

# Sanger/Del Rey Cemetery District

Regular Meeting – Board of Trustee's  
December 11, 2024  
Sanger/Del Rey Cemetery District, 1:00 P.M.  
568 South Rainbow Avenue  
Sanger, CA

## AGENDA

Any Agenda item may be discussed in a different order, if necessary. The Board may take action whether items are listed as action, information or discussion.

<u>AGENDA ITEM</u>	<u>Staff</u>	<u>Recommended Action</u>
1. <b>Call to Order</b> – Determination of quorum – President		
2. <b>Recognize and Hear From Visitors</b>		
	This portion of the meeting is reserved for persons wishing to address the Board on items within its jurisdiction but not on this Agenda. NOTE: Prior to action by the Board on any item on this agenda, the public may comment on that item. Unscheduled comments may be limited to 3 minutes.	
	All items on the Consent Agenda are considered to be routine and non-controversial by Cemetery staff and will be approved by one motion if no member of the Board or public wishes to comment or ask questions. Items pulled from the Calendar will be considered separately.	
3. <b>Communications/Correspondence</b>	Information	
None.		
4. <b>Consent Agenda:</b> The following items will be Approved as one item if they are not excluded from the motion adopting the consent.	<b>Motion to Approve</b> Consent Calendar	
(a) <b>Minutes</b> – Review/amend and approve Minutes of the prior meeting – August 14, 2024	<b>Motion to Approve</b>	
(b) <b>Meeting Schedule</b> – 2025	Information	
Review meeting dates		
5. <b>Bills Paid/Deposits Received</b>	<b>Motion to Ratify</b>	
Review and ratify bills paid/deposits received in July, August, September, October and November 2024.		

<u>AGENDA ITEM</u>	<u>Staff</u>	<u>Recommended Action</u>
<b>6. Conference/Education Schedule</b> Review for information	Information	
<b><u>NEW BUSINESS -</u></b>		
<b>7. Adair &amp; Evans – Audit Report 2023/24</b> Presentation of 2023/24 Audit ( <i>Garry Riezbos, CPA, Adair &amp; Evans</i> )		<b>Motion to Receive/File</b>
<b>8. District Government Funds</b> Resolution No. 2407 – Adopting Policy 307 District Fund Accounts ( <i>General Manager</i> )		<b>Motion to Approve</b>
<b>9. Reports</b> a) Cemetery Operations b) Gate Security - Citiguard	Information	<b>Motion To Approve</b>
<b>10. CLOSED SESSION -</b>		
<b>NOTICE TO THE PUBLIC</b>		
As provided in the Ralph M. Brown Act, Government Code., the Governing Board may meet in closed session with members of its staff and its attorneys. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified appropriately in open sessions as requiring immediate attention and arising after the posting of the agenda. Any public reports of action taken in closed session will be made in accordance with Government Code.		
<b>11. OTHER BUSINESS</b> Comments: (a) Public (b) Staff (c) Management (d) Trustee's	Information Information Information Information	
<b>12. ADJOURNMENT –</b>		<b>Motion to Approve</b>

Upon request agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to the District Manager, specifying your disability and the format in which you would like to receive this agenda or future agendas as well.

# **Sanger/Del Rey Cemetery District**

[2]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT: RECOGNIZE AND HEAR FROM VISITORS**

**SUMMARY:**

This is the portion of the meeting that is reserved for persons desiring to address the Board on any matter not otherwise on the agenda and within the oversight jurisdiction of the Board. Speakers shall address all comments to the President and the Board as a body and not to any particular Board Member or member of the staff. Speakers should limit their comments to three (3) minutes.

**BACKGROUND/COMMENTS:**

Public agencies are required by law to provide an opportunity for the public to address the Board of Trustee's on issues of concern whether or not those issues appear on the agenda.

**FINDINGS:**

At the time of posting of this agenda no advance requests to address the Board have been made.

# **Sanger/Del Rey Cemetery District**

[3]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT: COMMUNICATIONS AND CORRESPONDENCE**

**SUMMARY:**

None.

**BACKGROUND/COMMENTS:**

None.

**FINDINGS:**

None.

# **Sanger/Del Rey Cemetery District**

[4.a]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT:** BOARD MINUTES OF August 14, 2024

## **SUMMARY:**

Review and consider approving the draft of the minutes of the August 14, 2024 meeting of the Board of Trustee's.

## **BACKGROUND:**

The draft of the minutes of the referenced meeting is included in this agenda.

Management believes that the draft of the proposed Minutes correctly reflects the actions taken by the Board of Trustee's at the referenced meeting.

## **OPTIONS:**

1. Approve the minutes, or
2. Make corrections, and then approve the minutes as corrected.

## **FINDINGS:**

None

## **RECOMMENDED ACTION:**

The Board of Trustee's approve the draft of the minutes of the referenced meeting, as presented or as corrected.

Respectfully Submitted:

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Ken Sonksen, General Manager

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**MINUTES OF THE MEETING OF THE  
BOARD OF TRUSTEES  
SANGER/DEL REY CEMETERY DISTRICT  
August 14, 2024**

The Board of Trustees of the Sanger/Del Rey Cemetery District met for its Board Meeting on August 14, 2024 at the Sanger/Del Rey Cemetery District office Boardroom, Sanger, California.

The following were present:

**Trustees:**

Mark Johnson, President

Rene Gonzalez, Secretary

Rick Bubenik, Treasurer

**Staff:**

Ken Sonksen, General Manager

Teri Lowrey, Administrative Assistant

**Consultants:**

Meggin Boraian, District Counsel, Fike Boranian

**Item 1.0 – Call to Order**

President Johnson called the meeting together at 1:04 p.m.

**Item 2.0 – Recognize and Hear from Visitors**

None.

**Item 3.0 – Communications/Correspondence**

None

**Item 4.0 – Consent Agenda**

4a. Minutes – May 15, 2024

4b. Meeting schedule.

**A motion was made to approve the consent agenda.**

**MSC** **Gonzalez/Bubenik** **3 ayes**

### **Item 5.0 – Bills Paid/Deposits Received**

The bills paid/deposits received for May and June were presented. The Board asked questions and Administrative Assistant Lowrey answered them.

**A motion was made to ratify the bills paid/deposits received in May and June.**

**MSC** **Bubenik/Gonzalez** **3 ayes**

## **Item 6.0 – Conferences/Education Schedule**

GM Sonksen gave a verbal report on the upcoming conferences.

## **Item 7.0 – Charges For Services**

GM Sonksen gave a verbal report. He proposed a 3% price increase for services, the same rate as over the last few years. He clarified that it has been several years since a columbarium has been purchased and the increase in niche fees reflects the cost increase of the purchase. The Board asked questions and GM Sonksen answered them.

**A motion was made to adopt Resolution No. 2403 Adopting Charges for Service Effective August 15, 2024 and authorize President Johnson to execute said agreement.**

<b>Adult Interment</b>	\$ 1,185.00
<b>Open/Close</b>	\$ 1,185.00
<b>Open/Close Upright</b>	\$ 1,220.00
<b>Infant Interment</b>	\$ 595.00
<b>Open/Close</b>	\$ 595.00
<b>Cremated Interment</b>	\$ 1,185.00
<b>Open/Close</b>	\$ 595.00
<b>Adult Disinterment</b>	\$ 3,875.00
<b>Infant Disinterment</b>	\$ 1,935.00
<b>Cremated Remains</b>	\$ 505.00
<b>Single Marker</b>	\$ 380.00
<b>Double Marker</b>	\$ 435.00
<b>Upright Single</b>	\$ 390.00
<b>Upright Double</b>	\$ 445.00

<b>Vases</b>	\$ 40.00
<b>Niche Service Fee</b>	\$ 260.00
<b>Niche Engraving</b>	\$ 325.00
<b>Niche Picture</b>	\$ 370.00
<b>Niche Rows 1 &amp; 2</b>	\$ 2,100.00
<b>Niche Rows 3 &amp; 4</b>	\$ 1,600.00
<b>Niche Bottom Row</b>	\$ 1,250.00

MSC Gonzalez/Bubenik 3 ayes

## **Item 8.0 Cost of Living Adjustment**

GM Sonksen gave a verbal report. He reported based on the Consumer Price Index, the cost of living adjustment (COLA) was 3.11% for this year. Staff is recommending 3.0% COLA adjustment for all regular employees. Non-Regular employees hourly wage would remain the same. The Board asked questions and GM Sonksen answered them.

**A motion was made to Adopt Resolution No. 2404 Adopting a District Employee Pay Schedule and authorize President Johnson to execute.**

MSC Bubenik/Gonzalez 3 ayes

## Item 9.0 Budget 2024/25

GM Sonksen gave a verbal report. He presented the 2024/25 budget. He explained the budget formulation process used to develop the budget. *Income:* 1) Estimate service fees; 2) Current property taxes, and; 3) Interest income. *Expenses:* 1) Current year expenses; 2) 3.0% COLA increase, and; 3) Six months of temporary employees, and; *Fixed assets:* 1) Columbarium; 2) Mower; 3) Cart, and; 4) Lowering device. The Board asked questions and GM Sonksen answered them.

**A motion was made to Adopt Resolution No. 2405 Adopting Final Budget For 2024/25, approve 2024/25 Budget and authorize President Johnson to execute.**

**MSC** **Bubenik/Gonzalez** **3 ayes**

## **Item 10.0 – District Record Retention Policy**

GM Sonksen gave a verbal report. He reported that there was a need for administrative personnel to be aware of the length of time records should be retained to be in compliance with State and Federal laws. GM Sonksen and General Counsel Boranian worked together to prepare Policy No. 309 Records Retention Policy to address this need. The Board asked questions and GM Sonksen answered them.

**A motion was made to Adopt Resolution No. 2406 Adopting Records Retention Policy Number 309 and Schedule and authorize President Johnson to execute.**

**MSC** **Gonzalez/Bubenik** **3 ayes**

## **Item 11.0 – District Transparency Certificate of Excellence**

GM Sonksen gave a verbal report. He reported on California Special District Association (CSDA) District Transparency Certificate of Excellence. He presented the requirements that must be met. The Board asked questions and GM Sonksen and General Counsel Boranian answered them. The Board gave direction to table this item until the Board requests a revisit.

## **Item 12.0 Reports**

*Cemetery Operations* - GM Sonksen gave a verbal report. He reported that services have returned to normal numbers.

*Fairview Pump* – GM Sonksen gave a verbal report. He reported on the replacement of pump at Fairview Cemetery.

*Salem Cemetery Vandalism* - GM Sonksen gave a verbal report. He reported on vandalism at Salem Cemetery that has resulted in wiring at the pump being stolen. He presented pictures that showed the damage and how the cypress trees have been used to hide activities at the cemetery. The Board of Trustees asked questions and gave direction to remove the trees.

*2024 Local Agency Biennial Notice – GM Sonksen gave a verbal report. He reported the 2024 Local Agency Biennial Notice has been sent to County of Fresno.*

*Legislative Days* – Trustee Bubenik and General Counsel Boranian gave verbal reports. They reported on their attendance at the Annual CSDA Legislative Days.

### **Item 13.0 – Closed Session**

None.

#### **Item 14.0 – Other Business**

None.

At 2:30 p.m. on August 14, 2024 the Meeting of the Board of Trustees was adjourned.

**Approved:**

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Rene Gonzalez, Secretary

Date

**NEXT MEETING OF THE BOARD OF TRUSTEES**

**October 16, 2024 – Regular Meeting, Sanger, CA**

# **Sanger/Del Rey Cemetery District**

**[4.b]**

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT: MEETING SCHEDULE - 2025**

**SUMMARY:**

A current schedule of regular meetings for 2025 is on the following page.

**BACKGROUND:**

At the beginning of each year the Board needs to review and approve the meeting schedule for the upcoming year.

**FINDINGS:**

The times shown moves the regular meetings of the Board of Trustees to the third Wednesday and time change to 1:00 p.m.

**RECOMMENDED ACTION:**

Board of Trustee's comment on proposed schedule, make appropriate adjustments, and approve meeting schedule for 2025.

Respectfully Submitted

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Ken Sonksen, General Manager

**Schedule of 2025**  
**Sanger/Del Rey Cemetery District**  
**Regular Meetings**

January	15 <sup>th</sup>	Regular Meeting	District Office
March	19 <sup>th</sup>	Regular Meeting <i>(GM Evaluation Initiation)</i>	District Office
April	16 <sup>th</sup>	Regular Meeting <i>(GM Evaluation)</i>	District Office
May	21 <sup>st</sup>	Regular Meeting <i>(District Goal Development)</i>	District Office
June	18th	Tentative Meeting	District Office
July	16 <sup>th</sup>	Regular Meeting <i>(Final Budget Meeting)</i>	District Office
September	17 <sup>th</sup>	Regular Meeting	District Office
October	15 <sup>th</sup>	Regular Meeting	District Office
November	19 <sup>th</sup>	Regular Meeting	District Office

# Sanger/Del Rey Cemetery District

[5]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT:** BILLS PAID/DEPOSITS RECEIVED

**SUMMARY:**

Request for Board review and ratification of bills paid and deposits received during July, August, September, October and November 2024.

**BACKGROUND:**

Attached is a list of the bills paid and receipts received during the months listed above.

**FINDINGS:**

The attached list of bills was paid in accordance with established District policy. The payments were made from the General checking account at Fresno County Auditors office and the petty checking account at WestAmerica Bank in Sanger. The deposits were also made at WestAmerica Bank in Sanger. At the request of the Board the sales breakdown of the deposits has been condensed to allow easier viewing.

**RECOMMENDED ACTION:**

The Board of Trustee's:

1. Review the attached listings.
2. Ask about any items that need clarification.
3. Ratify payment of the bills and deposits, as attached hereto.

Respectfully Submitted

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Teri Lowrey, Secretary/Bookkeeper

July 2024  
Cash Received

Bank	Deposit	Receipts	Cash	Date	Received From	Deceased
Deposit	Date					
		278982	\$ 2,900.00	1-Jul	Augustine Juanita Sanchez	(2)Graves 121-6-2 & 4
		278984	\$ -		Void	
		278985	\$ 390.00	1-Jul	Cierra A. Jasso	Ralph Jasso (0)Vase
		278986	\$ 1,450.00	1-Jul	Patti Bibb	(1)Grave 59-16-6
		278987	\$ 505.00	1-Jul	Xochiti Mendez	Juana Mendez Dbl (2)
		278988	\$ 1,450.00	1-Jul	Antonio & San Juana Alaniz	(1)Grave 125-3-11
		278989	\$ 425.00	1-Jul	Margie Fernandez	Ybarra/Moreno (0)
		278990	\$ 3,003.34	2-Jul	Marcos Gordillo	Inter Linda Tanaka
		278991	\$ 4,497.60	1-Jul	Tony & Cathy Mencarini	Inurn Larence, Sue & Sarah Mencarini
		278992	\$ 435.00	1-Jul	Diana Silvas	Julian & Eusebia Mata (0)
		278993	\$ 3,728.34	1-Jul	Joanna Marines	Inter Albert Marines Jr.
		278994	\$ 1,450.00	2-Jul	Gloria Trejo Saucedo	(1)Grave 125-12-7
		278995	\$ 2,016.00	2-Jul	Carrie Bringham	Inurn Vickie Bozarth Miller
		278996			Void	
		278997	\$ 1,450.00	2-Jul	Jesse Villagomez	(1)Grave 61-11-2
\$ 23,700.28	2-Jul					
		278998	\$ 1,450.00	2-Jul	Hope Acosta	(1)Grave 120-3-1
\$ 1,450.00	2-Jul					
		278983	\$ 1,450.00	3-Jul	Concepcion Hernandez	(1)Grave 120-10-11
		278999	\$ 4,350.00	3-Jul	Apolonia Neri	(3)Graves 126-8-1, 3, 5
		279000	\$ 3,033.34	8-Jul	Patricia Brown	Inter William Peterson
			\$ 3,003.34		Marcos Gordillo	Redeposit NSF
		216601	\$ 450.00	8-Jul	Katherine Williams	Mark Shafer (2)
		216602	\$ 3,262.88	9-Jul	Cynthia Gutierrez	Inurn Gilberto Gutierrez
		216603	\$ 490.00	9-Jul	Rene Gonzalez	Delores Gonzalez (3)
		216604	\$ 2,205.80	9-Jul	Wallin Funeral	Partial Pymt Inter Elida S. Hernandez
		216605	\$ 1,450.00	9-Jul	Leticia Heredia	(1)Grave 120-8-11
		216606	\$ 1,450.00	9-Jul	Sergio & Maria Aguila	(1)Grave 120-9-5
		216607	\$ 1,450.00	9-Jul	Steve Villarreal	(1)Grave 125-14-1
		216608	\$ 2,565.00	9-Jul	Cooney Trust	Disinurn & Inurn Terrance Cooney
		216609	\$ 410.00	9-Jul	Esperanza Hernandez	Jesus Hernandez (1)
		216610	\$ 410.00	9-Jul	Les Chappel	Chappel (1)
		216611	\$ 420.00	10-Jul	Maria Bustamante	Petra Rocha (1)
		216612	\$ 505.00	10-Jul	Beth Heuer	Hines (2)
		216613	\$ 1,450.00	10-Jul	Marcario C. Garza	(1)Grave 120-11-3
\$ 28,355.36	12-Jul					
		216614	\$ 100.00	12-Jul	Blanca Zamora	Partial Pymt Zamora setting
		216615	\$ 370.00	12-Jul	Esequiel Garcia	Usvaldo Garcia (0)
		216616	\$ -		Void	

July 2024  
Cash Received

Bank	Deposit	Receipts	Cash	Date	Received From	Deceased
Deposit	Date					
		216617	\$ 2,208.34	15-Jul	Angelana Avila	Inter Maria Avila
		216618	\$ 1,450.00	15-Jul	Bob & Judy Obermire	(1)Grave 125-15-8
		216619	\$ 909.72	16-Jul	Patty Williams	Inurn Darla Kay Smith
		216620	\$ 490.00	17-Jul	Richard Olivarez	Rosemary Olivarez (2) Cooney (1)
		216621	\$ 2,308.34	18-Jul	Isaac Naranjo	Inter Isaac Naranjo
\$ 7,836.40	19-Jul					
		216622	\$ 35.00	19-Jul	Hilario Garcia	Final Setting Zamora (0)
		216623	\$ 1,095.00	19-Jul	Patricia Carillo Garza	Carillo Memorial Bench
		216624	\$ 1,095.00	19-Jul	Corinne Rodriguez	Memorial Bench
		216625	\$ 3,000.00	22-Jul	Maria Garcia	Partial Inter Ramon Garcia 120-11-5
		216626	\$ 740.00	22-Jul	Marilyn Frey	Hume (0) Hume (0)
		216627	\$ 1,861.47	22-Jul	Lilianna Baragas	Inter Baby Ellis Valadares
		216628	\$ 3,758.34	23-Jul	Isabel Melendez	Inter Miguel Favila
		216629	\$ -		Void	
		216630	\$ 2,608.34	23-Jul	Laurance D. Weber	Inter Jean Ann Weber
		216631	\$ 1,450.00	23-Jul	Santos M (Rios) Guzman	(1)Grave 126-6-4
		216632	\$ 11,572.18	24-Jul	Farmex Land Mgmt	Annual Lease
		216633	\$ 370.00	24-Jul	Pete Flores	Guadalupe G. Flores (0)
		216634	\$ 380.00	24-Jul	Anabel Solorio	Uriel Velasquez Solorio (0)
		216635	\$ 2,900.00	25-Jul	Eleazar & Guillermrina Elizondo	(2)Graves 125-5-5 & 7
		216636	\$ 2,112.88	25-Jul	Sundy Im	Inurn Esther Im
		216637	\$ 2,178.34	25-Jul	Maria Garcia	Final Inter Ramon Garcia 120-11-2
		216638	\$ 1,450.00	26-Jul	Dioselina Cruz Hernandez	(1)Grave 124-11-7
\$ 36,606.55						
			\$ 97,948.59			

August 2024  
Cash Received

Bank	Deposit	Receipts	Cash	Date	Received From	Deceased
Deposit	Date					
		216639	\$ 410.00	1-Aug	Norma Torres	Lugo (1)
		216640	\$ 2,875.00	1-Aug	Donna Reese	Inter Zelma Reese
		216641	\$ 1,450.00	1-Aug	Olga Amaya Silva	(1)Grave 125-10-11
		216642	\$ 1,450.00	1-Aug	Cristella L. Colin/A. Sanchez	(1)Grave 121-6-6
		216643	\$ 6,925.27	1-Aug	Jaclyn Trader	Inter R. De Los Santos (2)121-5-6 & 8
		216644	\$ 2,900.00	1-Aug	Kathy Espinosa	(2)Graves 126-14-12 126-16-2
\$ 16,010.27	2-Aug					
		216645	\$ 465.00	2-Aug	Benidicta Bonjoni	Abelardo T. Lozano (1)
		216646	\$ 2,308.34	5-Aug	Noel Orozco Jr.	Inter Aurelia Orozco
		216647	\$ 5,178.34	5-Aug	Martha Gonzalez	Inter Daniel Gonzalez & 120-11-9
		216648	\$ 40.00	5-Aug	Emilio Aguirre	Aguirre Bench Plaque
		216649	\$ 465.00	6-Aug	Lea Olson	Olson Dbl (1)
		216650	\$ 2,537.88	6-Aug	Mario Zuniga	Inurn Laura Zuniga
\$ 10,994.56	7-Aug					
		216651	\$ 1,450.00	7-Aug	Maria Hernandez	(1)Grave12516-5
		216652	\$ 5,178.34	12-Aug	Martha Gonzalez	Replace Ch # 216647
		216653	\$ 2,308.34	14-Aug	Jacqueline Martinez	Inter Maria Maldonado
		216654	\$ 3,076.13	15-Aug	Cory Cossette	Inter Gaston Cassette
		216655	\$ 2,970.00	16-Aug	Emilio & Fabiola Guel	(2)Graves 125-15-(5&7)
\$ 14,982.81	16-Aug					
		216656	\$ 2,970.00	19-Aug	Martin & Josefina Gonzalez	(2)Graves 126-7-1 & 3
		216657	\$ 505.00	19-Aug	Gloria Ward	Leslie Ward (2)
		216658	\$ 460.00	20-Aug	Diana Smith	Amparo Gutierrez (2)
		216659	\$ 420.00	22-Aug	Johnna Morales	Alina Ochoa (1)
\$ 4,355.00	23-Aug					
		216660	\$ 3,836.13	23-Aug	Tammy Dunigan	Inter Monace Jones
		216661	\$ 3,076.13	26-Aug	Mike Riedelsheimer	Inter Siegfried Riedelsheimer
		216662	\$ 2,970.00	27-Aug	Celia Acosta	(2) Graves 121-12-5 & 7
		216663	\$ 2,529.08	28-Aug	Brenda Lawson	Inurn Patricia Owen Setting (0)
		216664	\$ 460.00	29-Aug	Dar Stuky	Sweet (2)
\$ 12,871.34	30-Aug					
			\$ 59,213.98			

September 2024  
Cash Received

Bank	Deposit	Receipts	Cash	Date	Received From	Deceased
Deposit	Date					
		216665	\$ 505.00	3-Sep	Arthur Rodriguez	Manuel D. Rodriguez Dbl (2)
		216666	\$ 1,485.00	3-Sep	Edit Prado	(1)Grave 126-4-3
		216667	\$ 27.73	4-Sep	Dept Treasury	941 Refund
		216668	\$ 2,970.00	4-Sep	Cristina Salazar	(2)Graves 125-10-7 & 9
		216669	\$ 2,386.13	5-Sep	Richard T. Garza	Inter Ruben Garza
\$ 7,373.86	6-Sep					
		216670	\$ 2,970.00	9-Sep	Abraham & Jaclyn Trader	(2) Graves 121-5-10 & 12
		216671	\$ 2,351.13	9-Sep	Gustavo Trevino Jr.	Inter Gustavo Trevino
		216672			Void	
		216673	\$ 460.00	10-Sep	Javier Zarate	Donna Reyes (2)
		216674	\$ 1,000.00	10-Sep	Catalina Lopez	Partial Pymt Inter Epolito Lopez
		216675	\$ 1,485.00	10-Sep	Jose Rodriguez	(1)Grave 125-11-1
		216676	\$ 2,149.08	11-Sep	Ever Peralta	Inurn Sylvia Armas
		216677			Void	
		216678	\$ 2,045.52	11-Sep	Ernest Grijalva	Inurn Nellie Egnel (0)Vase
		216679	\$ 1,485.00	11-Sep	Young Song	(1)Grave 122-9-8
		216680	\$ 600.00	11-Sep	Raul Ortiz	Partial Pymt Ernie Ortiz
		216682	\$ 1,150.00	11-Sep	Catalina Lopez	Parial Pymt Inter Epolito Lopez
		216683	\$ 380.00	12-Sep	Rosalina Padilla	Luz Romo Shannon (2)
\$ 16,075.73	13-Sep					
		216681	\$ 9,051.13	12-Sep	Hope Medical Transport	Inter Jil Starkey (3)107-14-5, 7 & 11
		216684	\$ 1,179.25	16-Sep	Helen Reyes	Final Inter Pete Reyes
		216685	\$ 500.46	16-Sep	Ruben Garza	Final Inter Epolito Lopez
		216686	\$ 515.00	16-Sep	Martha Guillen	Daniel Gonzalez Dbl (2)
		216687	\$ 2,386.13	17-Sep	Diana Pauley	Inter Jaimie Guerrero
		216688	\$ 190.00	18-Sep	Richard Felix	Partial Pymt Richard Felix VA
\$ 13,821.97	20-Sep					
		216689	\$ -		Void	
		216690	\$ 1,485.00	20-Sep	Oscar & Rosario Borrega	(1)Grave 126-2-11
		216691	\$ 1,240.52	23-Sep	Ofelia Howerton	Inurn Manuel H Fuentes
		216692	\$ 3,424.08	23-Sep	Terrence Lo	Inurn Sheung & Choi Lo Dbl (2)
		216693	\$ 460.00	23-Sep	Mr. Ybarra	John T Ybarra (2)
		216694	\$ 3,076.13	23-Sep	Diana Ceja	Inter Gabriel V Ceja
		216695	\$ 3,041.13	23-Sep	Daniel Moya	Inter Gloria Moya
		216696	\$ 2,400.00	25-Sep	Wallin Funeral	Partial Pymt Inter Pete Reyes
		216698	\$ 3,836.13	25-Sep	Daniel Robert Graff	Inter Laurel Graff
\$ 18,962.99	27-Sep					

September 2024  
Cash Received

Bank	Deposit	Receipts	Cash	Date	Received From	Deceased
Deposit	Date					
			\$ 56,234.55		\$ -	\$ -

Bank	Deposit	Receipts	Cash	Date	Received From	Deceased
Deposit	Date					
		216697	\$ 2,069.60	1-Oct	Antonio & Jacqueline Esquivel	Inurn Clara Beth & Theodore Esquivel
		216699	\$ 3,271.13	1-Oct	Maria Ortiz	Final Inter Ernie Ortiz
		216700	\$ 445.00	2-Oct	Kristen Almarez	Ramon & Serafina Leija (0)
		216701	\$ 390.00	3-Oct	Maria Tovar	Maria Iniquez (0)
		216702	\$ 1,130.00	3-Oct	Marissa Balderas	Escobar Memorial Bench
\$ 7,305.73	4-Oct					
		216703	\$ 515.00	4-Oct	Fernando Palma	Adela Palma (2)
		216704	\$ 3,376.13	7-Oct	Janon Pittz	Inter Virginia Heintz
		216705	\$ 1,424.08	7-Oct	Christian Gomez	Inurn Sarah Gomez
		216706	\$ 1,485.00	7-Oct	Gabriel & Maria Tovar	(1)Grave 126-15-5
		216707	\$ 1,485.00	7-Oct	Ruben Iniguez	(1)Grave 126-15-11
		216708	\$ 200.00	8-Oct	Marcos Gordillo	Partial repymt bad debt
		216710	\$ 415.00	9-Oct	Wesley Parker	Replace Bench Slats/Plaque
		216711	\$ 1,240.52	9-Oct	John Garcia	Inurnment Lidia Gaona
		216712	\$ 390.00	9-Oct	Blanca Chaidez	Chaidez (0)
\$ 10,530.73	11-Oct					
		276709	\$ 2,386.13	9-Oct	Flash Print	Inter Arnold Garcia
		216713	\$ 40.00	11-Oct	Stephanie Gomez	Memorial Benc Plaque
		216714	\$ 390.00	15-Oct	Diana Pauley	Jaime Guerrero (0)
		216715	\$ 2,988.46	16-Oct	Rosalio Pina	Inter Frances Pina
		216716	\$ 380.00	17-Oct	Landrith Trust	Landrith (0)
		216717	\$ 1,485.00	17-Oct	Remigio Lopez Solorio	(1)Grave 126-4-7
\$ 7,669.59	18-Oct					
		216718	\$ 1,965.52	18-Oct	Chyresse Hill	Inurn Richard Lowther
		216719	\$ 390.00	21-Oct	Lorena Marquez	Michelle Marquez (0)
		216720	\$ 380.00	21-Oct	Gentry Sprayberry	Sprayberry (0)
		216721	\$ 3,836.00	21-Oct	Daniel Graff	Bad Debt Graff replacement
		216722	\$ 5,940.00	22-Oct	Elida Garza	(4)Graves 125-13-8, 10. 12/ 15-2
		216723	\$ 3,216.13	22-Oct	Elida Garza	Inter Wyman Sanders Jr.
		216724	\$ 300.00	23-Oct	Marcos Gordolla	Payment Bad Debt Tanaka
		216725	\$ 3,836.13	23-Oct	Jose Curiel	Inter Lucila C. Ruiz
		216726			Void	
		216727	\$ 470.00	23-Oct	Virginia Olivarez	Merce Rodriguez (2)
\$ 20,333.78	24-Oct					
		216728	\$ 1,485.00	24-Oct	Eleazar Hernandez	(1)Grave 125-11-3
\$ 1,485.00	24-Oct					
		216729	\$ 430.00	30-Oct	Casaccia	Sarah Lugo (1)
		216730	\$ 1,240.52	30-Oct	Dennis Cahill	Inurn Shirley Cahill
\$ 1,670.52	30-Oct					

October 2024  
Cash Received

<b>Bank</b>	<b>Deposit</b>	<b>Receipts</b>	<b>Cash</b>	<b>Date</b>	<b>Received From</b>	<b>Deceased</b>
<b>Deposit</b>	<b>Date</b>					
			\$ 48,995.35			
					\$ -	\$ -

Bank Deposit	Deposit Date	Receipts	Cash	Date	Received From	Deceased	Grave	O & C
		216731	\$ 2,970.00	1-Nov	May Ui Her	(2)Graves 126-5-8 & 10	\$ 2,370.00	
		216732	\$ 1,485.00	1-Nov	Michelle Fleeman	(1)Grave 121-11-8	\$ 1,185.00	
\$ 4,455.00	1-Nov							
		216733	\$ 2,351.13	4-Nov	Rafael Delgado	Inter Diane Degado		\$ 1,185.00
		216734	\$ 3,836.13	6-Nov	Sandra Flores	Inter Miguel Marin	\$ 1,185.00	\$ 1,185.00
		216735	\$ 1,351.13	6-Nov	Crystel Becerra	Partial Pynt Inter Billy Youngblood		\$ 185.00
		216736	\$ 1,030.00	6-Nov	Wallin	Partial Pynt Inurn Jeaneane Miller		\$ 595.00
		216737	\$ 380.00	6-Nov	Garry Blagg	Bennie Blagg (0)		
		216738	\$ 2,351.13	7-Nov	Michelle Fleeman	Inter Shirley Gill		\$ 1,185.00
		216739	\$ 1,485.00	7-Nov	M. Guadalupe Regalado	(1)Grave 120-11-3	\$ 1,185.00	
		216740	\$ 1,000.00	7-Nov	James Coffman	Final Inter Billy Youngblood		\$ 1,000.00
		216741	\$ 420.00	8-Nov	Gina Pizarro	Daniel Pizarro (1)		
\$ 14,204.52	8-Nov							
		216742	\$ 5,623.46	12-Nov	Teresa de Rodriguez	Inter Marco Leal (1)Grave 121-4-11	\$ 2,370.00	\$ 1,185.00
		216743	\$ 470.00	12-Nov	Rosemary Raymundo Vasquez	Rosalinda Tapetillo (2)		
		216744	\$ -		Void			
		216745	\$ 2,386.13	14-Nov	Denise Mena	Inter Joe Navarro		\$ 1,220.00
\$ 8,479.59	15-Nov							
		216746	\$ 1,485.00	15-Nov	Josefina Serrano	(1)Grave Fairview 1-5-7	\$ 1,185.00	
		216747	\$ 1,424.08	15-Nov	Lori Degiovanni	Inurn Kathryn Heinle		\$ 595.00
		216748	\$ 4,138.46	15-Nov	Rachel Olivo	Inter Rodolfo Olivo	\$ 1,185.00	\$ 1,185.00
		216749	\$ 2,351.13	15-Nov	Maria Perez	Inter Alice Perez		\$ 1,185.00
		216750	\$ 3,836.13	18-Nov	Eric Campos	Inter Valentine Barajas Jr.	\$ 1,185.00	\$ 1,185.00
		216751	\$ 3,076.13	18-Nov	Jody Scott Recek	Inter Anita Recek		\$ 1,185.00
		216752	\$ 475.00	19-Nov	A G Ferris	Ferris Dbld (1)		
		216753	\$ 375.00	21-Nov	Norma Villalobos	Partial pymt Longino Villalobos (2)		
\$ 17,160.93	22-Nov							
		216754	\$ 140.00	22-Nov	Nellie Villalobos	Final pymt Longino Villalobos (2)		
		216755	\$ 2,149.08	22-Nov	Eric Alexander	Inurn Kathryn Alexander		\$ 595.00
		216756	\$ 210.52	22-Nov	Jeaneane Miller	Final Inurn Jeaneane Miller		
		216757	\$ 2,953.46	22-Nov	Kathleen Kang Kaulupali	Inter Daisy Kang		\$ 1,185.00
		216758	\$ 3,871.13	22-Nov	Frances Ramos	Inter Isabel Medieta	\$ 1,185.00	\$ 1,220.00
		216759	\$ 595.00	25-Nov	Ruby Gonzalez	Domingo & Angelita Huerta (4)		
		216760	\$ 3,076.13	26-Nov	Ruth Plaugher	Inter Kephas Pope		\$ 1,185.00
\$ 12,995.32	27-Nov							
			\$ 57,295.36		\$ -	\$ -	\$ 13,035.00	\$ 17,260.00

November 2024  
Cash Received

Vaults	Sales Tax	Endow	Stone	Non-Res	Misc.	Total
						Cash
		\$ 600.00				\$ 2,970.00
		\$ 300.00				\$ 1,485.00
						\$ -
\$ 1,080.00	\$ 86.13					\$ 2,351.13
\$ 1,080.00	\$ 86.13	\$ 300.00				\$ 3,836.13
\$ 1,080.00	\$ 86.13					\$ 1,351.13
\$ 320.00		\$ 115.00				\$ 1,030.00
			\$ 380.00			\$ 380.00
\$ 1,080.00	\$ 86.13					\$ 2,351.13
		\$ 300.00				\$ 1,485.00
						\$ 1,000.00
			\$ 420.00			\$ 420.00
						\$ -
\$ 1,360.00	\$ 108.46	\$ 600.00				\$ 5,623.46
			\$ 470.00			\$ 470.00
						\$ -
\$ 1,080.00	\$ 86.13					\$ 2,386.13
						\$ -
		\$ 300.00				\$ 1,485.00
\$ 490.00	\$ 39.08	\$ 300.00				\$ 1,424.08
\$ 1,360.00	\$ 108.46	\$ 300.00				\$ 4,138.46
\$ 1,080.00	\$ 86.13					\$ 2,351.13
\$ 1,080.00	\$ 86.13	\$ 300.00				\$ 3,836.13
\$ 1,080.00	\$ 86.13			\$ 725.00		\$ 3,076.13
			\$ 475.00			\$ 475.00
			\$ 375.00			\$ 375.00
						\$ -
			\$ 140.00			\$ 140.00
\$ 490.00	\$ 39.08	\$ 300.00		\$ 725.00		\$ 2,149.08
	\$ 25.52	\$ 185.00				\$ 210.52
\$ 1,360.00	\$ 108.46	\$ 300.00				\$ 2,953.46
\$ 1,080.00	\$ 86.13	\$ 300.00				\$ 3,871.13
			\$ 595.00			\$ 595.00
\$ 1,080.00	\$ 86.13			\$ 725.00		\$ 3,076.13
						\$ -
						\$ -
\$ 16,180.00	\$ 1,290.36	\$ 4,500.00	\$ 2,855.00	\$ 2,175.00	\$ -	\$ 57,295.36

## JULY 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 216.62	307690	10-Jul	Academy Hardware		Grounds Maintenance
\$ 1,360.45	307691	10-Jul	R G Equipment		Grounds Maintenance
\$ 55,316.86	307692	10-Jul	SDRMA	\$ 37,393.79	2024/25 Property Liability
				\$ 17,923.07	2024/25 Workers Comp
\$ 1,150.00	307693	10-Jul	Meggin Boranian		Legal
\$ 6,962.00	307694	10-Jul	Christy Vault Co., Inc.	\$ 1,796.00	Monticello's
				\$ 2,244.00	Garden Crypts
				\$ 2,585.00	Vaults
				\$ 337.00	Freight
\$ 670.00	307695	10-Jul	Crowne Vault		Ash Vaults
\$ 172.15	307696	10-Jul	Verizon Wireless		Cellular
\$ 85.76	307697	10-Jul	Frontier		Fax
\$ 1,961.19	307698	10-Jul	Paul Hernandez		Payroll
\$ 405.70	307699	10-Jul	Teri Lowrey		Payroll
\$ 1,119.71	307700	10-Jul	Ken Sonksen		Payroll
\$ 250.00	307701	10-Jul	Ken Sonksen		Auto
\$ 1,845.41	307702	10-Jul	Domingo Ruiz		Payroll
\$ 1,884.48	307703	10-Jul	Eddie Nash		Payroll
\$ 2,127.00	307704	10-Jul	Michael Ihara		Payroll
\$ 3,420.00	307705	10-Jul	Noble Credit Union		Employees Credit Union PP End 7-6-24
\$ 225.00	307706	10-Jul	Tibor Protection		Gates
\$ 158.00	307707	10-Jul	Cyber Age Services, LLC		Email Service
\$ 130.47	307708	10-Jul	vPhones		Telephone
\$ 388.80	307709	10-Jul	Kings River Casting, Inc.		Replacement Slats
\$ 3,277.33	307710	10-Jul	CitiCards	\$ 839.33	Leg Days Hotel - Boranian
				\$ 1,159.77	Office Supplies
				\$ 1,278.23	Grounds Maintenance
\$ 1,408.69	307711	10-Jul	Eduardo Jacuinde		Payroll
\$ 1,523.94	307712	10-Jul	David Esparza		Payroll
\$ 1,324.95	307713	10-Jul	Christopher Taylor II		Payroll
\$ 1,399.39	307714	10-Jul	Hilario Garcia		Payroll
\$ 11,044.04	307715	10-Jul	Sanger/Del Rey Cemetery	\$ 1,822.78	Employees FICA PP End 7-6-24
11/25/2024 10:01 AM			Page 1	\$ 1,822.78	Employers FICA PP End 7-6-24

## JULY 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
				\$ 2,210.00	Employees FWH PP End 7-6-24
				\$ 2,900.00	CalPers PP End 7-6-24
				\$ 714.28	Employees SWH PP End 7-6-24
				\$ 262.10	Employees SDI PP End 7-6-24
				\$ 3,500.00	Petty Checking
\$ 150.45	307716	10-Jul	Napa Auto Parts		Grounds Maintenance
\$ 1,151.78	307717	10-Jul	Silvas Oil Co., Inc.		Gasoline/Diesel
\$ 69.99	307718	24-Jul	Unwired Broadband LLC		Internet
\$ 600.00	307719	24-Jul	Meggin Boranian		Legal
\$ 211.81	307720	24-Jul	Red Wing Business		Work Boots - Nash
\$ 740.01	307721	24-Jul	Miramonte Sanitation		Garbage
\$ 91.24	307722	24-Jul	Cintas		First Aid
\$ 802.42	307723	24-Jul	W J Heinrichs, Inc.		Grounds Maintenance
\$ 216.62	307724	24-Jul	Academy Hardware		Grounds Maintenance
\$ 1,052.64	307725	24-Jul	White Cap		Grounds Maintenance
\$ 514.95	307726	24-Jul	Ewing Irrigation		Sprinkler Parts
\$ 225.00	307727	24-Jul	Tibor Protection		Gates
\$ -	307728		Void		
\$ 405.70	307729	24-Jul	Teri Lowrey		Payroll
\$ 1,119.71	307730	24-Jul	Ken Sonksen		Payroll
\$ 250.00	307731	24-Jul	Ken Sonksen		Auto
\$ 1,845.41	307732	24-Jul	Domingo Ruiz		Payroll
\$ 1,884.48	307733	24-Jul	Eddie Nash		Payroll
\$ 2,234.08	307734	24-Jul	Michael Ihara		Payroll
\$ 1,585.35	307735	24-Jul	Eduardo Jacuinde		Payroll
\$ 1,341.28	307736	24-Jul	David Esparza		Payroll
\$ 1,589.94	307737	24-Jul	Christopher Taylor II		Payroll
\$ 1,671.10	307738	24-Jul	Hilario Garcia		Payroll
\$ 45,247.61	307739	24-Jul	Sanger/Del Rey Cemetery	\$ 1,878.88	Employees FICA PP End 7-20-24
				\$ 1,878.88	Employers FICA PP End 7-20-24
				\$ 2,338.00	Employees FWH PP End 7-20-24
				\$ 2,900.00	CalPERS PP End 7-20-24
				\$ 32,286.00	CalPERS Unfunded Liability

## JULY 2024 EXPENSES

Check	Check	Date	Payee	Detail	Purpose
	No.				
				\$ 478.00	CalPERS Unfunded Liability
				\$ 270.17	Employees SDI PP End 7-20-24
				\$ 717.68	Employees SWH PP End 7-20-24
				\$ 2,500.00	Petty Checking
\$ 1,861.19	307740	24-Jul	Paul Hernandez		Payroll
\$ 166,690.70					

## AUGUST 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 1,861.19	307741	6-Aug	Paul Hernandez		Payroll
\$ 405.70	307742	6-Aug	Teri Lowrey		Payroll
\$ 1,119.71	307743	6-Aug	Ken Sonksen		Payroll
\$ 250.00	307744	6-Aug	Ken Sonksen		Auto
\$ 1,845.41	307745	6-Aug	Domingo Ruiz		Payroll
\$ 1,884.48	307746	6-Aug	Eddie Nash		Payroll
\$ 2,234.08	307747	6-Aug	Michael Ihara		Payroll
\$ 3,420.00	307748	6-Aug	Noble Credit Union		Employees Credit Union PP End 8-3-24
\$ 225.00	307749	6-Aug	Tibor Protection		Gates
\$ 169.25	307750	6-Aug	Verizon		Cellular
\$ 1,373.19	307751	6-Aug	Silvas Oil Co., Inc.		Gasoline/Diesel
\$ 4,755.26	307752	6-Aug	CitiCards	\$ 698.86	Grounds Maintenance
				\$ 133.76	Office
				\$ 3,922.64	GopherX
\$ 34,286.44	307753	6-Aug	SDRMA	\$ 34,286.44	Aug/Sept Health Insurance
\$ 157.02	307754	6-Aug	Cintas		First Aid
\$ 86.18	307755	6-Aug	Frontier		Fax
\$ 1,585.35	307756	6-Aug	Eduardo Jacuinde		Payroll
	307757		Void		
\$ 1,722.44	307758	6-Aug	Christopher Taylor II		Payroll
\$ 1,476.68	307759	6-Aug	Hilario Garcia		Payroll
\$ 18,743.66	307760	6-Aug	Sanger/Del Rey Cemetery	\$ 1,871.47	Employees FICA PP End 8-3-24
				\$ 1,871.47	Employers FICA PP End 8-3-24
				\$ 2,316.00	Employees FWH PP End 8-3-24
				\$ 2,900.00	Cal PERS PP End 8-3-24
				\$ 5,802.34	PGE
				\$ 269.10	Employees SDI PP End 8-3-24
				\$ 713.28	Employees SWH PP End 8-3-24
				\$ 3,000.00	Petty Checking
\$ 130.47	307761	6-Aug	vPhones		Telephone
\$ 158.00	307762	6-Aug	Cyber Age Services, LLC		Email Service
\$ 3,637.87	307763	6-Aug	R G Equipment		Grounds Maintenance
\$ 2,110.03	307764	21-Aug	Paul Hernandez		Payroll
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## AUGUST 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 676.06	307765	21-Aug	Teri Lowrey		Payroll
\$ 1,511.66	307766	21-Aug	Ken Sonksen		Payroll
\$ 250.00	307767	21-Aug	Ken Sonksen		Auto
\$ 2,068.64	307768	21-Aug	Domingo Ruiz		Payroll
\$ 2,076.75	307769	21-Aug	Eddie Nash		Payroll
\$ 2,329.00	307770	21-Aug	Michael Ihara		Payroll
\$ 1,269.58	307771	21-Aug	Eduardo Jacuinde		Payroll
\$ 1,523.67	307772	21-Aug	Christopher Taylor II		Payroll
\$ 1,671.10	307773	21-Aug	Hilario Garcia		Payroll
\$ 3,420.00	307774	21-Aug	Noble Credit Union		Employees Credit Union PP End 8-17-24
\$ 22,856.40	307775	21-Aug	Sanger/Del Rey Cemetery	\$ 1,873.27	Employees FICA PP End 8-17-24
				\$ 1,873.27	Employers FICA PP End 8-17-24
				\$ 2,447.00	Employees FWH PP End 8-17-24
				\$ 3,100.00	Cal PERS PP End 8-17-24
				\$ 9,450.00	Reim Petty Checking 5HP Pump Salem
				\$ 269.36	Employees SDI PP End 8-17-24
				\$ 843.50	Employees SWH PP End 8-17-24
				\$ 3,000.00	Petty Checking
\$ 225.00	308472	21-Aug	Tibor Protection		Gates
\$ 2,564.17	308473	21-Aug	Vestis		(2)Months Uniforms
\$ 2,350.00	308474	21-Aug	Meggin Boranian		Legal
\$ 352.52	308475	21-Aug	Napa Auto Parts		Grounds Maintenance
\$ 891.53	308476	21-Aug	Ewing Irrigation		Sprinkler Parts
\$ 219.81	308477	21-Aug	Academy Hardware		Grounds Maintenance
\$ 872.23	308478	21-Aug	Miramonte Sanitation, Inc.		Garbage
\$ 1,080.00	308479	21-Aug	Turner Security Systems, Inc.		Annual Security Fee Office/Shop
\$ 1,450.39	308480	21-Aug	Kings River Casting, Inc.		2 Memorial Benches
\$ 255.00	308481	21-Aug	Bell Memorials		Replacement Niche Covers
\$ 69.99	308482	21-Aug	Unwired Broadband LLC		Internet
\$ 133,620.91					

## SEPTEMBER 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 1,928.65	308484	4-Sep	Paul Hernandez		Payroll
\$ 439.54	308485	4-Sep	Teri Lowrey		Payroll
\$ 1,121.45	308486	4-Sep	Ken Sonksen		Payroll
\$ 250.00	308487	4-Sep	Ken Sonksen		Auto
\$ 1,909.65	308488	4-Sep	Domingo Ruiz		Payroll
\$ 1,944.09	308489	4-Sep	Eddie Nash		Payroll
\$ 2,192.89	308490	4-Sep	Michael Ihara		Payroll
\$ 1,585.35	308491	4-Sep	Eduardo Jacuinde		Payroll
\$ 1,413.28	308492	4-Sep	Christopher Taylor II		Payroll
\$ 1,315.77	308493	4-Sep	Hilario Garcia		Payroll
\$ 20,056.63	308494	4-Sep	Sanger Cemetery District	\$ 2,839.25	Employees FICA PP End 8-31-24
				\$ 2,839.25	Employers FICA PP End 8-31-24
				\$ 2,329.00	Employees FWH PP End 8-31-24
				\$ 3,000.00	Cal PERS PP End 8-31-24
				\$ 4,885.20	PG&E Reim Petty Checking
				\$ 368.57	Employees SDI PP End 8-31-24
				\$ 797.28	Employees SWH PP End 8-31-24
				\$ 3,000.00	Petty Checking
\$ 3,445.00	308495	4-Sep	Noble Credit Union		Employees Credit Union PP End 8-31-24
\$ 225.00	308496	4-Sep	Tibor Protection		Gates
\$ 70.98	308497	4-Sep	Cintas		First Aid
\$ 6,774.03	308498	4-Sep	Elan Financial Services	\$ 5,075.00	CSDA/SDRMA Conference Registrations
				\$ 1,699.03	Grounds Maintenance
\$ 5,721.00	308499	4-Sep	Christy Vault Co., Inc.	\$ 4,488.00	Garden Crypts
				\$ 896.00	Baby Vaults
				\$ 337.00	Freight
\$ 16.25	308500	4-Sep	vPhones		Power Cord
\$ 1,885.02	308501	4-Sep	Silvas Oil Co., Inc.		Gasoline/Diesel
\$ 489.74	308502	4-Sep	Fence Masters Contractors		Fencing
\$ 225.00	308503	4-Sep	PWC Consulting		Baseline Consultant
\$ 788.95	308504	4-Sep	Nelson's Hardware		Cement
\$ 169.25	308505	4-Sep	Verizon Wireless		Cellular
\$ 197.19	308506	18-Sep	Academy Hardware		Grounds Maintenance
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## SEPTEMBER 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 2,112.58	308507	18-Sep	Pioneer Equipment		Kuboto Repair
\$ 346.98	308508	18-Sep	White Cap		Yellow Armor Tile
\$ 141.78	308509	18-Sep	PG & E		Utilities
\$ 798.78	308510	18-Sep	Miramonte Sanitation, Inc.		Garbage
\$ 240.00	308511	18-Sep	Webcity Press, Inc.		(2)Website Edits
\$ 825.00	308512	18-Sep	Boos Enterprises, Inc.		Discing Expansion
\$ 1,573.50	308513	18-Sep	Rico's Memorial		1/2 Gonzalez Replacement
\$ 11.84	308514	18-Sep	CitiCards		Grounds Maintenance
\$ 64.87	308515	18-Sep	Logan Bros Pump & Ag Inc.		Grounds Maintenance
\$ 156.00	308516	18-Sep	Bell Memorials		Amaya Niche
\$ 120.00	308517	18-Sep	vPhones		Telephone
\$ 86.18	308518	18-Sep	Frontier		Fax
\$ 1,150.00	308519	18-Sep	Macario C. Garza		Buy back 120-11-3 bought 7-10-2024
\$ 17,243.49	308520	18-Sep	SDRMA	\$ 17,075.06	Health Insurance
				\$ 168.43	2023/24 Final Workers Comp
\$ 225.00	308521	18-Sep	Tibor Protection		Gates
\$ 1,980.75	308522	18-Sep	Kings River Casting, Inc.		Replacement slats/end pieces
\$ 1,928.65	308523	18-Sep	Paul Hernandez		Payroll
\$ 439.54	308524	18-Sep	Teri Lowrey		Payroll
\$ 1,121.45	308525	18-Sep	Ken Sonksen		Payroll
\$ 250.00	308526	18-Sep	Ken Sonksen		Auto
\$ 1,909.65	308527	18-Sep	Domingo Ruiz		Payroll
\$ 1,944.09	308528	18-Sep	Eddie Nash		Payroll
\$ 2,192.89	308529	18-Sep	Michael Ihara		Payroll
\$ 1,408.69	308530	18-Sep	Eduardo Jacuinde		Payroll
\$ 1,589.94	308531	18-Sep	Christopher Taylor II		Payroll
\$ 1,347.25	308532	18-Sep	Hilario Garcia		Payroll
\$ 17,643.26	308538	18-Sep	Sanger Del Rey Cemetery	\$ 1,746.17	Employees FICA PP End 9-14-24
				\$ 1,746.17	Employees FICA PP End 9-14-24
				\$ 2,307.00	Employees FWH PP End 9-14-24
				\$ 3,000.00	Cal PERS PP End 9-14-24
				\$ 796.00	Est August Sales Tax
				\$ 251.08	Employees SDI PP End 9-14-24

## SEPTEMBER 2024 EXPENSES

Check	Check	Date	Payee	Detail	Purpose
	No.				
				\$ 796.84	Employees SWH PP End 9-14-24
				\$ 2,500.00	Petty Checking
				\$ 4,500.00	Petty Checking/Temp Final Payroll
\$ 3,445.00	308539	18-Sep	Noble Credit Union		Employees Credit Union PP End 9-14-24
\$ 1,185.00	308540	18-Sep	Richard Beasley		Buy back 70-3-10 & 12 Bought 4-21-1992
\$ 1,185.00	308541	18-Sep	Kenneth Beasley		Buy back 70-3-2 &4 Bought 4-21-1992
\$ 118,831.87					

## OCTOBER 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 310.51	308533	1-Oct	Mark Johnson		CSDA/SDRMA Conference
\$ 673.20	308534	1-Oct	Rene Gonzalez		CSDA/SDRMA Conference
\$ 787.54	305835	1-Oct	Rick Bubenik		CSDA/SDRMA Conference
\$ 310.51	308536	1-Oct	Ken Sonksen		CSDA/SDRMA Conference
\$ 842.13	308537	1-Oct	Meggin Boranian		CSDA/SDRMA Conference
\$ 1,928.65	308542	1-Oct	Paul Hernandez		Payroll
\$ 439.54	308543	1-Oct	Teri Lowrey		Payroll
\$ 1,121.45	308544	1-Oct	Ken Sonksen		Payroll
\$ 1,909.65	308545	1-Oct	Domingo Ruiz		Payroll
\$ 1,944.09	308546	1-Oct	Eddie Nash		Payroll
\$ 2,192.89	308547	1-Oct	Michael Ihara		Payroll
\$ 3,445.00	308548	1-Oct	Noble Credit Union		Employees Credit Union PP End 9-28-24
\$ 225.00	308549	1-Oct	Tibor Protection		Gates
\$ 485.88	308550	1-Oct	Office Depot		Office Chair
\$ 1,902.54	308551	1-Oct	Silvas Oil Co., Inc.		Gasoline/Diesel
\$ 4,077.26	308552	1-Oct	Elan Financial Services	\$ 2,651.59	Grounds Maintenance
				\$ 187.97	Office Chair
				\$ 1,237.70	CSDA/SDRMA Conference Hotel RSVP
\$ 86.30	308553	1-Oct	Cintas		First Aid
\$ 574.00	308554	1-Oct	Crowne Vault		Ash Vaults
\$ 4,697.00	308555	1-Oct	Fence Masters Contractors		Repair Fencing
\$ 2,075.00	308556	1-Oct	Meggin Boranian		Legal
\$ 715.51	308557	1-Oct	Vestis		Uniforms
\$ 1,573.50	308558	1-Oct	Rico's Memorial Stones		Gonzalez Replacement
\$ 19,665.85	308559	1-Oct	Sanger/Del Rey Cemetery	\$ 1,790.60	Employees FICA PP End 9-28-24
				\$ 1,790.60	Employers FICA PP End 9-28-24
				\$ 2,308.00	Employers FWH PP End 9-28-24
				\$ 3,000.00	CalPERS PP End 9-28-24
				\$ 4,723.34	PGE
				\$ 257.47	Employees SDI PP End 9-28-24
				\$ 796.84	Employees SWH PP End 9-28-24
				\$ 5,000.00	Petty Checking
\$ 158.00 11/25/2024 11:15 PM	308560	1-Oct	Cyber Age Services, Inc.	Page 1	Email Service

## OCTOBER 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 1,928.65	308561	16-Oct	Paul Hernandez		Payroll
\$ 439.54	308562	16-Oct	Teri Lowrey		Payroll
\$ 1,121.45	308563	16-Oct	Ken Sonksen		Payroll
\$ 250.00	308564	16-Oct	Ken Sonksen		Auto
\$ 1,909.65	308565	16-Oct	Domingo Ruiz		Payroll
\$ 1,944.09	308566	16-Oct	Eddie Nash		Payroll
\$ 2,192.89	308567	16-Oct	Michael Ihara		Payroll
\$ 11,274.47	308568	16-Oct	Sanger/Del Rey Cemetery	\$ 1,361.10	Employees FICA PP End 10-12-24
				\$ 1,361.10	Employers FICA PP End 10-12-24
				\$ 2,114.00	Employees FWH PP End 10-12-24
				\$ 3,000.00	CalPERS PP End 10-12-24
				\$ 742.56	Employees SDI PP End 10-12-24
				\$ 195.71	Employees SDI PP End 10-12-24
				\$ 2,500.00	Petty Checking
\$ 3,445.00	308569	16-Oct	Noble Credit Union		Employees Credit Union PP End 10-12-24
\$ 225.00	308570	16-Oct	Tibor Protection		Gates
\$ 500.00	308571	16-Oct	Meggin Boranian		Legal
\$ 17,126.20	308572	16-Oct	SDRMA	\$ 17,109.14	Health Insurance
				\$ 17.06	Prop/Liab
\$ 391.42	308573	16-Oct	Miramonte Sanitation		Garbage
\$ 100.35	308574	16-Oct	Frontier		Fax
\$ 130.47	308575	16-Oct	vPhones		Telephone
\$ 19.50	308576	16-Oct	Cyber Age Services, Inc.		Email Domain Renewal
\$ 94.27	308577	16-Oct	Napa Auto Parts		Grounds Maintenance
\$ 169.31	308578	16-Oct	Verizon		Cellular
\$ 158.77	308579	16-Oct	Academy Hardware		Grounds Maintenance
\$ 109.02	308580	16-Oct	Nelson's Ace Hardware		Cement
\$ 61.75	308581	16-Oct	W J Heinrichs, Inc.		Grounds Maintenance
\$ 37.26	308582	16-Oct	CitiCards		Gasoline/Diesel
\$ 1,626.89	308583	16-Oct	Vesis		Uniforms
\$ 234.83	308584	16-Oct	Red Wing Business		Work Boots - Ruiz
\$ 3,275.84	308585	16-Oct	Aeon		Vases/Inserts
\$ 6,315.28	308586	16-Oct	R G Equipment Co., Inc.		Grounds Maintenance

## OCTOBER 2024 EXPENSES

Check	Check No.	Date	Payee	Detail	Purpose
\$ 2,029.37	308587	16-Oct	Ewing		Sprinklers/Baseline
\$ 1,928.65	308588	30-Oct	Paul Hernandez		Payroll
\$ 439.54	308589	30-Oct	Teri Lowrey		Payroll
\$ 1,121.45	308590	30-Oct	Ken Sonksen		Payroll
\$ 250.00	308591	30-Oct	Ken Sonksen		Auto
\$ 1,909.65	308592	30-Oct	Domingo Ruiz		Payroll
\$ 1,944.09	308593	30-Oct	Eddie Nash		Payroll
\$ 2,192.89	308594	30-Oct	Michael Ihara		Payroll
\$ 3,445.00	308595	30-Oct	Noble Credit Union		Employees Credit Union PP End 10-26-24
\$ 15,662.12	308596	30-Oct	Sanger/Del Rey Cemetery	\$ 1,361.10	Employees FICA PP End 10-26-24
				\$ 1,361.10	Employers FICA PP End 10-26-24
				\$ 2,114.00	Employees FWH PP End 10-26-24
				\$ 3,000.00	Cal PERS PP End 10-26-24
				\$ 4,387.65	Reim Petty Cash - PG&E, Unwired, Sales Tax Pymts
				\$ 195.71	Employees SDI PP End 10-26-24
				\$ 742.56	Employees SWH PP End 10-26-24
				\$ 2,500.00	Petty Checking
\$ 225.00	308597	30-Oct	Tibor Protection		Gates
\$ 7,879.82	308598	30-Oct	Elan Financial Services	\$ 2,346.62	Grounds Maintenance
				\$ 550.17	Conference Rental Car
				\$ 3,862.87	Conference Hotel
				\$ 538.30	Temp Employees Luncheon
				\$ 435.86	Office
				\$ 146.00	USPO
\$ 1,403.00	308599	30-Oct	Bell Memorials		Niche Engravings -
\$ 123.06	308600	30-Oct	Cintas		First Aid
\$ 2,046.86	308601	30-Oct	Kings River Casting, Inc.		Benches/Replacement Slats
\$ 8,000.00	308602	30-Oct	Adair & Evans		Progress Payment 6-30-2024 Audit
\$ 157,823.40					

## NOVEMBER 2024 EXPENSES

Check	Check	Date	Payee	Detail	Purpose
	No.				
\$ 1,928.65	308603	13-Nov	Paul Hernandez		Payroll
\$ 439.54	308604	13-Nov	Teri Lowrey		Payroll
\$ 1,121.45	308605	13-Nov	Ken Sonksen		Payroll
\$ 250.00	308606	13-Nov	Ken Sonksen		Auto
\$ 1,909.65	308607	13-Nov	Domingo Ruiz		Payroll
\$ 1,944.09	308608	13-Nov	Eddie Nash		Payroll
\$ 2,192.89	308609	13-Nov	Michael Ihara		Payroll
\$ 3,445.00	308610	13-Nov	Noble Credit Union		Employees Credit Union PP End 11-9-24
\$ 11,774.47	308611	13-Nov	Sanger/ Del Rey Cemetery	\$ 1,361.10	Employees FICA PP End 11-9-24
				\$ 1,361.10	Employers FICA PP End 11-9-24
				\$ 2,114.00	Employees FWH PP End 11-9-24
				\$ 3,000.00	Cal PERS PP End 11-9-24
				\$ 195.71	Employees SDI PP End 11-9-24
				\$ 742.56	Employees SWH PP End 11-9-24
				\$ 3,000.00	Petty Checking
\$ 225.00	308612	13-Nov	Tibor Protection		Gates
\$ 17,109.14	308613	13-Nov	Special Dist Risk Mgmt Auth		Employees Health Insurance
\$ 530.00	308614	13-Nov	Calif Assn of Public Cemeteries		2025 Dues
\$ 130.47	308615	13-Nov	vPhones		Telephone
\$ 1,298.50	308616	13-Nov	Consolidated Irrigation District		Irrigation Taxes
\$ 5,851.00	308617	13-Nov	Calif Special District Assn		2025 Dues
\$ 158.00	308618	13-Nov	Cyber Age Services LLC		Email Service
\$ 1,961.96	308619	13-Nov	Logan Bros Pump & Ag		Service Fairview Well
\$ 788.95	308620	13-Nov	Nelson's Ace Hardware		Cement
\$ 100.74	308621	13-Nov	Frontier		Fax
\$ 174.35	308622	13-Nov	Verizon Wireless		Cellular
\$ 200.82	308623	13-Nov	R G Equipment, Inc.		Grounds Maintenance
\$ 1,737.19	308624	13-Nov	Silvas Oil Co., Inc.		Gasoline/Diesel
\$ 746.27	308625	13-Nov	Miramonte Sanitation		Garbage
\$ 1,928.65	308626	26-Nov	Paul Hernandez		Payroll
\$ 439.54	308627	26-Nov	Teri Lowrey		Payroll
\$ 1,121.45	308628	26-Nov	Ken Sonksen		Payroll
\$ 250.00	308629	26-Nov	Ken Sonksen		Auto
11/25/2024 12:15 PM				Page 1	

## NOVEMBER 2024 EXPENSES

Check	Check	Date	Payee	Detail	Purpose
	No.				
\$ 1,909.65	308630	26-Nov	Domingo Ruiz		Payroll
\$ 1,944.09	308631	26-Nov	Eddie Nash		Payroll
\$ 2,192.89	308632	26-Nov	Michael Ihara		Payroll
\$ 3,445.00	308633	26-Nov	Noble Credit Union		Employees Credit Union PP End 11-23-24
\$ 14,235.07	308634	26-Nov	Sanger/ Del Rey Cemetery	\$ 1,361.10	Employees FICA PP End 11-23-24
				\$ 1,361.10	Employers FICA PP End 11-23-24
				\$ 2,114.00	Employees FWH PP End 11-9-24
				\$ 3,000.00	Cal PERS PP End 11-23-24
				\$ 2,460.40	PGE Paid Reim Petty Checking
				\$ 195.71	Employees SDI PP End 11-23-24
				\$ 742.56	Employees SWH PP End 11-23-24
				\$ 3,000.00	Petty Checking
\$ 158.00	308635	26-Nov	Cyber Age Services LLC		Email Service
\$ 225.00	308636	26-Nov	Tibor Protection		Gates
\$ 642.58	308637	26-Nov	Elan Financial Services	\$ 14.02	Office
				\$ 628.56	Grounds Maintenance
\$ 3,000.00	308638	26-Nov	Adair & Evans		Progress Pymt 2023/24 Audit
\$ 69.99	308639	26-Nov	Unwired Broadband, LLC		Internet
\$ 6,213.00	308640	26-Nov	Christy Vault Co., Inc.	\$ 1,796.00	Monticello
				\$ 4,080.00	Garden Crypts
				\$ 337.00	Freight
\$ 93,793.04					

## **Sanger/Del Rey Cemetery District**

[6]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

### **SUBJECT: CONFERENCE/EDUCATION SCHEDULE**

#### **SUMMARY:**

Information related to upcoming conferences, seminars and educational opportunities.

#### **BACKGROUND:**

In order to notify Trustee's of up-coming events, below is a listing of California Association of Public Cemeteries (CAPC), California Special Districts Association (CSDA), Special District Risk Management Authority (SDRMA), and California Special Districts Workers Compensation Authority (SDWCA) annual conferences, quarterly meetings, legislative day and safety claims workshops.

The practice has been those Trustee's interested in attending specific conferences or events, the Board approved their attendance at the Board meeting prior to the session.

Upcoming conferences/educational opportunities include:

Annual Meetings	CSDA/SDRMA CAPC	Aug 25-27 March 13-15	Monterey Seaside
Education Day	CAPC	Oct. 10-11	Ventura
Legislative Days	CSDA	May 20-21	Sacramento

#### **FINDINGS:**

Since there are several upcoming conferences/educational opportunities, this item is being presented for informational purposes

**RECOMMENDED ACTION:**

No action required at this time.

Respectfully Submitted

---

Ken Sonksen, General Manager

# Sanger/Del Rey Cemetery District

[7]

Agenda – Supporting Data  
For the meeting of

December 11, 2024

**SUBJECT:** ADAIR & EVANS - AUDIT REPORT 2023/24

## **SUMMARY:**

This is an agenda “**action item**” that will receive and file the Districts annual audit of the books conducted by Mr. Garry Riezebos C.P. A., Adair & Evans.

## **BACKGROUND:**

The Board executed a contract with Mr. Garry Riezebos, Adair & Evans to conduct the annual audit of the Districts books. Mr. Riezebos conducted the audit during the month of September and has his report ready for presentation.

## **FINDINGS:**

The 2023/24 audit has been included in the Board package for review. Mr. Riezebos will explain the audit and answer any questions the Board may have.

## **RECOMMENDED ACTION:**

1. Board of Trustees listens and asks questions regarding the annual audit from Mr. Garry Riezebos, C.P.A, Adair & Evans.
2. By Board motion receive and file the 2023/24 audit.

Respectfully Submitted

---

Ken Sonksen, General Manager,

**DRAFT**

**Sanger/Del-Rey Cemetery District**  
Audited Financial Statements and  
Supplementary Information  
June 30, 2024

**Sanger/Del-Rey Cemetery District**

Sanger, California

June 30, 2024

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# ADAIR & EVANS

*an Accountancy Corporation*

## INDEPENDENT AUDITORS' REPORT

Lance E. Morris, CPA  
David T. Eddy, CPA  
Tim A. Dodson, CPA  
Garry W. Riezebos, CPA  
Amanda Burlingame, CPA  
Michael J. Semas, CPA

Kathy L. Hamada, CPA  
Bret P. Stuber, CPA  
John M. Oppedyk, CPA  
Racquel Villapudua, CPA  
Amy Deschenes, CPA  
Crystal Pacheco, CPA  
Anthony Moore, CPA  
Janice Gish-Snow, CRTP

To the Board of Directors  
Sanger/Del-Rey Cemetery District  
Sanger, California

### Opinions

We have audited the accompanying statements of net position of Sanger/Del-Rey Cemetery District (the District) as of June 30, 2024, and the related statement of changes in fund balances/statement of activities and the related notes to the financial statements which collectively compromise the cemetery district's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the District as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's office and state regulations governing special districts.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sanger/Del-Rey Cemetery District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

---

Tulare Office: 111 E. Kern Avenue - P O Box 150 • Tulare, CA 93275-0150 • (559) 688-0655  
Hanford Office: 522 North Redington Street - P O Box 484 • Hanford, CA 93232-0484 • (559) 582-0365  
Porterville Office: 999 W. Morton Avenue, Suite B • Porterville, CA 93257 • (559) 784-7133

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, proportional share of net pension liability, and schedule of pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information contained in Schedules II and III as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these activity summaries are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Adair & Evans*

Tulare, California  
December 11, 2024

**DRAFT**

## SANGER/DEL REY CEMETERY DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

As management of Sanger/Del Rey Cemetery District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with information that is included within the financial statements.

### **Financial Highlights**

- Assets of the District exceeded its liabilities as of June 30, 2024 by \$4,683,066. Of this amount, unrestricted net position of \$1,134,003 may be used to meet the District's ongoing obligations to customers and creditors. As of June 30, 2023, assets exceeded liabilities by \$4,551,938 with unrestricted net position equaling \$1,218,101.
- Total net position increased by \$131,128 for the year ended June 30, 2024. For the year ended June 30, 2023, total net position increased by \$48,545.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$3,862,939, an increase of \$152,185 in comparison with the prior year. Of this amount, \$1,396,047 is unassigned and available for spending, with none of it designated for specific future use by the Board of Trustees of the District. For the year ended June 30, 2023, the District's governmental funds had a combined ending fund balance of \$3,710,754, with \$1,383,687 being unassigned and available for spending. There was an increase of \$134,924 in the combined ending fund balance in the prior year.
- During the current year, the District's fixed assets increased by a net of \$84,041. The increase was attributable to purchases of fixed assets in the amount of \$153,483, less depreciation, and disposition of fixed assets in the amount of \$59,452, less depreciation. Depreciation expense, the ratable amortization of the cost of fixed assets, amounted to \$63,990 for the current year. The prior year depreciation was \$54,537

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Sanger/Del Rey Cemetery District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expense are reported in this statement for some items that will only result in cash flow in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally non business in nature (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include cemetery activities, primarily for the residents of the Sanger/Del Rey area of Fresno County. The District has no business-type activities.

The government-wide financial statements include only the District itself. The District has no component units.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds. The district has no proprietary funds and three governmental funds: the General Fund, Infrastructure and the Endowment Care Fund.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenue, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between the two.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information.

#### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2024, the District's assets exceeded liabilities by \$4,683,066. A significant portion of the District's net position, \$1,090,811 (23 percent), reflects its investment in capital assets, less any related debt used to acquire those assets that are still outstanding. Capital assets are used to provide services to customers and they are not available for future spending.

In addition, \$2,458,252 (52 percent) of the District's net position is restricted for specific uses and, generally, is not available for future spending.

The following represent summaries of the District's net position and changes in net position for the current and prior years:

**Sanger/Del Rey Cemetery District's Net Position**

	Governmental Activities	Current Year Total	Prior Year Total
Current assets	\$ 1,604,563	\$ 1,604,563	\$ 1,471,517
Other assets	3,525,197	3,525,197	3,303,127
Deferred outflows	297,286	297,286	336,363
 Total assets and deferred outflows	 5,427,046	 5,427,046	 5,111,007
 Current liabilities	 56,197	 56,197	 57,120
Noncurrent liabilities	512,064	512,064	431,673
Deferred inflows	175,719	175,719	70,276
 Total liabilities and deferred inflows	 743,980	 743,980	 559,069
 Net position:			
Invested in capital assets, net of related debt	1,090,811	1,090,811	1,006,770
Restricted - nonspendable	2,070,692	2,070,692	1,994,442
Restricted - spendable	387,560	387,560	332,625
Unrestricted	1,134,003	1,134,003	1,218,101
 Total net position	 \$ 4,683,066	 \$ 4,683,066	 \$ 4,551,938

**Sanger/Del Rey Cemetery District's Changes in Net Position**

	Governmental Activities	Current Year Total	Prior Year Total
Program revenue			
Charges for services	\$ 859,361	\$ 859,361	\$ 874,853
 Total program revenue	 859,361	 859,361	 874,853
 Expense			
Cemetery activities	1,344,215	1,344,215	1,394,488
 Decrease in net position before general revenue	(484,854)	(484,854)	(519,635)
 General revenue and other items	 615,982	 615,982	 568,180
 Increase in net position	131,128	131,128	48,545
Net position, beginning of year	4,551,938	4,551,938	4,503,393
 Net position, end of year	 \$ 4,683,066	 \$ 4,683,066	 \$ 4,551,938

**Governmental activities.** Governmental activities increased the District's net position by \$131,128, accounting for 100 percent of the total growth in net position.

## **Financial Analysis of the District's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance and related legal requirements.

**Governmental Funds.** The purpose of the District's governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2024, the District's governmental funds reported combined ending fund balances of \$3,862,939, an increase of \$152,185 in comparison to the prior year. Of the combined ending fund balance, \$1,134,003 is unassigned and is available for spending at the District's discretion.

## **Capital Asset and Debt Administration**

**Capital assets.** The District's investment in capital assets for its governmental activities as of June 30, 2024 amounted to \$1,090,811 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and equipment.

Additional information on the District's capital assets can be found in note three.

**Debt administration.** Except for the unfunded pension obligation, the District had no long-term debt.

Additional information on the District's unfunded pension obligation can be found in note seven.

## **Economic Factors and Next Year's Budgets and Rates**

The general fund budget for the year ending June 30, 2025 is projected to break even. Compared to the current year, revenue is anticipated to decrease by \$178,900 while expenditures are expected to decrease by \$26,715. Sales and services revenue is anticipated to decrease by \$59,011, property tax and intergovernmental revenue is expected to decrease by \$55,081 and all other revenue is expected to decrease by \$64,808. Capital outlay is expected to decrease by \$68,642, salaries, wages and employee benefits are expected to increase by \$66,971 and services and supplies are expected to decrease by \$25,044 compared to 2023/2024.

Current rates charged for services are expected to remain the same for 2024/2025.

## **Requests for Information**

This financial report is designed to provide a general overview of Sanger/Del Rey Cemetery District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the District Manager, Sanger/Del Rey Cemetery District, 658 South Rainbow Avenue, Sanger, California 93657.

**Sanger/Def-Rey Cemetery District**  
 Governmental Funds Balance Sheet / Statement of Net Position  
 June 30, 2024

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
	General Fund	Endowment Care Fund	Infrastructure Fund	Totals	Adjustments (Note 6)	Statement of Net Position
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,177,505	\$ 0	\$ 271,863	\$ 1,449,368	\$ 0	\$ 1,449,368
Cash & cash equivalents - restricted	0	2,434,386	0	2,434,386	0	2,434,386
Due from other funds	0	6,300	0	6,300	0	6,300
Accrued interest	7,349	17,566	1,971	26,886	0	26,886
Inventory	8,640	0	0	8,640	0	8,640
Lease receivable	113,369	0	0	113,369	0	113,369
Capital assets, net of accumulated depreciation	0	0	0	0	1,090,811	1,090,811
Total assets	<u>1,306,863</u>	<u>2,458,252</u>	<u>273,834</u>	<u>4,038,949</u>	<u>1,090,811</u>	<u>5,129,760</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>297,286</u>	<u>297,286</u>
Total assets and deferred outflows of resources	<u><u>\$ 1,306,863</u></u>	<u><u>\$ 2,458,252</u></u>	<u><u>\$ 273,834</u></u>	<u><u>\$ 4,038,949</u></u>	<u><u>\$ 1,388,097</u></u>	<u><u>\$ 5,427,046</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 22,335	\$ 0	\$ 0	\$ 22,335	\$ 0	\$ 22,335
Payroll taxes payable	4,964	0	0	4,964	0	4,964
Due to other funds	6,300	0	0	6,300	0	6,300
Sales tax payable	981	0	0	981	0	981
Wages Payable	13,616	0	0	13,616	0	13,616
Accumulated compensated absences	8,001	0	0	8,001	0	8,001
Total current liabilities	<u>56,197</u>	<u>0</u>	<u>0</u>	<u>56,197</u>	<u>0</u>	<u>56,197</u>
Long-Term Liabilities						
Net pension liability	0	0	0	0	495,239	495,239
Accumulated compensated absences	0	0	0	0	16,825	16,825
Total long-term liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>512,064</u>	<u>512,064</u>
Total liabilities	<u><u>56,197</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>56,197</u></u>	<u><u>512,064</u></u>	<u><u>568,261</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u><u>119,813</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>119,813</u></u>	<u><u>55,906</u></u>	<u><u>175,719</u></u>
<b>FUND BALANCES / NET POSITION</b>						
Nonspendable	8,640	2,070,692	0	2,079,332	(2,079,332)	0
Restricted	0	387,560	0	387,560	(387,560)	0
Unassigned	1,122,213	0	273,834	1,396,047	(1,396,047)	0
Total fund balances	<u>1,130,853</u>	<u>2,458,252</u>	<u>273,834</u>	<u>3,862,939</u>	<u>(3,862,939)</u>	<u>0</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 1,306,863</u></u>	<u><u>\$ 2,458,252</u></u>	<u><u>\$ 273,834</u></u>	<u><u>\$ 4,038,949</u></u>		
<b>Net Position</b>						
Investment in capital assets, net of related debt					1,090,811	1,090,811
Restricted for					387,560	387,560
Expendable - maintenance					2,070,692	2,070,692
Nonexpendable - Endowment principal					1,134,003	1,134,003
Unrestricted					<u><u>\$ 4,683,066</u></u>	<u><u>\$ 4,683,066</u></u>
Total net position					<u><u>\$ 5,427,046</u></u>	<u><u>\$ 5,427,046</u></u>
Total liabilities, deferred inflow of resources and net position						

**Sanger/Del-Rey Cemetery District**  
 Statement of Governmental Fund Revenues, Expenditures, and  
 Changes in Fund Balances / Statement of Activities  
 For the year ended June 30, 2024

	General Fund	Endowment Care Fund	Infrastructure Fund	Totals	Adjustments (Note 6)	Statement of Activities
<b>REVENUES</b>						
Burial fees and service	\$ 783,111	\$ 76,250	\$ 0	\$ 859,361	\$ 0	\$ 859,361
Property taxes	510,214	0	0	510,214	0	510,214
Interest income	21,426	64,850	7,361	93,636	0	93,636
Real estate rent	9,250	0	0	9,250	0	9,250
Gain on disposition of assets	2,848	0	0	2,848	0	2,848
Other income	34	0	0	34	0	34
<b>Total revenues</b>	<b>1,326,882</b>	<b>141,100</b>	<b>7,361</b>	<b>1,475,343</b>	<b>0</b>	<b>1,475,343</b>
<b>EXPENDITURES</b>						
Salaries and wages	517,135	0	0	517,135	18,069	535,204
Employee benefits	268,972	0	0	268,972	(70,738)	198,234
Vaults and other costs of sales	65,839	0	0	65,839	0	65,839
Repairs and maintenance - grounds	72,833	0	0	72,833	0	72,833
Legal and professional	24,730	0	0	24,730	0	24,730
Utilities	19,937	0	0	19,937	0	19,937
Insurance	40,101	0	0	40,101	0	40,101
Travel and training	31,151	0	0	31,151	0	31,151
Workers' compensation insurance	14,567	0	0	14,567	0	14,567
Office supplies and postage	11,201	0	0	11,201	0	11,201
Repairs and maintenance - equipment	12,253	0	0	12,253	0	12,253
Fuel and oil	17,153	0	0	17,153	0	17,153
Telephone	6,388	0	0	6,388	0	6,388
Laundry and cleaning	9,761	0	0	9,761	0	9,761
Automobile allowance	6,000	0	0	6,000	0	6,000
Waste disposal	8,872	0	0	8,872	0	8,872
Auditing	17,250	0	0	17,250	0	17,250
Security/gate closure	6,918	0	0	6,918	0	6,918
Dues and subscriptions	6,531	0	0	6,531	0	6,531
Sand, cement and gravel	2,401	0	0	2,401	0	2,401
Tree trimming	5,560	0	0	5,560	0	5,560
Miscellaneous	3,753	0	0	3,753	0	3,753
Bank charges	208	0	0	208	0	208
Meals and entertainment	161	0	0	161	0	161
Capital Outlay	153,483	0	0	153,483	(153,483)	0
Depreciation	0	0	0	0	63,990	63,990
Pension expense	0	0	0	0	163,219	163,219
<b>Total expenditures</b>	<b>1,323,158</b>	<b>0</b>	<b>0</b>	<b>1,323,158</b>	<b>21,057</b>	<b>1,344,215</b>

**Sanger/Del-Rey Cemetery District**  
 Statement of Governmental Fund Revenues, Expenditures, and  
 Changes in Fund Balances / Statement of Activities  
 For the year ended June 30, 2024

	General Fund	Endowment Care Fund	Infrastructure Fund	Totals	Adjustments (Note 6)	Statement of Activities
EXCESS (DEFICIENCY) OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	\$ 3,724	\$ 141,100	\$ 7,361	\$ 152,185	\$ (152,185)	\$ 0
Change in net position					131,128	131,128
Fund balances / Net position, beginning of year	<u>1,127,129</u>	<u>2,317,152</u>	<u>266,473</u>	<u>3,710,754</u>	<u>0</u>	<u>4,551,938</u>
Fund balances / Net position, end of year	<u>\$ 1,130,853</u>	<u>\$ 2,458,252</u>	<u>\$ 273,834</u>	<u>\$ 3,862,939</u>	<u>\$ 0</u>	<u>\$ 4,683,066</u>

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## **Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

### **NOTE 1 - Summary of Significant Accounting Policies**

The District was organized April 8, 1925 upon the approval of the Board of Supervisors of Fresno County. The District was organized and operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code. The District operates under a Director - Manager form of government and provides for cemetery services to the general public. The District's Board of Directors is appointed by the Fresno County Board of Supervisors. As the District is a governmental unit, it is exempt from federal and California income tax.

The accounting policies of the District conform to generally accepted accounting principles as applicable to government agencies. The following is a summary of the more significant provisions:

#### **1. The Reporting Entity**

For financial reporting purposes, the reporting entity includes all funds and authorities for which the District holds corporate powers. The Governmental Accounting Standards Board (GASB) has established criteria in determining financial accountability. The criteria include appointment of a majority of the voting members of an organization's governing board, and either (1) the District has the ability to impose its will on the organization, or (2) there is potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District.

These financial statements represent the Sanger/Del-Rey Cemetery District, the primary government. The District is a legally separate entity which possesses the power to tax and assess fees on property. The District is considered a California Special District and is subject to California laws and regulations, including the Health and Safety Code as applicable to Public Cemeteries. Fresno County does not exercise significant controlling power over the District. Accordingly, the District is not considered a component unit of Fresno County. Further, the District has no component units; it has not created any separate political subdivisions and does not exercise any political or financial control over any other entity.

#### **2. Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, deferred outflows of resource, liabilities, deferred inflows of resources, net position, revenue, and expenditures. Government resources are allocated to and for individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types as follows:

#### **GOVERNMENTAL FUND TYPES**

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except for those specifically required to be accounted for in another fund.

Endowment Care Fund – The Endowment Care Fund is a special revenue fund used to account for the endowment care revenues and expenditures. The District is required by law to maintain this fund. The purpose of this fund is to provide sufficient funds to properly maintain the cemetery grounds once all available grave sites have been used. The District currently has not been required to expend any funds for endowment care because the cemetery still has available grave sites to be sold.

Infrastructure Fund – A separate fund used by the District for the purpose of accumulating and investing funds for major property and equipment purchases.

#### **3. Basis of Presentation – Government-Wide and Fund Financial Statements**

Government wide financial statements are comprised of the statement of net position and the statement of activities. They contain information on all the activities of the primary government and are presented on the accrual basis of accounting.

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**Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**3. Basis of Presentation – Government-Wide and Fund Financial Statements (Continued)**

The statement of net position and statement of activity include all the assets of the District (including its infrastructure), deferred outflows of resources, all liabilities (including any long-term debt), and deferred inflows of resources. All of the current year's revenue and expenses are accounted for in the statement of activity regardless of when cash is received or paid.

The fund financial statements are comprised of the governmental funds balance sheet and the statement of governmental revenues, expenditures, and changes in fund balances. These statements reflect the activity of the various governmental funds of the District and are accounted for on the modified accrual basis of accounting. Assets expected to be used up and liabilities that come due during the year or soon thereafter are reflected. Capital assets acquisitions are treated as expenditures. Revenues for which cash is received during the year or soon thereafter are included. Expenditures for goods and services that have been received and for which payment is due during the year or soon thereafter are included.

**4. Net Position**

Governmental Accounting Standards Board Statement (GASBS) No. 63, requires the classification of net position into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation reduced by the outstanding debt balances and unspent debt proceeds related to the acquisition, construction, or improvement of the capital assets.
- Restricted – This component of net position consists of assets with external constraints placed on their use. Constraints included those imposed by debt indentures, grants, or laws and regulations of other governments, by law, through constitutional provisions, or enabling legislation.
- Unrestricted – This component of net position consists of net amount of assets, deferred outflows of resources, liabilities, and deferred inflows that do not meet the definition of restricted or net investment in capital assets.

**5. Fund Balance**

Governmental Accounting Standard Board Statement (GASBS) No. 63, requires the classification of fund balance into the following five different components:

- Nonspendable – resources that are not in spendable form or required to be maintained.
- Restricted – resources are subject to externally enforceable legal restrictions; these restrictions are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
- Committed – resources are constrained to specific purposes by formal action of the Board of Directors such as an ordinance or resolution, which are considered equally binding. The constraint remains binding unless removed in the same formal manner by the Board. Board action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.
- Assigned – amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Upon action by the Board, the General Manager is authorized to assign amounts to be used for specific purposes.
- Unassigned – any residual positive net resources of the General Fund in excess of those portions of fund balance classified in one of the other four categories of fund balance.

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**Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**6. Basis of Accounting**

The basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting also refers to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Gross receipts and taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue at that time. All major revenues are susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**7. Budgets and Budgetary Accounting**

The District follows these procedures in establishing budgetary data reflected in these financial statements:

- a. Formal budgets are established and approved by the District's Trustees for the general fund and is on file with Fresno County. These budgets are used as a management control device and are adopted on a basis consistent with generally accepted accounting principles.
- b. The budgetary comparison schedule - budget and actual present comparisons of legally adopted budgets with actual data. Since both the actual data and the budget amounts are presented on a basis consistent with generally accepted accounting principles, no additional reconciliation is required.
- c. The District's Board of Directors can authorize transfers between departments in any fund.
- d. Unused appropriations for all of the annually budgeted funds lapse at the end of the year.
- e. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year. There were no changes to the budget from the original adopted budget during the year.

**8. Cash and Investments**

The District maintains its funds in various bank accounts and the Fresno County investment pool. Investments are reported at fair value. Cash represents cash on hand from banks. Investments are all short-term highly liquid investments pooled in the county's investment pool and therefore considered cash-equivalents for financial statement purposes.

**9. Inventory**

Inventory consists of grave liners and vaults held for future use. Inventories are stated at the lower of cost or market accounted for on the consumption method.

**10. Property, Plant, and Equipment**

The District's property, plant, and equipment are recorded at cost. The cost of additions, renewals and betterments are capitalized; repairs and minor acquisitions and replacements are charged to operating expenses as incurred. Interest cost incurred that is related to the construction of property is capitalized.

Depreciation is computed on the straight-line method using the following estimated useful lives:

Buildings and Improvements	10 – 40 Years
Equipment	5 – 10 Years

All property, plant, and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available. The District has no donated assets.

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## **Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

### **NOTE 1 - Summary of Significant Accounting Policies (Continued)**

#### **11. Revenue Recognition – Property Taxes**

Real property taxes attach as an enforceable lien on property five years from the end of the applicable tax year. Unsecured property taxes attach as an enforceable lien after the penalty date, which varies depending upon when the unsecured taxes were billed. Taxes are levied on March 1 and are due and payable at that time. One half of the unpaid real property taxes levied March 1 become delinquent December 10 of the current year and the remaining half become delinquent April 10 of the following year.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within thirty days after year end. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

#### **12. Reserves of Net Position**

The District records reserves, and also designates amounts, to indicate that a portion of the General Fund is segregated for specific future uses. All principal endowment care funds are reserved for future cemetery maintenance.

The District has reserved or designated the following amounts:

Investment in capital assets, net of related debt	\$ 1,090,811
Inventory	8,640
Endowment care – nonspendable	2,070,692
Endowment care –restricted	387,560
 Total reserves and designations	 \$ 3,557,703

#### **13. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, the pension expense, information about the fiduciary net position of the Local Government of Example's California Public Employees' Retirement System (CalPERS) plans (plans) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2022
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

#### **14. Leases**

As of July 1, 2023, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right-to-use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. As a result of implementing this standard the District recognized a lease receivable and deferred inflow of resources in the amount of \$113,369 and 119,813 as of June 30, 2024, respectively. There was no restatement of net position.

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**Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**14. Leases (Continued)**

The District is a lessor for noncancelable lease of 21.33 acres of farmland. The District recognizes a lease receivable in its financial statements for leases with a term greater than 12 months. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments related to leases include how the District determines: 1) the discount rate it uses to discount the expected lease receivable to present value, 2) lease term, and 3) lease revenue:

- The District uses a rate of 3.22% at the lease inception date as the discount rate.
- The lease term includes the noncancelable period of the lease.
- Lease payments included in the measurement of the lease receivable are composed of fixed payments expected to be received during the lease period.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**15. Subsequent Events**

Subsequent events have been evaluated through December 11, 2024, which is the date the financial statements were available to be issued.

**NOTE 2 – Cash and Cash Equivalents**

Cash and cash equivalents

	General Fund	Endowment Fund	Infrastructure Fund	Totals
Cash on hand	\$ 100	\$ 0	\$ 0	\$ 100
Cash in banks	164,100	0	0	164,100
County of Fresno	1,013,305	2,434,386	271,863	3,719,554
Total cash and cash equivalents	<u>\$ 1,177,505</u>	<u>\$ 2,434,386</u>	<u>\$ 271,863</u>	<u>\$ 3,883,754</u>

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to it. Local financial institutions, under California state law, are required to collateralize local government agency deposits in excess of FDIC insured amounts up to \$250,000. As of June 30, 2024, the District did not have deposits in financial institutions in excess of the insured limit. The District's investments in negotiable certificates of deposit at various financial institutions located throughout the U.S. were less than the maximum FDIC insured amount at each financial institution.

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**Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

**NOTE 2 – Cash and Cash Equivalents (Continued)*****Credit Risk – Investments***

The District's investment policy is in accordance with state law and as such, limits certain investments to the top two ratings issued by nationally recognized statistical rating organizations. As of June 30, 2024, the District's investment in the Fresno County investment pool had an average dollar-weighted quality rating of AA+ (Moody's Investment Services). The District does not own individual investments outside of the external investment pools, which represent greater than 5% of total investments.

**NOTE 3 – Lease Receivable**

The District is reporting a lease receivable of \$113,369 at June 30, 2024. For the fiscal year then ended, the District reported lease revenue of \$9,250 and interest revenue of \$2,322 related to lease payments received. The lease is summarized as follows:

On February 18, 2015, the District, as a lessor, entered into a twenty-year lease agreement with Farmex Land Management, Inc. for the lease of 21.33 acres of farmland. Based on this agreement, the District is receiving annual payments through the fiscal year ended June 30, 2036. There are no renewal options included in this lease agreement.

Future minimum lease payments to be recognized as income are as follows:

	Principal	Interest	Total
2025	\$ 7,867	\$ 3,705	\$ 11,572
2026	8,124	3,448	11,572
2027	8,390	3,182	11,572
2028	8,664	2,908	11,572
2029	8,947	2,625	11,572
Thereafter	71,377	9,629	81,006
<b>Total Payments</b>	<b>\$ 113,369</b>	<b>\$ 25,497</b>	<b>\$ 138,866</b>

**NOTE 4 - Capital Assets**

The following is a summary of the changes in Capital Assets:

Cost:	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Land	\$ 426,384	\$ 0	\$ 0	\$ 426,384
Buildings and improvements	884,580	103,271	0	987,851
Equipment	607,765	50,212	27,912	630,065
<b>Total</b>	<b>\$ 1,918,729</b>	<b>\$ 153,483</b>	<b>\$ 27,912</b>	<b>\$ 2,044,300</b>
Accumulated Depreciation:	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Land	\$ 0	\$ 0	\$ 0	\$ 0
Buildings and improvements	504,960	28,327	0	533,287
Equipment	406,999	35,663	22,460	420,202
<b>Total</b>	<b>\$ 911,959</b>	<b>\$ 63,990</b>	<b>\$ 22,460</b>	<b>\$ 953,489</b>

See independent auditors' report

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## **Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

### **NOTE 5 - Defined Benefit Pension Plan**

#### **A. GENERAL INFORMATION**

##### *Plan Description*

All qualified permanent and probationary employees are eligible to participate in the Miscellaneous Plan of the Sanger/Del-Rey Cemetery District part of the Public Agency portion of the California Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer plan administered by CalPERS, which acts as common investment and administrative agent for participating member employers. Benefits provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

##### *Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. The basic benefit will be 2% of "final compensation" for each year of credited service upon retirement at age 55. Final compensation is defined as the average monthly pay during the last 36 consecutive months of work or another period of 36 consecutive months selected by the member if the average pay rate was higher. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustment for each plan is applied as specified by the Public Employee's Retirement law.

	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire Date	2.0% @ 60	2.0% @ 62
Benefit Formula	5 years of service monthly for life	5 years of service monthly for life
Benefit vesting schedule	50 - 63	52 - 67
Benefit payments	1.1% - 2.4%	1.0% - 2.5%
Retirement age		
Monthly benefits, as a % of eligible compensation		

##### *Employees Covered*

At June 30, 2024 the following employees were covered by the benefit terms of the Plan:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	0
Active employees	6
<b>Total</b>	<b>8</b>

##### *Contributions*

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

See independent auditors' report

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## **Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

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### **NOTE 5 - Defined Benefit Pension Plan (Continued)**

#### **B. NET PENSION LIABILITY**

The District's net pension liability for the plan is measured as the total pension liability, less the pensions plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

##### *Actuarial Assumptions*

The total pension liabilities in the June 30, 2022 and June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal Cost Method in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.9%
Inflation	2.3%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post-Retirement Benefits Increase	Contract COLA up to 2.3% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

##### *Discount Rate*

The discount rate used to measure the total pension liability was 6.9 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.9 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.9 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The long-term expected rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2023.

**Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

**NOTE 5 - Defined Benefit Pension Plan (Continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assume Asset Allocation</b>	<b>Real Return Years 1 – 10<sup>1,2</sup></b>
Global equity – cap-weighted	30.00%	4.54%
Global equity – non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)
1 An expected inflation of 2.3% used for this period.		
2 Figures are based on the 2021-22 Asset Liability Management study.		

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	<b>Discount Rate - 1% 5.90%</b>	<b>Current Discount Rate 6.90%</b>	<b>Discount Rate + 1% 7.90%</b>
Plan's Net Pension Liability	\$ 858,936	\$ 495,239	\$ 195,885

**D. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2024, the District recognized pension expense of \$163,219. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 29,900	\$ 0
Differences between Expected and Actual Experience	25,299	3,925
Differences between Projected and Actual Investment Earnings	80,184	0
Differences between Employer's Contributions and Proportionate Share of Contributions	0	51,981
Change in Employer's Proportion	95,525	0
Pension Contributions Made Subsequent to Measurement Date	66,378	0
<b>Total</b>	<b>\$ 297,286</b>	<b>\$ 55,906</b>

See independent auditors' report

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**Sanger/Del-Rey Cemetery District**

Notes to Audited Financial Statements

June 30, 2024

**NOTE 5 - Defined Benefit Pension Plan (Continued)**

\$66,378 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense (income).

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses(incomes) as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Amount</u>
2025	\$ 69,166
2026	44,543
2027	58,992
2028	2,301
2029	0
Thereafter	0
	<u>\$ 175,002</u>

**NOTE 6 – Adjustments**

The following adjustments are required to adjust the Statement of Net Position and Statement of Activities to the accrual basis as required by GASB No. 63. These adjustments consist of:

1. The adjustment for capital assets, net of accumulated depreciation (Note 3) is added to the Statement of Net Position in the amount of \$1,090,811.
2. Accumulated compensated absences in the amount of \$16,825 are now reported as long-term liabilities and are added to the Statement of Net Position.
3. Various fund balances, reserved or designated by the Board of Directors have been eliminated and are now reported as a component of Net Position.
4. Current year accrued compensated absences are reported as a component of current year salaries and employee benefits and are adjusted in the Statement of Activities.
5. Current year depreciation expense of \$63,990 is reported as an addition to the Statement of Activities.
6. Current year capital acquisitions of \$153,483 are eliminated from the Statement of Activities and are reported as additions to fixed assets.
7. Employee benefits of \$70,738 related to GASB 68 is eliminated and pension plan expense of \$163,219 is reported.

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SUPPLEMENTARY INFORMATION

**Sanger/Del-Rey Cemetery District**

Supplementary Information  
For the year ended June 30, 2024

**SCHEDULE I - Budgetary Comparison Schedule**

	All governmental funds		Variance-Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUES</b>			
Burial fees and service	\$ 783,024	\$ 859,361	\$ 76,337
Property taxes	464,614	510,214	45,600
Interest income	15,065	93,636	78,571
Real estate rent	11,572	9,250	(2,322)
Gain on disposition of assets	0	2,848	2,848
Other income	0	34	34
<b>Total revenues</b>	<b>1,274,275</b>	<b>1,475,343</b>	<b>201,068</b>
<b>EXPENDITURES</b>			
Salaries and wages	436,902	517,135	(80,233)
Employee benefits	333,350	268,972	64,378
Vaults and other costs of sales	54,000	65,839	(11,839)
Repairs and maintenance - grounds	120,000	72,833	47,167
Legal and professional	9,000	24,730	(19,730)
Utilities	22,632	19,937	2,695
Insurance	40,048	40,101	(53)
Travel and training	16,500	31,151	(14,651)
Workers' compensation insurance	15,508	14,567	941
Office supplies and postage	10,900	11,201	(301)
Repairs and maintenance - equipment	10,000	12,253	(2,253)
Fuel and oil	16,500	17,153	(653)
Telephone	7,500	6,388	1,112
Laundry and cleaning	8,000	9,761	(1,761)
Automobile allowance	6,000	6,000	0
Waste disposal	22,000	8,872	13,128
Auditing	17,250	17,250	0
Security/gate closure	6,930	6,918	12
Dues and subscriptions	5,900	6,531	(631)
Sand, cement and gravel	3,500	2,401	1,099
Tree trimming	2,500	5,560	(3,060)
Miscellaneous	600	3,753	(3,153)
Bank charges	1,000	208	792
Meals and entertainment	0	161	(161)
Capital Outlay	111,755	153,483	(41,728)
<b>Total expenditures</b>	<b>1,274,275</b>	<b>1,323,158</b>	<b>(48,883)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>152,185</b>	<b>\$ 152,185</b>
Fund balance, beginning of year		3,710,754	
Fund balance, June 30		<b>\$ 3,862,939</b>	

See independent auditors' report

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**Sanger/Del-Rey Cemetery District**

Supplementary Information

June 30, 2024

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SCHEDULE II - Property Tax Revenues

Current secured taxes	\$ 454,173
Current unsecured taxes	24,461
Homeowners' property tax relief	2,875
Other tax revenue	<u>28,705</u>
Total property tax revenues	<u>\$ 510,214</u>

SCHEDULE III - Services and Fees Revenue

Graves and plots	\$ 219,895
Vaults and urns	207,860
Opening and closing	218,991
Marker setting	76,700
Nonresident charges	54,425
Other income	<u>5,240</u>
Total general fund services and fees	783,111
Endowment care fund	<u>76,250</u>
Total services and fees revenue	<u>\$ 859,361</u>

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See independent auditors' report

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**Sanger/Del-Rey Cemetery District**  
 Supplementary Information  
 For the year ended June 30, 2024

**SCHEDULE IV - Proportionate Share of the Net Pension Liability - Last 10 Years\***

	2024	2023	2022	2021	2020
Proportion of the net pension liability	0.009904 %	0.009226 %	0.002296 %	0.007307 %	0.006458 %
Proportionate share of the net pension liability	\$ 495,239	\$ 431,673	\$ 43,596	\$ 308,229	\$ 258,599
Covered - employee payroll	\$ 437,973	\$ 424,551	\$ 436,152	\$ 429,180	\$ 389,203
Proportionate Share of the net pensions liability as percentage of covered-employee payroll	113.08 %	101.68 %	10.00 %	71.82 %	66.44 %
Plan fiduciary net position as a percentage of the total pension liability	81.58 %	82.90 %	98.12 %	85.82 %	87.36 %
	2019	2018	2017	2016	
Proportion of the net pension liability	0.00537709 %	0.005523 %	0.00435166 %	0.00949219 %	
Proportionate share of the net pension liability	\$ 62,647	\$ 217,721	\$ 151,154	\$ 260,415	
Covered - employee payroll	\$ 373,106	\$ 373,106	\$ 369,659	\$ 349,866	
Proportionate Share of the net pensions liability as percentage of covered-employee payroll	31 %	58.35 %	40.89 %	74.43 %	
Plan fiduciary net position as a percentage of the total pension liability	91.11 %	90.03 %	92.08 %	85.18 %	

\* Fiscal Year 2016 was the first year of implementation, therefore only nine years are shown

**Sanger/Del-Rey Cemetery District**

Supplementary Information

For the year ended June 30, 2024

**SCHEDULE V - Schedule of Contributions - Last 10 Years\***

	2024	2023	2022	2021	2020
Contractually required contributions (actuarially determined)	\$ 66,378	\$ 62,536	\$ 57,415	\$ 48,068	\$ 39,274
Contributions in relation to the actuarially determined contributions	<u>(66,378)</u>	<u>(62,536)</u>	<u>(57,415)</u>	<u>(50,650)</u>	<u>(39,274)</u>
Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,582)</u>	<u>0</u>
 Covered-employee payroll	 \$ 437,973	 \$ 424,551	 \$ 436,152	 \$ 429,180	 \$ 389,203
Contributions as a percentage of covered-employee payroll	15.16 %	14.73 %	13.16 %	11.80 %	10.09 %
	2019	2018	2017	2016	
Contractually required contributions (actuarially determined)	\$ 49,024	\$ 47,271	\$ 51,906	\$ 50,008	
Contributions in relation to the actuarially determined contributions	<u>(62,176)</u>	<u>(54,661)</u>	<u>(51,906)</u>	<u>(289,650)</u>	
Contribution deficiency (excess)	<u>(13,152)</u>	<u>(7,390)</u>	<u>0</u>	<u>(239,642)</u>	
 Covered-employee payroll	 \$ 373,106	 373,106	 \$ 369,659	 \$ 349,866	
Contributions as a percentage of covered-employee payroll	16.66 %	14.65 %	14.04 %	82.79 %	

\* Fiscal Year 2016 was the first year of implementation, therefore only nine years are shown

# Sanger/Del Rey Cemetery District

[8]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT:** DISTRICT GOVERNMENT FUNDS

## **SUMMARY:**

This is an agenda “**action item**” that will provide direction on Policy No. 307 – District Fund Accounts. California Special District Association (CSDA) has recommended that District’s establish policies to specify minimum fund balance requirements and account spending priorities.

## **BACKGROUND:**

### **District Revenue Streams Include:**

Service Charges  
Property Taxes  
General Fund Account Interest  
Infrastructure Fund Account Interest  
Endowment Care Fund Account Interest  
WestAmerica Bank Interest  
Lease Payments  
ROPS Pass Thru  
Surplus Equipment Sales

### **District Fund Accounts**

#### *Fresno County Special Accounting*

General Fund Account  
Infrastructure Fund Account  
Endowment Care Fund Account

#### *Local Bank*

WestAmerica Fund Account  
WestAmerica Petty Checking Account

## **FINDINGS:**

December 11, 2024  
Board Meeting

Page 1 of 2

## **Recommended Minimum Fund Balance Priorities and Reserve Policy**

General Fund Account **(Unassigned Fund Balances)** – District maintains a minimum Unassigned Fund Balance of not less than 70% of budgeted General Fund expenditures and other financing uses as a reserve for economic uncertainties.

Infrastructure Account **(Assigned Fund Balance)** – District maintains a minimum Infrastructure Fund balance of not less than \$ 25,000 for financing uses as a reserve for CIP projects and economic uncertainties.

Endowment Care Account **(Non-Spendable Fund Balances)** – District is limited by law not to spend any principle in the Endowment Care Fund Account for operation of the District. The District can only use the interest collected from the fund account for maintenance.

WestAmerica Fund Account **(Unassigned and Non-Spendable)** – Transfer balance by the 6<sup>th</sup> of the month to Fresno County Special Accounting to be deposited in the District General Fund Account.

WestAmerica Petty Checking Account **(Unassigned)** – Maintain a minimum balance to pay employee payroll taxes, collected sales tax, and two weeks of employee payroll when Fresno County Special Accounting is closed.

District Reserve Policy **(Unassigned Fund Balance)** – Maintain a minimum balance of not less than 70% of budgeted General Fund expenditures and other financing needs as a reserve for economic uncertainties.

See attached Policy – District Fund Accounts 307

### **RECOMMENDED ACTION:**

1. Board of Trustees asks questions to gain an understanding of the issue.
2. Board of Trustees adopt Resolution No. 2407 Sanger/Del Rey Cemetery District adopting Policy 307 District Fund Accounts.

Respectfully Submitted

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Ken Sonksen/General Manager

**POLICY TITLE:** District Fund Accounts  
**POLICY NUMBER:** 307

**307.1** The District shall maintain five separate fund accounts, three at Fresno County Special Accounting Division and two at a local bank. These accounts shall be named at Fresno County as: 1) General Fund Account; 2) Endowment Care Fund Account; and 3) Infrastructure Fund Account; and at the local bank as; 1) West America Fund Account; and 2) West America Petty Checking Account.

**307.2** The General Fund Account (**Unassigned Fund Balances**) will contain monies received from District's revenue streams each month. Monthly deposits will be transferred by the 6<sup>th</sup> of each month to Fresno County Special Accounting to be deposited into District General Fund Account and Endowment Care Fund Account. The District will maintain at least 70% of budgets General Fund expenditures and other financing uses as a reserve for economic uncertainties.

**307.3** Endowment Care Fund Account (**Non-spendable Fund Balance**) will contain monies received for Endowment Care and interest earned. The interest may be used maintenance (California Health and Safety Code 9065 (I)). The General Manager can transfer Endowment Care interest into the General Fund Account for District Maintenance as authorized in the annual budget approved by the Board of Trustees. The District will maintain the actual Endowment Care Fund Balance received and the principal will not be spent for any part of the District Operations.

**307.4** Infrastructure Fund Account (**Assigned Fund Balance**) will contain monies received from the General Fund Account as directed by the Board of Trustees. The District will maintain a minimum Infrastructure Fund Balance of not less than \$25,000 for financing uses as a reserve for CIP projects and economic uncertainties.

**307.5** West America Fund Account (**Unassigned and Non-spendable**) will contain monies collected from the District's monthly revenue streams. Monthly deposits will be transferred by the 6<sup>th</sup> of each month to Fresno County Special Accounting to be deposited into District's General Fund Account and Endowment Care Fund Account. No minimum balance will be maintained.

**307.6** West America Petty Checking Account (**Unassigned**) will contain monies at a minimum balance to pay employee payroll taxes, collected sales taxes, two weeks of employee payroll when Fresno County Special Accounting is closed and general maintenance expenses are incurred with vendors where District doesn't have an established account. These monies will be transferred from the General Account as needed.

**307.7** District Reserve Policy

The Sanger/Del Rey Cemetery District maintains a minimum **Unassigned Fund Balance** of not less than 70% of budgeted general fund expenditures and other financing needs as a reserve for economic uncertainties. The District believes a reserve of this level is sensible to protect the District against vulnerable property tax revenues and fluctuations in service levels. Because of the restrictions on the **Assigned Fund Balance** Fund and **Non-spendable Fund Balance** Fund the reserves for economic uncertainties are important for long term survival of the District.

**RESOLUTION 2407**  
**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE**  
**SANGER/DEL REY CEMETERY DISTRICT**  
**ADOPTING CHANGES TO POLICY 307 – DISTRICT GOVERNMENT FUNDS**

**WHERE AS,** the Sanger/Del Rey Cemetery District, is a Special District, created pursuant to the Health and Safety Code; and

**WHERE AS,** the Board of Trustees may establish, from time to time, policies and procedures for conducting of the District's business; and

**WHERE AS,** the Board of Trustees desires to establish specifications and direction for the requirements on minimums in District Account Funds and the Account Fund spending priorities.

**NOW THEREFORE,** the Board of Trustees of the Sanger/Del Rey Cemetery District elects to adopt Resolution 2407 Adopting Revised Policy 307 – District Fund Accounts which is attached and incorporated herein by this reference.

**Adopted** this day of \_\_\_\_\_, 20\_\_\_\_, by the Board of Trustees of the Sanger/Del Rey Cemetery District, at a regular meeting thereof.

**APPROVED:**

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Mark D. Johnson, President  
Board of Trustees

**ATTEST:**

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Rene Gonzalez, Secretary  
Board of Trustees

Motion Made/Seconded by: \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Abstain: \_\_\_\_\_

Review as to Legal Form

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Meggin Boranian, District Counsel

# Sanger/Del Rey Cemetery District

[9]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

## **SUBJECT: REPORTS**

### **SUMMARY:**

This item provides time for reports by the General Manager and Board Consultants.

### **BACKGROUND:**

During the Board meeting, various reports are provided by the General Manager and Board Consultants. This item allows those individuals to provide a summary report as necessary.

### **FINDINGS:**

- A) *Cemetery Operations – Information*  
Update on cemetery operations.
- B) *Gate Security-Citiguard – Motion to Approve*  
Update Board of new Security Company

### **RECOMMENDED ACTION:**

None

Respective fully submitted,

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Ken Sonksen  
General Manager

# **Sanger/Del Rey Cemetery District**

**[10]**

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

**SUBJECT:** CLOSED SESSION –

**SUMMARY:**

None needed.

**BACKGROUND:**

None needed.

**FINDINGS:**

None applicable.

**RECOMMENDED ACTION:**

None.

# **Sanger/Del Rey Cemetery District**

[11]

Agenda – Supporting Data  
For the meeting of  
December 11, 2024

## **SUBJECT: OTHER BUSINESS**

### **SUMMARY:**

An opportunity for various meeting participants to express matters of concern not otherwise addressed in the Agenda.

### **BACKGROUND:**

Public entities are required to provide an opportunity for those who attend their public meetings to express concerns that are not otherwise addressed in the Agenda.

Sanger/Del Rey Cemetery District provides this opportunity for all participants to express such concerns, in the following order:

1. The public
2. The consultants
3. The district staff
4. The General Manager
5. The Trustee's

No action may be taken on an item raised in this report of the meeting, except that the Trustee's may direct that any item it deems appropriate, be placed on a subsequent agenda.

### **FINDINGS:**

None

### **RECOMMENDED ACTION:**

No action is required.