

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

REGULAR MEETING MINUTES

**Wednesday, January 8, 2025
11:00 a.m.**

I. CALL MEETING TO ORDER

The meeting was called to order at 11:05 a.m.

II. ROLL CALL

Trustee, Lynn Hogue
Manager, Laura Alcantor

Trustee, Terri Rocha
Office Assistant, Jeff Hood

Trustee, John Bedell

Trustee Rocha was excused. All others were present.

III. APPROVAL OF AGENDA AS POSTED OR AMENDED

Trustee Bedell moved to approve the agenda; Trustee Hogue seconded the motion. Passed unanimously.

IV. PUBLIC COMMENT

None were received.

V. CONSENT CALENDAR

- A. **Minutes:** Approval of minutes from the Regular Board Meeting on November 20, 2024. No meeting was held in December 2024.

Trustee Hogue moved to accept the meeting minutes; Trustee Bedell seconded the motion. Passed unanimously.

B. Financial Statements:

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion of the financial reports for the previous month.

Attachments: November & December 2024 Financial County Reports

YTD (November 2024)

44001 Revenue \$ 2,800.00 Expenses \$ 16,349.39 - Fund Balance of (\$175,518.17).

44005 \$ 5,250.00. Fund Balance of \$ 372,391.00 - Pre-Need

44072 \$ 500.00. Fund Balance of \$ 1,052,701.66 - Endowment

44091 \$ 700.00. Fund Balance of \$ 396,895.23 - Capital Outlay

YTD (December 2024)

44001 Revenue \$ 54,320.28 Expenses \$ 37,809.08 - Fund Balance of (\$159,006.97).

44005 \$ 5,550.00. Fund Balance of \$ 377,941.00 - Pre-Need

44072 \$ 2,325.00. Fund Balance of \$ 1,055,026.66 - Endowment

44091 \$ 1,200.00. Fund Balance of \$ 398,095.23 - Capital Outlay

C. Warrants for Bills, Invoices and Required Payments:

Presented by: Jeff Hood

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: November & December 2024 Warrant Logs

Warrants are prepared by the District Manager, Office Support and/or Trustee Rocha. The warrant requests were reviewed and approved by a person who did not prepare the warrants and signed by those involved in their preparation

December payment to VISA has not yet been posted, presumed lost. Currently working with SJ County to determine action to be taken.

VI. GENERAL MANAGER’S REPORT

A. Burials:

November 2024	5	Calendar (YTD)	83	November 2024	5	Calendar (YTD)	83
Resident	3	Resident	49	Casket	3	Casket	43
Non-Resident	2	Non-Resident	34	Cremation	2	Cremation	40

December 2024	4	Calendar (YTD)	87	December 2024	4	Calendar (YTD)	87
Resident	1	Resident	50	Casket	3	Casket	46
Non-Resident	3	Non-Resident	37	Cremation	1	Cremation	41

Fiscal (YTD)	37	Fiscal (YTD)	37	Other (Monthly)	3	Other (F-YTD)	19
Resident	20	Casket	24	Pre-Needs	2	Pre-Needs	10
Non-Resident	17	Cremation	13	Vases	1	Vases	9

B. Bank Accounts:

Presented by: Jeff Hood

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

Attachments: November & December 2024 Statements

Oak Valley Community Bank checking account ending in #2674.

November activity – earned interest of \$2.50.

Balance of \$19,823.03.

December activity – online payment to EDD SDI quarterly fees of \$404.75, Withdrawal of \$350.00 for employee Christmas bonuses and earned interest of \$2.49.

Balance of \$19,070.77.

Oak Valley Community Bank checking account ending in #4782.
November activity – earned interest of \$34.43.
Balance of \$84,015.15.

Oak Valley Community Bank checking account ending in #4782.
December activity – earned interest of \$35.59.
Balance of \$84,050.74.

VII. NEW BUSINESS

A. Golf Cart Battery Replacement

Presenting: Laura Alcantor

Requested Action/Purpose: Discuss repair expense placement.

Attachments: None. Discussed proposal to replace existing six 8-volt batteries on 2010 Club Cart with single lithium power cell. Reviewed proposed repairs of three local service providers: Golf Cart Unlimited (GCU) of Oakdale, JJ's Golf Carts of Modesto, and Woody' Golf Carts of Modesto. Discussion of posting cost to Operating Budget (44001) or Capital Improvement (44091), to be determined by accountant. JJ's was selected. The second unused golf cart may be opted for liquidation against repair costs as a separate transaction. Trustee Bedell moved and Trustee Hogue seconded the motion. Passed unanimously.

B. ECD Pre-Need Financial Return Policy

Presenting: Laura Alcantor & Jeff Hood

Requested Action/Purpose: Discuss new policy and effective date.

Attachments: None. Discussion to establish refund policy to reduce financial impact on Pre-Need account (44005) and establish sliding penalty matrix of 35% for refunds within one year, decreasing 5% annually over 4 more years to hold at 10% at 5 years and longer. Pre-Need Financial Return Policy to be effective January 15th, 2025, posted on website and in office. Trustee Bedell moved and Trustee Hogue seconded the motion. Passed unanimously.

VIII. OLD BUSINESS

A. Irrigation Issue – Future Gardens 17-26

Presenting: Laura Alcantor

Requested Action/Purpose: Discussed replacement decoder order/installation.

Attachments: None

Awaiting ordered replacement decoders. Upgrades continue as time and materials are available. Trustee Hogue to place order of decoder materials for future reimbursement.

B. 2024-2025 Lot Sales to Operational Budget, transfer of previous FY from Pre-Need Account

Presenting: Laura Alcantor

Requested Action/Purpose: Discuss accounting amendment for lot sales from pre-need income.

Attachments: None. Discussed reviewed records findings that some administrative fees, that should have posted to operational (44001) had been paid into Pre-need (44005). Continued review to identify an amount to be transferred from #44005 to #44001 and balance pre-need documents to County Reporting total.

IX. ITEMS TOO LATE FOR THE AGENDA

None were received.

X. ANNOUNCEMENTS BY TRUSTEES

None were received.

XI. 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, CA 95320. The next Regular Meeting of the Board of Trustees is scheduled for February 12, 2025.

XII. ADJOURN

The meeting was adjourned at 12:23 p.m.