

# Glenbrook Cemetery District

P.O. Box 646 12969 Bottle Rock Road

Cobb, CA 95426

(707) 279-4450

## BOARD OF TRUSTEES AGENDA

August 7, 2023, 7:00 P.M., in the District Office

### 1. CALL TO ORDER –

#### ROLL CALL:

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

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

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

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

3b. FINANCES - Approval of the financial reports and fund balances YTD August 7, 2023 and operating expense checks issued for the months of June, July, and MTD August 7, 2023. **(PG4)**

### 4. TIMED ITEMS

4a. 7:10 P.M. – PUBLIC INPUT

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

4c. 7:20 P.M. – Consideration for Grand Jury Report response. Placed on the agenda by District Secretary Gloria Fong. **(PG11)**

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

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

### 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 7, 2023

Posted August 4, 2023

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 MINUTES**  
**June 5, 2023, 7:00 P.M., in the District Office**

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

**ROLL CALL:**

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

2. **APPROVAL OF AGENDA** – *Lincoln motioned to approve agenda, seconded by Barnes. AYES: 4. ABSENT/NOT VOTING: 1.*
3. **APPROVAL OF CONSENT ITEMS** – *Barnes motioned to approve consent items, seconded by Patrick. AYES: 4. ABSENT/NOT VOTING: 1.*

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

3b. **FINANCES** - Approval of the financial reports and fund balances YTD June 5, 2023 and operating expense checks issued for the months of April, May, and MTD June 5, 2023. **(PG4)**

4. **TIMED ITEMS**

4a. 7:10 P.M. – PUBLIC INPUT

*Barbara Galvan introduced herself as a member of the grand jury who attended the February meeting. Unexpectedly, on May 23<sup>rd</sup> her husband was buried and things didn't go as expected. There was water in the grave. She informed the Board of the insensitivity shown towards her from statements and the inability to have the traditional ceremony that involved the lowering of the casket, a member of the family flew in from out of town to perform. She is here to share her experience, ask Board for consideration in changes, is upset and is faced with finding out what happened. She is checking with cemetery in San Jose and is considering having her husband moved at the District's expense.*

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

4c. 7:20 P.M. – Consideration for Fiscal Years Ending June 30, 2021 and June 30, 2022 Management Representation Letter and acceptance of Financial Statements. Placed on the agenda by Gloria Fong. **(PG9)**

*Patrick motioned to accept fiscal year ending June 30, 2021 and June 30, 2022 financial statements, seconded by Barnes. AYES: 4. ABSENT/NOT VOTING: 1.*

4d. 7:40 P.M. – Glenbrook Cemetery District website. Placed on the agenda by Gloria Fong. **(PG38)**

*Chairperson Bostock relinquished the gavel to motion paying past Trustee Harry Deffenbaugh \$100 for a dozen cemetery photos, seconded by Lincoln. AYES: 4. ABSENT/NOT VOTING: 1.*

5. **NON TIMED ITEMS**

5a. **Cemetery Operation Reports**

*No cemetery operations report other than District Secretary Fong reminding Board fiscal year ends June 30<sup>th</sup>.*

*Trustee Patrick received a call from a member of a family wanting to confirm prices because he says he was told the headstone price didn't include placement of ashes.*

**5b. Board Member Reports**

Barnes – *He thanked Trustees Patrick and Bostock, and Sexton Ebinger for their assistance in placing flags for Memorial Day.*

Lincoln – *He has no activity to report other than being out of town for 10 days starting tomorrow.*

Patrick – *He has no activity to report.*

Bostock – *He has no activity to report.*

**5c.** *Patrick motion to adjourn the meeting at 7:56 p.m., seconded by Barnes. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

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GLORIA FONG  
District Secretary

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ROB BOSTOCK  
Chairperson

**GLENBROOK CEMETERY DISTRICT**

**Budget Summary**

	<u>2023-2024</u>	<u>JULY</u>	<u>AUG</u>	<u>AUG</u>	<u>UNENCUM</u>	<u>% OF</u>
	<u>RECOMMENDED</u>	<u>CURR MO</u>	<u>CURR MO</u>	<u>YTD</u>	<u>BALANCE</u>	<u>BUDGET</u>
<b><u>SERVICES &amp; SUPPLIES</u></b>						
791 12.00 COMMUNICATIONS	\$ 400.00	\$ 33.00	\$ -	\$ 33.00	\$ 367.00	8.3%
791 14.00 HOUSEHOLD EXPENSES	\$ 400.00	\$ 31.88	\$ -	\$ 31.88	\$ 368.12	8.0%
791 15.12 INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ 945.00	\$ -	\$ 945.00	\$ 155.00	85.9%
791 17.00 MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791 18.00 MAINTENANCE - BLDGS & IMPRV	\$ 4,840.00	\$ 320.00	\$ 58.28	\$ 378.28	\$ 4,461.72	7.8%
791 20.00 MEMBERSHIPS	\$ 150.00	\$ -	\$ -	\$ -	\$ 150.00	0.0%
791 22.70 OFFICE SUPPLIES	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	0.0%
791 22.71 POSTAGE	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	0.0%
791 23.80 PROFESSIONAL & SPECIAL SVCS	\$ 9,375.00	\$ 950.00	\$ -	\$ 950.00	\$ 8,425.00	10.1%
791 24.00 PUBLICATIONS & LEGAL NOTICES	\$ 100.00	\$ -	\$ 43.91	\$ 43.91	\$ 56.09	43.9%
791 27.00 SMALL TOOLS & INSTRUMENTS	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791 28.30 SPECIAL DEPT. - SUPPLIES & SVCS	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00	0.0%
791 29.50 TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ -	\$ 495.00	\$ 495.00	\$ 2,575.00	16.1%
791 30.00 UTILITIES	\$ 400.00	\$ 44.65	\$ -	\$ 44.65	\$ 355.35	11.2%
791 38.00 INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>TOTAL SERVICES &amp; SUPPLIES</u>	<u>\$ 22,835.00</u>	<u>\$ 2,324.53</u>	<u>\$ 597.19</u>	<u>\$ 2,921.72</u>	<u>\$ 19,913.28</u>	<u>12.8%</u>
<b><u>OTHER</u></b>						
791 48.00 TAXES & ASSESSMENTS	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	0.0%
<u>TOTAL OTHER</u>	<u>\$ 100.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100.00</u>	<u>0.0%</u>
<b><u>CAPITAL OUTLAY</u></b>						
791 61.60 BLDG & IMPR - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>TOTAL FIXED ASSETS</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
<b><u>CONTINGENCIES</u></b>						
791 90.91 CONTINGENCIES	\$ 5,975.00	\$ -	\$ -	\$ -	\$ 5,975.00	0.0%
<u>TOTAL EXPENDITURES</u>	<u>\$ 28,910.00</u>	<u>\$ 2,324.53</u>	<u>\$ 597.19</u>	<u>\$ 2,921.72</u>	<u>\$ 25,988.28</u>	<u>10.1%</u>
<b><u>REVENUE FROM SERVICE CHARGES</u></b>						
466 6921 SERVICES - NON TAXABLE	\$ 750.00	\$ 1,450.00	\$ -	\$ 1,450.00	\$ (700.00)	193.3%
466 6922 SERVICES - TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
491 7950 SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492 7990 OTH REVENUE - MISC	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492 7991 OTH REVENUE - CNCL CHECK	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492 7993 OTH REVENUE - INS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492 8122 OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
502 8123 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>NET EXPENSES</u>	<u>\$ (28,160.00)</u>	<u>\$ (874.53)</u>	<u>\$ (597.19)</u>	<u>\$ (1,471.72)</u>	<u>\$ (26,688.28)</u>	
<b><u>GENERAL REVENUE</u></b>						
411 1010 PROPERTY TAX - CURR SECURED	\$ 15,910.00	\$ -	\$ -	\$ -	\$ 15,910.00	0.0%

**GLENBROOK CEMETERY DISTRICT**

**Budget Summary**

	<u>2023-2024</u>	JULY	AUG	AUG	UNENCUM	% OF
	<b>RECOMMENDED</b>	CURR MO	CURR MO	YTD	BALANCE	BUDGET
411 1015 PROP 1A, ERAF/SRAF	\$ -			\$ -	\$ -	0.0%
411 1020 PROPERTY TAX - CURR UNSECURED	\$ 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			\$ 100.44	\$ 199.56	33.5%
453 5460 STATE HOPTR	\$ 150.00			\$ -	\$ 150.00	0.0%
453 5470 STATE AID DISASTER REV LOSS BACKFILL				\$ -	\$ -	0.0%
<u>TOTAL GENERAL REVENUE</u>	\$ 16,660.00	\$ -	\$ -	\$ 100.44	\$ 16,559.56	
<u>NET (SHORTFALL) / +</u>	<u>\$ (11,500.00)</u>	<u>\$ (874.53)</u>	<u>\$ (597.19)</u>	<u>\$ (1,371.28)</u>	<u>\$ (10,128.72)</u>	

390 0000 NET BEGINNING YEAR (FUND BALANCE)	\$ 13,900.00			\$ 19,516.00		
RESERVES (TO) / FROM	\$ (2,400.00)			\$ (11,288.00)		
<b><u>OPERATING CASH BALANCE</u></b>	<b>0.00</b>			<b>6,856.72</b>		

**RESERVE DESIGNATIONS**

391 0100 RESERVES - GENERAL	\$ 23,419.00			\$ 23,419.00		
392 0500 RESERVES - CAPACITY EXPANSION	\$ 43,640.00			\$ 41,240.00		
392 0600 RESERVES - BUILDING	\$ 6,000.00			\$ 6,000.00		
<u>TOTAL RESERVE DESIGNATIONS</u>	<u>\$ 73,059.00</u>			<u>\$ 70,659.00</u>		

**CASH BALANCE** \$ 73,059.00 \$ 77,515.72

**PREPAY FUND 390 - CASH BALANCE** \$ 17,438.30

*BEGINNING FUND BALANCE*

441 4201 INTEREST						
466 6921 SERICES - NON TAXABLE						
491 7950 SERVICES - PRIOR YR						
502 8123 TRANSFERS OUT						

**TOTAL**

**ENDOWMENT FUND 394 - CASH BALANCE** \$ 38,580.14

*BEGINNING FUND BALANCE*

441 4201 INTEREST						
466 6921 SERICES - NON TAXABLE						
491 7950 SERVICES - PRIOR YR						
502 8123 TRANSFERS OUT						

**TOTAL**

**INTEREST FUND 395 - CASH BALANCE** \$ 10,655.06

*BEGINNING FUND BALANCE*

441 4201 INTEREST						
466 6921 SERICES - NON TAXABLE						

**GLENBROOK CEMETERY DISTRICT**

**Budget Summary**

	<u>2023-2024</u>	JULY	AUG	AUG	UNENCUM	% OF
	<b>RECOMMENDED</b>	CURR MO	CURR MO	YTD	BALANCE	BUDGET

502 8123 TRANSFERS OUT

**TOTAL**

**HEADSTONE FUND 396 - CASH BALANCE**

\$ 6,575.00

BEGINNING FUND BALANCE

441 4201 INTEREST

466 6991 SERICES - NON TAXABLE

502 8123 TRANSFERS OUT

**TOTAL**

GLENBROOK CEMETERY DISTRICT  
WARRANT LIST

<<PG7>>

JUNE 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3477	99.00	STEPHEN C BARNES STIPEND - 6/5 BOARD MTG	29.50	99.00
3478	99.00	ROB BOSTOCK STIPEND - 6/5 BOARD MTG	29.50	99.00
3479		VOIDED		
3480	99.00	FRANCIS LINCOLN STIPEND - 6/5 BOARD MTG	29.50	99.00
3481	99.00	ERIC PATRICK STIPEND - 6/5 BOARD MTG	29.50	99.00
3482	1,975.00	PNP CPA FY 2021, 2022 AUDIT BALANCE DUE	23.81	1,975.00
3483	33.30	SOUTH LAKE REFUSE COMPANY WASTE DISPOSAL	14.00	33.30
3484	32.61	AT&T PHONE LINE CHARGES 5/13-6/12	12.00	32.61
3485	30.40	PG&E ELECTRIC CHARGES 5/16 - 6/13	30.00	30.40

GLENBROOK CEMETERY DISTRICT  
WARRANT LIST

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3486	1,313.48	BRUCE EBINGER		
		GROUNDS MAINT - 5/16-6/15 (31.25 hrs)	18.00	320.00
		REIMB EQUIPMENT FUEL	17.00	9.79
		REIMB EQUIPMENT FUEL	17.00	8.69
		SEXTON #44	23.80	200.00
		LOWERING #44	23.80	125.00
		SEXTON #141	23.80	200.00
		LOWERING #141	23.80	125.00
		SEXTON #3	23.80	200.00
		LOWERING #3	23.80	125.00

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3487	600.00	GLORIA FONG		
		ADMINISTRATIVE SVCS - JUN	23.80	600.00

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3488	258.44	KELSEYVILLE LUMBER		
		TOP SOIL	18.00	101.27
		TOP SOIL RETURN	18.00	-58.26
		IRRIGATION SYSTEM REPAIR	18.00	100.59
		TOP SOIL	18.00	47.96
		TOP SOIL	18.00	66.88

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3489	200.00	GREG CLOUSE		
		DIG/SURVEY FOR WATER	23.80	200.00

**Warrant Total \$4,839.23**



GLENBROOK CEMETERY DISTRICT  
WARRANT LIST

<<PG9>>

JULY 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3490	945.00	GOLDEN STATE RISK MANAGEMENT AUTHORITY GL DIVIDEND	15.12	945.00
3491	31.88	SOUTH LAKE REFUSE & RECYCLING WASTE DISPOSAL ME 06/30/23	14.00	31.88
3492	33.00	AT&T PHONE LINE CHARGES 6/13 - 7/12/23	12.00	33.00
3493	44.65	PG&E ELECTRIC CHGS 6/13 - 7/16/23	30.00	44.65
3494	670.00	BRUCE EBINGER GROUNDS MAINT - 6/16-7/15/23 (21.75 HRS) SEXTON 91 CREMATION INTERMENT 91	18.00 23.80 23.80	320.00 200.00 150.00
3495		VOIDED		
3497	600.00	GLORIA FONG ADMINISTRATIVE SVCS - JULY	23.80	600.00
3498		VOIDED		

**Warrant Total \$2,324.53**

GLENBROOK CEMETERY DISTRICT  
WARRANT LIST

MTD AUGUST 7, 2023

<b>Warrant #</b>	<b>Amount</b>	<b>Payable to / Description</b>	<b>Exp.Code</b>	<b>Exp.Amt</b>
3499	58.28	KELSEYVILLE LUMBER TOP DRESSING & PLANT FERTILIZATION	18.00	58.28
3500	43.91	LAKE COUNTY RECORD BEE 7/28/23 LEGAL PUB 23-24 BUDGET	24.00	43.91
3501	99.00	STEPHEN C BARNES STIPEND - 8/7 BOARD MTG	29.50	99.00
3502	99.00	ROB BOSTOCK STIPEND - 8/7 BOARD MTG	29.50	99.00
3503	99.00	DOUGLAS DOMER STIPEND - 8/7 BOARD MTG	29.50	99.00
3504	99.00	FRANCIS LINCOLN STIPEND - 8/7 BOARD MTG	29.50	99.00
3505	99.00	ERIC PATRICK STIPEND - 8/7 BOARD MTG	29.50	99.00
<b>Warrant Total</b>	<b>\$597.19</b>			

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

August 7, 2023

The Honorable J. David Markham  
Presiding Judge of the Superior Court  
County of Lake  
255 N. Forbes St.  
Lakeport, CA 95453

Dear Judge Markham,

The Board of Trustees of the Glenbrook Cemetery has reviewed the 2022-2023 Lake County Civil Grand Jury Final Report.

The Board agrees with the findings reported, which are:

F-1: The Glenbrook Cemetery has recently applied for a website per State law SB 929.

F-2: Glenbrook is well maintained and is easily accessible to the public.

The Recommendation reported:

R-1: That the Glenbrook Cemetery District complete its website and provide a website address for the public. (F-1)

The recommendation has been implemented. The website is active and can be found at <https://glenbrookcemetery.specialdistrict.org/>.

With sincere regards,

Rob Bostock  
Chairman  
Board of Trustees

August 7, 2023

**Report of Glenbrook Cemetery District Rate Update  
for the Glenbrook Cemetery District Board of Trustees**

**by Gloria Fong, District Secretary:**

Attached you will find the rates from the cemeteries around the Lake. They were gathered from the Grand Jury and found the 2022-2023 Final Report. It will require at least 2 readings before any rate changes will be effective.

The intent of this meeting is to present to the Board the various rates. Unfortunately, I was not able to gather them in a table for ease of review. This will be done for the October meeting and at that meeting rates recommended for change.

Additionally, I have attached the Rules and Regulations. This along with the attached rate sheet (Resolution 2020-21-02). I will note Section 4 - Fees and Charges reflects a "subject to change" clause.

- B. This condition applies to both full burials and cremation burials.
- C. No marker will be permitted that exceeds one (1) inch above ground level.
- D. Headstones or markers are the responsibility of the plot owner.

GLENBROOK CEMETERY DISTRICT  
P.O. Box 646, Cobb, CA 95426  
12969 Bottle Rock Road, Kelseyville, CA 95451  
(707) 279-4450

RULES AND REGULATIONS

The District building is to be used for the Board's regular and special meetings, Memorial Day celebration, family gatherings before and after funeral services. Caskets with deceased persons are not permitted in the Cemetery Board or office rooms.

BY FOLLOWING THE ABOVE GUIDELINES, WE ENCOURAGE PEOPLE TO KEEP THEIR GRAVE SITES LOOKING NICE BUT WE WISH TO KEEP IT IN UNITY AND HARMONY WITH THE REST OF THE CEMETERY.

THE CEMETERY DISTRICT IS NOT RESPONSIBLE FOR LOSS OR DAMAGE BEYOND ITS REASONABLE CONTROL.

The mission of Glenbrook Cemetery District is to provide a peaceful environment for those we love and a serene place to visit.

1. DEFINITIONS

As used in these Rules and Regulations for Glenbrook Cemetery District, the following terms shall have the following meanings:

- A. "Board" shall mean the Board of Trustees of Glenbrook Cemetery District.
- B. "District" shall mean the Glenbrook Cemetery District.
- C. "Cemetery" shall mean the Cemetery Manager, or designee.
- D. "Lot Owner" shall mean one who has purchased burial rights.
- E. "Family member" is defined as any spouse, by marriage or otherwise, domestic partner, child or stepchild, by natural birth or adoption, parent, brother, sister, half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix "grand" or "great," or the spouse of any of these persons.

2. CARE OF GRAVES and CEMETERY GROUNDS

Control of the Cemetery grounds is governed by the Board.

- A. Additional plantings, copings or other additions to the burial site are not permitted because of maintenance purposes. Old coverings, other than grass on the sites, when allowed to continue shall be maintained by the relatives. Any construction on or around the burial site is prohibited on the cemetery grounds. Donations of trees or shrubs are acceptable but will be selected and planted under direction of cemetery personnel.
- B. Flowers may be placed only in the vases provided in the ground or marker foundation, or if not available, in unbreakable containers placed at the head of the grave. Flowers in such containers shall be removed as they become unsightly and placed in containers provided for that purpose. Unauthorized containers or objects (i.e. statues, toys, bottles, cans, jugs, ornaments) will be removed and disposed by the Cemetery. The Cemetery is not responsible for loss, damage or misplacement of unauthorized containers or objects

- C. No person shall gather flowers, remove any item, disturb or trespass on any plot for which burial rights are not held.
- D. Any tree, shrub, plant or landscaping situated on or near any plot becoming detrimental or unsightly to the cemetery grounds may be removed by the Cemetery, as deemed necessary or as authorized by the Board of Lot Owner requests.
- E. Any combustible material is prohibited on Cemetery grounds.
- F. All chemical application shall be performed by the Cemetery.
- G. Alcoholic beverages, glass containers, controlled substances, horses, dogs, skate boards or roller blades are not allowed on the cemetery grounds.
- H. Parking of unauthorized vehicle is prohibited and may be towed away at the owner's expense. Vehicles are limited to the pavement and designated parking areas.

### 3. BURIALS

Lot owners, morticians, and other authorized persons shall comply with the following regulations in the use of plots for burial purposes.

- A. No burials or disinterment can be permitted without a permit for disposition of human remains issued by the proper authority. The mortuary of choice of the next of kin will be responsible for making the arrangements for interment with a contractor and the Cemetery. All work and materials supplied by the contractor shall be billed by the contractor to the mortuary or to the next of kin.
- B. During inclement weather burials will be done only at discretion of cemetery personnel due to health safety and liability, and rescheduled amongst the parties.
- C. Cremations of up to four (4) are allowed in designated 4 feet by 4 feet plots.
- D. A minimum of 48-hours notice must be given before any interment or disinterment.
- E. Standard burial casket containers constructed of concrete, steel, copper and wood must be used for all burials except for burial of cremated remains. The District will allow fiberglass urns for the burial of cremated remains. Cement Liners must be used for all burials except cremations, and may be purchase from the District. Cremated pet remains are required to be placed in a separate urn and must be interred simultaneously with an individual.
- F. No casket shall be opened before, during or following a service without the direct permission of the deceased's family and then only under the direct supervision of the funeral director in charge.

- G. No burial shall be made until charges for such services have been paid in advance to the Cemetery.
- H. The Cemetery has the right to refuse any burial product that does not meet Cemetery requirement.
- I. The District will not accept interments on Saturdays, Sundays or legal holidays without a special fee. Interments will normally be permitted Monday through Friday between the hours of 9 a.m. and 4 p.m.
- J. No lot owner shall allow any burial to be made in his or her plot for remuneration.
- K. Burial or disinterment during inclement will be at the discretion of the Cemetery due to health, safety and liability.

### 4. FEES and CHARGES

All fees of the District shall be subject to change at the discretion of the Board. A schedule of the current fees shall be available for inspection at all reasonable hours in the office of the District.

- A. In addition to the fees, the Board shall establish the non-refundable amount to be paid by purchasers of cemetery lots for deposit into the Endowment Care Fund in accordance with Health and Safety Section 8738.
- B. Non-resident fees shall be charged as permitted in accordance with Health and Safety Section 9068(b) for burial of a person who is not living or paying property taxes at the time of death and meeting the criteria of Health and Safety Section 9061.
- C. The District does not purchase burial rights. It is the responsibility of the lot owner for any re-sale and will be subject to District approval.
- D. Payment in full is due and payable prior to burial.

### 5. LEGAL PROVISIONS

In addition to the provision established by law for the operation (the Business & Profession Code - Cemetery Law, the California Code of Regulations - Cemetery Law, but primarily by the California Health & Safety Code), the following apply.

- A. Burials shall be limited family members, as permitted under Health and Safety, commencing with Section 9060.

### 6. HEADSTONE/MARKER REGULATION

As permitted with Health and Safety Section 9052(a), the District requires a marker be placed on the burial site. The headstone deposit will be refunded if a marker is placed within sixty (60) days.

- A. If at the end of the sixty (60) day period no headstone or marker is placed, the District will use the deposit to purchase one and have it installed.

**BOARD OF TRUSTEES, GLENBROOK CEMETERY DISTRICT**  
**COUNTY OF LAKE, STATE OF CALIFORNIA**

**RESOLUTION NO. 2020-21\_02**

**A RESOLUTION ESTABLISHING, UPDATING GLENBROOK CEMTERY DISTRICT RATES**

WHEREAS, Health and Safety Code §9060 sets forth the limits of interments to:

1. Persons who are residents of Glenbrook Cemetery District (District);
2. Persons who are former residents of the District and who acquired interment rights while they were residents of the District;
3. Persons who pay property taxes on property located in the District;
4. Persons who formerly paid property taxes on property located in the District and who acquired interment rights while they paid those property taxes;
5. Eligible nonresidents of the District, as provided under Health and Safety Code, Division 8, Part 4, Chapter 5;
6. Persons who are family members of any person described in subdivision of Health and Safety Code, Division 8, Part 4, Chapter 5.

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

1. Determines that the cemetery has adequate space for the foreseeable future.
2. Determines minimum payment into the District Endowment Care Fund is required for each interment pursuant to Health and Safety Code §9065, §8738 and sets as follows:

	<u>District Residents</u>	<u>Non-Residents</u>
Full Burial (per interment)	\$300.00	\$400.00
Cremation (per interment)	\$250.00	\$350.00

3. Sets as follows schedule of fees for interments, including schedule of fees for nonresidents interments, pursuant to Health and Safety Code §9068:

	<u>District Residents</u>	<u>Non-Residents</u>
Full Burial Plot 4' by 9'	\$900.00	\$1,200.00
Full Burial Plot, Double Depth	\$1,000.00	\$1,300.00
Cremation Plot 4' by 4' (Up to 4 cremations)	\$500.00	\$700.00
Cremation Interment	\$500.00	\$700.00
Cremation Exhumation	\$600.00	\$800.00
Full Burial Exhumation (Single)	\$2,000.00	\$3,000.00
Full Burial Exhumation (Double)	\$3,500.00	\$4,025.00
Cement Liner (plus applicable sales tax)	\$512.00	\$590.00
Lowering Device (for full burials)	\$250.00	\$290.00
Headstone Deposit	\$500.00	\$800.00
Headstone or Burial Marker Setting Fee	\$200.00	\$300.00
Transfer or Ownership Fee	\$100.00	\$150.00
Sexton Fee	\$250.00	\$350.00
Administration Fee	\$100.00	\$150.00
Weekend or Holiday Burial Fee	\$400.00	\$500.00
Pre-Paid Contract Fee	\$100.00	\$150.00
Interment of Cremated Pet Remains <u>with an Individual</u>	\$100.00	\$150.00

20-21

The headstone deposit will be refunded if a marker is placed on the grave within sixty (60) days. If at the end of the sixty (60) day period no marker or headstone is placed on the grave, the district will use the deposit to purchase a marker and have it installed. This condition applies to both full burials and cremation burials.

No headstone will be permitted that exceeds one (1) inch above ground level. Headstones are mandatory and are the responsibility of the *interment* rights owner. Additional plantings, copings or other additions to the grave sites are not permitted because of maintenance purposes. Old coverings, other than grass on sites, when allowed to continue shall be maintained by the relatives.

The District will not accept interments on Saturdays, Sundays or legal holidays without a special fee. Interments will normally be permitted Monday through Friday between the hours of 9:00 a.m. and 4:00 p.m. No burials can be permitted without a permit for disposition of human remains issued by the proper authority.

Cement liners must be used for all burials except cremations and may be purchased from the District.

Cremated pet remains are required to be placed in a separate urn and must be interred simultaneously with an individual.

The mortuary of choice of the next of kin will be responsible for making the arrangements for interment with a contractor with notification to the District simultaneously. All work and materials supplied by the contractor shall be billed by the contractor to the mortuary or to the next of kin.

**THIS RESOLUTION** was introduced and adopted by the Board of Trustees of the Glenbrook Cemetery District on the 3<sup>rd</sup> day of August, 2020 by the following vote:

AYES: *Barnes, Deffenbaugh, Damer, Bostock*

NOES: *None*

ABSENT OR NOT VOTING: *DeHaven*

ATTEST: *G Fong*  
Gloria Fong, District Secretary

Signed by: *Rob Bostock*  
ROB BOSTOCK  
Chairperson, Board of Trustees



**MIDDLETOWN CEMETERY DISTRICT**

P.O. Box C • Middletown, CA 95461 • Tel. 707-987-0511 • Fax 707-987-9032

**PRICE LIST: JANUARY thru DECEMBER 2023**

*All prices are subject to change without notice. All fees must be paid in advance.  
Check or Money Order only. The Cemetery does not accept cash or credit cards.*

*If you do not wish to have relative's ashes inured in your grave,  
please notify the cemetery personnel of your wishes.*

*Purchase of grave sites is reserved for the burial of property owners and residents of the District.*

<b>Section</b>	<b>Type of Burial Service</b>	<b>Fee</b>
<b>OAK</b>	<i>Each plot in this section can accommodate one casket and up to four urns.</i>	
	Burial	Plot
		Liner (including sales tax)
		Opening and Closing Fee
		Administration Fee
		Endowment Care Fund
		Deposit on Headstone**
		<b>Total</b>
		<b>\$2,970</b>
	Inurnment	Plot (one-time fee)
		Inurnment (per event)
		Vault (if required)*
		Administration Fee (per event)
		Endowment Care Fund (one-time fee)
		Deposit on Headstone**
		<b>Total</b>
		<b>\$1,595</b>
<b>IOOF</b>	<i>Each plot in these sections can accommodate up to three urns.</i>	
<b>MAGNOLIA</b>		Plot (one-time fee)
<b>EVERGREEN</b>		Inurnment (per event)
<b>CATHOLIC</b>		Vault (if required)*
		Administration Fee (per event)
		Endowment Care Fund (one-time fee)
		Deposit on Headstone**
		<b>Total</b>
		<b>\$1,395</b>
<b>CEDAR</b>	<i>Each plot in this section can accommodate up to two urns.</i>	
		Plot (one time fee)
		Inurnment (per event)
		Vault (if required)*
		Administration Fee (per event)
		Endowment Care Fund (one-time fee)
		Deposit on Headstone**
		<b>Total</b>
		<b>\$1,545</b>

KELSEYVILLE CEMETERY DISTRICT  
 PRICE SCHEDULE EFFECTIVE 10/01/2022

LOTS	RESIDENT	NON RESIDENT
CEMETERY LOT	\$ 1,110.00	\$ 1,300.00
ENDOWMENT CARE	\$ 375.00	\$ 375.00
CREMATION LOTS		
CREMATION LOT	\$ 560.00	\$ 600.00
ENDOWMENT CARE	\$ 350.00	\$ 350.00
NICHE WALL		
NICHE	\$ 675.00	\$ 750.00
ENDOWMENT CARE	\$ 95.00	\$ 95.00
AB LOTS OLD SECTION		
CEMETERY LOT	\$ 1,125.00	\$ 1,320.00
ENDOWMENT CARE	\$ 375.00	\$ 375.00
NON RESIDENT FEE		\$ 100.00
SINGLE DEPTH		
OPEN & CLOSE	\$ 920.00	\$ 920.00
VAULT	\$ 610.00	\$ 610.00
SALES TAX	\$ 44.23	\$ 44.23
HEADSTONE DEPOSIT	\$ 325.00	\$ 325.00
NON RESIDENT FEE		\$ 900.00
DOUBLE DEPTH		
OPEN & CLOSE	\$ 1,160.00	\$ 2,060.00
2 VAULTS	\$ 1,220.00	\$ 1,220.00
SALES TAX	\$ 88.45	\$ 88.45
HEADSTONE DEPOSIT	\$ 325.00	\$ 325.00
2ND OPEN & CLOSE	\$ 930.00	\$ 930.00
NON RESIDENT FEE		\$ 850.00
CREMAINS		
OPEN & CLOSE	\$ 540.00	\$ 540.00
(MULTIPLE)	\$ 270.00	\$ 270.00
HEADSTONE DEPOSIT	\$ 325.00	\$ 325.00
NON RESIDENT FEE		\$ 350.00
NICHE WALL		
INTERMENT	\$ 290.00	\$ 300.00
2ND INTERMENT	\$ 150.00	\$ 200.00
ENGRAVING	\$ 275.00	\$ 275.00
2ND ENGRAVING (LATER DATE)	\$ 275.00	\$ 275.00
NON RESIDENT FEE		\$ 300.00
COMMINGLING	\$ 250.00	\$ 305.00
ENDOWMENT CARE	\$ 15.00	\$ 15.00
INFANT BURIAL SECTION L-3		
CEMETERY LOT	\$ 270.00	\$ 320.00
ENDOWMENT CARE	\$ 185.00	\$ 200.00
OPEN & CLOSE	\$ 350.00	\$ 350.00
INFANT VAULT	\$ 250.00	\$ 260.00
SALES TAX	\$ 18.13	\$ 18.85
CHILD VAULT	\$ 450.00	\$ 460.00
SALES TAX	\$ 30.45	\$ 31.18
NON RESIDENT FEE		\$ 250.00

DISINTERMENT FEES	
SINGLE TO DOUBLE DEPTH SAME SIGHT	
DISINTERMENT	\$ 1,150.00
OPENING & CLOSING UPPER & LOWER	\$ 1,350.00
2 VAULTS	\$ 1,220.00
TAX ON VAULTS	\$ 88.45
HEADSTONE DEPOSIT	\$ 325.00
SINGLE TO DOUBLE DEPTH DIFFERENT SIGHT	
DISINTERMENT	\$ 1,400.00
OPENING & CLOSING UPPER & LOWER	\$ 1,250.00
2 VAULTS	\$ 1,220.00
SALES TAX	\$ 88.45
HEADSTONE DEPOSIT	\$ 325.00
SINGLE TO SINGLE	
DISINTERMENT	\$ 1,400.00
OPENING & CLOSING	\$ 920.00
VAULT	\$ 610.00
SALES TAX	\$ 44.23
HEADSTONE DEPOSIT	\$ 325.00
DOUBLE TO DOUBLE	
DISINTERMENT	\$ 2,625.00
OPENING & CLOSING UPPER & LOWER	\$ 1,225.00
2 VAULTS	\$ 1,220.00
SALES TAX	\$ 88.45
HEADSTONE DEPOSIT	\$ 325.00
REMOVAL FROM CEMETERY	
SINGLE DEPTH	\$ 5,125.00
IF LOT REVERTS TO CEMETERY	\$ 4,650.00
DOUBLE DEPTH	\$ 6,090.00
IF LOT REVERTS TO CEMETERY	\$ 5,650.00
INFANT DISINTERMENT	\$ 670.00
CREMAINS DISINTERMENT	\$ 410.00

**LOWER LAKE CEMETERY DISTRICT**

9040 Lake Street • PO Box 1193

Lower Lake, CA 95457

(707) 994-7820 FAX: (707) 994-7883

llcd95457@gmail.com

<<PG20>>

RATES FOR SERVICES

EFFECTIVE 05/18/2017

DATE: \_\_\_\_\_

**DISTRICT RESIDENT**

Plot - 5'x10'		\$	1,350.00
Plot - 5'x5' (Holds up to four (4) cremains)		\$	950.00
Opening and Closing (Single)		\$	1,100.00
Opening and Closing (Double)		\$	1,750.00
Opening and Closing (Infant)		\$	750.00
Administration Fee		\$	175.00
Cremains - Opening and Closing (single)		\$	850.00
Cremains - Opening and Closing (multiples) \$850.00, plus \$425.00 per additional urn		\$	
Disinterment - single depth: \$2,250.00 - double depth: \$5,500.00		\$	
Disinterment of Cremains-		\$	1,000.00
Endowment Care - Full Burial (per interment)		\$	350.00
Endowment Care - Cremations (per interment)		\$	275.00
Extraordinary Services-(tree removal, headstone removal or replacement, etc.) \$75.00 per hour		\$	
<b>One Hour Minimum</b>			
Non-Resident (additional fee)			
Cremation Vault		\$	300.00
Vault (adult)	\$211.00 + \$15.30 tax = .....	\$	226.30
Vault (child/infant)	\$527.00 + \$38.20 tax = .....	\$	565.20
<b>Protective Vault (Sealed)</b>	\$311.00 + \$22.55 tax = .....	\$	333.55
Oversize Vault	\$640.00+ \$46.40 tax = .....	\$	686.40
Outside Vault Handling Fee	\$852.00 + \$61.77 tax = .....	\$	913.77
Cap Removal		\$	300.00
10' X 15' Shelter Tent Set-Up Fee		\$	300.00
Headstone Inspection Fee		\$	75.00
Final Date on Headstone Fee		\$	75.00
Transfer of Plot Fee		\$	25.00
Emergency Interment Fee and/or Weekend Burials		\$	250.00
(In addition to all other above-mentioned fees)		\$	1,000.00
Inter Cremated Pet Remains <u>with an Individual</u> -\$200.00 for the first pet, \$50.00 per pet thereafter			
Pre-Need Contract Fee		\$	150.00
Interment of Cremains with <u>Full Burial</u> -\$250.00 per urn, plus Endowment Care and Administration Fee per urn		\$	
Photocopy Requests- .10 cents per page after the first five copies		\$	
<b>TOTAL:</b>		\$	_____
		\$	_____

LOCATION: \_\_\_\_\_ DECEASED: \_\_\_\_\_

\_\_\_\_\_ ADDRESS: \_\_\_\_\_

CITY/ST./ZIP \_\_\_\_\_

CERTIFICATE: \_\_\_\_\_ INFORMANT: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DATE OF DEATH: \_\_\_\_\_ CITY/ST./ZIP: \_\_\_\_\_

DATE OF BURIAL: \_\_\_\_\_ RELATIONSHIP: \_\_\_\_\_

# OF PEOPLE EXPECTED \_\_\_\_\_ TIME: \_\_\_\_\_

NO SERVICE: \_\_\_\_\_ FULL SERVICE: \_\_\_\_\_ PHONE: (707) \_\_\_\_\_

HARTLEY CEMETERY DISTRICT			
PRICE SCHEDULE			
EFFECTIVE JULY 1, 2022			
	DISTRICT RESIDENT	COUNTY RESIDENT	NON-COUNTY RESIDENT
CEMETERY LOT - 5' X 10'	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
ENDOWMENT CARE - 5' X 10' LOT	\$ 400.00	\$ 450.00	\$ 450.00
OPENING & CLOSING COSTS - SINGLE DEPTH	\$ 925.00	\$ 925.00	\$ 985.00
GARDEN CRYPT	\$ 600.00	\$ 600.00	\$ 600.00
SALES TAX ON GARDEN CRYPT - 7.25%	\$ 43.50	\$ 43.50	\$ 43.50
CREMAINS LOT - 3' X 3'	\$ 550.00	\$ 625.00	\$ 725.00
ENDOWMENT CARE - 3' X 3' LOT	\$ 175.00	\$ 225.00	\$ 250.00
OPENING & CLOSING COSTS - CREMAINS LOT	\$ 525.00	\$ 550.00	\$ 575.00
CEMETERY SERVICE - FULL & CREMATION	\$ 350.00	\$ 350.00	\$ 350.00
NON RESIDENT FEE - FULL BURIAL		\$ 850.00	\$ 850.00
NON RESIDENT FEE - CREMAINS		\$ 400.00	\$ 400.00
WEEKEND BURIAL FEE - FULL BURIAL	\$ 600.00	\$ 600.00	\$ 600.00
WEEKEND BURIAL FEE - CREMAINS	\$ 350.00	\$ 350.00	\$ 350.00
CHAPEL RENTAL FEE	\$ 150.00	\$ 150.00	\$ 150.00
DISINTERMENT FEE - SINGLE DEPTH GRAVE	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
DISINTERMENT FEE - DOUBLE DEPTH GRAVE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
DISINTERMENT FEE - CREMAINS	\$ 500.00	\$ 500.00	\$ 500.00

UPPER LAKE CEMETERY DISTRICT			
SCHEDULE OF FEES			
EFFECTIVE SEPTEMBER 1, 2022			
DESCRIPTION	DISTRICT	COUNTY	NON-COUNTY
LOT, FULL WITH STANDING HEADSTONE	\$ 1,200.00	\$ 1,380.00	\$ 1,440.00
LOT, FULL BURIAL (5 x 10)	\$ 1,050.00	\$ 1,210.00	\$ 1,250.00
LOT, INFANT	\$ 250.00	\$ 290.00	\$ 300.00
LOT, CREMATION	\$ 550.00	\$ 635.00	\$ 660.00
ENDOWMENT, FULL	\$ 300.00	\$ 345.00	\$ 360.00
ENDOWMENT, INFANT	\$ 100.00	\$ 115.00	\$ 120.00
ENDOWMENT, CREMATION	\$ 125.00	\$ 145.00	\$ 150.00
OPEN/CLOSE, FULL GRAVESITE	\$ 900.00	\$ 1,035.00	\$ 1,080.00
OPEN/CLOSE, INFANT GRAVESITE	\$ 300.00	\$ 345.00	\$ 360.00
OPEN/CLOSE, CREMATION	\$ 500.00	\$ 575.00	\$ 600.00
MARKER FEE	\$ 350.00	\$ 405.00	\$ 420.00
CEMETERY SERVICE (FULL & CREMATION)	\$ 350.00	\$ 405.00	\$ 420.00
WEEKEND, FULL	\$ 600.00	\$ 690.00	\$ 720.00
WEEKEND, INFANT & CREMATION	\$ 400.00	\$ 460.00	\$ 480.00
LINER	\$ 600.00	\$ 600.00	\$ 600.00
SALES TAX, LINER ONLY 7.25%	\$ 43.50	\$ 43.50	\$ 43.50
MARKER CLEANING SERVICES			
SMALL	\$ 15.00	\$ 20.00	\$ 25.00
MEDIUM	\$ 25.00	\$ 30.00	\$ 35.00
LARGE - LARGE MARKERS & SMALL UPRIGHTS	\$ 50.00	\$ 60.00	\$ 70.00
X-LARGE - X-LARGE UPRIGHTS & FLATS	\$ 75.00	\$ 90.00	\$ 95.00
NICHE	\$ 900.00	\$ 1,035.00	\$ 1,080.00
ENDOWMENT CARE	\$ 200.00	\$ 230.00	\$ 240.00
(INCLUDES: PLAQUE W/NAME, DATE OF BIRTH AND DEATH)			
WEEKEND, FEE	\$ 200.00	\$ 230.00	\$ 240.00
MARKER SETTING FEE			
SMALL	\$ 50.00	\$ 60.00	\$ 70.00
MEDIUM	\$ 75.00	\$ 90.00	\$ 95.00
LARGE	\$ 100.00	\$ 115.00	\$ 120.00
DISINTERMENT, FULL	\$ 2,300.00	\$ 2,645.00	\$ 2,760.00
DISINTERMENT, INFANT & CREMATION	\$ 575.00	\$ 660.00	\$ 690.00
WEEKEND ASSIST FEE			
FIRST HOUR	\$ 100.00	\$ 115.00	\$ 120.00
ADDITIONAL PER HOUR FEE	\$ 50.00	\$ 60.00	\$ 70.00

**BOARD OF TRUSTEES, GLENBROOK CEMETERY DISTRICT**

**COUNTY OF LAKE, STATE OF CALIFORNIA**

**RESOLUTION NO. 2023-24 01**

**A RESOLUTION ADOPTING BUDGET FOR FISCAL YEAR 2023-2024**

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

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

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

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

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

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

**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 7<sup>th</sup> day of August, 2023 by the following vote::

AYES:

NOES:

ABSENT OR NOT VOTING:

ATTEST: \_\_\_\_\_

Gloria Fong, District Secretary

Signed by: \_\_\_\_\_

ROB BOSTOCK, Chairperson, Board of Trustees



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2110182

GLENBROOK CEMETERY DISTRICT  
ATTN: SUSAN HUNT  
PO BOX 646  
COBB, CA 95426

**Affidavit of Publication  
STATE OF CALIFORNIA  
County of Lake**

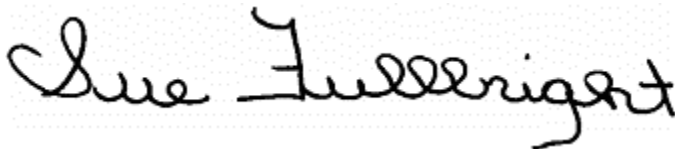
I, Sue Fullbright, being first duly sworn, depose and say: That at and during all the dates and times herein mentioned I was, and now am the legal clerk of the Lake County Record-Bee, a newspaper published for the dissemination of local or telegraphic news and intelligence of a general character, having a bona fide subscription list of paying subscribers, and which is, and has been, established, printed and published at regular intervals, to-wit: Daily (except Sunday and Monday) in the City of Lakeport, County and State aforesaid, for more than one year preceding the date of the publication below mentioned, a newspaper of general circulation, as that term is defined by Section 6,000 et al, of the Government Code of the State of California, and is not and was not during any said times, a newspaper devoted to the interests or denomination, or for any members of such classes, professions, trades, callings, races or denominations.

That at, and during all of said dates and times herein mentioned, affiant had and now has knowledge and charge of all notes and advertisements appearing in said newspaper; that the notice of which the annexed is printed copy, was published each week in the regular and entire issue of one or more number of the said newspaper during the period and times of publication thereof, to-wit:

For 1 issue published therein on the following date, viz: 07/28/2023;

that said notice was published in said newspaper proper and not in a supplement; that said notice, as so published, was set in type not smaller than nonpareil, and was preceded with words printed in black face type not smaller than nonpareil, describing and expressing in general terms the purport and character of said notice, as fully appears from the exact copy of said notice, which is hereto annexed as aforesaid.

Executed this 28th day of July, 2023 at Lakeport, California. I hereby declare under penalty of perjury that I have read the foregoing and that it is true and correct.



Sue Fullbright, Legal Clerk

<<PG24>>

Legal No. **0006767274**

**NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Board of Trustees, Glenbrook Cemetery District, has set, Monday, Aug 7, 2023 at 7 pm at the District Office, 12969 Bottle Rock Rd, Kelseyville as time and place for PUBLIC HEARING on 2023-2024 Budget. Said Budget is posted at District Office and available for review by the general public during normal business hours.  
Gloria Fong, District Secretary  
7/28/2023



COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington  
Auditor-Controller

FROM: Glenbrook Cemetery District

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2023-2024

DATE: August 7, 2023

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

Total Appropriation for Budget Expenditures: (A) 27401

Authorize Auditor-Controller to adjust Reserves/Designations as necessary

X  or  NO   
**YES**

Increase to Reserves/Designations:

Reserve:

General 0

Designation:

Equipment Replacement 0

Building 0

Capacity Expansion 12,700

Medical Services & Supplies 0

Other (Identify) 0

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

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

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

\_\_\_\_\_  
Date

For additional Budget information please contact:

Marcy Harrison  
Chief Deputy Auditor-Controller

Jenavive Herrington  
Auditor-Controller

ADOPTED BUDGET

Budget Summary Worksheet - ADOPTED 2023-24

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

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

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

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

**Must be completed by District for verification by Auditor**

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

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

District Name Glenbrook Cemetery District Budget Unit No. 9106

Expenditures

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

Revenues

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

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington  
Auditor-Controller

FROM: Glenbrook Cemetery District

SUBJECT: RECOMMENDED BUDGET FISCAL YEAR 2023-2024

DATE: April 3, 2023

The Board of Directors of the Glenbrook Cemetery District District **DID** approve, during their public meeting on April 3, 2023, the following for RECOMMENDED BUDGET and for RECOMMENDED RESERVES/DESIGNATIONS for fiscal year 2023-2024.

Total Appropriation for Budget Expenditures: (A) 28910

Authorize Auditor-Controller to adjust Reserves/Designations as necessary

YES or X NO

Increase to Reserves/Designations:

Reserve:

General 0

Designation:

Equipment Replacement 0

Building 0

Capacity Expansion 2,400

Medical Services & Supplies 0

Other (Identify) 0

Total Reserves/Designations (page 2): (B) 2,400

Total recommended requirements for Fiscal Year 23/24 (C) 31,310



Authorized Signature  
(Chairperson of the Board ONLY)

April 3, 2023  
Date

For additional Budget information please contact:

Marcy Harrison  
Chief Deputy Auditor-Controller

Jenavive Herrington  
Auditor-Controller

RECOMMENDED BUDGET

Budget Summary Worksheet - RECOMMENDED 2023-24

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

Total Salaries & Employee Benefits	<u>0</u>
Total Service & Supplies	<u>22835</u>
Total Other	<u>100</u>
Total Fixed Assets	<u>0</u>
Sub-Total	<u>22935</u>
Total Contingencies	<u>5975</u>
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	<u>28910</u> (A)

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

Description	Balance as of 6/30/23 <small>(*Use latest Balance Sheet Data)</small>	(B) Increase Amount	(B) Decrease Amount	Total Budger Yr Reserves/Desgn.
Reserve:				
General	<u>23,419</u>	<u>0</u>	<u>0</u>	<u>23,419</u>
Designation:				
Equipment Repl	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>6,000</u>
Capacity Expansion	<u>41,240</u>	<u>2,400</u>	<u>0</u>	<u>43,640</u>
Medical Svcs/Supps	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other (Identify)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Must be completed by District for verification by Auditor**

	(A)		(B)		(C)
Total	<u>28910</u>	+	<u>2,400</u>	=	<u>31,310</u>
Total RECOMMENDED Appropriation \$	28910				(A) and total combined increase/
decrease to reserves \$	2,400				(B) constitutes the District's Total RECOMMENDED
Budget financing requirement of \$	31,310				(C) for Fiscal Year 2023-24.

**SALARIES AND EMPLOYEE BENEFITS**

1.11 Salaries & Wages-Permanent	_____
1.12 Salaries & Wages-Temporary	_____
1.13 Salaries & Wages-Overtime, Holiday, Stby	_____
1.14 Salaries & Wages-Other, Term	_____
2.21 Retirement Contributions-FICA	_____
2.22 Retirement Contributions-PERS	_____
2.23 Retirement Contributions-Co Paid Employee Con	_____
2.28 Retirement Contributions-Deferred Comp	_____
3.30 Insurance-Health/Life	_____
3.31 Insurance-Unemployment	_____
3.32 Insurance-Opt Out	_____
3.39 Insurance-State Disability	_____
4.00 Worker's Compensation	_____

**TOTAL SALARIES AND EMPLOYEE BENEFITS**                      \$                      0

**SERVICE AND SUPPLIES**

11.00 Clothing & Personal Supplies	_____
_____	
_____	
_____	
12.00 Communications	<u>400</u>
_____	
_____	
_____	

14.00 Household Expense	<u>400</u>
_____	
_____	
_____	
15.10 Insurance-Other	<u>          </u>
_____	
_____	
_____	
15.12 Insurance-Public Liability	<u>1100</u>
_____	
15.13 Fire & Comprehensive	<u>          </u>
_____	
17.00 Maintenance-Equipment	<u>500</u>
_____	
_____	
_____	
18.00 Maintenance-Buildings & Imprvmnts	<u>4840</u>
_____	
_____	
_____	
19.40 Medical Supplies	<u>          </u>
_____	
_____	
_____	
20.00 Memberships	<u>150</u>
_____	
_____	
_____	
22.70 Office Expense-Supplies	<u>300</u>
_____	
_____	
_____	

22.71 Office Expense-Postage	<u>200</u>
_____	
_____	
_____	
22.72 Office Expense-Book & Periodicals	<u>          </u>
_____	
_____	
_____	
23.64 Valley Fire-Services & Supplies	<u>          </u>
_____	
_____	
_____	
23.80 Professional & Specialized Services	<u>9375</u>
_____	
_____	
_____	
24.00 Publications & Legal Notices	<u>100</u>
_____	
_____	
_____	
25.00 Rents & Leases-Equipment	<u>          </u>
_____	
_____	
_____	
26.00 Rents & Leases-Buildings & Improv	<u>          </u>
_____	
_____	
_____	
27.00 Small Tools & Instruments	<u>500</u>
_____	
_____	
_____	
28.30 Special Departmental-Supplies & Services	<u>1500</u>
_____	
_____	
_____	



28.48 Special Departmental-Ambulance Expense \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

29.50 Transportation & Travel 3070  
\_\_\_\_\_  
\_\_\_\_\_

30.00 Utilities 400  
\_\_\_\_\_  
\_\_\_\_\_

38.00 Inventory Items \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL SERVICES AND SUPPLIES** \$ 22835

**OTHER**

42.10 Principal & Interest-Notes & Loans \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

47.00 Rights of Way \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

48.00 Taxes & Assessments 100  
\_\_\_\_\_  
\_\_\_\_\_

52.10 Other Charges-Contrib. to Non-Co Gov Agen \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL OTHER** \$ 100

**FIXED ASSETS**

*PLEASE LIST ALL FIXED ASSETS IN DETAIL BY ITEM AND DOLLAR AMOUNT*

60.00 Land \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

61.60 Buildings & Improvements-Current \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

61.69 Buildings & Improvements-Prior \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

62.71 Equipment-Office \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

62.72 Equipment-Autos & Light Trucks \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

62.73 Equipment-Shop

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

62.74 Equipment-Other

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

62.76 Equipment-Fire Hose

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

62.79 Equipment-Prior Years

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

**TOTAL FIXED ASSETS**

\$ 0

**GRAND TOTAL EXPENSES**

\$ 22935





GLENBROOK CEMETERY DISTRICT

Budget Summary

	<u>2023-2024</u>		<u>2023-2024</u>		2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
	<b>RECOMMENDED</b>	+(-)	<b>ADOPTED</b>		EST ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
<b>SERVICES &amp; SUPPLIES</b>																
<b>791 12.00</b> COMMUNICATIONS	\$ 400.00	\$ 50.00	\$ 450.00		\$ 396.92	\$ 370.18	\$ 351.86	\$ 329.37	\$ 295.93	\$ 317.23	\$ 314.71	\$ 338.90	\$ 277.87	\$ 331.18	\$ 480.96	\$ 531.83
12.001 Telephone Service	400.00	50.00	450.00		396.92	370.18	351.86	329.37	295.93	317.23	314.71	338.90	277.87	331.18	480.96	531.83
<b>791 14.00</b> HOUSEHOLD EXPENSES	\$ 400.00	\$ 50.00	\$ 450.00		\$ 396.49	\$ 375.46	\$ 365.45	\$ 346.30	\$ 307.41	\$ 268.75	\$ 254.97	\$ 244.49	\$ 227.69	\$ 219.39	\$ 209.29	\$ 206.67
14.001 Trash Pick Up	400.00	50.00	450.00		396.49	375.46	365.45	346.30	307.41	268.75	254.97	244.49	227.69	219.39	209.29	199.52
<b>791 15.12</b> INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ -	\$ 1,100.00		\$ 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
15.121 Public Liability Insurance	1,100.00	-	1,100.00		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
<b>791 17.00</b> MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ 500.00		\$ 109.05	\$ 46.10	\$ 31.96	\$ 181.54	\$ 72.08	\$ 146.05	\$ 215.06	\$ 224.49	\$ 50.10	\$ 13.40	\$ -	\$ 286.18
17.001 Mower	250.00	-	250.00		109.05	46.10	31.96	181.54	72.08	146.05	166.70	160.00	-	13.40	-	116.19
17.002 Tractor	250.00	-	250.00		-	-	-	-	-	-	48.36	64.49	50.10	-	-	169.99
<b>791 18.00</b> MAINTENANCE - BLDGS & IMPRV	\$ 4,840.00	\$ -	\$ 4,840.00		\$ 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
18.001 Ground Maintenance	3,840.00	-	3,840.00		3,840.00	3,840.00	3,840.00	3,840.00	3,995.13	2,550.00	2,269.50	2,167.50	2,031.25	2,268.67	3,339.38	3,790.00
18.003 Cemetery Grounds	500.00	-	500.00		597.87	1,010.50	1,258.96	429.82	982.17	326.48	213.12	388.81	4,194.99	2,473.93	2,339.99	446.56
18.004 Building	500.00	-	500.00		193.90	-	32.16	-	-	261.28	34.90	74.48	1,058.14	-	6.00	207.50
<b>791 20.00</b> MEMBERSHIPS	\$ 150.00	\$ 100.00	\$ 250.00		\$ 134.00	\$ 132.00	\$ 132.00	\$ 107.00	\$ 107.00	\$ 107.00	\$ 55.00	\$ 55.00	\$ 75.00	\$ 15.00	\$ 15.00	\$ 15.00
20.001 PCA & CAPC	150.00	100.00	250.00		134.00	132.00	132.00	107.00	107.00	107.00	55.00	55.00	75.00	15.00	15.00	15.00
<b>791 22.70</b> OFFICE SUPPLIES	\$ 300.00	\$ 200.00	\$ 500.00		\$ 83.17	\$ 156.90	\$ -	\$ -	\$ 865.70	\$ 67.41	\$ 130.74	\$ 19.81	\$ 98.40	\$ -	\$ 116.76	\$ 7.94
22.701 Office Supplies	300.00	200.00	500.00		83.17	156.90	-	-	865.70	67.41	130.74	19.81	98.40	-	116.76	7.94
<b>791 22.71</b> POSTAGE	\$ 200.00	\$ -	\$ 200.00		\$ 103.93	\$ 69.60	\$ 33.00	\$ 55.00	\$ 122.86	\$ 29.40	\$ 28.20	\$ 58.80	\$ 49.00	\$ 69.00	\$ 74.39	\$ 65.64
22.711 Postage	200.00	-	200.00		103.93	69.60	33.00	55.00	122.86	29.40	28.20	58.80	49.00	69.00	74.39	65.64
<b>791 23.80</b> PROFESSIONAL & SPECIAL SVCS	\$ 9,375.00	\$ -	\$ 9,375.00		\$ 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
23.801 Interment Fee	750.00	-	750.00		650.00	650.00	-	-	450.00	-	450.00	900.00	400.00	600.00	250.00	1,400.00
23.802 Sexton Fee	1,000.00	-	1,000.00		1,500.00	1,150.00	1,925.00	750.00	1,150.00	150.00	600.00	2,000.00	800.00	800.00	1,200.00	1,350.00
23.803 Weekend / Holiday Fee	-	-	-		200.00	200.00	200.00	-	400.00	-	-	400.00	-	-	200.00	400.00
23.804 Administrative Contract	7,200.00	-	7,200.00		7,400.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	6,750.00	6,300.00	6,000.00	5,100.00
23.805 Other Services (setting / lowering)	425.00	-	425.00		200.00	525.00	-	-	-	-	-	325.00	-	100.00	850.00	800.00
23.806 Bi-annual Audit	-	-	-		3,950.00	-	3,620.00	-	3,450.00	-	3,255.00	-	3,100.00	-	2,300.00	-
<b>791 24.00</b> PUBLICATIONS & LEGAL NOTICES	\$ 100.00	\$ -	\$ 100.00		\$ 40.28	\$ 64.51	\$ 72.91	\$ 140.23	\$ 60.92	\$ 38.49	\$ 41.69	\$ 92.98	\$ 67.32	\$ 83.25	\$ 66.86	\$ 69.21
24.001 Legal publications / notices	100.00	-	100.00		40.28	64.51	72.91	140.23	60.92	38.49	41.69	92.98	67.32	83.25	66.86	69.21
<b>791 27.00</b> SMALL TOOLS & INSTRUMENTS	\$ 500.00	\$ -	\$ 500.00		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310.59	\$ -	\$ -	\$ 30.09	\$ -
27.001 small tools & instruments	500.00	-	500.00		-	-	-	-	-	-	-	310.59	-	-	30.09	-
<b>791 28.30</b> SPECIAL DEPT. - SUPPLIES & SVCS	\$ 1,500.00	\$ 950.00	\$ 2,450.00		\$ 1,224.00	\$ 235.94	\$ 1,760.00	\$ 504.00	\$ 480.00	\$ -	\$ -	\$ 2,212.00	\$ 500.00	\$ 9.00	\$ 848.00	\$ 2,019.22
28.301 Vaults	1,500.00	950.00	2,450.00		1,224.00	-	1,060.00	504.00	480.00	-	-	912.00	-	-	848.00	848.00
28.302 Headstone Deposit Return	-	-	-		-	-	700.00	-	-	-	-	1,300.00	500.00	-	-	800.00
28.303 Supplies	-	-	-		-	235.94	-	-	-	-	-	-	-	9.00	-	36.45
28.300 Chairs	-	-	-		-	-	-	-	-	-	-	-	-	-	-	309.77
28.300 PCA Registration	-	-	-		-	-	-	-	-	-	-	-	-	-	-	25.00
<b>791 29.50</b> TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ -	\$ 3,070.00		\$ 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
29.501 Board - Stipend	2,970.00	-	2,970.00		2,574.00	2,574.00	2,871.00	1,980.00	2,079.00	2,277.00	2,574.00	2,574.00	2,613.26	2,595.00	3,300.00	2,200.00
29.502 Fuel	100.00	-	100.00		-	-	-	-	-	56.71	30.79	93.73	24.00	103.00	130.86	90.00
29.503 Conference	-	-	-		-	-	-	-	-	-	65.27	-	969.82	1,067.39	-	412.08
<b>791 30.00</b> UTILITIES	\$ 400.00	\$ 50.00	\$ 450.00		\$ 274.79	\$ 360.59	\$ 303.76	\$ 109.76	\$ 288.54	\$ 335.03	\$ 280.80	\$ 267.60	\$ 353.72	\$ 253.44	\$ 302.67	\$ 212.51
30.001 PG&E	400.00	50.00	450.00		274.79	360.59	303.76	109.76	288.54	335.03	280.80	267.60	353.72	253.44	302.67	212.51
<b>791 38.00</b> INVENTORY	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 1,932.46	\$ -	\$ -	\$ -	\$ 246.11	\$ -	\$ -	\$ -	\$ -

**GLENBROOK CEMETERY DISTRICT**

**Budget Summary**

		<u>2023-2024</u>		<u>2023-2024</u>		2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
		<u>RECOMMENDED</u>	<u>+(-)</u>	<u>ADOPTED</u>		<u>EST 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>
38.001	INVENTORY	-	-	-		-	-	-	1,932.46	-	-	-	246.11				
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>\$ 22,835.00</b>	<b>\$ 1,400.00</b>	<b>\$ 24,235.00</b>		<b>\$ 24,806.40</b>	<b>\$ 19,899.78</b>	<b>\$ 24,928.69</b>	<b>\$ 18,905.48</b>	<b>\$ 23,306.74</b>	<b>\$ 15,130.83</b>	<b>\$ 20,283.88</b>	<b>\$ 23,519.31</b>	<b>\$ 27,625.23</b>	<b>\$ 20,278.40</b>	<b>\$ 23,753.50</b>	<b>\$ 20,416.59</b>
<b>OTHER</b>																	
791	48.00 TAXES & ASSESSMENTS	\$ 100.00	\$ 170.00	\$ 270.00		\$ -	\$ 84.00	\$ 127.00	\$ 36.00	\$ 37.00	\$ 41.14	\$ 38.40	\$ 139.50	\$ -	\$ 38.00	\$ 225.00	\$ 37.00
	48.001 State Board of Equalization	100.00	170.00	270.00		-	84.00	127.00	36.00	37.00	41.14	38.40	139.50	-	38.00	225.00	37.00
<b>TOTAL OTHER</b>		<b>\$ 100.00</b>	<b>\$ 170.00</b>	<b>\$ 270.00</b>		<b>\$ -</b>	<b>\$ 84.00</b>	<b>\$ 127.00</b>	<b>\$ 36.00</b>	<b>\$ 37.00</b>	<b>\$ 41.14</b>	<b>\$ 38.40</b>	<b>\$ 139.50</b>	<b>\$ -</b>	<b>\$ 38.00</b>	<b>\$ 225.00</b>	<b>\$ 37.00</b>
<b>CAPITAL OUTLAY</b>																	
791	61.60 BLDG & IMPR - CURR	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,670.00	\$ -	\$ 5,273.89	\$ 25,150.00	\$ -
<b>TOTAL FIXED ASSETS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,670.00</b>	<b>\$ -</b>	<b>\$ 5,273.89</b>	<b>\$ 25,150.00</b>	<b>\$ -</b>
<b>CONTINGENCIES</b>																	
791	90.91 CONTINGENCIES	\$ 5,975.00	\$ (3,079.00)	\$ 2,896.00		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 28,910.00</b>	<b>\$ (1,509.00)</b>	<b>\$ 27,401.00</b>		<b>\$ 24,806.40</b>	<b>\$ 19,983.78</b>	<b>\$ 25,055.69</b>	<b>\$ 18,941.48</b>	<b>\$ 23,343.74</b>	<b>\$ 15,171.97</b>	<b>\$ 20,322.28</b>	<b>\$ 32,328.81</b>	<b>\$ 27,625.23</b>	<b>\$ 25,590.29</b>	<b>\$ 49,128.50</b>	<b>\$ 20,453.59</b>
<b>REVENUE FROM SERVICE CHARGES</b>																	
466	6921 SERVICES - NON TAXABLE	\$ 750.00	\$ -	\$ 750.00		\$ 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
	Full Burial	-	-	-		3,800.00	12,000.00	-	1,700.00	900.00	-	-	-	2,900.00	-	1,000.00	2,800.00
	Cremation Plot	-	-	-		500.00	700.00	2,500.00	2,100.00	900.00	-	-	500.00	-	-	200.00	1,000.00
	Cremation Interment	500.00	-	500.00		1,700.00	2,950.00	500.00	1,700.00	1,700.00	1,200.00	1,000.00	2,900.00	800.00	2,000.00	400.00	1,700.00
	Sexton Fee	250.00	-	250.00		2,300.00	2,250.00	1,500.00	1,450.00	1,350.00	600.00	500.00	1,750.00	850.00	1,000.00	750.00	1,750.00
	Administration Fee	-	-	-		1,000.00	950.00	500.00	600.00	550.00	250.00	300.00	600.00	689.60	100.00	100.00	350.00
	Marker Setting	-	-	-		1,500.00	1,000.00	700.00	400.00	200.00	400.00	-	200.00	-	-	-	-
	Prepaid Contract Fee	-	-	-		-	-	-	-	-	-	-	-	100.00	-	100.00	-
	Weekend / Holiday Fee	-	-	-		900.00	1,000.00	800.00	-	800.00	-	-	400.00	400.00	-	400.00	1,300.00
	Other Services (transfer / setting / lowering)	-	-	-		1,430.00	440.00	750.00	2,250.00	-	-	-	100.00	-	500.00	850.00	1,000.00
466	6922 SERVICES - TAXABLE	\$ -	\$ -	\$ -		\$ 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
	Vaults	-	-	-		2,360.00	1,102.00	512.00	1,102.00	1,013.17	-	512.00	1,024.00	1,024.00	-	1,536.00	2,048.00
	Sales Tax	-	-	-		177.00	84.32	38.65	88.16	73.45	-	37.12	76.80	76.80	-	111.36	151.04
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,602.88	\$ -	\$ -	\$ -	\$ -
492	7993 OTH REVENUE - INS PROCEEDS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,602.88	\$ -	\$ -	\$ -	\$ -
492	8122 OPERATING TRANSFERS IN	\$ -	\$ -	\$ -		\$ -	\$ 450.00	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 300.00	\$ 800.00
502	8123 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -		\$ -	\$ (2,200.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET EXPENSES</b>		<b>\$ (28,160.00)</b>		<b>\$ (26,651.00)</b>		<b>\$ (9,139.40)</b>	<b>\$ 841.54</b>	<b>\$ (17,255.04)</b>	<b>\$ (7,551.32)</b>	<b>\$ (15,857.12)</b>	<b>\$ (12,471.97)</b>	<b>\$ (17,973.16)</b>	<b>\$ (22,950.13)</b>	<b>\$ (16,534.83)</b>	<b>\$ (21,189.49)</b>	<b>\$ (27,631.14)</b>	<b>\$ (7,554.55)</b>
<b>GENERAL REVENUE</b>																	
411	1010 PROPERTY TAX - CURR SECURED	\$ 15,910.00	\$ -	\$ 15,910.00		\$ 15,956.42	\$ 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
	Local Secured Allocation	16,000.00	-	16,000.00		15,804.96	16,535.45	16,308.66	15,666.09	14,034.72	13,157.74	13,060.13	15,722.04	15,739.67	15,674.89	15,405.50	15,311.72
	State Board Roll Allocation (public utilitarian)	300.00	-	300.00		419.46	399.68	376.60	340.36	332.01	331.97	311.99	251.71	220.47	94.67	205.24	-
	LAFCO Apportioned Cost	(40.00)	-	(40.00)		(31.00)	(35.00)	(32.00)	(23.00)	(28.00)	(34.00)	(73.00)	(39.00)	(46.00)	(29.00)	(24.00)	-
	Estimated Co Admin Fee	(350.00)	-	(350.00)		(237.00)	(250.00)	(322.00)	(339.00)	(350.00)	(325.00)	(356.00)	(400.00)	(421.00)	(426.00)	(474.00)	-
411	1015 PROP 1A, ERAF/SRAF	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,293.00	\$ -

**GLENBROOK CEMETERY DISTRICT**

Budget Summary

			<u>2023-2024</u>		<u>2023-2024</u>		2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
			<u>RECOMMENDED</u>	+(-)	<u>ADOPTED</u>	<u>EST</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	1020	PROPERTY TAX - CURR UNSECURED	\$ 300.00	\$ -	\$ 300.00	\$ 335.90	\$ 341.40	\$ 347.53	\$ 284.61	\$ 299.88	\$ 289.25	\$ 293.13	\$ 344.53	\$ 355.01	\$ 342.82	\$ 345.25	\$ 355.04	
411	1025	PROPERTY TAX - SUPP 813-CURR	\$ -	\$ -	\$ -	\$ 252.38	\$ 259.70	\$ 227.42	\$ 586.68	\$ 209.82	\$ 195.99	\$ 63.57	\$ 73.87	\$ 5.75	\$ (76.50)	\$ (74.41)	\$ (35.48)	
411	1030	PROPERTY TAX - PRIOR SECURED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
411	1035	PROPERTY TAX - SUPP 813-PRIOR	\$ -	\$ -	\$ -	\$ 74.35	\$ 73.84	\$ 62.53	\$ 44.17	\$ 31.34	\$ 28.53	\$ 27.96	\$ 23.32	\$ 15.82	\$ 30.32	\$ 40.20	\$ 33.87	
411	1040	PROPERTY TAX - PRIOR UNSECURED	\$ -	\$ -	\$ -	\$ 13.59	\$ 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	\$ 300.00	\$ -	\$ 300.00	\$ 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	\$ -	\$ 150.00	\$ 125.54	\$ 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						
<b>TOTAL REVENUE</b>			<b>\$ 17,410.00</b>	<b>\$ -</b>	<b>\$ 17,410.00</b>	<b>\$ 33,334.00</b>	<b>\$ 38,333.83</b>	<b>\$ 26,415.94</b>	<b>\$ 29,330.46</b>	<b>\$ 23,329.44</b>	<b>\$ 17,102.83</b>	<b>\$ 17,074.86</b>	<b>\$ 25,834.80</b>	<b>\$ 27,378.81</b>	<b>\$ 20,497.03</b>	<b>\$ 38,925.20</b>	<b>\$ 29,302.65</b>	
<u>TOTAL GENERAL REVENUE</u>			\$ 16,660.00		\$ 16,660.00	\$ 17,667.00	\$ 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>			<u>\$ (11,500.00)</u>		<u>\$ (9,991.00)</u>	<u>\$ 8,527.60</u>	<u>\$ 18,449.05</u>	<u>\$ 1,360.25</u>	<u>\$ 10,388.98</u>	<u>\$ (14.30)</u>	<u>\$ 1,930.86</u>	<u>\$ (3,247.42)</u>	<u>\$ (6,494.01)</u>	<u>\$ (246.42)</u>	<u>\$ (5,093.26)</u>	<u>\$ (10,203.30)</u>	<u>\$ 8,849.06</u>	
390	0000	NET BEGINNING YEAR (FUND BALANCE)	\$ 13,900.00	\$ 8,791.33	\$ 22,691.33	\$ 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	\$ (2,400.00)	\$ (10,300.00)	\$ (12,700.00)	\$ (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>			<u>0.00</u>		<u>0.33</u>	<u>\$ 22,691.33</u>	<u>\$ 28,110.73</u>	<u>\$ 12,161.68</u>	<u>\$ 15,107.43</u>	<u>\$ 6,518.45</u>	<u>\$ 6,532.75</u>	<u>\$ 4,601.89</u>	<u>\$ 7,849.31</u>	<u>\$ 10,093.32</u>	<u>\$ 10,339.74</u>	<u>\$ 15,433.00</u>	<u>\$ 15,636.30</u>	<u>\$ 9,787.24</u>
<u>RESERVE DESIGNATIONS</u>																		
391	0100	RESERVES - GENERAL	\$ 23,419.00	\$ -	\$ 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	\$ 43,640.00	\$ 7,300.00	\$ 50,940.00	\$ 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					
<u>TOTAL RESERVE DESIGNATIONS</u>			<u>\$ 73,059.00</u>	<u>\$ 7,300.00</u>	<u>\$ 80,359.00</u>	<u>\$ 70,659.00</u>	<u>\$ 56,712.00</u>	<u>\$ 54,212.00</u>	<u>\$ 49,906.00</u>	<u>\$ 48,106.00</u>	<u>\$ 48,106.00</u>	<u>\$ 48,106.00</u>	<u>\$ 42,106.00</u>	<u>\$ 46,356.00</u>	<u>\$ 46,356.00</u>	<u>\$ 46,356.00</u>	<u>\$ 53,356.00</u>	
<b>CASH BALANCE</b>			<b>\$ 73,059.00</b>		<b>\$ 80,359.33</b>	<b>\$ 93,350.33</b>	<b>\$ 84,822.73</b>	<b>\$ 66,373.68</b>	<b>\$ 60,294.98</b>	<b>\$ 48,091.70</b>	<b>\$ 50,036.86</b>	<b>\$ 44,858.58</b>	<b>\$ 35,611.99</b>	<b>\$ 46,109.58</b>	<b>\$ 41,262.74</b>	<b>\$ 36,152.70</b>	<b>\$ 62,205.06</b>	