

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

**AGENDA- Estimated Time: 1 1/2 Hr.  
September 21, 2023 @ 8:00 a.m.**

**REGULAR BOARD MEETING**

**TEMECULA PUBLIC CEMETERY DISTRICT**

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

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

2. **FLAG SALUTE :** Trustee Davis

3 **ROLL CALL:**

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

4 **MOTIONS TO EXCUSE:** Trustee Kelleher

5 **VISITORS:** Hector Perez, Maria Perez

## **6 PUBLIC COMMENTS:**

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

## **7 CONSENT CALENDAR:**

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

### **A. APPROVAL OF MINUTES**

*Recommendation:* That the Board approve the minutes of the Regular Board Meeting of August 17, 2023

### **B. APPROVAL OF CHECK REGISTERS**

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

### **C. APPROVAL OF BOOKKEEPER REPORT**

*Recommendation:* That the Board receives and files the August 2023 Bookkeeper Report

## **8 ACTION ITEMS:**

### **A. 2023-2024 Strategic Plan**

*Recommendation:* That the Trustees review and make changes as necessary.

### **B. County Annual Budget**

*Recommendation:* The District budget was approved at the regular Board meeting in July. The County budget and resolutions are ready to be approved and sent.

### **C. General Managers Performance Review**

*Recommendation:* Attached find review forms for the Trustees to fill out and return to the Chair.

## **9. FINANCIAL REPORTS:**

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

## **10 . GENERAL MANAGERS REPORTS:**

- A. August 2023 Revenues
- B. August 2023 Inventory
- C. August Burial Calendar
- D. State of the District 10-18-2023 @7:00 am

## **11. FISCAL YEAR 2023-2024 SUBCOMMITTEES-**

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

## **12. ITEMS FOR FUTURE TRUSTEE AGENDAS**

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

**13. CLOSED SESSION ITEMS: Gustavo Lamanna- Attorney at Law**

**A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION**

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

**14. ADJOURNMENT:**

**1<sup>st</sup> Motion:**

**2<sup>nd</sup> Motion:**

**All in Favor:**

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, October 19, 2023, at 8:00 a.m.

**POSTED September 18, 2023**

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

[www.temeculacemetery.org](http://www.temeculacemetery.org)



## Cindi Beaudet

---

**From:** Leslie Gonzalez <ag74658@gmail.com>  
**Sent:** Sunday, August 27, 2023 3:47 PM  
**To:** Cindi Beaudet  
**Subject:** Raul perez bench

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hi Cindi,

My name is Leslie Gonzalez. My mom asked me to email you and request that she and my brother Hector Perez be included in the next meeting that the cemetery has to discuss the placement of my brothers bench. Thanks

Respectfully,

Leslie Gonzalez





**MINUTES**  
**REGULAR BOARD MEETING**  
**TEMECULA PUBLIC CEMETERY DISTRICT**  
**41911 C St, Temecula, Ca 92592**  
**951-699-1630**

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

2. **FLAG SALUTE :** Trustee Dugan

3 **ROLL CALL:**

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

4 **MOTIONS TO EXCUSE:** Chair- Davis  
The motion was made by Trustee Vanderhaak and seconded by Trustee Kelleher,  
it passed with a 4/0 vote.

5 **VISITORS:** None

## **6 PUBLIC COMMENTS:**

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

**CONSENT CALENDAR:** The motion was made by Trustee Kelleher and seconded by Trustee Qualm to accept the consent calendar as presented. The vote passed with a 4/0 vote.

## **7**

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

### **A. APPROVAL OF MINUTES**

*Recommendation:* That the Board approve the minutes of the Regular Board Meeting of July 20, 2023

### **B. APPROVAL OF CHECK REGISTERS**

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

### **C. APPROVAL OF BOOKKEEPER REPORT**

*Recommendation:* That the Board receives and files the July 2023 Bookkeeper Report

**ACTION ITEMS:**

**LAFCO-2023 OVERSIGHT BOARD BALLOT** The motion was made by Trustee Vanderhaak and seconded by Trustee Kelleher to nominate Steven Pastor for the LAFCO oversight Board. The vote passed with a 4/0 vote.

**A.**

*Recommendation:* That the Trustees select one candidate

**9. FINANCIAL REPORTS:** The motion was made by Trustee Vanderhaak and seconded by Trustee Kelleher to receive and file the July financials. The vote passed with a 4/0 vote.

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

**10 . GENERAL MANAGERS REPORTS:** The motion was made by Trustee Qualm and seconded by Trustee Vanderhaak to accept the general managers' report. The vote passed with a 4/0 vote.

- A. July 2023 Revenues
- B. July 2023 Inventory
- C. July Burial Calendar
- D. Monterey- Hotel Pacific reservation
- E. Special District Property Taxes 06-30-2023

**11. FISCAL YEAR 2023-2024 SUBCOMMITTEES-**

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

## **12. ITEMS FOR FUTURE TRUSTEE AGENDAS**

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

- **General Manager Performance Review**

## **13. CLOSED SESSION ITEMS: Gustavo Lamanna- Attorney at Law**

The motion was made by Trustee Vanderhaak to go into closed session at 8:59 am., seconded by Trustee Qualm. The vote passed with a 4/0 vote.

### **A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION**

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

The motion was made by Trustee Vanderhaak to exit closed session at 9:05 am., seconded by Trustee Kelleher. The vote passed with a 4/0 vote.

### **B. Nothing to report**

**14. ADJOURNMENT:** The motion was made by Trustee Kelleher to adjourn the regular Board meeting at 9:05 a.m. Seconded by Trustee Vanderhaak and passed with a 4/0 vote.

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, September 21, 2023, at 8:00 a.m.



Temecula Public Cemetery District

9/14/2023 10:37 AM

Register: 101100 · US Bank Checking

From 08/01/2023 through 08/31/2023

ted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/01/2023		Metlife	201100 · Accounts Pay...	QuickBooks ge...		X		19,774.98
08/01/2023	elect withd	Metlife	201100 · Accounts Pay...	Entered from B...	35.60	X		19,739.38
08/01/2023	8927	Paradise Chevrolet	201100 · Accounts Pay...	Service	2,175.49	X		17,563.89
08/04/2023	8928	Garcia's Lowering D...	201100 · Accounts Pay...	1101	738.71	X		16,825.18
08/04/2023	8929	Law Offices Of Quin...	201100 · Accounts Pay...	2202	510.00	X		16,315.18
08/04/2023	8930	Lawnscap Systems I...	201100 · Accounts Pay...	440036/438512	1,988.00	X		14,327.18
08/04/2023	8931	Wells Plumbing Heat...	201100 · Accounts Pay...	WO-23550	255.00	X		14,072.18
08/04/2023	8932	Cherry Santos	201100 · Accounts Pay...	balance due on ...	3.99	X		14,068.19
08/04/2023	8933	Cindi Beaudet	201100 · Accounts Pay...	july	108.00	X		13,960.19
08/04/2023	080223	Compass HR	201100 · Accounts Pay...	2992	225.00	X		13,735.19
08/04/2023	81023	Downs Energy	201100 · Accounts Pay...	CL-99667	178.46	X		13,556.73
08/08/2023	JE 21083		515100 · Life Insuranc...	Automatic with...	35.64	X		13,521.09
08/12/2023			523290 · Bank Charges	Service Charge	53.00	X		13,468.09
08/14/2023			101100G · Cash - Gen...	Deposit		X	90,812.75	104,280.84
08/14/2023	081423	CalPers 457 Plan	201100 · Accounts Pay...	pay period 08/1...	1,445.70	X		102,835.14
08/14/2023			101200 · US Bank Pay...	Funds Transfer	10,304.57	X		92,530.57
08/15/2023	8934	American Mini Storage	201100 · Accounts Pay...	August	115.00	X		92,415.57
15/2023	8935	CR&R Incorporated	201100 · Accounts Pay...	0014-38557	371.20	X		92,044.37
08/15/2023	8936	EcoFert Inc	201100 · Accounts Pay...	5693	515.00	X		91,529.37
08/15/2023	8937	Linda Glau CPA	201100 · Accounts Pay...	August	1,119.25	X		90,410.12
08/15/2023	8938	Protection One (corp)	201100 · Accounts Pay...	151420630	249.58	X		90,160.54
08/15/2023	8939	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	998.33	X		89,162.21
08/15/2023	8940	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	264.16	X		88,898.05
08/15/2023	8941	Streamline	201100 · Accounts Pay...	7235D26B-0034	63.00	X		88,835.05
08/15/2023	8942	Sun City Granite	201100 · Accounts Pay...	engraving-	804.00	X		88,031.05
08/15/2023	8943	Wildlife Control Ser...	201100 · Accounts Pay...	WL3601	500.00	X		87,531.05
08/15/2023	082023	Downs Energy	201100 · Accounts Pay...	CL-01152	303.28	X		87,227.77
08/17/2023	8944	Glenn B Dorning, INC	201100 · Accounts Pay...	Kubota Mower	24,645.41	X		62,582.36
08/21/2023	8945	RJM Design Group I...	201100 · Accounts Pay...	35871 #302.01.1	4,687.10			57,895.26
08/21/2023	091023	California Public Em...	201100 · Accounts Pay...	7490021932 ...	2,995.41	X		54,899.85
08/25/2023	090123	CalPers 457 Plan	201100 · Accounts Pay...	pay period 09/01	1,456.82	X		53,443.03
08/25/2023			101200 · US Bank Pay...	Funds Transfer	11,074.88	X		42,368.15

Temecula Public Cemetery District

9/14/2023 10:37 AM

Register: 101200 · US Bank Payroll  
 From 08/01/2023 through 08/31/2023  
 Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment</b>	<b>C</b>	<b>Deposit</b>	<b>Balance</b>
08/04/2023	JE 21076		510040 · Regular Salar...	Bank Draft Am...	7,407.60	X		11,731.50
08/04/2023	JE 21076		510040 · Regular Salar...	Bank Draft Am...	3,439.45	X		8,292.05
08/04/2023	JE 21076		510040 · Regular Salar...	Monthly charg...	176.43	X		8,115.62
08/04/2023	JE 21076		510040 · Regular Salar...	Bank Draft Am...	1,325.84	X		6,789.78
08/14/2023			101100 · US Bank Che...	Funds Transfer		X	10,304.57	17,094.35
08/18/2023	JE 21091		510040 · Regular Salar...	Bank Draft Am...	6,912.99	X		10,181.36
08/18/2023	JE 21091		510040 · Regular Salar...	Bank Draft Am...	120.98	X		10,060.38
08/18/2023	JE 21091		510040 · Regular Salar...	Bank Draft Am...	3,131.67	X		6,928.71
08/18/2023	JE 21091		510040 · Regular Salar...	Monthly charg...	138.93	X		6,789.78
08/21/2023		Paychex	656000 · Payroll Expe...	Electronic Wit...	600.00	X		6,189.78
08/25/2023			101100 · US Bank Che...	Funds Transfer		X	11,074.88	17,264.66



Temecula Public Cemetery District

9/14/2023 10:38 AM

Register: 101300 · US Wash Account

From 08/01/2023 through 08/31/2023

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment</b>	<b>C</b>	<b>Deposit</b>	<b>Balance</b>
08/14/2023	5059	Fabiola Fuller	781360 · Other Misc. ...	Overpayment	404.00	X		9,561.13
08/15/2023	5060	Mitchell Black	1 · Marker Setting	refund for 11/2...	250.00	X		9,311.13
08/16/2023			781360 · Other Misc. ...	Deposit		X	404.00	9,715.13



Date: 09/11/2023

Remote Tasks Performed: *Shirley Grew*

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

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

X Verify check sequence is intact.

8934-8970

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

Number	Date	Payee	Amount	Memo	2nd Sig
8944	8/17/2023	Glenn B Dorning, Inc.	24,645.41	Kubota Mower	Yes
8945	8/21/2023	RJM Design Group	4,887.10	New Cemetery Property	Yes
8962	9/6/2023	GEO Soils Inc	4,289.25	New Cemetery Property	Yes

X Verify all checks to the GM have two signatures.

Number	Date	Payee	Amount	Memo	2nd Sig
none					

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

X Confirm Proper Endowment Income figure booked.

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

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

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

X Update Endowment Allocation Schedule.

X Update Wash Account Analysis.

X Update Prepaid subledger and validate QB information.

X Read Agenda and Minutes of the previous Board Meeting. Agenda not yet available

Items to note, Open items: Continued work on 2023-2024 Draft Budget. Continue Work 22-23 Audit



## **Temecula Public Cemetery District Strategic Plan Fiscal Year 2023-2024**

### **Strengths:**

- Board development commitment
- 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
- Growing property tax revenues
- Vested CUP

### **Threats:**

- Possibility of a private cemetery entering our District
- Reduction in property taxes
- Consolidation with other Special Districts
- Unaffordable water
- Property taxes being diverted
- High cost in developing 52 acres
- Low interest rates due to pandemic
- Future Pandemics
- Financing new development

**Weaknesses:**

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

**Opportunities:**

- Market area is poised for rapid growth
- Opportunity to include 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-52 acres
- Connect with Hot Air balloon companies for final flights

**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
- Continued staff training

## **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 services
- Marquee signage recognizing current, local events- for the 52 acres
- Connect with historical society, have a book published on the Old Town Cemetery to sell.
- Look into RV storage as additional income on unused property.
- 

## **Key Strategies:**

- Expand visibility opportunities
- Continue with Board/ Staff education
- Pursue strategic alliances with like associations, CAPC, CSDA, PCA, SDRMA, LAFCO, ICCFA

## **Major Goals:**

- Employ technically/emotionally qualified staff as deemed necessary
- Design and develop Lemon Hills Dr -Completed
- 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



**COUNTY OF RIVERSIDE  
SPECIAL DISTRICT ESTIMATED REVENUE  
FISCAL YEAR ENDING JUNE 30, 2024**

If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of revenue account codes that fit your needs.

Fund Code 51435 Endowment

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	
CONTRACTUAL REVENUE - RDV	781000	
PROPERTY TAXES, CURRENT UNSECURED	701020	
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	1800
HOMEOWNERS PROPERTY TAX RELIEF	752800	
DISABLED VETERAN'S TAX RELIEF	752840	
PRIOR YEAR REVENUE - STATE	755000	
AID FROM OTHER GOVERNMENT AGENCIES - (includes State and Federal grant monies, such as HUD or Parks Grant)	755180	
SPECIAL ASSESSMENTS - (includes fixed charges entered on the tax roll)	770100	
REIMBURSEMENT FOR SERVICES - (includes charges made for the services provided by the District. Does not include revenue from fixed charges added to the tax roll)	777520	110000
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

**Total Estimated Revenue: \$ 111,800**

**COUNTY OF RIVERSIDE  
SPECIAL DISTRICT ESTIMATED REVENUE  
FISCAL YEAR ENDING JUNE 30, 2024**

If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of revenue account codes that fit your needs.

Fund Code 51440 ACO

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	
CONTRACTUAL REVENUE - RDV	781000	
PROPERTY TAXES, CURRENT UNSECURED	701020	
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	24500
HOMEOWNERS PROPERTY TAX RELIEF	752800	
DISABLED VETERAN'S TAX RELIEF	752840	
PRIOR YEAR REVENUE - STATE	755000	
AID FROM OTHER GOVERNMENT AGENCIES - (includes State and Federal grant monies, such as HUD or Parks Grant)	755180	
SPECIAL ASSESSMENTS - (includes fixed charges entered on the tax roll)	770100	
REIMBURSEMENT FOR SERVICES - (includes charges made for the services provided by the District. Does not include revenue from fixed charges added to the tax roll)	777520	
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

**Total Estimated Revenue: \$ 24,500**

**COUNTY OF RIVERSIDE  
SPECIAL DISTRICT ESTIMATED REVENUE  
FISCAL YEAR ENDING JUNE 30, 2024**

If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of revenue account codes that fit your needs.

Fund Code 51425 General

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	689400
CONTRACTUAL REVENUE - RDV	781000	
PROPERTY TAXES, CURRENT UNSECURED	701020	30000
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	24000
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	8000
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	103700
HOMEOWNERS PROPERTY TAX RELIEF	752800	3000
DISABLED VETERAN'S TAX RELIEF	752840	
PRIOR YEAR REVENUE - STATE	755000	
AID FROM OTHER GOVERNMENT AGENCIES - (includes State and Federal grant monies, such as HUD or Parks Grant)	755180	
SPECIAL ASSESSMENTS - (includes fixed charges entered on the tax roll)	770100	125600
REIMBURSEMENT FOR SERVICES - (includes charges made for the services provided by the District. Does not include revenue from fixed charges added to the tax roll)	777520	270800
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

**Total Estimated Revenue: \$ 1,254,500**

**COUNTY OF RIVERSIDE  
SPECIAL DISTRICT GENERAL BUDGET  
FY 2023-2024**

Note: If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of expenditure account codes that fit your needs.

51425 7129  
FUND CODE DEPT ID

The Board of Directors of Temecula Cemetery District on 09/21/23 duly passed a resolution fixing the amounts of (A) Appropriations for Operations (B) Appropriation for Contingencies (C) General Reserve and (D) Source of Financing of same to be as follows:

**A. Appropriations for Operations**

**Appropriation 1 - Salaries & Employee Benefits**

Regular Salaries	510040	\$ <span style="border: 1px solid black; padding: 2px;">353450</span>
Extra Help	510080	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Temporary Salaries	510320	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Retirement - Miscellaneous	513000	<span style="border: 1px solid black; padding: 2px;">22500</span>
Social Security	513120	<span style="border: 1px solid black; padding: 2px;">28000</span>
Health Insurance	515080	<span style="border: 1px solid black; padding: 2px;">65800</span>
Unemployment Insurance	515260	<span style="border: 1px solid black; padding: 2px;">19000</span>

A1 - Total Appropriation 1 \$ 491,750

**Appropriation 2 - Services & Supplies**

Administrative Support - Direct	524500	\$ <span style="border: 1px solid black; padding: 2px;">97300</span>
Administrative Support - Indirect	524520	<span style="border: 1px solid black; padding: 2px;">229790</span>
Utilities	529540	<span style="border: 1px solid black; padding: 2px;">12400</span>

A2 - Total Appropriation 2 \$ 339,490

**Appropriation 3 - Other Charges**

Bonds - Interest	533020	\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Depreciation - Building	535540	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Contribution to Other Non-Cnty Ager	536200	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>

A3 - Total Appropriation 3 \$ \_\_\_\_\_ 0

**Appropriation 4 - Fixed Assets**

Land	540040	\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Improvements - Building	542060	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Equipment - Automotive	546020	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>

A4 - Total Appropriation 4 \$ \_\_\_\_\_ 0

A5 - TOTAL OF Appropriations 1,2,3,4 \$ 831,240

**COUNTY OF RIVERSIDE  
SPECIAL DISTRICT ACCUMULATIVE CAPITAL OUTLAY BUDGET  
FISCAL YEAR 2023-2024**

51440 ACO  
FUND CODE

7129  
DEPT ID

The Board of Directors of Temecula Cemetery District on 09/21/23 duly passed a resolution fixing the amounts of (A) Appropriations for Operations (B) Appropriation for Contingencies (C) General Reserve and (D) Source of Financing of same to be as follows:

Note: If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at: <https://www.auditor-controller.org> for a complete listing of expenditure account codes that fit your needs.

**A. Appropriations for Operations**

**Appropriation 4 - Fixed Assets**

Land	540040	\$	<input type="text" value="2500000"/>
Improvements -Buildings	542060		<input type="text" value="102500"/>
Equipment - Automotive	546020		<input type="text" value="95000"/>
<b>A4 - Total Appropriation 4</b>			\$ <u>2697500</u>

**B. Appropriation 8 - Approp. for Contingencies (Limit 15% of A4)**

Appropriation for Contingencies	581000	\$	<input type="text"/>
<b>B1 - Total Appropriation 8</b>			\$ <u>0</u>

**B2 - TOTAL APPROPRIATION REQUIREMENTS (A4+B1)** \$ 2697500

**C. General Reserve**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(Balance 6/30/2023)	(Estimated Balance 6/30/2024)	Decrease (Line D1a)	Increase (Line C1)
			C1 \$ <u>0</u>
<b>C2 - TOTAL REQUIREMENTS (B2+C1)</b>			\$ <u><u>2697500</u></u>

**D. Source of Financing**

D1a - Available from Cancelled Reserve	\$	<u>                    </u>
Estimated Fund Balance in Co. Treasury		<u>                    </u>
Cash in Bank 6/30/2023		<u>                    </u>
Estimated Revenue (per attached sheet)		<u>                    </u>
<b>D1 - TOTAL SOURCE OF FINANCING</b>		\$ <u>                    </u>
<b>(D1 MUST EQUAL C2)</b>		<u>                    </u>

Describe Purpose of Fund: \_\_\_\_\_

**President Signature**

**Secretary Signature**

**COUNTY OF RIVERSIDE  
OFFICE OF AUDITOR-CONTROLLER**

WORKSHEET FOR COMPUTING  
ESTIMATED FUND BALANCE AVAILABLE AT JUNE 30, 2023  
FOR FINANCING FISCAL YEAR 2023-2024 BUDGET

General Fund	51425
FUND NAME	FUND CODE
* FUND BALANCE AS OF MAY 31, 2023	<u>\$ 1,146,792.00</u>
LESS: General Reserve	( \$ - )
FUND BALANCE AVAILABLE AS OF MAY 31, 2023	<u>\$ 1,146,792.00</u>
ADD: Estimated Receipts for Balance of Fiscal Year	<u>\$ 15,050.00</u>
LESS: Estimated Disbursements for Balance of Fiscal Year	( \$ 42,401.00 )
** ESTIMATED FUND BALANCE AVAILABLE FOR FINANCING 2023-2024 BUDGET	<u><u>\$ 1,119,441.00</u></u>

\* Includes:

- 1) Balance available for Disbursements
- 2) Invested Funds
- 3) General Reserve - Fiscal Year 2023-2024

\*\* Note: Enter Estimated Fund Balance Available for Financing Fiscal Year 2023-2024 Budget on corresponding line of District General Budget or District A.C.O. Budget.

**COUNTY OF RIVERSIDE  
SPECIAL DISTRICT GENERAL BUDGET  
FY 2023-2024**

**Appropriation 8 - Approp. for Contingencies (Limit 15% of A5)**

Contingencies

581000

\$

**B1 - Total Appropriation 8** \$ \_\_\_\_\_ 0

**B2 - TOTAL APPROPRIATION REQUIREMENTS (A5+B1)** \$ 831240  
(Total of Appropriation 1,2,3,4,8)

**C. General Reserve**

(Balance 6/30/2023)

(Estimated Balance 6/30/2024)

Decrease  
(Line D1a)

Increase  
(Line C1)

C1 \$ 1542701

**C2 - TOTAL REQUIREMENTS (B2+C1)** \$ 2373941

**D. Source of Financing**

D1a - Available from Cancelled Reserve

\$

Cancelled Fund Balance in Co. Treasury

Cash in Bank 6/30/2023

Estimated Revenue (per attached sheet)

**D1 - TOTAL SOURCE OF FINANCING** \$ 2373941  
(D1 MUST EQUAL C2)



\_\_\_\_\_  
President Signature

\_\_\_\_\_  
Secretary Signature

**Temecula Public Cemetery District**  
**Approved Budget**  
**FY 23-24**

Approved  
Budget 23-24

**Ordinary Income/Expense**

**Income**

**700001 · Property Taxes**

700020 · Prop Tax Current Secured	680,000.00
701020 · Prop Tax Current Unsecured	30,000.00
703000 · Prop Tax Prior Unsecured	900.00
704000 · Prop Tax Curr Supplemental	24,000.00
705000 · Prop Tax Prior Supplemental	8,000.00
706000 · Teeter Settlement	8,500.00
707000 · RDV Apportionment	110,600.00
752800 · CA-Homeowners Tax Relief	3,000.00
770100 · Property Tax - SBE	15,000.00
770102 · Other Taxes	0.00

**Total 700001 · Property Taxes** 880,000.00

**740020 · Interest and Dividend Income**

740024 · Dividend Income - Stifel	10,000.00
740023 · Interest - Stifel	75,900.00
740020G · Interest on General Fnd at Cnty	17,800.00
740020E · Interest on Endow Fnd at County	1,800.00
740020O · Interest on ACO at County	24,500.00

**Total 740020 · Interest and Dividend Income** 130,000.00

**770001 · Other Revenue**

777700 · Non-Resident Fee Income	40,000.00
770100E · Endowment	110,000.00
777030 · Marker Setting	19,000.00
777031 · Niche Engraving	4,500.00
777040 · Open, Close Fees	49,000.00
777520 · Sale of Lots	70,000.00
777530 · Cremation	40,000.00
777600 · Cenotaph	300.00
777650 · Graveside Service	27,000.00
780160 · Vaults, Flower Vases, etc.	20,000.00
781360 · Other Misc. Revenue	1,000.00

**Total 770001 · Other Revenue** 380,800.00

**Total Income** 1,390,800.00

**Gross Profit** 1,390,800.00

**Expense**

**510000 · Salaries and Employee Benefits**

**510040T · Regular Salaries.**

510040 · Regular Salaries	349,000.00
510330 · Incentive Pay	4,000.00
515100 · Life Insurance Policy	450.00

**Total 510040T · Regular Salaries.** 353,450.00

**510320T · Temporary Salaries.**



**Temecula Public Cemetery District**  
**Approved Budget**  
**FY 23-24**

	Approved Budget 23-24
510320 · Temporary Salaries	0.00
<b>Total 510320T · Temporary Salaries.</b>	<b>0.00</b>
513000T · Retirement - Miscellaneous	
518000 · Employer Contributions-457	25,500.00
551000 · Employee Contributions	0.00
<b>Total 513000T · Retirement - Miscellaneous</b>	<b>25,500.00</b>
513120T · Retirement - Social Security	
513120 · Social Security	22,500.00
513140 · Medicare Tax	5,500.00
<b>Total 513120T · Retirement - Social Security</b>	<b>28,000.00</b>
515080T · Health Insurance (eer share)	
515081 · Health Insurance	60,500.00
515082 · Vision Insurance	800.00
515083 · Dental Insurance	4,500.00
<b>Total 515080T · Health Insurance (eer share)</b>	<b>65,800.00</b>
515260T · Unemployment Insurance	
517000 · Workers Comp Insurance	15,500.00
515060 · State Unemployment Ins EDD	1,500.00
513130 · CA SUI	2,000.00
<b>Total 515260T · Unemployment Insurance</b>	<b>19,000.00</b>
<b>Total 510000 · Salaries and Employee Benefits</b>	<b>491,750.00</b>
520000 · Services and Supplies	
529540T · Utilities	
520845 · Trash	4,400.00
529500 · Electricity	8,000.00
<b>Total 529540T · Utilities</b>	<b>12,400.00</b>
524520T · Administrative Expenses	
518160 · Board of Trustees	11,250.00
520115 · Uniforms - Replacement Clothing	4,500.00
520230 · Cellular Phone	2,500.00
520705 · Food	1,000.00
520930 · Insurance - Liability	24,000.00
523100 · Memberships	3,600.00
523290 · Bank Charges	300.00
523621 · Subscriptions	4,500.00
523660 · Computer Service	9,000.00
523700 · Office Supplies	6,000.00
523720 · Photocopies	3,800.00
523760 · Postage/Mailing	1,000.00
523780 · Programs	2,000.00
523840 · Computer Equip/Software/T1	5,000.00
524520 · County Journal Recording	2,400.00
524530 · Storage Fees	1,500.00
524540 · Payroll and Timekeeping Services	5,240.00

**Temecula Public Cemetery District**  
**Approved Budget**  
**FY 23-24**

	Approved Budget 23-24
524560 · Auditing	10,500.00
524561 · Accounting	10,200.00
524566 · Temp for efile	35,000.00
524800 · Drug Testing/Pre-Employment	1,000.00
525025 · Legal - General Counsel	30,000.00
525030 · Compass HR Support	3,000.00
526420 · Advertising	1,800.00
527280 · Awards/Recognition	300.00
527880 · Training/ Staff	3,000.00
528140 · Conferences and Meetings	30,000.00
528980 · Meals	3,000.00
528990 · Semi-Annual Team Dinner	5,000.00
529040 · Private Mileage Reimbursement	3,000.00
529050 · Website	800.00
529550 · Water	1,600.00
<b>Total 524520T · Administrative Expenses</b>	<b>225,790.00</b>
<b>524500T · Operational Expenses.</b>	
521420 · Maint-Field Equipment	15,000.00
522310 · Maint-Building Improvements	5,000.00
522320 · Maint - Grounds	27,000.00
522360 · Maintenance-Extermination	6,800.00
523250 · Repurchase	1,500.00
523800 · Engraving Expense	4,000.00
525320 · Security Guard Services	0.00
525600 · Security	3,000.00
527100 · Fuel	5,000.00
527180 · Operational Supplies	15,000.00
528020 · Inventory	15,000.00
<b>Total 524500T · Operational Expenses.</b>	<b>97,300.00</b>
<b>Total 520000 · Services and Supplies</b>	<b>335,490.00</b>
<b>530000 · Other Charges</b>	
535540T · Depreciation Building	
585000 · Depreciation	0.00
<b>Total 535540T · Depreciation Building</b>	<b>0.00</b>
530100 · Miscellaneous non-operating exp	4,000.00
<b>Total 530000 · Other Charges</b>	<b>4,000.00</b>
<b>540000 · Capital Assets</b>	
542060T · Cemetery Grounds	
542040 · - Buildings, Capital Projects	50,000.00
542050 · Improvements Buildings	15,000.00
542065 · Tree Renovaton	30,000.00
542300 · Office Removation	7,500.00
<b>Total 542060T · Cemetery Grounds</b>	<b>102,500.00</b>
<b>540040T · Land, Purchase of Land</b>	

**Temecula Public Cemetery District  
Approved Budget  
FY 23-24**

	<b>Approved Budget 23-24</b>
540042 · Future Cemetery Property	2,500,000.00
<b>Total 540040T · Land, Purchase of Land</b>	<b>2,500,000.00</b>
<b>546020T · Equipment, etc</b>	
542070 · Well Motor	60,000.00
546020 · Equipment - Automotive	35,000.00
546240 · Mapping Software	0.00
<b>Total 546020T · Equipment, etc</b>	<b>95,000.00</b>
<b>Total 540000 · Capital Assets</b>	<b>2,697,500.00</b>
551100E Cont to Other Funds- Endowment	0.00
551100C Cont to Other Funds ACO	0.00
551100G Cont to Other Funds Gen	0.00
<b>Total Expense</b>	<b>3,528,740.00</b>
<b>Net Ordinary Income</b>	<b>-2,137,940.00</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
731000 · Realized Gain (Loss) on Invest	0.00
731100 · Unrealized Gain (Loss) on Invest	0.00
<b>Total Other Income</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>-2,137,940.00</b>
	<b>559,560.00</b>



# Manager's Evaluation

July 2023 - June 2024

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.

**PRIMARY FOCUS AREAS:**

**OPERATIONS:**

**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”.

**PERFORMANCE:**

**BUDGET & FINANCIAL:**

**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.

**PERFORMANCE:**

**PERSONNEL:**

**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.

**PERFORMANCE:**

**ADMINISTRATION:**

**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.

**PERFORMANCE:**

**SUMMARY OF PERFORMANCE**

**CONTRIBUTIONS BY GENERAL MANAGER FOR DISTRICTS SUCCESS:**

**EXPECTATIONS:** The General Manager must have 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 district's 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 support and benefits the operation of the District?

**PERFORMANCE:**

**MANAGEMENT GOALS:**

TRUSTEE CHAIR: \_\_\_\_\_

GENERAL MANAGER: \_\_\_\_\_

LEGAL COUNSEL:

DATE: \_\_\_\_\_

**Temecula Public Cemetery District**  
**Balance Sheet**  
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
101100 · US Bank Checking	42,368.15	39,701.64	
101200 · US Bank Payroll	17,264.66	13,710.59	
101300 · US Wash Account	9,715.13	8,655.77	
101100C · Cash -Accumulative Outlay Fund	2,417,537.65	1,684,028.78	
101100E · Cash - Endowment Fund	33,157.21	139,862.59	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	970,876.65	1,379,651.20	
<b>Total Checking/Savings</b>	<b>3,491,099.45</b>	<b>3,265,790.57</b>	<b>225,308.88</b>
<b>Other Current Assets</b>			
<b>102200 · Stifel Investments</b>			
102210 · Stifel Endowment Care	2,499,355.00	2,351,856.53	
102220 · Stifel Endowment Interest	935,039.40	875,444.76	
<b>Total 102200 · Stifel Investments</b>	<b>3,434,394.40</b>	<b>3,227,301.29</b>	<b>207,093.11</b>
112011 · Inventory Asset	178,017.00	152,019.00	
102100 · Taxes Receivable	14,391.25	23,543.09	
100499 · Revenues to Deposit with County	38,630.00	0.00	
<b>116100 · Interest Receivable</b>			
116100P · Interest Receivable - End Prin	20,430.80	13,897.28	
116100I · Interest Receivable - End Int	9,169.98	5,232.42	
<b>Total 116100 · Interest Receivable</b>	<b>29,600.78</b>	<b>19,129.70</b>	
116137 · Miscellaneous Receivable	35.60	0.00	
117000 · PrePaid Expenses	32,226.97	28,111.83	
<b>Total Other Current Assets</b>	<b>3,727,296.00</b>	<b>3,450,104.91</b>	<b>277,191.09</b>
<b>Total Current Assets</b>	<b>7,218,395.45</b>	<b>6,715,895.48</b>	<b>502,499.97</b>
<b>Fixed Assets</b>			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-6,525.32	-4,893.99	
191000 · Future Cemetery Property	3,473,796.98	3,467,644.98	
191100 · Buildings and Improvements	321,105.07	318,605.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	188,672.05	188,322.08	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	22,079.50	22,079.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-184,821.50	-166,004.34	
198400 · Accumulated Depr - Struct/Imp	-271,506.27	-255,214.97	
198500 · Accum Depr - Equipment	-165,889.75	-163,194.07	
198800 · Accum Depr- Grnd Imp	-6,577.69	-5,473.71	
198900 · Accum Depr-Pav 15	-58,416.02	-51,238.02	
<b>Total Fixed Assets</b>	<b>3,921,186.10</b>	<b>3,959,901.58</b>	<b>-38,715.48</b>
<b>TOTAL ASSETS</b>	<b>11,139,581.55</b>	<b>10,675,797.06</b>	<b>463,784.49</b>

**Temecula Public Cemetery District**  
**Balance Sheet**  
 As of August 31, 2023

	Aug 31, 23	Aug 31, 22	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
201100 · Accounts Payable	4,424.23	-1,868.43	
<b>Total Accounts Payable</b>	<b>4,424.23</b>	<b>-1,868.43</b>	
<b>Other Current Liabilities</b>			
212200 · Accrued Vacation Pay	21,556.80	14,771.16	
<b>Total Other Current Liabilities</b>	<b>21,556.80</b>	<b>14,771.16</b>	
<b>Total Current Liabilities</b>	<b>25,981.03</b>	<b>12,902.73</b>	
<b>Total Liabilities</b>	<b>25,981.03</b>	<b>12,902.73</b>	<b>13,078.30</b>
<b>Equity</b>			
36001 · Net Investments in Cap Assets	3,309,357.00	3,309,357.00	
36002 · Endowment Care Corpus	2,635,110.00	2,635,110.00	
36003 · Endowment Care Earnings	821,514.00	821,514.00	
36004 · Unrestricted Earnings ACO Fund	2,930,348.00	2,930,348.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	882,307.00	
308100 · General Reserve	3,634.00	3,634.00	
325100G · Unreserved Fund Balance - Gen	280,455.17	280,455.17	
390000 · Retained Earnings	269,281.64	512,942.98	
Net Income	-18,406.29	-712,773.82	
<b>Total Equity</b>	<b>11,113,600.52</b>	<b>10,662,894.33</b>	<b>450,706.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,139,581.55</b>	<b>10,675,797.06</b>	<b>463,784.49</b>

**Temecula Public Cemetery District**  
**Profit & Loss Budget Performance**  
 August 2023

		Jul - Aug 23 Annual Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	0.00	680,000.00
701020 · Prop Tax Current Unsecured	0.00	30,000.00
703000 · Prop Tax Prior Unsecured	2,066.73	900.00
704000 · Prop Tax Curr Supplemental	0.00	24,000.00
705000 · Prop Tax Prior Supplemental	0.00	8,000.00
706000 · Teeter Settlement	0.00	8,500.00
707000 · RDV Apportionment	0.00	110,600.00
752800 · CA-Homeowners Tax Relief	0.00	3,000.00
770100 · Property Tax - SBE	0.00	15,000.00
770102 · Other Taxes	0.00	0.00
<b>Total 700001 · Property Taxes</b>	<b>2,066.73</b>	<b>880,000.00</b>
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	2,277.05	10,000.00
740023 · Interest - Stifel	19,956.42	75,900.00
740020G · Interest on General Fnd at Cnty	0.00	17,800.00
740020E · Interest on Endow Fnd at County	0.00	1,800.00
740020O · Interest on ACO at County	0.02	24,500.00
<b>Total 740020 · Interest and Dividend Income</b>	<b>22,233.49</b>	<b>130,000.00</b>
770001 · Other Revenue		
777700 · Non-Resident Fee Income	12,000.00	40,000.00
770100E · Endowment	13,000.00	110,000.00
777030 · Marker Setting	2,950.00	19,000.00
777031 · Niche Engraving	750.00	4,500.00
777040 · Open, Close Fees		
1 · Marker Setting	-250.00	
777040 · Open, Close Fees - Other	10,500.00	49,000.00
<b>Total 777040 · Open, Close Fees</b>	<b>10,250.00</b>	<b>49,000.00</b>
777520 · Sale of Lots	23,300.00	70,000.00
777530 · Cremation	2,200.00	40,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	4,800.00	27,000.00
780160 · Vaults, Flower Vases, etc.	3,135.00	20,000.00
781360 · Other Misc. Revenue	350.00	1,000.00
<b>Total 770001 · Other Revenue</b>	<b>72,735.00</b>	<b>380,800.00</b>
<b>Total Income</b>	<b>97,035.22</b>	<b>1,390,800.00</b>
<b>Gross Profit</b>	<b>97,035.22</b>	<b>1,390,800.00</b>

## Temecula Public Cemetery District Profit & Loss Budget Performance August 2023

	Jul - Aug 23	Annual Budget
<b>Expense</b>		
<b>510000 · Salaries and Employee Benefits</b>		
<b>510040T · Regular Salaries.</b>		
510040 · Regular Salaries	30,257.02	349,000.00
510330 · Incentive Pay	0.00	4,000.00
510335 · Hazard Pay	0.00	0.00
515100 · Life Insurance Policy	71.28	450.00
<b>Total 510040T · Regular Salaries.</b>	<b>30,328.30</b>	<b>353,450.00</b>
<b>510320T · Temporary Salaries.</b>		
510320 · Temporary Salaries	0.00	0.00
<b>Total 510320T · Temporary Salaries.</b>	<b>0.00</b>	<b>0.00</b>
<b>513000T · Retirement - Miscellaneous</b>		
518000 · Employer Contributions-457	2,013.30	25,500.00
551000 · Employee Contributions	0.00	0.00
<b>Total 513000T · Retirement - Miscellaneous</b>	<b>2,013.30</b>	<b>25,500.00</b>
<b>513120T · Retirement - Social Security</b>		
513120 · Social Security	1,922.45	22,500.00
513140 · Medicare Tax	449.63	5,500.00
<b>Total 513120T · Retirement - Social Security</b>	<b>2,372.08</b>	<b>28,000.00</b>
<b>515080T · Health Insurance (eer share)</b>		
515081 · Health Insurance	5,991.12	60,500.00
515082 · Vision Insurance	61.74	800.00
515083 · Dental Insurance	792.48	4,500.00
<b>Total 515080T · Health Insurance (eer share)</b>	<b>6,845.34</b>	<b>65,800.00</b>
<b>515260T · Unemployment Insurance</b>		
517000 · Workers Comp Insurance	2,583.32	15,500.00
515060 · State Unemployment Ins EDD	0.00	1,500.00
513130 · CA SUI	13.50	2,000.00
515260T · Unemployment Insurance - Other	0.00	0.00
<b>Total 515260T · Unemployment Insurance</b>	<b>2,596.82</b>	<b>19,000.00</b>
<b>Total 510000 · Salaries and Employee Benefits</b>	<b>44,155.84</b>	<b>491,750.00</b>
<b>520000 · Services and Supplies</b>		
<b>529540T · Utilities</b>		
520320 · Telephone Service	-7.38	0.00
520845 · Trash	742.40	4,400.00
529500 · Electricity	998.33	8,000.00
<b>Total 529540T · Utilities</b>	<b>1,733.35</b>	<b>12,400.00</b>

**Temecula Public Cemetery District**  
**Profit & Loss Budget Performance**  
 August 2023

	<b>Jul - Aug 23</b>	<b>Annual Budget</b>
<b>524520T · Administrative Expenses</b>		
518160 · Board Stipend	750.00	11,250.00
520115 · Uniforms - Replacement Clothing	510.08	4,500.00
520230 · Cellular Phone	272.68	2,500.00
520705 · Food	31.80	1,000.00
520930 · Insurance - Liability	3,862.68	24,000.00
523100 · Memberships	120.00	3,600.00
523290 · Bank Charges	84.00	300.00
523621 · Subscriptions	0.00	4,500.00
523660 · Computer Service	418.87	9,000.00
523700 · Office Supplies	0.00	6,000.00
523720 · Photocopies	440.02	3,800.00
523760 · Postage/Mailing	724.59	1,000.00
523780 · Programs	0.00	2,000.00
523840 · Computer Equip/Software/T1	21.17	5,000.00
524520 · County Journal Recording	636.77	2,400.00
524530 · Storage Fees	230.00	1,500.00
524540 · Payroll Processing Services	636.22	5,240.00
524560 · Auditing	0.00	10,500.00
524561 · Accounting	2,147.75	10,200.00
524566 · Temp for e-File	0.00	35,000.00
524800 · Drug Testing/Pre-Employment	0.00	1,000.00
525025 · Legal - General Counsel	0.00	30,000.00
525030 · Compass HR Support	450.00	3,000.00
526420 · Advertising	46.00	1,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	0.00	3,000.00
528140 · Conferences and Meetings	3,835.00	30,000.00
528980 · Meals	222.86	3,000.00
528990 · Semi-Annual Team Dinner	300.00	5,000.00
529040 · Private Mileage Reimbursement	111.99	3,000.00
529050 · Website	139.00	800.00
529550 · Water	253.44	1,600.00
<b>Total 524520T · Administrative Expenses</b>	<b>16,244.92</b>	<b>225,790.00</b>

## Temecula Public Cemetery District Profit & Loss Budget Performance August 2023

	Jul - Aug 23	Annual Budget
<b>524500T · Operational Expenses.</b>		
521420 · Maint-Field Equipment	3,077.01	15,000.00
522310 · Maint-Building Improvements	37.42	5,000.00
522320 · Maint - Grounds	2,883.19	27,000.00
522360 · Maintenance-Extermination	1,046.00	6,800.00
523250 · Repurchase	0.00	1,500.00
523800 · Engraving Expense	1,389.00	4,000.00
525320 · Security Guard Services	0.00	0.00
525600 · Security	748.74	3,000.00
527100 · Fuel	870.60	5,000.00
527180 · Operational Supplies	1,900.05	15,000.00
528020 · Inventory	2,130.61	15,000.00
<b>Total 524500T · Operational Expenses.</b>	<b>14,082.62</b>	<b>97,300.00</b>
<b>Total 520000 · Services and Supplies</b>	<b>32,060.89</b>	<b>335,490.00</b>
<b>530000 · Other Charges</b>		
530100 · Miscellaneous non-operating exp	0.00	4,000.00
<b>Total 530000 · Other Charges</b>	<b>0.00</b>	<b>4,000.00</b>
<b>540000 · Capital Assets</b>		
<b>542060T · Cemetery Grounds</b>		
542040 · - Buildings, Capital Projects	1,369.81	50,000.00
542060 · Improvements -Building	0.00	15,000.00
542065 · Tree Renovaton	0.00	30,000.00
548300 · Office Renovation	0.00	7,500.00
<b>Total 542060T · Cemetery Grounds</b>	<b>1,369.81</b>	<b>102,500.00</b>
<b>540040T · Land, Purchase of Land</b>		
540042 · Future Cemetery Property	13,757.15	2,500,000.00
<b>Total 540040T · Land, Purchase of Land</b>	<b>13,757.15</b>	<b>2,500,000.00</b>
<b>546020T · Equipment, etc</b>		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	24,645.41	35,000.00
546240 · Mapping Software	0.00	0.00
<b>Total 546020T · Equipment, etc</b>	<b>24,645.41</b>	<b>95,000.00</b>
<b>Total 540000 · Capital Assets</b>	<b>39,772.37</b>	<b>2,697,500.00</b>
551100G · Contrib to Other Funds - Gen	0.00	0.00
551100E · Contrib to Other Funds - Endow	0.00	0.00
551100C · Cont from Other Funds - ACO	0.00	0.00
656000 · Payroll Expenses	600.00	
<b>Total Expense</b>	<b>116,589.10</b>	<b>3,528,740.00</b>
<b>Net Ordinary Income</b>	<b>-19,553.88</b>	<b>-2,137,940.00</b>



Temecula Public Cemetery District  
Profit & Loss Budget Performance  
August 2023

	<u>Jul - Aug 23</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	1,147.59	0.00
Total Other Income	<u>1,147.59</u>	<u>0.00</u>
Net Other Income	1,147.59	0.00
Net Income	<u>-18,406.29</u>	<u>-2,137,940.00</u>



3664 1 1 999999 SNFSNF001\_HHOptOut\_R\_010-020p\_003  
TEMECULA PUBLIC CEMETERY  
DIST ENDOWMENT PRINCIPAL  
41911 C ST  
TEMECULA CA 92592-3053

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

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

**PRIMARY INVESTMENT OBJECTIVE: Income**  
**RISK TOLERANCE: Moderate**

For a full definition of this objective and risk tolerance, including the use of margin, please see [www.stifel.com](http://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 June 30, 2023, Stifel, Nicolaus & Company, Incorporated had net capital of \$456,504,461 or \$433,927,621 in excess of the minimum requirement of \$22,576,840. The June 30, 2023 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto [www.stifel.com](http://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.

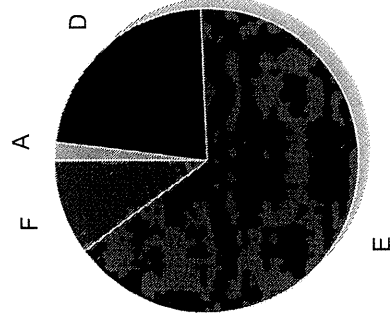
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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](http://www.stifel.com/disclosures/account-agreement).

STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY	August 31	July 31
Net Cash Equivalents **	50,003.55	189.04
Net Portfolio Assets held at Stifel	2,449,351.45	2,499,574.77
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$2,499,355.00</b>	<b>\$2,499,763.81</b>
YOUR CHANGE IN PORTFOLIO VALUE	August 31	July 31
Net Cash Flow (Inflows/Outflows) <sup>2</sup>	-4,350.22	-3,929.19
Securities Transferred In/Out		
Income and Distributions	4,944.01	4,700.96
Change in Securities Value	-1,002.60	3,297.51
<b>Net Change in Portfolio Value</b>	<b>-\$408.81</b>	<b>\$4,069.28</b>

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

**YOUR ASSET SUMMARY**



	Value on Percentage of August 31, 2023 (\$)	your account
A Net Cash Equivalents**	50,003.55	2.00%
D Fixed Income-Muni	558,162.70	22.33%
E Fixed Income-Other	1,637,887.74	65.53%
F Mutual Funds	253,301.01	10.13%
<b>Total Assets</b>	<b>\$2,499,355.00</b>	<b>100.00%</b>

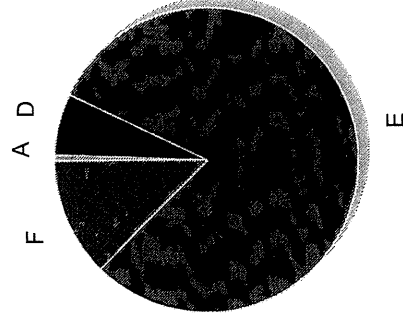


## STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY	August 31	July 31
Net Cash Equivalents **	6,838.18	261.86
Net Portfolio Assets held at Stifel	928,201.22	929,803.21
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$935,039.40</b>	<b>\$930,065.07</b>
YOUR CHANGE IN PORTFOLIO VALUE	August 31	July 31
Net Cash Flow (Inflows/Outflows) <sup>2</sup>	4,350.22	3,929.19
Securities Transferred In/Out		
Income and Distributions	2,592.86	1,584.80
Change in Securities Value	-1,968.75	821.43
<b>Net Change in Portfolio Value</b>	<b>\$4,974.33</b>	<b>\$6,335.42</b>

\*\* 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



	August 31, 2023 (\$)	your account
A Net Cash Equivalents**	6,838.18	0.73%
D Fixed Income-Muni	60,496.20	6.47%
E Fixed Income-Other	749,434.56	80.15%
F Mutual Funds	118,270.46	12.65%
Total Assets	\$935,039.40	100.00%

3664 1 1 999999 SNFSNF001\_HHCPrOut\_R\_010-020p\_003  
 TEMECULA PUBLIC CEMETERY  
 DIST ENDOWMENT INTEREST  
 41911 C-ST  
 TEMECULA CA 92592-3053

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

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

### PRIMARY INVESTMENT OBJECTIVE: Income

**RISK TOLERANCE: Moderate**  
 For a full definition of this objective and risk tolerance, including the use of margin, please see [www.stifel.com](http://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 June 30, 2023, Stifel, Nicolaus & Company, Incorporated had net capital of \$456,504,461 or \$433,927,621 in excess of the minimum requirement of \$22,576,840. The June 30, 2023 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto [www.stifel.com](http://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](http://www.stifel.com/disclosures/account-agreement).



FYE 06/30/23	July	August
Single	-	-
Single End	-	-
Single/Dual	0	-
S/D End	-	-
Dual	4,000.00	9,900.00
Dual End	2,000.00	2,000.00
Collum	-	1,600.00
Column End	-	1,000.00
cenotaph	-	-
Ground Crem	-	-
G Crem End	-	-
O/C -B	2100	6000
O/C/-C	-	1,700.00
Vault	440.00	870.00
Crem Vase	-	-
Grave Vase	75.00	140.00
Set Fee	750.00	2,100.00
Niche	-	-
Non-Res	3,000.00	7,500.00
Disinter	-	-
Graveside	1,500.00	2,800.00
Engraving	-	250.00
2nd End	-	3,000.00
Bench	-	-
Bench End	-	-
Taxes	45.07	88.36
Labor	774.93	1521.64
<b>Total</b>	<b>14,685.00</b>	<b>40,470.00</b>





A2Cemets , Property  
Fiscal Year 2023-2024

**FY 06/30/24**

	Jul	Aug
Dual Lower -GM	237	237
Dual Upper -GP	321	320
Dual/ Single	40	40
Dual Manager	25	24
Singles	96	96

Hexagon Wall		
Tier 1		
Tier 2		
Tier 3		
Tier 4		
Tier 5		
Tier F-1	10	10
Tier F-2	24	24
Tier F-3	24	24
Tier F-4	27	27
Tier F-5	10	9
Grd Crem	15	15
Dual Grd Crem	69	69
Cenotaph	46	46
Ossuary	326	326



# Funerals at Temecula Public Cemetery

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

## AUGUST 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
			<a href="#"><u>Judith Munoa</u></a>		<a href="#"><u>Danielle Reza</u></a>	
6	7	8	9	10	11	12
	<a href="#"><u>Shannon Sims</u></a>					
13	14	15	16	17	18	19
	<a href="#"><u>Paul Salerno</u></a>		<a href="#"><u>Salvador Lopez Mendez</u></a>			
20	21	22	23	24	25	26
	<a href="#"><u>Vicenzo Citurzo</u></a> <a href="#"><u>Audrey Citurzo</u></a>				<a href="#"><u>Linda Colletti</u></a>	
27	28	29	30	31		
		<a href="#"><u>Sonia Hultman</u></a>	<a href="#"><u>Carolyn Hart</u></a>			



2023 CSDA ANNUAL CONFERENCE & EXHIBITOR SHOWCASE  
August 28 - 31, 2023  
Monterey, CA

ATTENDING: Craig Davis, Mike Dugan, Dale Qualm, Rosie Vanderhaak, Cindi Beaudet

The conference began for us on Tuesday, August 29. Seth Mattison was the opening keynote speaker. His, The Heart of Leadership program, focused on Love. Love gives us an edge over AI (artificial Intelligence). Ignite your team with love. His main goals were to look at the heart of leadership and the secret & science to influencing and leading during the transformation by using LOVE.

11 am – 12 pm Required Ethics Compliance Training – AB 1234 – Part 1

1:45 pm – 3 pm Required Ethics Compliance Training - AB 1234 – Part 2

Four attending Board Members and General Manager completed the 2-part training and will receive their certificate of completion.

I also attended a session called, Privacy and the Need to Share Information in the Workplace Those attending received a very useful booklet, The California Employer’s Survival Guide.

On Wednesday, August 30, the Keynote Speaker was Matthew Luhn. His main point was that storytelling is the #1 business skill necessary to connect, motivate and lead people. The full room was hooked on his presentation in the first five minutes. I purchased his book called, The Best Story Wins. Matthew Luhn shows how to use the secrets of great storytelling to reach an audience, sell a product, idea, service. or strengthen a brand, This was a great way to start the second day of the conference.

The afternoon session that I attended was: Is AI Going to take my job? Artificial Intelligence, ChatGPT, and the Future of Work for Special Districts. Max Clemmens from Streamline, was the presenter. He demonstrated how AI works and programmed several different uses of AI and shared with the attendees. He used the Temecula Public Cemetery and had AI create a 10 line poem in seconds! There were many questions and at the end of the meeting I had a much better understanding of how AI can change our world.

The Special District Leadership Foundation closed the conference with “Taste of the City” Reception – Dueling Pianos.

Submitted by,

Rosie Vanderhaak

