

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

Wednesday, March 11, 2026
11:00 a.m.

I. CALL MEETING TO ORDER

The meeting was called to order at 11:00 a.m.

II. ROLL CALL

Board President, Terri Rocha	District Manager, Laura Alcantor
Board Treasurer, Lynn Hogue	Office Assistant, Annmarie Freeseha
Board Secretary, John Bedell	

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 passed unanimously.

IV. PUBLIC COMMENT

In consideration of the CSDA presenters' limited availability, Item A under New Business has been relocated to Item IV of the agenda.

V. CONSENT CALENDAR

A. Minutes:

Board President Rocha moved to accept; Board Treasurer Hogue seconded the motion. Motion approved unanimously.

B. Financial Statements:

Presented by: Laura Alcantor

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

Attachments: February 2026 Financial County Reports and Actual Cost to Budget Plan reporting summary. County of San Joaquin Auditor- Controller- General Journal (TDR 305561).

February 2026	Revenue	Expense	Balance
4010FD Operating	\$38,700.98	\$20,067.61	(\$37,615.80)
4011FD Pre-Need	\$12,925.00	\$36,650.00	\$438,687.00
4012FD Endowment	\$23,413.00		\$1,164,633.66
4013FD Capital Outlay	\$10,582.00	\$0.00	\$444,002.23

Board President Rocha moved to approve the financial statements; Board Treasurer Hogue seconded. Motion approved 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: January & February 2026 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:

January 2026	5	Calendar (YTD)	5	January 2026	5	Calendar (YTD)	5
Resident	3	Resident	3	Casket	4	Casket	4
Non-Resident	2	Non-Resident	2	Cremation	1	Cremation	1
February 2026	9	Calendar (YTD)	14	February 2026	9	Calendar (YTD)	14
Resident	4	Resident	7	Casket	6	Casket	10
Non-Resident	5	Non-Resident	7	Cremation	3	Cremation	4
Fiscal (YTD)	49	Fiscal (YTD)	49	Other (Monthly)	8	Other (F-YTD)	46
Resident	24	Casket	26	Pre-Needs	4	Pre-Needs	23
Non-Resident	25	Cremation	23	Vases	4	Vases	23

B. Bank Accounts:

Presented by: Laura Alcantor

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

Attachments: January & February 2026 Statements

Oak Valley Community Bank checking account ending in #2674.

Month	Autopay to PG&E	Autopay to VISA	EDD	Earned Interest	Balance
January	\$1,661.94	\$1,426.09	\$545.95	\$1.96	\$15,523.62

Month	Autopay to PG&E	Autopay to VISA	Farmers Blacksmith	Earned Interest	Balance
February	\$1,042.70	\$987.80	\$100.00	\$1.75	\$17,028.85

- January 30, 2026 – \$2,450.12– County Reimbursement 12/2025 – 01/2026
- February 23, 2026 - \$3,633.98 – County Reimbursement 01/2026- 02/2026

Oak Valley Community Bank checking account ending in #4782.

Month	Earned Interest	Balance
January	\$35.88	\$84,507.91
February	\$32.42	\$84,540.33

VII. NEW BUSINESS

A. California CLASS Investment

Presented by: Olivia Robertson, CSDA Member Services Specialist & Rick Wood, CSDA Chief Finance & Operations Officer

Requested Action/Purpose: Rick Wood will provide a brief educational overview of California CLASS, a Local Government Investment Pool authorized under Government Code §53600 et seq. His presentation will focus on permissible public-fund investments, liquidity, and interest-rate competitiveness. This is an informational session only and not a sales presentation.

Attachments: CSDA Member Overview Folder & California CLASS – Investments Program for Districts

Both representatives discussed the benefits of CSDA membership services. Olivia reviewed the membership benefits and extended a discounted rate once the trial membership expires on June 30, 2026. She quoted \$1,510.00. The benefits will provide a 30% discount on Streamline (Burwood Cemetery's website provider), as well as several other cost-saving opportunities.

Rick provided an overview of the Cal CLASS investment pool, one of the leading providers of local government investment pool services. He discussed available investment options and addressed questions and concerns from the Board. The Board would like to further investigate this opportunity and will email Rick to proceed with the next regulatory steps.

B. Exception Letter Request

Presenting: Laura Alcantor, District Manager

Requested Action/Purpose: Discussion for future placement

Attachments: Letter

The Board read a letter presented for an exception placement approval. Board Treasurer Hogue motioned to approve the exception; Board President Rocha seconded motion. Motion approved unanimously.

C. Secondary Interment Burial Costs

Presenting: Laura Alcantor, District Manager

Requested Action/Purpose: Discussion for dual placement on same day fee.

Attachments: None

Alcantor, District Manager discussed cost for dual placement within the same lot on the same day. She presented cost options due to additional paperwork and time as well as loss in income providing two interments without compensation. Board Treasurer Hogue moved to approve a 25% charge for a same day second cremation interment. This will be adopted for the next fiscal year, July 1, 2026. Board President Rocha seconded motion. Motion approved unanimously.

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. Motion approved 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. San Joaquin County Auditor Controller Office Transition

Presenting: Laura Alcantor

Requested Action/Purpose: Discussion regarding February 1, 2026, transition.

Attachments: None

Discussion regarding County accounting transition is in place and we are working with them to correct any challenges in the warrant processing and monthly County reports.

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 April 8, 2026.

XII. ADJOURN

Meeting Adjourned 12:07 p.m.