

**TUOLUMNE RIVER REGIONAL PARK COMMISSION
SPECIAL MEETING**

Wednesday, February 18, 2026 – 1:00pm

1010 10th Street, Room 2005
Modesto, CA 95353

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF MINUTES

- A. Consider approving the minutes from the December 10, 2025, TRRP Commission meeting
Staff Recommendation:
- Motion approving the minutes from the December 10, 2025, TRRP Commission Meeting

IV. PUBLIC COMMENT

V. OLD BUSINESS

- A. Update on current TRRP Projects

VI. NEW BUSINESS

- A. Report on the TRRP 2024-2025 Audited Financial Statements and Audit Reports
Staff Recommendation:
- Motion accepting the audited financial statements and audit reports for fiscal year 2024-2025, audited by external auditors Vasquez + Company, LLP.
- B. Memorandum of Understanding (MOU) with Yosemite Rivers Alliance for the Habitat Restoration at TRRP
Staff Recommendation:
- Motion accepting the Memorandum of Understanding with Yosemite Rivers Alliance for habitat restoration at Tuolumne River Regional Park and forwarding to the City of Modesto City Council for approval.
- C. Election of Chair and Vice Chair for 2026

VII. REPORTS & ORAL COMMUNICATIONS

- A. Update on the FY25-26 2nd Quarter Operating Budget
B. Update on the 7th Street Bridget Project
C. Report from the Yosemite Rivers Alliance
D. Update on the 9-2-99 Clean-Ups
E. Update from The Modesto Outdoor Recreation Alliance (MORA)

VIII. MATTERS TOO LATE FOR THE AGENDA

(These may be presented by members of the Commission and staff upon determination by a majority vote that an emergency exists, as defined by State law, or by a 2/3 vote that (1) there is a need to take immediate action and (2) that the need for action came to the Commission's attention after the agenda was posted.)

IX. ADJOURNMENT

Next meeting is scheduled for Wednesday, April 8, 2026, at 12:00p.m.

Notice: This Agenda is on file in the Engineering Services Department, Suite 4400, 10th Street Place, and the Posting Board at entry of 10th Street Place, and is available on the City's Web site at www.modestogov.com

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Posted pursuant to Government Code 54956 on _____ at _____ by
_____ on the bulletin board at Tenth Street Place.



**TUOLUMNE RIVER
REGIONAL PARK**

TRRP Project Updates – February 2026

1. **TRRP Riverwalk – Gateway to Legion** – Design completion is expected summer 2026. Construction funding has not been identified at this time. Will be looking for grant funding.
2. **TRRP Master Plan Update** – Draft has been reviewed by staff; designer is making edits with the goal of a public meeting in early 2026.
3. **TRRP River Overlook** – Project is in design and permitting. Construction expected to begin summer 2026.
4. **TRRP Riverwalk – Gateway to Neece** – Project is in design and permitting. Construction expected to begin summer 2026.
5. **Carpenter Road Habitat Restoration**- In coordination with the Yosemite Rivers Alliance, the TRRP Carpenter Road project will increase salmonid rearing habitat around river mile 13. Construction for this project is targeted to begin in summer 2026.
6. **TRRP Legion Park Area Disc Golf Course** – In coordination with the Modesto Area Disc Golf Club a 9-hole beginners' course is complete and an 18-hole advanced course is anticipated to start construction in 2026.
7. **Security Cameras at TRRP** – Contract awarded. City technicians have installed five (5) of the thirteen (13) total cameras to be installed in TRRP. The locations already installed are Hillside Drive by George Rogers Park, Tioga Drive at TRRP entrance, Mancini Park at north parking lot, Neece Drive at Boat Launch and TRRP B Parking Lot.
8. **TRRP B Restroom Replacement** – Restroom has been ordered; design is being wrapped up for site construction. Construction for this project is targeted to begin in late summer 2026.
9. **Mancini Park Playground** – New playground at Mancini Park. Design is 70% complete, public input on playground design closed in January and we received over 200 votes. Construction expected to start fall 2026.
10. **TRRP Gateway Temporary Event Parking** – In conceptual design. Construction expected to begin in fall 2026.
11. **Pending Grant Applications** – There are currently no grant applications pending. City staff are monitoring all grant opportunities.

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TUOLUMNE RIVER
REGIONAL PARK

**TUOLUMNE RIVER REGIONAL
PARK COMMISSION**

AGENDA REPORT

DATE OF MEETING:

February 18, 2026

Date: February 6, 2026

TO: Tuolumne River Regional Park Commission
Modesto Councilmember Nick Bavaro, Chair
Stanislaus County Supervisor, Mani Grewal, Vice Chair
Stanislaus County Supervisor Chance Condit
Modesto Councilmember Eric Alvarez

FROM: DeAnna Christensen, City of Modesto, Director of Finance

SUBJECT: Fiscal Year 2024-2025 Audited Financial Statements and Audit Reports

CONTACT: Alex Pena, Financial Analyst, epena@modestogov.com, 209-571-5511

DESCRIPTION:

Consider accepting the audited financial statements and audit reports for fiscal year 2024-2025, audited by external auditors Vasquez + Company, LLP.

BACKGROUND:

The City of Modesto is the financial administrator for the TRRP Joint Powers Agency (JPA). As part of the JPA agreement, an independent audit of the financial statements is required annually. The accounting firm of Vasquez + Company, LLP conducted the fiscal year 2024-2025 audit for the Tuolumne River Regional Park (TRRP), resulting in audited financial statements with an external auditors' opinion on the financial condition and the results of operations for the period under audit.

DISCUSSION:

Based on the attached Independent Auditor's Report conducted by Vasquez + Company, LLP, the financial statements for fiscal year 2024-2025 were prepared and presented fairly in all material respects. There were no material deficiencies in internal controls nor were any instances of noncompliance identified. Team efforts between the Parks Planning and Development Division and the Finance Department ensured that there were no audit findings.

During fiscal year 2024–2025, Capital assets increased by approximately \$2.2 million. As a result, the Park's net investment in capital assets totaled \$10.8 million, representing resources dedicated to parks and recreation services that are not available for spending. The unrestricted net position decreased by \$51.3 thousand resulting in an available balance of \$2.58 million which remains available to meet ongoing operational obligations. Overall net position increased by \$2.2 million for the year, mainly due to an increase in capital assets and the maintenance of

fund balance through grants, contributions from the City and County, insurance settlements and parks capital facility fees (CFFs).

At June 30, 2025, the Park's funds reported a combined fund balance of \$2,370,379, reflecting a decrease of \$7,583 compared to the prior year. The General Fund ended the fiscal year with a balance of \$778,475.

FISCAL IMPACT:

While the information contained in these reports discloses the financial performance for TRRP, there is no direct fiscal impact.

COMMITTEE RECOMMENDATION:

This item was presented to the TRRP CAC on January 21, 2026, and was recommended to be forwarded to Commission for approval.

RECOMMENDATION

Motion accepting the audited financial statements and audit reports for fiscal year 2024-2025, audited by external auditors Vasquez + Company, LLP.

Approved by:

Nathan Houx, Parks Planning and Development
Manager, Engineering Services Department

Attachments:

1. Tuolumne River Regional Park (TRRP) Annual Financial Report

Tuolumne River Regional Park
Annual Financial Report
As of and for the Year Ended June 30, 2025
With Independent Auditor's Report



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655 N. Central Avenue
Suite 1550
Glendale, CA 91203

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Independent Auditor's Report

**The Tuolumne River Regional Park Commission,
The Board of Supervisors of the County of Stanislaus, California, and
The Honorable Members of the City Council of Modesto, California
Tuolumne River Regional Park**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Tuolumne River Regional Park (the Park) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Park's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Park, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Park and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Park's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Park's internal control. Accordingly, no such opinion is expressed.



- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Park's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 - 19 and budgetary comparison information on pages 41 - 43 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2025, on our consideration of the Park's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Park's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Park's internal control over financial reporting and compliance.

Vasquez & Company LLP

Glendale, California

November 12, 2025

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

This section of the annual financial report presents a discussion and analysis of the financial performance of Tuolumne River Regional Park (the Park or TRRP) during the past fiscal year. Please read it in conjunction with the Park's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets of the Park exceeded liabilities and deferred inflow of resources at the close of the 2025 fiscal year by \$13,352,404 (net position). Of this amount, \$10,771,734 is invested in capital assets and \$2,580,670 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors.

- Total net position increased by \$2,138,731 from current year activities.
- At June 30, 2025, the Park's funds reported a combined fund balance of \$2,370,379, a decrease of \$7,583 in comparison with the prior year.
- At the end of the fiscal year, the General Fund had a fund balance of \$778,475.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Park's basic financial statements. The basic financial statements are made up of three components: 1) Government-Wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements are designed to provide readers with a broad overview of Park finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Park is improving or deteriorating. The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash inflows or outflows in future fiscal periods.

The sole function of the Park is the administration of parks and recreation. It is principally supported by contributions from the three participating agencies of the Park joint powers agreement, the County of Stanislaus and the Cities of Modesto and Ceres, rather than by user fees, and thus, is considered a governmental activity. Effective July 1, 2025, the City of Ceres is no longer part of the agreement, having formally withdrawn its participation from the JPA.

The government-wide financial statements can be found on pages 20 to 21 of this report.

Fund Financial Statements provide evidence of accountability by demonstrating compliance with budgetary decisions. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations, or policies. All Park funds are governmental funds.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Park maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue Fund, and the Capital Projects Fund.

The governmental funds financial statements and reconciliations to government-wide financial statements can be found on pages 22 through 26 of this report.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Notes to Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 27 through 40 of this report.

Required Supplementary Information presents budgetary comparison schedules for the General Fund and Special Revenue Fund to demonstrate compliance with the budget. Required supplementary information can be found on pages 41 through 44 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The net position of the Park was \$13,352,404 at the close of fiscal year 2025, compared with \$11,213,673 as of June 30, 2024.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Analysis (Continued)

Statements of Net Position– Governmental Activities

Description	2025	2024
Assets		
Current and other assets	\$3,988,373	\$3,916,140
Capital assets	10,771,734	8,581,609
Total assets	14,760,107	12,497,749
Liabilities		
Accounts payable	382,419	199,058
Total liabilities	382,419	199,058
Deferred inflow of resources		
Leases	1,025,284	1,085,018
Total deferred inflow of resources	1,025,284	1,085,018
Net position		
Net investment in capital assets	10,771,734	8,581,609
Unrestricted	2,580,670	2,632,064
Total net position	\$13,352,404	\$11,213,673

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Analysis (Continued)

The largest portion of net position, \$10,771,734, is made up of the Park's net investment in capital assets. The Park uses these assets to provide its parks and recreation services; consequently, they are not available for future spending.

The remaining net position of \$2,580,670 is unrestricted. This amount is the balance at year-end which may be used to meet the Park's ongoing obligations.

The Park's net position increased by \$2,138,731 during the current fiscal year.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Analysis (Continued)

Statements of Activities – Governmental Activities

Description	2025	2024
Revenues		
Program revenues		
Charges for services	\$4,494	\$ -
Capital grants and contributions	1,455,015	818,765
Operating grants and contributions	849,312	583,900
General revenues		
Lease revenue	55,408	52,803
Interest income	90,751	7,245
Interest revenue - leases	15,362	17,565
Investment earnings	80,398	8,914
Other revenue	230,749	1,035,079
Gain on sale of capital asset	461,074	-
Special items		
Insurance recoveries	453,744	-
Recovery of previously written-off capital asset	180,011	-
Total revenues	3,876,318	2,524,271
Expenses		
Parks and recreation	1,737,587	1,563,982
Total expenses	1,737,587	1,563,982
Change in net position	2,138,731	960,289
Net position, beginning of year	11,213,673	10,253,384
Net position, end of year	\$13,352,404	\$11,213,673

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Analysis (Continued)

The 2025 net position increased by \$2,138,731 which is mainly attributable to the increase in funding received from the State of California, gain on sale of capital asset, recovery of previously written off capital asset, and insurance recoveries.

FINANCIAL ANALYSIS OF PARK FUNDS

As noted earlier, the Park uses fund accounting to ensure and demonstrate compliance with budgetary decisions.

Governmental funds

The parks and recreation function of the Park is recorded in the General, Special Revenue and Capital Projects Funds. The focus of these governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Park's financing requirements. In particular, unassigned fund balance may serve as a useful measure of net resources available for spending at the end of the fiscal year.

At June 30, 2025, the Park's governmental funds reported a combined fund balance of \$2,370,379, a decrease of \$7,583 in comparison with the prior year.

The General Fund is the chief operating fund of the Park. At June 30, 2025, the General Fund had a fund balance of \$778,475, an increase of \$646,118 from the prior year. This increase can be attributed to the proceeds generated from the sale of capital asset.

Revenues of General, Special Revenue, and Capital Projects Funds totaled \$2,825,300 in fiscal year 2025, an increase of \$429,233 or 17.91% from fiscal year 2024. The following table presents the revenues from various sources as well as increases or decreases from the prior year.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

FINANCIAL ANALYSIS OF PARK FUNDS (CONTINUED)

**Revenues Classified by Source
Governmental Funds**

Revenues by Source	2025 Amount	2025 Percent	2024 Amount	2024 Percent	Change (Amount)	Change (Percent)
Intergovernmental	\$1,498,826	53.05%	\$690,561	28.82%	\$808,265	117.04%
Operating grants and contributions	849,312	30.06%	583,900	24.36%	265,412	45.46%
Charges for services	4,494	0.15%	-	0.00%	4,494	100.00%
Lease revenue	55,408	1.96%	52,803	2.20%	2,605	4.93%
Interest income	90,751	3.21%	7,245	0.30%	83,506	100.00%
Interest revenue - leases	15,362	0.54%	17,565	0.73%	(2,203)	(12.54)%
Change in fair value of investments	80,398	2.84%	8,914	0.37%	71,484	801.93%
Other	230,749	8.19%	1,035,079	43.22%	(804,330)	(77.71)%
	\$2,825,300	100.00%	\$2,396,067	100.00%	\$429,233	17.91%

The overall increase in revenues is mainly attributable to the increase in contributions of governmental and participating agencies, offset by a reduction in one-time funding received to cover specific expenses.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

FINANCIAL ANALYSIS OF PARK FUNDS (CONTINUED)

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function						
Governmental Funds						
Expenditures by Function	2025 Amount	2025 Percent	2024 Amount	2024 Percent	Change (Amount)	Change (Percent)
Parks and recreation	\$1,303,459	34.70%	\$1,126,078	90.78%	\$177,381	15.75%
Capital outlay	2,452,468	65.30%	2,389,171	9.22%	63,297	2.65%
	<u>\$3,755,927</u>	<u>100.00%</u>	<u>\$3,515,249</u>	<u>100.00%</u>	<u>\$240,678</u>	<u>6.85%</u>

Current expenditures for operations showed an increase, primarily due to increased project expenditures for the year. Parks and recreation expenses experienced an increase in expenses for the Park, primarily in materials and supplies.

The current year changes in fund balances as compared to the prior year are presented in the following table:

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

FINANCIAL ANALYSIS OF PARK FUNDS (CONTINUED)

**Statements of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds**

Description	General Fund	Special Revenue Fund	Capital Projects Fund	2025 Total Governmental Funds	2024 Total Governmental Funds
Revenues	\$856,588	\$239,137	\$1,729,575	\$2,825,300	\$2,396,067
Expenditures	(629,770)	(239,137)	(2,887,020)	(3,755,927)	(3,515,249)
Excess (deficiency) of revenues over (under) expenditures	226,818	-	(1,157,445)	(930,627)	(1,119,182)
Other financing sources	419,300	-	503,744	923,044	-
Net change in fund balances	646,118	-	(653,701)	(7,583)	(1,119,182)
Fund balances, beginning of year	132,357	-	2,245,605	2,377,962	3,497,144
Fund balances, end of year	\$778,475	\$-	1,591,904	\$2,370,379	\$2,377,962

The fund balance of the Park's General Fund increased by \$646,118 during the fiscal year, compared to the final budget anticipated decrease of \$(261,013). A key factor in this increase was the unanticipated additional revenue from the proceeds from sale of a fixed asset.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues were higher than final budgetary estimates by \$187,419. This is mainly attributable to investment earnings and lease revenue. Actual expenditures were \$250,412 lower than final budgetary estimates with a majority of savings on the maintenance of the Park.

CAPITAL ASSETS

The Park's net investment in capital assets as of June 30, 2025, amounted to \$10,771,734 (net of accumulated depreciation of \$7,765,653). This net investment in capital assets includes land, buildings and other improvements, and construction in progress. The net investment in capital assets increased by \$2,190,125, or 25.52% over the prior year. The major components of this change were:

Capital Asset Activities

Description	Amount
Capital asset additions	\$2,452,468
Capital asset adjustments	180,011
Sale of a capital asset	(8,226)
Depreciation expense	(434,128)
Total	<u>\$2,190,125</u>

Additional information on the Park's capital assets can be found in Note 4 on page 39 of this report.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

On June 26, 2024, the City of Ceres delivered a notice of withdrawal and termination from the Joint Powers Agreement (JPA). The City of Ceres withdrew and terminated their involvement in the JPA on June 30, 2025, and as of July 1, 2025, is no longer an active partner of the JPA. There are still landownership and other obligations that need to be worked out with the City of Ceres.

In April 2025, the TRRP Commission approved a budget for FY 2025/26 that included an approximate 4.5% increase in the contributions from Stanislaus County and the City of Modesto. This budget did not include a contribution from the City of Ceres.

During FY 2024-25 and continuing into FY 2025-26, the City of Modesto's Parks, Recreation, and Neighborhoods Department has continued the process of updating the TRRP Master Plan, previously adopted by the member agencies in December of 2001. The TRRP Master Plan Update will be a critical project to plan for the fiscal and operational sustainability of the TRRP. The TRRP Master Plan Update is anticipated to be completed by the end of FY 2025-26.

Staff and the Park Commission continue to seek funding from all appropriate grant sources. During FY 2024-2025 staff completed the Carpenter Road Area (Bellenita) Soccer Complex Phase 2 Project, the TRRP River Pavilion and Learning Theater Project, and the TRRP Area B Picnic Area. All three projects are critical to encouraging positive use of the park and are anticipated to bring in revenue in future fiscal years. No additional grant funding was received for TRRP in the past fiscal year but projects such as the TRRP Riverwalk Trail from Gateway to Neece, the TRRP Riverwalk Trail from Gateway to Legion, and Gateway to Dry Creek Trail Connector are in design and anticipated to complete construction in future years.

The two agencies that make up the Park's JPA continue to work collaboratively to ensure that the vision for this urban river corridor becomes a reality.

**Tuolumne River Regional Park
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2025**

REQUESTS FOR MORE INFORMATION

This financial report is designed to provide a general overview of the Park's finances for those interested in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Modesto, Accounting Division, P.O. Box 642, Modesto, California 95353.

Tuolumne River Regional Park
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Cash and investments	\$2,610,828
Interest receivable	3,138
Dues from other governments	265,426
Lease receivable	1,108,752
Prepaid expenses	229
Capital assets	
Nondepreciable	5,634,159
Depreciable, net	5,137,575
Total Assets	14,760,107
LIABILITIES	
Accounts payable	382,419
Total Liabilities	382,419
DEFERRED INFLOW OF RESOURCES	
Leases	1,025,284
Total Deferred Inflow of Resources	1,025,284
NET POSITION	
Net investment in capital assets	10,771,734
Unrestricted	2,580,670
Total Net Position	\$13,352,404

See notes to financial statements.

Tuolumne River Regional Park
Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Charges for Services	Program Revenues Capital Grants and Contributions	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position <hr/> Governmental Activities
Governmental activities					
Parks and recreation	\$1,737,587	\$4,494	\$1,455,015	\$849,312	\$571,234
Total Governmental Activities	<hr/> \$1,737,587	<hr/> \$4,494	<hr/> \$1,455,015	<hr/> \$849,312	<hr/> 571,234
General Revenues					
Lease revenue					55,408
Interest income					90,751
Interest revenue - leases					15,362
Investment earnings					80,398
Other revenue					230,749
Gain on sale of capital asset					461,074
Special Items					
Insurance recoveries					453,744
Recovery of previously written-off capital asset					180,011
Change in Net Position					<hr/> 2,138,731
Net position, Beginning of Year					11,213,673
Net Position, End of Year					<hr/> <hr/> \$13,352,404

See notes to financial statements.

Tuolumne River Regional Park
Basic Financial Statements
June 30, 2025

DESCRIPTION	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and investments	\$731,532	\$55,097	\$1,824,199	\$2,610,828
Interest receivable	3,138	-	-	3,138
Due from other governments	-	-	265,426	265,426
Lease receivable	1,108,752	-	-	1,108,752
Prepaid expenditures	229	-	-	229
Total Assets	<u>\$1,843,651</u>	<u>\$55,097</u>	<u>\$2,089,625</u>	<u>\$3,988,373</u>
LIABILITIES				
Accounts payable	\$38,379	\$55,097	\$288,943	\$382,419
Total Liabilities	<u>38,379</u>	<u>55,097</u>	<u>288,943</u>	<u>382,419</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	1,513	-	208,778	210,291
Leases	1,025,284	-	-	1,025,284
Total Deferred Inflows of Resources	<u>1,026,797</u>	<u>-</u>	<u>208,778</u>	<u>1,235,575</u>
FUND BALANCE				
Nonspendable	229	-	-	229
Committed	-	-	1,591,904	1,591,904
Unassigned	778,246	-	-	778,246
Total Fund Balances	<u>778,475</u>	<u>-</u>	<u>1,591,904</u>	<u>2,370,379</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,843,651</u>	<u>\$55,097</u>	<u>\$2,089,625</u>	<u>\$3,988,373</u>

See notes to financial statements.

Tuolumne River Regional Park
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2025

Total Fund Balances - Governmental Funds \$2,370,379

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds because of the following:

Revenues not available for current-period expenditures are deferred in governmental funds but are considered earned in the Statement of Net Position. 210,291

Capital assets used in governmental activities are not current assets or financial resources and therefore, are not reported in the governmental funds. 10,771,734

Total Net Position - Governmental Activities \$13,352,404

See notes to financial statements.

Tuolumne River Regional Park
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds
Year Ended June 30, 2025

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Intergovernmental	\$-	\$-	\$1,498,826	\$1,498,826
Operating grants and contributions	610,175	239,137	-	849,312
Charges for services	4,494	-	-	4,494
Lease revenue	55,408	-	-	55,408
Interest income	90,751	-	-	90,751
Interest revenue - leases	15,362	-	-	15,362
Change in fair value of investments	80,398	-	-	80,398
Other	-	-	230,749	230,749
Total Revenues	<u>856,588</u>	<u>239,137</u>	<u>1,729,575</u>	<u>2,825,300</u>
EXPENDITURES				
Parks and recreation				
Contractual services	601,166	68,373	485,316	1,154,855
Materials and supplies	14,388	120,000	-	134,388
Insurance	14,216	-	-	14,216
Capital outlay	-	50,764	2,401,704	2,452,468
Total Expenditures	<u>629,770</u>	<u>239,137</u>	<u>2,887,020</u>	<u>3,755,927</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>226,818</u>	<u>-</u>	<u>(1,157,445)</u>	<u>(930,627)</u>

(Continued)

See notes to financial statements.

Tuolumne River Regional Park
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds (Continued)
Year Ended June 30, 2025

DESCRIPTION	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
OTHER FINANCING SOURCES				
(USES)				
Proceeds from sale of a capital asset	\$469,300	\$-	\$-	\$469,300
Proceeds from insurance recoveries	-	-	453,744	453,744
Transfers in	-	-	50,000	50,000
Transfers out	(50,000)	-	-	(50,000)
Total Other Financing Sources	419,300	-	503,744	923,044
Net Change in Fund Balances	646,118	-	(653,701)	(7,583)
Fund Balances, Beginning of Year	132,357	-	2,245,605	2,377,962
Fund Balances, End of Year	\$778,475	\$-	\$1,591,904	\$2,370,379

See notes to financial statements.

Tuolumne River Regional Park

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities**

Year Ended June 30, 2025

Net change in fund balances of the governmental funds		\$(7,583)
<p>Amounts reported for governmental activities in the Statement of Activities are different from those reported in the governmental funds because of the following:</p>		
<p>Revenues earned in the Statement of Activities in a previous year that did not provide current financial resources in that year were not reported as revenue in the governmental funds until they provided current financial resources this year.</p>		
	(43,811)	
<p>Governmental funds report capital outlay expenditures. However, in the Statement of Activities, the costs of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay expenditures	2,452,468	
Depreciation expense	(434,128)	2,018,340
<p>The net effect of various miscellaneous transactions involving capital assets is to increase net position.</p>		
Sale of a capital asset	(8,226)	
Recovery of previously written off capital asset	180,011	171,785
Change in net position of governmental activities		\$2,138,731

See notes to financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Tuolumne River Regional Park (the Park) is a Joint Power Authority (JPA) founded in 1972 by an agreement between the County of Stanislaus (the County) and the cities of Modesto and Ceres (the Cities). The agreement provides for financing, development, and maintenance of the Park facilities. The Park includes approximately 180 developed and 330 undeveloped acres with group picnic areas, play equipment lots, ballfields, and Legion Hall. Rent is generated from public use of these facilities. The County and Cities provide additional operating funds. The Park is governed by the Tuolumne River Regional Park Commission, which consists of two members of the County's Board of Supervisors and two members of the City of Modesto's City Council. Financial transactions initiated by the Park are processed and accounted for by the City of Modesto's financial system.

Effective July 1, 2025, the City of Ceres is no longer part of the agreement, having formally withdrawn its participation from the JPA.

Reporting Entity

The Park's financial statements include the accounts of all Park operations. The criteria for including organizations as component units within the Park's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board's (GASB) Codification of Government Accounting and Financial Reporting Standards, include whether:

- the Park is legally separate (can sue and be sued in their own name).
- the Park holds the corporate powers of the organization.
- the Park appoints a voting majority of the organization's board.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

- the Park can impose its will on the organization.

- there is fiscal dependency by the organization on the Park based on the criteria that the Park has no component units.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the Park's activities. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities normally are supported by contributions, lease, and intergovernmental revenues. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are identifiable with a specific function or segment.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The Statement of Activities demonstrates the degree to which the direct expenses are offset by program revenues. Direct expenses are those that are identifiable with the parks and recreation function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the parks and recreation function and 2) grants and contributions that are restricted to meeting the operational and capital requirements of the parks and recreation function. Revenues that are not classified as program revenues, including investment earnings and other revenues, are reported as general revenues. Separate financial statements are provided for governmental funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)**

Governmental fund financial statements (i.e., Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Park considers revenues to be available if they are collected within 180 days of the end of the current fiscal period. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific expenditures are recognized when all eligibility requirements are met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Substantially all taxes and interest, including the net increase (decrease) in the fair value of investments, are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Major individual governmental funds are reported as separate columns in the fund financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)**

The Park reports three major governmental funds:

The *General Fund* is the primary operating fund and accounts for all financial resources of the Park

The *Special Revenue Fund* is used to account for financial resources restricted for specific purposes.

The *Capital Projects Fund* is used to account for financial resources restricted for capital purposes.

The Park adopts annual appropriated budgets for its General and Special Revenue Funds, which are major funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets. The budgetary comparison schedule is presented on a budgetary basis which differs from generally accepted accounting principles in the method of accounting for accruals and encumbrances.

Budget

The budgets for the General and Special Revenue Fund are prepared on a cash and expenditures/encumbrances basis. Revenues are budgeted in the year receipt is expected; expenditures, which include encumbrances, are budgeted in the year that the applicable warrant requisitions are expected to be issued.

Annual budget requests are submitted by the Park's staff to the Park's Commission for review. After the public hearing, a budget is approved by the Park's Commission, with a resolution adopting said budget. Copies of the approved budget are sent to all member agencies.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Investments

The Park maintains its cash account with the City of Modesto as part of the cash and investment pool. The City of Modesto is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

In accordance with GASB Statement No. 43, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the City of Modesto are stated at fair value. The fair value of pooled investments is determined monthly and is based on current market prices received from the securities custodian. The balance available for withdrawal is based on the accounting records maintained by the City of Modesto.

Due From Other Governments

Grant revenues and contributions are recorded as receivables in the funds when they are susceptible to accrual (i.e. when all eligibility requirements have been met and deemed available per the Park's revenue recognition policies) and not yet received as of year-end. The total amount due from governments for grants and contributions at June 30, 2025 is \$265,426. Management believes all amounts are fully collectible, and as such no allowance has been recorded against the due from other governments balance as of June 30, 2025.

Capital Assets

Capital assets acquired are recorded at cost or estimated cost where cost is not available. Donated or contributed capital assets are recorded at estimated fair value on the date received. Capital assets are defined by the Park as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Depreciation of capital assets is computed using the straight-line method applied over the estimated useful lives of the assets as follows:

Buildings	30 years
Improvements	20 years

Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the Park recognizes deferred outflows and inflows of resources.

In addition to assets, the Statements of Net Position and Fund Balance Sheet will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net assets by the Park that is applicable to a future reporting period.

In addition to liabilities, the Statement of Net Position and Fund Balance Sheet will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net assets by the Park that is applicable to a future reporting period. Deferred inflows reported by the Park consist of grants receivable that are not expected to be collected within the available period and the deferred leases.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Risk Management

The Park is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Park participates in the City of Modesto's insurance pool to mitigate the risk of loss and contributes its pro-rata share of estimated losses. The City of Modesto's insurance pool does not maintain separate records for estimated outstanding liabilities, including incurred but not reported claims.

Refer to the City of Modesto's Annual Comprehensive Financial Report (ACFR) for further information related to the insurance pool. Additional insurance is purchased for special events when certain Park facilities are rented to the public.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Lease Receivable

The Park's lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreement. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position represents the residual interest in the Park's assets and deferred outflows of resources after liabilities and deferred inflows of resources are deducted. In accordance with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the equity section on the Statement of Net Position was combined to report the total net position and presented it in three broad components:

Net investment in capital assets – Amount consists of capital assets, including infrastructure, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.

Restricted – Amount consists of net position restricted by external creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabled legislature.

Unrestricted – Amount consists of net position that does not meet the definition “net investment in capital assets” or “restricted” net position.

When both restricted and unrestricted net position are available, restricted resources are depleted first before unrestricted resources are used.

Fund Balance

In the fund financial statements, in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the Park is bound to honor constraints on how specific amounts can be spent.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance (Continued)

- *Nonspendable* – Amounts that are not in spendable form (such as inventory) or are required to be maintained intact. The Park had \$229 in nonspendable resources as of June 30, 2025.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation. The Park did not have any restricted resources as of June 30, 2025.
- *Committed* - Amounts constrained to specific purposes by the Park itself, using its highest level of decision-making authority (Park’s Commission). To be reported as committed, amounts cannot be used for any other purpose unless the Park’s Commission takes the same highest-level action to remove or change the constraint. The Park had \$1,591,904 as committed resources as of June 30, 2025.
- *Assigned* - Amounts the Park intends to use for a specific purpose. Intent can be expressed by the Park or by an official or body to which the Board of Supervisors of the County delegates authority. The Park did not have any assigned resources as of June 30, 2025.
- *Unassigned* – Amounts that are available for any purpose. \$778,246 of the Park’s resources were considered unassigned as of June 30, 2025.

In circumstances when an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the Park considers amounts to have been spent first out of restricted funds then committed funds, and finally assigned and unassigned funds, as needed, unless the Park’s Commission has provided otherwise in its commitment or assignment actions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Accounting Standards Update

During the year ended June 30, 2025, the Agency implemented the following GASB standards with no impact on the financial statements:

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for reporting periods beginning after June 15, 2024.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 103 – *Financial Reporting Model improvements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. The requirements of this statement are effective for reporting periods beginning after June 15, 2025.

NOTE 2 CASH AND INVESTMENTS

Cash and investments of the Park are pooled with other City of Modesto funds. Interest earned on pooled cash and investments is credited to each participant in the pool based on each participant's average monthly cash balance. Credit quality ratings are not available for the Park's investments as all cash is invested as part of the common cash and investment pool of the City of Modesto. Cash in the pool is considered unclassified as to credit risk because it is not evidenced by securities that exist in physical or book entry form. The Park does not have any deposits with financial institutions as of June 30, 2025.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Cash and investments as of June 30, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position

Cash and investments	\$2,610,828
Total cash and investments	<u>\$2,610,828</u>

Deposits with City of Modesto

Cash and investments pool	\$2,610,828
Total cash and investments	<u><u>\$2,610,828</u></u>

Detailed information concerning the City of Modesto’s pooled cash and investments, including information regarding the fair value of investments, may be found in the City of Modesto’s ACFR. As of June 30, 2025, the fair value of the Park’s position in the pool is the same as the value of its pool shares.

NOTE 3 LEASE RECEIVABLE

On December 7, 2020, the Park (the lessor) and Vertical Bridge Development, LLC (the lessee) entered into a land lease agreement for the purpose of erecting, installing, operating, and maintaining radio and communications facilities. The initial lease term will be for five years with a monthly rental payment of \$2,000 and \$250 for each additional broadband carrier. The lease agreement will automatically renew for five additional five-year terms (extension term).

Tuolumne River Regional Park
Notes to Financial Statements
Year Ended June 30, 2025

NOTE 3 LEASE RECEIVABLE (CONTINUED)

Monthly rent will increase by 2% annually on each anniversary of the commencement date. Lease revenue recognized under the lease agreement was \$24,643 for the year ended June 30, 2025. Interest revenue recognized under the lease agreement was \$10,683 for the year ended June 30, 2025.

On April 16, 2015, the Park (the lessor) and Sacramento-Valley Limited Partnership, d/b/a Verizon Wireless (the lessee) entered into a land lease agreement for the purpose of constructing, maintaining, repairing, and operating a communications facility. The initial lease term will be for five years with a monthly rental payment of \$1,700. The lease agreement will automatically renew for four additional five-year terms (extension term). Monthly rent will increase by 2.5% annually on each anniversary of the commencement date. Lease revenue recognized under the lease agreement was \$25,377 for the year ended June 30, 2025. Interest revenue recognized under the lease agreement was \$4,679 for the year ended June 30, 2025.

Future minimum lease and interest payments to be received are as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$34,919	\$16,393	\$51,312
2027	36,395	15,860	52,255
2028	38,131	15,302	53,433
2029	39,919	14,718	54,637
2030	41,762	14,107	55,869
2031-2035	238,480	60,352	298,832
2036-2040	284,417	40,494	324,911
2041-2045	152,773	24,154	176,927
2046-2050	183,762	11,580	195,342
2051-2052	58,194	659	58,853
Total	\$1,108,752	\$213,619	\$1,322,371

Tuolumne River Regional Park
Notes to Financial Statements
Year Ended June 30, 2025

NOTE 4 CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2025, were as follows:

Description	Beginning Balance	Additions/ Adjustments	Transfers/ Reclassifications	Ending Balance
Capital assets, not being depreciated				
Land	\$2,338,116	\$171,785	\$-	\$2,509,901
Construction in progress	2,997,798	2,308,464	(2,182,004)	3,124,258
Total capital assets not being depreciated	5,335,914	2,480,249	(2,182,004)	5,634,159
Capital assets, being depreciated				
Buildings	135,484	-	-	135,484
Improvements	10,441,736	144,004	2,182,004	12,767,744
Total capital assets, being depreciated	10,577,220	144,004	2,182,004	12,903,228
Less accumulated depreciation for				
Buildings	(116,170)	(1,426)	-	(117,596)
Improvements	(7,215,355)	(432,702)	-	(7,648,057)
Total accumulated depreciation	(7,331,525)	(434,128)	-	(7,765,653)
Total capital assets, being depreciated, net	3,245,695	(290,124)	2,182,004	5,137,575
Capital assets, net	\$8,581,609	\$2,190,125	\$-	\$10,771,734

Depreciation expense for the year ended June 30, 2025 was \$434,128.

NOTE 5 RELATED PARTY TRANSACTIONS

The Park reimburses the City of Modesto for administrative and other costs incurred by the City of Modesto on the Park’s behalf. During the 2025 fiscal year, contractual service expenditures included \$170,602 of the City of Modesto’s payroll costs that were allocated to the Park.

NOTE 6 DEFICIENCIES OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2025, expenditures exceeded appropriations as follows:

Expenditures	Amount
General Fund	
Parks and recreation	
Insurance and taxes	\$(522)

NOTE 7 SUBSEQUENT EVENT

The Park has evaluated events or transactions subsequent to June 30, 2025, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 12, 2025, the date the financial statements were available to be issued, and determined that no subsequent events required recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**Tuolumne River Regional Park
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – General Fund – Budget and Actual
Year Ended June 30, 2025**

Description	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
REVENUES				
Operating grants and contributions	\$610,175	\$610,175	\$610,175	\$-
Charges for services	4,494	4,494	4,494	-
Lease revenue	54,500	54,500	55,408	908
Interest income	-	-	90,751	90,751
Interest revenue - leases	-	-	15,362	15,362
Change in fair value of investments	-	-	80,398	80,398
Total Revenues	669,169	669,169	856,588	187,419
EXPENDITURES				
Parks and recreation				
Contractual services	850,944	850,944	601,166	249,778
Materials and supplies	15,544	15,544	14,388	1,156
Insurance and taxes	13,694	13,694	14,216	(522)
Total Expenditures	880,182	880,182	629,770	250,412
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,013)	(211,013)	226,818	437,931

(Continued)

See independent auditor's report.

**Tuolumne River Regional Park
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – General Fund – Budget and Actual (Continued)
Year Ended June 30, 2025**

Description	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
OTHER FINANCING SOURCES				
(USES)				
Proceeds from sale of a capital asset	\$-	\$-	\$469,300	\$469,300
Transfers out	(50,000)	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	(50,000)	(50,000)	419,300	469,300
Net Change in Fund Balance	\$(261,013)	\$(261,013)	646,118	\$907,131
Fund Balance, Beginning of Year			132,357	
Fund Balance, End of Year			\$778,475	

See independent auditor's report.

**Tuolumne River Regional Park
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Special Revenue Fund – Budget and Actual
Year Ended June 30, 2025**

Description	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
REVENUES				
Operating grants and contributions	\$469,941	\$563,645	\$239,137	\$(324,508)
Total Revenues	469,941	563,645	239,137	(324,508)
EXPENDITURES				
Parks and recreation				
Contractual services	93,704	93,704	68,373	25,331
Materials and supplies	120,000	120,000	120,000	-
Capital outlay	349,941	349,941	50,764	299,177
Total Expenditures	563,645	563,645	239,137	324,508
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$(93,704)	\$-	-	\$-
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$-	

See independent auditor's report.

Tuolumne River Regional Park
Note to the Required Supplementary Information
Year Ended June 30, 2025

NOTE 1 BUDGET AND BUDGETARY ACCOUNTING

Tuolumne River Regional Park (the Park) operates under the general laws of the State of California and annually adopts a budget for its General and Special Revenue Funds to be effective July 1 the ensuing fiscal year. The budgets must be approved by each of the legislative bodies of the parties to the joint powers agreement. From the effective date of the budgets, which are adopted and controlled at the fund level, the amounts stated therein as proposed expenditures become appropriations. The Park may amend the budgets by approval from each of the legislative bodies of the parties to the agreement during the fiscal year. The budgets for the General and Special Revenue Funds are prepared on a cash and expenditures/encumbrance basis. Revenues are budgeted in the year receipt is expected; expenditures, which include encumbrances, are budgeted in the year that the applicable warrant requisitions are expected to be issued. No encumbrances were outstanding as of June 30, 2025, so the actual budgetary-basis expenditures are the same as the actual GAAP-basis expenditures.

See independent auditor's report.



655 N. Central Avenue
Suite 1550
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**Independent Auditor’s Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

**The Tuolumne River Regional Park Commission,
The Board of Supervisors of the County of Stanislaus, California, and
The Honorable Members of the City Council of Modesto, California
Tuolumne River Regional Park**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the Tuolumne River Regional Park (the Park) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Park’s basic financial statements, and have issued our report thereon dated November 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Park’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Park’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Park’s internal control.



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Park's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Park's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Park's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vasquez & Company LLP

Glendale, California

November 12, 2025



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655 N Central Avenue, Suite 1550 • Glendale, California 91203-1437 • +1.213.873.1700



TUOLUMNE RIVER
REGIONAL PARK

**TUOLUMNE RIVER REGIONAL
PARK COMMISSION**

AGENDA REPORT

DATE OF MEETING:

February 18, 2026

Date: January 30, 2026

TO: Tuolumne River Regional Park Commission
Modesto Councilmember Nick Bavaro, Chair
Stanislaus County Supervisor, Mani Grewal, Vice Chair
Stanislaus County Supervisor Chance Condit
Modesto Councilmember Eric Alvarez

FROM: Nathan Houx, Parks Planning and Development Manager

SUBJECT: MOU with Yosemite Rivers Alliance for Habitat Restoration at TRRP

CONTACT: Nathan Houx, Parks Planning and Development Manager,
nhoux@modestogov.com, 209-571-5526

DESCRIPTION:

Consider the Memorandum of Understanding with Yosemite Rivers Alliance, formally known as Tuolumne River Trust, for habitat restoration at Tuolumne River Regional Park and forwarding to TRRP Commission.

BACKGROUND:

The Tuolumne River Regional Park (TRRP) consists of 500-acres of riparian land within the City of Modesto and Stanislaus County. With this amount of area to enhance, the City regularly collaborates with community groups to add amenities in TRRP.

The Yosemite Rivers Alliance (YRA) is a nonprofit organization with a mission of restoring the Tuolumne River and its surrounding landscapes. The City frequently collaborates with them to improve habitat for fish and wildlife, improve the aesthetic of the area, and improve the recreation value of the Tuolumne River.

In 2020, YRA was awarded a grant through the California Department of Water Resources, San Joaquin River Fish Population Enhancement Program (SJFPEP) in the amount of \$2,137,837 to plan, design, and construct floodplain terraces to enhance riverine habitat, add refuge for aquatic fauna, and plant native riparian vegetation within the TRRP Carpenter Road Parcel to improve rearing habitat for juvenile fall-run Chinook Salmon and Central Valley steelhead. YRA wish to collaborate with the City to utilize the grant funds for the benefit of the TRRP.

DISCUSSION:

The YRA has extensive experience in fundraising, public relations, and river restoration projects. The YRA obtained funding for environmental and construction documentation for habitat restoration; and are currently working with consultants to complete both documents by the end of winter 2026.

The YRA and the City wish to improve the natural riparian habitat, the aesthetics of the area and the recreational value of the river. The attached Memorandum of Understanding (MOU) outlines the responsibilities and roles of each party.

One item to note is the grant does require a deed restriction be placed on the parcel which is common for most state grants and is compatible with the uses anticipated in this portion of TRRP.

FISCAL IMPACT:

There is minimal fiscal impact by approving this item. YRA will be the financial agent that houses the grant funding for design, construction and environmental. The MOU specifically states that YRA will be responsible to provide grant funding to cover all costs related to the installation of habitat restoration and so TRRP will not need to fund any of the design, construction or environmental review.

Some minimal staff time will be expended for administrative actions related to design, construction and environmental review. This minimal staff time will be covered by the TRRP operating budget as part of City staff's regular administrative duties related to TRRP.

In addition, staff (along with the assistance of volunteers) will continue regular maintenance operations in the area such as trash pickup, flail mowing of weeds, etc. The project is not expected to significantly increase the need for regular maintenance of this area.

RECOMMENDATION

Motion accepting the Memorandum of Understanding with Yosemite Rivers Alliance for habitat restoration at Tuolumne River Regional Park and forwarding to the City of Modesto City Council for approval.

Approved by:

Nathan Houx, Parks Planning & Development
Manager

Attachments:

1. MOU with Exhibits

**MEMORANDUM OF UNDERSTANDING BETWEEN THE YOSEMITE RIVERS
ALLIANCE AND THE CITY OF MODESTO REGARDING HABITAT RESTORATION AT
THE TUOLUMNE RIVER REGIONAL PARK
CARPENTER ROAD PARCEL**

This Memorandum of Understanding (“MOU”) is entered into this day of , 2026, by and between the Yosemite Rivers Alliance (also known as Tuolumne River Preservation Trust), a California nonprofit organization (YRA), and the CITY OF MODESTO, a municipal corporation (CITY) (collectively, the “parties,” or individually, a “party”)

RECITALS

WHEREAS, the CITY owns and maintains a parcel located west of the Primary Treatment Plan (APN #037-037-001) in Modesto, California (“Property”); and

WHEREAS, Property is located within the Tuolumne River Regional Park (TRRP); and

WHEREAS, The CITY and Stanislaus County (COUNTY) are both parties to the Tuolumne River Regional Park Joint Powers Agreement (JPA); and

WHEREAS, JPA Commission serves as an advisory body on the acquisition, development, maintenance and operation of TRRP; and

WHEREAS, CITY serves a member of the JPA; and

WHEREAS, YRA is a nonprofit organization with a mission of restoring the Tuolumne River and its surrounding landscapes; and

WHEREAS, YRA and the CITY wish to improve habitat for fish and wildlife, improve the aesthetics of the area, and improve the recreational value of the Tuolumne River; and

WHEREAS, this portion of the Tuolumne River has poor migratory habitat for salmonids and poor riparian habitat; and

WHEREAS, the TRRP Master Plan includes floodplain terraces that provide surfaces that inundate more frequently, restore hydrologic connectivity, and create different hydrologic niches that meet many riparian plant species’ initiation and establishment requirements; and

WHEREAS, both Parties consider improved salmonoid and riparian habitat to be a significant public benefit; and

WHEREAS, YRA has been awarded a grant through the California Department of Water Resources, San Joaquin River Fish Population Enhancement Program (SJFPEP) to plan, design, and construct floodplain terraces and plant native riparian vegetation at the TRRP Carpenter Road Parcel to improve rearing habitat for juvenile fall-run Chinook Salmon and Central Valley steelhead (“Project”); and

WHEREAS, CITY and YRA wish to collaborate to utilize the grant funds for the benefit of the TRRP and enter into a memorandum outlining each Party’s responsibilities; and

WHEREAS, the CITY, acting as Lead Agency for the purposes of the California Environmental Quality Act (CEQA), approved a Master Environmental Impact Report for the TRRP Master Plan in September 2001; and

WHEREAS, the CITY has proposed to be the CEQA Lead Agency for the Project with YRA as the Planning/Design Manager, Construction Manager, and Grant Manager/Administrator; and

WHEREAS, the Parties agree that the objectives of this MOU are to jointly plan and implement the Project as soon as feasibly possible; and

WHEREAS, the CITY agrees to accept the completed Project as a donation.

NOW, THEREFORE, in consideration of the mutual promises made by the Parties contained herein, the Parties agree as follows:

TERMS AND CONDITIONS

1. Recitals. The provisions and recitals set forth above are hereby referred to and incorporated herein and made part of this MOU by reference.
2. Terms of Lease. The CITY shall maintain ownership of the Property at all times and agrees to grant to YRA a non-exclusive license to utilize the Property for the purpose of installing the Project as outlined in Exhibit A, incorporated herein, and within the Property identified in Exhibit A. Prior to commencement of any portion of the Project, YRA shall obtain written permission from CITY to commence activities on the Property for the duration of that portion of the Project.
3. Use of Property. Prior to bidding of the Project, YRA shall ensure that all construction documents and specifications prepared by a design professional must meet the minimum

standards as set forth by the Parks, Planning & Development Division of the City of Modesto. The CITY's Parks Planning & Development Division will review said construction documents and specifications and shall require modifications, in its sole discretion.

YRA shall cause the Project to be installed through the use of a State-licensed general contractor at YRA's expense or by volunteer effort when approved by the CITY. Upon installation and completion of the Project YRA shall donate the Project to the CITY. The CITY will take ownership of the completed Project after making a determination that all provisions of the MOU were followed. YRA shall comply, and shall ensure its contractors and subcontractors comply, with all federal, state, and local laws, rules and regulations applicable to the construction of the Project.

4. Obligations and Responsibilities. YRA and CITY agree that each Party shall have the following responsibilities and obligations:
 - a. YRA shall be responsible for the following:
 - Completion of Basis of Design Report, CEQA documentation, technical studies for CEQA preparation as necessary, construction documentation including technical plans and specifications
 - Procurement of grant funding for all aspects of the Project including but not limited to design, permitting and construction
 - Procurement of permits for the Project, including, USACE, NMFS, CVFPB, State Lands, USFWS, CDFG, SHPO, SJVAPCD, SWRCB and RWQCB and payment of permitting fees, as required
 - Permitting close out of Project
 - Conducting public relations and community outreach during Project
 - Post-project monitoring as required by the SJFPEP grant agreement for up to 25 years, as needed.
 - Preparation of bid package and competitive bidding process per State requirements
 - Preparation of invitation to bid and addenda during the bid period
 - Hosting of pre-bid site meeting for contractors if necessary
 - Responding to RFI's and questions during bid period
 - Ensuring public bid opening
 - Preparation and completion of contract administration with lowest responsible and responsive bidder, including execution of agreement
 - Hosting of weekly construction progress meetings
 - Ensuring daily construction inspection, processing of change orders, RFI's and submittals
 - Ensuring Federal and/or State labor compliance reporting and interviews

- Providing contractor payments
 - Ensuring record retention after construction for possible future audit by granting agencies
 - Provide support on the maintenance of plantings for 1 year for all revegetation & 5 years total for mitigated riparian vegetation (4 years following the contractor's responsibility for revegetation concludes after 1-year post-construction)
- b. CITY shall be responsible for the following:
- Act as lead agency for CEQA
 - Attend project planning meetings and provide technical advice on the design
 - The CITY will ensure timely review of construction documents and specifications
 - Providing technical assistance with RFI's, questions and addenda during the bid period
 - Attendance and technical advice during weekly construction progress meetings
 - Providing technical advice and design inspections during construction
 - Preparing, Signing and Filing a Deed Restriction on the portion of the parcel that the Project will be constructed on.
 - Provide Signatures for CEQA, Grants, Deed Restrictions, and all other related documents.
 - Provide typical maintenance, such as cleaning up camps & trash after construction concludes, as part of the TRRP operating budget.
 - Provide minimal maintenance of plantings for general revegetation after contractor's 1 year maintenance responsibility and after 5 years post-construction on mitigated riparian vegetation.
5. Design Consultant. YRA shall retain the engineering firm FlowWest, Inc. to develop the engineering designs, regulatory permit applications, and CEQA compliance documentation.
6. Future Grants. The Parties agree that this MOU shall govern the responsibilities and duties of the Parties for any other grants that may be awarded to either Party related to this Project.
7. Communications. Any notice, demand, request, consent, or approval that any party hereto may be, or is, required to give any other party pursuant to this Agreement shall be in writing and shall be either personally delivered or sent by mail, addressed as follows:

City of Modesto:
 Nathan Houx, Parks Planning and Development Manager
 P.O. Box 642
 Modesto, CA 95353

Phone: (209) 571-5526

Yosemite Rivers Alliance:
Patrick Koepele, Executive Director
P.O. Box 3727
Sonora, CA 95370
Phone: (209) 588-8636

Both Parties agree to communicate on new issues through their respective managers as identified above. Either Party may delegate further communications to staff as appropriate.

Both parties agree to communicate and respond to information requests and other communications in a prompt manner.

Both parties agree to meet at least monthly to review progress, costs, identify priorities, and plan future work for the Project.

8. Acknowledgement and Credit. This Project will be undertaken as an equal collaboration. Each Party will acknowledge the other in any public statements, documents, or other communications relating to this Project.
9. Disputes. Both organizations will seek to avoid disputes by frequent communications, joint decision-making and other good business practices.

In the event of any dispute arising out of or relating to this MOU, the Parties shall attempt, in good faith, to promptly resolve the dispute mutually between them. In the event that either Party claims a breach of this MOU, that Party will give the other Party at least seven (7) days written notice, the opportunity to meet in an attempt to resolve the issue, and at least seven (7) days after receiving the written notice to cure the claimed breach, prior to filing suit; provided however that this notice and opportunity to cure shall not be required once actual construction activities begin. If the dispute cannot be resolved by mutual agreement, nothing herein shall preclude any party's rights to pursue remedy or relief by civil litigation, pursuant to the laws of the State of California. Venue for any legal action shall be Stanislaus County Superior Court.

10. Mutual Indemnification. YRA shall defend, indemnify, and hold harmless the CITY, its officers, directors, agents, employees and volunteers from and against all demands, claims, actions, liabilities, losses, damages, and costs, including reasonable attorneys' fees, to the fullest extent permitted by law, arising out of or resulting from the performance of the MOU, caused in whole or in part by the negligent or intentional acts or omissions of YRA's respective officers, directors, agents, employees, or volunteers.

The CITY shall defend, indemnify, and hold harmless YRA, its respective officers, directors, agents, employees and volunteers from and against all demands, claims, actions, liabilities, losses, damages, and costs, including reasonable attorneys' fees, arising out of or resulting from the performance of the MOU, caused in whole or in part by the negligent or intentional acts or omissions of the City's Council, officers, directors, agents, employees, or volunteers.

In the event that any claim, loss, or liability arises from the concurrent or comparative negligence of both Parties, each party's obligations under this Section shall be limited to its respective proportionate share of fault, as determined by a court of competent jurisdiction or by agreement of the Parties.

11. Termination of this Memorandum. This MOU will remain in effect for 25 years after Project completion in order to grant YRA access to the site for monitoring and adaptive management work as needed. Either Party may terminate this MOU by providing ninety (90) days written notice to the other Party.
12. No Partnership. The Parties do not, by this memorandum, intend to form a partnership in the legal sense. Rather, this memorandum is intended to set forth a plan of operation whereby each Party will work with the other to achieve their separate but shared goals. Each Party agrees that it will be responsible for its own acts and the results thereof and shall not be responsible for the acts of the other Party or the results thereof.
13. Self-Insurance. Each Party, at its sole cost and expense, shall carry insurance, or self-insure, that covers its activities in connection with this MOU, and obtain, keep in force, and maintain insurance or equivalent programs of self-insurance, for general liability, workers compensation, and business automobile liability adequate to cover its potential liabilities hereunder. Each Party agrees to provide the other parties with thirty (30) calendar days' advance written notice of any cancellation, termination, or lapse of any of the insurance or self-insurance coverage. Proof of insurance shall be provided to either party upon request.
14. Design and Construction Insurance: YRA shall also ensure that any and all design professionals, contractors and sub-contractors working on the Project provide at their own expense and maintain at all times the insurance described in Exhibit B and shall provide evidence of such insurance to CITY as may be required by the City Manager of CITY.
15. Volunteer Waivers. YRA agrees to ensure that all volunteers performing design, construction or maintenance on the Project sign a waiver of liability as required by the CITY. Signed waivers shall be provided to the CITY shortly after the execution of the waiver and

will limit the liability for the CITY and Stanislaus County in respect to the construction and maintenance of the project.

16. Cooperation. Each Party shall cooperate with the other and execute such instruments or documents and take such other action as may reasonably be requested from time to time in order to carry out, evidence or confirm their rights or obligations or as may be reasonably necessary or helpful to give effect to this MOU.
17. No Prior Agreements. This MOU constitutes the entire agreement between the Parties regarding the subject matter of this agreement. Any prior agreements, whether oral or written, between the Parties regarding the subject matter of this MOU are hereby terminated effective immediately upon full execution of this MOU.
18. Time. Time is of the essence in this MOU.
19. Interpretation. This MOU shall be deemed to have been prepared equally by all the Parties, and the MOU and its individual provisions shall not be construed or interpreted more favorably for one party on the basis that another party prepared it.
20. Compliance with the Laws. Each Party represents that it shall observe and comply with all applicable Federal, State, and local laws, regulations, and *ordinances* related to the performance of the Parties' obligations and responsibilities under this MOU.

IN WITNESS WHEREOF, the Parties have caused this MOU to be duly executed on the date set out above.

YOSEMITE RIVERS ALLIANCE

Patrick Koepfle (date)
Executive Director

CITY OF MODESTO

Joe Lopez (date)
City Manager

ATTEST:

Diane Nayares-Perez, CMC, (date)
City Clerk

Approved as to Form:

Jose M. Sanchez (date)
City Attorney

Approved as to Risk Management Form:

Matthew Braley, ARM-PE, (date)
Risk Manager

EXHIBIT 'A'

HABITAT RESTORATION AT THE TUOLUMNE RIVER REGIONAL PARK CARPENTER ROAD PARCEL

PROJECT DESCRIPTION

1. Project Design:

- a. Project Location: Tuolumne River Regional Park-Carpenter Road Area (a portion of APN#037-037-001) is depicted in Attachment A.
- b. YRA shall provide design and construction documentation to City. The design shall include, but not be limited to, the following:
 - i. Demolition Plan
 - ii. Grading Plan
 - iii. Layout Plan
 - iv. Planting and Irrigation Plan
 - v. Construction Details
- c. Design shall meet the minimum standards as set forth by the Parks Planning and Development Division and comply with the City of Modesto Municipal Code and City Standards.
- d. CEQA documentation for the project shall be completed prior to any construction beginning.
- e. All necessary permitting for the project shall be completed prior to any construction beginning.

2. Project Scope of Work:

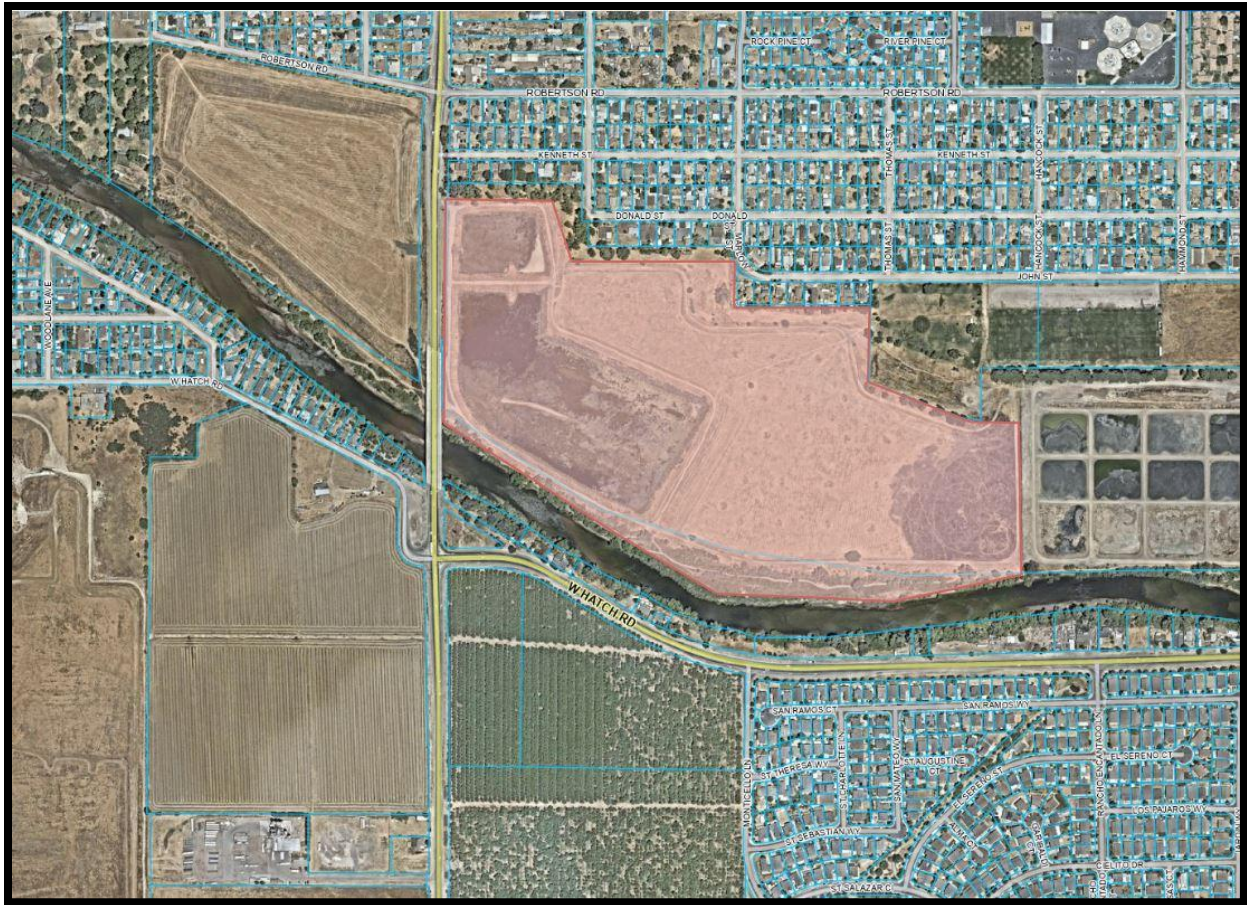
Construct floodplain terraces and plant native riparian vegetation at the TRRP Carpenter Road Parcel to improve rearing habitat for juvenile fall-run Chinook Salmon and Central Valley steelhead. Project will include demolition, site preparation/cleanup of the existing area, excavation and grading of the site, placement of grade protection rock & hardened surfacing for access path and planting and irrigation of native plant materials.

Both parties agree to not damage any plant materials or landscape features outside the scope of work and/or project boundary. In the event of damage, whichever party damages something outside the scope of work agrees to make repairs at no cost to the other party. All repairs to be completed per City of Modesto Standards.

3. Waivers/Insurance:

- a. Signed Waivers: Any project volunteers for any portion of the project shall sign and provide to City of Modesto a waiver of liability as outlined in the MOU.
- b. Insurance Requirements: YRA shall provide the City with Certificates of Insurance as outlined in the MOU for all professional organizations working on the project.

Attachment A



Project Location: A portion of #037-037-001.

EXHIBIT B

HABITAT RESTORATION AT THE TUOLUMNE RIVER REGIONAL PARK CARPENTER ROAD PARCEL

INSURANCE REQUIREMENTS FOR PROJECT CONTRACTOR(S) AND DESIGN PROFESSIONAL(S)

PROJECT contractor and design professional shall procure and maintain for the duration of the contract, and for 5 years thereafter, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the PROJECT contractor and design professional's, their agents, representatives, employees, or subcontractors.

MINIMUM SCOPE AND LIMIT OF INSURANCE

PROJECT contractor and design professional's Coverage shall be at least as broad as:

- 1. Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$5,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
- 2. Automobile Liability:** Insurance Services Office Form CA 0001 covering Code 1 (any auto), with limits no less than \$1,000,000 per accident for bodily injury and property damage.
- 3. Workers' Compensation:** as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury or disease.
- 4. Professional Liability (if Design/Build),** with limits no less than \$2,000,000 per occurrence or claim, and \$2,000,000 policy aggregate.
- 5. Contractors' Pollution Legal Liability and/or Asbestos Legal Liability and/or Errors and Omissions (if project involves environmental hazards)** with limits no less than \$2,000,000 per occurrence or claim, and \$2,000,000 policy aggregate.

If the PROJECT contractor and design professional maintains broader coverage and/or higher limits than the minimums shown above, the City of Modesto, City of Ceres, and County of Stanislaus require and shall be entitled to the broader coverage and/or the higher limits maintained by the PROJECT contractor and design professional. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City of Modesto, City of Ceres, and County of Stanislaus.

Umbrella or Excess Coverage

The PROJECT contractor and design professional may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The Umbrella or Excess policies shall be provided on a true “following form” or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the PROJECT contractor and design professional’s primary and excess liability policies are exhausted.

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The City of Modesto, City of Ceres, and County of Stanislaus, its officers, officials, employees, agents and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the PROJECT contractor and design professional including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the PROJECT contractor and design professional’s insurance with coverage equal to ISO form CG 2010. For completed operations, a separate endorsement equal to ISO form CG 2037 is required.

Primary Coverage

The Additional Insured coverage under the PROJECT contractor and design professional’s policy shall be “primary and non-contributory” and will not seek contribution from the City’s insurance or self-insurance and shall be at least as broad as CG 20 01 04 13. The City does not accept endorsements limiting the PROJECT contractor and design professional’s insurance coverage to the sole negligence of the Named Insured.

Claims Made Policies –

If any coverage required is written on a claims-made coverage form:

1. The retroactive date must be shown, and this date must be before the execution date of the contract or the beginning of contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of contract work.
3. If coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective, or start of work date, the PROJECT

contractor and design professional must purchase extended reporting period coverage for a minimum of five (5) years after completion of contract work.

4. A copy of the claims reporting requirements must be submitted to the Entity for review.

5. If the services involve lead-based paint or asbestos identification/remediation, the PROJECT contractor's Pollution Liability policy shall not contain lead-based paint or asbestos exclusions. If the services involve mold identification/remediation, the PROJECT contractors' Pollution Liability policy shall not contain a mold exclusion, and the definition of Pollution shall include microbial matter, including mold.

Notice of Cancellation

Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

Waiver of Subrogation

PROJECT contractor and design professional hereby grants to the City of Modesto, City of Ceres, and County of Stanislaus, a waiver of any right to subrogation which any insurer of said PROJECT contractor and design professional may acquire against the City of Modesto, City of Ceres, and County of Stanislaus by virtue of the payment of any loss under such insurance. PROJECT contractor and design professional agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

Self-Insured Retentions

All Self-insured retentions must be disclosed to Risk Management for approval and shall not reduce the limits of liability. The City may require the PROJECT contractor and design professional to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. Any and all deductibles and SIRs shall be the sole responsibility of PROJECT contractor and design professional or subcontractor who procured such insurance and shall not apply to the Indemnified Additional Insured Parties.

Subcontractors

PROJECT contractor and design professional shall require and verify that all subcontractors maintain insurance meeting all requirements stated herein, and PROJECT contractor and design professional shall ensure that Entity is an additional insured on insurance required from subcontractors. For CGL coverage, subcontractors shall provide coverage with a form at least as broad as CG 20 38 04 13.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

Verification of Coverage

YRA shall require and verify that all contractors and design professionals maintain insurance meeting all the requirements stated herein, and YRA shall ensure that CITY OF MODESTO, CITY OF CERES AND STANISLAUS COUNTY are additional insured on insurance required from subcontractors.

PROJECT contractor and design professional shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause and a copy of the Declarations and Endorsements Pages of the CGL and any Excess policies listing all policy endorsements. All certificates and endorsements are to be received and approved by the City of Modesto Risk Management Division before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the PROJECT contractor and design professional's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time. City reserves the right to obtain a full certified copy of any insurance policy and endorsements. Failure to exercise this right shall not constitute a waiver of right to exercise later.

Duration of Coverage

CGL & Excess liability policies for any construction related work, including, but not limited to, maintenance, service, or repair work, shall continue coverage for a minimum of 5 years for Completed Operations liability coverage. Such Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

Special Risks or Circumstances

City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

Certificate Holder Address

Proper address for mailing certificates, endorsements and notices shall be:

City of Modesto
Attn: Risk Management
1010 10th Street
Modesto, CA 95354

FY25-26 TRRP Operations Budget - JAN-26 Update

Expense Report

APPR UNIT	Account	Account Description	BUDGET	ENCUMBRANCE	ACTUALS	AVAILABLE BALANCE	% Spent & Enc.
B	58020	ISF - Building Services	11,898.00	0.00	6,940.50	4,957.50	58%
	58060	ISF - Property Insurance	4,510.00	0.00	2,630.82	1,879.18	58%
Total for APPR: B			16,408.00	0.00	9,571.32	6,836.68	58%
C	52015	Printing and Binding	100.00	0.00	0.00	100.00	0%
	52150	Custodial and Cleaning Supplies	5,000.00	-0.01	8,559.04	-3,559.03	171%
	52160	Personal Protection Equipment	1,500.00	0.00	0.00	1,500.00	0%
	52170	PC Software and Supplies	5,800.00	0.00	277.58	5,522.42	5%
	52180	Gardening Supplies	0.00	0.01	847.78	-847.79	0%
	52300	Tools and Field Supplies Less Than Capitalization Threshold	4,500.01	0.00	2,338.24	2,161.77	52%
	53030	Business Expenses	1,000.00	0.00	473.41	526.59	47%
	53040	Electricity Utility Expenses	11,000.00	0.00	5,412.40	5,587.60	49%
	53043	Water Utility Expenses	28,700.00	0.00	5,077.91	23,622.09	18%
	53072	Rental of Equipment	2,000.00	0.00	0.00	2,000.00	0%
	53100	Repair and Maintenance Services	5,000.00	0.00	3,038.69	1,961.31	61%
	53110	Repair and Maintenance Services - Vandalism	10,000.00	-0.01	2,941.26	7,058.75	29%
	53150	Repair and Maintenance Services - Real Property	29,999.97	18.85	26,302.24	3,678.88	88%
	53300	Professional Services	365,825.83	-0.02	279,984.52	85,841.33	77%
	53450	Legal Services	0.00	0.00	350.00	-350.00	0%
	54200	Insurance Premiums	0.00	0.00	10,540.93	-10,540.93	0%
	54500	Services City Forces - Interfund	322,790.00	0.00	227,688.58	95,101.42	71%
	54550	ISF - Fleet Operating and Maintenance	18,571.00	0.00	4,661.89	13,909.11	25%
	54551	ISF - Fleet Replacement Expenses	4,613.00	0.00	1,167.50	3,445.50	25%
Total for APPR: C			816,399.81	18.82	579,661.97	236,719.02	71%
D	76710	Transfer Out to Fund 6710	50,000.00	0.00	0.00	50,000.00	0%
Total for APPR: D			50,000.00	0.00	0.00	50,000.00	0%
Total For CC 80300			882,807.81	18.82	589,233.29	293,555.70	

Revenue Report

Account	Account Description	BUDGET	ACTUALS	AVAILABLE BALANCE	% Fund Available
42301	Intergov - County Contribution/Reimbursement	340,329.00	340,329.00	0.00	0
42402	Intergov - Local - City of Ceres	0.00	0.00	0.00	N/A
42405	Intergov - Local - City of Modesto Contribution	297,304.00	297,304.00	0.00	0
42450	Intergov - Local - JPA Reimbursement	0.00	0.00	0.00	N/A
43690	CS - GG - Misc Special Service	0.00	0.00	0.00	N/A
46002	Lease of Land	49,500.00	29,909.47	19,590.53	39.58
46007	Ballfield Rental	3,000.00	3,132.00	-132.00	-4.4
46015	Picnic Area Rental	2,000.00	1,212.00	788.00	39.4
46020	Building/Room Rental - Other	0.00	0.00	0.00	N/A
47005	Miscellaneous Revenue	0.00	0.00	0.00	N/A
47020	Refunds, Damages, and Cost Recovery	0.00	0.00	0.00	N/A
48010	Interest Revenue on Bank Accounts	0.00	21,717.62	-21,717.62	N/A
48012	Change in Fair Market Value	0.00	5,967.07	-5,967.07	N/A
48035	Lease Revenue Principal	0.00	0.00	0.00	N/A
48036	Lease Revenue Interest	0.00	0.00	0.00	N/A
49001	Sales of Fixed Assets	0.00	0.00	0.00	N/A
49002	Gain on Sale of Fixed Assets	0.00	0.00	0.00	N/A
		692,133.00	699,571.16	-7,438.16	-19.34409716

TUOLUMNE RIVER REGIONAL PARK COMMISSION

Wednesday, December 10, 2026 – 12:00pm

1010 10th Street, Room 2005
Modesto, CA 95353

MINUTES

I. CALL TO ORDER

The meeting of the Tuolumne River Regional Park Commission (TRRP Commission) was called to order at 12:00 p.m. by TRRP Commission Chair, Nick Bavaro.

II. ROLL CALL

Present:

- Chair Nick Bavaro
- Vice Chair Mani Grewal
- Commissioner Chance Condit
- Commissioner Eric Alvarez – *Arrived at 12:02*

Staff:

City of Modesto:

- Nathan Houx, Julia Maniscalco, Toby Wells, Jeremy Rogers, Kelly Gallagher, Rylee Silva, Jessica Franco, David Arroyo

Stanislaus County:

- Tera Chumley

III. APPROVAL OF THE MINUTES

ACTION: (Grewal/Condit), 3/0, approving the minutes of the August 28, 2025, special meeting.

IV. PUBLIC COMMENT

- Chris Guptill had the attached public comment, emailed by Dave Neilson, read into the record.
- Michael Hart, with the Stanislaus Fish and Wildlife Committee, introduced to the Wildlife Photography Contest that they are partnering with the Modesto Bee on.
- Hilary Moak, with the Yosemite Rivers Alliance, highlighted interesting events that have happened recently in TRRP:
 - 1,300 participated in the annual Turkey Trot in TRRP
 - In October, Rhonda Allen, with the Native Plant Society, completed a native pollinator garden near Mary Grogan Grove, in coordination with City Park Operations.

V. OLD BUSINESS

A. TRRP Project Update

Nathan Houx provided an update on the attached TRRP Project list.

VI. NEW BUSINESS

A. Consider the TRRP CAC recommendation for future TRRP Budget Priorities

Nathan Houx introduced the item and Chris Guptill, the Chair of the TRRP CAC, provided

the feedback and further explained the TRRP CAC's final request (attached).

ACTION: (Condit/Alvarez) 4/0, accepting the TRRP CAC recommendation for future TRRP Budget priorities.

- B. Consider the updated TRRP Project Funding Plan for FY 2025/2026
Nathan Houx presented the updated TRRP Funding Plan for FY 25/26.

ACTION: (Alvarez/Condit) 4/0, approving the updated TRRP Project Funding Plan for FY 2025/2026.

VII. REPORTS & ORAL COMMUNICATIONS

- A. Update on the FY25-26 1st Quarter Operating Budget
Nathan Houx updated the Committee on the 1st quarter of FY25-26 of the TRRP Operating Budget.
- B. Report from the Yosemite Rivers Alliance
Hilary Moak reported that YRA partnered with StanCo Health to offer nature walks in TRRP. 22 participates in the first walk in November. Hilary also reminded the Commission of the YRA rebranding (from the TRT) that happened in October.
- C. Update on the 9-2-99 Clean-Ups
Chris Guptill invited the Commission to the next clean up, Saturday, December 13th, at 9am at the Gateway Parcel. The group is completing their 11th year, with 125 completed cleanups.
- D. Update from the Modesto Outdoor Recreation Alliance (MORA)
Chris Guptill reported that mountain bike season is underway. The bike team, The Modesto Dust Devils, is getting ready to begin their practice seasons.

VIII. MATTERS TOO LATE FOR THE AGENDA

None

IX. ADJOURNMENT

Meeting was adjourned at 12:56 p.m. The next meeting is scheduled for Wednesday, February 11, 2026, at 12:00 p.m.

Final Request for the Commissioners:

Summary of Request

Tuolumne River Regional Park (TRRP) lies at the heart of Modesto, offering more than 500 acres of riverfront open space that connects residents and visitors to one of the city's most defining natural features — the Tuolumne River. Stretching nearly seven miles from Mitchell Road to west of Carpenter Road, the park represents a rare combination of natural habitat, trails, and community gathering areas within an urban setting.

Investing in TRRP is an investment in Modesto's quality of life. Well-maintained parks encourage daily use, enhance public safety, promote mental and physical well-being, and foster community pride. When parks are given the resources and consistent care they need and deserve, they naturally become safer, more welcoming, and more vibrant over time. With thoughtful investment and consistent care, TRRP can meet its full potential, expand recreational opportunities, protect river habitat, and continue to be a destination that residents and visitors alike will enjoy for generations.

The CAC Agreed on Option 4 – Invest **\$5,000,000** into the Tuolumne River Regional Park over 4 years, with funds from Measure H.

Estimated Breakdown of Investments

- **\$1,500,000** for parking capital improvement project at the south end of Beardbrook Park including all-weather overflow event parking under the 9th St. bridge.
- **\$350,000** for two park rangers and a vehicle.
- **\$350,000** for a crew leader and multiple workers plus vehicle.
- **\$200,000** for vegetation management
- **\$50,000** for feasibility study for project identified in TRRP Master Plan Update in Gateway Park or RV Park in Legion.
- **\$50,000** for event support, advertising, aesthetic improvements, trail spraying, invasive species mitigation, and park repairs.

Year One: spend \$2,500,000 – Prioritize constructing a parking capital improvement project to increase visitor accessibility and provide adequate parking for revenue- generating events (*i.e.*, *NORCAL mountain bike race events*). Invest in additional Park Rangers for increased/ dedicated presence throughout the TRRP to improve park safety. Invest in additional maintenance staff to address critical Park Operations and vegetation management needs to improve park user experience.

Year Two: spend \$1,000,000 – Continued investments for Park Ranger presence at the TRRP and dedicated maintenance workers to address park safety and operation needs. Enhance/Increase vegetation management to suppress wildfire impacts, mitigate invasive species, and improve park aesthetics to enhance visitor experience and promote increased visitation. Conduct a feasibility study for at least 1 project identified in the TRRP Master Plan Update or use as matching grant funds for current TRRP projects.

Year Three: spend \$1,000,000 – Continued investments for Park Ranger presence at the TRRP and dedicated maintenance workers to address park safety and operation needs. Enhance/Increase vegetation management to suppress wildfire impacts, mitigate invasive species, and improve park aesthetics to enhance visitor experience and promote increased visitation. Installation of park amenities (benches, trash cans, directional/interpretive signage) or use as matching grant funds for current TRRP projects.

Year Four: spend \$500,000 – Continued investments for Park Ranger presence at the TRRP and dedicated maintenance workers to address park safety and operation needs. Invest in marketing and promotional advertisements for upcoming revenue- generating events, recent park improvements (increase parking access, infrastructure/ amenity improvements, etc.), and recreational opportunities. Continued investment in vegetation management to suppress wildfire impacts, mitigate invasive species, and improve park aesthetics to enhance visitor experience and promote increased visitation.

Total: \$5,000,000