



MINUTES

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

OF THE **MADERA CEMETERY DISTRICT**

TUESDAY, MAY 26, 2026, 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 26, 2026, 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
MICHAEL FRANKLIN

PUBLIC/EMPLOYEES PRESENT:

ARTHUR GARDNER - DISTRICT MANAGER
RONNIE RAMIREZ – OPERATIONS MANAGER
TRACY ISAAK – OFFICE TECHNICIAN
STEPHEN CLOETERS – H.R. GENERALIST

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 Betty, Bare, Nemeth, and Franklin were present. Trustee Candy Talley was not present due to a planned absence.

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:

None

CONSENT CALENDAR:

Trustee Michael Franklin asked Operations Manager Ronnie Ramirez about vase purchases. Ramirez explained that he orders in bulk because he gets better pricing.

Vice Chair Belva Bare moved to approve the Consent Calendar, Trustee Michael Franklin 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 reopened from closed session because Auditor Garry Riezebos had called in for a Zoom meeting to discuss the 2024-25 audit.

REPORT/DISCUSSION/DECISION ON 2025-26 AUDIT WITH GARRY RIEZEBOS FROM ADAIR & EVANS:

Auditor Garry Riezebos spoke with the Board, via Zoom, about the Independent Auditor's Report for fiscal year 2024-25.

He reviewed the District's actual performance against its budget. Revenue was significantly higher than projected because interest earned on the District's Stifel investments was not factored into the budget. Expenditures slightly exceeded the budget.

Mr. Riezebos reported that two things need attention: Accounts Receivable and a supplemental schedule that supports the balances in the District's marker deposit account. Riezebos acknowledged that the AR balance had been significantly lowered since the previous audit.

Vice Chair Belva Bare inquired about the missing *Management Discussion*. Riezebos said it is a good idea for the manager to provide this, but it is not required. It was agreed that the district manager should provide this report for future audits.

After Mr. Riezebos signed off, the Board discussed the need to factor Stifel interest into the next budget. The Board instructed the district manager to solicit bids for the 2025-26 audit.

Trustee David Nemeth moved to approve the 2024-25 audit, Trustee Michael Franklin seconded the motion, and all voted in favor.

Because discussions in the closed were not completed at the time Auditor Garry Riezebos phoned in, the Board resumed Closed Session after completing the discussion on the audit.

RECESS TO CLOSED SESSION:

Chairperson Lois Betty asked for a closed session.

RECONVENE TO OPEN SESSION - REPORT OF ANY ACTION TAKEN:

Chairperson Lois Betty said no action was taken. The Board's conversation with Office Assistant Kerry Smith will take place in June's meeting.

DISCUSSION/REPORT IF NEEDED ON OPERATIONS OF MCD CEMETERIES:

Operations Manager Ronnie Rodriguez said the roads at Arbor Vitae have been sealed. He discussed the plan to replace Modesto ash trees at Arbor Vitae.

Chairperson Lois Betty told Mr. Ramirez that there is a tree just inside the entrance at North Fork Cemetery that needs to come out.

All went well with Memorial Day.

REPORT/DISCUSSION OF ACTION ITEMS FROM PREVIOUS BOARD

MEETINGS:

District Manager Arthur Gardner said that he'd worked with several families whose contracts had been cancelled but who had appealed to the Board in the April board meeting. So far, three contracts have been signed to replace the cancelled ones.

REPORT/DISCUSSION/DECISION ON BUDGET FOR FY 2026-27:

The Board had reviewed the proposed budget in the April Planning Meeting. District Manager Arthur Gardner presented a revised proposed budget. Chairperson Lois Betty said she'd like to see the difference between the budget and the actual performance be as close to zero as possible. The Board and management discussed several of the reasons for the variance between the budgeted and actual revenue and expenditures for 2025-26. Gardner says he is conservative when estimating revenue.

There was a discussion on listing interest revenue from the Stifel investments in the budget. Trustee David Nemeth moved to include investments revenue from Stifel in the budget. Because the money can't generally be touched, it should be included as a separate line item. Trustee Michael Franklin said the interest is revenue but the principal is not. Trustee Nemeth revised his motion to approve the budget and to include Stifel interest as revenue, Trustee Franklin seconded the motion, and all voted in favor.

REPORT/DISCUSSION/DECISION ON RESOLUTION 2026-174 - UPDATE TO HEADSTONE POLICY:

The Board had previously approved language restricting implied profanity and vulgarity from headstones in the April Regular Board Meeting. Resolution 2026-174 was presented to codify it. There was a brief discussion on how this policy is communicated to the public. All the local headstone dealers are aware.

Trustee David Nemeth moved to approve the resolution, Trustee Michael Franklin seconded, and all voted in favor: Chairperson Lois Betty, aye; Vice Chair Belva Bare, aye; Trustee David Nemeth, aye; and Trustee Michael Franklin, aye.

REPORT/DISCUSSION/DECISION ON CANCELATION OF CONTRACTS IN DEFAULT:

One name was presented for the Board's consideration. The owner had not made a payment in 10 years and there is no known way of contacting him. Trustee

David Nemeth moved to cancel the contract, Trustee Michael Franklin seconded, and all voted in favor.

REPORT/DISCUSSION ON RAYMOND PROJECT:

Operations Manager Ronnie Ramirez announced that the fence contractor broke ground today on the fence project.

District Manager Arthur Gardner sent a letter to Ponderosa Cattle Company, requesting permission to plant trees on their property next to the cemetery and to allow a member of the community to access their land to water them. District Manager Arthur Gardner said he'd received a phone call and they had denied access.

A discussion followed about moving fences to accommodate trees, but it was decided to forego the trees for now and to revisit the plan later.

REPORT/DISCUSSION/DECISION ON SCULPTURE ON ARBOR VITAE'S VETERANS MEMORIAL:

The Board reviewed several options for a bronze statue. Trustee Belva Bare moved to approve purchasing the *Spirit of Freedom Eagle* from artofbronze.com, Trustee Michael Franklin seconded, and all were in favor.

REPORT/DISCUSSION/DECISION ON INVESTMENT POLICY:

Trustee David Nemeth said he was agreeable to the policy, with the exception of the paragraph on diversification. He preferred the language in the original version. This will be on June's agenda.

REPORT/DISCUSSION ON WAIVING NONRESIDENT FEE FOR PERSONS WHO MOVE OUT OF DISTRICT FOR HEALTH REASONS:

The District's policy is in line with the Health & Safety Code, which does not allow for waiving the nonresident fee.

REPORT/DISCUSSION ON AB 528 REGARDING PET CEMETERIES:

AB 528 would have allowed for the remains of pets to be interred in special sections of private cemeteries, but the bill died in the Senate.

REPORT/DISCUSSION/DECISION ON AGE RANGE FOR "BABY" BURIALS:

The question of what age range qualified for baby pricing for nonresident fees was addressed. If a child fits in a child liner, the baby nonresident fee should be applied. There was no need for a policy change.

REPORT/DISCUSSION/DECISION RESOLUTION 2026-175 – RESOLUTION TO PURCHASE EV FOR DISTRICT MANAGER:

District Manager Arthur Gardner said the purchase of an EV for district manager use is not a prestige issue, rather it makes business sense and would save the District money. The air pollution control district provides a grant of up to \$5,000 for EV chargers, which covers the cost of a Tesla charger. Trustee Michael Franklin presented some figures on potential savings to the District and endorsed the purchase. The vehicle would be charged at a charging station to be installed outside the District Office. If a larger vehicle is needed to transport trustees, a van or SUV could be rented.

Trustee Michael Franklin moved to approve the purchase, pending approval by San Joaquin Valley Air Pollution Control District, Trustee David Nemeth seconded. Vice Chair Belva Bare said that if anything changes, the Board would have to approve the changes. The Board was polled and all voted in the affirmative to pass the resolution: Chairperson Lois Betty, aye; Vice Chair Belva Bare, aye; Trustee David Nemeth, aye; and Trustee Michael Franklin, aye.

REPORT/DISCUSSION/DECISION ON ALLOWING A SLANT HEADSTONE IN A FLAT ROW:

A gentleman had asked that the Board be petitioned to approve the setting of a slant headstone in a row designated for flat headstones. Trustee Belva Bare motioned to not deviate from policy, which would mean the slant headstone would not be allowed. Trustee Michael Franklin seconded the motion and all voted in favor.

REPORT/DISCUSSION/DECISION ON ALLOWING A SINGLE BURIAL TO BE PLACED IN THE MIDDLE OF TWO PLOTS:

District Manager Arthur Gardner raised the question of whether the District should allow people to purchase two plots side by side and then place a single casket in the center of the two plots. It eats up inventory.

Trustees Franklin and Betty didn't see a problem with this. The owner of the interment rights has the right to do as they see fit. This item was tabled for discussion at a later time.

REPORT/DISCUSSION ON CEMETERY SECURITY:

There had recently been some complaints about the manner in which the gatekeeper was approaching members of the public. The Board suggested further training.

REPORT/DISCUSSION/DECISIONS ON INVESTMENTS FOR ENDOWMENT CARE & PRENEED FUNDS:

Nothing to discuss.

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

Memorial Day for 2027.

ADJOURNMENT: 5:41 p.m.

CHAIRPERSON

TRUSTEE

TRUSTEE

TRUSTEE

TRUSTEE