



ARDEN PARK RECREATION AND PARK DISTRICT

1000 La Sierra Drive
Sacramento, CA 95864
(916) 483-6069

Board of Directors

Acting Chair Rebecca Akroyd
Secretary Brian Weatherford
Nora Shetty
Lauren Erickson
Robert Lemmon

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS

February 17, 2026

7:00 pm – Arden Park Community Center

This meeting will be held at the above-stated location. This location is accessible to the public, and a member of the public may address the Board of Directors at this location. In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District office at (916) 483-6069. Requests should be made as early as possible, and preferably at least one full business day in advance of the start of the meeting. Documents and materials related to an open session item on this agenda submitted to this Board after distribution of the agenda packet are available for public inspection and copying at The District office located at the address listed above during normal business hours.

I. CALL TO ORDER

- A. Welcome
- B. Roll Call and Announcement of a Quorum
- C. Agenda Approval

II. PUBLIC REQUEST TO ADDRESS THE BOARD OF DIRECTORS

- A. Any member of the public who requests to address the Board on any item which is not on the agenda may do so at this time. Any matter that requires action by the Board will be referred to the staff for action or staff will be asked to report back to the Board at a subsequent meeting. Comments pertaining to scheduled agenda items will be heard when that item is discussed by the Board. Comments are limited to three minutes per person unless further time is granted by the presiding officer.

III. CONSENT AGENDA

All matters listed on the Consent Calendar are considered to be routine and non-controversial and will be acted upon by a single action of the Board of Directors, unless a Board Member requests separate consideration of the item. If such a request is made, the item may be heard as an action item at this meeting.

- A. Approval of the minutes of the Board Meeting held on January 20, 2026
- B. Financial Reports-
 - 1. Revenues
 - 2. Salaries
 - 3. General Fund Bills
 - 4. Benefit Assessment Bills
 - 5. Fixed Asset Bills
 - 6. Cash in Treasury

IV. AUDIT

- A. Consideration and possible action to accept and file the FY 2024-2025 Audit

V. OLD BUSINESS

- A. Discussion and possible action to approve a request from Arden Park Soccer to install and maintain a storage facility at Arrden Park
- B. Update on Memorial Donation Policy Process

VI. NEW BUSINESS

- A. Discussion and possible action to accept and file the Sacramento County Investment Policy for Pooled Funds
- B. Update of Fire Station discussions

VII. REPORTS

- A. Staff Report
- B. Standing Committee Reports
 - 1. HR-discussion of General Manager Hiring Process
 - 2. Facilities- Security Ad Hoc
- C. Security Report

VIII. BOARD COMMENTS

IX. CLOSED SESSION

- A. Closed Session Conference with Real Property Negotiator pursuant to Government Code Section 54956.8
Property Locations: 970 La Sierra Drive, 1000 La Sierra Drive
Agency Negotiator: Colin Miller
Negotiating Parties: Arden Park Recreation and Park District and Sacramento County Water Agency
Under Negotiation: Property Negotiations

X. ADJOURN

This agenda has been prepared as required by the applicable laws of the State of California, including but not limited to, Government Code Section 54954.2(a)(3). No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under [Section 54954.3](#). In addition, on their own initiative or in response to questions posed by the public, a member of a legislative body or its staff may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. Furthermore, a member of a legislative body, or the body itself, subject to rules or procedures of the legislative body, may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.



ARDEN PARK RECREATION AND PARK DISTRICT

1000 La Sierra Drive
Sacramento, CA 95864
(916) 483-6069

Board of Directors

Acting Chair Rebecca Akroyd
Secretary Brian Weatherford
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MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

January 20, 2026

7:00 pm – Arden Park Community Center

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I. CALL TO ORDER

A. Welcome

B. Roll Call and Announcement of a Quorum

Akroyd called meeting to order at 7:00 pm and announced a quorum.

C. Agenda Approval

- **Weatherford questioned why agenda item VI was not included with agenda item II. Miller replied that item VI is a New Business item so that is where it was included on the agenda.**
- **Shetty motioned to approve the meeting agenda, Weatherford seconded. Motion carried unanimously, 3-0.**

II. OATH OF OFFICE FOR NEW BOARD MEMBERS LAUREN ERICKSON AND ROBERT LEMMON

III. PUBLIC REQUEST TO ADDRESS THE BOARD OF DIRECTORS

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Joyce Williams – resident

- **The prior meeting minutes noted that Miller was meeting with Supervisor Desmond. Why was this not included on the agenda so the public can hear how the meeting went?**
- **There were a couple of issues at Cresta Park during the week between Christmas and Easter when employees were off. Fence posts were down but not repaired, and leaves were blowing from the park into lawns of residents. She was told when she brought it to the park's attention that the leaves were not the park's responsibility.**

Janet Van Sicklen – resident

- **Reiterated her concern about the lack of transparency on the closed session agenda item, referencing closed session requirements to first address the issue in an open session and to list the names of the**

negotiators before moving to a closed session. She also questioned why Cresta Park is now listed as a property location.

- **Akroyd committed to having an open session when details are available. Our agency negotiator is Colin Miller; this wording is required per the Brown Act. We are not required to list the other party's negotiator. Akroyd recommended adding an open session item to next month's agenda to resolve some of the perceived transparency issues.**

IV. CONSENT AGENDA

All matters listed on the Consent Calendar are considered to be routine and non-controversial and will be acted upon by a single action of the Board of Directors, unless a Board Member requests separate consideration of the item. If such a request is made, the item may be heard as an action item at this meeting.

- A. Approval of the minutes of the Board Meeting held on December 16, 2025
- B. Financial Reports-
 1. Revenues
 2. Salaries
 3. General Fund Bills
 4. Benefit Assessment Bills
 5. Fixed Asset Bills
 6. Cash in Treasury

Weatherford motioned to approve the consent agenda, seconded by Shetty. Motion carried unanimously 5-0.

V. OLD BUSINESS

- A. Consideration and possible action to approve a Memorial Donation policy
 - **A Memorial Donation policy with a map of proposed bench sites was presented. The policy reflects changes requested by the board at a prior meeting.**
 - **Shetty questioned if board approval is required for new bench requests.**
 - **Weatherford replied that he is fine with no board approval if the bench location is on the map. Board approval is only necessary if a new site is requested.**
 - **Lemmon asked how the new sites were chosen. Miller selected them. Lemmon is okay with park staff approving sites on the map since it is now made public. He agrees that approval is only necessary if a new site is requested.**

- **Miller reported that there are currently 2 bench requests in the queue.**

Public comments:

- **Randi Olson – Some sites appear to have been erroneously thrown out there, as some are located near houses and in designated open space per the Master Plan. She does not feel that only one person should be making the placement decisions. What is the liability if a soccer player hits one of the benches by the soccer field?**
 - **Arianne Lyons – The Megan’s Law database should be referenced when bench requests are made.**
 - **Weatherford commented that the map is helpful to show the number of new benches so any community concerns about too many benches is alleviated. The number seems reasonable.**
 - **Shetty asked if the benches are metal - no, they are concrete. One does not have a plaque, but it is not possible to add one now as they must be recessed into the concrete.**
 - **Dominic Campanelli- He suggested that stakes can be put in the ground per the map so residents can see the proposed locations. Lemmon asked how long the stakes should be up; a month at most should be sufficient.**
 - **Akroyd confirmed that proximity to the soccer field was considered when selecting sites. Benches near the soccer field would face inward.**
 - **Shetty requested putting the bench issue on next month’s agenda to allow time for public feedback.**
 - **Akroyd wants to ensure there is screening done during the approval process relative to the inscription and the individual being remembered.**
 - **Miller will have numbered stakes put up at proposed bench sites with a QR code that will go to a survey on our website so residents can comment on the locations.**
- B. Discussion of proposed soccer schedule for Arden Park Soccer
- **The 2026 Arden Park Soccer schedule is essentially the same as last year, with the exception of a league meeting and a pre-season coaches meeting that were moved from Cresta Park to Arden Park due to capacity issues.**

- Shetty asked if there were any issues or problems last year in terms of any damage to the fields or the parks due to soccer usage. Miller responded no.
- Weatherford asked if any data was collected on number of cars and parking issues during games. Miller replied that there was no staff available to do this.

Public comments:

- **Joyce Williams** – She counted 136 cars on one game day. Less spaces are available now due to new fire hydrants. Residents are only asking for soccer to scale back. For example, the seeding tournament should not be held at Cresta Park as it creates a safety issue. She would also like to note that an AP Select team held an official practice at Cresta Park without a field permit.
- **Randi Olson** – In discussions of the soccer schedule last year, she requested that the Saturday game times end at 2 pm to allow more people to have access to the parks; she would like to repeat this request. She would also like the club to be more transparent on their field usage requests to prevent field overuse.
- **Dominic Campanelli** – Soccer families should carpool as much as possible to lessen the parking issues.
- **Rebecca Horvath (AP Soccer Board President)** – She would like to address a comment made in the last meeting that there was no recourse for incorrect information that she gave about an emergency response letter and soccer field usage. She manages a board of 20 individuals that she trusts to do various jobs, so when questions are asked of her as a participant at a board meeting she may misspeak because she has no idea what is going to be asked of her. She requests a little grace if she does misspeak.
- She would also like to point out the following AP Soccer efforts to collaborate, address concerns, and support the community:
 - Only 6 out of the approved 8 U6 fields were used at Cresta Park
 - Achieved a 16% reduction in U8 programming
 - 2 meetings moved from Cresta Park to Arden Park at Miller’s request

- **Reduced a large skills camp from 4 weeks to 2 weeks**
- **Sent multiple messages to families encouraging them to walk, bike, and carpool**
- **Unidentified 1 – Has no problems with AP Soccer**
- **Unidentified 2 – She loves soccer players and families; they give the parks life and joy.**
- **Arianne Lyons – She has never complained about soccer, but suggests that they could put flyers on cars and make other attempts to be good neighbors.**
- **Unidentified 3 – She lives on Cresta Way, loves soccer, and has never had a problem with the soccer club.**
- **Unidentified 4 – She is in favor of letting kids play soccer.**
- **Jennifer Grady – Reminded that we only have control over our parks, not the streets.**
- **Rebecca Horvath – Please let AP Soccer know if AP Select is using the park’s fields.**

Shetty thinks the schedule is workable and is okay with staff approving it. Akroyd clarified the Saturday game times, then gave her okay for staff to approve the schedule.

VI. NEW BUSINESS

- A. Consideration possible action to approve Resolution No. 26-01-01, approving a revised FY 25-26 General Fund Budget
- **A budget amendment is proposed to account for the following expenses:**
 - **Increase to salaries to account for the upcoming General Manager retirement buyouts**
 - **Increase to security to account for extra weekend patrols and standing posts**
 - **Increase to equipment for purchase of a new pool heater. Our model is no longer in stock and is not repairable. Swim team starts March 1, so a new heater is needed by then.**
 - **2 “nice to have” items were removed from the budget to help offset the new expenditures: a new lifeguard shed and a new mower.**
 - **Question was asked if solar heat was considered for the pool. That option was explored, but we do not have a large enough roof, and it was cost-prohibitive to install panels in the parking lot.**

- **We currently have 2 mowers, but one of them does not work well.**

Lemmon motioned to approve Resolution No. 26-01-01, approving a revised FY 25-26 General Fund Budget. Shetty seconded. Motion carried unanimously, 5-0.

B. Selection of board officers and standing committee members

The following board officer positions were proposed:

Chair – Rebecca Akroyd

Vice Chair – Brian Weatherford

Secretary – Lauren Erickson

Weatherford nominated the slate of Rebecca Akroyd as Chair, Brian Weatherford as Vice Chair, and Lauren Erickson as Secretary, Shetty seconded the motion. Motion carried unanimously 5-0.

The following standing committee members were named:

HR/Finance Committee – Rebecca Akroyd, Brian Weatherford

Facilities Committee – Robert Lemmon, Nora Shetty

VII. REPORTS

A. Staff Report

- **Upcoming events include the Valentine’s Family Dance on 2/13 and the Lego Bricks and Brunch on 2/21.**
- **We have 110 people signed up for our Communicator.**
- **Most of our recreation leaders and lifeguards will be returning this summer, including Carly Kissinger as Pool Manager and Shadi Shariff and Jordan Hernandez as Camp leads.**
- **A meeting was held on 12/15 with Supervisor Desmond and park agency heads that Miller was unable to attend. Elders from the Afghan community were present and have taken on the task of preparing literature on park rules that can be distributed. Ride-arounds to local parks with sheriff deputies will also be done by the leaders to educate their community on park usage expectations.**
- **Miller attended a meeting on 1/15 with Supervisor Desmond, park agency heads, and a sheriff lieutenant to discuss recent issues in the parks. These meetings will be held on a quarterly basis.**

B. Standing Committee Reports

- **HR – The General Manager Position was posted on 1/15 statewide. Applications will be accepted through 3/3, with a start date in April.**
- **Facilities – no report. The ad-hoc committee will meet on 1/26 to discuss security. The committee discussed rental procedures at a prior meeting.**

C. Security Report

- **Miller reviewed calls for service and outliers. Outliers were primarily people in the park after park hours.**

Public comments:

- **Rebecca Horvath – What are the Afghan issues that are discussed in the meetings with Desmond? Miller replied that since most Afghans are not accustomed to having access to park spaces. We have to find a way to communicate rules regarding trash disposal, pool attire, etc. A handout in their language would help explain the rules and teach them how to use our parks without causing problems.**
- **Janet Van Sicklen – Can the board make a No Smoking rule in the park and enforce it? How should residents respond if staff is not available? Shetty replied that the issue can be discussed in the ad-hoc committee.**
- **Joyce Williams – She tries to enforce the rules but no one listens. There is never staff at Cresta Park.**
- **Rebecca Horvath – She would like to request a shed at both parks for AP Soccer to hold balls, goals, and cones. The ideal size shed is 3 ft x 5 ft but she will take what she can get. A temporary one just during the season would also work.**
- **Weatherford asked for background on the prior shed request. Miller replied that the prior request was not approved. Shetty asked if other athletic teams that use our facilities have storage space. Swim team has 3 sheds that they maintain to the side of the pool deck, our gymnastics instructor has a small shed used to store her equipment, and we have a storage container near the baseball field for our softball and kickball equipment.**
- **Randi Olson – What if something gets stolen from the shed? Coaches used to just store things in their garage.**

VIII. BOARD COMMENTS

- **Lemmon is happy to be a member of the board.**
- **Weatherford extended a welcome to the new board members. He also thanked the people who showed up to the meeting, adding that diversity of opinions is helpful to the board when making decisions.**

IX. CLOSED SESSION

A. Closed Session Conference with Real Property Negotiator pursuant to Government Code Section 54956.8

Property Locations: 970 La Sierra Drive, 1000 La Sierra Drive, 4033 Cresta Way

Agency Negotiator: Colin Miller

Negotiating Parties: Arden Park Recreation and Park District and Sacramento County Water Agency

Under Negotiation: Property Negotiation

The Board entered closed session at 8:43 pm. The closed session ended at 9:05 pm. There was no reportable action from the closed session.

X. ADJOURN

Weatherford motioned to adjourn the meeting at 9:06 pm, seconded by Akroyd. Motion carried unanimously, 5-0.

**Board Chair
February 17, 2026**

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ARDEN PARK RECREATION AND PARK DISTRICT

REVENUE REPORT February 17, 2026

ACCOUNT	FY 2025-2026	TOTALS
94942900	Facility Rentals	
	Block	\$500
	Community Center	\$1,613
	Picnic Areas	\$2,888
	Facility Rentals Total 94942900	\$5,001
96964600	Recreation Services	
Youth	All Day Explorers	
	Baby Ballet/Pre-Ballet/Gymnastics/Tiny To	\$1,668
	Before & After School Program	\$14,199
	Camp Cresta Critters	\$4,746
	Explorers Seasonal Camps	\$5,965
	Explorers Summer Camp	\$104,679
	Little Explorers	\$5,145
	Tennis	\$3,610
	Preschool	\$9,246
Events	Characters and Cookies	\$90
	Valentine's Dance	\$235
Adult	Advertising	\$175
	Country Line Dancing	\$1,166
	Fit 4 Mom	\$82
	Jazzercise	\$300
	Paint and Sip	\$140
	Time to Thrive	\$570
Financial	Credit from Account	-\$5,510
	Credit to Account	\$3,564
	Recreation Total 96964600	\$150,070
97979000	Miscellaneous Revenue	
	Credit Card Reprocess	\$268
	Damage Claim	\$2,930
	Misc. Total 97979000	\$2,930
	TOTAL REVENUE	\$158,269

Financial Data January 14, 2026 through February 10, 2026

ARDEN PARK RECREATION & PARK DISTRICT
 BOARD MEETING OF February 17, 2026
SALARIES AND WAGES

FISCAL YEAR 2025-2026

SUMMARY

REGULAR EMPLOYEES

1) Burr, Willie	Park Maintenance Supervisor	\$6,675
2) Dominguez, Angelo	Maintenance Worker I	\$3,818
3) Maesomy, Darcie	Recreation Supervisor	\$6,700
4) Massey, Darwin	Maintenance Worker I	\$3,818
5) Miller, Colin	General Manager	\$9,900
6) Phillips, Cathy	Operations Supervisor	\$6,700

Sub-total Regular Employees \$37,611

* FICA \$2,495

Deferred comp (employer contribution) \$2,639

March Kaiser(4518), March Co-Power(145) \$4,663

Sub-total Benefits \$7,302

Regular Employees & Benefits Total \$47,408

PART-TIME / SEASONAL EMPLOYEES

1) Aquatics	\$165
2) Preschool	\$5,319
3) Recreation Coordinator	\$1,985
4) Recreation Leader	\$5,897

Sub-total Part-time / Seasonal Employees \$13,366

* FICA \$847

Part-time / Seasonal Employees Total \$14,213

State of California EDD - Unemployment

CAPRI - Workers Comp.

* Employer contributions SUI(941) & Medicare (777) \$1,718

* Figures taken from Payroll Reports & Compass

\$1,718

GRAND TOTAL \$63,339

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Totals from PP202602 & PP202603

ARDEN PARK RECREATION AND PARK DISTRICT

BOARD MEETING OF February 17, 2026

CLAIMS / BILLS APPROVED BY BOARD OF DIRECTORS

Fiscal Year 2025-2026

	<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	
1	Brooke Swan	20203900	mileage	\$13.63
2	Cathy Phillips	20203900	mileage	\$32.19
3	USB-Sac Co Parking	20203900	parking	\$3.50
4	USB-Amazon,La Porta,Whole Foods	20207600	office supplies	\$404.63
5	USB-Pinnacle Solutions	20208100	stamps	\$78.00
6	Bliss Power Lawn	20215100	mech sys maint	\$55.47
7	SMUD	20219100	street lights Jan	\$80.29
8	SMUD	20219100	6768691 Feb	\$2,312.79
9	SMUD	20219100	6768694 Feb	\$65.68
10	SMUD	20219100	6768695 Feb	\$64.83
11	PG&E	20219200	community center Feb	\$168.30
12	PG&E	20219200	pool heater Feb	\$53.59
13	Waste Management	20219300	Arden Park garbage Feb	\$317.59
14	Waste Management	20219300	Cresta Park garbage Feb	\$207.94
15	Sacramento County Utilities	20219500	Cresta Park sewer	\$138.70
16	Sacramento County Utilities	20219500	Arden Park sewer	\$351.19
17	Comcast	20219700	internet service	\$370.97
18	USB-Intermedia	20219700	phone service	\$201.92
19	Sacramento County Utilities	20219800	Arden Park water	\$581.06
20	USB-Work World	20222600	expendable tools	\$201.47
21	Arden Village Service	20223600	Oct/Nov/Dec gas	\$983.29
22	USB-Office Max	20228200	shop equip maint	\$33.48
23	Waxie Sanitary Supplies	20232200	custodial supplies	\$1,257.80
24	USB-Home Depot	20232200	custodial supplies	\$202.17
25	California Security Agency	20259100	security - Jan	\$2,969.00
26	Clark Pest Control	20259100	pest control - Dec	\$118.00
27	Clark Pest Control	20259100	pest control - Jan	\$118.00
28	FlexTG	20259100	copier - Jan	\$72.09
29	USB-ADT,Crashplan,Canva,Streamline	20259100	professional services	\$2,484.40
30	Alison Lloyd	20259100	ballet/gymnastics/Tiny Tots - Jan	\$1,478.40
31	Performance-ology	20259100	senior mobility - Jan	\$402.50
32	Tina Goins	20259100	line dancing - Jan	\$704.90
33	USB-Amazon,Costco	20285200	after school	\$400.80
34	USB-Amazon,Target,DTree,Office Max	20285200	preschool	\$227.43
35	USB-Smart & Final	20285200	sleigh rides	\$24.53
36	Constructive Learning Source	20285200	Characters and Cookies	\$450.00
37	Holidaygoo	20285200	Easter eggs	\$851.51

TOTAL \$ 18,482.04

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Financial Data January 14, 2026 through February 10, 2026

ARDEN PARK RECREATION & PARK DISTRICT
 BOARD OF DIRECTORS MEETING OF **February 17, 2026**
 BILLS APPROVED BY BOARD OF DIRECTORS
BENEFIT ASSESSMENT DISTRICT
INDEX 9399397000

FISCAL YEAR 2024-2025

	<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	<u>AMOUNT</u>
1	Cascade Rock	20210400	ag hort supplies	\$24.51
2	USB - Stanley Steamer	20211200	bdg maint supplies	\$135.00
3	Keller Supply	20212200	chemical supplies	\$197.65
4	Keller Supply	20212200	chemical supplies	\$55.32
5	Emigh Hardware	20214200	land imp maint	\$19.34
6	USB - Plumbing Service	20214200	land imp maint	\$1,123.02
7	USB - Green Acres	20214200	land imp maint	\$107.12

TOTAL	\$1,661.96
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USB = U.S. Bank CalCard

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Financial data January 14, 2026 through February 10, 2026

ARDEN PARK RECREATION & PARK DISTRICT
MEETING OF **February 17, 2026**
BILLS APPROVED BY BOARD OF DIRECTORS

FIXED ASSETS

FISCAL YEAR 2025-2026

COST CENTER 9339334000 & 9399397000

<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	<u>AMOUNT</u>
No expenses for this Board Report			
TOTAL			\$0.00

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

FINANCIAL DATA January 14, 2026 THROUGH February 10, 2026

COMPASS REPORTS FISCAL YEAR 2025/2026
GENERAL FUND Cash in Treasury

Report Period	Beginning Balance	Period Income	Period Expenses	Ending Balance
31-Jul-25	\$1,415,348	\$35,333	-\$205,486	\$1,245,195
31-Aug-25	\$1,245,195	\$36,960	-\$145,966	\$1,136,189
30-Sep-25	\$1,136,189	\$68,972	-\$106,001	\$1,099,160
31-Oct-25	\$1,099,160	\$46,324	-\$109,904	\$1,035,580
30-Nov-25	\$1,035,580	\$51,520	-\$90,508	\$996,592
31-Dec-25	\$996,592	\$49,035	-\$106,113	\$939,514
31-Jan-26	\$939,514	\$379,516	-\$114,630	\$1,204,400
28-Feb-26				
31-Mar-26				
30-Apr-26				
31-May-26				
30-Jun-26				

COMPASS REPORTS FISCAL YEAR 2025/ 2026
BENEFIT ASSESSMENT DISTRICT Cash in Treasury

Report Period	Beginning Balance	Period Income	Period Expenses	Ending Balance
31-Jul-25	\$101,231		-\$456	\$100,775
31-Aug-25	\$100,775		-\$3,037	\$97,738
30-Sep-25	\$97,738	\$1,810	-\$8,205	\$91,343
31-Oct-25	\$91,343	\$8	-\$14,545	\$76,806
30-Nov-25	\$76,806		-\$1,138	\$75,668
31-Dec-25	\$75,668		-\$639	\$75,029
31-Jan-26	\$75,029	\$96,427	-\$3,078	\$168,378
28-Feb-26				
31-Mar-26				
30-Apr-26				
31-May-26				
30-Jun-26				

Arden Park Recreation and Park District Agenda Statement

Meeting Date: February 17, 2026

Item No. IV.A

Item Title

Consideration and possible action to accept and file the 2024-25 Audit

Item Summary

Larry Bain will be at the meeting to field any questions.

Attachments

Audit

Arden Park Recreation and Park District
Management Report
June 30, 2025

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

COMMUNICATION OF SIGNIFICANT DEFICIENCIES

To: Board of Directors
Arden Park Recreation and Park District

We have audited the financial statements of Arden Park Recreation and Park District as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated December 15, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

In planning and performing our audit, we considered Arden Park Recreation and Park District's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or 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. We consider finding 2025-001 and 2025-002 in the following schedule of findings to be significant deficiencies in the District's internal control.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls over financial reporting and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America in considering the District's internal control over financial reporting, accordingly this report is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors, management, Sacramento County Auditor Controllers Office and the Controller's Office of the State of California.

Larry Bain, CPA

Larry Bain, CPA,
An Accounting Corporation
December 15, 2025

ARDEN PARK RECREATION AND PARK DISTRICT

SCHEDULE OF FINDINGS

JUNE 30, 2025

Significant Deficiencies Not Deemed Material Weaknesses

FS 2025-001: We noted the District had a lack of segregation of duties, as one person is capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. This is a common condition for entities of this size. We have noted this comment in previous audits.

FS 2025-002: The District relies on the external auditor to ensure its financial statements are in accordance with GAAP. In addition, the District relies on the external auditor to ensure that all necessary disclosures are included in the notes to the financial statements. The District does not employ a staff member with the necessary knowledge and training to prepare governmental financial statements. We have noted this finding in prior years.

Recommendation: We recommend providing training to staff members regarding preparation of GAAP financial statements, or hire an external qualified accountant who has knowledge in preparing GAAP financial statements. The District could opt to take no action if it deems the cost will outweigh the benefit.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

December 15, 2025

To the Board of Directors
Arden Park Recreation and Park District

We have audited the financial statements of the governmental-type activities of Arden Park Recreation and Park District for the year ended June 30, 2025, and have issued our report thereon dated December 15, 2025. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 24, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit in accordance with the planned scope and timing previously communicated on June 24, 2025.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Arden Park Recreation and Park District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the June 30, 2025 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. We noted no prior period adjustments as of June 30, 2025. The District restated beginning net position to implement GASB 101 as discussed in note 9 to the financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

Management's estimate of the useful lives of assets for calculating depreciation expense is based on GFOA recommended useful lives. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Managements estimates for allocating expenditures to the landscape and lighting assessment district is based on budgeted salaries and services and supplies.

Managements estimate for accruing sick leave is based on the estimated amount to be used prior to termination.

Difficulties Encountered in performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We corrected all material misstatements for the fiscal year ending June 30, 2025.

Disagreements with Management

For purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significance to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 15, 2025.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occur in the normal course of our professional relationship and our responses were not a condition to our retention.

We would like to commend the District for continuing to do a good job in maintaining organized accounting records which creates an efficient internal accounting function and audit.

This information is intended solely for the use of the Board of Directors and management of Arden Park Recreation and Park District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Larry Bain, CPA

Larry Bain, CPA,
An Accounting Corporation

**ARDEN PARK
RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS**

JUNE 30, 2025

**ARDEN PARK
RECREATION AND PARK DISTRICT**

Table of Contents

Independent Auditor’s Report.....	1
Management Discussion and Analysis.....	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	6
Statement of Activities.....	7
Fund Financial Statements	
Governmental Funds:	
Balance Sheet.....	8
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	9
Statement of Revenues, Expenditures and Changes in Fund Balances.....	10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes In Fund Balances to the Statement of Activities.....	11
Notes to the Financial Statements.....	12
Required Supplementary Information:	
Budgetary Comparison Schedule:	
General Fund.....	21
Special Revenue Fund.....	22
Note to the Required Supplementary Information.....	23

LARRY BAIN, CPA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Arden Park Recreation and Park District
Sacramento, California

Opinion

We have audited the accompanying financial statements of the governmental activities and fund information of Arden Park Recreation and Park District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Arden Park Recreation and Park District as of June 30, 2025, and the changes in financial position of those activities and funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Arden Park Recreation and Park District 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 opinion.

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 Arden Park Recreation and Park District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 opinion. 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 generally accepted 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, including omissions, 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 generally accepted 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 Arden Park Recreation and Park District'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 Arden Park Recreation and Park District'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–5 and the budgetary comparison schedules on pages 21 and 22 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Larry Bain, CPA

Larry Bain, CPA
An Accounting Corporation

December 15, 2025

**Arden Park Recreation and Park District
Required Supplementary Information
Management's Discussion and Analysis
June 30, 2025**

This section of the Arden Park Recreation and Park District's annual financial report presents an analysis of the District's financial performance during the fiscal year ended June 30, 2025. This information is presented in conjunction with the audited basic financial statements, which follows this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2025

- The assets of the District exceeded liabilities at the close of the 2024-25 fiscal year by \$2,755,844 (net position). Of this amount, \$1,376,339 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$1,378,731 is net investment in capital assets.
- As of June 30, 2025 the district's governmental funds reported combined fund balances of \$1,429,887 of which \$978,358 is available to meet the District's current and future needs (unassigned fund balance).
- The District had no long-term debt as of June 30, 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components, government – wide financial statements, fund financial statements and notes to the financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

REQUIRED FINANCIAL STATEMENTS

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

The *Statement of Net Position* include information on the District's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statements 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 flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are recreational and park activities. There are no business type activities.

**Arden Recreation and Park District
Required Supplementary Information
Management’s Discussion and Analysis (Continued)
June 30, 2025**

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the District can be divided into one category: governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District’s near-term requirements. 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 governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements,

Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the District’s budgetary comparative information for the general fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position
Fiscal Years Ended June 30, 2025 and 2024

	2025	2024
Current and other assets	\$ 1,553,966	\$ 1,527,983
Capital assets (net)	1,378,731	1,300,150
Total assets	\$ 2,932,697	\$ 2,828,133
Liabilities		
Current/non current	\$ 176,853	\$ 105,537
Net Position		
Net investment in capital assets	\$ 1,378,731	\$ 1,300,150
Net position restricted	774	731
Unrestricted net position	1,376,339	1,421,715
Total net position	\$ 2,755,844	\$ 2,722,596

**Arden Recreation and Park District
Required Supplementary Information
Management’s Discussion and Analysis (Concluded)
June 30, 2025**

Condensed Statement of Activities
For Fiscal Years Ended June 30, 2025 and 2024

	2025	2024
Program Revenues:		
Charges for services	\$ 906,468	\$ 820,729
Operating grants and contributions		
General Revenues:		
Property taxes	601,147	574,395
Investment income and other	55,081	59,390
Total revenue	1,562,696	1,454,514
Expenses		
Recreation and park activities	(1,498,621)	(1,330,183)
Changes in net position	64,075	124,331
Ending net position	\$ 2,755,844	\$ 2,722,596

CAPITAL ASSETS

As of June 30, 2025 the District’s net investment in capital assets totaled \$1,378,731. The investment in capital assets includes land, buildings and improvements, site improvements, and equipment. The capital assets are presented in the government – wide statement of net position. The District installed an overlay system on the tennis courts, resurfaced the basketball court and did some preliminary work preparing for the firehouse purchase.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

In 2024-25, both the District’s tax revenue and program revenue increased from the previous year. For the third year in a row, program revenue and facility rental revenue exceeded property tax revenue. This is an indication of both the quality of the district’s programs and the support of the community.

We expect next year’s budget to remain strong, however, there may be economic uncertainties that could affect that. The District has been careful to manage reserve funds to weather difficult times. We hope to begin planning for major park improvements that will occur over the next several years.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Arden Park Recreation and Park District Administrator at 1000 La Sierra Drive, Sacramento, California 95864.

ARDEN PARK RECREATION AND PARK DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2025**

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and investments	\$ 1,526,086
Receivables	27,106
Restricted cash and investments	774
Total current assets	<u>1,553,966</u>
Non-current assets	
Capital assets:	
Land	39,300
Construction in progress	4,470
Site improvements	2,212,532
Buildings and improvements	1,021,872
Equipment	341,707
Less: accumulated depreciation	<u>(2,241,150)</u>
Total non-current assets	<u>1,378,731</u>
Total assets	<u>2,932,697</u>
Liabilities	
Current liabilities:	
Claims payable	72,736
Accrued payroll	51,343
Noncurrent liabilities:	
Due in more than one year	52,774
Total liabilities	<u>176,853</u>
Net Position	
Net investment in capital assets	1,378,731
Restricted for trust funds	774
Unrestricted	1,376,339
Total net position	<u>\$ 2,755,844</u>

The notes to financial statements are an integral part of this statement

ARDEN PARK RECREATION AND PARK DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Expenses	Charges for Services	Operating Grants and Contributions	Total
Governmental Activities:				
Recreation services	\$ 1,498,621	\$ 906,468	\$ -	\$ (592,153)
Total Governmental Activities	\$ 1,498,621	\$ 906,468	\$ -	(592,153)

General Revenues:

Taxes:

Property tax, levied for general purposes 601,147

Investment income 55,081

Total general revenues 656,228

Change in net position 64,075

Net position- beginning restated 2,691,769

Net position - ending \$ 2,755,844

The notes to financial statements are an integral part of this statement

ARDEN PARK RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025**

	General Fund	Special Revenue Fund Landscape and Lighting Assessment District	Totals Governmental Funds
Assets			
Cash and investments	\$ 1,424,792	\$ 101,294	\$ 1,526,086
Receivables	25,296	1,810	27,106
Restricted cash and investments	774		774
Total assets	\$ 1,450,862	\$ 103,104	\$ 1,553,966
Liabilities and Fund Balances			
Liabilities			
Claims payable	\$ 71,961	\$ 775	\$ 72,736
Accrued payroll	51,343		51,343
Total liabilities	123,304	775	124,079
Fund Balances			
Fund balances			
Restricted developer deposits	774		774
Committed		102,329	102,329
Assigned to next years budget	348,426		348,426
Unassigned	978,358		978,358
Total fund balances	1,327,558	102,329	1,429,887
Total liabilities and fund balances	\$ 1,450,862	\$ 103,104	\$ 1,553,966

The notes to financial statements are an integral part of this statement

ARDEN PARK RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Fund balances of governmental funds	\$ 1,429,887
Amounts reported for governmental activities in the statement of net position are different because:	
Net investment in capital assets, are not current financial resources and are not included in the governmental funds.	1,378,731
Compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(52,774)</u>
Net position of governmental activities	<u><u>\$ 2,755,844</u></u>

The notes to financial statements are an integral part of this statement

ARDEN PARK RECREATION AND PARK DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	General Fund	<u>Special Revenue Fund</u> Landscape and Lighting Assessment District	Total Governmental Funds
Revenues			
Property taxes	\$ 597,440	\$ -	\$ 597,440
Intergovernmental revenues	3,707		3,707
Charges for current services	643,136		643,136
Special assessments		172,106	172,106
Use of money and property	126,905	4,024	130,929
Other revenues	15,378		15,378
Total revenues	1,386,566	176,130	1,562,696
Expenditures			
Current:			
Recreation services	1,187,001	171,726	1,358,727
Capital outlay	214,583		214,583
Total expenditures	1,401,584	171,726	1,573,310
Net change in fund balances	(15,018)	4,404	(10,614)
Fund balance, beginning of fiscal year	1,342,576	97,925	1,440,501
Fund balance, end of fiscal year	\$ 1,327,558	\$ 102,329	\$ 1,429,887

The notes to financial statements are an integral part of this statement

ARDEN PARK RECREATION AND PARK DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Net change in fund balances - total governmental funds \$ (10,614)

Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balances because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of assets capitalized	214,583
Depreciation expense	(136,002)

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.

(3,892)

Change in net position of governmental activities

\$ 64,075

The notes to financial statements are an integral part of this statement

ARDEN PARK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

Note 1: Summary of Significant Accounting Policies

The District was organized in 1949 by a resolution passed by the Board of Supervisors of Sacramento County. It is operated under the direction of a five-member board duly elected and empowered by the electorate with sole authority over the District operations. Although the District is independent from the Sacramento County Board of Supervisors, its financial activities are processed through the County Auditor-Controller's Office.

The accounting policies of the District conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. All such component units have been "blended" with the District's other fund types and account groups. The following blended component unit has a June 30 year-end.

Based upon the aforementioned oversight criteria, the following is a component unit of the District:

The Arden Park Lighting and Landscape Assessment District is included in the special revenue fund of the District.

B. Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

ARDEN PARK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund types discussed below.

Governmental Fund Types

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. The following are the District's governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Special Revenue Funds - This fund account for the activity of the landscape and lighting district that is legally restricted to expenditures for specific purposes.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Restricted Resources

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

When both restricted and unrestricted resources are available for use, the District uses restricted resources first, and then unrestricted resources as needed.

ARDEN PARK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

G. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and sick leave. In accordance with GASB 101, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees, such as Medicare taxes. A current liability is recorded in the governmental fund type to account for these vested leave accruals, which are expected to be used within the next fiscal year. The non-current (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide financial statement presentation.

H. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,500.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line bases over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Buildings	50 years
Building improvements	20 years
Improvements other than buildings	35 years
Equipment and machinery	5 to 20 years

I. Property Tax

The District receives property taxes from the County of Sacramento, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on delinquent taxes. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

ARDEN PARK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

Note 1: Summary of Significant Accounting Policies (Continued)

J. Interfund Transactions

Operating transfers are transactions to allocate resources from one fund to another fund not contingent on the incurrance of specific expenditures in the receiving fund. Interfund transfers are generally recorded as operating transfers in and operating transfers out in the same accounting period. Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

Note 2: Cash and Investments

Cash and investments at June 30, 2025, consisted of the following:

Checking account	\$ 40,467
Imprest cash	500
Cash and investment in the County Treasurer	<u>1,485,893</u>
Total cash and investments	<u>\$ 1,526,860</u>

A. Investments Authorized by the California Government Code and the Entity’s Investment Policy

The table below identifies the **investment types** that are authorized for the Arden Park Recreation and Park District by the California Government Code (or the District’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District’s investment policy, where more restrictive) that address **interest rate risk, credit risk** and **concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Investment in One Issuer</u>
Investment pools authorized under CA			
Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

ARDEN PARK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

Note 2: Cash and Investments (Continued)

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of and investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District’s investment maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Sacramento County*	\$ 1,485,893	\$ 1,485,893	\$ -
Totals	\$ 1,485,893	\$ 1,485,893	\$ -

*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District’s deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2025, the District’s deposits balance was \$37,396 and the carrying amount was \$40,467. The difference between the bank balance and the carrying amount was due to normal outstanding checks and/or deposits in transit. Of the bank balance, all was covered by the Federal Depository Insurance and none was covered by collateral held in the pledging bank’s trust department in the District’s name.

ARDEN PARK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

Note 2: Cash and Investments (Continued)

E. Investment in Government Pool

The District maintains certain cash and investments with the Sacramento County Treasurer in an investment pool. The District’s funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County’s financial statements. The Sacramento County’s financial statements may be obtained online at the following link: finance.saccounty.net/AuditorController/Pages/.

Note 3: Property, Plant and Equipment

Activity for general fixed assets capitalized by the District is summarized below:

	Balance July 1, 2024	Additions	Retirement/ Adjustments	Balance June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 39,300	\$ -	\$ -	\$ 39,300
Construction in progress		4,470		4,470
Capital assets, being depreciated:				
Site improvements	2,011,069	210,113	(8,650)	2,212,532
Structures and improvements	1,021,872			1,021,872
Equipment	341,707			341,707
Total capital assets, being depreciated	3,374,648	210,113	(8,650)	3,576,111
Less accumulated depreciation	(2,113,798)	(136,002)	8,650	(2,241,150)
Total capital assets, being depreciated, net	1,260,850	74,111	-	1,334,961
Governmental activities, capital assets, net	\$ 1,300,150	\$ 78,581	\$ -	\$ 1,378,731

Note 4: Long-Term Obligations

The following is the long term obligation of Arden Recreation and Park District at June 30, 2025:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025
Compensated absences	\$ 48,882	\$ 3,892	\$ -	\$ 52,774
Totals	\$ 48,882	\$ 3,892	\$ -	\$ 52,774

A. Compensated Absences

District employees accumulate earned but unused vacation benefits that can be converted to cash at termination or retirement and sick leave that can be used during employment. The amount of the compensated absence liability at June 30, 2025 was \$52,774. The district implemented Governmental Accounting Standards Board Statement 101 in the 2024/25 fiscal year which added a portion of the sick leave liability. The District estimated that of the amount of sick leave available to employees at year end, 50% will be used prior to termination. The cumulative effect of the restatement on beginning net position was a decrease of \$30,827.

ARDEN PARK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

Note 5: Risk Management

The District 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 District together with other districts in the State carry California Association For Park And Recreation Insurance (CAPRI), a public entity risk pool currently operating as a common risk management and insurance program for member districts. The District pays an annual premium to CAPRI for its general insurance coverage. Furthermore the District carries workers compensation coverage with other districts in the State through the CAPRI. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies for excess claims for general and automobile liability and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible occurrence payable by the District. Financial statements for CAPRI are available at the District's office for fiscal year ending June 30, 2025.

Note 6: Defined Contribution Pension Plan

The District contributes to a deferred compensation plan. The plan is a single-employer plan with the assets held in trust by VOYA Financial. All full time salaried employees are eligible but not required to participate in the plan. The plan is defined in the Internal Revenue Code Section 457. At June 30, 2025 there were six active members in the plan and one inactive member in the plan.

The District funds the plan by contributing 3% of covered employees' compensation. In addition the District makes a matching contribution of up to 5% of covered employees' compensation for the fiscal year ended June 30, 2025, as adopted by the Board of Directors.

Participant's accounts are credited with the District's contributions and the employee contributions. Investment earnings and losses as well as administrative expenses are also charged to participant accounts. Allocations are based on participant's earnings and losses of chosen investments or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the vested portion of the participant's account. The employee becomes vested in the employer contribution after five years from date of hire. The employer contribution stays with the pool if the employee leaves before vesting.

In case of partial or complete termination of the plan or discontinuance of employer contribution to the plan, the rights to the plan benefits become fully vested regardless of any other provisions of the plan and trusts. The trust accounts would continue until all accounts have been distributed in accordance with the provisions of the plan.

Upon participant termination from services due to death, disability or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or instalments over a period selected by the participant. For termination of service due to other reasons, a participant may receive the vested interest in his or her account as a lump sum distribution. The portion of the account that is not vested upon termination should be used to offset future employer contributions.

ARDEN PARK RECREATION AND PARK DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

Note 7: Net Position/Fund Balances

Net Position

The government-wide activities fund financial statements utilize a net position presentation. Net position are categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law though constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position the District, not restricted for any project or other purpose.

Fund Balances – Governmental Funds

The District adopted a policy for GASB Statement No. 54, Fund Balance Reporting. GASB 54 establishes fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the District’s various governmental funds were revised, the implementation of this standard had no effect on total fund balance. Detailed information on governmental fund-type, fund balances are as follows:

	General Fund	Special Revenue Fund
	<u> </u>	<u> </u>
Restricted for:		
Developer Deposits	\$ 774	\$ -
Total restricted	<u>774</u>	
Committed		<u>102,329</u>
Assigned to:		
Assigned to next years budget	<u>348,426</u>	
Total assigned	<u>348,426</u>	
Unassigned	<u>978,358</u>	
Total fund balance	<u>\$ 1,327,558</u>	<u>\$ 102,329</u>

Note 8: Restatement of Net Position

The district implemented Governmental Accounting Standards Board Statement 101 in the 2024/25 fiscal year which added a portion of the sick leave liability to the compensated absence liability in the statement of net position. The cumulative effect of the restatement on beginning net position was a decrease of \$30,827.

Note 9: Gann Limit

Total subject revenue 2024-25	\$ 828,292
Amount of limit for 2024-25	<u>1,641,710</u>
Amount (under)/over limit (all sources)	<u>\$ (813,418)</u>

ARDEN PARK RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

Note 10: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 11: Commitments and Contingencies

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the district expects such amounts, if any, to be immaterial.

ARDEN PARK RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Property taxes	\$ 560,000	\$ 560,000	\$ 597,440	\$ 37,440
Intergovernmental revenues	3,000	3,000	3,707	707
Charges for current services	575,000	575,000	643,136	68,136
Use of money and property	75,000	75,000	126,905	51,905
Other revenues	5,000	5,000	15,378	10,378
Total revenues	1,218,000	1,218,000	1,386,566	168,566
Expenditures				
Salaries and benefits	724,639	724,639	656,401	68,238
Services and supplies	511,440	511,440	530,600	(19,160)
Capital outlay	229,000	229,000	214,583	14,417
Total expenditures	1,465,079	1,465,079	1,401,584	63,495
Net change in fund balance	\$ (247,079)	\$ (247,079)	(15,018)	\$ 232,061
Fund balance, beginning of fiscal year			1,342,576	
Fund balance, end of fiscal year			\$ 1,327,558	

ARDEN PARK RECREATION AND PARK DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Special assessments	\$ 170,000	\$ 170,000	\$ 172,106	\$ 2,106
Use of money and property	1,800	1,800	4,024	2,224
Total revenues	<u>171,800</u>	<u>171,800</u>	<u>176,130</u>	<u>4,330</u>
Expenditures				
Salary and benefits	162,440	162,440	162,440	-
Services and supplies	9,360	9,360	9,286	74
Total expenditures	<u>171,800</u>	<u>171,800</u>	<u>171,726</u>	<u>74</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	4,404	<u>\$ 4,404</u>
Fund balance, beginning of fiscal year			<u>97,925</u>	
Fund balance, end of fiscal year			<u>\$ 102,329</u>	

ARDEN PARK RECREATION AND PARK DISTRICT

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025**

Note 1: Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the source of financing.

Budgets for the general and special revenue funds are adopted on the modified accrual basis of accounting. The budgets for the general and special revenue funds are the only legally adopted budgets.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the final budgeted amount in the accompanying financial statements includes all revisions approved by the Board of Directors.

Arden Park Recreation and Park District Agenda Statement

Meeting Date: February 17, 2026

Item No. V.A

Item Title

Discussion and possible action to approve a request from Arden Park Soccer to install and maintain a storage facility at Arden and Cresta Parks

Item Summary

At the January 20, 2026, board meeting, Rebecca Horvath, the president of the Arden Park Soccer Club requested that they be allowed to place small storage containers at each of our parks. In a follow-up email, she proposed that the club would be responsible for purchase, installation and maintenance of the containers. She is requesting to install containers similar to what we currently have in place at Arden Park near the softball field.



Storage

From Dustin Ljung <manager@apsoccer.org>

Date Tue 2/10/2026 11:22 AM

To Colin Miller <cmiller@aprpd.org>

Hi Colin,

I plan to attend the board meeting next week, but wanted to put in writing our request for a storage container at Cresta Park as well as Arden Park. The preferred shed would be identical to what is currently at Arden Park for the softball program.

Arden park soccer club will be responsible for purchasing, installation, and maintenance of the sheds.

Best,
Rebecca

Sent from my iPhone

Arden Park Recreation and Park District Agenda Statement

Meeting Date: February 17, 2026

Item No. V.B

Item Title

Update on Memorial Donation Policy process

Item Summary

At the board's request, staff have placed wooden stakes, with the placard shown below, at the proposed bench locations shown at the last meeting. The QR code takes you to a page on our website that explains what we're doing. The webpage is here: <https://aprpd.specialdistrict.org/bench-location-survey-8943622>.

We're having difficulty with the stakes at Cresta. Several of the placards have been removed. It's almost like there is someone that does not want to see any more benches installed.



Arden Park Recreation and Park District Agenda Statement

Meeting Date: February 17, 2026

Item No. VI.A

Item Title

Accept and file the Sacramento County Annual Investment Policy of the Pooled Investment Fund

Item Summary

Our revenue is deposited in the county Pooled Investment Fund and held until we need it. It is grouped along with other agencies' funds and invested according to the attached policy.

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts and joint powers authorities whose treasurer is the Director of Finance.

The investment objectives of the pool are safety of principal, liquidity, public trust and maximum rate of return.

Attachments

Investment Policy

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

- Auditor-Controller
- Consolidated Utilities Billing & Service
- Investments
- Revenue Recovery
- Tax Collection & Licensing
- Treasury

January 16, 2026

To: Board Chair, Pooled Investment Fund Participant Agency

Subject: **CALENDAR YEAR 2026 INVESTMENT POLICY FOR THE POOLED INVESTMENT FUND**

Since 1987, the Director of Finance has submitted a statement of investment policy to the Sacramento County Board of Supervisors for consideration and adoption. The Board of Supervisors approved the enclosed calendar year 2026 investment policy on December 9, 2025.

The 2026 investment policy removes the 10% limit on holdings from individual Washington Supranational issuers and updates the Fair Political Practices Commission annual gift limit from \$590 to \$630.

I recommend that the legislative body of your agency receive and file the enclosed Sacramento County Annual Investment Policy of the Pooled Investment Fund – Calendar Year 2026 at its next regular meeting. Your action to receive and file the policy constitutes consideration at a public meeting as recommended by Government Code section 53646(a)(2). The investment policy is also available on the Department of Finance – Investment Division webpage at <https://finance.saccounty.gov/investments>.

The following investment-related reports are also publicly available on the Investment Division webpage listed above:

- Pooled Investment Fund Monthly Review
- Quarterly Pooled Investment Fund Report
- Non-Pooled Investment Funds Portfolio Report

If you have any questions about the investment policy or management of the Pooled Investment Fund portfolio, please call me at (916) 874-6744 or Chief Investment Officer Bernard Santo Domingo at (916) 874-7320.

Sincerely,

Chad Rinde
Director of Finance

Enclosure

700 H Street, Suite 3650, Sacramento, CA 95814
Office (916) 874-6744 | finance.saccounty.gov



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2026

*Approved by the
Sacramento County Board of Supervisors*

**December 9, 2025
Resolution No. 2025-0764**

Table of Contents

I.	Authority	1
II.	Policy Statement	1
III.	Standard of Care	1
IV.	Investment Objectives	1
	A. Safety of Principal	1
	B. Liquidity.....	2
	C. Public Trust	2
	D. Maximum Rate of Return	2
V.	Pooled Investment Fund Investors	2
VI.	Implementation	2
VII.	Internal Controls	3
VIII.	Sacramento County Treasury Oversight Committee	3
IX.	Investment Parameters	4
	A. Investable Funds	4
	B. Authorized Investments	4
	C. Prohibited Investments	5
	D. Credit Requirements	5
	E. Maximum Maturities.....	6
	F. Maximum Concentrations	7
	G. Repurchase Agreements	7
	H. Community Reinvestment Act Program	8
	I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers	8
	J. Investment Guidelines, Management Style and Strategy	9
	K. Approved Lists	9
	L. Calculation of Yield and Costs	9
X.	Reviewing, Monitoring and Reporting of the Portfolio	10
XI.	Withdrawal Requests for Pooled Fund Investors.....	10
XII.	Limits on Honoraria, Gifts, and Gratuities	10
XIII.	Terms and Conditions for Outside Investors	11
	Comparison and Interpretation of Credit Ratings	12

SACRAMENTO COUNTY
Annual Investment Policy
of the Pooled Investment Fund
CALENDAR YEAR 2026

I. Authority

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

II. Policy Statement

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

III. Standard of Care

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

IV. Investment Objectives

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

A. Safety of Principal

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

B. Liquidity

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

C. Public Trust

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment staff should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

D. Maximum Rate of Return

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) and similarly-sized California county pools will be used as performance benchmarks.

✓. Pooled Investment Fund Investors

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts and joint powers authorities whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

VI. Implementation

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually at a public meeting.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VII. Internal Controls

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

IX. Investment Parameters

A. Investable Funds

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds in securities with maturities beyond one year. These securities will be referred to as the Core Portfolio.

B. Authorized Investments

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.

C. Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity except for securities issued by, or backed by, the United States government during a period of negative market interest rates. Prohibited investments shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index.

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) deposits, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements								
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	Banks — FDIC Insurance Coverage								
	Credit Unions — NCUSIF Insurance Coverage <i>Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</i>								
Over the FDIC- or NCUSIF-insured limit	<p>(Any 2 of 3 ratings)</p> <table border="0"> <tr> <td>S&P:</td> <td>A-2</td> <td rowspan="3" style="vertical-align: middle;">OR</td> <td rowspan="3" style="vertical-align: middle;">Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.</td> </tr> <tr> <td>Moody's:</td> <td>P-2</td> </tr> <tr> <td>Fitch:</td> <td>F-2</td> </tr> </table> <p>Collateral is required</p>	S&P:	A-2	OR	Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.	Moody's:	P-2	Fitch:	F-2
S&P:	A-2	OR	Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.						
Moody's:	P-2								
Fitch:	F-2								

Eligible banks must have Community Reinvestment Act performance ratings of “satisfactory” or “outstanding” from their federal regulator. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must either have a letter of credit issued by the Federal Home Loan Bank of San Francisco or place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate a commitment to community reinvestment lending and charitable activities comparable to what is required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor’s, Moody’s, and Fitch.

E. Maximum Maturities

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as U.S. Treasury and Agency obligations, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations	5 years
Washington Supranational Obligations ¹	5 years
Municipal Notes	5 years
Registered State Warrants	5 years
Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit	270 days
CRA Bank Deposit/Certificates of Deposit	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes	180 days
Collateralized Mortgage Obligations	180 days

¹The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than U.S. Treasury and Agency obligations. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations.....	100%
Municipal Notes.....	80%
Registered State Warrants	80%
Bankers Acceptances.....	40%
Commercial Paper	40%
Washington Supranational Obligations.....	30%
Negotiable Certificates of Deposit and CRA Deposit/Certificates of Deposit .	30%
Repurchase Agreements.....	30%
Reverse Repurchase Agreements	20%
Medium-Term Corporate Notes	30%
Money Market Mutual Funds.....	20%
Collateralized Mortgage Obligations.....	20%
Local Agency Investment Fund (LAIF)	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

Excluding U.S. Treasury and Agency and Washington Supranational obligations, no more than 10% of the portfolio, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

G. Repurchase Agreements

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasury and Agency obligations with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be U.S. Treasury and Agency obligations valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions that support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Group of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers that have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must

acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

J. Investment Guidelines, Management Style and Strategy

The Investment Group shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

K. Approved Lists

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

L. Calculation of Yield and Costs

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

A. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Board of Supervisors, the Oversight Committee, and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. The report will also be posted on the Department of Finance website. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

XI. Withdrawal Requests for Pooled Fund Investors

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will include par value and any interest earnings in the Pooled Investment Fund on the date of the withdrawal.

XII. Limits on Honoraria, Gifts, and Gratuities

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$630 for the period

January 1, 2025, to December 31, 2026. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

Appendix A

Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Best-quality grade</i>	Aaa	AAA	AAA
<i>High-quality grade</i>	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
<i>Upper Medium Grade</i>	A1	A+	A+
	A2	A	A
	A3	A-	A-
<i>Medium Grade</i>	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
<i>Speculative Grade</i>	Ba1	BB+	BB+
	Ba2	BB	BB
	Ba3	BB-	BB-
<i>Low Grade</i>	B1	B+	B+
	B2	B	B
	B3	B-	B-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC
<i>In Poor Standing</i>	-	CCC	-
	-	CCC-	-
<i>Highly Speculative Default</i>	Ca	CC	CC
	C	-	-
<i>Default</i>	-	-	DDD
	-	-	DD
	-	D	D

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

Appendix A

Short Term / Commercial Paper Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3



February 17, 2026

General Manager Report

Events

Upcoming events- February 13th- Family Valentine's Dance, February 21-Lego Bricks and Brunch

Communications

Our communications tool now has 126 people signed up. That's up nearly 10% since this time last month.

Professional Development

Cathy and I volunteered to be judges for the California Parks and Recreation Society awards this year and judging occurred the week of January 26th. I attended a CARPD General Manager's meeting on January 27th and a CARPD Legislative committee meeting on January 29th.

The City of Marysville is in the process of re-establishing a Park and Recreation department. On January 29th, I met with two representatives to discuss how they should do that. It was an interesting thought exercise.

Standing Committee Reports

HR Subcommittee

GM job was posted on January 15th, and applications are due by March 3rd. We have received two qualified applications at this point. The committee will provide an update on the interview process at the meeting.

Facilities Subcommittee

The Ad Hoc Security committee met on January 26th. This meeting covered follow-up on security, staffing, and insurance requirements for rentals. We also discussed our security contract and reviewed budgeting for security services.

Calls for Service

Disturbance - Residential

Call Summary

The caller is reporting that people are driving around on motorized scooters.

Nicholas Clopton

Cleared Time

2026-02-06 5:05 PM

Disposition

I officer Clopton arrived at cresta park at 1635 in response to service calls concerning people driving around the park on motorized bikes and scooters. Some children were seen sitting on a park bench nearby with electric scooters. I approached, stated site rules, and instructed them to avoid riding the scooters at the site. The site appeared to be secure at the time that I left.

Suspicious Person

Call Summary

The caller is reporting that at cresta park a man was seen walking with a large cart of various items looking suspicious.

Gataivasa KC

Cleared Time

2026-02-05 7:00 PM

Disposition

Our officer arrived at CRESTA park for service call about a suspicious person with a cart on arrival officer did not see any individual pushing a cart. Park was found nice and quiet.

2026-01-24 2:45 PM

Caller Name

Joyce

Call Summary

The caller is reporting that a group of adolescents are riding motorized scooters around cresta park

Security Report Outliers

2026-02-09 5:08 AM

Patrol Details

Patrol officer lozinto Upon my arrival to Arden park I Patrolled the perimeter of the park In which this includes the bathrooms play grounds and tennis courts basketball court and the main office and the baseball diamond and the handball courts and the surrounding area all clear Everything seemed to be fine at this time No suspicious activity no homeless activity however, there is a gentleman up here at the main office sitting in a chair outside the office. Saying he's here for summer camp. Enrollment.

2026-02-05 9:17 PM

Patrol Details

Patrol officer lozinto upon my arrival at Arden Park i Patrolled the perimeter of the park In which this includes the bathrooms are locked the main office the alarm system is set the Tennis courts and basketball court and the playgrounds and the baseball diamond and the handball courts and the surrounding area all clear Everything appears to be fine at this time No suspicious activity no homeless activity There was one incident, a lady was walking her dog without a leash. The dog came towards me aggressively, grelin and Barkin. I told the lady I would mace. her dog it turned away I thought it was ok then but the dog turned around and proceeded to do the same thing. But then it turned away and went to its owner Also the firehouse gate is locked and the main gate to Arden park is locked

2026-01-31 9:15 PM

Patrol Details

Patrol officer lozinto Patrolled the perimeter of the park In which this includes the bathrooms are locked the main office the alarm system is set the Tennis courts and basketball court and the playgrounds and the baseball diamond and the surrounding area all clear Everything appears to be fine at this time No suspicious activity no homeless activity The firehouse gate is locked and the main gate to Arden park is locked I had to ask a group of teenagers to leave the park tonight.

2026-01-28 7:49 PM

Patrol Details

Patrol officer lozinto Patrolled the perimeter of the park In which this includes the bathrooms are locked the Tennis court and basketball court and playgrounds and the surrounding area all clear Everything appears to be fine at this time No suspicious activity no homeless activity however, they're what's 3 young adults in the park? One

white male and 2 white females, they were not together. I ask them all to leave, and it did politely

2026-01-23 11:00 PM

Patrol Details

Patrol officer lozinto Patrolled the perimeter of the park In which this includes the bathrooms play grounds and tennis court and basketball court and the surrounding area all clear Everything appears to be fine now Upon my arrival, there were 18 agers in the park. 3 of them left in and pickup, they were polite. The other five we're hooting hollering and using foul language i asked them to leave an they did