



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

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS

August 18, 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 July 21, 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. OLD BUSINESS

- A. Consideration and possible action to approve the Park Ordinance Revision

V. NEW BUSINESS

- A. Consideration and possible action to approve an engagement letter with Larry P, Bain, CPA for audit services
- B. Discussion and possible action regarding process to fill the short term Board position due to a lack of candidate filings for the November 2026 election.

VI. REPORTS

- A. Staff Report
- B. Security Report

VII. BOARD COMMENTS

VIII. 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
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Board of Directors

Chair Rebecca Akroyd
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MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

July 21, 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

Akroyd called meeting to order at 7:01 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, Maesomy

C. Agenda Approval

No changes made

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.

Randi Olson – Cresta Way resident

- **Security is doing a better job at rule enforcement, but is still not consistent enough.**
- **Sprinklers should be set to turn on at 9:10 pm to ensure everyone is gone from the park.**
- **The AP Soccer meeting that was held at the Cresta Picnic Area was smaller than usual.**
- **Joyce is moving so there will be a smaller crowd at meetings.**
- **Thank you to the GM for regularly driving by Cresta Park**

III. CONSENT AGENDA

- A. Approval of the minutes of the Board Meeting held on July 21, 2026

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 Erickson. Motion carried unanimously, 4-0.

IV. NEW BUSINESS

- A. Public Hearing to hear any objections and receive any protests to the Engineer's Report for the Arden Park Benefit Assessment District for the Fiscal Year 2026-2027 and to hear any objections and receive any protests to the levying and collecting of assessments within the Arden Park Benefit Assessment District for the Fiscal Year 2026-2027.

Public hearing was held. No objections or protests were presented.

- B. Consideration and possible action to approve Resolution No. 26-07-08 Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2026-27 for the Arden Park Benefit Assessment District.

Shetty motioned to approve Resolution No. 26-07-08, Weatherford seconded the motion. Motion carried unanimously, 4-0.

- C. Consideration and possible action to approve Resolution No. 26-07-09, Approving and Adopting the Preliminary Budget for the General Fund 334 for the Fiscal Year 2026-2027.

The final budget reflects the following changes from the approved preliminary budget:

- **Reduction of AED units from 2 to 1**
- **Conversion of the Cresta Park tennis court to 2 pickleball courts**
- **Concrete work to address safety issues at Arden Park**
- **Upgrades to 2 office computers**
- **Repair/possible replacement of pool cleaner**

Public comments:

Randi Olson – She expressed many concerns about the conversion of the Cresta Park tennis court to pickleball: environmental impact, fanatical players, more people in the park, more traffic, the park is already busy enough, request for not in the Master Plan, parking is already a problem, neighbors will complain about noise, and what issues are other parks facing that have done conversions.

Shetty responded that pickleball courts were a highly rated addition to the park that residents requested in the most recent Master Plan.

Weatherford motioned to approve Resolution No. 26-07-09, seconded by Erickson. Motion carried unanimously, 4-0.

- D. Consideration and possible action to approve Resolution No. 26-07-10, Approving and Adopting the Preliminary Budget for the Benefit Assessment District Fund 397A for the Fiscal Year 2026-2027.

The final budget reflects no changes from the previously approved preliminary budget.

Erickson motioned to approve Resolution No. 26-07-10, seconded by Weatherford. Motion carried unanimously, 4-0.

- E. Consideration and possible action to approve Resolution No. 26-07-11, Establishing the appropriation limit for the District.

Shetty motioned to approve Resolution No. 26-07-11, seconded by Weatherford. Motion carried unanimously, 4-0.

- F. Discussion of the approval process for large-capacity reservation requests.

- **GM denied a request from Mariemont to hold a large meet and greet event (potentially 600+ people) at Cresta Park due to the large size of the event, lack of parking, and burden on the neighborhood. The event was held at Cresta Park the previous two years under special circumstances (campus construction in 2024 and a last-minute situation in 2025), but neither of those circumstances existed this year.**
- **Arden Park was offered by staff as an alternative location, but the event date conflicted with existing park programs, which would create parking issues for program participants with small children. The instructors for those programs preferred to not have their programs negatively impacted. Staff offered alternate dates, but none were feasible for the school.**
- **The facilities committee supported staff's decision to deny the request.**
- **Akroyd suggested staff, perhaps with the facilities committee, create a standardized checklist of criteria to evaluate large-capacity event requests. She also suggested outreach to neighboring park districts to see if they have such criteria.**
- **Weatherford agreed, adding that the board should only get involved for exceptions to the criteria. He thanked GM for remaining open to alternative locations and dates.**

Public Comments:

Randi Olson – Pointed out another reason to deny the Cresta Park request is that Wednesday is a garbage pick-up day, so parking would be even more limited. She also does not understand why the school cannot use their campus for such a large event. They already have a venue and should not have to use ours.

V. REPORTS

A. Staff Report

- **Events: The 4th of July Parade and BBQ was a success, with large crowds and strong sales for both the BBQ and the Raffle. Staff secured an impressive array of donations for the Raffle.**
- **Programs: Summer camps are nearing their end. Our newest program, Kids Sports Conditioning Camps, is showing promising enrollment numbers. A Friday Night Bingo event was held to start the revamp of our adult programming.**
- **Maintenance: Staff handled five separate graffiti incidents at the ball wall and concrete walkway. Staff performed troubleshooting and repairs of irrigation systems at both parks.**
- **Board Candidacy: Candidate packets for those interested in serving on the board are due by 5 p.m. on August 7, 2026.**

B. Security Report

- **A resident submitted a letter regarding a homeless individual and a large party of 75-100 people at Cresta Park.**
- **Security reports from July 1 to July 20, 2026, show that security arrived at Cresta Park before dusk on 16 out of 20 days, an improvement from June.**
- **A resident witnessed and reported the individual responsible for the five graffiti incidents at the ball wall. A police report was filed by GM.**

Public comments:

Randi Olson – called for a stricter enforcement of park rules against littering and disrespectful behavior, including park security educating offenders.

VI. BOARD COMMENTS

VII. ADJOURN

Shetty motioned to adjourn the meeting, seconded by Erickson. Motion carried unanimously, 4-0.

Meeting adjourned at 7:50 pm.

ARDEN PARK RECREATION AND PARK DISTRICT

REVENUE REPORT August 18, 2026

ACCOUNT	FY 2026-2027	TOTALS
94942900	Facility Rentals	
	Block \$500	
	Community Center \$385	
	Picnic Areas \$1,352	
	Fields \$0	
	Pool \$990	
	Facility Rentals Total 94942900	\$3,227
96964600	Recreation Services	
Youth	Baby Ballet/Pre-Ballet/Gymnastics/Tiny To1 \$1,056	
	Before & After School Program 2026-2027 \$12,285	
	Camp Cresta Critters -\$210	
	Explorers Summer Camp -\$223	
	Kids Sports \$1,045	
	Little Explorers 2026-2027 \$3,715	
	Preschool 2026-2027 -\$50	
	Swim Lessons \$1,712	
	Tennis \$400	
Events	Arden Bark Dog Show \$110	
	Hot Arden Nights \$950	
	Tents in Town 225	
Adult	Country Line Dancing \$1,746	
	Craft Club \$60	
	Fit4Mom \$53	
	Jazzercise \$287	
	Paint and Sip \$108	
	Pool Daily Fee \$2,094	
	Time to Thrive \$510	
Financial	Credit from Account -\$4,078	
	Credit to Account \$2,745	
	Recreation Total 96964600	\$24,540
97979000	Miscellaneous Revenue	
	Cancellation Fee \$567	
	Misc. Total 97979000	\$567
	TOTAL REVENUE	\$28,334

Financial Data July 15, 2026 through August 11, 2026

ARDEN PARK RECREATION & PARK DISTRICT
BOARD MEETING OF August 18, 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	\$3,833
3)	Maesomy, Darcie	Recreation Supervisor	\$6,700
4)	Massey, Darwin	Maintenance Worker I	\$3,872
5)	Phillips, Cathy	General Manager	\$8,150
6)	Sanchez, Jennifer	Operations Supervisor	\$3,076

Sub-total Regular Employees **\$32,306**

* FICA **\$2,331**

Deferred comp (employer contribution) **\$2,485**

Sept Co-Power (109), Aug Kaiser (3393) **\$3,502**

Sub-total Benefits **\$5,987**

Regular Employees & Benefits Total **\$40,624**

PART-TIME / SEASONAL EMPLOYEES

1)	Aquatics	\$21,673
2)	Recreation Coordinator	\$4,145
3)	Recreation Leader	\$36,770
4)	Scorekeeper	\$338
5)	Special Event	\$3,297

Sub-total Part-time / Seasonal Employees **\$66,223**

* FICA **\$4,166**

Part-time / Seasonal Employees Total **\$70,389**

State of California EDD - Unemployment

CAPRI - Workers Comp. **\$5,117**

* Employer contributions SUI(1282) & Medicare (1519) **\$2,801**

* Figures taken from Payroll Reports & Compass

\$7,918

GRAND TOTAL **\$118,930**

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Totals from PP202614 & PP202615

ARDEN PARK RECREATION AND PARK DISTRICT

BOARD MEETING OF Aug 18, 2026

CLAIMS / BILLS APPROVED BY BOARD OF DIRECTORS

Fiscal Year 2026-2027

	<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	
1	Brooke Swan	20203900	July mileage reimbursement	\$26.14
2	Cathy Phillips	20203900	July mileage reimbursement	\$91.58
3	USB - City Public Garage, City of Sac Parking	20203900	Parking	\$3.50
4	CAPRI	20205100	CAPRI Liability Insurance 1st half FY 26/27	\$27,919.00
5	CARPD	20206100	CARPD dues FY 26/27	\$2,500.00
6	USB - Staples, Office Max, Target	20207600	Office supplies	\$501.12
7	USB - Office Max	20208100	postal service	\$78.00
8	Heritage Landscape Supply Group	20214200	land imp maintainence	\$1,493.08
9	Heritage Landscape Supply Group	20214200	land imp maintainence	\$201.83
10	Emigh Hardware	20214200	land imp maintainence	\$123.56
11	USB - Fastsigns, Amazon, Home Depot	20214200	land imp maintainence	\$511.71
12	SMUD	20219100	street lights July	\$81.93
13	SMUD	20219100	6768695 Aug Cresta	\$66.50
14	SMUD	20219100	6768691 Aug Arden	\$3,238.91
15	SMUD	20219100	6768694 Aug Arden	\$151.70
16	PG&E	20219200	pool heater July	\$49.46
17	PG&E	20219200	community center July	\$8.12
18	Waste Management	20219300	Cresta Park garbage Aug	228.09
19	Waste Management	20219300	Arden Park garbage Aug	\$348.38
20	Sacramento County Utilities	20219500	sewer - Arden Park	\$369.87
21	Sacramento County Utilities	20219800	water - Arden Park	\$3,819.78
22	Comcast	20219700	internet service	\$370.97
23	Sacramento for Tractors	20220500	auto maint	\$856.00
24	USB - Quick Quack, Jiffy Lube	20220500	auto maint	\$398.90
25	Waxie Sanitary Supply	20232200	custodial supplies	\$969.34
26	USB - Sam's Club, Costco	20232200	custodial supplies	\$1,379.86
27	USB - ADT, Intermedia.net, Paddle Crashplan	20259100	Professional services	\$379.04
28	Alison Lloyd	20259100	ballet/gymnastics/Tiny Tots - July	\$2,637.60
29	Tina Goins	20259100	line dancing - July	\$1,001.70
30	Susan Nicolos	20259100	paint and sip - July	\$100.80
31	Thaddeus White	20259100	tennis - July	\$2,088.50
32	Performance-ology	20259100	senior mobility - July	\$434.00
33	California Security Agency	20259100	security - July	\$4,150.00
34	Wellnessmart	20259100	Live scan	\$63.00
35	Fastbreak Tech	20259100	SSL Renewal	\$99.99
36	Demetrius Boyd	20259100	July/Aug sports conditioning camp	\$1,172.50
37	Susan Nicolos	20259100	paint and sip - Aug	\$100.80
38	USB- Target	20285200	after school	\$28.78
39	USB - Amzn, OfficeMax, Target, Leslie's, D3 Sports	20285200	aquatics	\$705.09
40	USB - Smart and Final, D3 Sports, Amazon	20285200	Cresta Critters	\$1,424.24
41	USB - Don Quixotes, Dominos, Amazon, TJ Maxx, Sac Party Jump, Smart & Final, D3 Sports	20285200	Explorers camp	\$5,006.00
42	USB - SacPartyJump, Walmart, Costco, Amazon, Smart & Final, Dollar Tree, Hobby Lobby	20285200	July 4th	\$3,630.19
43	USB - Safety Training, Smart and Final, Carmazzi	20285200	Rec supplies	\$190.35
44	Amy Becker	96964600	Refund - swim lessons	\$46.26

TOTAL \$ 69,046.17

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Financial Data July 15, 2026 through August 11, 2026

ARDEN PARK RECREATION & PARK DISTRICT
BOARD OF DIRECTORS MEETING OF **Aug 18, 2026**
BILLS APPROVED BY BOARD OF DIRECTORS
BENEFIT ASSESSMENT DISTRICT
INDEX 9399397000

FISCAL YEAR 2026-2027

	<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	<u>AMOUNT</u>
1	Emigh Hardware	20210400	shop eqp maint	\$73.25
2	Keller Supply	20212200	chemical supplies	\$1,895.21
3	Keller Supply	20214200	land imp maint	\$394.12
4	Keller Supply	20214200	land imp maint	\$40.25
5	Heritage Landscape Supply	20214200	land imp maint	\$59.11
6	Heritage Landscape Supply	20214200	shop eqp maint	\$61.53

TOTAL \$2,523.47

USB = U.S. Bank CalCard

CHAIRPERSON

DIRECTOR

DIRECTOR

DATE

Financial data July 15, 2026 through Aug 11, 2026

ARDEN PARK RECREATION & PARK DISTRICT
MEETING OF **Aug 18, 2026**
BILLS APPROVED BY BOARD OF DIRECTORS

FIXED ASSETS

FISCAL YEAR 2026-2027

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 July 15, 2026 THROUGH August 11, 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				
30-Sep-26				
31-Oct-26				
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				
30-Sep-26				
31-Oct-26				
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 Agenda Statement

Meeting Date: August 18, 2026

Item No. IV. A

Item Title

Consideration and possible action to approve revised Ordinance No. 2 Park and Facility Use Policies.

Item Summary

Attached is the revised Ordinance No. 2 Park and Facility Use Policies. The revised ordinance was made part of the record by board majority vote at the April 21, 2026 and May 19, 2026 board meetings. Notice of the revised park ordinance was published and posted as required.

Attachment

Chapter 2.0, Park and Facilities Use Regulations

CHAPTER 2.0

PARK AND FACILITY USE REGULATIONS

2.1 General Provisions

2.1.1 Authority and Application

The policies stated herein shall constitute the content of an ordinance, adopted pursuant to Section 5780 et seq. of the California Public Resources Code and apply to all District facilities and parklands.

All persons entering upon District facilities and parklands shall abide by these rules and regulations of the District, the laws of the State of California, and all applicable County and/or municipal laws or ordinances that pertain to the provisions contained herein. Within the jurisdictional boundaries of the District, these District rules and regulations shall supersede all other local ordinances when they are in conflict, pursuant to Public Resources Code section 5786.1 (j).

The District, or its authorized representatives, shall diligently enforce the provisions of these regulations and may withdraw or revoke the privilege of access to, or use of any District parkland or facility for reasons of safety, security or resource protection; or from any person or group of persons violating any provision of these regulations or any other applicable law or ordinance.

2.2 Permit Requirements

2.2.1 Facility Rentals

The district has several facilities available for rental to the members of the public for usual activities such as birthdays, weddings or business meetings. Reservation of these facilities can be done on the District website or in person at the counter in the Community Center office. Rental rates are determined by the Board of Directors. No separate insurance coverages are required for these types of rentals.

2.2.2 Park or Facility Use Request

District parklands and facilities may be reserved for special events by members of the public, given the provisions of these regulations are complied with. Special events are described as any use that promotes a business, conducts business, provides instruction or, in any way utilizes District facilities for financial gain. All requests are subject to approval by the General Manager or his or her appointed representative.

In order to reserve a park or facility for use, the following information must be submitted for review:

- a. The name and address of the applicant;
- b. The name and address of the person, group, organization or corporation sponsoring the activity;

- c. The nature of the proposed activity;
- d. The dates, hours, and park facility for which the permit is desired;
- e. An estimate of attendance; and
- f. Any other information which the General Manager, regarding public health, safety and welfare, finds reasonably necessary to a fair determination as to whether a Permit should be issued.

2.2.3 Permit - Standards for Issuance.

The General Manager shall issue a permit ("Permit") upon a finding that all of the following criteria have been complied with. After review of the request, the General Manager shall issue a Facility Use Permit.

- a. That the proposed activity or use of the park and/or facility will not unreasonably interfere with or detract from the general public enjoyment of the park or facility;
- b. That the proposed activity or use will not unreasonably interfere or detract from the promotion of public health, welfare, safety, and recreation;
- c. That all conditions including, where applicable, the payment of fees, approval of the Board of Directors, and insurance coverage, are met;
- d. That the proposed activity or use is not reasonably anticipated to incite violence, crime, or disorderly conduct;
- e. That the proposed activity or use will not entail unusual, extraordinary, or burdensome expense or security operation by the District; and
- f. That the facilities or park areas subject to the Application have not been reserved for other use.

2.2.4 Required Insurance Coverage

An Applicant may be required at the discretion of the General Manager to supply the District with a copy of a valid Certificate of Insurance evidencing public liability and property damage insurance coverage for an event or activity to be conducted on District property. Such insurance shall contain liability limits of not less than \$300,000 per person and \$1,000,000 per occurrence, and property damage limits of not less than an aggregate coverage of \$250,000. If alcoholic beverages are to be sold by the Applicant, the liability coverage limit per person shall be increased to \$500,000.

2.2.5 Failure to Obtain Permit

It shall be unlawful for any person, group, commercial entity, or agency, to use, occupy, or otherwise remain in any District parkland or facility for any event or activity for which the District charges a fee or requires an application without a Permit.

No person, group, commercial entity, or agency, whether public or private, shall hold, conduct, organize, take part in, address any meeting, organized gathering, celebration, parade, service, exercise, organized sporting event or any other group activity in District parklands and/or facilities without having filed the required Application with the District and receiving a Permit from the District permitting the activity or event specified in the Application on District property. Such activities and events include, but are not limited to (1) those that are noticed in any newspaper or other publication, poster, or flier; (2) those

for which fees are required, or admission fees charged for participation or attendance; (3) any commercial activity that is conducted for profit.

2.2.6 Permittee Compliance with Regulations

All persons who have filed a Park Use Application and received a Permit from the District shall comply with all regulations specified in this Ordinance, all other District rules and regulations, and all Park Regulations of the County of Sacramento applicable to the District, which are incorporated herein by this reference

2.2.7 Violation of Regulations

A violation of any of the provisions of this Chapter, or failure to comply with any of the regulatory requirements contained in this Chapter, is an infraction subject to the procedures described in Sections 19(c) and 19(d) of the California Penal Code.

The General Manager shall have the authority to revoke a permit upon a finding of violation of any regulation contained in this Chapter or upon a finding of violation of other county ordinance or law of this state.

The General Manager shall have the authority to eject from any park or facility any person acting in violation of the regulations contained in this Chapter.

2.2.8 Penalties for Violations

- a. Every violation of a regulation contained in this Chapter constituting an infraction is punishable by (1) a fine not exceeding \$50 for a first violation; (2) a fine not exceeding \$100 for a second violation of the same ordinance provisions within one year; (3) a fine not exceeding \$250 for each additional violation of the same ordinance provision within one year.
- b. Every violation of a regulation contained in this chapter constituting a misdemeanor is punishable by a fine not in excess of \$500 or by imprisonment in the County Jail for not more than 6 months.
- c. Each person shall be guilty of a separate offense for each and every day during any portion of which any violation of any provision of this Chapter is committed, continued or permitted by any such person, and shall be punished accordingly.
- d. Malicious injury or destruction of any real or personal property which constitutes vandalism under the provisions of Section 594 of the California Penal Code shall be punishable as either a misdemeanor or a felony.

2.2.9 Closure of Facilities.

The General Manager shall have the authority to close any park area or facility or portion thereof and require the exit of all persons therein when he or she determines that conditions exist in said facility or portion thereof which presents a hazard to the facility or to public safety

2.2.10 Priority of Use

Any person using a park facility or portion thereof which may be reserved by obtaining a permit, but who has not obtained such a permit, shall vacate said area when holders of a valid permit present themselves.

2.2.11 Exhibiting Permit

No person shall fail to produce and exhibit a permit he or she claims to have upon request of any District employee or any peace officer who desires to inspect said permit for the purpose of enforcing compliance with any regulations in this chapter.

2.3 Park and Facility Fees

2.3.1 Purpose

Section 5780 et seq. of the California Public Resources Code provides that the District may charge for park and recreational services and facilities provided by the District so long as the charges do not exceed the cost of providing the service. The purpose of this Section is to provide for park and recreation fees to be charged by the District for various park and recreational services and facilities in amounts reasonably necessary to recover the cost of operating the District's parks and facilities and the costs of providing various recreational and instructional services.

2.3.2 Park Fees--Establishment.

By resolution duly adopted, the District Board of Directors may charge fees for park use and use of various facilities or services at one or more of the District's parks and recreation facilities, and add to, subtract from, increase or decrease or amend such charges at any time without amending the provisions of this ordinance.

2.3.3 Park Fees – Criteria

Park fees and user fees for District parks, recreation facilities and services within the District parks and facilities shall comply with the following criteria:

a. Park fees on a per person or per vehicle basis, or both, may be charged in amounts reasonably necessary to recover the costs of facilities, capital improvements, maintenance and operation of District parks and recreation facilities, enforcement and policing of regulations governing park and facility use, and associated administrative and overhead costs. Examples of the types of facilities and services for which fees may be charged include, but are not limited to, the following: parking; reservation of buildings and other facilities for exclusive use; participation in organized athletic programs or recreational programs.

2.3.4 Violations for Failure to Pay Fees

It is unlawful for any person to enter or remain in any park facility without having paid the required fee.

2.3.5 Schedule of Fees

The schedule of fees may be established by duly adopted resolution of the Board of Directors of District and shall be applicable to the District parks and recreation facilities during the hours of operation of those parks and facilities. The General Manager shall determine the hours of operation of District parks and recreation facilities based on the following criteria:

a. Weather conditions;

- b. Seasonal recreation activities scheduled or expected to occur at the parks or recreation facilities;
- c. Nature or extent of public use of the parks or recreation facilities;
- d. Cost effectiveness of operation of the parks or recreation facilities.

2.4 Regulated Activities

It shall be unlawful for any person to engage in any activity specified in this Section 2.4 in any District park or facility.

2.4.1 Selling and Advertising of Goods and Services

Within the boundaries of any park or recreation facility, no person shall sell, vend, peddle, expose, offer for sale, or distribute after sale to the public, any service, merchandise, or property, or sell tickets for any event. In addition, no person shall distribute, circulate, give away, throw, or deposit in or on any park or park facility any handbills, circulars, pamphlets, papers, or advertisements, which material calls the public attention in any way to any article or service for sale or hire. In addition, no person shall solicit or collect donations of money or other goods from the public. Such activities are only permitted in limited circumstances upon issuance of a Permit by the General Manager.

2.4.2 Refuse.

No person shall dump, deposit, or release any bottles, broken glass, ashes, paper, boxes, cans, dirt, rubbish, waste, garbage, refuse, or trash in or on any park facility, except that refuse which is incidental to the use of the facility may be deposited in the receptacles provided therefor. For purposes of this section, an incinerator, stove, fire ring, barbecue, or other device used to contain fires or for cooking is not a proper receptacle for refuse or other waste material.

2.4.3 Animals

No person shall:

- a. Abandon any animal, dead or alive, within any park facility;
- b. Remove any animal not his own within any park facility.
- c. Bring into, maintain or allow in or upon any park facility any dog, cat, or other animal, unless such animal at all times is kept on a leash of sufficient strength and durability that it cannot be broken by the animal so leashed, and be under the full and complete physical control of its owner or custodian at all times. However, the General Manager may designate by Permit areas and times within which persons may show, demonstrate, or train unleashed animals but under full control of their owners or custodians.
- d. Permit any animal owned by him, or in his possession, to be brought into or remain upon the premises of any park facility, if the General Manager or his or her designee has given oral or written notice to remove that animal from such premises. The General Manager may give such notice if such animal is known to the General Manager to at any time have caused any injury or damage to any

person, other animal or property of another while upon the premises of any District park or facility;

e. Permit or suffer any animal owned by him, or in his possession, custody, or control, to defecate upon park property or within a District facility without immediately removing such animal feces, placing said feces in a sealed bag or other sealed container, and placing such bag or container with feces in a proper refuse receptacle.

2.4.4 Motorized Vehicles

While within the boundaries of any park facility, no person shall drive any automobile, motorcycle, motor scooter, truck, or other motorized conveyance, except an authorized emergency vehicle, at a rate of speed exceeding 10 miles per hour, except as may be otherwise posted by the District, or in any case at speeds exceeding safe conditions dictated by prevailing circumstances.

While within the boundaries of any park or facility, no person shall drive or operate any automobile, motorcycle, motor scooter, trail bike, dune buggy, truck, or other motorized vehicle on other than designated roads, without a Permit from the General Manager.

No person shall operate any automobile or other motorized vehicle within the boundaries of any park facility unless such vehicle is currently licensed.

No person shall park any automobile or other motorized vehicle within any park facility except in areas specifically designated as parking areas. In no case shall any person park a motorized vehicle in a manner that presents a hazard to the public.

No person shall park or otherwise allow automobiles and other conveyances to remain within the boundaries of any park facility during the hours the facility is closed without a Permit from the General Manager. No person shall abandon any motorized vehicle within the boundaries of a park facility. No person shall wash or repair any automobile or other motorized vehicle within the boundaries of any park facility. All motorized vehicles within the boundaries of any park facility shall be equipped with a properly installed muffler device which is in constant operation and which prevents excessive or unusual noise. No such muffler device or exhaust system shall be equipped with a cutout, bypass, or similar device.

2.4.5 Hours of Use

The General Manager is authorized to promulgate reasonable opening and closing hours for park facilities. No person shall enter, remain in, or camp in or on any park facility during the hours or any part of the hours said facility is closed without a Permit from the General Manager.

If gates to a District park or facility are locked or secured, it shall be unlawful to climb over, under or through the gate or fence to enter or exit any District park or facility. It shall also be unlawful for any person to cut any fence, chain or lock, or add a lock to any District gate or fence.

2.4.6 Amplified Sound on District Property

It is unlawful for any person to permit or cause any noise, sound, music or program to be admitted from any device within any District park or facility when such noise, sound, music

or program is audible to a person of normal hearing sensitivity 100 feet from said device. This section shall not apply to the use of sound systems and other devices in the course of an assembly or festival for which a Permit has been granted by the General Manager.

2.4.7 Glass Beverage Containers-Prohibition

No person shall possess any cup, tumbler, bottle, jar or other container made of glass and used for carrying or containing any liquid for drinking purposes within any park or park facility which has been posted with signs prohibiting such possession, except in locations where such containers are permitted under the terms of a lease, concession agreement or Permit.

2.4.8 Concessions

- a. The sale of goods and services, including, but not limited to, food products, apparel, instructional lessons, and entertainment by natural persons or entities for commercial gain potentially adversely and seriously impacts the use of park lands and park facilities for use by the public for recreational purposes. Any such sales must be regulated through the use of concession contracts with the District to insure that the goods and services marketed will promote the beneficial use of park facilities for recreational purposes.
- b. It shall be unlawful for any person or entity to enter on and use park lands or facilities owned by the District for the purpose of selling goods or services for commercial gain without having first applied for and obtained from the District a concession contract authorizing the sales and otherwise regulating the time, place, and manner of such sales. The violation of this subsection shall be punishable as an infraction as provided this Chapter. The provisions of this section shall not be deemed to apply to the sale or distribution of newspapers, books, pamphlets, or other activity constituting protected speech under the First Amendment of the United States Constitution or comparable protections under the California Constitution.

2.4.9 Disturbing the Peace

It shall be unlawful for any person to engage in any course of conduct in any District park or facility that interferes with the reasonable use of District parks and facilities by the general public, after being advised by a District employee to cease such conduct.

It shall be unlawful to use any threatening, abusive, boisterous, loud, insulting, or indecent language or gestures that could impair the lawful use and enjoyment of District parks and facilities by the general public.

2.4.10 Failure to Obey

It shall be unlawful to refuse to leave the premises of any District park or facility when given a lawful order to do so by a District employee or a law enforcement officer.

2.4.11 Nudity

It shall be unlawful for any person to appear, swim, bathe, wade, sunbathe, walk or be in any District park or facility in any manner of dress, or lack thereof, as may be deemed inappropriate, lewd, or indecent by the General Manager or any District employee. This

section shall not apply to children under the age of five years or women in the process of breast feeding an infant.

2.4.12 Posting and Decorations

It shall be unlawful for any person to cut, carve, paint, mark, paste or fasten on any tree, fence, wall, building, monument, or other property in any District park or facility, any bill, advertisement, directional or informational signs, or inscriptions whatsoever without a prior Permit from the General Manager.

It shall be unlawful for any person to attach or place any materials, devices, or equipment for the purpose of decorating or for any other purpose in any District park facility without first having obtained a Permit from the General Manager.

It shall be unlawful for any person to place in or upon any vehicle left standing or parked within any District park or facility any written materials, including but not limited to, advertisements, handouts, handbills, circulars, leaflets, pamphlets, paper booklets or other printed or written material regardless of whether the content is commercial or noncommercial, without having received a Permit from the General Manager.

2.4.13 No Smoking

For purposes of this subdivision, “smoke” and “smoking” shall include the carrying or holding of a lighted pipe, cigar or cigarette of any kind, or any other lighted smoking or vaping equipment or the emitting or exhaling the smoke of a pipe, cigar, cigarette, weed, plant or any vapor from other smoking or vaping equipment.

Smoking shall be prohibited in the following outdoor areas and buildings, and smoking shall be prohibited within twenty-five feet of or close enough to the following areas for smoke to travel into an area or building, where smoking is prohibited, whichever is greater.

- (1) Public events including, but not limited to, sports events, entertainment, speaking performances, ceremonies, and fairs
- (2) Playgrounds
- (3) Bleachers
- (4) Backstops
- (5) Sports fields and courts
- (6) Swimming Pool
- (7) Restrooms
- (8) Picnic Areas

2.4.14 Fires.

No person shall ignite, maintain, or use any fire in any place within any park facility except in a barbecue cooker or other cooking device authorized and installed by the District for that purpose without a permit issued by the General Manager. No person shall ignite or maintain a fire of materials deposited in any can, box, trench, pit, or other receptacle maintained for the purpose of garbage disposal or incineration. It shall also be unlawful to leave burning fuels such as charcoal in an existing fire pit or barbecue grill in any District

facility or park.

2.4.15 Fireworks

No person shall possess or ignite in any manner any firecrackers or fireworks, including any article for the making of a pyrotechnic display within any District park or facility. Nothing contained in this section, however, shall prohibit any discharge or display of fireworks defined and classified as "safe and sane fireworks" in Section 12504 of the California Health and Safety Code at any public gathering or patriotic celebration provided a permit for such discharge or display has been obtained from the General Manager.

2.4.16 Authority to Arrest and Cite

Any uniformed law enforcement officer shall have the authority and immunities of peace officers under Section 836.5 of the Penal Code and Public Resources Code section 5782.26 to make arrests and issue citations for infraction or misdemeanor violations of the regulations contained in this Ordinance, when the violation is committed in the presence of such law enforcement or security officer.

2.4.17 Severability

If any section, subsection, sentence, clause, phrase or portion of these regulations is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Introduced and read by title at a regular public meeting of the Board of Directors on the 21st day of April, 2026. Second reading at a regular public meeting of the Board of Directors on the 19th day of May, 2026.

Passed, approved, and adopted at a regular public meeting of the Board of Directors on this 18th day of August, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Arden Park RECREATION AND PARK DISTRICT

By: _____
Rebecca Akroyd, President
Board of Directors

ATTESTATION:

I hereby certify that the foregoing Ordinance was duly adopted at a regular meeting of the Board of Directors of the Arden Park Recreation and Park District on August 18, 2026.

By: _____
Lauren Erickson, Secretary
Board of Directors

Arden Park Recreation and Park District Agenda Statement

Meeting Date: August 18, 2026

Item No. V. A

Item Title

Consideration and possible action to approve an engagement letter with Larry P. Bain for audit services.

Item Summary

Attached is the engagement letter with Larry P. Bain to confirm the audit services to be provided for the fiscal year ended June 30, 2026.

Attachment

Engagement Letter with Larry P Bain, CPA

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / (916)601-8894

lbain@sbcglobal.net

August 5, 2026

Board of Directors
Arden Park Recreation and Park District
Sacramento, CA

We are pleased to confirm our understanding of the services we are to provide Arden Park Recreation and Park District for the fiscal year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Arden Park Recreation and Park District as of and for the fiscal year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Arden Park Recreation and Park District's 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. As part of our engagement, we will apply certain limited procedures to Arden Park Recreation and Park District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's discussion and analysis
- 2) Budget to actual schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about

whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Arden Park Recreation and Park District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the state controller financial transaction report and the financial statements of Arden Park Recreation and Park District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the State Controller financial transaction report and the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance..

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Larry Bain, CPA, An Accounting Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Larry Bain, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to State Controller's Office or its designee. The State Controller or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Larry Bain, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on September 17, 2026, and to issue our report no later than November 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,850. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Arden Park Recreation and Park District's financial statements. Our report will be addressed to management and those charged with governance of Arden Park Recreation and Park District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Arden Park Recreation and Park District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Larry Bain, CPA

An Accounting Corporation

RESPONSE:

This letter correctly sets forth the understanding of Arden Park Recreation and Park District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Arden Park Recreation and Park District Agenda Statement

Meeting Date: August 18, 2026

Item No. V. B

Item Title

Discussion and possible action regarding process to fill the short term Board position due to a lack of candidate filings for the November 2026 election.

Item Summary

No nomination paperwork was submitted for the 1 open short term board position to be filled in the November 2026 election.

The Board now has the ability fill the open vacancy by appointment, with a deadline of 10/06/2026 to select. This process involves notifying the public of the vacancy, soliciting applications to be considered by the Board in making the appointment, conducting interviews with interested candidates, and making a selection.

If no applications are received or an appointment is not made then the County Board of Supervisors will appoint someone to fill the vacancy on the Board's behalf.



Events

- The Arden Bark Dog Show returned after a lengthy absence and what a fun return it was! Vendors, rescue groups, agility equipment and even a doggy food truck were on hand. The dog parade and various dog contests were crowd-pleasers.
- The Hot Arden Nights Car Show will be held on August 15, with classic cars to admire throughout the park, a live band, food trucks, and fun kid's activities in the community center.

Programs

- Recreation: Summer programs have concluded and recreation staff has moved on to our school-year programs. We have increased our van trips in both Before School and After School to accommodate the increased needs of participants. Wait lists are still lengthy.
- Aquatics: Our aquatics programs (with the exception of a few more days of Adult Lap Swim), public swim, and pool party rentals have concluded for the year. We are still awaiting word from swim team as to their plans for conducting a Fall Swim program.

Capital Projects

- Parking lot repairs, surfacing, and paint striping is scheduled for August 24. The parking lot will be closed for the entire day and night.
- A site meeting with Capture Technologies was held to review the Cresta Park camera installation. An installation date will be set once the Starlink kit is received.

Staff Updates

- A thank-you brunch was held for all FT employees and senior rec/aquatics staff to celebrate a successful summer and recognize staff accomplishments.
- GM attended a Cresta Park Neighborhood Watch Group gathering to celebrate National Night Out. Upcoming Cresta Park capital projects were discussed. The gathering included residents and 3 sheriff deputies.

Calls for Service

Call for Service#26-89103

esc

LocationArden Parks & Recreation1000 La Sierra dr, Sacramento , CaCopy to Clipboard

Time

2026-07-17 4:01 PM

Disturbance - Residential

Other

Info

Caller Name

Arden Park and Rec

Caller Phone Number

9164836069

Call Summary

Caller stated there are kids riding their E-bikes at Cresta Park.

Requires Officers Response

No

Disposition

Parson, Ryan

Cleared Time

2026-07-17 4:22 PM

Disposition

Upon my arrival cresta park was completely vacant. I saw a few groups of kids biking through the neighborhood none of which had e-bikes.

Caller Contacted or Informed After Resolution

No

Call for Service#26-89820

esc

LocationArden Parks & Recreation1000 La Sierra dr, Sacramento , CaCopy to Clipboard

Time

2026-07-21 9:11 PM

Disturbance - Public

Info

Call Summary

People playing at Cresta Park

Requires Officers Reaponse

Yes

Disposition

Machell Edwin 176

Cleared Time

2026-07-21 9:22 PM

Disposition

I officer Machell arrived at Arden Park ready to observe and report once on site conducted my patrol I checked around the park. I found no one at the park at this time. The doors were already locked to the bathroom bathrooms. And I found no damage damages property is secure.

Call for Service#26-90018

esc

LocationArden Parks & Recreation1000 La Sierra dr, Sacramento , CaCopy to Clipboard

Time

2026-07-22 9:31 PM

Other

Info

Caller Name

Male

Call Summary

The reporting person called to advise that he was locked behind the gate and would like patrol to go out there and let him out.

Requires Officers Reaponse

Yes

Disposition

Outliers

Vehicle Patrol Visit #26-88946 2026-07-16 8:55 PM Lozinto Eric - Patrol Officer GPS Coordinates View on map Arrive 2026-07-16 8:55 PM Depart 2026-07-16 9:30 PM Patrol Details Patrol officer Lozinto upon my arrival to Arden park I Patrolled the perimeter and the interior 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 homeless activity but there was suspicious activity when I did. My door checked on the children center. Both doors were locked when I went into the main event room to check the locks inside there. All those locks were locked. Also I thought I heard something in the children's center. I just played it off. I was hearing things completing my rounds around the park. I came over to the children's center. One more time and shook the doors while the office door opened this time. So someone was in there. New stores have to be an issue to walk before something really important. Gets stolen or fire gets set inside there. But more importantly before I walk into something where I may get hurt And also over by the handball courts, there's one Bush right there, on the outside of the handball court against things. I took pictures of it but that needs to be either cut down or trimmed way back. Because somebody is making a lean to inside there. Also, the firehouse gate and the main gate to Arden park is locked.

Foot Patrol #26-89445 2026-07-19 1:05 PM Olson, Marisa - Dedicated Officer GPS Coordinates View on map Foot Patrol Started 2026-07-19 1:05 PM Foot Patrol Ended 2026-07-19 2:00 PM Area(s) Patrolled Arden Parks and recreation Foot Patrol Details Olson arrived at Arden parks and rack at 12:50 p.m. There is no one using the baseball fields Or on the tennis courts or using the basketball field There's one party in the covered picnic area And there's no one using the playground at the moment There is one party in the recreation center and they are also using the tables that are next to the recreation center So my broke the cap off of the outlet next to the green power box by the baseball fields The party in the covered picnic area had one of their party guests drive a red Tesla up into the grass area from the maintenance side As I was walking over she saw me and backed up and parked it correctly and then proceeded to play loud music from the car The maintenance worker Antonio came out and told him that they cannot drive on the grass and that they need to turn down the amplified music They

also have a portable grill. I told Anthony that if we have an issue with this group I'm just going to call the sheriffs. I'm not going to confront them because they're already being kind of confrontational

Vehicle Patrol Visit #26-90208 2026-07-23 8:45 PM Lozinto Eric - Patrol Officer GPS Coordinates View on map Arrive 2026-07-23 8:45 PM Depart 2026-07-23 9:15 PM Patrol Details Patrol officer lozinto upon my arrival to Arden park I Patrolled the perimeter and the interior 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 Also the firehouse gate is locked and the main gate to Arden park is locked also, have two vehicles locked up in the park. One's in the firehouse parking lot and one's in the main parking lot Arden park i left dispatch cards on both vehicles also inside the main office, the door was unlatched. I launched it

Vehicle Patrol Visit #26-90424 2026-07-24 10:27 PM Parson, Ryan - Patrol Officer GPS Coordinates View on map Arrive 2026-07-24 10:27 PM Patrol Details I officer parson arrived at cresta park at 10:28 pm. I saw a car parked and a empty twelve pack next to it. I then saw two young men, roughly 19-22 both in white shirts drinking on the swings. They apologized when I told them the park was closed, one of them saying he hasn't been to the park since he's been a kid. I asked if they could please clean up the beer cans that they left all over the playground. They grabbed most of them leaving two behind.

Vehicle Patrol Visit #26-90825 2026-07-27 12:00 AM Lozinto Eric - Patrol Officer GPS Coordinates View on map Arrive 2026-07-27 12:00 AM Depart 2026-07-27 12:48 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 but when I start walking to park, I got close to the bathrooms, and then I heard two people's cat calling me, wanna say in help. And the other one was saying, ow, I looked and I looked and I looked and I could not find them. I don't think tells me that they're good hiding. They're good at hiding. That's for sure. They must be up in one of those. Trees somewhere.