



MINUTES

OF THE **REGULAR BOARD MEETING** OF THE **BOARD OF TRUSTEES**

OF THE **MADERA CEMETERY DISTRICT**

TUESDAY, JANUARY 28, 2025, 2:30 p.m.

1301 ROBERTS AVE., MADERA, CA 93637

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE MADERA CEMETERY DISTRICT, HELD TUESDAY, JANUARY 28, 2025, AT 2:30 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 - GROUNDS III
ALEX COSIO - GROUNDS II
AURELIO RODRIGUEZ - GROUNDS I
DAVID RICHSTONE - MADERA COUNTY
AUDITOR/CONTROLLER
CATHERINE NAINOA - MADERA COUNTY CHIEF
ACCOUNTANT-AUDITOR

CALL TO ORDER:

Chairperson Lois Betty called the meeting to order at 2:30 p.m.

ROLL CALL OF BOARD:

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

PLEDGE TO THE FLAG:

Trustee Celeste Voyles led the room in the Pledge of Allegiance.

CHANGES TO THE AGENDA:

There was a question of why purchasing stone in anticipation of future retaining wall projects at Oakhill Cemetery was not on the agenda.

PUBLIC COMMENT ON ANY AGENDA ITEM:

None.

CONSENT CALENDAR:

Questions were asked about a few expenditures. Trustee Candy Talley pointed out that telephone expenditures had reached the budgeted amount for the year. Cell phones and tablets had been purchased but not planned for in the budget. There was a discussion on adjusting the budget but it was decided to leave it alone in order to gauge the District's performance against the budget.

Trustee Candy Talley made a motion to approve the consent calendar, Trustee Celeste Voyles seconded the motion, and all voted in favor.

CORRESPONDENCE:

None

ANNOUNCEMENTS:

None

RECESS TO CLOSED SESSION:

Chairperson Lois Betty asked for a closed session at 3:10.

RECONVENE TO OPEN SESSION - REPORT OF ANY ACTION TAKEN:

Chairwoman Lois Betty reported that no action was taken in closed session.

PRESENTATION/DISCUSSION WITH DAVID RICHSTONE, MADERA COUNTY AUDITOR/CONTROLLER AND CATHERINE NAINOA, CHIEF ACCOUNTANT – AUDITOR:

Mr. Richstone and Ms. Nainoa reviewed handouts that explained the various sources of revenue that come into Madera County and Madera Cemetery District. They discussed the cause behind the County clawing back funds that were mistakenly paid to MCD over the course of many years. Ms. Nainoa discovered that MCD received tax revenue that wasn't owed to it because of a spreadsheet error. The trustees were satisfied with the explanation and expressed their appreciation to the County representatives for coming to the meeting.

LOYALTY AFFIRMATION:

Trustees Lois Betty, Belva Bare, David Nemeth, and Candy Talley stood and repeated and signed the Loyalty Affirmation. Trustee Voyles abstained because of her departure from the board.

DISCUSSION/REPORT IF NEEDED ON OPERATIONS OF MCD CEMETERIES:

Operations Manager Ronnie Ramirez gave an update of the progress of construction of the mausoleums.

He said that a new pickup had not been purchased for Oakhill because of the inability to install the dumper bed from the old truck onto a new one. He said he's

looking into replacing or fixing the engine on the old truck. He will see if the cost of repairing the old truck is worth it.

REPORT/DISCUSSION OF ACTION ITEMS FROM PREVIOUS BOARD MEETING:

District Manager Arthur Gardner said he'd spoken with attorney Bob Hunt about the dilemma with pre-need funds sitting unused. Mr. Hunt suggested an audit to determine MCD's true liabilities. Gardner said he didn't know how to easily do this without taking a lot of time and going through all the physical files. This is to be discussed further in the next board meeting.

Board Chair Lois Betty asked about the delinquent contracts that had been discussed in a previous board meeting. Gardner said they had not been resolved yet.

REPORT/DISCUSSION ON ARBOR VITAE SOLAR, PLOTBOX IMPLEMENTATION, AND ARBOR VITAE MAUSOLEUM:

District Manager Arthur Gardner told the Board that, based on the cost of the new mausoleums under construction, the District's cost per burial space would be about \$5,600 to \$5,800.

The solar company says they are still waiting on the building department to get the plans approved. Trustee Candy Talley suggested Gardner check with the city to see what's happening.

Gardner said that as PlotBox adaption progresses, they keep finding new issues that need to be addressed. Calvary and Oakhill/Northfork have been using the program successfully.

REPORT/DISCUSSION ON AUDIT PROGRESS:

On January 9, 2025, the auditor, Garry Riezebos, came in with four other people to start the 2023-24 audit.

REVIEW/DISCUSSION ON QUICKBOOKS IMPLEMENTATION PROGRESS:

QuickBooks adoption is moving slowly. District Manager Arthur Gardner and Office Technician Tracy Isaak had met with Trustee Celeste Voyles to review the chart of accounts. QuickBooks will make accounting much easier and will provide much more powerful reporting tools.

REPORT/DISCUSSION/DECISION ON RESOLUTION 155: RESOLUTION TO UPDATE MCD'S MARKER SETTING POLICY:

The Board had reviewed the resolution's language in December and approved it. The Board was now presented with the approved language in Resolution 155. Trustee David Nemeth made a motion to approve the resolution, Trustee Candy Talley seconded, and all voted in the affirmative: Lois Betty, aye; Belva Bare, aye, David Nemeth, aye; Celeste Voyles, aye; and Candy Talley, aye.

REPORT/DISCUSSION ON 2024 BURIAL TOTALS AND DEATHS IN MADERA COUNTY:

District Manager Arthur Gardner reviewed a burial report showing that the burial count in 2024 was significantly lower than in prior years and among the lowest totals in the past 30 years. Gardner contacted the Madera County Health Department to find out if deaths were down in the county and they directed him to a website with all the numbers. Deaths were, in fact, higher in 2024 than the previous year, which led Gardner to believe that people are cremating their loved ones and keeping their cremains. Perhaps inflation and the challenges of the economy are keeping people from burying their dead.

Gardner suggested the District may have to look at low-cost options to encourage the public to bury their cremains. Developing a new in-ground cremation area could be done at a low cost.

Chairperson Lois Betty suggested that a new cemetery developed on the 41 corridor could be developed for cremations only.

REPORT/DISCUSSION/DECISION ON HIRING FT EMPLOYEE FOR CALVARY TO REPLACE TEMP HELP:

Calvary's superintendent, Cruz Magdaleno, has requested another full-time employee to add to his staff. With the hire of a full-time employee, Cruz believes he would no longer need temporary summer help. Trustee Celeste Voyles said that, with Calvary being short an employee who is out on disability leave and his return date is unknown, a temp employee should be brought onboard and he could potentially become a full-time employee.

District Manager Arthur Gardner presented the costs of full-time and part-time employees and their pros and cons. There is no need for an immediate decision. Chairperson Lois Betty suggested this item be tabled but placed on February's agenda for further discussion.

REPORT/DISCUSSION/DECISION ON REMOVAL OF HOLIDAY FLOWERS:

There had recently been some issues come up with the public and removal of Christmas flowers. Current flower/grave decorating policy does not address holiday flowers. What makes a flower a holiday flower? District Manager Arthur Gardner will work on finding the right wording.

REPORT/DISCUSSION/DECISION ON CHANGES TO THE AGREEMENT TO PURCHASE INTERMENT RIGHTS, MERCHANDISE, AND SERVICES:

According to District Manager Arthur Gardner, there are several issues and questions that need to be addressed with the current contract format. Allowing contract transfers and selling multiple plots in a single contract are problematic. Some current practices in the District are not in accordance with the terms of the contract. The Board was given several different options of contracts to review, but this item will

be on the February agenda. It was suggested that this topic be brought up at the CAPC conference in March.

REPORT/DISCUSSION ON CEMETERY SECURITY:

The cinder block wall by the Arbor Vitae ponding basin got graffitied.

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

Hiring a full-time employee and Agreement to Purchase Interment Rights.

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

Trustee David Nemeth said \$190k in Pre-Need fund was invested in Farmer Mac Agency Bonds, paying 4.206%. It matures 1/7/2028.

\$100k in Endowment Principal was invested in US Treasury Bonds paying 4.192% and maturing 2/15/2029. Both are non-callable.

Nemeth continued a discussion from December's board meeting about moving Endowment Care funds from Madera County in Stifel. He said the County invests for the short term, while Stifel invests for the long term and gets better returns. Chairperson Lois Betty suggested Nemeth get in touch with Sandra Wheeler from Stifel to set up a wire transfer.

Nemeth made a motion to pull E.C. funds from County and invest them with Stifel, Trustee Candy Talley seconded and all voted in favor: Celeste Voyles, aye; Belva Bare, aye; Lois Betty, aye; Candy Talley, aye; and David Nemeth, aye.

EXPRESSION OF APPRECIATION TO CELESTE VOYLES FOR HER SERVICE TO MCD:

This meeting marked Ms. Voyles' last as a trustee because of her move to Florida. Trustees thanked her for her contribution to the District and wished her well.

REPORT/DISCUSSION ON TRUSTEE TO FILL VACANCY ON BOARD OF TRUSTEES:

The Trustees would like to meet with prospective candidates to review their resumes and qualifications. Trustee Celeste Voyles said the chosen candidate should have a background in finances. Trustee Belva Bare read a list of things to look for in a prospective trustee. A special meeting may be called in February to allow Trustees to meet with the candidates.

ADJOURNMENT: 5:25 p.m.