



Board Meeting Minutes

Monday, December 11, 2023, 1:30 p.m.

Location: Woodlake Public Cemetery District Office, 165 N. Cypress Street in Woodlake

Board Members Present: George Clausen; Belen Gomez; Gracie De La Rosa

Others Present: Trilby Barton, District Manager

Absent: William Valero (excused)

Call to Order: Board Chair, George Clausen called the meeting to order at 1:28 p.m.

Approval of the Agenda: It was moved to approve the agenda with a noted corrected date of the next meeting to reflect January 8, 2024 (Item 12) by Ms. Gomez and seconded by Ms. De La Rosa. Agenda was approved.

Public Comment: None.

Minutes: Ms. De La Rosa moved to approve the minutes from the November 13, 2023 Board Meeting, and Ms. Gomez seconded. The minutes were approved.

Administration:

- **Financial Report:** Ms. Barton reported on the revenue and expenses for November 2023. She reported \$11,762.31 was deposited into the Treasury account on December 4 for November's revenue. A total of two burials were held in November: one full body and one cremation with two ashes. There was also one disinterment/reinterment at no charge to correct an error made by previous management. Four pre-need plots were sold (3 full body, 1 cremation). Total expenses in November totaled \$15,305.79. Major expenses included the first payment on the Irrigation Improvement Project and repairs to the lawnmower. Expenses to-date for December were \$10,876.05 (not including payroll), which included the second payment to Fruit Growers Supply for the Irrigation Improvement Project. Ms. Barton also noted that she had finally worked out the process for her monthly stipend for health insurance with Payroll, and she will be taxed on the stipend.
- **Office Improvements Update:** Ms. Barton reported the new office windows have been installed. One additional window still needs to be put in, but that should be done in the coming weeks. She needs to patch and paint the picture window and make some repairs to the window frames in the front windows, and finish painting the storage room. She also noted that the Groundskeeper painted the back of the building, and touch ups around the outside of the building are all that's left.

Ms. Barton also explained that the back wall of the shop had moved at least a few inches in the last year, and was pressing on some electrical wires. She had sent a photo of the electrical wires to the electrician and he advised to repair the wall first, and then he can fix the wires, but they don't appear to be posing any danger. Ms. Barton will look for a contractor who does cinder block work in the next few months for a quote on the repairs. In the meantime, the Groundskeeper stabilized the bank and has a piece of plywood at an angle to redirect rain water.

- **Board Vacancy & Seat Fulfillment Update:** Ms. Barton reported one application to fill the vacant seat has been received, but would like to receive more so the board can conduct interviews. It's crucial to have knowledgeable board members. It was also noted that Mr. Clausen will be retiring from his board position on January 1st, and Ms. Barton noted he will need to complete a Form 700 and she will have that ready for him at the December meeting. With Mr. Clausen's exit, there will be two open board vacancies. It was also noted that a new board president will need to be nominated and voted on at the December meeting.
- **Price Increase of Vaults in 2024:** Ms. Barton notified the board that Christy Vault will be increasing the cost of vaults on January 1, which means we also need to increase the cost of our vaults. We are currently charging \$589.80 for a standard size vault. She recommended we increase our cost to \$615. Ms. Gomez moved to increase the standard size vault cost to \$615, and Ms. De La Rosa seconded. Motion carried and the price increase was approved. Ms. Barton will update the price list to reflect the change and will implement.

Mr. Clausen asked how many vaults were on site now, and Ms. Barton said we had just received a delivery, which is a standard of 10 vaults.

- **Financial Audit Status Report for 2019-2020, 2020-2021, and 2021-2022:** Ms. Barton reported she had spoken with the auditor and he expected to have the completed audits by January 31. Once those have been received, she will work with them to get the 2022-2023 audit completed/

Grounds Report:

- **Grounds Improvement Report:** Construction on the Irrigation Improvement Project has started. Ms. Barton also noted that the Groundskeeper has been going through and lifting headstones that have sunk and re-setting headstones that have been broken by cemetery equipment.

Fundraising for Irrigation & Wall Improvement Projects: Ms. Barton provided the Board with a draft letter asking for funds to help with fundraising. The Board found the draft letter to be acceptable. Ms. Barton will also check with the City as previously discussed to provide a flyer in the City's utility bill mailer. The cemetery will need about \$36,000 for the front wall replacement project alone. Ms. De La Rosa asked what the new walls will be built out of and Ms. Barton explained rod iron fencing.

786 Endowment Account Research Report: Ms. Barton provided the board with a timeline of withdrawals from the 786 Endowment Account, including a summary of correspondence. She still needs to find the interest earned during the fiscal years from 2017 to 2022, but at

her estimate, \$74,329.65 needs to be paid back into the Endowment Fund account. She will talk to the County about using interest earned but not drawn since 2017 towards the repayment of the money owed. A total of \$140,571.69 had been transferred from the account between May 12, 2008 and October 19, 2017. Mr. Clausen said the cemetery district had not taken any interest from the 786 account since it was established in 1986. Ms. Barton will work further with the County to find out, but as of now even the Grand Jury had noted to her that Cemetery District needs to repay a significant amount of money to the principal of the account.

Nomination & Vote for Board President: Mr. Valero was nominated to fill Mr. Clausen's position as Board President. Ms. Gomez made the motion, and Ms. De La Rosa seconded. Motion carried and Mr. Valero was approved as the new president starting in January 2024.

Closed Session: None.

Board Comments & Additional Comments:

- Ms. Barton provided the Board with a list of board meeting dates for the 2024 calendar year.
- It was also noted the Cemetery office will be closed on Christmas Day and New Year's Day. Ms. Barton will be out of town December 29 through January 1, but the phones will be forwarded to her cell phone in case the public needs to get ahold of her.

Next Meeting – The next meeting will be held on Monday, January 8, 2024 at 1:30 p.m.

The meeting was adjourned at 2:30 p.m.

Signed: _____

Belen Gomez, Board Secretary