

**MEETING OF THE BOARD OF TRUSTEES OF ESCALON CEMETERY DISTRICT
28320 E. River Road, Escalon, California 95320**

Minutes

Wednesday, April 12, 2023

11:00 a.m.

I. CALL MEETING TO ORDER

The meeting was called to order at 11:00 am.

II. ROLL CALL

Trustee, Lynn Hogue - Present

Trustee, Terri Rocha - Present

Manager, Laura Alcantor – Present

III. APPROVAL OF AGENDA AS POSTED OR AMENDED:

Trustee Hogue made a motion to approve the agenda as posted or amended. Trustee Rocha seconded. Motion passed.

IV. AUDIT PRESENTATION:

Presented by: Schwartz, Giannini, Lantsberger & Adamson Accounting Corporation

Requested Action/Purpose: Presentation of the annual audit completed for fiscal year ending June 30, 2022.

Attachments: Copies of Audit and Statement of findings letter.

Jeff Stone and Nohemi Almanza from Schwartz, Giannini, Lantsberger & Adamson discussed the audit results for fiscal year ending June 30, 2022. Considering an audit had not been completed since the fiscal year of 2023-2014, they were impressed with the organization and documentation of our financial records for the past fiscal year. The audit was described as “clean”, and some minor changes were suggested for improvement. After the presentation, Mr. Stone and Ms. Almanza departed the meeting.

V. PUBLIC COMMENT

No public present.

VI. CONSENT CALENDAR

A. Minutes: Approval of the minutes from the Regular Board Meeting on March 12, 2023.

Trustee Hogue made a motion to approve the minutes of the March 12, 2023, regular meeting. Trustee Rocha seconded the motion. Motion passed.

B. Financial Statements:

Presented by: Laura Alcantor

Requested Action / Purpose: Discussion and review of the prior month’s financial reports.

Attachments: March 2023 County prepared financial statements provided at the meeting.

The financial reports were reviewed and approved.

YTD 44001 Revenue \$270,375.27 Expenses YTD \$180,759.18. YTD Net gain of \$89,616.09.

Fund balance of (\$138,260.51).

YTD 44005 \$81811.00 with balance of \$140,084.00 – Pre-Need

YTD 44072 \$48,339.92 with balance of \$915,799.66 - Endowment

YTD 44091 \$16744.00 with balance of \$364,850.96 – Capital Outlay

C. Warrants for Bills, Invoices and Required Payments:

Presented by: Laura Alcantor

Requested Action / Purpose: List of bills, invoices, and other payments the district is required to make and the source of the account from which the payment will be made.

Attachments: Warrant Log

Warrants are prepared by either the District Manager or a Board Trustee. The warrant request is reviewed/approved by a different person, either the District Manager or a Board Trustee and signed by both. Trustee Hogue reviewed the prior months warrants requests and found no discrepancies.

VII. GENERAL MANAGER’S REPORT

A. Burials:

The following is a list of the burials to date, with confirmation regarding whether the burials were of residents or non-resident and casket or cremation.

Calendar YTD	25	March 2023	7	March 2023	7	Calendar YTD	25
Resident	11	Resident	2	Casket	4	Casket	17
Non-Resident	14	Non-Resident	5	Cremation	3	Cremation	8

Fiscal YTD	81	Total	81
Resident	47	Casket	49
Non-Resident	34	Cremation	32

B. Bank Accounts

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion, activity, and balance of bank accounts at Oak Valley Bank.

Attachments: Most recent bank statements

Oak Valley Community Bank checking account #10704782 has a balance of \$83,523.83.

Oak Valley Community Bank checking account #10702674 had a \$92.15 debit for and interest paid \$.82 and reconciled for March 2023 by Trustee Rocha with balance of \$19,332.29.

VIII. NEW BUSINESS

No new business on the agenda due to the audit presentation.

IX. OLD BUSINESS

A. County Website

Presented by: Laura Alcantor

Requested Action/Purpose: Update regarding State mandated website.

Attachments: None

Trustee Rocha and District Manager, Laura Alcantor have reported Website up and running. Happy with ease of use as well as website content.

B. Alarm Company

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion regarding a possible change in existing alarm company.

Attachments: Alarm Company quotes from Bay Alarm.

Bay Alarm representative, Cristina Dorado came out and viewed existing equipment in all areas of cemetery as well as recently removed equipment needing replacement. Discussed needs and concerns of coverage and updates. She needs to know if we own all existing equipment or leased. She emailed quotes of 4 proposals. Estimated leased \$21,350. /\$565 monthly full service and owned systems, \$26,000/\$300 monthly time materials replacement. Pumphouse \$1200/\$185. Monthly monitoring, Office burglar alarm \$700. /\$65. Monthly monitoring. Proposals not realistic for ECD budget. Will research if we own existing and request updated quotes from Bay Alarm with additional information.

IV. ITEMS TOO LATE FOR THE AGENDA

None

V. ANNOUNCEMENTS BY TRUSTEES

None

VI. ANNOUNCEMENT OF FUTURE BOARD MEETINGS

Regular Board meetings are held the second Wednesday of every month at 11:00 a.m. at the Cemetery Office located at 28320 E. River Road, Escalon, California. The next Regular Meeting of the Board of Trustees will be held on May 10, 2023, at 11:00 a.m.

VII. ADJOURN

The meeting was adjourned at 12:05 p.m.