

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)

HAPPY NEW YEAR!

**AGENDA- Estimated Time: 2 Hrs.
January 18, 2024 @ 8:00 a.m.**

REGULAR BOARD MEETING

TEMECULA PUBLIC CEMETERY DISTRICT

**41911 C St, Temecula, Ca 92592
951-699-1630**

1. **CALL TO ORDER:** Trustee Davis @ 8:00AM

2. **FLAG SALUTE :** Trustee Davis

3. **ROLL CALL:**

Chair Davis, Vice Chair Dugan, Trustee Qualm, Trustee Vanderhaak,
Trustee Kelleher, General Manager, Beudet, Administration, Santos

4. **MOTIONS TO EXCUSE:** None

5. **VISITORS:** Angelica Gonzalez, Hector Perez

6. PUBLIC COMMENTS:

Currently, 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. Requests must be submitted in writing or in person prior to the start of the meeting. Every person will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law (Brown Act) all items to be acted on must be posted 72 hours in advance.

7. CLOSED SESSION ITEMS: Attorney Steve Quintanilla

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

8. CONSENT CALENDAR:

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

A. **APPROVAL OF MINUTES**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of November 16, 2023

B. **APPROVAL OF CHECK REGISTERS**

Recommendation: That the Board approves the November-December 2023 Check Register Nos. 101100, 101200 and 101300.

C. **APPROVAL OF BOOKKEEPER REPORT**

Recommendation: That the Board receives and files the October 2023 Bookkeeper Report

9. **ACTION ITEMS:**

A. **Linda S Glau District CPA**

Recommendation: That the Trustees make a motion to accept Linda Glau's 2023-2024 formal contract.

B. **Kubota Backhoe Loader**

Recommendation: The purchase of a new backhoe was not budgeted; the existing backhoe has had many issues and at times would not start. We've replaced every part our mechanic suggested yet this past year we have had to rent backhoes to open and close scheduled graves. The backhoe is expected to be delivered by June.

C. **General Managers 2023-2024 Contract**

Recommendation: The manager received a performance review in November. A merit increase was given, and a new contract for Fiscal Year 2023-2024 was submitted by the districts legal counsel. Motion to approve.

10. FINANCIAL REPORTS:

- A. December 2023 Balance Sheet
- B. December 2023 Profit and Loss- Budget not entered.
- C. December 2023 Stifel Investments; principal and interest

11. GENERAL MANAGERS REPORTS:

- A. December 2023 Revenues
- B. December 2023 Inventory
- C. December Burial Calendar
- D. Outside office and wrought iron renovation completed
- E. 700 Forms to be completed.

12. FISCAL YEAR 2023-2024 SUBCOMMITTEES-

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

13. ITEMS FOR FUTURE TRUSTEE AGENDAS

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

14. ADJOURNMENT:

1st Motion:

2nd Motion:

All in Favor:

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, February 15, 2024, at 8:00 a.m.

POSTED November 12, 2023

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

www.temeculacemetery.org

To whom it may concern,

My name is Maria González and my son Raul Perez González was laid to rest in the Garden of memories. My other son and I would like to attend the next meeting that the cemetery holds to discuss the placement of my son's bench. thanks

* This is my third notice.
the first one was october.

**AGENDA- Estimated Time: 2 Hrs.
November 16, 2023 @ 8:00 a.m.**

MINUTES

TEMECULA PUBLIC CEMETERY DISTRICT

**41911 C St, Temecula, Ca 92592
951-699-1630**

1. CALL TO ORDER: Trustee Davis @ 8:00 AM

2. FLAG SALUTE : Trustee Davis@ 8 :01AM

3 ROLL CALL: All Present

Chair Davis, Vice Chair Dugan, Trustee Qualm, Trustee Vanderhaak,
Trustee Kelleher, General Manager, Beaudet, Administration, Santos, Legal Counsel
Quintanilla

4 MOTIONS TO EXCUSE: None

5 VISITORS: Angelica Gonzalez, Hector Perez- Did not appear, 2nd request to come before the BOT, no call to cancel and did not appear both October and November. The Board Chair will send them a response to their request in writing.

A motion was made by Trustee Qualm to move the closed Session to 8:12am, the motion was seconded by Trustee Vanderhaak and passed with a 5/0 vote.

6 PUBLIC COMMENTS:

Currently, 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. Requests must be submitted in writing or in person prior to the start of the meeting. Every person will be allowed [REDACTED] to address the Board of Trustees; in accordance with State Law (Brown Act) all items to be acted on must be posted 72 hours in advance.

7 CONSENT CALENDAR: A motion was made by Trustee Dugan to accept the consent calendar as presented, the motion was seconded by Trustee Kelleher and passed with a 5/0 vote.

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

A. APPROVAL OF MINUTES

Recommendation: That the Board approve the minutes of the Regular Board Meeting of October 19, 2023

B. APPROVAL OF CHECK REGISTERS

Recommendation: That the Board approves the October 2023 Check Register Nos. 101100, 101200 and 101300.

C. APPROVAL OF BOOKKEEPER REPORT

Recommendation: That the Board receives and files the October 2023 Bookkeeper Report

8 ACTION ITEMS:

- A. **December Board Meeting:** A motion was made by Trustee Vanderhaak to go dark in December and resume January 18, 2024, the motion was seconded by Trustee Keller and passed with a 5/0 vote

Recommendation: That the Trustees make a motion to go dark in December unless there is business to be acted on.

- B. **California Class:**A motion was made by Trustee Dugan to move 2,435,983.59 from our ACO fund with the Riverside County Controllers office to California Class Money Market, The motion was seconded by Trustee Qualm and passed with a 5/0 vote.

Recommendation: That the Trustees review and consider placing our ACO income with this investment firm.

- C. **California Association of Public Cemeteries- Annual Conference:** A motion was made by Trustee Vanderhaak to register for the CAPC conference, but not pay the guest meal charges rather go out to eat somewhere less expensive, the motion was seconded by Trustee Qualm and passed with a 5/0 vote.

Recommendation: That the Trustees let the manager know who will be attending along with their guest. Discuss meals.

- D. **Temecula Chamber of Commerce- Member Appreciation Night:** Trustee Davis, Trustee Kelleher and General Manager Beaudet will be representing the District.

Recommendation: That the Trustees let the manager know who will be attending along with their guest.

9. **FINANCIAL REPORTS:** A motion was made by Trustee Kelleher to receive and file the October Finances, the motion was seconded by Trustee Vanderhaak and passed with a 5/0 vote.

- A. October 2023 Balance Sheet
- B. October 2023 Profit and Loss- Budget not entered.
- C. October 2023 Stifel Investments; principal and interest

10. GENERAL MANAGERS REPORTS: Received

- A. October 2023 Revenues
- B. October 2023 Inventory
- C. October Burial Calendar

11. FISCAL YEAR 2023-2024 SUBCOMMITTEES-

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

12. ITEMS FOR FUTURE TRUSTEE AGENDAS

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

13. CLOSED SESSION ITEMS: Steve Quintanilla, Conference Call

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. Public Employee Performance Evaluation

(Pursuant to Government Code Section #54957)

Title: District Manager

A motion was made by Trustee Vanderhaak to exit the closed session at 9:07 am, the motion was seconded by Trustee Dugan and passed with a 5/0 vote.

Closed Session Reports: Nothing to report.

14. ADJOURNMENT: 9:44 am

1st Motion: Trustee Dugan

2nd Motion: Trustee Kelleher

All in Favor: 5/0

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, January 18, 2024, at 8:00 a.m.

Temecula Public Cemetery District

1/10/2024 1:40 PM

Register: 101100 · US Bank Checking

From 11/01/2023 through 12/31/2023

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2023	9031	American Mini Storage	201100 · Accounts Pay...	November	115.00	X		36,614.81
11/06/2023	9032	EcoFert Inc	201100 · Accounts Pay...	5778	515.00	X		36,099.81
11/06/2023	9033	Lawnscap Systems I...	201100 · Accounts Pay...	441397	1,738.00	X		34,361.81
11/06/2023	9034	Protection One (corp)	201100 · Accounts Pay...	152581228	249.58	X		34,112.23
11/06/2023	9035	Prudential Overall Su...	201100 · Accounts Pay...	Sept	174.48	X		33,937.75
11/06/2023	9036	Streamline	201100 · Accounts Pay...	7235D26B-0037	63.00	X		33,874.75
11/06/2023	9037	United Staffing Asso...	201100 · Accounts Pay...	228333	1,023.17	X		32,851.58
11/06/2023	9038	Cindi Beaudet	201100 · Accounts Pay...	October MILE...	91.70	X		32,759.88
11/06/2023	110523	Metlife	201100 · Accounts Pay...	KMO5754034-...	26.70	X		32,733.18
11/06/2023	110923	CalPers 457 Plan	201100 · Accounts Pay...	pay period 11/10	1,427.98	X		31,305.20
11/06/2023	111123	Downs Energy	201100 · Accounts Pay...	CL-12715	245.67	X		31,059.53
11/06/2023			101200 · US Bank Pay...	Funds Transfer	10,591.09	X		20,468.44
11/08/2023		Compass HR	525030 · Compass HR ...	Withdrawn fro...	225.00	X		20,243.44
11/08/2023	Audit JE 8		515100 · Life Insuranc...	Automatic with...	35.64	X		20,207.80
11/10/2023			101100G · Cash - Gen...	Deposit		X	85,051.86	105,259.66
11/12/2023			523290 · Bank Charges	Service Charge	21.00	X		105,238.66
11/14/2023	9039	Cherry Santos	201100 · Accounts Pay...	Mileage and m...	550.29	X		104,688.37
11/17/2023	9040	California Assoc of P...	201100 · Accounts Pay...	Annual Confer...	3,324.00	X		101,364.37
11/17/2023	9041	CR&R Incorporated	201100 · Accounts Pay...	00145-8028	401.13	X		100,963.24
11/17/2023	9042	Crowne Hill Consulti...	201100 · Accounts Pay...	17666	530.68	X		100,432.56
11/17/2023	9043	Frigid Fluid Co	201100 · Accounts Pay...	277470	61.40	X		100,371.16
11/17/2023	9044	Linda Glau CPA	201100 · Accounts Pay...	November	665.50	X		99,705.66
11/17/2023	9045	PureRite Drinking W...	201100 · Accounts Pay...	310973	128.29	X		99,577.37
11/17/2023	9046	RJM Design Group I...	201100 · Accounts Pay...	36040	6,219.65	X		93,357.72
11/17/2023	9047	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	632.58	X		92,725.14
11/17/2023	9048	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	258.56	X		92,466.58
11/17/2023	9049	Streamline	201100 · Accounts Pay...	7235D26B-0037	63.00	X		92,403.58
11/17/2023	9050	Temecula Valley Cha...	201100 · Accounts Pay...	9623-Chamber ...	455.00	X		91,948.58
11/17/2023	9051	United Staffing Asso...	201100 · Accounts Pay...	228806/229139	1,853.28	X		90,095.30
11/17/2023			101200 · US Bank Pay...	Funds Transfer	10,008.05	X		80,087.25
11/20/2023	112423	CalPers 457 Plan	201100 · Accounts Pay...	pay period 11/24	1,430.20	X		78,657.05
11/30/2023	9052	AT&T Mobility	201100 · Accounts Pay...	287328075503	144.95	X		78,512.10
11/30/2023	9053	GEO Soils Inc	201100 · Accounts Pay...		2,672.50	X		75,839.60
11/30/2023	9054	Home Depot Credit S...	201100 · Accounts Pay...	5031087	140.17	X		75,699.43
11/30/2023	9055	South County Pest C...	201100 · Accounts Pay...	028-9661	46.00	X		75,653.43
11/30/2023	9056	United Staffing Asso...	201100 · Accounts Pay...	229383/229780	1,528.18	X		74,125.25
11/30/2023	9057	Verizon Wireless	201100 · Accounts Pay...	9631940076	212.38	X		73,912.87
11/30/2023	113023	Downs Energy	201100 · Accounts Pay...	CL-15734	189.79	X		73,723.08
11/30/2023	120123	Metlife	201100 · Accounts Pay...	KMO5754034-...	26.70	X		73,696.38
11/30/2023	121023	California Public Em...	201100 · Accounts Pay...	7490021932 ...	2,995.41	X		70,700.97

Temecula Public Cemetery District

1/10/2024 1:40 PM

Register: 101100 · US Bank Checking

From 11/01/2023 through 12/31/2023

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2023	9059	Streamline	201100 · Accounts Pay...	7235D26B-0038	63.00	X		70,637.97
12/01/2023			101200 · US Bank Pay...	Funds Transfer	11,189.33	X		59,448.64
12/04/2023			700020 · Prop Tax Cur...	VOID: Deposit		X	0.00	59,448.64
12/04/2023	9060	American Mini Storage	201100 · Accounts Pay...	December	115.00	X		59,333.64
12/04/2023	9061	Crowne Hill Consulti...	201100 · Accounts Pay...	17613	413.40	X		58,920.24
12/04/2023	9062	EcoFert Inc	201100 · Accounts Pay...	5808	515.00	X		58,405.24
12/04/2023	9063	Law Offices Of Quin...	201100 · Accounts Pay...	2444	405.00	X		58,000.24
12/04/2023	9064	US Bank	201100 · Accounts Pay...	November	2,421.16	X		55,579.08
12/04/2023	9065	Wildlife Control Ser...	201100 · Accounts Pay...	WL3659	500.00	X		55,079.08
12/04/2023	120223	Compass HR	201100 · Accounts Pay...	3224	225.00	X		54,854.08
12/05/2023	9066	Cherry Santos	201100 · Accounts Pay...	Mileage and m...	5.98	X		54,848.10
12/08/2023	Audit JE ...		515100 · Life Insuranc...	Automatic with...	35.64	X		54,812.46
12/12/2023			101100G · Cash - Gen...	Deposit		X	51,946.63	106,759.09
12/12/2023			523290 · Bank Charges	Service Charge	21.00	X		106,738.09
12/13/2023	9068	Brown Family Servic...	201100 · Accounts Pay...	2103	300.00	X		106,438.09
12/13/2023	9069	CR&R Incorporated	201100 · Accounts Pay...	0014-63659	401.13	X		106,036.96
12/13/2023	9070	Crowne Hill Consulti...	201100 · Accounts Pay...	17719-17718-1...	1,466.32	X		104,570.64
12/13/2023	9071	CSDA	201100 · Accounts Pay...	Membership	2,482.00	X		102,088.64
12/13/2023	9072	Ewing Irrigation Pro...	201100 · Accounts Pay...	21177557	12.30	X		102,076.34
12/13/2023	9073	Hank's Hardware & ...	201100 · Accounts Pay...	6960	244.18	X		101,832.16
12/13/2023	9075	Protection One (corp)	201100 · Accounts Pay...	152929020	249.58	X		101,582.58
12/13/2023	9076	PureRite Drinking W...	201100 · Accounts Pay...	313157	58.58	X		101,524.00
12/13/2023	9077	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	514.06	X		101,009.94
12/13/2023	9078	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	258.56	X		100,751.38
12/13/2023	9079	Temecula Valley Pip...	201100 · Accounts Pay...	632401	161.34	X		100,590.04
12/13/2023	9080	United Staffing Asso...	201100 · Accounts Pay...	23054	1,023.17	X		99,566.87
12/18/2023	9081	AT&T Mobility	201100 · Accounts Pay...	287328075503	48.58	X		99,518.29
12/18/2023	9082	Law Offices Of Quin...	201100 · Accounts Pay...	VOID: 2444		X		99,518.29
12/18/2023	9083	United Staffing Asso...	201100 · Accounts Pay...	230358	411.84	X		99,106.45
12/18/2023	9084	Agape Construction I...	201100 · Accounts Pay...	Cemetery Impr...	1,405.00	X		97,701.45
12/18/2023	9085	Wildlife Control Ser...	201100 · Accounts Pay...	WL3643	500.00	X		97,201.45
12/18/2023	011024	California Public Em...	201100 · Accounts Pay...	7490021932 ...	4,162.35	X		93,039.10
12/18/2023	120823	CalPers 457 Plan	201100 · Accounts Pay...	pay period 12/08	1,451.00	X		91,588.10
12/18/2023	122223	CalPers 457 Plan	201100 · Accounts Pay...	pay period 12/22	1,458.38	X		90,129.72
12/18/2023			101200 · US Bank Pay...	Funds Transfer	10,639.53	X		79,490.19
12/01/2023	9058	Prudential Overall Su...	201100 · Accounts Pay...	November	217.25			79,206.62
12/05/2023	9067	Cindi Beaudet	201100 · Accounts Pay...	November MIL...	75.68			79,130.94
12/13/2023	9074	Linda Glau CPA	201100 · Accounts Pay...	December	453.75			78,677.19
12/28/2023	9086	Asco Pacific	201100 · Accounts Pay...	71653	2,282.06			76,395.13
12/28/2023	9087	Brown Family Servic...	201100 · Accounts Pay...	2111	288.87			76,106.26

Temecula Public Cemetery District

1/10/2024 1:40 PM

Register: 101100 · US Bank Checking

From 11/01/2023 through 12/31/2023

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
12/28/2023	9088	Home Depot Credit S...	201100 · Accounts Pay...	8024427	312.14		75,794.12
12/28/2023	9089	RJM Design Group I...	201100 · Accounts Pay...	36130	2,425.80		73,368.32
12/28/2023	9090	Verizon Wireless	201100 · Accounts Pay...	963-9943512	220.04		73,148.28
12/28/2023	010124	Metlife	201100 · Accounts Pay...	KMO5754034-...	64.20		73,084.08
12/28/2023	010224	Downs Energy	201100 · Accounts Pay...	CL-19919	191.29		72,892.79

Temecula Public Cemetery District

1/10/2024 1:41 PM

Register: 101200 · US Bank Payroll
 From 11/01/2023 through 12/31/2023
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2023			101100 · US Bank Che...	Funds Transfer		X	10,591.09	16,588.11
11/10/2023	JE 21113		510040 · Regular Salar...	Bank Draft Am...	7,306.53	X		9,281.58
11/10/2023	JE 21113		510040 · Regular Salar...	Bank Draft Am...		X		9,281.58
11/10/2023	JE 21113		510040 · Regular Salar...	Bank Draft Am...	3,112.23	X		6,169.35
11/10/2023	JE 21113		510040 · Regular Salar...	Monthly charg...	172.33	X		5,997.02
11/17/2023			101100 · US Bank Che...	Funds Transfer		X	10,008.05	16,005.07
11/20/2023	2	Paychex	656000 · Payroll Expe...	Electronic Wit...	128.00	X		15,877.07
11/24/2023	Audit JE 9		510040 · Regular Salar...	Bank Draft Am...	6,814.37	X		9,062.70
11/24/2023	Audit JE 9		510040 · Regular Salar...	Bank Draft Am...		X		9,062.70
11/24/2023	Audit JE 9		510040 · Regular Salar...	Bank Draft Am...	3,062.77	X		5,999.93
11/24/2023	Audit JE 9		510040 · Regular Salar...	Monthly charg...	130.91	X		5,869.02
12/01/2023			101100 · US Bank Che...	Funds Transfer		X	11,189.33	17,058.35
12/08/2023	Audit JE ...		510040 · Regular Salar...	Bank Draft Am...	7,722.43	X		9,335.92
12/08/2023	Audit JE ...		510040 · Regular Salar...	Bank Draft Am...		X		9,335.92
12/08/2023	Audit JE ...		510040 · Regular Salar...	Bank Draft Am...	3,301.57	X		6,034.35
12/08/2023	Audit JE ...		510040 · Regular Salar...	Monthly charg...	165.33	X		5,869.02
12/18/2023			101100 · US Bank Che...	Funds Transfer		X	10,639.53	16,508.55
12/20/2023	3	Paychex	656000 · Payroll Expe...	Electronic Wit...	128.00	X		16,380.55
12/24/2023	Audit JE ...		510040 · Regular Salar...	Bank Draft Am...	6,619.64	X		9,760.91
12/24/2023	Audit JE ...		510040 · Regular Salar...	Bank Draft Am...	3,181.52	X		6,579.39
12/24/2023	Audit JE ...		510040 · Regular Salar...	Bank Draft Am...	695.94	X		5,883.45
12/24/2023	Audit JE ...		510040 · Regular Salar...	Monthly charg...	142.43	X		5,741.02

Temecula Public Cemetery District

1/10/2024 1:43 PM

Register: 101300 · US Wash Account

From 11/01/2023 through 12/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/08/2023	5066	Alessandro Sacco	-split-		166.46	X		9,561.50
11/13/2023			116137 · Miscellaneou...	Deposit		X	82.00	9,643.50
11/29/2023			100499 · Revenues to ...	Deposit		X	8,200.00	17,843.50
11/29/2023			-split-	Deposit		X	15,650.00	33,493.50
11/29/2023			100499 · Revenues to ...	Deposit		X	550.00	34,043.50
11/29/2023	5067	County of Riverside ...	-split-	November 30, ...	24,400.00	X		9,643.50
12/28/2023			-split-	Deposit		X	20,650.14	30,293.64
12/28/2023	5068	County of Riverside ...	-split-	December 202...	20,283.54			10,010.10

Date: 12/07/23 *Cindi Glau*

Remote Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- Reconcile four County Cash Accounts Statements – Not Yet Available
- Enter Property Taxes - Code Deposits as Necessary – County Cash not yet available
- 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.
 9038-9066

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

Number	Date	Payee	Amount	Memo	2nd Sig
9040	11/17/2023	CA Assoc of Pub Cemeter	3,324.00	Annual Conference	yes
9046	11/17/2023	RJM Design Group	6,219.65	New Property	yes
9053	11/30/2023	Geo Soils Inc.	2,627.50	New Property	yes

X Verify all checks to the GM have two signatures.

Number	Date	Payee	Amount	Memo	2nd Sig
9038	11/6/2023	Cindi Beaudet	91.70	Private Mileage October	Yes
9067	12/5/2023	Cindi Beaudet	75.66	Private Mileage November	Yes

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

Confirm Proper Endowment Income figure booked. \$4000

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.

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.

On the Profit and Loss – Show only the Year to Date and Annual Budget Figures. Check Pagination.

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

Items to note, Open items: Some financial statement items were not completed this month as the Bookkeeper has broken her foot and is unable to sit in her office for quite enough time. These items do not impact internal control. We will complete these tasks next month.

Date: 01/09/24

Cinda Glau

Remote Tasks Performed:

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

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

- X Verify check sequence is intact.
9067-9102

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

Number	Date	Payee	Amount	Memo	2nd Sig
9102	1/4/2024	US Bank	4,132.40	Credit Card	yes

X Verify all checks to the GM have two signatures.

Number	Date	Payee	Amount	Memo	2nd Sig
9101	1/4/2024	Cindi Beaudet	54.69	Mileage Dec	yes

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

X Confirm Proper Endowment Income figure booked. 3500

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. No Cash Subledgers yet
- X Update Wash Account Analysis.
- X Update Prepaid subledger and validate QB information.
- X Read Agenda and Minutes of the previous Board Meeting – None – District was dark in

December

*Prepare and file Forms 1099/1096

*Support GM with payroll issues

Linda S. Glau, CPA
Accounting and Tax Services

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

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

January 3, 2024

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

Dear Cindi,

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

I will perform the following services:

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

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

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

I will work with to create accurate financial statements for the fiscal year ending June 30, 2024.

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

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

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

We have agreed that my fees for the above services will be charged at a rate of \$132 per hour. We estimate the total cost to be approximately \$9500 per year. My invoices for these fees will be submitted to you on an 'as worked' basis and are payable upon presentation. I may suspend work if your account becomes 30 days or more overdue and work will not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, you will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket expenditures through the date of completion.

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

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

Sincerely,



Linda S. Glau, CPA

Accepted and agreed to:

Temecula Public Cemetery District

Date

B013



Quote Page 1 of
Quote Number: 615130
Effective Date: 12/19/2023
Valid Through: 12/31/2023

Ship To

Kubota Dealer

Bill To

Temecula Public Cemetery
Cindi Beaudet
41911 C Street
Temecula, CA 92592
Work: (951) 541-8736
cindi@temeculacemetery.org

Glenn B. Dorning, Inc.
1744 E. Holt Blvd
Ontario, CA 91761
Bob Laverty
Phone: (714) 402-2667
Email: bob@gborning.com

Temecula Public Cemetery
Cindi Beaudet
41911 C Street
Temecula, CA 92592
Work: (951) 541-8736
cindi@temeculacemetery.org

L47TLB - L47, Loader, Backhoe



Description	Manufacturer	Model #	Qty	MSRP	Price Each	Total
L47, Loader, Backhoe	Kubota	L47TLB	1	\$67,608.00	\$55,190.20	\$55,190.20 ↑
F-TIRE 27x10.50-15 R3 Turf Sp Titan Whl		ALR9497	2	\$507.00	\$413.88	\$827.76
R-TIRE 16.5L-16.1 I2 Firestone (ANS)Farm		ALR9449	2	\$808.00	\$659.59	\$1,319.18
Q.A. COUPLER / BT1400(V) /BT1000B(V)	Kubota	K7543A	1	\$1,571.00	\$1,218.33	\$1,218.33
72" QC HEAVY DUTY ROUND BACK BKT/L47 PNF	Kubota	TL1765A	1	\$1,348.00	\$1,100.41	\$1,100.41
BOLT ON CUTTING EDGE FOR / TL1765A PNF	Kubota	TL1748A	1	\$286.00	\$233.47	\$233.47
HYDRAULIC CYLINDER GUARD PNF	Kubota	BT2382	1	\$214.00	\$174.69	\$174.69
36" CEMETARY BUCKET PNF	Kubota	K7546	1	\$2,371.00	\$1,838.73	\$1,838.73
PLASTIC TOOL BOX/L39/L45/L48/M59 TLB PNF	Kubota	L9476A	1	\$111.00	\$90.61	\$90.61

*Customer pick up-delivery available at additional charge. Includes the first 50 Hour service labor at no-charge, you pay for parts and travel time (if requested). Includes operator orientation, 2 keys, operators manuals with warranty forms etc.

Kubota Disclaimer

Sales quote can only be provided by a participating Kubota dealer. Only Kubota and Kubota performance-matched Allied equipment are eligible. Inclusion of ineligible equipment may result in a higher blended APR. Stand Alone Kubota or Allied implements and attachments/accessories are subject to stand alone programs. Financing is available through Kubota Credit Corporation, U.S.A.; subject to credit approval. Program eligibility requirements are subject to change without notice and may be withdrawn without notice. Some exceptions apply. See dealer or go to KubotaUSA.com for more information.



Quote Page 2 of
Quote Number: 615130
Effective Date: 12/19/2023
Valid Through: 12/31/2023

Cash Details

Equipment Total	\$61,993.38
Dealer Assembly	\$303.75
Factory Assembly	\$775.00
Freight	\$737.50
PDI	\$250.00
L47-2YR Orange Protection Program	\$1,400.00
DOC Fee-\$95, Tire Taxes-\$7	\$102.00
2' square metal plates welded to outriggers	\$375.00
Delivery	\$500.00
Tax	\$5,760.53
Cash Sale Price	\$72,197.16

*Customer pick up-delivery available at additional charge. Includes the first 50 Hour service labor at no-charge, you pay for parts and travel time (if requested). Includes operator orientation, 2 keys, operators manuals with warranty forms etc.

Kubota Disclaimer

Sales quote can only be provided by a participating Kubota dealer. Only Kubota and Kubota performance-matched Allied equipment are eligible. Inclusion of ineligible equipment may result in a higher blended APR. Stand Alone Kubota or Allied implements and attachments/accessories are subject to stand alone programs. Financing is available through Kubota Credit Corporation, U.S.A.; subject to credit approval. Program eligibility requirements are subject to change without notice and may be withdrawn without notice. Some exceptions apply. See dealer or go to KubotaUSA.com for more information.



Loader / Landscaper Series

L47TLB

*** EQUIPMENT IN STANDARD MACHINE ***

DIESEL ENGINE

Model # V2403-CR-E4
Tier 4 Final Certified
4 Cyl., 148.5 cu. in.
47.1 HP Gross (SAE J1995)
44.7 HP Net (SAE J1349)
33.0 PTO HP
@ 2700 Eng. rpm
Direct Injection
Charging Output 45 Amps
12 V - 80 Amp Hour Battery
Dual Element Air Cleaner w/ cyclone
Precleaner

HYDRAULICS

Open Center – Gear Type
Total Pump Capacity 25.0 gpm
Includes Power Steering
Front /Rear Remotes 11.8 gpm
BH Boom Swing Pump 6.6 gpm
Cat I 3-Point Hitch (Linkage Opt.)
24" Behind 2756 lbs.
@ Lift Points 3860 lbs.
Position Control

FRONT AXLE

Bevel Gear, 4WD
Hydrostatic Power Steering
Cast Iron - Heavy Duty
Tread Spacing, Nonadjustable

DRIVE TRAIN

HST Plus
3 Ranges
Low-Medium-High
Maximum Travel Speed 14.1 mph
Rear Differential Lock
Mechanical, Multiple Wet Disc
Brakes
4 Wheel Drive

DIMENSIONS

Transport Length 234"
Width 71.2"
Height to ROPS top 95.1"
Wheelbase 72.5"
Ground Clearance 14.4"

POWER TAKE OFF

Hydraulic Independent Rear PTO
Running 540 rpm @ 2590 Eng. RPM
SAE – 1-3/8, 6 splines

SAFETY EQUIPMENT

Four Post ROPS / FOPS
Deluxe Seat w/retractable Seat Belt
Safety Start Switches
Electric Key Shut-Off
Parking Brake
SMV Sign

FLUID CAPACITY

Fuel Tank 17.7 gal.
Crankcase 8.7 qts.
Engine Coolant 8.7 qts.
Transmission and
Hydraulics 12.2 gal.
Front Axle Case 7.4 qts.

LIGHTING

2 Halogen Headlight / Work Lights
2 Halogen Rear Work Lights
2 Tail Lights / Turn Signals

INSTRUMENTS

IntelliPanel™
Lighted Communications Symbols
Digital Display with Tachometer,
Travel Speed, PTO Speed,
Warnings, Maintenance Alerts,
On-board Diagnostics

REAR AXLE

Heavy Duty Axle w/ Differential Lock
Helical gear final drives
Multiple Wet Disc Brakes

STANDARD EQUIPMENT

Four 55 W Halogen Work Lights
Electronic HST Transmission
Backhoe Crawling Mode
Full Flat Floor
Cast Steel Brake Pedal
Walk-through Step
Seat with Arm Rests
Seat Pivots In Place
Backup Alarm
Horn
Slanted Hood & Loader Arms
2 Lever Style Quick Coupler
Hydraulic Self-Leveling Loader
Braceless Loader Frame
Protected Hydraulic Hoses &
Pipes
Bucket Level Indicator
Boom Lock
Arch Type Backhoe Boom
Independent Boom Swing Pump
Protected Hydraulic Hoses &
Pipes
Thumb Bracket
Improved Inching Performance
High Quality Hydraulic Cylinders

Temecula Public Cemetery District
Balance Sheet
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	72,892.79	38,037.89	
101200 · US Bank Payroll	5,741.02	12,939.28	
101300 · US Wash Account	10,010.10	9,063.16	
101100C · Cash -Accumulative Outlay Fund	2,456,786.09	1,588,620.97	
101100E · Cash - Endowment Fund	56,857.04	162,380.33	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,132,606.73	1,678,195.06	
Total Checking/Savings	3,735,073.77	3,489,416.69	245,657.08
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,536,997.92	2,323,160.46	
102220 · Stifel Endowment Interest	995,220.93	885,976.55	
Total 102200 · Stifel Investments	3,532,218.85	3,209,137.01	323,081.84
112011 · Inventory Asset	182,883.00	185,896.00	
102100 · Taxes Receivable	0.00	-10,677.30	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	15,724.64	12,759.83	
116100I · Interest Receivable - End Int	6,273.61	6,548.20	
Total 116100 · Interest Receivable	21,998.25	19,308.03	
117000 · PrePaid Expenses	19,334.97	16,867.11	
Total Other Current Assets	3,756,435.07	3,420,530.85	
Total Current Assets	7,491,508.84	6,909,947.54	581,561.30
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-6,525.32	-4,893.99	
191000 · Future Cemetery Property	4,439,897.10	4,178,576.42	
191100 · Buildings and Improvements	318,605.07	318,605.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	189,489.32	188,322.08	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	54,338.37	22,079.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-184,821.50	-166,004.34	
198400 · Accumulated Depr - Struct/Imp	-271,506.27	-255,214.97	
198500 · Accum Depr - Equipment	-159,150.40	-163,194.07	
198800 · Accum Depr- Grnd Imp	-6,875.52	-5,473.71	
198900 · Accum Depr-Pav 15	-58,416.02	-51,238.02	
Total Fixed Assets	4,924,303.88	4,670,833.02	253,470.86
TOTAL ASSETS	12,415,812.72	11,580,780.56	835,032.16

Temecula Public Cemetery District
Balance Sheet
 As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-3,035.59	2,527.33	
Total Accounts Payable	-3,035.59	2,527.33	
Other Current Liabilities			
212200 · Accrued Vacation Pay	22,686.79	7,137.16	
Total Other Current Liabilities	22,686.79	7,137.16	
Total Current Liabilities	19,651.20	9,664.49	
Total Liabilities	19,651.20	9,664.49	
Equity			
36001 · Net Investments in Cap Assets	3,309,357.00	3,309,357.00	
36002 · Endowment Care Corpus	2,635,110.00	2,635,110.00	
36003 · Endowment Care Earnings	821,514.00	821,514.00	
36004 · Unrestricted Earnings ACO Fund	2,930,348.00	2,930,348.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	882,307.00	
325100G · Unreserved Fund Balance - Gen	280,455.17	280,455.17	
390000 · Retained Earnings	1,270,905.28	471,796.77	
Net Income	266,165.07	240,228.13	
Total Equity	12,396,161.52	11,571,116.07	825,045.45
TOTAL LIABILITIES & EQUITY	12,415,812.72	11,580,780.56	835,032.16

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2023

	<u>Jul - Dec 23</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	236,535.23	680,000.00
701020 · Prop Tax Current Unsecured	37,745.86	30,000.00
703000 · Prop Tax Prior Unsecured	0.00	900.00
704000 · Prop Tax Curr Supplemental	0.00	24,000.00
705000 · Prop Tax Prior Supplemental	0.00	8,000.00
706000 · Teeter Settlement	0.00	8,500.00
707000 · RDV Apportionment	0.00	110,600.00
752800 · CA-Homeowners Tax Relief	884.01	3,000.00
770100 · Property Tax - SBE	0.00	15,000.00
770102 · Other Taxes	113.98	0.00
Total 700001 · Property Taxes	275,279.08	880,000.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	7,288.67	10,000.00
740023 · Interest - Stifel	56,816.96	75,900.00
740020G · Interest on General Fnd at Cnty	22,545.46	17,800.00
740020E · Interest on Endow Fnd at County	826.61	1,800.00
740020O · Interest on ACO at County	39,248.46	24,500.00
Total 740020 · Interest and Dividend Income	126,726.16	130,000.00
770001 · Other Revenue		
777700 · Non-Resident Fee Income	18,000.00	40,000.00
770100E · Endowment	29,900.00	110,000.00
777030 · Marker Setting	6,600.00	19,000.00
777031 · Niche Engraving	2,000.00	4,500.00
777040 · Open, Close Fees	27,000.00	49,000.00
777520 · Sale of Lots	64,400.00	70,000.00
777530 · Cremation	9,800.00	40,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	11,300.00	27,000.00
780160 · Vaults, Flower Vases, etc.	5,735.00	20,000.00
781360 · Other Misc. Revenue	762.97	1,000.00
Total 770001 · Other Revenue	175,497.97	380,800.00
Total Income	577,503.21	1,390,800.00
Gross Profit	577,503.21	1,390,800.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2023

	Jul - Dec 23	Annual Budget
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	120,661.75	349,000.00
510330 · Incentive Pay	0.00	4,000.00
510335 · Hazard Pay	0.00	0.00
515100 · Life Insurance Policy	213.84	450.00
Total 510040T · Regular Salaries.	120,875.59	353,450.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	0.00
Total 510320T · Temporary Salaries.	0.00	0.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	9,286.86	25,500.00
551000 · Employee Contributions	751.68	0.00
Total 513000T · Retirement - Miscellaneous	10,038.54	25,500.00
513120T · Retirement - Social Security		
513120 · Social Security	7,695.00	22,500.00
513140 · Medicare Tax	1,799.75	5,500.00
Total 513120T · Retirement - Social Security	9,494.75	28,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	17,215.71	60,500.00
515082 · Vision Insurance	177.44	800.00
515083 · Dental Insurance	1,375.64	4,500.00
Total 515080T · Health Insurance (eer share)	18,768.79	65,800.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	7,749.96	15,500.00
515060 · State Unemployment Ins EDD	0.00	1,500.00
513130 · CA SUI	73.80	2,000.00
515260T · Unemployment Insurance - Other	0.00	0.00
Total 515260T · Unemployment Insurance	7,823.76	19,000.00
Total 510000 · Salaries and Employee Benefits	167,001.43	491,750.00
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	2,445.36	4,400.00
529500 · Electricity	3,717.82	8,000.00
Total 529540T · Utilities	6,163.18	12,400.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 December 2023

	Jul - Dec 23	Annual Budget
524520T · Administrative Expenses		
518160 · Board Stipend	3,450.00	11,250.00
520115 · Uniforms - Replacement Clothing	2,020.56	4,500.00
520230 · Cellular Phone	1,348.97	2,500.00
520705 · Food	85.92	1,000.00
520930 · Insurance - Liability	11,588.04	24,000.00
523100 · Memberships	575.00	3,600.00
523290 · Bank Charges	168.00	300.00
523621 · Subscriptions	2,560.00	4,500.00
523660 · Computer Service	3,448.22	9,000.00
523700 · Office Supplies	2,495.81	6,000.00
523720 · Photocopies	1,222.31	3,800.00
523760 · Postage/Mailing	724.59	1,000.00
523780 · Programs	0.00	2,000.00
523840 · Computer Equip/Software/T1	3,578.37	5,000.00
524520 · County Journal Recording	1,167.57	2,400.00
524530 · Storage Fees	690.00	1,500.00
524540 · Payroll Processing Services	1,968.71	5,240.00
524560 · Auditing	10,500.00	10,500.00
524561 · Accounting	5,475.25	10,200.00
524566 · Temp for e-File	0.00	35,000.00
524800 · Drug Testing/Pre-Employment	0.00	1,000.00
525025 · Legal - General Counsel	555.00	30,000.00
525030 · Compass HR Support	1,352.99	3,000.00
526420 · Advertising	646.00	1,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	0.00	3,000.00
528140 · Conferences and Meetings	11,187.35	30,000.00
528980 · Meals	1,192.01	3,000.00
528990 · Semi-Annual Team Dinner	754.36	5,000.00
529040 · Private Mileage Reimbursement	1,638.25	3,000.00
529050 · Website	454.00	800.00
529550 · Water	641.95	1,600.00
Total 524520T · Administrative Expenses	71,489.23	225,790.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
December 2023

	Jul - Dec 23	Annual Budget
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	5,926.74	15,000.00
522310 · Maint-Building Improvements	37.42	5,000.00
522320 · Maint - Grounds	9,952.59	27,000.00
522360 · Maintenance-Extermination	3,092.00	6,800.00
523250 · Repurchase	200.00	1,500.00
523800 · Engraving Expense	2,489.00	4,000.00
525320 · Security Guard Services	0.00	0.00
525600 · Security	1,497.48	3,000.00
527100 · Fuel	2,203.37	5,000.00
527180 · Operational Supplies	7,859.87	15,000.00
528020 · Inventory	4,727.67	15,000.00
Total 524500T · Operational Expenses.	37,986.14	97,300.00
Total 520000 · Services and Supplies	115,638.55	335,490.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	1,097.08	4,000.00
Total 530000 · Other Charges	1,097.08	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	50,000.00
542060 · Improvements -Building	0.00	15,000.00
542065 · Tree Renovaton	8,500.00	30,000.00
548300 · Office Renovation	0.00	7,500.00
Total 542060T · Cemetery Grounds	8,500.00	102,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	28,344.50	2,500,000.00
Total 540040T · Land, Purchase of Land	28,344.50	2,500,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	25,271.41	35,000.00
Total 546020T · Equipment, etc	25,271.41	95,000.00
Total 540000 · Capital Assets	62,115.91	2,697,500.00
656000 · Payroll Expenses	14,982.52	0.00
Total Expense	360,835.49	3,528,740.00
Net Ordinary Income	216,667.72	-2,137,940.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	0.00	0.00
731100 · Unrealized Gain (Loss) on Invest	49,497.35	0.00
Total Other Income	49,497.35	0.00
Net Other Income	49,497.35	0.00
Net Income	266,165.07	-2,137,940.00

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

Your Financial Advisor (LU04):

SANDRA HEDSTROM WHEELER
Telephone: (805) 783-2921

Office Serving Your Account:

4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

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TRADING TAX LOT RELIEF METHOD: First In, First Out

INVESTOR UPDATE

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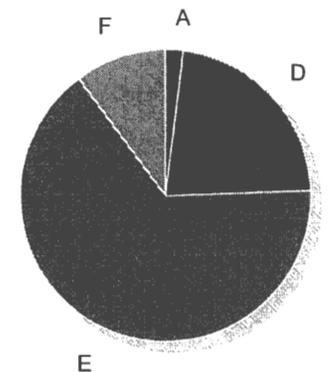
STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY	November 30	October 31
Net Cash Equivalents **	50,727.46	-105.06
Net Portfolio Assets held at Stifel	2,460,858.16	2,487,461.15
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,511,585.62	\$2,487,356.09
YOUR CHANGE IN PORTFOLIO VALUE	November 30	October 31
Net Cash Flow (Inflows/Outflows) ²	-13,386.06	-8,651.96
Securities Transferred In/Out		
Income and Distributions	15,099.41	9,302.68
Change in Securities Value	22,516.18	-2,503.85
Net Change in Portfolio Value	\$24,229.53	-\$1,853.13

** 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 November 30, 2023 (\$)	Percentage of your account
A Net Cash Equivalents**	50,727.46	2.02%
D Fixed Income-Muni	563,277.50	22.43%
E Fixed Income-Other	1,642,501.01	65.40%
F Mutual Funds	255,079.65	10.16%
Total Assets	\$2,511,585.62	100.00%



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41911 C ST
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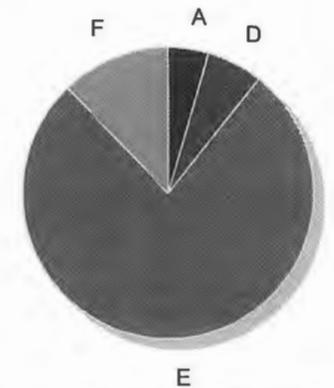
STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY	November 30	October 31
Net Cash Equivalents **	44,391.51	26,874.27
Net Portfolio Assets held at Stifel	932,704.47	921,614.12
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$977,095.98	\$948,488.39
YOUR CHANGE IN PORTFOLIO VALUE	November 30	October 31
Net Cash Flow (Inflows/Outflows) ²	13,386.06	8,651.96
Securities Transferred In/Out		
Income and Distributions	4,539.07	7,152.67
Change in Securities Value	10,682.46	-2,057.26
Net Change in Portfolio Value	\$28,607.59	\$13,747.37

** 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
	November 30, 2023 (\$)	your account
A Net Cash Equivalents**	44,391.51	4.54%
D Fixed Income-Muni	60,555.00	6.20%
E Fixed Income-Other	753,241.23	77.09%
F Mutual Funds	118,908.24	12.17%
Total Assets	\$977,095.98	100.00%



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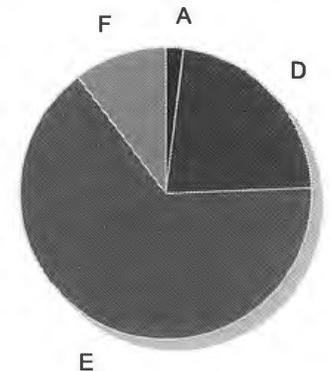
STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY	December 31	November 30
Net Cash Equivalents **	50,007.50	50,727.46
Net Portfolio Assets held at Stifel	2,486,990.42	2,460,858.16
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,536,997.92	\$2,511,585.62
YOUR CHANGE IN PORTFOLIO VALUE	December 31	November 30
Net Cash Flow (Inflows/Outflows) ²	-4,261.11	-13,386.06
Securities Transferred In/Out		
Income and Distributions	4,422.07	15,099.41
Change in Securities Value	25,251.34	22,516.18
Net Change in Portfolio Value	\$25,412.30	\$24,229.53

** 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 December 31, 2023 (\$)	Percentage of your account
A Net Cash Equivalents**	50,007.50	1.97%
D Fixed Income-Muni	567,719.10	22.38%
E Fixed Income-Other	1,656,676.89	65.30%
F Mutual Funds	262,594.43	10.35%
Total Assets	\$2,536,997.92	100.00%





STIFEL ACCOUNT STATEMENT

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

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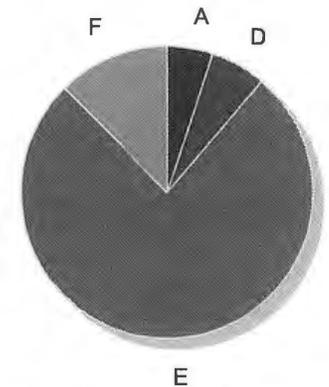
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PORTFOLIO SUMMARY	December 31	November 30
Net Cash Equivalents **	51,170.98	44,391.51
Net Portfolio Assets held at Stifel	944,049.95	932,704.47
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$995,220.93	\$977,095.98
YOUR CHANGE IN PORTFOLIO VALUE	December 31	November 30
Net Cash Flow (Inflows/Outflows) ²	4,261.11	13,386.06
Securities Transferred In/Out		
Income and Distributions	2,922.80	4,539.07
Change in Securities Value	10,941.04	10,682.46
Net Change in Portfolio Value	\$18,124.95	\$28,607.59

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² Does not include cost or proceeds for buy or sell transactions.

YOUR ASSET SUMMARY

	Value on December 31, 2023 (\$)	Percentage of your account
A Net Cash Equivalents**	51,170.98	5.14%
D Fixed Income-Muni	61,134.60	6.14%
E Fixed Income-Other	760,064.54	76.37%
F Mutual Funds	122,850.81	12.34%
Total Assets	\$995,220.93	100.00%



A1 Monthly Revenues
July 2023-June 2024

FYE 06/30/24	July	August	September	October	November	December
Single	3,200.00	-	3,200.00	-	-	-
Single End	2,000.00	-	1,000.00	-	-	-
Single/Dual	0	-	0	0	0	0
S/D End	-	-	-	-	-	-
Dual	10,200.00	9,900.00	11,400.00	5,100.00	10,800.00	10,200.00
	1,000.00	2,000.00	2,000.00	1,000.00	2,000.00	2,000.00
Collum	600.00	1,600.00	1,900.00	1,900.00	1,900.00	-
Collum End	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-
	-	-	-	-	-	-
Ground Crem	-	-	400.00	1,900.00	-	-
	-	-	400.00	1,000.00	-	-
O/C -B	3400	6000	4000	2000	4000	3000
O/C/-C	400.00	1,700.00	1,200.00	700.00	400.00	200.00
Vault	-	870.00	-	-	-	-
Crem Vase	352.30	-	161.80	161.80	-	-
Grave Vase	87.00	140.00	56.00	56.00	84.00	28.00
Set Fee	1,450.00	2,100.00	1,500.00	600.00	900.00	600.00
Niche	-	-	-	-	-	-
Non-Res	4,500.00	7,500.00	3,000.00	1,500.00	-	1,500.00
Disinter	-	-	-	-	-	-
Graveside	2,000.00	2,800.00	2,800.00	1,400.00	1,300.00	1,000.00
Engraving	500.00	250.00	250.00	250.00	500.00	250.00
2nd End	3,000.00	3,000.00	1,000.00	1,000.00	1,000.00	1,500.00
Bench	-	-	-	-	-	-
	-	-	-	-	-	-
Taxes	83.33	88.36	19.06	19.06	7.35	2.45
Labor	532.37	1521.64	393.14	393.14	508.65	169.55
Total	34,305.00	40,470.00	35,680.00	19,980.00	24,400.00	20,450.00

A2Cemetery Property
Fiscal Year 2023-2024

FY+A1:BQ28 06/30/24

	Jul	Aug	Sep	Oct	Nov	Dec
Dual Lower -GM	237	237	236	236	235	235
Dual Upper -GP	321	321	321	320	319	317
Dual/ Single	40	40	39	39	39	39
Dual Manager	25	24	24	24	24	24
Singles	96	96	95	95	95	95



Tier F-1	10	10	10	10	10	10
Tier F-2	24	24	23	22	21	21
Tier F-3	24	24	24	24	24	24
Tier F-4	27	27	27	27	27	27
Tier F-5	10	9	9	9	9	9
Grd Crem	15	15	15	15	15	15
Dual Grd Crem	69	69	69	68	68	68
Cenotaph	46	46	46	46	46	46
Ossuary	326	326	325	325	325	325







Funerals at Temecula Public Cemetery

This calendar includes all funeral services scheduled. Click on any item for more information.

DECEMBER 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29 <u>Jane Kicak</u>	30	1	2
3	4	5	6 <u>Martha Schafer</u>	7	8	9
10	11	12	13	14	15 <u>Carmen Rogoff</u>	16
17	18 <u>Geraldine Jantzen</u>	19 <u>Ronald Moreland</u>	20	21	22 <u>Closed</u>	23
24	25 <u>Closed</u>	26	27	28	29 <u>Closed</u>	30
31						