



Board Meeting Minutes

Monday, February 10, 2025, 10:30 a.m.

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

Board Members Present: William Valero, Alex Reynoso, Grace De La Rosa, Belen Gomez

Absent: Michael Marquez (excused)

Others Present: Trilby Barton, District Manager; Gil Aguilar, CPA, Pine Pedroncelli & Aguilar, Inc.

Call to Order: Board President William Valero called the meeting to order at 10:30 a.m.

Approval of the Agenda: It was moved to approve the agenda by Ms. De La Rosa and seconded by Ms. Gomez. Agenda was approved.

Public Comment: None. No members of the public in attendance in person or online.

Minutes: Ms. Gomez moved to approve the minutes from the December 9, 2024 Board Meeting, and Ms. De La Rosa seconded. The minutes were approved. No minutes to review or approve from January, as the meeting was cancelled due to lack of quorum.

2019-2020 FY, 2020-2021 FY & 2021-2022 FY Financial Audits Report: Gil Aguilar, CPA, gave a full report on the financial audits for the three fiscal years. For the 2020 fiscal year, he explained the first page of the Independent Auditor's Report, and identified the issues with money withdrawn from the Endowment Fund account starting back in 2015. Ms. Barton asked if we can use the annual interest from the endowment fund to pay back the principal. Mr. Aguilar explained that the interest can only be used for improvements and equipment, so we cannot use it towards the principal. As of the 2020 fiscal year, \$32,464 is the amount of funds missing/misappropriated from the 786 Endowment Fund account.

Points of interest for his report on the 2021 fiscal year report, there was a gain of \$10,536 compared to a loss in 2020. Overall, the cemetery had a profit of \$49,365 (change in net position).

He also reviewed the 2022 fiscal year financial audit, and indicated that after a payment was made in April 2022 to the endowment fund account, a total of \$22,405 is currently owed back to the account. He also reviewed the Statement of Activities (page 9), the Balance Sheet (page 10), Statement of Revenues (page 12), profit for the year (page 13), review of cash in the treasury (page 19) and budget comparison (page 24). He also discussed the District's internal controls, noting that progress has been made since the new management has taken over, with more board involvement. Of note an area for improvement would be to reconcile both Bank of

Sierra and Treasury accounts on a monthly basis.

Audit reports will be submitted to the County Auditor, and Mr. Aguilar and Ms. Barton will begin working on the 2022-2023 FY and 2023-2024 FY audits.

Administration:

- **Financial Report:** Since the January meeting was canceled due to lack of quorum, Ms. Barton reported on the 2nd Quarter Budget Status, noting that we have had a steady income, collecting \$102,933.69 in revenue in the first half of the fiscal year, with a budgeted \$231,775. The revenue to date does not include the annual property tax income. As far as expenses, a total of \$137,135.86 was spent in the first half of the fiscal year, including labor, out of a budgeted \$314,770 for the fiscal year.

Ms. Barton reviewed the December 2024 financial reports, which included a revenue of \$15,466, which was deposited into the treasury account on January 7, 2025. There were a total of four burials in December, all cremation, and a total of five full-casket pre-need plot sold. Expenses for December totaled \$19,436.42, which included the bi-annual payment of \$2,400 to the City of Woodlake for loan repayment. The board asked about the remaining balance on the loan and Ms. Barton reported total now due is \$17,229.10, with expected payoff on June 30, 2029.

Ms. Barton reported on the January 2025 financial reports, which included a total of \$27,913.25 in revenue deposited into the treasury account on February 5. There were a total of five burials in January (4 full casket and 1 cremation), and four pre-need full casket plots sold. Ms. Barton reported a total of \$21,079.21 in January expenses, which included an order of cremation vaults, repairs to the Gator (new clutch, belt and headlight repairs), and reimbursement to Ms. Barton for fuel for equipment and software for the new district computer. To date expenses for February included a payment of \$19,500 to the CPA/Auditor for three years worth of financial audits (\$6,500 each).

- **Employee Evaluation & Salary Increase Policy:** Ms. Barton presented the Board with the Policy for Employee Pay Increases, which included the notes that were discussed at the December board meeting. Employees would be eligible for pay increases ranging from 3 to 5 percent, which is standard, based on their evaluations after employment for one year at the cemetery. Mr. Reynoso suggested also including a self-evaluation for employees to complete as part of the evaluation process. Ms. Gomez made the motion to implement the Policy for Employee Pay Increases with the addition of a self-evaluation. Mr. Reynoso seconded. Policy was approved for implementation.
- **Public Cemetery Alliance (PCA) Training Day:** Ms. Barton shared that the PCA will be having a training day on April 9 at the Visalia Cemetery. She will be attending and if any of the board members would like to attend, please let her know, but to note there is a \$25 cancellation/no-show fee.
- **Other Administrative Updates:** Ms. Barton noted that Board members will need to complete their Form 700s before April 1st.

Grounds Report:

- **Grounds Improvement Updates:** Ms. Barton reported the Grounds crew is continuing to work on headstone repairs/resetting. To date, they have repaired (and installed) approximately 80 headstones since October. With the mild weather, they have been able to make significant progress. An order for Weed N Feed has been put in as well, and the crew is working on perimeter weed control.
- **Fence Replacement Project Update:** The board suggested that Ms. Barton take the lead on the Fence Project and contact the company that is willing to work with us and that provided the schematics. Ms. Barton will work on that.
- **Seatrain Storage Project Update:** Ms. Barton noted that she has not yet heard back regarding payment from the insurance company. She is going to call and email again. She also received a business card while giving a presentation on the Cemetery at a local service organization for AAA to contact about prices for seatrains. Mr. Reynoso will touch base with them for a quote.

Closed Session: None

Board Comments & Additional Comments:

- Mr. Valero asked about the drainage issue in the southwest section of the cemetery driveway. Ms. Barton shared that while she was at the local service organization, a member from the audience brought up a drain well as an option for a solution. The board discussed, and Mr. Reynoso is knowledgeable about the process and will meet with Ms. Barton to look at the area and come up with a gameplan.

Next Meeting – The next meeting will be held on Monday, March 10, 2025 at 10:30 a.m.

Meeting was adjourned at 12:02 p.m.

Signed: _____


Belen Gomez, Board Secretary