

MEETING OF THE BOARD TRUSTEES OF ESCALON CEMETERY DISTRICT
REGULAR MEETING MINUTES

Wednesday, January 14, 2026
11:06 a.m.

I. CALL MEETING TO ORDER

The meeting was called to order at 11:06 a.m.

II. ROLL CALL

Board President, Terri Rocha
Board Treasurer, Lynn Hogue
Board Secretary, John Bedell

District Manager, Laura Alcantor
Office Assistant, Annmarie Freeseha

All members were present except Board Secretary John Bedell, who was excused.

III. APPROVAL OF AGENDA AS POSTED OR AMENDED

Board President Rocha moved to approve the agenda; Board Treasurer Hogue seconded. Motion carried unanimously.

The Board reviewed procedures for agenda preparation and posting. Agendas will continue to be posted by noon on Fridays prior to the Wednesday meeting. Changes may be made and redistributed prior to the 72-hour deadline, if necessary.

IV. PUBLIC COMMENT

No public was present.

V. CONSENT CALENDAR

A. Minutes:

Board President Rocha moved to accept; Board Treasurer Hogue seconded the motion. Passed unanimously. Review of Board Action taken through email since last Board meeting was approved.

B. Financial Statements:

Presented by: Laura Alcantor

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

Attachments: December 2025 Financial County Reports and Actual Cost to Budget Plan reporting summary. County of San Joaquin Auditor- Controller- General Journal (TDR 305561).

December 2025		Revenue	Expense	Balance
44001	Operating	\$96,615.98	\$35,829.24	\$(50,618.13)
44005	Pre-Need	\$12,925.00	\$36,650.00	\$432,022.00
44072	Endowment	\$3,875.00		\$1,145,095.66
44091	Capital Outlay	\$1,775.00	0.00	\$435,215.23

District Manager Alcantor presented the December 2025 financial reports. Discussion included the \$36,650.00 transfer from Pre-Need (44005) to Operating (44001). The transfer was necessary because double headstones were installed on both purchased lots, resulting in the previously Pre-Need lot being moved to Operating (At-Need) revenue.

Board President Rocha moved to approve the financial statements; Board Treasurer Hogue seconded. Motion carried unanimously.

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: December 2025 Warrant Logs

Warrants are prepared by the District Manager, Office Support and/or Board President 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.

VI. GENERAL MANAGER'S REPORT

A. Burials:

December 2025	3	Calendar (YTD)	86	December 2025	3	Calendar (YTD)	86
Resident	1	Resident	50	Casket	2	Casket	44
Non-Resident	2	Non-Resident	36	Cremation	1	Cremation	42

Fiscal (YTD)	35	Fiscal (YTD)	35	Other (Monthly)	8	Other (F-YTD)	37
Resident	17	Casket	16	Pre-Needs	4	Pre-Needs	16
Non-Resident	18	Cremation	19	Vases	4	Vases	21

B. Bank Accounts:

Presented by: Laura Alcantor

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

Attachments: December 2025 Statements

Oak Valley Community Bank checking account ending in #2674.

Month	Autopay to PG&E	Autopay to VISA	Employee Bonuses	Earned Interest	Balance
December	\$1,820.94	\$629.18	\$350.00	\$2.00	\$16,705.03

➤ December 29, 2025 – \$3,368.16 – County Reimbursement 10/2025 – 11/2025

Oak Valley Community Bank checking account ending in #4782.

Month	Earned Interest	Balance
December	\$35.86	\$84,472.03

VII. NEW BUSINESS

A. San Joaquin County Auditor Controller Office Transition

Presenting: Laura Alcantor

Requested Action/Purpose: Discussion regarding transition February 1, 2026, from PeopleSoft to Workday through San Joaquin County Auditor Controller Office.

Attachments: Auditors Office memorandum and accompanying examples of revised Excel worksheets and the Ad HOC Payment Request Form for Special Districts.

District Manager Alcantor reviewed information from the San Joaquin County Controller's Office regarding the upcoming transition from PeopleSoft to Workday effective February 1, 2026. Month-end bills will need to be submitted earlier to ensure timely processing. The district's use of VISA should minimize disruption. Board Treasurer Hogue suggested noting unpaid bills and submitting invoices promptly to avoid late payments.

Discussion included updating and cross-referencing GL codes for accuracy in budgeting. Board President Rocha will contact the County with a list of questions for clarification. Certain items, such as burial devices, now have separate GL codes. Board President Rocha confirmed that mapping of codes and preparation of a reference sheet for staff is underway.

VIII. OLD BUSINESS

A. South Property Washout

Presenting: Laura Alcantor

Requested Action/Purpose: Discussion of bids and selection.

Attachments: Proposed Bids to be reviewed.

Discussion included an inventory of remaining placements in Gardens 17-20. It is estimated that 30 - 40 years may pass before there is need to utilize Gardens 21 - 26. The safety around the washout area can be temporarily protected with use of improved barricades or other deterrents. Board President Rocha moved to table this issue till "Irrigation Issue" can be completed. Board Treasurer Hogue seconded the motion. The motion carried unanimously.

B. Irrigation Issue – Future Gardens 17-26

Presenting: Laura Alcantor

Requested Action/Purpose: Progress findings from Board Secretary Bedell.

Attachments: None

The Board reviewed progress on irrigation repairs. The item remains tabled until a service provider can inspect and provide a quote. An irrigation technician will be scheduled to inspect the interior irrigation system now that access has been provided with a key. District Manager Alcantor reported that calls have been made to the irrigation specialist, but no response has been received. Additional providers will be contacted if necessary.

C. Reduction of County Debt

Presenting: Laura Alcantor

Requested Action/Purpose: Discussion for reducing the cemetery's debt to the County.

Attachments: None

The Board discussed strategies for reducing the cemetery's debt to the County. Topics included the benefits of CSDA membership, such as discounts through Streamline, Amazon Prime, and access to webinars.

The Board also reviewed an email from Rick Wood regarding California CLASS investment options. Board Treasurer Hogue expressed interest in learning more, specifically about the process for transferring funds in and out of the program. The Board agreed to invite Rick Wood to attend a future meeting for further discussion, tentatively scheduled for March 11, 2026.

Treasurer Hogue moved to continue pursuing County-sponsored classes and training opportunities; Board President Rocha seconded. Motion carried unanimously.

IX. ITEMS TOO LATE FOR THE AGENDA

X. ANNOUNCEMENTS BY TRUSTEES

No announcements were presented.

XI. ANNOUNCEMENT OF FUTURE BOARD MEETINGS

Regular Board Meetings are held on 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 11, 2026.

XII. ADJOURN

Meeting Adjourned 11:55 AM