

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

BOARD OF TRUSTEES AGENDA
June 5, 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 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

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)**

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

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 August 7, 2023

Posted June 2, 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 MEETING MINUTES
April 3, 2023, 7:00 P.M., in the District Office

1. **CALL TO ORDER** – *Chairperson Bostock called meeting to order at 7:03 p.m.*

ROLL CALL:

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

2. **APPROVAL OF AGENDA** – *Domer motion to approve agenda, seconded by Barnes. AYES: 3. ABSENT/NOT VOTING: 2.*

3. **APPROVAL OF CONSENT ITEMS** – *Domer motion to consent items, seconded by Barnes. AYES: 3. ABSENT/NOT VOTING: 2.*

3a. **MINUTES** - Discussion, possible approval of the February 6, 2023 Regular Meeting Minutes. **(PG3)**

3b. **FINANCES** - Approval of the financial reports and fund balances YTD April 3, 2023 and operating expense checks issued for the months of February, March, and MTD April 3, 2023. **(PG5)**

4. **TIMED ITEMS**

4a. 7:10 P.M. – PUBLIC INPUT

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

4c. 7:20 P.M. – Consideration for request of upright marker 24” (w) x 18” (h) x 3” (d). Placed on the agenda by Sexton Bruce Ebinger at the request of the Cha Family. **(PG11)**

To be transparent about rules stating headstones are not to exceed 3” in height, this family has design for an upright being request and Sexton Ebinger is here on behalf to promote for family. When mowing, he goes around the headstones and uses the trimmer to go between them.

Domer motion to approve this headstone request by Cha family and place on agenda to address district cemetery rules and regulations, seconded by Bostock. AYES: 3. ABSENT/NOT VOTING: 2.

4d. 7:25 P.M. – Consideration for Recommended Fiscal Year 2023-2024 Budget. Placed on the agenda by District Secretary Gloria Fong. **(PG15)**

Barnes motion to approve 4d, seconded by Domer. AYES: 3. ABSENT/NOT VOTING: 2.

4e. 7:35 P.M. – Consideration for Resolution No. 2022-23-02, A Resolution Appropriating Contingencies for cost of website hosting. Placed on the agenda by District Secretary Gloria Fong. **(PG26)**

Domer motion to approve 4e for \$600, Barnes seconded. AYES: 3. ABSENT/NOT VOTING: 2.

4f. 7:40 P.M. – Consideration for Resolution No. 2022-23-03, A Resolution Appropriating Contingencies for cost of cement liners. Placed on the agenda by District Secretary Gloria Fong. **(PG27)**

Domer motion to approve 4f for \$624, Barnes seconded. AYES: 3. ABSENT/NOT VOTING: 2.

5. **NON TIMED ITEMS**

5a. Cemetery Operation Reports

The Sexton and District Secretary have no report other than hoping to have an update on website for next meeting.

5b. Board Member Reports

Domer – *He has no activity to report.*

Barnes – *He reminder all about placing flags next month and will be calling everyone.*

Bostock – *He has no activity to report.*

5c. *Domer motion to adjourn the meeting at 7:33 p.m., seconded by Barnes. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

GLORIA FONG
District Secretary

ROB BOSTOCK
Chairperson

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

APRIL 2023

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3462	600.00	STREAMLINE WEBSITE HOSTING-ANNUAL SUBSCRIPTION	28.30	600.00
3463	99.00	STEPHEN C BARNES STIPEND - 4/3 BOARD MTG	29.50	99.00
3464	99.00	ROB BOSTOCK STIPEND - 4/3 BOARD MTG	29.50	99.00
3465	99.00	DOUGLAS DOMER STIPEND - 4/3 BOARD MTG	29.50	99.00
3466 & 3467		VOIDED		
3468	33.12	SOUTH LAKE REFUSE COMPANY WASTE DISPOSAL	14.00	33.12
3469	320.00	BRUCE EBINGER GROUNDS MAINT - 3/16 - 4/15 (4 hrs)	18.00	320.00
3470	612.99	GLORIA FONG ADMINISTRATIVE SVCS - APR REIMB POSTAGE	23.80 22.71	600.00 12.99

Warrant Total \$1,863.11

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3471	33.30	SOUTH LAKE REFUSE & RECYCLING WASTE DISPOSAL	14.00	33.30
3472	319.13	KELSEYVILLE LUMBER FLOOR HEATER REPLACEMENT INDOOR LIGHT ADDITION TRASH ENCLOSURE REFURBISHMENT SPRINKLER REPLACEMENT ITEMS 5'x8' FLAG	18.00 18.00 18.00 18.00 18.00	75.06 60.03 37.48 86.51 60.05
3473	63.95	AT&T PHONE LINE CHARGES 3/13-4/12 PHONE LINE CHARGES 4/13-5/12	12.00 12.00	31.41 32.54
3474	25.90	PG&E ELECTRIC CHARGES 2/14 - 3/15 ELECTRIC CHARGES 3/16 - 4/16 ELECTRIC CHARGES 4/17 - 5/15	30.00 30.00 30.00	-23.59 17.35 32.14
3475	328.38	BRUCE EBINGER GROUNDS MAINT - 4/16 - 5/15 (21.25) REIMB EQUIPMENT FUEL	18.00 17.00	320.00 8.38
3476	600.00	GLORIA FONG ADMINISTRATIVE SVCS - MAY	23.80	600.00

Warrant Total \$1,370.66

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

YTD JUNE 5, 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	99.00	DOUGLAS DOMER STIPEND - 6/5 BOARD MTG	29.50	99.00
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	23.80	1,975.00
Warrant Total \$2,470.00				

GLENBROOK CEMETERY DISTRICT
Budget Summary

		<u>2022-2023</u>	<u>APR</u>	<u>MAY</u>	<u>JUNE</u>	<u>JUNE</u>	<u>UNENCUM</u>	<u>% OF</u>	<u>2022-2023</u>
		<u>ADOPTED</u>	<u>CURR MO</u>	<u>CURR MO</u>	<u>CURR MO</u>	<u>YTD</u>	<u>BALANCE</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>
<u>EXPENDITURES</u>									
<u>SERVICES & SUPPLIES</u>									
791	12.00 COMMUNICATIONS	\$ 400.00	\$ -	\$ 63.95	\$ -	\$ 364.31	\$ 35.69	91.1%	\$ 400.50
791	14.00 HOUSEHOLD EXPENSES	\$ 400.00	\$ 33.12	\$ 33.30	\$ -	\$ 363.19	\$ 36.81	90.8%	\$ 396.13
791	15.12 INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 938.00	\$ 162.00	85.3%	\$ 938.00
791	17.00 MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ 8.38	\$ -	\$ 90.57	\$ 409.43	18.1%	\$ 328.76
791	18.00 MAINTENANCE - BLDGS & IMPRV	\$ 4,840.00	\$ 320.00	\$ 639.13	\$ -	\$ 4,053.33	\$ 786.67	83.7%	\$ 4,106.00
791	20.00 MEMBERSHIPS	\$ 150.00	\$ -	\$ -	\$ -	\$ 134.00	\$ 16.00	89.3%	\$ 134.00
791	22.70 OFFICE SUPPLIES	\$ 300.00	\$ -	\$ -	\$ -	\$ 83.17	\$ 216.83	27.7%	\$ 110.89
791	22.71 POSTAGE	\$ 200.00	\$ 12.99	\$ -	\$ -	\$ 103.93	\$ 96.07	52.0%	\$ 181.88
791	23.80 PROFESSIONAL & SPECIAL SVCS	\$ 13,375.00	\$ (24.00)	\$ 600.00	\$ -	\$ 10,150.00	\$ 3,225.00	75.9%	\$ 13,175.00
791	24.00 PUBLICATIONS & LEGAL NOTICES	\$ 100.00	\$ -	\$ -	\$ -	\$ 40.28	\$ 59.72	40.3%	\$ 40.28
791	27.00 SMALL TOOLS & INSTRUMENTS	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	0.0%	\$ 100.00
791	28.30 SPECIAL DEPT. - SUPPLIES & SVCS	\$ 1,224.00	\$ 1,224.00	\$ -	\$ -	\$ 1,224.00	\$ -	100.0%	\$ 1,500.00
791	29.50 TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ 297.00	\$ -	\$ 495.00	\$ 2,673.00	\$ 397.00	87.1%	\$ 2,871.00
791	30.00 UTILITIES	\$ 400.00	\$ -	\$ 25.90	\$ -	\$ 244.39	\$ 155.61	61.1%	\$ 450.00
791	38.00 INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 26,559.00	\$ 1,863.11	\$ 1,370.66	\$ 495.00	\$ 20,462.17	\$ 6,096.83	77.0%	\$ 24,732.44
<u>OTHER</u>									
791	48.00 TAXES & ASSESSMENTS	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	0.0%	\$ -
	TOTAL OTHER	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	0.0%	\$ -
<u>CAPITAL OUTLAY</u>									
791	61.60 BLDG & IMPR - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
	TOTAL FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>CONTINGENCIES</u>									
791	90.91 CONTINGENCIES	\$ 4,915.00	\$ -	\$ -	\$ -	\$ -	\$ 4,915.00	0.0%	\$ -
	TOTAL EXPENDITURES	\$ 31,574.00	\$ 1,863.11	\$ 1,370.66	\$ 495.00	\$ 20,462.17	\$ 11,111.83	64.8%	\$ 24,732.44
<u>REVENUE FROM SERVICE CHARGES</u>									
466	6921 SERVICES - NON TAXABLE	\$ 750.00	\$ -	\$ -	\$ -	\$ 7,790.00	\$ (7,040.00)	1038.7%	\$ 7,790.00
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%	\$ -
	NET EXPENSES	\$ (30,824.00)	\$ (1,863.11)	\$ (1,370.66)	\$ (495.00)	\$ (12,672.17)	\$ (18,151.83)		\$ (16,942.44)
<u>GENERAL REVENUE</u>									
411	1010 PROPERTY TAX - CURR SECURED	\$ 15,910.00	\$ 6,317.88	\$ -	\$ -	\$ 14,939.83	\$ 970.17	93.9%	\$ 15,729.56
411	1015 PROP 1A, ERAF/SRAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
411	1020 PROPERTY TAX - CURR UNSECURED	\$ 300.00	\$ -	\$ -	\$ -	\$ 333.84	\$ (33.84)	111.3%	\$ 333.84
411	1025 PROPERTY TAX - SUPP 813-CURR	\$ -	\$ -	\$ -	\$ -	\$ 110.11	\$ (110.11)	100.0%	\$ 110.11
411	1030 PROPERTY TAX - PRIOR SECURED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
411	1035 PROPERTY TAX - SUPP 813-PRIOR	\$ -	\$ 16.67	\$ -	\$ -	\$ 66.69	\$ (66.69)	100.0%	\$ 50.02
411	1040 PROPERTY TAX - PRIOR UNSECURED	\$ -	\$ -	\$ -	\$ -	\$ 8.62	\$ (8.62)	100.0%	\$ 8.62
441	4201 INTEREST	\$ 300.00	\$ -	\$ -	\$ -	\$ 321.54	\$ (21.54)	107.2%	\$ 321.54
453	5460 STATE HOPTR	\$ 150.00	\$ -	\$ -	\$ -	\$ 62.77	\$ 87.23	41.8%	\$ 125.54
453	5470 STATE AID DISASTER REV LOSS BACKFILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -

GLENBROOK CEMETERY DISTRICT
Budget Summary

	<u>2022-2023</u> <u>ADOPTED</u>	APR CURR MO	MAY CURR MO	JUNE CURR MO	JUNE YTD	UNENCUM BALANCE	% OF BUDGET	<u>2022-2023</u> <u>EST. ACTUAL</u>
<u>TOTAL GENERAL REVENUE</u>	\$ 16,660.00	\$ 6,334.55	\$ -	\$ -	\$ 15,843.40	\$ 816.60		\$ 16,679.23
<u>NET (SHORTFALL) / +</u>	\$ <u>(14,164.00)</u>	\$ <u>4,471.44</u>	\$ <u>(1,370.66)</u>	\$ <u>(495.00)</u>	\$ <u>3,171.23</u>	\$ <u>(17,335.23)</u>		\$ <u>(263.21)</u>
390 0000 NET BEGINNING YEAR (FUND BALANCE)	\$ 26,864.00				\$ 28,110.73			\$ 28,110.73
RESERVES (TO) / FROM	\$ (12,700.00)				\$ (13,947.00)			\$ (13,947.00)
<u>OPERATING CASH BALANCE</u>	<u>0.00</u>				<u>17,334.96</u>			<u>\$ 13,900.52</u>
RESERVE DESIGNATIONS								
391 0100 RESERVES - GENERAL	\$ 23,419.00				\$ 23,419.00			\$ 23,419.00
392 0500 RESERVES - CAPACITY EXPANSION	\$ 41,240.00				\$ 41,240.00			\$ 41,240.00
392 0600 RESERVES - BUILDING	\$ 6,000.00				\$ 6,000.00			\$ 6,000.00
<u>TOTAL RESERVE DESIGNATIONS</u>	<u>\$ 70,659.00</u>				<u>\$ 70,659.00</u>			<u>\$ 70,659.00</u>
CASH BALANCE	\$ 70,659.00				\$ 87,993.96			\$ 70,395.79
<u>PREPAY FUND 390 - CASH BALANCE</u>					<u>\$ 17,323.32</u>			
BEGINNING FUND BALANCE					\$ 17,259.68			
441 4201 INTEREST					\$ 63.64			
466 6921 SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ -			
491 7950 SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -	\$ -			
502 8123 TRANSFERS OUT				\$ -	\$ -			
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 63.64			
<u>ENDOWMENT FUND 394 - CASH BALANCE</u>					<u>\$ 37,980.14</u>			
BEGINNING FUND BALANCE					\$ 36,730.14			
441 4201 INTEREST					\$ -			
466 6921 SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00			
491 7950 SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -	\$ -			
502 8123 TRANSFERS OUT					\$ -			
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00			
<u>INTEREST FUND 395 - CASH BALANCE</u>					<u>\$ 10,304.88</u>			
BEGINNING FUND BALANCE					\$ 10,114.40			
441 4201 INTEREST					\$ 190.48			
466 6921 SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ -			
502 8123 TRANSFERS OUT					\$ -			
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 190.48			
<u>HEADSTONE FUND 396 - CASH BALANCE</u>					<u>\$ 4,275.00</u>			
BEGINNING FUND BALANCE					\$ 3,475.00			
441 4201 INTEREST					\$ -			
466 6991 SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ 800.00			
502 8123 TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 800.00			

Glenbrook Cemetery District

May 15, 2023
Pehling, Zach

Dear Pehling, Zach:

This representation letter is provided in connection with your audit of the Glenbrook Cemetery District as of June 30, 2019 and June 30, 2022 and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Glenbrook Cemetery District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 15, 2023:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement date May 15, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule⁸ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

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

Information Provided

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

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

Glenbrook Cemetery District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2021

June 30, 2022



May 15, 2023

Glenbrook Cemetery District

Glenbrook, CA

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Glenbrook Cemetery District as of and for the years-ended June 30, 2021 and June 30, 2022, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Glenbrook Cemetery District as of June 30, 2021 and June 30, 2022, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information and Budget VS. Actual comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with managements responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurances on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide an assurance.

PNPCPA

Glenbrook Cemetery District

**Audit Report
June 30, 2021 and June 30, 2022**

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GLENBROOK CEMETERY DISTRICT**Management's Discussion and Analysis
For the Years-Ended June 30, 2021 and June 30, 2022****The District's Operations – an Overview**

The District formed in 1976 by the Board of Supervisors operates under the authority of the California Health and Safety Code. Of the two-acre cemetery grounds, one and a half are developed and serves a community consisting of a geographic area of 11,500 acres in a southern portion of Lake County bound by Sonoma County and Mendocino County on the west, Kelseyville Cemetery District on the northeast and Middletown Cemetery District on the south. A five-member board of trustees governs the District. Trustees are appointed by the County Board of Supervisors and serve for staggered four-year terms. The District receives revenue from the sale of burial rights and burial services at the cemetery. This, in addition to endowment care funds and interest, compensate cemetery operations and facility maintenance costs.

FINANCIAL HIGHLIGHTS**Revenues**

Combined revenues for the 2021 fiscal year totaled \$29,156.

Combined revenues for the 2022 fiscal year totaled \$46,106.

Expenses

Combined expenses for the 2021 fiscal year totaled \$29,487.

Combined expenses for the 2022 fiscal year totaled \$23,003.

Interest Earnings

Interest earnings for the 2021 fiscal year totaled \$524.

Interest earnings for the 2022 fiscal year totaled \$215.

Capital Expenditures

The District spent \$- on capital equipment during the 2021 fiscal year.

The District spent \$- on capital equipment during the 2022 fiscal year

General and Administrative

The District is closely monitoring finances as the Valley Fire destroyed a significant amount of houses in the District which negatively affected property tax values. Therefore the District has had to cut expenses to match the decreased revenues from property taxes.

Basis of Accounting

The District's financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the District's assets and liabilities. All of the current year's revenue and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

GLENBROOK CEMETERY DISTRICT**Management's Discussion and Analysis
For the Years-Ended June 30, 2021 and June 30, 2022****GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes).

The government-wide financial statements report on the function of the District that is principally supported by intergovernmental revenues.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

The District has capital assets (e.g. land, structures, and equipment). Any investment in capital assets would restrict the use of assets for future spending. The unrestricted net Position of the District is available for future use to provide program services.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the District's budget for the 2021 fiscal year:

- Property tax rates
- Actual 2020 expenditures

GLENBROOK CEMETERY DISTRICT

**Management's Discussion and Analysis
For the Years-Ended June 30, 2021 and June 30, 2022**

The following factors were considered in preparing the District's budget for the 2022 fiscal year:

- Property tax rates
- Actual 2021 expenditures

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all citizens, taxpayers, customers, investors, and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Glenbrook Cemetery District, PO Box 646, Cobb, California 95426.

GLENBROOK CEMETERY DISTRICT

**Management's Discussion and Analysis
For the Years-Ended June 30, 2021 and June 30, 2022**

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Glenbrook Cemetery District**Balance Sheet
June 30, 2021**

	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
<u>ASSETS</u>			
Cash	66,374	10,041	31,330
TOTAL ASSETS	<u>66,374</u>	<u>10,041</u>	<u>31,330</u>
<u>LIABILITIES & FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances:</u>			
Unassigned	10,801	-	-
Assigned	23,419	-	-
Restricted	-	10,041	31,330
Committed	<u>32,154</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>66,374</u>	<u>10,041</u>	<u>-</u>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 66,374</u>	<u>\$ 10,041</u>	<u>\$ 31,330</u>

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

Glenbrook Cemetery District**Balance Sheet
June 30, 2022**

	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
<u>ASSETS</u>			
Cash	84,823	10,114	36,730
TOTAL ASSETS	84,823	10,114	36,730
<u>LIABILITIES & FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	-	-	-
Total Current Liabilities	-	-	-
Total Liabilities	-	-	-
<u>Fund Balances:</u>			
Unassigned	9,662	-	-
Assigned	23,419	-	-
Restricted	-	10,114	36,730
Committed	51,742	-	-
Total Fund Balance	84,823	10,114	-
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 84,823</u>	<u>\$ 10,114</u>	<u>\$ 36,730</u>

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

Glenbrook Cemetery District**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2021**

<u>REVENUE</u>	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
Taxes and Intergovernmental	\$ 17,035	\$ -	\$ -
Charges for Services	7,801	-	2,550
Use of Money & Property	298	190	-
Other Government	1,282	-	-
Other Revenue	-	-	-
TOTAL REVENUE	26,416	190	2,550
<u>EXPENDITURES</u>			
Salaries and Employee Benefits	-	-	-
Maintenance	5,163	-	-
Professional Fees	12,945	-	-
Fixed Assets	-	-	-
Insurance	931	-	-
Other Government	-	-	-
Services, Supplies and Refunds	6,016	-	-
TOTAL EXPENDITURES	25,055	-	-
Excess (Deficit) Revenues over Expenditures	1,361	190	2,550
Transfer in/(out)	-	-	-
<u>CHANGE IN FUND BALANCE</u>	1,361	190	2,550
<u>FUND BALANCE, BEGINNING OF YEAR</u>	65,013	9,851	28,780
<u>FUND BALANCE, END OF YEAR</u>	\$ 66,374	\$ 10,041	\$ 31,330

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

Glenbrook Cemetery District

**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2022**

<u>REVENUE</u>	<u>General Fund</u>	<u>Endowment Interest</u>	<u>Endowment</u>
Taxes and Intergovernmental	\$ 17,339	\$ -	\$ -
Charges for Services	22,476	-	5,400
Use of Money & Property	121	73	-
Other Government	598	-	-
Other Revenue	99	-	-
TOTAL REVENUE	40,633	73	5,400
<u>EXPENDITURES</u>			
Salaries and Employee Benefits	-	-	-
Maintenance	4,897	-	-
Professional Fees	9,725	-	-
Fixed Assets	-	-	-
Insurance	939	-	-
Other Government	2,200	-	-
Services, Supplies and Refunds	4,423	-	-
TOTAL EXPENDITURES	22,184	-	-
Excess (Deficit) Revenues over Expenditures	18,449	73	5,400
Transfer in/(out)			
<u>CHANGE IN FUND BALANCE</u>	18,449	73	5,400
<u>FUND BALANCE, BEGINNING OF YEAR</u>	66,374	10,041	31,330
<u>FUND BALANCE, END OF YEAR</u>	\$ 84,823	\$ 10,114	\$ 36,730

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

Glenbrook Cemetery District**Statement of Net Position
June 30, 2021****ASSETS****Current Assets:**

Funds on Deposit, County of Lake	107,745
----------------------------------	---------

Total Current Assets	107,745
----------------------	---------

Capital Assets:

Land	17,848
------	--------

Buildings & Improvements	96,282
--------------------------	--------

Equipment	-
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Less: Accumulated Depreciation	(80,664)
--------------------------------	----------

Total Capital Assets	33,466
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TOTAL ASSETS	141,211
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LIABILITIES

TOTAL LIABILITIES	-
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NET POSITION

Invested in Capital Assets	33,466
----------------------------	--------

Unrestricted	78,273
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Restricted	29,472
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TOTAL NET POSITION	\$ 141,211
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Net Position
June 30, 2022****ASSETS****Current Assets:**

Funds on Deposit, County of Lake	131,667
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Total Current Assets	131,667
----------------------	---------

Capital Assets:

Land	17,848
------	--------

Buildings & Improvements	96,282
--------------------------	--------

Equipment	-
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Less: Accumulated Depreciation	(83,683)
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Total Capital Assets	30,447
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TOTAL ASSETS	162,114
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LIABILITIES

TOTAL LIABILITIES	-
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NET POSITION

Invested in Capital Assets	30,447
----------------------------	--------

Unrestricted	92,759
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Restricted	38,908
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TOTAL NET POSITION	\$ 162,114
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Activities
For the Year-Ended
June 30, 2021****PROGRAM EXPENSES:**

Depreciation	\$	4,431
Services, Supplies & Refunds		6,948
Professional Fees		12,945
Repairs & Maintenance		5,163

TOTAL PROGRAM EXPENSES		<u>29,487</u>
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PROGRAM REVENUES:

Charges for Service		<u>10,351</u>
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TOTAL PROGRAM REVENUES		<u>10,351</u>
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GENERAL REVENUES:

Use of Money and Property		489
Other Revenue		1,283
Taxes & intergovernmental		<u>17,035</u>

TOTAL GENERAL REVENUES		<u>18,807</u>
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Net Change in Net Position		<u>(329)</u>
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Net Position, Beginning of year		<u>141,540</u>
--	--	----------------

Net Position, End of year	\$	<u><u>141,211</u></u>
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Activities
For the Year-Ended
June 30, 2022****PROGRAM EXPENSES:**

Depreciation	\$ 3,019
Services, Supplies & Refunds	5,362
Professional Fees	9,725
Repairs & Maintenance	<u>4,897</u>

TOTAL PROGRAM EXPENSES	<u>23,003</u>
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PROGRAM REVENUES:

Charges for Service	<u>26,126</u>
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TOTAL PROGRAM REVENUES	<u>26,126</u>
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GENERAL REVENUES:

Use of Money and Property	194
Other Revenue	247
Taxes & intergovernmental	<u>17,339</u>

TOTAL GENERAL REVENUES	<u>17,780</u>
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Net Change in Net Position	<u>20,903</u>
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Net Position, Beginning of year	<u>141,211</u>
--	-----------------------

Net Position, End of year	<u><u>\$ 162,114</u></u>
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The accompanying notes are an integral part of these financial statements.

Glenbrook Cemetery District**Statement of Fiduciary Net Assets
June 30, 2021**

	<u>Preneed</u>	<u>Headstone</u>
<u>ASSETS</u>		
Cash	14,500	2,675
TOTAL ASSETS	<u>14,500</u>	<u>2,675</u>
<u>LIABILITIES & NET POSITION</u>		
<u>Liabilities:</u>		
Accounts Payable	-	-
Total Liabilities	<u>-</u>	<u>-</u>
<u>Net Position:</u>		
Held in Trust	14,500	2,675
Total Net Position	<u>14,500</u>	<u>2,675</u>
<u>TOTAL LIABILITIES & NET POSITION</u>	<u>\$ 14,500</u>	<u>\$ 2,675</u>

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

Glenbrook Cemetery District**Statement of Fiduciary Net Position
June 30, 2022**

	<u>Preneed</u>	<u>Headstone</u>
<u>ASSETS</u>		
Cash	17,260	3,475
TOTAL ASSETS	<u>17,260</u>	<u>3,475</u>
<u>LIABILITIES & NET POSITION</u>		
<u>Liabilities:</u>		
Accounts Payable	-	-
Total Liabilities	-	-
<u>Net Position:</u>		
Held in Trust	17,260	3,475
Total Net Position	<u>17,260</u>	<u>3,475</u>
<u>TOTAL LIABILITIES &</u>		
<u>NET POSITION</u>	<u>\$ 17,260</u>	<u>\$ 3,475</u>

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

Glenbrook Cemetery District

Statement of Activities - Fiduciary Funds
 For the Year Ended
June 30, 2021

<u>ADDITIONS</u>	<u>Preneed</u>	<u>Headstone</u>
Charges	\$ 6,950	\$ -
Other Government	-	-
Use of Money & Property	35	-
	<hr/>	<hr/>
TOTAL ADDITIONS	6,985	-
	<hr/>	<hr/>
<u>DEDUCTIONS</u>		
Other Government	-	-
Services, Supplies and Refunds	-	-
	<hr/>	<hr/>
TOTAL DEDUCTIONS	-	-
	<hr/>	<hr/>
<u>CHANGE IN FUND BALANCE</u>	6,985	-
	<hr/>	<hr/>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	7,515	2,675
	<hr/>	<hr/>
<u>FUND BALANCE, END OF YEAR</u>	\$ 14,500	\$ 2,675
	<hr/> <hr/>	<hr/> <hr/>

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

Glenbrook Cemetery District**Statement of Activities - Fiduciary Funds
For the Year Ended
June 30, 2022**

<u>ADDITIONS</u>	<u>Preneed</u>	<u>Headstone</u>
Charges	\$ 988	\$ 800
Other Government	2,200	-
Use of Money & Property	22	-
TOTAL ADDITIONS	3,210	800
<u>DEDUCTIONS</u>		
Other Government	450	-
Services, Supplies and Refunds	-	-
TOTAL DEDUCTIONS	450	-
<u>CHANGE IN NET POSITION</u>	2,760	800
<u>NET POSITION, BEGINNING OF YEAR</u>	14,500	2,675
<u>NET POSITION, END OF YEAR</u>	\$ 17,260	\$ 3,475

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

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2021 and June 30, 2022****NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

A. Description of the Reporting Entity

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

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

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

B. Accounting Principles

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

C. Basis of Accounting and Measurement Focus

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

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2021 and June 30, 2022****D. Financial Statement Presentation****A. Government-Wide Financial Statements**

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

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

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

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

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

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

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

B. Government-Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2021 and June 30, 2022**

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

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

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

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

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

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

E. Fiduciary Funds Financial Statements

Fiduciary Funds – The Fiduciary Fund is used to account for resources held for others in a custodial capacity for headstones, and prepaid burials, and applicable interest available. Fiduciary Fund financial statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position.

The basic financial statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the Fiduciary Fund's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period the liability is incurred.

F. Exchange and Non-Exchange Transactions of Revenues – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the

Glenbrook Cemetery District

**Notes to Financial Statements
For the Years-Ended June 30, 2021 and June 30, 2022**

current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

G. Expenses/Expenditures- On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

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

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

As of June 30, 2021 and June 30, 2022, the primary government had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
2021 Cash in County Treasury	\$124,920	Unrated	NA
	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
2022 Cash in County Treasury	\$152,402	Unrated	NA

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

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

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2021 and June 30, 2022**

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

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

J. Fixed Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received. The District maintains a \$2,000 capitalization threshold.

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

K. Net Position

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

L. Property Tax Revenue

Property tax revenue is received from the county, which has been assigned the responsibility, and apportionment and collection of property tax. The county remits the property tax to the district 55% in December, 40% in April, and 5% at fiscal year end. The county receives all penalties and interest on the delinquent taxes.

M. Estimates

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

NOTE 2: ENDOWMENT CARE FUND

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

Glenbrook Cemetery District**Notes to Financial Statements
For the Years-Ended June 30, 2021 and June 30, 2022****NOTE 3: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the District contracted with private insurance agencies for liability, property, crime damage, and employee and director insurances.

NOTE 4: CONTIGENCIES

As of June 30, 2022, the District did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

NOTE 5: SUBSEQUENT EVENTS

The District's management has evaluated events and transactions subsequent to June 30, 2022 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **May 15, 2023**, the date the financial statements became available to be issued. The entity has not evaluated subsequent events after **May 15, 2023**. The District did not have any subsequent events that require recognition or disclosure in the financial statements for the year ended June 30, 2022.

May 31, 2023

**Report of Glenbrook Cemetery District Website
for the Glenbrook Cemetery District Board of Trustees**

by Gloria Fong, District Secretary:

Over the past two months I have been working with Streamline to prepare the Glenbrook Cemetery District Website.

There are requirements of items such as contacts, budgets, financial statements, agendas, meeting minutes, etc most of which have been met as well as design of the Website. In my last meeting on May 8th with Streamline, we were missing a map and system catalog list, both of which I am working to add.

Additional items I'd like to add and welcome suggestions:

Pictures of Cemetery: Bruce provided pictures that have been added, except one that is a Streamline picture. I feel a minimum of two to three good pictures will do.

Cemetery History: A brief history would be a compliment to the website. The Middletown Cemetery District has on their main page a brief history and I'd like to have something similar. While I am considering including some other sites such as FindAGrave and or cagenweb I feel a bit on the Glenbrook Cemetery District is appropriate. The only information I have to date is a Resolution #, 76-390 and date formed, 12/27/76. I searched the County Recorder's website and those results lead me to deeds recorded in 1977, 1978 and 2004, none of these I have requested copies of from the County Recorder's yet and continue to look into obtaining.

The internet situation here at the Cemetery isn't the best as I and Zach Pehling agreed during the audit on May 15th is poor. I will do my best to be able to showcase the website during the meeting. Trustees are more than welcome to utilize the temporary link to view the website before the meeting.

From: Bruce Ebinger

Subject: Re: Welcome to Streamline - Glenbrook Cemetery District

Date: May 12, 2023 at 11:01:18 AM

To: Gloria Fong

How do I create an account? It only asks for sign in.

On Fri, May 12, 2023, 10:52 AM Bruce Ebinger ·
wrote:

Very cool!

On Tue, May 9, 2023, 6:15 PM Gloria Fong wrote:

[Click on link below to open webpage.](#)

[Here's how pictures turned out. What do you think?](#)

[Sent from my iPad](#)

[Begin forwarded message:](#)

From: Madison Wallace

Date: February 16, 2023 at 11:18:42 AM PST

To: Gloria Fong

Cc: Adrianna Sells , Chris Ryan

Subject: Welcome to Streamline - Glenbrook Cemetery District

Hi Gloria,

Welcome to Streamline! I'm sending this email to introduce you to our Customer Success Team, as they will be walking you through the process to get trained and set up with your new website. They will be your primary resource and contact moving forward. They'll handle the training, domain updates, going live, and any support you need. You're in great hands :)

Your site information:

- Your temporary website is:
<https://glenbrookcemetery.specialdistrict.org/#/>
- The Sign In link is in the lower right
- Username: your email address
- You will receive a separate email with an invite to log into your website shortly

Someone will be reaching out to welcome you shortly, so stay tuned!

Best Regards,

Madison Wallace

Senior Account Executive

Book a meeting with me [here!](#)

Direct phone: 805-979-8998

 streamline-logo-1.png

<https://www.getstreamline.com>

Need inspiration? Browse our website gallery [here!](#)

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Prefer fewer emails from me? Click [here](#)