



COUNTY EXECUTIVE OFFICE

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April 13, 2026

Mr. Jeffrey Kaufman, Foreperson
Merced County Grand Jury
P.O Box 2692
Merced, CA 95344

Dear Foreperson Kaufman:

I write to formally refer a matter of significant public concern regarding the operations and governance of the Merced Cemetery District for your review and consideration.

Recently, several concerns have been raised related to the District's administration, warranting independent examination. These concerns span several areas, including the potential misuse of public resources, questionable financial management practices, and a lack of appropriate fiscal oversight. In addition, there have been allegations related to labor practices, including possible nepotism, that raise questions about fairness, equity, and adherence to accepted public sector standards. In 2024, this entity had tax revenues more than \$700,000, which further underscores the importance of evaluating the above stated concerns.

Further, concerns have been expressed regarding the District's overall operational effectiveness. These include indications of inefficiencies in service delivery, a lack of professionalism in organizational conduct, and insufficient adherence to principles of accountability and transparency expected of a public entity. Reports have also suggested that access to public services and facilities may at times be inappropriately restricted, which is inconsistent with the District's obligations to serve the community.

From a governance standpoint, it has also been noted that the District appears to have conducted relatively few publicly noticed meetings, raising additional concerns regarding compliance with open meeting requirements and the opportunity for public oversight. Regular, transparent public meetings are a cornerstone of accountable governance, and any deviation from this standard warrants careful review to ensure that statutory obligations and community expectations are being met. The few number of meetings may not have even complied with Health and Safety Code which governs cemetery districts.

Taken together, these issues point to a potential pattern that may undermine public trust and confidence. As such, an independent review by the Grand Jury would provide an appropriate and objective mechanism to assess these concerns and determine whether corrective actions or further oversight are warranted.

The County of Merced remains committed to ensuring that all public agencies operating within its jurisdiction uphold the highest standards of integrity, accountability, and service to residents. We appreciate the Grand Jury's role in safeguarding these principles and thank you for your attention to this matter.

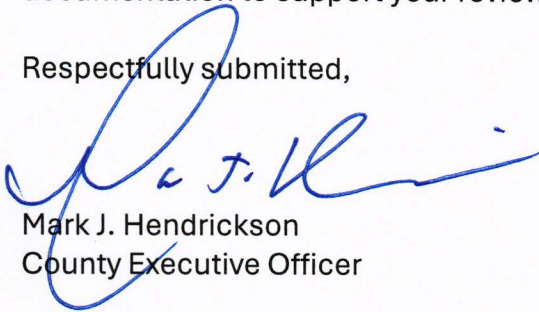
Foreperson Jeffrey Kaufman

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If the timing is such for this year's Grand Jury not to consider the above, I respectfully request that you forward to the next panel for their consideration. Should you require any additional information or documentation to support your review, my office stands ready to assist.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mark J. Hendrickson", is written over the typed name and title.

Mark J. Hendrickson
County Executive Officer