ARDEN PARK RECREATION AND PARK DISTRICT

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

Board of Directors

Chair Rebecca Akroyd
Vice Chair Brian Weatherford
Secretary Lauren Erickson
Robert Lemmon
Nora Shetty – telephonic location is 114 15th St SE, Washington DC 20003

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS

November 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

A. Approval of the minutes of the Board Meeting held on October 20, 2026
B. Financial Reports
    1. Revenue
    2. Salaries
    3. General Fund Bills
    4. Benefit Assessment Bills
    5. Fixed Asset Bills
    6. Cash in Treasury
C. Audit Representation Letter

IV. OLD BUSINESS

A. Discussion of steps to remedy lack of segregation of duties as identified in financial audit

V. NEW BUSINESS

A. Discussion and possible action on Brown Act Training for Board and Staff
B. Discussion and possible action to close the District office between Christmas Day and New Year's Day and provide paid time off for FT employees on weekdays during the closure

VI. REPORTS

A. Staff Report
B. Standing Committee Reports
    1. Facilities Committee
    2. HR Committee

C. Security Report

VII. BOARD COMMENTS

VIII. CLOSED SESSION

A. Conference with legal counsel – existing litigation (Paragraph (1) of subdivision (d) of Gov. Code Section 54956.9)
Name of case: Christina Hayden v. Arden Park Recreation District, et al.
Court/Case Number: Superior Court of the State of California for the County of Sacramento, Case No. 26CV021215

B. Personnel Matters (Gov. Code Section 54957)
Public Employee Performance Evaluation – General Manager

IX. 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

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Sacramento, CA 95864
(916) 483-6069

Board of Directors

Chair Rebecca Akroyd
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Nora Shetty

MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

October 20, 2026
7:00 pm – Arden Park Community Center

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I. CALL TO ORDER

A. Welcome

Akroyd called meeting to order at 7:00 pm.

B. Roll Call and Announcement of a Quorum

Akroyd announced a quorum.
Directors present: Akroyd, Erickson, Shetty, Weatherford
Directors absent: Lemmon
Staff present: Phillips

C. Agenda Approval

No changes made to agenda.

II. PUBLIC REQUEST TO ADDRESS THE BOARD OF DIRECTORS

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Randi Olson – Cresta Way resident

- **The new activity guide list the picnic rental fee for the Cresta Picnic Area as $20 less than the picnic rental fee for the Arden Picnic Area and does not think that Cresta Park's fee should be lower. She was informed that the fee differential was due to the availability of additional amenities at Arden Park such as the parking lot.**
- **Board questioned if the fee was recently changed; the answer was no. Board questioned if both areas were covered picnic areas; the answer was yes.**

III. CONSENT AGENDA

A. Approval of the minutes of the Board Meeting held on September 15, 2026

B. Financial Reports

1. Revenue
2. Salaries
3. General Fund Bills
4. Benefit Assessment Bills
5. Fixed Asset Bills
6. Cash in Treasury

C. Report on pending litigation

Weatherford motioned to approve the Consent Agenda, seconded by Erickson. Motion carried unanimously, 4-0.

IV. OLD BUSINESS - none

V. NEW BUSINESS

A. Review and discussion of Master Plan progress and next steps

- **Staff discussed the progress of the 2022 Master Plan, including the recommended projects, projects completed to date, and next steps in the process.**
- **Board noted that re-doing the Cresta soccer field seems to be a priority. Funding options for larger projects such as playground improvements could include alternative sources such as a bond measure.**
- **This discussion will now be taken up by the Facilities Committee to set priorities moving forward. The Board recommended making the facilities plan actionable through specific goals, such as assessing playground lifespan, updating costs for priority projects, and providing periodic updates to the board.**

Public comments: Jennifer Grady questioned what the useful life of a pool was, citing another park district's anticipated $9 million pool project.

B. Discussion and possible action on potential budget issues

- **Staff gave end of 1st quarter budget update. Potential concerns are higher than budgeted fuel cost and potential increases in security costs.**
- **Board discussed whether to add another security visit to Cresta Park due to earlier park closure times resulting from the end of daylight savings time. The cost of an additional visit would be $435 per month. The Board favored moving the first patrol visit to dusk rather than adding an additional visit, thereby keeping the visits to the budgeted amount.**

Public comments: Randi Olson stated that activity is still ramped up at Cresta on the weekends. Weekdays are not an issue.

C. Discussion of Cresta Park maintenance and field recommendations

- **Staff shared results of discussions with a landscape specialist on recommended improvements at Cresta Park.**

- **Suggested improvements include maintenance of a tree binder, removing weak and poorly located trees, and conducting yearly irrigation audits. Field improvement suggestions include a project for the soccer field to include aeration, adding soil, adjusting grading, and seeding. Quotes should be obtained before considering such field renovations. Outreach to other districts can be conducted to determine how they maintain their fields.**
- **Question was asked regarding the proper time to re-seed. The best time would be early to mid-Fall (soccer season) and the next best time is Spring.**

Public comments:

Jennifer Grady –

- **Questioned whether we would replace the trees if any were removed.**
- **Noted that perhaps AP soccer can help with any proposed soccer field renovations.**

Randi Olson - Mentioned that AP soccer paid for half of the field renovation last time it was done. As soccer usage has increased, there will naturally be more soil compaction.

VI. REPORTS

A. Staff Report

Updates were provided on the Fall Festival Event, upcoming programs, maintenance staff activities, and GM training and meeting attendance.

B. Standing Committee Reports - none
   1. Facilities Committee
   2. HR Committee

C. Security Report

- **No calls for service or outlier events were recorded. Violations addressed by security staff and timely park closure rate were noted.**
- **The new format of the Security Report was well received. Summaries of outlier events when they occur should be in staff's own words.**

Public comments: Jennifer Grady thinks it would be helpful to have year-to-date security data in this new format to identify trends.

VII. BOARD COMMENTS - none

VIII. ADJOURN

Shetty motioned to adjourn the meeting, seconded by Weatherford.
Motion carried unanimously, 4-0.
Meeting adjourned at 8:00 pm.

ARDEN PARK RECREATION AND PARK DISTRICT

REVENUE REPORT Nov 17, 2026

ACCOUNT	FY 2026-2027		TOTALS
94942900	Facility Rentals		
	Block	$440	
	Community Center	$1,336	
	Picnic Areas	$525	
		Facility Rentals Total 94942900	**$1,861**
96964600	Recreation Services		
Youth			
	All Day Explorers Program	$2,155	
	AP Explorers Seasonal Camp - Thanksgiving Break	$1,505	
	Baby Ballet/Pre-Ballet/Gymnastics/Tiny Tots	$1,764	
	Before & After School Program 2026-2027	$17,101	
	Little Explorers 2026-2027	$5,040	
	Preschool 2026-2027	$6,161	
	Swim Lessons	$174	
	Tennis	$400	
Events			
	Characters & Cookies - Spiderman & Friends	$240	
	Fall Festival	$9,738	
	Sleigh Rides	$5,225	
Adult			
	Adults Night Out - Halloween Trivia Night	$15	
	Adults Night Out - Great Turkey Bingo Bash	$35	
	Advertising - Fall/Winter Activity Guide	$200	
	Country Line Dancing	$1,272	
	Craft Club - Nov. Harvest Floral Workshop	$553	
	Jazzercise	$294	
	Time to Thrive	$910	
Financial			
	Credit from Account	-$3,367	
	Credit to Account	$4,884	
		Recreation Total 96964600	**$54,298**
97979000	Miscellaneous Revenue		
		Misc. Total 97979000	**$0**
		TOTAL REVENUE	**$56,599**

Financial Data Oct 14, 2026 through Nov 10, 2026

ARDEN PARK RECREATION & PARK DISTRICT

BOARD MEETING OF **Nov 17, 2026**

SALARIES AND WAGES

FISCAL YEAR 2026-2027

SUMMARY

REGULAR EMPLOYEES

1)	Burr, Willie	Park Maintenance Supervisor	$6,675
2)	Dominguez, Angelo	Maintenance Worker I	$3,927
3)	Maeesomy, Darcie	Recreation Supervisor	$6,700
4)	Massey, Darwin	Maintenance Worker I	$3,865
5)	Phillips, Cathy	General Manager	$8,150
6)	Sanchez, Jennifer	Operations Supervisor	$6,392
		Sub-total Regular Employees	**$35,709**
		* FICA	$2,361
		Deferred comp (employer contribution)	$2,485
		Dec. Co-Power (109) Nov. Kaiser (3393)	$3,502
		Sub-total Benefits	**$5,987**
		Regular Employees & Benefits Total	**$44,057**

PART-TIME / SEASONAL EMPLOYEES

1)	Aquatics		$0
2)	Facility Monitor		$0
3)	Preschool		$4,825
4)	Recreation Coordinator/Specialist		$2,018
5)	Recreation Leader I and II		$7,054
6)	Scorekeeper		$0
7)	Special Event		$2,237
		Sub-total Part-time / Seasonal Employees	**$16,133**
		* FICA	$1,000
		Part-time / Seasonal Employees Total	**$17,134**
		State of California EDD - Unemployment	
		CAPRI - Workers Comp.	
		* Employer contributions SUI (99) & Medicare (786)	$885
			$885

* Figures taken from Payroll Reports & Compass

GRAND TOTAL $62,076

CHAIRPERSON **DIRECTOR**

DIRECTOR **DATE**

Totals from PP202620 & PP202621

ARDEN PARK RECREATION AND PARK DISTRICT

BOARD MEETING OF **Nov 17, 2026**

CLAIMS / BILLS APPROVED BY BOARD OF DIRECTORS

Fiscal Year 2026-2027

	SUMMARY	ACCT	ITEM	
1	USB - CA Park & Rec	20202900	conf expense	$245.00
2	Jennifer Sanchez	20203900	Oct mileage reimbursement	$31.24
3	Cathy Phillips	20203900	Oct mileage reimbursement	$233.24
4	Brooke Swan	20203900	Oct mileage reimbursement	$35.57
5	USB - Sac Co Parking	20203900	parking	$5.25
6	CA Special Districts Assoc (CSDA)	20206100	membership dues 2027	$5,119.00
7	USB - Amazon	20207600	office supplies	$91.50
8	USB - Pinnacle Solutions	20208100	postage - fall/winter guide	$533.43
9	USB - Pinnacle Solutions	20208500	printing - fall/winter guide	$3,050.38
10	Keller Supply Company	20215100	mech syst maint	$1,169.07
11	USB - Amazon, Rey's Air Solution	20215100	mech syst maint	798.52
12	SMUD	20219100	street lights Oct	$81.93
13	SMUD	20219100	6768691 Nov Arden	$2,175.86
14	SMUD	20219100	6768695 Nov Cresta	$65.94
15	SMUD	20219100	6768694 Nov Arden	$106.84
16	PG&E	20219200	pool heater Sept	$31.94
17	PG&E	20219200	community center Sept	$7.85
18	Waste Management	20219300	Arden Park garbage Nov	$365.74
19	Waste Management	20219300	Cresta Park garbage Nov	$239.45
20	Comcast	20219700	Internet	$370.97
21	USB - Intermedia.net	20219700	phone	$202.32
22	USB - Smog Express	20220500	auto maint svc	$56.75
23	USB - Amazon	20222600	expendable tools	$221.03
24	Bliss Power Lawn Equip	20228200	shop eq maint	$90.75
25	USB - SP Work World	20228200	shop eq maint	$371.70
26	Waxie Sanitary Supply	20232200	custodial supplies	$1,587.75
27	USB - Sams Club, Amazon	20232200	custodial supplies	$1,794.62
28	SCI Consulting Group	20250700	SCI Assessment Admin FY 26/27	$4,700.00
29	FlexTG	20259100	copier - Oct	$113.71
30	California Security Agency	20259100	Oct patrol/guard services	$3,835.00
31	Thaddeus White	20259100	tennis - Oct	$1,295.00
32	Alison Lloyd	20259100	ballet/gymnastics/Tiny Tots - Oct	$1,377.60
33	Tina Goins	20259100	line dancing - Oct	$1,075.90
34	Performance-ology	20259100	senior mobility - Oct	$462.00
35	USB - Starlink, Paddle.net, ADT	20259100	professional services	$240.58
36	SCUSD Transportation Services	20285200	Explorers camp - bus service to baseball game	$463.75
37	PTA CA Congress of Parents, Mariemont School	20285200	Fall Festival proceeds	$4,142.50
38	USB - D3 Sports Inc	20285200	adult sports - softball championship shirts	$401.75
39	USB - L&D Solutions, Amazon	20285200	after school - van seatbelt repair	$473.43
40	USB - Sac Party Jumps	20285200	fall festival	$50.00
41	USB - Swank Motion Pictures	20285200	movie in the park	$630.00
42	USB - Dollar Tree, Amazon, Target, Trader Joe's	20285200	preschool	$121.12
43	USB - D3 Sports Inc, Amazon, Costco, Smart & Final, Target, Safeway	20285200	Tents in Town	$2,781.65
44	Ashley Hill	96964600	Refund - preschool deposit	$222.00
			TOTAL	**$ 41,469.63**

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Financial Data Oct 14, 2026 through Nov 10, 2026

ARDEN PARK RECREATION & PARK DISTRICT

BOARD OF DIRECTORS MEETING OF **Nov 17, 2026**

BILLS APPROVED BY BOARD OF DIRECTORS

BENEFIT ASSESSMENT DISTRICT

INDEX 9399397000

FISCAL YEAR 2026-2027

	SUMMARY	ACCT	ITEM	AMOUNT
1	Emigh Hardware	20211200	bldg mnt sup	$26.30
2	USB - Amazon, J&J Locksmiths	20211200	bldg mnt sup	$572.70
3	USB - Amazon	20214200	land imp maint	$42.95
4	USB - Mr Rooter	20216800	plumbing maint	$211.26
5	SCI Consulting Group	20252500	SCI assessment admin FY 26/27	$1,000.00
			TOTAL	**$1,853.21**

USB = U.S. Bank CalCard

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Financial data Oct 14, 2026 through Nov 10, 2026

ARDEN PARK RECREATION & PARK DISTRICT

MEETING OF **November 17, 2026**

BILLS APPROVED BY BOARD OF DIRECTORS

FIXED ASSETS

FISCAL YEAR 2026-2027

COST CENTER 9339334000 & 9399397000

SUMMARY	ACCT	ITEM	AMOUNT
No expenses for this board report			
		TOTAL	**$0.00**

CHAIRPERSON **DIRECTOR**

DIRECTOR **DATE**

FINANCIAL DATA Oct 14, 2026 THROUGH Nov 10, 2026

COMPASS REPORTS FISCAL YEAR 2026/2027
GENERAL FUND Cash in Treasury

Report Period	Beginning Balance	Period Income	Period Expenses	Ending Balance
31-Jul-26	$1,516,061	$33,280	-$142,077	$1,407,263
31-Aug-26	$1,407,263	$25,295	-$170,018	$1,262,540
30-Sep-26	$1,262,540	$32,934	-$148,289	$1,147,186
31-Oct-26	$1,147,186	$84,780	-$89,349	$1,142,616
30-Nov-26				
31-Dec-26				
31-Jan-27				
28-Feb-27				
31-Mar-27				
30-Apr-27				
31-May-27				
30-Jun-27				

COMPASS REPORTS FISCAL YEAR 2026/ 2027

BENEFIT ASSESSMENT DISTRICT Cash in Treasury

Report Period	Beginning Balance	Period Income	Period Expenses	Ending Balance
31-Jul-26	$110,547		-$781	$109,766
31-Aug-26	$109,766		-$523	$109,243
30-Sep-26	$109,243		-$3,112	$106,131
31-Oct-26	$106,131	$2,031	-$2,790	$105,372
30-Nov-26				
31-Dec-26				
31-Jan-27				
28-Feb-27				
31-Mar-27				
30-Apr-27				
31-May-27				
30-Jun-27				

ARDEN PARK RECREATION AND PARK DISTRICT

Larry Bain, CPA,
An Accounting Corporation
2148 Frascati Drive
El Dorado Hills, CA 95762

This representation letter is provided in connection with your audit{s) of the financial statements of Arden Park Recreation and Park District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2026, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America {U.S. GMP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the last date this letter is signed, the folowing representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 5, 2026, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility 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.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5) Significant assumptions we used in making accounting estimates are reasonable.
6) Related party relationships and transactions, includirYJ revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements [or in the schedule of findings and questioned costs].
8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter (if any).
9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GMP.
10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].

b) Additional information that you have requested from us for the purpose of the audit.

c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19) We have made available to you all financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources).

20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21) We have taken timely and appropriate steps to remedy violations of regulations, contracts, or grant agreements that you have reported to us.

22) We have a process to track the status of audit findings and recommendations.

23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and discbsed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to th audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adoptirg, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

28) As part of your audit, you assisted with preparation of the financial statements and related notes and fixed asset schedule. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for thosefinancial statements and related notes and fixed asset depreciation schedule.

29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, other than for the Safe Credit Union Loan for our land purchase.

30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

33) The financial statements properly classify all funds and activities.

34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

35) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

36) Investments, derivative instruments, and land and other real estate held by endowments areproperly valued.

37) Provisions for uncollectible receivables have been properly identified and recorded.

38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

4

44) With respect to the supplementary information

a) We acknowledge our responsibility for presenting the budget to actual schedule in accordance with accounting principles generally accepted in the United States of America, and we believe the budget to actual schedule, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the budget to actual schedule have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Management Signature:_____ Governance Signature: _____

litle:_____ litle: _____

Date:_____ Date: _____

Arden Park Recreation and Park District
Agenda Statement

Meeting Date: November 17, 2026 **Item No. IV. A**

Item Title
Follow up discussion of financial procedures

Item Summary
During the audit discussion at the February 2026 board meeting, questions came up about our separation of duties when processing financial transactions. The District's lack of segregation of duties was found to be a significant deficiency not deemed a material weakness in the audit management report.

In response to this finding, management conferred with the auditor, who recommended controls to implement that would address the segregation of duties issue in cash receipts and deposits. Those recommendations and our responses are attached.

Attachment
Cash Control Recommendations

Cash Control Recommendations

11-17-2026

Recommendation:

When the daily cash till is balanced the Operations Supervisor and a second employee should count the cash and initial on the cash till balance report that the cash reconciles to the daily collections.

Response:

Adopted.

Recommendation:

When the periodic deposits are prepared the Operations Supervisor and a second employee should reconcile the till reports to the deposit report and the cash being deposited and both should sign.

Action:

Adopted.

Recommendation:

A person outside the normal cash controls should take the deposit to the bank.

Action:

Alternative Control Adopted. Operations Supervisor will continue to take deposits to the bank. A second employee will conduct a pre-deposit verification before the deposit is made and a bank deposit confirmation after the deposit is made. Signatures will confirm both the verification and confirmation.

Recommendation:

An employee who is outside of the normal cash controls should prepare the monthly bank reconciliation.

Action:

Alternative Control Adopted. Management will review and sign-off on bank reconciliation.

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Arden Park Recreation and Park District
Agenda Statement

Meeting Date: November 17, 2026 **Item No. V. A**

Item Title

Discussion of governance and procedural training options for Board and Staff

Item Summary

Given the recent hiring of a new General Manager and the appointment of two new Board members, the District would benefit from providing staff and Board members with training on Board Governance and the Brown Act, California's open-meeting law. Staff has researched several training options, with an in-person session identified as the preferred approach.

Although this training was not anticipated during budget preparation, the District's current budget can accommodate the estimated cost of $2,000–$2,500. An in-person training offers several advantages, including a customized presentation tailored to the District's needs, greater potential for information retention, a collaborative team approach, and opportunities for active discussion and questions and answers.

Alternative training options include on-demand and live webinars. While webinars offer a lower-cost alternative, they also present some limitations, including the potential for reduced engagement, opportunities for multitasking, limited team-building and collaboration, and less interactive question-and-answer opportunities. Additionally, the available on-demand webinars focus primarily on the 2026 Brown Act updates rather than providing comprehensive training on the Act as a whole.

Arden Park Recreation and Park District
Agenda Statement

Meeting Date: November 17, 2026 **Item No. V. B**

Item Title

Discussion and possible action to close the District office between Christmas and New Year's Day and provide staff with paid time off for the weekdays that occur in that period.

Item Summary

For the past seven years, the board has approved the closure of the district office during this time, offering staff paid leave as recognition for their dedication and performance throughout the year.

This year, the proposal includes granting paid leave for the following days:

December 28, 29, 30, 31

These dates encompass the weekdays between Christmas Day and New Year's Day, ensuring that staff members can enjoy a continuous holiday break with their families.

Staff Report
11-17-2026

Events

- Plans are underway for our final event of the year, Holiday in the Park. The event will be held Friday, December 4 from 6-8 pm. We are once again partnering with Mariemont Elementary in the production of the event. The fun includes our annual tree lighting, community performers, and pictures with Santa.

Programs and Activities

- Holiday Sleigh Rides will be passing through the neighborhood every evening from December 12 – 19. Only 9 spots remain.
- The Adults Night Out program has 2 holiday activities planned, The Great Turkey Bingo Bash on November 20 and Ugly Sweater Trivia Night on December 18.
- A Fall Prevention Class presented by UC Davis Health will be held on December 1. This class is free for all participants.
- We will be offering a Thanksgiving Break Camp for TK-5th graders from November 23-25.

Parks and Maintenance

- Maintenance staff installed a new, free-standing rental board at the Softball Picnic Area, removed the unused message board at the Cresta tennis courts, and repaired the rental board at the Cresta picnic area.
- Lock enhancements were made at the Arden Park restrooms due to a misuse of the facility.
- Changes were made to the table and chair storage room in the community center to allow easier access to cleaning tools.

Staff Updates

- GM attended a CSDA webinar on Financial Transparency.
- GM attended a 2-day Board Clerk Conference which dealt with topics including Website Compliance, District Liability Issues, Meeting Minutes, Special District Laws, and Public Records.

Security Report
10/14/2026 to 11/10/2026

Calls for Service

11/3/2026 – Arden Park
5:14 pm: Caller reported suspicious person in all black lurking by restroom.
5:23 pm: Call disposition - The man left in a white car left before security could contact him.
11/8/2026 – Cresta Park
12:34 pm: Caller reported use of a portable BBQ
12:38 pm: Call disposition – Informed park user portable BBQs not allowed and to cease use

12:51 pm: Same caller reported portable BBQ still being used
12:56 pm: Call disposition – Officer returned and confirmed that the portable BBQ was no longer in use

5:27 pm: Caller reported 2 large parties in park
5:28 pm: Officer did not observe 2 large parties. Informed those who were in the park that park was closed and ensured that they left.

Outliers

10/19/2026 – Cresta Park
Security noted signs of possible trespass in the fenced area behind the restrooms. Maintenance has secured the attempted entry point.
10/31/2026 – Arden Park
Security told a group of teens in the park well after closing time to vacate the park.
11/9/2026 – Arden Park
Security had to chase a suspicious person out of the park in the very early morning hours.

Violations and Safety Issues

The chart below shows rule violations or safety issues that were addressed by security. Reported violations are lower than in prior month due to seasonal reduction in weekend foot patrols.

Violation	Arden Park	Cresta Park
E-Bikes	—	1
Graffiti	—	2
Homeless	1	—
Litter	1	3
Misc. (water running, torn tarp, A-frame down, fence hole)	—	4
Portable Grills	1	1
Total	**3**	**11**

Park Closures

Cresta Park: 21 timely closures (75%).

Summary

During this reporting period, 4 calls for service were recorded by security staff, 1 involving a suspicious individual at Arden Park, 2 regarding portable BBQs at Cresta Park and reporting large parties at Cresta Park. 3 outlier events were noted, 2 involving individuals in Arden Park after closing hours and the other involving signs of trespass in the fenced area at Cresta Park. The most common rule and safety violation was litter.

Security completed 21 timely closures at Cresta Park, achieving a 75% timely closure rate. Capt. Stringer attributed 2 of the late closures to staffing issues and 2 of them to critical service calls that took precedence.

No complaints from residents or park users were received by staff.