

**TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING**

**41911 C STREET
TEMECULA, CA 92592**

**October 15, 2020 @ 8:00 a.m.
Teleconferenced
Government Code #54953(b)**

AGENDA- Estimated Time: 3 Hrs.

- 1. Call To Order:@8:00 a.m. by Trustee Vanderhaak**
- 2. Pledge of Allegiance: Trustee Vanderhaak-all others silent**
- 3. Roll Call**
Chair Vanderhaak, Vice-Chair Qualm, Trustee Reese,
Trustee Dugan, Trustee Davis, General Manager, Cindi Beaudet

Motions to Excuse:

Visitors: RT Dennis, CPA

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.

4. Consent Calendar:

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

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of September 17, 2020

B. **Approval of Check Registers**

Recommendation: That the Board approves the September 2020 Check Register Nos. 101100, 101200 and 101300.

C. **Approval of Bookkeeper Report**

Recommendation: That the Board receives and files the September Bookkeeper Reports.

D. **Approval of Health and Welfare Benefits**

Recommendation: That the Board receives and files the Revised Employee benefit policy

E. **Approval of the Cemetery Use Restrictions Ordinance 2020-01**

Recommendation: Second reading of this ordinance is to take for the acceptance.

5. Action Items

A. 2020 Ballot for LAFCO Commission.

Recommendation: Please fill out the ballot ranking each nominee in the order of preference.

B. Camino Del Vino Proposal

Recommendation: Proposal for cleaning the debris along Camino Del Vino. After the removal of the eucalyptus trees there was a lot of garbage and debris hidden around and under the trees. If the Trustees would like to have the property cleaned up along that main road, this is a proposal for the estimated cost.

C. Hazard Pay for Staff during the Governor's Emergency Orders

Recommendation: That the BOT approves a recommendation that the staff be compensated at a rate of 10% of their hourly wages commencing June 20, 2020 ending October 15, 2020. For their attendance and dedication to the cemetery district during these arduous times with the COVID-19 virus. To be distributed through first payroll following October 15, 2020.

D. Emergency Order updates

Recommendation: That the Trustees reads and acknowledges the changes to the October 15, 2020 emergency orders for the Cemetery District. A motion is needed to ratify the orders

6. Financial Reports:

- A. September 2020 Balance Sheet
- B. September 2020 Profit and Loss
- C. September 2020 Stifel Investments; principle and interest
- D. Stifel re-investment of funds
- E. Accept the Audit report for F.Y. 2020-2021 from Robert Dennis

7. General Managers Reports:

- A. September 2019/2020 Revenues
- B. September 2020 Plot Inventories
- C. September 2020 Depletion
- D. September 2020 Calendar
- E. Brochure

8. General Counsel Reports

9. Fiscal Year 2020-2021 Subcommittees

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

10. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

11. 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. Public Employee Performance Evaluation

Pursuant to Government Code Section 54957

Title: District Manager

Conference with Labor Negotiator

Pursuant to Government Code Section 54957.6

District's Designated Representative: Steven B. Quintanilla, General Counsel

Unrepresented Employee: District Manager

C. Closed Session Announcement:

12. Board Comment:

13. Announcements:

A. General Managers Performance review

14. Adjournment Time:

1st Motion:

2nd Motion:

All in Favor:

Next Regular Board Meeting – November 19, 2020

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, 8:00 a.m. – 4:30 p.m., Monday through Friday. Or at www.temeculacemetery.org posted October 09, 2020

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

**TEMECULA PUBLIC CEMETERY
DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2020

TEMECULA PUBLIC CEMETERY DISTRICT

TEMECULA, CALIFORNIA

JUNE 30, 2020

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Rosie Vanderhaak	Chair	August 2021
Dale Qualm	Vice Chair	January 2024
Mike Dugan	Trustee	August 2021
Craig Davis	Trustee	December 2020
David Reese	Trustee	January 2023

ADMINISTRATION

Cindi Beaudet

General Manager

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TEMECULA PUBLIC CEMETERY DISTRICT

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Temecula Public Cemetery District
Temecula, California

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities and each major fund of Temecula Public Cemetery District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Temecula Public Cemetery District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Temecula Public Cemetery District, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

FRANKLIN
SOUTHWELL

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, and schedule of changes in OPEB on pages 5-9 and 29-30, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in cursive script, appearing to read "M. J. Dennis".

September 21, 2020

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TEMECULA PUBLIC CEMETERY DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Temecula Public Cemetery District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the fiscal year ended June 30, 2020. Please read it in conjunction with additional information that we have furnished in the accompanying basic financial statements, which follow this section.

Financial Highlights

- The District's net position increased \$0.6 million to \$10.1 million. This is similar to the increase in net assets for the past few years.
- The District's property tax revenues increased by 3% or \$21k in June 30, 2020 due to the increase of property values within the District's boundaries.
- Total revenues from all sources decreased by \$4k to \$1.2 million in June 30, 2020, due to an increase in investment revenue and property taxes, offset by a decrease in miscellaneous revenue, including revenue from land in escrow.
- Total expenses increased 5% or \$31k in 2020 due to an increase in employee costs and benefits.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

Temecula Public Cemetery District
Management's Discussion and Analysis
For the Year Ended June 30, 2020

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities and Changes in Net Assets report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Governmental Funds Financial Statements

Balance Sheet and Statement of Revenue, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balance of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus on governmental funds is narrower than that of a government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between government funds and governmental activities.

Notes to the Basic Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary information and compliance.

Temecula Public Cemetery District
Management's Discussion and Analysis
For the Year Ended June 30, 2020

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$10.1 million as of June 30, 2020.

A portion of the District's net position, \$3.3 million, reflects its investment in capital assets (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to operate the cemetery; consequently, these assets are not available for future spending. At the end of fiscal year June 30, 2020, the District shows a positive balance in its unrestricted net position of \$5.8 million that may be utilized in future years.

Table 1 - Net Position

<i>(Amounts in thousands)</i>	Restated			
	2020	2019	\$ Change	% Change
Current and other assets	\$ 4,412	\$ 4,027	\$ 385	10%
Capital assets	5,852	5,682	170	3%
Total Assets	10,264	9,709	555	6%
Current liabilities	61	159	(98)	-62%
Non-current liabilities	50	37	13	35%
Total Liabilities	111	196	(85)	-43%
Net position				
Net investment in capital assets	3,323	3,253	70	2%
Restricted	1,000	2,250	(1,250)	-56%
Unrestricted	5,830	4,010	1,820	45%
Total Net Position	\$ 10,153	\$ 9,513	\$ 640	7%

Temecula Public Cemetery District
Management's Discussion and Analysis
For the Year Ended June 30, 2020

The statement of activities shows how the government's net position changes during the fiscal year. In the case of the District, net position increased by \$0.6 million for the fiscal year ended June 30, 2020.

Table 2 - Changes in Net Position

<i>(Amounts in thousands)</i>	2020	2019	\$ Change	% Change
Program revenue	\$ 303	\$ 300	\$ 3	1%
General revenue	954	962	(8)	-1%
Total Revenue	1,257	1,262	(5)	0%
Salaries and benefits	404	349	55	16%
Supplies and services	175	189	(14)	-7%
Other charges	38	48	(10)	-21%
Total Expenses	617	586	31	5%
Increase in net position	\$ 640	\$ 676	\$ (36)	-5%

Governmental Funds Financial Analysis

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2020, the District's General Fund reports a fund balance of \$1.7 million. An amount of \$1.5 million constitutes the District's unassigned fund balance, which is available for future cemetery expansion expenditures.

General Fund Budgetary Highlights

While the District budgets each fiscal year for a zero net increase, the General Manager works to minimize costs. Revenue for the fiscal year ended June 30, 2020, was \$88k higher than anticipated due to additional Property Tax revenue and investment revenue with Stifel.

**Temecula Public Cemetery District
Management's Discussion and Analysis
For the Year Ended June 30, 2020**

Capital asset administration

At the end of fiscal year June 30, 2020, the District's investment in capital assets amount to \$3,324 (net of depreciation). This investment in capital assets includes structures and improvements, equipment and construction-in-process.

Table 3 - Capital Assets, Net of Depreciation

<i>(Amounts in thousands)</i>	2020	2019	\$ Change	% Change
Land	\$ 78	\$ 78	\$ -	0%
Construction in progress	2,756	2,635	121	5%
Intangible	23	20	3	15%
Buildings and improvements	459	508	(49)	-10%
Equipment	8	12	(4)	-33%
Total	\$ 3,324	\$ 3,253	\$ 71	2%

Conditions Affecting Current Financial Position

Management is unaware of any conditions which could have a significant impact on the District's current financial position, net assets or operating results in terms of past, present and future.

Requests for Information

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Cemetery Manager, Cindi Beaudet, at the Temecula Public Cemetery District, 41911 "C" Street, Temecula, CA 92592

TEMECULA PUBLIC CEMETERY DISTRICT

GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION
 JUNE 30, 2020

	General Fund	ACO Fund	Endowment Care Fund
ASSETS			
Cash and cash equivalents	\$ 1,462,380	\$ 1,919,423	\$ 720,217
Accrued receivables	37,370	126	12,285
Internal balances	44,817	(44,817)	-
Prepaid expenditures	5,730	-	-
Inventory	199,386	-	-
Investments	-	-	2,529,119
Nondepreciable capital assets	-	-	-
Depreciable capital assets, net	-	-	-
TOTAL ASSETS	\$ 1,749,683	\$ 1,874,732	\$ 3,261,621
LIABILITIES			
Accrued payables	\$ 16,492	\$ -	\$ -
Long-term liabilities, non-current	-	-	-
Total Liabilities	16,492	-	-
FUND BALANCE / NET POSITION			
Fund Balance			
Non-spendable	205,116	-	3,249,336
Assigned	-	1,874,732	12,285
Unassigned	1,528,075	-	-
Net Position			
Net investment in capital assets	-	-	-
Restricted	-	-	-
Unrestricted	-	-	-
Total Fund Balance / Net Position	1,733,191	1,874,732	3,261,621
TOTAL LIABILITIES AND FUND BALANCE / NET POSITION	\$ 1,749,683	\$ 1,874,732	\$ 3,261,621

The accompanying notes are an integral part of these financial statements

Total		
Governmental Funds	Adjustments (Note 2-A.)	Statement of Net Position
\$ 4,102,020	\$ -	\$ 4,102,020
49,781	10,000	59,781
-	-	-
5,730	-	5,730
199,386	-	199,386
2,529,119	-	2,529,119
-	2,833,213	2,833,213
-	489,623	489,623
<u>\$ 6,886,036</u>	<u>\$ 3,332,836</u>	<u>\$ 10,218,872</u>
\$ 16,492	\$ -	\$ 16,492
-	50,000	50,000
<u>16,492</u>	<u>50,000</u>	<u>66,492</u>
3,454,452	(3,454,452)	-
1,887,017	(1,887,017)	-
1,528,075	(1,528,075)	-
-	3,322,836	3,322,836
-	999,547	999,547
-	5,829,997	5,829,997
<u>6,869,544</u>	<u>3,282,836</u>	<u>10,152,380</u>
<u>\$ 6,886,036</u>	<u>\$ 3,332,836</u>	<u>\$ 10,218,872</u>

TEMECULA PUBLIC CEMETERY DISTRICT

GOVERNMENTAL FUNDS STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE/STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	ACO Fund	Endowment Care Fund
REVENUE			
Program Revenue:			
Charges for services	\$ 156,362	\$ -	\$ 146,318
Property taxes, general purpose	751,307	-	-
Grants and contributions not restricted to specific programs	6,311	-	-
Revenue from use of money	19,043	37,730	141,654
Other revenues	574	-	-
Total Revenue	933,597	37,730	287,972
EXPENDITURES / EXPENSES			
Current:			
Salaries and wages	259,086	-	-
Benefits	131,841	-	-
Supplies	33,797	-	-
Services	141,211	-	-
Depreciation	-	-	-
Capital Outlay	108,599	-	-
Total Expenditures / Expenses	674,534	-	-
NET CHANGE IN FUND BALANCE / NET POSITION	259,063	37,730	287,972
Fund Balance / Net Position - Beginning (Restated)	1,474,128	1,837,002	2,973,649
Fund Balance / Net Position - Ending	\$ 1,733,191	\$ 1,874,732	\$ 3,261,621

The accompanying notes are an integral part of these financial statements

Total		
Governmental Funds	Adjustments (Note 2-B.)	Statement of Activities
\$ 302,680	\$ -	\$ 302,680
751,307	(1,639)	749,668
6,311	-	6,311
198,427	-	198,427
574	-	574
<u>1,259,299</u>	<u>(1,639)</u>	<u>1,257,660</u>

259,086	8,000	267,086
131,841	5,000	136,841
33,797	-	33,797
141,211	-	141,211
-	38,311	38,311
108,599	(108,599)	-
<u>674,534</u>	<u>(57,288)</u>	<u>617,246</u>
584,765	55,649	640,414
6,284,779	3,227,187	9,511,966
<u>\$ 6,869,544</u>	<u>\$ 3,282,836</u>	<u>\$ 10,152,380</u>

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - A. Description of the Financial Statements

The accompanying financial statements of the Sample Client have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), as prescribed by the Governmental Accounting Standards Board ("GASB"). The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

California Government Code §53891(b) requires the State Controller to prescribe uniform accounting procedures for Special Districts. Pursuant to this code section, the *Special District Uniform Accounting and Reporting Procedures* ("SPD") manual provides uniform accounting and reporting procedures that conform to GAAP. Guidance for specific account structure (e.g., account numbers, names, etc.) is left to the discretion of the District as long as the statutory reporting requirements (e.g., Financial Transactions Reports, Apportionments) of the State Controller's Office ("SCO") and the requirements within this manual are sufficiently met and satisfied.

1 - B. Financial Reporting Entity

The accompanying financial statements present the activities of the Temecula Public Cemetery District ("the District"). The District is a public cemetery was formed on June 27, 1927 in the County of Riverside, under Health and Safety Code § 9010.

The District's financial operation is governed by a Board of Trustees consisting of five members, including the chair who is selected by the Board. The members of the Board are appointed by the Riverside County Board of Supervisors to serve for a term of four (4) years.

The accounting and reporting policies of the District are pursuant to Government Code § 53891, the provisions of this accounting system are prescribed for all districts engaged in activities other than recognized enterprise activities. The purpose of the accounts and procedures is to furnish a common accounting and reporting framework which is flexible enough to prepare financial statements in accordance with generally accepted accounting principles and prepare the Annual Report of Financial Transactions for Special Districts as required by the State Controller's Office.

1 - C. Other Related Entities

Joint Powers Authority ("JPA"). The District is associated with one JPA, the Special District Risk Management Authority ("SDRMA"). This organization does not meet the criteria for inclusion as a component unit of the District. Additional information is presented in Note 11 to the financial statements.

1 - D. Basis of Presentation

Government-wide Statements. The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

Program revenues include fees, fines, and charges paid by the recipients of goods or services offered by the cemetery. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2020

Combined Fund and Government-Wide Statements. Governments engaged in a single governmental program may combine their fund financial statements with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

The District presents the combined governmental fund balance sheet/statement of net position, and combined statement of governmental fund revenues, expenditures, and changes in fund balances/statement of activities. The explanations for the reconciliation items in the "Adjustments" column are not provided on the face of the statement, but instead are disclosed in the notes. The District realigns the statement of activities to be compatible with the fund financial statement format.

Major Governmental Funds

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in other funds.

Accumulated Capital Outlay ("ACO") Fund. To account for financial resources to be used for the acquisition or construction of major capital facilities.

Endowment Care Fund. Per Health and Safety Code §9065, the board of trustees shall create an endowment care fund, and require a payment into the endowment care fund for each interment right sold. The Board of Trustees shall not spend the principal of the fund. The Board of Trustees shall cause the income from the fund to be deposited in an endowment income fund and spent solely for the care of the cemeteries owned by the District.

1 - E. Basis of Accounting – Measurement Focus

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

1 - F. Assets, Liabilities, and Net Position

Fair Value. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2020

Acquisition Value. The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Inventories and Prepaid Items. Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Accrued Receivables. All trade and property tax receivables are shown as fully collectible. The District considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year.

Capital Assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. The District maintains a capitalization threshold of \$2,500. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. Depreciation of capital assets is computed and recorded by the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and improvements	10 – 50
Equipment	5 – 20

Accrued Liabilities. All payables and accrued liabilities are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans (such as any may occur) are recognized as liabilities in the governmental fund financial statements when due.

Fund Balances. The fund balance for governmental funds is reported in classifications based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable. The resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include Endowment Care corpus, inventories, and prepaid assets.

Assigned. Resources that are constrained by the government's intent to use them for a specific purpose but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned. Fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2020

1 - G. Revenue and Expenditures/Expenses

Revenues – Exchange Transactions (Program Revenue). Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within 60 days of fiscal year-end.

Property Tax Calendar

Jul. 1	Beginning of the fiscal year and delinquent Secured property taxes DEFAULT and begin accruing additional penalties of 1 ½% per month and a redemption fee.
Jul.	Treasurer-Tax Collector mails out Unsecured property tax bills.
Aug./Sep.	Treasurer-Tax Collector mails out Prior Year Secured property tax bills.
Aug. 31	Unsecured property tax delinquent date. A 10% penalty is added after 5:00 p.m.
Oct.	Treasurer-Tax Collector mails out Current Year Secured property tax bills.
Nov. 1	First installment is due (Current Secured property tax) and delinquent Current Year Unsecured taxes begin accruing additional penalties of 1½% per month.
Dec.10	First installment payment delinquent date (Current Secured property tax). A 10% penalty is added after 5:00 p.m.
Jan. 1	Lien date for the establishment of ownership, value and unsecured taxes for the ensuing fiscal year.
Feb. 1	Second installment is due (Current Secured property tax).
Apr. 10	Second installment payment delinquent date (Current Secured property tax). A 10% penalty and cost is added after 5:00 p.m.
May	Treasurer-Tax Collector mails delinquent notices for any unpaid, Current Year Secured property taxes.
Jun. 30	End of fiscal year.

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Compensated Absences. Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the General Fund and government-wide financial statements. For governmental funds, the entire portion of unpaid compensated absences is the amount that is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

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

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

NOTE 2 – EXPLANATION OF DIFFERENCES BETWEEN THE FUND FINANCIAL STATEMENTS AND DISTRICT-WIDE FINANCIAL STATEMENTS

2 - A. Governmental Funds Balance Sheet and Statement of Net Position

Total Fund Balance - Governmental Funds \$ 6,869,544

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

	Capital assets relating to governmental activities, at historical cost: \$	3,883,571	
	Accumulated depreciation:	(560,735)	3,322,836

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

10,000

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

	Net OPEB Obligation	42,000	
	Compensated absences payable	8,000	(50,000)

Total Net Position - Governmental Activities: \$ 10,152,380

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

2 - B. Governmental Funds Operating Statements and the Statement of Activities

Net Changes in Fund Balances - Total Governmental Funds \$ 584,765

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay: \$	108,599	
Depreciation expense:	<u>(38,311)</u>	70,288

Earned but unavailable revenues:

In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:

(1,639)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

(8,000)

Postemployment benefits other than pensions ("OPEB"):

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(5,000)

Change in Net Position of Governmental Activities: **\$ 640,414**

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

NOTE 3—DEPOSITS AND INVESTMENTS

3 - A. Summary of Deposit and Investment Balances

	Governmental Activities
Cash on hand	\$ 16,750
Deposits in financial institutions	\$ 101,789
Cash in county	3,571,805
Money market/Mutual funds	411,676
Total Cash and Cash Equivalents	\$ 4,102,020
Investments	\$ 2,529,119

3 - B. Cash Deposits

Credit Risk. As of June 30, 2020, the District's Cash in County pool (as maintained by the Riverside County Treasurer) was rated Aaa-bf by Moody's Investor Service and AAAf/S1 by Fitch Ratings.

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the District's deposits may not be returned. The District's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation ("FDIC") or are collateralized as required by Statutes of the State. As of June 30, 2020, the carrying amount of the District's bank deposits was \$101,789, and the respective bank balances totaled \$104,892, all of which was insured through the FDIC.

3 - C. Authorized Investments

The District is governed by the Health and Safety Code Section 9066 and Government Code, Sections 53600, 16429.1 and 53684, et seq.

The District's Investment Policy specifically **prohibits** the investment of any funds subject to this policy in the following securities:

Derivative securities, as defined in Government Code Section 53601.6, as any security that derives its value from an underlying instrument, index, or formula, are prohibited. The derivative universe includes, but is not limited to, structured and range notes, securities that could result in zero interest accrual if held to maturity, variable rate, floating rate or inverse floating rate investments, and mortgage derived interest or principal only strips.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

District Investment Policy further restricts the permitted investments to those listed below:

#	Type of Investment	Cal Gov Code % of Funds Permitted	District % Funds Authorized**	Cal Gov Code Maximum Final Maturity	District Maximum Final Maturity
1	Bonds issued by the District or agency of the District	100 %	100%	5 Years	20 Years
2	United States Treasury notes, bonds, bills or certificates of indebtedness	100 %	100% 30 % of a single issue	5 Years	In excess of 5 years
3	Registered State (CA) warrants or treasury notes or bonds	100 %	100 % 40 % of a single issuer 10% of a single issue	5 years	10 years
4	Other State of California Local Agency bonds, notes, warrants or other evidence of indebtedness	100 %	100 % 40 % of a single issuer 10% of a single issue	5 years	20 years
5	Federal Agency or U.S. government sponsored enterprise (GSE) obligations	100 %	100 % 40 % of a single issuer 10% of a single issue	5 years	In excess of 5 years
6	Banker's Acceptances	40% 30% of a single issuer	40% 5% of a single issuer	180 days	180 days
7	Commercial Paper of "Prime" quality	25% 10% of a single issuer	25% 5% of a single issuer	270 days	270 days
8	Negotiable Certificates of Deposits	30%	30% 5% of a single issuer	5 years	10 years
9	Repurchase Agreements	100 %	20 %	1 year	1 year
10	Reverse Repurchase Agreements	20%*	20%*	92 days	92 days
11	Securities Lending	20%*	20%*	92 days	92 days
12	Medium Term Corporate Notes	30 %	30 % 5% of a single issuer	5 years	10 years
13	Shares of beneficial interest, Mutual Funds	20% 10% of a single fund	20% 10 % of a single fund	N/A	N/A

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

3 - D. Investments

Portfolio	Moody's Ratings	Percentage	Fair Value Level	Fair Value	Maturities in years	
					< 1	1 - 5
Cash in county	AAA-bf	55%	2	\$ 3,571,805	\$ 3,571,805	\$ -
Money market/ Mutual funds	NA	6%	1	411,676	411,676	-
Cash equivalents				3,983,481	3,983,481	-
U.S. Agency Obligations	Aaa	8%	1	526,524	121,888	404,636
Corporate bonds	Aaa - A3	13%	1	839,558	271,108	568,450
Municipal bonds	A1 - Aa3	4%	1	263,684	-	263,684
Certificates of participation	FDIC	14%	1	899,353	30,094	869,259
Investments				2,529,119	423,090	2,106,029
Total Portfolio		100%		\$ 6,512,600	\$ 4,406,571	\$ 2,106,029

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of June 30, 2020, \$2,940,795 of the underlying securities are held by the investment's counterparty. There is a risk that, in the event of a counterparty failure, the District's investments may not be returned. Of the total counterparty balance, \$500,000 was insured through the Securities Investor Protection Corporation ("SIPC"). The remaining \$2,440,795 was collateralized with pooled securities held by the financial institution's trust departments. These securities are held in the name of the financial institution and not that of the District.

NOTE 4- ACCRUED RECEIVABLES

Receivables at June 30, 2020, were as follows (all of which are fully collectible):

	Capital				Endowment Care Fund	Entity-Wide	Total Governmental Activities
	General Fund	Projects Fund					
Taxes	\$ 21,832	\$ -	\$ -	\$ 10,000	\$ -	\$ 31,832	
Interest	556	126		12,285	-	12,967	
Other receivable	92	-		-	-	92	
Total Accrued Receivables	\$ 22,480	\$ 126	\$ 12,285	\$ 10,000	\$ -	\$ 44,891	

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

NOTE 5- CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020:

	Balance July 01, 2019	Additions	Deletions	Balance June 30, 2020
Capital Assets Not Being Depreciated				
Land	\$ 77,561	\$ -	\$ -	\$ 77,561
Construction in progress	2,635,374	120,278	-	2,755,652
Intangible assets	19,710	4,760	24,470	-
Total Capital Assets Not Being Depreciated	\$ 2,732,645	\$ 125,038	\$ 24,470	\$ 2,833,213
Capital Assets Being Depreciated				
Intangible assets	\$ -	\$ 24,470	\$ -	\$ 24,470
Buildings and improvements	857,113	-	9,190	847,923
Equipment	173,382	4,583	-	177,965
Total assets being depreciated	1,030,495	29,053	9,190	1,050,358
Less Accumulated Depreciation				
Intangible assets	-	1,631	-	1,631
Buildings and improvements	348,772	40,074	-	388,846
Equipment	161,820	8,438	-	170,258
Total accumulated depreciation	510,592	50,143	-	560,735
Total Capital Assets Being Depreciated, Net	\$ 519,903	\$ (21,090)	\$ 9,190	\$ 489,623

NOTE 6 - INTERFUND ACTIVITY

As of June 30, 2020, the General Fund is owed \$44,817 from the ACO Fund, for a repayment of cash paid by the General Fund for capital outlay.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

NOTE 7 – ACCRUED PAYABLES

Payables at June 30, 2020, were as follows:

	<u>General Fund</u>
Vendors	\$ 1,784
Payroll	8,529
Vacation balance	6,179
Total Accrued Payables	\$ 16,492

NOTE 8 – POSTEMPLOYMENT HEALTHCARE PLAN (“OPEB”)

Plan Description. The District provides employees and retirees and their surviving family members the health benefits plan provided pursuant to the Public Employees’ Medical And Hospital Care Act (“PEMHCA”), as set forth in Government Code §22750 – 22948. The plan is a single-employer, defined benefit OPEB plan administered by the District. Government Code §22777 provides that “health benefit plan” means any program or entity that provides, arranges, pays for, or reimburses the cost of health benefits for employees and retirees and their surviving family members with health benefits provided through the California Public Employee’s Pension System (“CalPERS”). *No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.*

Benefits Provided. The plan provides healthcare benefits for retirees and their dependents. The benefit terms provide for payment of the statutory minimum, \$139 per month as of June 30, 2020, of health insurance premiums for retirees.

Employees Covered by Benefit Terms. At June 30, 2020, there were NO retirees covered by the benefit terms, and seven active employees.

Total OPEB Liability. The District’s total OPEB liability of \$42,000 was measured in conformity with the requirements in GASB No. 75, paragraphs 225 and 226 for the alternative measurement method, which was measured as of June 30, 2020.

Measurement Assumptions and Other Inputs. The total OPEB liability in the June 30, 2020 valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

- Inflation Rate: 1.20%, based on https://data.bls.gov/timeseries/CUUR0000SA0111?output_view=pct_12mths
- Discount Rate: 2.66%, <https://my.spindices.com/indices/fixed-income/sp-municipal-bond-20-year-high-grade-rate-index>
- Turnover: CalPERS Terminated and Vested Rates, Miscellaneous
- Mortality: CalPERS Mortality Rate, Miscellaneous

The CalPERS Miscellaneous assumptions can be downloaded at:
<https://www.calpers.ca.gov/docs/public-agencies-schools-assumption-methods.xlsx>

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

Changes in the Total OPEB Liability	
Balances at July 01, 2019	\$ 37,000
Changes for the year:	
Service cost	4,000
Interest	1,000
Net changes	5,000
Balances at June 30, 2020	\$ 42,000

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.66%)	Discount Rate (2.66%)	1% Increase (3.66%)
District's proportionate share of the net OPEB liability	\$ 49,000	\$ 42,000	\$ 29,000

OPEB Expense. For the year ended June 30, 2020, the District recognized an OPEB expense of \$5,000.

NOTE 9- CalPERS 457 DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in the California Public Employees' Retirement System ("CalPERS") 457 Deferred Compensation Program (Program). The purpose of this Program is to provide deferred compensation for California public employees that elect to participate in the Program. This Program is established pursuant to sections 21670 through 21685 of the Government Code of the State of California and is intended to constitute an "eligible deferred compensation plan" within the meaning of Section 457 of the Federal Internal Revenue Code. Eligible employees may defer receipt of a portion of their pay until termination, retirement, death or unforeseeable emergency. These funds are not reported as taxable income until paid to the employee for income tax purposes.

The Program was created under the administrative and investment control of the CalPERS Board, which requires the Board to act in the interest of Program participants. Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of participants.

The District established a matching contribution program on behalf of each participating employee in the Program. The matching contribution for each participating employee is subject to a maximum of 11% of the employee's total cash compensation. The District's matching contribution was \$18,733 for the fiscal year ended June 30, 2020.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

NOTE 10 – FUND BALANCE

Fund balance components at June 30, 2020, were as follows:

	General Fund	ACO Fund	Endowment Care Fund	Total Governmental Funds
Nonspendable				
Inventory	\$ 199,386	\$ -	\$ -	\$ 199,386
Prepaid expenditure	5,730	-	-	5,730
Endowment care corpus	-	-	3,249,336	3,249,336
Total Nonspendable	205,116	-	3,249,336	3,454,452
Assigned				
Capital projects	-	1,874,732	-	1,874,732
Endowment care earnings	-	-	12,285	12,285
Total Assigned	-	1,874,732	12,285	1,887,017
Unassigned	1,513,185	-	-	1,513,185
Total Fund Balances	\$ 1,718,301	\$ 1,874,732	\$ 3,261,621	\$ 6,854,654

NOTE 11 – PARTICIPATION IN A JOINT POWERS AUTHORITY

The District is a member of SDRMA, to provide liability and property insurance, as well as workers' compensation insurance. The relationship is such that the JPAs are not component units of the District for financial reporting purposes. This entity has budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these financial statements. Audited financial statements are available from SDRMA.

During the year ended June 30, 2020, the District made payments of \$10,762 and \$20,593 for liability and property and workers' compensation coverages, respectively.

NOTE 12 – RESTATEMENT

A prior-period adjustment was made to correct an accounting error. Previously buried burial vaults/liners were not included in the inventory in the General Fund. The correction resulted in an additional \$174,000 in the General Fund beginning fund balance.

REQUIRED SUPPLEMENTARY INFORMATION

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TEMECULA PUBLIC CEMETERY DISTRICT

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive / (Negative)
	Original	Final		
REVENUE				
Program Revenue:				
Charges for services	\$ 145,300	\$ 145,300	\$ 156,362	\$ 11,062
Property taxes, general purpose	667,288	667,288	751,307	84,019
Grants and contributions not restricted to specific programs	-	-	6,311	6,311
Revenue from use of money	14,500	14,500	19,043	4,543
Other revenues	500	500	574	74
Total Revenue	827,588	827,588	933,597	106,009
EXPENDITURES				
Current:				
Salaries and wages	251,750	251,750	259,086	(7,336)
Benefits	128,100	128,100	131,841	(3,741)
Supplies	271,300	271,300	175,008	96,292
Total Expenditures	651,150	651,150	674,534	(23,384)
NET CHANGE IN FUND BALANCE	176,438	176,438	259,063	82,625
Fund Balance - Beginning (Restated)	1,474,128	1,474,128	1,474,128	
Fund Balance - Ending	\$ 1,650,566	\$ 1,650,566	\$ 1,733,191	\$ 82,625

TEMECULA PUBLIC CEMETERY DISTRICT

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2020

	2020	2019	2018
Changes for the year:			
Service cost	\$ 4,000	\$ (16,000)	\$ 13,000
Interest	1,000	2,000	-
Net Changes in Total OPEB Liability	5,000	(14,000)	13,000
Total OPEB Liability - Beginning	37,000	51,000	38,000
Total OPEB Liability - Ending	\$ 42,000	\$ 37,000	\$ 51,000
Covered Payroll	\$ 259,000	\$ 254,000	\$ 216,000
Total OPEB liability as a percentage of covered payroll	16%	15%	24%

AUDITOR COMMUNICATION WITH ENTITY

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COMMUNICATION WITH THE ENTITY

Management and Board of Directors
Temecula Public Cemetery District
Temecula, California

In planning and performing our audit of the basic financial statements of the Temecula Public Cemetery District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Temecula Public Cemetery District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Temecula Public Cemetery District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- ❖ *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- ❖ *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management and the board of directors; and is not intended to be and should not be used by anyone other than these specified parties.

September 21, 2020

FEDERATION
OF ACCOUNTANTS

**TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING**

**41911 C STREET
TEMECULA, CA 92592**

**September 17, 2020 @ 8:00 a.m.
Teleconferenced
Government Code #54953(b)**

MINUTES

1. **Call To Order:**@8:00 a.m. by Trustee Vanderhaak
2. **Pledge of Allegiance:** Trustee Vanderhaak-all others silent
3. **Roll Call**
Chair Vanderhaak, Vice-Chair Qualm, Trustee Reese,
Trustee Dugan, Trustee Davis, General Manager, Cindi Beaudet

Motions To Excuse: None

Visitors:None

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.

4. 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. Closed Session Announcement: Nothing to report

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 motion was made by Trustee Davis after some discussion on the Wash Account regarding the payments of \$ 18,825.00 and \$22,560.00. It was then seconded by Trustee Reese and passed with a 5/0 vote.

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of August 20, 2020

B. **Approval of Check Registers**

Recommendation: That the Board approves the August 2020 Check Register Nos. 101100, 101200 and 101300.

C. **Approval of Bookkeeper Report**

Recommendation: That the Board receives and files the August Bookkeeper Reports.

6. Action Items:

The Cemetery Use Restrictions Ordinance was read at this meeting, everyone agreed it was complete. It will be brought back to the October Board meeting under the Consent Calendar for its approval.

A. Cemetery Use Restrictions Ordinance 2020-01 (First Reading/Introduction)

Recommendation: This is an ordinance for the cemetery grounds, both during business hours and non-operational hours. The Trustees need to have two readings of an ordinance. Please read this ordinance at the Board meeting and make a motion to accept it. After 30 days at the October Board meeting it will be placed on the Consent Calendar for the acceptance.

B. New Hire Employee Benefits

A motion was made by Trustee Davis that any new hires as of September 17, 2020 will be hired on with a different benefit package; The District will pay 100% of medical, dental and vision for the employee and one dependent. Motion was seconded by Trustee Dugan and passed with a 5/0 vote.

Recommendation: The Trustees are looking at other like Districts to see how their employee benefits are structured. Attached are 4 Districts with their breakdowns on, medical, dental and vision. A decision needs to be made at this September board meeting as to how the Trustees would like to move forward with new hires.

7. Financial Reports:

- A. August 2020 Balance Sheet
- B. August 2020 Profit and Loss
- C. August 2020 Stifel Investments; principle and interest

A motion was made by Trustee Davis to receive and file the August financials, seconded by Trustée Reese, and passed with a 5/0 vote.

8. General Managers Reports: Received

- A. August 2020 Revenues
- B. August 2020 Plot Inventories
- C. August 2020 Depletion
- D. August 2020 Calendar
- E. Kern County Cemetery
- F. Camino Del Vino, trees removed by Southern. Ca. Edison
- G. Brochure-Draft

9. General Counsel Reports

10. Fiscal Year 2019-2020 Subcommittees:

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

11. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title
RFP
General Managers Review

12. Board Comment:

13. Announcements:

14. Adjournment Time: 9:22 a.m.

1st Motion: Trustee Reese

2nd Motion: Trustee Davis

All in Favor: 5/0

Next Regular Board Meeting – October 15, 2020

Temecula Public Cemetery District

10/7/2020 1:21 PM

Register: 101100 · US Bank Checking

From 09/01/2020 through 09/30/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/01/2020	7903	American Mini Storage	201100 · Accounts Pay...		125.00	X		58,128.04
09/01/2020	7904	County of Riverside I...	201100 · Accounts Pay...	IT 4166	172.26	X		57,955.78
09/01/2020	7905	Law Offices Of Quin...	201100 · Accounts Pay...		1,245.00	X		56,710.78
09/01/2020	7906	Protection One (corp)	201100 · Accounts Pay...	135833992	305.61	X		56,405.17
09/01/2020	7907	Prudential Overall Su...	201100 · Accounts Pay...		145.52	X		56,259.65
09/01/2020	7908	US Bank	201100 · Accounts Pay...		1,618.72	X		54,640.93
09/01/2020	7909	Cindi Beaudet	201100 · Accounts Pay...		157.94	X		54,482.99
09/01/2020	7910	SDRMA	201100 · Accounts Pay...		2,224.34	X		52,258.65
09/01/2020	083120	Downs Energy	201100 · Accounts Pay...	cl 56771	96.32	X		52,162.33
09/03/2020	7911	Jarren E. Skaife	201100 · Accounts Pay...	VOID: Retro Pay		X		52,162.33
09/03/2020	7912	Jarren E. Skaife	201100 · Accounts Pay...	VOID:		X		52,162.33
09/03/2020			101200 · US Bank Pay...	Funds Transfer	7,961.54	X		44,200.79
09/03/2020			101200 · US Bank Pay...	Funds Transfer		X	7,961.54	52,162.33
09/08/2020	7913	California Dept of Ta...	201100 · Accounts Pay...		86.00	X		52,076.33
09/08/2020	AJE 183		515100 · Life Insuranc...	Automatic with...	35.64	X		52,040.69
09/09/2020	7914	Jarren E. Skaife	201100 · Accounts Pay...		2,860.03	X		49,180.66
09/11/2020	091820	CalPers 457 Plan	201100 · Accounts Pay...		1,178.04	X		48,002.62
09/11/2020	AJE 184		101200 · US Bank Pay...	Monthly autom...	411.30	X		47,591.32
09/11/2020			101200 · US Bank Pay...	Funds Transfer	8,075.33	X		39,515.99
09/12/2020			523290 · Bank Charges	Service Charge	21.00	X		39,494.99
09/15/2020	7915	American Mini Storage	201100 · Accounts Pay...		116.00	X		39,378.99
09/15/2020	7916	CR&R Incorporated	201100 · Accounts Pay...	1203940	297.18	X		39,081.81
09/15/2020	7917	Crowne Hill Consulti...	201100 · Accounts Pay...	13746/13747	343.23	X		38,738.58
09/15/2020	7918	EcoFert Inc	201100 · Accounts Pay...	4614	490.00	X		38,248.58
09/15/2020	7919	Linda Glau CPA	201100 · Accounts Pay...		1,155.00	X		37,093.58
09/15/2020	7920	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	558.00	X		36,535.58
09/15/2020	7921	Sparkletts	201100 · Accounts Pay...	5728175 -0614...	93.71	X		36,441.87
09/15/2020	7922	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	272.48	X		36,169.39
09/15/2020	7923	Sun City Granite	201100 · Accounts Pay...	16716	139.00	X		36,030.39
09/15/2020	7924	Wildlife Control Ser...	201100 · Accounts Pay...	WL3110	450.00	X		35,580.39
09/16/2020	7925	Jim Pekarske	201100 · Accounts Pay...		4,052.18			31,528.21
09/21/2020			101100G · Cash - Gen...	Deposit		X	50,128.52	81,656.73
09/24/2020	7926	Lisa.Sims	201100 · Accounts Pay...		1,500.00			80,156.73
09/24/2020	100120	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,212.66	X		76,944.07
09/24/2020	100220	CalPers 457 Plan	201100 · Accounts Pay...		1,174.48	X		75,769.59
09/24/2020			101200 · US Bank Pay...	Funds Transfer	7,960.03	X		67,809.56
09/25/2020	7927	Joe Sands.	201100 · Accounts Pay...		10.00	X		67,799.56
09/29/2020	7928	County of Riverside I...	201100 · Accounts Pay...	IT 4210	191.40			67,608.16
09/29/2020	7929	Cully Repair	201100 · Accounts Pay...	345939	256.27			67,351.89
09/29/2020	7930	Hank's Hardware & ...	201100 · Accounts Pay...	MO3078	137.55			67,214.34

Temecula Public Cemetery District

10/7/2020 1:21 PM

Register: 101100 · US Bank Checking

From 09/01/2020 through 09/30/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/29/2020	7931	Jim Pekarske	201100 · Accounts Pay...		1,327.20			65,887.14
09/29/2020	7932	Metlife	201100 · Accounts Pay...	KMO5754030-...	40.33			65,846.81
09/29/2020	7933	Protection One (corp)	201100 · Accounts Pay...	136282450	305.61			65,541.20
09/29/2020	7934	Prudential Overall Su...	201100 · Accounts Pay...		142.56			65,398.64
09/29/2020	7935	RT Dennis Accounta...	201100 · Accounts Pay...	2019-2020 Audit	2,060.00			63,338.64
09/29/2020	7936	Sun City Granite	201100 · Accounts Pay...	16881/16880	250.00			63,088.64
09/29/2020	7937	Verizon Wireless	201100 · Accounts Pay...	9324777799	296.32			62,792.32
09/29/2020	093020	Downs Energy	201100 · Accounts Pay...	cl 59323	90.26			62,702.06
09/30/2020			520115 · Uniforms - R...	Deposit		X	103.70	62,805.76
09/30/2020			101300 · US Wash Ac...	Funds Transfer		X	1,500.00	64,305.76

Temecula Public Cemetery District

10/7/2020 1:21 PM

Register: 101200 · US Bank Payroll
 From 09/01/2020 through 09/30/2020
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/03/2020			101100 · US Bank Che...	Funds Transfer		X	7,961.54	17,923.30
09/03/2020			101100 · US Bank Che...	Funds Transfer	7,961.54	X		9,961.76
09/04/2020	AJE 181		510040 · Regular Salar...	Green Cash Re...	5,412.31	X		4,549.45
09/04/2020	AJE 181		510040 · Regular Salar...	Green Cash Re...	2,440.70	X		2,108.75
09/04/2020	AJE 181		510040 · Regular Salar...	Monthly charg...	141.74	X		1,967.01
09/11/2020	AJE 184		101100 · US Bank Che...	Monthly autom...		X	411.30	2,378.31
09/11/2020			101100 · US Bank Che...	Funds Transfer		X	8,075.33	10,453.64
09/15/2020	AJE 185		525030 · Paychex HR ...		445.33	X		10,008.31
09/18/2020	AJE 182		510040 · Regular Salar...	Green Cash Re...	4,725.40	X		5,282.91
09/18/2020	AJE 182		510040 · Regular Salar...	Green Cash Re...	3,232.13	X		2,050.78
09/18/2020	AJE 182		510040 · Regular Salar...	Monthly charg...	117.80	X		1,932.98
09/24/2020			101100 · US Bank Che...	Funds Transfer		X	7,960.03	9,893.01

Temecula Public Cemetery District

10/7/2020 1:23 PM

Register: 101300 · US Wash Account

From 09/01/2020 through 09/30/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2020			-split-	Deposit		X	13,585.00	21,502.78
09/30/2020			-split-	Deposit		X	20,300.00	41,802.78
09/30/2020	5007	County of Riverside ...	-split-		32,385.00			9,417.78
09/30/2020	AJE 192		201200 · Miscellaneou...	Unknown Dep...		X	209.39	9,627.17
09/30/2020	AJE 192		201200 · Miscellaneou...	Unknown Dep...		X	186.03	9,813.20
09/30/2020			101100 · US Bank Che...	Funds Transfer	1,500.00	X		8,313.20

Date: 10/05/2020

ddaw

Remote Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- X Reconcile four County Cash Accounts
- X Enter Property Tax Deposits as Necessary
- X Balance Voucher 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.
7915-7934

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.

Jim Pekarske #7925 09/16/20 \$4052.18 ok

- X Verify all checks to the GM have two signatures.
None this pay period

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 Update Endowment Allocation Schedule.

X 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:

Continue:

Annual Financial Audit Support

**TEMECULA PUBLIC CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Health and Welfare Benefits
Revised: September 17, 2020
New Hire
POLICY NUMBER: 3015

1015.01 Medical Insurance – Hired Prior to October 15, 2020. Medical insurance coverage shall be provided by the District for each regular employee in all classifications hired before October 15, 2020, for non-occupational injuries and sickness. Such coverage shall be extended to the employee’s dependents, at the option of the employee.

1015.05 Vesting. Employees hired prior to October 15, 2020, who remained employed by the District continuously through September 17, 2020, shall have a vested right to the medical insurance coverage set forth in Section 1015.01.

1015.10 Medical Insurance – Hired On or After October 15, 2020. Medical insurance coverage shall be provided by the District for each regular employee in all classifications hired on or after October 15, 2020, for non-occupational injuries and sickness. Such coverage shall be extended to only one dependent, at the option of the employee.

1015.15 Worker’s Compensation. All employees shall be insured against injuries while on the job as required by State law.

1015.20 Retirement Plan. After six months of full-time continuous employment, an employee is eligible to be enrolled in a 457 non-qualified deferred compensation plan for additional long-term savings towards the employee’s retirement. The District deposits five (5) percent of each employee’s gross month salary/wages to the employee’s 457 account.

1015.25 Reservation of Right to Modify Benefits. Unless otherwise provided herein, the District reserves the right to modify the terms and conditions of the medical insurance provided to employees.

ORDINANCE NUMBER 2020-1

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TEMECULA CEMETERY DISTRICT RESTRICTING THE USE OF CEMETERY DISTRICT PROPERTY TO PROTECT THE HEALTH, SAFETY AND WELFARE OF THE PUBLIC, PUBLIC INVESTMENT, AND PUBLIC PROPERTY

WHEREAS, the Temecula Cemetery District (the "District") is an independent special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 et seq.; and

WHEREAS, pursuant to Health and Safety Code Section 9020, the Board of Trustees (the "Board") serves as the legislative body of District; and

WHEREAS, pursuant to Health and Safety Code Section 9024, the Board shall establish policies for the operation of the District; and

WHEREAS, pursuant to Health and Safety Code Section 9030, the Board may adopt ordinances; and

WHEREAS, there is a need to restrict the use of District property in order to protect the health, safety and welfare of the public, public investment, and public property owned, leased or operated by the Temecula Cemetery District; and

WHEREAS, members of the public who visit the Temecula Cemetery District have a reasonable expectation to be able to visit a public cemetery that provides a peaceful and tranquil environment without fear of disruptions and without fear of harm caused by others present at the cemetery; and

WHEREAS, there is a need to adopt various restrictions on the use of the cemetery to mitigate the risk that member of the public who visit the Temecula Cemetery will be subject to unwanted disruptions and possible harm due to certain conduct and activities that are inconsistent and inappropriate to occur in a cemetery; and

WHEREAS, there is also a need to adopt various restrictions on the use of the cemetery to prevent harm and even death to those persons who may engage in any conduct and/or activities that are considered inconsistent or inappropriate in a cemetery.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE TEMECULA CEMETERY DISTRICT ORDAINS AS FOLLOWS:

Section 1. RECITALS

The above recitals are true and correct and are incorporated as though fully set forth herein.

Section 2. POLICY AND PURPOSE

There is a need to adopt a policy to impose certain restrictions on the use of District property for the purpose of protecting the health, safety and welfare of the public, public investment, and public property owned, leased or operated by the Temecula Cemetery District.

Section 3. USE RESTRICTIONS POLICY

The following use restrictions shall apply to the public's use of any property owned, leased or operated by the District:

(1) Operation of Vehicles.

No person, except for peace officers and District employees acting in the course and scope of their employment, shall drive any motorized vehicle on any surface of District property which is not specifically designated for public use as roadway or parking lot.

(2) Commercial Activities.

No person shall practice, carry on, or conduct any business or profession or other commercial enterprise, nor sell or offer for sale any service, merchandise, food, or beverage on or in any District property.

(3) Animals.

(a) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present on District property except a "service animal" or "service dog" which means any guide dog, signal dog, or other animal individually trained to do work or perform tasks for the benefit of an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimal protection or rescue work, pulling a wheelchair, or retrieving dropped items.

(b) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present on District property which is not under physical restraint by leash of a size and material appropriate to the size and temperament of the animal and which is held by a person capable of restraining the animal, or is not otherwise physically restrained by some other device or instrument, except that such device or instrument shall not include voice control, eye control or signal control of the animal by any person, device or instrument.

(c) Any person having the custody or control of any dog as may be

permitted by ordinance or any applicable law shall have in their immediate possession a bag for picking up and disposing of dog feces and shall remove and dispose of in a sanitary manner any feces left by any dog in their custody and control.

(4) Glass Containers.

No person shall possess any glass container on District property lawns, sidewalks, patios, fountain areas, interment areas, parking areas or roadways.

(5) Hours.

No person, other than a District employee acting in the course and scope of their employment, shall enter or remain on District property any time before or after the District's posted business hours.

(6) Fires.

No person shall kindle a fire on any District property.

(7) Damaging Property.

No person shall cut, break, injure, deface, or disturb any tree, shrub, plant, rock, building, fence, bench, monument or other structure situated upon or within any District property.

(8) Amplified Sound.

No person shall use or operate an audio radio, loudspeaker or any sound amplifying equipment on any District property.

(9) Sport Activities.

No person shall play or engage in any sport activities including, but not limited to driving of golf balls, archery, baseball, softball, football, roller skating, skate boarding, playing soccer, volleyball or any other sport upon or within any District property.

(10) Bicycles.

No person shall ride any cycle, whether powered by a motor or human power, within or upon any District property, except on paths, roads or drives designed and provided for such purpose.

(11) Camping.

No person shall camp at any time within any District property.

(12) Alcoholic Beverages.

No person shall be in possession of any can, bottle, or other receptacle containing any alcoholic beverage which has been opened, or a seal broken, or the contents of which has been partially removed, upon or within any District property.

(13) Picnicking.

No person shall engage in any picnicking activities upon or within any District property.

(14) Loitering.

No person shall loiter on the grounds of the cemetery. As used in this section, loitering means and includes entering and remaining on the grounds of the cemetery without lawful business thereon and under such circumstances that a reasonable person would conclude that the person who has entered and remains on the grounds of the cemetery does not have a purpose connected with the lawful and ordinary use of the cemetery, does not have a bona fide intent to exercise a constitutional right, and is causing public inconvenience and annoyance.

(15) Supervision of Children

No person shall fail to supervise children who accompany that person to the cemetery. No children under the age of 12 shall be permitted unless accompanied by an adult who shall be responsible for their conduct.

(16) Bathing or Wading

No person shall bathe, wade, or otherwise immerse any part of his or her body in any fountain, pool, or other body of water located on District property.

Section 4. SPECIAL EVENTS EXCEPTION

The use restrictions described in this ordinance may be waived or modified pursuant to a special events permit issued by the District.

Section 5. VIOLATIONS

Any violation of the provisions of this ordinance by a member of the public shall be deemed an infraction punishable by: (a) a fine in an amount not to exceed one hundred dollars for a first violation; (b) a fine in an amount not to exceed two hundred dollars for a second violation of the same provision within a twelve month period commencing on the date of the first violation; and (c) a fine in an amount not to exceed five hundred dollars for the third violation of the same provision within a twelve month period commencing on the date of the first violation. A fourth violation and subsequent violations of the same

provision within a twelve month period from the date of the first violation shall be deemed a misdemeanor.

Section 6. PROTECTIVE MEASURES

The purpose of adopting and implementing these use regulations is to prevent and mitigate the risk of harm to those who may violate any of these use regulations and to prevent and mitigate the risk of harm to others who have a reasonable expectation of visiting the cemeteries owned and operated by the District without any fear for their safety.

Section 7. SEVERABILITY

The Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this ordinance as hereby adopted shall remain in full force and effect.

Section 8. REPEAL OF CONFLICTING PROVISIONS

All the provisions of any resolution or ordinance as heretofore adopted by the Board of Trustees that are in conflict with the provisions of this ordinance are hereby repealed.

Section 9. EFFECTIVE DATE

This ordinance shall take effect thirty days after its second reading.

Section 10. CERTIFICATION

The Secretary of the Board of Trustees shall certify to the passage of this ordinance.

The foregoing Ordinance was approved and adopted at a meeting of the Temecula Cemetery District Board of Trustees held on October 15, 2020, by the following vote:

Ayes:
Noes:
Abstain:
Absent:

Temecula Cemetery District, Chair

ATTEST:

Temecula Cemetery District, Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel



September 28, 2020

via electronic mail

**2020 BALLOT INSTRUCTIONS FOR AN ALTERNATE SPECIAL DISTRICT MEMBER
(RIVERSIDE COUNTY) OF THE RIVERSIDE LOCAL AGENCY FORMATION
COMMISSION**

To the Special District Selection Committee (Presiding Officers of Independent Special Districts of Riverside County c/o District Clerks):

As previously announced, a physical meeting of the Special District Selection Committee (SDSC) is not feasible at this time, therefore, the selection proceedings are being conducted by electronic mail or regular USPS mail. The nomination period for the position in the title above was commenced on Monday, August 10, 2020 and closed on September 21, 2020. .

Enclosed you will find your ballot. **Please read the instructions carefully before completing your ballot.**

LAFCO Alternate Special District Member – Riverside County: A total of 9 nominations were received for the alternate position.

All members of the SDSC may cast a ballot for an alternate.

Pursuant to procedures adopted by the Selection Committee in 2016, the election for the LAFCO regular and alternate positions will be conducted using Instant Runoff Voting (IRV). IRV eliminates the requirement for the expensive and lengthy process of sending out a second runoff ballot to achieve a majority. An example demonstrating how IRV works is attached.

Please fill out your ballot by ranking each nominee in the order of preference, using "1" for your first choice, "2" for your second choice and so on. Please note ranking more than one candidate will not work against your first choice candidate, however, voting for only one candidate is allowed. Do not mark the same number beside more than one candidate and do not skip numbers.

General Instructions and Information:

- Completed ballots must be delivered via electronic mail to rholtzclaw@lafco.org, or by regular mail to the LAFCO office at 6216 Brockton Avenue, Suite 111-B, Riverside CA 92506 **no later than 5:00 p.m. on Wednesday, October 28, 2020.**
- Only the presiding officer or another board member authorized by your board of directors to vote may cast the ballot. Board members designated by their district board to vote in place of the presiding officer must provide that authorization (in the form of a resolution or minute order) to LAFCO no later than the time the ballot is cast. District managers or other staff members may not vote.
- The voting member must print his or her name on the ballot as well as sign and date the certification indicating he or she is authorized to vote for the district.
- We must receive a ballot with an original signature. However, if you deliver your ballot via electronic mail, you may return a scanned copy of the signed ballot by email to rholtzclaw@lafco.org.
- Failure to follow these instructions will invalidate the ballot.

Finally, these positions ensure special districts are appropriately represented on our local boards. Appointments are only valid if ballots representing a quorum, from 28 of our 55 independent special districts, are returned. Please return your ballots in a timely manner.

If you have any questions, please contact our office at 951 369-0631.

Sincerely,



Gary Thompson
Executive Officer

INSTANT RUNOFF VOTING (IRV) ELECTION PROCESS

Introduction

In 2016, the Special District Selection Committee voted to utilize instant runoff voting (IRV) for all future elections to appoint members to the Riverside Local Agency Formation Commission (LAFCO). IRV is a method of conducting elections with three or more candidates whereby a majority determines the winner without the need to have a second ballot/runoff proceeding. A separate runoff election could cause a delay of more than 90 days, as well as causing LAFCO additional expense. The explanation below and example that follows illustrates how the instant runoff voting method will be used for determining the winner in a fictional election for the Porcupine Lodge Board of Directors. A process similar to the one explained below will be utilized to determine the LAFCO Special District Member.

Ballot Specifications and Directions to Voters

The ballot will allow a voter to rank candidates in order of preference. All nominated candidates are listed on the ballot. Voters will vote for candidates by indicating their first-choice candidate, their second-choice candidate and so on. The voter will indicate his/her first choice by marking or circling the number "1" beside a candidate's name, the second choice by marking or circling the number "2" by that candidate's name, the third choice by marking the number "3," and so on, for as many choices as the voter wishes. Voters are free to rank only one candidate, however, doing so does not offer any additional advantage to that candidate, as ranking additional candidates cannot help defeat a voter's first-choice candidate. Voters must not mark the same number beside more than one candidate or skip rank numbers.

Ballot Counting

The ballots cast will be tabulated and the result declared by the official responsible for conducting the election. Votes will be counted for each candidate using the following procedure:

- The first choice marked on each ballot shall be counted. If any candidate receives a majority of the first choices, that candidate shall be declared elected.
- A majority is a number of votes greater than half of the total number of ballots received.
- If no candidate receives a majority of first choices, the candidate who received the fewest first choices shall be eliminated and each vote cast for that candidate shall be transferred to the next-ranked candidate on that voter's ballot. If, after this transfer of votes, any candidate has a number of votes constituting a majority, that candidate shall be declared elected.

- If no candidate receives a majority of votes from the continuing ballots after a candidate has been eliminated and his/her votes have been transferred to the next-ranked candidate, the continuing candidate with the fewest votes from the continuing ballots shall be eliminated. All votes cast for that candidate shall be transferred to the next-ranked continuing candidate on each voter's ballot. This process of eliminating candidates and transferring their votes to the next-ranked continuing candidates shall be repeated until a candidate receives a majority of the votes from the continuing ballots. This candidate shall be declared elected.

Example:

Three candidates are running for the Porcupine Lodge Board of Directors: Paul Alto, Mort Bragg and Samantha Cruz.

60 ballots are cast, therefore a candidate needs a majority of 31 votes to win the election:

- Alto is ranked #1 by 15 voters
- Bragg is ranked #1 by 25 voters
- Cruz is ranked #1 by 20 voters

In the first round no one receives the required majority of 31 votes.

Alto, as the candidate receiving the fewest first choice (#1) votes, is eliminated. Those 15 ballots that had Alto ranked as their first choice are reviewed for their second (#2) choice. On those 15 ballots:

- Bragg is ranked #2 on 9 of those 15 ballots
- Cruz is ranked #2 on 4 of the 15 ballots.
- Two of the ballots did not pick a second choice candidate.

These second choice votes are added to the results of the first choice count as follows:

- Bragg has 25 plus 9 for a total of 34 votes
- Cruz has 20 plus 4 for a total of 24 votes

Thus, Bragg wins with 34 votes (the required majority was 31) and Cruz is second with 24 votes.

https://www.rankedchoicevoting.org/single_seat

September 28, 2020

via electronic mail

**SPECIAL DISTRICT SELECTION COMMITTEE
2020 ALTERNATE BALLOT**

Name of District: _____
Print District Name Here (required)

Certification of voting member:

I, _____ hereby certify that I am (check one):
Print Name Here (required)

- the presiding officer of the above-named district.
- a member of the board of the above-named district authorized by the board to vote in place of the presiding officer. [Authorization previously transmitted attached]

Signature (required) Date (required)

**Ballot must be received by 5:00 p.m., Wednesday, October 28, 2020.
email to: rholtzclaw@lafco.org**

If mailing: LAFCO, 6216 Brockton Avenue, Suite 111-B, Riverside, CA 92506 – deadline still applies.

**Alternate Special District Member of the
Local Agency Formation Commission – Riverside County**
(Term running May 6, 2020 through May 6, 2024)

Please rank the candidates in preferential order, “1” being the first preference, “2” being the second, etc.:

	Circle rank for each candidate
Les Gin, Idyllwild Water District	1 2 3 4 5 6 7 8 9
Peter Szabadi, Idyllwild Water District	1 2 3 4 5 6 7 8 9
Karen Alexander, Northwest Mosquito & Vector Control District	1 2 3 4 5 6 7 8 9
Ralph Hoetger, Idyllwild Fire Protection District	1 2 3 4 5 6 7 8 9
Steven Pastor, Lake Hemet Municipal Water District	1 2 3 4 5 6 7 8 9
Debra Canero, Valley Sanitary District	1 2 3 4 5 6 7 8 9
John Skerbelis, Rubidoux Community Services District	1 2 3 4 5 6 7 8 9
Arthur Shorr, Desert Healthcare District	1 2 3 4 5 6 7 8 9
Jan Bissell, Valley-Wide Recreation & Park District	1 2 3 4 5 6 7 8 9

Proposal

Page # _____ of _____ pages



DON HANSEN BACKHOE - DUMP TRUCK SERVICES

Licensed Contractor

P.O. Box 890205 • Temecula, CA 92589

Ph (909) 676-7516 951-285-6868

Proposal Submitted To: <u>Temecula Cemetery</u>	Job Name: <u>Tree Branches</u>	Job #: <u>4348</u>
Address: <u>41911 C Street</u>	Job Location: <u>CAMINO Del VINO APN#924360002</u>	
<u>Temecula CA 92592</u>	Date: <u>9/25/2020</u>	Date of Plans: <u>N/A</u>
Phone #: <u>951-541-8736</u>	Fax #: _____	Architect: <u>N/A</u>

We hereby submit specifications and estimates for:

Tree branch removal. Branches left by SCE contractor along Camino Del Vino, APN#924360002. Estimate includes: removal of branches, developing a working area for roll-off dumpsters, some excavation along Camino Del Vino. Estimated 5 days with tractor @ \$800 per day and estimated 4 roll-off dumpsters @ \$600 each.

TRACTOR \$4,000⁰⁰
DUMPSTERS \$2,400⁰⁰
TOTAL \$6,400⁰⁰

NOTE: If job takes less than 5 days and less roll-off dumpsters, price will be reduced accordingly

We propose hereby to furnish material and labor — complete in accordance with the above specifications for the sum of:

\$ 6,400⁰⁰ / Six Thousand, Four Hundred / or possibly less Dollars
with payments to be made as follows: 100% upon completion of project

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control.

Respectfully
submittedDon HansenNote — this proposal may be withdrawn by us if not accepted within 30 days.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.
Payments will be made as outlined above.

Signature _____

Date of Acceptance _____

Signature _____

**EMERGENCY ORDER OF THE GENERAL MANAGER
OF THE TEMECULA PUBLIC CEMETERY DISTRICT**

October 15, 2020

WHEREAS, international, national, state, and local health and governmental authorities are responding to an outbreak of respiratory disease caused by a novel coronavirus named “SARS-CoV-2,” and the disease it causes has been named “Coronavirus Disease 2019,” abbreviated COVID-19, (“COVID-19”); and

WHEREAS, on March 4, 2020, the Governor of the State of California proclaimed a State of Emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the state prepare for broader spread of COVID-19; and

WHEREAS, on March 7, 2020, Riverside County Public Health Officer Dr. Cameron Kaiser declared a Local Health Emergency, citing Riverside County’s first locally acquired case of COVID-19; and

WHEREAS, on March 10, 2020, the Riverside County Board of Supervisors ratified the Local Health Emergency and activated the Medical Health Department Operations Center to better coordinate public messaging and planning among community partners as Riverside County officials prepare for the spread of COVID-19; and

WHEREAS, on March 10, 2020, the Riverside County Public Health Officer ordered the cancellation of the Coachella Valley Music and Arts Festival (“Coachella”) and the Stagecoach Country Music Festival (“Stagecoach”) recognizing that both Coachella and Stagecoach are music concerts and gatherings of an international scope, attracting hundreds of thousands of attendees from many countries, including several disproportionately afflicted by the worldwide COVID-19 epidemic; and

WHEREAS, on March 11, 2020, the California Department of Public Health issued guidance that in order to protect public health and slow the rate of transmission of COVID-19, large gatherings of 250 people or more at concerts, conferences, and professional, college, and school sporting events should be postponed or canceled for at least the remainder of the month of March 2020 and that smaller gatherings held in venues such as crowded auditoriums, rooms or other venues that do not allow social distancing of six feet per person should be postponed or canceled; and

WHEREAS, on March 12, 2020, the Governor of the State of California issued Executive Order N-25-20 providing that all residents are to heed any orders and guidance of state and local public health officials, including but not limited to the imposition of social distancing measures, to control the spread of COVID-19 and that authorized local legislative bodies are permitted to hold public meetings via teleconferencing and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the local legislative body, during the period in which local public officials impose or recommend measures

to promote social distancing, including but not limited to limitations on public events; and

WHEREAS, on March 12, 2020, the Riverside County Public Health Officer ordered the cancellation of all events within the jurisdiction of the Public Health Officer of the County of Riverside with an expected attendance of at least 250 individuals taking place between March 12, 2020 and April 30, 2020, regardless of venue; and

WHEREAS, on March 13, 2020, the President of the United States of America proclaimed and declared a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak and announced that the federal government would make emergency funding available to assist state and local governments in preventing the spread of and addressing the effects of COVID-19; and

WHEREAS, on March 16, 2020, the Governor issued Executive Order N-28-20 waiving certain requirements related to residential and commercial evictions and foreclosures to allow local jurisdictions more flexibility to prohibit residential and commercial evictions and foreclosures through May 31, 2020; and

WHEREAS, on March 16, 2020, the Riverside County Public Health Officer ordered the prohibition of all gatherings within the jurisdiction of the Public Health Officer of the County of Riverside with an expected presence of at least 10 individuals taking place between March 16, 2020 and April 30, 2020 inclusive, regardless of venue; and

WHEREAS, on March 17, 2020, the Governor issued Executive Order N-29-20 ordering that as to individuals currently eligible for benefits under Medi-Cal, CalFresh, CalWORKs, the Cash Assistance Program for Immigrants, the California Food Assistance Program, or In Home Supportive Services benefits, and to the extent necessary to allow such individuals to maintain eligibility for such benefits, any state law, including but not limited to California Code of Regulations, Title 22, section 50189(0) and Welfare and Institutions Code sections 18940 and 11265, that would require redetermination of such benefits is suspended for a period of 90 days from the date of Order N-29-20; and

WHEREAS, on March 17, 2020, the Governor issued Executive Order N-33-20 ordering that to protect public health, that all individuals living in the State of California stay home or at their place of residence ("Shelter in Place") except as needed to maintain continuity of operations of the federal critical infrastructure sectors, as outlined at <https://www.cisa.gov/critical-infrastructure-sectors>; and

WHEREAS, on March 19, 2020, the Board of Trustees adopted Resolution No 2020-1 proclaiming that a Local State of Emergency now exists throughout the District and ordering that during the existence of said local emergency, the powers, functions, and duties of the emergency organization of the District shall be those prescribed by state law, ordinances, and resolutions of the District; and

WHEREAS, Resolution No 2020-1 further directed and authorized the General Manager and designee and other appropriate staff members and District officials to take all necessary and

appropriate actions to effectuate the purpose of this Resolution subject to any modifications as may be approved by the Board of Trustees from time to time during the State of Emergency; and

WHEREAS, effective May 1, 2020, the Riverside County Health Officer and the County Executive Officer as Director of Emergency Services, adopted an amended order that provides as follows: (1) All persons, including Essential Workers shall wear face coverings, such as scarves (dense fabric, without holes), bandanas, neck gaiter, or other fabric face coverings, that all persons, including Essential Workers are discouraged from using Personal Protective Equipment (PPE), such as N95 masks, for non-medical reasons; (2) Face coverings must be worn in public settings, such as: (a) waiting in line to go inside a store; (b) shopping at a store; (c) picking up food at a restaurant; (d) on public transportation (or waiting for it); (e) in a taxi or rideshare vehicle; (f) seeking healthcare; (g) going into facilities allowed to stay open; and (h) working an essential job that interacts with the public; and (3) children 2 years and older should be encouraged to wear a mask when around others closer than 6 feet, and when they do, they must be supervised by an adult; and

WHEREAS, the amended order further provides that face coverings are NOT required to be worn by people who are at home, in the car alone or with members of their own household, residents with a health condition whose medical doctor has advised against wearing a face covering and can provide documentation, children under the age of 2 years old due to the risk of suffocation or persons who are outdoors, walking, hiking, bicycling or running, provided that they comply with social distancing during these activities, including maintaining at least 6 feet of distance from other people; and

WHEREAS, the amended order also provides that businesses must: (a) require their employees, contractors, owners, and volunteers to wear a face covering at the workplace and when performing work off-site; (b) inform customers about the need to wear a face covering, including posting signs and advising those in line or in the store; (c) take reasonable steps to keep people who are not wearing a face covering from entering their business, and (d) refuse service to anyone not wearing a face covering; and

WHEREAS, on May 9, 2020, the Riverside County Public Health Officer ordered the rescission of the following amended health orders: (1) the April 2, 2020 amended order related to short term lodging facilities; (2) the April 29, 2020 amended order placing restrictions on golf courses; and (3) the April 29, 2020 amended order requiring the use of face coverings and practice of social distancing; and

WHEREAS, by rescinding its health orders, the County of Riverside now aligns itself with the State's Orders as they now exist or may be issued or amended in the future; and

WHEREAS, in order to protect public health and slow the rate of transmission of COVID-19, the General Manager has determined it is necessary to amend the District's emergency orders to further decrease the risk of exposure to COVID-19.

NOW, THEREFORE, I, Cindi Beaudet, General Manager of the Temecula Public Cemetery District, do hereby issue the following order to become effective immediately, subject to ratification as soon as practicable by the Board of Trustees:

IT IS HEREBY ORDERED AS FOLLOWS:

THAT the cemetery will be open to the public for general visitation, at their own risk of contracting COVID-19, Monday-Sunday 10:00 a.m.- 4:00 p.m., commencing on the date of this Order; and

THAT the General Manager in consultation with the General Legal Counsel shall prepare and distribute and post a notice in a conspicuous place at the cemetery and on the District's website that persons who attend graveside services or any other gathering at the cemetery grounds shall attend at their own risk; and

THAT the cemetery shall not be used for picnicking or other recreational purposes; and

THAT all visitors shall maintain a minimum of six feet social distancing (unless living in the same household) and shall not congregate in groups of more than 25 persons at any one time and all visitors must wear protective face coverings at all times while on cemetery grounds; and

THAT the District office shall remain closed to foot traffic and office staff will not be available in person to assist visitors while on cemetery grounds, but visitors may approach the office door during hours of operation if immediate assistance is needed provided that any person requesting assistance from staff are wearing a face mask and maintain social distancing, to decrease the risk of exposure to COVID-19; and

THAT services related to the interment of cremains shall be permitted subject to the same provisions related to graveside services; and

THAT graveside service activities shall be restricted as follows:

(a) Persons wishing to view the casket up close, gather around the casket for any reason, and/or touch the casket may do so only before the casket enters onto cemetery grounds.

(b) No more than 25 persons, which includes family members, guests and officiants, may be present during any given graveside service on the cemetery grounds, prior to burial of the casket, subject to maintaining social distancing pursuant to the markings as may be set up by the District at the interment site. Family shall be permitted to stay and witness the lowering of the casket immediately after the graveside service as long as they stand a minimum of 25 feet back and continue to social distance; and

(c) Three hours after the conclusion of a graveside service, provided the casket has been buried (placed in the ground and covered), no more than 25 persons may be permitted to visit the interment site provided that: (i) all visitors shall maintain six feet social distancing (unless living in the same household) and (ii) all visitors wear protective face coverings; the cemetery gates are still open for visitation ; and

THAT at no time shall any person present at an interment service be closer than six feet from any District staff to decrease the risk of exposure to COVID-19; and

THAT to the extent feasible, staff members shall remain at least six feet apart from one another during an interment service and they shall wear protective gloves and face masks provided by the District to decrease the risk of exposure to COVID-19; and

THAT all purchases of eminent interment sites and services shall be made over the phone by appointment only and the only form of payment that will be accepted shall be a credit card, debit card or other electronic payment as may be approved by the General Manager, for the purpose of decreasing the risk of exposure to COVID-19; and

THAT persons 65 or over shall be advised to refrain from being physically present on District property for any reason whatsoever since it has been determined that those 65 years and older are amongst those most vulnerable to COVID-19 and such persons have been advised to self-quarantine, self-isolate, or otherwise remain in their homes to reduce the transmission of COVID-19; and

THAT persons with serious chronic medical conditions such as heart disease, lung disease and diabetes shall be advised to refrain from being physically present on District property for any reason whatsoever since it has been determined that such persons are amongst those most vulnerable to COVID-19 and have been advised to self-quarantine, self-isolate, or otherwise remain in their homes to reduce the transmission of COVID-19; and

THAT persons with compromised immune systems shall be advised to refrain from being physically present on District property for any reason whatsoever since it has been determined that such persons are amongst those most vulnerable to COVID-19 and have been advised to self-quarantine, self-isolate, or otherwise remain in their homes to reduce the transmission of COVID-19; and

THAT persons exhibiting mild to moderate symptoms of COVID-19, such as sneezing, running nose, cough or fever, etc. shall be prohibited from being physically present on District property for any reason whatsoever since it has been advised that such persons should self-quarantine, self-isolate, or otherwise remain in their homes to reduce the transmission of COVID-19; and

THAT the conference room located in the District's Office shall not be used by any member of the public or Trustees for their Board meetings and shall be available for use by the District's groundskeepers for breaks subject to maintaining social distancing; and

THAT the large breakroom located in the District's Office is available for one person at a time to prepare or store meals only; and

THAT if supplies are needed from the conference room, staff shall contact the General Manager for arrangements; and

THAT commencing June 01, 2020 the hours for the groundskeepers are Monday -Friday 7:30 AM – 4:00 PM; and

THAT commencing May 18, 2020, all groundskeepers prior to clocking in for work shall take their temperature and send an image of the recorded temperature shall be sent via text or email to the General Manager for approval to clock in for work; and

THAT lunchbreaks will be staggered starting at 11:30 ending at 12:30. When possible if the workload allows, two employees may take their lunch during the same 30 minutes; and

THAT if two employees take their lunch hour at the same time, they shall be required to use separate rooms for their lunch breaks: and

THAT the General Manager has determined that the purpose of adopting and implementing protective measures to mitigate and/or abate the transmission of COVID-19, is to prevent harm to those who may violate any protective measure since any such violations may result in exposure to the COVID-19 which may lead to illness and death to the violator and those in the presence of the violator since there is no effective cure or vaccine available; and

THAT the public shall be warned by a notice placed in a conspicuous manner that when visiting the cemetery they do so at their own risk of contracting COVID-19 and that the District shall assume no liability if visitors or their guests contract COVID-19 while visiting the cemetery; and

THAT a violation of this Order shall also be subject to any and all other remedies, civil, equitable or criminal, afforded to the District under any City, County, State and Federal laws or regulations; and

THAT this Order shall become effective immediately and terminate on January 21, 2021 unless terminated earlier or extended by the General Manager or the Board of Trustees; and

THAT any section, subdivision, subsection, sentence, clause, or phrase in this Order, or the application of this Order to any person or circumstances, is for any reason held invalid, the validity of the remainder of this Order, or the application of such provision contained therein to other persons or circumstances, shall not be affected thereby; and

THAT the General Manager hereby declares that she would have adopted this Order and each section, subdivision, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subdivisions, subsections, sentences, clauses, or phrases, or the application thereof to any person or circumstance, be held invalid; and

THAT notwithstanding the foregoing, and in order to prevent inconsistencies, the General Manager or Board of Trustees may suspend the effectiveness of this Order in the event that the President of the United States, the United States Congress, the Governor of the State of California, the California State Legislature or the Public Health Officer of the County of Riverside adopts legislation, a law, a regulation or order that supersedes this Order.

ADOPTED this 20TH day of AUGUST 2020.

Cindi Beaudet, General Manager

APPROVED AS TO FORM:

Steven B. Quintanilla,
General Legal Counsel

**RATIFIED BY THE BOARD OF TRUSTEES AT A REGULAR MEETING OF
THE BOARD OF TRUSTEES ON THIS 15TH DAY OF OCTOBER, 2020.**

**Rosie Vanderhaak, Chair
Board of Trustees
Temecula Public Cemetery District**

Temecula Public Cemetery District
Balance Sheet
 As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	64,305.76	61,912.99	
101200 · US Bank Payroll	9,893.01	12,104.28	
101300 · US Wash Account	8,313.20	8,923.01	
101100C · Cash -Accumulative Outlay Fund	1,923,941.01	1,964,791.20	
101100E · Cash - Endowment Fund	328,493.49	174,373.40	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,284,644.63	952,411.00	
Total Checking/Savings	3,619,771.10	3,174,695.88	445,075.22
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,151,807.12	0.00	
102220 · Stifel Endowment Interest	817,143.78	0.00	
Total 102200 · Stifel Investments	2,968,950.90	0.00	2,968,950.90
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	0.00	2,109,394.18	
102020 · Wells Fargo Endowment Interest	0.00	736,989.73	
Total 102000 · Wells Fargo Investments	0.00	2,846,383.91	-2,846,383.91
112011 · Inventory Asset	376,645.50	34,680.00	
102100 · Taxes Receivable	10,000.00	0.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	8,796.81	10,564.57	
116100I · Interest Receivable - End Int	4,111.37	3,796.97	
Total 116100 · Interest Receivable	12,908.18	14,361.54	
117000 · PrePaid Expenses	25,763.29	27,742.49	
Total Other Current Assets	3,394,267.87	2,923,167.94	471,099.93
Total Current Assets	7,014,038.97	6,097,863.82	916,175.15
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-1,631.33	0.00	
191000 · Future Cemetery Property	2,760,106.59	2,671,786.20	
191100 · Buildings and Improvements	318,605.07	389,105.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	177,965.02	173,382.02	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	22,079.50	40,969.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-128,370.02	-114,009.86	
198400 · Accumulated Depr - Struct/Imp	-220,395.28	-202,896.95	
198500 · Accum Depr - Equipment	-170,258.13	-163,008.57	
198800 · Accum Depr- Grnd Imp	-3,199.31	-2,160.78	
198900 · Accum Depr-Pav 15	-36,882.02	-29,704.02	

Temecula Public Cemetery District
Balance Sheet
 As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change
Total Fixed Assets	3,327,289.14	3,372,731.66	-45,442.52
TOTAL ASSETS	10,341,328.11	9,470,595.48	870,732.63
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-2,608.09	20,809.36	
Total Accounts Payable	-2,608.09	20,809.36	
Other Current Liabilities			
201200 · Miscellaneous Short Term Liabil	395.42	0.00	
212200 · Accrued Vacation Pay	6,179.14	14,834.36	
Total Other Current Liabilities	6,574.56	14,834.36	
Total Current Liabilities	3,966.47	35,643.72	
Total Liabilities	3,966.47	35,643.72	-31,677.25
Equity			
ce2 · Net Investment in Capital Asset	3,331,429.00	3,252,548.00	
ce1 · Legally Restricted Balance	3,249,336.00	2,249,789.00	
ce · Beginning Fund Balance	-6,561,722.00	-5,503,526.00	
308100 · General Reserve	2,294,923.00	1,397,927.00	
308135 · Reserve for Endowments	3,249,335.63	1,878,529.63	
325100E · Unreserved Fund Balance - End	-954,905.96	415,197.04	
325100G · Unreserved Fund Balance - Gen	-1,350,961.41	-735,558.08	
325100O · Unreserved Fund Balance - ACo	634,668.59	678,756.59	
350000 · Investment in Capital Assets	3,627,912.57	3,627,912.57	
350001 · Investment In Cap Assets - GASB	-570,910.69	-379,361.69	
390000 · Retained Earnings	3,405,762.04	2,614,594.58	
Net Income	-17,505.13	-61,856.88	
Total Equity	10,337,361.64	9,434,951.76	902,409.88
TOTAL LIABILITIES & EQUITY	10,341,328.11	9,470,595.48	870,732.63

Temecula Public Cemetery District
Profit & Loss Budget Performance
 September 2020

	Jul - Sep 20	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	2,358.00	625,300.00
701020 · Prop Tax Current Unsecured	0.00	15,000.00
703000 · Prop Tax Prior Unsecured	0.00	0.00
704000 · Prop Tax Curr Supplemental	0.00	9,000.00
705000 · Prop Tax Prior Supplemental	0.00	3,500.00
706000 · Teeter Settlement	0.00	10,000.00
707000 · RDV Apportionment	0.00	40,000.00
752800 · CA-Homeowners Tax Relief	0.00	7,000.00
770100 · Property Tax - SBE	0.00	10,000.00
770102 · Other Taxes	0.00	200.00
Total 700001 · Property Taxes	2,358.00	720,000.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	1,790.51	4,000.00
740023 · Interest - Stifel	13,333.72	40,000.00
740020G · Interest on General Fnd at Cnty	1,402.91	13,000.00
740020E · Interest on Endow Fnd at County	541.74	3,000.00
740020O · Interest on ACO at County	3,663.49	30,000.00
740021 · Interest - Wells Fargo Advisors	0.00	0.00
740022 · Dividend Income - WFA	0.00	0.00
Total 740020 · Interest and Dividend Income	20,732.37	90,000.00
770001 · Other Revenue		
770100E · Endowment	28,591.67	120,000.00
777030 · Marker Setting	3,860.00	12,000.00
777040 · Open, Close Fees	9,700.00	30,000.00
777520 · Sale of Lots	25,033.33	67,000.00
777530 · Cremation	3,100.00	27,000.00
777600 · Cenotaph	0.00	300.00
780160 · Vaults, Flower Vases, etc.	3,485.00	12,000.00
781360 · Other Misc. Revenue	0.00	500.00
Total 770001 · Other Revenue	73,770.00	268,800.00
Total Income	96,860.37	1,078,800.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 September 2020

	Jul - Sep 20	Annual Budget
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	43,084.92	235,000.00
510330 · Year End Bonuses	0.00	4,500.00
510335 · Hazard Pay	0.00	5,100.00
515100 · Life Insurance Policy	106.92	450.00
510040T · Regular Salaries. - Other	0.00	0.00
Total 510040T · Regular Salaries.	43,191.84	245,050.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	43,680.00
510320T · Temporary Salaries. - Other	0.00	0.00
Total 510320T · Temporary Salaries.	0.00	43,680.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	3,645.44	16,100.00
551000 · Employee Contributions	126.98	0.00
Total 513000T · Retirement - Miscellaneous	3,772.42	16,100.00
513120T · Retirement - Social Security		
513120 · Social Security	2,768.92	19,000.00
513140 · Medicare Tax	647.63	4,000.00
Total 513120T · Retirement - Social Security	3,416.55	23,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	7,091.31	60,000.00
515082 · Vision Insurance	127.38	850.00
515083 · Dental Insurance	877.32	4,100.00
Total 515080T · Health Insurance (eer share)	8,096.01	64,950.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	5,351.45	17,000.00
515060 · State Unemployment Ins EDD	0.00	1,600.00
513130 · CA SUI	51.07	2,000.00
Total 515260T · Unemployment Insurance	5,402.52	20,600.00
Total 510000 · Salaries and Employee Benefits	63,879.34	413,380.00
520000 · Services and Supplies		
529540T · Utilities		
520320 · Telephone Service	0.00	0.00
520845 · Trash	891.54	3,300.00
529500 · Electricity	1,121.13	5,000.00
Total 529540T · Utilities	2,012.67	8,300.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 September 2020

	<u>Jul - Sep 20</u>	<u>Annual Budget</u>
524520T · Administrative Expenses		
518160 · Board Stipend	1,500.00	10,500.00
520115 · Uniforms - Replacement Clothing	537.71	3,100.00
520230 · Cellular Phone	909.84	3,900.00
520705 · Food	0.00	1,100.00
520930 · Insurance - Liability	3,590.73	14,400.00
523100 · Memberships	195.00	2,600.00
523290 · Bank Charges	63.00	800.00
523621 · Subscriptions	0.00	1,500.00
523660 · Computer Service	838.07	7,000.00
523700 · Office Supplies	0.00	1,200.00
523720 · Photocopies	532.12	3,000.00
523760 · Postage/Mailing	246.35	1,000.00
523840 · Computer Equip/Software/T1	42.34	4,000.00
524520 · County Journal Recording	22.04	0.00
524530 · Storage Fees	473.00	1,500.00
524540 · Payroll Processing Services	808.50	4,200.00
524560 · Auditing	10,300.00	12,000.00
524561 · Accounting	3,281.25	8,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	200.00
525025 · Legal - General Counsel	0.00	30,000.00
525030 · Paychex HR Support	1,335.99	5,400.00
526420 · Advertising	384.00	1,800.00
527280 · Awards/Recognition	0.00	250.00
527880 · Training/ Staff	0.00	2,500.00
528140 · Conferences and Meetings	803.00	30,000.00
528980 · Meals	141.37	2,000.00
528990 · Semi-Annual Team Dinner	0.00	5,000.00
529040 · Private Mileage Reimbursement	224.82	2,500.00
529050 · Website	100.00	800.00
529550 · Water	229.02	1,600.00
Total 524520T · Administrative Expenses	26,558.15	171,350.00

Temecula Public Cemetery District Profit & Loss Budget Performance September 2020

	<u>Jul - Sep 20</u>	<u>Annual Budget</u>
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	256.27	10,000.00
522310 · Maint-Building Improvements	260.00	2,500.00
522320 · Maint - Grounds	3,414.04	16,500.00
522360 · Maintenance-Extermination	1,396.00	6,000.00
523250 · Repurchase	300.00	3,500.00
523800 · Engraving Expense	389.00	2,500.00
525320 · Security Guard Services	0.00	250.00
525600 · Security	916.83	3,700.00
527100 · Fuel	517.39	2,800.00
527180 · Operational Supplies	3,386.08	12,500.00
528020 · Inventory	86.00	8,500.00
524500T · Operational Expenses. - Other	22.00	0.00
Total 524500T · Operational Expenses.	<u>10,943.61</u>	<u>68,750.00</u>
Total 520000 · Services and Supplies	39,514.43	248,400.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	662.36	4,000.00
Total 530000 · Other Charges	<u>662.36</u>	<u>4,000.00</u>
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	100,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
542075 · Grounds Improvements	0.00	0.00
548300 · Office Renovation	0.00	6,000.00
542060T · Cemetery Grounds - Other	0.00	0.00
Total 542060T · Cemetery Grounds	<u>0.00</u>	<u>119,500.00</u>
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	5,379.38	150,000.00
Total 540040T · Land, Purchase of Land	<u>5,379.38</u>	<u>150,000.00</u>
546020T · Equipment, etc		
542070 · Well Motor	0.00	75,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,945.00	5,000.00
Total 546020T · Equipment, etc	<u>1,945.00</u>	<u>97,000.00</u>
Total 540000 · Capital Assets	<u>7,324.38</u>	<u>366,500.00</u>
551100G · Contrib to Other Funds - Gen	0.00	236,020.00
551100E · Contrib to Other Funds - Endow	0.00	177,000.00
Total Expense	<u>111,380.51</u>	<u>1,445,300.00</u>
Net Ordinary Income	-14,520.14	-366,500.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
September 2020

	<u>Jul - Sep 20</u> <u>Annual Budget</u>	
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	0.00	0.00
731100 · Unrealized Gain (Loss) on Invest	-2,984.99	0.00
Total Other Income	<u>-2,984.99</u>	<u>0.00</u>
Net Other Income	<u>-2,984.99</u>	<u>0.00</u>
Net Income	<u><u>-17,505.13</u></u>	<u><u>-366,500.00</u></u>

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D333396 SSNO001002

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

At July 31, 2020, Stifel, Nicolaus & Company, Incorporated had net capital of \$430,275,448 or \$406,816,629 in excess of the minimum requirement of \$23,458,819. The June 30, 2020 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto www.stifel.com.

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.

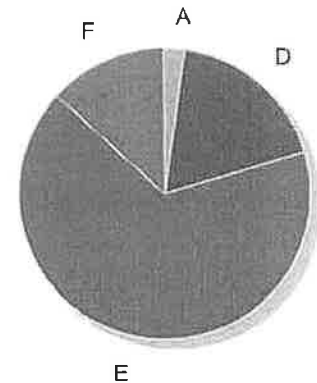
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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	September 30	August 31
Net Cash Equivalents **	50,981.36	50,105.95
Net Portfolio Assets held at Stifel	2,100,825.76	2,102,354.37
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,151,807.12	\$2,152,460.32
YOUR CHANGE IN PORTFOLIO VALUE	September 30	August 31
Net Cash Flow (Inflows/Outflows) ²	-2,001.96	-3,799.69
Securities Transferred In/Out		
Income and Distributions	3,251.56	4,231.80
Change in Securities Value	-1,902.80	-939.53
Net Change in Portfolio Value	-\$653.20	-\$507.42

** 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 o
	September 30, 2020 (\$)	your account
A Net Cash Equivalents**	50,981.36	2.37%
D Fixed Income-Muni	389,871.35	18.12%
E Fixed Income-Other	1,428,930.74	66.41%
F Mutual Funds	282,023.67	13.11%
Total Assets	\$2,151,807.12	100.00%





STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D333397 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.

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

At July 31, 2020, Stifel, Nicolaus & Company, Incorporated had net capital of \$430,275,448 or \$406,816,629 in excess of the minimum requirement of \$23,458,819. The June 30, 2020 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto www.stifel.com.

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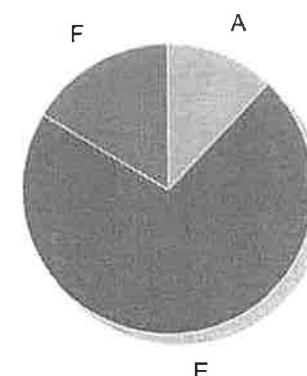
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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	September 30	August 31
Net Cash Equivalents **	98,473.98	95,835.11
Net Portfolio Assets held at Stifel	718,669.80	719,943.18
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$817,143.78	\$815,778.29
YOUR CHANGE IN PORTFOLIO VALUE	September 30	August 31
Net Cash Flow (Inflows/Outflows) ²	2,001.96	3,799.69
Securities Transferred In/Out		
Income and Distributions	813.02	2,643.23
Change in Securities Value	-1,449.49	-2,072.82
Net Change in Portfolio Value	\$1,365.49	\$4,370.10

** 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 o
	September 30, 2020 (\$)	your account
A Net Cash Equivalents**	98,473.98	12.05%
E Fixed Income-Other	585,691.05	71.68%
F Mutual Funds	132,978.75	16.27%
Total Assets	\$817,143.78	100.00%



Cindi Beaudet

From: Wheeler, Sandra <sandra.wheeler@stifel.com>
Sent: Wednesday, October 7, 2020 1:04 PM
To: Cindi Beaudet; Michael Dugan; davisfamilyinsurance@gmail.com
Subject: Bond purchase

Greetings,

I hope this email finds you well.

There are funds available for reinvestment air the following accounts:

Endowment - \$50,000
Endowment Interest - \$98,000

The interest rate environment per Fed policy is to keep interest rates at zero into 2023 = low for longer. It is getting increasingly difficult to find yield over 1% 5 years and under. Municipal bonds have been outperforming Treasury, Corps & Cds.

I've got these bonds circled until 2:00 p.m. today, sorry for the short notice, I'd like to purchase them in both accounts for the district:

A/A San Antonio Tex Arpt Sys Rev Bond
Coupon – 2.229%
Maturity – 07/2023
Price – 101.942
Yield to Maturity – 1.50%

I have a call into Cindy for authorization.

Please call me with any questions.

Thank you,
Sandra

Sandra Wheeler

Vice President/Investments

(805) 903-1065 direct | (877) 816-1231 toll-free
(805) 783-2691 fax | sandra.wheeler@stifel.com

STIFEL | 999 Monterey Street, Suite 360
San Luis Obispo, California 93401
Investment Services Since 1890



A1 Monthly Revenues
July 2019-June 2020

<u>FYE 06/30/20</u>	<u>July</u>	<u>August</u>	<u>September</u>
Single	1,000.00	3,200.00	2,000.00
Single End	1,500.00	3,000.00	1,500.00
Single/Dual	-	-	-
S/D End	-	-	-
Dual	1,500.00	-	1,000.00
Dual End	2,500.00	-	2,000.00
Collum	1,800.00	500.00	-
Collum End	4,800.00	1,200.00	-
cenotaph	-	-	-
Ground Crem	-	-	-
G Crem End	-	-	-
O/C -B	1,300.00	750.00	3,700.00
O/C/-C	800.00	1,300.00	-
Vault	182.00	182.00	364.00
Crem Vase	-	369.12	-
Grave Vase	64.50	21.50	107.50
Set Fee	700.00	2,000.00	1,250.00
Niche	-	-	-
Non-Res	3,000.00	-	3,000.00
Disinter	-	-	-
Graveside	1,000.00	1,500.00	2,000.00
Engraving	225.00	450.00	-
2nd End	1,000.00	1,500.00	1,000.00
Handling	-	-	-
Taxes	21.56	47.32	41.24
Labor	456.94	400.06	837.26
Total	21,850.00	16,420.00	18,800.00

A1 Monthly Revenues
 July 2020-June 2021

<u>FYE 06/30/21</u>	<u>July</u>	<u>August</u>	<u>September</u>
Single	1,000.00	6,000.00	4,000.00
Single End	1,500.00	4,500.00	3,000.00
Single/Dual	3,000.00	1,500.00	3,000.00
S/D End	4,000.00	2,000.00	4,000.00
Dual	-	-	3,000.00
Dual End	-	-	5,000.00
Collum	-	-	1,100.00
Colum End	-	-	2,500.00
cenotaph	-	-	-
Ground Crem	-	-	-
G Crem End	-	-	-
O/C -B	3,350.00	2,950.00	2,200.00
O/C -C	300.00	300.00	600.00
Vault	585.00	195.00	-
Crem Vase	-	-	146.00
Grave Vase	86.00	107.50	129.00
Set Fee	1,200.00	1,500.00	1,250.00
Niche	-	25.00	-
Non-Res	1,500.00	-	-
Disinter	-	-	-
Graveside	-	2,500.00	1,500.00
Engraving	225.00	-	450.00
2nd End	1,000.00	300.00	-
Handling	-	-	-
Taxes	58.70	28.65	24.05
Labor	1,020.30	653.85	485.95
Total	18,825.00	22,560.00	32,385.00

A2Cemetery Property
Fiscal Year 2020-2021 (2)

FYE 06/30/21

	Jul	Aug	Sep
Dual Lower -GM	259	259	259
Dual Upper -GP	351	351	349
Dual/ Single	57	56	54
Sale Backs-Single		0	0
Singles	127	124	122
Dual Manager	29	29	29
Sale Backs-Duals		0	0
Grd Crem	25	25	0

Hexagon Wall			
Tier 1			
Tier 2			
Tier 3			
Tier 4			
Tier 5	3	3	2
Tier F-1	27	27	27
Tier F-2	29	29	29
Tier F-3	29	29	28
Tier F-4	29	29	29
Tier F-5	10	10	10
Cenotaph	48	48	48
Ossuary	334	334	334
Cremation Benches	3	3	3

SEPTEMBER 2020 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	

At Need

Single Lots	2
Dual Lots	2/2 as dual singles
Wall	2
Cremation Ground	
Dual Manager	

September 2020

September 2020							October 2020						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	1	2	3	4	5	4	5	6	7	1	2	3
13	14	8	9	10	11	12	11	12	13	14	15	16	17
20	21	15	16	17	18	19	18	19	20	21	22	23	24
27	28	22	23	24	25	26	25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 30	31	Sep 1 Sun-Burial	2 Appt-1;30	3	4	5
6	7 Holiday	8 Pontrelli-Burial	9 Bookkeeper-9:00 3:00pm OA Partners COVID-19 Update Call with Data Demo (https://ruhealth.zoo)	10 Bookkeeper-9:00	11 Saunders-Burial	12
13	14 Appt-10:00	15 Appt-1:00 Payan-Burial	16 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal Government Partners)	17 Board Meeting	18 Appt-2:00 Sims-Burial	19
20	21 11:00am Important HR Meeting - Temecula Cemetery (41911 C St Temecula, CA 92592-3053) - Daniel,	22 Webinar-10:30	23 Appt-10:00 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal	24 Ignacio-Burial Webinar-1:00	25	26
27	28 Appt-1:30 Appt-11:30	29 Psychex-HR	30 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal Government Partners)	Oct 1	2	3

LEGAL PROVISIONS

Each certificate holder shall be issued a certificate of burial rights. The interest acquired by such purchase shall not be an interest in real property but shall simply be the revocable right granted to the certificate holder to use said site for interment purposes. A certificate holder may make an assignment of interment rights to members of the purchaser's family as defined in the California Health and Safety Code. Said assignment may be made by the certificate holder by will or inheritance. Should a will or assignment be to a tax paying resident they may exercise their acquired interments right. If a certificate holder has no further need for the interments right, they may, by written application to the District sell his/her certificate back to the District for the original purchase price less the Endowment.

DAMAGE

Temecula Public Cemetery District is not responsible for loss, stolen or damaged markers, flower vases, benches or any personal memorabilia brought in by family or friends of the deceased.

For a complete set of Rules and Regulations, you can go to our website at www.temeculacemetery.org

ELIGIBILITY REGULATIONS

Any of the following satisfies eligibility requirements for burial in the Temecula Public Cemetery District:

- Decedent is a resident of the District.
- Decedent is a property taxpayer of the District.
- Decedent owns interment rights in Temecula Public Cemetery District*
- Decedent is a family member of a District resident or property owner*
- Decedent is a family member of a person already interred in Temecula Public Cemetery District*

*Eligible non-resident fee MAY apply

Temecula Public Cemetery District provides burials to tax paying residents that have a Tax Rate Area (TRA) number, (found on property tax bill) consistent with the Riverside County Assessor's office.



SPECIAL DISTRICT CEMETERY

Temecula Cemetery District was formed in the 1920s under the Health and Safety Code to provide a low cost burial to local tax paying residents.

A nominal tax assessment is located on your property tax bill received from either a residence or business showing you are within the Temecula Cemetery District.

Five Trustees currently serve on the Temecula Cemetery Board. The Trustees position on the Board is to set policy and hire a Cemetery Manager to oversee the operations of the cemetery. Trustees are appointed by the Riverside County Board of Supervisors and serve a four-year term.

AWARDS

Temecula Cemetery District is the recipient of the District of Distinction and District of Transparency awards. Presented to the District for their knowledge in Governance by the California Special District Association (CSDA).



Temecula Public Cemetery District - 1928

Temecula Public Cemetery District

41911 "C" Street, Temecula, CA 92592

951-699-1630

951-699-1633 Fax

info@temeculacemetery.org

www.temeculacemetery.org

BOARD MEETINGS

The Board of Trustees meet at 8:00am on the third Thursday of each month at the District office.

Office Hours: 8:00am-4:30pm
Monday-Friday

Closed Saturday, Sunday, and Holidays

Gate is open daily for visiting
Please call ahead for hours

TEMECULA PUBLIC CEMETERY DISTRICT

After the completion of all four phases.

For more information contact the General Manager,
Cindi Beaudet at 951-699-1630



Temecula Public Cemetery District
38900 Lemon Hills Drive
Temecula, CA



MISSION STATEMENT



It is the mission of the Temecula Public Cemetery District with the utmost dignity, care and compassion, to provide the highest standards and affordability in burial and cremation services for the families of the deceased.

VISION STATEMENT



Beautify and maintain existing cemetery property to expected standards while developing additional property to accommodate for future growth. Explore all opportunities for an increase in revenue to be self-sustaining.

OUR HISTORY



In 1882, Mercedes Pujol, a young widow, made her first and only trip from Spain to America. She traveled with her father and sister with the solemn task of settling the estate she inherited from her late husband.

Domingo Pujol, her husband, came from a wealthy family in Spain. He and two partners bought Rancho Temecula and Rancho Pauba in 1873 for raising sheep. They also owned land in Central California, including the land later owned by Hearst in San Simeon. Mr. Pujol lived in San Francisco and left the management of the Temecula holdings to Juan Murrieta, the younger brother of one of his partners.

In 1876, the partnership was dissolved, with each keeping a portion of their holdings. Pujol's share included what later became Old Town Temecula and most of the two ranchos. He returned to Spain and married young Mercedes, then died two years later.

Mercedes Pujol sold much of the property, and with philanthropic foresight she deeded this land for a cemetery, and provided other land for a school, a town site and a rail station. She returned to Spain and married again.

The oldest grave marker located on the cemetery grounds is dated 1892.

In 1928, the State of California designated public cemetery districts in which residents of the area could be buried at less cost than in a private cemetery. A few cents tax is assessed annually to each homeowner to provide this service. The Temecula Public Cemetery is a Special District cemetery administered by a volunteer board appointed by the Riverside County Board of Supervisors.

WHAT WE OFFER



Temecula Cemetery offers several types of burial options to help you memorialize the lives of your loved ones for years to come. Having a permanent place in a cemetery that can be visited regularly by family and friends is an essential part of the grieving and healing process. Our options include:

- Single burial lots
- Dual burial lots
- Family estates
- Cremation lots
- Cremation family estates
- Columbarium cremation wall
- Scatter garden
- Ossuary
- Cenotaph
- Cremation benches
- Graveside services
- Committal services

52 acres under construction for future cemetery

MEMORIAL MARKER



Headstones are a lasting memorial to loved ones. Out of respect for families involved, the cemetery has established a set of rules to maintain safe and orderly appearance of the cemetery grounds.

Headstones must be made of solid industry standard granite or U.S. standard bronze. Marble headstones are not permissible.

All headstones shall be set by District personnel. Lawn mower proof edge is required.

Temecula Public Cemetery District will not be responsible for any damage to headstones or photographs on headstones. We will use as much caution as we possibly can to protect them, but scratches, fading, slippage or other damages will not be our responsibility.

Any headstones placed by anyone other than the District personnel will be removed immediately.

For a complete set of the Headstone Regulations, you can go to our website at:
www.temeculacemetery.org

FLOWER REGULATIONS



The placement of flowers on the graves of our loved ones is a time-honored tradition and an expression of love and remembrance for those who have passed from this life.

The following rules have been established to maintain the beauty of the cemetery. We respectfully ask that they be observed.

1. Fresh-cut flowers are welcomed and appreciated at the Temecula Public Cemetery.
2. No artificial wreaths, artificial flowers, or dried natural flowers are permitted.
3. No Mylar balloons are permitted, no placement of sand, gravel, rocks, casting plaster, cement, wax, or metal of any kind is permitted to be placed into any vases, jars, cans or flower containers because of the hazards they pose to our groundskeepers and mowing equipment.
4. Mowing and the removal of flowers takes place every Thursday morning, weather permitted. Flowers may be placed by family and friends after 2:00pm
5. Flowers or memorabilia placed during the holidays will be removed and relocated to a holding shelf, where they will remain for one week to allow pickup, after which they will be discarded.
6. Holidays for accepted memorabilia are as follows: Valentine's Day, Easter, Mother's Day, Memorial Day, Father's Day, Independence Day, Thanksgiving and Christmas.
7. No glass, ceramic, metal, or candles of any kind are allowed on the ground located at the columbarium walls.

For a complete set of Flower Regulations, you can go to our website at:
www.temeculacemetery.org

RULES AND REGULATIONS TEMECULA PUBLIC CEMETERY DISTRICT



The complete control of the cemetery grounds in "every regard" is vested in the Board of Trustees

The Board reserves the right to make improvements to any site or to any public portion of the cemetery grounds at any time with the expense to be paid by the District.

The following guidelines are meant to facilitate the care and maintenance of the District. We respectfully ask that these regulations be adhered to. If you have any questions, do not hesitate to contact the District office.

INTERMENTS



No interment shall be made on any of the following days: Saturday, Sunday, New Year's Day, Martin Luther King Jr. Day, Presidents Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve, Christmas Day, New Year's Eve.

Interments begin at 8:00 a.m. and conclude at 2:00 p.m. Monday thru Friday.

No service in connection with interment will take place until charges for such services as fixed by the Board of Trustees have been paid 72 hours in advance to the District.

No certificate holder shall allow any interment to be made in his/her site for remuneration.

- continued on next page -

