



MINUTES

OF THE **REGULAR BOARD MEETING** OF THE **BOARD OF TRUSTEES**
OF THE **MADERA CEMETERY DISTRICT**
TUESDAY, FEBRUARY 27, 2024, 5:30 p.m.
1301 ROBERTS AVE., MADERA, CA 93637

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE MADERA CEMETERY DISTRICT, HELD TUESDAY, FEBRUARY 27, 2024 AT 5:30 P.M. AT THE DISTRICT OFFICE BUILDING IN ARBOR VITAE CEMETERY, LOCATED AT 1301 ROBERTS AVE., MADERA, CA 93637

TRUSTEES PRESENT:

CANDY TALLEY
LOIS BETTY
BELVA BARE
DAVID NEMETH
CELESTE VOYLES

PUBLIC/EMPLOYEES PRESENT:

ARTHUR GARDNER - DISTRICT MANAGER
RONNIE RAMIREZ – OPERATIONS MANAGER
TRACY ISAAK – OFFICE TECHNICIAN
STEPHEN CLOETERS – H.R. GENERALIST
LORENZO BELMONTES – GROUNDSKEEPER III
FRED VERDUZCO – MAINTENANCE SPECIALIST

CALL TO ORDER:

Chairperson Candy Talley called the meeting to order at 5:30 p.m.

ROLL CALL OF BOARD:

Chairperson Candy Talley took roll of the Board. Trustees David Nemeth, Lois Betty, Belva Bare, and Celeste Voyles were present.

PLEDGE TO THE FLAG:

Board Chair Candy Talley led the room in the Pledge of Allegiance.

PUBLIC COMMENT ON ANY AGENDA ITEM:

None

CONSENT CALENDAR:

Trustee Lois Betty requested a correction in the minutes of the January 30, 2024 meeting regarding actions taken to add the missing Consent Calendar to the agenda. The minutes should indicate that the Board voted that an emergency existed and then took a separate vote to add the Consent Calendar to the agenda. Some other word choice and spelling changes were requested.

Trustee Celeste Voyles pointed out that she had met with Office Technician Tracy Isaak to move some items from expense accounts to asset accounts in the

District's books. Questions were asked about some expenses on the check register and in the credit card statement. Trustee David Nemeth announced he would not be present at the next Board meeting in March.

Trustee Lois Betty moved to approve the consent calendar with the changes, Trustee David Nemeth seconded, and all voted in favor.

RECESS TO CLOSED SESSION:

Chairperson Candy Talley asked for a closed session.

RECONVENE TO OPEN SESSION - REPORT OF ANY ACTION TAKEN:

Chair Candy Talley reported that no action had been taken in closed session.

DISCUSSION/REPORT IF NEEDED ON OPERATIONS OF MCD CEMETERIES:

Operations Manager Ronnie Ramirez stated there was nothing new to add to his printed report. District Manager Arthur Gardner said that Mr. Ramirez had done a great job with the safety meeting MCD hosted in February.

REPORT/DISCUSSION OF ACTION ITEMS FROM PREVIOUS BOARD MEETING:

District Manager Arthur Gardner reported he had put together a resolution for the *Proof of Residency Policy* and that he'd sent out a memo to all the cemeteries and ordered *RESIDENT* stamps for each office. Interment orders will be stamped and initialed to indicate that residency has been confirmed. A brief discussion ensued about the level of documentation needed for known residents of the District. All persons will need to provide documentation of residency.

Gardner reported that he issued a memo clarifying that persons who reside(d) in the sphere of influence in eastern Madera County have the right to be buried in a MCD cemetery, but they must pay a non-resident fee.

Trustee Belva Bare inquired about the overage of petty cash on the *Trial Balance*. Gardner explained that the overage had been on the report for some time and clarified that it is the result of a bookkeeping issue and that the actual cash on hand is at the correct level. Office Technician Tracy Isaak will talk with the auditor about how to correct the discrepancy on paper.

DISCUSSION/REPORT/APPROVAL OF LEASE AGREEMENT OF D&D AG SERVICES, LLC:

District Manager Arthur Gardner stated that he'd submitted the agreement signed in January to County Counsel and they made some minor corrections. He presented the revised agreement for signatures from Chairperson Candy Talley and Vice-Chair Lois Betty. Gardner asked why the District signs one-year leases rather than longer ones. Trustee David Nemeth said that it's done to avoid tying up the land in case the District needs to use it.

REPORT/DISCUSSION/DECISIONS ON ARBOR VITAE SOLAR, PLOTBOX CEMETERY MAPPING, ELECTRIC VEHICLES, AND CALVARY NICHE PROJECTS:

Rain gutters for the back of the new office building have been delivered but still need to be installed. Landscaping around the building is in the works.

GreenDay Finance notified the District that they underestimated the size of the area where the solar structure was to be installed. They have proposed a new contract, lower power output, and higher monthly rates. District Manager Arthur Gardner said he would be in contact with County Counsel.

Gardner showed the Board the PlotBox maps on the boardroom screen. PlotBox said MCD has the straightest rows they've ever seen.

The Board reviewed handouts regarding the new niches for Calvary's Arbor View niches. Larry Moore from Berry Construction has ordered the units and they should be installed in about 120 days. They have been configured to have more companion niches than the existing niches.

Trustee Lois Betty inquired about the mausoleums for Arbor Vitae. Gardner responded that Larry Moore is working on plans.

REPORT/DISCUSSION ON PROPERTY TAX ADMINISTRATION FEE FOR 2024:

The Property Tax Administration Fee for 2024 will be \$50,756. District Manager Arthur Gardner said that Trustee David Nemeth was correct when he'd stated that school districts do not pay this fee. A discussion was had on how much each household was charged in taxes that support MCD. The answer was not known.

REPORT/DISCUSSION/DECISION DATE OF SPRING PLANNING MEETING:

Trustee Celeste Voyles questioned whether it is necessary to hold two planning meetings per year. Trustee Belva Bare stated that the spring meeting is necessary so that the budget can be turned into the County in June. A discussion was had on having two meetings in 2024 and then having just one meeting in 2025. It was decided that the planning meeting will be held April 23rd with a budget meeting first, followed by a regular board meeting at 5:30.

REPORT/DISCUSSION ON ANNEXATION OF LAND ALONG HWY 41 CORRIDOR:

This agenda item was tabled for later discussion.

REPORT/DISCUSSION/DECISION ON LAND DEVELOPMENT AT OAKHILL CEMETERY:

District Manager Arthur Gardner said nothing had been done on this item yet. He asked whether the Board planned on going to look at it together. Chair Candy Talley said the Board should do a daytime meeting to look things over and directed that this item be placed on the March agenda.

REPORT/DISCUSSION/DECISION ON THE MISSION'S REQUEST FOR TREE TRIMMING:

The property manager of the property adjacent to Arbor Vitae Cemetery on the east had requested that the District trim back the trees on the property line to reduce pine needles and debris falling on their side of the fence. District Manager Arthur Gardner said that they are able to do trimming on their side of the fence if they choose. He checked with County Counsel on the matter. The Board advised him to write an email to the property manager to that effect.

REPORT/DISCUSSION/DECISION ON TRANSITION FROM CURRENT BOOKKEEPING SYSTEM TO QUICKBOOKS:

Trustee Celeste Voyles and District Manager Arthur Gardner discussed emails exchanged among themselves and auditor Garry Riezebos regarding QuickBooks options. Voyles suggested going with the Enterprise version of QuickBooks and starting fresh with a new chart of accounts rather than converting from DacEasy to avoid carrying garbage forward into QuickBooks.

REPORT/DISCUSSION/DECISION ON MASTER PLAN FOR ARBOR VITAE'S 10 ACRES:

The Board looked at an old rendering of plans for the western area of Arbor Vitae. It was agreed that the drawing was suitable for framing and display in the District office. Trustee Belva Bare suggested a new master plan be created. This item will be on the agenda for the spring planning meeting. PG&E should be contacted regarding making adjustments to the easement in the NW corner of the cemetery.

REPORT/DISCUSSION/DECISION ON RECORDS RETENTION:

The move into the new office showed that there are a lot of old records in the District's possession, including payroll records from 1984 and older. A discussion was had regarding how long different types of records should be retained. As a general rule, records should be held onto for seven years before they're destroyed, but other records should be retained forever. Trustee Belva Bare suggested PERS be consulted regarding PERS records. This item should be on the March agenda.

REPORT/DISCUSSION/DECISION ON ADDING GRANDPARENTS TO DEFINITION OF FAMILY IN POLICIES:

The recent change of the definition of *family* in MCD policies did not include grandparent/grandchild relationships. A resolution to expand the definition to include grandparents, great-grandparents and great/grandchildren will be presented in the next board meeting.

REPORT/DISCUSSION/DECISION ON CEMETERY SECURITY:

Nothing to report.

REPORT/DISCUSSION/DECISIONS ON INVESTEMENTS FOR E.C. & PRE-NEED FUNDS WITH SANDRA WHEELER:

Chair Candy Talley stated that the trustees had seen the investment reports and asked if there were any questions. There were none.

REPORT/DISCUSSION ON AGENDA ITEMS FOR NEXT MONTH'S BOARD MEETING:

There were no requests from the Board to place any items on the March agenda.

ADJOURNMENT: 8:35 p.m.