

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

REGULAR MEETING MINUTES

**Wednesday, January 10, 2024
11:00 a.m.**

I. CALL MEETING TO ORDER @ 11:05 a.m.

II. ROLL CALL

Trustee, Lynn Hogue
Manager, Laura Alcantor

Trustee, Terri Rocha
Office Assistant, Jeff Hood

Guest: Caryn Machado

III. APPROVAL OF AGENDA AS POSTED OR AMENDED

Trustee Hogue moved to accept the agenda as posted. Trustee Rocha seconded the motion.

IV. PUBLIC COMMENT

Caryn Machado had reached out to attend today's meeting. Caryn has background with Felton Cemetery in Santa Cruz County and holds a Funeral Director credential with State of CA. She works for the CA DMV and is offering her services as additional support to ECD.

V. CONSENT CALENDAR

A. **Minutes:** Trustee Rocha moved to accept the November 8th meeting minutes. Trustee Hogue seconded the motion.

B. **Financial Statements:**

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion of the financial reports for the previous 2 months.

Attachments: November and December 2023 Financial County Report

YTD (November 2023)

44001 Revenue \$20,975.00, Expenses \$23,370.50. Fund balance of (\$172,775.76)

44005 \$ 3,450.00. Fund balance of \$208,200.00 – Pre-Need

44072 \$ 2,325.00. Fund balance of \$964,853.66 – Endowment

44091 \$ 1,000.00. Fund balance of \$382,027.96 – Capital Outlay

YTD (December 2023)

44001 Revenue \$67,540.34, Expenses \$15,295.66. Fund balance of (\$120,531.08)

44005 \$21,725.00. Fund balance of \$229,675.00 – Pre-Need

44072 \$ 8,525.00. Fund balance of \$973,378.66 – Endowment

44091 \$ 1,450.00. Fund balance of \$383,477.96 – Capital Outlay

Trustee Hogue moved to accept financial reporting. Trustee Rocha seconded the motion.

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 and December 2023 Warrants Log

The Warrants were prepared by the District Manager, the Assistant Manager, or Trustee Rocha. The warrant requests are reviewed and approved by a person who did not prepare the warrants and signed by those involved in their preparation. A review of the warrants 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	77	December 2023	6	December 2023	6	Calendar YTD	77
Resident	45	Resident	4	Casket	6	Casket	47
Non-Resident	32	Non-Resident	2	Cremation	0	Cremation	30

Fiscal YTD	28	Total	28
Resident	20	Casket	15
Non-Resident	8	Cremation	13

B. Bank Accounts

Presented by: Jeff Hood

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

Attachments: November and December 2023 bank statements.

Oak Valley Community Bank checking account (#2674) reflects November deposit of unclaimed funds in the amount of \$731.33 and earned interest of \$1.59. December activity of earned interest of \$1.68.

Oak Valley Community Bank checking account (#4782) reflects November and December earned interest of \$17.18 & \$17.76 respectively.

Trustee Hogue & Trustee Rocha acknowledged the statement and activity reported.

VII. NEW BUSINESS

A. Continued Landscaping Support

Presented by: Terri Rocha

Requested Action/Purpose: Discussion on-going additional landscaping assistance.

Attachments: None

Discussion of continued out-sourcing some grounds work to Swift Landscaping. Trustee Rocha moved to continue service. Trustee Hogues seconded the motion.

B. Over Sized and Infant Liners and Pricing

Presented by: Laura Alcantor

Requested Action/Purpose: Discussion of future need and establishing pricing.

Attachments: None

Discussion to recommend establishing pricing for over-sized and infant burials to meet audit recommendations. Inquiries with many nearby Funeral Homes indicate most over-sized needs are managed thru cremation. Further review has been requested related to establishing an infant as under 12 months in age, dimensions and/or availability of infant casket liner material and expense, as well as use within a Traditional Lot or a Cremation Lot.

VIII. OLD BUSINESS

A. Refrigerator In Shop

Presented by: Terri Rocha

Requested Action/Purpose: Discuss replacement of failing old refrigerator.

Attachments: None

Prior Discussion: Waiting till Spring of 2024 to identify replacement need.

A suggestion was made to inquire with the community for a used refrigerator as a donation. The discussion broadened to considering a “Wish List” posting on our website for additional items that may be needed.

IV. ITEMS TOO LATE FOR THE AGENDA

A. House Thermostat requires replacement.

Presented by: Laura Alcantor

Requested Action/Purpose: Discuss replacement of failing thermostat.

Trustee Hogue moved to approve replacement thermostat not to exceed \$100.00.
Trustee Rocha seconded.

V. ANNOUNCEMENTS BY TRUSTEES

Trustee Rocha mentioned a still open vacancy on the Board of Trustee for the Escalon Cemetery District. Our guest, Caryn Machado, stated her work schedule would not allow her to attend meetings. She was given special permission from her employer to attend today’s meeting.

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. Due to scheduling, The next Regular Meeting of the Board of Trustees will be February 21, 2024 @ 12:00 p.m.

VI. ADJOURN

The meeting was adjourned at 12:02 p.m.