

Glenbrook Cemetery District

P.O. Box 646 12969 Bottle Rock Road

Cobb, CA 95426

(707) 279-4450

BOARD OF TRUSTEES MEETING AGENDA

April 6, 2026, 7:00 P.M., in the District Office

1. CALL TO ORDER –

ROLL CALL:

- () Stephen Barnes () Rob Bostock () Harry Deffenbaugh () Patrick McCarthy
- () Francis Lincoln () Robert Stark-Staff () Gloria Fong-Staff

2. APPROVAL OF AGENDA – Consideration for items not appearing on the posted agenda, if necessary, requires the following Board action prior to consideration: (1) determination by a majority vote of the Board that an emergency situation exists (as defined in Section 54956.6 of the Brown Act); or (2) determination by a two-thirds vote of the legislative body or if less than two-thirds of the members are present, a unanimous vote of those members present, that this is a need to take immediate action and that the need for action came to the attention of the cemetery district subsequent to the agenda being posted.

3. APPROVAL OF CONSENT ITEMS – Consent items are expected to be routine and noncontroversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that any following Consent Item be removed for later discussion.

3a. MINUTES - Discussion, possible approval of the February 2, 2026 Regular Meeting Minutes. **(PG2)**

3b. FINANCES - Approval of the financial reports and fund balances YTD March 2026 and operating expense checks issued for the months of February, March and MTD April 6, 2026. **(PG4)**

4. TIMED ITEMS

4a. 7:10 P.M. – PUBLIC INPUT

4b. 7:15 P.M. – CORRESPONDENCE: *None*

4c. 7:20 P.M. – Consideration for Fiscal Years Ending June 30, 2023 and June 30, 2024 Management Representation Letter and acceptance of Financial Statements. Placed on the agenda by Staff.

4d. 7:20 P.M. – Consideration for Purchase Policy change/update. Placed on the agenda by Staff. **(PG10)**

4e. 7:25 P.M. – Consideration for Staff rate increase(s). Placed on the agenda by Trustee Rob Bostock **(PG15)**

4f. 7:25 P.M. – Consideration for District Credit Card. Placed on the agenda by Staff. **(PG15)**

5. NON TIMED ITEMS

5a. Cemetery Operation Reports

5b. Board Member Reports

5c. Adjournment

REQUEST FOR DISABILITY-RELATED MODIFICATION OF ACCOMMODATION: A request for a disability-related modification or accommodation necessary to participate in the Board of Directors meeting should be made in writing to the Secretary of the Board at least 48 hours prior to the meeting.

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P.O. Box 646 12969 Bottle Rock Road
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BOARD OF TRUSTEES MEETING MINUTES
February 2, 2026, 7:00 P.M., in the District Office

1. *Chairperson Lincoln called meeting to order at 7 p.m.*

ROLL CALL:

(x) Stephen Barnes (x) Rob Bostock (x) Harry Deffenbaugh (x) Patrick McCarthy
(x) Francis Lincoln (x) Robert Stark-Staff (x) Gloria Fong-Staff

2. **APPROVAL OF AGENDA** – *Deffenbaugh motion to approve agenda, seconded by Barnes. AYES: 5. NOES: 0.*

3. **APPROVAL OF CONSENT ITEMS** – *Barnes motion to approve consent items, seconded by Deffenbaugh. AYES: 5. NOES: 0.*

3a. **MINUTES** - Discussion, possible approval of the December 1, 2025 Regular Meeting Minutes. **(PG2)**

3b. **FINANCES** - Approval of the financial reports and fund balances YTD January, 2026 and operating expense checks issued for the months of December, January, and MTD February 2, 2026. **(PG4)**

4. **TIMED ITEMS**

4a. 7:10 P.M. – PUBLIC INPUT

4b. 7:15 P.M. – CORRESPONDENCE: *None*

4c. 7:20 P.M. – Consideration for Election of Calendar Year 2026 Officers. Placed on the agenda in accordance with Board Bylaws and General Provisions **(PG10)**

Bostock nominates Lincoln as Chairperson and Deffenbaugh as Vice Chairperson. Lincoln nominates Gloria as secretary. McCarthy motion nominations closed, seconded by Lincoln. AYES: 5. NOES: 0.

4d. 7:25 P.M. – County of Lake Chapter 7 Public Auction of Tax Defaulted Properties and Objection Guidelines. Placed on the agenda by District Secretary Gloria Fong **(PG15)** - *No action taken.*

5. **NON TIMED ITEMS**

5a. **Cemetery Operation Reports**

Robert Stark reports leaves on the grounds have primarily filled green waste bin each week, fallen trees knocked over headstone, headstone broken by cow is returned to its spot after concrete reform.

Ralph M Brown Act (Gov't Code 54950-54963) per Gov't Code Section 54952.7. **(PG30)** – *per new requirement to provide copy to elected officials. New is the ethics training is to include finance and is to be done within six months of taking office for January 1, 2026 and by 2028 for those taking office prior to January 1st.*

5b. **Board Member Reports**

Barnes – Thanked Lincoln and Deffenbaugh for accepting the chair and vice officer positions.

McCarthy – Other than “Happy New Year” nothing to report

Bostock – nothing to report.

Deffenbaugh – nothing to report other than request to look into adding niche columbarium

Lincoln – nothing to report

5c. *Deffenbaugh motion to adjourn the meeting at 7:43 p.m., seconded by Bostock. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

Gloria Fong
District Secretary

FRANK LINCOLN
Chairperson

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

FEBRUARY 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3814	13.37	PG&E ELECTRIC CHARGES 12/15-01/13	30.00	13.37
3815	99.00	STEPHEN C BARNES STIPEND - 2/2 BOARD MTG	29.50	99.00
3816	99.00	ROB BOSTOCK STIPEND - 2/2 BOARD MTG	29.50	99.00
3817	99.00	HARRY DEFFENBAUGH STIPEND - 2/2 BOARD MTG	29.50	99.00
3818	99.00	FRANCIS LINCOLN STIPEND - 2/2 BOARD MTG	29.50	99.00
3819	99.00	PATRICK MCCARTHY STIPEND - 2/2 BOARD MTG	29.50	99.00
3820	41.76	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	41.76
3821		VOID		
3822	37.71	AT&T PHONE LINE CHARGES 1/13-2/12	12.00	37.71
3823	54.26	KELSEYVILLE LUMBER HEADSTONE SUPPLIES	18.00	54.26
3824		VOID		

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

FEBRUARY 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3825		VOID		
3826		VOID		
3827		VOID		
3828		VOID		
3829		VOID		
3830	14.67	PG&E ELECTRIC CHARGES 1/14 - 2/12	30.00	14.67
3831	623.92	GLORIA FONG ADMINISTRATIVE SVCS - FEB REIMB EFILE 1099NEC CY2025	23.80 28.30	600.00 23.92
3832	320.00	ROBERT STARK GROUNDS MAINT	18.00	320.00

Warrant Total \$1,600.69

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

MARCH 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3833	41.76	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	41.76
3834	37.77	AT&T PHONE LINE CHARGES 2/13-3/12	12.00	37.77
3835	819.00	STREAMLINE WEBSITE HOSTING-ANNUAL SUBSCRIPTION	28.30	819.00
3836	320.00	ROBERT STARK GROUNDS MAINT	18.00	320.00
3837	600.00	GLORIA FONG ADMINISTRATIVE SVCS - MAR	23.80	600.00
3838	800.00	PAUL RUDY WONDOLLECK HEADSTONE DEP 13 RETURN HEADSTONE SET 13 RETURN PREPAID CONTRACT 13 RETURN	Fund 396 69.91 69.21 69.21	500.00 200.00 100.00
Warrant Total \$2,618.53				

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

MTD APRIL 6, 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3839	99.00	STEPHEN C BARNES STIPEND - 4/6 BOARD MTG	29.50	99.00
3940	99.00	ROB BOSTOCK STIPEND - 4/6 BOARD MTG	29.50	99.00
3941	99.00	HARRY DEFFENBAUGH STIPEND - 4/6 BOARD MTG	29.50	99.00
3942	99.00	FRANCIS LINCOLN STIPEND - 4/6 BOARD MTG	29.50	99.00
3943	99.00	PATRICK MCCARTHY STIPEND - 4/6 BOARD MTG	29.50	99.00
Warrant Total	\$495.00			

GLENBROOK CEMETERY DISTRICT

Budget Summary

Fund 306		<u>2025-2026</u>	FEB	MAR	APR	APR	UNENCUM	% OF
		<u>ADOPTED</u>	<u>CURR MO</u>	<u>CURR MO</u>	<u>CURR MO</u>	<u>YTD</u>	<u>BALANCE</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>								
<u>SERVICES & SUPPLIES</u>								
791	12.00 COMMUNICATIONS	\$ 500.00	\$ 37.71	\$ 37.77	\$ -	\$ 338.10	\$ 161.90	67.6%
791	14.00 HOUSEHOLD EXPENSES	\$ 450.00	\$ 41.76	\$ 41.76	\$ -	\$ 356.86	\$ 93.14	79.3%
791	15.12 INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 963.00	\$ 137.00	87.5%
791	17.00 MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ -	\$ -	\$ 138.00	\$ 362.00	27.6%
791	18.00 MAINTENANCE - BLDGS & IMPRV	\$ 5,340.00	\$ 374.26	\$ 320.00	\$ -	\$ 3,491.14	\$ 1,848.86	65.4%
791	20.00 MEMBERSHIPS	\$ 250.00	\$ -	\$ -	\$ -	\$ 134.00	\$ 116.00	53.6%
791	22.70 OFFICE SUPPLIES	\$ 750.00	\$ -	\$ -	\$ -	\$ 226.50	\$ 523.50	30.2%
791	22.71 POSTAGE	\$ 700.00	\$ -	\$ -	\$ -	\$ 226.00	\$ 474.00	32.3%
791	23.80 PROFESSIONAL & SPECIAL SVCS	\$ 9,950.00	\$ 600.00	\$ 600.00	\$ -	\$ 5,525.00	\$ 4,425.00	55.5%
791	24.00 PUBLICATIONS & LEGAL NOTICES	\$ 200.00	\$ -	\$ -	\$ -	\$ 52.06	\$ 147.94	26.0%
791	27.00 SMALL TOOLS & INSTRUMENTS	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791	28.30 SPECIAL DEPT. - SUPPLIES & SVCS	\$ 2,450.00	\$ 23.92	\$ 819.00	\$ -	\$ 2,286.64	\$ 163.36	93.3%
791	29.50 TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ 495.00	\$ -	\$ 495.00	\$ 2,516.26	\$ 553.74	82.0%
791	30.00 UTILITIES	\$ 500.00	\$ 28.04	\$ -	\$ -	\$ 312.75	\$ 187.25	62.6%
791	38.00 INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>TOTAL SERVICES & SUPPLIES</u>		<u>\$ 26,260.00</u>	<u>\$ 1,600.69</u>	<u>\$ 1,818.53</u>	<u>\$ 495.00</u>	<u>\$ 16,566.31</u>	<u>\$ 9,693.69</u>	<u>63.1%</u>
<u>OTHER</u>								
791	48.00 TAXES & ASSESSMENTS	\$ 270.00	\$ -	\$ -	\$ -	\$ 37.00	\$ 233.00	13.7%
<u>TOTAL OTHER</u>		<u>\$ 270.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37.00</u>	<u>\$ 233.00</u>	<u>13.7%</u>
<u>CAPITAL OUTLAY</u>								
791	61.60 BLDG & IMPR - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>TOTAL FIXED ASSETS</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
<u>CONTINGENCIES</u>								
791	90.91 CONTINGENCIES	\$ 8,444.00	\$ -	\$ -	\$ -	\$ -	\$ 8,444.00	0.0%
<u>TOTAL EXPENDITURES</u>		<u>\$ 34,974.00</u>	<u>\$ 1,600.69</u>	<u>\$ 1,818.53</u>	<u>\$ 495.00</u>	<u>\$ 16,603.31</u>	<u>\$ 18,370.69</u>	<u>47.5%</u>
<u>REVENUE FROM SERVICE CHARGES</u>								
466	6921 SERVICES - NON TAXABLE	\$ 750.00	\$ -	\$ (300.00)	\$ -	\$ 3,150.00	\$ (2,400.00)	420.0%
466	6922 SERVICES - TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
491	7950 SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	7990 OTH REVENUE - MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	7991 OTH REVENUE - CNCL CHECK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	7993 OTH REVENUE - INS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	8122 OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
502	8123 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>NET EXPENSES</u>		<u>\$ (34,224.00)</u>	<u>\$ (1,600.69)</u>	<u>\$ (2,118.53)</u>	<u>\$ (495.00)</u>	<u>\$ (13,453.31)</u>	<u>\$ (20,770.69)</u>	
<u>GENERAL REVENUE</u>								
411	1010 PROPERTY TAX - CURR SECURED	\$ 17,510.00	\$ -	\$ -	\$ -	\$ 10,071.83	\$ 7,438.17	57.5%
411	1015 PROP 1A, ERAF/SRAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1020 PROPERTY TAX - CURR UNSECURED	\$ 300.00	\$ 1.96	\$ -	\$ -	\$ 388.43	\$ (88.43)	129.5%
411	1025 PROPERTY TAX - SUPP 813-CURR	\$ -	\$ -	\$ -	\$ -	\$ 62.00	\$ (62.00)	100.0%
411	1030 PROPERTY TAX - PRIOR SECURED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

GLENBROOK CEMETERY DISTRICT

Budget Summary

Fund 306	<u>2025-2026</u>	FEB	MAR	APR	APR	UNENCUM	% OF
	<u>ADOPTED</u>	CURR MO	CURR MO	CURR MO	YTD	BALANCE	BUDGET
411 1035 PROPERTY TAX - SUPP 813-PRIOR	\$ -	\$ 6.42			\$ 62.53	\$ (62.53)	100.0%
411 1040 PROPERTY TAX - PRIOR UNSECURED	\$ -	\$ 7.90			\$ 13.35	\$ (13.35)	100.0%
441 4201 INTEREST	\$ 1,900.00				\$ 976.03	\$ 923.97	51.4%
453 5460 STATE HOPTR	\$ 150.00				\$ 61.22	\$ 88.78	40.8%
453 5470 STATE AID DISASTER REV LOSS BACKFILL					\$ -	\$ -	0.0%
<u>TOTAL GENERAL REVENUE</u>	\$ 19,860.00		\$ -	\$ -	\$ 11,635.39	\$ 8,224.61	
<u>NET (SHORTFALL) / +</u>	<u>\$ (14,364.00)</u>	<u>\$ (1,600.69)</u>	<u>\$ (2,118.53)</u>	<u>\$ (495.00)</u>	<u>\$ (1,817.92)</u>	<u>\$ (12,546.08)</u>	
390 0000 NET BEGINNING YEAR (FUND BALANCE)	\$ 17,707.87				\$ 17,707.87		
RESERVES (TO) / FROM	\$ (900.00)				\$ (900.00)		
<u>OPERATING CASH BALANCE</u>	<u>2,443.87</u>				<u>14,989.95</u>		
<u>RESERVE DESIGNATIONS</u>							
391 0100 RESERVES - GENERAL	\$ 24,301.00				\$ 24,301.00		
392 0500 RESERVES - CAPACITY EXPANSION	\$ 57,895.00				\$ 57,895.00		
392 0600 RESERVES - BUILDING	\$ 6,000.00				\$ 6,000.00		
<u>TOTAL RESERVE DESIGNATIONS</u>	<u>\$ 88,196.00</u>				<u>\$ 88,196.00</u>		
<u>CASH BALANCE</u>	<u>\$ 90,639.87</u>				<u>\$ 103,185.95</u>		
<u>PREPAY FUND 390 - CASH BALANCE</u>					<u>\$ 20,496.82</u>		
BEGINNING FUND BALANCE					\$ 18,530.21		
441 4201 INTEREST					\$ 168.36		
466 6921 SERICES - NON TAXABLE		\$ -	\$ -	\$ -	\$ 1,798.25		
491 7950 SERVICES - PRIOR YR		\$ -	\$ -	\$ -	\$ -		
502 8123 TRANSFERS OUT					\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ 1,966.61		
<u>ENDOWMENT FUND 394 - CASH BALANCE</u>					<u>\$ 40,980.14</u>		
BEGINNING FUND BALANCE					\$ 40,680.14		
441 4201 INTEREST					\$ -		
466 6921 SERICES - NON TAXABLE		\$ -	\$ -	\$ -	\$ 300.00		
491 7950 SERVICES - PRIOR YR		\$ -	\$ -	\$ -	\$ -		
502 8123 TRANSFERS OUT					\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ 300.00		
<u>INTEREST FUND 395 - CASH BALANCE</u>					<u>\$ 14,787.91</u>		
BEGINNING FUND BALANCE					\$ 14,254.46		
441 4201 INTEREST					\$ 533.45		
466 6921 SERICES - NON TAXABLE		\$ -	\$ -	\$ -	\$ -		
502 8123 TRANSFERS OUT					\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ 533.45		
<u>HEADSTONE FUND 396 - CASH BALANCE</u>					<u>\$ 4,075.00</u>		
BEGINNING FUND BALANCE					\$ 4,075.00		
441 4201 INTEREST					\$ -		
466 6991 SERICES - NON TAXABLE		\$ -	\$ (500.00)	\$ -	\$ -		
502 8123 TRANSFERS OUT		\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ (500.00)	\$ -	\$ -		

Glenbrook Cemetery District

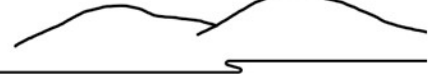
FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2023

and

June 30, 2024



February 27, 2026

Glenbrook Cemetery District

, CA

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of Glenbrook Cemetery District as of and for the year-ended June 30, 2024, as listed in the Table of Contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Glenbrook Cemetery District as of June 30, 2024, and the respective changes in financial position, and cash flows where applicable for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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

The District’s 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 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 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.

Auditor’s 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 GAS 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 GAAS, 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.

Other Matters

The District has not presented Management's Discussion and Analysis or budgetary comparison information that accounting principles generally accepted in the United States of America require be presented to supplement the 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 financial statements in an appropriate operational, economic, or historical context.

PNPCPA

Westport-Ten Mile Cemetery District

**Audit Report
June 30, 2023 and June 30, 2024**

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Glenbrook Cemetery District**Balance Sheet
June 30, 2023**

	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
<u>ASSETS</u>			
Cash	93,305	10,655	38,580
TOTAL ASSETS	93,305	10,655	38,580
<u>LIABILITIES & FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	-	-	-
Total Current Liabilities	-	-	-
 Total Liabilities	 -	 -	 -
<u>Fund Balances:</u>			
Unassigned	22,646	-	-
Committed	47,240	-	-
Assigned	23,419	-	-
Restricted	-	10,655	38,580
 Total Fund Balance	 93,305	 10,655	 38,580
 <u>TOTAL LIABILITIES & FUND BALANCE</u>	 \$ 93,305	 \$ 10,655	 \$ 38,580

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Balance Sheet
June 30, 2024**

	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
<u>ASSETS</u>			
Cash	106,168	12,178	40,280
TOTAL ASSETS	106,168	12,178	40,280
<u>LIABILITIES & FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	-	-	-
Total Current Liabilities	-	-	-
Total Liabilities	-	-	-
<u>Fund Balances:</u>			
Unassigned	22,854	-	-
Committed	59,895	-	-
Assigned	23,419	-	-
Restricted	-	12,178	40,280
Total Fund Balance	106,168	12,178	40,280
<u>TOTAL LIABILITIES & FUND BALANCE</u>	\$ 106,168	\$ 12,178	\$ 40,280

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District

**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2023**

<u>REVENUE</u>	Endowment		
	<u>General Fund</u>	<u>Interest</u>	<u>Endowment</u>
Taxes and Intergovernmental	\$ 16,713	\$ -	\$ -
Charges for Services	15,667	-	1,850
Use of Money & Property	909	541	-
Other Government	-	-	-
Other Revenue	-	-	-
TOTAL REVENUE	33,289	541	1,850
<u>EXPENDITURES</u>			
Fixed Assets	-	-	-
Other Government	-	-	-
Services, Supplies and Refunds	24,807	-	-
TOTAL EXPENDITURES	24,807	-	-
Excess (Deficit) Revenues over Expenditures	8,482	541	1,850
<u>CHANGE IN FUND BALANCE</u>	8,482	541	1,850
<u>FUND BALANCE, BEGINNING OF YEAR</u>	84,823	10,114	36,730
<u>FUND BALANCE, END OF YEAR</u>	\$ 93,305	\$ 10,655	\$ 38,580

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2024**

<u>REVENUE</u>	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
Taxes and Intergovernmental	\$ 17,898	\$ -	\$ -
Charges for Services	15,148	-	1,700
Use of Money & Property	2,556	1,523	-
Other Government	-	-	-
Other Revenue	-	-	-
TOTAL REVENUE	35,602	1,523	1,700
<u>EXPENDITURES</u>			
Fixed Assets	-	-	-
Other Government	-	-	-
Services, Supplies and Refunds	22,739	-	-
TOTAL EXPENDITURES	22,739	-	-
Excess (Deficit) Revenues over Expenditures	12,863	1,523	1,700
<u>CHANGE IN FUND BALANCE</u>	12,863	1,523	1,700
<u>FUND BALANCE, BEGINNING OF YEAR</u>	93,305	10,655	38,580
<u>FUND BALANCE, END OF YEAR</u>	\$ 106,168	\$ 12,178	\$ 40,280

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Net Position
June 30, 2023****ASSETS****Current Assets:**

Restricted Endowment Care Funds	49,235
Funds on Deposit, County	<u>93,305</u>

Total Current Assets	<u>142,540</u>
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Capital Assets:

Land	17,848
Buildings & Improvements	96,282
Less: Accumulated Depreciation	<u>(88,114)</u>

Total Capital Assets	<u>26,016</u>
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TOTAL ASSETS	<u>168,556</u>
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LIABILITIES

Accounts Payable	<u>-</u>
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TOTAL LIABILITIES	<u>-</u>
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NET POSITION

Invested in Capital Assets	26,016
Unrestricted	93,305
Restricted	<u>49,235</u>

TOTAL NET POSITION	<u>\$ 168,556</u>
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Net Position
June 30, 2024****ASSETS**Current Assets:

Restricted Endowment Care Funds	52,458
Funds on Deposit, County	<u>106,168</u>

Total Current Assets	<u>158,626</u>
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Capital Assets:

Land	17,848
Buildings & Improvements	96,282
Less: Accumulated Depreciation	<u>(92,545)</u>

Total Capital Assets	<u>21,585</u>
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TOTAL ASSETS	<u>180,211</u>
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LIABILITIES

Accounts Payable	<u>-</u>
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TOTAL LIABILITIES	<u>-</u>
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NET POSITION

Invested in Capital Assets	21,585
Unrestricted	52,458
Restricted	<u>106,168</u>

TOTAL NET POSITION	<u><u>\$ 180,211</u></u>
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Activities
For the Year-Ended
June 30, 2023****PROGRAM EXPENSES:**

Depreciation	4,431
Services, Supplies & Refunds	24,806
Other Government	-

TOTAL PROGRAM EXPENSES	29,237
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PROGRAM REVENUES:

Charges for Service	17,517
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TOTAL PROGRAM REVENUES	17,517
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GENERAL REVENUES:

Use of Money and Property	1,449
Taxes & intergovernmental	16,713

TOTAL GENERAL REVENUES	18,162
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Net Change in Net Position	6,442
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Net Position, Beginning of year	162,114
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Net Position, End of year	\$ 168,556
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Activities
For the Year-Ended
June 30, 2024****PROGRAM EXPENSES:**

Depreciation	\$	4,431
Services, Supplies & Refunds		22,739
Other Government		-

TOTAL PROGRAM EXPENSES		<u>27,170</u>
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PROGRAM REVENUES:

Charges for Service		<u>16,848</u>
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TOTAL PROGRAM REVENUES		<u>16,848</u>
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GENERAL REVENUES:

Use of Money and Property		4,079
Taxes & intergovernmental		<u>17,898</u>

TOTAL GENERAL REVENUES		<u>21,977</u>
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Net Change in Net Position		<u>11,655</u>
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Net Position, Beginning of year		<u>168,556</u>
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Net Position, End of year	\$	<u><u>180,211</u></u>
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Fiduciary Net Position
June 30, 2023**

	<u>Preneed</u>	<u>Headstone</u>
<u>ASSETS</u>		
Cash	\$ 17,438	\$ 6,575
TOTAL ASSETS	<u>17,438</u>	<u>6,575</u>
<u>LIABILITIES & FUND BALANCES</u>		
<u>Liabilities:</u>		
Accounts Payable	-	-
Total Current Liabilities	-	-
Total Liabilities	-	-
<u>Net Position</u>		
Held in Trust	17,438	6,575
Total Net Position	<u>17,438</u>	<u>6,575</u>
<u>TOTAL LIABILITIES & NET POSITION</u>	<u>\$ 17,438</u>	<u>\$ 6,575</u>

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Fiduciary Net Position
June 30, 2024**

	<u>Preneed</u>	<u>Headstone</u>
<u>ASSETS</u>		
Cash	\$ 17,901	\$ 9,375
TOTAL ASSETS	<u>17,901</u>	<u>9,375</u>
<u>LIABILITIES & FUND BALANCES</u>		
<u>Liabilities:</u>		
Accounts Payable	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>Net Position</u>		
Held in Trust	<u>17,901</u>	<u>9,375</u>
Total Net Position	<u>17,901</u>	<u>9,375</u>
<u>TOTAL LIABILITIES & NET POSITION</u>	<u>\$ 17,901</u>	<u>\$ 9,375</u>

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Activities - Fiduciary Funds
For the Year Ended
June 30, 2023**

<u>REVENUE</u>	<u>Preneed</u>	<u>Headstone</u>
Charges	\$ -	\$ 3,100
Use of Money & Property	178	-
TOTAL REVENUE	178	3,100
<u>EXPENDITURES</u>		
Other Government	-	-
TOTAL EXPENDITURES	-	-
Excess (Deficit) Revenues over Expenditures	178	3,100
<u>CHANGE IN FUND BALANCE</u>	178	3,100
<u>FUND BALANCE, BEGINNING OF YEAR</u>	17,260	3,475
<u>FUND BALANCE, END OF YEAR</u>	\$ 17,438	\$ 6,575

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Activities - Fiduciary Funds
For the Year Ended
June 30, 2024**

<u>REVENUE</u>	<u>Preneed</u>	<u>Headstone</u>
Charges	\$ -	\$ 2,800
Use of Money & Property	463	-
TOTAL REVENUE	463	2,800
<u>EXPENDITURES</u>		
Other Government	-	-
TOTAL EXPENDITURES	-	-
Excess (Deficit) Revenues over Expenditures	463	2,800
<u>CHANGE IN FUND BALANCE</u>	463	2,800
<u>FUND BALANCE, BEGINNING OF YEAR</u>	17,438	6,575
<u>FUND BALANCE, END OF YEAR</u>	\$ 17,901	\$ 9,375

The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2023 and June 30, 2024****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Glenbrook Cemetery District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of the Reporting Entity

The Glenbrook Cemetery District was formed by petition to provide and maintain a cemetery, limited in use to burial of residents or taxpayers of the District and their families, as provided under Division 8, Part 4, Chapter 3 of the *California Health and Safety Code*.

The District is a governed entity administered by a Board of Directors (Board) that acts as the authoritative and legislative body of the entity. The Board appoints the Chairperson of the Board from existing board members. The Chair responsibilities are to preside at all meetings of the Board; be the chief officer of the District; perform all duties commonly incident to the position of presiding officer of a board, commission, or business organization; and exercise supervision over the business of the District, its officers, and its employees.

The accompanying general-purpose financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. The financial statements, the statement of financial position, and the statement of activities report information on all of the activities of the District.

B. Accounting Principles

The District prepares its financial statements in conformity with accounting principles generally accepted in the United States of America, as well as accounting systems.

C. Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds, or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2023 and June 30, 2024****D. Government-Wide Financial Statements**

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District’s assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Assets have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide fund balance is classified in the following categories:

Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

E. Government Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net assets and changes in net assets presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2023 and June 30, 2024**

and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Nonspendable - Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government take the same formal action that imposed the constraint originally.

Assigned - Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications. *Exchange and Non-Exchange Transactions of Revenues* – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

D. Expenses/Expenditures- On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in

Glenbrook Cemetery District

**Notes to Financial Statements
For the Years-Ended June 30, 2023 and June 30, 2024**

net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

E. Budgets and Budgetary Accounting- The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 for the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for the General Fund. The level of control (level at which expenditures may not exceed budget) is the fund. Unused appropriations for all the above annually budgeted funds lapse at the end of the fiscal year. Budgeted amounts are the final authorized amount as revised during the year. Actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items to the General Fund.

F. Cash - Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, To maximize investment opportunities, the District participate in a pooling of cash and investment income with other local agencies. Each fund may liquidate its equity in the pool on demand. Investments are recorded at fair value. Fair value is based on quoted market prices.

As of June 30, 2023 and June 30, 2024, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
2023 Cash in County Treasury	\$166,554	Unrated	NA
	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
2024 Cash in County Treasury	\$185,902	Unrated	NA

Interest rate risk. - The District does not currently have a policy regarding interest rate risk.

Credit risk. - The District does not have a formal policy regarding credit risk

Custodial credit risk. -The District’s investment in the State and County Treasurer’s investment pools represents a proportionate interest in the pool’s portfolio; however, the District’s portion is not identified with specific investments and is not subject to custodial credit risk.

Concentration of credit risk. - The District does not have a policy for concentration of credit risk.

G. Fixed Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2023 and June 30, 2024**

their estimated fair value on the date received.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

H. Net Position

The District's net position represents the difference between its assets and liabilities in the statement of net position. Net position is reported as restricted with there are legal limitations imposed on their use by their source. Portions of the unreserved net assets or fund balance may be designated to indicate tentative plans for financial resources utilization in a future period, such as for general contingencies, purchase of capital assets, or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

I. Property Tax Revenue

The District assesses tax through the County tax rolls. Property taxes attach as an enforceable lien on property as of March 1. Taxes are levied on July 1 and payable in two installments on December 10 and April 10, for the secured roll. The unsecured roll is due August 31. All taxes become delinquent if not paid on the due dates.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: ENDOWMENT CARE FUND

The District maintains an Endowment Care Fund in compliance with California Health and Safety Code Article 4, Chapter 8, Part 4, Division 8, Sections 9000-9005. The District holds the money in trust. The income generated by the Endowment Care Fund is available to provide maintenance of the cemetery, but the principle of the trust fund is non-expendable.

NOTE 4: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

NOTE 5: CONTIGENCIES

As of June 30, 2024, the District did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2023 and June 30, 2024****NOTE 6: SUBSEQUENT EVENTS**

The District's management has evaluated events and transactions subsequent to June 30 2024, for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **February 27, 2026**, the date the financial statements became available to be issued. The entity has not evaluated subsequent events after **February 27, 2026**. The District did not have any subsequent events that require recognition or disclosure in the financial statements for the year ended June 30, 2024.

Glenbrook Cemetery District

February 27, 2026
Pehling, Zach o.

Dear Pehling, Zach o.:

This representation letter is provided in connection with your audit of the Glenbrook Cemetery District as of June 30, 2017 and June 30, 2024 and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Glenbrook Cemetery District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of February 27, 2026:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement date February 27, 2026, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule⁸ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes,⁷ and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have *no knowledge of any* fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have *no knowledge of any* allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We *are not aware of any pending or threatened* litigation, claims, and assessments whose effects should be considered when preparing the financial statements *and we have not consulted legal counsel concerning litigation, claims, or assessments.*
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- *There have been no* communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Glenbrook Cemetery District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Glenbrook Cemetery District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Glenbrook Cemetery District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
-