

Glenbrook Cemetery District

P.O. Box 646 12969 Bottle Rock Road

Cobb, CA 95426

(707) 279-4450

BOARD OF TRUSTEES REGULAR MEETING AGENDA

December 2, 2024 7:00 P.M., in the District Office

1. CALL TO ORDER –

ROLL CALL:

() Stephen Barnes () Rob Bostock () Harry Deffenbaugh () Douglas Domer
() Francis Lincoln () Robert Stark-Staff () Gloria Fong-Staff

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

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

3a. **MINUTES** - Discussion, possible approval of the June 3, 2024, Aug. 5, 2024 & Oct. 7, 2024 Regular Meeting Minutes. **(PG2)**

3b. **FINANCES** - Approval of the financial reports and fund balances YTD Dec. 2, 2024 and operating expense checks issued for the months of Oct., Nov., and MTD Dec. 2, 2024. **(PG8)**

4. TIMED ITEMS

4a. 7:10 P.M. – PUBLIC INPUT

4b. 7:15 P.M. – CORRESPONDENCE

4c. 7:25 P.M. – Landscape committee report/recommendation.

4d. 7:35 P.M. – Consider Resolution No. 2024-25-02, A Resolution Appropriating Contingencies for Replacement Landscape Equipment. **(PG15)**

5. NON TIMED ITEMS

5a. Cemetery Operation Reports **(PG16)**

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 February 3, 2025

Posted November 29, 2024

By/For: Gloria Fong, District Secretary

Glenbrook Cemetery District
P.O. Box 646 12969 Bottle Rock Road
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BOARD OF TRUSTEES REGULAR MEETING MINUTES
June 3, 2024 7:00 P.M., in the District Office

1. *Chairperson Lincoln called meeting to order at 7:04 p.m.*

ROLL CALL:

(x) Stephen Barnes (x) Rob Bostock (x) Harry Deffenbaugh (x) Douglas Domer
(x) Francis Lincoln () Bruce Ebinger-Staff () Gloria Fong-Staff (x) Robert Stark

2. **APPROVAL OF AGENDA** – *This is ‘regular’ meeting and incorrectly noted as special. Domer motion to approve regular meeting agenda, seconded by Barnes. AYES: 5. ABSENT/NOT VOTING: 0.*

3. **OATHS OF OFFICE** – *Chairperson Lincoln administered Oath to Harry Deffenbaugh for 4-year terms expiring 1/1/2028. (PG2)*

4. **APPROVAL OF CONSENT ITEMS** – *Domer motion to approve consent items, seconded by Barnes. AYES: 5. ABSENT/NOT VOTING: 0.*

4a. MINUTES - Discussion, possible approval of the April 1, 2024 Regular Meeting Minutes. (PG3)

4b. FINANCES - Approval of the financial reports and fund balances YTD June 3, 2024 and operating expense checks issued for the months of April, May, and MTD June 3, 2024. (PG4)

5. **TIMED ITEMS**

5a. 7:10 P.M. – PUBLIC INPUT: *None.*

5b. 7:15 P.M. – CORRESPONDENCE: *None.*

5c. 7:20 P.M. – Consideration for FY 2024-25 Recommended Budget. (PG10)

Domer motion to approve, seconded by Barnes. AYES: 5. ABSENT/NOT VOTING: 0.

5d. 7:30 P.M. – Consideration for LAFCO Nomination. (PG11) *No action taken.*

5e. 7:35 P.M. – Acceptance of Bruce Ebinger resignation. (PG30)

Domer motion to accept, seconded by Barnes. AYES: 5. ABSENT/NOT VOTING: 0.

6. **NON TIMED ITEMS**

6a. Cemetery Operation Reports

Robert Stark provided report. Recommended removing 10 stumps.

6b. Board Member Reports

Barnes – *no activity to report.*

Bostock – *no activity to report.*

Deffenbaugh – *Recommended painting buildings and flagpole.*

Domer – *no activity to report.*

Lincoln – *no activity to report.*

6c. *Domer motion to adjourn the meeting at 8:04 p.m., seconded by Barnes. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

Gloria Fong
District Secretary

FRANK LINCOLN
Chairperson

Glenbrook Cemetery District

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Cobb, CA 95426

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BOARD OF TRUSTEES REGULAR MEETING MINUTES

August 5, 2024, 7:00 P.M., in the District Office

1. *Chairperson Lincoln called meeting to order at 7:16 p.m.*

ROLL CALL:

(x) Stephen Barnes (x) Rob Bostock (x) Harry Deffenbaugh (x) Douglas Domer
(x) Francis Lincoln (x) Robert Stark-Staff (x) Gloria Fong-Staff

Harry Deffenbaugh and Douglas Domer arrived at end of non-timed items.

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

3. **APPROVAL OF CONSENT ITEMS** – *Bostock motion to approve finances, seconded by Barnes. AYES: 3. ABSENT/NOT VOTING: 2. Minutes will be presented at later meeting.*

3a. MINUTES - Discussion, possible approval of the June 3, 2024 Regular Meeting Minutes.

3b. FINANCES - Approval of the financial reports and fund balances YTD August 2, 2024 and operating expense checks issued for the months of June, July, and MTD August 2, 2024. **(PG2)**

4. **TIMED ITEMS**

4a. 7:10 P.M. – PUBLIC INPUT

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

4c. 7:20 P.M. – Consideration for FY 2024-25 Adopted Budget. **(PG10)**

Bostock motion to approved with information supplied, seconded by Bostock. AYES 3: ABSENT/NOT VOTING: 2.

4d. 7:30 P.M. – Consideration for Independent Employee Contract for Cemetery Management. **(PG11)**

Chairperson Lincoln received one letter of interest and contacted another inquiry via email and phone with no reply.

Chairperson Lincoln relinquished gavel to motion he and Trustee Bostock reach out to Bruce Ebinger and review applicants to determine whether to offer position, seconded by Bostock. AYES 3: ABSENT/NOT VOTING: 2.

4e. 7:35 P.M. – Biennial review of Conflict of Interest Code. **(PG30)**

Bostock motion to return notice as provided with no necessary amendment required, seconded by Barnes. AYES 3: ABSENT/NOT VOTING: 2.

5. **NON TIMED ITEMS**

5a. Cemetery Operation Reports

Lincoln reports the labored details for full burial from arrangements with digger to placement of plywood for positioning backhoe as to not destroy grounds, use of marking device, clearance of site for liner to fit, positioning of lowering device, and cleaning area for arrival of casket; agreement to swap because a site has water pipes.

5b. Board Member Reports

Barnes – thanked trustees for help in last month's flag placement.

Bostock – *no activity to report.*

Lincoln – *no activity to report.*

Deffenbaugh and Domer arrived at end of board member reports. Lincoln covered earlier activity with them.

5c. *Bostock motion to adjourn the meeting at 7:50 p.m., seconded by Barnes. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

Gloria Fong
District Secretary

FRANK LINCOLN
Chairperson

Glenbrook Cemetery District

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BOARD OF TRUSTEES REGULAR MEETING MINUTES

October 7, 2024 7:00 P.M., in the District Office

1. *Chairperson Lincoln called meeting to order at 7:00 p.m.*

ROLL CALL:

(x) Stephen Barnes (x) Rob Bostock (x) Harry Deffenbaugh (x) Douglas Domer
(x) Francis Lincoln (x) Robert Stark-Staff (x) Gloria Fong-Staff

2. **APPROVAL OF AGENDA** – *Domer motion to approve regular meeting agenda, seconded by Bostock. AYES: 5. NOES: 0.*

3. **APPROVAL OF CONSENT ITEMS** – *Domer motion to approve finances, seconded by Bostock. AYES: 5. NOES: 0. Minutes will be presented at later meeting.*

3a. **MINUTES** - Discussion, possible approval of the June 3, 2024 & August 5, 2024 Regular Meeting Minutes. **(PG**

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

4. **TIMED ITEMS**

4a. 7:10 P.M. – PUBLIC INPUT: *None.*

4b. 7:15 P.M. – CORRESPONDENCE:

4b.1. Cemetery Grounds Upkeep Offer **(PG10)** *Robert will respond to make aware letter received and thank for offering.*

4b.2. Chips on Headstone **(PG11)** *Robert's been careful maintaining the grounds.*

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

Bostock motion headstone for plot 44 is acceptable in its location, seconded by Domer. AYES: 5. NOES: 0.

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

Notice was posted at Cobb Friends/Family. Four inquiries received with one coming forward. Keegan painted both inside and outside about four years ago.

Domer motion to hire Keegan for \$1000 and approve purchase of paint for \$500, have him contact Robert and be supervised by Trustee Deffenbaugh. AYES: 5. NOES: 0.

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

Domer motion to approve \$500 purchase for Greenworks blower with battery and \$159 for hedge trimmer, with funds to come from contingencies and appoint landscape committee with Bostock and Domer to report back to Board with itemized plan, seconded by Bostock. AYES: 5. NOES: 0.

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

Concrete liner last purchased about a year ago for three cost \$1,265 (about \$425 each).

Domer motion to purchase four fully enclosed polymer outer burial containers, seconded by Bostock. AYES: 5. NOES: 0.

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

Domer motion to accept audit engagement, seconded by Bostock. AYES: 5. NOES: 0.

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

Domer motion to appoint Robert Stark to Sexton for cemetery management, seconded by Bostock. AYES: 5. NOES: 0.

5. NON TIMED ITEMS

5a. Cemetery Operation Reports

Lincoln is available November 7th on to set flags for Veterans Day.

5b. Board Member Reports

Barnes – no activity to report.

Bostock – no activity to report.

Deffenbaugh – no activity to report.

Domer – no activity to report.

Lincoln – no activity to report.

- 5c.** *Domer motion to adjourn the meeting at 7:59 p.m., seconded by Barnes. All in attendance are in favor of adjournment.*

Respectfully submitted,

READ AND APPROVED:

Gloria Fong
District Secretary

FRANK LINCOLN
Chairperson

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

OCTOBER 2024

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

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

OCTOBER 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3642	43.91	LAKE COUNTY RECORD BEE 7/27/24 LEGAL PUB 24-25 BUDGET	24.00	43.91
3643	36.52	AT&T PHONE LINE CHARGES 9/13-10/12	12.00	36.52
3644	36.06	LAKE COUNTY WASTE SOLUTIONS INC WASTE DISPOSAL	14.00	36.06
3645	320.00	ROBERT STARK GROUNDS MAINT	18.00	320.00
3646	610.71	GLORIA FONG ADMINISTRATIVE SVCS - OCT WATERPROOF, TEARPROOF PAPER FOR MAPPING	23.80 22.70	600.00 10.71
3647	7.29	PG&E ELECTRIC CHARGES 9/13 - 10/13	30.00	7.29

Warrant Total \$3,449.49

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

NOVEMBER 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3648	1,000.00	KEEGAN JACKSON PAINTING PAINT BUILDING/WELL SHED	18.00	1,000.00
3649	1,100.00	SAINT GREGORY OF SINAI MONASTERY HEADSTONE DEPOSIT 28 HEADSTONE SETTING 28	69.91 69.21	800.00 300.00
3650	2,700.00	JOHN IGNOFFO HEADSTONE DEPOSIT 122 HEADSTONE SETTING 122 PLOT 122 (RETURN) ENDOWMENT CARE 122 (RETURN)	69.91 69.21 69.21 79.50	800.00 300.00 1,200.00 400.00
3651	36.48	AT&T PHONE LINE CHARGES 10/13-11/12	12.00	36.48
3652	21.98	PG&E ELECTRIC CHARGES 10/14 - 11/12	30.00	21.98
3653	303.45	KELSEYVILLE LUMBER PAINTING SUPPLIES PAINTING SUPPLIES	18.00 18.00	248.77 54.68
3654	870.00	BRUCE EBINGER GROUNDS MAINT/TRAINING 10/16-11/15 (5.5 HRS) CREMATION INTERMENT 446 WEEKEND 446 SEXTON 446	18.00 23.80 23.80 23.80	320.00 150.00 200.00 200.00
3655	320.00	ROBERT STARK GROUNDS MAINT	18.00	320.00

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

NOVEMBER 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3656-3661		VOIDED		

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3662	600.00	GLORIA FONG ADMINISTRATIVE SVCS - NOV	23.80	600.00

Warrant Total \$6,951.91

GLENBROOK CEMETERY DISTRICT
WARRANT LIST

MTD DECEMBER 2, 2024

Warrant #	Amount	Payable to / Description	Exp.Code	Exp.Amt
3663	99.00	STEPHEN C BARNES STIPEND - 12/2 BOARD MTG	29.50	99.00
3664	99.00	ROB BOSTOCK STIPEND - 12/2 BOARD MTG	29.50	99.00
3665	99.00	HARRY DEFFENBAUGH STIPEND - 12/2 BOARD MTG	29.50	99.00
3666	99.00	DOUGLAS DOMER STIPEND - 12/2 BOARD MTG	29.50	99.00
3667	99.00	FRANCIS LINCOLN STIPEND - 12/2 BOARD MTG	29.50	99.00
3668	2,200.00	PNP CPA FY 2023, 2024 AUDIT DEPOSIT	23.80	2,200.00
3669	1,566.24	POLYGUARD & CO OUTER BURIAL CONTAINER (4)	28.30	1,566.24
Warrant Total \$4,261.24				

GLENBROOK CEMETERY DISTRICT

Budget Summary

		<u>2024-2025</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>DEC</u>	<u>UNENCUM</u>	<u>% OF</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>EXPENDITURES</u>								
<u>SERVICES & SUPPLIES</u>								
791	12.00 COMMUNICATIONS	\$ 450.00	\$ 36.52	\$ 36.48	\$ -	\$ 181.74	\$ 268.26	40.4%
791	14.00 HOUSEHOLD EXPENSES	\$ 450.00	\$ 36.06	\$ -	\$ -	\$ 145.96	\$ 304.04	32.4%
791	15.12 INSURANCE - PUBLIC LIABILITY	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 973.00	\$ 127.00	88.5%
791	17.00 MAINTENANCE - EQUIPMENT	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	0.0%
791	18.00 MAINTENANCE - BLDGS & IMPRV	\$ 4,840.00	\$ 320.00	\$ 1,943.45	\$ -	\$ 3,328.66	\$ 1,511.34	68.8%
791	20.00 MEMBERSHIPS	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ 250.00	0.0%
791	22.70 OFFICE SUPPLIES	\$ 500.00	\$ 10.71	\$ -	\$ -	\$ 35.99	\$ 464.01	7.2%
791	22.71 POSTAGE	\$ 300.00	\$ -	\$ -	\$ -	\$ 63.51	\$ 236.49	21.2%
791	23.80 PROFESSIONAL & SPECIAL SVCS	\$ 13,875.00	\$ 1,000.00	\$ 1,150.00	\$ 2,200.00	\$ 7,125.00	\$ 6,750.00	51.4%
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	\$ 2,450.00	\$ -	\$ -	\$ 1,566.24	\$ 1,566.24	\$ 883.76	63.9%
791	29.50 TRANSPORTATION & TRAVEL	\$ 3,070.00	\$ 495.00	\$ -	\$ 495.00	\$ 1,584.00	\$ 1,486.00	51.6%
791	30.00 UTILITIES	\$ 450.00	\$ 7.29	\$ 21.98	\$ -	\$ 198.10	\$ 251.90	44.0%
791	38.00 INVENTORY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL SERVICES & SUPPLIES	\$ 28,835.00	\$ 1,949.49	\$ 3,151.91	\$ 4,261.24	\$ 15,246.11	\$ 13,588.89	52.9%
<u>OTHER</u>								
791	48.00 TAXES & ASSESSMENTS	\$ 270.00	\$ -	\$ -	\$ -	\$ -	\$ 270.00	0.0%
	TOTAL OTHER	\$ 270.00	\$ -	\$ -	\$ -	\$ -	\$ 270.00	0.0%
<u>CAPITAL OUTLAY</u>								
791	61.60 BLDG & IMPR - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	TOTAL FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>CONTINGENCIES</u>								
791	90.91 CONTINGENCIES	\$ 7,176.00	\$ -	\$ -	\$ -	\$ -	\$ 7,176.00	0.0%
	TOTAL EXPENDITURES	\$ 36,281.00	\$ 1,949.49	\$ 3,151.91	\$ 4,261.24	\$ 15,246.11	\$ 21,034.89	42.0%
<u>REVENUE FROM SERVICE CHARGES</u>								
466	6921 SERVICES - NON TAXABLE	\$ 750.00	\$ (200.00)	\$ (1,800.00)	\$ -	\$ (710.00)	\$ 1,460.00	-94.7%
466	6922 SERVICES - TAXABLE	\$ -	\$ -	\$ -	\$ -	\$ 634.25	\$ (634.25)	100.0%
491	7950 SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	7990 OTH REVENUE - MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	7991 OTH REVENUE - CNCL CHECK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	7993 OTH REVENUE - INS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
492	8122 OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
502	8123 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	NET EXPENSES	\$ (35,531.00)	\$ (2,149.49)	\$ (4,951.91)	\$ (4,261.24)	\$ (15,321.86)	\$ (20,209.14)	
<u>GENERAL REVENUE</u>								
411	1010 PROPERTY TAX - CURR SECURED	\$ 15,910.00	\$ -	\$ -	\$ -	\$ -	\$ 15,910.00	0.0%
411	1015 PROP 1A, ERAF/SRAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1020 PROPERTY TAX - CURR UNSECURED	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00	0.0%
411	1025 PROPERTY TAX - SUPP 813-CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
411	1030 PROPERTY TAX - PRIOR SECURED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

GLENBROOK CEMETERY DISTRICT

Budget Summary

		<u>2024-2025</u>	OCT	NOV	DEC	DEC	UNENCUM	% OF
		<u>ADOPTED</u>	CURR MO	CURR MO	CURR MO	YTD	BALANCE	BUDGET
411	1035	PROPERTY TAX - SUPP 813-PRIOR	\$ -			\$ -	\$ -	0.0%
411	1040	PROPERTY TAX - PRIOR UNSECURED	\$ -			\$ -	\$ -	0.0%
441	4201	INTEREST	\$ 300.00			\$ -	\$ 300.00	0.0%
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	\$ -	\$ -	\$ -	\$ 16,660.00	
		<u>NET (SHORTFALL) / +</u>	\$ (18,871.00)	\$ (2,149.49)	\$ (4,951.91)	\$ (4,261.24)	\$ (15,321.86)	\$ (3,549.14)
390	0000	NET BEGINNING YEAR (FUND BALANCE)	\$ 22,853.89			\$ 22,646.35		
		RESERVES (TO) / FROM	\$ (3,982.00)			\$ (12,655.00)		
		<u>OPERATING CASH BALANCE</u>	<u>0.89</u>			<u>(5,330.51)</u>		
 <u>RESERVE DESIGNATIONS</u>								
391	0100	RESERVES - GENERAL	\$ 24,301.00			\$ 24,301.00		
392	0500	RESERVES - CAPACITY EXPANSION	\$ 56,995.00			\$ 56,995.00		
392	0600	RESERVES - BUILDING	\$ 6,000.00			\$ 6,000.00		
		<u>TOTAL RESERVE DESIGNATIONS</u>	<u>\$ 87,296.00</u>			<u>\$ 87,296.00</u>		
		 <u>CASH BALANCE</u>	 <u>\$ 87,296.89</u>			 <u>\$ 81,965.49</u>		
		 <u>PREPAY FUND 390 - CASH BALANCE</u>				 <u>\$ 17,901.25</u>		
		BEGINNING FUND BALANCE				\$ 17,901.25		
441	4201	INTEREST				\$ -		
466	6921	SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -		
491	7950	SERVICES - PRIOR YR	\$ -	\$ -	\$ -	\$ -		
502	8123	TRANSFERS OUT				\$ -		
		TOTAL	\$ -	\$ -	\$ -	\$ -		
		 <u>ENDOWMENT FUND 394 - CASH BALANCE</u>				 <u>\$ 39,880.14</u>		
		BEGINNING FUND BALANCE				\$ 40,280.14		
441	4201	INTEREST				\$ -		
466	6921	SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -		
491	7950	SERVICES - PRIOR YR	\$ -	\$ (400.00)	\$ -	\$ (400.00)		
502	8123	TRANSFERS OUT				\$ -		
		TOTAL	\$ -	\$ (400.00)	\$ -	\$ (400.00)		
		 <u>INTEREST FUND 395 - CASH BALANCE</u>				 <u>\$ 12,177.69</u>		
		BEGINNING FUND BALANCE				\$ 12,177.69		
441	4201	INTEREST				\$ -		
466	6921	SERVICES - NON TAXABLE	\$ -	\$ -	\$ -	\$ -		
502	8123	TRANSFERS OUT				\$ -		
		TOTAL	\$ -	\$ -	\$ -	\$ -		
		 <u>HEADSTONE FUND 396 - CASH BALANCE</u>				 <u>\$ 4,075.00</u>		
		BEGINNING FUND BALANCE				\$ 9,375.00		
441	4201	INTEREST				\$ -		
466	6991	SERVICES - NON TAXABLE	\$ (1,300.00)	\$ (1,600.00)	\$ -	\$ (5,300.00)		
502	8123	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -		
		TOTAL	\$ (1,300.00)	\$ (1,600.00)	\$ -	\$ (5,300.00)		

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

RESOLUTION NO. 2024-25 02

**A RESOLUTION APPROPRIATING CONTINGENCIES
FOR PURCHASE OF REPLACEMENT LANDSCAPE EQUIPMENT**

WHEREAS, GOVERNMENT CODE 29125, provides that transfers and revisions from contingencies may be available for specific appropriation by a four-fifths vote of the Board at a regular or special meeting of which all members have had reasonable notice; and,

WHEREAS, the Glenbrook Cemetery District maintains cemetery grounds and require landscape equipment for this purpose.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Glenbrook Cemetery District authorizes and directs the County Auditor-Controller to make following appropriation:

- Decrease 306-9106-791.90-91 Contingencies \$
- Increase 306-9106-791.28-30 Special Dept Supplies & Services \$

THIS RESOLUTION was introduced and adopted by the Board of Trustees of the Glenbrook Cemetery District on the 2nd day of December, 2024 by the following vote::

- AYES:
- NOES:
- ABSENT OR NOT VOTING:

ATTEST: _____
Gloria Fong, District Secretary

Signed by: _____
Frank Lincoln, Chairperson, Board of Trustees

November 29, 2024

Report for the Glenbrook Cemetery District Board of Trustees

by Gloria Fong, District Secretary:

Received Streamline notification of offerings with respect to compliance in California. To schedule meeting to go over:

- New DOJ Rulings
- Compliance Score Card
- Updates from Streamline and their services.

Upcoming projects:

- Calendar year 2024 use tax filing for vault sales due January 31st.
- State Controller's Office fiscal year financial report filing due January 31st.
- Calendar year 2024 1099 filing due January 31st.
- Preparation for FY 2023, 2024 audit. Anticipate having draft financial statement for acceptance at April meeting.

Information sharing: passed onto Robert Stark following:

- 2/7/2022 Board meeting – Board approved replacing 10-yr old Husqvarna leaf blower with EGO Power for \$200.98. No purchase found.
- 6/6/2022 Board meeting – Board approved purchase of trimmer. Purchase made in amount of \$235.94 Greenworks Pro 80V 16”.

End of Report