

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

**41911 C STREET
TEMECULA, CA 92592**

**November 19, 2020 @ 8:00 a.m.
Teleconferenced
Government Code #54953(b)**

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. 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 October 15, 2020

B. **Approval of Check Registers**

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

C. **Approval of Bookkeeper Report**

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

5. Action Items

A. 2020 Ballot for LAFCO Commission.

Recommendation: Copy of the nomination selection for the LAFCO Commission.

6. Financial Reports:

- A. October 2020 Balance Sheet
- B. October 2020 Profit and Loss
- C. October 2020 Stifel Investments; principle and interest
- D. Correction to audit error of the 457 page 25 from Robert Dennis

7. General Managers Reports:

- A. October 2020 Revenues
- B. October 2020 Plot Inventories
- C. October 2020 Depletion
- D. October 2020 Calendar
- E. Complaints from neighbors on the 52 acres. Owners with motorcycles building ramps and running all hours of the day. Reached out to legal counsel for language on a no trespassing sign and letter to submit to the Riverside County Sheriff.

8. General Counsel Reports

9. Fiscal Year 2020-2021 Subcommittees

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

10. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

11. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. Closed Session Announcement

12. Board Comment:

Trustee Reese needs to take the Brown Act and Ethics virtual Conference to stay current.

13. Announcements:

14. Adjournment Time:

1st Motion:

2nd Motion:

All in Favor:

Next Regular Board Meeting – December 17, 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 November 16, 2020

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

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CA 92592

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

MINUTES

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

Motions to Excuse: None

Visitors: RT Dennis, CPA- 8:03 am.

Robert went over the F.Y. 2020-2021 Audit with the Trustees; he explained the increase in Salaries and Benefits as being post benefits not benefits being paid out currently. Trustee Qualm noticed on page 25 there was an error regarding the 457 match with the employees. That was discussed and will show as corrected on the November agenda.

Public Comments:

At this time, members of the public are invited to address the Board concerning any items on the Agenda, or on any other matters that are not on the Agenda but are within the subject matter jurisdiction of the District. Request must be submitted in person prior to the start of the

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

4. Consent Calendar:

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

With nothing being pulled from the Consent Calendar a motion was made by Trustee Davis to receive the Consent Calendar as presented, seconded by Trustee Qualm and passed with a 5/0 vote.

A. **Approval of Minutes**

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

B. **Approval of Check Registers**

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

C. **Approval of Bookkeeper Report**

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

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

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

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

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

5. **Action Items**

A. **2020 Ballot for LAFCO Commission.**

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

A motion was made by Trustee Dugan to nominate Arthur Shorr for LAFCO, seconded by Trustee Reese and passed with a 5/0 vote.

Motion was rescinded by Trustee Davis and Trustee Reese.

New motion on the table,

Motion was made by Trustee Davis to nominate Jan Bissell as first preference and Arthur Shore as second preference, seconded by Trustee Reese and passed with a 5/0 vote.

B. Camino Del Vino Proposal

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

After discussion and looking at all options it was decided to postpone the decision of removal of debris until more bids are collected.

Motion made by Trustee Qualm, seconded by Trustee Reese and passed with a 5/0 vote.

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

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

Motion was made by Trustee Qualm to approve the second hazard pay for staff, seconded by Trustee Davis and passed with a 5/0 vote.

D. Emergency Order updates

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

Read and ratified.

6. Financial Reports: Motion was made by Trustee Dugan to receive and file the September financials with a correction to page 25 of the audit regarding the 457 match, seconded by Trustee Qualm and passed with a 5/0 vote.

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

7. General Managers Reports: Received

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

8. General Counsel Reports

9. Fiscal Year 2020-2021 Subcommittees

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

10. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

11. CLOSED SESSION ITEMS: Went into closed session at 9:02 a.m.

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. Public Employee Performance Evaluation

Pursuant to Government Code Section 54957

Title: District Manager

Conference with Labor Negotiator

Pursuant to Government Code Section 54957.6

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

Unrepresented Employee: District Manager

C. Closed Session Announcement

Nothing to report on item A.

Item B, District managers performance review will be noted in open session.

12. Board Comment:

13. Announcements:

A. General Managers Performance review

The Trustees increased the General Managers salary by 6% and included a \$2,000.00 dollar incentive pay for staying with the District. All pay retroactive to July 01, 2020.

14. Adjournment Time: 9:51 a.m.

1st Motion: Trustee Reese

2nd Motion: Trustee Davis

All in Favor: Passed with a 5/0 vote.

Next Regular Board Meeting – November 19, 2020

Temecula Public Cemetery District

11/12/2020 9:52 AM

Register: 101100 · US Bank Checking

From 10/01/2020 through 10/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2020	7938	US Bank	201100 · Accounts Pay...		1,779.05	X	<i>cc.</i>	62,526.71
10/02/2020	7939	EcoFert Inc	201100 · Accounts Pay...	4679	490.00	X		62,036.71
10/08/2020	AJE 196		515100 · Life Insuranc...	Automatic with...	35.64	X		62,001.07
10/09/2020	101620	CalPers 457 Plan	201100 · Accounts Pay...		1,177.86	X		60,823.21
10/09/2020			101200 · US Bank Pay...	Funds Transfer	7,143.55	X		53,679.66
10/11/2020	AJE 197		101200 · US Bank Pay...	Monthly autom...	411.30	X		53,268.36
10/12/2020			523290 · Bank Charges	Service Charge	56.00	X		53,212.36
10/14/2020	7940	Asco Pacific	201100 · Accounts Pay...	61867	1,763.16	X	<i>Flower Vases</i>	51,449.20
10/14/2020	7941	CR&R Incorporated	201100 · Accounts Pay...	1217706	297.18	X		51,152.02
10/14/2020	7942	Crowne Hill Consulti...	201100 · Accounts Pay...	13823/13824/1...	415.46	X		50,736.56
10/14/2020	7943	Jons Flags and Poles ...	201100 · Accounts Pay...	F78216	135.94	X		50,600.62
10/14/2020	7944	Law Offices Of Quin...	201100 · Accounts Pay...		1,215.00	X	<i>June July</i>	49,385.62
10/14/2020	7945	Linda Glau CPA	201100 · Accounts Pay...		551.25	X		48,834.37
10/14/2020	7946	Nutrien Ag Solutions	201100 · Accounts Pay...	43621749	38.01	X		48,796.36
10/14/2020	7947	South County Pest C...	201100 · Accounts Pay...	0246682	46.00	X		48,750.36
10/14/2020	7948	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	564.51	X		48,185.85
10/14/2020	7949	Sparkletts	201100 · Accounts Pay...	5728175 -0614...	72.73	X		48,113.12
10/14/2020	7950	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	272.48	X		47,840.64
10/14/2020	7951	Wildlife Control Ser...	201100 · Accounts Pay...	WL3122	450.00	X		47,390.64
10/14/2020	7953	Law Offices Of Quin...	201100 · Accounts Pay...		540.00	X		46,850.64
10/14/2020	7955	Cindi Beaudet	201100 · Accounts Pay...		166.05	X		46,684.59
10/14/2020	93020	Downs Energy	201100 · Accounts Pay...	cl 60434	78.86	X		46,605.73
10/15/2020			101100G · Cash - Gen...	Deposit		X	37,342.14	83,947.87
10/28/2020	103020	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,212.66	X		80,735.21
10/28/2020	11012020	CalPers 457 Plan	201100 · Accounts Pay...		2,039.60	X		78,695.61
10/28/2020			101200 · US Bank Pay...	Funds Transfer	14,925.79	X		63,769.82

Temecula Public Cemetery District

11/12/2020 9:52 AM

Register: 101200 · US Bank Payroll
 From 10/01/2020 through 10/31/2020
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/02/2020	AJE 186		510040 · Regular Salar...	Green Cash Re...	5,389.53	X		4,503.48
10/02/2020	AJE 186		510040 · Regular Salar...	Green Cash Re...	2,426.70	X		2,076.78
10/02/2020	AJE 186		510040 · Regular Salar...	Monthly charg...	143.80	X		1,932.98
10/09/2020			101100 · US Bank Che...	Funds Transfer		X	7,143.55	9,076.53
10/11/2020	AJE 197		101100 · US Bank Che...	Monthly autom...		X	411.30	9,487.83
10/15/2020	AJE 198		525030 · Paychex HR ...		365.40	X		9,122.43
10/16/2020	AJE 195		510040 · Regular Salar...	Green Cash Re...	4,726.36	X		4,396.07
10/16/2020	AJE 195		510040 · Regular Salar...	Green Cash Re...	2,293.20	X		2,102.87
10/16/2020	AJE 195		510040 · Regular Salar...	Monthly charg...	123.99	X		1,978.88
10/28/2020			101100 · US Bank Che...	Funds Transfer		X	14,925.79	16,904.67
10/30/2020	AJE 199		510040 · Regular Salar...	Green Cash Re...	10,342.69	X		6,561.98
10/30/2020	AJE 199		510040 · Regular Salar...	Green Cash Re...	4,415.40	X		2,146.58
10/30/2020	AJE 199		510040 · Regular Salar...	Monthly charg...	167.70	X		1,978.88

payroll higher

** 3 pay periods*

** Hazard pay*

Temecula Public Cemetery District

11/12/2020 9:54 AM

Register: 101300 · US Wash Account

From 10/01/2020 through 10/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/29/2020	5010	John Gutierrez	781360 · Other Misc. ...		500.00			7,813.20
10/30/2020			-split-	Deposit		X	24,554.58	32,367.78
10/30/2020			-split-	Deposit		X	27,750.00	60,117.78
10/30/2020	5008	County of Riverside ...	-split-	VOID:		X		60,117.78
10/30/2020	5009	County of Riverside ...	-split-		52,200.00			7,917.78

Date: 11/09/2020

Remote Tasks Performed:

X Reconcile three US Bank Cash Accounts
X Reconcile four County Cash Accounts
X Enter Property Tax Deposits as Necessary
Balance Voucher to County

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

X Verify check sequence is intact.
7935-7965

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.
Check 7955 dated 10/14/20 \$166.05 Mileage OK

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:

Hazard Pay Calculation with regard to GM Pay Increase retroactive to 7/1/20

September 28, 2020

via electronic mail

**SPECIAL DISTRICT SELECTION COMMITTEE
2020 ALTERNATE BALLOT**

Name of District: Temecula Public Cemetery District
Print District Name Here (required)

Certification of voting member:

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

the presiding officer of the above-named district.

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

Rosie Vanderhaat
Signature (required)

10-15-2020
Date (required)

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

If mailing: LAFCO, 8216 Brockton Avenue, Suite 111-B, Riverside, CA 92506 – deadline still applies.

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

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

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

Temecula Public Cemetery District
Balance Sheet
 As of October 31, 2020

	Oct 31, 20	Oct 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	63,769.82	53,760.82	
101200 · US Bank Payroll	1,978.88	11,964.76	
101300 · US Wash Account	7,917.78	8,923.01	
101100C · Cash -Accumulative Outlay Fund	1,924,181.95	1,966,914.09	
101100E · Cash - Endowment Fund	347,531.62	188,290.25	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,320,955.68	952,796.16	
Total Checking/Savings	3,666,515.73	3,182,829.09	483,686.64
Accounts Receivable			
201125 · Accounts Receivable	200.00	0.00	
Total Accounts Receivable	200.00	0.00	
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,146,931.46	2,109,748.45	
102220 · Stifel Endowment Interest	817,573.82	741,334.52	
Total 102200 · Stifel Investments	2,964,505.28	2,851,082.97	113,422.31
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	0.00	288.69	
102020 · Wells Fargo Endowment Interest	0.00	3.10	
Total 102000 · Wells Fargo Investments	0.00	291.79	
112011 · Inventory Asset	376,645.50	34,680.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	11,224.40	10,596.53	
116100I · Interest Receivable - End Int	6,027.53	4,982.23	
Total 116100 · Interest Receivable	17,251.93	15,578.76	
117000 · PrePaid Expenses	23,524.01	25,261.41	
Total Other Current Assets	3,381,926.72	2,926,894.93	455,031.79
Total Current Assets	7,048,642.45	6,109,724.02	938,918.43

Temecula Public Cemetery District
Balance Sheet
 As of October 31, 2020

	Oct 31, 20	Oct 31, 19	\$ Change
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-1,631.33	0.00	
191000 · Future Cemetery Property	2,760,106.59	2,673,765.95	
191100 · Buildings and Improvements	318,605.07	389,105.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	177,965.02	173,382.02	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	22,079.50	40,969.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-128,370.02	-114,009.86	
198400 · Accumulated Depr - Struct/Imp	-220,395.28	-202,896.95	
198500 · Accum Depr - Equipment	-170,258.13	-163,008.57	
198800 · Accum Depr- Grnd Imp	-3,199.31	-2,160.78	
198900 · Accum Depr-Pav 15	-36,882.02	-29,704.02	
Total Fixed Assets	3,327,289.14	3,374,711.41	-47,422.27
TOTAL ASSETS	10,375,931.59	9,484,435.43	891,496.16
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-227.18	9,937.96	
Total Accounts Payable	-227.18	9,937.96	
Other Current Liabilities			
212200 · Accrued Vacation Pay	6,179.14	14,834.36	
Total Other Current Liabilities	6,179.14	14,834.36	
Total Current Liabilities	5,951.96	24,772.32	
Total Liabilities	5,951.96	24,772.32	-18,820.36
Equity			
ce2 · Net Investment in Capital Asset	3,331,429.00	3,252,548.00	
ce1 · Legally Restricted Balance	3,249,336.00	2,249,789.00	
ce · Beginning Fund Balance	-6,561,722.00	-5,503,526.00	
308100 · General Reserve	2,294,923.00	1,397,927.00	
308135 · Reserve for Endowments	3,249,335.63	1,878,529.63	
325100E · Unreserved Fund Balance - End	-954,905.96	415,197.04	
325100G · Unreserved Fund Balance - Gen	-1,350,961.41	-735,558.08	
325100O · Unreserved Fund Balance - ACo	634,668.59	678,756.59	
350000 · Investment in Capital Assets	3,627,912.57	3,627,912.57	
350001 · Investment In Cap Assets - GASB	-570,910.69	-379,361.69	
390000 · Retained Earnings	3,404,547.04	2,614,594.58	
Net Income	16,327.86	-37,145.53	
Total Equity	10,369,979.63	9,459,663.11	910,316.52
TOTAL LIABILITIES & EQUITY	10,375,931.59	9,484,435.43	891,496.16

Temecula Public Cemetery District
Profit & Loss Budget Performance
 October 2020

	Jul - Oct 20	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	2,358.00	625,300.00
701020 · Prop Tax Current Unsecured	25,398.66	15,000.00
703000 · Prop Tax Prior Unsecured	0.00	0.00
704000 · Prop Tax Curr Supplemental	0.00	9,000.00
705000 · Prop Tax Prior Supplemental	0.00	3,500.00
706000 · Teeter Settlement	4,889.55	10,000.00
707000 · RDV Apportionment	0.00	40,000.00
752800 · CA-Homeowners Tax Relief	0.00	7,000.00
770100 · Property Tax - SBE	0.00	10,000.00
770102 · Other Taxes	0.00	200.00
Total 700001 · Property Taxes	32,646.21	720,000.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	2,303.43	4,000.00
740023 · Interest - Stifel	21,478.67	40,000.00
740020G · Interest on General Fnd at Cnty	1,567.89	13,000.00
740020E · Interest on Endow Fnd at County	579.87	3,000.00
740020O · Interest on ACO at County	3,904.43	30,000.00
740021 · Interest - Wells Fargo Advisors	0.00	0.00
740022 · Dividend Income - WFA	0.00	0.00
Total 740020 · Interest and Dividend Income	29,834.29	90,000.00
770001 · Other Revenue		
770100E · Endowment	53,658.34	120,000.00
777030 · Marker Setting	6,360.00	12,000.00
777040 · Open, Close Fees	15,800.00	30,000.00
777520 · Sale of Lots	42,616.66	67,000.00
777530 · Cremation	3,100.00	27,000.00
777600 · Cenotaph	0.00	300.00
780160 · Vaults, Flower Vases, etc.	5,135.00	12,000.00
781360 · Other Misc. Revenue	-500.00	500.00
Total 770001 · Other Revenue	126,170.00	268,800.00
Gross Profit	188,650.50	1,078,800.00
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	71,071.03	235,000.00
510330 · Year End Bonuses	0.00	4,500.00
510335 · Hazard Pay	0.00	5,100.00
515100 · Life Insurance Policy	142.56	450.00
510040T · Regular Salaries. - Other	0.00	0.00
Total 510040T · Regular Salaries.	71,213.59	245,050.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 October 2020

	Jul - Oct 20	Annual Budget
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	43,680.00
510320T · Temporary Salaries. - Other	0.00	0.00
Total 510320T · Temporary Salaries.	0.00	43,680.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	5,841.41	16,100.00
551000 · Employee Contributions	126.98	0.00
Total 513000T · Retirement - Miscellaneous	5,968.39	16,100.00
513120T · Retirement - Social Security		
513120 · Social Security	4,597.06	19,000.00
513140 · Medicare Tax	1,075.23	4,000.00
Total 513120T · Retirement - Social Security	5,672.29	23,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	10,303.97	60,000.00
515082 · Vision Insurance	167.71	850.00
515083 · Dental Insurance	1,149.80	4,100.00
Total 515080T · Health Insurance (eer share)	11,621.48	64,950.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	6,393.82	17,000.00
515060 · State Unemployment Ins EDD	0.00	1,600.00
513130 · CA SUI	99.07	2,000.00
Total 515260T · Unemployment Insurance	6,492.89	20,600.00
Total 510000 · Salaries and Employee Benefits	100,968.64	413,380.00
520000 · Services and Supplies		
529540T · Utilities		
520320 · Telephone Service	0.00	0.00
520845 · Trash	1,188.72	3,300.00
529500 · Electricity	1,685.64	5,000.00
Total 529540T · Utilities	2,874.36	8,300.00
524520T · Administrative Expenses		
518160 · Board Stipend	3,000.00	10,500.00
520115 · Uniforms - Replacement Clothing	715.91	3,100.00
520230 · Cellular Phone	909.84	3,900.00
520705 · Food	0.00	1,100.00
520930 · Insurance - Liability	4,787.64	14,400.00
523100 · Memberships	195.00	2,600.00
523290 · Bank Charges	119.00	800.00
523621 · Subscriptions	0.00	1,500.00
523660 · Computer Service	1,256.52	7,000.00
523700 · Office Supplies	0.00	1,200.00
523720 · Photocopies	639.51	3,000.00
523760 · Postage/Mailing	246.35	1,000.00
523840 · Computer Equip/Software/T1	42.34	4,000.00
524520 · County Journal Recording	22.04	0.00

Temecula Public Cemetery District Profit & Loss Budget Performance October 2020

	Jul - Oct 20	Annual Budget
524530 · Storage Fees	473.00	1,500.00
524540 · Payroll Processing Services	1,243.99	4,200.00
524560 · Auditing	10,300.00	12,000.00
524561 · Accounting	3,832.50	8,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	200.00
525025 · Legal - General Counsel	540.00	30,000.00
525030 · Paychex HR Support	1,701.39	5,400.00
526420 · Advertising	384.00	1,800.00
527280 · Awards/Recognition	0.00	250.00
527880 · Training/ Staff	0.00	2,500.00
528140 · Conferences and Meetings	803.00	30,000.00
528980 · Meals	242.26	2,000.00
528990 · Semi-Annual Team Dinner	0.00	5,000.00
529040 · Private Mileage Reimbursement	390.87	2,500.00
529050 · Website	100.00	800.00
529550 · Water	301.75	1,600.00
Total 524520T · Administrative Expenses	32,246.91	171,350.00
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	256.27	10,000.00
522310 · Maint-Building Improvements	260.00	2,500.00
522320 · Maint - Grounds	5,642.04	16,500.00
522360 · Maintenance-Extermination	1,892.00	6,000.00
523250 · Repurchase	300.00	3,500.00
523800 · Engraving Expense	514.00	2,500.00
525320 · Security Guard Services	0.00	250.00
525600 · Security	1,222.44	3,700.00
527100 · Fuel	694.00	2,800.00
527180 · Operational Supplies	3,871.35	12,500.00
528020 · Inventory	1,849.16	8,500.00
Total 524500T · Operational Expenses.	16,501.26	68,750.00
Total 520000 · Services and Supplies	51,622.53	248,400.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	662.36	4,000.00
Total 530000 · Other Charges	662.36	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	100,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
542075 · Grounds Improvements	0.00	0.00
548300 · Office Renovation	0.00	6,000.00
542060T · Cemetery Grounds - Other	0.00	0.00
Total 542060T · Cemetery Grounds	0.00	119,500.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 October 2020

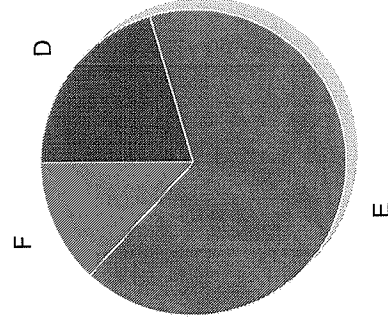
	Jul - Oct 20	Annual Budget
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	5,379.38	150,000.00
Total 540040T · Land, Purchase of Land	5,379.38	150,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	75,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,945.00	5,000.00
Total 546020T · Equipment, etc	1,945.00	97,000.00
Total 540000 · Capital Assets	7,324.38	366,500.00
551100G · Contrib to Other Funds - Gen	0.00	236,020.00
551100E · Contrib to Other Funds - Endow	0.00	177,000.00
Total Expense	160,577.91	1,445,300.00
Net Ordinary Income	28,072.59	-366,500.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	0.00	0.00
731100 · Unrealized Gain (Loss) on Invest	-11,744.73	0.00
Total Other Income	-11,744.73	0.00
Net Other Income	-11,744.73	0.00
Net Income	16,327.86	-366,500.00

STIFEL PRESTIGE® ACCOUNT STATEMENT

PORTFOLIO SUMMARY		October 31	September 30
Net Cash Equivalents **		2,146,931.46	50,981.36
Net Portfolio Assets held at Stifel			2,100,825.76
Net Portfolio Assets not held at Stifel			
Net Portfolio Value		\$2,146,931.46	\$2,151,807.12
YOUR CHANGE IN PORTFOLIO VALUE		October 31	September 30
Net Cash Flow (Inflows/Outflows) ²		-3,508.96	-2,001.96
Securities Transferred In/Out		4,148.56	3,251.56
Income and Distributions		-5,515.26	-1,902.80
Change in Securities Value			
Net Change in Portfolio Value		-\$4,875.66	-\$653.20

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
² Does not include cost or proceeds for buy or sell transactions.
 You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY



	Value on Percentage of	
	October 31, 2020 (\$)	your account
D Fixed Income-Muni	439,193.85	20.46%
E Fixed Income-Other	1,426,431.89	66.44%
F Mutual Funds	281,305.72	13.10%
Total Assets	\$2,146,931.46	100.00%

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.

1 1 D335882 SSNO001003
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

The end of the year will be here before you know it. Talk to your Stifel Financial Advisor to assess your plans, schedule charitable donations, and tie up any tax planning before 2020 comes to a close.

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.

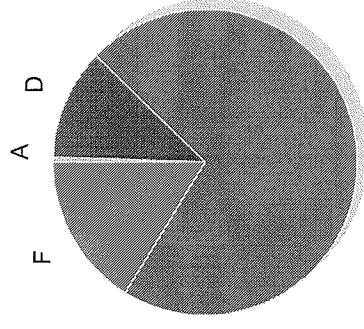
STIFEL PRESTIGE® ACCOUNT STATEMENT

PORTFOLIO SUMMARY	October 31	September 30
Net Cash Equivalents **	4,558.71	98,473.98
Net Portfolio Assets held at Stifel	813,015.11	718,669.80
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$817,573.82	\$817,143.78
YOUR CHANGE IN PORTFOLIO VALUE	October 31	September 30
Net Cash Flow (Inflows/Outflows) ²	3,508.96	2,001.96
Securities Transferred In/Out		
Income and Distributions	165.56	813.02
Change in Securities Value	-3,244.48	-1,449.49
Net Change in Portfolio Value	\$430.04	\$1,365.49

** 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

	October 31, 2020 (\$)	Value on Percentage of your account
A Net Cash Equivalents**	4,558.71	0.56%
D Fixed Income-Muni	95,892.05	11.73%
E Fixed Income-Other	584,563.55	71.50%
F Mutual Funds	132,559.51	16.21%
Total Assets	\$817,573.82	100.00%



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.

1 1 1 D335883 SSNO001003
 TEMECULA PUBLIC CEMETERY
 DIST ENDOWMENT INTEREST
 41911 C ST
 TEMECULA CA 92592-3053

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

Office Serving Your Account:
 999 MONTEREY ST, STE. 360
 SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income RISK TOLERANCE: Moderate

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

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

The end of the year will be here before you know it. Talk to your Stifel Financial Advisor to assess your plans, schedule charitable donations, and tie up any tax planning before 2020 comes to a close.

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.

TEMECULA PUBLIC CEMETERY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2020

Changes in the Total OPEB Liability

Balances at July 01, 2019	\$	37,000
Changes for the year:		
Service cost		4,000
Interest		1,000
<hr/>		
Net changes		5,000
<hr/>		
Balances at June 30, 2020	\$	42,000

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

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

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

NOTE 9- CalPERS 457 DEFERRED COMPENSATION SAVINGS PLAN

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

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

The District established a matching contribution program on behalf of each participating employee in the Program. The matching contribution for each participating employee is subject to a maximum of 5% for employees (General Manager matching contribution is 11%) of the employee's total cash compensation. The District's matching contribution was \$18,733 for the fiscal year ended June 30, 2020.

Correction made to 457

<u>FYE 06/30/21</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>
Single	1,000.00	6,000.00	4,000.00	6,000.00
Single End	1,500.00	4,500.00	3,000.00	4,500.00
Single/Dual	3,000.00	1,500.00	3,000.00	-
S/D End	4,000.00	2,000.00	4,000.00	-
Dual	-	-	3,000.00	7,500.00
Dual End	-	-	5,000.00	12,500.00
Collum	-	-	1,100.00	-
Collum End	-	-	2,500.00	-
Colun End	-	-	-	-
cenotaph	-	-	-	-
Ground Crem	-	-	-	-
G Crem End	-	-	-	-
O/C -B	3,350.00	2,950.00	2,200.00	5,700.00
O/C/-C	300.00	300.00	600.00	400.00
Vault	585.00	195.00	-	195.00
Crem Vase	-	-	146.00	-
Grave Vase	86.00	107.50	129.00	215.00
Set Fee	1,200.00	1,500.00	1,250.00	2,650.00
Niche	-	25.00	-	-
Non-Res	1,500.00	-	-	6,000.00
Disinter	-	-	-	-
Graveside	-	2,500.00	1,500.00	4,000.00
Engraving	225.00	-	450.00	-
2nd End	1,000.00	300.00	-	2,000.00
Handling	-	-	-	-
Taxes	58.70	28.65	24.05	35.86
Labor	1,020.30	653.85	485.95	1,004.14
Total	18,825.00	22,560.00	32,385.00	52,700.00

A2Cemetery Property
Fiscal Year 2020-2021 (2)

FYE 06/30/21

	Jul	Aug	Sep	Oct
Dual Lower -GM	259	259	259	259
Dual Upper -GP	351	351	349	344
Dual/ Single	57	56	54	54
Sale Backs-Single		0	0	0
Singles	127	124	122	119
Dual Manager	29	29	29	29
Sale Backs-Duals		0	0	0
Grd Crem	25	25	25	25

Hexagon Wall				
Tier 1				
Tier 2				
Tier 3				
Tier 4				
Tier 5	3	3	2	2

Tier F-1	27	27	27	27
Tier F-2	29	29	29	29
Tier F-3	29	29	28	28
Tier F-4	29	29	29	29
Tier F-5	10	10	10	10

Cenotaph	48	48	48	48
Ossuary	334	334	334	334
Cremation Benches	3	3	3	3

OCTOBER 2019 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	

At Need

Single Lots	3
Dual Lots	5
Wall	
Cremation Ground	

October 2020

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Sep 27	28	29	30	Oct 1	2	3
4	5 9:00am Linda Bookkeeper	6 Appt	7 Christofer-Burial Linda-Bookkeeper 3:00pm OA Partner Emergency Managers/Personnel	8 Appt Appt Appt	9 Appt	10
11	12 Closed Lawn Scape	13 Appt Appt	14 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal	15 Virtual Conference Board Meeting Gutierrez-Burial	16 Appt Hirir-Burial	17
18	19 Deguzman-Burial Yanez-Burial	20 Appt Weidnayer-Burial	21 Amescua-Burial 3:00pm OA Partner Emergency Managers/Personnel with Cities, Tribal	22 1:00pm Temecula Cemetery Phase 1 water service (WebEx Online) - Gonzalez, Miguel	23 Dearing-Burial Vickers-Burial	24
25	26 Appt	27 Virtual Conference	28 Appt 3:00pm OA Partner Emergency Managers/Personnel	29 Appt Appt 10:00am AGENDA ATTACHED - OA COORDINATION	30 Escatel-Burial	31