



MINUTES

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

OF THE **MADERA CEMETERY DISTRICT**

TUESDAY, MAY 27, 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, MAY 27, 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:

LOIS BETTY
BELVA BARE
DAVID NEMETH
CANDY TALLEY

PUBLIC/EMPLOYEES PRESENT:

ARTHUR GARDNER - DISTRICT MANAGER
RONNIE RAMIREZ – OPERATIONS MANAGER
TRACY ISAAK – OFFICE TECHNICIAN
STEPHEN CLOETERS – H.R. GENERALIST
BALDEMAR AVILES – GROUNDSKEEPER III
JOE RIOS – GROUNDSKEEPER II
DAVID JAIMES – MAINTENANCE SPECIALIST

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, and David Nemeth were present. Trustee Mike Franklin was excused due to illness.

PLEDGE TO THE FLAG:

Trustee David Nemeth led the room in the Pledge of Allegiance.

CHANGES TO THE AGENDA:

None.

PUBLIC COMMENT ON ANY AGENDA ITEM:

No public comment.

CONSENT CALENDAR:

Trustee Belva Bare asked about the purpose of several checks and why two checks were written to pay the Citi credit card. District Manager Arthur Gardner said

that the District's accounting software has a finite number of lines to itemize expense accounts, so he had to cut two checks to get all the expenditures properly categorized.

Chairperson Lois Betty asked what can be done about the account on the Trial Balance named *Endowment Care/Dean W.* Funds were moved out of Dean Whitter years ago but the account remains on the Trial Balance. Ms. Betty asked Mr. Gardner to take care of it.

Mr. Gardner pointed out to the Board that April's tax revenue was higher than the previous April, so revenues will likely be higher for than projected for the fiscal year.

Ms. Betty also asked Mr. Gardner to check with Madera County to see if the County will be deducting any more money from the District's property taxes to claw back the County's overpayment to the District.

Trustee Belva Bare moved to accept the consent calendar, Trustee Candy Talley seconded and all voted in favor.

CORRESPONDENCE:

None

ANNOUNCEMENTS:

None

RECESS TO CLOSED SESSION:

Chairperson Lois Betty asked for a closed session.

RECONVENE TO OPEN SESSION - REPORT OF ANY ACTION TAKEN:

Chairperson Lois Betty reconvened the meeting at 4:30 and reported that no action was taken in closed session.

DISCUSSION/REPORT IF NEEDED ON OPERATIONS OF MCD CEMETERIES:

Board Chair Lois Betty asked Operations Ronnie Ramirez about putting a sign with the QR code to Discovereverafter.com in an area accessible to the public at North Fork Cemetery, rather than behind the gate to the office. Because the cemetery is not manned every day, the public cannot use the tool to find graves. Mr. Ramirez said he would take care of it. Ms. Betty suggested putting it near the entrance to the cemetery. District Manager Arthur Gardner said he'd like to pay PlotBox a little extra to gain access to the branded version of Discovereverafter.com so that only the District's cemeteries show on the search, not all Plotbox's cemeteries across the globe.

Mr. Ramirez said that he'd like to put a solar light on the flagpole at the Raymond Cemetery and leave a flag flying all the time. This would eliminate the need to send someone out twice on Memorial day to raise and lower the flag.

Mr. Ramirez said that hiring another groundskeeper for Calvary was working out well and that they're working well as a team.

Mr. Gardner said that the solar installation at Arbor Vitae was scheduled to start on Monday, June 2. He also said that it had been difficult to find a contractor

interested in doing the remodel of the Calvary office. Mr. Ramirez ended up asking Berry Construction for an estimate and it came in over \$180k. The consensus of comments from the trustees was that this was too much.

REPORT/DISCUSSION OF ACTION ITEMS FROM PREVIOUS BOARD

MEETING:

District Manager Arthur Gardner said that all action items are in the agenda.

REPORT/DISCUSSION/DECISION ON CANCELATION OF CONTRACTS IN

DEFAULT:

District Manager Arthur Gardner presented to the Board two lists; one of persons delinquent on their payments who had received a first collections letter sent via regular mail and a list of persons who had received a second collections letter, sent regular and certified mail. As of the time of the meeting, about six people had responded to the letter.

Gardner raised the question of what to do in cases where a contract had been opened on a second companion burial. Someone is buried in the 1st companion liner but the owner is in default on the second companion contract. It was agreed that the District should not cancel these types of contracts.

Trustee Candy Talley made a motion to cancel the contracts of persons who had been sent the second letter if they had not made payment by June 15th, except for those in default on their second companion. Trustee David Nemeth seconded the motion and all voted in favor.

REPORT/DISCUSSION/DECISION ON BUDGET FOR FISCAL YEAR 2025-26:

District Manager Arthur Gardner reviewed a few minor changes made to the budget since it was originally presented in the April Planning Meeting. Trustee Belva Bare moved to approve, Trustee David Nemeth seconded the motion, and all Trustees voted in favor.

REPORT/DISCUSSION/DECISION ON STEP PAYRATE CHANGES TO YEARS 7 AND 10 IN SALARY SCHEDULE:

In the April Planning Meeting, the Board had discussed the idea of changing the scheduled step raises so that employees would get a 5% raise upon completion of seven years of employment and 7.5% at 10 years. District Manager Arthur Gardner said that HR Generalist Stephen Cloeters had pointed out that these raises would create salary levels that are not on the Salary Schedule. To remedy this, it was suggested that a 2-step raise be granted at seven years of service and a 3-step raise at 10 years; this would keep salaries in line with the amounts shown on the Salary Schedule.

This change would affect 40-50% of the staff. Concern was expressed about the sudden impact on the District's finances, but the step raises will be given out over time as employees hit those milestones.

Operations Manager Ronnie Ramirez added that for some of the grounds crew, the previous reduction in the step raises paid in the first two years of employment took place after they'd been hired. Raises they'd anticipated were taken away and it would be good to restore some of that money to them.

Trustee Belva Bare moved to approve the change in the step raise schedule, giving regular full-time employees a 2-step raise at seven years of employment and a 3-step raise at 10 years of employment, Trustee Candy Talley seconded, and all voted in favor.

REPORT/DISCUSSION ON AUDIT FOR YEAR ENDING JUNE 30, 2024:

Garry Riezebos, auditor from Adair & Evans, will be at the June 24, 2025 board meeting to discuss the audit.

Chairperson Lois Betty asked about the issue raised by the audit about a lack of substantial separation of duties for various accounting functions, which provides an opportunity for errors and/or fraud to occur. District Manager Arthur Gardner said he'd discussed this with Mr. Riezebos and was told that this is common language and an issue seen in many districts that are small and simply don't have the manpower or resources for a larger staff and greater controls.

The audit also mentioned two concerns that have carried over from year to year for several years now. The issue of a significant number of outstanding contracts receivable older than 180 days is currently being addressed. A schedule that supports the balances held in the marker deposits account and the in the preneed account is needed. Trustee Belva Bare pointed out that the District has yellow cards that show every outstanding contract, which would enable it to know how much of the Preneed Fund is principal and how much is interest and also see what its liabilities are. Mr. Gardner reported that District office staff are working to resolve these issues now.

REPORT/DISCUSSION/DECISION ON WHAT INFORMATION IS REQUIRED FOR MARKERS AND MONUMENTS:

Current District policy simply states that every grave needs to have a marker, but does not prescribe what information needs to be on the marker. District Manager Arthur Gardner asked the Board what details should be on the marker. Chairperson Lois Betty pointed out that the District has a policy that nothing vulgar or offensive is allowed on a marker.

Trustee Candy Talley had to leave the meeting during the discussion at 5:15 due to the meeting's length interfering with another obligation.

The Board deliberated several ideas. Trustee David Nemeth moved to make a policy that requires markers that markers must bear, at a minimum, a name, year of birth, and year of death. Trustee Belva Bare seconded, and all voted in favor.

A resolution with the new policy will be presented for ratification at the June, 2025 meeting.

REPORT/DISCUSSION/DECISION ON VOLUNTEER POLICY:

District Manager Arthur Gardner explained to the trustees that he'd recently completed a survey with the District's insurer, GSRMA, to get a discount on the insurance premium for 2025-26. One of the questions asked in the survey was whether the District allows volunteers to provide services for the District. GSRMA discourages the use of volunteers because of the liability they create.

The question was discussed of whether Memorial Day volunteers who place flags on veterans' graves would be an issue. Mr. Gardner will check with GSRMA and have more information in the upcoming June meeting.

**REPORT/DISCUSSION ON DISCREPANCIES BETWEEN COUNTY & MCD
REPORTING OF REVENUE:**

Tabled for June due to lack of further information.

**REPORT/DISCUSSION ON LAFCO AND ADDING COUNTRY CLUB AREA INTO
MCD'S SPHERE OF INFLUENCE:**

Tabled for June due to lack of further information.

REPORT/DISCUSSION ON PG&E BILLS:

District Manager Arthur Gardner needs to talk with PG&E and with Greenday Solar regarding the high true-ups and look further into this.

**REPORT/DISCUSSION/DECISION ON POLICY GOVERNING TRANSFER OF
PRENEED FUNDS INTO GENERAL ACCOUNT:**

District Manager Arthur Gardner reported on his email conversation with Atty. Mark Velasquez. Mr. Velasquez said that the District is entitled to transfer out of the Preneed Fund any interest earned in excess of what was needed to cover burial costs at the point a contract is fulfilled. The difficulty lies in determining what the District's liabilities are by totaling all the outstanding prepaid services to be performed. To do so would require a review of all preneed contracts and entering the records into Plotbox.

REPORT/DISCUSSION ON MEMORIAL DAY EVENTS FOR 2026:

District Manager Arthur Gardner talked about the impromptu program held on Memorial Day to add to the honor guard provided by the VFW. He said he'd like to do more next year. Ideas included a 750-word essay contest for junior high and high school students; the winning students would read their essays on Memorial Day and would win a gift card. This would help to draw friends and family to the event. A trustee could speak and a high school student could sing the national anthem. A banner would be hung on the fence and postings made on the District website and on social media to promote the event.

No one showed up to Calvary to put out the large flags. The American Legion usually takes care of it.

REPORT/DISCUSSION ON CEMETERY SECURITY:

Gatekeeper Ruben Guerra still struggles to get people off the grounds before closing the gates at Calvary.

During the course of the meeting, Operations Manager Ronnie Ramirez left the room to talk with a group of men who'd gathered across the road from the office. He had seen one of them approach in his vehicle the main exit gate after the gates had closed. He drove over the sensor to open the gate and then backed up to allow other vehicles to enter.

Mr. Ramirez told the Board that this is common and that it happens frequently at Calvary Cemetery. A discussion ensued about installing traffic spikes to prevent this from happening in the future.

To be discussed further in later meeting.

REPORT/DISCUSSION/DECISIONS ON INVESTEMENTS FOR ENDWOMENT CARE & PRE-NEED FUNDS:

Nothing to report.

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

Audit, marker policy, volunteer policy, County and MCD financial discrepancies, LAFCO/Country Club issue, solar true-ups and Preneed Fund transfers..

ADJOURNMENT: 5:58 p.m.