

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

**41911 C STREET
TEMECULA, CALIFORNIA 92592**

November 15, 2018

8:00 a.m.

AGENDA

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

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:**

A. **Conference with Legal Counsel**

Existing Litigation (Paragraph (1) of Subdivision (d) of Section 54956.9) Case name unspecified: (Disclosure of Case Name May Jeopardize Existing Settlement Negotiations)

B. **Public Employee Performance Evaluation**

Public Employee Performance Evaluation -- Title: District Manager (Pursuant to Section 54957 of the Government Code)

C. **Conference with Labor Negotiator**

Pursuant to Government Code Section 54957.6
District's Designated Representative: Steven B. Quintanilla, General Counsel
Unrepresented Employee: District Manager

D. **Closed Session Announcement**

5. **Consent Calendar**

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

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of October 18, 2018.

B. **Approval of Check Registers**

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

C. Approval of Bookkeeper Report

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

6. Action Items

A. Managers year-end Bonus

B. Policy # 1005 Board of Trustees Expense and Reimbursement:

Recommendation: That the BOT review changes to the already approved policy.

7. Financial Report

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

8. General Managers Reports

- A. October 2018 Revenues
- B. October 2018 Plot Inventories
- C. October Depletion
- D. October Calendar
- E. Securitas report
- F. California Bank & Trust Communication

9. General Counsel Reports

10. 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 # 1015, Purchasing and Contracting policy**
- G. General Price List (Vanderhaak, Davis)

11. Future Trustee Agenda Items:

12. Board Comment:

13. Announcements:

- Christmas Dinner December 22, 2018@ Lukes on Front @ 4:00 pm
- City News Chamber Events

14. Adjournment Time:

1st Motion

2nd Motion

15. Motion to go dark in December

Next Regular Board Meeting – January 17, 2019

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. Request agendas at cindi@temeculacemetery.org Posted November 12, 2018

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CALIFORNIA 92592

October 18, 2018

8:00 a.m.
MINUTES

1. Call To Order : 8:02
2. Pledge of Allegiance: Led by Trustee Dugan
3. Roll Call

Chair Vanderhaak, Trustee Qualm, Trustee Davis, ~~Trustee Reese~~, Trustee Dugan
General Manager, Cindi Beaudet (Legal Counsel, Steve Quintanilla – available by
phone)

Motions To Excuse:

Motion was made by Trustee Dugan to excuse Trustee Reese, seconded by Trustee Qualm
and passed, 4/0.

Visitors: None

Public Comments:

At this time, members of the public are invited to address the Board concerning any
items on the Agenda, or on any other matters that are not on the Agenda but are within
the subject matter jurisdiction of the District. Request must be submitted in person
prior to the start of the meeting. 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 Dugan to receive the consent calendar as presented, seconded by Trustee Davis 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 September 20, 2018.

B. Approval of Check Registers

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

C. Approval of Bookkeeper Report

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

6. Action Items

A. Conference Reports:

CSDA- 09-24-2018 INDIAN WELLS, CA

CAPC 10-04-2018 LAKE TAHOE, CA

Recommendation: That the BOT and foreman each give a summary of their reports.

Received and filed.

7. Financial Report

Motion was made by Trustee Davis to receive and file the September financials, seconded by Trustee Dugan and passed 4/0.

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

8. General Managers Reports

- A. September 2018 Revenues
- B. September 2018 Plot Inventories
- C. September Depletion
- D. September Calendar
- E. Resolution 2018-14 to move \$318,046.12 from endowment fund 51435 held at Riverside county Auditors to Wells Fargo Inc has been completed.
- F. Resolution 2018-15 to move \$290,377.00 from general fund 51425 into ACO fund 51435 has been completed.
- G. Resolutions 2018-11, 2018-12 and 2018-13 regarding sending the Fiscal Year

2018-2019 budgets to the county have been completed.

H. Tree estimates, this was not a budgeted item for this year but is a “must do” job before winter to protect the district from possible liabilities.

9. Foreman Reports

A. Landscape

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 # 1010, Investment of District Funds**
- G. General Price List (Vanderhaak, Davis)

12. Future Trustee Agenda Items:

13. Board Comment:

14. Announcements:

- CSDA Board Secretary, October 22-24, 2018 South Lake Tahoe, Michelle Hesselgesser will attend.
- Christmas Dinner December 22, 2018@ Lukes on Front @ 4:00 pm

15. Adjournment Time: Motion was made by Trustee Dugan to adjourn the regular meeting at 9:43 a.m., seconded by Trustee Davis and passed 4/0.

1st Motion

2nd Motion

Next Regular Board Meeting – November 15, 2018 @ 8:00 a.m.

Temecula Public Cemetery District

11/5/2018 11:36 AM

Register: 101100 · US Bank Checking

From 10/01/2018 through 10/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/02/2018	7213	Dennis Cooper Asso...	201100 · Accounts Pay...		9,270.00	X	<i>Audit</i>	43,619.70
10/02/2018	7214	Agriscap	201100 · Accounts Pay...		58.19	X		43,561.51
10/02/2018	7215	Rosie Vanderhaak	201100 · Accounts Pay...		72.48	X		43,489.03
10/02/2018	7216	California Public Em...	201100 · Accounts Pay...	7490021932 ...	6,445.24	X	<i>Health</i>	37,043.79
10/02/2018	7217	County of Riverside L...	201100 · Accounts Pay...		209.81	X		36,833.98
10/02/2018	7218	EcoFert Inc	201100 · Accounts Pay...	2895	465.00	X		36,368.98
10/02/2018	7219	Frigid Fluid Co	201100 · Accounts Pay...	226895	222.01	X		36,146.97
10/02/2018	7220	Home Depot Credit S...	201100 · Accounts Pay...	603532253881...	374.35	X		35,772.62
10/02/2018	7221	Josefina Escalante	201100 · Accounts Pay...		65.00	X		35,707.62
10/02/2018	7222	Metlife	201100 · Accounts Pay...	KMO5754030-...	62.77	X		35,644.85
10/02/2018	7223	Protection One (corp)	201100 · Accounts Pay...	124951569	296.74	X		35,348.11
10/02/2018	7224	Prudential Overall Su...	201100 · Accounts Pay...	09/06*09/13*0...	207.40	X		35,140.71
10/02/2018	7225	South County Pest C...	201100 · Accounts Pay...	0224801	46.00	X		35,094.71
10/02/2018	7226	Streamline	201100 · Accounts Pay...	98312	50.00	X		35,044.71
10/02/2018	7227	Sun City Granite	201100 · Accounts Pay...	10388	95.00	X		34,949.71
10/02/2018	7228	Verizon Wireless	201100 · Accounts Pay...	9128260906	266.38	X		34,683.33
10/02/2018			101200 · US Bank Pay...	Funds Transfer	9,999.84	X	<i>Payroll</i>	24,683.49
10/03/2018	7229	US Bank	201100 · Accounts Pay...		2,788.73	X	<i>d.c.</i>	21,894.76
10/04/2018	elect 457	CalPers 457 Plan	201100 · Accounts Pay...	9/13/2018*09/...	837.00	X		21,057.76
10/08/2018	AJE492		515100 · Life Insuranc...	Automatic with...	35.64	X		21,022.12
10/09/2018	7230	Rosie Vanderhaak	201100 · Accounts Pay...		249.81	X		20,772.31
10/10/2018		CalPers 457 Plan	201100 · Accounts Pay...	9/13/2018*09/...	879.24	X		19,893.07
10/11/2018	7232	Craig Davis	201100 · Accounts Pay...	VOID: CAPC ...		X		19,893.07
10/11/2018	AJE493		101200 · US Bank Pay...	Monthly autom...	411.30	X		19,481.77
10/12/2018			523290 · Bank Charges	Service Charge	21.00	X		19,460.77
10/15/2018			101200 · US Bank Pay...	Funds Transfer	9,745.32	X	<i>Payroll</i>	9,715.45
10/16/2018			101100G · Cash - Gen...	Deposit		X	<i>67,448.58</i>	77,164.03
10/16/2018	7233	CR&R Incorporated	201100 · Accounts Pay...	1067772	258.12	X		76,905.91
10/16/2018	7234	Crowne Hill Consulti...	201100 · Accounts Pay...	11264/11265/1...	313.15	X		76,592.76
10/16/2018	7235	CSDA	201100 · Accounts Pay...	Membership	1,143.00	X	<i>dues</i>	75,449.76
10/16/2018	7236	England Family Mort...	201100 · Accounts Pay...		12.00	X		75,437.76
10/16/2018	7237	Hank's Hardware & ...	201100 · Accounts Pay...	M35093	131.23	X		75,306.53
10/16/2018	7238	Law Offices Of Quin...	201100 · Accounts Pay...		4,030.00	X	<i>Legal</i>	71,276.53
10/16/2018	7239	Linda Glau CPA	201100 · Accounts Pay...		308.75	X		70,967.78
10/16/2018	7240	Nutrien Ag Solutions	201100 · Accounts Pay...	37542576	16.57	X		70,951.21
10/16/2018	7241	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	406.40	X		70,544.81
10/16/2018	7242	Sparkletts	201100 · Accounts Pay...		134.03	X		70,410.78
10/16/2018	7243	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	413.28	X		69,997.50
10/16/2018	7244	Temecula Valley Cha...	201100 · Accounts Pay...		350.00	X		69,647.50
10/16/2018	7245	Wildlife Control Ser...	201100 · Accounts Pay...	WL2810	450.00	X		69,197.50

Temecula Public Cemetery District

11/5/2018 11:36 AM

Register: 101100 · US Bank Checking

From 10/01/2018 through 10/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/16/2018	7246	Dale Qualm.	201100 · Accounts Pay...		1,095.47	X	CONF.	68,102.03
10/16/2018	7247	David Reese.	201100 · Accounts Pay...		38.10	X		68,063.93
10/16/2018	7248	Michael Dugan	201100 · Accounts Pay...		199.99			67,863.94
10/29/2018	7249	Michelle Hesselgeser	201100 · Accounts Pay...		166.96	X		67,696.98
10/29/2018			101200 · US Bank Pay...	Funds Transfer	9,209.91	X	Payroll	58,487.07
10/30/2018	7250	California Dept of Ta...	201100 · Accounts Pay...		134.00			58,353.07
10/30/2018	7251	California Public Em...	201100 · Accounts Pay...	7490021932 ...	5,108.57		Health	53,244.50
10/30/2018	7252	County of Riverside I...	201100 · Accounts Pay...		197.37			53,047.13
10/30/2018	7253	Honor Life Inc	201100 · Accounts Pay...		10,000.00		Niche wall	43,047.13
10/30/2018	7254	Josefina Escalante	201100 · Accounts Pay...		130.00			42,917.13
10/30/2018	7255	Metlife	201100 · Accounts Pay...	KMO5754030-...	62.77			42,854.36
10/30/2018	7256	Protection One (corp)	201100 · Accounts Pay...	125419775	296.74			42,557.62
10/30/2018	7257	Prudential Overall Su...	201100 · Accounts Pay...	130816743-13...	207.40			42,350.22
10/30/2018	7258	Streamline	201100 · Accounts Pay...	98541	50.00			42,300.22
10/30/2018	7259	Verizon Wireless	201100 · Accounts Pay...	9128260906	223.00			42,077.22
10/31/2018	elect	CalPers 457 Plan	201100 · Accounts Pay...	10/11/18-10/24...	839.88	X		41,237.34
10/31/2018	7231	Craig Davis	201100 · Accounts Pay...	Conference Rei...	893.26	X		40,344.08
10/31/2018	7260	US Bank	201100 · Accounts Pay...		7,007.00		C.C.	33,337.08

Temecula Public Cemetery District

11/5/2018 11:36 AM

Register: 101200 - US Bank Payroll

From 10/01/2018 through 10/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/02/2018			101100 - US Bank Che...	Funds Transfer		X	9,999.84	10,333.28
10/05/2018	AJE487		510040 - Regular Salar...	Green Cash Re...	7,198.99	X		3,134.29
10/05/2018	AJE487		510040 - Regular Salar...	Green Cash Re...	2,634.83	X		499.46
10/05/2018	AJE487		510040 - Regular Salar...	Monthly charg...	166.02	X		333.44
10/11/2018	AJE493		101100 - US Bank Che...	Monthly autom...		X	411.30	744.74
10/15/2018	AJE495		525030 - Paychex HR ...		414.15	X		330.59
10/15/2018			101100 - US Bank Che...	Funds Transfer		X	9,745.32	10,075.91
10/19/2018	AJE494		510040 - Regular Salar...	Green Cash Re...	6,940.30	X		3,135.61
10/19/2018	AJE494		510040 - Regular Salar...	Green Cash Re...	2,640.00	X		495.61
10/19/2018	AJE494		510040 - Regular Salar...	Monthly charg...	165.02	X		330.59
10/29/2018			101100 - US Bank Che...	Funds Transfer		X	9,209.91	9,540.50

Temecula Public Cemetery District

11/5/2018 11:37 AM

Register: 101300 - US Wash Account

From 10/01/2018 through 10/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2018			-split-	Deposit		X	19,775.00	45,285.98
10/01/2018	2213	County of Riverside ...	-split-		26,275.00	X		19,010.98
10/30/2018			100499	Revenues to ...		X	100.00	19,110.98
10/30/2018			-split-	Deposit		X	26,084.71	45,195.69
10/30/2018	2214	County of Riverside ...	-split-		26,050.00			19,145.69

Date: 11/01/2018



On-Site Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- Reconcile four County Cash Accounts –Not yet available

Journal activity and Reconcile two Wells Fargo Advisors Accounts using WFA Balancing spreadsheet. –Not yet available

- Save the WFA Account Statements for the auditor
- Reconcile two WFA interest receivable accounts
- Print WFA Snapshot – two accounts – for Board Packets

- X Verify check sequence is intact.
- 7230-7260

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.

- X #7260 10/31/18 US Bank Credit Card Payment \$7007.00
- X #7253 10/30/18 Honor Life Inc. Payment on Niches \$10,000.00
- X #7238 10/16/18 Law Offices of Steven Quintanilla Legal Fees \$4030.00
- X #7251 10/30/18 Cal Pers Medical Insurance \$5108.57

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

- 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.

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 *not done.

Update Endowment Allocation Schedule. Transfer was 290377. Cash Subledgers not yet available

Update Wash Account Analysis. Cash Subledgers not yet available

- X Update Prepaid subledger and validate QB information.

- X Read Agenda and Minutes of the previous Board Meeting.

Items to note:

Check # 7214 dated 10/02/18 to Agriscap, Inc. for \$58.19 was written manually. We have confirmed payee and amount since check has now cleared.

Open items:

Transfer from General to ACO to be confirmed when subledgers received.
Transfer from Endowment to WFA –allocation to be corrected at WFA.

**TEMECULA PUBLIC CEMETERY DISTRICT
POLICY MANUAL**

POLICY NAME: Board of Trustees Compensation, Expense & Reimbursement and Employee Expense & Reimbursement Policy
POLICY NUMBER: 1005

1005.1 As authorized by Health and Safety Code section 9031(a) and District Resolution No. 2017-14 ("Resolution"), and in compliance with Government Code section 53232.1, each Trustee shall be entitled to receive a payment in the amount of \$150 for attending each meeting of the Board, up to four compensable meetings per month. For purposes of this section, a meeting of the Board shall include the following, provided that a quorum of the Board is in attendance:

- (a) Regular Board meetings;
- (b) Special Board meetings;
- (c) Closed Sessions;
- (d) Emergency Meetings;
- (e) Board Field Trips;
- (f) District Public Hearings; and
- (g) Board Committee Meetings.

1005.1.1 Trustees shall not be compensated for attending an ad-hoc committee or subcommittee meeting. An ad hoc committee or subcommittee is one that has temporary subject matter jurisdiction over a particular matter for a limited duration of time and has less than a majority of the Board as members.

1005.2 As authorized by Health and Safety Code sections 9031 and 9048 and the District Resolution, and in compliance with Government Code section 53232.2, in addition to compensation as set forth in Section 1005.1 of this Policy, the District shall pay for or reimburse Trustees (and Employees) for their actual and necessary travelling and incidental expenses incurred while on official District business other than a meeting of the Board, which shall include their authorized attendance at professional, educational, or vocational meetings.

1005.2.1 Trustees (and employees) are encouraged to attend professional, educational and vocational meetings when the purpose of such activities is to improve District operations. Attendance at such meetings is considered a part of a Trustee's (and employee's) performance of their official duties for the District. Therefore, there is no limit to the number of Trustees attending a particular professional, educational and vocational meeting when it is apparent that their attendance is beneficial to the District. In connection with professional, educational and vocational meetings and conferences for which the District has prepaid for a Trustee's (and/or employee's) attendance, the Trustee (or employee) shall attend such meeting or conference. In the event the Trustee (or employee) is not able to attend, the Trustee (or employee) shall immediately notify the District. If the District cannot obtain a refund of fees paid, then the District shall bill (the employee) or Trustee or the public agency represented by that Trustee for

reimbursement for all amounts paid, unless the Trustee's (or employee's) failure to notify the District arises from circumstances beyond the control of the Trustee (or employee.)

1005.2.2 Trustees (and employees) (subject to prior approval of attendance by the Board) are eligible to receive reimbursements for travel, meals, and other reasonable and necessary expenses for attending professional, educational, or vocational meetings as permitted by state law and as provided above in Section 1005.2. Unless otherwise provided in this Policy, reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

1005.2.3 Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursable rates are required to be approved by the Board in a public meeting prior to the expense(s) being incurred. Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursable rates, and that do not receive prior approval from the Board prior to the expense being incurred, shall not be eligible for reimbursement.

1005.2.4 Trustees (and employees) shall be reimbursed for the actual cost of tuition, conference fees, registration fees (or similar costs) and necessary travel, lodging and meals necessarily incurred as a result of attending professional, educational and vocational meetings. Cash advances or use of District credit cards by Trustees for these purposes is not permitted. All reimbursement of actual and necessary expenses shall be pursuant to this Policy.

1005.2.5 The District Manager or his or her designee shall make arrangements for Trustees (and employees') attendance at professional, educational and vocational meetings and for reimbursement for such expenses pursuant to this Policy.

1005.2.6 If lodging is necessary for attendance at a meeting, such lodging costs shall not exceed the maximum group rate published by the conference or other meeting. If the published group rate is unavailable, Trustees (and employees) shall be reimbursed for comparable lodging at government or IRS rates. There is no objection to a spouse and/or other family member(s) accompanying a person subject to this Policy, if their presence does not detract from the performance of District duties. The attendance at the meetings and conferences by such family members of District Trustees (or employees) is to be considered the sole responsibility of the individual Trustee (or employee,) and all differences in costs brought about by the attendance and/or accompanying travel of a family member shall not be borne, paid or reimbursed by the District. Trustees and employees shall be reimbursed for any parking or valet costs incurred at hotel or place of lodging. Trustees and employees shall be reimbursed for gratuity for hotel staff not to exceed the following amounts: \$2.00 per day for maid service, \$2.00 per bag for bellman and \$2.00 per automobile pick up from valet service.

1005.2.7 Transportation expenses shall be governed by Section 1005.3.

1005.2.8 Meal expenses shall be governed by Section 1005.4.

1005.2.9 The District shall provide expense reimbursement report forms to Trustees (and employees) who incur reimbursable expenses on behalf of the District in the performance of their official duties, to document that their expenses adhere to this Policy. These reports and

any accompanying documentation shall be submitted to the District Manager or his or her designee.

1005.2.10 Receipts shall be submitted in conjunction with an expense reimbursement report forms. Expenses without receipts shall not be reimbursed.

1005.2.11 Expense reimbursement report forms shall be submitted within a reasonable time, but not more than 10 days after incurring the expense. Failure to submit such forms in a timely manner may result in the expense being borne by the Trustee (or employee.) All expense reimbursement report forms are subject to verification that they comply with this Policy.

1005.2.12 Pursuant to state law, expense reimbursement report forms are public records subject to disclosure under the California Public Records Act.

1005.2.13 Trustees (and employees) will be reimbursed for actual telephone and facsimile expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the Trustee has a particular number of minutes included in the plan, the Trustee can identify the percentage of calls made on public business.

1005.2.14 Trustees (and employees) will be reimbursed for internet access connection and/or usage fees away from home, not to exceed \$15.00 per day, if internet access is necessary for District-related business.

1005.2.15 Business-related reading and educational materials and organizational memberships will be reimbursed.

1005.3 Trustees (or employees) requesting reimbursement of travel expenses should attempt to travel by the means most economical to the District consistent with scheduling needs and cargo space. In selecting a particular method of transportation, consideration shall be given for the total cost to the District which will result; including overtime, lost work, and actual transportation costs. In the event that a more expensive transportation form is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form unless otherwise approved by the Board. Government and group rates must be used when available.

1005.3.1 Transportation by car may be done either with a personal vehicle or an official District vehicle. Net mileage will be reimbursed at the current Internal Revenue Service Rates (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the driver's personal vehicle. The Internal Revenue Service rates will not be paid for District vehicles or rental vehicles; only receipted fuel and rental expenses will be reimbursed for such usage. Net mileage equals roundtrip mileage minus any commute miles. Mileage will not be reimbursed for portions of the trip made for non-business related matters. Reimbursement for mileage shall not include bridge and road tolls, which are reimbursable. When the use of public air carrier transportation is approved, private automobile use to and from the airport shall be reimbursed for all allowable miles at the current Internal Revenue Service Rates or commercial auto rental will be allowed if necessary and alternative personal or public transportation is unavailable or unreasonable.

1005.3.2 Air and Ground Travel shall be subject to the following limitations.

1005.3.2.1 Reimbursement shall be made for coach air travel if the cost of such air travel is competitive with other passenger airlines' coach airfares.

1005.3.2.2 Reimbursement shall be made for coach rail travel if the cost of such rail travel is competitive with other coach rail travel fares.

1005.3.2.3 Charges for taxi service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Portions of taxi charges that are related to excessive tips (i.e., in excess of 15%) will not be reimbursed.

1005.3.2.4 Charges for shuttle service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.5 Charges for bus service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.6 Actual fuel charges for vehicle rental are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Charges for rental vehicles may be reimbursed under this provision if more than one District Trustee is attending an out of town conference, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. When determining the type of rental car to be used, consideration should be given to the economic standards set forth in this Policy and the appropriate use and stewardship of District funds, including but not limited to, the cost of the rental vehicle, parking and gasoline as compared to the combined cost of such other forms of transportation. Government and group rates must be used when available. Rental rates that are equal or less than those available through the State of California's website <http://www.catravelmart.com/default.htm> shall be considered the most economical and reasonable for purposes of reimbursement under this Policy.

1005.3.2.7 Out of Pocket Expenses Related to Use of District Owned Vehicles. Reimbursement for fuel and other out-of-pocket expenses incurred as a result of the use of a District owned vehicle is permissible provided that use of the District owned vehicle is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.8 Use of chartered travel shall be reimbursable only if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.9 Airport parking may be used during travel on official District business and is reimbursable with receipts. Long-term parking must be used for travel exceeding 24 hours.

1005.4 The actual cost of meals, except for those included in the cost of the registration, shall be subject to reimbursement up to the following amounts: \$15.00 for breakfast, \$25.00 for lunch and \$35.00 for dinner a day, plus reasonable gratuities not exceeding 20% of the cost of the meal and applicable room service charges. Daily snacks not to exceed \$10.00 a day, Trustee or employee must present manager with itemized receipt, room charges will not be accepted without a receipt attached. The foregoing amounts shall be annually adjusted, with the base year being 2017, to reflect changes in the cost of living in accordance with statistics published by the United States Department of Labor, Bureau of Labor Statistics Consumer Price Index for all urban consumers for the Los Angeles Metropolitan Area. Claims for reimbursement for meals shall include the following information: (1) date incurred, (2) parties participating, (3) purpose of the event, and (4) an itemized receipt.

1005.5 The following prohibitions and limitations apply to Trustees (and employees) with respect to reimbursement or payment of expenses. Expenses that are not otherwise listed or identified in this Policy shall require prior approval at a public hearing of the Board of Trustees pursuant to Government Code section 53232.2(f).

1005.5.1 Trustees shall not attend a professional, educational or vocational meeting for which there is an expense to the District if it occurs after they have announced their pending resignation, or if it occurs after it has been determined that the Trustee will not be re-appointed.

1005.5.2 Personal expenses are not allowable. These may include, but are not limited to:

- A. Barber and/or beauty shop charges;
- B. Fines for traffic violations;
- C. Private automobile repairs;
- D. Expenses of any persons accompanying the person subject to this Policy on the trip;
- E. Personal telephone calls;
- F. Purchase of personal items; medicine, razors, personal hygiene items, cigarettes;
- G. Fitness/Health Facilities or Massages;
- H. Political or charitable contributions or events;
- I. Alcohol;
- J. Personal losses incurred while on District business; and/or
- K. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events or other cultural events.
- L. Laundering and/or Dry Cleaning or purchasing of Hotel Robes
- M. Guests, including without limitation, spouses, friends and relatives who are not employed by the District.

1005.6 Upon returning from a professional, educational or vocational meeting where expenses are reimbursed by the District, Trustees (and employees) will either prepare a written report for distribution to the Board, or make a verbal report during the next regular meeting of the Board. If multiple Trustees attend, a joint report may be submitted.

Temecula Public Cemetery District

11/06/18

Balance Sheet

Cash Basis

As of October 31, 2018

	Oct 31, 18	Oct 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	33,337.08	46,174.58	-12,837.50
101200 · US Bank Payroll	9,540.50	10,390.18	-849.68
101300 · US Wash Account	19,145.69	20,851.60	-1,705.91
101100C · Cash -Accumulative Outlay Fund	1,910,821.62	1,574,946.02	335,875.60
101100E · Cash - Endowment Fund	31,591.14	133,453.47	-101,862.33
1011004 · Cash - Retirement	180.00	180.00	0.00
101100G · Cash - General	747,141.47	745,104.43	2,037.04
Total Checking/Savings	2,751,757.50	2,531,100.28	220,657.22
Other Current Assets			
116200 · Insurance Reimbursement Rec	0.00	7,499.35	-7,499.35
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	2,040,459.01	1,760,296.32	280,162.69
102020 · Wells Fargo Endowment Interest	658,871.54	631,723.03	27,148.51
Total 102000 · Wells Fargo Investments	2,699,330.55	2,392,019.35	307,311.20
112011 · Inventory Asset	33,999.00	36,755.00	-2,756.00
102100 · Taxes Receivable	10,231.21	0.00	10,231.21
100499 · Revenues to Deposit with County	0.00	21,460.00	-21,460.00
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	7,167.30	7,616.43	-449.13
116100I · Interest Receivable - End Int	5,528.49	2,779.12	2,749.37
Total 116100 · Interest Receivable	12,695.79	10,395.55	2,300.24
116137 · Miscellaneous Receivable	2.70	511.95	-509.25
117000 · PrePaid Expenses	19,440.13	18,655.76	784.37
Total Other Current Assets	2,775,699.38	2,487,296.96	288,402.42
Total Current Assets	5,527,456.88	5,018,397.24	509,059.64
Fixed Assets			
191650 · Intangible Assets	8,970.00	8,970.00	0.00
191000 · Future Cemetery Property	2,603,146.20	2,591,725.46	11,420.74
191100 · Buildings and Improvements	285,226.07	265,726.07	19,500.00
191400 · Structures and Improvements	382,158.03	382,158.03	0.00
191500 · Equipment	178,031.48	178,031.48	0.00
191600 · Construction in Process	21,206.50	0.00	21,206.50
191700 · Non-Depreciable Assets	77,561.02	77,561.02	0.00
191800 · Grounds Improvements	9,190.00	9,190.00	0.00
191900 · Paving 2015	143,560.00	143,560.00	0.00
198100 · Accumulated Depreciation - Bldg	-100,577.10	-87,179.99	-13,397.11
198400 · Accumulated Depr - Struct/Imp	-195,727.62	-177,687.85	-18,039.77
198500 · Accum Depr - Equipment	-158,862.47	-147,102.12	-11,760.35
198800 · Accum Depr- Grnd Imp	-1,608.25	-1,148.75	-459.50
198900 · Accum Depr-Pav 15	-22,526.02	-15,348.02	-7,178.00
Total Fixed Assets	3,229,747.84	3,228,455.33	1,292.51
TOTAL ASSETS	8,757,204.72	8,246,852.57	510,352.15
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	0.00	1,400.00	-1,400.00
Total Accounts Payable	0.00	1,400.00	-1,400.00
Other Current Liabilities			
212200 · Accrued Vacation Pay	10,950.70	12,155.92	-1,205.22
Total Other Current Liabilities	10,950.70	12,155.92	-1,205.22

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11/06/18
Cash Basis

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

	Oct 31, 18	Oct 31, 17	\$ Change
Total Current Liabilities	10,950.70	13,555.92	-2,605.22
Total Liabilities	10,950.70	13,555.92	-2,605.22
Equity			
308100 · General Reserve	180.00	180.00	0.00
308135 · Reserve for Endowments	1,706,833.63	1,706,833.63	0.00
325100E · Unreserved Fund Balance - End	605,632.04	605,632.04	0.00
325100G · Unreserved Fund Balance - Gen	662,188.92	662,188.92	0.00
325100O · Unreserved Fund Balance - ACo	993,886.59	993,886.59	0.00
350000 · Investment in Capital Assets	3,627,912.57	3,627,912.57	0.00
350001 · Investment in Cap Assets - GASB	-379,361.69	-379,361.69	0.00
390000 · Retained Earnings	1,541,132.95	1,039,612.20	501,520.75
Net Income	-12,150.99	-23,587.61	11,436.62
Total Equity	8,746,254.02	8,233,296.65	512,957.37
TOTAL LIABILITIES & EQUITY	8,757,204.72	8,246,852.57	510,352.15

Temecula Public Cemetery District
Profit & Loss Budget Performance
 July through October 2018

	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
700001 · Property Taxes			
700020 · Prop Tax Current Secured	34,379.31	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	34,379.31	0.00	630,000.00
740020 · Interest and Dividend Income			
740020G · Interest on General Fnd at Cnty	3,976.11	2,500.00	10,000.00
740020E · Interest on Endow Fnd at County	966.14	125.00	500.00
740020O · Interest on ACO at County	5,907.69	2,400.00	9,000.00
740021 · Interest - Wells Fargo Advisors	16,152.76	11,668.00	35,000.00
740022 · Dividend Income - WFA	2,558.51	1,832.00	5,500.00
Total 740020 · Interest and Dividend Income	29,561.21	18,525.00	60,000.00
770001 · Other Revenue			
770100E · Endowment	56,575.00	50,000.00	150,000.00
777030 · Marker Setting	3,610.00	3,332.00	10,000.00
777040 · Open, Close Fees	10,950.00	12,000.00	36,000.00
777520 · Sale of Lots	19,625.00	20,000.00	60,000.00
777530 · Cremation	4,600.00	3,668.00	11,000.00
777600 · Cenotaph	0.00	168.00	500.00
780160 · Vaults, Flower Vases, etc.	3,565.00	3,668.00	11,000.00
781360 · Other Misc. Revenue	25,375.37	68.00	200.00
Total 770001 · Other Revenue	124,300.37	92,904.00	278,700.00
Total Income	188,240.89	111,429.00	968,700.00
Cost of Goods Sold			
5000 · Cost of Goods Sold	0.00		
Total COGS	0.00		
Gross Profit	188,240.89	111,429.00	968,700.00
Expense			

Temecula Public Cemetery District
Profit & Loss Budget Performance
 July through October 2018

	Jul - Oct 18	Budget	Annual Budget
510000 · Salaries and Employee Benefits			
510040T · Regular Salaries.			
510040 · Regular Salaries	61,778.20	76,668.00	230,000.00
510330 · Year End Bonuses	0.00	1,668.00	5,000.00
515100 · Life Insurance Policy	142.56	152.00	450.00
518080 · Auto Allowance	0.00	0.00	0.00
Total 510040T · Regular Salaries.	61,920.76	78,488.00	235,450.00
513000T · Retirement - Miscellaneous			
518000 · Employer Contributions-457	4,171.27	5,000.00	15,000.00
551000 · Employee Contributions	829.26	0.00	0.00
Total 513000T · Retirement - Miscellaneous	5,000.53	5,000.00	15,000.00
513120T · Retirement - Social Security			
513120 · Social Security	3,988.33	5,000.00	15,000.00
513140 · Medicare Tax	932.81	1,168.00	3,500.00
Total 513120T · Retirement - Social Security	4,921.14	6,168.00	18,500.00
515080T · Health Insurance (eer share)			
515081 · Health Insurance	24,878.29	20,668.00	62,000.00
515082 · Vision Insurance	315.54	368.00	1,100.00
515083 · Dental Insurance	1,653.12	1,468.00	4,400.00
Total 515080T · Health Insurance (eer share)	26,846.95	22,504.00	67,500.00
515260T · Unemployment Insurance			
517000 · Workers Comp Insurance	5,200.95	5,332.00	16,000.00
515060 · State Unemployment Ins EDD	0.00	332.00	1,000.00
513130 · CA SUI	192.45	1,000.00	3,000.00
Total 515260T · Unemployment Insurance	5,393.40	6,664.00	20,000.00
Total 510000 · Salaries and Employee Benefits	104,082.78	118,824.00	356,450.00
520000 · Services and Supplies			
529540T · Utilities			
520320 · Telephone Service	358.68	1,132.00	3,400.00
520845 · Trash	1,032.48	1,100.00	3,300.00
529500 · Electricity	1,945.68	1,668.00	5,000.00
Total 529540T · Utilities	3,336.84	3,900.00	11,700.00
524520T · Administrative Expenses			
518160 · Board Stipend	2,400.00	5,000.00	15,000.00
520115 · Uniforms - Replacement Clothing	1,267.60	600.00	1,800.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 July through October 2018

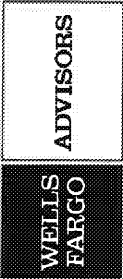
	Jul - Oct 18	Budget	Annual Budget
520230 · Cellular Phone	1,469.64	1,500.00	4,500.00
520240 · Answering Service	664.95	932.00	2,800.00
520705 · Food	177.19	400.00	1,200.00
520930 · Insurance - Liability	3,065.32	3,068.00	9,200.00
523100 · Memberships	1,968.00	732.00	2,200.00
523290 · Bank Charges	98.00	116.00	350.00
523621 · Subscriptions	0.00	132.00	400.00
523660 · Computer Service	2,267.95	2,500.00	7,500.00
523700 · Office Supplies	0.00	868.00	2,600.00
523720 · Photocopies	865.74	900.00	2,700.00
523760 · Postage/Mailing	100.00	368.00	1,100.00
523840 · Computer Equip/Software/T1	1,705.19	1,332.00	4,000.00
524520 · County Journal Recording	610.77	800.00	2,400.00
524530 · Storage Fees	0.00	0.00	0.00
524540 · Payroll Processing Services	1,204.08	1,268.00	3,800.00
524560 · Auditing	9,270.00	4,000.00	12,000.00
524561 · Accounting	3,063.75	2,468.00	7,400.00
524566 · Temp for e-File	0.00	3,332.00	10,000.00
524800 · Drug Testing/Pre-Employment	0.00	200.00	600.00
525025 · Legal - General Counsel	10,171.91	16,668.00	50,000.00
525030 · Paychex HR Support	1,656.60	1,668.00	5,000.00
526420 · Advertising	0.00	500.00	1,500.00
527280 · Awards/Recognition	0.00	300.00	900.00
527880 · Training/ Staff	285.88	1,168.00	3,500.00
528140 · Conferences and Meetings	15,834.31	14,000.00	42,000.00
528980 · Meals	604.37	668.00	2,000.00
528990 · Semi-Annual Team Dinner	553.68	1,200.00	3,600.00
529040 · Private Mileage Reimbursement	697.35	832.00	2,500.00
529050 · Website	250.00	332.00	1,000.00
529550 · Water	695.43	532.00	1,600.00
Total 524520T · Administrative Expenses	60,947.71	68,384.00	205,150.00
524500T · Operational Expenses.			
521420 · Maint-Field Equipment	1,941.84	3,332.00	10,000.00
522310 · Maint-Building Improvements	119.81	832.00	2,500.00
522320 · Maint - Grounds	2,279.33	4,668.00	14,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 July through October 2018

	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>Annual Budget</u>
522360 · Maintenance-Extermination	1,892.00	2,000.00	6,000.00
523250 · Repurchase	400.00	1,168.00	3,500.00
523800 · Engraving Expense	570.00	500.00	1,500.00
525320 · Security Guard Services	0.00	84.00	250.00
525600 · Security	1,475.68	1,200.00	3,600.00
527100 · Fuel	747.84	832.00	2,500.00
527180 · Operational Supplies	5,150.07	4,668.00	14,000.00
528020 · Inventory	1,697.38	3,332.00	10,000.00
Total 524500T · Operational Expenses.	16,273.95	22,616.00	67,850.00
Total 520000 · Services and Supplies	80,558.50	94,900.00	284,700.00
530000 · Other Charges			
530100 · Miscellaneous non-operating exp	1,046.96	1,332.00	4,000.00
Total 530000 · Other Charges	1,046.96	1,332.00	4,000.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · - Buildings, Capital Projects	0.00	45,000.00	135,000.00
542060 · Improvements -Building	0.00	2,000.00	6,000.00
542065 · Tree Renovaton	0.00	1,668.00	5,000.00
542075 · Grounds Improvements	0.00	2,000.00	6,000.00
548300 · Office Renovation	0.00	2,000.00	6,000.00
Total 542060T · Cemetery Grounds	0.00	52,668.00	158,000.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	0.00	66,668.00	200,000.00
Total 540040T · Land, Purchase of Land	0.00	66,668.00	200,000.00
546020T · Equipment, etc			
542070 · Well Motor	0.00	25,000.00	75,000.00
546020 · Equipment - Automitive	0.00	5,668.00	17,000.00
546240 · Mapping Software	2,510.00	2,332.00	7,000.00
Total 546020T · Equipment, etc	2,510.00	33,000.00	99,000.00
Total 540000 · Capital Assets	2,510.00	152,336.00	457,000.00
551100G · Contrib to Other Funds - Gen	0.00	57,852.00	173,550.00
551100E · Contrib to Other Funds - Endow	0.00	50,000.00	150,000.00
Total Expense	188,198.24	475,244.00	1,425,700.00
Net Ordinary Income	42.65	-363,815.00	-457,000.00
Other Income/Expense			

Temecula Public Cemetery District
Profit & Loss Budget Performance
July through October 2018

	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>Annual Budget</u>
Other Income			
731000 - Realized Gain (Loss) on Invest	0.00	0.00	0.00
731100 - Unrealized Gain (Loss) on Invest	-12,193.64	0.00	0.00
Total Other Income	<u>-12,193.64</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>-12,193.64</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>-12,150.99</u>	<u>-363,815.00</u>	<u>-457,000.00</u>



SNAPSHOT

TEMECULA PUBLIC CEMETERY DIST
ENDOWMENT PRINCIPAL

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

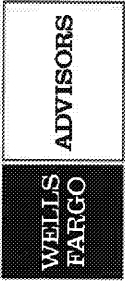
Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$1,726,679.38	\$1,752,918.43
Cash deposited	318,046.12	318,046.12
Securities deposited	0.00	0.00
Cash withdrawn	-2,175.37	-27,329.20
Securities withdrawn	0.00	0.00
Change in value	-4,730.80	-5,816.02
Closing value	\$2,037,819.33	\$2,037,819.33

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 SEP 30	%	CURRENT VALUE ON OCT 31	%	ESTIMATED ANN. INCOME
Cash and sweep balances		12,703.21	0.74	4,885.30	0.24	12
Stocks, options & ETFs		0.00	0.00	0.00	0.00	0
Fixed income securities		1,470,035.90	85.14	1,790,145.68	87.85	44,028
Mutual funds		243,940.27	14.13	242,788.35	11.91	5,253
Asset value		\$1,726,679.38	100%	\$2,037,819.33	100%	\$49,293



SNAPSHOT

**TEMECULA PUBLIC CEMETERY DIST
ENDOWMENT INTEREST**

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

Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$659,335.85	\$634,182.54
Cash deposited	2,175.37	27,329.20
Securities deposited	0.00	0.00
Cash withdrawn	0.00	0.00
Securities withdrawn	0.00	0.00
Change in value	-1,284.39	-1,284.91
Closing value	\$660,226.83	\$660,226.83

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Portfolio summary

ASSETS	ASSET TYPE	PREVIOUS VALUE ON SEP 30	%	CURRENT VALUE ON OCT 31	%	ESTIMATED ANN. INCOME
	Cash and sweep balances	54,051.57	8.20	56,238.83	8.52	141
	Stocks, options & ETFs	0.00	0.00	0.00	0.00	0
	Fixed income securities	492,209.10	74.65	491,571.85	74.45	11,677
	Mutual funds	113,075.18	17.15	112,416.15	17.03	2,449
	Asset value	\$659,335.85	100%	\$660,226.83	100%	\$14,267

Monthly Revenues
July 2018-June 2019

EYE 06/30/19	July	August	September	October
Single	2,000.00	2,000.00	1,000.00	2,000.00
Single End	1,500.00	1,500.00	1,500.00	1,500.00
Single/Dual	-	-	-	-
S/D End	-	-	-	-
Dual	6,500.00	3,000.00	5,500.00	2,500.00
Dual End	11,500.00	5,000.00	7,500.00	4,500.00
Collum	500.00	700.00	-	-
Collum End	1,200.00	1,500.00	-	-
cenotaph	-	-	-	-
Ground Crem	-	-	600.00	-
G Crem End	-	-	3,900.00	-
O/C - B	2,600.00	1,100.00	1,850.00	2,400.00
O/C/C	300.00	600.00	800.00	1,000.00
Vault	182.00	-	182.00	182.00
Crem Vase	246.08	246.08	-	123.04
Grave Vase	64.50	43.00	107.50	64.50
Set Fee	750.00	350.00	1,200.00	1,000.00
Niche	-	25.00	-	-
Non-Res	1,500.00	-	1,500.00	6,000.00
Disinter	-	-	-	-
Graveside	2,000.00	1,500.00	-	2,500.00
Engraving	225.00	225.00	-	225.00
2nd End	-	50.00	-	1,500.00
Handling	250.00	-	-	-
Taxes	41.24	25.63	25.32	31.40
Labor	521.18	250.29	610.18	489.06
Total	31,880.00	18,115.00	26,275.00	26,015.00

Cemetery Property
Fiscal Year 2018-2019

	18-19			
	Jul	Aug	Sep	Oct
Dual Lower	263	263	262	262
Dual Upper	376	374	372	371
Dual/ Single	61	61	61	61
Singles	153	152	151	150
Dual Manager	34	34	34	33
Grd Crem	34	34	31	31
Hexagon Wall	1	0	0	0
Tier 1	0	0	0	0
Tier 2	0	0	0	0
Tier 3	5	5	5	5
Tier 4	16	15	15	15
Tier 5	17	17	17	17
Cenotaph	48	48	48	48
Ossuary	334	334	334	334
Cremation Benches	9	9	9	9

OCTOBER 2018 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	1
Wall	
Cremation Ground	

At Need

Single Lots	2
Dual Lots	2
Wall	2
Cremation Ground	1

October 2018

October 2018

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

November 2018

Su	4	5	6	7	8	9
Mo	11	12	13	14	15	16
Tu	18	19	20	21	22	23
We	25	26	27	28	29	30
Th						
Fr						
Sa						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sep 30	Oct 1	2 3:30pm 4:00pm Gilroy Cremation interment	3	4	5	6 Joe at CAPC Education / Area Meeting (S. Lake Tahoe)
7 Joe at CAPC Education /	8	9 11:00am 11:30am Creemers Cr Burial 1:00pm 1:30pm Velarde Cr Interment	10	11	12 Kyle Off	13
14 Kyle Off	15	16	17	18 11:00am 12:00pm Dowling Burial	19	20
21	22 Michelle at CSDA Board Secretary Conference (S. Lake Tahoe, CA)	23	24 10:00am 11:00am Karr Burial	25	26 11:00am 12:00pm Cardeno Burial 1:30pm 3:00pm Hernandez-Perez Burial	27
28	29	30	31 Nov 1		2	3

Sep 30 - Oct 6

Oct 7 - 13

Oct 14 - 20

Oct 21 - 27

Oct 28 - Nov 3

DAILY ACTIVITY REPORT



Site Name: Temecula Public Cemetery Date: 1/31/18 Client: _____

Passed down Information
 YES
 NO

Keys and equipment received in good order from: NA

Employee Name: SKYLAR BROWN Signature: _____
 Start Time: 1900 End Time: 0300

Time	Shift Activity
1900	Arrived on site. Patrolled chapel area.
1905	Met w/ contact Cindy, gained access to Cemetery grounds.
1910	Vehicle patrol of area. Nothing unusual to report.
1920	Posted in vehicle in front of main gate.
2000	Patrolled cemetery grounds. No activity.
2003	Female attempts to enter via main gate while male stands watching. Informed her cemetery closed; they left w/ no issue.
2041	Patrolled site in vehicle. All clear.
2057	Man enters via main gate, states he wishes to check on brother 'Derek', who is buried here, due to concerns of vandalism. Informed we are closed; left without incident.
2120	Vehicle Patrol of site. No unusual activity.
2200	Lap of site; all quiet / Bathroom break.
2230	Monitoring front gate. All clear.
2250	Foot patrol of office area. All secure.
2315	30 min meal break; posted @ main gate. All quiet.
2345	Patrolled grounds, inspecting shed areas. No activity.
2400	Watching main gate. No activity.
2430	Vehicle patrol of area. Nothing to report.
0100	All quiet; no activity @ gate or on grounds.
0115	Circled cemetery, all clear / Bathroom Break.
0200	Posted in vehicle @ main gate. No activity.
0230	Patrolled all areas. Nothing unusual to report. No vehicle activity in several hours.
0240	Watching main gate, checked if secure. All clear.
0256	Final patrol of all areas. Quiet on all fronts. No activity in cemetery or church parking lot.

Cindi Beaudet

From: Michael Miller <Michael.Miller2@zionsbancorp.com>
Sent: Friday, October 26, 2018 5:20 PM
To: Cindi Beaudet
Subject: RE: documents

Importance: High

Cindi;

We are excited to have this opportunity to conduct a credit analysis of the Temecula Cemetery District. I have been working through the District's finances as part of my analysis and I complement the district for not having reported any deficits in recent years. We are delighted to see that the District maintains very good financial. The next step is to gather overlapping tax general data for the District as we previously discussed. The good news is that the District is a participant in the County's Teeters program. Still, we only have partial information necessary to complete the remainder of the analysis. In order to bring this analysis to the next step, I need the following:

- A description or narrative of exactly what improvements/acquisitions will be made.
- The reason why such improvements/acquisitions are needed and what specific costs will be involved to accomplish the plan.
- Please verify whether I am correct in understanding that the District has no pension liability but does offer a CalPERS 457 Deferred Compensation Plan.
- Can you provide a map of the district? I need to determine whether we can use the City of Temecula as a guide for some of the data that will be required such as Top Ten Taxpayers, Top Ten Employers. Any narrative of what city or cities that the District encompasses will be helpful.

I will be in Fresno for part of next week but if we can talk later in the week upon my return, I think that we can resolve some of the outstanding data questions and work towards getting the District's financing plans approved. Please contact me should you have any questions.

Best regards,

Michael

Michael Miller,
Assistant Vice President
National Municipal Finance
California Bank & Trust
Office – 213-593-3151
Mobile – 213-266-3509
550 So. Hope Street 28th Floor,
Los Angeles, CA 90071
michael.miller2@zionsbancorp.com

CALIFORNIA BANK | TRUST

a division of ZB, N.A.

From: Cindi Beaudet [<mailto:Cindi@temeculacemetery.org>]
Sent: Tuesday, October 16, 2018 3:47 PM
To: Michael Miller <Michael.Miller2@zionsbancorp.com>
Subject: documents

CAUTION EXTERNAL EMAIL. Do not open attachments or click on links from unknown senders or unexpected emails.

Sincerely,



This email, including any attachment(s), is private and confidential. It should not be read, copied, disclosed or otherwise used by any person other than the intended recipient(s). If you have received this email in error, please notify sender immediately.

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CITY NEWS

53RD ANNUAL AWARDS GALA SAVE THE DATE

SATURDAY, FEBRUARY 23, 2019
MAKE YOUR NOMINATIONS NOW!

The core of what makes Temecula so special is its people and businesses. So many individuals make extraordinary contributions to our community and now it is time to recognize them. The Temecula Valley Chamber of Commerce is seeking nominations for Business, Citizen, Valley Young Professional and Service/Charitable Organization of the year to recognize at our Annual Awards Gala.

Do you know someone in the business community who makes Temecula a better place to live, work and learn? A business that demonstrates best practices in business sustainability and growth, commitment to employees and a track record of community involvement? An organization that is active in our community with philanthropic activities?

We encourage our members to celebrate the achievements of their fellow business owners and colleagues by nominating them. Nominees

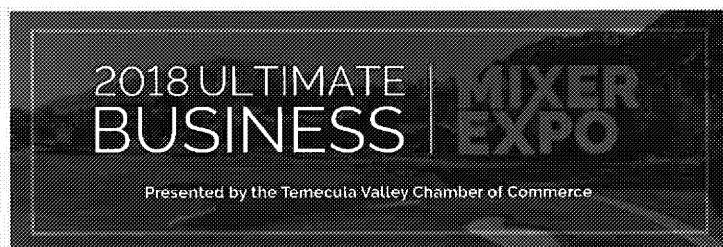
will be honored at the 53rd Annual Awards Gala on February 23, 2019 at Pechanga Resort & Casino.

**NOMINATION DEADLINE IS
FRIDAY, NOVEMBER 2, 2018**

Please submit all nominations to the Temecula Valley Chamber of Commerce Events Department. For questions, please call (951) 676-5090.

PROMOTE YOUR BUSINESS AT THE 2019 AWARDS GALA SILENT AUCTION!

The Temecula Valley Chamber of Commerce Awards Gala is the party of the year! Join us as we offer the opportunity to promote your business by contributing a product or gift certificate to the Silent Auction packages. Your company will receive recognition in the Silent Auction Program and your business name will be displayed in the Silent Auction area. This event is always a sell-out with over 700 guests in attendance and is a great opportunity to advertise to new customers. The funds raised from this event support the programs and services the Chamber offers to sustain and market the business community. If you would like to participate please contact the Chamber at (951) 676-5090.



ULTIMATE BUSINESS MIXER & EXPO AT TEMECULA CREEK INN

The Temecula Valley Chamber of Commerce is thrilled to host the 2018 Ultimate Business Mixer & Expo sponsored by Pechanga Resort & Casino, Corner Bakery Café and Temecula Valley Hospital. The event will be held on October 17th, 5:00-8:00pm at Temecula Creek Inn located at 44501 Rainbow Canyon Rd, Temecula.

This a great chance to visit over 50 local businesses, small and large, who will be showcasing their products and services to the community. In addition, this is an excellent environment for business professionals to network with one another and will encourage "Shop Local Temecula". This event is open to the public to attend at no charge.

For more information about the expo contact Jennifer Turnbow at the Chamber. 951-676-5090 or jennifer@temecula.org.

TVCC MEMBER APPRECIATION NIGHT & ANNUAL MEETING

WEDNESDAY, DECEMBER 5, 2018
5:30 - 7:30PM

JOURNEY AT PECHANGA
45000 PECHANGA PARKWAY, TEMECULA

Sponsored By:

Title Sponsor – Pechanga Resort & Casino
Affiliate Sponsor – Southwest Healthcare System
Corporate Sponsor – Eastern Municipal Water District & Loma Linda University Medical Center, Murrieta

This is an evening just for you! An opportunity to network, enjoy delicious appetizers and desserts and celebrate with longtime members. The Chamber will recognize and honor it's milestone members as they are presented with certificates and awards in appreciation of their partnership. This event is for TVCC Members only. All attendees must be at least 21 years of age. For more information, please contact the TVCC at (951) 676-5090.

C O V E R S T O R Y

hot breakfast buffet (available to eat at the hotel or on the go), free Wi-Fi, and free parking. Standard king and two queen bed guest rooms are available as well as suites featuring separate sleeping and living areas and, for convenience purposes, every room comes equipped with HDTV, mini-refrigerator, microwave, and ergonomic work space. The property itself boasts a 24-hour fitness center (also free!), a 24-hour business center with free fax and printing services, an outdoor heated pool and spa, a built in BBQ grill with complimentary cooking utensils, and a treat shop with sundries, snacks, local wines and local craft beers available for purchase. With so much to offer, it should come as no surprise that Hampton Inn & Suites Murrieta consistently performs at the top level of guest service.

The Hampton mantra is Making You Happy Makes Us Happy, so making each guest's stay exceptional is really the driving force behind the brand. Nowhere is this mantra more practiced than at Hampton Inn & Suites Murrieta. The property consistently holds the #1 traveler ranked spot for Murrieta on TripAdvisor and strives mightily to bring a smile to

every guest's face. This means everything from a friendly greeting in the hallway, to in-room treats left for guests' anniversaries or birthdays, to dog sitting while a guest is away at a doctor's appointment. Seeing these simple gestures make such an impact on guests' stays energizes the Hampton Murrieta team and motivates them to constantly lift service above and beyond the ordinary.

"Nothing makes the team here at Hampton Murrieta more excited than knowing we've created an exceptional experience that truly makes guests smile," says General Manager Amy Toscano. "We will do whatever it takes to put the happy in their travels."

Such a welcoming and authentic hotel stay is a rarity in today's world, making the Hampton Inn & Suites Murrieta an outstanding choice for any traveler coming to the Murrieta and Temecula areas. Reservations can be made online at HamptonMurrieta.HamptonbyHilton.com or by calling the hotel directly at 951-691-8820.



SOUTHWEST CALIFORNIA 2018 LEGISLATIVE SUMMIT: POLITICS AND THE ENVIRONMENT WE LIVE IN

The 14th Annual Legislative Summit will be held on Tuesday, October 23, 2018 at South Coast Winery Resort & Spa from 7:00 a.m. to 9:30 a.m. The event is an annual forum providing businesses and local leaders the opportunity to meet with peers and state policy experts to focus on priority legislative issues facing California business.

EVENT MODERATOR

Gene Wunderlich, Vice President, Government Affairs, Southwest Riverside County Association of Realtors

SPEAKERS

Congressman Ken Calvert, California 42nd Congressional District
Jon Coupal, President, Howard Jarvis Taxpayers Association
Randy Record, Chairman, Metropolitan Water District Board

By attending the Legislative Summit, you become a part of the voice to State Legislators. Specifically, you will:

- Receive information from those closest to the action
- Learn about the budget and the likely impact on you
- Get insights own current issues affecting our state
- Become a better advocate and make your voice heard!

The cost is \$50.00 per person and seating is limited so please register early. Corporate tables are also available for \$500.00. Reserve an expo table for \$125 (includes 1 ticket to the event.)

For additional information or to make your reservation for the Summit, please contact Jennifer Turnbow at 951-676-5090 or email jennifer@temecula.org

**TEMECULA PUBLIC CEMETERY DISTRICT
POLICIES AND PROCEDURES**

POLICY NAME: Purchasing and Contracting Policy
POLICY NUMBER: 1015

1015.0 The General Manager, or his authorized designee, may purchase or contract for any materials, supplies, goods, equipment and contractual services in accordance with the provisions of this Purchasing Procedures Policy ("Policy"). No purchase order or contract shall be approved unless the General Manager has first certified that there exists an adequate unencumbered balance of the appropriation(s) to be charged with the cost of order or contract.

1015.01 The District classifies purchases into six (6) purchasing categories. These categories are based on the dollar amount and type of purchase. Each category establishes a separate purchasing limit, authorization level and procurement procedure.

	Category	Amount	Approval Required
A.	Petty Cash Purchase	\$500.00 or less	General Manager
B.	Minor Purchases (not requiring a P.O.)	\$2,500 or less	General Manager
C.	Purchase Order Required Purchases	\$2,500 or more	General Manager
D.	Major Contracts	\$25,000 or more	Board-General Manager
E.	Purchases Requiring Board Approval	\$10,000 or more	Board
F.	Professional Services	Follows Above	

1015.01.A Petty Cash Purchases (\$500.00 or less)

The petty cash fund may be used to pay reimbursement to District employees for the direct and immediate purchase of goods and services needed for District operations including:

- Freight and postal charges due upon delivery;
- Purchase of materials, goods, supplies, equipment or services needed for "immediate use;" and
- Reimbursement of employee travel/meeting expenses.

Such purchases are limited to \$500.00 per transaction. A "petty cash voucher form" must be completed by the General Manager or his designee. A detailed receipt itemizing each charge must support all expenditures. Advances of petty cash are not permitted. Petty cash reimbursements should be requested in a timely fashion but no later than two weeks after the purchase date.

1015.01.B Minor Purchases (\$2,500 or less)

The General Manager may initiate purchases for materials, goods, supplies, equipment or services costing \$2,500 or less, without processing a requisition form and initiating a purchase order. The General Manager is required to ensure the availability of budgeted funds prior to making any approved

minor purchases. All original invoices and/or receipts for such purchases should be authorized, documented, and processed by the District's secretary.

1015.01.B.1 Purchases under \$2,500 do not require a requisition form except for:

- Recurring purchases: for vendors who provide materials, goods, supplies, equipment or services on a regular basis (monthly, quarterly, etc.), submittal of a requisition form and issuance of a purchase order is required even if the anticipated individual purchases may not meet the minimum \$2,500 level requiring purchase orders, as more fully described below.

The General Manager shall reserve the right to submit a requisition to a specific provider whose multiple invoices exceed \$2,500 annually.

Open Accounts

Open purchase orders are created and reviewed annually to allow for open account billing from vendors for items such as: office supplies, building maintenance supplies, vehicle fuel, meeting refreshments, etc. Open accounts are used for the sole convenience of replenishing or purchasing low dollar routine items and are not intended to be used to circumvent the requisition and approval process as outlined in this Policy. Open accounts range from \$1,000 to \$5,000 annually, however, individual transactions may not exceed \$100 per item or \$1,000 per total transaction.

1015.01.C Purchases Requiring Purchase Orders (\$2,500 or more)

The General Manager shall initiate the purchases of materials, goods, supplies, equipment and/or services of \$2,500 or more by processing a purchase order, which shall require preparing a requisition form. The General Manager shall not order goods or services from a vendor before a purchase order is processed. Each requisition requiring a purchase order must be approved by the General Manager.

1015.01.C.1 Purchase Order Exemptions

The following disbursements are exempt from Purchase Order requirements:

- Disbursements for refundable deposits.
- Disbursements for payroll, payroll liabilities, and employee benefits.
- Disbursements for refunds of District fees collected.
- Disbursements for debt service payments and payments on approved loan agreements.
- Litigation related agreements.
- Workers compensation payments for medical and related expenses.

- Public utility purchases of water, power and related services when no competition is available.
- Specialized seminar, training, educational classes, meetings and travel.
- Contracts for employment and public employee labor agreements.
- Non-profit funding and sponsorship agreements.
- District membership with multi-agency organizations.

For purchases of goods, services or construction services over \$2,500 and up to \$25,000, the General Manager shall solicit and document price quotes in writing (via mail, email, or fax) from a minimum of three (3) vendors. The solicited price quotes shall be attached to the requisition as back up support. If the vendor price quotes are not attached, the General Manager must submit written justification as to why the transaction should be exempt from this requirement, which requires Board approval.

1015.01.D Minor Contracts (below \$25,000)

Purchases of materials, goods, supplies, equipment or services less than \$25,000 do not require a contract. However, if the General Manager elects to enter into such a contract, or if a contractor or vendor requires that the District enter into such a contract, the contract shall be reviewed by the District's General Counsel. Contracts for less than \$25,000 must be approved by the General Manager.

1015.01.D.1 Due to the variety of services provided to the District, there is occasionally the need to waive insurance requirements. For all contracts of \$25,000 or less the General Manager may waive insurance requirements based on a recommendation from the District's General Counsel.

1015.01.D.2 Contracts are not required for general office supplies (however, purchase orders and bids are required based on the dollar thresholds outlined in this policy).

1015.01.E Major Contracts (\$25,000 or more)

Purchases of materials, goods, supplies, equipment or services of \$25,000 or more ("major contracts") shall be awarded by contract and require contracts reviewed by General Counsel. Unless otherwise stated in the Formal Proposal Procedures Section of this Policy, major contracts require formal proposal procedures (i.e. Request for Proposals) and also require the approval of the Board. After Board approval, the General Manager will execute the contract on behalf of the Board, approved as to form by the District's General Counsel and attested by the District's Secretary. The purchase order will not be processed until the contract is fully executed.

1015.01.E.1 Due to the variety of services provided to the District, there is occasionally the need to waive insurance requirements. For all contracts over \$25,000 the Board must approve the waiving insurance requirements based on recommendation from the General Manager and General Counsel.

1015.01.E.2 Contracts are not required for general office supplies (however, purchase orders and bids are required based on the dollar thresholds outlined in this policy).

1015.01.F Professional Services (Any Amount)

The selection of professional services is to be based on demonstrated competence and on professional qualifications for satisfactory performance. After a qualified firm is selected, the General Manager may negotiate a satisfactory contract with a price determined to be fair and reasonable. The emphasis for selection is therefore based upon qualifications rather than the lowest price (the District must follow the dollar thresholds established in this Policy).

1015.02 Change orders, when a change in the scope of service(s) is necessary and causes additional work that is required to continue the progression of an authorized purchase or amend a contract, the following shall apply:

Purchase orders or contract amendments resulting from a change in the scope of services shall require the following authorizations:

1015.02.1 Change in scope that cause the total purchase or contract amount to remain under \$25,000, and within the appropriated budget, must be authorized by approvals outlined above. If actual expenses are in excess of 10% of the original purchase order or contract amount, a supplemental purchase order will be required.

1015.02.2 Cumulative changes in scope which cause the original authorized purchase or contract that was less than \$25,000 to become \$25,000 or more must be added to the contract list and approved by the Board.

1015.02.3 For original purchases of \$25,000 or more that are a result of formal proposal procedures (Requests for Proposals), cumulative changes in scope necessitating additional payment(s) by the District of less than \$25,000 may be approved by the General Manager. Cumulative changes in scope necessitating additional payment(s) by the District of \$25,000 or more must be approved by the Board.

1015.03 Business License Requirement (Any Amount), the General Manager is responsible for insuring vendors have a valid current business license (with the applicable municipality) prior to incurring costs with the vendor.

1015.04 In certain situations, it may be necessary to make emergency purchases, which shortcut the pre-approvals, as outlined above. An emergency purchase may be made when there is an immediate need to acquire particular goods or services not already available to District staff to deal with an emergency.

For purchasing purposes, an emergency situation is one in which there is an immediate threat to life or District property or a substantial disruption of a vital District service. Such emergency purchases must be approved by the General Manager.

1015.05 The proposal provisions of this policy may be waived by the General Manager. If the General Manager determines that there is only a single source that provides the needed materials, goods, supplies, equipment or contractual services, the General Manager must complete the Sole Source

Justification Form and provide the form and any other information to the Board for approval. Note: The use of the sole source provision is rare and infrequent due to the requirements to qualify for the use of this provision.

1015.06 A conflict of interest arises whenever the personal interests of a purchaser and/or approver of any transaction are potentially at odds with the best interests of the District. Any person purchasing and/or approving any purchase shall disclose any personal conflict of interest to the General Manager prior to any purchase and/or approval. The General Manager shall disclose any personal conflict of interest to the Board. The General Manager and the Board will determine the proper steps to resolve the conflict of interest.

1015.07 Request for Proposals (required for purchases of \$25,000 and over). A formal bidding procedure ("Request for Proposals" or "RFP") shall be utilized for all contracts of \$25,000 or more, subject to the "piggy backing" process noted below. The use of formal proposal procedures does not guarantee the award of contracts for materials, goods, supplies, equipment or services and/or professional services to the lowest bidder, but in most instances, the contract does get awarded to the lowest bidder. The formal bidding procedure is as follows:

1015.07.1 The General Manager is responsible for initiating and administering purchases for materials, goods, supplies, equipment and/or services under his control. The General Manager may coordinate with others as necessary.

1015.07.2 A RFP will be sent to potential vendors (a number within reason, but a minimum of three) of which the General Manager has knowledge. In addition to the District's website, other means of advertisement are strongly encouraged for contracts of \$25,000 or more. A list of proposals received shall be maintained.

1015.07.3 The General Manager has the responsibility to ensure that the proposal package will adequately and accurately describe the scope of services. Proposers shall be advised of any performance bond requirements, insurance requirements, minority business enterprise requirements, affirmative action requirements, business license requirements, contract requirements and other requirements as applicable.

1015.07.4 The General Manager will compile the evaluation panel's recommendation and prepare a recommendation to the Board. For contracts of \$25,000 or more, after Board approval the General Manger or his designee will prepare a summary staff report.

1015.07.5 The General Manager may reject all proposals and re-advertise at his or her discretion.

1015.07.6 If two or more proposals are received and are for the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay or re-advertising for proposals, the General Manager may elect to accept one as he or she chooses.

1015.07.7 The District's Secretary shall receive and maintain all proposal documents necessary to support the proposal process and vendor selection in accordance with the records retention schedule and funding source of the purchase.

1015.08 The following financial disbursements are exempt from formal bidding procedures:

- Disbursements for refundable deposits.
- Disbursements to Public Agencies for which the District collects fees on behalf of the Agency.
- Disbursements for payroll, payroll liabilities, and employee benefits.
- Disbursements for refunds of District fees collected.
- Disbursements for debt service payments and payments on approved loan agreements.
- Litigation related agreements.
- Workers compensation payments for medical and related expenses.
- Public utility purchases of water, power and related services when no competition is available.
- Specialized seminar, training, educational classes, meetings and travel.
- Contracts for employment and public employee labor agreements.
- Non-profit funding and sponsorship agreements.
- District membership with multi-agency organizations.

1015.09 Notwithstanding the foregoing, the District may dispense with the RFP procedures in procurement of materials, goods, supplies, equipment and services, and avail itself of another public agency's contract prices obtain through that agency's own RFP process, so long as such prices are lower than the prices that can be obtained by the District's RFP process, and so long as certain findings are made by the General Manager. This "piggy-backing" process provides the District with greater flexibility to obtain the most competitive prices, reduces staff time, avoids the expense of soliciting contracts, and results in lower prices, due to economies of scale which often allows agencies larger than the District to obtain lower unit prices.

1015.09.1 The findings that must be made by the General Manager are as follows:

- The contract with the party awarded the contract ("Contractor") is the result of competitive bidding or negotiation and is made in compliance with the competitive bid or proposal requirements of the agency whose prices the District desires to "piggy back" off ("Participating Public Agency") devoid of fraud perpetrated to any public official or staff, or collusion or fraud among the Contractor or any subcontractor, all of which determination is solely based on a thorough and complete investigation and review of all relevant documents, including but not limited to all bid documents and specifications, staff reports and approved minutes, it being understood that certain evidence extrinsic to such documents may not be readily available nor accessible to the General Manager; and

- The contract awarded by the Participating Public Agency was awarded to the lowest responsive bidder, in compliance with the Participating Public Agency's RFP; and
- The purchase conforms to the District's contract specifications; and
- The estimated price of the purchase is lower than that estimated for the purchase if made directly by the District pursuant to other sections of this Policy.