this time.</i>
Screening and Review	N/A	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	N/A	<i>No recommendations at this time.</i>
Employee Training Practice	2/2	<i>No recommendations at this time.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to help facilitate their practices.</i>
Employee Driving Record Management	N/A	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	1/1	<i>No recommendations at this time.</i>
Volunteers	N/A	<i>No recommendations at this time.</i>
Employee Resources	2/2	<i>No recommendations at this time.</i>
Safety Committee	8/8	<i>No recommendations at this time.</i>
Parks and Facility Maintenance	12/12	<i>No recommendations at this time.</i>
Playgrounds	10/10	<i>No recommendations at this time.</i>
Life Safety	3/4	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i>
Americans with Disabilities Act("ADA")	8/8	<i>No recommendations at this time.</i>
Pool Safety Practices & Maintenance	N/A	<i>No recommendations at this time.</i>
Total	51/55	<i>Cazadero scored 93% Difference of +3% since Cycle XIX visit</i>

Russian River Recreation and Park District – August 12, 2026

J.K. Wright Memorial Playground and Tennis Courts

This park is located at 16016 Drake Road and includes a playground, sandbox, tennis courts, picnic tables, barbeques, and a basketball court. The sandbox has a unique water sluice that kids are able to push a button and have water to play in the sand.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	1/1	<i>The District complied with six of the ten recommendation from the previous visit.</i>
Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>The District should have primary and noncontributory as well as waiver of transfer of rights of recovery language in their facility use agreements and require the corresponding endorsements.</i>

Injury & Illness Prevention Program (IIPP)	3/3	<i>No recommendations at this time.</i>
Independent Contractors	4/5	<i>The District should require all independent contractors to have sufficient insurance, indemnify the District, require the District is scheduled as an additional insured, and require the independent contractor's insurance to be primary and waive all rights of subrogation.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	2/2	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	0/4	<i>The District should require new, full-time employees to undergo a post-conditional offer preemployment functional capacity examination.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	2/4	<i>The District should establish a cybersecurity policy to help facilitate their practices.</i>
Employee Driving Record Management	3/3	<i>No recommendations at this time.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	7/8	<i>The Safety Committee Minutes should be sent to CAPRI within 30 days of the meeting date.</i>
Parks and Facility Maintenance	14/16	<i>The District should assess its facilities and conduct appropriate maintenance.</i>
Playgrounds	8/10	<i>The District should assess its facilities and conduct appropriate maintenance.</i>
Life Safety	7/10	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i> <i>The District should establish a Workplace Violence Prevention Program.</i> <i>The District should establish an Outdoor and Indoor Heat Illness Prevention Program.</i>

Americans with Disabilities Act("ADA")	7/8	<i>The District should establish Grievance Policy and Procedures and also place them on their website.</i>
Pool Safety Practices & Maintenance	N/A	<i>No recommendations at this time.</i>
Total	91/108	<i>Russian River scored 84% Difference of -2% since Cycle XIX visit</i>

Monte Rio Recreation and Park District – August 13, 2026

Creekside Park and Russian River Skate Park

This park is situated on a hillside overlooking the Russian River. The skate park was partially funded by the Tony Hawk Foundation. The park also has a community garden. There is also a café called Lightwave that serves coffee, chai, pastries, soup, and more.



Scoring and Recommendations:

<u>Criteria</u>	<u>Score</u>	<u>Comments/Recommendations</u>
Follow Up Items	0/1	<i>The District complied with three of the seven recommendation from the previous visit.</i>

Agreement, Waiver and Release Form	5/5	<i>No recommendations at this time</i>
Facility Use Agreement	10/12	<i>The District should have primary and noncontributory as well as waiver of transfer of rights of recovery language in their facility use agreements and require the corresponding endorsements.</i>
Injury & Illness Prevention Program (IIPP)	5/5	<i>No recommendations at this time.</i>
Independent Contractors	N/A	<i>No recommendations at this time.</i>
Job Descriptions	2/2	<i>No recommendations at this time.</i>
Screening and Review	2/2	<i>No recommendations at this time.</i>
Preemployment Functional Capacity Examination	4/4	<i>No recommendations at this time.</i>
Employee Training Practice	4/4	<i>No recommendations at this time.</i>
Cybersecurity Practices	4/4	<i>No recommendations at this time.</i>
Employee Driving Record Management	2/3	<i>The District should establish written policies for dealing with employees whose driving records become unacceptable and the written policies are communicated to the employee.</i>
Employee Handbook & Employment Counsel	3/3	<i>No recommendations at this time.</i>
Volunteers	4/4	<i>No recommendations at this time.</i>
Employee Resources	4/4	<i>No recommendations at this time.</i>
Safety Committee	7/8	<i>The District should send Safety Committee Meetings Minutes to CAPRI within 30 days of the meeting date.</i>
Parks and Facility Maintenance	15/16	<i>The District should assess its facilities and conduct appropriate maintenance.</i>
Playgrounds	8/10	<i>The District should assess its facilities and conduct appropriate maintenance.</i>
Life Safety	7/10	<i>The District should complete a PPE assessment through a written certification process under CCR 3380.</i> <i>The District should have a Workplace Violence Prevention Program with annual training.</i>

		<i>The District should have an Outdoor and Indoor Heat Illness Prevention Program with annual training.</i>
Americans with Disabilities Act("ADA")	7/8	<i>The District has a detailed self-assessment and transition plan of their beach access but should conduct a self-assessment and transition plan for their other sites and facilities.</i>
Pool Safety Practices & Maintenance	N/A	<i>No recommendations at this time.</i>
Bonus Point: Attend Cycle XX Overview Webinar	+1	
Total	94/105	<i>Monte Rio scored 90% Difference of -2% since Cycle XIX visit</i>

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- None.

Agenda Item 10.2**STAFF REPORTS****SUBJECT: CARPD Update**

BACKGROUND AND STATUS:

As the 2026 California legislative session draws to a close, CARPD is wrapping up another impactful year advocating for its member park agencies at the Capitol. Throughout the legislative cycle, CARPD and the CPPG advocacy team monitored and reviewed hundreds of proposed bills, rigorously tracking policy that impacts park operations, local government governance, funding mechanisms, labor standards, and environmental stewardship. Through the engagement of the CARPD Legislative Committee and CARPD Board of Directors, CARPD was able to address potentially problematic bills at an early stage and has become a valuable resource for legislators on local park issues.

With the legislative session wrapping up, the association is now turning its attention toward education and networking as planning ramps up for the 2027 CARPD Conference. Planning efforts are actively underway to curate educational sessions and networking opportunities tailored for board members, General Managers, and other park professionals. We look forward to seeing you all in Lake Tahoe on May 26-29th, 2027!

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- None.

Agenda Item 10.3**STAFF REPORTS****SUBJECT: RIO Update**

BACKGROUND AND STATUS:

CAPRI's captive insurance company, Recreation Insurance Organization ("RIO"), remains an important part of CAPRI's self-insurance programs. RIO is planning to hold its annual Board of Directors Meeting on April 13, 2027 in Salt Lake City.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

None.

Agenda Item 10.4**STAFF REPORTS**

SUBJECT: New Member Application Update – Mountains Recreation and Conservation Authority (MRCA)

BACKGROUND AND STATUS:

Located in in Los Angeles and Ventura counties, California, the [Mountains Recreation and Conservation Authority](#) ("MRCA") is a joint powers authority dedicated to the preservation, management, and protection of urban, mountain, and river parklands. Established in 1985, MRCA is governed by its Governing Board which is comprised of designated representatives of the Conejo Recreation and Park District, the Santa Monica Mountains Conservancy, the Rancho Simi Recreation and Park District.

MRCA manages over [70 parks, more than 75,000 acres of public parkland, open space, wildlife corridors, and coastal access trails](#), while acting as a lead agency in revitalizing the Los Angeles River. The authority provides critical operations including ranger services, wildfire resilience, environmental education, and community-based planning, operating with an annual budget exceeding \$82,000,000. The estimated gross payroll for 2026-2027 is approximately \$9M and includes [armed rangers](#) and [30 firefighters](#). The total insured value of its properties is over \$190M and they maintain a fleet of 188 vehicles.

The CAPRI Board reviewed and approved the application of MRCA for membership in the General Liability & Property and Workers' Compensation programs on May 27, 2026.

MRCA was approved for membership by CARPD and its Governing Board on June 3, 2026 with an effective start date of July 1, 2026 for GL & Property and September 3, 2026 for Workers' Compensation.

As part of the process of becoming a member of CAPRI, a site visit was conducted by the Director of Safety and Risk Control on July 29, 2026. Attached hereto please find a brief summary of the site visit.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- MRCA Site Visit Summary

Summary of Initial District Visitation

Mountains Recreation and Conservation Authority

The Director of Safety and Risk Control, Kirk Andre, conducted an initial site visit of Mountains Recreation and Conservation Authority (MRCA) on July 29, 2026.

Attendees:

- Angelica Ochoa, MRCA's Senior Staff Counsel
- Zagreb De La Torre, Human Resources Specialist
- Tim Miller, Deputy Executive Officer of Construction
- Jim Friedl, General Manager for Conejo Recreation and Park District
- Melissa Smith, Director of Management Services for Conejo Recreation and Park District

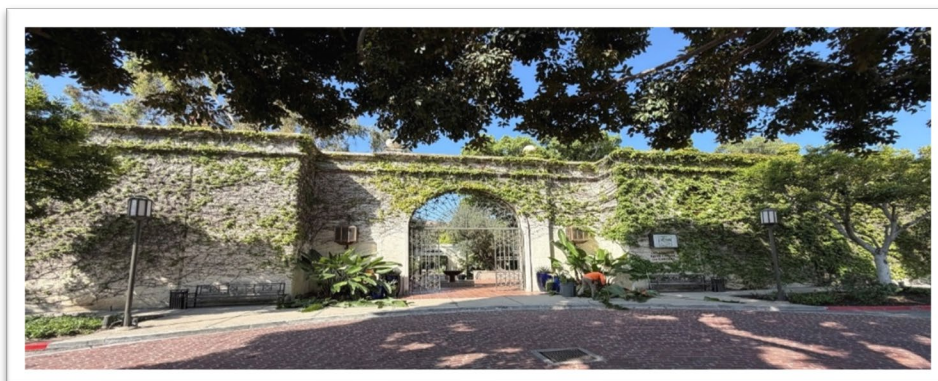
District Offices are located within The Los Angeles River Center and Gardens located at 570 West Avenue 26.

We visited the Los Angeles River Center and Gardens, King Gillette Ranch, and Sooky Goldman Nature Center.

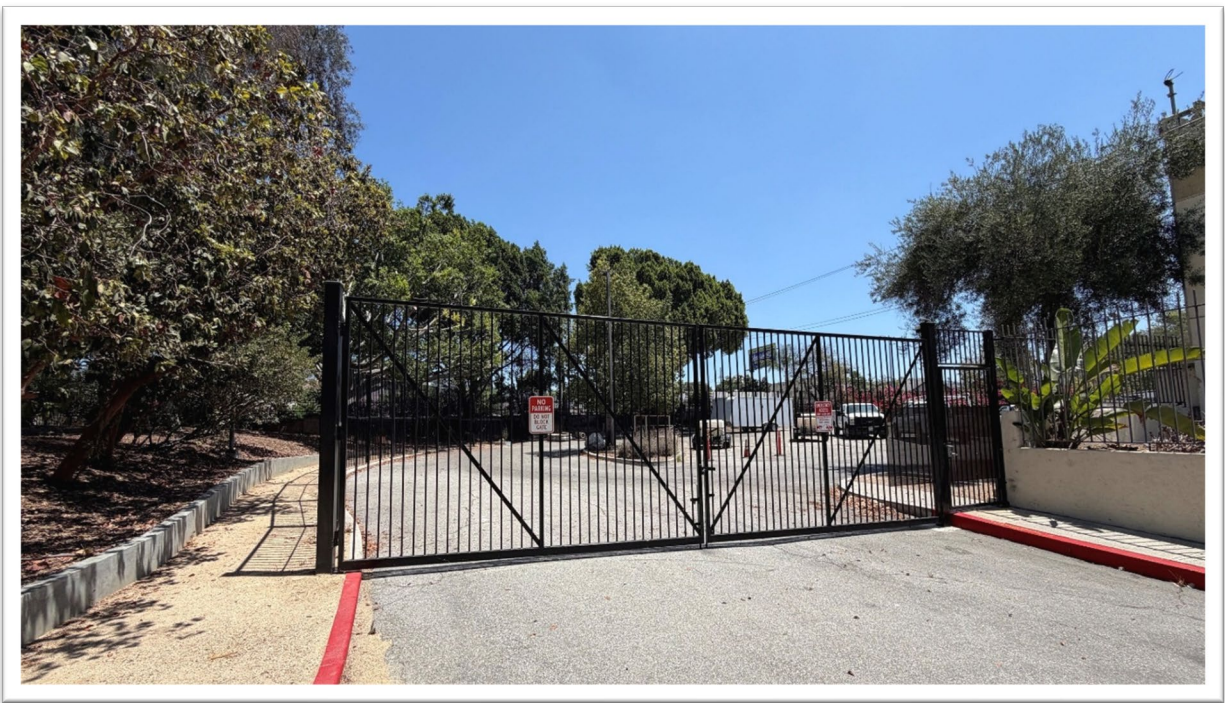
LOCATION #1 – LOS ANGELES RIVER CENTER AND GARDENS

The [Los Angeles River Center and Gardens](#) is located near the Los Angeles River and the Arroyo Seco next to downtown Los Angeles. The mission-style grounds and conference facilities are a great location for community gatherings, conferences, and special events. Many weddings take place in the gardens. There is a self-guided exhibit hall that describes the history of the Los Angeles River. The River Center is at the confluence of several bicycle trails near the river and serves the community with a drinking fountain, repair station, picnic area, and restrooms. The River Center houses the executive offices for the Santa Monica Mountains Conservancy and Mountains Recreation and Conservation Authority along with many other organizations.

Site Photos:









SITE #2 – FRANKLIN CANYON PARK AND SOOKY GOLDMAN NATURE CENTER

[Franklin Canyon Park and Sooky Goldman Nature Center](#) is located at 2600 Franklin Canyon Drive in Beverly Hills. The park is 605 acres and located between the San Fernando Valley and Beverly Hills. There is a 3-acre lake, a duck pond, picnic grounds, and hiking trails. The park also features the Sooky Goldman Nature Center, the Sam Goldman Amphitheater, and the Eugene and Michael Rosefeld Auditorium. Franklin Canyon Park is managed by the Mountains Recreation and Conservation Authority and offers visitors opportunities for hiking, wildlife watching, photography, and enjoying nature away from the busy city. Its picturesque landscapes have also made it a popular filming location for movies, television shows, and commercials.

Site Photos:









SITE #3 – KING GILLETTE RANCH

[King Gillette Ranch](#) is located at 26800 Mulholland Hwy in the Santa Monica Mountains near Malibu. Once owned by King C. Gillette, the founder of Gillette Safety Razor Company, the ranch features scenic landscapes, historic buildings, and peaceful trails surrounded by rolling hills and native vegetation. He hired architect Wallace Neff to design a Spanish Colonial Revival-style complex, including a large main house and other buildings. MRCA is closely connected to King Gillette Ranch because it helps manage and care for the property.

King Gillette Ranch is part of the Santa Monica Mountains National Recreation Area, which is administered by the National Park Service. However, the MRCA works in partnership with the National Park Service and other agencies to manage and protect many natural and recreational areas in the Santa Monica Mountains. At King Gillette Ranch, MRCA has been involved in stewardship, maintenance, restoration, visitor services, and conservation activities. The One Love Malibu benefit concert in December 2018 featured Katy Perry and Gwen Stefani was at King Gillette Ranch, following the Woolsey Fire.

Site Photos:







Agenda Item 10.5**STAFF REPORTS****SUBJECT: Member Visit Follow-Up Program - CAT**

BACKGROUND AND STATUS:

To enhance accountability and assist members in addressing risk management recommendations identified during Member Visits, CAPRI Staff has established a structured follow-up program to monitor member progress in addressing risk exposures identified during visits conducted by CAPRI's Director of Safety and Risk Control. The program is known internally as the "Corrective Action Tracker" or "CAT".

As the Board knows, Member Visits are generally scheduled several months in advance, providing members with sufficient time to gather requested documentation and allowing the Director of Safety and Risk Control adequate time to review the materials prior to the visit. Members are requested to provide all necessary documentation no later than two weeks before the scheduled visit.

Following each Member Visit, a Member Visit Report is prepared and provided to the member within approximately two weeks. The report identifies recommendations and areas requiring attention, and members are requested to provide a written response outlining their planned corrective actions within 45 days of receiving the report.

If a response is not received within the initial 45-day period, CAPRI's Risk Analyst will follow up with the member's General Manager and request that a response be provided within an additional 15 days.

The objective of the CAT program is to ensure that, within 90 days of receiving the Member Visit Report, members have reviewed and understood the recommendations, prioritized identified risk exposures, initiated corrective actions where feasible, and/or developed a strategy and timeline for addressing recommendations that cannot be immediately resolved.

This structured follow-up process promotes continued member engagement, establishes accountability for addressing identified risks, and enables CAPRI's Risk Management team to monitor member progress toward implementation of recommended corrective actions. It also provides a consistent mechanism for identifying outstanding recommendations and encouraging members to maintain momentum in their risk management efforts following the Member Visit.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

None.

Agenda Item 10.6**STAFF REPORTS****SUBJECT: Status of FY 2025-2026 WC Final Payroll**

BACKGROUND AND STATUS:

As the Board will recall, CAPRI members' Workers' Compensation premiums are based upon their actual payroll paid. Since a member's actual payroll cannot be precisely determined until the end of the fiscal year, every Spring CAPRI requests estimated payroll figures from the members in advance of the fiscal year and, using these estimates, projects the cost of coverage for the upcoming fiscal year.

Then, at the end of that fiscal year, the members provide their "Final Payroll Reports" to CAPRI along with supporting records. Once the final payroll reports are received, the individual members' contributions are recalculated to determine their "true" or actual premiums. Thereafter, members will either receive a refund if they over-projected their payroll for the year or they will be invoiced if they under-projected their payroll.

As of this writing, CAPRI has received 43 Final Payroll Reports of the 58 needed to calculate the actual Workers' Compensation premium for 2025-2026, and another 2 are in progress. Staff is following up to complete the data collection and will bring this item back to the Board for Final Payroll calculation review and approval at the next meeting. These final payroll numbers are also due to PRISM in October as they conduct a similar process with each of their members.

RECOMMENDATION:

Information only.

REFERENCE MATERIALS ATTACHED:

- None.