

**WINTERS CEMETERY DISTRICT
BOARD OF TRUSTEES
SPECIAL MEETING MINUTES
Friday January 24, 2025**

1. CALL TO ORDER: Chair Bristow called this Special meeting to order at 10:30 a.m.

2. ROLL CALL OF THE BOARD

Present: Chair Joseph Bristow, Vice-chair Timothy Bozarth, Trustee's Dennis Kilkenny, Viona Hague and Lucrecia Sandoval. Also attending Board Clerk/Manager Eric McDermott, Manager Sheila Carbahal, and Foreman Nick Glide.

3. ACTION ITEM - APPROVAL OF AGENDA - Chair Bristow called for a motion. Trustee Kilkenny made the motion to approve the agenda. Vice-chair Bozarth seconded the motion. With no further discussion the motion carried with all ayes.

4. PUBLIC COMMENTS: Chair Bristow opened public comment, seeing no public in attendance public comments were closed at 10:32.

5. DISCUSSION AND ACTION ITEMS:

- a. Review Fiscal Year 2023-2024 Financial Statements and Independent Auditors Report for Winters Cemetery District.** Annual Independent Auditors Report was made available for Board member review. Trustee Kilkenny commented that upon review there were no findings listed in the Auditor's report. Manager McDermott agreed but pointed out the Financial Highlights on P.4 noting the net position increase of 16.54%. Manager McDermott also commented on the Journal Entries at the end of the report advising a rebuttal would be presented by Manager Carbahal during the Manager's report of the meeting. Trustee Kilkenny commented on the lengthy reporting of CalPERS Pension Liability and the increasing year-over-year unfunded liability. Inquiries of other options were voiced and Manager McDermott was asked to explore options and bring a report back to the Board. After much discussion, Trustee Kilkenny noted the audit was acceptable noting to the effect the final remarks by auditors, "The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*."
- b. Acknowledge and Accept Report.** With no further discussion, Chair Bristow called for a motion to Acknowledge and Accept Report. Trustee Kilkenny made motion to Acknowledge and Accept Report, 2nd by Trustee Bozarth. With no further discussion motion carried all Ayes.

6. INFORMATION ITEMS:

- a. Mangers Report** – Chair Bristow recognized retiring Manager Sheila Carbahal and thanked her for her many years of faithful services to the Winters Cemetery District noting a frontpage article in the local newspaper.

Manager Carbahal presented Board with a report listing the last 4 years of Unassigned Fund Balances highlighting a significant increase in FY 2024. As was noted during the Auditor's Report, an Adjusting Journal Entry was made in the amount of \$361,022.15 from "Cash with Fiscal Agent" to "Trust and Agency Contributions". Manager Carbahal's report shows this same amount credited to the "Unassigned Fund Balance" over inflating it by almost 40%. Manager Carbahal presented correspondence from County, Department of Financial Services, acknowledging the error advising the Endowment funds that were reported to the county were not reconciled to 7026 but rather applied to Fund 7025 as noted above.

