



# Winters Cemetery District

## Board of Trustees Minutes

Wednesday, November 13, 2024

1. Chairman Bristow called the meeting to order at 9:03 a.m.

**2. Roll call**

Board members: Chair Joseph Bristow, Trustee's Dennis Kilkenny, Viona Hague and Lucrecia Sandoval. Also in attendance: Board Clerk/Manager Sheila Carbahal, Manager in training Eric McDermott and Foreman Nick Glide

3. **Agenda Item #3 - Approval of Agenda:** Chair Bristow Called for a motion to approve. Trustee Kilkenny made the motion to approve, 2<sup>nd</sup> by both Hague and Sandoval. No further discussion, motion carried with all ayes.

4. **Agenda Item #4 – Public Comments:** Chair Bristow opened and closed public comment seeing no public in attendance at 9:05. Chair Bristow re-opened public comments at 9:12 recognizing Yolo County Supervisor Lucas Frerichs along with Supervisor Frerichs' Chief of Staff Tara Thronson. Supervisor Frerichs recognized retiring District Manager Sheila Carbahal's 17 years of service honoring her with an award for exemplary leadership and management of the Winters Cemetery District.

**5. Agenda Item #5 – Consent Calendar**

a) **Approval of October Regular Meetings Minutes** – Chair Bristow called for a motion. Trustee Kilkenny made motion to approve October's meeting minutes, 2<sup>nd</sup> by Sandoval. No further discussion, motion carried all ayes.

b) **Approval of October Submitted claims** – Chair Bristow called for a motion. Motion by Trustee Kilkenny to approve October submitted claims, 2<sup>nd</sup> by Trustee Sandoval.

i. Trustee Sandoval questioned Foothill Technical expenses. Manager Carbahal explained purchase of Laptop and computer network services for incoming Manager McDermott.

ii. Trustee Kilkenny questioned claim for CSDA. Manager Carbahal explained membership provides timely relevant information updates pertinent to special district operations and legal advice citing the importance of an informational resource for new manager.

- iii. Trustee Hague questioned the relationship between the CSDA and CAPC. Manager Carbahal clarified they are two separate entities.
- iv. Trustee Sandoval questioned the Cordeiro expense. Manager Carbahal explained Cordeiro is our supplier of vaults.
- v. With no further discussion, the motion carried with all ayes.

**Claims submitted and approved.**

(See attached sheet listing all October claims approved totaling \$20901.97)

- c) **Approval of October Revenues and Burial Certificates Issued – Chair**  
Bristow called for a motion. Trustee Hague made motion to acknowledge the revenues received from the sales of burial services in the amount of \$1314.50 and approved pre-signing Burial Rights Certificates #1713-1716. Second by Kilkenny. No further discussion, motion carried with all ayes.
- d) **Acknowledge Board of Supervisors Approval of Re-appointments - Chair**  
Bristow called for a motion. Trustee Sandoval made motion to acknowledge the approval letter from Yolo County Board of Supervisors for the re-appointment of Dennis Kilkenny, Timothy Bozarth and Viona Hague for the Winters Cemetery District for a term ending January 1, 2029. Second by Kilkenny. No further discussion, motion carried with all ayes.
- e) **Attendance at the CAPC 67<sup>th</sup> Annual Conference March 2025 – Chair**  
Bristow called for a motion. Trustee Kilkenny made motion to approve attendance and representation for the CAPC 67<sup>th</sup> Annual Conference. Second by Trustee Sandoval.
  - i. Trustee Hague and Trustee Kilkenny volunteered as member representatives with trustee Hague expressing reservations on transportation.
  - ii. Manager Carbahal expressed the need for new Manager to be in attendance for training.
  - iii. Chair Bristow commented on newly appointed Trustee Sandoval for introduction and training.
  - iv. Manager Carbahal referenced the budget advising four attendees was not anticipated in the '24-'25 budget.
  - v. Trustee Hague withdrew her name as an attendee.
  - vi. With no further discussion, motion to approve attendance and send Trustees Kilkenny and Sandoval and Manager McDermott as representatives carried with all ayes.
- f) **Acknowledge Superior Court Order Granting Abandoned Plots – Chair**  
Bristow called for motion to acknowledging court order of abandoned plots reclamation. Trustee Kilkenny made motion, second by Trustee Sandoval. No further discussion, motion carries with all eyes.

**WINTERS CEMETERY DISTRICT  
CLAIMS**

**Claims submitted during the Month of: OCTOBER, 2024**

Claims processed under \$5000 limit sent to County INFOR System with Authorized Signature for County warrant payment. Claims over \$5000 requires both Authorized Signature and Board Member Signature prior to sending to County INFOR System for warrant payment.

**FUND 7025**

<b><u>DATE</u></b>	<b><u>ACCOUNT</u></b>	<b><u>AMOUNT</u></b>	<b><u>VENDOR #</u></b>	<b><u>VENDOR NAME</u></b>
10/03	510252	\$ 84.00	16780	Streamline
	209300	\$ 250.00	29305	Rhonda Petrillo (RF)
	510020	\$ 161.01	11515	Wave
	510110	\$ 78.53	10246	Alhambra
	51-various	\$ 602.95	10029	Bank of America C/C
10/07	510221	\$ 97.71	13249	City of Winters
	510130	\$ 4615.00	10862	Cordeiro Vault
	510160	\$ 360.00	10118	Davis Enterprise
10/16	206070	\$ 392.00	16949	CDTFA – Sales Tax
	510253	\$ 3028.00	11420	Ponticello Enterprises
	510170	\$ 263.53	10609	DeLage Landen
	510040	\$ 243.73	13369	Waste Management
	510071	\$ 265.99	10868	Horizon
	510071	\$ 452.64	10868	Horizon
	209300	\$ 250.00	29342	Josh Rodriguez (RF)
	510071	\$ 46.24	15354	Suisun Valley
10/18	510071	\$ 2800.00	18125	Valley Falls Tree Care
	209300	\$ 250.00	29347	Eva Cortez (RF)
10/21	51-various	\$ 1045.87	10029	Bank of America C/C
	510112	\$ 31.96	13063	Caltronics/JJR Enter.
	510090	\$ 1983.00	10312	CSDA
10/23	510220	\$ 65.66	10821	PG&E (Maint Bldg)
	510220	\$ 961.02	10821	PG&E (Pump)
	209300	\$ 250.00	29356	Colby Lindeman (RF)
10/25	510220	\$ 145.70	10821	PG&E (Office)
	510190	\$ 1693.35	11322	Foothill Technical
	510252	\$ 450.00	11322	Foothill Technical
	510070	\$ 34.08	28920	Pisani's Auto Parts
<b>Totals</b>		<b>\$20901.97</b>		

## 6. Agenda Item #6 Information Items

- a) Manager Carbahal reported two cremation burials and one niche burial. YCPARMIA Insurance has been updated for property and vehicles. Olive trees have been professionally trimmed and will not need to be removed at this time. County has not closed fiscal year end as of November 1<sup>st</sup> so final year-end-report not available, only preliminary year-end will be presented to Board. Working with auditors Nigro & Nigro to provide requested financial reports for current FY'23-'24 audit. Update on roads restoration Project and Ponticello Enterprises announcing the results of the open bid and awarding contract to Vintage Paving. Manager Carbahal announced her last day is planned for 1/24/2025. Thanked the Board for their support over the years, special thanks to Chairman Joe Bristow and honorable mention to Larry Justice Chairman Emeritus. A warm Thank You to County Supervisor Frerichs for his acknowledgement award presentation and presents at the meeting. Commented on training and turnover to newly hired manager McDermott.

Manager McDermott reported training is going well, office computer and network file sharing setup, processing claims and deposit permits but limited capabilities until county finalizes INFOR access. Instituted weekly Managers/Foreman meeting, reviewing CalPERS actuarial tables and unfunded liabilities noting upcoming CalPERS CEPPT Pre-funding webinar, engaged with Ponticello and Vintage Paving coordinating dates/times to start road project.

Foreman Glide reported general maintenance with attention given to older section 3,4 & 5. Monument copings that were unearthed require additional care. Irrigation adjustments have been instituted to reduce water consumption and plan for irrigation shutoff until next spring with the anticipation of a wet winter. Preparation and cleanup of the Dia de los Muertos weekend went well.

- b) Manager Carbahal gave a preliminary summary of FY '23-'24 financial statement as County has not yet closed. Noted costs are expected to be 10-11% under budget with highlights for period 12 trial balance presented to the Board.
- c) Manager Carbahal, as noted previously, attached correspondence from County Accounting Manager confirming that “the activity for balance sheet accounts is not pulling the correct activity” and that they are working with INFOR to resolve the issue. Thus, year-end closing is still delayed

- d) Investment Committee meeting to be held after board meeting for review of endowment principal accounts through 9/30/24.
- e) In response to Trustee Kilkenny inquiry from October Board meeting regarding the CalPERS unfunded liability, Manager Carbahal presented board with CalPERS Employer Contribution History, Amortization Schedules and Pre-payment Alternatives. Manager McDermott commented on the interest rate and financial impact of \$403K liability if left to the minimum funding requirements through 2045. Manager McDermott expressed his desire to aggressively reduce the liability and interest burden. McDermott advised he will be attending a CalPERS CEPPT webinar in December and will bring a report back to the Board.

**7. Agenda Item #7 Board Member Comments**

- a) Chairman Bristow recognized Trustee Sandoval who provided highlights on her recent CAPC seminar. Shared insights given regarding government grant programs, Board members fiduciary responsibilities and a word on safety and importance of regular safety meetings.
- b) Trustee Kilkenny recommended Christmas/Retirement party proposing dates and places. To be determined.

**8. Agenda Item #9 Adjournment**

- a) With no further business, Chair Bristow called for a motion to adjourn. Trustee Kilkenny made motion to adjourn, 2<sup>nd</sup> by Trustee Sandoval. Motion carries with all ayes.

**Revenues for the month of October 2024:**

Anna Sipes for Jimmy R. Clifton      Burial      \$1314.50      Receipt# 4512

**Totals**      **\$1314.50**

Under penalty of perjury, I swear the Agenda Notice was posted on the Cemetery website, the Winters Post Office and the District office front door by 12:30 p.m., Friday November 8, 2024.

Eric McDermott  
District Manager

John G. Bristow  
Sheila Carbahal  
Ken Zisk  
Vivian Roque  
[Signature]

[Signature]

Sheila Carbahal, Board Clerk Approval

Sheila Carbahal

Board of Trustees

Date 12/11/2024