

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

**Minutes**

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**Wednesday, May 10, 2023  
11:00 a.m.**

**I. CALL MEETING TO ORDER**

The meeting was called to order at 11:01 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 or amended. Trustee Rocha seconded. Motion passed.

**IV. PUBLIC COMMENT**

No public present

**V. CONSENT CALENDAR**

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

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

**B. Financial Statements:**

Presented by: Laura Alcantor

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

Attachments: April 2023 County prepared financial statements.

The financial reports were reviewed and approved.

YTD 44001 Revenue \$325,707.60 Expenses YTD \$194,541.05. YTD Net gain of \$131,166.55. Fund balance of (\$96,710.05).

YTD 44005 \$79,265.00 with balance of \$153,313.00 – Pre-Need

YTD 44072 \$61,246.92 with balance of \$928,706.66 - Endowment

YTD 44091 \$20,492.00 with balance of \$368,598.96 – 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 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 month's warrants requests 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.

<b>Calendar YTD</b>	<b>33</b>	<b>April 2023</b>	<b>8</b>	<b>April 2023</b>	<b>8</b>	<b>Calendar YTD</b>	<b>33</b>
Resident	14	Resident	3	Casket	6	Casket	23
Non-Resident	19	Non-Resident	5	Cremation	2	Cremation	10

<b>Fiscal YTD</b>	<b>89</b>	<b>Total</b>	<b>89</b>
Resident	50	Casket	55
Non-Resident	39	Cremation	34

**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 dated April 28, 2023.

Oak Valley Community Bank checking account #10704782 has a balance of \$83,530.01.

Oak Valley Community Bank checking account #10702674 has a balance of \$19,333.08.

A reconciliation was completed for both accounts.

**VII. NEW BUSINESS**

**A. Benefits for New Groundskeeper**

Presented by: Laura Alcantor

Requested Action/Purpose: Discuss medical, dental and vision coverage. A new employee is requesting to retain his existing health care providers.

Discussed current health insurance provider of Blue Shield of California. The existing groundskeeper states he does not use the insurance due to the high amount of co-pay amounts for doctor visits and prescriptions. The District Manager will obtain quotes for various health, dental and vision plans and bring the matter back before the Board.

**B. Audits for Prior Fiscal Years**

Presented by: Terri Rocha

Requested Action/Purpose: Discuss fiscal year audit not completed for years ending 2015 through 2021. County Auditor-Controller is requesting annual audits be completed for these years.

Attachments: None

The Cemetery District has had numerous unqualified District Managers, as determined by the current Board of Trustees, during the period of January 2008 through May 2021. The Manager from January 2008 through April 23, 2015, was arrested and subsequently convicted of embezzlement of \$206,268.50 from the Cemetery District. To determine the amount of the cemetery's monetary loss, an unofficial audit was completed by the County Auditor-Controller's Office

The Manager prior to January 2008 was the convicted embezzler's father, who had been the Manager for many years. He had hired his son in 1999 as an employee and due to his father's declining health and subsequent death in April 2008, his son had been appointed as the new Manager. After his arrest in April 2015, a new Manager was hired. She was allegedly trained by one of the groundskeepers. She was subsequently terminated for poor performance and gross neglect of assigned duties on September 21, 2020. Prior to her termination, a temporary employee had been hired to fill her position while she was to be gone on maternity leave. The Manager was in the process of training the temporary employee when her termination occurred. The Board of Trustees at the time decided to appoint the temporary employee, who had very little training, as the new District Manager. The newly appointed Manager was receiving assistance from a volunteer who had helped other Special Districts with various issues. The volunteer had enlisted the services of a Certified Public Accountant (CPA) to conduct an audit for the fiscal year ending June 30, 2020.

Two new Board Trustees were appointed in late 2020. This brought the total number of trustees to three. Two prior Board Trustees had resigned due to the "mess" the district was under. At the time, the district owed the County over \$460,000.00. This amount was an accumulation of overspending, not having a budget, and no oversight by prior trustees. Shortly after the appointment of the two new Trustees, the volunteer and the CPA no longer provided any assistance to the district. No written communication was received regarding the termination of their services.

After a review of the cemetery's finances, non-existent and/or highly disorganized records, and constant disrespect, the Manager's employment was terminated on May 19, 2021. Trustee Rocha assumed the duties of the District Manager on a volunteer basis. Trustee Rocha has prior cemetery office experience as she is also on the Board of the East Union Cemetery Association in Manteca CA and volunteers in their office. Trustees Rocha and Hogue began the enormous tasks of organizing burial records back to the cemetery's inception, reorganizing the financial records for the current fiscal year, changing policies, such as no longer accepting payment in cash or by credit/debit card. Payment is now accepted only via a personal check or money order. Also instituting a two-person review/approval for deposit and payroll submissions, requests for payment warrants from the County, and many other processes. Once a complete fiscal year of organized financial records was available, the district initiated an official audit for the fiscal year ending June 30, 2022. The completed "clean" audit was presented to the board at the April 12, 2023, monthly Board Meeting and subsequently forwarded to the County Auditor-Controller's office.

The County Auditor-Controller's office has requested financial audits to be completed for the fiscal years ending 2015 through 2021. The records for these years are in disarray and it is not known if they are complete due to the issues previously stated regarding unqualified prior District Managers. Each year the district completes the annual Special Districts Financial Transactions Report (SDFTR) electronically to the California State Controller's office.

The Board of Trustees upon a motion duly made, seconded, and unanimously carried, has meeting conducted on May 10, 2023. It has also been determined by the Board of Trustees upon a motion duly made, seconded, and unanimously carried, that prior audits for the fiscal years of 2015 through 2021 cannot be completed due to an abundance of missing information and fraudulent behavior allowed by previous Board of Trustees and previous management.

Be it resolved that the Board of Trustees of the Escalon Cemetery District, doing business as Burwood Cemetery, has accepted the 2002 financial audit conducted by Schwartz, Giannini, Lantsberger & Adamson as a baseline audit for future audits and will not now or ever conduct audits for the missing years. The signed resolution is attached to these minutes.

**C. Scanner/Copier/Scanning Company**

Presented by: Laura Alcantor

Requested Action/Purpose: Discuss preservation of paper records electronically utilizing a scanning company and subsequent office equipment needed, if approved. Also discuss upgrade for current copier/scanner for current files and copying needs.

Attachments: Quotes from various sources.

Discussed ARC Company initial quote to scan all permits, at-need contracts, pre-need contracts and rolodex cards for all years the cemetery has records for. This is a great way to safely store, in the cloud documentation, allow access and ability to add or update documents. Discussed the proposal from ARC, a new copier, and scanner in next year's budget.

**D. Site Issues/Schedule/Overtime**

Presented by: Laura Alcantor

Requested Action /Purpose: Discuss problem site areas in various gardens. Due to long wet winter, continued rain, multiple interments, and numerous headstone installations, discuss permissible overtime for sprinkler upkeep, gopher issues, etc., on an at-need basis.

Attachment: None

Discussed projects needing attention and down time during regular work hours. Overtime should only be used in emergency situations or Saturday services.

**E. Refund Request**

Presented by: Laura Alcantor

Requested Action/Purpose: Discuss refund request of \$400.00 from family who paid for a cremation vault. Due to the size of the interment, none of our vaults were feasible. Additional work was necessary for the second attempt of interment by extending the size of the opening and depth of the grave, with the use of heavy equipment.

Discussed the additional time and resources required to accomplish this unusual burial, a partial refund of \$100.00 was approved for the family.

**F. Budget Planning for Fiscal Year 2023/2024**

Presented by: Laura Alcantor

Requested Action/Purpose: Discuss new items for budget review and possible price increase due to increased overhead and several maintenance projects in the new fiscal year.

Discussed preliminary projected budget, use of Excel to enter updated costs, and plan future date for in depth evaluation for fiscal year 2023/2024. Will finalize the budget at the next Board meeting.

**VIII. OLD BUSINESS**

**A. Alarm Company**

Presented by: Laura Alcantor

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

Attachments: Alarm Company Estimates

Discussed and decided to retain HomeTech Systems as our security monitoring company. The estimates provided by the new companies were much higher than expected for start-up costs of replacing wiring and installing their equipment. A decision to delay the cost of replacing the current hard drive for the south cameras in next year's budget. Quote was for \$ 875.00.

**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 June 14, 2023, at 11:00 a.m.

**VII. ADJOURN**

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