

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CALIFORNIA 92592

September 20, 2018

8:00 a.m.

AGENDA

1. **Call To Order :**
2. **Pledge of Allegiance:** Led by Trustee Qualm
3. **Roll Call**
Chair Vanderhaak, Trustee Davis, Trustee Reese, Trustee Dugan General Manager,
Cindi Beaudet (Legal Counsel, Steve Quintanilla – available by phone)

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

4. **CLOSED SESSION ITEMS;**

Pending Litigation – Pursuant to California Government Code Section 54956.9

Temecula Public Cemetery District vs. Alberto Salazar, et al.

Superior Court of The State Of California

County of Riverside, Temecula Branch

Case No. MCC1800818

5. **Consent Calendar**

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

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of August 16, 2018.

B. **Approval of Check Registers**

Recommendation: That the Board approves the August 2018 Check Register Nos. 101100, 101200 and 101300.

C. Approval of Bookkeeper Report

Recommendation: That the Board receive and file the August 2018 Bookkeeper Report.

6. Action Items

A. County Budget

Recommendation: That the BOT reviews the approved F.Y. 2018-2019 budget and records a resolution as such. Manager will then forward the budget package which includes the General Fund, ACO Fund and Endowment Fund.

B. Endowment Allocation

Recommendation: That the BOT discusses if they want to move the monies from the Riverside County Auditor Controllers fund or into Wells Fargo or leave it as is.

7. Financial Report

- A. August 2018 Balance Sheet
- B. August 2018 Profit and Loss
- C. August 2018 Wells Fargo Investments; principle and interest

8. General Managers Reports

- A. August 2018 Revenues
- B. August 2018 Plot Inventories
- C. August Depletion
- D. August Calendar
- E. Local Area Meeting cancelled
- F. District of Transparency approved
- G. District of Distinction approved
- H. Internet provider

9. Foreman Reports

10. General Counsel Reports

11. Fiscal Year 2018-2019 Subcommittee's

- A. 52 acre Cemetery Property (Dugan, Qualm)
- B. Landscape Plan (Vanderhaak, Reese)
- C. Cenotaph/ Ossuary (Reese, Davis)
- D. Investment (Vanderhaak, Dugan)
- E. Conference Liaison (Vanderhaak, Qualm)
- F. Policies (Dugan, Reese)
 - ✓ **Trustee Dugan to review with BOT approved policy # 1005, Compensation and Reimbursement for Trustees**
- G. General Price List (Vanderhaak, Davis)

12. Future Trustee Agenda Items:

13. Board Comment:

14. Announcements:

- CSDA Annual Conference- September 24-27, 2018 Indian Wells
- CAPC Educational Conference, October 4-6,2018 South Lake Tahoe
- CSDA Board Secretary, October 22-24,2018 South Lake Tahoe
- Christmas Dinner December 21, 2018@ Lukes

15. Adjournment Time:

1st Motion

2nd Motion

Next Regular Board Meeting – October 18, 2018 @ 8:00 a.m.

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, 7:00 a.m. – 4:30 p.m., Monday through Friday. Request agendas at info@temeculacemetery.org Posted September 17, 2018

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CALIFORNIA 92592

August 16, 2018

8:00 a.m.

MINUTES

1. **Call To Order :**
2. **Pledge of Allegiance:** Led by Trustee Reese
3. **Roll Call**
Chair Vanderhaak, Trustee Davis, Trustee Reese, Trustee Dugan General Manager,
Cindi Beaudet, Legal Counsel, Steve Quintanilla

STAFF:

~~Foreman, Joe Sands, Administration, Michelle Hesselgesser~~

Motions To Excuse: Trustee Qualm,
Trustee Dugan made the motion seconded by Trustee Davis 4/0

Visitors: None

Public Comments: 8:01 a.m. – 8:02 a.m.

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

4. **CLOSED SESSION ITEMS; NONE**

5. **Consent Calendar: Motion was made by Trustee Davis to accept the consent calendar as presented, seconded by Trustee Reese and passed 4/0**

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 July 19, 2018.

B. **Approval of Check Registers**

Recommendation: That the Board approves the July 2018 Check Register Nos. 101100, 101200 and 101300.

C. **Approval of Bookkeeper Report**

Recommendation: That the Board receive and file the July 2018 Bookkeeper Report.

6. Action Items

A. Policy for review: Motion was made by Trustee Dugan to accept the policy with changes, seconded by Trustee Reese and passed 4/0.

Recommendation: That the BOT reviews one policy that has been reviewed and edited by the Policy committee.

1. Code of Safe Practices

7. Financial Report; Motion was made by Trustee Dugan to receive and file the July financials, seconded by Trustee Reese and passed 4/0.

- A. July 2018 Balance Sheet
- B. July 2018 Profit and Loss
- C. July 2018 Wells Fargo Investments; principle and interest

8. General Managers Reports: Motion was made by Trustee Davis to receive the managers' report, seconded by Trustee Reese and passed 4/0.

- A. July 2018 Revenues
- B. July 2018 Plot Inventories

- C. July Depletion
- D. July Calendar
- E. Chardonnay Escrow
- F. General Contractor letter of termination
- G. New marker location stakes
- H. CSDA voting receipt
- I. Electronic Fax Filing, law offices of Steven Quintanilla
- J. Eagle Scout project

9. Foreman Reports

10. General Counsel Reports

11. Fiscal Year 2018-2019 Subcommittee's

- A. 52 acre Cemetery Property (Dugan, Qualm)
- B. Landscape Plan (Vanderhaak, Reese)
- C. Cenotaph/ Ossuary (Reese, Davis)
- D. Investment (Vanderhaak, Dugan)
- E. Conference Liaison (Vanderhaak, Qualm)
- F. Policies (Dugan, Reese)
 - ✓ Trustee Dugan to review with BOT approved policies at each board meeting, policy # 1001, Job Description-Trustee
- G. General Price List (Vanderhaak, Davis)

12. Future Trustee Agenda Items: Managers Performance Review

13. Board Comment:

14. Announcements:

- CSDA Annual Conference- September 24-27, 2018 Indian Wells

- CAPC Educational Conference, October 4-6,2018 South Lake Tahoe
- CSDA Board Secretary, October 22-24,2018 South Lake Tahoe
- Christmas Dinner December 21, 2018@ Lukes

15. Adjournment Time: 9:00 am.

**1st Motion: Trustee Davis
Passed 4/0.**

2nd Motion: Trustee Dugan

Temecula Public Cemetery District

9/10/2018 1:09 PM

Register: 101100 · US Bank Checking

From 08/01/2018 through 08/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/01/2018	7145	Cindi Beaudet	201100 · Accounts Pay...		57.87	X		58,539.33
08/01/2018	7149	Hank's Hardware & ...	201100 · Accounts Pay...	M27446	61.91	X		58,477.42
08/01/2018	7150	Protection One (corp)	201100 · Accounts Pay...	123920032	292.73	X		58,184.69
08/01/2018	7151	Sprint (formerly Next...	201100 · Accounts Pay...	498449924-161	119.04	X		58,065.65
08/01/2018	7152	Sun City Granite	201100 · Accounts Pay...	8763	95.00	X		57,970.65
08/01/2018	7153	US Bank	201100 · Accounts Pay...		4,489.62	X	cc	53,481.03
08/01/2018	7154	CalPers 457 Plan	201100 · Accounts Pay...		817.06	X		52,663.97
08/01/2018			101300 · US Wash Ac...	Funds Transfer ...	5,300.00	X	Payroll	47,363.97
08/02/2018		Cindi Beaudet	201100 · Accounts Pay...	QuickBooks ge...		X		47,363.97
08/02/2018		Prudential Overall Su...	201100 · Accounts Pay...	QuickBooks ge...		X		47,363.97
08/03/2018			101200 · US Bank Pay...	Funds Transfer	9,482.61	X	Payroll	37,881.36
08/07/2018	7155	CalPers 457 Plan	201100 · Accounts Pay...	07/19/2018--08...	841.62	X		37,039.74
08/07/2018	7156	Crowne Hill Consulti...	201100 · Accounts Pay...	11039-11038-1...	591.14	X		36,448.60
08/07/2018	7157	Nutrien Ag Solutions	201100 · Accounts Pay...	IN36911547/J...	160.01	X		36,288.59
08/07/2018	7158	Temecula Valley Pip...	201100 · Accounts Pay...		203.42	X		36,085.17
08/07/2018	7159	Wildlife Control Ser...	201100 · Accounts Pay...	WL2784	450.00	X		35,635.17
08/08/2018	AJE468		515100 · Life Insuranc...	Automatic with...	35.64	X		35,599.53
08/10/2018	ele	Downs Energy	527100 · Fuel		138.13	X		35,461.40
08/11/2018	AJE471		101200 · US Bank Pay...	Monthly autom...	411.30	X		35,050.10
08/12/2018			523290 · Bank Charges	Service Charge	21.00	X		35,029.10
08/13/2018	7160	Law Offices Of Quin...	201100 · Accounts Pay...		3,450.00			31,579.10
08/13/2018	7161	Whited Cemetery Ser...	201100 · Accounts Pay...	IN036224	3,038.00	X	vaults	28,541.10
08/17/2018			101100G · Cash - Gen...	Deposit		X	41,172.53	69,713.63
08/20/2018		Downs Energy	527100 · Fuel		181.34	X		69,532.29
08/20/2018			101200 · US Bank Pay...	Funds Transfer	8,729.91	X	Payroll	60,802.38
08/21/2018	7162	CR&R Incorporated	201100 · Accounts Pay...	1061834	258.12	X		60,544.26
08/21/2018	7163	Crowne Hill Consulti...	201100 · Accounts Pay...	11087	1,380.04	X		59,164.22
08/21/2018	7164	Elite Fire Protection	201100 · Accounts Pay...	47226	51.00	X		59,113.22
08/21/2018	7165	Josefina Escalante	201100 · Accounts Pay...	101	65.00			59,048.22
08/21/2018	7166	Linda Glau CPA	201100 · Accounts Pay...		1,140.00	X		57,908.22
08/21/2018	7167	Prudential Overall Su...	201100 · Accounts Pay...	07/26*08/02*0...	223.76			57,684.46
08/21/2018	7168	South County Pest C...	201100 · Accounts Pay...	0220647	46.00	X		57,638.46
08/21/2018	7169	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	559.51	X		57,078.95
08/21/2018	7170	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	418.00	X		56,660.95
08/21/2018	7171	Streamline	201100 · Accounts Pay...	98083	50.00	X		56,610.95
08/21/2018	7172	Temecula Answering...	201100 · Accounts Pay...	Tas5560	221.65	X		56,389.30
08/23/2018	7175	Kyle Means	201100 · Accounts Pay...		8.66			56,380.64
08/30/2018	7176	Asco Pacific	201100 · Accounts Pay...	56130	1,416.38			54,964.26
08/30/2018	7177	Automated gate servi...	201100 · Accounts Pay...	128076	52.64			54,911.62
08/30/2018	7178	Cem Sites	201100 · Accounts Pay...		2,510.00		License migration	52,401.62

Temecula Public Cemetery District

9/10/2018 1:09 PM

Register: 101100 · US Bank Checking

From 08/01/2018 through 08/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
08/30/2018	7179	County of Riverside I...	201100 · Accounts Pay...		197.37		52,204.25
08/30/2018	7180	Home Depot Credit S...	201100 · Accounts Pay...	603532253881...	534.92		51,669.33
08/30/2018	7181	Metlife	201100 · Accounts Pay...	KMO5754030-...	69.64		51,599.69
08/30/2018	7182	Sparkletts	201100 · Accounts Pay...		135.04		51,464.65
08/30/2018	7183	Toastmasters	201100 · Accounts Pay...		51.00		51,413.65
08/30/2018	7184	US Bank	201100 · Accounts Pay...		992.81		50,420.84
08/30/2018	7185	Verizon Wireless	201100 · Accounts Pay...	9111793819	169.90		50,250.94

Temecula Public Cemetery District

9/10/2018 1:10 PM

Register: 101200 · US Bank Payroll

From 08/01/2018 through 08/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2018			101100 · US Bank Che...	Funds Transfer		X	9,482.61	9,821.75
08/10/2018	AJE467		510040 · Regular Salar...	Green Cash Re...	6,784.05	X		3,037.70
08/10/2018	AJE467		510040 · Regular Salar...	Green Cash Re...	2,543.54	X		494.16
08/10/2018	AJE467		510040 · Regular Salar...	Monthly charg...	155.02	X		339.14
08/11/2018	AJE471		101100 · US Bank Che...	Monthly autom...		X	411.30	750.44
08/15/2018	AJE472		525030 · Paychex HR ...		414.15	X		336.29
08/20/2018			101100 · US Bank Che...	Funds Transfer		X	8,729.91	9,066.20
08/24/2018	AJE473		510040 · Regular Salar...	Green Cash Re...	6,215.07	X		2,851.13
08/24/2018	AJE473		510040 · Regular Salar...	Green Cash Re...	2,380.47	X		470.66
08/24/2018	AJE473		510040 · Regular Salar...	Monthly charg...	134.37	X		336.29

Temecula Public Cemetery District

9/10/2018 1:11 PM

Register: 101300 · US Wash Account

From 08/01/2018 through 08/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/01/2018			-split-	Deposit		X	26,580.00	49,435.32
08/01/2018			101100 · US Bank Che...	Funds Transfer ...		X	5,300.00	54,735.32
08/02/2018	2270	County of Riverside ...	-split-		31,880.00	X		22,855.32
08/02/2018	AJE470		116137 · Miscellaneou...	To record chec...	4,000.00	X		18,855.32
08/30/2018			-split-	Deposit		X	18,270.66	37,125.98

Date: 09/10/2018

On-Site Tasks Performed:

X Reconcile three US Bank Cash Accounts

X Reconcile four County Cash Accounts

X Journal activity and Reconcile two Wells Fargo Advisors Accounts using WFA Balancing spreadsheet.

X Save the WFA Account Statements for the auditor

X Reconcile two WFA interest receivable accounts

X Print WFA Snapshot – two accounts – for Board Packets

X Verify check sequence is intact.

7155-7192

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.

#7186 09/04/18 \$4440.24 Cal Pers Medical Insurance ok

#7178 08/30/18 \$2510.00 Site Industries LLC CemSites License and Migration Fee ok

#7161 08/13/18 \$3038.00 Whited Cemetery Service Vaults ok

#7160 08/13/18 \$3450.00 Law Offices of Quintanilla Legal ok

X Verify all checks to the GM have two signatures.

#7188 09/05/18 Mileage \$113.62 ok

X Balance Voucher to County

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 Prepaid subledger and validate QB information.

X Read Agenda and Minutes of the previous Board Meeting.

Items to note:

Continue Work on Annual Financial Audit

Open items:

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ACCUMULATIVE CAPITAL OUTLAY BUDGET
FISCAL YEAR 2018-2019**

51440 7129
FUND CODE DEPT ID

The Board of Directors of Temecula Cemetery District on 9/20/18 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: <http://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="200000"/>
Improvements -Buildings	542060		<input type="text" value="158000"/>
Equipment - Automotive	546020		<input type="text" value="99000"/>

A4 - Total Appropriation 4 \$ 457000

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

Appropriation for Contingencies 581000 \$

B1 - Total Appropriation 8 \$ 0

B2 - TOTAL APPROPRIATION REQUIREMENTS (A4+B1) \$ 457000

C. General Reserve

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(Balance 6/30/18)	(Estimated Balance 6/30/19)	Decrease (Line D1a)	Increase (Line C1)

C1 \$ 0

C2 - TOTAL REQUIREMENTS (B2+C1) \$ 457000

D. Source of Financing

D1a - Available from Cancelled Reserve \$ _____
 Estimated Fund Balance in Co. Treasury _____
 Cash in Bank 6/30/18 _____
 Estimated Revenue (per attached sheet) _____

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

Describe Purpose of Fund: Future land development

President Signature


Secretary Signature

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

**WORKSHEET FOR COMPUTING
ESTIMATED FUND BALANCE AVAILABLE AT JUNE 30, 2018
FOR FINANCING FISCAL YEAR 2018-2019 BUDGET**

General	51425
FUND NAME	FUND CODE
* FUND BALANCE AS OF MAY 31, 2018	<u>\$ 1,136,387.00</u>
LESS: General Reserve	(_____)
FUND BALANCE AVAILABLE AS OF MAY 31, 2018	<u>\$ 1,136,387.00</u>
ADD: Estimated Receipts for Balance of Fiscal Year	<u>\$ 59,805.00</u>
LESS: Estimated Disbursements for Balance of Fiscal Year	(<u>\$ 36,648.00</u>)
** ESTIMATED FUND BALANCE AVAILABLE FOR FINANCING 2018-2019 BUDGET	<u><u>\$ 1,159,544.00</u></u>

* Includes:

- 1) Balance available for Disbursements
- 2) Invested Funds
- 3) General Reserve - Fiscal Year 2018-2019

** Note: Enter Estimated Fund Balance Available for Financing Fiscal Year 2018-2019 Budget on corresponding line of District General Budget or District A.C.O. Budget.

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT GENERAL BUDGET
FY 2018-2019**

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

Contingencies 581000 \$

B1 - Total Appropriation 8 \$ 0

B2 - TOTAL APPROPRIATION REQUIREMENTS (A5+B1) \$ 645150
(Total of Appropriation 1,2,3,4,8)

C. General Reserve

(Balance 6/30/18)

(Estimated Balance 6/30/19)

Decrease
(Line D1a)

Increase
(Line C1)

C1 \$ 164050

C2 - TOTAL REQUIREMENTS (B2+C1) \$ 809200

D. Source of Financing

D1a - Available from Cancelled Reserve

\$

Estimated Fund Balance in Co. Treasury

Cash in Bank 6/30/18

Estimated Revenue (per attached sheet)

D1 - TOTAL SOURCE OF FINANCING \$ 809200
(D1 MUST EQUAL C2)

President Signature



Secretary Signature

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT GENERAL BUDGET
FY 2018-2019**

Note: If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <http://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 _____ District on _____ 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	\$	<input type="text" value="235450"/>
Extra Help	510080		<input type="text"/>
Temporary Salaries	510320		<input type="text"/>
Retirement - Miscellaneous	513000		<input type="text" value="15000"/>
Social Security	513120		<input type="text" value="18500"/>
Health Insurance	515080		<input type="text" value="67500"/>
Unemployment Insurance	515260		<input type="text" value="20000"/>

A1 - Total Appropriation 1 \$ 356450

Appropriation 2 - Services & Supplies

Administrative Support - Direct	524500	\$	<input type="text" value="67850"/>
Administrative Support - Indirect	524520		<input type="text" value="209150"/>
Utilities	529540		<input type="text" value="11700"/>

A2 - Total Appropriation 2 \$ 288700

Appropriation 3 - Other Charges

Bonds - Interest	533020	\$	<input type="text"/>
Depreciation - Building	535540		<input type="text"/>
Contribution to Other Non-Cnty Ager	536200		<input type="text"/>

A3 - Total Appropriation 3 \$ 0

Appropriation 4 - Fixed Assets

Land	540040	\$	<input type="text"/>
Improvements - Building	542060		<input type="text"/>
Equipment - Automotive	546020		<input type="text"/>

A4 - Total Appropriation 4 \$ 0

A5 - TOTAL OF Appropriations 1,2,3,4 \$ 645150

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ESTIMATED REVENUE
FISCAL YEAR ENDING JUNE 30, 2019**

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

Fund Code 51425

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	593000
CONTRACTUAL REVENUE - RDV	781000	
PROPERTY TAXES, CURRENT UNSECURED	701020	23000
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	1000
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	3500
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	500
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	50500
HOMEOWNERS PROPERTY TAX RELIEF	752800	4500
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	4500
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	128700
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

Total Estimated Revenue: \$ 809,200

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ESTIMATED REVENUE
FISCAL YEAR ENDING JUNE 30, 2019**

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

Fund Code 51435

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	500
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	150000
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	[]
OTHER	[]	[]

Total Estimated Revenue: \$ 150,500

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ESTIMATED REVENUE
FISCAL YEAR ENDING JUNE 30, 2019**

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

Fund Code 51440

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	9000
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: \$ 9,000

SNAPSHOT

TEMECULA PUBLIC CEMETERY DIST
 ENDOWMENT PRINCIPAL

AUGUST 1, 2018 - AUGUST 31, 2018
 ACCOUNT NUMBER: 5397-7799

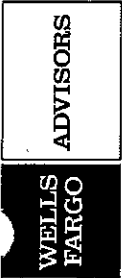
Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$1,728,041.87	\$1,752,918.43
Cash deposited	0.00	0.00
Securities deposited	0.00	0.00
Cash withdrawn	-3,651.07	-21,345.85
Securities withdrawn	0.00	0.00
Change in value	9,428.76	2,246.98
Closing value	\$1,733,819.56	\$1,733,819.56

As a Wells Fargo Advisors client, you can upgrade your investment account to add Brokerage Cash Services at no additional cost. Brokerage Cash Services provides access to convenient money movement options including mobile deposit services. It also includes teller deposit services at Wells Fargo branch locations which are provided through a limited purpose Bank account. You'll have access to many more features and benefits to help you manage your finances. It's as simple as talking with Your Financial Advisor. Ask them today about Brokerage Cash Services.

Portfolio summary

ASSET TYPE	PREVIOUS VALUE ON JUL 31	%	CURRENT VALUE ON AUG 31	%	ESTIMATED ANN. INCOME
ASSETS					
Cash and sweep balances	12,122.26	0.70	13,927.67	0.80	35
Stocks, options & ETFs	0.00	0.00	0.00	0.00	0
Fixed income securities	1,471,911.21	85.18	1,474,882.33	85.07	32,456
Mutual funds	244,008.40	14.12	245,009.56	14.13	4,988
Asset value	\$1,728,041.87	100%	\$1,733,819.56	100%	\$37,479



SNAPSHOT

TEMECULA PUBLIC CEMETERY DIST
 ENDOWMENT INTEREST

AUGUST 1, 2018 - AUGUST 31, 2018
 ACCOUNT NUMBER: 5559-0516

Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$649,025.74	\$634,182.54
Cash deposited	3,651.07	21,345.85
Securities deposited	0.00	0.00
Cash withdrawn	0.00	0.00
Securities withdrawn	0.00	0.00
Change in value	3,830.09	978.51
Closing value	\$656,506.90	\$656,506.90

As a Wells Fargo Advisors client, you can upgrade your investment account to add Brokerage Cash Services at no additional cost. Brokerage Cash Services provides access to convenient money movement options including mobile deposit services. It also includes teller deposit services at Wells Fargo branch locations which are provided through a limited purpose Bank account. You'll have access to many more features and benefits to help you manage your finances. It's as simple as talking with Your Financial Advisor. Ask them today about Brokerage Cash Services.

Portfolio summary

ASSETS	ASSET TYPE	PREVIOUS VALUE ON JUL 31	%	CURRENT VALUE ON AUG 31	%	ESTIMATED ANN. INCOME
Cash and sweep balances		13,549.70	2.09	50,020.12	7.62	125
Stocks, options & ETFs		0.00	0.00	0.00	0.00	0
Fixed income securities		522,336.85	80.48	492,820.95	75.07	11,677
Mutual funds		113,139.19	17.43	113,665.83	17.31	2,333
Asset value		\$649,025.74	100%	\$656,506.90	100%	\$14,135

FYE 06/30/19	July	August
Single	2,000.00	2,000.00
Single/Dual	1,500.00	1,500.00
Dual	6,500.00	3,000.00
Collum	11,500.00	5,000.00
Ground Crem	500.00	700.00
	1,200.00	1,500.00
O/C -B	-	-
O/C-C	2,600.00	1,100.00
Vault	300.00	600.00
Crem Vase	182.00	-
Grave Vase	246.08	246.08
Set Fee	64.50	43.00
Niche	750.00	350.00
	1,500.00	25.00
	2,000.00	1,500.00
	225.00	225.00
	250.00	50.00
Taxes	41.24	25.63
Labor	521.18	250.29
Total	31,880.00	18,115.00

Cemetery Property
Fiscal Year 2018-2019

	18-19	
	Jul	Aug
FYE 06/30/19		
Dual Lower	263	263
Dual Upper	376	374
Dual/ Single	61	61
Singles	153	152
Dual Manager	34	34
Hexagon Wall	1	0
Tier 1	0	0
Tier 2	0	0
Tier 3	5	5
Tier 4	16	15
Tier 5	17	17
Cenotaph	48	48
Ossuary	334	334
Cremation Benches	9	9

August 2018 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	2
Wall	1
Cremation Ground	
Ossuary	
Hexagon	

At Need

Single Lots	1
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	1

August 2018

August 2018							September 2018						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jul 29	30	31	Aug 1	2	3	4
Jul 29 - Aug 4			2:30pm 5:00pm Cross Burial	8:30am 1:00pm Linda IN	Joe OFF	
5	6	7	8	9	10	11
	10:30am		Joe OFF		1:00pm 2:00pm Groves Burial	
12	13	14	15	16	17	18
	Michelle OFF 8:30am 12:30pm Linda IN	Audit		8:00am 11:00am Board Meeting 2:00pm 2:30pm Villamayor interment (HEX)	11:00am 11:30am Boyle Burial	
19	20	21	22	23	24	25
			Joe taking DPR QAC t	10:00am 2:00pm Kyle at Murrieta	10:00am 10:30am Hayes Interment (Wall)	
26	27	28	29	30	31	Sep 1
	Cindi off			Cindi & Michelle Out		

Cindi Beaudet

From: t.deutsch@orccd.com
Sent: Monday, September 10, 2018 9:31 AM
To: t.deutsch@orccd.com
Subject: Fall Local Area Meeting

CAPC LOCAL AREA MEMBERS,

Due to our busy schedules and the hot weather, we are not going to have a Fall Local Area meeting. I am working on several options for local area meetings in 2019 & 2020, which may include having five new cemetery district's joining our local area group. These are public cemetery districts which are located in the County of Los Angeles. I am also in discussion with members of Veterans Affairs, specifically from Riverside National Cemetery, to work on the possible date for us to have a meeting, tour and lunch at the Veterans Cemetery. Also, our local CSDA Legislative Affairs Representative, Chris Palmer would like to attend the meetings in the future to present current information available for special districts. Please feel free to let me know if there are any pressing topics or education which you would like to include in future meetings.

In preparation for the 2019 & 2020 meetings, I want to see who is interesting in hosting a meeting at their cemetery district?

Here are the proposed dates

2019

February 21st
September 19th

2020

March 19th
September 17th

Stay cool and hope to see you all very soon, if not then in 2019.

Sincerely,

Tim Deutsch

General Manager

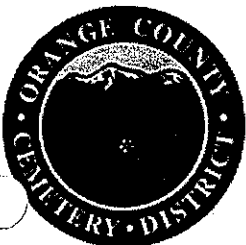
Orange County Cemetery District

25751 Trabuco Road

Lake Forest, CA 92630

949.951.9102, ext. 112

www.occemeterydistrict.com



From: t.deutsch@orccd.com <t.deutsch@orccd.com>

Sent: Tuesday, August 21, 2018 10:38 AM

To: 'Barstow Cemetery' <barstowcemetery@hotmail.com>; 'Chuck Jernigan' <chuck.jernigan@gmail.com>; 'Coachella Cemetery' <bmkdig@aol.com>; 'Elsinore Valley Cemetery' <evcdistrict@verizon.net>; 'Marc Baker' <mbaker@murrietacemetery.org>; 'Dennis Shepard' <northcountycemeterydistrict@yahoo.com>; 'Kathleen Jurasky' <kjurasky@pscemetery.com>; 'paloverdecemetery@frontier.com' <paloverdecemetery@frontier.com>; 'Carol Griese - CAPC' <publiccemeteries@aol.com>; 'Lin McGillvray' <summitsg@verizon.net>; 'Cindi Beaudet' <Cindi@temeculacemetery.org>; 'Stacey Lee' <admin@29palmscemetery.org>; 'Carrie Perryman' <carriepcd@gmail.com>; 'San Jacinto Valley Cemetery District' <sjvcd.cem@verizon.net>; 'Diane Avila' <riverviewcemetery@sbcglobal.net>

Subject: Fall Local Area Meeting

Due to the hot weather at most of the Cemetery District's locations, the Orange County Cemetery District had offered to host the Fall Local Area Meeting at one of our three cemeteries. Two of the three, currently have projects under construction which were supposed to be completed by September, however due to delays, will not be completed until November, which is too late to host the meeting. I am trying to see how logistically we could make it work at the Santa Ana Cemetery. However, there are some scheduling conflicts within the month of September due to vacations and CSDA Annual Conference, so we were looking at hosting it in October. It would be on October 18th. Please let me know if your district would be able to attend or not. If there are too many conflicts due to other arrangements you have, we may just end up skipping the fall area meeting. If anyone else would like to host it we could potentially have it in September. Please advise me on your response to either option.

Sincerely,

Tim Deutsch

General Manager

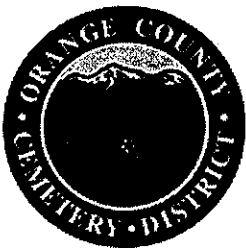
Orange County Cemetery District

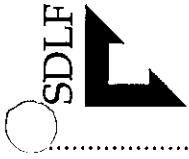
3751 Trabuco Road

Lake Forest, CA 92630

949.951.9102, ext. 112

www.occemeterydistrict.com





**SPECIAL DISTRICT
LEADERSHIP FOUNDATION**

August 16, 2018

Ms. Cindi Beaudet, General Manager
Temecula Public Cemetery District
41911 C Street
Temecula, CA 92592

RE: District Transparency Certificate of Excellence Approval

Dear Ms. Beaudet:

Congratulations! Temecula Public Cemetery District has successfully completed the District Transparency Certificate of Excellence program through the Special District Leadership Foundation (SDLF).

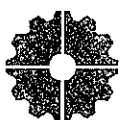
On behalf of the SDLF Board of Directors, I would like to congratulate your district on achieving this important certificate. By completing the District Transparency Certificate of Excellence Program, the Temecula Public Cemetery District has proven its dedication to being fully transparent as well as open and accessible to the public and other stakeholders. Your certificate is effective for two years.

Included in this letter is your window cling year stickers so that your district may showcase this important accomplishment. Please contact Beth Hummel at 916-231-2909 or Bethh@sdlf.org if you would like a presentation of your certificate to your board at your district office or at Annual Conference.

Congratulations and thank you for your dedication to excellence in local government.

Most sincerely,

David Aranda
SDLF Board President



Cindi Beaudet

From: Bethh <bethh@sdlf.org>
Sent: Wednesday, September 05, 2018 9:44 AM
To: Cindi Beaudet
Subject: DOD Application APPROVED!!

Our auditor suggests an approval of your DOD. He said that it would be helpful, just for the record, to have an email from your auditor, saying that he confirms your district meets the SAS 114 requirements. I am using an earlier email you sent regarding this. 😊

Beth Hummel
Program Assistant

Join us for CSDA's Annual Conference & Exhibitor Showcase
September 24-27 in Indian Wells

Special District Leadership Foundation
www.SDLF.org
916-442-7887

From: Cindi Beaudet <Cindi@temeculacemetery.org>
Sent: Wednesday, September 5, 2018 4:41 AM
To: Bethh <bethh@sdlf.org>
Subject: Re: Just saw the other one on my list from your district to honor at Annual Conference

Yes you may!

Sent from my iPhone

On Sep 4, 2018, at 5:42 PM, Bethh <bethh@sdlf.org> wrote:

Dale Qualm. 😊 Let me know.

Beth Hummel
Program Assistant

Join us for CSDA's Annual Conference & Exhibitor Showcase
September 24-27 in Indian Wells

Special District Leadership Foundation
www.SDLF.org
916-442-7887

New internet provider

AeroSurf-Wireless

199.95 monthly, 2399.00 annually

Removed

Sprint 119.04

Frontier 263.00

Ans. Service 221.00

603.00 monthly 7236.00 annually

Temecula Public Cemetery District

September 20, 2018

General Fund Budget 2018-2019

Fund 51425 – General

WHEREAS, the Board of Trustees of the Temecula Public Cemetery District at its Special Board meeting 8:00 am on Thursday September 20, 2018 at the office located at 41911 C Street, Temecula, Ca 92592 and;

WHEREAS, the Board of Trustees is required to adopt a fiscal year budget July 01, 2018 – June 30, 2019 itemized estimation of anticipated revenues and expenditures for General Fund 51425 and;

WHEREAS, the Temecula Public Cemetery District Board of Trustees has approved and adopted the fiscal year 2018-2019 annual budget as attached.

Ayes:

Noes:

Absent:

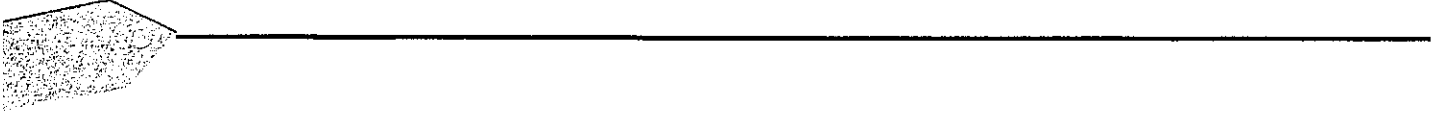
M/S/A

Board resolution approved and signed this 20th day of September 2018

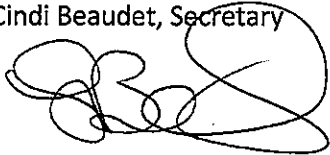
Rosie Vanderhaak, President



Dale Qualm, Treasurer



Cindi Beaudet, Secretary



Temecula Public Cemetery District

September 20, 2018

General Fund Budget 2018-2019

Fund 51435 – Endowment

WHEREAS, the Board of Trustees of the Temecula Public Cemetery District at its Special Board meeting 8:00 am on Thursday September 20, 2018 at the office located at 41911 C Street, Temecula, Ca 92592 and;

WHEREAS, the Board of Trustees is required to adopt a fiscal year budget July 01, 2018 – June 30, 2019 itemized estimation of anticipated revenues and expenditures for Endowment Fund 51435 and;

WHEREAS, the Temecula Public Cemetery District Board of Trustees has approved and adopted the fiscal year 2018-2019 annual budget as attached.

Ayes:

Noes:

Absent:

M/S/A

Board resolution approved and signed this 20th day of September 2018

Rosie Vanderhaak, President

Dale Qualm, Treasurer

Cindi Beaudet, Secretary



Temecula Public Cemetery District

September 20, 2018

General Fund Budget 2018-2019

Fund 51440 – ACO

WHEREAS, the Board of Trustees of the Temecula Public Cemetery District at its Special Board meeting 8:00 am on Thursday, September 20, 2018 at the office located at 41911 C Street, Temecula, Ca 92592 and;

WHEREAS, the Board of Trustees is required to adopt a fiscal year budget July 01, 2018 – June 30, 2019 itemized estimation of anticipated revenues and expenditures for ACO Fund 51440 and;

WHEREAS, the Temecula Public Cemetery District Board of Trustees has approved and adopted the fiscal year 2018-2019 annual budget as attached.

Ayes:

Noes:

Absent:

M/S/A

Board resolution approved and signed this 20th day of September 2018

Rosie Vanderhaak, President

Dale Qualm, Treasurer

Cindi Beaudet, Secretary



Temecula Public Cemetery District
Approved Budget
Fiscal Year Ending 06/30/2018

Approved
Budget
06/30/2019

Ordinary Income/Expense

Income

700001 · Property Taxes

700020 · Prop Tax Current Secured	583,000.00
701020 · Prop Tax Current Unsecured	23,000.00
703000 · Prop Tax Prior Unsecured	1,000.00
704000 · Prop Tax Curr Supplemental	3,500.00
705000 · Prop Tax Prior Supplemental	500.00
706000 · Teeter Settlement	10,000.00
752800 · CA-Homeowners Tax Relief	4,500.00
770100 · Property Tax - SBE	4,500.00

Total 700001 · Property Taxes 630,000.00

740020 · Interest and Dividend Income

740020G · Interest on General Fnd at Cnty	10,000.00
740020E · Interest on Endow Fnd at County	500.00
740020O · Interest on ACO at County	9,000.00
740021 · Interest - Wells Fargo Advisors	35,000.00
740022 · Dividend Income - WFA	5,500.00

Total 740020 · Interest and Dividend Income 60,000.00

770001 · Other Revenue

770100E · Endowment	150,000.00
777030 · Marker Setting	10,000.00
777040 · Open, Close Fees	36,000.00
777520 · Sale of Lots	60,000.00
777530 · Cremation	11,000.00
777600 · Cenotaph	500.00
780160 · Vaults, Flower Vases, etc.	11,000.00
781360 · Other Misc. Revenue	200.00

Total 770001 · Other Revenue 278,700.00

Total Income 968,700.00

Gross Profit 968,700.00

Temecula Public Cemetery District
Approved Budget
Fiscal Year Ending 06/30/2018

Approved
 Budget
 06/30/2019

Expense

510000 · Salaries and Employee Benefits

510040T · Regular Salaries.

510040 · Regular Salaries	230,000.00
510330 · Year End Bonuses	5,000.00
515100 · Life Insurance Policy	450.00
518080 · Auto Allowance	0.00

Total 510040T · Regular Salaries. 235,450.00

510080T · Extra Help 0.00

513000T · Retirement - Miscellaneous

518000 · Employer Contributions-457	15,000.00
551000 · Employee Contributions	0.00

Total 513000T · Retirement - Miscellaneous 15,000.00

513120T · Retirement - Social Security

513120 · Social Security	15,000.00
513140 · Medicare Tax	3,500.00

Total 513120T · Retirement - Social Security 18,500.00

515080T · Health Insurance (eer share)

515081 · Health Insurance	62,000.00
515082 · Vision Insurance	1,100.00
515083 · Dental Insurance	4,400.00

Total 515080T · Health Insurance (eer share) 67,500.00

515260T · Unemployment Insurance

517000 · Workers Comp Insurance	16,000.00
515060 · State Unemployment Ins EDD	1,000.00
513130 · CA SUI	3,000.00

Total 515260T · Unemployment Insurance 20,000.00

Total 510000 · Salaries and Employee Benefits 356,450.00

520000 · Services and Supplies

529540T · Utilities

520320 · Telephone Service	3,400.00
520845 · Trash	3,300.00
529500 · Electricity	5,000.00

Temecula Public Cemetery District
Approved Budget
Fiscal Year Ending 06/30/2018

	Approved Budget 06/30/2019
Total 529540T · Utilities	11,700.00
524520T · Administrative Expenses	
518160 · Board Stipend	15,000.00
520115 · Uniforms - Replacement Clothing	1,800.00
520230 · Cellular Phone	4,500.00
520240 · Answering Service	2,800.00
520705 · Food	1,200.00
520930 · Insurance - Liability	9,200.00
523100 · Memberships	2,200.00
523290 · Bank Charges	350.00
523621 · Subscriptions	400.00
523660 · Computer Service	7,500.00
523700 · Office Supplies	2,600.00
523720 · Photocopies	2,700.00
523760 · Postage/Mailing	1,100.00
523840 · Computer Equip/Software/T1	4,000.00
524520 · County Journal Recording	2,400.00
524530 · Storage Fees	0.00
524540 · Payroll Processing Services	3,800.00
524560 · Auditing	12,000.00
524561 · Accounting	7,400.00
524566 · Temp for e-File	10,000.00
524800 · Drug Testing/Pre-Employment	600.00
525025 · Legal - General Counsel	50,000.00
525030 · Paychex HR Support	5,000.00
526420 · Advertising	1,500.00
527280 · Awards/Recognition	900.00
527880 · Training/ Staff	3,500.00
528140 · Conferences and Meetings	42,000.00
528980 · Meals	2,000.00
528990 · Semi-Annual Team Dinner	3,600.00
529040 · Private Mileage Reimbursement	2,500.00
529050 · Website	1,000.00

Temecula Public Cemetery District
Approved Budget
Fiscal Year Ending 06/30/2018

	Approved Budget 06/30/2019
529550 · Water	1,600.00
Total 524520T · Administrative Expenses	205,150.00
524500T · Operational Expenses.	
520015 · Irrigation Supplies	0.00
521420 · Maint-Field Equipment	10,000.00
522310 · Maint-Building Improvements	2,500.00
522320 · Maint - Grounds	14,000.00
522360 · Maintenance-Extermination	6,000.00
523250 · Repurchase	3,500.00
523800 · Engraving Expense	1,500.00
525320 · Security Guard Services	250.00
525600 · Security	3,600.00
527100 · Fuel	2,500.00
527180 · Operational Supplies	14,000.00
528020 · Inventory	10,000.00
Total 524500T · Operational Expenses.	67,850.00
Total 520000 · Services and Supplies	284,700.00
530000 · Other Charges	
535540T · Depreciation Building	
585000 · Depreciation	0.00
Total 535540T · Depreciation Building	0.00
530100 · Miscellaneous non-operating exp	4,000.00
Total 530000 · Other Charges	4,000.00
540000 · Capital Assets	
542060T · Cemetery Grounds	
542040 · - Buildings, Capital Projects	135,000.00
542060 · Improvements -Building	6,000.00
542065 · Tree Renovaton	5,000.00
548300 · Office Renovation	6,000.00
542060T · Cemetery Grounds - Other	6,000.00
Total 542060T · Cemetery Grounds	158,000.00
540040T · Land, Purchase of Land	
540042 · Future Cemetery Property	200,000.00

Temecula Public Cemetery District
Approved Budget
Fiscal Year Ending 06/30/2018

	Approved Budget 06/30/2019
Total 540040T · Land, Purchase of Land	200,000.00
546020T · Equipment, etc	
542070 · Well Motor	75,000.00
546020 · Equipment - Automitive	17,000.00
546240 · Mapping Software	7,000.00
Total 546020T · Equipment, etc	99,000.00
Total 540000 · Capital Assets	457,000.00
551100G · Contrib to Other Funds - Gen	173,550.00
551100E · Contrib to Other Funds - Endow	150,000.00
Total Expense	1,425,700.00
Net Ordinary Income	-457,000.00
Other Income/Expense	
Other Income	
731000 · Realized Gain (Loss) on Invest	0.00
731100 · Unrealized Gain (Loss) on Invst	0.00
Total Other Income	0.00
Net Other Income	0.00
Net Income	-457,000.00

**Temecula Cemetery District
Endowment Allocation**

Date	Activity	Principal	Interest	Total	Running Total
Draw Down to WFA 100%					
1/25/2017	of 12/31/2016	(205,910.00)	(724.86)	(206,634.86)	-
1/2/2017	Additions	12,090.00		12,090.00	12,090.00
1/31/2017	Fees		(18.98)	(18.98)	12,071.02
1/31/2017	Interest		33.62	33.62	12,104.64
2/1/2017	Additions	10,700.00		10,700.00	22,804.64
3/1/2017	Additions	9,925.00		9,925.00	32,729.64
3/30/2017	Additions	11,125.00		11,125.00	43,854.64
3/31/2017	Interest		286.91	286.91	44,141.55
4/30/2017	Additions	13,725.00		13,725.00	57,866.55
4/30/2017	Interest		30.30	30.30	57,896.85
4/30/2017	Fees		(27.80)	(27.80)	57,869.05
5/31/2017	Additions	14,325.00		14,325.00	72,194.05
6/30/2017	Additions	9,350.00		9,350.00	81,544.05
6/30/2017	Interest		137.97	137.97	81,682.02
7/31/2017	Interest		58.05	58.05	81,740.07
7/31/2017	Fees		(28.14)	(28.14)	81,711.93
8/31/2017	Additions	25,050.00		25,050.00	106,761.93
9/30/2017	Additions	13,625.00		13,625.00	120,386.93
9/30/2017	Interest		73.15	73.15	120,460.08
10/31/2017	Additions	12,925.00		12,925.00	133,385.08
10/31/2017	Interest		68.39	68.39	133,453.47
11/30/2017	Additions	11,200.00		11,200.00	144,653.47
12/4/2017	Additions	21,950.00		21,950.00	166,603.47
12/29/2017	Additions	10,975.00		10,975.00	177,578.47
12/31/2017	Interest		206.41	206.41	177,784.88
1/31/2018	Additions	17,925.00		17,925.00	195,709.88
1/31/2018	Fees		(20.68)	(20.68)	195,689.20
1/31/2018	Interest		60.31	60.31	195,749.51
3/1/2018	Additions	26,000.00		26,000.00	221,749.51
3/31/2018	Interest		381.13	381.13	222,130.64
4/1/2018	Additions	16,800.00		16,800.00	238,930.64
4/30/2018	Interest		119.51	119.51	239,050.15
4/30/2018	Additions	21,450.00		21,450.00	260,500.15
6/4/2018	Additions	16,415.00		16,415.00	276,915.15
6/30/2018	Interest		553.02	553.02	277,468.17
7/1/2018	Additions	12,450.00		12,450.00	289,918.17
7/31/2018	Interest		177.95	177.95	290,096.12
8/2/2018	Additions	18,175.00		18,175.00	308,271.12
9/4/2018	Additions	9,775.00		9,775.00	318,046.12
				-	318,046.12
				-	-
Total		315,955.00	2,091.12	318,046.12	

Allocation of Draw Downs

Date	Activity	Principal	Interest	Total
6/30/2009	Audit Figures	862,655.00	381,704.00	1,244,359.00
	Draw Down 4/1/10	758,667.12	335,691.88	1,094,359.00
	Draw Down 4/1/11	133,475.69	31,367.81	164,843.50
	Draw Down 11/1/11	33,581.48	6,721.22	40,302.70
	Draw Down 1/15/13	237,422.99	26,412.76	263,835.75
	Draw Down 11/21/2013	100,459.59	2,118.42	100,902.95
	Draw Down 11/30/2014	125,580.41	283.93	125,864.34
	Draw Down 1/25/2016	173,235.00	271.56	173,506.56
	Draw Down 1/31/2017	205,910.00	724.86	206,634.86

Note: Voucher account for the draw down is 530100E

Temecula Public Cemetery District
Balance Sheet
As of August 31, 2018

	Aug 31, 18	Aug 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	50,250.94	44,863.61	
101200 · US Bank Payroll	336.29	677.20	
101300 · US Wash Account	37,125.98	20,426.92	
101100C · Cash - Accumulative Outlay Fund	1,614,536.93	1,573,871.24	
101100E · Cash - Endowment Fund	308,271.12	106,835.08	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,090,377.70	795,526.96	
Total Checking/Savings	3,101,078.96	2,542,381.01	558,697.95
Accounts Receivable			
201125 · Accounts Receivable	0.00	-4,845.00	
Total Accounts Receivable	0.00	-4,845.00	
Other Current Assets			
116200 · Insurance Reimbursement Rec	0.00	7,499.35	
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	1,733,819.56	1,771,320.35	
102020 · Wells Fargo Endowment Interest	656,506.90	628,414.57	
Total 102000 · Wells Fargo Investments	2,390,326.46	2,399,734.92	-9,408.46
112011 · Inventory Asset	33,999.00	36,755.00	
102100 · Taxes Receivable	10,231.21	10,418.07	
100499 · Revenues to Deposit with County	0.00	28,020.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	6,649.51	4,770.26	
116100I · Interest Receivable - End Int	1,965.95	1,422.42	
Total 116100 · Interest Receivable	8,615.46	6,192.68	
116137 · Miscellaneous Receivable	5.40	0.00	
117000 · PrePaid Expenses	24,821.59	22,359.64	
Total Other Current Assets	2,467,999.12	2,510,979.66	-42,980.54
Total Current Assets	5,569,078.08	5,048,515.67	520,562.41
Fixed Assets			
191650 · Intangible Assets	8,970.00	8,970.00	
191000 · Future Cemetery Property	2,603,146.20	2,588,987.17	
191100 · Buildings and Improvements	265,726.07	265,726.07	

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Temecula Public Cemetery District
Balance Sheet
As of August 31, 2018

	Aug 31, 18	Aug 31, 17	\$ Change
191400 · Structures and Improvements	382,158.03	382,158.03	
191500 · Equipment	178,031.48	178,031.48	
191600 · Construction in Process	11,206.50	0.00	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	9,190.00	9,190.00	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-100,577.10	-87,179.99	
198400 · Accumulated Depr - Struct/Imp	-195,727.62	-177,687.85	
198500 · Accum Depr - Equipment	-158,862.47	-147,102.12	
198800 · Accum Depr- Grnd Imp	-1,608.25	-1,148.75	
198900 · Accum Depr-Pav 15	-22,526.02	-15,348.02	
Total Fixed Assets	3,200,247.84	3,225,717.04	-25,469.20
TOTAL ASSETS	8,769,325.92	8,274,232.71	495,093.21
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	1,781.17	38,459.63	
Total Accounts Payable	1,781.17	38,459.63	
Other Current Liabilities			
212200 · Accrued Vacation Pay	10,950.70	12,155.92	
Total Other Current Liabilities	10,950.70	12,155.92	
Total Current Liabilities	12,731.87	50,615.55	
Total Liabilities	12,731.87	50,615.55	-37,883.68
Equity			
308100 · General Reserve	180.00	180.00	
308135 · Reserve for Endowments	1,706,833.63	1,706,833.63	
325100E · Unreserved Fund Balance - End	605,632.04	605,632.04	
325100G · Unreserved Fund Balance - Gen	662,188.92	662,188.92	
325100O · Unreserved Fund Balance - ACo	993,886.59	993,886.59	
350000 · Investment in Capital Assets	3,627,912.57	3,627,912.57	
350001 · Investment In Cap Assets - GASB	-379,361.69	-379,361.69	
390000 · Retained Earnings	1,522,582.75	1,010,845.86	
Net Income	16,739.24	-4,500.76	
Total Equity	8,756,594.05	8,223,617.16	532,976.89
TOTAL LIABILITIES & EQUITY	8,769,325.92	8,274,232.71	495,093.21

Temecula Public Cemetery District
Profit & Loss Budget Performance
 August 2018

Jul - Aug 18 YTD Budget Annual Budget

Ordinary Income/Expense

Income

700001 · Property Taxes

700020 · Prop Tax Current Secured	0.00	0.00	583,000.00
701020 · Prop Tax Current Unsecured	0.00	0.00	23,000.00
703000 · Prop Tax Prior Unsecured	0.00	0.00	1,000.00
704000 · Prop Tax Curr Supplemental	0.00	0.00	3,500.00
705000 · Prop Tax Prior Supplemental	0.00	0.00	500.00
706000 · Teeter Settlement	0.00	0.00	10,000.00
752800 · CA-Homeowners Tax Relief	0.00	0.00	4,500.00
770100 · Property Tax - SBE	0.00	0.00	4,500.00
Total 700001 · Property Taxes	0.00	0.00	630,000.00

740020 · Interest and Dividend Income

740020G · Interest on General Fnd at Cnty	0.00	0.00	10,000.00
740020E · Interest on Endow Fnd at County	0.00	0.00	500.00
740020O · Interest on ACO at County	0.00	0.00	9,000.00
740021 · Interest - Wells Fargo Advisors	7,490.95	5,834.00	35,000.00
740022 · Dividend Income - WFA	1,366.80	916.00	5,500.00
Total 740020 · Interest and Dividend Income	8,857.75	6,750.00	60,000.00

770001 · Other Revenue

770100E · Endowment	25,950.00	25,000.00	150,000.00
777030 · Marker Setting	1,410.00	1,666.00	10,000.00
777040 · Open, Close Fees	4,900.00	6,000.00	36,000.00
777520 · Sale of Lots	11,025.00	10,000.00	60,000.00
777530 · Cremation	1,600.00	1,834.00	11,000.00
777600 · Cenotaph	0.00	84.00	500.00
780160 · Vaults, Flower Vases, etc.	1,750.00	1,834.00	11,000.00
781360 · Other Misc. Revenue	25,205.66	34.00	200.00
Total 770001 · Other Revenue	71,840.66	46,452.00	278,700.00

Total Income

80,698.41 53,202.00 968,700.00

Gross Profit

80,698.41 53,202.00 968,700.00

Temecula Public Cemetery District Profit & Loss Budget Performance August 2018

Jul - Aug 18 YTD Budget Annual Budget

Expense

510000 · Salaries and Employee Benefits

510040T · Regular Salaries.

510040 · Regular Salaries	27,874.44	38,334.00	230,000.00
510330 · Year End Bonuses	0.00	834.00	5,000.00
515100 · Life Insurance Policy	71.28	76.00	450.00
518080 · Auto Allowance	0.00	0.00	0.00

Total 510040T · Regular Salaries.	27,945.72	39,244.00	235,450.00
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513000T · Retirement - Miscellaneous

518000 · Employer Contributions-457	2,073.51	2,500.00	15,000.00
551000 · Employee Contributions	417.91	0.00	0.00

Total 513000T · Retirement - Miscellaneous	2,491.42	2,500.00	15,000.00
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513120T · Retirement - Social Security

513120 · Social Security	1,768.50	2,500.00	15,000.00
513140 · Medicare Tax	413.62	584.00	3,500.00

Total 513120T · Retirement - Social Security	2,182.12	3,084.00	18,500.00
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515080T · Health Insurance (eer share)

515081 · Health Insurance	5,108.57	10,334.00	62,000.00
515082 · Vision Insurance	142.66	184.00	1,100.00
515083 · Dental Insurance	725.28	734.00	4,400.00

Total 515080T · Health Insurance (eer share)	5,976.51	11,252.00	67,500.00
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515260T · Unemployment Insurance

517000 · Workers Comp Insurance	2,294.80	2,666.00	16,000.00
515060 · State Unemployment Ins EDD	0.00	166.00	1,000.00
513130 · CA SUI	84.15	500.00	3,000.00

Total 515260T · Unemployment Insurance	2,378.95	3,332.00	20,000.00
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Total 510000 · Salaries and Employee Benefits	40,974.72	59,412.00	356,450.00
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520000 · Services and Supplies

529540T · Utilities

520320 · Telephone Service	95.28	566.00	3,400.00
520845 · Trash	516.24	550.00	3,300.00
529500 · Electricity	652.54	834.00	5,000.00

Total 529540T · Utilities	1,264.06	1,950.00	11,700.00
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Temecula Public Cemetery District
Profit & Loss Budget Performance
 August 2018

	<u>Jul - Aug 18 YTD Budget Annual Budget</u>		
524520T · Administrative Expenses			
518160 · Board Stipend	500.00	2,500.00	15,000.00
520115 · Uniforms - Replacement Clothing	403.23	300.00	1,800.00
520230 · Cellular Phone	404.80	750.00	4,500.00
520240 · Answering Service	443.30	466.00	2,800.00
520705 · Food	124.70	200.00	1,200.00
520930 · Insurance - Liability	1,532.66	1,534.00	9,200.00
523100 · Memberships	475.00	366.00	2,200.00
523290 · Bank Charges	42.00	58.00	350.00
523621 · Subscriptions	0.00	66.00	400.00
523660 · Computer Service	648.72	1,250.00	7,500.00
523700 · Office Supplies	0.00	434.00	2,600.00
523720 · Photocopies	360.81	450.00	2,700.00
523760 · Postage/Mailing	100.00	184.00	1,100.00
523840 · Computer Equip/Software/T1	1,380.04	666.00	4,000.00
524520 · County Journal Recording	197.37	400.00	2,400.00
524530 · Storage Fees	0.00	0.00	0.00
524540 · Payroll Processing Services	589.78	634.00	3,800.00
524560 · Auditing	0.00	2,000.00	12,000.00
524561 · Accounting	2,090.00	1,234.00	7,400.00
524566 · Temp for e-File	0.00	1,666.00	10,000.00
524800 · Drug Testing/Pre-Employment	0.00	100.00	600.00
525025 · Legal - General Counsel	0.00	8,334.00	50,000.00
525030 · Paychex HR Support	828.30	834.00	5,000.00
526420 · Advertising	0.00	250.00	1,500.00
527280 · Awards/Recognition	0.00	150.00	900.00
527880 · Training/ Staff	247.50	584.00	3,500.00
528140 · Conferences and Meetings	3,227.25	7,000.00	42,000.00
528980 · Meals	327.93	334.00	2,000.00
528990 · Semi-Annual Team Dinner	0.00	600.00	3,600.00
529040 · Private Mileage Reimbursement	260.85	416.00	2,500.00
529050 · Website	100.00	166.00	1,000.00
529550 · Water	135.04	266.00	1,600.00
Total 524520T · Administrative Expenses	14,419.28	34,192.00	205,150.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 August 2018

	<u>Jul - Aug 18 YTD Budget Annual Budget</u>		
524500T · Operational Expenses.			
521420 · Maint-Field Equipment	1,741.89	1,666.00	10,000.00
522310 · Maint-Building Improvements	52.64	416.00	2,500.00
522320 · Maint - Grounds	501.14	2,334.00	14,000.00
522360 · Maintenance-Extermination	946.00	1,000.00	6,000.00
523250 · Repurchase	0.00	584.00	3,500.00
523800 · Engraving Expense	95.00	250.00	1,500.00
525320 · Security Guard Services	0.00	42.00	250.00
525600 · Security	585.46	600.00	3,600.00
527100 · Fuel	468.42	416.00	2,500.00
527180 · Operational Supplies	1,277.98	2,334.00	14,000.00
528020 · Inventory	1,416.38	1,666.00	10,000.00
Total 524500T · Operational Expenses.	7,084.91	11,308.00	67,850.00
Total 520000 · Services and Supplies	22,768.25	47,450.00	284,700.00
530000 · Other Charges			
530100 · Miscellaneous non-operating exp	327.78	666.00	4,000.00
Total 530000 · Other Charges	327.78	666.00	4,000.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · - Buildings, Capital Projects	0.00	22,500.00	135,000.00
542060 · Improvements -Building	0.00	1,000.00	6,000.00
542065 · Tree Renovaton	0.00	834.00	5,000.00
542075 · Grounds Improvements	0.00	1,000.00	6,000.00
548300 · Office Renovation	0.00	1,000.00	6,000.00
Total 542060T · Cemetery Grounds	0.00	26,334.00	158,000.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	0.00	33,334.00	200,000.00
Total 540040T · Land, Purchase of Land	0.00	33,334.00	200,000.00
546020T · Equipment, etc			
542070 · Well Motor	0.00	12,500.00	75,000.00
546020 · Equipment - Automotive	0.00	2,834.00	17,000.00
546240 · Mapping Software	2,510.00	1,166.00	7,000.00
Total 546020T · Equipment, etc	2,510.00	16,500.00	99,000.00
Total 540000 · Capital Assets	2,510.00	76,168.00	457,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 August 2018

	<u>Jul - Aug 18 YTD Budget</u>		<u>Annual Budget</u>
551100G · Contrib to Other Funds - Gen	0.00	28,926.00	173,550.00
551100E · Contrib to Other Funds - Endow	0.00	25,000.00	150,000.00
Total Expense	66,580.75	237,622.00	1,425,700.00
Net Ordinary Income	14,117.66	-184,420.00	-457,000.00
Other Income/Expense			
Other Income			
731000 · Realized Gain (Loss) on Invest	0.00	0.00	0.00
731100 · Unrealized Gain (Loss) on Invest	2,621.58	0.00	0.00
Total Other Income	2,621.58	0.00	0.00
Net Other Income	2,621.58	0.00	0.00
Net Income	16,739.24	-184,420.00	-457,000.00