

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

**REGULAR MEETING MINUTES**

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**Wednesday, November 20, 2024  
11:00 a.m.**

**I. CALL MEETING TO ORDER**

The meeting was called to order at 11:10 a.m.

**II. ROLL CALL**

Trustee, Lynn Hogue  
Manager, Laura Alcantor  
Guests

Trustee, Terri Rocha  
Office Assistant, Jeff Hood

Trustee, John Bedell

All were present.

**III. APPROVAL OF AGENDA AS POSTED OR AMENDED**

Trustee Hogue moved to approve the agenda; Trustee Rocha seconded the motion.  
Passed unanimously.

**IV. PUBLIC COMMENT**

Guests, Mr. & Mrs. Curtis Lineberger presented their written request for exception placement to the Board. Cemetery Rules were presented to, and accepted by, our guests.

**V. CONSENT CALENDAR**

- A. **Minutes**: Approval of minutes from the Regular Board Meeting on October 9, 2024.

Trustee Rocha moved to accept the meeting minutes; Trustee Hogue seconded the motion.  
Passed unanimously.

- B. **Financial Statements**:

Presented by: Laura Alcantor

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

Attachments: September 2024 Financial County Reports

YTD (October 2024)

44001 Revenue \$ 18,740.00 Expenses \$ 18,851.26 - Fund Balance of (\$161,968.78).

44005 \$ 18,511.00. Fund Balance of \$ 367,141.00 - Pre-Need

44072 \$ 14,214.00. Fund Balance of \$ 1,052,201.66 - Endowment

44091 \$ 2,505.00. Fund Balance of \$ 396,195.23 - Capital Outlay

**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: October 2024 Warrant Log

Warrants are prepared by the District Manager, Office Support and/or Trustee 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:**

<b>October 2024</b>	<b>6</b>	<b>Calendar (YTD)</b>	<b>78</b>	<b>October 2024</b>	<b>6</b>	<b>Calendar (YTD)</b>	<b>78</b>
Resident	2	Resident	46	Casket	3	Casket	40
Non-Resident	4	Non-Resident	32	Cremation	3	Cremation	38

<b>Fiscal (YTD)</b>	<b>28</b>	<b>Fiscal (YTD)</b>	<b>28</b>	<b>Other (Monthly)</b>	<b>0</b>	<b>Other (F-YTD)</b>	<b>16</b>
Resident	16	Casket	18	Pre-Needs	0	Pre-Needs	8
Non-Resident	12	Cremation	10	Vases	0	Vases	8

**B. Bank Accounts:**

Presented by: Jeff Hood

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

Attachments: October 2024 Statements

Oak Valley Community Bank checking account ending in #2674.  
 October activity – online payment to EDD SDI quarterly fees of \$415.58 and deposit for reimbursement for EDD SDI \$415.58 and earned interest of \$2.50.  
 Balance of \$19,820.59.

Oak Valley Community Bank checking account ending in #4782.  
 October activity – earned interest of \$35.56.  
 Balance of \$83,980.72.

**VII. NEW BUSINESS**

**A. 2024-2025 Lot Sales to Operational Budget, transfer of previously from Pre-Need Account**

Presenting: Laura Alcantor

Requested Action/Purpose: Discuss accounting amendment for lot sales from pre-need income.

Attachments: None

Motion made regarding use of Pre-Need Fund (44005) that \$200 administrative fees paid for pre-need be posted to Operational Fund (44001) and future pre-need refunds be taken from Pre-Need fund (44005) and not the Operational Fund. Stipulation that should Pre-Need Fund approach a balance of \$300,000 balance, Board of Trustees are to be notified. Trustee Hogue moved; Trustee Rocha seconded the motion. Passed unanimously.

## **VIII. OLD BUSINESS**

### **A. Irrigation Issue – Future Gardens 17-26**

Presenting: Laura Alcantor

Requested Action/Purpose: Discussed replacement decoder order/installation.

Attachments: None

Awaiting ordered replacement decoders. Uncertain whether single or double decoders are needed. Further testing is needed to identify proper equipment. The upgrades continue as time and materials are available. As a potential repair expense that is likely to surpass budget plans, a separate accounting of related expenses is to be maintained for future review should the overall expense exceed budget planning. At that time, total combined expenses may be considered for transfer from Capital Outlay Fund.

## **IX. ITEMS TOO LATE FOR THE AGENDA**

New Board Member, John Bedell, was sworn in at 11:00 a.m., prior to today's Board meeting.

Trustee Hogue moved to accept the Guest's exception request; Trustee Rocha seconded the motion. Passed unanimously.

## **X. ANNOUNCEMENTS BY TRUSTEES**

Cancel December Board Meeting due to no quorum will be available.

## **XI. 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, CA 95320. The next Regular Meeting of the Board of Trustees is scheduled for January 8th, 2025.

## **XII. ADJOURN**

The meeting was adjourned at 12:51 p.m.