

Sanger/Del Rey Cemetery District

Regular Meeting – Board of Trustee's
July 16, 2025
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. Call to Order – Determination of quorum – President

2. Recognize and Hear From Visitors

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. Communications/Correspondence Information

None

4. Consent Agenda: The following items will be Approved as one item if they are not excluded from the motion adopting the consent. **Motion to Approve**
Consent Calendar

(a) Minutes – Review/amend and approve Minutes of the prior meeting – June 18, 2025
(b) Meeting Schedule – 2025
Review meeting dates

Motion to Approve
Information

5. Bills Paid/Deposits Received **Motion to Ratify**
Review and ratify bills paid/deposits received in in

June 2025.

<u>AGENDA ITEM</u>	<u>Staff</u>	<u>Recommended Action</u>
6. Conference/Education Schedule Review for information		Information
<u>NEW BUSINESS –</u>		
7. Adair & Evans – Engagement Letter Execute and Authorize Engagement Letter from Adair & Evans (<i>Interim General Manager</i>)		Motion to Approve
8. Reports a) Cemetery Operations b) New Motor Installed c) Survey Expansion area		Information
9. CLOSED SESSION	None	
10. OTHER BUSINESS	Comments: (a) Public (b) Staff (c) Management (d) Trustees	Information Information Information Information
11. ADJOURNMENT –		Motion to Approve

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
July 16, 2025

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
July 16, 2025

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
July 16, 2025

SUBJECT: BOARD MINUTES OF June 18, 2025

SUMMARY:

Review and consider approving the draft of the minutes of the June 18, 2025 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:

Paul Hernandez, Interim General Manager

**MINUTES OF THE MEETING OF THE
BOARD OF TRUSTEES
SANGER/DEL REY CEMETERY DISTRICT
June 18, 2025**

The Board of Trustees of the Sanger/Del Rey Cemetery District met for its Board Meeting on June 18, 2025 at the Sanger/Del Rey Cemetery District office Boardroom, Sanger, California.

The following were present:

Trustees:

Mark Johnson, President
Rich Bubenik, Treasurer
Rene Gonzalez, Secretary

Staff:

Ken Sonksen, General Manager
Paul Hernandez, Interim General Manager
Samantha Araujo, Administrative Assistant

Consultants:

Meggin Boranian, District Counsel, Fike Boranian

Item 1.0 – Call to Order

President Johnson called the meeting together with a quorum at 1:12 p.m.

Item 2.0 – Recognize and Hear from Visitors

None.

Item 3.0 – Communications/Correspondence

None.

Item 4.0 – Consent Agenda

- 4a. Minutes – June 4, 2025, June 9, 2025 and May 21, 2025.
- b. Meeting schedule.

A motion was made to approve the consent agenda and add a tentative Special Board Meeting for August 6, 2025 subject to the county budget correspondence.

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

Item 5.0 – Bills Paid/Deposits Received

The bills paid/deposits received for May 2025 were presented. The Board asked questions and Interim GM Paul Hernandez answered them.

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

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

Item 6.0 – Conferences/Education Schedule

Interim General Manager Paul Hernandez gave a verbal report on the upcoming conferences.

The Trustees indicated they will be attending the Aug 25th -27th conference along with Interim General Manager Paul Hernandez and District Counsel Meggin Boranian.

Item 7.0 – Resolution Number 2503 – Appointing an Interim General Manager

The District General Manager has given notice of his retirement effective July 1, 2025. On June 9th the Board of Trustees met in Closed Session, reviewed the applicants, and offered the Interim General Manager position to current Forman and employee Paul Hernandez and he accepted. His starting salary will be in the District pay scale Forman category Step 13. Paul will serve as interim General Manager until the Board of Trustee makes a final decision to appoint a permanent General Manager.

GM Sonksen handed out discussion items for Interim GM work objectives for discussion, see attached.

A motion was made to approve Resolution 2503- Appointing an Interim General Manager, and authorize President Johnson to execute the agreement.

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

Item 8.0 – Tentative Budget 2025/2026

Interim GM Paul Henandez gave a verbal report on the tentative budget. Included in the tentative budget Interim GM Hernandez requested motion to approve the tentative budget. The final budget will be approved by resolution upon receipt of the final statement from the county, and the bank. The Board asked questions and Interim GM Paul Hernandez answered them.

A motion was made to approve the tentative budget and in August the final budget will be approved by resolution.

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

Item 9.0 – Closed Session

The Board went into Closed Session at 1:50 p.m. The Board came out of Closed Session at 2:17 p.m. They reported that there was direction given and nothing to report.

Item 10 – Reports

A) Cemetery Operations – Information

Interim GM Hernandez gave a verbal report. He reported that over the Mother's Day and Memorial Day holiday the Cemetery had a great outcome with families that came out to visit and those dates were a success.

B) General Counsel notification of hourly rate- Information

Interim GM Hernandez gave a verbal report. He reported General Counsel legal fees will be increasing.

D) Retirement Celebration – Motion to Approve

The board discussed the Retirement Celebration and authorized expenditures for the event.

A motion was approved to cover retirement costs for staff, spouses, and significant others.

MSC **Gonzales/Bubenik** **3 ayes**

C) Tulare County Cemetery- Information

Interim GM Hernandez gave a verbal report. He reported that Sanger Cemetery had a visit from Tulare County Cemetery and the visit went well.

Item 11.0 – Other Business

None.

At 2:32 p.m. on June 18, 2025 the Meeting of the Board of Trustees was adjourned.

Approved:

Rene Gonzalez, Secretary

Date

NEXT MEETING OF THE BOARD OF TRUSTEES

July 16, 2025 – Meeting, Sanger, CA

Sanger/Del Rey Cemetery District

[4.b]

Agenda – Supporting Data
For the meeting of
July 16, 2025

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 begin at 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

Paul Hernandez, Interim General Manager

Schedule of 2025
Sanger/Del Rey Cemetery District
Regular Meetings

January 15th Regular Meeting District Office

March 19th Regular Meeting District Office
(GM Evaluation Initiation)

April 16th Regular Meeting District Office
(GM Evaluation)

May 21st Regular Meeting District Office
(District Goal Development)

June 18th Tentative Meeting District Office

July 16th Regular Meeting District Office

Aug 6th Tentative Special Board Meeting District Office
(Final Budget Meeting)

September 17th Regular Meeting District Office

October 15th Regular Meeting District Office

November 19th Regular Meeting District Office

Sanger/Del Rey Cemetery District

[5]

Agenda – Supporting Data
For the meeting of
July 16, 2025

SUBJECT: BILLS PAID/DEPOSITS RECEIVED

SUMMARY:

Request for Board review and ratification of bills paid and deposits received during June 2025.

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

Samantha Araujo, Administrative Assistant

June 2025
Cash Received

June 2025

Check	Check No.	Date	Payee	Checks	Detail	Purpose
\$ 2,454.75	310714	11-Jun	Paul Hernandez		\$ 2,454.75	Payroll
\$ 807.56	310715	11-Jun	Teri Lowrey		\$ 807.56	Payroll
\$ 1,715.14	310716	11-Jun	Samantha Araujo		\$ 1,715.14	Payroll
\$ 1,117.05	310717	11-Jun	Ken Sonksen		\$ 1,117.05	Payroll
\$ 250.00	310718	11-Jun	Ken Sonksen		\$ 250.00	Payroll
\$ 2,047.06	310719	11-Jun	Domingo Ruiz		\$ 2,047.06	Payroll
\$ 1,941.69	310720	11-Jun	Eddie Nash		\$ 1,941.69	Payroll
\$ 2,432.30	310721	11-Jun	Michael Ihara		\$ 2,432.30	Payroll
\$ 1,403.40	310722	11-Jun	Hilario Garcia		\$ 1,403.40	Payroll
\$ 1,408.28	310723	11-Jun	Eduardo Jacuinde		\$ 1,408.28	Payroll
\$ 1,520.05	310724	11-Jun	Jordan Kulow		\$ 1,520.05	Payroll
\$ 3,445.00	310726	11-Jun	Noble Credit Union		\$ 3,445.00	Employees Credit Union PP End
\$ 21.33	310727	11-Jun	Court Ordered Debt Coll		\$ 21.33	Employees Debt Withholdings
\$ 448.16	310728	11-Jun	Academy Hareware		\$ 448.16	Grounds Maintenance
\$ 758.95	310729	11-Jun	Nelson Hareware		\$ 758.95	Grounds Maintenance
\$ 76.12	310730	11-Jun	Jorgensen Company		\$ 76.12	Grounds Maintenance
\$ 130.47	310731	11-Jun	Vphones		\$ 130.47	Telephone
\$ 246.50	310733	11-Jun	Cyber Age Services		\$ 246.50	Email Service
\$ 13,088.60	310725	16-Jun	Sanger/Del Rey Cemetery		\$ 2,200.43	Employees FICA PP End 6/8/25
					\$ 2,200.43	Employees FICA PP End 6/8/25
					\$ 2,640.00	Employees FWH PP End 6/8/25
					\$ 3,000.00	Cal PERS PP End 5-25-25
					\$ 337.29	Employees SDI PP End 5-25-25
					\$ 1,193.45	Employees SWH PP End 5-25-25
					\$ 1,517.00	Petty Checking
\$ 2,365.88	310734	25-Jun	Paul Hernandez		\$ 2,365.88	Payroll
\$ 1,688.68	310735	25-Jun	Samantha Araujo		\$ 1,688.68	Payroll
\$ 2,692.05	310736	25-Jun	Ken Sonksen		\$ 2,692.05	Payroll
\$ 250.00	310737	25-Jun	Ken Sonksen		\$ 250.00	Payroll
\$ 6,770.46	310738	25-Jun	Ken Sonksen		\$ 6,770.46	Payroll
\$ 150.00	310739	25-Jun	Ken Sonksen		\$ 150.00	Payroll
\$ 1,907.25	310740	25-Jun	Domingo Ruiz		\$ 1,907.25	Payroll
\$ 1,941.69	310741	25-Jun	Eddie Nash		\$ 1,941.69	Payroll
7/11/2025 1:17 PM	310742	25-Jun	Michael Ihara		\$ 2,328.88	Payroll
\$ 2,328.88	310743	25-Jun	Hilario Garcia		\$ 1,315.16	Payroll

June 2025

Check	Check No.	Date	Payee	Checks	Detail	Purpose
\$ 1,584.74	310744	25-Jun	Eduardo Jacuinde		\$ 1,584.74	Payroll
\$ 1,762.69	310745	25-Jun	Jordan Kulow		\$ 1,762.69	Payroll
\$ 4,838.14	310746	25-Jun	PG & E		\$ 4,838.14	Utilities
\$ 16,643.11	310747	25-Jun	Sanger/Del Rey Cemetery		\$ 2,771.39	Employee FICA PP End 6/21/25
					\$ 2,771.39	Employees FICA PP End 6/21/25
					\$ 4,238.00	Employees FWH PP End 6/21/25
					\$ 3,000.00	Cal PERS PP End 6/21/25
					\$ 1,951.45	Employees SDI PP End 6/21/25
					\$ 410.88	Employees SWH PP End 6/21/25
					\$ 1,500.00	Petty Checking
\$ 21.33	310748	25-Jun	Court Ordered Debt Coll		\$ 21.33	
\$ 81,572.47						
7/11/2025 2:17 PM				Page 2		

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description				
7/2	1335	Carrie L Bringham	\$ 81.28	Refund Overpymt Miller				
7/2	1322	Sanger Tire	\$ 218.40	Grounds				
7/9	1324	Sanger Tire	\$ 196.65	Grounds				
7/9	1336	Rick Bubenik	\$ 800.28	CSDA Leg Days Trvl				
7/9	1323	Minkler	\$ 5.45	Office				
7/2		IRS	\$ 5,994.18	Payroll Taxes				
7/2		CalPERS	\$ 2,474.36	Pers Retirement				
			\$ 382.66	Pers Retirement				
7/2		EDD	\$ 361.82	State PR Taxes				
7/11	1337	Golden State Equipment	\$ 1,700.00	Semi Annual Service				
7/24	1338	Noble Credit Union	\$ 3,420.00	Employees CU 7-20-24				
8/2	1339	David Esparza	\$ 1,341.28	Final Payroll				
7/12		Calif Tax Fund	\$ 981.00	CA Sales Tax Est				
7/12		EDD	\$ 528.72	State PR Taxes				
7/12		IRS	\$ 3,667.66	Payroll Taxes				
7/12		EDD	\$ 1,021.02	Payroll Taxes				
7/12		CalPERS	\$ 3,286.00	Pers Retirement				
			\$ 478.00	Pers Retirement				
7/26		IRS	\$ 6,095.76	Payroll Taxes				
7/26		CalPERS	\$ 2,481.59	Pers Retirement				
8/4		EDD	\$ 987.85	State PR Taxes				
8/4		CalPERS	\$ 774.76	Pers Retirement				
		Bank S/C	\$ 4.00					
8/2	1340	PG&E	\$ 5,802.34	Utilities				
8/6	1341	Logan Bros. Pump	\$ 468.04	Fairview Pump				
8/14	1342	Mark Johnson	\$ 100.00	Board Meeting				
8/13		IRS	\$ 6,058.94	Payroll Taxes				
8/7		CalPERS	\$ 2,481.59	Pers Retirement				
			\$ 387.38	Pers Retirement				
		EDD	\$ 982.38	State PR Taxes				
8/14	1343	Rene Gonzalez	\$ 100.00	Board Meeting				
	1344	Rick Bubenik	\$ 100.00	Board Meeting				

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description				
8/16	1345	Sanger Tire	\$ 163.47	Grounds				
		Calif Tax Fund	\$ 907.00	CA Sales Tax Est				
8/19	1346	Sanger Tire, Inc.	\$ 196.65	Grounds				
8/20	1347	Sanger Tire, Inc.	\$ 666.57	Grounds				
8/27	1348	Sunnyside Trophy	\$ 47.13	Bench Plaques				
8/23		IRS	\$ 6,193.54	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		EDD	\$ 1,112.86	State PR Taxes				
		Bank S/C	\$ 4.00					
8/22	1349	Paul Hernandez	\$ 2,010.04	Reim Continue ED FSU				
	1350	PG&E	\$ 4,885.28	Utilities				
8/26	1351	Builders Concrete, Inc.	\$ 1,405.30	Cement Walkway				
	1352	Ponce Concrete	\$ 400.00	Cement Walkway				
	1353	Golden State	\$ 18.00	2x4x12				
8/27	1354	Sanger Tire, Inc.	\$ 163.47	Grounds				
8/28	1355	Sanger Tire, Inc.	\$ 483.51	Grounds				
9/24	1356	Minkler	\$ 46.75	Temps - Luncheon				
	1357	Bills Upholstery	\$ 155.88	Recover Seat Cushion				
9/11		IRS	\$ 8,005.50	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		EDD	\$ 1,165.85	State PR Taxes				
9/20		Ca Dept Tax	\$ 796.00	CA Sales Tax Est				
9/25		IRS	\$ 5,799.34	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		EDD	\$ 1,047.92	State PR Taxes				
9/27	1358	Sunnyside Trophy	\$ 200.15	Bench Plaques				
	1359	Eduardo Jacuind		Final Temp PR				
	1360	Christopher Taylor II		Final Temp PR				
		Check Order	\$ 223.53					

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description				
		Bank S/C	\$ 4.00					
9/24	1361	PG&E	\$ 4,723.34	Utilities				
9/27	1362	Hilario Garcia		Final Temp PR				
10/2	1363	PWC Consulting	\$ 225.00	BaseLine Consulting				
10/4		IRS	\$ 5,938.40	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		EDD	\$ 1,054.31	State PR Taxes				
10/9	1364	Sanger Tire	\$ 140.64	Grounds				
10/10	1369	Unwired Broadband		2 Months Internet				
10/30	1366	Sanger Tire, Inc.	\$ 535.02	Shocks - Pickup				
10/18		IRS	\$ 4,836.20	Payroll Taxes				
		Ca Dept Tax	\$ 835.00	CA Sales Tax Est				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		Bank S/C	\$ 4.00					
	1367	PG&E	\$ 3,412.67	Utilities				
10/28	1365	Sanger Tire, Inc.	\$ 81.93	Grounds				
11/14	1369	Mark Johnson		CSDA 4 Days Meetings				
11/6		IRS	\$ 4,836.20	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		EDD	\$ 938.27	State PR Taxes				
14-Nov	1370	Rene Gonzalez	\$ 365.00	CSDA 4 Days Meetings				
	1371	Rick Bubenik	\$ 365.00	CSDA 4 Days Meetings				
	1372	PG&E	\$ 2,460.40	Utilities				
18-Nov	1373	Sanger Tire, Inc.	\$ 257.81	Grounds				
5-Dec	1374	Sanger Tire, Inc.	\$ 161.92	Grounds				
	1375	Sanchez Auto	\$ 85.81	Smog				
20-Nov	1376	Bernie Anholm	\$ 595.00	Buy Back 68-13-7				
16-Dec	1377	PG&E	\$ 1,016.70	Utilities				
17-Dec	1378	Mark Johnson	\$ 100.00	Board Meeting				

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description			
3-Dec		IRS	\$ 4,836.20	Payroll Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			
		CalPERS	\$ 399.00				
		EDD	\$ 939.47	State PR Taxes			
		IRS	\$ 843.82	Payroll Taxes			
16-Dec		IRS	\$ 4,843.32	Payroll Taxes			
		Ca Dept Tax	\$ 1,290.00	CA Sales Tax Est			
		CalPERS	\$ 2,569.02	Pers Retirement			
			\$ 399.00	Pers Retirement			
		EDD	\$ 938.78	State PR Taxes			
17-Dec	1379	Rene Gonzalez	\$ 100.00	Board Meeting			
23-Dec	1380	Golden State Equipment	\$ 3,522.00	Semi Annual Service			
13-Dec	1381	Paul Hernandez	\$ 1,305.19	Unused Vacation			
30-Dec		IRS	\$ 4,836.20	Payroll Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			
		CalPers	\$ 399.00	Pers Retirement			
		EDD	\$ 938.27	State PR Taxes			
		Bank S/C	\$ 4.00				
30-Dec		Sanger Tire	\$ 85.81	Grounds			
31-Dec	1382	Eddie Nash	\$ 209.37	Unused BD			
31-Dec	1383	Domingo Ruiz	\$ 563.43	Unused Vacation			
31-Dec	1384	Teri Lowrey	\$ 1,892.13	Unused Vacation			
6-Jan		IRS	\$ 6,280.34	Payroll Taxes			
		EDD	\$ 260.15	State PR Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			
			\$ 399.00	Pers Retirement			
		EDD	\$ 1,009.46	State PR Taxes			
		Ca Dept Tax	\$ 888.65	CA Sales Tax Est			
9-Jan	1386	Paul Hernandez	\$ 2,150.87	Reim Continue ED FSU			
15-Jan	1387	Mark Johnson	\$ 100.00	Board Meeting			
23-Jan		IRS	\$ 4,503.72	Payroll Taxes			
		CalPERS	\$ 2,639.02	Pers Retirement			

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description			
			\$ 399.00	Pers Retirement			
		EDD	\$ 893.07	State PR Taxes			
15-Jan	1388	Rene Gonzalez	\$ 100.00	Board Meeting			
15-Jan	1389	Rick Bubenik	\$ 100.00	Board Meeting			
21-Jan	1390	PG&E	\$ 1,115.44	Utilities			
		Bank S/C	\$ 4.00				
28-Jan	1393	D & S Sales, Inc.	\$ 743.67	Grounds			
24-Feb	1394	Aeon	\$ 227.30	Grounds			
24-Feb	1395	Oscar Morales	\$ 80.00	Refund (2)Vases			
25-Apr	1396	Sanger Tires, Inc.	\$ 1,137.50	4 Tires			
24-Feb	1391	Sanger Tires, Inc.	\$ 96.26	Grounds			
27-Feb	1392	Sanger Tires, Inc.	\$ 196.80	Grounds			
11-Feb		IRS	\$ 4,710.60	Payroll Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			
			\$ 399.00	Pers Retirement			
		EDD	\$ 990.76	State PR Taxes			
		Ca Dept Tax	\$ 2,094.00	CA Sales Tax Est			
28-Feb		IRS	\$ 4,836.24	Payroll Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			
			\$ 399.00	Pers Retirement			
		EDD	\$ 956.07	State PR Taxes			
		Bank S/C	\$ 4.00				
27-Mar	1397	Sanger Tires, Inc.	\$ 181.96	Grounds			
3-Apr	1398	Minkler	\$ 84.94	6 Shade Hats (Crew)			
19-Mar	1399	Mark Johnson	\$ 100.00	Board Meeting			
		IRS	\$ 4,836.24	Payroll Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			
			\$ 399.00	Pers Retirement			
		EDD	\$ 956.07	State PR Taxes			
25-Mar		Ca Dept Tax	\$ 1,411.00	CA Sales Tax Est			
		IRS	\$ 4,836.34	Payroll Taxes			
		CalPERS	\$ 2,569.02	Pers Retirement			

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description				
			\$ 399.00	Pers Retirement				
		EDD	\$ 956.07	State PR Taxes				
19-Mar	1400	Rene Gonzalez	\$ 100.00	Board Meeting				
	1401	Rick Bubenik	\$ 100.00	Board Meeting				
	1402	PG&E	\$ 955.05	Utilities				
		Bank S/C	\$ 4.00					
2-Apr	1403	Noble Credit Union	\$ 3,445.00	Employees CU 3-29-25				
16-Apr	1404	PG&E	\$ 425.51	Utilities				
4-Apr		EDD	\$ 592.86	State PR Taxes				
		IRS	\$ 4,992.52	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
18-Apr		Ca Dept Tax	\$ 1,290.00	CA Sales Tax Est				
		IRS	\$ 6,308.58	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				
			\$ 399.00	Pers Retirement				
		EDD	\$ 1,175.36	State PR Taxes				
16-Apr	1406	Sanger Tire, Inc.	\$ 259.15	Grounds				
16-Apr	1408	Mark Johnson	\$ 100.00	Board Meeting				
	1409	Rene Gonzalez	\$ 100.00	Board Meeting				
	1410	Rick Bubenik	\$ 100.00	Board Meeting	Note: PGE checks written to avoid being late.			
7-May		IRS	\$ 6,281.98	Payroll Taxes				
		CalPers	\$ 2,569.02	Pers Retirement				
		EDD	\$ 1,173.27	State PR Taxes				
		CalPERS	\$ 399.00	Pers Retirement				
12-May	1411	PG&E	\$ 1,652.53	Utilities	(2) Noble Checks were missed on regular acct			
19-May	1412	Yoshiki Kagawa	\$ 80.00	Refund (2)Vases				
		Bank S/C	\$ 4.00					
28-May	1413	?	\$ 78.01	?				
	1415	?	\$ 865.84	?				
21-May		IRS	\$ 6,182.68	Payroll Taxes				
		CalPERS	\$ 2,569.02	Pers Retirement				

Sanger/Del Rey Cemetery District
WestAmerica Petty Checking 2024/2025

Date	Check #	Payee	Amount	Description			
		Ca Dept Tax	\$ 1,647.12	CA Sales Tax Est			
		EDD	\$ 1,159.54	State PR Taxes			
		CalPERS	\$ 399.00	Pers Retirement			
		Bank S/C	\$ 4.00				
4-Jun		IRS	\$ 6,709.30	Payroll Taxes			
		EDD	\$ 1,219.98	State PR Taxes			
14-Jun	1414	?	\$ 19.15				
2-Jun	1416	Rene Gonzalez	\$ 100.00	Board Meeting			
4-Jun	1417	Mark Johnson	\$ 100.00	Board Meeting			
2-Jun	1418	Rene Gonzalez	\$ 673.20	Board Meeting			
9-Jun	1419	Elan Fiancial	\$ 142.20	Difference Month Pymt 5/28			
6-Jun	1420	Rick Bubenik	\$ 793.60	Conference			
10-Jun	1422	Rene Gonzalez	\$ 100.00	Board Meeting			
6-Jun	1423	Rick Bubenik	\$ 100.00	Board Meeting			
6-Jun	1424	Paul Hernandez	\$ 81.20	Reim Continue ED FSU			
23-Jun	1425	Rick Bubenik	\$ 100.00	Board Meeting			
9-Jun	1426	Mark Johnson	\$ 100.00	Board Meeting			
11-Jun	1427	Rene Gonzalez	\$ 100.00	Board Meeting			
20-Jun	1428	Rene Gonzalez	\$ 100.00	Board Meeting			
18-Jun	1429	Mark Johnson	\$ 100.00	Board Meeting			
		EDD	\$ 1,673.42	State PR Taxes			
		Ca Dept Tax	\$ 980.13	CA Sales Tax Est			
23-Jun	1431	Rick Bubenik	\$ 100.00	Board Meeting			
		CalPERS	\$ 2,569.02	Pers Retirement			
		CalPERS	\$ 399.00	Pers Retirement			
20-Jun	1432	Rene Gonzalez	\$ 100.00	Reim/Deposit Retiremt-Celerabation			
30-Jun	1435	Golden State Equipment	\$ 2,325.00	Grounds			

Sanger/Del Rey Cemetery District

[6]

Agenda – Supporting Data
For the meeting of
July 16, 2025

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

Paul Hernandez, Interim General Manager

Sanger/Del Rey Cemetery District

[7]

Agenda – Supporting Data
For the Board Meeting of
July 16, 2025

SUBJECT: Engagement Letter with Adair & Evans for 2024-2025 Audit

SUMMARY:

This is an agenda “**action**” item that will approve the engagement letter with Adair & Evans and authorize the Board President to execute the Engagement Letter.

BACKGROUND:

The Sanger/Del Rey Cemetery District is required to complete an independent financial audit each fiscal year to ensure transparency, accountability, and compliance with state reporting requirements. Adair & Evans has served as the District’s external auditor in recent years. The firm has submitted an Engagement Letter for the 2024-2025 fiscal audit, continuing their professional services.

The Engagement Letter outlines the professional services that will be provided to the District for the fiscal year ending June 30, 2025. The scope of work includes auditing the District’s financial statements, supplementary information, and the preparation of the State Controller’s Financial Report. The audit is expected to begin after July 31, 2025, with a completion date no later than January 31, 2026. The total cost of the audit, including all related expenses, will not exceed \$18,800. The Engagement Letter outlines the responsibilities of both the Auditors and the District.

RECOMMENDED ACTION:

1. Board of Trustees asks questions to gain an understanding of the issues.
2. Board of Trustees adopt Resolution No. 2504 Sanger/Del Rey Cemetery District Approving the Engagement Letter and authorize President Johnson to execute.

Respectfully Submitted

Paul Hernandez, Interim General Manager



ADAIR & EVANS

an Accountancy Corporation

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

June 24, 2025

To the Board of Directors
Sanger/Del Rey Cemetery District
568 S. Rainbow Route
Sanger, California 93657

We are pleased to confirm our understanding of the services we are to provide Sanger/Del Rey Cemetery District (the "District") for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statements of Sanger/Del Rey Cemetery District as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sanger/Del Rey Cemetery District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Sanger/Del Rey Cemetery District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Proportionate Share of the Net Pension Liability
- 4) Schedule of Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Sanger/Del Rey Cemetery District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

Audit Scope and Objectives (continued)

- 1) Property Tax Revenues
- 2) Services and Fees Revenues

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

We will also conclude, based on the audit evidence obtained, whether 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions, as needed. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters;

Responsibilities of Management for the Financial Statements(continued)

(2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will assist in preparing the financial statements of Sanger/Del Rey Cemetery District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the Special Districts' Financial Transactions Report required by the California State Controller's Office, Division of Special Districts.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Tim Dodson is responsible for supervising the engagement and signing the report for 2025. We expect, under normal circumstances to begin our audit after July 31, 2025, and to issue our reports no later than January 31, 2026.

A new engagement letter will need to be signed for each period under audit. Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed the following amounts for the years 2025-2029:

2025 – 18,800
2026 – 19,700
2027 - 20,700
2028 - 21,900
2029 – 23,400

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

1. Partner/Shareholder - \$275 per hour
2. Non-Partner/Shareholder CPA - \$215 per hour
3. Professional Staff - \$160 per hour

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Sanger/Del Rey Cemetery District's financial statements. Our report will be addressed to the Board of Directors of Sanger/Del Rey Cemetery District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

June 24, 2025
Sanger/Del Rey Cemetery District
Page six

Reporting (continued)

We appreciate the opportunity to be of service to Sanger/Del Rey Cemetery District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Adair & Evans

ADAIR & EVANS
An Accountancy Corporation

RESPONSE:

This letter correctly sets forth the understanding of Sanger/Del Rey Cemetery District.

Signature

Title

RESOLUTION NO. 2504
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SANGER/DEL REY CEMETERY DISTRICT
APPROVING ENGAGEMENT LETTER FROM ADAIR & EVANS

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 enter into agreements, from time to time, for conducting of the District's business; and

WHERE AS, the Board of Trustees desires to approve the above Engagement Letter from Adair & Evans

NOW THEREFORE, the Board of Trustees of the Sanger/Del Rey Cemetery District elects to adopt Resolution 2504 approving the above Engagement Letter from Adair & Evans, an Accountancy Corporation, which is attached and incorporated herein by this reference, and authorize President Johnson to execute said Agreement.

Adopted this 16th day of July, 2025, by the Board of Trustees of the Sanger/Del Rey Cemetery District, at a regular meeting thereof.

APPROVED:

Mark D. Johnson, President
Board of Trustees

ATTEST:

Rene Gonzalez, Secretary
Board of Trustees

Motion Made/Seconded by: _____
Ayes: _____
Noes: _____
Abstain: _____

Review as to Legal Form

Meggin Boranian, District Counsel

Sanger/Del Rey Cemetery District

[8]

Agenda – Supporting Data
For the meeting of
July 16, 2025

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) *Sanger Cemetery Operations – Information*
Update on cemetery operations.
- B) *Salem Cemetery – Information*
New Pump Motor Installed
- C) *Expansion Area - Informanition*
Survey and Marker Installation set for July 29

RECOMMENDED ACTION:

None

Respective fully submitted,

Paul Hernandez
Interim General Manager

Sanger/Del Rey Cemetery District

[9]

Agenda – Supporting Data
For the meeting of
July 16, 2025

SUBJECT: CLOSED SESSION –

Based on Government Code Section 54957 (b)(1)and (b)(4) to consider the appointment, evaluation of performance, discipline or dismissal of a public employee. (General Manager)

SUMMARY:

None needed as due to confidential nature of subject matter.

BACKGROUND:

The District is authorized to conduct Closed Sessions as needed and authorized by the Government Code.

FINDINGS:

None applicable.

RECOMMENDED ACTION:

Conduct Closed Session and if any action is taken, report said action in Open Session.

Sanger/Del Rey Cemetery District

[10]

Agenda – Supporting Data
For the meeting of
July 16, 2025

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.