

**Ladera Recreation District
Board Meeting Minutes
Monday August 31, 2026**

Meeting called to order at 7:02 pm at the LRD

Board Roll Call: Brian Wall, Helen Wang Tsao, Leslie Anglada, Bob Felderman

LRD Team: Sarah Gutierrez, Brandon Johnson

Public Forum Attendees: Sandy Schroedl, Dariusz Golda, David McQuilkin

Public Comments

Youth fitness swim

Youth fitness swim program questions and concerns. Lots of parents are looking at the Alto swim club due to costs and flexibility. Looking for LRD to be more comparable and then people would choose to “stay close to home”. The number of days, the cost and maybe an ability to be more flexible to choose days.

Similar sentiment as previous speaker and really concerned about the cost. Kids really enjoy the fitness swim, but it's hard to work around the schedule when other sports are in the mix. Are we able to have a system where you pay for 1,2,3,4 or 5 days a week then more people might be able to attend. Not sure how to police and track the number of days. It might be too much overhead to have to sign up every week (for both parties). \$25-\$35 seems to be about what it costs to participate in any sport that is a facility and some group coaching.

LCA and LRD coordination

Trying to get the LCA to be more community-building rather than reactive. In the past LCA and LRD have worked more closely together. Currently there is little coordination between the LCA and LRD. The speaker's feeling is that we can help each other. LCA can boost LRD membership and LCA would like to be “more connected”. The speaker would like to see LCA be more proactive. Example - there used to be a garden club in Ladera. 4th of July used to be supported more by the LCA. LCA does support it monetarily but there seems to be less of a connection?

Auditor Report

Presenter: Michael O'Connor (O'Connor and Company)

2024 Current Year Observations

There were no current year observations.

Prior Year (2023) Observations

Item	Observation	Recommendation	Status
1) Lease & IT Subscription Arrangements Capitalization Policy	Ladera Recreation District (the District) implemented Governmental Accounting Standards Board Statement No. 87, Leases, and Statement 96 IT Subscription Arrangements, which became effective for the year ended December 31, 2024, and had immaterial effects on the financial statements. This new standard requires leases and IT subscription arrangements to be capitalized as intangible assets. In compliance with the new accounting statement the District should consider formalizing a capitalization policy for leases and IT subscription arrangements like their capitalization policy for capital assets.	We recommended the District consider formalizing a capitalization policy for lease and IT subscription arrangements liabilities and their interrelated right to use assets over \$100,000.	This recommendation was not in effect in 2023 but has been implemented by 2025.
2) Cash Disbursements Supporting Documents	We noted vendor invoices were not maintained to support some expenditure transactions. Approval by a responsible official was also not always documented on the invoice. Approval of electronic payments prior to payment is not documented. By not maintaining this documentation, the District is not complying with its own	The District should maintain vendor invoices to support expenditure transactions. We recommend documenting approval of all purchases and disbursement transactions.	This recommendation was not in effect in 2023 but has been implemented by 2025.

Item	Observation	Recommendation	Status
	informal internal control policies.		
3) Accounting Manager SKE	In March 2025, accounting manager Brandon Johnson took over Anna Plume's position; he does not appear to have an accounting education or work history. This increases the District's risk of accounting errors.	We recommend that the District consider hiring an educated and trained outside accountant to assist Mr. Johnson and review his work.	Anna Plume was overseeing Brandon's work in 2025.

Board Action

Motion: Accept/Approve the Audit for 2024.

Vote: Seconded, Approved 4-0

Review / Approve Minutes

- Motion to approve July 15, 2026 Minutes with small modification.
- Seconded, approved 4-0

Finance Report

Budget versus Actuals

- Net revenue for July \$78k better than budget.
- Revenue \$73k also better than budget
- Membership is still a little bit below target for non-residents.
- Expenses \$152k under budget
- Insurance payment crossed the month so it looks off, but all in line with expectations.
- Some discussion about how to plan for some of the larger deltas in expenses and revenue.
- Ladera Camp ended up just about on budget.

Financial position

- \$1,783k in County Account
- \$706k in cash account
- \$956k still owed on Webster loan

Memberships

- Have covered about 94% of the budgeted revenue for membership (down \$56k). We ended up with lower numbers of non-residents and also the early-bird pricing and large early sign ups reduced total revenue. Need to look at modelling and expect more early bird members.
- We have gotten more individual tennis since the fall has arrived. Will continue to work with Plus One to check for memberships.

Manager Report

- Membership rates change Sept 1 - moving to 65% of current rates.
- Capri Insurance annual meeting
 - Scored 112 out of 118 possible points
 - Actionable recommendations
 - Update insurance requirements for facility lessees and independent contractors
 - Removed exposed wood stakes in the ground at the perimeter of playground and assess a recessed drain to eliminate potential tripping hazards on the path
 - Custom metal grate: \$800
 - ADA planning: Review and update the District's Self-Assessment and Transition Plan to reflect recent pool renovations.
- Pool parties:
 - Had 9 pool parties since 7/15
- Summer programming Review:
 - Dolphins: 2026 Champs!
 - 2026 participants: 129
 - 2025 participants: 136
 - Pollywogs:
 - 2026 (3 sessions) participants: 28
 - 2025 (2 sessions) participants: 20
 - Camp Ladera
 - 2026 participants: 167
 - 2025 participants: 181
 - Kids night out
 - 2026 (held 3 over the summer and cancelled one due to low registration): 61
 - 2025 (held 4 over the summer): 111
 - Aquatic programs:
 - M/T/Th Masters July Reg: 4
 - M/T/Th Masters August Reg: 5
 - Intro to Masters begins on 9/8: 4 participants signed up
 - Swim lessons: ongoing
 - Fitness swim:
 - 5-8yr: 3
 - 9 & Up: 3
 - Discussion about fees and flexibility. Manager provided some information about other programs and costs and there was a discussion about best rates, timing and flexibility.
 - Jazzercise

- August sales and turnout were slow, averaging 2.7 attendees per class
- No LRD revenue share was paid, but LRD continues to earn \$325/month for room rental
- However, fall is starting strong with five new customer sign-ups in this last two weeks, bringing the total count to 10 active members.
- The studio hopes to drive further growth through its discounted Fall sale promotion running through September 14th.
- Request:
 - Change Tuesday & Thursday from 8:30-9:30am to 6am-7am
 - Aiming to accommodate working parents
 - Add a Saturday class 8:30-9:30am
- Banners & Advertising around Ladera. Some concerns about banners hanging too long.
- Past community Events
 - 7/25: Dolphins Champs & Celebration Dinner
 - 8/6: Jam session: 5
 - Peter Coberly asked to mention that participants are so excited to meet and play, that they also get together to play between sessions, and he feels there is a real community being built.
 - 8/8: Lasso your Love for Ladera! Hosted by Karen Fryling: 150 ppl
 - 8/23: Empty Nester: 40 ppl
 - Weekly Happy Hour: Has been ongoing, declining participation, but decent turnout last week from Bucks
 - Aiming to continue throughout the year
- Upcoming Community Events: Classes & Events
 - 9/4: Happy hour with Hibari Sushi 5-7pm
 - Labor Day Festivities:
 - Sunday 9/6: Terrigal Burn & BBQ
 - Monday 9/7: Inflatables & BBQ
 - Empty Nester will resume in October
- Facility Use
 - Stanford Boys Polo
 - Pool use on Tuesday, Wednesday & Thursday, occasionally Fridays
 - Woodland School
 - Parking lot use on weekdays
 - Pool space on Tuesdays & Fridays
 - Scuba Fusion: 2-3 weekend mornings/month
- Facilities
 - Path: Cal Water will replace the stairs between Durazno and Erica and there was a request from neighbors to “update” the dirt path.
 - Repairs made or in progress
 - Rec room door dry rot has been fixed
 - Replaced five of the wooden fence posts that were rotten
 - Dry rot on small house will cost \$4000

- Other
 - Planning community events for the fall
 - 401K is via paychex - \$1500 to roll over to another firm
 - Discussed employee compensation and needing to put in place a more formalized compensation plan with metrics and commission tied to revenue etc. Also need to benchmark the compensation for the roles at LRD.
 - Board election - new people signed up as candidates?

Adjourned meeting at 9:50pm

Next meeting:

Planned for 7:00 pm on Monday September 14, 2026

Respectfully submitted: Bob Felderman