

Glenbrook Cemetery District
P.O. Box 646 12969 Bottle Rock Road
Cobb, CA 95426
(707) 279-4450

BOARD OF TRUSTEES AGENDA
October 2, 2023, 7:00 P.M., in the District Office

1. CALL TO ORDER –

ROLL CALL:

- () Stephen Barnes () Rob Bostock () Eric Patrick () Douglas Domer
- () Francis Lincoln () Bruce Ebinger-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 August 7, 2023 Regular Meeting Minutes. **(PG2)**

3b. FINANCES - Approval of the financial reports and fund balances YTD October 2, 2023 and operating expense checks issued for the months of August, September, and MTD October 2, 2023. **(PG4)**

3c. RESOLUTION 2023-24-01 – Correct amounts due to error in calculation for total services & supplies from \$24,635 to \$24,235 and total contingencies from \$2,496 to \$2,896. **(PG10)**

4. TIMED ITEMS

4a. 7:10 P.M. – PUBLIC INPUT

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

4c. 7:20 P.M. – Consideration for appointment of committee to review customer’s consideration for changes and provide recommendations. Placed on the agenda by Chairman Rob Bostock. **(PG16)**

4d. 7:40 P.M. – Consideration for purchase of single lawn crypts. Placed on the agenda by District Sexton Bruce Ebinger. **(PG17)**

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.

Glenbrook Cemetery District
P.O. Box 646 12969 Bottle Rock Road
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BOARD OF TRUSTEES MINUTES
August 7, 2023, 7:00 P.M., in the District Office

1. **CALL TO ORDER** – *Chairperson Bostock called meeting to order at 7:00 p.m.*

ROLL CALL:

(x) Stephen Barnes (x) Rob Bostock (x) Eric Patrick (x) Douglas Domer
(x) Francis Lincoln () Bruce Ebinger-Staff (x) Gloria Fong-Staff

2. **APPROVAL OF AGENDA** – *Domer motioned to approve agenda, seconded by Lincoln. AYES: 5. ABSENT/NOT VOTING: 0.*

3. **APPROVAL OF CONSENT ITEMS** – *Domer motioned to approve consent items, seconded by Lincoln. AYES: 5. ABSENT/NOT VOTING: 0.*

3a. **MINUTES** - Discussion, possible approval of the June 5, 2023 Regular Meeting Minutes. **(PG2)**

3b. **FINANCES** - Approval of the financial reports and fund balances YTD August 7, 2023 and operating expense checks issued for the months of June, July, and MTD August 7, 2023. **(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 Grand Jury Report response. Placed on the agenda by District Secretary Gloria Fong. **(PG11)**

Patrick motion to approve response as written, seconded by Domer. AYES: 5. ABSENT/NOT VOTING: 0.

Barbara Galvan informed the Board that while she is no longer on the Grand Jury, she has informed them of the ground water situation and that she will be following up on it.

4d. 7:40 P.M. – Consideration for Rate Update recommendations. Placed on the agenda by District Secretary Gloria Fong. **(PG12)**

No action taken.

4e. 7:50 P.M. – PUBLIC HEARING: Consideration for Resolution 2023-24-01. A Resolution Adopting Budget for Fiscal Year 2023-24. Placed on the agenda by District Secretary Gloria Fong. **(PG23)**

Domer motion to approve resolution as written, seconded by Patrick. AYES: 5. ABSENT/NOT VOTING: 0.

5. **NON TIMED ITEMS**

5a. **Cemetery Operation Reports**

No report.

5b. **Board Member Reports**

Barnes – *No activity to report.*

Patrick – *No activity to report.*

Domer – *No activity to report.*

Lincoln – *No activity to report.*

Bostock – *No activity to report.*

5c. *Domer motion to adjourn the meeting at 8:03 p.m., seconded by Patrick. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

GLORIA FONG
District Secretary

ROB BOSTOCK
Chairperson

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

AUGUST 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3499	58.28	KELSEYVILLE LUMBER TOP SOIL & PLANT FERTILIZATION	18.00	58.28
3500	43.91	LAKE COUNTY RECORD BEE 7/28/23 LEGAL PUB 23-24 BUDGET	24.00	43.91
3501	99.00	STEPHEN C BARNES STIPEND - 8/7 BOARD MTG	29.50	99.00
3502	99.00	ROB BOSTOCK STIPEND - 8/7 BOARD MTG	29.50	99.00
3503	99.00	DOUGLAS DOMER STIPEND - 8/7 BOARD MTG	29.50	99.00
3504	99.00	FRANCIS LINCOLN STIPEND - 8/7 BOARD MTG	29.50	99.00
3505	99.00	ERIC PATRICK STIPEND - 8/7 BOARD MTG	29.50	99.00
3506	37.50	SOUTH LAKE REFUSE & RECYCLING WASTE DISPOSAL ME 06/30/23 WASTE DISPOSAL ME 06/30/23 WASTE DISPOSAL ME 07/31/23	14.00 14.00 14.00	-31.88 33.30 36.08
3507	34.44	AT&T PHONE CHGS 7/13-8/12	12.00	34.44

**GLENBROOK CEMETERY DISTRICT
WARRANT LIST**

AUGUST 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3508	670.00	BRUCE EBINGER		
		GROUNDS MAINT - 7/16-8/15 (18.5 HRS)	18.00	320.00
		SEXTON 100	23.80	200.00
		CREMATION INTERMENT 100	23.80	150.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3509	666.00	GLORIA FONG		
		ADMINISTRATIVE SVCS AUG	23.80	600.00
		REIMB POSTAGE (5 BOOKS)	22.71	66.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3510	162.49	PAPERWORLD INC		
		AP CHECKS (250)	22.70	162.49
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3511	49.68	PG&E		
		ELECTRIC CHGS 7/17 -8/16	30.00	49.68

Warrant Total \$2,217.30

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

SEPTEMBER 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3512	96.34	KELSEYVILLE LUMBER IRRIGATION, GROUND MAINT. SUPPLIES	18.00	96.34
3513	73.64	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	73.64
3514	57.60	PG&E ELECTRIC CHARGES 8/17 - 9/14	30.00	57.60
3515	509.54	BRUCE EBINGER GROUNDS MAINT - 8/16 - 9/15 (32 HRS) REIMB MOWER PARTS HEADSTONE SETTING 141	18.00 17.00 23.80	320.00 89.54 100.00
3516	600.00	GLORIA FONG ADMINISTRATIVE SVCS - SEPT	23.80	600.00
Warrant Total	\$1,337.12			

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

MTD OCTOBER 2, 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3517	500.00	SARA MAY HEADSTONE RETURN 141	69.91	500.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3518	32.99	AT&T PHONE LINE CHARGES 8/13-9/12	12.00	32.99
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3519	550.00	BRUCE EBINGER CREMATION INTERMENT 147TL SEXTON 147TL WEEKEND 147TL	23.80 23.80 23.80	150.00 200.00 200.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3520	99.00	STEPHEN C BARNES STIPEND - 10/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3521	99.00	ROB BOSTOCK STIPEND - 10/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3522	99.00	DOUGLAS DOMER STIPEND - 10/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3523	99.00	FRANCIS LINCOLN STIPEND - 10/2 BOARD MTG REPL CK 3449 STIPEND - 2/6 BOARD MTG	29.50 29.50	99.00 99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3524	99.00	ERIC PATRICK STIPEND - 10/2 BOARD MTG REPL CK 3430 STIPEND - 12/5 BOARD MTG	29.50 29.50	99.00 99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3525	1,550.00	CORDEIRO VAULT COMPANY INC LAWN CRYPTS (5)	23.80	1,550.00
Warrant Total	\$3,325.99			

GLENBROOK CEMETERY DISTRICT
Budget Summary

		<u>2023-2024</u>	<u>AUG</u>	<u>2022-2023</u>	<u>SEP</u>	<u>OCT</u>	<u>OCT</u>	<u>UNENCUM</u>	<u>% OF</u>
		<u>RECOMMENDED</u>	<u>CURR MO</u>	<u>ADOPTED</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	\$ 400.00	\$ 34.44	\$ 450.00	\$ -	\$ 32.99	\$ 100.43	\$ 349.57	22.3%
791	14.00 HOUSEHOLD EXPENSES	\$ 400.00	\$ 37.50	\$ 450.00	\$ 73.64	\$ -	\$ 143.02	\$ 306.98	31.8%
791	15.12 INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ 945.00	\$ 155.00	85.9%
791	17.00 MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ 500.00	\$ 89.54	\$ -	\$ 89.54	\$ 410.46	17.9%
791	18.00 MAINTENANCE - BLDGS & IMPRV	\$ 4,840.00	\$ 378.28	\$ 4,840.00	\$ 416.34	\$ -	\$ 1,114.62	\$ 3,725.38	23.0%
791	20.00 MEMBERSHIPS	\$ 150.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00	0.0%
791	22.70 OFFICE SUPPLIES	\$ 300.00	\$ 162.49	\$ 500.00	\$ -	\$ -	\$ 162.49	\$ 337.51	32.5%
791	22.71 POSTAGE	\$ 200.00	\$ 66.00	\$ 200.00	\$ -	\$ -	\$ 66.00	\$ 134.00	33.0%
791	23.80 PROFESSIONAL & SPECIAL SVCS	\$ 9,375.00	\$ 950.00	\$ 9,375.00	\$ 700.00	\$ 2,100.00	\$ 4,700.00	\$ 4,675.00	50.1%
791	24.00 PUBLICATIONS & LEGAL NOTICES	\$ 100.00	\$ 43.91	\$ 100.00	\$ -	\$ -	\$ 43.91	\$ 56.09	43.9%
791	27.00 SMALL TOOLS & INSTRUMENTS	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791	28.30 SPECIAL DEPT. - SUPPLIES & SVCS	\$ 1,500.00	\$ -	\$ 2,450.00	\$ -	\$ -	\$ -	\$ 2,450.00	0.0%
791	29.50 TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ 495.00	\$ 3,070.00	\$ -	\$ 693.00	\$ 1,188.00	\$ 1,882.00	38.7%
791	30.00 UTILITIES	\$ 400.00	\$ 49.68	\$ 450.00	\$ 57.60	\$ -	\$ 151.93	\$ 298.07	33.8%
791	38.00 INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SERVICES & SUPPLIES		\$ 22,835.00	\$ 2,217.30	\$ 24,235.00	\$ 1,337.12	\$ 2,825.99	\$ 8,704.94	\$ 15,530.06	35.9%
<u>OTHER</u>									
791	48.00 TAXES & ASSESSMENTS	\$ 100.00	\$ -	\$ 270.00	\$ -	\$ -	\$ -	\$ 270.00	0.0%
TOTAL OTHER		\$ 100.00	\$ -	\$ 270.00	\$ -	\$ -	\$ -	\$ 270.00	0.0%
<u>CAPITAL OUTLAY</u>									
791	61.60 BLDG & IMPR - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL FIXED ASSETS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>CONTINGENCIES</u>									
791	90.91 CONTINGENCIES	\$ 5,975.00	\$ -	\$ 2,896.00	\$ -	\$ -	\$ -	\$ 2,896.00	0.0%
TOTAL EXPENDITURES		\$ 28,910.00	\$ 2,217.30	\$ 27,401.00	\$ 1,337.12	\$ 2,825.99	\$ 8,704.94	\$ 18,696.06	31.8%
<u>REVENUE FROM SERVICE CHARGES</u>									
466	6921 SERVICES - NON TAXABLE	\$ 750.00	\$ 2,200.00	\$ 750.00	\$ 3,200.00	\$ -	\$ 5,400.00	\$ (4,650.00)	720.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99.00	\$ (99.00)	100.0%
492	7993 OTH REVENUE - INS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	8122 OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
502	8123 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
NET EXPENSES		\$ (28,160.00)	\$ (17.30)	\$ (26,651.00)	\$ 1,862.88	\$ (2,825.99)	\$ (3,205.94)	\$ (23,445.06)	
<u>GENERAL REVENUE</u>									
411	1010 PROPERTY TAX - CURR SECURED	\$ 15,910.00	\$ -	\$ 15,910.00	\$ -	\$ -	\$ -	\$ 15,910.00	0.0%
411	1015 PROP 1A, ERAF/SRAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1020 PROPERTY TAX - CURR UNSECURED	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	0.0%
411	1025 PROPERTY TAX - SUPP 813-CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1030 PROPERTY TAX - PRIOR SECURED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1035 PROPERTY TAX - SUPP 813-PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1040 PROPERTY TAX - PRIOR UNSECURED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
441	4201 INTEREST	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	0.0%
453	5460 STATE HOPTR	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ 150.00	0.0%
453	5470 STATE AID DISASTER REV LOSS BACKFILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL GENERAL REVENUE		\$ 16,660.00	\$ -	\$ 16,660.00	\$ -	\$ -	\$ -	\$ 16,660.00	
NET (SHORTFALL) / +		\$ (11,500.00)	\$ (17.30)	\$ (9,991.00)	\$ 1,862.88	\$ (2,825.99)	\$ (3,205.94)	\$ (6,785.06)	

GLENBROOK CEMETERY DISTRICT
Budget Summary

		<u>2023-2024</u>	AUG	<u>2022-2023</u>	SEP	OCT	OCT	UNENCUM	% OF
		<u>RECOMMENDED</u>	CURR MO	<u>ADOPTED</u>	CURR MO	CURR MO	YTD	BALANCE	BUDGET
390 0000	NET BEGINNING YEAR (FUND BALANCE)	\$ 13,900.00		\$ 22,691.33			\$ 22,646.35		
	RESERVES (TO) / FROM	\$ (2,400.00)		\$ (12,700.00)			\$ (12,655.00)		
	<u>OPERATING CASH BALANCE</u>	<u>0.00</u>		<u>0.33</u>			<u>6,785.41</u>		
RESERVE DESIGNATIONS									
391 0100	RESERVES - GENERAL	\$ 23,419.00		\$ 23,419.00			\$ 23,419.00		
392 0500	RESERVES - CAPACITY EXPANSION	\$ 43,640.00		\$ 53,940.00			\$ 53,895.00		
392 0600	RESERVES - BUILDING	\$ 6,000.00		\$ 6,000.00			\$ 6,000.00		
	<u>TOTAL RESERVE DESIGNATIONS</u>	<u>\$ 73,059.00</u>		<u>\$ 83,359.00</u>			<u>\$ 83,314.00</u>		
	CASH BALANCE	<u>\$ 73,059.00</u>		<u>\$ 83,359.33</u>			<u>\$ 90,099.41</u>		
	<u>PREPAY FUND 390 - CASH BALANCE</u>						<u>\$ 17,438.30</u>		
	BEGINNING FUND BALANCE						\$ 17,438.30		
441 4201	INTEREST						\$ -		
466 6921	SERICES - NON TAXABLE	\$ -		\$ -	\$ -	\$ -	\$ -		
491 7950	SERVICES - PRIOR YR	\$ -		\$ -	\$ -	\$ -	\$ -		
502 8123	TRANSFERS OUT						\$ -		
	TOTAL	\$ -		\$ -	\$ -	\$ -	\$ -		
	<u>ENDOWMENT FUND 394 - CASH BALANCE</u>						<u>\$ 39,280.14</u>		
	BEGINNING FUND BALANCE						\$ 38,580.14		
441 4201	INTEREST						\$ -		
466 6921	SERICES - NON TAXABLE	\$ 350.00		\$ 350.00	\$ -	\$ -	\$ 700.00		
491 7950	SERVICES - PRIOR YR	\$ -		\$ -	\$ -	\$ -	\$ -		
502 8123	TRANSFERS OUT						\$ -		
	TOTAL	\$ 350.00		\$ 350.00	\$ -	\$ -	\$ 700.00		
	<u>INTEREST FUND 395 - CASH BALANCE</u>						<u>\$ 10,655.06</u>		
	BEGINNING FUND BALANCE						\$ 10,655.06		
441 4201	INTEREST						\$ -		
466 6921	SERICES - NON TAXABLE	\$ -		\$ -	\$ -	\$ -	\$ -		
502 8123	TRANSFERS OUT						\$ -		
	TOTAL	\$ -		\$ -	\$ -	\$ -	\$ -		
	<u>HEADSTONE FUND 396 - CASH BALANCE</u>						<u>\$ 7,675.00</u>		
	BEGINNING FUND BALANCE						\$ 6,575.00		
441 4201	INTEREST						\$ -		
466 6991	SERICES - NON TAXABLE	\$ 800.00		\$ 800.00	\$ (500.00)	\$ -	\$ 1,100.00		
502 8123	TRANSFERS OUT	\$ -		\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 800.00		\$ 800.00	\$ (500.00)	\$ -	\$ 1,100.00		

September 20, 2023

To: Board of Trustees, Glenbrook Cemetery District

From: Gloria Fong, District Secretary

Subject: Resolution 2023-24-01

This is to correct the addition error. No changes are needed to the total. It was reported on page 39 of the last meeting on the spreadsheet as \$24,235 for total services and \$2,896 for contingencies.

GLENBROOK CEMETERY DISTRICT

Budget Summary

<<PG39>>

	2023-2024 RECOMMENDED	2023-2024 ADOPTED	2022-2023 EST ACTUAL	2021-2022 ACTUAL	2020-2021 ACTUAL	2019-2020 ACTUAL	2018-2019 ACTUAL	2017-2018 ACTUAL	2016-2017 ACTUAL	2015-2016 ACTUAL	2014-2015 ACTUAL	2013-2014 ACTUAL	2012-2013 ACTUAL	2011-2012 ACTUAL
38.001 INVENTORY	\$ 22,835.00	\$ 24,235.00	\$ 24,806.40	\$ 19,889.78	\$ 24,928.69	\$ 18,965.48	\$ 23,306.74	\$ 15,130.83	\$ 20,283.88	\$ 23,519.31	\$ 27,628.23	\$ 20,278.40	\$ 23,753.50	\$ 20,416.69
OTHER						1,802.46				246.11				
TOTAL SERVICES & SUPPLIES	\$ 22,835.00	\$ 24,235.00	\$ 24,806.40	\$ 19,889.78	\$ 24,928.69	\$ 18,965.48	\$ 23,306.74	\$ 15,130.83	\$ 20,283.88	\$ 23,519.31	\$ 27,628.23	\$ 20,278.40	\$ 23,753.50	\$ 20,416.69
48.00 TAXES & ASSESSMENTS	\$ 100.00	\$ 170.00	\$ -	\$ 84.00	\$ 127.00	\$ 36.00	\$ 37.00	\$ 41.14	\$ 38.40	\$ 139.50	\$ -	\$ 38.00	\$ 225.00	\$ 37.00
48.001 State Board of Equalization	100.00	170.00	-	84.00	127.00	36.00	37.00	41.14	38.40	139.50	-	38.00	225.00	37.00
TOTAL OTHER	\$ 100.00	\$ 170.00	\$ -	\$ 84.00	\$ 127.00	\$ 36.00	\$ 37.00	\$ 41.14	\$ 38.40	\$ 139.50	\$ -	\$ 38.00	\$ 225.00	\$ 37.00
CAPITAL OUTLAY														
61.80 BLDG & IMPR- OJRR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,670.00	\$ -	\$ 5,273.89	\$ 25,150.00	\$ -
TOTAL FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,670.00	\$ -	\$ 5,273.89	\$ 25,150.00	\$ -
CONTINGENCIES														
791	\$ 5,975.00	\$ (3,079.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 28,910.00	\$ (1,509.00)	\$ 24,806.40	\$ 19,983.78	\$ 25,055.69	\$ 18,941.48	\$ 23,343.74	\$ 15,171.97	\$ 20,322.28	\$ 32,328.81	\$ 27,628.23	\$ 25,590.29	\$ 49,128.50	\$ 20,453.69

A RESOLUTION ADOPTING BUDGET FOR FISCAL YEAR 2023-2024

WHEREAS, the Adopted Budget of the Glenbrook Cemetery District has prepared and made available for public review with notice published specifying the time and place of the hearing for the purpose of adopting the Fiscal Year 2023-2024 Budget; and

WHEREAS the Board of Trustees held public hearing for discussion and consideration of Fiscal Year 2023-2024 Final Budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Glenbrook Cemetery District that:

1. The budget, as increased, modified and revised during the public hearing is hereby adopted as the Fiscal Year 2023-2024 Budget for Glenbrook Cemetery District, and includes appropriations for each of the objects and sub-objects of the expenditures listed in the Budget as amended by the Board of Trustees during public hearing and a memorandum of adopted budget delivered to the County of Lake Auditor-Controller's Office.

2. The Fiscal Year 2023-2024 Budget Appropriations are summarized as follows:

Salaries and Benefits:	0	
Services and Supplies:	24,635	24,235
Other:	270	
Fixed Assets:	0	
Contingencies	2,496	2,896
<u>Reserves increase/(decrease) to</u>	<u>12,700</u>	
TOTAL	\$40,101	

BE IT FURTHER RESOLVED that the Board of Trustees:

- Has designated Secretary or Bookkeeper as having authority to approve budget transfers except from fixed assets or contingencies, pursuant to Government Code Section 29125(b).
- Has designated Secretary or Bookkeeper as having authority to approve Inter-Fund Transfers.
- Has required the number of two Board Trustee signatures on checks.

THIS RESOLUTION was introduced and adopted by the Board of Trustees of the Glenbrook Cemetery District on the 7th day of August, 2023 by the following vote::

AYES:
NOES:
ABSENT OR NOT VOTING:

ATTEST: _____
Gloria Fong, District Secretary

Signed by: _____
ROB BOSTOCK, Chairperson, Board of Trustees

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington
Auditor-Controller

FROM: Glenbrook Cemetery District

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2023-2024

DATE: August 7, 2023

The Board of Directors of the Glenbrook Cemetery District District DID approve, during their public meeting on August 7, 2023, the following for ADOPTED BUDGET and for ADOPTED RESERVES/DESIGNATIONS for fiscal year 2023-2024.

Total Appropriation for Budget Expenditures: (A) 27401

Authorize Auditor-Controller to adjust Reserves/Designations as necessary

YES or NO

Increase to Reserves/Designations:

Reserve:

General 0

Designation:

Equipment Replacement 0

Building 0

Capacity Expansion 12,700 **12,655 INSUF FB**

Medical Services & Supplies 0

Other (Identify) 0

Total Reserves/Designations (page 2): (B) 12,700 **12,655**

Total ADOPTED requirements for Fiscal Year 23/24 (C) 40,101 **40,056**

Reilly G. Best
Authorized Signature
(Chairperson of the Board ONLY)

8/7/2023
Date

2023 AUG 16 A 9:30
AUDITOR-CONTROLLER
COUNTY CLERK

For additional Budget information please contact:

Marcy Harrison
Chief Deputy Auditor-Controller

Jenavive Herrington
Auditor-Controller

ADOPTED BUDGET

Budget Summary Worksheet - ADOPTED 2023-24

(Note: Category totals on this form **must** agree with category totals of budget submission - District's responsibility).

Total Salaries & Employee Benefits	0
Total Service & Supplies	24635 24,235
Total Other	270 +170
Total Fixed Assets	0
Sub-Total	24905
Total Contingencies	2496 2896 <3479.00>
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	<u>27401</u> (A)

Increases or Decreases to Reserves/Designations - ADOPTED 2023-24

Description	Balance as of 6/30/23 <small>(*Use latest Balance Sheet Data)</small>	(B) Increase Amount	(B) Decrease Amount	Total Budger Yr Reserves/Desgn.
Reserve:				
General	23,419 ✓	0	0	23,419
Designation:				
Equipment Repl	0	0	0	0
Building	6,000 ✓	0	0	6,000
Capacity Expansion	41,240 ✓	12,700 12,655	0	53,940
Medical Svcs/Supps	0	0 ins	0	0
Other (Identify)	0	0 FB	0	0

Must be completed by District for verification by Auditor

Total	<u>(A)</u> 27401	+	<u>(B)</u> 12,700	=	<u>(C)</u> 40,101	40,056
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Total ADOPTED Appropriation \$ **12,655** 27401 (A) and total combined increase/
 decrease to reserves \$ 12,700 (B) constitutes the District's Total ADOPTED
 Budget financing requirement of \$ 40,101 (C) for Fiscal Year 2023-24.

EXPENDITURE/REVENUE SUMMARY
INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED
FISCAL YEAR 2023-24

District Name Glenbrook Cemetery District Budget Unit No. 9106

Expenditures

Account #	Title	Recommended	Approved
791.12-00	Communications	400	450
791.14-00	Household	400	450
791.20-00	Memberships	150	250
791.22-70	Office Supplies	300	500
791.28-30	Spec Dept-Sup,Svc	1500	2450
791.30-00	Utilities	400	450
791.48-00	Taxes & Asmts	100	270

+50
+50
+100
+200
+950
+50
+170

+1570

Revenues

Account #	Title	Recommended	Approved
	Fund Balance	13900	22691
392.05-00	Increase Res	-2400	-12700
			12,655

22,646

September 22, 2023

To: Board of Trustees, Glenbrook Cemetery District

From: Rob Bostock, Chairman

Subject: Appointment of Committee members

On June 6, written recommendations and requests were received with some action taken the past few months. The intent of this committee is to review the actions and return to the Board with their findings and or actions for the Board to act upon.

September 26, 2023

To: Board of Trustees, Glenbrook Cemetery District

From: Gloria Fong, District Secretary

Subject: Purchase of cement liners

An unusual # of full burials have taken place this calendar year, requiring the purchase to restock the cement liners.

The last purchase was Sep 2022 for 2 at \$312 each and May 2021 for 3 @ \$270 each plus \$250 shipping.

Burial Vaults

Doric Protective Burial Vaults

Non-Protective Outer Burial Containers

Cordeiro Vault

This unit is made of high quality, steel reinforced concrete. It has a complete bottom and is coated inside and out with latex paint. It seals with an asphalt sealant in a tongue and groove configuration. It has a dome top to add extra strength.



Companion Lawn Crypt

This unit is constructed with high quality, steel reinforced concrete and will accept two caskets. There is a concrete inner-shutter that separates the two caskets at time of burial. It can be used in a prebury project or on an individual at-need basis. There are two drain holes in the solid bottom to allow drainage.



Single Lawn Crypt

This unit is a basic outer burial container with a full bottom and two drain holes. It does not seal and has a flat concrete cover. It can be used in prebury projects or on an individual at-need basis.



Ring Liner

This is an outer burial container with no bottom with the casket basically sitting on the bare ground. It can be used to fulfill the minimum cemetery endowment care regulation.

