

Sanger/Del Rey Cemetery District

Special Meeting – Board of Trustee's
September 17, 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 – August 6, 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 August 2025.

<u>AGENDA ITEM</u>	<u>Staff</u>	<u>Recommended Action</u>
6. Conference/Education Schedule Review for information		Information
NEW BUSINESS –		
7. Agreement for Professional Auditing Services Adopt Resolution No. 2508 – Auditor Contract (<i>Interim General Manager</i>)		Motion to Approve
8. Budget 2025/2026 Adopt Resolution No. 2507 – Budget 2025/2026 (<i>Interim General Manager</i>)		Motion to Approve
9. Reports a) Cemetery Operations b) Expansion Area c) Columbarium	Information Information Information	
10. CLOSED SESSION - None needed		
11. OTHER BUSINESS Comments: (a) Public (b) Staff (c) Management (d) Trustees	Information Information Information Information	
12. 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
September 17, 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
September 17, 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
September 17, 2025

SUBJECT: BOARD MINUTES OF August 6, 2025

SUMMARY:

Review and consider approving the draft of the minutes of the August 6, 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 August 6, 2025

The Board of Trustees of the Sanger/Del Rey Cemetery District met for its Board Meeting on August 6, 2025 at the Sanger/Del Rey Cemetery District office Boardroom, Sanger, California.

The following were present:

Trustees:

Mark Johnson, President

Richard Bubenik, Treasurer

Staff:

Paul Hernandez, Interim General Manager

Samantha Araujo, Administrative Assistant

Item 1.0 – Call to Order

President Johnson called the meeting together with a quorum at 1:00 p.m.

Item 2.0 – Recognize and Hear from Visitors

None.

Item 3.0 – Communications/Correspondence

None.

Item 4.0 – Consent Agenda

4a. Minutes – July 18, 2025

b. Meeting schedule.

A motion was made to approve the consent agenda.

MSC

Bubenik/Johnson

2 ayes

Item 5.0 – Bills Paid/Deposits Received

The bills paid/deposits received for were presented. The Board asked questions and Administrative Assistant Samantha Araujo answered them.

A motion was made to ratify the bills paid/deposits received in July 2025.

MSC **Bubenik/Johnson** **2 ayes**

Item 6.0 – Conferences/Education Schedule

Interim GM Paul Hernandez gave a verbal report on the upcoming conferences. Trustee Bubenik, Interim GM Hernandez and Administrative Assistant Samantha Araujo will be attending the conference held in Ventura, California in October.

Item 7.0 – Adopting Charges for Services

Interim GM Hernandez gave a verbal report. He proposed a 3% service increase across the board in efforts to keep the same level of public services for interments as well as grave expansion. He presented a new price list for new service cost effective August 7, 2025. The board asked questions and Interim GM Hernandez answered them.

A motion was made to adopt Resolution No. 2505 Approving New Charges for Services Effective August 7, 2025 and authorize President Johnson to execute said agreement.

Adult Interment	\$ 1,220.00
Open/Close	\$ 1,220.00
Open/Close Upright	\$ 1,255.00
Infant Interment	\$ 615.00
Open/Close	\$ 615.00
Cremated Interment	\$ 1,220.00
Open/Close	\$ 615.00
Adult Disinterment	\$ 3,990.00
Infant Disinterment	\$ 1,995.00
Cremated Remains	\$ 520.00
Niche Disinterment	\$ 225.00

Single Marker	\$ 380.00
Double Marker	\$ 435.00
Upright Single	\$ 390.00
Upright Double	\$ 455.00
Vases	\$ 40.00

MSC **Johnson/Bubenik** **2 ayes**

Item 8.0 –Cost of Living Adjustment

Interim GM Hernandez gave a verbal report. He reported that the Consumer Price Index, the cost of living adjustment (COLA) was 3% for this year. Interim GM Paul Hernandez presented a new hourly wage. The Board asked questions and Interim GM Hernandez answered.

A motion was made to Adopt Resolution No. 2506, Adopting Cost of Living Adjustment and authorize President Johnson to execute.

MSC **Johnson/Bubenik** **2 ayes**

Item 9.0 – Budget 2025/2026

President Mark Johnson gave a verbal report for Resolution No. 2507 -Adopting Budget 2025/2026 to be moved to the next Board Meeting held on September 17, 2025, when Secretary Rene Gonzalez is present.

A motion was made to move Resolution No. 2507-2025/2026 Budget- to the Board Meeting scheduled for September 17, 2025 and authorize President Johnson to execute.

MSC **Johnson/Bubenik** **2 ayes**

Item 10. – Reports

Cemetery Operations- Interim General Manager Paul Hernandez gave a verbal report that services have been normal and steady no changes.

Expansion Area- Interim General Manager Paul Hernandez gave a verbal report on the Cemetery Expansion Area advising that the new area map is completed and grave markers have been installed and approximately 1777 graves are marked to sell. The Board asked questions and Interim Paul Hernandez answered.

Item 11. – Closed Session

None

Item 12 – Other Business

None

At 1:38 p.m. on August 6, 2025 the Meeting of the Board of Trustees was adjourned.

Approved:

Rene Gonzalez, Secretary

Date

NEXT MEETING OF THE BOARD OF TRUSTEES

September 17, 2025 – Regular Meeting, Sanger, CA

Sanger/Del Rey Cemetery District

[4.b]

Agenda – Supporting Data
For the meeting of
September 17, 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
Sept 17, 2025

SUBJECT: BILLS PAID/DEPOSITS RECEIVED

SUMMARY:

Request for Board review and ratification of bills paid and deposits received during August 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

August 2025
Cash Deposits

Bank Deposit	Deposit Date	Receipts	Cash	Date	Received From	Deceased	Grave	O & C	Vaults	Sales Tax	Endow	Stone	Non-Res	Misc.	Total Cash	
		257499	\$ 1,485.00	29-Jul	Beatriz Callbellos	Inter: Beatriz 126-4-4-*Split deposit		6.34	1,360.00	118.66					\$ 1,485.00	
		257500	\$ 885.00	29-Jul	Maria Huerta	Grave (1) Payment 126-5-7	885.00								\$ 885.00	
		257501	\$ 1,485.00	29-Jul	Ernestina Mora	Grave (1) 126-8-6	1,185.00				300.00				\$ 1,485.00	
		257502	\$ 420.00	29-Jul	Ever Peralta	Setting: Sylvia Armas 58-7-1						420.00			\$ 420.00	
		257503	\$ 3,500.00	1-Aug	Carmen Serrano	Inter: Elijah Serrano	1,185.00	1,185.00							\$ 3,500.00	
		257504	\$ 100.00	1-Aug	Petty Cash	West America #9263							100.00		\$ 100.00	
\$ 7,875.00	1-Aug		\$ 7,875.00													
		257505	\$ 1,620.00	1-Aug	Julie Wilcox	Inurn:Leonard Shepherd 10-7-4		595.00			300.00		725.00		\$ 1,620.00	
		257491	\$ (1,242.92)	1-Aug	John Avila	Inurn: John Avila Sr.		\$ (595.00)	\$ (320.00)	\$ (27.92)	\$ (300.00)				\$ (1,242.92)	
		257506	\$ 445.00	4-Aug	Pam Poole	Setting: Daniel Poole						445.00			\$ 445.00	
		257507	\$ 435.00	4-Aug	Elizabeth gamez	Setting: Jose & Perdo Gamez						435.00			\$ 435.00	
		257508	-		VOID										\$ -	
		257509	\$ 1,485.00	5-Aug	Isreal Orozco	Grave: (1) 126-10-4	1,185.00				300.00				\$ 1,485.00	
		257510	\$ 1,485.00	5-Aug	Rita Coronado	Grave: (1) 3-5-11	1,185.00				300.00				\$ 1,485.00	
		257511	-	5-Aug	VOID										\$ -	
		257512	\$ 1,242.92	6-Aug	Brenda Bowman	Inurn:Ellen Vasquez 3-5-11		595.00	320.00	27.92	300.00				\$ 1,242.92	
		257513	\$ 1,485.00	6-Aug	Manual Abedia Vega	Grave: (1) 126-11-2	1,185.00				300.00				\$ 1,485.00	
		257514	\$ 1,485.00	6-Aug	Anita & Albert Cisneros	Grave (1) 126-12-2	1,185.00				300.00				\$ 1,485.00	
		257515	\$ 1,952.75	7-Aug	Susan Kinney	Inurn:126-3-3 Mr & Mrs Culpepper		595.00	490.00	42.75	300.00	525.00			\$ 1,952.75	
		257516	\$ 390.00	7-Aug	Gladis Tapia	Setting: Roberto Tapia					390.00				\$ 390.00	
		257517	\$ 470.00	8-Aug	Kacia Aquilar	Setting: Francisco Hinojose					470.00				\$ 470.00	
		257518	\$ 40.00	8-Aug	Manual Lomero	Bench Plaque							40.00		\$ 40.00	
		257519	\$ 1,485.00	8-Aug	Lonnie Alejandro	Grave (1) 125-11-5	1,185.00				300.00				\$ 1,485.00	
\$ 14,020.67	8-Aug		\$ 12,777.75			*Bad Debt for #257491- return check.										
		257520	\$ 3,723.66	11-Aug	Susan Good	Inter: Elsie Goods		1,220.00	1,360.00	118.66	300.00		725.00		\$ 3,723.66	
		257521	\$ 455.00	11-Aug	Ismael Arguello	Setting: Aurelia Ponce 126-6-6						455.00			\$ 455.00	
		257522	\$ 1,485.00	11-Aug	Veronica De La Hoya	Grave (1) 126-3-9	1,185.00				300.00				\$ 1,485.00	
		257523	\$ 1,427.75	12-Aug	Christina Luna	Inurn: Daniel Luna 65-18-19		595.00	490.00	42.75	300.00				\$ 1,427.75	
		257524	\$ 3,119.23	12-Aug	Steven Salazar	Inter: Marcella Salazar		1,220.00	1,080.00	94.23			725.00		\$ 3,119.23	
		257510	\$ (1,485.00)	13-Aug	Rita Coronado	Grave: (1) 3-5-11	(1,185.00)				(300.00)				\$ (1,485.00)	
		257525	\$ 2,359.23	13-Aug	Monica Delay	Inter: Beverly Warburton		1,185.00	1,080.00	94.23					\$ 2,359.23	
		257526	\$ 1,025.00	13-Aug	Ryan Hall	Inurn: Billy Hall 124-12-5					300.00		725.00		\$ 1,025.00	
*Replaces 257491		257527	\$ 1,242.92	15-Aug	John Avila	Inurn: John Avila Sr.		595.00	320.00	27.92	300.00				\$ 1,242.92	
\$ 13,352.79	15-Aug		\$ 14,837.79			Bad Debt for #257491- return check										
		257528	\$ 4,144.23	15-Aug	Crystal Stewart	Inurn:Donna & Sheridan Hall		1,220.00	1,080.00	94.23	300.00		1,450.00		\$ 4,144.23	
		257529	\$ 2,733.66	18-Aug	Tamara Kelly	Inter: Jake Van Ruiten		1,255.00	1,360.00	118.66					\$ 2,733.66	
		257530	\$ 400.00	19-Aug	Adrian Picento	Setting: 126-5-9						400.00			\$ 400.00	
		257531	\$ 2,394.23	19-Aug	Baldomero & Grace Alaniz	Inter: Natalia Cavazos		1,220.00	1,080.00	94.23					\$ 2,394.23	
		257532	\$ 2,990.00	19-Aug	Martin & Josephine Gonzalez	Grave (2) 126-7- 5 & 7	2,390.00				600.00				\$ 2,990.00	
		257533	\$ 1,485.00	19-Aug	Maria Ortiz	Grave (1) 126-11-10	1,185.00				300.00				\$ 1,485.00	
		257534	\$ 2,453.66	20-Aug	Maria Luna	Inter: Jose Lunar		1,255.00	1,080.00	118.66					\$ 2,453.66	
		257537	\$ 3,914.23	22-Aug	Julio Zepeda	Inter: Maria Santana	1,220.00	1,220.00	1,080.00	94.23	300.00				\$ 3,914.23	
\$ 20,515.01	22-Aug		\$ 20,515.01													
		257535	\$ 455.00	27-Aug	Danny Van Ruiten	Setting: Barbara Van Ruiten						455.00			\$ 455.00	
		257536	\$ 2,394.23	27-Aug	Richard Lopez	Inter: Vickie Lopez 103-11-11		1,220.00	1,080.00	94.23			725.00		\$ 2,394.23	
		257538	\$ 2,753.66	25-Aug	James Wolfe	Inter: Timothy Wolfe		1,255.00	1,080.00	118.66	300.00				\$ 2,753.66	
		257539	\$ 3,392.75	25-Aug	Myrna Zakarian	Inter: Aurora	1,220.00	615.00	490.00	42.75	300.00		725.00		\$ 3,392.75	
		257540	\$ 455.00	25-Aug	Myrna Zakarian	Setting: Aurora 126-9-5						455.00			\$ 455.00	
		257541	\$ 1,485.00	25-Aug	Rita Coronado-Bad Debt	Grave (1) 3-5-11	1,185.00				300.00				\$ 1,485.00	
		257542	\$ 2,172.75	26-Aug	Cherie Smith	Inter: Ted Carder		615.00	490.00	42.75	300.00		725.00		\$ 2,172.75	
		257543	\$ 390.00	26-Aug	Cherie Smith	Setting:63-5-8						390.00			\$ 390.00	
		257544	-		Void										\$ -	
		257545	\$ 2,394.23	28-Aug	Sonya Aguilar	Inter:Antonia Aguilar 120-11-8		1,220.00	1,080.00	94.23					\$ 2,394.23	
		257546	\$ 725.00	28-Aug	Richard Lopez	Inter:Vickie Lopez 103-11-11							725.00		\$ 725.00	
\$ 16,617.62			\$ 15,892.62			Bad Debt for #257510- return check										
\$ 72,381.09								16,380.00	18,291.34	16,080.00	1,451.83	6,300.00	4,840.00	7,250.00	140.00	

Sanger/Del Rey Cemetery District

[6]

Agenda – Supporting Data
For the meeting of
September 17, 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
Sept 17, 2025

SUBJECT:

SECOND AMENDED AGREEMENT FOR PROFESSIONAL AUDITING SERVICES

SUMMARY:

This is an agenda “action” item that will approve the execution of the Second Amended Agreement for Professional Auditing Services to do the Sanger/Del Rey Cemetery District 2025/2026 financial audit to be completed by Certified Public Accountant Garry Riezebos of Adair & Evans, Certified Public Accountants.

BACKGROUND:

At the August 6, 2025 Board Meeting, the Board was updated and Board President signed the Engagement Letter for the Districts 2024/2025 annual audit with Garry Riezebos of Adaire & Evans. Enclosed is the contract with Adaire & Evans which will cover the fiscal years 2025 through 2029.

FINDINGS:

Adaire & Evans has provided reliable and timely audit services in past years. This contract will provide auditing services through 2029 at the following rates:

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

The auditor will complete the annual audit in accordance with applicable accounting standards and issue a formal written report to the District upon completion. The contract reflects reasonable annual increases consistent with industry practice.

RECOMMENDED ACTION:

1. Ask questions to gain an understanding of the issues.
2. Board of Trustees approves the execution of the Second Amended Agreement for Professional Auditing Services and authorizes President Johnson to execute the documents.

Respectfully submitted,

Paul Hernandez
Interim General Manager

ADAIR & EVANS
AND
SANGER DEL/REY CEMETERY DISTRICT
SECOND AMENDED AGREEMENT FOR PROFESSIONAL AUDITING SERVICES

THIS AGREEMENT was originally entered into by and between the SANGER/DEL REY CEMETERY DISTRICT, a government agency ("DISTRICT") and Adair & Evans, an Accountancy Corporation, ("AUDITOR") commencing May 20, 2021, and ending in June 30, 2022, which has been extended several times. However, the parties further agree that it is being extended in writing by this Agreement until December 31 2029.

1. SCOPE OF WORK AND DUTIES

DISTRICT hires AUDITOR and appoints Garry Riezebos as Principal AUDITOR, to render such auditing services as are customarily rendered by the accounting firm. The exact scope of work to be performed includes the following:

- a. AUDITOR may review the DISTRICT'S general purpose financial statements and related documents for the 2024-2025 fiscal year and audit the general purpose financial statements for the 2025-2026, 2026-2027, 2027-2028, and 2028-2029 fiscal years. The audits shall be made in accordance with generally accepted audit standards and will include such test of the accounting records and other procedures considered necessary to enable the AUDITOR to express the unqualified opinion that the financial statements fairly presented in all material respects are in conformity with generally-accepted accounting principles. If AUDITOR'S opinions are other than unqualified, AUDITOR shall fully discuss the reason with the DISTRICT in advance. AUDITOR shall at all times, maintain its professional license and certification during the term of the agreement.
- b. AUDITOR shall prepare "Special District Financial Transactions Report" and "Special Districts – Local Government Compensation Report" for each year required for submission and provide them to the Controller of the State of California and Fresno County Auditor/Controller.
- c. AUDITOR shall provide information and assist, as needed, in the preparation of Management Discussion and Analysis for each year.
- d. AUDITOR shall present discussion drafts of AUDITOR'S Report with appropriate DISTRICT personnel prior to BOARD presentation to provide a check against any possible misunderstandings.

- e. AUDITOR shall present the final draft of the AUDITOR'S Opinion, Report on Internal Controls, Letter to Management, and any other required communications to the Board of Trustees at its August or September Board meeting.
- f. AUDITOR shall advise DISTRICT with appropriate accounting principles and their applications, maintenance of adequate records and related internal control structure policies and procedures, the selection and application of accounting principles and safe guard of assets.

2. DISTRICT'S DUTIES

DISTRICT agrees to provide such information, assistance, cooperation, and access to books, records, and other information, as necessary for AUDITOR to render its professional services under the Agreement and be responsible for the accuracy and completeness of that information. Resources to be provided by the DISTRICT are:

- a. Prior year's budget to Audit year.
- b. Audit year's budget.
- c. Audit year's bank account statements.
- d. County of Fresno monthly cash reports for audit year.
- e. Audit year's Peach Tree general ledger.
- f. Audit year's vendor invoices/statements.
- g. Audit year's burial/endowment care records.
- h. Audit year's Board of Trustees meeting minutes.
- i. Five copies of DISTRICT'S letter head for audit confirmation letters.
- j. Adequate working space to conduct audit.

DISTRICT further agrees to abide by the Agreement, and pay in a timely manner for AUDITOR'S bills for fees, costs, and expenses.

3. AUDITING TIMEFRAMES

AUDITOR shall conduct the audit during the months of July, August, and September and present the final draft of the AUDITOR'S Opinion, Letter to Management, and any other required communications to the Board of Trustees at its August or September Board meeting for each audit year throughout this Agreement.

4. SERVICE FEES, BILLING PRACTICES, AND PERSONNEL

DISTRICT shall compensate AUDITOR for services rendered within the scope of work and duties for the audit years 2024-25 for the sum not to exceed eighteen thousand and eight hundred dollars (\$18,800.00), for the audit years 2025-26 for the sum not to exceed nineteen thousand and seven hundred dollars (\$19,700.00), for the audit years 2026-27 for the sum not to exceed twenty thousand and seven hundred dollars (\$20,700.00), for the audit years 2027-28 for the sum not to exceed twenty-one thousand and nine hundred dollars (\$21,900.00), for the audit years 2028-29 for the sum not to

exceed twenty-three thousand and four hundred dollars (\$23,400.00). All professional services for each audit shall end December 31st of that calendar year.

Any services rendered pursuant to this Agreement and if the DISTRICT'S requests additional audit or related services, the fees for those services will be based on the actual time spent at the following hourly rates:

a. Partner/Shareholder - (licensed)	\$275.00
b. Partner/Shareholder - CPA (licensed)	\$215.00
c. Professional Staff – (unlicensed)	\$160.00

AUDITOR shall provide to DISTRICT a monthly statement for fees for services and costs incurred for each audit year. Each statement shall clearly state the basis for the fee, a brief description on the work performed, and description of costs charged.

5. INDEPENDENT CONTRACTOR/LAWFUL PERFORMANCE

AUDITOR shall perform all auditing services required under the Agreement as an independent contractor. AUDITOR shall fully comply with all provisions of law regarding performance of this Agreement, including but not limited to laws regarding licensure, professional canons of ethics and conflict of interest status, rules, and regulations. AUDITIR must certify and comply with the following: (a) that AUDITOR has no ethical or legal conflicts which would in general disqualify AUDITIR from representing DISTRICT; (b) that AUDITOR will refrain from initiation any legal action against DISTRICT (or its respective officers, agents, and employees in their official capacity as such) by way of complaint or cross-complaint during the term of this Agreement or any services rendered pursuant thereto, whichever later occurs; and (c) that AUDITOR will promptly disclose upon knowledge or discovery of any specific facts which would or could potentially disqualify AUDITOR from representing DISTRICT pursuant to the Agreement.

6. HOLD HARMLESS

AUDITOR agrees to protect indemnify and save harmless DISTRICT against all claims, demands, and causes of actions by AUDITOR'S employees or third parties on account of personal injuries or death or on account of damages arising out of the work performed by AUDITOR hereunder and resulting from negligent acts or omissions of AUDITOR'S agents, employees or subcontractors.

7. INSURANCE

AUDITOR shall produce and maintain, at its sole cost and expense, comprehensive general liability and property damage, including automobile and excess liability insurance, and professional liability insurance against all claims for injuries against persons of damages resulting from AUDITOR'S negligent acts or omissions rising out or related to AUDITOR'S performance. The minimum amount of such insurance shall be one million dollars (\$1,000,000). AUDITOR shall also carry Workers' Compensation Insurance in accordance with applicable laws of the State of California. Such coverage shall be maintained in effect during the term of this Agreement and shall not be subject to reduction in coverage

below the limits established, nor shall the insurance be canceled or terminated without thirty (30) days prior written noticed to DISTRICT.

8. TERM, DISCHARGE AND WITHDRAWAL

This Agreement shall continue in effect until AUDITOR presents the final draft of the AUDITOR'S Opinion, Report on Internal Controls, Letter to Management, and any other required communications to the board of Trustees before December of each audit year included in this Agreement. DISTRICT may discharge AUDITOR at any time. AUDITOR may withdraw from DISTRICT'S representation at any time, to the extent permitted by law and rules of Professional Conduct, upon at least thirty (30) days written notice. AUDITOR shall deliver all documents and records of DISTRICT to DISTRICT and assist to the fullest extent possible in the orderly transition of all pending matters to DISTRICT'S new Auditor.

9. NOTICE

Any notice by law or by this agreement shall be deemed delivered upon personal delivery or when deposited in the United State Mail, postage prepaid, and addressed as described below or to an subsequently noticed change of address, whichever applies:

Paul Hernandez, Interim General Manager
Sanger/Del Rey Cemetery District
568 South Rainbow Avenue
Sanger CA 93657

Garry Riezebos, Shareholder
Adair & Evans, An Accountancy Corporation
522 N. Redington Street
P.O. Box 484
Hanford, CA 93232-0484

10. EFFECTIVE DATE

This Agreement shall be effective upon its execution by the parties and shall supersede and replace the original Agreement for Professional Services.

11. ASSIGNMENT

This Agreement shall not be assigned by AUDITOR without prior written consent of the DISTRICT.

12. MAKING OF AGREEMENT

No member of AUDITOR who is a public official has participated in his/her official capacity with DISTRICT in the discussion, negotiation, or making of this Agreement, nor has any member of AUDITOR advised the DISTRICT, any member of DISTRICT'S staff with regard to this Agreement. DISTRICT has not sought advice from any member of the AUDITOR'S firm with regards to this Agreement and understands that such advice cannot and will not be provided to DISTRICT by any member of the AUDITOR's firm.

IN WITNESS THEREOF, the parties have signed this Second Amended Agreement for Professional Auditing Services:

SANGER/DEL REY CEMETERY DISTRICT

Mark D. Johnson
President, Board of Trustees

Date: _____

ADAIR & EVANS, AN ACCOUNTACY CORPORATION

Garry Riezebos
Shareholder

Date: _____

Approved as to Legal Form:

Meggin Boranian
General Counsel to District

Date: _____

RESOLUTION NO. 2508
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SANGER/DEL REY CEMETERY DISTRICT
APPROVING SECOND AMENDED AGREEMENT FOR
PROFESSIONAL AUDITING SERVICES

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 agreement for professional auditing services,

NOW THEREFORE, the Board of Trustees of the Sanger/Del Rey Cemetery District elects to adopt Resolution 2508 approving the Second Amended Agreement for Professional Auditing Services with Adair & Evans, an Accountancy Corporation, which is attached and incorporated herein by this reference, and authorize President Johnson to execute said Agreement.

Adopted this 17st day of September, 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
Sept 17, 2025

SUBJECT: BUDGET 2025/26

SUMMARY:

This is an agenda “action” item by the Board of Trustees that will adopt the 2025/26 District budget.

BACKGROUND:

The District’s annual budget has traditionally been formulated by using: 1) conservative estimated of service fees collected; 2) current property taxes; 3) General Fund Interest; 4) lease payment; 5) Infrastructure interest; and 6) ROPS Pass thru. The 2025/26 budget followed this criteria.

The following chart displays the budget year and the corresponding number of services in the budget year.

Year	Service numbers
2017/2018	221
2018/2019	206
2019/2020	213
2020/2021	293
2021/2022	306
2022/2023	247
2023/2024	236
2024/2025	212

FINDINGS:

Included in the 2025/26 Budget is a 3% employee cost of living and purchase of a columbarium. This year summer help was hired to help with the expansion maintenance. Six months summer help is also included in this budget and the hiring of one full time employee.

The income estimates used to develop the 2025/26 budget are:

1. Service Fees Collected	\$ 724,754
2. Property Tax Collected	\$ 489,000

3. General Fund Infrastructure Account Interest	\$ 14,100
4. Lease Payment	\$ 11,572
5. Infrastructure Account interest	\$ 6,075
6. ROPS Pass Thru	\$ 14,014
7. Interest	<u>\$ 31</u>
	TOTAL \$1,259,546

RECOMMENDED ACTION:

1. Board of Trustees asks questions to gain an understanding of the 2025/26 final budget.
2. Board of Trustees adopts Resolution No. 2506 Sanger/Del Rey Cemetery District Adopting Final Budget for 2025/26 and approve the Final Budget as attached.

Respectfully Submitted

Paul Hernandez, Interim General Manager

Sanger/Del Rey Cemetery District Estimated Budget 2025/26

SALARIES/BENEFITS	Budget 25/26		
Salaries	\$ 433,037		
Summer Help	\$ 75,000		
Board Compensation	\$ 25,000		
Employee Benefits	\$ 311,709		
Worker Comp Insurance	\$ 18,500		
Estimated Salaries/Benefits	\$ 863,246		
SERVICES/SUPPLIES			
Vaults	\$ 41,000		
Ash Vaults	\$ 4,500		
Auto Repairs	\$ 1,200		
Auditing	\$ 20,000		
Bank Charges	\$ 1,000		
Dues/Subscriptions	\$ 7,100		
Garbage Removal	\$ 9,000		
Insurance-Liability	\$ 42,000	2024/25 Income Budget	
Laundry & Cleaning	\$ 10,000	Service Charges	\$ 724,754
Legal/Professional	\$ 5,000	Property Taxes	\$ 489,000
Maintenance - Grounds	\$ 105,200	General Fund Interest	\$ 14,100
Memorial Benches	\$ 7,000	Lease Payment	\$ 11,572
Office	\$ 8,700	Infrastructure Acct Interest	\$ 6,075
Postage	\$ 750	ROPS Pass Thru	\$ 14,014
Repair - Equipment	\$ 10,750	Interest	\$ 31
Gate Closure/Security	\$ 7,200		\$ 1,259,546
Telephone	\$ 6,500		
Toilet-Rental	\$ 700		
Travel/Training	\$ 25,000		
Tree Trimming	\$ 2,000		
Utilities	\$ 26,000		
Auto Allowance	\$ -		
Sand/Cement/Gravel	\$ 3,700		
Gas/Oil	\$ 17,500		
Estimated Services/Supplies	\$ 361,800		
Fixed Assets			
Columbarium	\$ 34,500		
Estimated Fixed Assets	\$ 34,500		
Estimated Total Expenses	\$ 1,259,546		
**Total Revenues/Less EC Interest	\$ 1,259,546		

RESOLUTION 2507
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SANGER/DEL REY CEMETERY DISTRICT
ADOPTING FINAL BUDGET FOR 2025/26

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

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

WHEREAS, the Board of Trustees desires to comply with State laws.

NOW THEREFORE, the Board of Trustees of the Sanger/Del Rey Cemetery District elects to adopt Resolution No. 2507 Adopting Final Budget for 2025/26, pursuant to Government Code 53901. This budget will be filed with Fresno County Special District Accounting Division as required.

In an effort to stay fiscally sound and operate in an open environment an annual budget has been developed and approved by the Board of Trustees that consists of estimated income, day to day expenses and approved fixed assets, which is attached to this Resolution and is 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:

Mark D. Johnson, President
Board of Trustees

ATTEST:

Rick Bubenik, Treasurer
Board of Trustees

Motion Made/Seconded by: _____

Ayes: _____

Noes: _____

Abstain: _____

Approved as to Legal Form:

Meggin Boranian, District Counsel

Sanger/Del Rey Cemetery District

[9]

Agenda – Supporting Data
For the meeting of
Sept 17, 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) *Cemetery Operations – Information*
Update on cemetery operations.
- B) *Expansion Area – Information*
Sales on graves.
- C) *Columbarium – Information*
Update on Columbarium.

RECOMMENDED ACTION:

None

Respective fully submitted,

Paul Hernandez
Interim General Manager

Sanger/Del Rey Cemetery District

[10]

Agenda – Supporting Data
For the meeting of
Sept 17, 2025

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
Sept 17, 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.