



MINUTES

OF THE **SPECIAL BOARD MEETING** OF THE **BOARD OF TRUSTEES**

OF THE **MADERA CEMETERY DISTRICT**

TUESDAY, DECEMBER 16, 2024, 10:00 a.m.

1301 ROBERTS AVE., MADERA, CA 93637

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE MADERA CEMETERY DISTRICT, HELD TUESDAY, DECEMBER 16, 2024, AT 10:00 A.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
STEPHEN CLOETERS – H.R. GENERALIST

CALL TO ORDER:

Chairperson Candy Talley called the meeting to order at 10:01 a.m.

ROLL CALL OF BOARD:

Chairperson Candy Talley 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:

None

PUBLIC COMMENT ON ANY AGENDA ITEM:

No public present.

CONSENT CALENDAR:

No consent calendar for this Special Meeting

NO CLOSED SESSION:

REPORT/DISCUSSION/DECISION ON APPROVAL OF 2023 AUDIT:

There was a brief discussion on how long it took to complete the audit. Converting to QuickBooks will speed up future audits.

Board Chair Candy Talley asked for a poll of the Board to approve the 2023 audit: Lois Betty, aye; Belva Bare, aye; David Nemeth, aye; Celeste Voyles, aye; Candy Talley, aye.

DISCUSSION/REPORT/DECISION ON AUDITOR ENGAGEMENT FOR 2024 AUDIT:

Trustee Celeste Voyles questioned whether the audit could be completed by January 31 when the auditor got such a late start. A brief discussion was had on how many years MCD had used Adair & Evans for their audits and the need to start the search for another auditor if necessary.

Ms. Voyles moved to engage with Adair & Evans for the 2024 audit, Trustee Lois Betty seconded, and all voted in favor.

REPORT/DISCUSSION/DECISION ON 2025 LEASE AGREEMENT WITH D&D AG SERVICES, LLC:

Trustee Celeste Voyles asked why the District signs new lease agreements each year rather than one for a longer term to reduce time spent each year. Trustee David Nemeth said that if the District ever needed to take over some of the land, it could, and that markets change from year to year in the ag industry. Nemeth moved to approve the wording of the lease, Trustee Belva Bare seconded, and all voted in approval.

REPORT/DISCUSSION ON LETTER FROM MADERA COUNTY AUDITOR/CONTROLLER DAVID RICHSTONE:

The Board discussed the content of a letter received from Madera County Auditor/Controller David Richstone regarding the County clawback of funds paid the MCD in error and his offer to meet with the Board. Trustee Belva Bare directed management to invite Mr. Richstone to the January board meeting to explain to the Board the process of tax collection.

REPORT/DISCUSSION/DECISION ON ELECTION OF BOARD OFFICERS FOR 2025-26:

Trustee David Nemeth made a motion that Trustee Lois Betty be made Board Chairperson for 2025-2026. Trustee Lois Betty moved that Trustee Belva Bare be made Vice Chairperson for two years.

REPORT/DISCUSSION/DECISION ON NEW PRICING AND PRE-NEED TRANSFER PRACTICES EFFECTIVE 1/1/2025:

The Board reviewed the pricing structure in which only three items are listed on the pricing sheets: Endowment Care, Interment Rights, and Interment Bundle.

District Manager Arthur Gardner made a PowerPoint presentation pointing out concerns with how the District has been handling Pre-Need Funds and suggesting doing things differently in the future. He was advised to consult with Atty. Bob Hunt.

REVIEW/DISCUSSION ON CONTRACT CANCELLATION POLICY:

Chairperson Candy Talley polled the Board regarding approval of Resolution 154 to amend MCD's policy on cancellation of pre-need contracts. All voted in favor: Belva Bare, aye; Celeste Voyles, aye; David Nemeth, aye; Lois Betty, aye; and Candy Talley, aye. It was decided to send out letters to all delinquent contracts.

REPORT/DISCUSSION/DECISION ON TIME ALLOWED FOR MARKER SETTING:

District Manager Arthur Gardner proposed adding language setting a one-year time limit for setting markers to the existing policy. The Board approved the language and Chairperson Candy Talley asked that the approved changes be presented to the Board as a resolution in the next regular board meeting.

ADJOURNMENT: 11:20 a.m.