

In compliance with the Americans with Disabilities Act, if you need special assistance in this meeting, please contact the District Secretary at (951) 699-1630. Notification 72-hours prior to the meeting will generally enable District staff to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

**AGENDA- Estimated Time: 2 1/2 Hrs.
January 19, 2023 @ 8:00 a.m.**

HAPPY NEW YEAR!

**TEMECULA PUBLIC CEMETERY DISTRICT
REGULAR BOARD MEETING
41911 C St, Temecula, Ca 92592**

1. **CALL TO ORDER:** Trustee Davis

2. **FLAG SALUTE :** Trustee Davis

3. **ROLL CALL:**

Chair- Davis, Vice Chair- Dugan, Trustee Qualm,
Trustee Vanderhaak, General Manager, Beaudet
Legal Counsel, Rick Wirick

4. **MOTIONS TO EXCUSE:** Trustee Kelleher

5. **VISITORS:**

6 PUBLIC COMMENTS:

At this time, members of the public are invited to address the Board concerning any items on the agenda, or on any other matters that are not on the agenda but are within the subject matter jurisdiction of the district. Request must be submitted in writing or in person prior to the start of the meeting. Every person will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law, (Brown Act) all items to be acted on must be posted 72 hours in advance.

7.CONSENT CALENDAR:

All matters listed under Consent Calendar are considered routine and may all be approved by one motion. There will be no discussion of these items unless members of the Board or the public may request an item be removed from the Consent Calendar for separate action. A total of five minutes is provided for members of the public to address the Trustees on items that appear on the consent calendar. Unless otherwise specified in the request to remove an item from the Consent Calendar, all items shall be considered immediately following action on the remaining items on the Consent Calendar.

A. APPROVAL OF MINUTES

Recommendation: That the Board approve the minutes of the Regular Board Meeting of November 17 ,2022

B. APPROVAL OF CHECK REGISTERS

Recommendation: That the Board approves the December 2022 Check Register Nos. 101100, 101200 and 101300.

C. APPROVAL OF BOOKKEEPER REPORT

Recommendation: That the Board receives and files the December 2022 Bookkeeper Report

8. ACTION ITEMS:

A. District Bookkeeper Engagement Letter

Recommendation: That the Trustees move to accept the bookkeeper's engagement letter for the year 2023.

B. Trustees Compensation, Expense & Reimbursement Policy.

Recommendation: That the Trustees approve the policy with the changes they requested at the November 2022 regular Board meeting.

C. Family Follow Up Survey Complaint From Sharon Shafer

Recommendation: Response letter was mailed on 11/17/2022. Trustee Davis offered to reach out to Ms. Shafer by phone and report back to the Board with their discussion.

D. Correspondence from Jeffrey Tar

Recommendation: The Trustees to review Mr. Tars request. This was prior to the hire of the General Manager. We do not know for sure what transpired between the Groundskeepers and Mr. Tar. The Health and Safety Code enforces non-resident fees to eligible non-residents of the District.

E. Property Line to be Surveyed

Recommendation: Based on the response from RJM Cemetery Designs engineer department, the photos and description of the stake locations possibly are not even survey stakes. To respond accordingly to the property owner and the fees they want us to maintain, it is suggested the District will need to have those boundaries surveyed.

9. FINANCIAL REPORTS:

- A. December 2022 Balance Sheet
- B. December 2022 Profit and Loss
- C. December 2022 Stifel Investments; principal and interest

10. GENERAL MANAGERS REPORTS:

- A. December 2022 Revenues
- B. December 2022 Inventory
- C. Trustee Harassment due 01/2024
- D. Trustee Ethics due 12/2023
- E. Backhoe shut down during 01/12 burial

11. FISCAL YEAR 2023-2024 SUBCOMMITTEES- Needs to rotate

- A. 52-acre Cemetery Property (**Vanderhaak-Davis**)
- B. Landscape Plan (**Dugan-Qualm**)
- C. Cenotaph/ Ossuary (**Vanderhaak-Kelleher**)
- D. Conférence Liaison (**Davis-Dugan**)
- E. Polices (**Qualm-Davis**)
- F. General Price List (**Kelleher-Vanderhaak**)
- G. Investments (**Davis-Dugan**)

12. ITEMS FOR FUTURE TRUSTEE AGENDAS

Any Trustee may request an item to be placed on a future agenda. Any such request will be discussed only under this section. In making the request, a Trustee may briefly describe the topic of the proposed agenda item. This description shall not exceed 5 minutes. No substantive discussion on the subject or a motion may occur.

13. GENERAL COUNSEL REPORTS:

14. CLOSED SESSION ITEMS: Gustavo Lamanna- Attorney at Law

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

Pursuant to Government Code of Section 54956.9 (d) (**one potential case**)

B. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant Exposure to Litigation

Pursuant to Government Code of Section 54956.9 (d) (**one potential case**)

C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Pursuant to California Government Code Section 54957.

Public Employee: Cindi Beaudet, General Manager

D. CONFERENCE WITH LABOR NEGOTIATOR REGARDING UNREPRESENTED EMPLOYEE

Pursuant to California Government Code Section 54957

Designated Representative: Steven B. Quintanilla, General Legal Counsel

Unrepresented Employee: Cindi Beaudet, General Manager

E. CLOSED SESSION ANNOUNCEMENT:

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, February 16, 2023, at 8:00 a.m.

15. ADJOURNMENT:

1st Motion:

2nd Motion:

All in Favor:

POSTED JANUARY 17, 2023

All supporting documentation is available for public review after the agenda has been posted and no less than 72 hours prior to the meeting date. The material will be made available at the Temecula Public Cemetery District Office during business hours, or on the website:

www.temeculacemetery.org

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING
41911 C St, Temecula, Ca 92592

November 17, 2022 @ 8:00 a.m.

MINUTES

1. **CALL TO ORDER:** @8:00 a.m. by Trustee Qualm

2. **INVOCATION:** Trustee Qualm

3. **ROLL CALL**

Chair- Qualm, Vice Chair- Vanderhaak, Trustee Dugan,
Trustee Davis, Trustee Kelleher, General Manager, Beaudet,
Foreman, Sands

MOTIONS TO EXCUSE:

VISITORS: Paul Kaymark-Nigro & Nigro

Paul will report out to the Board the F.Y. ending 2022 AUDIT and discuss repaying the General Fund from the ACO.

4. PUBLIC COMMENTS:

At this time, members of the public are invited to address the Board concerning any items on the agenda, or on any other matters that are not on the agenda but are within the subject matter jurisdiction of the District. Request must be submitted in person prior to the start of the meeting. Every person will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law, (Brown Act) all items to be acted on must be posted 72 hours in advance.

5. CONSENT CALENDAR:

All matters on the Consent Calendar are considered routine and may all be approved by one motion. Any member of the Board or the public may request an item be removed from the Consent Calendar for discussion or separate action. Unless otherwise specified in the request to remove an item from the Consent Calendar, all items shall be considered immediately following action on the remaining items on the Consent Calendar.

A. APPROVAL OF MINUTES

Recommendation: That the Board approve the minutes of the Regular Board Meeting of September 15 ,2022

B. APPROVAL OF CHECK REGISTERS

Recommendation: That the Board approves the September and October 2022 Check Register Nos. 101100, 101200 and 101300.

C. APPROVAL OF BOOKKEEPER REPORT

Recommendation: That the Board receives and files the September and October 2022 Bookkeeper Report

6. ACTION ITEMS:

- A. **Policy Uniforms and Protective Footwear # 3055** A motion was made by Trustee Davis to change the boot replacement number of years from two to one within the Uniform policy # 3055. The groundskeepers can have their boots replaced sooner when they become damaged. The motion was seconded by Trustee Kelleher and passed with a 5/0 vote.

Recommendation: That the Trustees agree to change item 3055.6 from new protective footwear every two years to every year. On average the soles of the boots are lasting anywhere from 1-16 months before breaking open. The grounds are wet every morning and contain a lot of pesticides which may lead to the decay of the boots quicker.

- B. **CAPC 65TH Annual Conference- Seaside, Ca.** There will be 5 Trustees and the general manager attending

Recommendation: That the Trustees let the manager know who will be in attendance March 23-25, 2023

- C. **Family Follow Up Survey Complaint From Sharon Shafer**
A motion was made by Trustee Kelleher for the Chair to respond to Ms. Shafer's Critique letter to the District, the motion was seconded by Trustee Vanderhaak and passed with a 5/0 vote.

Recommendation: That the Trustees receives the follow up survey and letter to Trustee Davis. Manager suggests an open dialog amongst the Trustees and manager followed by a response letter to Sharon Shafer.

D. Palm Springs CSDA annual Conference.

After much discussion the Board has requested the manager to re-write the Compensation policy to reflect:

*Everyone attending a conference is responsible for returning all receipts including hotel receipts, and charges to the room as a separate itemized receipt to the manager within 10 days of the conference.

If someone charges to their cc, have the breakdown ready for the manager to reimburse accordingly.

(do not turn in a receipt with names next to meals, please break it down)

*Change the gratuity to reflect 20%

*Place on the agenda a motion for a Per diem per day allowance vs dollar amount paid by District per meal.

Recommendation: Trustee Davis had charged some of his meals to his room. Davis was late at getting his receipts turned in so by the time the manager contacted the hotel they had closed out the month and could not provide the paid receipts from the restaurant. The Trustees need to give the manager direction as to how they want her to proceed. The manager has reimbursed Davis for the receipts he provided, there is a difference in room charges of \$236.27

E. Property Owners along Dottie Ct, request the cemetery remove or cut back Trees

This item was discussed, at this time the district needs to do a little more research regarding the easement vs property owned by the District.

Recommendation: The cemetery received a call from the Perez family stating that trees have fallen and destroyed their chain link fence in areas. They have requested that the cemetery remove or cut the trees back as they believe it is on our property line. I have

submitted pictures to RJM, they feel we should have the property surveyed because it is unknown who placed those existing stakes.

- F. **Nigro & Nigro** A motion was made by Trustee Kelleher to move \$105,874.00 from our ACO back into General to replace the money that was spent for Capitol Expenses. The motion was seconded by Trustee Dugan and passed with a 5/0 vote.

Recommendation: That the Trustees make a motion to have the manager reimburse the General Fund in the amount of \$ 105,874.00 from the ACO Fund. This is to replace the funds that were spent in this past Fiscal Year 2021-2022 which were for Capital Outlays and used for the future cemetery.

7. **FINANCIAL REPORTS:** A motion was made by Trustee Kelleher to receive and file the October financials. The motion was seconded by Trustee Davis and passed with a 5/0 vote.

- A. October 2022 Balance Sheet
- B. October 2022 Profit and Loss
- C. September and October 2022 Stifel Investments; principal and interest

8. GENERAL MANAGERS REPORTS: Discussed

- A. September-October 2022 Revenues
- B. September-October 2022 Inventory
- C. September-October 2022 Depletion
- D. Entry Road inspected and completed by the County of Riverside
- E. RJM in queue with the County for the Substantial Conformance Use Permit.
- F. PSOMAS change order
- G. Local Area Meeting- Cancelled
- H. Foreman's Report

9. GENERAL COUNSEL REPORT:

10. FISCAL YEAR 2022-2023 SUBCOMMITTEES

- A. 52-acre Cemetery Property (**Vanderhaak-Davis**)
 - **Entry Road Construction began 02/24/2022**
- B. Landscape Plan (**Dugan-Qualm**)
- C. Cenotaph/ Ossuary (**Vanderhaak-Kelleher**)
- D. Conférence Liaison (**Davis-Dugan**)
 - Lake Tahoe CAPC report from Trustee Dugan
- E. Polices (**Qualm-Davis**)
- F. General Price List (**Kelleher-Vanderhaak**)
- G. Investments (**Davis-Dugan**)

11. FUTURE TRUSTEE AGENDA ITEMS:

Stewart Title- Pending
Lender

Went into closed session at: 9:40 a.m.

12. CLOSED SESSION ITEMS: Gustavo Lamanna- Attorney at Law

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

Pursuant to Government Code of Section 54956.9 (d) (**one potential case**)

B. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant Exposure to Litigation

Pursuant to Government Code of Section 54956.9 (d) (**one potential case**)

Came out of closed session at: 9:43 a.m.

C. Closed Session Announcement: Nothing to report

13. BOARD COMMENTS:

Trustee Kelleher will not be attending the January Board meeting.

14. ANNOUNCEMENTS:

January 2023- Trustees assume their new position on the Board.

Chair-Trustee Davis

Vice-Chair-Trustee Dugan

Term to run: January 2023- December 2024

Next Regular Board Meeting –Dark in December?

Motion was made by Trustee Dugan to go dark in December, returning Thursday, January 19, 2023. The motion was seconded by Trustee Kelleher and passed with a 5/0 vote.

15. ADJOURNMENT: 9:52 a.m.

1st Motion: Trustee Kelleher

2nd Motion: Trustee Dugan

All in Favor: 5/0

Temecula Public Cemetery District

1/12/2023 11:16 AM

Register: 101100 · US Bank Checking

From 12/01/2022 through 12/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2022	8659	US Bank	201100 · Accounts Pay...	NOVEMBER	2,982.34	X		68,405.27
12/01/2022	120922	CalPers 457 Plan	201100 · Accounts Pay...	payday 12/09	1,401.60	X		67,003.67
12/01/2022			101200 · US Bank Pay...	Funds Transfer	18,155.12	X		48,848.55
12/02/2022	8660	American Mini Storage	201100 · Accounts Pay...	December	115.00	X		48,733.55
12/02/2022	8661	California Assoc of P...	201100 · Accounts Pay...		4,150.00	X		44,583.55
12/02/2022	8662	CSDA	201100 · Accounts Pay...	Membership	2,364.00	X		42,219.55
12/02/2022	8663	EcoFert Inc	201100 · Accounts Pay...	5451- November	515.00	X		41,704.55
12/02/2022	8664	Prudential Overall Su...	201100 · Accounts Pay...	November	213.24	X		41,491.31
12/02/2022	8665	South County Pest C...	201100 · Accounts Pay...	026-9821-Nov...	46.00	X		41,445.31
12/07/2022			101100G · Cash - Gen...	Deposit		X	35,173.93	76,619.24
12/08/2022	JE 21017		515100 · Life Insuranc...	Automatic with...	35.64	X		76,583.60
12/11/2022	JE 21022		101200 · US Bank Pay...	Monthly autom...	411.30	X		76,172.30
12/12/2022			523290 · Bank Charges	Service Charge	16.00	X		76,156.30
12/13/2022	8666	Agape Construction	201100 · Accounts Pay...	trash enclosure	850.00	X		75,306.30
12/13/2022	8667	Cindi Beaudet	201100 · Accounts Pay...		16.15			75,290.15
12/13/2022	8668	CR&R Incorporated	201100 · Accounts Pay...	001-389-282	371.20	X		74,918.95
12/13/2022	8669	Crowne Hill Consulti...	201100 · Accounts Pay...	16605/166606...	2,261.83			72,657.12
12/13/2022	8670	Hank's Hardware & ...	201100 · Accounts Pay...		75.08	X		72,582.04
12/13/2022	8671	Joe Sands.	201100 · Accounts Pay...		66.32			72,515.72
12/13/2022	8672	Linda Glau CPA	201100 · Accounts Pay...	December	488.75	X		72,026.97
12/13/2022	8673	Protection One (corp)	201100 · Accounts Pay...	146487730-No...	228.97	X		71,798.00
12/13/2022	8674	PureRite Drinking W...	201100 · Accounts Pay...	280314	45.78			71,752.22
12/13/2022	8675	Sparkletts	201100 · Accounts Pay...	5728175-112722	25.99	X		71,726.23
12/13/2022	8676	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	286.12	X		71,440.11
12/13/2022	8677	State Water Resource...	201100 · Accounts Pay...	52 acre constru...	652.00	X		70,788.11
12/13/2022	8678	Temecula Valley Pip...	201100 · Accounts Pay...	623571	271.23	X		70,516.88
12/13/2022	8679	Wildlife Control Ser...	201100 · Accounts Pay...	WL3488-dece...	500.00	X		70,016.88
12/15/2022	8680	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	515.92	X		69,500.96
12/15/2022	011023	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,466.39	X		66,034.57
12/15/2022	122322	CalPers 457 Plan	201100 · Accounts Pay...	payday 12/23	1,371.92	X		64,662.65
12/15/2022			101200 · US Bank Pay...	Funds Transfer	9,846.61	X		54,816.04
12/16/2022	8681	Metlife	201100 · Accounts Pay...	KMO5754034-...	40.33			54,775.71
12/29/2022	8682	Asco Pacific	201100 · Accounts Pay...	68840	2,065.87			52,709.84
12/29/2022	8683	County of Riverside I...	201100 · Accounts Pay...	IT 5488-NOVE...	210.54			52,499.30
12/29/2022	8684	Crowne Hill Consulti...	201100 · Accounts Pay...	16671	859.32			51,639.98
12/29/2022	8685	Frigid Fluid Co	201100 · Accounts Pay...	271530	349.97			51,290.01
12/29/2022	8686	Home Depot Credit S...	201100 · Accounts Pay...	6091157-NOV...	202.31			51,087.70
12/29/2022	8687	Prudential Overall Su...	201100 · Accounts Pay...	DECEMBER	266.55			50,821.15
12/29/2022	8688	PSOMAS	201100 · Accounts Pay...	191404-NOVE...	444.00			50,377.15
12/29/2022	8689	RJM	201100 · Accounts Pay...	#35387-NOVE...	486.00			49,891.15

Temecula Public Cemetery District

1/12/2023 11:16 AM

Register: 101100 · US Bank Checking

From 12/01/2022 through 12/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/29/2022	8690	Verizon Wireless	201100 · Accounts Pay...	9543-514842	213.26			49,677.89
12/29/2022	010622	CalPers 457 Plan	201100 · Accounts Pay...	payday 01/06	1,397.62			48,280.27
12/29/2022	123022	Downs Energy	201100 · Accounts Pay...	CL-68507-DE...	148.17	X		48,132.10
12/29/2022			101200 · US Bank Pay...	Funds Transfer	10,356.14	X		37,775.96

Temecula Public Cemetery District

1/12/2023 11:16 AM

Register: 101200 · US Bank Payroll
 From 12/01/2022 through 12/31/2022
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2022			101100 · US Bank Che...	Funds Transfer		X	18,155.12	20,772.29
12/09/2022	JE 21019		510040 · Regular Salar...	Bank Draft Am...	12,282.57	X		8,489.72
12/09/2022	JE 21019		510040 · Regular Salar...	Bank Draft Am...	5,671.46	X		2,818.26
12/09/2022	JE 21019		510040 · Regular Salar...	Monthly charg...	201.09	X		2,617.17
12/11/2022	JE 21022		101100 · US Bank Che...	Monthly autom...		X	411.30	3,028.47
12/15/2022	JE 21023		525030 · Paychex HR ...		445.33	X		2,583.14
12/15/2022			101100 · US Bank Che...	Funds Transfer		X	9,846.61	12,429.75
12/23/2022	JE 21024		510040 · Regular Salar...	Bank Draft Am...	6,602.48	X		5,827.27
12/23/2022	JE 21024		510040 · Regular Salar...	Bank Draft Am...	3,117.37	X		2,709.90
12/23/2022	JE 21024		510040 · Regular Salar...	Monthly charg...	126.76	X		2,583.14
12/29/2022			101100 · US Bank Che...	Funds Transfer		X	10,356.14	12,939.28

Temecula Public Cemetery District

1/12/2023 11:16 AM

Register: 101300 · US Wash Account

From 12/01/2022 through 12/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/28/2022			-split-	Deposit		X	8,575.00	17,230.77
12/28/2022			-split-	Deposit		X	29,960.00	47,190.77
12/28/2022			-split-	Deposit			3,380.00	50,570.77
12/28/2022			100499 · Revenues to ...	Deposit		X	2,900.00	53,470.77
12/28/2022			530100 · Miscellaneou...	Deposit		X	157.39	53,628.16
12/28/2022	5043	County of Riverside ...	-split-	December Rev...	41,435.00			12,193.16

Date: 01/10/2023

Remote Tasks Performed:

Shirley Blair

- X Reconcile three US Bank Cash Accounts
- X Reconcile four County Cash Accounts Statements – Two Months
- X Enter Property Taxes - Code Deposits as Necessary
- X Support Voucher Balance to County

- X Journal activity and Reconcile two Stifel Accounts using Stifel Balancing spreadsheet.
- X Save the Stifel Account Statements for the auditor
- X Reconcile two Stifel interest receivable accounts
- X Print Stifel Snapshot– for Board Packets

X Verify check sequence is intact.
8659-8696

X Verify each check over \$2500 from the US Bank General account has two signatures. Note: US Bank Wash account checks to the county are exempt from this requirement.

Number	Date	Payee	Amount	Memo	2nd Sig
8659	12/1/2022	US Bank	2,982.34	Credit Card	Yes
8661	12/2/2022	Cal Assoc of Public Ceme	4,150.00	Conference Registration - 6	Yes

X Verify all checks to the GM have two signatures.

Number	Date	Payee	Amount	Memo	2nd Sig
8667	12/13/2023	Cindi Beaudet	16.15		Yes

X Check monthly credit card statements for receipts and reasonableness. Initial credit card. Note that receipts are attached and expenses are reasonable.

X Discuss Management Use Only financial statements with the GM - Profit and loss two month, Balance sheet with prior year figures, and Profit and Loss Budget Performance.

X For the GM – Add Difference to Balance Sheet. In Excel, change the difference column text to white. Then for all reasonable totals/subtotals, change it to black.

X On the Profit and Loss – Show only the Year to Date and Annual Budget Figures. Check Pagination. ****Add in ytd Contrib to and from other funds Use the Actuals an a formula. For For ACO Negative Asset purchases Do not use**

- X Update Endowment Allocation Schedule.
- X Update Wash Account Analysis.
- X Update Prepaid subledger and validate QB information.
- Read Agenda and Minutes of the previous Board Meeting No Meeting in December

Items to note, Additional Work: Final Check -terminated employee

Linda S. Glau, CPA
Accounting and Tax Services

1672 Main Street, Ste E 261
Ramona, CA 92065
License 46583

LindaSGlauCPA@outlook.com
Telephone 951-526-2063
Fax 760-896-6997

December 5, 2022

Cindi Beaudet
Temecula Cemetery District
41911 C Street
Temecula, CA 92592

Dear Cindi,

This letter is to confirm our understanding of the terms and conditions of our engagement and the nature of the limitations of the services I will provide.

I will perform the following services:

I will assist you in preparing the books of accounts in order to prepare a working trial balance.

It is understood that my assignment is limited to bookkeeping services and does not include a compilation, review, or audit of your financial statements in accordance with prescribed authoritative literature. This assignment also does not include tax planning or tax preparation services.

You will provide me, as required, access to backup of accounting, banking, and sales records in order that I may assist you in properly classifying items of income and expense.

I will work with to create accurate financial statements for the fiscal year ending June 30, 2023.

Based on my discussions with you, these financial statements are for management's use only and are not intended for third-party use. Material departures from generally accepted accounting principles (GAAP) or other comprehensive basis of accounting (OCBOA) may exist and the effects of those departures, if any, on the financial statements may not be disclosed. In addition, substantially all disclosures required by GAAP or OCBOA may be omitted. Because of the extent of material departures that may exist in, or required disclosures that may be omitted from, the financial statements, I make no representations regarding the appropriateness of such statements for your intended use or for any other purpose. Moreover, because of the nature of this engagement, I am not responsible for communicating any such departures or omissions to you.

In addition, I am not independent with regard to Temecula Public Cemetery District.

My engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, I will inform you of any material errors that come to my attention or any fraud or illegal acts that come to my attention, unless they are clearly inconsequential. In addition, I have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

We have agreed that my fees for the above services will be charged at a rate of \$121 per hour. We estimate the total cost to be approximately \$9500 per year. My invoices for these fees will be submitted to you on an 'as worked' basis and are payable upon presentation. I may suspend work if your account becomes 30 days or more overdue and work will not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, you will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket expenditures through the date of completion.

This agreement is terminable at will by either party. At termination of this agreement, all moneys due me shall be paid immediately.

If the forgoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to me.

Sincerely,



Linda S. Glau, CPA

Accepted and agreed to:

Temecula Public Cemetery District

Date

**TEMECULA PUBLIC CEMETERY DISTRICT
POLICY MANUAL**

POLICY NAME: Board of Trustees Compensation, Expense & Reimbursement and Employee Expense & Reimbursement Policy
POLICY NUMBER: 1005

1005.1 As authorized by Health and Safety Code section 9031(a) and District Resolution No. 2017-14 (“Resolution”), and in compliance with Government Code section 53232.1, each Trustee shall be entitled to receive a payment in the amount of \$150 for attending each meeting of the Board, up to four compensable meetings per month. For purposes of this section, a meeting of the Board shall include the following, provided that a quorum of the Board is in attendance:

- (a) Regular Board meetings;
- (b) Special Board meetings;
- (c) Closed Sessions;
- (d) Emergency Meetings;
- (e) Board Field Trips;
- (f) District Public Hearings; and
- (g) Board Committee Meetings.

1005.1.1 Trustees shall not be compensated for attending an ad-hoc committee or subcommittee meeting. An ad hoc committee or subcommittee is one that has temporary subject matter jurisdiction over a particular matter for a limited duration of time and has less than a majority of the Board as members.

1005.2 As authorized by Health and Safety Code sections 9031 and 9048 and the District Resolution, and in compliance with Government Code section 53232.2, in addition to compensation as set forth in Section 1005.1 of this Policy, the District shall pay for or reimburse Trustees (and Employees) for their actual and necessary travelling and incidental expenses incurred while on official District business other than a meeting of the Board, which shall include their authorized attendance at professional, educational, or vocational meetings.

1005.2.1 Trustees (and employees) are encouraged to attend professional, educational and vocational meetings when the purpose of such activities is to improve District operations. Attendance at such meetings is considered a part of a Trustee’s (and employee’s) performance of their official duties for the District. Therefore, there is no limit to the number of Trustees attending a particular professional, educational and vocational meeting when it is apparent that their attendance is beneficial to the District. In connection with professional, educational and vocational meetings and conferences for which the District has prepaid for a Trustee’s (and/or employee’s) attendance, the Trustee (or employee) shall attend such meeting or conference. In the event the Trustee (or employee) is not able to attend, the Trustee (or employee) shall immediately notify the District. If the District cannot obtain a refund of fees paid, then the District shall bill (the employee) or Trustee or the public agency represented by that Trustee for

reimbursement for all amounts paid, unless the Trustee's (or employee's) failure to notify the District arises from circumstances beyond the control of the Trustee (or employee.)

1005.2.2 Trustees (and employees) (subject to prior approval of attendance by the Board) are eligible to receive reimbursements for travel, meals, and other reasonable and necessary expenses for attending professional, educational, or vocational meetings as permitted by state law and as provided above in Section 1005.2. Unless otherwise provided in this Policy, reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

1005.2.3 Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursable rates are required to be approved by the Board in a public meeting prior to the expense(s) being incurred. Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursable rates, and that do not receive prior approval from the Board prior to the expense being incurred, shall not be eligible for reimbursement.

1005.2.4 Trustees (and employees) shall be reimbursed for the actual cost of tuition, conference fees, registration fees (or similar costs) and necessary travel, lodging and meals necessarily incurred as a result of attending professional, educational and vocational meetings. Cash advances or use of District credit cards by Trustees for these purposes is not permitted. All reimbursement of actual and necessary expenses shall be pursuant to this Policy.

1005.2.5 The District Manager or his or her designee shall make arrangements for Trustees (and employees') attendance at professional, educational and vocational meetings and for reimbursement for such expenses pursuant to this Policy. Trustees/ employees shall inform the manager in advance prior to reservations being made if they plan on leaving the conference immediately following the last class. Otherwise the Trustee/ employee shall absorb any cost paid for in advance by the District.

1005.2.6 If lodging is necessary for attendance at a meeting, such lodging costs shall not exceed the maximum group rate published by the conference or other meeting. If the published group rate is unavailable, Trustees (and employees) shall be reimbursed for comparable lodging at government or IRS rates. There is no objection to a spouse and/or other family member(s) accompanying a person subject to this Policy, if their presence does not detract from the performance of District duties. The attendance at the meetings and conferences by such family members of District Trustees (or employees) is to be considered the sole responsibility of the individual Trustee (or employee,) and all differences in costs brought about by the attendance and/or accompanying travel of a family member shall not be borne, paid or reimbursed by the District. Trustees and employees shall be reimbursed for any parking or valet costs incurred at hotel or place of lodging. Trustees and employees shall be reimbursed for gratuity for hotel staff not to exceed the following amounts: \$2.00 per day for maid service, not allowable for a one night stay, \$1.00 per bag for bellman and \$2.00 per automobile pick up from valet service. These items must be included in expense reimbursement report; they will not be automatically added.

1005.2.7 Transportation expenses shall be governed by Section 1005.3.

1005.2.8 Meal expenses shall be governed by Section 1005.4.

1005.2.9 The District shall provide expense reimbursement report forms to Trustees (and employees) who incur reimbursable expenses on behalf of the District in the performance of their official duties, to document that their expenses adhere to this Policy. These reports and any accompanying documentation shall be submitted to the District Manager or his or her designee.

1005.2.10 Receipts shall be submitted in conjunction with an expense reimbursement report form. Expenses incurred on a trustee's personal credit card shall be itemized as to who received what meal and broken out clearly for the manager to reimburse accordingly. Expenses without receipts shall not be reimbursed. Each Trustee is responsible for returning their hotel receipts into the manager with their expense package.

1005.2.11 Expense reimbursement report forms shall be submitted within 10 days after incurring the expense. Failure to submit such forms in a timely manner may result in the expense being borne by the Trustee (or employee.) All expense reimbursement report forms are subject to verification that they comply with this Policy.

1005.2.12 Pursuant to state law, expense reimbursement report forms are public records subject to disclosure under the California Public Records Act.

1005.2.13 Trustees (and employees) will be reimbursed for actual telephone and facsimile expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the Trustee has a particular number of minutes included in the plan, the Trustee can identify the percentage of calls made on public business.

1005.2.14 Trustees (and employees) will be reimbursed for internet access connection and/or usage fees away from home, not to exceed \$15.00 per day, if internet access is necessary for District-related business.

1005.2.15 Business-related reading and educational materials and organizational memberships will be reimbursed.

1005.3 Trustees (or employees) requesting reimbursement of travel expenses should attempt to travel by the means most economical to the District consistent with scheduling needs and cargo space. In selecting a particular method of transportation, consideration shall be given for the total cost to the District which will result; including overtime, lost work, and actual transportation costs. In the event that a more expensive transportation form is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form unless otherwise approved by the Board. Government and group rates must be used when available.

1005.3.1 Transportation by car may be done either with a personal vehicle or an official District vehicle. Net mileage will be reimbursed at the current Internal Revenue Service Rates (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the driver's personal vehicle. The Internal Revenue Service rates will not be paid for District vehicles or rental vehicles; only receipted fuel and rental expenses will be reimbursed for such usage. Net mileage equals roundtrip mileage minus any commute miles. Mileage will not be reimbursed for portions of the

trip made for non-business related matters. Reimbursement for mileage shall not include bridge and road tolls, which are reimbursable. When the use of public air carrier transportation is approved, private automobile use to and from the airport shall be reimbursed for all allowable miles at the current Internal Revenue Service Rates or commercial auto rental will be allowed if necessary and alternative personal or public transportation is unavailable or unreasonable.

1005.3.2 Air and Ground Travel shall be subject to the following limitations.

1005.3.2.1 Reimbursement shall be made for coach air travel if the cost of such air travel is competitive with other passenger airlines' coach airfares.

1005.3.2.2 Reimbursement shall be made for coach rail travel if the cost of such rail travel is competitive with other coach rail travel fares.

1005.3.2.3 Charges for taxi service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Portions of taxi charges that are related to excessive tips (i.e., in excess of 15%) will not be reimbursed.

1005.3.2.4 Charges for shuttle service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.5 Charges for bus service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.6 Actual fuel charges for vehicle rental are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Charges for rental vehicles may be reimbursed under this provision if more than one District Trustee is attending an out of town conference, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. When determining the type of rental car to be used, consideration should be given to the economic standards set forth in this Policy and the appropriate use and stewardship of District funds, including but not limited to, the cost of the rental vehicle, parking and gasoline as compared to the combined cost of such other forms of transportation. Government and group rates must be used when available. Rental rates that are equal or less than those available through the State of California's website <http://www.catravelmart.com/default.htm> shall be considered the most economical and reasonable for purposes of reimbursement under this Policy.

1005.3.2.7 Out of Pocket Expenses Related to Use of District Owned Vehicles. Reimbursement for fuel and other out-of-pocket expenses incurred as a result of the use of a District owned vehicle is permissible provided that use of the District owned vehicle is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.8 Use of chartered travel shall be reimbursable only if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.9 Airport parking may be used during travel on official District business and is reimbursable with receipts. Long-term parking must be used for travel exceeding 24 hours.

1005.4 The actual cost of meals, except for those included in the cost of the registration, shall be subject to reimbursement up to the following amounts: \$25.00 for breakfast, \$35.00 for lunch and \$50.00 for dinner a day, plus reasonable gratuities not exceeding 20% of the cost of the meal. Daily snacks not to exceed \$20.00 a day, Trustee or employee must present manager with itemized receipt, room charges will not be accepted without an itemized receipt attached. The foregoing amounts shall be annually adjusted, with the base year being 2018, to reflect changes in the cost of living in accordance with statistics published by the United States Department of Labor, Bureau of Labor Statistics Consumer Price Index.

Claims for reimbursement for meals shall include the following information: (1) date incurred, (2) parties participating, (3) purpose of the event, and (4) an itemized receipt.

1005.5 The following prohibitions and limitations apply to Trustees (and employees) with respect to reimbursement or payment of expenses. Expenses that are not otherwise listed or identified in this Policy shall require prior approval at a public hearing of the Board of Trustees pursuant to Government Code section 53232.2(f).

1005.5.1 Trustees shall not attend a professional, educational or vocational meeting for which there is an expense to the District if it occurs after they have announced their pending resignation, or if it occurs after it has been determined that the Trustee will not be re-appointed.

1005.5.2 Personal expenses are **not** allowable. These may include, but are not limited to:

- A. Barber and/or beauty shop charges;
- B. Fines for traffic violations;
- C. Private automobile repairs;
- D. Expenses of any persons accompanying the person subject to this Policy on the trip;
- E. Personal telephone calls;
- F. Purchase of personal items; medicine, razors, personal hygiene items, cigarettes;
- G. Fitness/Health Facilities or Massages;
- H. Political or charitable contributions or events;
- I. Alcohol;
- J. Personal losses incurred while on District business; and/or
- K. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events or other cultural events.
- L. Laundering and/or Dry Cleaning or purchasing of Hotel Robes, bedding or linens.

- M. Guests, including without limitation, spouses, friends and relatives who are not employed by the District.

1005.6 Upon returning from a professional, educational or vocational meeting where expenses are reimbursed by the District, Trustees (and employees) will prepare a written report for distribution to the Board, during the next regular meeting of the Board. If multiple Trustees attend, a joint report may be submitted.

TEMECULA PUBLIC CEMETERY DISTRICT

November 17, 2022

Sharon Shafer
39677 Vanderbilt Ave
Murrieta, Ca.92563

Mrs. Shafer-

We are in receipt of your critique letter; Cindi the General Manger designed the critique letters for the District to receive valuable input good or bad. The complaints are brought to the Board by Cindi without hesitation.

We are sorry that you found it difficult to work with her, she does a great job for the District and rarely gets complaints. You must understand that the Trustees position on the Board is to hire a general manager and to set policy, it's Cindi's position to put that policy in place.

It's been a difficult 2 years for most businesses' cemeteries included. When COVID hit we were already in the planning stages for a new cemetery but had not planned on developing for another 2-3 years. COVID hit us by surprise and really diminished most of our burial locations.

Our Legal Counsel felt it was necessary for us to put a resolution in place limiting to immediate burials only, with that he added other stipulations such as what you encountered as being a non-resident.

Cindi does not have the authority to change a policy or resolution on her own, for that she needs to approach the Board and legal Counsel. So as far as we can see she was doing her job correctly by offering you the opportunity to meet with the Trustees and discuss your concerns.

When Cindi spoke with you about attending the Board meeting you had told her it would be you speaking, therefore your name was the only one added as a visitor on the agenda. For the Board to act on a topic the same day you are there we can only act on who and what is listed on that agenda. And like all Board/Council meetings there is a limit to the time allowed to speak.

TEMECULA PUBLIC CEMETERY DISTRICT

A Cemetery and Mortuary business is an extremely difficult job with emotions running high. We know Cindi well enough to say that she is a very compassionate person with the families here, but sadly she is the one that gets the complaints as the manager having to follow the direction of the Board.

Cindi has brought our little cemetery to the forefront of Temecula; we have been recognized as a District of Distinction and a District of Transparency with the State of California. We operate under Government and Health and Safety Codes, which is where most of our policies and resolutions are gleaned from. Cindi has been with the district nearly 20 years having a cemetery mortuary background, she's very cautious with all legalities regarding the operations of the cemetery.

We are happy that we were able to accommodate you with the burial of your husband, we appreciate your input both at the Board meeting and with the critique letter. We are hoping that we will be able to get the new cemetery up and operating sooner than later so we can revisit our resolutions and policies regarding burials.

Regards,

A handwritten signature in black ink, appearing to read 'Dale Qualm', with a long horizontal line extending to the right.

2021-2022 Chair of the Board
Dale Qualm

January 5, 2023

To: The Temecula Public Cemetery Board Members

Ladies and Gentlemen,

My Father Passed away on December 2, 2022. Upon visiting the Cemetery that morning I was shocked to find an additional charge of 1,500.00 (Non-Resident Fee H&S Code #9060) would be charged to bury my Father.

My Dad (Charles L Tar) and I (Jeffrey L Tar) bought two plots each 20 years ago because we all wanted to be buried together as a family. My Mother (Jessie B. Tar) Passed away and was buried July 2002.

My Wife (Lisa T. Tar) Passed away and was buried December 2003. At that time the Non-Resident Fee H&S Code #9060 did not exist. We were not notified of any changes so I hope you can understand my shock.

Dad and I bought those plots in good faith thinking everything would be paid for when the time came to be laid to rest. I believe our plots should be grandfathered in and this fee should not be applied to our plots.

My Dad is also a veteran who fought for this country in the Korean War and now he is being taxed for a piece of land he already paid for. That's just Sad.

We all started out living in Temecula in the 80s and as life changed my parents moved to Sun City and my wife and I to Murrieta.

I am enclosing copies of our plots and pray you will do the right thing and honor our original agreement and waive this 1,500.00 Non-Resident Fee H&S Code #9060 on both plots.

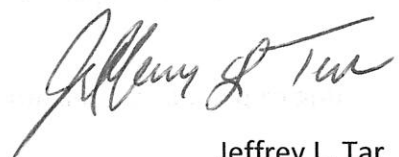
You can contact me at the following address and phone numbers.

Jeffrey L Tar
36196 Saint Raphael DR
Murrieta, CA 92562.
Home Phone 951-698-3381
Cell Phone 951-265-4982

EMAIL:

JTAR@CA.RR.COM

Thank you in advance and God Bless,



Jeffrey L. Tar

Certificate

Entitlement To Burial Rights In Temecula Public Cemetery District

KNOW ALL MEN BY THESE PRESENTS that TEMECULA CEMETERY DISTRICT of Temecula, California, for and in consideration of the sum of \$ 800.00 to be paid by CHARLES L. TAR, the Grantee, does hereby grant and sell to the Grantee [his] [her] heirs and assigns as a place for burial for the human dead, the use of Lot(s) A of Section 187 in the Temecula Public Cemetery District situated at Temecula, California, to have and to hold the use of the above granted plot in accordance with and pursuant to the eligibilities for interment prescribed by the laws of the State of California in Health and Safety Code Sections 8890, et seq.

WITNESSETH:

TEMECULA CEMETERY DISTRICT

By *Jack D. Smith*
JACK D. SMITH
AGENT FOR THE DISTRICT

Registered and

Dated 7-20-02

Certificate

Entitlement To Burial Rights In Temecula Public Cemetery District

KNOW ALL MEN BY THESE PRESENTS that TEMECULA CEMETERY DISTRICT of Temecula, California, for and in consideration of the sum of \$ 800.00 to be paid by CHARLES L. TAR, the Grantee, does hereby grant and sell to the Grantee [his] [her] heirs FOR JESSIE B. TAR and assigns as a place for burial for the human dead, the use of Lot(s) B of Section 187 in the Temecula Public Cemetery District situated at Temecula, California, to have and to hold the use of the above granted plot in accordance with and pursuant to the eligibilities for interment prescribed by the laws of the State of California in Health and Safety Code Sections 8890, et seq.

WITNESSETH:

TEMECULA CEMETERY DISTRICT

By 

JACK D. SMITH
AGENT FOR THE DISTRICT

Registered and

Dated 7-20-02

Certificate

Entitlement To Burial Rights In Temecula Public Cemetery District

KNOW ALL MEN BY THESE PRESENTS that TEMECULA CEMETERY DISTRICT of Temecula, California, for and in consideration of the sum of \$.....800.00..... to be paid by JEFFREY L. TAR, the Grantee, does hereby grant and sell to the Grantee [his] [her] heirs and assigns as a place for burial for the human dead, the use of Lot(s)E..... of Section 187..... in the Temecula Public Cemetery District situated at Temecula, California, to have and to hold the use of the above granted plot in accordance with and pursuant to the eligibilities for interment prescribed by the laws of the State of California in Health and Safety Code Sections 8890, et seq.

WITNESSETH:

TEMECULA CEMETERY DISTRICT

By *Jack D. Smith*

JACK D. SMITH
AGENT FOR THE DISTRICT

Registered and

Dated1-21-03.....


Certificate

Entitlement To Burial Rights In Temecula Public Cemetery District

KNOW ALL MEN BY THESE PRESENTS that TEMECULA CEMETERY DISTRICT of Temecula, California, for and in consideration of the sum of \$.....800.00..... to be paid by JEFFEREY L. TAR, the Grantee, does hereby grant and sell to the Grantee [his] [her] heirs and assigns as a place for burial for the human dead, the use of Lot(s)F..... of Section1.87..... in the Temecula Public Cemetery District situated at Temecula, California, to have and to hold the use of the above granted plot in accordance with and pursuant to the eligibilities for interment prescribed by the laws of the State of California in Health and Safety Code Sections 8890, et seq.

WITNESSETH:

TEMECULA CEMETERY DISTRICT

By 
JACK D. SMITH
AGENT FOR THE DISTRICT

Registered and
Dated1-21-03.....

Edit Account

Account Information

First Name Jeffrey **Middle Name** L **Last Name** Tar

Address
36196 Saint Raphael Dr

Address 2

City Murrieta **State** CA **Zip** 92562

Phone **Phone 2** **Email**

ID	Name	Relationship To Purchaser	Actions
----	------	---------------------------	---------

Quick Actions

Account Balance

Migrated

NO

Related Records

Contracts & Invoices

ID	Type	Need	Date	Total	Paid	Amount Remaining	Payment Status
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Graves

ID	Location	Deceased	Burial Order	Status	Contract
21978	Eternal Gardens - 187 - E	Tar, Lisa T.	Create New Burial Order	Occupied	No Contract
21979	Eternal Gardens - 187 - F	Tar, Jeffrey L	Create New Burial Order	Reserved	No Contract

Cindi Beaudet

From: Tom Carcelli (civTEC) <tec@civtec.net>
Sent: Thursday, October 13, 2022 9:46 AM
To: 'Tamara McClory'; Cindi Beaudet
Cc: 'Craig Sensenbach'
Subject: RE: Easement

Good Morning

Unless we know who and why those stakes were set, I would not consider them indicative of anything (could be marking underground lines or something else).

And I do not find any evidence of an easement along this edge of the property in the files previously sent. If there is an easement, it would show on a current Prelim. Title Report.

The tree trunks do not show on the topo. The topo shows the southerly edge of the dirt road about 6 to 8-feet north of the property line, but again this is a general estimate. The best way to be sure where the trees land relative to the property line is to have a surveyor make the property line along this edge.

Please let me know if you have any questions, comments or need anything else.

Thank you.

Tom

Thomas E. Carcelli, P.E., Q.S.D.

999 Corporate Dr., Suite 100

Ladera Ranch, CA 92694

e: tec@civtec.net <mailto:tec@civtec.net>

p: 949.463.8822

From: Tamara McClory <Tamara@rjmdesigngroup.com>

Sent: Thursday, October 13, 2022 9:07 AM

To: Cindi Beaudet <Cindi@temeculacemetery.org>

Cc: tec@civtec.net; Craig Sensenbach <craig@rjmdesigngroup.com>

Subject: RE: Easement

Hi Cindi,

Thanks for the photos. It's still pretty tough to tell what's what. Are the stakes from the survey crew or were they there previously?

Based on the survey file, it looks like the dirt road is about 2'-2.5' wide and the edge of the dirt road varies from 2'-4.5' away from the lot / property line. Those dimensions look like the first picture you sent, which makes me think the eucalyptus trees are on your property, planted right at the property line. The chainlink fence in the photos is not evident on the survey, which also makes me think it's on the center of the property line.

Overall, I am unsure what the stakes represent. Maybe Tom can weigh in? Tom, Cindi is trying to decipher whether the eucalyptus trees east of Dottie Ct are on her property or the neighbors. There was one portion of fence that was picked up on the survey (see screenshot below, lot line is yellow and fence line is in yellow)..... which follows my above thinking.

Temecula Public Cemetery District
Balance Sheet
As of December 31, 2022

	Dec 31, 22	Dec 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	37,775.96	70,244.18	
101200 · US Bank Payroll	12,939.28	11,340.62	
101300 · US Wash Account	12,193.16	8,021.28	
101100C · Cash -Accumulative Outlay Fund	1,588,620.97	2,933,909.68	
101100E · Cash - Endowment Fund	162,380.33	86,934.67	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,678,195.06	1,084,193.21	
Total Checking/Savings	3,492,284.76	4,194,823.64	-702,538.88
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,323,160.46	2,477,986.46	
102220 · Stifel Endowment Interest	885,976.55	879,979.86	
Total 102200 · Stifel Investments	3,209,137.01	3,357,966.32	-148,829.31
112011 · Inventory Asset	187,755.00	198,988.00	
102100 · Taxes Receivable	0.00	10,677.30	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	12,759.83	14,317.08	
116100I · Interest Receivable - End Int	6,548.20	4,467.59	
Total 116100 · Interest Receivable	19,308.03	18,784.67	
117000 · PrePaid Expenses	20,767.11	13,352.35	
Total Other Current Assets	3,436,967.15	3,599,768.64	
Total Current Assets	6,929,251.91	7,794,592.28	-865,340.37
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-4,893.99	-3,262.66	
191000 · Future Cemetery Property	3,468,296.98	2,796,531.49	
191100 · Buildings and Improvements	318,605.07	318,605.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	188,672.05	188,322.08	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	22,079.50	22,079.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-166,004.34	-147,187.18	
198400 · Accumulated Depr - Struct/Imp	-255,214.97	-237,860.30	
198500 · Accum Depr - Equipment	-163,194.07	-159,171.68	
198800 · Accum Depr- Grnd Imp	-5,473.71	-4,236.84	
198900 · Accum Depr-Pav 15	-51,238.02	-44,060.02	
Total Fixed Assets	3,960,903.55	3,339,028.51	621,875.04
TOTAL ASSETS	10,890,155.46	11,133,620.79	-243,465.33

Temecula Public Cemetery District
Balance Sheet
 As of December 31, 2022

	Dec 31, 22	Dec 31, 21	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-3,547.97	-899.46	
Total Accounts Payable	-3,547.97	-899.46	
Other Current Liabilities			
212200 · Accrued Vacation Pay	14,771.16	19,085.14	
Total Other Current Liabilities	14,771.16	19,085.14	
Total Current Liabilities	11,223.19	18,185.68	
Total Liabilities	11,223.19	18,185.68	-6,962.49
Equity			
36001 · Net Investments in Cap Assets	3,309,357.00	3,322,836.00	
36002 · Endowment Care Corpus	2,635,110.00	2,454,556.00	
36003 · Endowment Care Earnings	821,514.00	807,065.00	
36004 · Unrestricted Earnings ACO Fund	2,930,348.00	1,874,732.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	882,307.00	
308100 · General Reserve	3,634.00	198,834.00	
325100G · Unreserved Fund Balance - Gen	280,455.17	657,426.04	
390000 · Retained Earnings	542,855.98	661,335.13	
Net Income	-526,648.88	256,343.94	
Total Equity	10,878,932.27	11,115,435.11	-236,502.84
TOTAL LIABILITIES & EQUITY	10,890,155.46	11,133,620.79	-243,465.33

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2022

	Jul - Dec 22	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	201,391.58	696,200.00
701020 · Prop Tax Current Unsecured	32,029.44	25,000.00
703000 · Prop Tax Prior Unsecured	547.33	0.00
704000 · Prop Tax Curr Supplemental	3,412.21	9,600.00
705000 · Prop Tax Prior Supplemental	952.59	4,500.00
706000 · Teeter Settlement	8,500.69	10,000.00
707000 · RDV Apportionment	53,312.78	40,000.00
752800 · CA-Homeowners Tax Relief	907.29	4,000.00
770100 · Property Tax - SBE	0.30	10,500.00
770102 · Other Taxes	0.00	200.00
Total 700001 · Property Taxes	301,054.21	800,000.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	4,870.66	5,000.00
740023 · Interest - Stifel	36,268.97	68,900.00
740020G · Interest on General Fnd at Cnty	6,905.94	5,000.00
740020E · Interest on Endow Fnd at County	650.45	100.00
740020O · Interest on ACO at County	10,466.19	10,000.00
Total 740020 · Interest and Dividend Income	59,162.21	89,000.00
770001 · Other Revenue		
777700 · Non-Resident Fee Income	19,500.00	0.00
770100E · Endowment	32,902.00	145,000.00
777030 · Marker Setting	8,600.00	18,000.00
777031 · Niche Engraving	1,730.00	3,000.00
777040 · Open, Close Fees	22,200.00	37,000.00
777520 · Sale of Lots	23,198.00	56,800.00
777530 · Cremation	25,700.00	17,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	12,600.00	16,000.00
780160 · Vaults, Flower Vases, etc.	11,432.69	16,000.00
781360 · Other Misc. Revenue	4,130.00	400.00
Total 770001 · Other Revenue	161,992.69	309,500.00
Total Income	522,209.11	1,198,500.00
Gross Profit	522,209.11	1,198,500.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2022

	<u>Jul - Dec 22</u>	<u>Annual Budget</u>
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	118,052.66	319,000.00
510330 · Year End Bonuses	6,454.25	6,500.00
510335 · Hazard Pay	0.00	0.00
515100 · Life Insurance Policy	213.84	450.00
Total 510040T · Regular Salaries.	124,720.75	325,950.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	0.00
510320T · Temporary Salaries. - Other	0.00	0.00
Total 510320T · Temporary Salaries.	0.00	0.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	8,266.90	23,500.00
551000 · Employee Contributions	0.00	0.00
Total 513000T · Retirement - Miscellaneous	8,266.90	23,500.00
513120T · Retirement - Social Security		
513120 · Social Security	7,896.10	21,500.00
513140 · Medicare Tax	1,846.77	5,000.00
Total 513120T · Retirement - Social Security	9,742.87	26,500.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	20,290.51	52,000.00
515082 · Vision Insurance	282.31	800.00
515083 · Dental Insurance	1,716.72	3,200.00
Total 515080T · Health Insurance (eer share)	22,289.54	56,000.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	8,506.85	22,000.00
515060 · State Unemployment Ins EDD	0.00	1,500.00
513130 · CA SUI	-76.11	2,000.00
515260T · Unemployment Insurance - Other	0.00	0.00
Total 515260T · Unemployment Insurance	8,430.74	25,500.00
Total 510000 · Salaries and Employee Benefits	173,450.80	457,450.00
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	2,196.65	4,400.00
529500 · Electricity	3,487.14	6,000.00
Total 529540T · Utilities	5,683.79	10,400.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2022

	<u>Jul - Dec 22</u>	<u>Annual Budget</u>
524520T · Administrative Expenses		
518160 · Board Stipend	2,850.00	11,250.00
520115 · Uniforms - Replacement Clothing	1,519.24	3,600.00
520230 · Cellular Phone	1,067.08	3,300.00
520705 · Food	30.90	1,200.00
520930 · Insurance - Liability	10,236.90	20,500.00
523100 · Memberships	2,729.00	3,600.00
523290 · Bank Charges	120.00	300.00
523621 · Subscriptions	0.00	500.00
523660 · Computer Service	5,183.72	7,000.00
523700 · Office Supplies	0.00	1,000.00
523720 · Photocopies	1,318.03	3,000.00
523760 · Postage/Mailing	275.00	1,000.00
523840 · Computer Equip/Software/T1	4,454.85	2,500.00
524520 · County Journal Recording	1,072.57	2,400.00
524530 · Storage Fees	700.00	1,400.00
524540 · Payroll Processing Services	1,891.51	4,100.00
524560 · Auditing	10,500.00	10,500.00
524561 · Accounting	5,606.25	9,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	400.00
525025 · Legal - General Counsel	420.00	30,000.00
525030 · Paychex HR Support	2,671.98	5,400.00
526420 · Advertising	0.00	1,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	250.00	2,500.00
528140 · Conferences and Meetings	9,849.78	30,000.00
528980 · Meals	476.37	2,000.00
528990 · Semi-Annual Team Dinner	2,666.28	5,000.00
529040 · Private Mileage Reimbursement	0.00	2,500.00
529050 · Website	250.00	800.00
529550 · Water	429.01	1,600.00
Total 524520T · Administrative Expenses	66,568.47	177,950.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2022

	Jul - Dec 22	Annual Budget
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	1,657.76	15,000.00
522310 · Maint-Building Improvements	0.00	2,500.00
522320 · Maint - Grounds	8,896.92	18,000.00
522360 · Maintenance-Extermination	3,138.00	6,800.00
523250 · Repurchase	0.00	2,650.00
523800 · Engraving Expense	1,085.00	3,000.00
525320 · Security Guard Services	0.00	400.00
525600 · Security	1,373.82	7,500.00
527100 · Fuel	1,766.68	4,800.00
527180 · Operational Supplies	5,438.48	13,000.00
528020 · Inventory	9,466.02	8,500.00
Total 524500T · Operational Expenses.	32,822.68	82,150.00
Total 520000 · Services and Supplies	105,074.94	270,500.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	204.45	4,000.00
Total 530000 · Other Charges	204.45	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	100,000.00
542060 · Improvements -Building	850.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
548300 · Office Renovation	0.00	6,000.00
Total 542060T · Cemetery Grounds	850.00	119,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	708,386.44	1,600,000.00
Total 540040T · Land, Purchase of Land	708,386.44	1,600,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	2,040.00	6,000.00
Total 546020T · Equipment, etc	2,040.00	83,000.00
Total 540000 · Capital Assets	711,276.44	1,802,500.00
551100G · Contrib to Other Funds - Gen	0.00	145,100.00
551100E · Contrib to Other Funds - Endow	0.00	321,450.00
551100C · Cont from Other Funds - ACO	-711,276.44	-1,802,500.00
Total Expense	278,730.19	1,198,500.00
Net Ordinary Income	243,478.92	0.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
December 2022

	<u>Jul - Dec 22</u>	<u>Annual Budget</u>
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	1,755.89	0.00
731100 · Unrealized Gain (Loss) on Invest	-60,607.25	0.00
Total Other Income	-58,851.36	0.00
Net Other Income	-58,851.36	0.00
Net Income	-526,648.88	0.00

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D371863 SSNH01010
TEMECULA PUBLIC CEMETERY
DIST ENDOWMENT PRINCIPAL
41911 C ST
TEMECULA CA 92592-3053

Your Financial Advisor (LU04):
SANDRA HEDSTROM WHEELER
Telephone: (805) 783-2921

Office Serving Your Account:
4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

For a full definition of this objective and risk tolerance, including the use of margin, please see www.stifel.com, IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

TRADING TAX LOT RELIEF METHOD: First In, First Out INVESTOR UPDATE

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ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

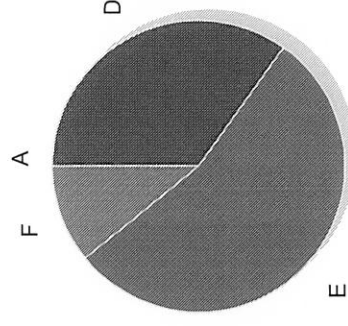
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

PORTFOLIO SUMMARY	December 31	November 30
Net Cash Equivalents **	695.33	646.22
Net Portfolio Assets held at Stifel	2,322,465.13	2,321,427.88
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,323,160.46	\$2,322,074.10
YOUR CHANGE IN PORTFOLIO VALUE	December 31	November 30
Net Cash Flow (Inflows/Outflows) ²	-3,908.58	-2,840.44
Securities Transferred In/Out		
Income and Distributions	3,934.36	3,823.39
Change in Securities Value	1,060.58	19,897.73
Net Change in Portfolio Value	\$1,086.36	\$20,880.68

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
2. Does not include cost or proceeds for buy or sell transactions.

YOUR ASSET SUMMARY

	December 31, 2022 (\$)	Percentage of your account
A Net Cash Equivalents**	695.33	0.03%
D Fixed Income-Muni	810,828.90	34.90%
E Fixed Income-Other	1,260,228.63	54.25%
F Mutual Funds	251,407.60	10.82%
Total Assets	\$2,323,160.46	100.00%



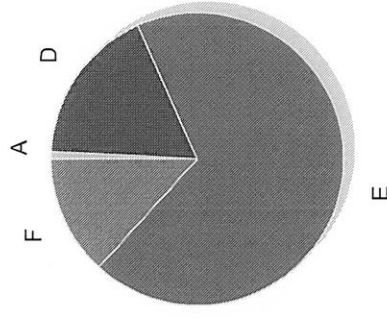


STIFEL PRESTIGE® ACCOUNT STATEMENT

PORTFOLIO SUMMARY	December 31	November 30
Net Cash Equivalents **	7,079.68	22,332.30
Net Portfolio Assets held at Stifel	878,896.87	859,263.88
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$885,976.55	\$881,596.18
YOUR CHANGE IN PORTFOLIO VALUE	December 31	November 30
Net Cash Flow (Inflows/Outflows) ²	3,908.58	2,840.44
Securities Transferred In/Out		
Income and Distributions	2,159.17	1,289.95
Change in Securities Value	-1,687.38	7,697.16
Net Change in Portfolio Value	\$4,380.37	\$11,827.55

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
 2 Does not include cost or proceeds for buy or sell transactions.

YOUR ASSET SUMMARY



	December 31, 2022 (\$)	Percentage of your account
A Net Cash Equivalents**	7,079.68	0.80%
D Fixed Income-Muni	155,121.80	17.51%
E Fixed Income-Other	606,260.11	68.43%
F Mutual Funds	117,514.96	13.26%
Total Assets	\$885,976.55	100.00%

Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

1 1 1 0371864 SSNH01010
 TEMECULA PUBLIC CEMETERY
 DIST ENDOWMENT INTEREST
 41911 C ST
 TEMECULA CA 92592-3053

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 Telephone: (805) 783-2921

Office Serving Your Account:
 4460 BROAD STREET
 SUITE 210
 SAN LOUIS OBISPO, CA 93401

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A1 Monthly Revenues
July 2022-June 2023

FYE 06/30/23	July	August	September	October	November	December
Single	-	-	-	-	-	3,200.00
Single End	-	-	-	-	-	1,000.00
Single/Dual	0	0	3000	0	-	9000
S/D End	-	-	1,000.00	-	-	3,000.00
Dual	4,000.00	-	-	-	5,100.00	-
Dual End	2,000.00	-	-	-	1,000.00	-
Collum	-	1,400.00	1,400.00	2,600.00	-	2,600.00
Collum End	-	1,000.00	1,000.00	2,000.00	-	2,000.00
cenotaph	-	-	-	-	-	-
Ground Crem	-	5,500.00	1,700.00	7,200.00	1,700.00	1,700.00
G Crem End	-	3,000.00	1,000.00	4,000.00	1,000.00	1,000.00
O/C - B	2100	4000	2350	2150	2400	5700.00
O/C/-C	-	200.00	400.00	1,000.00	1,500.00	200.00
Vault	440.00	472.00	592.69	504.00	252.00	870.00
Crem Vase	-	210.00	190.50	190.50	-	190.50
Grave Vase	75.00	165.00	84.00	196.00	84.00	280.00
Set Fee	750.00	1,550.00	1,500.00	1,250.00	1,150.00	2,000.00
Niche	-	-	-	-	-	-
Non-Res	3,000.00	6,000.00	-	3,000.00	4,500.00	3,000.00
Disinter	-	-	-	-	-	-
Graveside	1,500.00	1,800.00	1,650.00	2,200.00	2,400.00	3,500.00
Engraving	-	250.00	250.00	250.00	500.00	250.00
2nd End	-	2,400.00	1,000.00	900.00	2,000.00	-
Bench	-	700.00	400.00	1,500.00	-	-
Taxes	45.07	55.74	24.02	77.92	29.40	117.28
Labor	774.93	1182.26	376.48	1331.58	604.6	1827.22
Total	14,685.00	29,885.00	17,667.69	30,350.00	24,220.00	41,435.00

A2Cemetery Property
Fiscal Year 2022-2023 (2)

FY 06/30/23

	Jul	Aug	Sep	Oct	Nov	Dec
Dual Lower -GM	243	243	243	243	243	243
Dual Upper -GP	323	323	323	323	322	321
Dual/ Single	45	45	44	44	44	42
Dual Manager	27	27	27	27	27	27
Singles	105	105	105	105	105	104

Hexagon Wall						
Tier 1						
Tier 2						
Tier 3						
Tier 4						
Tier 5						
Tier F-1	18	17	16	15	15	14
Tier F-2	25	25	25	25	25	25
Tier F-3	26	26	26	25	25	24
Tier F-4	28	28	28	28	28	28
Tier F-5	10	10	10	10	10	10
Grd Crem	15	15	15	15	15	15
Dual Grd Crem	85	82	81	76	75	74
Cenotaph	46	46	46	46	46	46
Ossuary	334	333	333	332	332	332