

**MINUTES OF THE MEETING OF THE
BOARD OF TRUSTEES
SANGER/DEL REY CEMETERY DISTRICT
January 17, 2024**

The Board of Trustees of the Sanger/Del Rey Cemetery District met for its Board Meeting on January 17, 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

Consultants:

Garry Riezebos, CPA, Adair & Evans
Meggin Boranian, General Counsel, Fike and Boranian

Staff:

Ken Sonksen, General Manager
Teri Lowrey, Administrative Assistant

Item 1.0 – Call to Order

President Johnson called the meeting together at 1:35 p.m.

Move up Item 7.0 Adair & Evans – Audit Report

Item 7.0 Adair & Evans – Audit Report 2022/23

Garry Riezebos, CPA of Adair & Evans gave an overview of the 2022/23 Audit. He presented a clean opinion for the 2022/23 Audit. He also informed the Board that the net position of the District had increased in 2022/23.

As in prior year audits, the Management Letter pointed out the limited number of District accounting staff. The Board, Legal Counsel, and CPA discussed District procedures for collecting, depositing, and reporting all monies collected at the office. The procedure includes: 1) All daily monies collected are reported in the regularly scheduled board

packet and ratified at each Board Meeting; 2) All the information and the County of Fresno Auditor-Controller/Treasurer-Tax Collector deposits are given to the CPA conducting the District's Audit; 3) CPA verifies County of Fresno Auditor-Controller/Treasurer-Tax Collector monthly District deposits and Board of Trustees ratified monthly approvals; and, 4) CPA audits those transactions, makes an Opinion Statement, writes a Management Letter, presents that Audit to the Board of Trustees who then receives and files the Audit. The Audit is then sent to appropriate County and State Offices. The Board asked questions and CPA Riezebos provided a couple of options for the preparation of weekly District deposits. 1) Hire an outside bookkeeping service; or 2) Hire an additional employee.

MSC Gonzalez/Bubenik 3 ayes

CPA Riezebos left the meeting at 1:44 p.m.

Item 2.0 – Recognize and Hear from Visitors

None.

Item 3.0 – Communications/Correspondence

None.

Item 4.0 – Consent Agenda

4a. Minutes – November 15, 2023.

4b. Meeting schedule.

A motion was made to approve the consent agenda and change the meeting time to 1:00 p.m. for 2024.

MSC Gonzalez/Bubenik 3 ayes

Item 5.0 – Bills Paid/Deposits Received

The bills paid/deposits received for November and December were presented.

A motion was made to ratify the bills paid/deposits received in November and December.

MSC Bubenik/Gonzalez 3 ayes

Item 6.0 – Conferences/Education Schedule

GM Sonksen gave a verbal report on the upcoming conferences.

Item 8.0 – Reports

Cemetery Operations:

GM Sonksen reported that services have slowed down back to normal numbers. He informed the Board that groundkeepers are currently in the process of pruning the District tree roses.

Expansion Sprinkler Addition:

GM Sonksen reported the sprinkler addition has been completed on the expansion Peach Blossom area including the final walk thru. Mapping and planting of the area is due to begin in early spring.

Item 9.0 – Closed Session

The Board went into closed session at 2:03 p.m. The Board came out of closed session at 2:19 p.m. and announced there was nothing to report.

Item 10.0 – Other Business

None.

At 2:20 p.m. on January 17, 2024 the Meeting of the Board of Trustees was adjourned.

Approved:

3/20/24
Date
Rene Gonzalez
Rene Gonzalez, Secretary

NEXT MEETING OF THE BOARD OF TRUSTEES

March 20, 2024 – Regular Meeting, Sanger, CA