

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

**41911 C STREET
TEMECULA, CA 92592**

**July 23, 2020 @ 8:00 a.m.
Teleconferenced**

AGENDA- Estimated Time: 2 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

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)

C. Closed Session Announcement:

5. Consent Calendar:

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

A. Approval of Minutes

Recommendation: That the Board approve the minutes of the Regular Board Meeting of June 18, 2020

B. Approval of Check Registers

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

C. Approval of Bookkeeper Report

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

6. Action Items

A. Stifel Re-Investments

Recommendation: The Trustees should read e-mail memo dated June 19th, 2020. See the reinvestments agreed to by the investment committee.

B. 2nd Draft Budget for Fiscal Year 2020-2021

Recommendation: That the BOT reviews the first draft of the upcoming fiscal year budget. Notes are included with any major changes proposed. Direct the manager as to how you would like to proceed.

C. General Managers review

Recommendation: That the BOT completes the Performance review template and returns it to the Chair by August 03,2020. She will then meet with the Vice Chair to complete the review based on the Trustees responses.

7. Financial Reports:

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

8. General Managers Reports

- A. June 2020 Revenues
- B. May 2020 Plot Inventories
- C. May 2020 Depletion
- D. May 2020 Calendar
- E. Voting receipt with CSDA
- F. Activities for Trustees

9. General Counsel Reports

- A. Letter reflecting non-resident fee
- B. Non-Resident fees per surrounding cemeteries

10. Fiscal Year 2019-2020 Subcommittees:

Move Trustees to new sub-committees for 2020-2021

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

11. Future Trustee Agenda Items:

- General Contractors
- Dry Utilities
- RCWD
- Transportation
- Stewart Title

12. Board Comment:

13. Announcements:

14. Adjournment Time:

1st Motion:

2nd Motion:

All in Favor:

Next Regular Board Meeting – August 20, 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 July 20, 2020

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CA 92592

June 18, 2020 @ 8:00 a.m.
Teleconferenced

MINUTES

1. Call To Order:@8:01 a.m. by Trustee Vanderhaak

2. Pledge of Allegiance:

3. Roll Call

Chair Vanderhaak, Vice-Chair Qualm, Trustee Reese, Trustee Davis, General Manager, Cindi Beaudet , Legal Counsel, Steve Q. Trustee Dugan logged on at 8:06a.m.

Motions To Excuse:

Visitors: Kathleen Tremble aka Kathleen Crook: Re: Non-Resident Fee for son to be interred within father's grave. MS. Tremble aka Ms. Crook did not make an appearance.

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)

C. Closed Session Announcement: Nothing to report out

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 to receive the Consent Calendar as presented, seconded by Trustee Reese and passed by a 5/0 vote.

A. Approval of Minutes

Recommendation: That the Board approve the minutes of the Regular Board Meeting of May 21, 2020

B. Approval of Check Registers

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

C. Approval of Bookkeeper Report

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

6. Action Items

A. Kathleen Tremble, AKA Kathleen Crook

Recommendation: The Trustees should read the letter dated May 29th, 2020 regarding the concern of having to pay a Non-Resident fee for an adult child out of District, to place him into the same grave with his father. Trustees to have legal counsel respond to Ms. Tremble aka Crook with their decision.

A motion was made by Trustee Qualm to have Legal Counsel forward a letter on behalf of the Board explain how the Special District operates and why a Non-Resident fee is essential. Seconded by Trustee Dugan and passed with a 5/0 vote.

B. Ratify the Emergency Order date May 21,2020

Recommendation: That the BOT reviews the changes to the Emergency Order, see **Now Therefore- changes**

A motion was made by Trustee Reese to except the deletions and additions to the emergency order, Seconded by Trustee Dugan that the Orders be ratified, passed with a 5/0 vote.

C. Stifel Re-Investments

Recommendation: That the BOT make a motion to reinvest dividends that have come due with Stifel, based on the committee's presentations.

Motion was made by Trustee Reese to accept and file the reinvestment report from the Financial committee, seconded by Trustee Davis and passed with a 5/0 vote.

D.CSDA Board Elections

Recommendation: That the BOT reviews the bios submitted by nominees for the election of Seat C on the CSDA Board. Direct manager to submit the nominee of choice on or before July 10, 2020.

Motion was made by Trustee Dugan to nominate Greg Mills, seconded by Trustee Qualm and passed with a 5/0 vote.

E. Draft Budget for Fiscal Year 2020-2021

Recommendation: That the BOT reviews the first draft of the upcoming fiscal year budget. Notes are included with any major changes proposed. Direct the manager as to how you would like to proceed.

Questions concerning, property taxes, computers, and capitol expenses, bring back to July board meeting.

F.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 March 19,2020 ending June 19, 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 June 19, 2020 (July 10, 2020)

Motion was made by Trustee Davis to approve the hazard pay for the staff presently working at the District, seconded by Trustee Reese and passed with a 5/0 vote.

G.Election of Officers, January 01, 2021- December 31,2022

Recommendation: That the Trustees nominate a Board President,

Vice President and Secretary for the Calendar year commencing January 01, 2021 term ending December 31, 2022.

Motion was made by Trustee Davis to nominate Trustee Qualm as incoming Chair, seconded by Trustee Dugan and passed with a 4/0 vote. Motion was made by Trustee Qualm to nominate Trustee Reese as incoming Vice Chair, seconded by Trustee Davis and passed with a 4/0 vote. Trustee Vanderhaak requested to keep General Manager as the secretary for the District.

H. Investment Policy # 1010- Draft

Recommendation: That the Trustees see 2 (two) additions to the originally approved policy. First addition; a suggestion from Sandra Wheeler to add per Government Code. Second addition; Trustees feel it is prudent to protect the Districts funds.

The Trustees would like to see if the 30% threshold on CDs could be raised and kept at short term investments during this year of uncertainty.

Motion was made by Trustee Qualm after legal counsel announced it was ok if it was temporary and only while the emergency orders are in place, seconded by Trustee Reese and passed with a 5/0 vote.

7. Financial Reports:

- A. May 2020 Balance Sheet
- B. May 2020 Profit and Loss
- C. May 2020 Stifel Investments; principle and interest
- D. Re-investments made per Board Discussion on May 21, 2020

Motion was made by Trustee Davis to receive and file the May financials, seconded by Trustee Reese and passed with a 5/0 vote.

8. General Managers Reports

- A. May 2020 Revenues
- B. May 2020 Plot Inventories
- C. May 2020 Depletion
- D. May 2020 Calendar
- E. CAPC Conference's
- F. Employee termination

Discussed

9. General Counsel Reports

10. Fiscal Year 2019-2020 Subcommittees

- A. 52-acre Cemetery Property (Dugan, Qualm) G.M. to report
- B. Landscape Plan (Vanderhaak, Reese) Nothing to report
- C. Cenotaph/ Ossuary (Reese, Davis) Nothing to report
- D. Investment (Davis, Dugan) Report given in Financial section
- E. Conference Liaison (Vanderhaak, Reese)
- F. Policies (Dugan, Reese) Investment policy being revised to bring us current with investment options. Provided at June meeting
- H. General Price List (Vanderhaak, Davis) Nothing to report

11. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

12. Board Comment:

13. Announcements:

14. Adjournment Time: 9:39 a.m

1st Motion: Trustee Qualm

2nd Motion: Trustee Reese

All in Favor: 5/0.

**Motion was made to change the July meeting date to July 23, 2020
Passed with a 5/0 vote.**

Next Regular Board Meeting – July 16 23, 2020

Temecula Public Cemetery District

7/13/2020 10:35 AM

Register: 101100 · US Bank Checking

From 06/01/2020 through 06/30/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/01/2020	7824	Michelle Hesselgeser	201100 · Accounts Pay...		400.03	X		62,409.91
06/01/2020	7825	Michelle Hesselgeser	201100 · Accounts Pay...	Vacation Accrual	939.71	X		61,470.20
06/02/2020	7826	Michelle Hesselgeser	201100 · Accounts Pay...	Holiday Pay @...	51.81	X		61,418.39
06/02/2020	052920	CalPers 457 Plan	201100 · Accounts Pay...		1,222.90	X		60,195.49
06/04/2020	7827	American Mini Storage	201100 · Accounts Pay...		116.00	X		60,079.49
06/04/2020	7828	Lawnscape Systems L...	201100 · Accounts Pay...		1,738.00	X		58,341.49
06/04/2020	7829	Protection One (corp)	201100 · Accounts Pay...	134469432	305.61	X		58,035.88
06/04/2020	7830	US Bank	201100 · Accounts Pay...		692.32	X		57,343.56
06/04/2020	7831	Wildlife Control Ser...	201100 · Accounts Pay...	WL3072	450.00	X		56,893.56
06/04/2020	7833	Cindi Beaudet	201100 · Accounts Pay...		127.06	X		56,766.50
06/04/2020	061220	CalPers 457 Plan	201100 · Accounts Pay...		1,318.20	X		55,448.30
06/04/2020			101200 · US Bank Pay...	Funds Transfer	9,268.96	X		46,179.34
06/08/2020	AJE 127		515100 · Life Insuranc...	Automatic with...	35.64	X		46,143.70
06/11/2020	AJE 128		101200 · US Bank Pay...	Monthly autom...	411.30	X		45,732.40
06/12/2020			523290 · Bank Charges	Service Charge	21.00	X		45,711.40
06/17/2020			-split-	Deposit		X	53,063.39	98,774.79
06/22/2020	062620	CalPers 457 Plan	201100 · Accounts Pay...		1,157.16	X		97,617.63
06/22/2020	07012020	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,879.81	X		93,737.82
06/22/2020			101200 · US Bank Pay...	Funds Transfer	8,094.84	X		85,642.98
06/23/2020	7834	Cindi Beaudet	201100 · Accounts Pay...		1,556.02	X		84,086.96
06/23/2020	7835	Jarren E. Skaife	201100 · Accounts Pay...	HAZARD PA...	592.92			83,494.04
06/23/2020	7836	Joe Sands.	201100 · Accounts Pay...	HAZARD PA...	857.77	X		82,636.27
06/23/2020	7837	Kyle Means	201100 · Accounts Pay...	HAZARD PA...	548.85	X		82,087.42
06/24/2020	7838	CR&R Incorporated	201100 · Accounts Pay...	1189413	265.28	X		81,822.14
06/24/2020	7839	Crowne Hill Consulti...	201100 · Accounts Pay...	12983/12984/1...	1,109.09	X		80,713.05
06/24/2020	7840	Digital Deployment I...	201100 · Accounts Pay...	105608	50.00	X		80,663.05
06/24/2020	7841	Home Depot Credit S...	201100 · Accounts Pay...	9080778/6620...	175.83	X		80,487.22
06/24/2020	7842	Law Offices Of Quin...	201100 · Accounts Pay...		1,255.00	X		79,232.22
06/24/2020	7843	Linda Glau CPA	201100 · Accounts Pay...		735.00	X		78,497.22
06/24/2020	7844	Metlife	201100 · Accounts Pay...		114.51			78,382.71
06/24/2020	7845	Nutrien Ag Solutions	201100 · Accounts Pay...	399781	52.07	X		78,330.64
06/24/2020	7846	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	392.84			77,937.80
06/24/2020	7847	Sparkletts	201100 · Accounts Pay...	5728175 -0614...	157.28			77,780.52
06/24/2020	7848	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	332.36			77,448.16
06/24/2020	7849	Temecula Valley Pip...	201100 · Accounts Pay...		205.37	X		77,242.79
06/24/2020	7850	United States Postal ...	201100 · Accounts Pay...	BRM 252-000	240.00			77,002.79
06/24/2020	7851	Verizon Wireless	201100 · Accounts Pay...	9300518426	240.82			76,761.97
06/24/2020	7852	Costco	201100 · Accounts Pay...	000111794353...	120.00			76,641.97
06/24/2020	062020	Downs Energy	201100 · Accounts Pay...	cl47093	199.82	X		76,442.15
06/24/2020			101200 · US Bank Pay...	Funds Transfer	1,355.26	X		75,086.89

6-B

Temecula Public Cemetery District

7/13/2020 10:35 AM

Register: 101100 · US Bank Checking

From 06/01/2020 through 06/30/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/30/2020	7853	County of Riverside L...	201100 · Accounts Pay...	IT 4017	180.38		74,906.51
06/30/2020	7854	US Bank	201100 · Accounts Pay...		410.20		74,496.31
06/30/2020	062920	CalPers 457 Plan	201100 · Accounts Pay...		253.96		74,242.35

Temecula Public Cemetery District

7/13/2020 10:35 AM

Register: 101200 · US Bank Payroll
 From 06/01/2020 through 06/30/2020
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/04/2020			101100 · US Bank Che...	Funds Transfer		X	9,268.96	11,338.06
06/11/2020	AJE 128		101100 · US Bank Che...	Monthly autom...		X	411.30	11,749.36
06/12/2020	AJE 123		510040 · Regular Salar...	Green Cash Re...	6,120.74	X		5,628.62
06/12/2020	AJE 123		510040 · Regular Salar...	Green Cash Re...	2,981.99	X		2,646.63
06/12/2020	AJE 123		510040 · Regular Salar...	Monthly charg...	166.23	X		2,480.40
06/15/2020	AJE 129		525030 · Paychex HR ...		445.33	X		2,035.07
06/22/2020			101100 · US Bank Che...	Funds Transfer		X	8,094.84	10,129.91
06/24/2020			101100 · US Bank Che...	Funds Transfer		X	1,355.26	11,485.17
06/26/2020	AJE 130		510040 · Regular Salar...	Green Cash Re...	5,513.61	X		5,971.56
06/26/2020	AJE 130		510040 · Regular Salar...	Green Cash Re...	2,464.25	X		3,507.31
06/26/2020	AJE 130		510040 · Regular Salar...	Monthly charg...	116.98	X		3,390.33
06/29/2020	AJE 132		510040 · Regular Salar...	Green Cash Re...		X		3,390.33
06/29/2020	AJE 132		510040 · Regular Salar...	Green Cash Re...	1,238.28	X		2,152.05
06/29/2020	AJE 132		510040 · Regular Salar...	Monthly charg...	116.98	X		2,035.07

6-B

Temecula Public Cemetery District

7/13/2020 10:36 AM

Register: 101300 · US Wash Account

From 06/01/2020 through 06/30/2020

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
06/01/2020			100499 · Revenues to ...	Deposit	X		100.00	7,772.36
06/03/2020			781360 · Other Misc. ...	Deposit	X		145.42	7,917.78
06/30/2020			100499 · Revenues to ...	Deposit	X		100.00	8,017.78

b-B

Date: 07/08/20

Remote Tasks Performed:

*Trinda
dan*

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

Verify check sequence is intact.
7834-

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.
None this pay cycle.

X Verify all checks to the GM have two signatures.
7834 06/23/20 Hazard Pay \$1556.02 - Approved via text

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 Budget Process

Cindi Beaudet

From: Wheeler, Sandra <sandra.wheeler@stifel.com>
Sent: Friday, June 19, 2020 1:27 PM
To: Cindi Beaudet; davisfamilyinsurance@gmail.com; Michael Dugan
Subject: confirmation

Good afternoon,

Per our conversation this morning, we purchased the following bonds in the Endowment Principal account:

The total amount available for reinvestment - \$153,0000

Purchased 75 bonds of Enterbank CD 0.40% Mty 06/2023 PX 100.00 Total Cost = \$75,000.00

Purchased 75 bonds of Broward Cnty Fla Arpt Municipal 2.07% Mty 10/2024 PX 101.913 + accrued interest Total Cost = \$76,793.38

The residual funds will stay in the cash money market .

I hard copy confirmation will be mailed and you can access the confirmations online tomorrow.

Please call me with any questions.

Thank you and have a great weekend.

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

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Temecula Public Cemetery District Draft Budget FYE 06/30/2021

Ordinary Income/Expense	Estimated TOTAL 19-20	Approved Budget 19-20	Draft Budget 20-21	Notes
Income				
700001 · Property Taxes				
700020 · Prop Tax Current Secured	609,450.22	600,500.00	625,300.00	Increased to bring Budget to Current year actual
701020 · Prop Tax Current Unsecured	10,298.39	25,000.00	15,000.00	
703000 · Prop Tax Prior Unsecured	0.01	1,000.00	0.00	
704000 · Prop Tax Curr Supplemental	3,116.20	10,000.00	9,000.00	
705000 · Prop Tax Prior Supplemental	2,658.47	3,500.00	3,500.00	
706000 · Teeter Settlement	11,639.16	10,000.00	10,000.00	
707000 · RDV Apportionment	82,585.81	0.00	40,000.00	Although we have received this the last two years, we are unsure whether it will continue
752800 · CA-Homeowners Tax Relief	6,311.32	7,000.00	7,000.00	
770100 · Property Tax - SBE	9,547.28	10,000.00	10,000.00	
770102 · Other Taxes	0.00	0.00	200.00	
Total 700001 · Property Taxes	735,606.86	667,000.00	720,000.00	
740020 · Interest and Dividend Income				
740024 · Dividend Income - Stifel	6,926.37	0.00	4,000.00	
740023 · Interest - Stifel	48,683.47	0.00	40,000.00	It looks as if they are the same or a tad better
740020G · Interest on General Fnd at Cnty	18,487.25	14,500.00	13,000.00	
740020E · Interest on Endow Fnd at County	3,269.77	3,000.00	3,000.00	
740020O · Interest on ACO at County	37,604.43	22,000.00	30,000.00	Overall, interest rates are down at this time
740021 · Interest - Wells Fargo Advisors	14,890.91	50,000.00	0.00	Account Transferred to Stifel
740022 · Dividend Income - WFA	3,599.35	5,500.00	0.00	Account Transferred to Stifel
Total 740020 · Interest and Dividend Income	133,461.55	95,000.00	90,000.00	
770001 · Other Revenue				
770100E · Endowment	146,318.00	175,000.00	120,000.00	
777030 · Marker Setting	16,110.00	10,000.00	12,000.00	covid unk
777040 · Open, Close Fees	39,600.00	38,000.00	30,000.00	
777520 · Sale of Lots	63,657.00	70,000.00	67,000.00	
777530 · Cremation	22,900.00	15,000.00	27,000.00	covid unk
777600 · Cenotaph	0.00	300.00	300.00	
780160 · Vaults, Flower Vases, etc.	12,595.00	12,000.00	12,000.00	
781360 · Other Misc. Revenue	574.47	500.00	500.00	
Total 770001 · Other Revenue	301,754.47	320,800.00	268,800.00	
Total Income	1,170,822.88	1,082,800.00	1,078,800.00	

6-B

Temecula Public Cemetery District Draft Budget FYE 06/30/2021

Expense	Estimated TOTAL 19-20	Approved Budget 19-20	Draft Budget 20-21	Notes
510000 · Salaries and Employee Benefits				
510040T · Regular Salaries.				
510040 · Regular Salaries	258,427.70	246,300.00	235,000.00	From Wage Schedule
510320 · Temporary Salaries	0.00	0.00	43,680.00	Est 40 hours per week at \$21
510330 · Year End Bonuses	4,190.54	5,000.00	4,500.00	From Wage Schedule
510330 · Hazard Pay	4,689.08	0.00	5,100.00	From Wage Schedule
515100 · Life Insurance Policy	427.68	450.00	450.00	From Wage Schedule
Total 510040T · Regular Salaries.	267,735.00	251,750.00	288,730.00	
513000T · Retirement - Miscellaneous				
518000 · Employer Contributions-457	19,262.95	12,500.00	16,100.00	Im not sure why this figure is higher, I think we played some catch up last FY
551000 · Employee Contributions	439.16	0.00	0.00	
Total 513000T · Retirement - Miscellaneous	19,702.11	12,500.00	16,100.00	
513120T · Retirement - Social Security				
513120 · Social Security	16,418.08	16,000.00	19,000.00	Formula based on Total Regular Salaries and Board Stipend
513140 · Medicare Tax	3,839.94	4,000.00	4,000.00	Formula based on Total Regular Salaries and Board Stipend
Total 513120T · Retirement - Social Security	20,258.02	20,000.00	23,000.00	
515080T · Health Insurance (eer share)				
515081 · Health Insurance	59,882.68	67,000.00	60,000.00	From Wage Schedule - Increased to allow for potential family coverage of new employee.
515082 · Vision Insurance	760.77	1,100.00	850.00	From Wage Schedule - Increased to allow for potential family coverage of new employee.
515083 · Dental Insurance	5,208.96	4,400.00	4,100.00	From Wage Schedule - increased to allow for potential family coverage of new employee.
Total 515080T · Health Insurance (eer share)	65,852.41	72,500.00	64,950.00	we anticipated Michelle adding other daughter
515260T · Unemployment Insurance				
517000 · Workers Comp Insurance	20,593.04	19,100.00	17,000.00	From Wage Schedule
515060 · State Unemployment Ins EDD	0.00	1,000.00	1,600.00	
513130 · CA SUI	1,384.29	3,000.00	2,000.00	
Total 515260T · Unemployment Insurance	21,977.33	23,100.00	20,600.00	
Total 510000 · Salaries and Employee Benefits	395,524.87	379,850.00	413,380.00	

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Temecula Public Cemetery District Draft Budget FYE 06/30/2021

	Estimated TOTAL 19-20	Approved Budget 19-20	Draft Budget 20-21	Notes
520000 · Services and Supplies				
529540T · Utilities				
520320 · Telephone	0.00	2,400.00	0.00	none for 20-21
520845 · Trash	3,183.36	3,300.00	3,300.00	
529500 · Electricity	4,115.81	5,000.00	5,000.00	
Total 529540T · Utilities	7,299.17	10,700.00	8,300.00	
524520T · Administrative Expenses				
518160 · Board Stipend	7,350.00	12,000.00	10,500.00	11 regular, Memorial Day, 2 Local Area Meetings
520115 · Uniforms - Replacement Clothing	2,448.01	3,100.00	3,100.00	
520230 · Cellular Phone	3,717.24	3,100.00	3,900.00	
520705 · Food	276.88	1,100.00	1,100.00	
520930 · Insurance - Liability	9,871.82	10,700.00	14,400.00	just came in email today,14362.90
523100 · Memberships	1,970.00	2,600.00	2,600.00	
523290 · Bank Charges	615.00	350.00	800.00	
523621 · Subscriptions	845.12	2,000.00	1,500.00	
523660 · Computer Service	6,127.81	8,000.00	7,000.00	
523700 · Office Supplies	1,183.80	2,000.00	1,200.00	
523720 · Photocopies	2,615.49	2,400.00	3,000.00	
523760 · Postage/Mailing	724.24	1,000.00	1,000.00	
523840 · Computer Equip/Software/T1	5,120.95	3,500.00	4,000.00	
524530 · Storage Fees	579.00	2,000.00	1,500.00	
524540 · Payroll Processing Services	3,891.56	4,200.00	4,200.00	
524560 · Auditing	10,300.00	12,000.00	12,000.00	
524561 · Accounting	7,836.50	7,500.00	8,500.00	
524566 · Temp for efile	0.00	9,000.00	9,000.00	
524800 · Drug Testing/Pre Employment	0.00	200.00	200.00	
525025 · Legal - General Counsel	19,168.49	30,000.00	30,000.00	PY Actual 23K
525030 · Paychex HR Support	5,156.88	5,400.00	5,400.00	
526420 · Advertising	0.00	1,800.00	1,800.00	
527280 · Awards/Recognition	0.00	0.00	250.00	
527880 · Training/ Staff	602.00	3,500.00	2,500.00	

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Temecula Public Cemetery District Draft Budget FYE 06/30/2021

	Estimated TOTAL 19-20	Approved Budget 19-20	Draft Budget 20-21	Notes
528140 · Conferences and Meetings	21,982.54	47,000.00	30,000.00	COVID- unknown
528980 · Meals	708.82	2,000.00	2,000.00	
528990 · Semi-Annual Team Dinner	4,316.18	3,600.00	5,000.00	
529040 · Private Mileage Reimbursement	1,526.50	2,500.00	2,500.00	
529050 · Website	600.00	1,000.00	800.00	
529550 · Water	1,502.55	1,600.00	1,600.00	
Total 524520T · Administrative Expenses	121,037.38	185,150.00	171,350.00	
524500T · Operational Expenses.				
521420 · Maint-Field Equipment	5,000.75	10,000.00	10,000.00	
522310 · Maint-Building Improvements	429.50	2,500.00	2,500.00	
522320 · Maint - Grounds	14,455.95	17,000.00	16,500.00	Increased for Quarterly Covid Sanitizing
522360 · Maintenance-Extermination	5,871.00	6,000.00	6,000.00	
523250 · Repurchase	1,950.00	3,500.00	3,500.00	
523800 · Engraving Expense	1,950.00	1,600.00	2,500.00	
525320 · Security Guard Services	200.00	250.00	250.00	
525600 · Security	3,669.33	3,600.00	3,700.00	
527100 · Fuel	1,841.96	2,500.00	2,800.00	purchasing diesel, got rid of tank
527180 · Operational Supplies	9,480.75	14,000.00	12,500.00	
528020 · Inventory	4,281.52	10,500.00	8,500.00	possible more vaults used due to COVID
Total 524500T · Operational Expenses.	49,130.76	71,450.00	68,750.00	
Total 520000 · Services and Supplies	177,467.31	267,300.00	248,400.00	
530000 · Other Charges				
535540T · Depreciation Building				
585000 · Depreciation	48,500.18	0.00	0.00	District does not Budget for Depreciation
Total 535540T · Depreciation Building	48,500.18	0.00	0.00	
530100 · Miscellaneous non-operating exp	3,686.04	4,000.00	4,000.00	
530100E · Misc Endowment Expense	0.00	0.00	0.00	
Total 530000 · Other Charges	52,186.22	4,000.00	4,000.00	
540000 · Capital Assets				
542060T · Cemetery Grounds				
542040 · Buildings, Capital Projects	0.00	135,000.00	100,000.00	
542060 · Improvements - Building	0.00	6,000.00	6,000.00	
542065 · Tree Renovaton	15,000.00	17,250.00	7,500.00	
542300 · Office Renovation	0.00	6,000.00	6,000.00	

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Temecula Public Cemetery District Draft Budget FYE 06/30/2021

	Estimated TOTAL 19-20	Approved Budget 19-20	Draft Budget 20-21	Notes
542060T · Cemetery Grounds Other	0.00	6,000.00	0.00	
Total 542060T · Cemetery Grounds	15,000.00	170,250.00	119,500.00	
540040T · Land, Purchase of Land				
540042 · Future Cemetery Property	3,128.32	150,000.00	150,000.00	unk
Total 540040T · Land, Purchase of Land	3,128.32	150,000.00	150,000.00	unk
546020T · Equipment, etc				
542070 · Well Motor	4,582.59	75,000.00	75,000.00	
546020 · Equipment - Automotive	0.00	17,000.00	17,000.00	never know year to year what needs to be replaced, it's a reserve
546240 · Mapping Software	1,850.00	7,000.00	5,000.00	
Total 546020T · Equipment, etc	6,432.59	99,000.00	97,000.00	
Total 540000 · Capital Assets	24,560.91	419,250.00	366,500.00	
551100E · Cont to Other Funds - End	0.00	256,650.00	177,000.00	Equals Endowment income, interest on County Endowment Fund, and Stifel income
551100G · Cont to Other Funds - Gen	0.00	175,000.00	236,020.00	This is the final figure to enter. It is the figure that makes the Net Ordinary income equal to the capital assets outlay.
Total Expense	649,739.31	1,502,050.00	1,445,300.00	
Net Ordinary Income	521,083.58	-419,250.00	-366,500.00	
Other Income/Expense				
Other Income				
731000 · Realized Gain (Loss) on Invest	2,055.19	0.00	0.00	District does not Budget for Realized and Unrealized Gain
731100 · Unrealized Gain (Loss) on Invest	62,520.79	0.00	0.00	District does not Budget for Realized and Unrealized Gain
Total Other Income	64,575.98	0.00	0.00	
Net Other Income	64,575.98	0.00	0.00	
Net Income	585,659.56	-419,250.00	-366,500.00	

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Manager's Evaluation

EVALUATION OF WORK PERFORMANCE

General Manager

From: June 30, 2019 to July 01, 2020

The following ranking system should be applied as objectively as possible with each area:

1. **OUTSTANDING:** Excellent performance that far exceeds the job's requirement.
2. **VERY GOOD:** Above average performance that exceeds the job's requirements.
3. **AVERAGE:** Acceptable performance that meets the job's requirements.
4. **BELOW AVERAGE:** Minimally acceptable performance that meets some of the job's requirements.
5. **UNSATISFACTORY:** Unacceptable performance that does not meet the job's requirements.

b-c

Manager's Evaluation

PRIMARY FOCUS AREAS:

OPERATIONS: #1

EXPECTATIONS: Supervise the "day to day" maintenance, construction, interments, sales and other activities necessary for the efficient operation of the District cemetery. This includes all public relation, customer complaint investigation, and inter-governmental agency interface activities. Understand and execute the statutory duties as defined in the District's "Cemetery Operations".

MANAGERS PERFORMANCE:

- Oversee and manage all daily operations of the cemetery
- Constantly identifies priorities and meet deadlines
- Implement the new mapping system to increase the efficiency of the cemetery and better serve our constituents
- Maintain a pristine cemetery while keeping operational expenses down while also adhering to yearly budget
- Work effectively with customers, vendors, employees, and trustees
- Represents the District throughout the community as well as throughout the State in the following professional organizations: Temecula Chamber, CAPC, CSDA, LAFCO, PCA, SDRMA and ICCFA
- To fill a market need designed ossuary low cost burials
- Finding a new and innovative way to provide cremation areas, provided bench cremation receptacles
- Hired a professional tree service and followed through in a timely manner with the filing of prevailing wage
- Oversees the maintenance of equipment
- Contracted with other like agencies to reduce the cost of prevailing wage services
- Increase public awareness and disseminate important information to the public by maintaining and endlessly editing the Districts website
- Review all cemetery prices yearly (Special Districts and Private) then sets the appropriate rates for TPCD
- Designed a critique sheet that goes out monthly to every customer we serve
- Designed anniversary cards that go out 1 year after the burial
- Created a brochure for the cemetery
- Adheres to legal website mandates, recently completed ADA compliance and future agendas on front page

- Meet fiscally with local mortuaries and cemeteries to deliver general price list and discuss any changes at TPCD
- Have been able to keep the business open during the COVID19. Was able to have the building retrofitted for the safety of the staff in their day to day workspaces. Purchased numerous masks, gloves, and sanitizers for the well-being of the staff. Monitor temperatures daily, prior to starting work. Contracted with a company that provides sanitizing with barrier protection every 90 days. Created a safe space for graveside services by providing mats 6 foot socially distanced so that families may have the closure they need.

BUDGET & FINANCIAL: #2

EXPECTATIONS: Develop for Board approval the annual budget and operate the District within that budget throughout the year. This includes recommending prices as well as being responsible for all expenditures and sales / service activities; track investments, search out and recommend new investments when appropriate. Provide complete budget and financial reports for each monthly board meeting.

MANAGERS PERFORMANCE:

- Compile all necessary financial data, creates and reviews financial statements
- Prepare the yearly budget with the support of the District bookkeeper and ensures that the cemetery adheres to the operational budget throughout the year
- Adhere to rules, regulations, procedures and Health and Safety Codes
- By using best business and financial accountability practices to ensure an approved audit
- Highly organized and accurate
- By performing proper safety training and supervision of staff, has ensured there have been no paid out claims for workman's compensation ultimately leading to receiving the President's award
- Meet with different banking investors familiar with Government Investments and advise Ad Hoc committee as needed for investments or reinvestments.
- Review and pay monthly vendor bills in a timely manner
- Distribute the form 700 packets to the Trustees and Staff, review for correctness and return to the State
- Complete all required State forms, County forms, Government forms and banking forms as required

- Review all staff and Trustees time, reconcile biweekly timecards, run payroll, enter all transactions into the accounting system
- Calculate percentage of employee payroll into 457 pension plan, match employer to employee, run supplemental advice report through Calpers cognos
- Input all staff into Calpers Cognos assign medical benefits at a cost acceptable by the District, monitor monthly employer's contribution for accuracy

PERSONNEL: #3

EXPECTATIONS: Supervise all personnel programs including the administration, review and recommend revision of personnel policies and procedures to the BOT. Be responsible for hiring and developing all personnel , successful safety programs, and for conforming to laws related to fair labor practices, discrimination, sexual harassment.

MANAGERS PERFORMANCE:

- Formulated and implemented nine procedure policies
- Works closely with legal counsel, plan, write and implement policies
- Recruit, interview and select employees to fill positions
- Establish a climate that encourages the development, retention, and high level of morale among staff
- Reduced Workman's compensation cost to District by attending courses offered through SDRMA and CSDA
- Research and determine the best training and educational opportunities for staff to improve skills and develop new skills that will benefit the Districts operations
- Contracted with the Chamber of Temecula appropriate staff to attend Valley Young Professionals to represent the District and chamber mixers for the Trustees
- Establish work schedules, supervise staff, monitor, and evaluate performance quarterly followed by yearly reviews
- Work with Foreman developing strategic plans for a safe work environment, implement and manage operational plans.
- Coordinate and negotiate services and products through select vendors

- Conduct staff meetings, generally following the Board meeting to keep the staff aware of decisions made
- Oversee the monthly safety OSHA meetings, have recently encouraged the foreman to conduct these meetings with his staff
- Have used COVID-19 as OSHA training so the staff have a better understanding of the virus.

ADMINISTRATION: #4

EXPECTATIONS: Provide the Board Meeting agenda and monthly reports as required and attend all Board meetings unless otherwise excused. Discharge other duties as assigned by the BOT.

MANAGERS PERFORMANCE:

- Reviews monthly financials for accuracy before being presented to the Trustees
- Reconcile investment reports from Stifel provided at each meeting for the investment committee to review
- Meet with the foreman prior to the board meetings to discuss operations and help prepare reports for the meeting
- Prepare a Managers Report to keep the Trustees abreast of what happens on the grounds each month, includes all activity from sales to services
- Direct Trustees to certain classes at conferences as to return with more information to provide the Board, collect reports per Government code to have at the following Board meeting
- Conducts new Trustee orientation to foster positive attitudes, provides a manual with all pertinent information, a guide to cemetery operations, and policies of the grounds
- Maintain updated records of insurance coverage, pension plan, personnel transactions, adheres to strict rules of keeping personal information private
- Contracted with Paychex flex pay, no longer using the company to run payroll. Collects data, enters hours, overtime, vacation, and sick days. Accrues hours for 457 and submits data to EDD.

- Investigate accidents on the grounds with staff or constituents and prepares incident reports for SDRMA, file claims, and verifies that the injured parties receive treatment
- Meet with vendors throughout the day/week to provide the best opportunities to the District for the development of the new cemetery and maintenance of operating cemetery
- Represents District with the Riverside County, legal counsel, engineers, contractors, realtors, and numerous other vendors.
- Run the meetings in a timely manner, follow the Brown Act while in meetings, keep unnecessary discussion at bay, available with the answers to questions, involves Legal Counsel when necessary
- Keep Trustees and staff current with ethics and harassment certificates by scheduling them at conferences or webinars
- Constantly reviews new legislation that effects the District
- Recertified the District with District of Distinction and District of Transparency

Manager's Evaluation

SUMMARY OF PERFORMANCE

CONTRIBUTIONS BY GENERAL MANAGER FOR DISTRICTS SUCCESS:

EXPECTATIONS: The General Manager must have the knowledge of principles, problems and methods of public administration including organization, personnel, and fiscal management. She must understand office management principles, methods, and procedures as well as state and local laws and regulations relating to the operation of a local government agency. The General Manager must understand the design and construction, plans, specifications, estimates, reports, and recommendations relating to proposed beautification of the grounds and construction of buildings and other facilities within the boundaries of the district.

PERFORMANCE:

ADDITIONAL CONTRIBUTIONS BY THE GENERAL MANAGER:

EXPECTATIONS: To what extent does the General Manager contribute to the districts success by reducing barriers to performance, organizing to achieve objectives, and facilitating the performance of others? To what extent does the General Manager analyze problems and reach acceptable, workable solutions and to what extent does the General Manager perform with minimum supervision by the BOT? Does the General Manager participate in organizations or activities outside the District that supports and benefits the operation of the District?

PERFORMANCE:

OVERALL PERFORMANCE APPRAISAL:

SUMMARY OF PERFORMANCE:

FUTURE GOALS:

GENERAL MANAGER'S COMMENTS:

Manager's Evaluation

TRUSTEE CHAIR: _____

GENERAL MANAGER: _____

LEGAL COUNSEL: _____

DATE: _____

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

	Jun 30, 20	Jun 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	74,242.35	70,895.76	
101200 · US Bank Payroll	2,035.07	2,081.61	
101300 · US Wash Account	8,017.78	9,573.01	
101100C · Cash -Accumulative Outlay Fund	1,919,423.36	1,953,407.83	
101100E · Cash - Endowment Fund	291,047.48	142,506.23	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,361,155.41	1,064,105.01	
Total Checking/Savings	3,656,101.45	3,242,749.45	413,352.00
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,151,223.84	0.00	
102220 · Stifel Endowment Interest	807,065.44	0.00	
Total 102200 · Stifel Investments	2,958,289.28	0.00	2,958,289.28
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	0.00	2,096,705.50	
102020 · Wells Fargo Endowment Interest	0.00	720,494.00	
Total 102000 · Wells Fargo Investments	0.00	2,817,199.50	-2,817,199.50
112011 · Inventory Asset	34,680.00	31,505.50	
102100 · Taxes Receivable	0.00	35,829.16	
100499 · Revenues to Deposit with County	16,750.00	0.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	8,146.70	10,576.98	
116100I · Interest Receivable - End Int	3,283.86	3,243.63	
116100C · Interest Receivable - County	0.00	4,156.00	
Total 116100 · Interest Receivable	11,430.56	17,976.61	
116137 · Miscellaneous Receivable	0.00	31.75	
117000 · PrePaid Expenses	5,609.81	35,185.73	
Total Other Current Assets	3,026,759.65	2,937,728.25	89,031.40
Total Current Assets	6,682,861.10	6,180,477.70	502,383.40
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
191000 · Future Cemetery Property	2,752,523.98	2,656,396.20	
191100 · Buildings and Improvements	393,423.07	389,105.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	173,382.02	173,382.02	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	40,969.50	40,969.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-114,009.86	-114,009.86	
198400 · Accumulated Depr - Struct/Imp	-202,896.95	-202,896.95	
198500 · Accum Depr - Equipment	-163,008.57	-163,008.57	

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

	Jun 30, 20	Jun 30, 19	\$ Change
198800 · Accum Depr- Grnd Imp	-2,160.78	-2,160.78	
198900 · Accum Depr-Pav 15	-29,704.02	-29,704.02	
Total Fixed Assets	3,457,787.44	3,357,341.66	100,445.78
TOTAL ASSETS	10,140,648.54	9,537,819.36	602,829.18
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-4,049.04	17,775.93	
Total Accounts Payable	-4,049.04	17,775.93	
Other Current Liabilities			
201200 · Miscellaneous Short Term Liabil	0.00	888.58	
212200 · Accrued Vacation Pay	14,834.36	14,834.36	
2200 · Sales Tax Payable	-123.00	0.00	
202100 · Accrued Payroll	0.00	7,511.85	
Total Other Current Liabilities	14,711.36	23,234.79	
Total Current Liabilities	10,662.32	41,010.72	
Total Liabilities	10,662.32	41,010.72	-30,348.40
Equity			
ce2 · Net Investment in Capital Asset	3,252,548.00	3,252,548.00	
ce1 · Legally Restricted Balance	2,249,789.00	2,249,789.00	
ce · Beginning Fund Balance	-5,503,526.00	-5,503,526.00	
308100 · General Reserve	1,397,927.00	1,397,927.00	
308135 · Reserve for Endowments	1,878,529.63	1,878,529.63	
325100E · Unreserved Fund Balance - End	415,197.04	415,197.04	
325100G · Unreserved Fund Balance - Gen	-735,558.08	-735,558.08	
325100O · Unreserved Fund Balance - ACo	678,756.59	678,756.59	
350000 · Investment in Capital Assets	3,627,912.57	3,627,912.57	
350001 · Investment In Cap Assets - GASB	-379,361.69	-379,361.69	
390000 · Retained Earnings	2,614,594.58	1,964,895.15	
Net Income	633,177.58	649,699.43	
Total Equity	10,129,986.22	9,496,808.64	633,177.58
TOTAL LIABILITIES & EQUITY	10,140,648.54	9,537,819.36	602,829.18

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2020

	Jul '19 - Jun 20	YTD Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	594,450.22	600,500.00
701020 · Prop Tax Current Unsecured	10,298.39	25,000.00
703000 · Prop Tax Prior Unsecured	0.01	1,000.00
704000 · Prop Tax Curr Supplemental	3,116.20	10,000.00
705000 · Prop Tax Prior Supplemental	2,658.47	3,788.00
706000 · Teeter Settlement	0.00	10,000.00
707000 · RDV Apportionment	82,585.81	0.00
752800 · CA-Homeowners Tax Relief	6,311.32	7,000.00
770100 · Property Tax - SBE	9,547.28	10,000.00
Total 700001 · Property Taxes	708,967.70	667,288.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	6,926.37	3,664.00
740023 · Interest - Stifel	48,683.47	33,336.00
740020G · Interest on General Fnd at Cnty	18,487.25	14,500.00
740020E · Interest on Endow Fnd at County	3,269.77	3,000.00
740020O · Interest on ACO at County	37,604.43	22,000.00
740021 · Interest - Wells Fargo Advisors	14,890.91	16,668.00
740022 · Dividend Income - WFA	3,599.35	1,832.00
Total 740020 · Interest and Dividend Income	133,461.55	95,000.00
770001 · Other Revenue		
770100E · Endowment	146,318.00	175,000.00
777030 · Marker Setting	16,110.00	10,000.00
777040 · Open, Close Fees	39,600.00	38,000.00
777520 · Sale of Lots	63,657.00	70,000.00
777530 · Cremation	24,400.00	15,000.00
777600 · Cenotaph	0.00	300.00
780160 · Vaults, Flower Vases, etc.	12,595.00	12,000.00
781360 · Other Misc. Revenue	574.47	500.00
Total 770001 · Other Revenue	303,254.47	320,800.00
Total Income	1,145,683.72	1,083,088.00
Gross Profit	1,145,683.72	1,083,088.00

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Temecula Public Cemetery District Profit & Loss Budget Performance

June 2020

	Jul '19 - Jun 20	YTD Budget
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	248,427.70	246,300.00
510330 · Year End Bonuses	4,190.54	5,000.00
515100 · Life Insurance Policy	427.68	450.00
518080 · Auto Allowance	0.00	0.00
Total 510040T · Regular Salaries.	253,045.92	251,750.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	18,732.06	12,500.00
551000 · Employee Contributions	439.19	0.00
Total 513000T · Retirement - Miscellaneous	19,171.25	12,500.00
513120T · Retirement - Social Security		
513120 · Social Security	16,085.55	16,000.00
513140 · Medicare Tax	3,762.16	4,000.00
Total 513120T · Retirement - Social Security	19,847.71	20,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	60,512.68	67,000.00
515082 · Vision Insurance	760.77	1,100.00
515083 · Dental Insurance	5,208.96	4,400.00
Total 515080T · Health Insurance (eer share)	66,482.41	72,500.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	20,592.98	19,100.00
515060 · State Unemployment Ins EDD	0.00	1,000.00
513130 · CA SUI	1,384.29	3,000.00
Total 515260T · Unemployment Insurance	21,977.27	23,100.00
Total 510000 · Salaries and Employee Benefits	380,524.56	379,850.00
520000 · Services and Supplies		
529540T · Utilities		
520320 · Telephone Service	0.00	2,400.00
520845 · Trash	3,183.36	3,300.00
529500 · Electricity	4,115.81	5,000.00
Total 529540T · Utilities	7,299.17	10,700.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2020

	Jul '19 - Jun 20	YTD Budget
524520T · Administrative Expenses		
518160 · Board Stipend	6,600.00	12,000.00
520115 · Uniforms - Replacement Clothing	2,448.01	3,100.00
520230 · Cellular Phone	3,717.24	3,100.00
520705 · Food	276.88	1,100.00
520930 · Insurance - Liability	10,762.34	10,700.00
523100 · Memberships	1,970.00	2,600.00
523290 · Bank Charges	615.00	350.00
523621 · Subscriptions	845.12	2,000.00
523660 · Computer Service	5,398.25	8,000.00
523700 · Office Supplies	1,170.90	2,000.00
523720 · Photocopies	2,052.18	2,400.00
523760 · Postage/Mailing	964.24	1,000.00
523840 · Computer Equip/Software/T1	4,806.99	3,500.00
524520 · County Journal Recording	22.72	2,000.00
524530 · Storage Fees	695.00	0.00
524540 · Payroll Processing Services	3,981.67	4,200.00
524560 · Auditing	10,300.00	12,000.00
524561 · Accounting	7,836.50	7,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	200.00
525025 · Legal - General Counsel	16,618.49	30,000.00
525030 · Paychex HR Support	5,156.88	5,400.00
526420 · Advertising	0.00	1,800.00
527880 · Training/ Staff	602.00	3,500.00
528140 · Conferences and Meetings	21,982.54	47,000.00
528980 · Meals	420.73	2,000.00
528990 · Semi-Annual Team Dinner	4,316.18	3,600.00
529040 · Private Mileage Reimbursement	1,127.94	2,500.00
529050 · Website	600.00	1,000.00
529550 · Water	1,491.97	1,600.00
Total 524520T · Administrative Expenses	116,779.77	185,150.00
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	4,884.74	10,000.00
522310 · Maint-Building Improvements	429.50	2,500.00
522320 · Maint - Grounds	13,681.32	17,000.00
522360 · Maintenance-Extermination	5,676.00	6,000.00
523250 · Repurchase	1,950.00	3,500.00
523800 · Engraving Expense	1,950.00	1,600.00
525320 · Security Guard Services	200.00	250.00
525600 · Security	3,363.72	3,600.00
527100 · Fuel	1,854.25	2,500.00
527180 · Operational Supplies	8,720.27	14,000.00
528020 · Inventory	1,788.02	10,500.00
Total 524500T · Operational Expenses.	44,497.82	71,450.00
Total 520000 · Services and Supplies	168,576.76	267,300.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2020

	Jul '19 - Jun 20	YTD Budget
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	3,706.37	4,000.00
Total 530000 · Other Charges	<u>3,706.37</u>	<u>4,000.00</u>
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	135,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	15,000.00	17,250.00
542075 · Grounds Improvements	0.00	6,000.00
548300 · Office Renovation	0.00	6,000.00
542060T · Cemetery Grounds - Other	0.00	0.00
Total 542060T · Cemetery Grounds	<u>15,000.00</u>	<u>170,250.00</u>
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	3,128.32	150,000.00
Total 540040T · Land, Purchase of Land	<u>3,128.32</u>	<u>150,000.00</u>
546020T · Equipment, etc		
542070 · Well Motor	4,582.59	75,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,850.00	7,000.00
Total 546020T · Equipment, etc	<u>6,432.59</u>	<u>99,000.00</u>
Total 540000 · Capital Assets	24,560.91	419,250.00
551100G · Contrib to Other Funds - Gen	0.00	175,000.00
551100E · Contrib to Other Funds - Endow	0.00	256,650.00
Total Expense	<u>577,368.60</u>	<u>1,502,050.00</u>
Net Ordinary Income	568,315.12	-418,962.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	2,055.19	0.00
731100 · Unrealized Gain (Loss) on Invst	62,807.27	0.00
Total Other Income	<u>64,862.46</u>	<u>0.00</u>
Net Other Income	64,862.46	0.00
Net Income	<u><u>633,177.58</u></u>	<u><u>-418,962.00</u></u>



STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D327370 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

Is a Roth conversion right for you in 2020? Check out the enclosed Investment Strategist newsletter for details and to learn about Stifel's new Wealth Tracker app, retirement plan distributions in response to COVID-19, and much more.

ACCOUNT PROTECTION

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

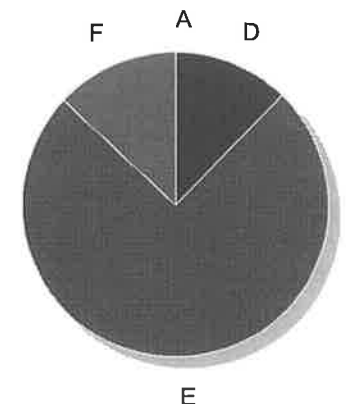
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below.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

PORTFOLIO SUMMARY	June 30	May 31
Net Cash Equivalents **	223.52	99,777.73
Net Portfolio Assets held at Stifel	2,151,000.32	2,051,137.93
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,151,223.84	\$2,150,915.66
YOUR CHANGE IN PORTFOLIO VALUE	June 30	May 31
Net Cash Flow (Inflows/Outflows) ²	-3,619.81	-6,695.40
Securities Transferred In/Out		
Income and Distributions	3,782.51	7,806.35
Change in Securities Value	145.48	8,303.53
Net Change in Portfolio Value	\$308.18	\$9,414.48

** 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 June 30, 2020 (\$)	Percentage of your account
A Net Cash Equivalents**	223.52	0.01%
D Fixed Income-Muni	263,683.55	12.26%
E Fixed Income-Other	1,607,450.10	74.72%
F Mutual Funds	279,866.67	13.01%
Total Assets	\$2,151,223.84	100.00%



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STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D327371 SSNO001002

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

Your Financial Advisor (LU04):

SANDRA WHEELER
Telephone: (805) 783-2921

Office Serving Your Account:

999 MONTEREY ST. STE. 360
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

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

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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.

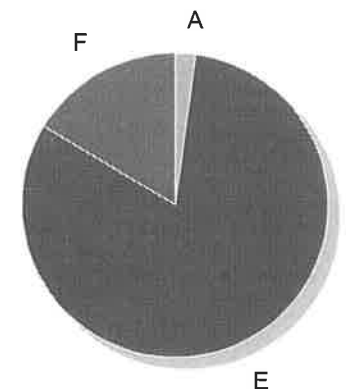
PORTFOLIO SUMMARY	June 30	May 31
Net Cash Equivalents **	17,270.47	12,017.78
Net Portfolio Assets held at Stifel	789,794.97	789,447.74
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$807,065.44	\$801,465.52
YOUR CHANGE IN PORTFOLIO VALUE	June 30	May 31
Net Cash Flow (Inflows/Outflows) ²	3,619.81	6,695.40
Securities Transferred In/Out		
Income and Distributions	1,839.11	4,236.84
Change in Securities Value	141.00	2,833.60
Net Change in Portfolio Value	\$5,599.92	\$13,765.84

** 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 June 30, 2020 (\$)	Percentage of your account
A Net Cash Equivalents**	17,270.47	2.14%
E Fixed Income-Other	657,985.85	81.53%
F Mutual Funds	131,809.12	16.33%
Total Assets	\$807,065.44	100.00%



A1 Monthly Revenues
July 2019-June 2020

<u>FYE 06/30/20</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
Single	1,000.00	3,200.00	2,000.00	4,000.00	5,000.00	-	3,000.00	2,000.00	20,000.00	4,000.00	-	5,000.00
Single End	1,500.00	3,000.00	1,500.00	3,000.00	4,500.00	-	3,000.00	1,500.00	15,000.00	4,400.00	-	4,500.00
Single/Dual	-	-	-	-	-	-	-	-	-	1,500.00	1,500.00	-
S/D End	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00	-
Dual	1,500.00	-	1,000.00	1,000.00	4,000.00	1,000.00	-	4,000.00	4,000.00	2,500.00	-	-
Dual End	2,500.00	-	2,000.00	2,000.00	5,500.00	2,000.00	-	7,000.00	7,000.00	3,000.00	-	-
Collum	1,800.00	500.00	-	1,800.00	900.00	400.00	400.00	2,500.00	400.00	-	-	-
Colum End	4,800.00	1,200.00	-	4,800.00	2,400.00	1,200.00	1,200.00	6,100.00	1,200.00	-	-	-
cenotaph	-	-	-	-	-	-	-	-	-	-	-	-
Ground Crem	-	-	-	-	-	200.00	-	200.00	600.00	-	-	-
G Crem End	-	-	-	-	-	1,300.00	-	1,300.00	3,900.00	-	-	-
O/C -B	1,300.00	750.00	3,700.00	1,850.00	1,850.00	1,100.00	1,100.00	3,500.00	4,850.00	2,200.00	4,850.00	550.00
O/C/-C	800.00	1,300.00	-	1,100.00	300.00	-	1,100.00	3,000.00	1,600.00	800.00	-	1,600.00
Vault	182.00	182.00	364.00	182.00	182.00	182.00	-	182.00	364.00	-	910.00	-
Crem Vase	-	369.12	-	146.00	123.04	146.00	-	438.00	146.00	-	-	-
Grave Vase	64.50	21.50	107.50	64.50	43.00	64.50	43.00	107.50	129.00	86.00	150.50	43.00
Set Fee	700.00	2,000.00	1,250.00	1,250.00	250.00	1,250.00	950.00	2,000.00	2,550.00	1,250.00	1,250.00	500.00
Niche	-	-	-	-	-	-	-	25.00	-	-	-	-
Non-Res	3,000.00	-	3,000.00	-	-	-	-	1,500.00	6,000.00	-	3,000.00	4,500.00
Disinter	-	-	-	-	-	-	-	-	-	-	-	-
Graveside	1,000.00	1,500.00	2,000.00	1,500.00	1,000.00	500.00	1,000.00	1,500.00	3,500.00	-	-	-
Engraving	225.00	450.00	-	450.00	225.00	225.00	275.00	900.00	425.00	-	-	-
2nd End	1,000.00	1,500.00	1,000.00	2,000.00	-	-	500.00	800.00	1,500.00	-	-	-
Handling	-	-	-	-	-	-	750.00	600.00	-	-	-	-
Taxes	21.56	47.32	41.24	34.33	29.60	34.33	3.76	65.84	56.05	7.52	92.76	3.76
Labor	456.94	400.06	837.26	483.17	412.36	483.17	153.24	721.66	939.95	306.48	1,671.74	153.24
Total	21,850.00	16,420.00	18,800.00	25,660.00	26,715.00	10,085.00	13,475.00	39,940.00	74,160.00	22,050.00	15,425.00	16,850.00

8-A

A2Cemetery Property
Fiscal Year 2019-2020

FYE 06/30/20	19-20											
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Dual Lower	261	261	261	261	260	260	260	260	260	259	259	259
Dual Upper	356	356	356	356	356	356	356	354	352	351	351	351
Dual/ Single	58	58	58	59	59	59	59	59	59	59	58	58
Sale Backs-Single	11	9	9	9	9	9	8	8	8	6	6	5
Singles	144	144	143	142	144	144	143	142	132	132	132	130
Dual Manager	34	34	33	32	32	31	31	30	29	29	29	29
Sale Backs-Duals			0	0	0	0	0	0	0	0	0	0
Grd Crem	34	34	34	34	30	29	29	28	25	25	25	25
Hexagon Wall	0			0		0	0	0	0	0	0	0
Tier 1	0			0		0	0	0	0	0	0	0
Tier 2	0			0		0	0	0	0	0	0	0
Tier 3	0			0		0	0	0	0	0	0	0
Tier 4	4	3	3	1	1	0	0	0	0	0	0	0
Tier 5	13	13	13	11	11	10	9	5	4	4	4	4
Tier F-1	28	28	28	28	28	28	28	27	27	27	27	27
Tier F-2	29	29	29	29	29	29	29	29	29	29	29	29
Tier F-3	29	29	29	29	29	29	29	29	29	29	29	29
Tier F-4	29	29	29	29	29	29	29	29	29	29	29	29
Tier F-5	10	10	10	10	10	10	10	10	10	10	10	10
Cenotaph	48	48	48	48	48	48	48	48	48	48	48	48
Ossuary	334	334	334	334	334	334	334	334	334	334	334	334
Cremation Benches	9	7	7	7	7	7	6	6	6	6	6	6

8-13

JUNE 2020 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	

At Need

Single Lots	3
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	

June 2020

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 31	Jun 1 12:00pm COORDINATION CALL: (800) 369-1747 / Code: 7346221 (COORDINATION)	2	3 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal Government Partners)	4	5 Nelson-Burial	6
7	8 Linda Glau	9	10 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal Government Partners)	11	12	13
14	15	16 Paquette-Bench Cremation Wade-Appointment	17 Joe-Vacation 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal	18 Cemetery closed for through sanitation		20
21 Joe-Vacation	22 Estibillo-Burial Joe-Vacation Thyzel-Burial	23 Joe-Vacation Saba-Burial	24 Brown-Appointment 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal	25	26	27
28	29	30 10:00am Temecula Public Cemetery District 7490021932 Adjustment Report (Conference Call)	Jul 1	2	3	4

7-8

Voting receipt - CSDA 2020 Board of Directors

Receipt code: **XPB3**

Time of vote: **2020-06-30 14:56:57 America/Los_Angeles**

IP address: **192.190.255.71**

CSDA Board of Directors Election Ballot - Term 2021-2023; Seat C - Southern Network

Please vote for your choice: **Greg Mills**

ACTIVITIES for TRUSTEES

The appointed position of TRUSTEE comes with numerous duties and responsibilities which the Trustee must take seriously. The role of Trustee includes:

- Make District Policy
- Set Direction & Establish Strategic Goals
- Advocate for Constituents and Elected Officials

These- are Accomplished by discharging responsibilities of:

I. Governance:

1. Brown Act / Transparency: You must have a thorough understanding of the Brown Act and provide transparency to the public
11. Fiscal Accountability: The new Trustee has the fiduciary duty to represent your district's constituents and all related cemetery need; past, present and at times in the future.
 1. Budget
 2. Audits

II. Operations Oversight:

1. Fraud Identification
11. Ethics
111. Employee/Human Relations:

III. Strategic Planning:

1. You, the new Trustee, must be versed in all the Health and Safety code laws that effect public cemetery district: See H&SC starting section 9000 to 9092.
2. You need to understand the coverage requirement of AB 1234 Ethics Training; AB 1825 required Sexual Harassment Prevention; Conflict of Interest Form 700
3. You need to be briefed by your cemetery manager as to policies related to your cemetery district functions.
4. You must have a thorough understanding of the Brown Act (Open & Public IV)
5. Participate in your district's monthly meeting by reviewing all staff reports beforehand so you are ready to discuss them. Do your homework.
6. Don't be afraid to take a leadership position. The other trustees are looking to you.
7. The Board ONLY acts by ordinance, resolution, or motion. (H&SC 9030)
8. This point is very important; be willing to attend sectional or/and annual CAPC meetings. This will allow you to meet and discuss with other cemetery staff and trustees. This will enlighten and help you to better understand who you are and what you need to do to fulfill your position as a trustee.
9. Don't be afraid to ask questions of your fellow trustees, the management and the C.A.P.C. office

**ITEMS THE TRUSTEES MAY REQUIRE, MAY REQUEST, OR MAY NEED TO
HAVE AVAILABLE:**

1. Guide to Public Cemetery Operations
2. "Open and Public Guide" for Brown Act
3. Cemetery Policies and Procedures
4. Cemetery Rules and Regulations
5. CAPC membership directory
6. Conflict of Interest - Form 700
7. Price Sheet--Cemetery Service Charges
8. Appointment verification from County Board of Supervisors
9. Insurance Information W/C & Liability
10. Copies of last 3 Board meeting packs
11. Map of cemetery district boundaries
12. Map of cemetery grounds
13. Check signing Policy - One signature or two
14. Bank Signature card information
15. Trustee duties and responsibilities
16. Personnel Manual...Payroll/Salary schedule
17. Safety Manual
18. Any contract such as labor or maintenance
19. Roberts rules of Order
20. Tour of the cemetery
21. Introductions to district employees
22. Brief overview of history of cemetery including basic information such as # of burials per year, # of headstones set, developed acres, non-developed acres, Project life or built out of cemetery
23. District Mission Statement
24. Financial Audits for last 3 years
25. Brochures (if any)
26. Media Policy (if any)
27. Name of District's Counsel
28. Travel Policy
29. Investment Policy
30. Records Retention Policy
31. California Family Rights Act
32. Publication "What's So Special About Special Districts"
33. Review trustee compensation
34. Employee Personnel Manual
35. Employees Salary Schedule
36. What CAPC does in education, legislation and mentoring
37. What CSDA does in education, legislation

**Temecula Public Cemetery District Strategic Plan
Fiscal Year 2020-2021**

Strengths:

- Board development commitment
- Very focused manager/board
- Strong financial revenue stream
- Only cemetery within city limits
- Opportunity to gain additional revenue thru lease or sale of property
- Interment price below private cemetery market
- Board involvement in conferences and training
- Rotating Sub-Committees
- 52 undeveloped acres-mortgage free
- Several burial options
- Web presence
- Tax exempt

Threats:

- Possibility of a private cemetery entering our District
- Reduction in property taxes
- Consolidation with other Special Districts
- Unaffordable water
- Property taxes being diverted

Weaknesses:

- Substantial cost to develop 2nd cemetery property
- Inability to offer the same as private cemeteries
- Lack of visibility
- Low endowment interest to maintain cemetery in perpetuity
- Board of Trustees involvement in Chamber representing the cemetery
- The understanding of Special District Cemeteries operations

Opportunities:

- Market area is poised for rapid growth
- Opportunity to include our sphere of influence into our District
- Active and effective sales/ marketing to promote public awareness
- Cemetery design poised for future burial alternatives
- Ability to offer Pre-Need Sales
- Connect with Hot Air balloon companies for final flights
- Connect with historical society, have a book published on the Old Town Cemetery
- Pet cemetery

Organizational Values:

- Operates in accordance with the highest standards in all relationships pertaining to constituents, suppliers, and the community
- Fosters a climate which encourages innovation and diligence amongst staff and compensates accordingly
- Continuing education for the Board of Trustees

Business Objectives:

- Expand the business to preserve the financial stability of the cemetery in perpetuity
- Continue to meet the goals that are in our vision and mission statements
- Provide the necessary resources to accomplish the goals of the vision and mission statements
- Continue to review Investments for acceptable performance
- Explore other avenues that will create a revenue stream
- Work with the local wineries for presence during memorial tributes
- Marquee signage recognizing current, local events

Key Strategies:

- Expand visibility opportunities
- Continue with Board/ Staff education
- Vested CUP
- Seek continued revenue sources
- Pursue strategic alliances with like associations, CAPC, CSDA, PCA, SDRMA, LAFCO, ICCFA

Major Goals:

- Employ technically qualified staff as deemed necessary
- Employ emotionally qualified staff as deemed necessary
- Landscape perimeters of proposed cemetery property
- Design and develop Lemon Hills Dr
- Develop fund for donations
- Development of first Phase of the 26 acres
- Water grants
- Create a press release for the new cemetery recognizing the ability to donate or be remembered in a will



LAW OFFICES OF
QUINTANILLA & ASSOCIATES

Direct E-mail Address:
squintanilla@gdqlaw.com

July 2, 2020

**TEMECULA PUBLIC CEMETERY DISTRICT
OFFICE OF GENERAL COUNSEL**

Via Electronic Mail Only

Ms. Kathy Crook
Katles49@gmail.com

Re: Nonresident fee

Dear Ms. Crook:

First and foremost, on behalf of the Board of Trustees, I want to extend the deepest sympathy for the loss of your son. I cannot imagine the pain and sorrow a parent must experience when losing a child.

I have been asked, however, to respond to your concern over having to pay a “nonresident” fee for interring your son in the Temecula Cemetery, when it appears that your son, as a “family member” is exempt from the nonresident fee. I completely understand how you reached this conclusion, but there is more to the law on this issue.

As a Public Cemetery, the District is governed by State Law known as the Public Cemetery District Law, which is set forth the California Health & Safety Code (“Law”). The Law includes some limitations and requirements that appear on its surface to be very draconian, but unfortunately, the District is stuck with them and has to follow them.

As background, residents who live within the District and pay property taxes to the District (via their property tax bills) are provided with cost effective (discounted) interment services because of the tax dollars paid by the District resident tax payer. This means that if the same discounted interment services are provided to a decedent who was not a District resident taxpayer, then the taxpayers of the District would essentially be providing a tax subsidy for the interment services for a decedent who was not resident taxpayer of the District. I know this sounds harsh when applied to a family member of someone who lives in the District and pays the District taxes.

However, Section 9060 of the Law provides in relevant part that the District shall limit interments to: (a) Persons who are residents of the District; (b) Eligible nonresidents of the District,

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Q-A

and (c) Persons who are family members. It is clear that your son is a family member, since the definition of a "Family Member" includes a child or stepchild, by natural birth or adoption. This section, however, is applied as a limitation on who may be interred in the cemetery; it does not provide that these persons have an absolute right to be interred in the cemetery and receive the benefits of the discounted interment costs reserved for the District's resident taxpayers.

Unfortunately, when it comes to the costs associated with the interment of a family member who was not a resident taxpayer, the Law requires the District to determine whether the family member is an "Eligible Nonresident," which is a term actually used in the Law. Under the Law (without having to go through the entire legal analysis), there is no question that your son falls under the category of "Eligible Nonresident," because he is a family member of a person who purchased interment services as a resident taxpayer of the District.

Regrettably, however, under Section 9068 of the Law, the District has been mandated (required) to charge an additional Eligible Nonresident fee of at least 15%. Again, this may seem harsh and even insensitive, but the District must follow the Law as written.

I have enclosed copies of the relevant sections of the Law for your reference.

In closing, please know that the Board of Trustees, the General Manager and I know and have witness how upsetting this can be on top of the sadness of losing a recently deceased loved one.

With the deepest sincerity,



Steven B. Quintanilla
General Legal Counsel
Temecula Public Cemetery
District

HEALTH AND SAFETY CODE - HSC
DIVISION 8. CEMETERIES [8100 - 9703]

(Division 8 enacted by Stats. 1939, Ch. 60.)

PART 4. PUBLIC CEMETERY DISTRICTS [9000 - 9093]

(Part 4 repealed and added by Stats. 2003, Ch. 57, Sec. 5.)

CHAPTER 5. Interments [9060 - 9069]

(Chapter 5 added by Stats. 2003, Ch. 57, Sec. 5.)

9060.

(a) A district shall limit interment in a cemetery owned by the district to interment in the ground, in columbariums, and in mausoleums, as provided in this part.

(b) A district shall limit interments to:

(1) Persons who are residents of the district.

(2) Persons who are former residents of the district and who acquired interment rights while they were residents of the district.

(3) Persons who pay property taxes on property located in the district.

(4) Persons who formerly paid property taxes on property located in the district and who acquired interment rights while they paid those property taxes.

(5) Eligible nonresidents of the district, as provided in this chapter.

(6) Persons who are family members of any person described in this subdivision.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

9061.

(a) A district may inter a person who is not a resident of the district or a person who does not pay property taxes on property located in the district in a cemetery owned by the district if all of the following apply:

(1) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(2) The district requires the payment of a nonresident fee set pursuant to Section 9068. A board of trustees may adopt a written policy that permits waiving the payment of the nonresident fee for a nonresident who had purchased an interment right while a resident or a taxpayer.

(3) The person meets the conditions listed in one or more of subdivisions (b) through (e).

(b) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if the person is a family member of a person who is already interred in a cemetery owned by the district or is a family member of a person who has acquired interment rights in a cemetery owned by a district.

(c) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of the district or paid property taxes on property located in the district for continuous period of at least five years, a portion of which time period shall have occurred within the 10 years immediately before the person's death.

(2) The district receives a written request for the interment of the person from a person who is a resident of the district or who pays property taxes on property located within the district, and the person submitting the written request is not a trustee, officer, or employee of the district and is not a funeral director or an employee of a funeral director.

(3) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(d) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of this state at the time of death.

(2) There is no private cemetery within a straight-line radius of 15 miles of the person's residence.

(3) There is no private cemetery nearer to the person's residence than the nearest cemetery owned by the district.

(4) The distances shall be measured in a straight line from the person's residence to the nearest private cemetery and the nearest cemetery owned by the district.

(e) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person died while either:

(A) Serving in the Armed Forces or the active militia, or

(B) In the line of duty as a peace officer or firefighter.

(2) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

9068.

(a) The board of trustees shall adopt a schedule of fees for interments in cemeteries owned by the district and for other necessary and convenient services.

(b) The board of trustees shall also adopt a schedule of fees for nonresidents. The board of trustees shall set these fees at an amount that at least equals the amount of fees charged to residents or taxpayers and shall include a nonresident fee of at least 15 percent of that amount.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004)

Cindi Beaudet

From: Steve Quintanilla <steveq@qalawyers.com>
Sent: Thursday, June 18, 2020 11:04 AM
To: Cindi Beaudet
Cc: Rosie Vanderhaak (rosie.vanderhaak@rivlib.net)
Subject: Please forward to the Trustees

Dear Chair and Trustees,

Here are the Eligible Non-Resident Fees charged by various other Districts – in absolute numbers vs. percentage. Note that some Districts have higher labor costs (due to Labor Unions) and others have higher property costs due to scarcity of plots which means their underlying resident costs can be higher than others. Although the law requires a minimum of 15% to be charged to eligible non-residents, some charge more. The ones that charge less are not complying with State Law, which could subject them to a lawsuit for making a gift of public funds (which in California is unconstitutional), which could present a huge problem for them if they were to lose such a case. (I have actually been asked to represent a taxpayer group who saw that their local District was not charging the minimum 15%, but I refused due to a possible conflict, but I could have made some easy money in that case because the law s crystal clear on this issue.)

The theory is that the taxpayers in the District (who are the constituents of the BOT) should not be subsidizing non-taxpayers for interment services since the District's taxpayers are the reason why rates are generally lower than private cemeteries for the District's taxpayers. This is akin to charging visitors/tourists the local hotel tax (transient occupancy taxes) which is used in part to pay for local public safety services the local taxpayers pay for, but which is made available to visitors/tourists.

This is really one of the most disputed issues most District have to deal with almost on a routine basis. It is definitely the bulk of the questions my office is asked about by District Managers.

In any event, here is the law:

Health & Safety Code

Section 9068

- (a) The board of trustees shall adopt a schedule of fees for interments in cemeteries owned by the district and for other necessary and convenient services.

The board of trustees shall also adopt a schedule of fees for nonresidents. The board of trustees shall set these fees at an amount that at least equals the amount of fees charged to residents or taxpayers and **shall include a nonresident fee of at least 15 percent of that amount.**

Palm Springs

Eligible Non-Resident add: Surcharge of 700.00

Murrieta

Eligible Non-Property Tax Resident or Non-Resident: (Per Health & Safety Code§ 900 lg). If deceased did not live in Murrieta but has family buried here. Have lived in Murrieta for 5 consecutive years and moved away less than 10 years ago. A property or business owner in Murrieta. Fee is charged per each internment/inurnment \$1200.00

Orange County

\$200-\$400

Lake Elsinore

NON RESIDENT FEE: \$500.00 – \$750.00

North County

NONTAX PAYER / NONRESIDENT FEE(PER HEALTH & SAFETY CODE) \$ 788.00

Pomeroado

\$1,300

Coachella

\$300

San Jacinto

\$400-\$600

Move Trustees to new sub-committees for 2020-2021

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