



MINUTES OF THE PLANNING MEETING OF DECEMBER 5, 2023

MINUTES OF THE PLANNING MEETING OF THE BOARD OF TRUSTEES OF THE MADERA CEMETERY DISTRICT, HELD TUESDAY, DECEMBER 5, 2023 AT 9:30 A.M. AT THE TALLEY RESIDENCE LOCATED AT 623 PARK LANE, MADERA, CA 93637

TRUSTEES PRESENT:

CANDY TALLEY
LOIS BETTY
BELVA BARE
DAVID NEMETH
CELESTE VOYLES

PUBLIC/EMPLOYEES PRESENT:

NONE

CALL TO ORDER:

Chairperson Candy Talley called the meeting to order at 9:30 a.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:

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

PUBLIC COMMENT:

None

REPORT/INSTRUCTION/DISCUSSION/DECISIONS ON CONTINUING

EDUCATION FOR TRUSTEES:

- a) UNDERSTANDING FINANCIALS: Trustee Celeste Voyles gave the Board a presentation on understanding financials. Items covered included balance sheets, unfunded pensions, liabilities, monies in County, and sales & service revenue. A discussion was had on restricted money and money set aside.

Other items discussed included: reclassifying liabilities in the correct area; building construction costs should be increased as assets and liabilities reduced; creating the opportunity for Office Technician Tracy Isaak to

receiving additional training in her job to help her understand better the reason why things are done; ensuring that Tracy has the time needed to work without interruption; the need for management to look at the duties of office staff; adoption of, and training in, Quickbooks; a need to reduce journal entries; and the origin of the accounts in DacEasy.

- b) AGENDA PROTOCOL: Trustee Lois Betty stated that the Board of Trustees is properly following the Brown Act and Roberts Rules of Order.
- c) RESPONSIBILITIES: No discussion was had.

REPORT/DISCUSSION/DECISIONS ON DISTRICT MANAGER EVALUATION:

Trustee David Nemeth said he would check his records for District Manager Arthur Gardner's goals. It was decided to leave the evaluation until May.

REPORT/DISCUSSION/DECISIONS ON UPDATING POLICIES AND PROCEDURES MANUAL:

Discussions were had on the following topics:

- Options for reimbursements for travel, meals, and lodging
- Status of the Endowment Care fund
- Regarding the District's investment policy, responsibility for the invested program should be handled by the Board of Trustees rather than by the Secretary/Treasurer
- In the Fraud Prevention Policy, a chain of command is needed and the policy should be approved by the current auditor. Payments by check received in the mail need to be reviewed by two people.
- The District's cash reserves are to be held in the County General Fund or with an outside investment firm
- A minimum of two trustees are to serve on the budget committee
- Backup maps should be updated monthly. Records are now backed up to the cloud.

DISCUSSION OF OTHER TOPICS AND ITEMS THAT SHOULD BE CONSIDERED FOR FUTURE DISCUSSION:

District Manager Arthur Gardner and Operations Manager Ronnie Ramirez should set employee goals

A review of employee duties should be conducted and employees' failures to follow should be documented.

ADJOURNMENT: 11:45 a.m.