

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

January 20, 2022 @ 8:00 a.m.

AGENDA- Estimated Time: 1 1/2 Hrs.

1. **CALL TO ORDER:** @8:00 a.m. by Trustee Qualm-
2. **INVOCATION / FLAG SALUTE:** Trustee Qualm
3. **ROLL CALL**

Chair Qualm, Trustee Vanderhaak, Trustee Dugan, Trustee Davis,
Trustee Kelleher, General Manager, Beaudet

MOTIONS TO EXCUSE: NONE

VISITORS:NONE

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 November 18 ,2021

B. APPROVAL OF CHECK REGISTERS

Recommendation: That the Board approves the November-December-2021 Check Register Nos. 101100, 101200 and 101300.

C. **APPROVAL OF BOOKKEEPER REPORT**

Recommendation: That the Board receives and files the January 2021 Bookkeeper Report.

6. **ACTION ITEMS:**

A. **64TH Annual Conference- CAPC**

Recommendation: March 10- March 12, Seaside
It was said at a prior Board Meeting that the annual Conferences were of no interest to the Trustees.
Are any Trustees interested in attending this conference.

B. **GEO SOILS**

Recommendation: For the Trustees to review. This is part of the development of the entry road. The proposal was submitted in a timely matter per the County for pre-construction.

C. **Nigro and Nigro**

Recommendation: It is time to bring on a new auditor, Nigro and Nigro proposal is that of the same of our last auditor. Paul Kaymark is working with Nigro and Nigro, the District used him back in 2004 when he worked with Charles Fedak. Both the General Manager and Bookkeeper are familiar with him.

D. District of Distinction

Recommendation: For our District of Distinction Certificate, we need to have the Districts policies approved at a regular Board meeting. Because we do not have any pending unapproved policies, and all recent policies have been approved by the Board, we just need to get a motion.

E. Appoint a Treasurer

Recommendation: The District has a position open of Treasurer since the Trustee resigned in October 2021. Please elect a Treasurer for the remaining 2022 year.

7. FINANCIAL REPORTS:

- A. December 2021 Balance Sheet
- B. December 2021 Profit and Loss
- C. December 2021 Stifel Investments; principal and interest

8. GENERAL MANAGERS REPORTS:

- A. December 2021 Revenues
- B. Report out on 52 acre
- E. District of Transparency, Good Job Trustees!

9. GENERAL COUNSEL REPORTS: Gustavo Lamanna

Defer to closed session

10. FISCAL YEAR 2021-2022 SUBCOMMITTEES:

- 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**)

11. FUTURE TRUSTEE AGENDA ITEMS:

Stewart Title- Pending

12. CLOSED SESSION ITEMS:

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. Closed Session Announcement:

13. BOARD COMMENT:

14. ANNOUNCEMENTS:

15. ADJOURNMENT:

1st Motion:

2nd Motion:

All in Favor:

Next Regular Board Meeting – January 20, 2021

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)

All supporting documentation is available for public review at the Temecula Public Cemetery District Office located at 41911 C Street, Temecula, California during regular business hours, 10:00:00 a.m. – 4:00 p.m., Monday through Friday. Or at www.temeculacemetery.org posted January 17, 2022

Due to COVID-19 all correspondence shall be conducted electronically until further notice.

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

November 18, 2021 @ 8:00 a.m.

MINUTES

1. **CALL TO ORDER:** @8:00 a.m. by Trustee Qualm-
2. **INVOCATION / FLAG SALUTE:** Trustee Qualm
3. **ROLL CALL**

Chair Qualm, Trustee Vanderhaak, Trustee Dugan, Trustee Davis,
General Manager, Beaudet

URGENCY ITEMS TO ADD TO AGENDA

Motion was made by Trustee Dugan to add two Urgency items that came after the agenda was posted, seconded by Trustee Davis and passed with a 4/0 vote.

MOTIONS TO EXCUSE:

VISITORS: Trustee Applicants,

Debbie Dool, Michael Gregory, Patricia Kelleher,
Judith Zulfigar

- URGENCY ITEM #1- SECURITY CAMERAS
A MOTION WAS MADE TO GO AHEAD AND HAVE NEW WIRELESS CAMETERAS INSTALLED. MOTION BY TRUSTEE DAVIS, SECONDED BY TRUSEE VANDERHAAK AND PASSED WITH A 4/0 VOTE
- URGENCY ITEM #2- AGAPE CONSTRUCTION
- A MOTION WAS MADE TO RETAIN AGAPE CONSTRUCTION FOR THE DEVELOPMENT OF THE 52 ACRE ENTRY ROAD. MOTION BY TRUSTEE DAVIS, SECONDED BY TRUSTEE VANDERHAAK AND PASSED WITH A 4/0 VOTE.

4. PUBLIC COMMENTS: NONE

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: Trustee Vanderhaak made the motion to accept the consent calendar as presented, seconded by Trustee Dugan and passed with a 4/0 vote.

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 October 21, 2021

B. **APPROVAL OF CHECK REGISTERS**

Recommendation: That the Board approves the October-2021 Check Register Nos. 101100, 101200 and 101300.

C. **APPROVAL OF BOOKKEEPER REPORT**

Recommendation: That the Board receives and files the November 2021 Bookkeeper Reports.

6. ACTION ITEMS:

A. APPLICATIONS FOR TRUSTEE CANDIDATES

Recommendation: The Trustees have had the opportunity to meet and speak briefly with 4 Trustee candidates.

The Trustees should make their decision today so that the General Manager can forward their recommendation to the BOS.

The BOS must receive the applicant chosen no later than 11/26/2021 to be placed on the 12/07/2021 meeting agenda.

1. Debbie Dool- Nays- 4/4
2. Michael Gregory- Nays- 4/4
3. Patricia Kelleher- Yays 3/4- 1 Nay
4. Judith Zulfigar- Not Present

Motion was made to bring Patricia Kelleher on to fulfill the term of Trustee Reese.

Motion presented by Trustee Dugan and seconded by Trustee Qualm and passed with a 3/4 vote.

**B. BOOKKEEPER ENGAGEMENT LETTER, F.Y. ENDING
06/30/2022**

Recommendation: Review the Bookkeepers letter of engagement for F.Y 2021-2022. She is requesting a 4 ½ % increase. I believe she has done a good job for the Cemetery and has met all our needs. While being subjected to work remotely with the District during COVID she has been able to work in a timely matter with our auditor and General Manager. I would suggest that the Trustees consider her for another year.

A motion was made by Trustee Dugan to extend the bookkeepers engagement letter, seconded by Trustee Vanderhaak and passed with a 4/0 vote.

C. LATITUTUDE 24 PROJECT SPECIALIST- TABLED

Recommendation: I recommend that the BOT review this proposal and consider using them to get the 52 acres designed and underway for development. This will not only help at the early stages of development but give the Trustees insight to the projected forecast of the cemetery's needs based on demographics and inventory.

7. FINANCIAL REPORTS: Motion was made by Trustee Dugan to receive and file the October Financials, seconded by Trustee Davis and passed with 4/0 vote

- A. October 2021 Balance Sheet
- B. October 2021 Profit and Loss
- C. October 2021 Stifel Investments; principal and interest

8. GENERAL MANAGERS REPORTS:

- A. October 2021 Revenues
- B. October 2021 Plot Inventories
- C. October 2021 Depletion
- D. October Calendar
- E. Valley News article for Trustee position
- F. L-24 Consultants

Phone conference with several consultants on 11/08/2021. Stepping outside the circle looking for Contractors to develop the entry road.

G. Our Project Manager has been a no show since the beginning of September, I must assume he abandoned his position with the Cemetery District.

9. GENERAL COUNSEL REPORTS: Gustavo Lamanna

None

10. FISCAL YEAR 2021-2022 SUBCOMMITTEES:

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

11. FUTURE TRUSTEE AGENDA ITEMS:

- Stewart Title- Pending
- PSOMAS- Pending pre-construction meeting

12. CLOSED SESSION ITEMS: Motion was made to go into closed session at 9:57 am

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**)

Motion was made to conclude closed session at 9:59 am.

C. Closed Session Announcement: Nothing to Report

13. BOARD COMMENT:

14. ANNOUNCEMENTS:

Company Christmas Dinner, December 11, 2021

15. ADJOURNMENT: 10:05 am

1st Motion: Trustee Vanderhaak

2nd Motion: Trustee Davis

All in Favor: 3/4

Motion was made by Trustee Dugan to go dark in December, seconded by Trustee Vanderhaak and passed with a 4/0 vote.

Next Regular Board Meeting – January 20, 2022

Temecula Public Cemetery District

1/12/2022 3:03 PM

Register: 101100 · US Bank Checking

From 11/01/2021 through 12/31/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/02/2021	8274	CSDA	201100 · Accounts Pay...	Membership	2,199.00	X		88,296.89
11/02/2021	8275	County of Riverside L...	201100 · Accounts Pay...	IT 5071	306.24	X		87,990.65
11/02/2021	8276	Cully Repair	201100 · Accounts Pay...	3751	1,464.97	X		86,525.68
11/02/2021	8277	EcoFert Inc	201100 · Accounts Pay...	5074	490.00	X		86,035.68
11/02/2021	8278	Law Offices Of Quin...	201100 · Accounts Pay...	618	315.00	X		85,720.68
11/02/2021	8279	Lawnscap Systems L...	201100 · Accounts Pay...	422990	1,738.00	X		83,982.68
11/02/2021	8280	Metlife	201100 · Accounts Pay...	KMO5754030-...	31.43	X		83,951.25
11/02/2021	8281	Prudential Overall Su...	201100 · Accounts Pay...		188.52	X		83,762.73
11/02/2021	8282	Streamline	201100 · Accounts Pay...	7235D26B-0012	50.00	X		83,712.73
11/02/2021	8283	US Bank	201100 · Accounts Pay...	10/01/2021*10...	2,883.57	X		80,829.16
11/02/2021	8284	Verizon Wireless	201100 · Accounts Pay...	9430084969	260.63	X		80,568.53
11/02/2021	8285	Wildlife Control Ser...	201100 · Accounts Pay...	WL3283	450.00	X		80,118.53
11/02/2021	8286	William Thomas	201100 · Accounts Pay...	Repurchase	400.00	X		79,718.53
11/02/2021	8287	Cindi Beaudet	201100 · Accounts Pay...	Reimbursement	120.06	X		79,598.47
11/02/2021	111021	Downs Energy	201100 · Accounts Pay...	CL-11016	272.63	X		79,325.84
11/04/2021			101200 · US Bank Pay...	Funds Transfer	8,372.36	X		70,953.48
11/05/2021	8288	Joe Sands.	201100 · Accounts Pay...		43.47	X		70,910.01
11/08/2021	Audit AJ...		515100 · Life Insuranc...	Automatic with...	35.64	X		70,874.37
11/09/2021	8289	American Mini Storage	201100 · Accounts Pay...		115.00	X		70,759.37
11/09/2021	8290	California Assoc of P...	201100 · Accounts Pay...	12802	284.00	X		70,475.37
11/09/2021	8291	CR&R Incorporated	201100 · Accounts Pay...	1307325	471.16	X		70,004.21
11/09/2021	8292	Crowne Hill Consulti...	201100 · Accounts Pay...	15301/15362	493.97	X		69,510.24
11/09/2021	8293	Cully Repair	201100 · Accounts Pay...	350344	1,058.40	X		68,451.84
11/09/2021	8294	DeAnza Termite	201100 · Accounts Pay...	80358	195.00	X		68,256.84
11/09/2021	8295	Protection One (corp)	201100 · Accounts Pay...	142376646	333.11	X		67,923.73
11/09/2021	8296	Select Staffing	201100 · Accounts Pay...	10/25/2021*10...	851.20	X		67,072.53
11/09/2021	8297	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	447.52	X		66,625.01
11/09/2021	8298	Sparkletts	201100 · Accounts Pay...	5728175-103121	67.41	X		66,557.60
11/09/2021	8299	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	272.48	X		66,285.12
11/09/2021	8300	Whited Cemetery Ser...	201100 · Accounts Pay...	IN048500	3,745.00	X		62,540.12
11/09/2021	8301	Linda Glau CPA	201100 · Accounts Pay...	11/08/2021	687.50	X		61,852.62
11/11/2021	Audit AJ...		101200 · US Bank Pay...	Monthly autom...	411.30	X		61,441.32
11/12/2021			523290 · Bank Charges	Service Charge	31.00	X		61,410.32
11/12/2021	111221	CalPers 457 Plan	201100 · Accounts Pay...		1,297.54	X		60,112.78
11/18/2021			101200 · US Bank Pay...	Funds Transfer	8,309.33	X		51,803.45
11/19/2021	112621	CalPers 457 Plan	201100 · Accounts Pay...		1,329.42	X		50,474.03
11/19/2021	121021	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,254.42	X		47,219.61
11/24/2021			101100G · Cash - Gen...	Deposit		X	28,084.77	75,304.38
11/24/2021			101100G · Cash - Gen...	Deposit		X	0.02	75,304.40
11/24/2021	8302	Arborquest (corp)	201100 · Accounts Pay...		2,200.00	X		73,104.40

Temecula Public Cemetery District

1/12/2022 3:03 PM

Register: 101100 · US Bank Checking

From 11/01/2021 through 12/31/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/24/2021	8303	Hank's Hardware & ...	201100 · Accounts Pay...	410258	351.36	X		72,753.04
11/24/2021	8304	Law Offices Of Quin...	201100 · Accounts Pay...	648	1,275.00	X		71,478.04
11/24/2021	8305	Metlife	201100 · Accounts Pay...	KMO5754030-...	40.33	X		71,437.71
11/24/2021	8306	Michael Baker Intern...	201100 · Accounts Pay...	Project number...	500.00	X		70,937.71
11/24/2021	8307	Protection One (corp)	201100 · Accounts Pay...	891269358	7,300.00			63,637.71
11/24/2021	8308	South County Pest C...	201100 · Accounts Pay...	0259331	46.00	X		63,591.71
11/24/2021	8309	Verizon Wireless	201100 · Accounts Pay...	9430084969	247.39	X		63,344.32
11/24/2021	110921	Downs Energy	201100 · Accounts Pay...	CL-12381	36.84	X		63,307.48
12/01/2021	8310	Healthpointe	201100 · Accounts Pay...	22802-3644433	375.00			62,932.48
12/01/2021	8311	Prudential Overall Su...	201100 · Accounts Pay...		143.60	X		62,788.88
12/01/2021	8312	Sun City Granite	201100 · Accounts Pay...	21156/21157/2...	930.00	X		61,858.88
12/01/2021	8313	US Bank	201100 · Accounts Pay...	10/252021*11/...	2,189.89	X		59,668.99
12/01/2021	8314	Kyle Means	201100 · Accounts Pay...	BOOTS	157.68	X		59,511.31
12/01/2021	8315	Wildlife Control Ser...	201100 · Accounts Pay...	WL3304	450.00	X		59,061.31
12/02/2021	120221	CalPers 457 Plan	201100 · Accounts Pay...		1,330.28	X		57,731.03
12/02/2021			101200 · US Bank Pay...	Funds Transfer	14,752.12	X		42,978.91
12/07/2021	8316	American Mini Storage	201100 · Accounts Pay...		115.00	X		42,863.91
12/07/2021	8317	County of Riverside L...	201100 · Accounts Pay...	IT 5108	153.12	X		42,710.79
12/07/2021	8318	Crowne Hill Consulti...	201100 · Accounts Pay...	15407/154081...	1,157.38	X		41,553.41
12/07/2021	8319	Cully Repair	201100 · Accounts Pay...	350491	882.95	X		40,670.46
12/07/2021	8320	EcoFert Inc	201100 · Accounts Pay...	5105	490.00	X		40,180.46
12/07/2021	8321	Linda Glau CPA	201100 · Accounts Pay...		247.50	X		39,932.96
12/07/2021	8322	Nutrien Ag Solutions	201100 · Accounts Pay...	47162478	45.99	X		39,886.97
12/07/2021	8323	Protection One (corp)	201100 · Accounts Pay...	891269358	333.11	X		39,553.86
12/07/2021	8324	Sparkletts	201100 · Accounts Pay...		72.30	X		39,481.56
12/07/2021	8325	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	272.48	X		39,209.08
12/07/2021	8326	State Water Resource...	201100 · Accounts Pay...	52 acre constru...	652.00	X		38,557.08
12/07/2021	8327	Streamline	201100 · Accounts Pay...	7235D26B-0013	50.00	X		38,507.08
12/07/2021	8328	Whited Cemetery Ser...	201100 · Accounts Pay...	IN048770	716.00	X		37,791.08
12/07/2021	8329	Linda Glau CPA	201100 · Accounts Pay...		357.50	X		37,433.58
12/08/2021	Audit AJ...		515100 · Life Insuranc...	Automatic with...	35.64	X		37,397.94
12/09/2021	8330	Joe Sands.	201100 · Accounts Pay...		109.87	X		37,288.07
12/10/2021	8331	Angela Johnson	201100 · Accounts Pay...	x-mas cookies	240.00	X		37,048.07
12/11/2021	Audit AJ...		101200 · US Bank Pay...	Monthly autom...	411.30	X		36,636.77
12/12/2021			523290 · Bank Charges	Service Charge	16.00	X		36,620.77
12/13/2021			101200 · US Bank Pay...	Funds Transfer	2,000.00	X		34,620.77
12/13/2021			101200 · US Bank Pay...	VOID: Funds ...		X		34,620.77
12/15/2021	8332	Jonathon Fernandez	201100 · Accounts Pay...		38.05			34,582.72
12/15/2021	122021	Downs Energy	201100 · Accounts Pay...	CL-12381	228.90	X		34,353.82
12/16/2021	010522	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,379.51	X		30,974.31

Temecula Public Cemetery District

1/12/2022 3:03 PM

Register: 101100 · US Bank Checking

From 11/01/2021 through 12/31/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/16/2021	122421	CalPers 457 Plan	201100 · Accounts Pay...		1,311.62	X		29,662.69
12/16/2021			101200 · US Bank Pay...	Funds Transfer	9,264.04	X		20,398.65
12/21/2021	8333	Joe Sands.	201100 · Accounts Pay...		135.93	X		20,262.72
12/21/2021	8334	County of Riverside L...	201100 · Accounts Pay...	IT 5108	350.90			19,911.82
12/21/2021	8335	CR&R Incorporated	201100 · Accounts Pay...	1313669	340.18	X		19,571.64
12/21/2021	8336	Cully Repair	201100 · Accounts Pay...	350504/350503	1,638.63	X		17,933.01
12/21/2021	8337	Nutrien Ag Solutions	201100 · Accounts Pay...	422976	211.78	X		17,721.23
12/21/2021	8338	Protection One (corp)	201100 · Accounts Pay...	143242304/14...	613.96	X		17,107.27
12/21/2021	8339	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	449.10	X		16,658.17
12/22/2021			101100G · Cash - Gen...	Deposit		X	64,306.71	80,964.88
12/31/2021	010722	CalPers 457 Plan	201100 · Accounts Pay...		1,333.46			79,631.42
12/31/2021			101200 · US Bank Pay...	Funds Transfer	9,455.40	X		70,176.02

Temecula Public Cemetery District

1/12/2022 3:03 PM

Register: 101200 · US Bank Payroll
 From 11/01/2021 through 12/31/2021
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/04/2021			101100 · US Bank Che...	Funds Transfer		X	8,372.36	10,082.67
11/11/2021	Audit AJ...		101100 · US Bank Che...	Monthly autom...		X	411.30	10,493.97
11/12/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	5,567.22	X		4,926.75
11/12/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	2,664.12	X		2,262.63
11/12/2021	Audit AJ...		510040 · Regular Salar...	Monthly charg...	141.02	X		2,121.61
11/15/2021	Audit AJ...		525030 · Paychex HR ...		365.40	X		1,756.21
11/18/2021			101100 · US Bank Che...	Funds Transfer		X	8,309.33	10,065.54
11/26/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	5,456.85	X		4,608.69
11/26/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	2,727.39	X		1,881.30
11/26/2021	Audit AJ...		510040 · Regular Salar...	Monthly charg...	125.09	X		1,756.21
12/02/2021			101100 · US Bank Che...	Funds Transfer		X	14,752.12	16,508.33
12/10/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	10,060.53	X		6,447.80
12/10/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	4,518.20	X		1,929.60
12/10/2021	Audit AJ...		510040 · Regular Salar...	Monthly charg...	173.39	X		1,756.21
12/11/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	4,500.00	X		-2,743.79
12/11/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	826.33	X		-3,570.12
12/11/2021	Audit AJ...		510040 · Regular Salar...	Monthly charg...		X		-3,570.12
12/11/2021	Audit AJ...		510040 · Regular Salar...	Cancel of origi...		X	3,409.44	-160.68
12/11/2021	Audit AJ...		101100 · US Bank Che...	Monthly autom...		X	411.30	250.62
12/13/2021			101100 · US Bank Che...	Funds Transfer		X	2,000.00	2,250.62
12/13/2021			101100 · US Bank Che...	VOID: Funds ...		X		2,250.62
12/15/2021	Audit AJ...		525030 · Paychex HR ...		365.40	X		1,885.22
12/16/2021			101100 · US Bank Che...	Funds Transfer		X	9,264.04	11,149.26
12/24/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	6,185.53	X		4,963.73
12/24/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	2,956.92	X		2,006.81
12/24/2021	Audit AJ...		510040 · Regular Salar...	Monthly charg...	121.59	X		1,885.22
12/31/2021			101100 · US Bank Che...	Funds Transfer		X	9,455.40	11,340.62

Temecula Public Cemetery District

1/12/2022 3:04 PM

Register: 101300 · US Wash Account

From 11/01/2021 through 12/31/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2021			-split-	Deposit		X	20,925.00	25,931.28
12/01/2021	5025	County of Riverside ...	-split-		17,910.00	X		8,021.28
12/30/2021			100499 · Revenues to ...	Deposit		X	2,120.00	10,141.28
12/30/2021			-split-	Deposit		X	30,195.00	40,336.28
12/31/2021	5026	County of Riverside ...	-split-		32,315.00			8,021.28

Date: 01/11/2022

Remote Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- X Reconcile four County Cash Accounts
- X Enter Property Tax 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.
8316-8352

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.

Check 8349 to US Bank for the Credit Card Payment dated 01/04/2022 for \$2605.94 -no second signature. GM had Trustee sign one of the check stubs after the check was mailed.

X Verify all checks to the GM have two signatures.

Check 8348 Dated 01/04/22 for \$83 – Reimburse for Covid Tests – No second signature.

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.

X Update Endowment Allocation Schedule.

X Update Wash Account Analysis.

X Update Prepaid subledger and validate QB information.

NA – No meeting in December. Read Agenda and Minutes of the previous Board Meeting

Items to note, Additional Work:

Annual Forms 1099 Processing and Mailing

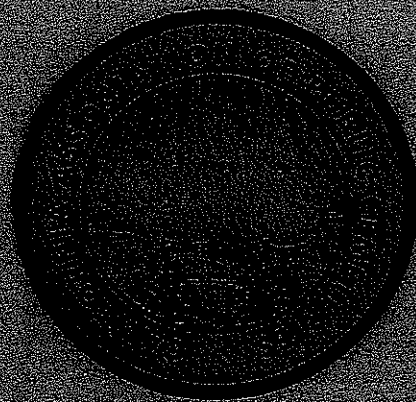
Review Paychex PTO Calculations – Compare to GM

Check 8348 Payable to the GM. Dated 01/04/22 for \$83 – Reimburse for Covid Tests – No second signature.

Check 8349 to US Bank for the Credit Card Payment dated 01/04/2022 for \$2605.94 -no second signature. GM had Trustee sign one of the check stubs after the check was mailed.

Open items:

California Association
of
Public Cemeteries



64th

Annual Conference
March 10 - 12, 2022

Embassy Suites
Monterey Bay
1441 Canyon Del Rey
Seaside, CA 93955

Conference Agenda

Thursday, March 10, 2022

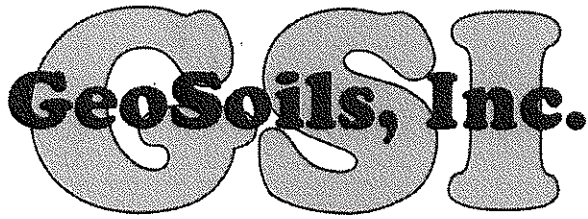
- 6:00-9:00 am Cook Out Order breakfast for registered Hotel Guests
- 8:00 am Registration Desk Opens
- 8:00 am America's Golf Course and Awards
- 8:30 am Eugene Scott Golf Ranch
- 9:30 am Registration Desk Opens
- 10:00 am Hospitality in Exhibitor's Showroom

Friday, March 11, 2022

- 6:00-9:00 am Cook Out Order breakfast for registered Hotel Guests
- 7:30 am Registration Desk Opens
- 8:00 am Walk Order - Pledge of Allegiance
- 8:15 am Welcome Program Announcements
- 8:30 am Featured Councillor - Techonah Canyon District
Presented by Danny Brown, CSDM, District Manager
- 8:30 am Power of Procedures
Presented by Bob Harty of Harty Law Offices
- 10:00 am Break with Exhibitors
- 10:30 am Golf Scramble (A-M 2-3)
- 11:00 am The Annual Award of Merit from Kirk A. Smith
- Noon Luncheon - Exhibitor Introduction and Mel Lewis Memorial Awards
- Donor Presentation
- 1:00 pm Exhibitor Booths (A-M 2-3)
- 1:30 pm The United Way Area Council of Oregon & Southwest
- Annual Awards Luncheon - Cash Draw Prize
- 2:00 pm Dinner
- 4:00 pm Exhibitor Booths
- Honoring of Merit Award

Saturday, March 12, 2022

- 7:00-9:00 am Cook Out Order breakfast for registered Hotel Guests
- 8:00 am Registration Desk Opens
- 8:00 am Continued Golf Discussions
- 10:00 am Eugene Scott's Secretaries
- 10:00 am Break with Exhibitors
- 10:30 am Exhibitor's Booth Drawings
- 11:00 am CSDM's Registration Desk
- 11:00 am Presentations by individual district and representative
Lunch
- 12:00 pm Donation Drawing
- 1:00 pm Annual Meeting Board of Directors Election
- 1:30 pm The Secretary's Office and the Management Committee
and the CSDM's Board of Directors
- 2:00 pm Meet the Board of Directors, District Councils, District and
County Executive Committees, and County Councils District No. 1
- 2:30 pm Auction, Cash Prize Drawing
- 3:00 pm Board of Directors Meeting Presentation Officers
and Awards Program
- 3:00 pm Presentations Award
- 3:30 pm Awarding the Year's District of the Year
- General Manager of the Year
- 3:30 pm CSDM's Officers and Board of Directors Award



Geotechnical • Geologic • Coastal • Environmental

18451 Collier Avenue, Suite A • Lake Elsinore, California 92530 • (951) 677-9651 • FAX (951) 677-9301 • www.geosoilsinc.com

January 6, 2022

P.N. 5677-B/D/E-SC

Temecula Public Cemetery

41911 C Street

Temecula, California 92592

Attention: Ms. Cindi Beaudet

Subject: Proposal for Geotechnical Services, Lemon Hills Drive Roadway Improvements Project (CUP 03606) for the Proposed Temecula Public Cemetery, Temecula Area, Riverside County, California

- References:
1. "Temecula Public Cemetery - C.U.P. 03606, Street and Storm Drain Improvement Plans" 4 sheets, scale 1"=40' Horz., 1"=4' Vert., P.N. 15102407, dated July 16, 2019, by Michael Baker International.
 2. "County of Riverside, Temecula Public Cemetery - C.U.P. 03606, Water Improvement Plans," 3 sheets, various scales, P.N. 15102407, plotted June 10, 2021, by Michael Baker International.
 3. "Preliminary Geotechnical Investigation and Preliminary Percolation Feasibility Study, 52-Acre Site, Proposed Temecula Public Cemetery, Camino Del Vino and Dottie Court, Rancho California Area, Riverside County, California," W.O. 5677-A-SC, dated May 30, 2008, by GeoSoils, Inc.

Dear Ms. Beaudet:

In accordance with the request of the design engineer, GeoSoils, Inc. (GSI) is presenting this proposal and estimate of costs for geotechnical services during the Lemon Hills Drive roadway improvements project (CUP 03606) in the Temecula area of Riverside County, California. The following scope of work is provided for your review. Please examine the proposed scope of work closely, as you may desire a lessor or greater scope of work. Should this be the case, a revised proposal could be provided upon request.

GSI's proposed services are categorized based upon services arranged under alphabetical letter designations following our Work Order number (e.g., 8000-B-SC, the SC indicating GSI's Southern County/Inland Empire office). Letter "A" would include a preliminary geotechnical report (provided to date); letter "B" would include grading observation and compaction testing services; letter "C" would include onsite utility line backfill testing and footing observations (not included herein); letter "D" would include offsite utility main and lateral line backfill testing within the street right-of-way; letter "E" would include testing of the subgrade, aggregate base, and asphaltic concrete materials within the street right-of-

ways; and Letter "F" would include perimeter block wall and retaining wall observation and backfill testing (not included herein). The estimates presented herein are based on estimated grading time frames and quantities shown, and/or measured from the referenced plans by Michael Baker International (MBI, 2021 and 2019).

PROPOSED DEVELOPMENT

It is our understanding that the initial phase of development for the proposed Temecula Public Cemetery would include the construction and development of Lemon Hills Drive. Based on the above referenced plans received by MBI (2021 and 2019), approximately 1,000 linear feet of Lemon Hills Drive is proposed to be developed as an access roadway to the project between East Benton Road and Calle Bartizon. Typical cut and fill grading techniques would be necessary to bring the roadway to design grades for the proposed interim development of site improvements. In addition, associated underground utility improvements, including WQMP sand filter improvements are also proposed to be installed during this development phase.

GRADING OBSERVATION AND TESTING (GSI PHASE B)

Scope of Services

GSI would provide the following services during the earthwork construction phase of the project. Our proposed work would be based upon the assumption that earthwork would last for approximately ± 2 weeks, assuming ± 10 working days (five-day work weeks), Monday through Friday, eight (8) hours per day, 7:00 AM to 3:30 PM, one (1) field technician per day for the duration of the job, with no overtime, one (1) fill spread, and less than about 8,000 cubic yards per day. For planning purposes, we will assume approximately two (2) hours per week for staff geologist/engineer time during the course of the job. In addition, a senior field technician will be necessary for portions of the job.

We assume that one (1) final grading report will be needed at the completion of grading. GSI would provide the following services during the earthwork construction phase of development.

1. Attend a pre-grade meeting.
2. Rough grading observations and compaction testing, including retesting and failings.
3. Laboratory work incidental to compaction testing (i.e., maximum density testing).

4. Geotechnical field mapping (technical observation, including supplemental, during heavy work periods).
5. Preparation of one (1) final compaction report, summarizing the observation and testing services herein proposed.

Estimated Fees

Our estimated fees for the above scope of work have been broken down into three (3) categories: grading observation and testing; laboratory testing; and office report time. The purpose of the breakdown is to allow for any revisions if the actual number of days of work vary from the assumed 2 weeks of grading for the project. Our office time has been determined based upon one (1) final as-grading report for the project. The estimated breakdown for each of the above categories is presented as follows:

ITEM	RATE	HR or UNIT	COST	EXTENSION
FIELD (2 Weeks), 1 Technician - 8-Hour Workday				
Principal Geologist/Engineer (½ hr/wk)	\$196.00	1.0	\$196.00	
Staff Geologist/Engineer (1 hrs/wk)	\$123.00	2.0	\$246.00	
Senior Field Technician (2 hrs/wk)	\$82.00	4.0	\$328.00	
Field Technician (40 hrs/wk)	\$72.00	80.0	\$5,760.00	
Nuclear Densometer	\$10.00	80.0	\$800.00	
Misc. Field Expenses/Mileage	\$0.58	600.0	\$348.00	
				\$7,678.00
LABORATORY TESTING				
Maximum Density	\$160.00	1	\$160.00	
				\$160.00
OFFICE REPORT PREPARATION				
Principal Geologist/Engineer	\$196.00	1.0	\$196.00	
Staff Geologist/Engineer	\$123.00	8.0	\$984.00	
Technical Typist	\$62.00	4.0	\$248.00	
Reproduction/Office Services/Misc. Exp.			\$150.00	
				\$1,578.00
			TOTAL	\$9,416.00

UNDERGROUND UTILITY BACKFILL (GSI PHASE D)

Scope of Services

Subsequent to the completion of the rough grading, it would be necessary to provide testing and observation services during the utility backfill in the offsite roadway. These services would include the testing of the backfill materials within the domestic water, as well as storm drain lines. It is not in GSI's scope of work to be inspecting or co-inspecting any pipe placement or pipe zone compaction.

GSI would provide the following services subsequent to the backfill of the utility mains within the public right-of-way for the site:

1. Compaction testing within the domestic water and storm drain main and lateral lines within the public rights-of-way (eight [8] tests minimum, per visit). Retesting of failing test locations to be extra on a time-and-materials basis, as per the attached fee schedule.
2. Preparation of one (1) final compaction report, summarizing the results of the testing and observation services proposed above. GSI will produce a final report for water line trench backfill and storm drain utility installation.

Estimated Fees

The cost of these services depends mainly on the time frame, and the duration of construction, and the number of retests due to initially inadequate compaction and the time span required to complete the entire project. No overtime has been included in this cost estimate. Approved overtime work would require an addendum to this cost estimate as agreed between the client and GSI. Full-time observation and testing has been included for the water and storm drain backfill. Observation, testing, and engineering supervision involved in failing tests and/or show-up time, where no work was ready for the called observation, could be itemized on the monthly invoice as an extra cost item, if requested, so that the appropriate subcontractor can be backcharged. Observation and testing services for offsite utilities are included in this cost estimate.

The following is a table of the approximate quantities, scaled from the plans by MBI (2028 and 2019) for the project:

DESCRIPTION	SEWER	WATER	JOINT UTILITY	STORM DRAIN
Linear Feet	---	993	---	64
Laterals	---	---	---	--
Structures	---	2	---	8

A total of 1,057 linear feet of utility trench backfill is estimated. The following presents a breakdown on the estimated costs for the above scope of services:

ITEM	RATE	HR or UNIT	COST	EXTENSION
UTILITY BACKFILL TESTING				
Staff Geologist/Engineer	\$123.00	2.0	\$246.00	
Senior Field Technician	\$82.00	4.0	\$328.00	
				\$574.00
FIELD TECHNICIAN TESTING				
Domestic Water: 993' @ ±500'/day = 2 days x 8 hrs/day = 16 hrs				
Water Structures: 2 structures x ½ hr/structure = 1 hr.				
Storm Drain: 64' @ 100'/day = ±1 day x 8 hrs/day = 8 hrs				
Storm Drain Structures: 8 structures x 1 hr/structure = 8 hrs.				
Water Line Testing	\$72.00	17.0	\$1,224.00	
Storm Drain Backfill Testing	\$72.00	16.0	\$1,152.00	
Nuclear Densometer	\$10.00	33.0	\$330.00	
Misc. Field Expenses/Mileage	\$0.58	240.0	\$139.20	
				\$2,845.20
COMPACTION REPORT				
Principal Geologist/Engineer	\$196.00	1.0	\$196.00	
Staff Geologist/Engineer	\$123.00	4.0	\$492.00	
Technical Typist	\$62.00	2.0	\$124.00	
Reproduction, Office Services, misc. exp.			\$150.00	
				\$962.00
			TOTAL	\$4,381.20

ROADWAY OBSERVATION AND TESTING SERVICES (GSI PHASE E)

General

The following scope of services and estimated fees are presented for the roadway subgrade, base grade, AC pavement placement, and concrete dip-section geotechnical observation and testing services.

Scope of Services

After completion of utility infrastructure improvements, it would be necessary to provide a roadway subgrade, base grade, AC pavement placement, and concrete dip-section geotechnical observation and testing services.

GSI would perform the following geotechnical services:

1. Observe and test roadway subgrade materials.
2. Observe and test roadway base grade materials.
3. Observe and test roadway AC compaction during placement.
4. Observe and test concrete dip-section subgrade materials.
5. Laboratory testing incidental to compaction of base grade and AC materials.
6. Preparation of one (1) offsite compaction report for roadway improvements project.

Estimated Fees

The costs of these services depends mainly on the number of trips to the site that are required, the number of retests required due to initially inadequate compaction and the time span required to complete the roadway design and AC paving portion of project. Overtime has not been included within this cost estimate. Approved overtime work would require an addendum to this cost estimate as agreed between the Client and GSI.

Observation, testing, and engineering supervision involved in failing tests and/or show-up time where no work was ready for the called observation/testing could be itemized on the monthly invoicing as an extra cost item, if requested, so that the appropriate subcontractor can be backcharged. Quantities for the roadway lengths have been scaled from the civil engineering plans by MBI (2021 and 2019).

The following presents a breakdown on the estimated costs for the above scope of services:

ITEM	RATE	HR or UNIT	COST	EXTENSION
ROADWAY OBSERVATION AND TESTING SERVICES - GSI E PHASE				
ROADWAY SUBGRADE TESTING				
Senior Field Technician	\$82.00	1.0	\$82.00	
Field Technician 1,000 ft Roadway @ 60 ft/test = 16 tests x ½ hrs/test = 8 hrs	\$72.00	8.0	\$576.00	
Nuclear Densometer	\$10.00	8.0	\$80.00	
Field Equipment/Misc. Exp./Mileage	\$0.58	60.0	\$34.80	
				\$772.80

ITEM	RATE	HR or UNIT	COST	EXTENSION
ROADWAY BASE GRADE TESTING				
Senior Field Technician	\$82.00	1.0	\$82.00	
Field Technician 1,000 ft Roadway @ 60 ft/test = 16 tests x ½ hrs/test = 8 hrs	\$72.00	8.0	\$576.00	
Nuclear Densometer	\$10.00	8.0	\$80.00	
Field Equipment/Misc. Exp./Mileage	\$0.58	60.0	\$34.80	
				\$772.80
LABORATORY TESTING				
Maximum Density (Aggregate Base)	\$160.00	1.0	\$160.00	
				\$160.00
ROADWAY AC PLACEMENT OBSERVATION AND TESTING				
Senior Field Technician	\$82.00	1.0	\$82.00	
Field Technician 1,000 ft Roadway @ 50 ft/test = 20 tests x ½ hrs/test = 10 hrs	\$72.00	10.0	\$720.00	
Nuclear Densometer	\$10.00	10.0	\$100.00	
Field Equipment/Misc. Exp./Mileage	\$0.58	60.0	\$34.80	
				\$936.80
CONCRETE DIP-SECTION OBSERVATION AND TESTING				
Senior Field Technician	\$82.00			
Field Technician ±4,500 ft Roadway @ 50 ft/test = ±90 tests x ½ hrs/test = ±45 hrs	\$72.00			
Nuclear Densometer	\$10.00			
Field Equipment/Misc. Exp./Mileage	\$0.58			
				\$936.80
			TOTAL	\$3,579.20

COST SUMMARY

The following presents a summary of the estimated costs for each of the above scopes of service:

Phase B	Grading Observation and Testing	\$9,416.00
Phase D	Underground Utility Backfill Observation and Testing	\$4,381.20
Phase E	Roadway Observation and Testing	\$3,579.20
GRAND TOTAL		\$17,376.40

As shown above, the overall costs for the geotechnical services as described above, would be about \$17,376.40. We would invoice monthly on a time-and-materials basis.

CLOSURE

This estimate is for the scope of services outlined herein only, and does not include costs associated with any plan check review, responses to City review comments, or observation and testing services required during construction. Any additional work beyond the scope and parameters of this proposal will be considered an extra cost item to be charged at a time-and-materials rate as shown on our attached fee schedule. You would be notified for authorization of any additional required work, prior to the additional work being performed.

We appreciate the opportunity of submitting this proposal and have included contracts for the scope of services outlined. Attached is a copy of our "Agreement and Work Order," if you like us to proceed, please sign, date and return the copy (front and back) of the "Agreement" to us, along with the requested heavy equipment retainer in the amount of \$1,440.00. Alternatively, we can pre-bill this amount. An executed copy will be returned to you. All accounts will be sent a California Preliminary 20-day Notice, and those that are past due automatically are transferred to a professional collection agency for accounts receivable management assistance.

If the scope of this cost estimate is not what you desired, if there are any questions, or if you need any clarifications, please contact the undersigned at (951) 471-0700. We wish to optimize our services to meet your demands.

Respectfully submitted,

GeoSoils, Inc.



Todd A. Greer
Engineering Geologist, CEG 2377

TAG/tg

Attachment: Agreement and Work Order (F-2020M-LE)

Distribution: (2) Addressee

**GEOSOILS, INC.
AGREEMENT AND WORK ORDER**

W. O. _____
P.N. _____

Physical Address: 18451 Collier Avenue, Suite A • Lake Elsinore, California 92530 • (951) 471-0700 • FAX (951) 471-0702

Mailing Address: 5741 Palmer Way • Carlsbad, California 92010 • (760) 438-3155 • FAX (760) 931-0915

The undersigned hereby retains the services of **GeoSoils, Inc. (GSI)** for the following site based upon the following conditions:

JOB DESCRIPTION: Geotechnical Services for the Lemon Hills Drive Roadway Improvements Project, per Proposal dated January 6, 2022.

LEGAL DESCRIPTION: Lemon Hills Drive and Calle Bartizon

LEGAL ADDRESS: Temecula Area, Riverside County, California

CLIENT: Temecula Public Cemetery **Attention:** Ms. Cindi Beaudet

41911 C Street (Cindi@temeculacemetery.org)

Temecula, California 92592 **Phone:** (951) 699-1630

OWNER: Client Please **Attention:** _____

Fill in Owner _____

Information **Phone:** _____

INVOICES TO BE SENT TO: _____

SPECIAL INSTRUCTIONS: _____

PROFESSIONAL FEES:

Field Technicians*	\$ 72.00/hr	Field Engineers/Geologists*	\$ 108.00/hr
Senior Field Technicians*	\$ 82.00/hr	Staff Engineers/Geologists	\$123.00/hr
Engineering/Geologic Aid*	\$ 93.00/hr	Project Engineers/Geologists	\$139.00/hr
Laboratory Technicians	\$ 80.00/hr	Principal Engineers/Geologists	\$196.00/hr
Technical Illustrators	\$ 72.00/hr	Office Services/Technical Typing	\$ 62.00/hr
* \$22.00/hr surcharge for "Prevailing Wage" projects (subject to change w/o notice)		Expert Witness/Deposition (4 hr min)	\$550.00/hr

LABORATORY CHARGES:

Percent Passing No. 200 Sieve	ASTM C 117	\$60.00/ea	Liquid Limit, Plastic Limit, and Plasticity Index	ASTM D 4318	\$170.00/ea
Concrete Compressive Strength	ASTM C 39	\$32.00/ea	Swell (Per Sample)		\$80.00/ea
Maximum Dry Density (Optimum Moisture Content)	ASTM D 1557	\$160.00/ea	Swell (Complete)	ASTM D 4546	\$270.00/ea
Moisture Content	ASTM D 2216	\$15.00/ea	Expansion Index	ASTM D 4829	\$130.00/ea
Sand Equivalent	ASTM D 2419	\$85.00/ea	Specific Gravity (Fine Aggregate)	ASTM D 854	\$100.00/ea
Consolidation Test	ASTM D 2435	\$240.00/ea	CALTRANS 216	CTM 216	\$165.00/ea
Moisture and Density (Ring Samples)	ASTM D 2937, 3550	\$30.00/ea	Specific Gravity (Coarse Aggregate)	CTM 224	\$85.00/ea
Direct Shear (Undisturbed)	ASTM D 3080	\$262.50/ea	Durability (Fine Aggregate)	CTM 229	\$80.00/ea
Direct Shear (Remolded)	ASTM D 3080	\$400.00/ea	Durability (Coarse Aggregate)	CTM 229	\$148.00/ea
Direct Shear (Slow Shear, Undisturbed)	ASTM D 3080	\$294.00/ea	Sieve Analysis (Aggregate)	ASTM C136	\$140.00/ea
Direct Shear (Slow Shear, Remolded)	ASTM D 3080	\$400.00/ea	Maximum Dry Density (Aggregate)	ASTM D1557 - C	\$180.00/ea
Sieve Analysis	ASTM D 6913	\$125.00/ea	Cleaness Value (Aggregate)	CT 227	\$86.00/ea
Hydrometer Analysis	ASTM D 7928	\$120.00/ea	R-Value	CTM 301	\$270.00/ea
Sieve and Hydrometer Analysis	ASTM D 422	\$195.00/ea	Moisture and Density (Chunk Samples)	See Specific Test	\$74.00/ea
Sample Transport		\$87.00/hr	Corrosivity Test (Res., pH, Cl-, Soi. SO4)	Various	\$170.00/ea

Minimum charges are 0.3 hrs for e-mail responses and telephonic consultation, 3 hrs for requested field technician work (<30 mi.), 4 hrs for requested field technician work (>30 mi.); 4 hrs for materials/special inspections (4 hr increments). Special tests will be charged on an hourly basis. Materials testing fees and additional laboratory testing fees will be provided on request. Laboratory samples will be maintained for 30 days. A monthly storage fee of \$2.50 per bag/\$1.00 per ring will be assessed if longer storage is required. Requested weekend testing and RUSH tests may be provided upon clients request and additional charges will be determined on a project-by-project basis.

OTHER FEES AND EXPENSES:

Facsimile/Scan	\$1.00/page \$2.00/sheet	Seismic Timer	\$45.00/hr
Outside Reproduction	Cost plus 15%	Pneumatic Instrumentation	Cost Plus 15%
Report Reproduction	\$0.40/page	Settlemonitor	Cost Plus 15%
Vehicle w/Equipment/driver	\$0.58/mi	Nuclear Densometer	\$10.00/hr
Inclinometer	Cost Plus 15%	Outside Service	Cost Plus 15%

Billing will be at the above rates for actual time spent. Overtime for hourly personnel will be billed at the above rates times 1.33.

ESTIMATE OF FEES: \$ 17,376.40 **RETAINER REQUESTED:** \$ None

BILLING:

Invoices will be submitted on a progress basis for services performed during the term of the project. Payment will be due on receipt of invoice. Interest (1½ percent per month) will be added to accounts 30 days in arrears for each month of delinquency. A California Preliminary 20-Day Notice will be routinely sent to the property owner, but this does not encumber the property. In the event GSI must institute any action under this Agreement to enforce its terms, it shall be entitled to all principal, employee, attorney's fees, and all costs incurred, including costs for the lien.

RIGHT OF ENTRY:

Right-of-entry is hereby granted to the job site for GSI to perform the proposed site studies and subsurface explorations. We will take reasonable precautions to protect the environment during our field work, but have not included in our fee estimate the cost for restoration of damages which may result.

WORK AUTHORIZED AND REQUESTED BY:

The Terms and Conditions of this Proposal, including the terms on the following page are:

Accepted this ____ day of _____, 20____

Accepted: **GEOSOILS, INC.**

Signature of Client or Authorized Agent of Client

Signature Date

Print/Type Name of Authorized Representative & Title

Print Name & Title/Registration No.

PERFORMANCE AND TERMS:

All work performed hereunder shall be in accordance with generally accepted practices. This contract supercedes any prior contracts that may be in effect. Work shall begin as soon as possible following receipt of this executed Agreement and Work Order. The estimate submitted herein is subject to change if unusual or unforeseen elements develop.

State and local rules and regulations are subject to changing interpretations. All reports will be written by **GSI** so as to meet the requirements of local governmental agencies; however, it is understood that governmental agency approval is discretionary, and accordingly, **GSI** cannot and does not guarantee approval of its reports by these agencies. All additional work subsequent to submittal of the initial report by **GSI** will be in addition to our estimate and will be billed hourly.

GSI shall not be responsible for its failure to perform hereunder as a result of accident, Acts of God, public enemies, labor difficulties, riots, civil commotion, interference by governmental agencies, or any other act reasonably beyond the control of **GSI**.

It is agreed that **GSI** is held harmless and indemnified from any and all claims, demands, damages or liability arising out of or in connection with damages caused by **GSI** or its agents to land, plants, animals, the environment, habitat, easements and underground utilities, pipelines or subsurface structures unless such matters are explicitly disclosed to **GSI**, in writing, prior to commencement of work.

PROFESSIONAL OPINION/STANDARD OF CARE AND WARRANTY:

Our professional services will be performed, our findings will be obtained, and our recommendations prepared in accordance with generally accepted geologic and engineering practices. The professional opinions of **GSI** will be based upon conditions revealed at exploration or test locations and reconnaissance of surrounding terrain.

It is agreed that **GSI** is not responsible for the effect that unknowns such as acts of others on adjacent properties, variables of nature including, but not limited to, earthquakes, the works of man, Acts of God, and other variables beyond the control of **GSI** may have on any opinion rendered hereunder. No express or implied warranties are given hereunder.

PROFESSIONAL LIABILITY:

Client acknowledges the risks and unknowns involved in construction and agrees to limit any liability claims for damages to person or property, attorney fees, expert fees or other costs of defense, or expenses (collectively "Claims") to be levied against GSI arising out of or relating to any design defect, error, omission, professional negligence or other promise of GSI (collectively "Liabilities") to the amount of GSI's fees paid under this contract. The fee charged Client for the services to be rendered pursuant to this Agreement has been established with regard to the legal effect of this Limitation of Liability section.

(a) Client agrees to notify any other contractors or subcontractors who may perform work involved with or related to any design, report or study prepared by **GSI** of such limitation of liability for Claims and to require a like limitation of liability on their part as against **GSI**. If Client fails to obtain a like limitation of liability for Claims provision, any liability of the Client and **GSI** to such contractor or subcontractor arising out of any Liabilities, shall be allocated so that the aggregate liability of **GSI** to all parties (including Client) shall not exceed the limits stated above.

(b) Client and **GSI** intend to allocate, release, liquidate, exclude or limit certain liability in accordance with and to the maximum extent permitted under California law.

(c) In the event any third party brings suit or claim against **GSI**, alleging damages as the direct or indirect result of services provided under this contract, during or after the services of this Agreement, then: Client agrees to defend **GSI** in any such suit or claim, and to pay all associated costs, including attorney fees, expert fees, court costs, and any judgements, including interest thereon. Client will have the right to investigate, negotiate and settle, any such suit or claim, and we will cooperate in the defense of any such suit or claim. Selection of attorneys, experts and any settlement is subject to approval by **GSI**.

(d) If the Client changes the project from that currently proposed, without the active involvement of **GSI** (i.e., written review, consultation, testing, etc.), to condominiums or similar projects that involve common areas, common ownership features, etc., Client agrees to fully defend, indemnify and hold harmless **GSI**, from and against any and all claims of any nature, demands, losses, liabilities, damages or injuries, of whatever type, which arise from, or allegedly arise from, this Agreement and services performed hereunder, except to the extent of **GSI**'s sole negligence or willful misconduct.

The Client nor any of the Client's contractors or subcontractors shall make any claim for professional negligence, either directly or in a third-party claim, against **GSI**, unless the Client has first provided **GSI** with a written certification, executed by an independent Geotechnical Consultant, currently practicing in the same discipline as **GSI**, who is principal of a bona fide firm, and licensed in the State of California. This certification shall: a) identify the name and license number of the certifier; b) specify each and every act or omission that the certifier contends is a violation of the standard of care expected of a Geotechnical Consultant performing professional services under similar circumstances; and c) state in complete detail the basis for the certifier's opinion that each such act or omission constitutes such a violation. This certificate shall be provided to **GSI**, not less than thirty (30) calendar days prior to the presentation of any claim or the institution of any arbitration or judicial proceeding.

LIABILITY:

We are protected by Workmen's Compensation Insurance (and/or employers' liability insurance), and by Public Liability Insurance for bodily injury and property damage. **GSI** shall not be responsible for property damage from any cause beyond the coverage of the above policy limits.

It shall be the responsibility of the client to notify **GSI** of any environmentally sensitive or endangered species of plants or animals that exist onsite. In the event suit is filed against **GSI** for any cause other than covered by the above stated policies, the limit of **GSI**'s liability is the fee collected for services performed under this contract. It is agreed that venue shall be laid in the Municipal Court of the County in which the work was performed.

NOTICE:

Under the Mechanics' Lien Law (Calif. Code of Civil Procedure, Sec. 1181 et seq.) any contractor, subcontractor, laborer, supplier or other person who helps to improve your property but is not paid for his work or supplies, has a right to enforce a claim against your property. This means that after a court hearing, your property could be sold by a court officer and the proceeds of the sale used to satisfy the indebtedness. This can happen even if you have paid your contractor in full, if the subcontractor, laborer, or supplier remains unpaid.

BILLING AND PAYMENT:

Unless otherwise specified, fee quotations are estimates only, **GSI** billings will be based on actual accrued time, test costs, and expenses. Client agrees to pay invoices upon receipt. If payment is not received within 30 days, the amount due shall accrue interest at a rate of 1 ½ percent per month or the maximum allowed by law, whichever is less. If Client disputes any invoice or part thereof, Client shall advise **GSI** in writing stating reasons within 14 days of receipt of such invoice. Client agrees not to exercise any right of set-off it has under this Agreement, any continuing agreement with **GSI**, or otherwise provided by law. No deduction shall be made from **GSI**'s invoice on account of penalty, liquidated damages, or other sums withheld from payments to contractors or others. Payment of the invoice shall constitute final approval of all aspects of the work performed to date as well as the necessity thereof. If the project is terminated in whole or in part, **GSI** shall be paid for services performed prior to our receiving or issuing written notice of such termination, in addition to reimbursable expenses and any shut down costs incurred. Shut down costs may, at our sole discretion, include completion of analysis and records necessary to document our files and protect our professional reputation. Any and all change orders shall be deemed authorized, provided Client is orally informed and if confirmed in writing by either the client or **GSI**. Due to the need for rapid decisions, fax transmissions shall be deemed an acceptable mode of confirmation. Client shall be responsible for additional charges authorized or requested by Client. **GSI** shall be entitled to recover reasonable costs of collection, including attorney or other fees incurred. Client recognizes that prompt payment of **GSI**'s invoices is an essential aspect of the overall consideration **GSI** requires for providing service to Client. Client agrees to pay all charges not in dispute within 30 days of receipt of **GSI**'s invoice. Client agrees that **GSI** has the right to suspend or terminate service if undisputed charges are not paid within 45 days of receipt of **GSI**'s invoice, and Client agrees to waive any claim against **GSI**, and to indemnify, defend, and hold **GSI** harmless from and against any claims arising from **GSI**'s suspension or termination due to Client's failure to provide timely payment. Any charges held to be in dispute shall be called to **GSI**'s attention within ten days of receipt of **GSI**'s invoice, and Client and **GSI** shall work together in good faith to resolve any disputed charges. If Client and **GSI** do not resolve said disputed charges within 25 days, **GSI** shall have the right to suspend or terminate service, and will not be responsible for delays to the job, or related expenses, including attorney fees, court costs, etc.

**PROPOSAL FOR ANNUAL FINANCIAL STATEMENT AUDIT
Temecula Public Cemetery District**

**For the Fiscal Years Ending
June 30, 2022-24**

NIGRO & NIGRO^{PC}

Respectfully Submitted by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

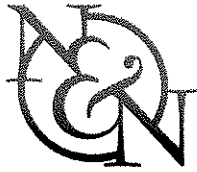
Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

November 11, 2021

Cindi Beaudet
General Manager
Temecula Public Cemetery District
41911 C Street
Temecula, California 92592

Dear Ms. Beaudet:

Thank you for the opportunity to submit this proposal to provide auditing services for the Temecula Public Cemetery District. Our understanding of the work to be done is: the annual audit of the District's financial statements for the three years ending June 30, 2022-24, with an option to extend for two additional years. Based on our history with cemetery districts, I believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all cemetery districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your district, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 80+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta office. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 80+ governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner



FIRM QUALIFICATIONS & EXPERIENCE

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Comprehensive Annual Financial Report (CAFR) development

Range of Activities Performed

- Audit services for more than 80 governmental agencies
 - Includes charter schools, school districts, county offices, and JPAs
- Financial and performance audits under Prop. 39 for school districts
- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

The Firm has had no prior engagements with the District, nor are there any personal or organizational conflicts of interest as prohibited by law.

FIRM QUALIFICATIONS & EXPERIENCE (CONTINUED)

License to Practice in California

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

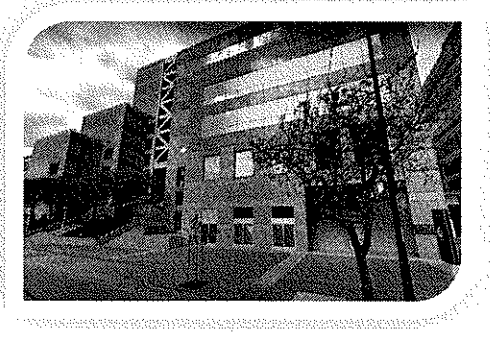
Size and Location of Offices

The Firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of school districts in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full-service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses, and homeowners' associations. The office serves clients of all sizes and industries; however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

Position	Number of Employees	Number of Licensed CPA's
Partner*	5	5
Senior Manager	1	1
Manager	2	-
Supervisor	1	1
Senior Associates	4	-
Support Staff	7	1
Total	23	8

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS & EXPERIENCE

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	26
Peter Glenn, CPA, CFE	Review Partner	11
Jared Solmonsén, CPA	Audit Supervisor	2
Stacy Macias	Senior Accountant	2
Anabel Cruz	Audit Associate	1

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 26 years of previous public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Temecula Public Cemetery District
- Saratoga Cemetery District
- L.A Harbor Area Cemetery District
- Winters Cemetery District
- Alamo-Lafayette Cemetery District



California Special Districts Association

Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Peter Glenn, CPA, CFE

Review Partner

Peter joined the Firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of cemetery districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Murrieta Valley Cemetery District
- Elsinore Valley Cemetery District
- Winters Cemetery District
- Riverside County Open Space and Park District



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmons, CPA

Audit Supervisor

Jared joined the firm in 2019 as a Staff Accountant. After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work under the general supervision of the partner and oversee staff as they work together through different audit areas.



Audit Services:

Jared began his career with Nigro & Nigro working on LEA audits before transitioning to focus on cemetery districts and not-for-profit organizations. He focuses on a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm. He regularly consults with clients in the areas of:

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements

Other Agencies Served:

- Palmdale Water District
- Scotts Valley Water District
- Oxnard Harbor District
- Big Bear City Airport District
- Pauma Valley Community Services District
- North County Fire Protection District
- San Gabriel Valley Mosquito & Vector Control District
- Ventura County Resource Conservation District
- Tehachapi Valley Recreation & Park District
- Murrieta Valley Cemetery District

Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- AICPA webinars and CPE
- California Cemetery districts Association Conference
- Spidell Tax Seminar
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias

Senior Accountant

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Senior Accountant. Stacy has worked in a variety of the firm's audit and tax departments. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the partner and oversee staff as they work together through different audit areas.



Audit Services:

Stacy began her auditing career on audit engagements of local education agencies, charter schools, governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Palmdale Water District
- Ventura County Conservation District
- Antelope Valley Resource Conservation District
- Rowland Water District
- North County Fire Protection District
- Bolinas Fire Protection District
- Bodega Bay Fire Protection District

Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- CPA License Candidate (expected licensure in 2021)

Continuing Education:

- CalCPA Conferences for Governmental Accounting and Auditing and Not-for-profit Organizations
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz

Audit Associate

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. She has passed the CPA examination and is working towards meeting the requirements needed for licensure. Anabel's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water Districts, fire Protection Districts and community Service Districts. Anabel values building quality relationships with clients while providing timely and reliable services. Anabel is working under the general direction of the Audit Supervisor.



Audit Services:

Anabel has experience with a variety of governmental and not-for-profit accounting issues derived from her audit and consulting experience at the firm. She regularly consults with clients in the areas of:

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules

Other Agencies Served:

- Palmdale Water District
- North County Fire Protection District
- Ventura County Resource Conservation District
- County of San Bernardino ATC
- Winters Cemetery District

Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- CPA License Candidate (expected licensure in 2021)

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS & EXPERIENCE (CONTINUED)

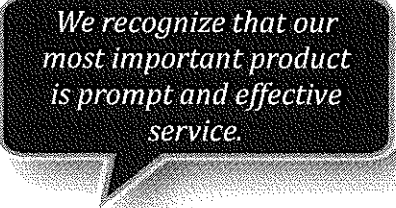
Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Cemetery districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

SPECIFIC AUDIT APPROACH

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2021 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Cemetery districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls.

This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SPECIFIC AUDIT APPROACH (CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for cemetery districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the Agency operates.

SPECIFIC AUDIT APPROACH (CONTINUED)

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.

COST PROPOSAL

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	15.00	\$ 175.00	\$ 150.00	\$ 2,250.00
Manager	15.00	150.00	125.00	1,875.00
Supervisor	30.00	125.00	100.00	3,000.00
Staff	45.00	100.00	75.00	3,375.00
Admin	-	75.00	50.00	-
Subtotal	<u>105.00</u>			10,500.00
Out-of-Pocket - Included in Rates				-
Total Max				<u>\$ 10,500.00</u>

Fiscal Year	2021-2022	2022-2023	2023-2024	Total
Audit Report	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
State Controllers	500	500	500	1,500
Total Max	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 31,500</u>



SHOWCASE YOUR COMMITMENT TO EXCELLENCE

District of Distinction Application

The District of Distinction is an accreditation program that enables districts to demonstrate to their communities, the media and legislators their commitment to operate in a sound, responsible manner. Districts apply for designation as a District of Distinction by submitting financial audits, policies and procedures and proof of training received by directors and executive staff.

Requirements:

FINANCIAL AUDITS

Districts must demonstrate they undergo regular financial audits, have no major deficiencies and apply any recommendations to future years.

What to submit:

- Copies of the three most recent district audits, including financial statements (3 letters) SAS 114 - *The Auditor's Communication with Those Charged with Governance*, SAS 115 - *The Auditor's Communications on Internal Control Related Matters*, and management letter. Each audit, including findings and recommendations, will be reviewed by a member of the Certification & Audit Review Advisory Committee. Committee members are volunteers from the special district community, including district controllers, directors of finance and CSDM certified general managers.

POLICIES AND PROCEDURES

Districts must demonstrate that their operations conform to all statutes and regulations under state law as reflected in a policies and procedures manual. Policies and procedures should focus on governance, ethics, board conduct, district finances, reserves, reimbursement/compensation, etc.

What to submit:

- Copy of your district's current approved policies and procedures manual.
- Copy of your district's Board minute action adopting and/or having reviewed the policies and procedures manual within the past year.

TRAINING

What to submit:

Documentation showing class attendance, such as certificate of completion for each board member, general manager and other executive staff members (as identified by the board) in the following areas:

- Governance Training:** Six hours of basic governance training. (New board members and executive staff must complete within the past 5 years) *Governance Foundations*, offered by CSDA's Special District Leadership Academy, satisfies this requirement. Other courses may qualify as well, however will need to be submitted for review by SDLF. Also, *Board Member Best Practices* (3 hours) plus 2 approved webinars will satisfy that requirement. Approved webinars are: *Board Member and District Liability Issues*, *Must Have Communication Protocols for Board & Staff*, and *Who Does What? Best Practices in Board Staff Relations*.
*Districts with boards larger than 7 need at least a majority of total board members completing this training requirement.
- Ethics Training:** Documentation verifying completion of AB 1234 ethics compliance training within the last two years.
- Harassment Prevention Training:** Documentation verifying completion of AB 1825 harassment prevention training within the last two years.

OTHER

Districts must also include the following items with the accreditation/re-accreditation application:

What to submit:

- Board of Directors roster
- List of executive staff, including titles
- Completed application for accreditation/re-accreditation
- Accreditation/re-accreditation application fee
- Completed SDLF District Transparency Certificate of Excellence

DISTRICT OF DISTINCTION APPLICATION

Who should apply to be a District of Distinction?

Any California special district that wants to demonstrate publicly the effectiveness of its operations. Applying for this designation shows that your district understands and respects the responsibilities inherent to providing essential public services in a fiscally responsible manner.

What does a district receive for completing the program?

Districts of Distinction earn the right to use the program's seal on district materials and a plaque honoring their accomplishment. SDFL will also send a letter to a local publication and notify legislators on a district's behalf.

How does a district apply?

Districts interested in earning the Districts of Distinction designation must complete the application and submit it along with the required documentation. Applications must also be accompanied by an application fee.

If my district is a member of the Special District Risk Management Authority (SDRMA), will getting a District of Distinction accreditation save me money on my premiums?

Yes. SDRMA offers Credit Incentive Points (CIPs) if your district earns the District of Distinction accreditation which can provide significant premium discounts. For more information, contact SDRMA at 800.537.7790 or visit www.sdrma.org.

RE-ACCREDITATION

How long is the designation valid?

The Districts of Distinction designation is valid for three years and a district may be re-accredited by submitting the application and all current required documents for review along with the re-accreditation fee.

Fees

The fees are on a sliding scale, based on a district's budget:

INITIAL ACCREDITATION & RE-ACCREDITATION

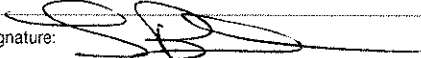
Annual operating budget	Fee
\$0-299,999	\$125
\$300,000-749,999	\$150
\$750,000-999,999	\$175
\$1,000,000--2,999,999	\$200
\$3,000,000 or more	\$250

Submit this application along with all required documentation and payment to:

Special District Leadership Foundation
1112 I Street, Suite 200
Sacramento, CA 95814
Phone: 916-231-2909 • Fax: 916-442-7889 • sdlf.org

Electronic filing is preferable.

info@sdlf.org

District: <u>Temecula Public Cemetery District</u>		
Mailing Address: <u>41911 C1 St.</u>		
City: <u>Temecula</u>	State: <u>CA</u>	Zip: <u>92592</u>
Contact Name: <u>Cindi Beaudet</u>	Title: <u>G.M.</u>	
Phone: <u>951-541-8736</u>	Fax: <u>951-699-1633</u>	
Email: <u>info@temeculacemetery.org</u>	Website: <u>temeculacemetery.org</u>	
Assembly Member(s):		
Senator: <u>Melendez</u>		
Local Newspaper(s): <u>Press</u>		
I certify that the information submitted is accurate and complete to the best of my knowledge.		Signature: 

SILVER, GOLD OR PLATINUM RECOGNITION

Board Members who have received Certificate in Special District Governance: (attach additional pages if necessary)

<u>Rosie Vanderhaak</u>	Date:
<u>Dale Qualm</u>	Date:
<u>Michael Dugan</u>	Date:

General Manager: Cindi Beaudet

Has completed Recognition in Special District Governance Has completed Recognition in Special District Administrator

PAYMENT

Total: \$ 150- Check Visa Mastercard Discover American Express

Acct. Name: _____ Acct. Number: _____

Expiration Date: _____ Authorized Signature: _____

Temecula Public Cemetery District
Balance Sheet
As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	70,176.02	81,767.43	
101200 · US Bank Payroll	11,340.62	2,070.68	
101300 · US Wash Account	8,021.28	8,022.39	
101100C · Cash -Accumulative Outlay Fund	2,933,909.68	1,926,780.58	
101100E · Cash - Endowment Fund	86,934.67	366,942.93	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,084,193.21	1,470,318.13	
Total Checking/Savings	4,194,755.48	3,856,082.14	338,673.34
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,477,986.46	2,143,917.30	
102220 · Stifel Endowment Interest	879,979.86	828,254.20	
Total 102200 · Stifel Investments	3,357,966.32	2,972,171.50	385,794.82
112011 · Inventory Asset	198,988.00	202,645.50	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	14,317.08	10,726.25	
116100I · Interest Receivable - End Int	4,467.59	3,960.58	
Total 116100 · Interest Receivable	18,784.67	14,686.83	
117000 · PrePaid Expenses	13,352.35	19,045.45	
Total Other Current Assets	3,589,091.34	3,208,549.28	
Total Current Assets	7,783,846.82	7,064,631.42	719,215.40
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-3,262.66	-1,631.33	
191000 · Future Cemetery Property	2,788,239.49	2,760,659.59	
191100 · Buildings and Improvements	318,605.07	318,605.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	188,322.08	177,965.02	
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	-147,187.18	-128,370.02	
198400 · Accumulated Depr - Struct/Imp	-237,860.30	-220,395.28	
198500 · Accum Depr - Equipment	-159,171.68	-170,258.13	
198800 · Accum Depr- Grnd Imp	-4,236.84	-3,199.31	
198900 · Accum Depr-Pav 15	-44,060.02	-36,882.02	
Total Fixed Assets	3,330,736.51	3,327,842.14	2,894.37
TOTAL ASSETS	11,114,583.33	10,392,473.56	722,109.77

LIABILITIES & EQUITY

Temecula Public Cemetery District
Balance Sheet
 As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-1,850.53	-140.10	
Total Accounts Payable	-1,850.53	-140.10	
Other Current Liabilities			
201200 · Miscellaneous Short Term Liabil	0.00	104.61	
212200 · Accrued Vacation Pay	3,817.14	6,179.14	
Total Other Current Liabilities	3,817.14	6,283.75	
Total Current Liabilities	1,966.61	6,143.65	
Long Term Liabilities			
250100 · OPEB Liability	46,000.00	0.00	
Total Long Term Liabilities	46,000.00	0.00	
Total Liabilities	47,966.61	6,143.65	41,822.96
Equity			
36001 · Net Investments in Cap Assets	3,322,836.00	3,322,836.00	
36002 · Endowment Care Corpus	2,454,556.00	2,454,556.00	
36003 · Endowment Care Earnings	807,065.00	807,065.00	
36004 · Unrestricted Earnings ACO Fund	1,874,732.00	1,874,732.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	1,900,821.10	
308100 · General Reserve	156,834.00	0.00	
325100G · Unreserved Fund Balance - Gen	657,426.04	-174,000.00	
390000 · Retained Earnings	654,291.83	0.00	
Net Income	256,568.85	200,319.81	
Total Equity	11,066,616.72	10,386,329.91	680,286.81
TOTAL LIABILITIES & EQUITY	11,114,583.33	10,392,473.56	722,109.77

Temecula Public Cemetery District Profit & Loss Budget Performance December 2021

	Jul - Dec 21	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	216,834.05	663,000.00
701020 · Prop Tax Current Unsecured	30,571.25	25,000.00
703000 · Prop Tax Prior Unsecured	-965.01	0.00
704000 · Prop Tax Curr Supplemental	0.00	9,600.00
705000 · Prop Tax Prior Supplemental	511.88	4,500.00
706000 · Teeter Settlement	0.00	10,000.00
707000 · RDV Apportionment	48,208.65	40,000.00
752800 · CA-Homeowners Tax Relief	934.92	4,000.00
770100 · Property Tax - SBE	-0.37	10,500.00
770102 · Other Taxes	0.00	200.00
Total 700001 · Property Taxes	296,095.37	766,800.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	2,781.08	10,000.00
740023 · Interest - Stifel	45,225.07	50,000.00
740020G · Interest on General Fnd at C	1,054.72	10,000.00
740020E · Interest on Endow Fnd at C	56.55	1,000.00
740020O · Interest on ACO at County	3,622.71	20,000.00
Total 740020 · Interest and Dividend Income	52,740.13	91,000.00
770001 · Other Revenue		
770100E · Endowment	85,627.00	165,000.00
777030 · Marker Setting	10,800.00	18,000.00
777031 · Niche Engraving	2,272.00	3,000.00
777040 · Open, Close Fees	25,250.00	47,000.00
777520 · Sale of Lots	61,673.00	70,000.00
777530 · Cremation	18,700.00	17,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	15,000.00	6,500.00
780160 · Vaults, Flower Vases, etc.	10,015.00	16,000.00
781360 · Other Misc. Revenue	103.50	400.00
Total 770001 · Other Revenue	229,440.50	343,200.00
Total Income	578,276.00	1,201,000.00
Gross Profit	578,276.00	1,201,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
December 2021

	<u>Jul - Dec 21</u>	<u>Annual Budget</u>
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	103,574.86	250,000.00
510330 · Year End Bonuses	6,280.13	6,000.00
510335 · Hazard Pay	0.00	5,500.00
515100 · Life Insurance Policy	213.84	450.00
510040T · Regular Salaries. - Othe	0.00	0.00
Total 510040T · Regular Salaries.	110,068.83	261,950.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	2,105.60	40,000.00
510320T · Temporary Salaries. - O	0.00	0.00
Total 510320T · Temporary Salaries.	2,105.60	40,000.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions~	8,472.16	21,000.00
551000 · Employee Contributions	0.00	0.00
Total 513000T · Retirement - Miscellan	8,472.16	21,000.00
513120T · Retirement - Social Security		
513120 · Social Security	7,024.91	16,911.00
513140 · Medicare Tax	1,643.03	3,955.00
Total 513120T · Retirement - Social Se	8,667.94	20,866.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	22,212.17	50,000.00
515082 · Vision Insurance	349.34	800.00
515083 · Dental Insurance	1,814.52	3,200.00
Total 515080T · Health Insurance (eer s	24,376.03	54,000.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	6,850.10	22,000.00
515060 · State Unemployment Ins	0.00	1,600.00
513130 · CA SUI	188.94	2,000.00
515260T · Unemployment Insuran	0.00	0.00
Total 515260T · Unemployment Insuram	7,039.04	25,600.00
Total 510000 · Salaries and Employee Bene	160,729.60	423,416.00
520000 · Services and Supplies		
529540T · Utilities		
520320 · Telephone Service	0.00	0.00
520845 · Trash	2,172.06	4,100.00
529500 · Electricity	2,779.87	5,500.00
Total 529540T · Utilities	4,951.93	9,600.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
December 2021

	Jul - Dec 21	Annual Budget
524520T · Administrative Expenses		
518160 · Board Stipend	3,450.00	11,250.00
520115 · Uniforms - Replacement	1,411.33	3,600.00
520230 · Cellular Phone	1,072.87	3,300.00
520705 · Food	13.50	0.00
520930 · Insurance - Liability	8,029.44	15,900.00
523100 · Memberships	3,073.00	2,600.00
523290 · Bank Charges	111.00	300.00
523621 · Subscriptions	0.00	2,000.00
523660 · Computer Service	2,419.28	7,000.00
523700 · Office Supplies	0.00	0.00
523720 · Photocopies	1,857.48	3,000.00
523760 · Postage/Mailing	392.51	1,000.00
523840 · Computer Equip/Softwar	803.32	2,500.00
524520 · County Journal Recordin	92.05	2,400.00
524530 · Storage Fees	690.00	1,400.00
524540 · Payroll Processing Servi	1,813.41	4,100.00
524560 · Auditing	9,900.00	11,000.00
524561 · Accounting	4,620.00	9,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employ	375.00	400.00
525025 · Legal - General Counsel	2,025.00	30,000.00
525030 · Paychex HR Support	2,432.19	5,400.00
526420 · Advertising	266.00	1,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	365.00	2,500.00
528140 · Conferences and Meeting	3,015.57	30,000.00
528980 · Meals	611.40	2,000.00
528990 · Semi-Annual Team Dinne	3,092.25	5,000.00
529040 · Private Mileage Reimbur	0.45	2,500.00
529050 · Website	350.00	800.00
529550 · Water	518.62	1,600.00
Total 524520T · Administrative Expens	52,800.67	172,150.00

Temecula Public Cemetery District Profit & Loss Budget Performance December 2021

	Jul - Dec 21	Annual Budget
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	7,225.44	10,000.00
522310 · Maint-Building Improv	0.00	2,500.00
522320 · Maint - Grounds	8,627.60	16,500.00
522360 · Maintenance-Exterminati	3,033.00	6,000.00
523250 · Repurchase	1,800.00	2,500.00
523800 · Engraving Expense	1,257.00	2,500.00
525320 · Security Guard Services	0.00	400.00
525600 · Security	10,043.90	7,500.00
527100 · Fuel	1,298.04	4,000.00
527180 · Operational Supplies	4,256.44	13,000.00
528020 · Inventory	3,893.20	8,500.00
Total 524500T · Operational Expenses.	41,434.62	73,400.00
Total 520000 · Services and Supplies	99,187.22	255,150.00
530000 · Other Charges		
530100 · Miscellaneous non-operating	1,643.94	4,000.00
Total 530000 · Other Charges	1,643.94	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Proje	0.00	100,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
548300 · Office Renovation	0.00	6,000.00
Total 542060T · Cemetery Grounds	0.00	119,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Propert	8,292.00	150,000.00
Total 540040T · Land, Purchase of Lan	8,292.00	150,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,945.00	5,000.00
Total 546020T · Equipment, etc	1,945.00	82,000.00
Total 540000 · Capital Assets	10,237.00	351,500.00
551100G · Contrib to Other Funds - Gen	0.00	292,434.00
551100E · Contrib to Other Funds - Endow	0.00	226,000.00
Total Expense	271,797.76	1,552,500.00
Net Ordinary Income	306,478.24	-351,500.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	488.69	0.00
731100 · Unrealized Gain (Loss) on Invst	-50,398.08	0.00
Total Other Income	-49,909.39	0.00
Net Other Income	-49,909.39	0.00
Net Income	256,568.85	-351,500.00

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D355970 SSNO081002

**TEMECULA PUBLIC CEMETERY
DIST ENDOWMENT PRINCIPAL
41911 C ST
TEMECULA CA 92592-3053**

Your Financial Advisor (LU04):

SANDRA WHEELER
Telephone: (805) 783-2921

Office Serving Your Account:

999 MONTEREY ST. STE. 360
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

This issue of Investment Strategist contains a wealth of useful information, including a primer on inflation, retirement plan changes for 2022, and tips on how to postpone or reduce your RMDs. Contact your Financial Advisor to learn more.

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.

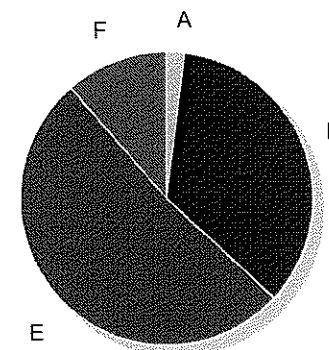
PORTFOLIO SUMMARY	December 31	November 30
Net Cash Equivalents **	50,798.74	51,329.56
Net Portfolio Assets held at Stifel	2,427,187.72	2,436,840.84
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,477,986.46	\$2,488,170.40
YOUR CHANGE IN PORTFOLIO VALUE	December 31	November 30
Net Cash Flow (Inflows/Outflows) ²	-894.58	-4,385.18
Securities Transferred In/Out		
Income and Distributions	633.55	5,187.27
Change in Securities Value	-9,922.91	-5,086.98
Net Change in Portfolio Value	-\$10,183.94	-\$4,284.89

** 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

	Value on	Percentage of
	December 31, 2021 (\$)	your account
A Net Cash Equivalents**	50,798.74	2.05%
D Fixed Income-Muni	863,306.65	34.84%
E Fixed Income-Other	1,282,950.97	51.77%
F Mutual Funds	280,930.10	11.34%
Total Assets	\$2,477,986.46	100.00%



1 1 1 D355971 SSNO001002

**TEMECULA PUBLIC CEMETERY
DIST ENDOWMENT INTEREST
41911 C ST
TEMECULA CA 92592-3053**

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

Office Serving Your Account:
999 MONTEREY ST. STE. 360
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.

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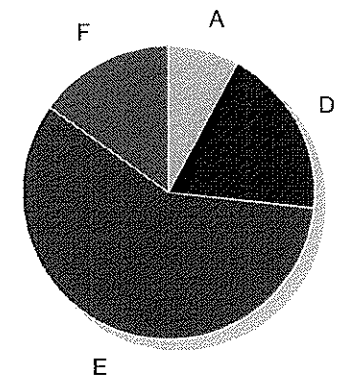
STIFEL PRESTIGE® ACCOUNT STATEMENT

PORTFOLIO SUMMARY	December 31	November 30
Net Cash Equivalents **	69,122.78	15,773.19
Net Portfolio Assets held at Stifel	810,857.08	863,013.74
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$879,979.86	\$878,786.93
YOUR CHANGE IN PORTFOLIO VALUE	December 31	November 30
Net Cash Flow (Inflows/Outflows) ²	894.58	4,385.18
Securities Transferred In/Out		
Income and Distributions	2,586.01	1,214.53
Change in Securities Value	-2,287.66	-2,002.45
Net Change in Portfolio Value	\$1,192.93	\$3,597.26

** 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

	Value on	Percentage of
	December 31, 2021 (\$)	your account
A Net Cash Equivalents**	69,122.78	7.86%
D Fixed Income-Muni	166,542.90	18.93%
E Fixed Income-Other	511,533.24	58.13%
F Mutual Funds	132,780.94	15.09%
Total Assets	\$879,979.86	100.00%



A1 Monthly Revenues
July 2021-June 2022

<u>FYE 06/30/22</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
Single		-	11,000.00	2,000.00	-	5,000.00
Single End		-	4,500.00	1,500.00	-	2,000.00
Single/Dual		-	3,000.00	-	3,000.00	-
S/D End		-	1,000.00	-	1,000.00	-
Dual	21,500.00	4,500.00	17,500.00	9,000.00	8,500.00	4,000.00
Dual End	8,000.00	2,000.00	8,000.00	4,000.00	4,000.00	3,000.00
Collum	-	-	1,600.00	3,100.00	-	400.00
Collum End	-	-	2,200.00	3,100.00	-	600.00
cenofaph	-	-	-	-	-	-
Ground Crem	1,100.00	-	-	-	-	-
G Crem End	1,000.00	-	-	-	-	-
O/C -B	2,950.00	1,950.00	7,950.00	1,500.00	1,800.00	3,900.00
O/C/-C	2,400.00	-	800.00	2,800.00	-	800.00
Vault	220.00	220.00	220.00	440.00	-	1,125.00
Crem Vase	-	-	308.00	308.00	-	154.00
Grave Vase	200.00	100.00	300.00	125.00	75.00	100.00
Set Fee	1,700.00	500.00	3,000.00	1,250.00	1,250.00	1,800.00
Niche	-	-	-	-	-	-
Non-Res	3,000.00	1,500.00	3,000.00	4,500.00	-	3,000.00
Disinter	-	-	-	-	-	-
Graveside	1,000.00	500.00	7,000.00	3,000.00	1,000.00	3,000.00
Engraving	-	230.00	892.00	690.00	-	460.00
2nd End	-	1,000.00	4,000.00	-	-	1,500.00
Handling	100.00	-	-	5,515.00	-	-
Taxes	36.77	28.01	72.47	76.39	6.57	99.23
Labor	1,023.23	631.99	1,459.53	1,015.61	293.43	1,376.77
Total	44,230.00	13,160.00	77,802.00	43,920.00	20,925.00	32,315.00

SDLF



SPECIAL DISTRICT
LEADERSHIP FOUNDATION

December 16, 2021

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

RE: District Transparency Certificate of Excellence Approval

Dear Cindi Beaudet:

Congratulations! Temecula Cemetery District has successfully completed the District Transparency Certificate of Excellence program through the Special District Leadership Foundation (SDLF).

On behalf of the SDLF Board of Directors, I would like to congratulate your district on achieving this important certificate. By completing the District Transparency Certificate of Excellence Program, Temecula Cemetery District has proven its dedication to being fully transparent as well as open and accessible to the public and other stakeholders.

Congratulations and thank you for your dedication to excellence in local government.

Most sincerely,

David Aranda
SDLF Board President