

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

BOARD OF TRUSTEES SPECIAL MEETING AGENDA
October 7, 2024 7:00 P.M., in the District Office

1. CALL TO ORDER –

ROLL CALL:

- () Stephen Barnes () Rob Bostock () Harry Deffenbaugh () Douglas Domer
() 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 3, 2024 & August 5, 2024 Regular Meeting Minutes. **(PG)**

3b. FINANCES - Approval of the financial reports and fund balances YTD October 7, 2024 and operating expense checks issued for the months of August, September, and MTD October 7, 2024. **(PG3)**

4. TIMED ITEMS

4a. 7:10 P.M. – PUBLIC INPUT

4b. 7:15 P.M. – CORRESPONDENCE:

4b.1. Cemetery Grounds Upkeep Offer **(PG10)**

4b.2. Chips on Headstone **(PG11)**

4c. 7:25 P.M. – Consideration for upright marker. Placed on the agenda by Gloria Fong.

4d. 7:30 P.M. – Consideration for proposal to paint building and well shed. Placed on the agenda by Frank Lincoln. **(PG13)**

4e. 7:40 P.M. – Consideration for hedge trimmer purchase, irrigation repairs, and brush/tree removal. Placed on agenda by Robert Stark **(PG15)**

4f. 8:00 P.M. – Consideration for polymer outer burial container. Placed on the agenda by Frank Lincoln **(PG16)**

4g. 8:10 P.M. – Consideration for Zach Pehling PNPCPAs audit engagement letter. Placed on the agenda by Gloria Fong. **(PG28)**

4h. 8:15 P.M. – Consideration for Independent Employee Contract for Cemetery Management. Placed on the agenda by Frank Lincoln. **(PG32)**

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 December 2, 2024

Posted October 4, 2024

By/For: Gloria Fong, District Secretary

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

AUGUST 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3614	99.00	STEPHEN C BARNES STIPEND - 8/5 BOARD MTG	29.50	99.00
3615	99.00	ROB BOSTOCK STIPEND - 8/5 BOARD MTG	29.50	99.00
3616	99.00	HARRY DEFFENBAUGH STIPEND - 8/5 BOARD MTG	29.50	99.00
3617	99.00	DOUGLAS DOMER STIPEND - 8/5 BOARD MTG	29.50	99.00
3618	99.00	FRANCIS LINCOLN STIPEND - 8/5 BOARD MTG	29.50	99.00
3619	500.00	MARTIN TRUJILLO HEADSTONE DEPOSIT 339A	69.91	500.00
3620	36.92	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	36.92
3621	37.51	AT&T PHONE CHGS 7/13-8/12	12.00	37.51
3622	58.29	PG&E ELECTRIC CHGS 7/17 -8/13	30.00	58.29
3623	320.00	ROBERT STARK GROUNDS MAINT	18.00	320.00

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

AUGUST 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3624	780.11	BRUCE EBINGER		
		REIMB POSTAGE	22.71	5.11
		SEXTON 339A	23.80	200.00
		CREMATION INTERMENT 339A	23.80	150.00
		HEADSTONE SET 339A	23.80	100.00
		SEXTON 2B	23.80	200.00
		LOWERING 2B	23.80	125.00

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3625	600.00	GLORIA FONG		
		ADMINISTRATIVE SVCS AUG	23.80	600.00

Warrant Total \$2,827.83

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

SEPTEMBER 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3626	800.00	NANCY ADAMS HEADSTONE DEPOSIT 368A	69.91	800.00
3627	1,600.00	SAINT GREGORY OF SINAI MONASTERY HEADSTONE DEPOSIT 3 HEADSTONE DEPOSIT 27	69.91 69.91	800.00 800.00
3628	300.00	ESTHER OERTEL HEADSTONE SETTING 91	69.21	300.00
3629	36.06	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	36.06
3630	70.79	PG&E ELECTRIC CHARGES 8/17 - 9/12	30.00	70.79
3631	36.28	AT&T PHONE LINE CHARGES 8/13-9/12	12.00	36.28
3632	320.00	ROBERT STARK GROUNDS MAINT	18.00	320.00
3633	683.68	GLORIA FONG ADMINISTRATIVE SVCS - SEPT REIMB POSTAGE (4 BOOKS) CEMETERY MAP-18X24 SCAN/COPY (2EACH)	23.80 22.71 22.70	600.00 58.40 25.28
Warrant Total		\$3,846.81		

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

MTD OCTOBER 7, 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3634	400.00	BRUCE EBINGER		
		HEADSTONE SETTING 446	23.80	100.00
		HEADSTONE SETTING 27	23.80	100.00
		HEADSTONE SETTING 3	23.80	100.00
		HEADSTONE SETTING 368	23.80	100.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3635	800.00	STEPHEN T HARKER		
		HEADSTONE DEPOSIT 446	69.91	800.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3636	700.00	BARBARA GALVAN		
		HEADSTONE DEPOSIT 44	69.91	500.00
		HEADSTONE SETTING 44	69.21	200.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3637	99.00	STEPHEN C BARNES		
		STIPEND - 10/7 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3638	99.00	ROB BOSTOCK		
		STIPEND - 10/7 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3639	99.00	HARRY DEFFENBAUGH		
		STIPEND - 10/7 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3640	99.00	DOUGLAS DOMER		
		STIPEND - 10/7 BOARD MTG	29.50	99.00
Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3641	99.00	FRANCIS LINCOLN		
		STIPEND - 10/7 BOARD MTG	29.50	99.00

Warrant Total \$2,395.00

GLENBROOK CEMETERY DISTRICT

Budget Summary

		<u>2024-2025</u>	<i>JULY</i>	<i>AUG</i>	<u>2024-2025</u>	<i>SEP</i>	<i>OCT</i>	<i>OCT</i>	<i>UNENCUM</i>	<i>% OF</i>
		<i>RECOMMENDED</i>	<i>CURR MO</i>	<i>CURR MO</i>	<i>ADOPTED</i>	<i>CURR MO</i>	<i>CURR MO</i>	<i>YTD</i>	<i>BALANCE</i>	<i>BUDGET</i>
<u>EXPENDITURES</u>										
<u>SERVICES & SUPPLIES</u>										
791	12.00 COMMUNICATIONS	\$ 450.00	\$ 34.95	\$ 37.51	\$ 450.00	\$ 36.28	\$ -	\$ 108.74	\$ 341.26	24.2%
791	14.00 HOUSEHOLD EXPENSES	\$ 450.00	\$ 36.92	\$ 36.92	\$ 450.00	\$ 36.06	\$ -	\$ 109.90	\$ 340.10	24.4%
791	15.12 INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ 973.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ 973.00	\$ 127.00	88.5%
791	17.00 MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791	18.00 MAINTENANCE - BLDGS & IMPRV	\$ 4,840.00	\$ 425.21	\$ 320.00	\$ 4,840.00	\$ 320.00	\$ -	\$ 1,065.21	\$ 3,774.79	22.0%
791	20.00 MEMBERSHIPS	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00	0.0%
791	22.70 OFFICE SUPPLIES	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 25.28	\$ -	\$ 25.28	\$ 474.72	5.1%
791	22.71 POSTAGE	\$ 300.00	\$ -	\$ 5.11	\$ 300.00	\$ 58.40	\$ -	\$ 63.51	\$ 236.49	21.2%
791	23.80 PROFESSIONAL & SPECIAL SVCS	\$ 13,875.00	\$ 800.00	\$ 1,375.00	\$ 13,875.00	\$ 600.00	\$ 400.00	\$ 3,175.00	\$ 10,700.00	22.9%
791	24.00 PUBLICATIONS & LEGAL NOTICES	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	0.0%
791	27.00 SMALL TOOLS & INSTRUMENTS	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791	28.30 SPECIAL DEPT. - SUPPLIES & SVCS	\$ 2,450.00	\$ -	\$ -	\$ 2,450.00	\$ -	\$ -	\$ -	\$ 2,450.00	0.0%
791	29.50 TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ 99.00	\$ 495.00	\$ 3,070.00	\$ -	\$ 495.00	\$ 1,089.00	\$ 1,981.00	35.5%
791	30.00 UTILITIES	\$ 450.00	\$ 39.75	\$ 58.29	\$ 450.00	\$ 70.79	\$ -	\$ 168.83	\$ 281.17	37.5%
791	38.00 INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<u>TOTAL SERVICES & SUPPLIES</u>	<u>\$ 28,835.00</u>	<u>\$ 2,408.83</u>	<u>\$ 2,327.83</u>	<u>\$ 28,835.00</u>	<u>\$ 1,146.81</u>	<u>\$ 895.00</u>	<u>\$ 6,778.47</u>	<u>\$ 22,056.53</u>	<u>23.5%</u>
<u>OTHER</u>										
791	48.00 TAXES & ASSESSMENTS	\$ 270.00	\$ -	\$ -	\$ 270.00	\$ -	\$ -	\$ -	\$ 270.00	0.0%
	<u>TOTAL OTHER</u>	<u>\$ 270.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 270.00</u>	<u>0.0%</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>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
<u>CONTINGENCIES</u>										
791	90.91 CONTINGENCIES	\$ -	\$ -	\$ -	\$ 7,176.00	\$ -	\$ -	\$ -	\$ 7,176.00	0.0%
	<u>TOTAL EXPENDITURES</u>	<u>\$ 29,105.00</u>	<u>\$ 2,408.83</u>	<u>\$ 2,327.83</u>	<u>\$ 36,281.00</u>	<u>\$ 1,146.81</u>	<u>\$ 895.00</u>	<u>\$ 6,778.47</u>	<u>\$ 29,502.53</u>	<u>18.7%</u>

REVENUE FROM SERVICE CHARGES

GLENBROOK CEMETERY DISTRICT

Budget Summary

	<u>2024-2025</u>	<u>JULY</u>	<u>AUG</u>	<u>2024-2025</u>	<u>SEP</u>	<u>OCT</u>	<u>OCT</u>	<u>UNENCUM</u>	<u>% OF</u>
	<u>RECOMMENDED</u>	<u>CURR MO</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>
466 6921 SERVICES - NON TAXABLE	\$ 750.00	\$ -	\$ 1,090.00	\$ 750.00	\$ 200.00	\$ (300.00)	\$ 990.00	\$ (240.00)	132.0%
466 6922 SERVICES - TAXABLE	\$ -	\$ -	\$ 634.25	\$ -	\$ -	\$ -	\$ 634.25	\$ (634.25)	100.0%
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>\$ (28,355.00)</u>	<u>\$ (2,408.83)</u>	<u>\$ (603.58)</u>	<u>\$ (35,531.00)</u>	<u>\$ (946.81)</u>	<u>\$ (1,195.00)</u>	<u>\$ (5,154.22)</u>	<u>\$ (30,376.78)</u>	

GENERAL REVENUE

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%
<u>TOTAL GENERAL REVENUE</u>	<u>\$ 16,660.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,660.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,660.00</u>	
<u>NET (SHORTFALL) / +</u>	<u>\$ (11,695.00)</u>	<u>\$ (2,408.83)</u>	<u>\$ (603.58)</u>	<u>\$ (18,871.00)</u>	<u>\$ (946.81)</u>	<u>\$ (1,195.00)</u>	<u>\$ (5,154.22)</u>	<u>\$ (13,716.78)</u>	

390 0000 NET BEGINNING YEAR (FUND BALANCE)	\$ 14,795.00			\$ 22,853.89			\$ 22,646.35		
RESERVES (TO) / FROM	\$ (3,100.00)			\$ (3,982.00)			\$ (12,655.00)		
<u>OPERATING CASH BALANCE</u>	<u>0.00</u>			<u>0.89</u>			<u>4,837.13</u>		

RESERVE DESIGNATIONS

391 0100 RESERVES - GENERAL	\$ 23,419.00			\$ 24,301.00			\$ 24,301.00		
392 0500 RESERVES - CAPACITY EXPANSION	\$ 56,995.00			\$ 56,995.00			\$ 56,995.00		
392 0600 RESERVES - BUILDING	\$ 6,000.00			\$ 6,000.00			\$ 6,000.00		

GLENBROOK CEMETERY DISTRICT

Budget Summary

	<u>2024-2025</u> RECOMMENDED	JULY CURR MO	AUG CURR MO	<u>2024-2025</u> ADOPTED	SEP CURR MO	OCT CURR MO	OCT YTD	UNENCUM BALANCE	% OF BUDGET
<u>TOTAL RESERVE DESIGNATIONS</u>	\$ 86,414.00			\$ 87,296.00			\$ 87,296.00		
<u>CASH BALANCE</u>	\$ 86,414.00			\$ 87,296.89			\$ 92,133.13		
<u>PREPAY FUND 390 - CASH BALANCE</u>							\$ 17,901.25		
BEGINNING FUND BALANCE							\$ 17,901.25		
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>							\$ 40,280.14		
BEGINNING FUND BALANCE							\$ 40,280.14		
441 4201 INTEREST							\$ -		
466 6921 SERICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
491 7950 SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
502 8123 TRANSFERS OUT							\$ -		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>INTEREST FUND 395 - CASH BALANCE</u>							\$ 12,177.69		
BEGINNING FUND BALANCE							\$ 12,177.69		
441 4201 INTEREST							\$ -		
466 6921 SERICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
502 8123 TRANSFERS OUT							\$ -		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>HEADSTONE FUND 396 - CASH BALANCE</u>							\$ 6,975.00		
BEGINNING FUND BALANCE							\$ 9,375.00		
441 4201 INTEREST							\$ -		
466 6991 SERICES - NON TAXABLE	\$ (800.00)	\$ 800.00	\$ 800.00	\$ (2,400.00)	\$ -	\$ -	\$ (2,400.00)		
502 8123 TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL	\$ (800.00)	\$ 800.00	\$ 800.00	\$ (2,400.00)	\$ -	\$ -	\$ (2,400.00)		

Sep 6, 1:14 PM

Hello,

My name is Jennifer Linares. My phone # is 707-771-0064

My father - Dennis Arkin & my stepfather, James Roel reside in the back corner where the 2 angels & the dog statue are.

I would like to help in the upkeep of this place. I guess I'm asking if it is ok that I come up & possibly do weed eating, planting iris bulbs, blowing leaves & picking up sticks. Maybe cut off some of those awful branches by stairs.
I don't want to upset

anyone or step on toes. I just have a vested interest in keeping this cemetery looking like someone cares. And also in not forgetting those who have gone before us.

I would appreciate if someone could at least send me a text letting me know if that is not going to be ok.

Thank you.

Jennifer Linares
707-771-0064



From: Robert Stark

Subject: Fwd: chips on headstone

Date: October 2, 2024 at 5:46:27 AM

To: Gloria Fong

----- Forwarded message -----

From: **Bruce Ebinger**

Date: Tue, Sep 24, 2024, 9:59 AM

Subject: Fwd: chips on headstone

To: Robert Stark

Hi Robert...

FYI

Bruce

----- Forwarded message -----

From: **Father Moses**

Date: Mon, Sep 23, 2024, 9:03 PM

Subject: chips on headstone

To: Ebinger Bruce

Bruce,

Steve Carver has alerted me that chips on Lisa's headstone have appeared. We are thinking maybe the new person doing the mowing is not being careful. A picture is attached. I don't know who else to report this to. Please direct me to who would be in control of these things with you gone.

Father Moses



From: FRANK LINCOLN

Subject: Bids for Painting of the Cemetery Office

Date: September 23, 2024 at 12:51:25 PM

To: Gloria Fong

Hi Gloria,

Today is the last day for receipt of bids to power wash and paint the office building and pump shed.

I was contacted by four people who were interested in bidding; however, I only received one bid. I have attached the bid to this email.

Can we put this issue on the agenda so that the board can vote on it at the next meeting?

Thanks,

--

Frank Lincoln



Keegan Bid.pdf

19 KB

KEEGAN JACKSON PAINTING
September 23, 2024

BID: GLENBROOK CEMETRY BUILDING & WELL SHED

\$25/Hour Estimate 40 hours

INCLUDES:

Pressure Washing
Cleaning gutters
Painting, including trim work

Paint & tools paid by cemetery

5:47

61%

Glenbrook R...

already discussed eith the but will write up a proposal of sorts.

Yesterday • 9:07 AM



W/O Battery \$159.00 ish

We have to walk by the trees and brush to get to the building :>)

9:09 AM



Text message



From: FRANK LINCOLN

Subject: Re: Burial Liners

Date: September 28, 2024 at 8:47:32 AM

To: Gloria Fong

No, but I'll email them.

Thanks

Frank Lincoln

On Sat, Sep 28, 2024 at 8:35 AM Gloria Fong wrote:

Yes, it'll be on the agenda. It would be good to have its cost. Do you have that info?
Sent from my iPad

On Sep 27, 2024, at 3:00 PM, FRANK LINCOLN wrote:

Hi Bruce,

I appreciate you continuing to step up with the cremations. I was under the impression that the work was supposed to shift over to Robert. I guess we need more discussion on who is doing what.

We will discuss the vaults at the next meeting. I don't see anyone objecting to the plastic liners since Gloria presented favorable reviews from her inquiries.

Gloria,

Just confirming this issue will be on the the agenda for the 10-7 meeting?

Thanks,

Frank Lincoln

On Fri, Sep 27, 2024 at 2:25 PM Bruce Ebinger wrote:

Frank,

Thought I'd remind you about the liners that are still needed for full burials. Did the board decide on the plastic liners? Any ideas in mind as to who will, or who can execute full burials in near future? So far, I have been able to handle the cremation burials, inquiries, etc.....

Curious Bruce

North America's Largest Polymer Burial Vault Manufacturer

Since 1984, Polyguard & Co. has provided North America with some of the finest burial products in the marketplace. Growing with today's technology, Polyguard & Co engineers, the latest state-of-the-art burial vaults. We are committed to providing permanence, protection, and peace of mind. See our website for a complete line-up of our polymer burial products.



Adult Burial Vaults (l to r) Atlas II, Hercules, Vantage Standard, and Triton Grave Liner



Urn Vaults (l to r) Athena (beige), Luxor, Cremains, Horizontal, Poly, and Vantage 14" and 18" Urn Vaults

Polyguard & Co.
MANUFACTURERS OF QUALITY BURIAL PRODUCTS

1-800-654-1067
polyguardvaults.com

Precision  Engineered

Polyguard
VANTAGE
A DIVISION OF POLYGUARD & CO

From: Bruce Ebinger

Subject: To Vault or Not to Vault

Date: July 18, 2024 at 2:18:08 PM

To: franklincoln

Cc: Gloria Fong

Frank,

Liners are okay but over time the vault will prevent less, if any, ground sinking.

The Polymer liner is placed upside down over the casket prior to refilling the hole. It is pretty tough plastic but a bit of a gamble for the long run. Although not required by state, some sort of vault is needed because of erosion.

Brucde

Does not require vaults

Californian law **does not require vaults** or grave liners. Many cemeteries may have their own policies requiring them as they keep the ground from settling after burial and make mowing and maintenance easier. A vault completely surrounds the funeral casket in concrete or other material, whereas grave liners cover only the top and sides.

[Arranging a funeral or cremation in California- US Funerals Online](#)



www.us-funerals.com/funeral-guide/california/

Of course, there are much more inexpensive burial options, and it is important to shop around and inquire from at least three funeral homes.

Arranging a traditional burial in California

Californian law does not require vaults or grave liners. Many cemeteries may have their own policies requiring them as they keep the ground from settling after burial and make mowing and maintenance easier. A vault completely surrounds the funeral casket in concrete or other material, whereas grave liners cover only the top and sides.

Neither is designed to prevent the eventual decomposition of human remains. Many cemeteries also have their own regulations governing the erection of grave markers, so it is wise to fully check cemetery regulations before committing to any vault, grave liner, or grave marker purchases.



Can I conduct a home funeral in California?

From: Gloria Fong

Subject: Fwd: outer burial containers (vaults/liners)

Date: August 15, 2024 at 6:27:48 AM

To: FRANK LINCOLN

Begin forwarded message:

From: SVCD

Subject: Re: outer burial containers (vaults/liners)

Date: Jul 19, 2024 at 9:20 AM

To: Gloria Fong

We have used Polyguard for quite a while. The company is easy to work with and the vaults are easy to handle. We have to hire someone to use a concrete liner, so Polyguard makes more sense for us.

Nanette Cooley

Office Manager

Shasta Valley Cemetery District

(530) 842-4933

fax (530) 842-7165

svcd@snowcrest.net

On 07/19/24 7:36 AM, Gloria Fong wrote:

Have any of your cemeteries used Polygard Vaults? If so, for how long and how easy are they to handle?

Our cemetery requires at a minimum an outer burial container, and concrete vaults available for purchase prior to burial. Polygard vaults were presented as another option.

Gloria Fong

District Secretary

Glenbrook Cemetery District

12969 Bottle Rock Rd,

Kelseyville, CA 95451

mailing: PO Box 646, Cobb, CA 95426

(707) 279-4450

From: Gloria Fong

Subject: Fwd: outer burial containers (vaults/liners)

Date: August 15, 2024 at 6:27:29 AM

To: FRANK LINCOLN

Begin forwarded message:

From: Russian River Cemetery District
Subject: Re: outer burial containers (vaults/liners)
Date: Jul 19, 2024 at 9:07 AM
To: Gloria Fong

We did try the polygard vaults/liners. The advantage is that they are easy to handle. Two people can pick them up.

However, our Foreman prefers the concrete vaults/liners.

We purchase them through Cordeiro Vault.

Dana Kornegay, Office Manager
Russian River Cemetery District
940 Low Gap Rd
Ukiah, CA 95482
Office 707-462-8012
Fax 707-234-3392
russianrivercemetery@gmail.com

On Fri, Jul 19, 2024 at 7:36 AM Gloria Fong wrote:

Have any of your cemeteries used Polygard Vaults? If so, for how long and how easy are they to handle?

Our cemetery requires at a minimum an outer burial container, and concrete vaults available for purchase prior to burial. Polygard vaults were presented as another option.

Gloria Fong
District Secretary
Glenbrook Cemetery District
12969 Bottle Rock Rd,
Kelseyville, CA 95451
mailing: PO Box 646, Cobb, CA 95426
(707) 279-4450

From: Gloria Fong

Subject: Fwd: outer burial containers (vaults/liners)

Date: August 15, 2024 at 6:26:31 AM

To: FRANK LINCOLN

Begin forwarded message:

From: [williamsceemetery](#)

Subject: Re: outer burial containers (vaults/liners)

Date: Jul 22, 2024 at 9:16 AM

To: Gloria Fong

Good Morning

We do use the Polygard Vaults here and have for years. They are lightweight to handle.

thank you

Cynthia

On Friday, July 19, 2024 at 07:36:55 AM PDT, Gloria Fong wrote:

Have any of your cemeteries used Polygard Vaults? If so, for how long and how easy are they to handle?

Our cemetery requires at a minimum an outer burial container, and concrete vaults available for purchase prior to burial. Polygard vaults were presented as another option.

Gloria Fong
District Secretary
Glenbrook Cemetery District
12969 Bottle Rock Rd,
Kelseyville, CA 95451
mailing: PO Box 646, Cobb, CA 95426
(707) 279-4450

From: Gloria Fong

Subject: Fwd: outer burial containers (vaults/liners)

Date: August 15, 2024 at 6:26:47 AM

To: FRANK LINCOLN

Begin forwarded message:

From: Gridley-Biggs Cemetery

Subject: Re: outer burial containers (vaults/liners)

Date: Jul 19, 2024 at 9:12 AM

To: Gloria Fong

Reply-To: Gridley-Biggs Cemetery

We switched to polygard vaults due to wear and tear on equipment almost 4 years ago. They are much easier to handle! Double depths were demonstrated for our staff but we decided to stick with the concrete for doubles. The cost was a factor on the doubles for us.

Angie Cote

District Manager,

Gridley-Biggs Cemetery District

PO Box 494

Gridley, CA 95948

530-846-2537

On Friday, July 19, 2024 at 07:36:56 AM PDT, Gloria Fong wrote:

Have any of your cemeteries used Polygard Vaults? If so, for how long and how easy are they to handle?

Our cemetery requires at a minimum an outer burial container, and concrete vaults available for purchase prior to burial. Polygard vaults were presented as another option.

Gloria Fong

District Secretary

Glenbrook Cemetery District

12969 Bottle Rock Rd,

Kelseyville, CA 95451

mailing: PO Box 646, Cobb, CA 95426

(707) 279-4450

From: Shiloh Cemetery

Subject: Re: outer burial containers (vaults/liners)

Date: July 22, 2024 at 10:08:52 AM

To: Gloria Fong

Gloria, this is Jeff Kramarsic at Shiloh Cemetery in Windsor. I have been using poly liners here at the cemetery for as long as I have been a groundskeeper (20yrs). I have been using Polyguard products, specifically the Triton Grave Liner for (13yrs).

I believe it is an incredible product and firmly believe in it. We can talk about the convenience of not driving the tractor on the lawn to set a concrete vault, the ease of staff handling and setting the poly liner in ANY weather condition, the ability to store a large quantity of poly liners in a small space because they are stackable, we must not forget about the consistency in quality of product, and the customer service with Ben at Polyguard.

If you, or any of your grounds crew would like to pick my brain about the Polyguard Triton Grave Liner, please do not hesitate to contact me here at the cemetery!

Best regards,

Jeff Kramarsic
Grounds Maintenance Supervisor
Shiloh District Cemetery
7130 Windsor Road
Windsor, CA 95492
(707) 838-6684

On Fri, Jul 19, 2024 at 7:36 AM Gloria Fong wrote:

Have any of your cemeteries used Polygard Vaults? If so, for how long and how easy are they to handle?

Our cemetery requires at a minimum an outer burial container, and concrete vaults available for purchase prior to burial. Polygard vaults were presented as another option.

Gloria Fong

District Secretary
Glenbrook Cemetery District
12969 Bottle Rock Rd,
Kelseyville, CA 95451
mailing: PO Box 646, Cobb, CA 95426
(707) 279-4450

June 14, 2024

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, 2023 and June 30, 2024. 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.

Accounting standards generally accepted in the United States of America call for certain required supplementary information (RSI) to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to Glenbrook Cemetery District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI as our limited procedures do not provide us with sufficient evidence to do so under our professional standards. Consequently, the financial statements we present to you will include the following required RSI that will not be audited and, as such, our report will disclaim an opinion on this RSI:

- Management's Discussion and Analysis

We also understand that supplementary information other than RSI will accompany Glenbrook Cemetery District's basic financial statements. In accordance with auditing standards generally accepted in the United States of America, we will apply auditing procedures and other additional procedures deemed necessary to the following supplementary information accompanying the basic financial statements in order to provide an opinion on this information in relation to the financial statements as a whole.

Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional supplementary information referred to above when considered in relation to the financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards (GAAS). Our professional standards as defined by GAAS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Glenbrook Cemetery District and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or form an opinion, we may disclaim an opinion or not issue a report.

Audit Procedures

Our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Glenbrook Cemetery District and other procedures we consider necessary. The procedures we determine necessary will depend on our “auditor’s” judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the supplementary information, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the Glenbrook Cemetery District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. In accordance with our professional standards, we will communicate in writing to the appropriate level of management and those charged with governance matters concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of Glenbrook Cemetery District's compliance with applicable laws and regulations and the provisions of 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 maintains the responsibility for identifying and ensuring that Glenbrook Cemetery District complies with applicable laws, regulations, contracts, and other agreements.

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

Zach Pehling is the engagement partner for the audit services specified in this letter. His responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Responsibilities of Management and Those Charged with Governance

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of Glenbrook Cemetery District acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. As such, the management of Glenbrook Cemetery District is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

By your signature below, you also acknowledge that the management of Glenbrook Cemetery District is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements, and all accompanying information, that are free from material misstatement, whether due to fraud or error. This responsibility includes the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Glenbrook Cemetery District and the respective changes in financial position and where applicable, cash flows, in conformity with accounting principles generally accepted in the United States of America. In addition, management is also responsible for having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, and others where fraud could have a material impact on the financial statements. The management of Glenbrook Cemetery District is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting Glenbrook Cemetery District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Glenbrook Cemetery District complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information.

Management's responsibilities also include designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

You further acknowledge and understand that management is responsible for providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.

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.

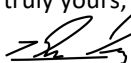
Other Matters

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 4400 for the audit for this contract. An initial deposit of 2200 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,


Zach Pehling

RESPONSE:

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

APPROVED:

Glenbrook Cemetery District

Date

_____, **INDEPENDENT EMPLOYEE CONTRACT**
FOR CEMETERY MANAGEMENT

This agreement is entered into as of the ____ day of _____, _____, and effective as of the ____ day of _____, between the Glenbrook Cemetery District, (“the Company”) and _____, (“the Contractor”).

It is agreed that for the hourly sum of \$_____ (xxxxxx Dollars), payable not later than the last day of the month, that will perform the following duties for the Glenbrook Cemetery District:

District Grounds and Improvements- Includes, but is not limited to:

Supervise maintenance of cemetery grounds, buildings and equipment, This may include supervision and or performance of routine landscape of cemetery grounds, supervision and or performance of installation, repair, and maintenance of irrigation system, supervision, instruction, and operation and or maintenance of cemetery equipment and grounds tools, supervision and or performance of routine and minor maintenance or repair of cemetery equipment, ensure office, restroom, and storage areas are kept clean, organized, and in a safe manner, ensure all safety rules are observed. This may include directing and instructing extra help to assist in the maintenance. Supervise construction and beautification of cemetery grounds and facilities. This may include participation in the design and preparation of specifications for the construction of buildings and other facilities.

Principle Tasks- Includes, but is not limited to:

Assist families with plot selection, deeds, payments and direct them to the proper source for specific questions.

Assist with reports of the District activities for presentation and preparation of the agenda to the Board at scheduled meetings.

Assist with Meeting all federal, state and county burial regulations. This may include assisting with development, implementation and making recommendations to the Board of Trustees involving district policy and procedures.

Assist with maintaining records of plots, plot sales, burials and cremations by names, dates and other pertinent information. Assist with Filing burial certificates with the appropriate Recorder’s Office.

Assist with annual preparation of the preliminary fiscal year budget for presentation to the Board for discussion and approval. Assist with preparation and in making recommendations to the Board for the Final budget.

Keep the Board of Trustee’s informed regarding significant changes in cemetery grounds and related facilities.

Assist with biannually, making available all records and other necessary information to an independent auditor for the required biannual audit.

Attend all Regular and Special Board meetings unless otherwise excused.

Responsible for ensuring invoices are appropriate and submitted for processing.

Investigate all complaints and inquiries received on matters pertaining to the District.

Other duties as assigned

This Agreement shall not render the Contractor an employee of the Glenbrook Cemetery District for any purpose. The Contractor is and will remain an independent contractor in her relationship to the Board of Trustees of the Glenbrook Cemetery District. The Company shall not be responsible for withholding taxes with respect to the Contractor's compensation hereunder. The Contractor shall have no claim against the Company hereunder or otherwise for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind.

The Company may terminate this Agreement at any time by 10 working days' written notice to the Contractor. In addition, if the Contractor is convicted of any crime of offense, fails or refuses to comply with the written policies or reasonable directive of the Company, is guilty of serious misconduct in connection with performance hereunder, or materially breaches any provision of this Agreement, the Company at any time may terminate the engagement of the Contractor immediately and without prior written notice to the Contractor.

IN WITNESS WHEREOF the undersigned have executed this Agreement as of the day and year first written above.

GLENBROOK CEMETERY DISTRICT

By: _____

By: _____

Printed name and title: _____

Date: _____

Date: _____