

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

MINUTES

Wednesday, July 12, 2023
11:00 a.m.

I. CALL MEETING TO ORDER

The meeting was called to order at 11:03 a.m.

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. Trustee Rocha 2nd and the motion passed.

IV. PUBLIC COMMENT

No public present.

V. CONSENT CALENDAR

A. Minutes: Approval of the minutes from the Regular Board Meeting on June 14, 2023.

Trustee Rocha made a motion to approve the minutes from the Regular Board Meeting on June 14th, 2023. Trustee Hogue 2nd and the motion passed.

B. Financial Statements:

Presented by: Laura Alcantor

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

Attachments: June 2023 County prepared financial statements.

The financial reports were reviewed and approved.

YTD 44001 Revenue \$359,687.51 Expenses of \$113,347.72. Fund balance with balance of (\$114,528.88).

YTD 44005 \$91,820.00 with balance of \$165,868.00 – Pre-Need

YTD 44072 \$66,671.92 with balance of \$934,131.66 - Endowment

YTD 44091 \$21,412.00 with balance of \$371,518.96 – 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: Warrants Log

Warrants are prepared by either the District Manager or Board Trustee Rocha. 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 June warrants and found no discrepancies.

VI. 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	49	June 2023	10	June 2023	10	Calendar YTD	49
Resident	25	Resident	5	Casket	5	Casket	32
Non-Resident	24	Non-Resident	5	Cremation	5	Cremation	17

Fiscal YTD	105	Total	105
Resident	61	Casket	64
Non-Resident	44	Cremation	41

B. Bank Accounts

Presented by: Laura Alcantor

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

Attachments: June 2023 Bank Statements

Oak Valley Community Bank checking account #10704782 has a balance of \$83,542.58.

Oak Valley Community Bank checking account #10702674 has a balance of \$18,910.93.

A reconciliation was completed for both accounts and reviewed by Trustee Hogue.

Discussion on placing money from the larger checking account at Oak Valley Community Bank into a certificate of deposit. US Bank is offering a 15-month CD with an interest of 4.95%. Trustee Rocha will make inquiries to see if Oak Valley Community Bank offers a comparable rate.

VII. NEW BUSINESS

A. Irrigation Evaluation

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion, recommendations of companies, and scope of work.

Attachments: None

District Manager, Laura discussed a wide scope of inadequate sprinklers and failing existing irrigation lines that need to be replaced. This would be a revamp of multiple old garden areas. There are too many dry areas to continue the hand watering process, taking too much time. Will call other cemeteries to see if they have a company that specializes in cemeteries. The Capital Outlay fund may be utilized, if the project ends up a large scale revamp.

B. Hiring New Office Personnel

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion, recommendations for job description and application.

Attachments: Current job description and employment application.

The District Manager, Laura discussed hiring parameters for new office personnel since she will be cutting her hours back. The job description will be listed, and we now have an updated employment application form. Trustee Hogue recommended posting the position on Indeed.com.

VIII. OLD BUSINESS

A. Audit Resolution for Prior Fiscal Years

Presented by: Terri Rocha

Requested Action/Purpose: County Response Email regarding the Audit Resolution.

Attachments: None

The San Joaquin County Auditor/Controller's office has accepted our Audit Resolution. This closes the issue of previous audits not being completed for the fiscal years of 2015-2021.

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 August 9, 2023, at 11:00 a.m.

VII. ADJOURN

The meeting was adjourned at 11:40 a.m.