

SOUTH SANTA CLARA VALLEY MEMORIAL DISTRICT

Board Members

John Ceballos
Rita Delgado
Ermelindo Puente

Executive Director

Ellen Herrera

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE SOUTH SANTA CLARA VALLEY MEMORIAL DISTRICT

October 19, 2026

Veterans Memorial Building
74 West 6th Street, Gilroy, CA
5 p.m.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT TIME

(This is the opportunity for individuals to make and/or submit written or oral comments to the Board on any items within the purview of the Board, which are **NOT** part of the Agenda. Speakers shall have three (3) minutes to address the Board. The President or a majority of the Board may further limit the time speakers may have to make oral presentations to the Board. No action on the item may be taken, but the Board may request the matter be placed on a future agenda.)

CORRESPONDENCE

NONE

CONSENT CALENDAR

1. Approve Minutes of the September 21, 2026 Regular Meeting
2. Approve Warrant List for payment of bills received for October 2026
3. Approve financial statements for September 2026
4. Review and Approve Fiscal Year 2026 Financial Audit

REGULAR AGENDA ITEMS

1. Report from the Executive Director
2. Future Agenda Items: Oaths of Office for new Board members; Review and approve Legislative Advocacy Policy

ADJOURNMENT

Any disclosable public records related to an open session item on the agenda and distributed to all or a majority of the Commissioners less than 72 hours prior to that meeting are available for public inspection at the Veterans Hall, 74 W. 6th Street, Gilroy, California, during normal business hours.

In compliance with the Americans with Disabilities Act, those requiring accommodation for this meeting should notify the District Secretary 24 hours prior to the meeting at (408) 842-3838.

SOUTH SANTA CLARA VALLEY MEMORIAL DISTRICT

Board Members

John Ceballos
Rita Delgado
Ermelindo Puente

Executive Director

Ellen Herrera

Minutes

REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE SOUTH SANTA CLARA VALLEY MEMORIAL DISTRICT

September 21, 2026

Veterans Memorial Building
74 West 6th Street, Gilroy, CA
5 p.m.

CALL TO ORDER The meeting was called to order at 5:00 PM

ROLL CALL All present

PLEDGE OF ALLEGIANCE Completed

PUBLIC COMMENT TIME NONE

CORRESPONDENCE NONE

CONSENT CALENDAR

1. Approve Minutes of the August 14, 2026 Special Meeting
2. Approve Minutes of the August 17, 2026 Regular Meeting
3. Approve Warrant List for payment of bills received for September 2026
4. Approve financial statements for August 2026

Director Puente asked for clarification on the banner item on the warrant list. Clarification was given by the Executive Director. Director Delgado made a motion to approve all consent calendar items. Director Puente second the motion. The motion passed unanimously.

REGULAR AGENDA ITEMS

1. Report from the Executive Director
2. Future Agenda Items: Oaths of Office for new Board members; Review and approve Legislative Advocacy Policy

ADJOURNMENT

Director Puente made a motion to adjourn the meeting. Director Ceballos second. The motion passed unanimously. The meeting was adjourned at 5:40 PM.

New Public Funds Account (2036)Bank Balance: 74599.04Ending Balance: \$58,919.81						
Date: Custom ☐						
Date	Ref No.	Payee	Memo	Payment	Deposit	Type
10/15/2026	1008	Firato Service Co		1,350.00		Bill Payment
10/15/2026	1007	Kevin Brejnak, CPA		8,200.00		Bill Payment
10/15/2026	1006	Morgan Hill Supply		201.07		Bill Payment
10/15/2026	1005	SDRMA		95.00		Bill Payment
10/15/2026	1004	Russ Fellom Plumbing		1,662.00		Bill Payment
10/14/2026			XXXXXXXX5225297 PREAUTHORIZED ACH DEBIT S & R AIR CONDIT/WEB PMTS KQ2R72 South Santa Clara Vall	398.24		Expense
10/13/2026		Spectrum Mobile	XXXXXXXX914795 PREAUTHORIZED ACH DEBIT SPECTRUM/SPECTRUM 7039304 SOUTH SANTA CLARA VALL	150.00		Expense
10/13/2026		Spectrum Business	PREAUTHORIZED ACH DEBIT SPECTRUM/SPECTRUM 6041277 VETERANS MEMORIAL BUIL	140.00		Expense
10/07/2026		Amazon	XXXXXXXX808015 PREAUTHORIZED ACH DEBIT AMAZON BUSINESS/INTERNET XXXXXXXX8742654 XXXXXXXXXXXX9536957559	212.05		Expense
10/07/2026	Sept 2026	Recology South Valley	XXXXXXXX393453 PREAUTHORIZED ACH DEBIT RECOLOGY SO.VALL/WEB_PAY XXXXXXXX100526 JAMES GARGIULO	943.79		Expense
10/05/2026		Intuit QuickBooks Workforce	Tax withdrawal	4,114.50		Tax Payment
10/05/2026	1003	Jesse F. Sanchez	Pay Period: 09/16/2026-09/30/2026	184.78		Paycheck
10/05/2026	1002	Jose D. Nunez	Pay Period: 09/16/2026-09/30/2026	200.31		Paycheck
10/05/2026	1001	Jacob A. Nelson	Pay Period: 09/16/2026-09/30/2026	364.20		Paycheck
10/05/2026	10	Ellen Herrera	Pay Period: 09/16/2026-09/30/2026	2,459.93		Paycheck
10/02/2026		Intuit	XXXXXXXX805319 PREAUTHORIZED ACH DEBIT INTUIT INC/ACCTVERIFY SOUTH SANTA CLARA VALL	0.17		Expense
10/02/2026		Intuit	XXXXXXXX487227 PREAUTHORIZED ACH DEBIT INTUIT */QBooks Onl 3287694 NEW PUBLIC FUNDS ACCOU	189.00		Expense
10/02/2026		Orkin	XXXXXXXX821757 PREAUTHORIZED ACH DEBIT ORKIN/ORKIN PEST 3049561 SANTA CLARA VALLEY MEM	184.30		Expense
09/30/2026		Bay Alarm Company	XXXXXXXX190659 PREAUTHORIZED ACH DEBIT BAY ALARM COMPAN/VENDOR IU81XRQFJC South Santa Clara Vall	380.04		Expense

09/30/2026		MP Express	XXXXXXXX7492085 PREAUTHORIZED ACH DEBIT MP Express Inc/MPEXpress South Santa Clara Vall	223.92		Expense
09/29/2026		Amazon	XXXXXXXX169031 PREAUTHORIZED ACH DEBIT AMAZON BUSINESS/INTERNET XXXXXXXX7384438 XXXXXXXXXXXX9521044806	21.82		Expense
09/29/2026		Ellen M Herrera	XXXXXXXX0010839 PREAUTHORIZED ACH DEBIT BANKCARD/PAYMENT XXXXXXXX8320032 HERRERA,ELLEN M	514.21		Expense
09/28/2026		Department of Environmental Health	2026 Dept of Env Health annual fee for kitchen	1,418.00		Expense
09/28/2026		Intuit	XXXXXXXX648256 PREAUTHORIZED ACH DEBIT INTUIT */QBooks Pay 1226478 NEW PUBLIC FUNDS ACCOU	4.19		Expense
09/28/2026		Intuit	XXXXXXXX648247 PREAUTHORIZED ACH DEBIT INTUIT */QBooks Onl 1226477 NEW PUBLIC FUNDS ACCOU	6.99		Expense
09/24/2026			XXXXXXXX005909 PREAUTHORIZED ACH DEBIT MAIN STREET CHKS/PURCHASE 036929354 CLARA VALLEY MEMORIAL	133.52		Expense
09/23/2026		Amazon	XXXXXXXX583084 PREAUTHORIZED ACH DEBIT AMAZON BUSINESS/INTERNET XXXXXXXX2349288 XXXXXXXXXXXX9513202488	90.40		Expense

South Santa Clara Valley Memorial District

Balance Sheet

As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
New Public Funds Account (2036)	79,332.08
New Rental Account (2028)	4,900.00
New Reserve Money Market (6631)	5,018.74
Pinnacle Operating (1252)	0.00
Pinnacle Rental (3753)	0.00
Pinnacle Rental Sweep (7531)	101,122.75
Pinnacle Reserve (0865)	0.00
Pinnacle Reserve Sweep (2526)	0.00
Pinnacle Reserve Sweep (8656)	233,048.15
Santa Clara County Tax Collection	38,416.08
Total for Bank Accounts	\$461,837.80
Accounts Receivable	
Accounts Receivable	2,764.63
Total for Accounts Receivable	\$2,764.63
Other Current Assets	
Prepaid Expenses	-0.05
QuickBooks Tax Holding Account	-1,059.22
Uncategorized Asset	0.00
Undeposited Funds	0.00
Total for Other Current Assets	-\$1,059.27
Total for Current Assets	\$463,543.16
Fixed Assets	
Accumulated Depreciation	-614,206.83
Construction in Progress	597,611.55
Furniture and Equipment	61,638.54
Improvements	819,371.45
Land	8,020.00
Total for Fixed Assets	\$872,434.71
Total for Assets	\$1,335,977.87

South Santa Clara Valley Memorial District

Balance Sheet

As of Sep 30, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	58.10
Total for Accounts Payable	\$58.10
Credit Cards	
Pinnacle (0324)	398.40
Total for Credit Cards	\$398.40
Other Current Liabilities	
Accrued Expenses	11,329.28
Deferred Revenue	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	\$0.00
Overpayment	-0.34
Total for Payroll Liabilities	-\$0.34
Payroll Tax Payable	-1,058.80
Total for Other Current Liabilities	\$10,270.14
Total for Current Liabilities	\$10,726.64
Total for Liabilities	\$10,726.64
Equity	
Opening Balance Equity	286,083.23
Retained Earnings	1,065,475.99
Net Income	-26,307.99
Total for Equity	\$1,325,251.23
Total for Liabilities and Equity	\$1,335,977.87

South Santa Clara Valley Memorial District

Profit and Loss YTD Comparison September 2026

	TOTAL	
	Sep 2026	Jul 1 - Sep 30 2026 (YTD)
Income		
Donations	381.00	972.15
Interest Income	695.59	2,625.79
Rental Income	6,612.50	16,846.25
Santa Clara County Property Tax Collection	169.82	1,605.61
Total for Income	\$7,858.91	\$22,049.80
Gross Profit	\$7,858.91	\$22,049.80
Expenses		
Advertising	924.16	1,214.92
Bank Fees	183.37	195.37
Business Licensesees and Permits	1,418.00	1,418.00
Food	137.88	322.26
Janitorial Services and Supplies	1,350.00	4,389.89
Maintenance		
HVAC		398.24
Pest Control		368.60
Plumbing Repairs		1,159.00
Total for Maintenance		\$1,925.84
Payroll	\$288.18	\$817.18
Taxes	815.64	2,312.30
Wages	9,304.00	26,988.00
Workers Compensation Insurance		-375.94
Total for Payroll	\$10,407.82	\$29,741.54
Professional	250.00	250.00
Software		\$500.87
Google	18.79	56.37
Total for Software	\$18.79	\$557.24
Supplies	483.27	1,343.11
Utilities		
Alarm	380.04	729.33
Gas and Electric	641.72	1,298.77
Telephone and Internet	206.66	609.98
Trash Service	943.79	2,773.25
Water	539.23	1,588.29
Total for Utilities	\$2,711.44	\$6,999.62
Total for Expenses	\$17,884.73	\$48,357.79
Net Operating Income	-\$10,025.82	-\$26,307.99
Net Income	-\$10,025.82	-\$26,307.99

October 15, 2026

To the Board of Trustees
South Santa Clara Valley Memorial District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Santa Clara Valley Memorial District for the fiscal year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 10, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by South Santa Clara Valley Memorial District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025-26, other than recognizing the effects of new GASB Statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. If any were noted, management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 13, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the district's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

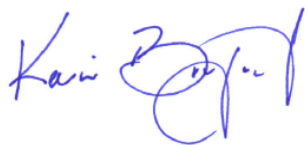
Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of South Santa Clara Valley Memorial District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Kevin Brejnak, CPA, CFE

September 2026 Staff Report

BUILDING MAINTENANCE AND IMPROVEMENTS

1. **Roof/Solar replacement:** Plans for the solar have been submitted to the county and the utility interconnection agreement has been prepared. Per Jason Wiswell, the Production Manager for Simmitri: "The Gilroy building department has their review due date for next Tuesday, 10/20. Hopefully, we'll have a better update on when the permit will be approved towards the end of next week. Our goal is to definitely have the system installed before the end of the year".

2. **Backyard:** There were some staff changes at Lowes and the person we were communicating with is no longer there to assist with our project. They have since run out of funding; however, we can put our name back in the hat next year. They are limited to projects less than \$2,000.00.

RENTALS

1. **Hall:** Registrar of Voters moves into the Hall on 30 October and remains until 4 November.

Fiscal Year	Total Rentals for the Fiscal Year*	% Increase Over Last Year	Sales
2023-24	364	12%	\$66,105
2024-25	213	-7%	\$61,512
2025-26	258	17%	\$74,103
2026-27**	90		\$16,846

1. **Kitchen:** Beginning 19 October, True Links will rent the kitchen on a weekly basis (Mondays). The Artisanal Academy will begin renting the kitchen and dining room for culinary classes every Thursday from 12-4.

Fiscal Year	Total Hours Rented for the Fiscal Year	% Increase Over Last Year	Sales
2025-26	104.25		\$2,737.5
2026-27**	104.5		\$3,001.25

*We are not sure of the methodology used to count rentals in prior years. For the current FY, only rentals that produce income are counted. The American Legion and VFW leases are counted as one rental per month. ** through September 30, 2026

VETERANS SUPPORT/ASSISTANCE

1. **Events:** 2026 Veterans Resource Fair will be held on 24 October from 9a-2p. We currently have 20 vendor spaces filled, that RSVP'd, out of the 22 vendor spaces available. We are still looking for a few volunteers to assist with check-in, take down and clean up. Terry volunteered to staff a Parade table where she will disseminate information, invite veterans to be in the parade, and solicit sponsors. We have a digital display ad in the Gilroy Dispatch and the Morgan Hill Times which will run 16-18, and 21- 23 October. Taji 100 will donate sandwiches, drinks and chips for vendors and staff. We will have coffee and donuts for Veran attending the event. Red Robin (San Jose) donated gift cards for veterans which will be handed out via ticket drawing throughout the day.

2026 Veterans Day Parade will be held on 11 November at 1:30pm. The District will hold a lunch as stated on the attached flyer. Heavy's Grill will be providing the food.

2. Veteran Benefit Days: The Veteran Service Representatives will not be at the hall in November due to the standdown. The VA Medical van will be here the 3rd Tuesday of November only.

3. VSO Community Partners Focus Group: Next meeting is 21 October in their San Jose office. I invited many of the organizations to our Resource Fair, so being in this group has already impacted our local veterans.

MARKETING

1. The Veterans Resource Fair and the Parade will suffice as marketing to close out this calendar year.

ADMINISTRATIVE

1. The Gilroy Veterans Club has commenced in paying their rent in a timely manner beginning October 1, 2026.

2. Vacant Board seats: On 6 October, both Terry Palmisano and Danny Molina were appointed by the Board of Supervisors to serve a 4-year term on the SSCVMD Board of Directors. They have 30 days from the day they take office, which is 4 December 2026, to complete their Form 700. Their Oathes of Office will be completed by a Notary on 8 December at 2pm.

Next Board Meeting: November 16, 2026

NOVEMBER 11th



VETERANS DAY ACTIVITIES

- Gilroy Veterans Memorial Building -

11:11am

CEREMONY

11:30am

LUNCH

1:30pm

PARADE

LUNCH INCLUDES

- ★ CHICKEN
- ★ RICE
- ★ CHILI
- ★ BREAD
- ★ SALAD



\$15/PUBLIC
\$5/VETERANS

