

**Ladera Recreation District
Board Meeting Minutes
February 13th, 2023**

Meeting called to order at 7:06 pm at the LRD

Board Roll Call: Brian Wall, Jen Coleman, Calin Thomas, Leslie Anglada

LRD Team: Jane Worden, Sue Suesser, Jack Morton, James (Audit)

Public: Bruce Beron

Public Discussion

- No discussion

Minutes From Prior Meeting Approval

- Review of January 9th 2023 Regular Meeting Notes
 - Motion to Approve with date update, Seconded, Approved 4-0

Action Item, review and accept 2020 Audit Review and 2021 Audit presented by Jack Morton

- Discussion of 2020 Audit Review process
 - Audits used for Governmental, Financial, and additional purposes
 - The billing program used handled a subset of transactions; e.g. classes.
 - Memberships were billed via a different system
 - The various systems rolled numbers up in different ways making it a challenge to tie transactions out end to end
 - For 2020 year our audit review status is considered a “compilation” (not a review or audit)
 - With submission, we explain what occurred through 2020 and what we have is ok
 - Not at the standards to be considered a successful “audit” or “review” but ok
- Key things to keep in mind
 - Important to close out numbers each month
 - Continue to test end to end traceability of transactions
- Motion to approve the 2020 Compilation
 - Alignment that board is comfortable with compilation as:
 - Total cash flow per financial systems lines up with bank statements
 - Our monthly review of financial activity
 - Management team oversight
 - 2nded; approved 4-0
- 2021 Audit Review approach
 - LRD team to work through a test with Jack and team for one month of data to verify what is available and ideally work towards an optimal view of the data for

audit purposes

- Work with all systems / tracking systems involved; e.g. Sportsmen, Titanium, Bank, Spreadsheets, etc
- Landed on using all of March 2021 data
- With that information Jack and team can then work through to determine if the process fits into an “Audit” category, “Review”, or “Compilation”

Finance Review

- General discussion

Managers

- Di going to continue doing Food Trucks
- System is ready to handle membership registrations this week
- Had many non-residents who donated already get signed up for memberships
- Camp Ladera - opening up registrations
- Motion to approve moving senior age from 62 to 65...existing folks grandfathered
 - 2nded, Approved 4-0
- Tennis Court - have 3 bids; research/discussions to continue
- Aquatics Director - in pursuit of finding someone
- Netfile - Board members need to file by April
- Harassment Prevention - Board members need to do - by end of February
- Grant - remains in progress but optimistic will be closed out very soon

Pool Committee Update - Jen

- Continue to meet with team every week and go through short interval schedule
- Some schedule slippage due to
 - Heavy rains during holidays
 - Some details of the initial plans were not as specific as needed; generating some degree of back and forth
- Wading pool per contract is set to be done by June 1
- Continue to work on a plan to enable main pool opening up while wading pool is under construction; some concerns regarding:
 - Parking lot
 - ADA accessibility
- ADA ramp on school side of facility is settled; working through railing details
- Trenches covered - continue to make headway on main pool
- Fundraising - \$451k brought in from the LRD community - amazing!
 - Working through donor wall details

Motion to adjourn meeting at 8:59 pm. Seconded, all approved

Next meeting:

Planned for 7:00 pm on Monday, March 13th 2023

Respectfully submitted: Brian Wall