



Board Meeting Minutes

Monday, January 12, 2026, 10:30 a.m.

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

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

Absent: Michael Marquez (excused)

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

Call to Order: Director Alex Reynoso called the meeting to order at 10:32 a.m.

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

Public Comment: None. No members of the public present.

Minutes: Ms. De La Rosa moved to approve the minutes from the December 8, 2025 Board Meeting, and Mr. Reynoso seconded. The minutes were approved.

2022-2023 Fiscal Year Audit Report: Gil Aguilar, CPA with Pine, Pedroncelli & Aguilar gave a report on the 2022-2023 fiscal year audit report. He reviewed the District's cash availability, endowment fund, including the money due to be paid back to the principal, totals in assets, accounts payable, and the overall financial position of the cemetery, which had improved compared to the 2021-2022 fiscal year.

Management points of improvement the audit team noted was 1) The District Manager was using her personal computer for cemetery business. It was noted that has since been remedied as a computer was donated to the District. Also, the District Manager uses her personal credit card to cover expenses when the District doesn't have a billing account and submits receipts for reimbursement. It is recommended that the District get a credit card. Ms. Barton noted she has previously looked into it, but the District wasn't able because of the loan due to the City and the lawsuit that had occurred under previous management. However, she wonders if we could qualify for the state credit card program. Mr. Valero asked that she look into that and put it on the agenda for discussion at the February meeting. The other note is the endowment fund overdraws that occurred under previous management that needs to be paid back to the principal, but acknowledges that it is on the District's radar and that the District has not withdrawn any interest from the account in recent years.

Mr. Aguilar noted their team is now working on the 2023-2024 fiscal year audit, and are hoping we will also have the 2024-2025 fiscal year report completed in June.

After Mr. Aguilar's presentation, Mr. Reynoso made a motion to adopt the 2022-2023 Fiscal Year Audit Report. Mr. Valero seconded, and the motion was approved. Ms. Barton will forward the completed audit report to the County and post a link on the website.

Administration:

- **Financial Report:** Ms. Barton reviewed the December 2025 financial report, which included a revenue of \$20,760.05 that was deposited into the treasury account on January 6, 2026. There were five burials in December, which included four full casket and one cremation. Three pre-need grave sites were sold, one full body, one cremation and one columbarium niche. Expenses for December totaled \$24,592.74, which included the \$2,400 payment on our City loan, \$4,148 for an order of vaults, reimbursement to Ms. Barton for reimbursement to print the 2026 clean-up schedule mailer inserts and business cards, and monthly Quickbooks subscription, and membership renewal to the California Special Districts Association. Expenses to date for January were at \$3,889.16, which included \$2,139.85 for repairs to the Gator and new belt on the lawn deck mower, and reimbursement to Ms. Barton for fuel for the equipment while the Valley Pacific pumps weren't work, trashbags for clean-up day, and the Quickbooks monthly subscription.

Ms. Barton also provided the reconciliation reports from Month 5 of the Treasury account and Endowment Fund account. The December statement for Bank of Sierra had not yet been received.

Ms. Barton also reported on the budget status after the second quarter of the fiscal year. Total revenue budgeted for the year is \$274,800, and as of December 31, revenue for the fiscal year totaled \$106,773. Ms. Barton noted that will go up as the property tax income is transferred into the Treasury account, and she anticipates that will go up this year considering the new housing that has been built. Burials have been slower the last couple of months. Budgeted expenses for the fiscal year are \$363,380, and we have spent a total of \$202,675.72 as of December 31, noting we have completed a number of significant projects this fiscal year, and staff has been instructed to limit spending so we can rebuild our savings. Only two budget lines are over budget to date, Worker's Compensation due to the audit from the 2024-2025 FY and Tree Maintenance, where we spend \$4,050 more than the budgeted \$5,000.

Ms. Barton also shared the "Wishlist Items" tracking, which notes we have completed the new submersible pump project, and the Southwest Corner Drainage Project, both projects totaling \$43,830.38. She noted the audits are on the tracking and she just received an invoice for \$6,500 for the 2022-2023 Fiscal Year audit, which will be paid in January.

- **Bank of Sierra Authorized Signatures Updates:** Ms. Barton noted that we hadn't updated signers on the Bank of Sierra account since Mr. Reynoso had been appointed. It was recommended that the signers be updated to include Mr. Marquez, Mr. Reynoso and Ms. De La Rosa. Treasury checks are written monthly out of the account and requires two board member signatures. Mr. Reynoso made a motion to update the Bank of Sierra signers to the three discussed, and Mr. Valero seconded. Motion was approved. Ms. Barton will take the letter signed by Mr. Valero to the bank, and the bank will contact the three to make the update.

- **Other Administrative Updates:** Ms. Barton will be working on putting the 2024-2025 Fiscal Year information into Quickbooks. After that project is complete, she will be focusing on the database.

Grounds Report:

- **Grounds Improvement Updates:** Ms. Barton reported that the grounds crew has been continuing to work on headstone repairs and installations as weather permits, and will be completing the Old Section drainage project including re-installing the headstones along the road as soon as it dries up a bit more.

She also noted that the backhoe is going to need some work done on the transmission and brakes. The mechanic will be stopping by soon to give us a full assessment. These repairs won't be cheap, but they are the last of significant repairs that need to be done, and it will be running in tip-top shape.

- **Seatrains Storage Project Update:** Ms. Barton noted that she will be ordering the materials for the roof in February. She wanted to make sure the Southwest Corner Drainage project was completed first.
- **Wall Replacement/New Fence Project Update:** Ms. Barton shared that with a recent donation, our total funds earmarked for the new fence is \$11,015.49. With the significant amount of money spent so far this fiscal year, she anticipates this project will be the priority for the 2026-2027 fiscal year.
- **Southwest Corner Drainage Project:** Ms. Barton shared construction on the project was complete, but there will need to be some leveling out in the area as soon as it dries out from the recent rain storms. The total project cost was \$10,250.40. The grounds crew will be going through and probing the soil to make sure no headstones have been lost over the years, and we will re-install all stones in that area after the leveling out of the ground is completed. Mr. Reynoso will be coming over with a Bobcat to help level out the ground. Once the weather warms up, we will also seed the area to re-establish lawn.

Closed Session: None

Board Comments & Additional Comments:

- Ms. De La Rosa asked about a comment made in What's Happening, Woodlake on our clean up schedule post on Facebook regarding a headstone that needed repair. Ms. Barton said she saw the comment as well, and already seen the cement cracked and the gentleman's headstone was already on the repair list. It'll be repaired in the next month or so.

Next Meeting – The next meeting will be held on Monday, February 9, 2026 at 10:30 a.m.

Meeting was adjourned at 11:42 a.m.

Signed:


Belen Gomez, Board Secretary