

Glenbrook Cemetery District

P.O. Box 646 12969 Bottle Rock Road

Cobb, CA 95426

(707) 279-4450**BOARD OF TRUSTEES MEETING AGENDA****August 3, 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 June 1, 2026 Regular Meeting Minutes. **(PG2)**

3b. FINANCES - Approval of the financial reports and fund balances operating expense checks issued for the months of June, July and MTD August 3 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 Resolution No. 2026-27-01, A Resolution Adopting Budget for Fiscal Year 2026-2027 Adopted Budget. Placed on the agenda by Staff. (PG8)

4d. 7:25 P.M. – Consideration for Columbarium. Placed on the agenda by Chairperson Frank Lincoln (PG15)

4e. 7:35 P.M. – Consideration for PnPCPA Engagement Letter for the year ended June 30, 2025 and June 30, 2026 Audit. Placed on the agenda by Staff. (PG17)

4f. 7:40 P.M. – Consideration for biennial review of Conflict of Interest. Placed on agenda by Staff. (PG21)

4g. 7:50 P.M. – Consideration for removal of multiple trees near office building that are affecting burial sites and front wall, including cost to reset headstones. Placed on agenda by Staff.

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.

Next meeting scheduled for October 5, 2026

Posted July 31, 2026

By/For: Gloria Fong, District Secretary

Glenbrook Cemetery District

P.O. Box 646 12969 Bottle Rock Road

Cobb, CA 95426

(707) 279-4450**BOARD OF TRUSTEES MEETING MINUTES****June 1, 2026, 7:00 P.M., in the District Office**

1. *Chairperson Lincoln called meeting to order at 7:03 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: None.*

3. **APPROVAL OF CONSENT ITEMS** – *Deffenbaugh motion to approve consent items, seconded by Barnes. AYES: 5. NOES: None.*

3a. MINUTES - Discussion, possible approval of the April 6, 2026 Regular Meeting Minutes. **(PG2)**

3b. FINANCES - Approval of the financial reports and fund balances YTD June 2026 and operating expense checks issued for the months of February, March and MTD June 1, 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 Year 2026-2027 Recommended Budget. Placed on the agenda by Staff. **(PG10)**

Bostock motion to approve 4c as presented, seconded by Barnes. AYES: 5. NOES: None.

4d. 7:25 P.M. – Consideration for Columbarium. Placed on the agenda by Chairperson Frank Lincoln **(PG22)**

Tabled to next meeting to obtain foundation/concrete cost.

4e. 7:25 P.M. – Consideration for District Credit Card application. Placed on the agenda by Staff.

Deffenbaugh motion to approve WestAmerica credit card application with two cards issued at purchase policy per month limits of \$1000 for Sexton and \$200 for District Secretary, seconded by Barnes. AYES: 5. NOES: None.

5. **NON TIMED ITEMS**

- 5a. Cemetery Operation Reports

Sexton Robert Stark reports irrigation lines have been on due to dry weather, mowing is ahead of schedule, request from family to hold wedding near mother's place of rest, and item about credit cards, addressed earlier tonight.

District Secretary Gloria Fong reports County is progressing with moving to new financial system, Workday.

- 5b. Board Member Reports

McCarthy – Nothing to report.

Barnes – Thank you for bringing refreshments on flag setting day and for the help from K-Corp group of Kelseyville High School; compliments were received from people in the area. Next schedule flag setting will be 10 am July 2nd and removal a week later.

*Bostock – Compliments to Robert for how well the cemetery looks.
Deffenbaugh – Happy to see columbarium idea being considered.
Lincoln – Nothing to report.*

5c. *Deffenbaugh motion to adjourn the meeting at 7:55 p.m., seconded by Barnes. 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

<<PG4>>

JUNE 1, 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3856	64.90	LAKE COUNTY RECORD BEE (check address) 5/23/26 LEGAL PUB 26-27 BUDGET	24.00	64.90
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3857	25.82	PG&E ELECTRIC CHARGES 3/17-4/14	30.00	-7.72
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3858	99.00	STEPHEN C BARNES STIPEND - 6/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3859	99.00	ROB BOSTOCK STIPEND - 6/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3560	99.00	HARRY DEFFENBAUGH STIPEND - 6/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3861	99.00	FRANCIS LINCOLN STIPEND - 6/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3862	99.00	PATRICK MCCARTHY STIPEND - 6/2 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3863	41.62	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	41.62
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3864	38.00	AT&T PHONE LINE CHARGES 5/13-6/12	12.00	38.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3865	850.00	ROBERT STARK GROUNDS MAINT	18.00	450.00

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

JUNE 1, 2026

GROUNDS MAINT	18.00	-425.00
GROUNDS MAINT	18.00	450.00
GROUNDS MAINT	18.00	-425.00
GROUNDS MAINT	18.00	450.00
SEXTON 476E	23.80	200.00
CREMATION INTERMENT 476E	23.80	150.00

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3866	600.00	GLORIA FONG		
		ADMINISTRATIVE SVCS - JUN	23.80	600.00

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3867	75.04	HARRY DEFFENBAUGH		
		REIMB PLAQUE - EBINGER	22.70	75.04

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3868	379.60	ROBERT STARK		
		REIMB EQUIPMENT FUEL	29.50	29.60
		SEXTON 288	23.80	200.00
		CREMATION INTERMENT 288	23.80	150.00

Warrant Total \$2,569.98

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

<<PG6>>

JULY 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3869	975.00	GOLDEN STATE RISK MANAGEMENT AUTHORITY GENERAL LIABILITY 2026-2027	15.12	975.00
3870	107.11	PG&E ELECTRIC CHGS 5/14-6/11 ELECTRIC CHGS 6/12-7/13	30.00 30.00	45.23 61.88
3871	41.62	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	41.62
3872	38.00	AT&T PHONE LINE CHARGES 6/13-7/12	12.00	38.00
3873-3877		VOID		
3878	60.87	LAKE COUNTY RECORD BEE 7/24/26 LEGAL PUB 26-27 BUDGET	24.00	60.87
3879	800.00	ROBERT STARK GROUNDS MAINT SEXTON 64 CREMATION INTERMENT 64	18.00 23.80 23.80	450.00 200.00 150.00
3880	600.00	GLORIA FONG ADMINISTRATIVE SVCS - JULY	23.80	600.00
3881	700.00	KRISTENE WILDER HEADSTONE DEP 64 HEADSTONE SET 64	69.91 69.21	500.00 200.00
Warrant Total	\$3,322.60			

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

<<PG7>>

MTD AUGUST 3, 2026

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
388ï	100.00	KRISTENE WILDER PREPAY FEE 64	69.21	100.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
388i	99.00	STEPHEN C BARNES STIPEND - 8/3 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
388i	99.00	ROB BOSTOCK STIPEND - 8/3 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
388ë	99.00	HARRY DEFFENBAUGH STIPEND - 8/3 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
388ê	99.00	FRANCIS LINCOLN STIPEND - 8/3 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
388é	99.00	PATRICK MCCARTHY STIPEND - 8/3 BOARD MTG	29.50	99.00
Warrant Total	\$595.00			

BOARD OF TRUSTEES, GLENBROOK CEMETERY DISTRICT**COUNTY OF LAKE, STATE OF CALIFORNIA****RESOLUTION NO. 2026-27 01****A RESOLUTION ADOPTING BUDGET FOR FISCAL YEAR 2026-2027**

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 2026-2027 Budget; and

WHEREAS the Board of Trustees held public hearing for discussion and consideration of Fiscal Year 2026-2027 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 2026-2027 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 2026-2027 Budget Appropriations are summarized as follows:

Salaries and Benefits:	0
Services and Supplies:	32,620
Other:	270
Fixed Assets:	0
Contingencies	6,968
Reserves increase/(decrease) to	4,500
TOTAL	\$44,358

BE IT FURTHER RESOLVED that the Board of Trustees:

1. 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).

2. Has designated Secretary or Bookkeeper as having authority to approve Inter-Fund Transfers.

3. 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 3rd day of August, 2026 by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

ATTEST: _____
Gloria Fong, District Secretary

Signed by: _____
FRANK LINCOLN, Chairperson, Board of Trustees

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington

Auditor-Controller

FROM: GLENBROOK CEMETERY DISTRICTFund No: 306

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2026-2027

Dept: 9106DATE: AUGUST 3, 2026

The Board of Directors of the Glenbrook Cemetery District District **DID**
 approve, during their public meeting on 3-Aug-26, the following for
 ADOPTED BUDGET and for ADOPTED RESERVES/DESIGNATIONS for fiscal year 2026-2027.

Authorize Auditor-Controller to adjust Reserves/Designations as necessary: X or NO
YES

TOTAL FINANCING USES:

Total Appropriation for Budget Expenditures:

(A) 39,858

(Detail by Category on Pg. 2)

Increase to Reserves/Designations:

(B) 4,500

(Detail on Pg. 2)

Total Uses: 44,358**TOTAL FINANCING SOURCES:**

Total Fund Balance Available as of:

6/30/202622,798

Total Anticipated Revenues:

21,560

(Detail on Pg. 10)

Decrease to Reserves/Designations:

(B) 0

(Detail on Pg. 2)

Total Sources: 44,358Variance: 0

Total ADOPTED requirements for Fiscal Year 26/27

(C) 44,358

 Authorized Signature
 (Chairperson of the Board **ONLY**)

 Date

For additional Budget information please contact:

Rebecca Gunther

Supervising Accountant-Auditor

Sarah Brown

Chief Deputy Auditor-Controller

ADOPTED BUDGET

Budget Summary Worksheet - ADOPTED 2026-27

(Note: Category totals on this form **must** agree with category totals of budget submission.
Use amounts from Recommended +/- changes made on Adopted - District's responsibility).

Total Salaries & Employee Benefits (01-11 THRU 04-00)	0
Total Service & Supplies (10-00 THRU 38-00)	32,620
Total Other (42-10 THRU 48-00)	270
Total Fixed Assets (60-00 THRU 63-13)	0
Sub-Total	32,890
Total Contingencies	6,968
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	39,858 (A)

Increases or Decreases to Reserves/Designations - ADOPTED 2026-27

Description	Balance as of 6/30/26	(B) Increase Amount	(B) Decrease Amount (enter as neg)	Total Budger Yr Reserves/Design.
Reserve:				
General	24,301			24,301
Designation:				
Equipment Repl				0
Building	6,000			6,000
Capacity Expansion	57,895	4,500		62,395
Medical Svcs/Supps				0
Other (Identify)				0

Must be completed by District for verification by Auditor

	(A)	(B)	(C)	
Total	39,858	4,500	44,358	
Total ADOPTED Appropriation \$	39,858			(A) and total combined increase/
decrease to reserves \$	4,500			(B) constitutes the District's Total ADOPTED
Budget financing requirement of \$	44,358			(C) for Fiscal Year 2026-27.

Account #
(xxx.xx-xx)

Page 3

EXPENDITURE SUMMARY
INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED
FISCAL YEAR 2026-27

District Name GLENBROOK CEMETERY DISTRICT Budget Unit 9106

Account # (xxx.xx-xx)	Title	Recommended	Adopted	Inc/(Dec)
791.23-80	prof & spec svc	9,950	14,700	4,750
791.90-91	contingencies	10,289	6,968	(3,321)
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TOTAL		20,239	21,668	1,429

GLENBROOK CEMETERY DISTRICT

Budget Summary

			2026-2027		2026-2027	2025-2026														2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012					
Fund 306		RECOMMENDED	+(-)	ADOPTED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL											
EXPENDITURES																																						
SERVICES & SUPPLIES																																						
791	12.00	COMMUNICATIONS	\$	500.00	\$	-	\$	500.00	\$	452.10	\$	444.87	\$	416.23	\$	396.92	\$	370.18	\$	351.86	\$	329.37	\$	295.93	\$	317.23	\$	314.71	\$	338.90	\$	277.87	\$	331.18	\$	480.96	\$	531.83
791	14.00	HOUSEHOLD EXPENSES	\$	500.00	\$	-	\$	500.00	\$	481.86	\$	397.65	\$	382.45	\$	396.49	\$	375.46	\$	365.45	\$	346.30	\$	307.41	\$	268.75	\$	254.97	\$	244.49	\$	227.69	\$	219.39	\$	209.29	\$	206.67
791	15.12	INSURANCE - PUBLIC LIABILITY	\$	1,100.00	\$	-	\$	1,100.00	\$	963.00	\$	973.00	\$	945.00	\$	938.00	\$	939.00	\$	930.63	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	972.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	392.00	\$	500.00
791	17.00	MAINTENANCE - EQUIPMENT	\$	500.00	\$	-	\$	500.00	\$	138.00	\$	129.67	\$	136.99	\$	109.05	\$	46.10	\$	31.96	\$	181.54	\$	72.08	\$	146.05	\$	215.06	\$	224.49	\$	50.10	\$	13.40	\$	-	\$	286.18
791	18.00	MAINTENANCE - BLDGS & IMPRV	\$	6,900.00	\$	-	\$	6,900.00	\$	4,841.14	\$	5,792.50	\$	5,173.16	\$	4,631.77	\$	4,850.50	\$	5,131.12	\$	4,269.82	\$	4,977.30	\$	3,137.76	\$	3,815.65	\$	4,955.81	\$	10,269.05	\$	6,719.35	\$	6,986.62	\$	4,750.31
791	20.00	MEMBERSHIPS	\$	250.00	\$	-	\$	250.00	\$	134.00	\$	134.00	\$	134.00	\$	134.00	\$	132.00	\$	132.00	\$	107.00	\$	107.00	\$	107.00	\$	55.00	\$	55.00	\$	75.00	\$	15.00	\$	15.00	\$	15.00
791	22.70	OFFICE SUPPLIES	\$	750.00	\$	-	\$	750.00	\$	301.54	\$	175.19	\$	164.39	\$	83.17	\$	156.90	\$	-	\$	-	\$	865.70	\$	67.41	\$	130.74	\$	19.81	\$	98.40	\$	-	\$	116.76	\$	7.94
791	22.71	POSTAGE	\$	700.00	\$	-	\$	700.00	\$	226.00	\$	205.71	\$	106.80	\$	103.93	\$	69.60	\$	33.00	\$	55.00	\$	122.86	\$	29.40	\$	28.20	\$	58.80	\$	49.00	\$	69.00	\$	74.39	\$	65.64
791	23.80	PROFESSIONAL & SPECIAL SVCS	\$	9,950.00	\$	4,750.00	\$	14,700.00	\$	8,025.00	\$	14,075.00	\$	10,400.00	\$	13,900.00	\$	9,725.00	\$	12,945.00	\$	7,950.00	\$	12,650.00	\$	7,350.00	\$	11,505.00	\$	10,825.00	\$	11,050.00	\$	7,800.00	\$	10,800.00	\$	9,050.00
791	24.00	PUBLICATIONS & LEGAL NOTICES	\$	200.00	\$	-	\$	200.00	\$	116.96	\$	91.69	\$	91.35	\$	40.28	\$	64.51	\$	72.91	\$	140.23	\$	60.92	\$	38.49	\$	41.69	\$	92.98	\$	67.32	\$	83.25	\$	66.86	\$	69.21
791	27.00	SMALL TOOLS & INSTRUMENTS	\$	500.00	\$	-	\$	500.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	310.59	\$	-	\$	-	\$	30.09	\$	-
791	28.30	SPECIAL DEPT. - SUPPLIES & SVCS	\$	2,450.00	\$	-	\$	2,450.00	\$	2,486.64	\$	2,346.24	\$	1,865.00	\$	1,224.00	\$	235.94	\$	1,760.00	\$	504.00	\$	480.00	\$	-	\$	-	\$	2,212.00	\$	500.00	\$	9.00	\$	848.00	\$	2,019.22
791	29.50	TRANSPORTATION & TRAVEL	\$	3,070.00	\$	-	\$	3,070.00	\$	3,139.86	\$	3,168.00	\$	2,475.00	\$	2,574.00	\$	2,574.00	\$	2,871.00	\$	1,980.00	\$	2,079.00	\$	2,333.71	\$	2,670.06	\$	2,667.73	\$	3,607.08	\$	3,765.39	\$	3,430.86	\$	2,702.08
791	30.00	UTILITIES	\$	500.00	\$	-	\$	500.00	\$	352.07	\$	326.91	\$	271.92	\$	274.79	\$	360.59	\$	303.76	\$	109.76	\$	288.54	\$	335.03	\$	280.80	\$	267.60	\$	353.72	\$	253.44	\$	302.67	\$	212.51
791	38.00	INVENTORY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,932.46	\$	-	\$	-	\$	-	\$	246.11	\$	-	\$	-	\$	-	\$	-
TOTAL SERVICES & SUPPLIES			\$	27,870.00	\$	4,750.00	\$	32,620.00	\$	21,658.17	\$	28,260.43	\$	22,562.29	\$	24,806.40	\$	19,899.78	\$	24,928.69	\$	18,905.48	\$	23,306.74	\$	15,130.83	\$	20,283.88	\$	23,519.31	\$	27,625.23	\$	20,278.40	\$	23,753.50	\$	20,416.59
OTHER																																						
791	48.00	TAXES & ASSESSMENTS	\$	270.00	\$	-	\$	270.00	\$	37.00	\$	133.00	\$	177.00	\$	-	\$	84.00	\$	127.00	\$	36.00	\$	37.00	\$	41.14	\$	38.40	\$	139.50	\$	-	\$	38.00	\$	225.00	\$	37.00
TOTAL OTHER			\$	270.00	\$	-	\$	270.00	\$	37.00	\$	133.00	\$	177.00	\$	-	\$	84.00	\$	127.00	\$	36.00	\$	37.00	\$	41.14	\$	38.40	\$	139.50	\$	-	\$	38.00	\$	225.00	\$	37.00
CAPITAL OUTLAY																																						
791	61.60	BLDG & IMPR - CURR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,670.00	\$	-	\$	5,273.89	\$	25,150.00	\$	-
TOTAL FIXED ASSETS			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,670.00	\$	-	\$	5,273.89	\$	25,150.00	\$	-
CONTINGENCIES																																						
791	90.91	CONTINGENCIES	\$	10,289.00	\$	(3,321.00)	\$	6,968.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL EXPENDITURES			\$	38,429.00	\$	1,429.00	\$	39,858.00	\$	21,695.17	\$	28,393.43	\$	22,739.29	\$	24,806.40	\$	19,983.78	\$	25,055.69	\$	18,941.48	\$	23,343.74	\$	15,171.97	\$	20,322.28	\$	32,328.81	\$	27,625.23	\$	25,590.29	\$	49,128.50	\$	20,453.59
REVENUE FROM SERVICE CHARGES																																						
466	6921	SERVICES - NON TAXABLE	\$	750.00	\$	-	\$	750.00	\$	4,500.00	\$	3,740.00	\$	13,780.00	\$	13,130.00	\$	21,290.00	\$	7,250.00	\$	10,200.00	\$	6,400.00	\$	2,450.00	\$	1,800.00	\$	6,450.00	\$	5,739.60	\$	3,600.00	\$	3,800.00	\$	9,900.00
466	6922	SERVICES - TAXABLE	\$	-	\$	-	\$	-	\$	-	\$	1,183.37	\$	1,268.50	\$	2,537.00	\$	1,186.32	\$	550.65	\$	1,190.16	\$	1,086.62	\$	-	\$	549.12	\$	1,100.80	\$	1,100.80	\$	-	\$	1,647.36	\$	2,199.04
491	7950	SERVICES - PRIOR YR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	225.00	\$	-	\$	800.80	\$	750.00	\$	-
492	7990	OTH REVENUE - MISC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,250.00	\$	-	\$	15,000.00	\$	-
492	7991	OTH REVENUE - CNCL CHECK	\$	-	\$	-	\$	-	\$	-	\$	-	\$	99.00	\$	-	\$	99.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
492	7993	OTH REVENUE - INS PROCEEDS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
492	8122	OPERATING TRANSFERS IN	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	450.00	\$	-	\$	-	\$	-	\$	250.00	\$	-	\$	-	\$	1,000.00	\$	-	\$	300.00	\$	800.00
502	8123	OPERATING TRANSFERS OUT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(2,200.00)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
GENERAL REVENUE																																						
411	1010	PROPERTY TAX - CURR SECURED	\$	17,860.00	\$	-	\$	17,860.00	\$	18,548.04	\$	17,828.23	\$	17,079.29	\$	15,832.02	\$	16,650.13	\$	16,331.26	\$	15,644.45	\$	13,988.73	\$	13,130.71	\$	12,943.12	\$	15,534.75	\$	15,493.14	\$	15,276.46	\$	15,112.74	\$	15,311.72
411	1015	PROP 1A, ERAF/SRAF	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,293.00	\$	-
411	1020	PROPERTY TAX - CURR UNSECURED	\$	300.00	\$	-	\$	300.00	\$	398.22	\$	391.20	\$	388.85	\$	336.02	\$	341.40	\$	347.53	\$	284.61	\$	299.88	\$	289.25	\$	293.13	\$	344.53	\$	355.01	\$	342.82	\$	345.25	\$	

GLENBROOK CEMETERY DISTRICT

Budget Summary

		<u>2026-2027</u>		<u>2026-2027</u>		2025-2026		2024-2025		2023-2024		2022-2023		2021-2022		2020-2021		2019-2020		2018-2019		2017-2018		2016-2017		2015-2016		2014-2015		2013-2014		2012-2013		2011-2012			
Fund 306		<u>RECOMMENDED</u>	+	(-)	<u>ADOPTED</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>			
411	1040	PROPERTY TAX - PRIOR UNSECURED	\$	-	\$	-	\$	61.02	\$	12.32	\$	20.57	\$	23.15	\$	14.15	\$	66.74	\$	11.26	\$	7.40	\$	9.63	\$	12.52	\$	62.46	\$	10.63	\$	8.41	\$	13.22	\$	12.94	
441	4201	INTEREST	\$	2,500.00	\$	-	\$	3,834.85	\$	3,729.25	\$	2,555.90	\$	908.82	\$	120.78	\$	298.09	\$	1,057.80	\$	1,143.15	\$	598.49	\$	424.73	\$	216.28	\$	203.04	\$	310.63	\$	489.93	\$	512.11	
453	5460	STATE HOPTR	\$	150.00	\$	-	\$	122.45	\$	124.49	\$	125.09	\$	126.03	\$	147.51	\$	150.89	\$	153.76	\$	151.90	\$	150.23	\$	161.66	\$	200.91	\$	205.02	\$	204.09	\$	207.91	\$	213.41	
453	5470	STATE AID DISASTER REV LOSS BACKFILL					\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,130.83	\$	157.57	\$	10.60	\$	-	\$	799.05											
<u>TOTAL GENERAL REVENUE</u>		\$	20,810.00		\$	20,810.00	\$	23,185.42	\$	22,306.04	\$	20,454.33	\$	17,622.02	\$	17,607.51	\$	18,615.29	\$	17,940.30	\$	15,842.82	\$	14,402.83	\$	14,725.74	\$	16,456.12	\$	16,288.41	\$	16,096.23	\$	17,427.84	\$	16,403.61	
<u>NET (SHORTFALL) / +</u>		\$	(16,869.00)		\$	(18,298.00)	\$	5,990.25	\$	(1,164.02)	\$	12,862.54	\$	8,482.62	\$	18,449.05	\$	1,360.25	\$	10,388.98	\$	(14.30)	\$	1,930.86	\$	(3,247.42)	\$	(6,494.01)	\$	(246.42)	\$	(5,093.26)	\$	(10,203.30)	\$	8,849.06	
							\$	3,661.13																													
390	0000	NET BEGINNING YEAR (FUND BALANCE)	\$	21,369.00	\$	1,429.00	\$	17,707.87	\$	22,853.89	\$	22,646.35	\$	28,110.73	\$	12,161.68	\$	15,107.43	\$	6,518.45	\$	6,532.75	\$	4,601.89	\$	7,849.31	\$	10,093.32	\$	10,339.74	\$	15,433.00	\$	15,636.30	\$	9,787.24	
		RESERVES (TO) / FROM	\$	(4,500.00)	\$	-	\$	(900.00)	\$	(3,982.00)	\$	(12,655.00)	\$	(13,947.00)	\$	(2,500.00)	\$	(4,306.00)	\$	(1,800.00)							\$	4,250.00					\$	10,000.00	\$	(3,000.00)	
<u>OPERATING CASH BALANCE</u>			0.00			0.00	\$	22,798.12	\$	17,707.87	\$	22,853.89	\$	22,646.35	\$	28,110.73	\$	12,161.68	\$	15,107.43	\$	6,518.45	\$	6,532.75	\$	4,601.89	\$	7,849.31	\$	10,093.32	\$	10,339.74	\$	15,433.00	\$	15,636.30	
<u>RESERVE DESIGNATIONS</u>																																					
391	0100	RESERVES - GENERAL	\$	24,301.00	\$	-	\$	24,301.00	\$	24,301.00	\$	23,419.00	\$	23,419.00	\$	23,419.00	\$	23,419.00		22,913.00		22,913.00	\$	22,913.00	\$	22,913.00	\$	22,913.00	\$	22,913.00		22,913.00	\$	22,913.00	\$	22,913.00	
392	0500	RESERVES - CAPACITY EXPANSION	\$	62,395.00	\$	-	\$	57,895.00	\$	56,995.00	\$	53,895.00	\$	41,240.00	\$	27,293.00	\$	24,793.00		20,993.00		19,193.00	\$	19,193.00	\$	19,193.00	\$	19,193.00	\$	23,443.00		23,443.00	\$	23,443.00	\$	30,443.00	
392	0600	RESERVES - BUILDING	\$	6,000.00			\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00		6,000.00		6,000.00	\$	6,000.00	\$	6,000.00											
<u>TOTAL RESERVE DESIGNATIONS</u>		\$	92,696.00	\$	-	\$	92,696.00	\$	88,196.00	\$	87,296.00	\$	83,314.00	\$	70,659.00	\$	56,712.00	\$	54,212.00	\$	49,906.00	\$	48,106.00	\$	48,106.00	\$	48,106.00	\$	42,106.00	\$	46,356.00	\$	46,356.00	\$	46,356.00	\$	53,356.00
<u>CASH BALANCE</u>		\$	92,696.00		\$	92,696.00	\$	110,994.12	\$	105,003.87	\$	106,167.89	\$	93,305.35	\$	84,822.73	\$	66,373.68	\$	60,294.98	\$	48,091.70	\$	50,036.86	\$	44,858.58	\$	35,611.99	\$	46,109.58	\$	41,262.74	\$	36,152.70	\$	62,205.06	
<u>PREPAY FUND 390 - CASH BALANCE</u>							\$	20,741.43	\$	18,530.21	\$	17,901.25	\$	17,438.30	\$	17,259.68	\$	14,500.14	\$	7,515.04	\$	7,378.43	\$	7,226.65	\$	7,391.80	\$	7,330.47	\$	7,300.54	\$	6,028.51	\$	5,896.85	\$	6,202.09	
<u>BEGINNING FUND BALANCE</u>					\$	20,741.43	\$	18,530.21	\$	17,901.25	\$	17,438.30	\$	17,259.68	\$	14,500.14	\$	7,515.04	\$	7,378.43	\$	7,226.65	\$	7,391.80	\$	7,330.47	\$	7,300.54	\$	6,028.51	\$	5,896.85	\$	6,202.09	\$	5,012.39	
441	4201	INTEREST					\$	412.97	\$	628.96	\$	462.95	\$	178.62	\$	21.46	\$	35.10	\$	136.61	\$	151.78	\$	84.85	\$	61.33	\$	29.93	\$	22.03	\$	31.66	\$	44.76	\$	39.70	
466	6921	SERICES - NON TAXABLE					\$	1,798.25	\$	-	\$	-	\$	-	\$	988.08	\$	6,950.00	\$	-	\$	-	\$	(250.00)	\$	-	\$	-	\$	1,750.00	\$	-		(50.00)	\$	1,150.00	
491	7950	SERVICES - PRIOR YR					\$	-	\$	-	\$	-	\$	-	\$	(450.00)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100.00	\$	(300.00)	\$	-	
502	8123	TRANSFERS OUT					\$	-	\$	-	\$	-	\$	-	\$	2,200.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(500.00)	\$	-					
<u>TOTAL</u>							\$	2,211.22	\$	628.96	\$	462.95	\$	178.62	\$	2,759.54	\$	6,985.10	\$	136.61	\$	151.78	\$	(189.46)	\$	61.33	\$	29.93	\$	872.03	\$	31.66	\$	2,675.00	\$	1,189.70	
<u>ENDOWMENT FUND 394 - CASH BALANCE</u>							\$	41,230.14	\$	40,680.14	\$	40,280.14	\$	38,580.14	\$	36,730.14	\$	31,330.14	\$	28,780.14	\$	27,330.14	\$	25,880.14	\$	25,280.14	\$	24,730.14	\$	23,380.14	\$	21,130.14	\$	20,830.14	\$	19,430.14	
<u>BEGINNING FUND BALANCE</u>					\$	41,230.14	\$	40,680.14	\$	40,280.14	\$	38,580.14	\$	36,730.14	\$	31,330.14	\$	28,780.14	\$	27,330.14	\$	25,880.14	\$	25,880.14	\$	24,730.14	\$	23,380.14	\$	21,130.14	\$	20,830.14	\$	19,430.14	\$	17,930.14	
441	4201	INTEREST					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
466	6921	SERICES - NON TAXABLE					\$	550.00	\$	800.00	\$	1,700.00	\$	1,850.00	\$	5,400.00	\$	2,550.00	\$	1,450.00	\$	1,450.00	\$	600.00	\$	550.00	\$	1,350.00	\$	2,250.00	\$	300.00		1,150.00	\$	1,500.00	
491	7950	SERVICES - PRIOR YR					\$	-	\$	(400.00)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	250.00	\$	-		
502	8123	TRANSFERS OUT					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
<u>TOTAL</u>							\$	400.00	\$	400.00	\$	1,700.00	\$	1,850.00	\$	5,400.00	\$	2,550.00	\$	1,450.00	\$	1,450.00	\$	600.00	\$	550.00	\$	1,350.00	\$	2,250.00	\$	300.00	\$	1,400.00	\$	1,500.00	
<u>INTEREST FUND 395 - CASH BALANCE</u>							\$	15,539.89	\$	14,254.46	\$	12,177.69	\$	10,655.06	\$	10,114.40	\$	10,041.45	\$	9,850.42	\$	9,126.20	\$	8,344.95	\$	7,933.21	\$	7,639.12	\$	7,496.96	\$	7,379.72	\$	7,216.85	\$	7,000.76	
<u>BEGINNING FUND BALANCE</u>					\$	15,539.89	\$	14,254.46	\$	12,177.69	\$	10,655.06	\$	10,114.40	\$	10,041.45	\$	9,850.52	\$	9,126.20	\$	8,344.95	\$	7,933.21	\$	7,639.12	\$	7,496.96	\$	7,379.72	\$	7,216.85	\$	7,000.76	\$	6,782.86	
441	4201	INTEREST					\$	1,285.43	\$	2,076.77	\$	1,522.63	\$	540.66	\$	72.95	\$	190.93	\$	724.22	\$	781.25	\$	411.74	\$	294.09	\$	142.16	\$	117.24	\$	162.87	\$	216.09	\$	217.90	
466	6921	SERICES - NON TAXABLE					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00	\$	0.00		
502	8123	TRANSFERS OUT					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
<u>TOTAL</u>							\$	1,285.43	\$	2,076.77	\$	1,522.63	\$	540.66	\$	72.95	\$	190.93	\$	724.22	\$	781.25	\$	293.70	\$	294.09	\$	142.16	\$	117.24	\$	162.87	\$	216.09	\$	217.90	
<u>HEADSTONE FUND 396 - CASH BALANCE</u>							\$	4,075.00	\$	4,075.00	\$	9,375.00	\$	6,575.00	\$	3,475.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	
<u>BEGINNING FUND BALANCE</u>					\$	4,075.00	\$	4,075.00	\$	9,375.00	\$	6,575.00	\$	3,475.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	2,675.00	\$	-	\$	3,475.00	
441	4201	INTEREST					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
466	6991	SERICES - NON TAXABLE					\$	-	\$	(5,300.00)	\$	2,800.00	\$	3,100.00	\$	800.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500.00	\$	-	0.00	\$	0.00
502	8123	TRANSFERS OUT					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(500.00)	\$	-	\$	-	\$	(800.00)	
<u>TOTAL</u>							\$	-	\$	(5,300.00)	\$	2,800.00	\$	3,100.00	\$	800.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(800.00)	



BLAST IT. MONUMENTS PO BOX 1644 JACKSON CA. 95642 209-304-4054

TO: GLENBROOK CEMETERY
BOTTLE ROCK RD..
KELSEYVILLE. CA 95451

Ship To:
SAME

SALESPERSON	QUOTE #	DATE CALLED	PRESENTED	LEAD TIME	PROJECT NAME
MARK JURICKOVICH	00026029	04/16/2026	03/10/2026	4 Months on Average	ICC

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	<u>6 Column Double Sided Columbarium with 48 D Size Niches. 1 Units Equals 48 Niches Total</u> Double-sided columbarium are ideal as a freestanding memorial for both outdoor and indoor spaces. Made of solid black/gray granite tiles, this columbarium is both respectful and stylish and is perfect for your interment needs. The 6 Column Double-Sided Memorial Columbarium holds 48 niches. Each niche will hold 1-2 cremations. Niche options are available at a different price up to 48 niches per unit. Total unit measures: 82.75"W x 28.5"D x 57" H, Niche opening 11.5"x11.5". Please Note: Please contact us for additional information and updated availability and pricing. Price per unit includes all labor and materials. INCLUDES: Delivery and all set up. ALL ORDERS: Subject to any Tariffs Implemented at time of shipment/arrival.	\$15,658.00	\$15,658.00
SUBTOTAL			\$15,658
(VALID FOR 30 DAYS) PROJECT PRICE			Tax?
			\$15,658.00

If you have any questions concerning this quote, please call Mark Jurickovich 209-304-4054 Owner Blast It, Monuments.
THANK YOU FOR YOUR BUSINESS!

Signed as ACCEPTED: _____ on: _____

Terms: 1/2 down (\$7,829.00) due within 30 days of Quote to Customer to place Order. Visa, MasterCard (there is a +3.5% fee for any CC payments) and check payments accepted. Balance of (\$7,829.00) due upon production completion. Photos provided by manufacturer for verification.



June 30, 2026

Glenbrook Cemetery District
PO Box 646
Cobb, CA 95426

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Glenbrook Cemetery District for the year-ended June 30, 2025 and June 30, 2026. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Glenbrook Cemetery District as of and for the year ended Glenbrook Cemetery District.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements] will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that [identify the included supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*. As part of an audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 controls.

- Obtain an understanding of the system of internal control 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 entity's internal control.² However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about [Entity Name]'s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements.*

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

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

Management Responsibilities

Our audit will be conducted on the basis that *management and, when appropriate, those charged with governance* acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America *or, the applicable financial reporting framework*;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from *management* for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that *management* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.¹

As part of our audit process, we will request from [*management and, when appropriate, those charged with governance*], written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, *financial statement preparations*,

We will not assume management responsibilities on behalf of Glenbrook Cemetery District. However, we will provide advice and recommendations to assist management of Glenbrook Cemetery District in performing its responsibilities.

Glenbrook Cemetery District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the *financial statement preparations* as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Written Report

We expect to issue a written report upon completion of our audit of Glenbrook Cemetery District's financial statements. Our report will be addressed to the Board of Directors of Glenbrook Cemetery District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed \$ \$4,750.00 for the audit for this contract. An initial deposit of \$\$2,375.00 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Zach Pehling CPAs shall be free to destroy our records related to this engagement.

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

Very truly yours,



PNPCPA

RESPONSE:

This letter correctly sets forth the understanding of Glenbrook Cemetery District.

APPROVED:

Glenbrook Cemetery District

Date



COUNTY OF LAKE

Office of the County Clerk/Auditor-Controller
Courthouse-255 North Forbes Street
Lakeport, CA 95453
Telephone (707) 263-2311
FAX (707) 263-2310
Email: clerk@lakecountyca.gov

<<PG21>>
Jenavive Herrington
County Clerk/Auditor-Controller

Ref. No 26L-135

June 30, 2026

Dear Filing Agency,

The Political Reform Act requires every local government agency to review its Conflict of Interest code biennially.

Enclosed please find a copy of the following documents from the Fair Political Practices Commission:

- Your agency's current Conflict of Interest code
- 2026 Local Agency Biennial Notice.
- 2026 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

Please review these documents and the Conflict of Interest Code for your agency. If amendments to the code are necessary, please notify us by marking the appropriate box on the Biennial Notice. The amended code must then be approved by your Board Members and forwarded to the Auditor-Controller's Office within 90 days. Upon reviewing the amended Conflict of Interest Code, it will be forwarded to the Board of Supervisors for approval. Please note, the amended code will not be effective until it has been approved by the Board of Supervisors.

If no amendments are required please indicate by marking the box "No amendment is required." Please return this form to the Auditor-Controller's office no later than **October 1, 2026**.

The Fair Political Practices Commission (FPPC) offers free advice by phone at (866) ASK-FPPC or by email at advice@fppc.ca.gov. More information is also available on the FPPC's website at www.fppc.ca.gov.

Please do not hesitate to contact me at (707) 263-2311 if you have any questions.

Thank you.

Jenavive Herrington
County Clerk/Auditor-Controller

By: Kristopher Allen
Deputy County Clerk

2026 Local Agency Biennial Notice

Name of Agency: _____

Mailing Address: _____

Contact Person: _____ Phone No. _____

Email: _____ Alternate Email: _____

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

☐ **An amendment is required. The following amendments are necessary:**

(*Check all that apply.*)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (*describe*) _____

☐ **The code is currently under review by the code reviewing body.**

☐ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to:

County Clerk's Office
Attn: Form 700 Filings
255 N. Forbes St. Rm 209
Lakeport, CA 95453

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

www.fppc.ca.gov
FPPC Advice: advice@fppc.ca.gov (866.275.3772)
Page 1 of 1

FAIR POLITICAL PRACTICES COMMISSION

2026 Conflict of Interest Code

Biennial Notice Instructions for Local Agencies

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

By July 1, 2026: The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

By October 1, 2026: The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2026 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in *more than one county* and will contact them.

The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code is available on [FPPC's website](#).



Conflict of Interest Code EXHIBIT A

Entity: Cemetery District

Agency: Glenbrook Cemetery District

Position	Disclosure Category	Files With
Director	DIST-01,02,03,04	County of Lake

Total: 1



Disclosure Descriptions EXHIBIT B

Entity: Cemetery District
Agency: Glenbrook Cemetery District

Disclosure Category	Disclosure Description
DIST-01,02,03,04	Positions designated to be in this category shall disclose as follows: (a) All income, investments, interests, and business positions in any business entity which does now or is likely to do business within the District. Positions in this category shall disclose interests in real property or interests (or business positions) in any business, which owns real property, if the property is located within the District or within two miles of its boundaries, and disclose all income and investment interests, and business positions in any business entity or source of income which are contractors or subcontractors engaged in the performance of work or services of the type utilized by the District for which the designated employee is Manager, Director, or Employee. Positions in this category shall also disclose all income and investment interests, and business positions in any business entity or source of income which does business with the District or has done business with the District during the two years prior to the time a statement is required to be filed hereunder which manufacture or sell supplies, books, machinery, or equipment of the type utilized by the District in which the designated employee is Director, Manager or an employee.



List of Positions with Filer Names

Last Name	First Name	Middle Name	Position	Start Date
Cemetery District				
Glenbrook Cemetery District				
Barnes	Stephen	C.	Director	03/22/2016
Bostock	Rob	S.	Director	05/27/2008
Domer	Douglas		Director	02/06/2018
Lincoln	Francis		Director	09/14/2021
McCarthy	Patrick		Director	04/22/2025
Patrick	Eric		Director	04/04/2022

Agency Total: 6