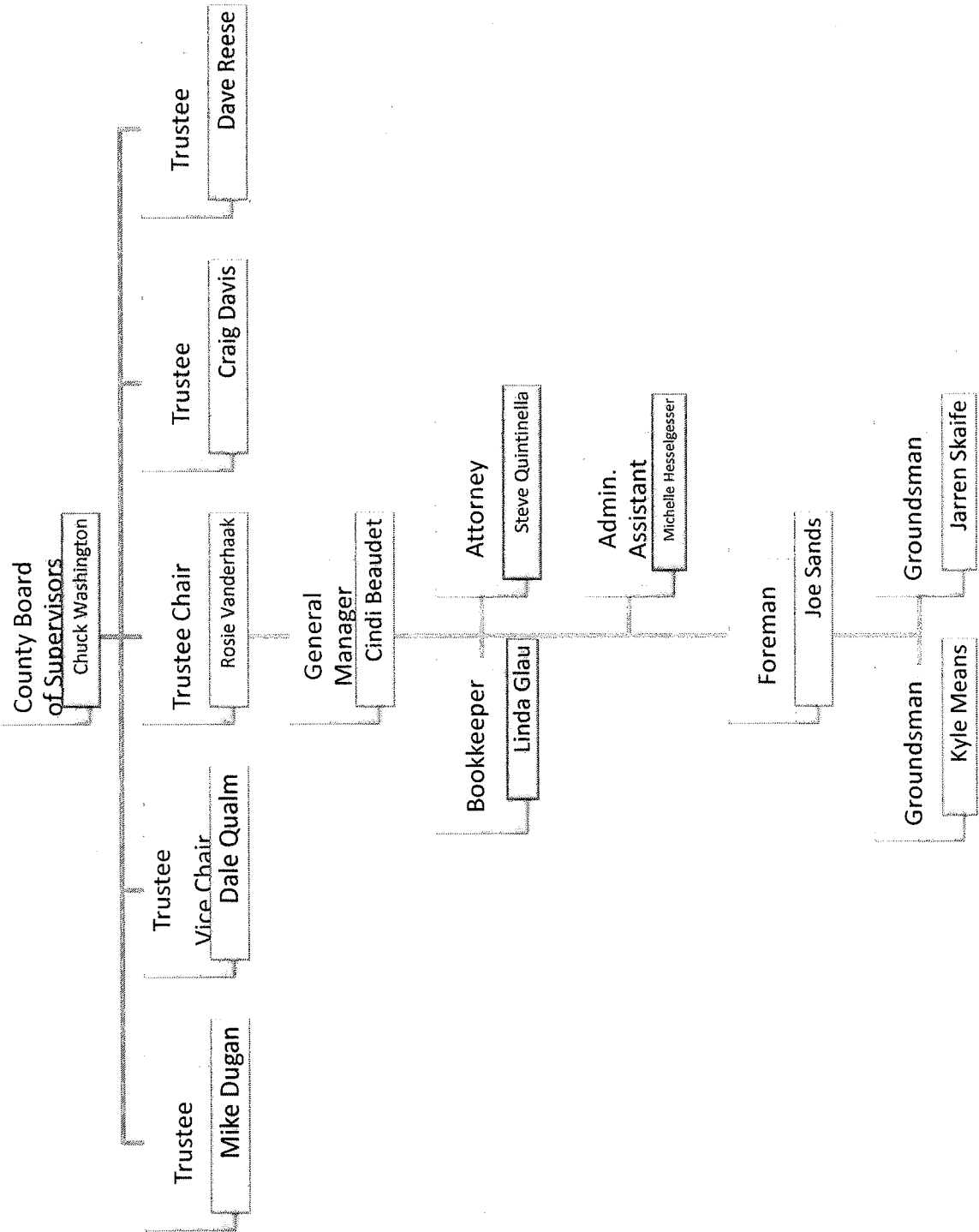


# Temecula Public Cemetery Organizational Chart 2019





# June 20, 2019 Annual Planning Meeting

1. Board Roster
2. Appointed Board of Trustees
3. BOT History
4. Mission Statement
5. Vision Statement
6. Board of Directors Meetings
7. City Events
8. Special District Events
9. Committees
10. General Price List
11. Employee Benefits
12. Staff Compensation
13. Wells Fargo Investments
14. Financing Options
15. Strategic Planning
16. Policies
17. Timeline
18. Proof of Residency Guideline
19. Cal-Pers Roth IRA
20. Projected Forecast
21. General Counsel
  - Selling land to Catholic and Jewish for a private cemetery
  - Going before Legislation, not considered a hardship
  - State legislation, do they have the right to decide on religion?
  - 52 acres zoned for Special District Cemetery

## **Adjournment Time:**

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

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

Next Annual Board Meeting – June 18, 2020



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

All supporting documentation is available for public review at the Temecula Public Cemetery District Office located at 41911 C Street, Temecula, California during regular business hours, 7:00 a.m. – 4:30 p.m., Monday through Friday. Request agendas at [rctpcd@verizon.net](mailto:rctpcd@verizon.net) Posted June 17, 2019



If you don't know  
where you're going,  
you'll end up someplace  
else.

— **Yogi Berra**





TEMECULA PUBLIC CEMETERY DISTRICT  
41911 C Street  
Temecula, CA 92592  
Phone 951-699-1630

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BOARD OF DIRECTORS

TERM EXPIRES

Chair:  
Appointed 06/30/2011

Rosie Vanderhaak  
Temecula, CA 92592  
(Cell) 951-551-6356  
(Hm) 951-676-5249  
(wk) 951-693-8922  
[rvanderhaak@temeculacemetery.org](mailto:rvanderhaak@temeculacemetery.org)

06/30/2021

Vice Chair:  
Appointed 08/31/2014

Dale Qualm  
Temecula, CA 92592  
(Cell) 951-587-1772  
(Hm) 951-694-1831  
[dqualm@temeculacemetery.org](mailto:dqualm@temeculacemetery.org)

06/30/2019

Trustee:  
Appointed 07/05/2006

Michael Dugan  
Temecula, CA 92592  
(Cell) 951-757-2422  
[Mdugan@temeculacemetery.org](mailto:Mdugan@temeculacemetery.org)

08/31/2021

Trustee:  
Appointed 03/21/2017

Craig Davis  
Temecula, CA 92592  
(Wk) 951-699-1776  
(Cell) 760-533-5732  
[cdavis@temeculacemetery.org](mailto:cdavis@temeculacemetery.org)

12/30/2020

Trustee:  
Appointed 04/11/2017

David Reese  
Temecula, CA 92591  
(Cell) 951-551-3355  
[dreese@temeculacemetery.org](mailto:dreese@temeculacemetery.org)

01/09/2023

General Manager:  
Hired 08/2004

Cindi Beaudet  
Temecula, CA 92592  
(Wk) 951-699-1630  
(Fax) 951-699-1633  
(Cell) 951-541-8736  
[cindi@temeculacemetery.org](mailto:cindi@temeculacemetery.org)

Legal Counsel

Steve Quintanilla  
(Cell) 760-285-6690

Foreman:  
Hired 05/2015

Joe Sands  
Temecula, CA 92591  
(Cell) 951-541-8734  
[joe@temeculacemetery.org](mailto:joe@temeculacemetery.org)

Administrative Asst.  
Hired 05/2017

Michelle Hesselgesser  
Temecula, CA 92591  
(Cell) 951-640-5121  
[michelle@temeculacemetery.org](mailto:michelle@temeculacemetery.org)

# Appointed Board of Trustees

The board of trustees of a public cemetery district must have **at least three members but no more than seven members**. The term of office for trustees is **generally four years**. Terms of office commence on the **third Thursday in January** and when a term is set to expire, it also expires on the third Thursday in January.

For districts formed prior to 2004, the County Board of Supervisors is **required to stagger the terms of the trustees**, and to accomplish this purpose they may appoint trustees for terms of less than four years. However, a Board of Supervisors may not reduce the term of office of a trustee once the trustee has already been appointed.

Any vacancy on a public cemetery district board of trustees shall be **filled by the County Board of Supervisors by appointment**, and any person appointed to fill a vacant office shall fill the balance of the unexpired term. Each person appointed by a Board of Supervisors to be a trustee **shall reside and be a voter in the public cemetery district**.



**TEMECULA PUBLIC CEMETERY DISTRICT  
POLICY MANUAL**

**POLICY TITLE:** Job Description - Trustee  
**POLICY NUMBER:** 1001

1001.1 The officers of the Board of Trustees shall be the Chair, Vice-Chair and Treasurer and shall be elected from the membership of the Board of Trustees and shall hold office for a term of two years. The officers' terms shall commence the following January of the election.

1001.2 Qualifications for Trustees:

- A. Trustees must be a resident of the territory of the Temecula Public Cemetery District.
- B. Trustees must make a personal commitment to represent the residents and property taxpayers of the District in providing desired cemetery services at an affordable price

1001.3 Every Trustee shall:

- A. Do all acts necessary or proper for carrying out the purposes of a public cemetery district.
- B. Conduct the District's business at public meetings in accordance with the Brown Act, and other laws, regulations, rules and parliamentary procedure.
- C. Adopt investment policy and review all investment reports quarterly.
- D. Submit Statements of Economic Interest in accordance with the Political Reform Act of 1974, and adopt and adhere to a Conflict of Interest Policy and regulations promulgated thereunder.
- E. Attend regular monthly, special and emergency board meetings, except when prevented from doing so by sickness or other emergency situations (Government code, section 1770 (g)).
- F. Actively participate in activities and seminars, which provide education and information necessary for the operation of the district.

1001.4 Board Vacancies: An office of a member of the Board of Trustees becomes vacant on the happening of the following events before the expiration of the term:

- A) Death of a Trustee
- B) Resignation of a Trustee
- C) Failure to fulfill the duties of a Trustee as defined in Government Code 1770

The office of a member of the Board of Trustees shall also become vacant upon the member's ceasing to discharge the duties of his office for a period of three (3) consecutive months, except when prevented by sickness or when absent from the state with the permission required by law (Government Code 1770(g)).

1001.5 District Manager: The Board of Trustees causes to be employed the District Manager as may be necessary for the proper operation and maintenance of the District.

1001.6 Endowment Care Fund: The Board of Trustees shall insure the collection of fees for the endowment fund of the District.

1001.7 Policies, Rules and Regulations: The Board of Trustees shall set the policies, rules, regulations, and procedures for the management and operation of the District, the prudent management and preservation of its resources, while protecting the health, safety and welfare of the District, its employees and visitors.

1001.8 Rates for Services Rendered: The Board of Trustees shall establish the fees and charges for interment, endowment care fund deposits, and all other services performed by the District and shall review all such fees and charges at least once a year.

1001.9 Records and Reports: The Board of Trustees shall ensure all records and reports are maintained in accordance with regulations as set forth in California Health and Safety Codes.

**TEMECULA PUBLIC CEMETERY DISTRICT  
HISTORY OF TRUSTEES**

<b>NAME</b>	<b>TERM DATES</b>	<b>COMMENTS</b>
Annie Santa Maria	6/30/88 – 6/30/03	I do not have exact date of resignation but Rebecca Farnbach replaced her on 3/13/01.
William Wolter	6/30/88 – 6/30/03	Resigned 02/15/2001
Frank Slaughter	6/12/90 – 6/30/07	Resigned 01/29/2003
Jim Ramsay	Need to research microfilm records for appointment date.	Resigned 05/09/1990
Malcom Barnett	3/2/04 – 6/30/07	Resigned 06/30/2006
Larry Manley	6/27/06 – 6/30/15	Resigned 09/01/2013
Daryl Farnbach	9/7/99 – 8/31/03	Resigned 0/05/2006
Rebecca Farnbach	3/13/01 – 6/30/11	Resigned 01/03/2011
Stephen Struikmans	6/12/90 – 6/30/14	Resigned 08/31/2016
Michael Dugan	11/7/06 – 8/31/21	Still Serving
Henry Miller	3/13/01 – 6/30/16	Resigned 06/30/2016
Rosie Vanderhaak	5/24/11 – 6/30/21	Still Serving
Dale Qualm	1/14/14 – 6/30/19	Still Serving
Melville Hirshci	6/12/90 – 6/28/95	He filed a "Leaving Office Statement Form 730" on 4/6/92 but I do not know what his exact resignation date was.

<b>NAME</b>	<b>TERM DATES</b>	<b>COMMENTS</b>
David Reese	04/17/2017-01/09/2023	Still Serving
Craig Davis	03/21/2017-12/30/2020	Still Serving



## **TEMECULA PUBLIC CEMETERY MISSION STATEMENT**

It is the mission of the Temecula Public Cemetery District with the utmost dignity, care and compassion, to provide the highest standards and affordability in burial and cremation services for the families of the deceased.



## **Vision Statement**

Beautify and maintain existing cemetery property to expected standards while purchasing additional property to accommodate for future growth. Explore all opportunities for an increase in revenue in order to be self-sustaining. Take steps to increase public awareness of the Ca. Public Cemetery Districts value.



**SCHEDULED BOARD MEETINGS  
FISCAL YEAR 2019-2020**

July 18, 2019

August 15, 2019

September 12, 2019\*

October 17, 2019

November 21, 2019

December 2019

January 16, 2020

February 20, 2020

March 19, 2020

April 23, 2020\*

May 21, 2020

June 18, 2020

\*Not on the third Thursday in order to accommodate the CAPC Local area meeting



# December 2019

January 2020

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

December 2019

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Dec 1	2	3	4	5	6	7	CHRISTMAS PARTY 5:00pm 9:00pm LUKE'S ON FRONT ST
8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31	Jan 1, 20	2	3	4	
Dec 29 - Jan 4							

Dec 1 - 7

Dec 8 - 14

Dec 15 - 21

Dec 22 - 28





## 2019 TEMECULA VALLEY CHAMBER OF COMMERCE CALENDAR

<b>June 19, 2019</b>	Monthly Mixer 5:30 p.m. to 7:30 p.m. Zarka Cigar Lounge 41890 Enterprise Cir S
<b>June 26, 2019</b>	Morning Mixer 7:30 a.m. to 9:15 a.m. BJ's
<b>June 27, 2019</b>	Murrieta Mega All Chambers Mixer 3:30 p.m. to 7:00 p.m. Murrieta Spectrum Shopping Center- 25125 Madison Ave #105
<b>July 17, 2019</b>	Monthly Mixer 5:30 p.m. -7:30 p.m Margarita Professional Building
<b>July 24, 2019</b>	Morning Mixer 7:30 a.m. to 9:15 a.m. BJ's
<b>August 21, 2019</b>	Monthly Mixer 5:30 p.m. to 7:30 p.m PKC Kuebler 27244 Via Industria
<b>August 28, 2019</b>	Morning Mixer 7:30 a.m. to 9:15 a.m. BJ's
<b>September 18, 2019</b>	Monte Carlo Night Mixer 5:30 p.m. to 8:30 p.m. Wilson Creek Winery
<b>September 25, 2019</b>	Morning Mixer 7:30 a.m. to 9:15 a.m. BJ's
<b>October 23, 2019</b>	Morning Mixer 7:30 a.m. to 9:15 a.m. BJ's
<b>December 11, 2019</b>	Member Appreciation Night 5:00 p.m. to 7:30 p.m. Pechanga



## 2019 MURRIETA CHAMBER OF COMMERCE CALENDAR

**June 6, 2019**

First Thursday Mixer 5:30 p.m. to 7:00 p.m.  
Gosch Ford 26895 Ynez Road

**June 27, 2019**

Murrieta Mega All Chambers Mixer 3:30 p.m. to 7:00 p.m.  
Murrieta Spectrum Shopping Center- 25125 Madison Ave #105

**August 1, 2019**

First Thursday Mixer 5:30 p.m. to 7:00 p.m.  
Murrieta Boys and Girls Club

**August 24, 2019**

Murrieta Chamber Awards Celebration 5:30 p.m. to 9:30 p.m.  
Pechanga



## 2019-2020 MASTER CALENDAR FOR CONFERENCES AND SEMINARS

<b>June 23-June 25, 2019</b>	█ General Manager Leadership Summit Hyatt Newport Beach-Cindi Attending
<b>August 22-24, 2019</b>	PCA Annual Conference Lake Tahoe
<b>September 19, 2019</b>	CAPC Local Area Meeting Location TBD
<b>September 25-28, 2019</b>	█ Annual Conference and Exhibitor Showcase Anaheim Marriott
<b>October 11– 12, 2019</b>	CAPC Education/Area Meeting Crown Plaza Beach Hotel-Ventura
<b>November 12– 14, 2019</b>	█ Board Secretary/Clerk Conference Embassy Suites Monterey Bay – Michelle Attending
<b>February 20-22, 2020</b>	CAPC 62nd Annual Conference Embassy Suites Mandalay Bay, Oxnard
<b>April 16, 2020</b>	CAPC Local Area Meeting Location TBD
<b>May ?</b>	█ Special Districts Legislative Days Sacramento



## **FISCAL YEAR 2019-2020 TPCD Sub-Committees**

- **52 acres Trustee Dugan, Trustee Qualm, Manger Beaudet**  
Work with manager and other Trustee for the development of the new cemetery. Several hours need to be dedicated to this project between board meetings; Sub-Committee may include some travel and several unpaid meetings.
- **Landscaping Trustee Vanderhaak ,Trustee Reese, Manager Beaudet**  
Trustee Vanderhaak and manager Beaudet to continue to beautify the existing cemetery, position to include bids for future construction, landscaping, city planning, several hours and unpaid meetings involved.
- **Cenotaph / Ossuary Trustee Reese, Trustee Davis, Manager Beaudet**  
Need to design a brochure that can easily be handed to someone or placed at a location such as the chamber, hospice or Michelle's place. Be able to communicate clearly with Temecula residents, historians and or residents that chose to scatter ashes or keep them at home the importance of having a location to place the name of a loved one for perpetuity.  
This committee involves networking hours.

- **Media, Chair, Vice Chair**

This committee is represented by the Chair, Vice Chair and Manager. Press releases, speaking engagements with the County, City or Governmental agencies will be addressed only by these positions.

- **Managers Review, Chair, Vice Chair,**

- **Conference Liaison Trustee Vanderhaak, Trustee Qualm**

Trustees of a legislative body shall provide a brief report on meetings attended at the expense of the District at the next scheduled regular Board meeting.

- **Policies Trustee Dugan, Trustee Reese**

Review the policies and procedures at each annual meeting or whenever deemed necessary.

- **General Price List Trustee Vanderhaak, Trustee Davis, Manager Beaudet**

Annually reviews pricing by comparing to like Special Districts and local private cemeteries.



- **Cemetery Projected Forecast General Manager**

Understand and be able to calculate the number of burial locations throughout the cemetery and make a sound decision based upon burials per year, % of increase each year as to what the timeframe will be and the type of revenues generated by the burials.

- **Investment Trustee Vanderhaak , Trustee Dugan, Manager Beaudet**

California Public Health and Safety Code, Section 9066:

The Trustee may invest and reinvest the principle of the endowment care fund in securities and obligations set forth in Section 53601 of the Government Code.

Trustees work with management to invest principle funds with Wells Fargo Advisory after the audit and budget has been presented to the County, monitor investments, reinvest as deemed necessary.



GENERAL PRICE LIST JANUARY 2018

Checks are deposited at the end of each month

<b><u>Tranquil Gardens-Single Lot</u></b>	\$ 2,500.00
Endowment	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 3,500.00</b>

	<u>Duals</u>	<u>As Singles</u>	<u>Manager's Choice</u>
<b><u>Garden of Peace -Dual Lot</u></b>	\$ 3,000.00	\$ 2,500.00	\$ 2,000.00
Endowment per burial	\$ <u>1,000.00</u>	\$ <u>1,000.00</u>	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 4,000.00</b>	<b>\$ 3,500.00</b>	<b>\$ 3,000.00</b>

<b><u>Second Upper Lot - Duals</u></b>	\$ 800.00
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<b><u>Ground Cremation Lot-Holds one Urn</u></b>	\$ 500.00
Endowment	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 1,500.00</b>

<b><u>Garden of Memories-Dual Lot</u></b>	\$ 4,500.00
Endowment per burial	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 5,500.00</b>

Full Lot for Cremation Burials, excluding preset vaults (up to six cremated remains can be interred in one full lot)	\$ 1,500.00
First Endowment	\$ 1,000.00
Each Additional Cremation Endowment	\$ 500.00

**Additional Charges**

Open and Close with Preset Vault	\$ 550.00
Open and Close- Lowering a Vault	\$ 750.00
Concrete Vault	\$ 425.00
Open and Close -Each Inurnment	\$ 400.00
Granite Bench Setting Fee	\$ 750.00
Marker Setting Fee	\$ 250.00
Marker Setting Fee-Ground Cremation	\$ 200.00
Marker Setting Fee-Family Estates	\$ 750.00
In Ground Flower Vase	\$ 100.00
Family Estates Endowment Fee-per burial	\$ 2,500.00

**Columbarium Wall Each niche can hold two cremated remains**

Tier 4	\$ 700.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 1,700.00</b>

Tier 5	\$ 600.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 1,600.00</b>

**Additional Charges**

Open and Close	\$ 300.00
Engraving	\$ 225.00
Flower Vase Wall	\$ 165.00
Setting Fee (Hex)	\$ 160.00

<b><u>Ossuary</u></b>	\$ 400.00
Endowment	<u>\$ 400.00</u>
<b>Total</b>	<b>\$ 800.00</b>

Cremation Bench Placement	\$ 700.00
Endowment per person	\$ 500.00
Open and Close Bench	\$ 300.00

**Cenotaph In Memory Of**

Inscription	<b>\$ 300.00</b>
First, Last Name	
Month, Day, Year	

**Additional Charges**

Graveside Service	\$ 500.00	
Casket Disinterment	\$ 2,000.00	Permit required-Mortuary must be present
Cremation Disinterment- Niche	\$ 300.00	Permit required-Family member must be present
Cremation Disinterment - Ground	\$ 400.00	Permit required-Family member must be present
Non-Resident Fee	\$ 1,500.00	Per Health and safety Code #9060
Outside Vault Handling Fee	\$ 250.00	
Marker Disposal Fee	\$ 150.00	
Committal Center:	No Charge	

**All services preside and conclude at the committal center.**

GENERAL PRICE LIST JANUARY 2019

Checks are deposited at the end of each month

<b><u>Tranquil Gardens-Single Lot</u></b>	\$ 2,500.00
Endowment	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 3,500.00</b>

	<u>Duals</u>	<u>As Singles</u>	<u>Manager's Choice</u>
<b><u>Garden of Peace -Dual Lot</u></b>	\$ 3,000.00	\$ 2,500.00	\$ 2,000.00
Endowment per burial	\$ <u>1,000.00</u>	\$ <u>1,000.00</u>	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 4,000.00</b>	<b>\$ 3,500.00</b>	<b>\$ 3,000.00</b>
<b>Second Upper Lot - Duals</b>		\$ 800.00	

<b><u>Garden of Memories-Dual Lot</u></b>	\$ 4,500.00
Endowment per burial	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 5,500.00</b>

<b><u>Ground Cremation Lot-Holds one Urn</u></b>	\$ 500.00
Endowment	\$ <u>1,000.00</u>
<b>Total</b>	<b>\$ 1,500.00</b>

<b><u>Full Lot for Cremation Burials, excluding preset vaults</u></b>	\$ 1,500.00
(up to six cremated remains can be interred in one full lot)	
First Endowment	\$ 1,000.00
Each Additional Cremation Endowment	\$ 500.00

**At Need Charges**

Open and Close with Preset Vault	\$ 550.00
Open and Close- Lowering a Vault	\$ 750.00
Concrete Vault	\$ 425.00
Outside Vault Handling Fee	\$ 250.00
Open and Close -Each Inurnment	\$ 400.00
Marker Setting Fee	\$ 250.00
Marker Setting Fee-Ground Cremation	\$ 200.00
Marker Disposal Fee	\$ 150.00
Granite Bench Setting Fee	\$ 750.00
In Ground Flower Vase	\$ 100.00
Graveside Service	\$ 500.00
Committal Center	No Charge
(All services preside and conclude at the Committal Center)	
Non-Resident Fee	\$ 1,500.00
(Per Health and safety Code #9060)	

**Columbarium Wall-Back**      **Each niche can hold two cremated remains**

Tier 4	\$ 700.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 1,700.00</b>

Tier 5	\$ 600.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 1,600.00</b>

**Columbarium Wall-Front**      **Each niche can hold two cremated remains**

Tier 1	\$ 1,200.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 2,200.00</b>

Tier 2	\$ 1,100.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 2,100.00</b>

Tier 3	\$ 1,000.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 2,000.00</b>

Tier 4	\$ 900.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 1,900.00</b>

Tier 5	\$ 800.00
Endowment per person	<u>\$ 1,000.00</u>
<b>Total</b>	<b>\$ 1,800.00</b>

**Additional Charges**

Open and Close Niche	\$ 300.00
Niche Engraving	\$ 225.00
Columbarium Flower Vase	\$ 165.00
Hex Engraving & Setting Fee	\$ 160.00

<b><u>Ossuary</u></b>	\$ 400.00
Endowment	<u>\$ 400.00</u>
<b>Total</b>	<b>\$ 800.00</b>

<b><u>Cremation Bench Placement</u></b>	\$ 700.00
Endowment per person	\$ 500.00
Open and Close Bench	\$ 300.00

<b><u>Cenotaph</u></b>	<b>\$ 300.00</b>
First, Last Name	
Month, Day, Year Inscription	

<b>Employees</b>	<b>Provider</b>	<b>Health</b>	<b>Dental</b>	<b>Vision</b>	<b>457 Match</b>
Cindi Beaudet	Blue Shield	695.97	53.24	14.84	8,321.66
Kyle Means	Kaiser	666.80	53.24	14.84	-
Joseph Sands	Kaiser	1,733.68	101.92	20.83	2,579.20
Jarren Skaife	Kaiser	666.80	53.24	14.84	-
Michelle Hesselgesser	Kaiser	1,733.68	101.92	20.83	1,560.00
	<b>Monthly</b>	<b>5,496.93</b>	<b>363.56</b>	<b>86.18</b>	<b>12,460.86</b>
	<b>Annual</b>	<b>65,963.00</b>	<b>4,363.00</b>	<b>1,034.00</b>	

**2019-2020**

<b>Classification</b>	<b>Annual Salary Range</b>	<b>Additional Benefits</b>
<b>District Manager</b>	\$75,000.00- \$105,000.00	<p><b>District Provides the following benefits:</b></p> <p>~District contributes 100% of employees medical insurance including employees family</p> <p>~ District contributes 100% of employees dental insurance including employees family</p> <p>~ District contributes 100% of employees vision insurance including employees family</p> <p>~ District contributes 8% of employees salary towards 457 retirement plan</p> <p>~ District contributes term life insurance policy</p> <p>~ District provides annual leave based on years of service, paid holidays, (10) paid personal days, (10) paid sick days</p>
<b>Classification</b>	<b>Compensation</b>	<b>Additional Benefits</b>
<b>Board of Trustees (5)</b>	Consistent with Health and Safety Code section 9031 (a), Board members receive \$150.00 for attending meetings at which a majority of the members are present. Excluding conferences. The Districts policy allows for a maximum of four (4) meetings per month.	The Board of Trustees currently do not receive benefits, such as health, dental, vision, 457, auto allowance or retirement benefits
<b>Classification</b>	<b>Annual Salary Range</b>	<b>Additional Benefits</b>
<b>Lead Foreman</b>	\$60,000.00-100,000.00	~District contributes 100% of employees medical, dental and vision insurance including employees family
<b>Grounds Foreman</b>	\$40,000.00 - \$60,000.00	
<b>Grounds</b>	\$33,280.00- \$40,000.00	~ District contributes 5% of employees salary towards 457 retirement plan
<b>Grounds, Entry</b>	\$31,200.00	
<b>Administrative Assistant</b>	\$31,200.00 – \$50,600.00	<p>~ District provides annual leave based on years of service, paid holidays, (8) paid sick days</p> <p>~District provides uniforms and cleaning services to grounds men</p> <p>~District reimburses employee \$200.00 every 18 months for work boots</p>





# Client Financial Review Temecula Cemetery District

## What's inside

Net worth	Page 2
Asset allocation	Page 2
Performance	Page 3
Account profile	Page 5
Asset Allocation Quilt Chart	Page 6
Disclosures	Page 7

## April Market Recap

Stocks rallied for a fourth consecutive month in April, marking the best start to a year since 1987 for the S&P 500. The index climbed 3.9%, while the Nasdaq Composite jumped 4.9% as each benchmark vaulted to record highs for the first time in more than six months. The Dow Jones Industrial Average underperformed its peers for a second straight month, advancing 2.6% as softer-than-anticipated quarterly profit tallies from key component companies weighed on the 30-stock index. However, first-quarter earnings results were overall "better than feared." Strong results from the big banks helped the Financials sector pace the advance with an 8.8% rise in April. The Communications Services sector also outperformed, jumping 6.2%, as double-digit gains from media and entertainment giants boosted the group higher. Health Care stocks missed out on gains, falling 2.7% as headwinds from regulatory scrutiny outweighed strong corporate results from industry bellwethers.

### Investment and Insurance Products are:

- Not Insured by the FDIC or Any Federal Government Agency
- Not a Deposit or Other Obligation of, or Guaranteed by, the Bank or Any Bank Affiliate
- Subject to Investment Risks, Including Possible Loss of the Principal Amount Invested

Robust economic releases helped buoy the U.S. dollar to a 23-month high against a basket of its peers, while tepid inflation updates fostered a return of the so-called "Goldilocks" environment. The Labor Department's March jobs report showed non-farm payrolls increased 196,000, a sharp rebound from February's disappointing 20,000 gain. Another report showed the U.S. economy grew at a 3.2% clip in the first-quarter, well above expectations of a 2.3% increase and the best January-March performance since 2014. Separate reports on U.S. inflation, however, showed consumer prices rose at the slowest pace since 2018 in March. This reaffirmed the Federal Reserve expectations of no rate hikes in 2019. Amid the economic data, Treasuries weakened in April, with the yield on the 10-year note ending 10 basis points higher at 2.50%.

CAR-0519-00018

**SANDRA WHEELER - VP, Investment Officer**

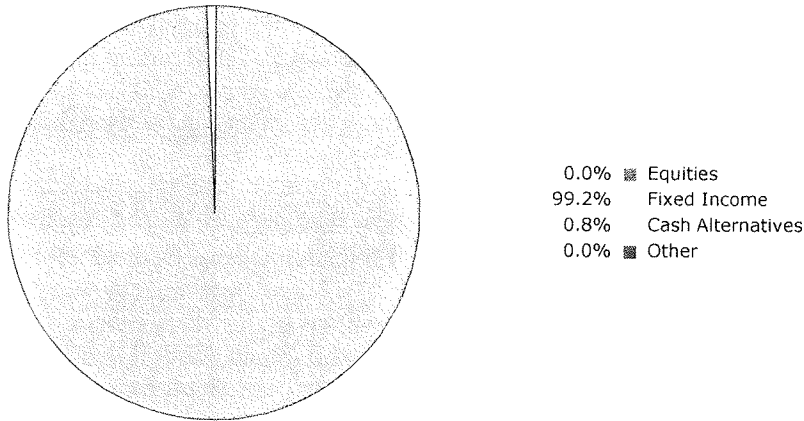
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## Net worth statement

Description	Last updated	Market value
<b>Internal investment assets</b>		
XXXX7799 TEMECULA ENDOWMENT <sup>P</sup>	05/30/2019	\$2,088,616
XXXX0516 TEMECULA ENDMNT INT	05/30/2019	\$710,255
		<b>\$2,798,871</b>
<b>Total assets</b>	<b>Total liabilities</b>	<b>Net worth</b>
\$2,798,871	\$0	\$2,798,871

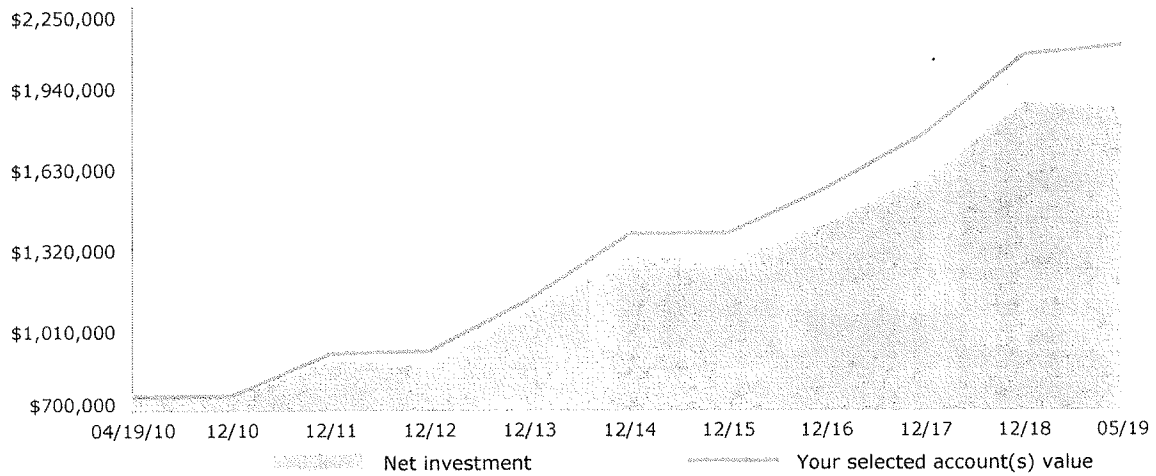
<sup>P</sup> indicates an account included in the performance information within the report.  
 Last updated date depicted represents the most recent date market values have been updated.  
 Internal investment assets are automatically updated. Please review the "Last updated" date for all other assets and liabilities and provide updated values to your financial advisor.

## Asset allocation



Your current portfolio allocation may classify assets based on the underlying holdings of funds, ETFs, UITs and annuity sub-accounts. For funds in alternative investment strategies and where underlying holdings are not available for classification, the asset class assigned to that security is used.  
 Asset allocation depicted above is based on the account(s) designated with a P on the "Net worth statement" earlier in this report.

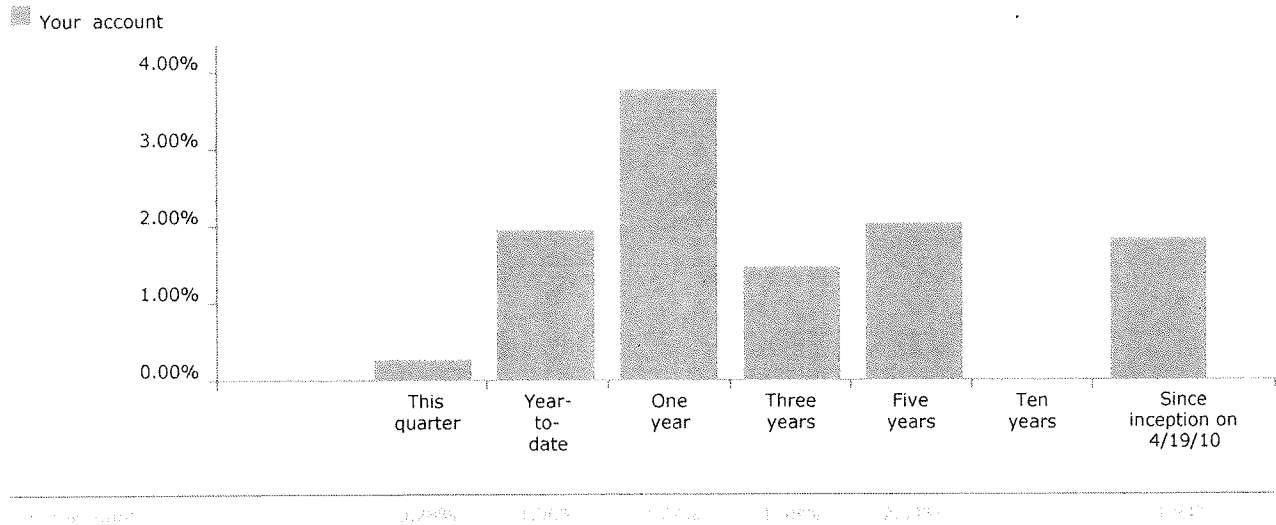
### Value versus net investment



	Beginning market value	Net additions	Net invested capital	5/30/19 market value	Investment results	Cumulative return
Year-to-date 1/1/19	\$2,062,193	(\$17,014)	\$2,045,179	\$2,096,688	\$51,510	2.51%
Since 4/19/10	\$758,667	\$1,104,667	\$1,863,335	\$2,096,688	\$233,354	19.18%

Cumulative, net money-weighted rates of return are depicted. Past performance is no guarantee of future results.

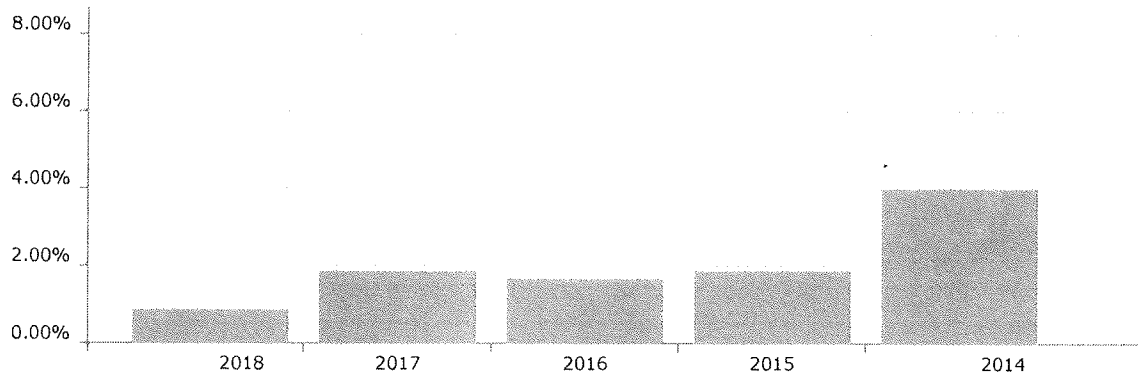
### Understanding your net time-weighted return



Month-end net time-weighted returns are depicted. Returns are annualized for time periods greater than one year. Past performance is no guarantee of future results.

### Investment results over calendar periods

■ Your net time-weighted returns



Period	Beginning market value	Deposits minus withdrawals	Investment results	Ending market value	Net Time-Weighted Return
2018	\$1,761,818	\$281,407	\$18,969	\$2,062,193	0.99%
2017	\$1,552,003	\$177,391	\$32,424	\$1,761,818	1.60%
2016	\$1,379,463	\$147,490	\$25,050	\$1,552,003	1.59%
2015	\$1,376,920	(\$23,516)	\$26,058	\$1,379,463	1.78%
2014	\$1,124,929	\$203,842	\$48,149	\$1,376,920	4.17%

Net time-weighted returns are depicted. Past performance is no guarantee of future results.

The above performance display is inclusive of the accounts listed on the "Net worth statement" earlier in this report that are designated with a P and may include other, previously open and funded accounts. This amount(s) may differ from your account statement and elsewhere within this report due to a variety of factors including the treatment of accrued income and dividends, rounding and other considerations.

## Account profile summary

Account	Account purpose	Investment objective	Investment time horizon	Liquidity needs
XXXX-7799 - TEMECULA ENDOWMENT	INVESTMENT	CONSERVATIVE INCOME	LONG TERM (10+ YEARS)	NONE
XXXX-0516 - TEMECULA ENDMNT INT	INVESTMENT	CONSERVATIVE INCOME	LONG TERM (10+ YEARS)	NONE

**The intent of the account profile summary is to highlight the primary goal/purpose, time horizon and investment objective for your accounts. Please contact your financial advisor if you wish to review this information in more detail or if you feel there is a discrepancy.**

**Investment objective/Risk tolerance**

All investors have goals that help guide their investment decisions. Investment goals typically have different time horizons and different income and growth needs. Generally, investment goals are on a spectrum, with "Income" investors typically holding the smallest percentage of higher risk investments, followed by "Growth and Income" investors holding some higher risk investments, and finally "Growth" investors holding a significant portion of their portfolio in higher risk investments. In addition, investors have different risk tolerances, independent of their income and growth needs. Risk tolerance is the amount of risk or loss an investor is willing and able to accept in order to achieve his/her financial goals and is measured on a continuum that increases from "Conservative" to "Moderate" to "Aggressive," and finally "Trading/Speculation." In determining an investment objective, it is important for you to assess your risk tolerance and your need for income and growth.

By aligning the risk tolerances with the investment needs, Wells Fargo Advisors offers clients nine different investment objectives from which to choose. While all investments involve some degree of risk, including the potential for loss of principal, some investments involve more risk than others. For example, higher risk investments may have the potential for higher returns, but also have the potential for greater losses. Please carefully review the descriptions at the back of the CFR report for each Investment Objective and select the one that most closely describes your risk tolerance, investment needs, and investment preference.

Note: the information provided is on your internal accounts only

# The Value of Asset Allocation

2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Emerg-Mkt Equity 79.0%	Small-Cap Equity 26.9%		Public Real Estate 28.7%	Small-Cap Equity 38.8%	Public Real Estate 15.9%	Large-Cap Equity 1.4%	Small-Cap Equity 21.3%	Emerg-Mkt Equity 37.8%	Cash Alternatives 1.8%
High-Yield Fixed Income 58.2%	Mid-Cap Equity 25.5%	Intrm-Term Fixed Income 7.0%	Emerg-Mkt Equity 18.6%	Mid-Cap Equity 54.6%	Large-Cap Equity 13.7%	Intrm-Term Fixed Income 1.3%	High-Yield Fixed Income 12.1%	Dev Ex-U.S. Equity 25.6%	Intrm-Term Fixed Income 1.0%
Mid-Cap Equity 41.5%	Public Real Estate 20.4%	High-Yield Fixed Income 5.8%		Large-Cap Equity 32.4%	Mid-Cap Equity 12.2%		Mid-Cap Equity 14.7%	Large-Cap Equity 21.8%	High-Yield Fixed Income -2.3%
Public Real Estate 38.3%	Emerg-Mkt Equity 19.2%	Large-Cap Equity 2.1%	Dev Ex-U.S. Equity 17.9%	Dev Ex-U.S. Equity 23.3%	MG&I Portfolio 6.9%	Public Real Estate 0.1%	Large-Cap Equity 12.0%	Mid-Cap Equity 18.5%	Large-Cap Equity -4.4%
Dev Ex-U.S. Equity 32.5%	Commodities 16.8%	MG&I Portfolio 1.9%	Mid-Cap Equity 17.3%	MG&I Portfolio 12.5%		Cash Alternatives 0.0%	Commodities 11.8%	Small-Cap Equity 14.6%	
High-Yield Fixed Income 15.1%	High-Yield Fixed Income 15.1%	Cash Alternatives 0.1%	Small-Cap Equity 16.3%	High-Yield Fixed Income 7.4%	Intrm-Term Fixed Income 5.0%	Dev Ex-U.S. Equity -0.4%	Emerg-Mkt Equity 11.6%	MG&I Portfolio 13.6%	MG&I Portfolio -4.7%
Small-Cap Equity 27.2%	Large-Cap Equity 15.1%	Mid-Cap Equity -1.5%	Large-Cap Equity 16.0%	Public Real Estate 4.4%	Small-Cap Equity 4.9%	MG&I Portfolio -1.7%		Public Real Estate 11.4%	Public Real Estate -4.7%
Large-Cap Equity 26.5%	MG&I Portfolio 14.8%	Small-Cap Equity -4.2%	High-Yield Fixed Income 15.8%	Cash Alternatives 0.0%	High-Yield Fixed Income 2.5%	Mid-Cap Equity -2.4%	MG&I Portfolio 9.1%		Mid-Cap Equity -9.1%
MG&I Portfolio 25.3%		Public Real Estate -5.8%	MG&I Portfolio 13.0%	Intrm-Term Fixed Income -1.6%	Cash Alternatives 0.0%	Small-Cap Equity -4.4%	Public Real Estate 5.0%	High-Yield Fixed Income 7.5%	Small-Cap Equity -11.0%
Commodities 18.9%	Intrm-Term Fixed Income 8.7%	Dev Ex-U.S. Equity -11.7%	Intrm-Term Fixed Income 4.8%	Emerg-Mkt Equity -2.3%	Emerg-Mkt Equity -1.8%	High-Yield Fixed Income -4.5%	Intrm-Term Fixed Income 1.9%	Intrm-Term Fixed Income 2.6%	Commodities -11.2%
Intrm-Term Fixed Income 6.0%	Dev Ex-U.S. Equity 8.2%	Commodities -13.3%	Cash Alternatives 0.1%	High-Yield Fixed Income 4.5%	Dev Ex-U.S. Equity -4.5%	Emerg-Mkt Equity -14.6%	Dev Ex-U.S. Equity 1.5%	Commodities 1.7%	Dev Ex-U.S. Equity -13.4%
Cash Alternatives 0.1%	Cash Alternatives 0.1%	Emerg-Mkt Equity -18.2%	Commodities -1.1%	Commodities -9.5%	Commodities -17.0%	Commodities -24.7%	Cash Alternatives 0.3%	Cash Alternatives 0.8%	Emerg-Mkt Equity -14.2%

This chart shows the performance of different asset classes over calendar year periods, and is intended to show the value of asset allocation.

Asset allocation does not guarantee investment returns or eliminate risk of loss. An index is unmanaged and not available for direct investment.

Past performance is no guarantee of future results.

Moderate Growth & Income Portfolio: Bloomberg Barclays U.S. Treasury Bills (1-3M): 3%, Bloomberg Barclays U.S. Aggregate (1-3Y): 4%, Bloomberg Barclays U.S. Aggregate (5-7Y): 16%, Bloomberg Barclays U.S. Aggregate (10+Y): 7%, JPM GBI Global Ex-US: 3%, Bloomberg Barclays U.S. Corporate High-Yield Bond: 6%, JPM EMBI Global Index: 5%, FTSE EPRA/NAREIT Developed: 5%, S&P 500 21%, Russell Midcap\*: 9%, Russell 2000\*: 8%, MSCI EAFE: 6%, MSCI Emerging Markets: 5%, Bloomberg Commodity: 2%.

**MG&I Portfolio:** Wells Fargo Investment Institute Moderate Growth & Income Portfolio – see above. JPM GBI Global Ex-US is a total return, market cap-weighted bond index, rebalanced monthly, consisting of the following countries: Australia, Germany, Spain, Belgium, Italy, Sweden, Canada, Japan, United Kingdom, Denmark, Netherlands, and France. **Cash Alternatives:** Bloomberg Barclays U.S. Treasury Bills (1-3M) Index is representative of money markets. **High-Yield Bonds:** Bloomberg Barclays U.S. Corporate High-Yield Bond Index covers the U.S. dollar-denominated, non-investment grade, fixed-rate, taxable corporate bond market. **Emerging-Market Fixed Income:** JPM EMBI Global Index is a dollar-denominated, investible, market cap-weighted index representing a broad universe of emerging market sovereign and quasi-sovereign debt. **Commodities:** Bloomberg Commodity Index is a broadly diversified index of commodity futures on 20 physical commodities. **Large-Cap Equity:** S&P 500 Index is a market-value weighted index consisting of 500 stocks chosen for market size, liquidity and industry group. **Dev Ex-U.S. Equity:** MSCI EAFE Index is a free float-adjusted market capitalization index that measures equity market performance of developed markets excluding the U.S. and Canada. **Mid-Cap Equity:** Russell Midcap Index measures the performance of mid-cap segment of the U.S. equity universe. **Emerging-Market Equity:** MSCI Emerging Markets Index is a free float-adjusted market capitalization index that measures equity market performance of emerging markets. **Small-Cap Equity:** Russell 2000 Index measures the performance of the 2000 smallest companies in the Russell 3000 Index. **Intermediate-Term Fixed Income:** Bloomberg Barclays U.S. Aggregate (5-7Y) Bond Index is made up of the Barclays U.S. Government/Corporate Bond Index, Mortgage-Backed Securities Index, and Asset-Backed Securities Index, including securities that are of investment grade quality or better, with 5-7 years left to maturity, and have an outstanding par value of at least \$100 million. **Public Real Estate:** FTSE EPRA/NAREIT Equity Index is a market capitalization-weighted index of all publicly traded REITs that invest predominantly in the equity ownership of real estate.

**Asset Class Risks:**

Stocks are subject to market risk which means their value may fluctuate in response to general economic and market conditions, the prospects of individual companies, and industry sectors. Small/mid-company stocks are generally more volatile than large company stocks, subject to greater risks, and less liquid than large company stocks. Bonds are subject to interest rate, price and credit risks. Prices tend to be inversely affected by changes in interest rates. High yield fixed income securities are considered speculative, involve greater risk of default, and tend to be more volatile than investment grade fixed income securities. U.S. government securities are backed by the full faith and credit of the federal government as to payment of principal and interest if held to maturity and are subject to interest rate risk. Foreign investing entails special risks such as currency, political, economic, and market risks. These risks are heightened in emerging markets. REITs have certain risks, including possible illiquidity of the underlying properties, credit risk, interest rate fluctuations, and the impact of varied economic conditions. Commodities may be affected by changes in overall market movements, commodity index volatility, changes in interest rates or factors affecting a particular industry or commodity.

IHA-6362302 0119-02648

## Important information

*This report is not the official record of your account. However, it has been prepared to assist you with your investment planning and is for informational purposes only. Your Client Statements are the official record of your accounts. Therefore, if there are any discrepancies between this report and your Client Statements, you should rely on the Client Statements. Unless otherwise indicated, market prices/values are the most recent closing prices available at the time of this report, and are subject to change.*

*This Account listing only represents a portfolio of assets and/or liabilities owned by you based on our records of transactions or supplemental information you have supplied. This report may not include all accounts or assets in your household. The information does not in any way supersede your statements or trade confirmations, which we consider the only official and accurate records of your accounts. We rely on you to review the accuracy and completeness of this analysis. This report may include assets/liabilities that you currently hold away from our firm; these assets may not be covered by SIPC. Information on assets held away was provided by you or a third party; while we believe this information to be reliable, its accuracy and completeness are not guaranteed.*

*Net invested capital is the market value of your account(s) at the beginning of a stated time period plus deposits and minus withdrawals. Net money-weighted rates of return reflect your decisions to deposit assets to or withdraw assets from your account and are calculated after the deduction of program fees. They give more weight to returns in periods with higher portfolio values and, as a result, should not be used to measure performance of an investment manager.*

*Net time-weighted returns are independent of the timing and magnitude of your cash flow decisions and are calculated after the deduction of program fees.*

*Account purpose: When you opened this account, we likely discussed its purpose and your intentions for these assets. If the purpose has changed or become more specific, we'll want to make that update.*

*Investment Time Horizon: Accounts will have different time horizons based on investment goals/objectives. A long-term time horizon would be considered ten years or more. An intermediate time horizon would be five to ten years. A relatively short time horizon would be three to five years. A very short time horizon would be one to three years. An immediate time horizon would be less than one year.*

*Liquidity Needs: Liquidity need represents the extent to which a customer desires the ability or has financial obligations that dictate the need to quickly and easily convert to cash all or a portion of an investment or investments without experiencing significant loss in value from, for example, the lack of a ready market, or incurring significant costs or penalties.*

*INCOME: Portfolios emphasize current income with minimal consideration for capital appreciation and usually have less exposure to more volatile growth assets.*

*Conservative Income - Conservative Income investors generally assume lower risk, but may still experience losses or have lower expected income returns.*

*Moderate Income - Moderate Income investors are willing to accept a modest level of risk that may result in increased losses in exchange for the potential to receive modest income returns.*

*Aggressive Income - Aggressive Income investors seek a higher level of returns and are willing to accept a higher level of risk that may result in greater losses.*

*GROWTH AND INCOME: Portfolios emphasize a blend of current income and capital appreciation and usually have some exposure to more volatile growth assets.*

*Conservative Growth & Income - Conservative Growth and Income investors generally assume a lower amount of risk, but may still experience losses or have lower expected returns.*

*Moderate Growth & Income - Moderate Growth and Income investors are willing to accept a modest level of risk that may result in increased losses in exchange for the potential to receive modest returns.*

*Aggressive Growth & Income - Aggressive Growth and Income investors seek a higher level of returns and are willing to accept a higher level of risk that may result in greater losses.*

*GROWTH: Portfolios emphasize capital appreciation with minimal consideration for current income and usually have significant exposure to more volatile growth assets.*

*Conservative Growth - Conservative Growth investors generally assume a lower amount of risk, but may still experience increased losses or have lower expected growth returns.*

*Moderate Growth - Moderate Growth investors are willing to accept a modest level of risk that may result in significant losses in exchange for the potential to receive higher returns.*

*Aggressive Growth - Aggressive Growth investors seek a higher level of returns and are willing to accept a high level of risk that may result in more significant losses.*

*Trading & Speculation - Trading and Speculation investors seek out maximum return through a broad range of investment strategies, which generally involve a high level of risk, including the potential for unlimited loss of investment capital.*



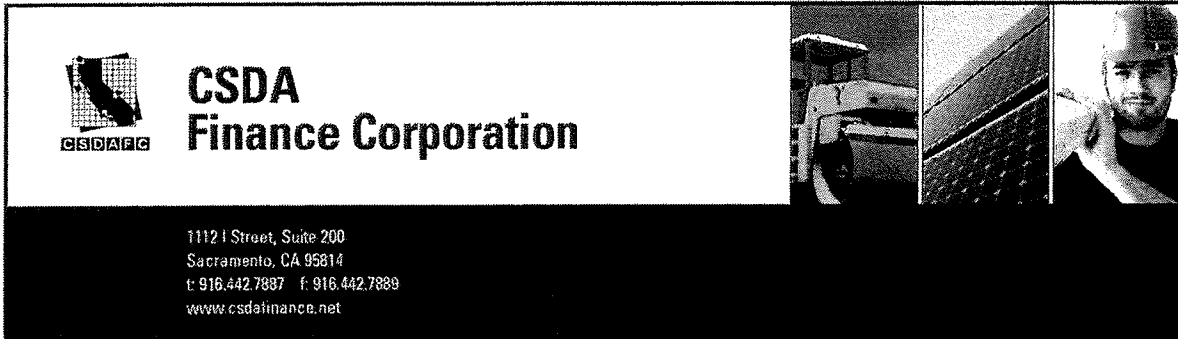
SANDRA WHEELER  
1160 MARSH STREET  
SUITE 200  
SAN LUIS OBISPO, CA 93401

805/783-7942  
sandra.wheeler@wellsfargoadvisors.com

TEMECULA ENDOWMENT  
41911 "C" ST.  
TEMECULA CA 92592

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## EXECUTIVE SUMMARY

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CSDA Finance Corporation is a non-profit public benefit corporation formed by California Special Districts Association (CSDA) to help special districts and other public agencies enhance revenues and reduce costs through tax-exempt financing programs. Our mission is to provide our members with effective and prompt management of their financial needs through competitively priced financing of major capital improvement programs, land acquisitions, and equipment leasing.

After nearly 30 years, CSDA Finance Corporation is well established in the tax-exempt financing market. Investors are not only familiar with the CSDA Finance Corporation, but have developed a confidence level based on the expertise of our professional consultants. That confidence facilitates a timelier funding process for special districts and other public agencies.

The Board of Directors, appointed from within the CSDA's membership and Board, governs the CSDA Finance Corporation and establishes the vision of the organization. Our board members are directors or managers of special districts and keenly understand the financing constraints of public agencies.

The Board of Directors has selected a full-service finance consulting team through a competitive proposal process and has negotiated agreements with our consultants designed to benefit special districts and other public agencies. Together with CSDA Finance Corporation's staff, this consulting team is well known and well respected in the finance and municipal leasing industries.

The CSDA Finance Corporation has established a framework to evaluate and meet your district's financing needs. We look forward to serving you.

**CSDA Finance Corporation**  
1112 I Street, Suite 200  
Sacramento, CA 95814  
916.442.7887, 877.924.2732 toll-free  
916.442.7889 fax  
[www.csdafinance.net](http://www.csdafinance.net)



**CSDAFC**

## **CSDA FINANCE CORPORATION FACT SHEET**

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### ***Background***

In 1988, California Special Districts Association formed the CSDA Finance Corporation to offer members cost-effective, tax-exempt municipal financing programs for major capital improvements, land acquisitions, and equipment purchasing. Since its inception, the CSDA Finance Corporation has provided special districts and other public agencies with nearly \$1 billion in capital and equipment purchase financings to-date.

### ***Benefits***

- Extremely competitive interest rates
- Flexible payment terms
- Focus on customer service
- Tax-exempt interest rates
- Streamlined processing
- Knowledgeable consultants
- Board of Directors comprised of special district directors and management staff from throughout California

### ***Financing/Refinancing Examples***

- Fire stations
- Admin buildings
- Land purchases
- Park equipment
- Ambulances
- Fire trucks
- Wastewater treatment plants
- Pipeline improvements
- Solar projects
- Irrigation systems
- Well drilling
- Energy retrofit
- Fleet vehicles
- Water tanks
- Building remodel projects
- Furnishings & fixtures
- Road construction
- Cemetery expansions

### ***Amounts Financed***

The CSDA Finance Corporation offers a broad range of financing options and can facilitate funding for all types of funding needs:

- Small (\$50,000+)
- Large (\$50 million+)
- And all other projects/purchases in between

### ***Knowledgeable Consultants***

The Board of Directors has selected a full-service finance consulting team through a competitive proposal process and has negotiated agreements with our consultants designed to benefit special districts and other public agencies. Together with CSDA Finance Corporation's staff, this consulting team is well known and well respected in the finance and municipal leasing industries.



**CSDAFC**

## **PROFESSIONAL EXPERIENCE**

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The CSDA Finance Corporation team includes these expert consultants:

**Rick Brandis** began his career in the securities industry in 1985 with a small regional broker/dealer, concentrating on municipal bond sales and trading. From his sales experience, Rick developed a thorough understanding of the municipal marketplace and has been responsible for the distribution of over \$1.3 billion in municipal bonds. In 2002, Rick, co-founded Brandis Tallman, LLC, a full-service broker/dealer firm providing municipal bond underwriting and placement services to California communities. Rick and his firm joined the consultant team of the CSDA Finance Corporation in 2014.

**Bill Morton** is the president and founder of Municipal Finance Corporation (MFC). Prior to forming MFC in 1999, he served as vice president of a California public finance firm for 12 years. In addition, Bill formed and operated a municipal securities broker/dealer firm from 1988 to 1994. During his career in public finance, Bill has arranged project financings for all types of public agencies including cities, counties, school districts, and special districts.

**Albert Reyes** is a partner in the Irvine office of Nossaman, LLP. He has been involved in public finance for over 12 years and serves as bond counsel, disclosure counsel, and underwriters' counsel in connection with various public finance matters. He assists special districts, cities, counties, school districts and a variety of other public agencies in the issuance of bonds and other indebtedness.

**Saul Rosenbaum** is a Managing Director in the San Francisco office of Prager & Co., LLC, an investment banking and financial advisory firm specializing in the capital funding needs of tax-exempt entities. Saul leads the firm's Special District Practice Group and has been the investment banker to the CSDA Finance Corporation since its inception in 1988. His experience with public agencies includes working with special districts of all types - water, public utility, sanitation, recreation and park, fire protection, community service districts, and others.

**Deborah Scherer** is the Vice President and Relationship Manager with the BNY Mellon Corporate Trust. She has over 36 years of experience in the banking industry with over 20 years in Corporate Trust. Deborah currently manages a portfolio that includes healthcare, higher education, multi-family housing, and state and local government issues.

**Nicki Tallman** began her career in municipal finance in 1993. She brings her experience as a senior banker, providing account coverage to small and medium sized municipal issuers. Nicki works with a number of advanced cash flow models to optimize the use of debt and cash to perform fiscally prudent financings, including refundings. She co-founded Brandis Tallman, LLC in 2002.



**CSDAFC**

## **BOARD OF DIRECTORS & STAFF**

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Dedicated to serving the public financing interests of special districts, CSDA Finance Corporation's Board of Directors is composed of directors and managers from special districts throughout California.

### ***2018 CSDA Finance Corporation Board of Directors***

**President**

Jo MacKenzie, Vista Irrigation District

**Vice President**

Paul Hughes, SDA, South Tahoe Public Utilities District

**Secretary**

Matthew McCue, Mission Springs Water District

**Treasurer**

Alex Brandon, Phelan Pinon Hills Community Services District

**Director**

George Emerson, Goleta Sanitary District

**Director**

Vince Ferrante, Moss Landing Harbor District

**Director**

Glenn Lazof, Regional Government Services Authority

### ***CSDA Finance Corporation Staff***

**Administrator**

Neil McCormick  
[neilm@csda.net](mailto:neilm@csda.net)

**Finance Director**

Rick Wood  
[rickw@csda.net](mailto:rickw@csda.net)

**Program Manager**

Cathrine Lemaire  
[cathrinel@csda.net](mailto:cathrinel@csda.net)

CSDA Finance Corporation  
1112 I Street, Suite 200  
Sacramento, CA 95814  
916.442.7887, 877.924.2732 toll-free  
[www.csdafinance.net](http://www.csdafinance.net)



**CSDAFC**

## **PARTIAL CLIENT LIST**

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The California Special Districts Association formed the CSDA Finance Corporation to offer members cost-effective, tax-exempt municipal financing programs for major capital projects and equipment leasing. Since 1988, CSDA Finance Corporation has provided tax-exempt financing for special districts throughout the state of California.

Some of our most recent clients and their projects include:

Antelope Valley Resource Conservation District	Irrigation improvements
Aromas Water District	Solar project
Bear Valley Community Services District	Road rehabilitation
Burney Water District	Fleet trucks
Camarillo Health Care District	Adult daycare facility remodel
Cambria Community Healthcare District	Ambulance purchase
Cameron Park Community Services District	Refinancing
Cuyama Valley Recreation District	Equipment purchase
Desert Recreation District	Counterparty services
East Niles Community Services District	Land acquisition
Feather River Recreation & Park District	Refinancing
Hayward Area Recreation and Park District	Land acquisition
Marinwood Community Services District	Fire truck purchase
McKinleyville Community Services District	Community center construction
Murphys Fire Protection District	Fire station construction
Phelan Piñon Hills Community Services District	Solar project
Pleasant Hill Recreation & Park District	Furniture, fixtures & equipment
Rancho Simi Recreation & Park District	Administration building purchase
Rosedale-Rio Bravo Water Storage District	Counterparty services
Solano Cemetery District	Cemetery expansion
Shasta Mosquito & Vector Control District	Laboratory remodel
Tehachapi Valley Recreation & Park District	Park improvements
Truckee Tahoe Airport District	Hangar construction
Yuima Municipal Water District	Pump station

For additional case studies and testimonials, visit [www.csdafinance.net](http://www.csdafinance.net).



## FREQUENTLY ASKED QUESTIONS

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### ***What is the CSDA Finance Corporation?***

The CSDA Finance Corporation is a non-profit public benefit corporation formed by the California Special Districts Association (CSDA) to provide you with affordable, tax-exempt financing for purchases and projects essential to your district operations.

### ***Why should we choose the CSDA Finance Corporation over other companies?***

For over 25 years, the CSDA Finance Corporation has been dedicated to serving the public financing interests of special districts. Our board of directors is composed of managers and directors of special districts from all over the state. Our experienced financial and legal consultants are specialists in municipal financing, having facilitated the funding of nearly \$1 billion in capital projects and equipment purchases for 100s of special districts. We have a unique understanding of special districts and our top priority is to be responsive to your needs and concerns.

### ***What are the advantages of tax-exempt financing?***

Tax-exempt financing represents one of the lowest-cost funding alternatives available to special districts. Because of the tax-exempt status of special districts, your interest payments related to the financing obligations of eligible projects are exempt from State and Federal income taxes. The result is that investors (lenders) are willing to accept a lower return on their capital since their interest receipts are not subject to State and Federal income taxes. This results in lower interest rates to CSDA's members.

### ***What kind of financing programs does the CSDA Finance Corporation offer?***

Lease/purchase financing for equipment, refinancing of existing loans and capital projects

- Extremely well recognized funding alternative
- Ability to fund very large projects
- Low transaction costs and all costs can be funded from loan proceeds
- Simplified documentation
- Prompt delivery of funds
- Minimal requirement of district staff resources
- Customized financing plans
- Expert execution

### ***What kind of projects can tax-exempt financing be used for?***

Over the years, the CSDA Finance Corporation has financed a wide variety of equipment purchases, loan refinancing, property acquisitions and capital improvement projects. Some of these include:

- Upgrades to water treatment and distribution systems
- Land acquisitions for parks, cemeteries and many other types of districts
- Construction of district headquarters and other facilities
- Installation of solar power systems
- Purchases of fire engines, ambulances, trucks and other specialized vehicles
- Refinancing of prior debt



## **FREQUENTLY ASKED QUESTIONS (con't)**

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### ***What size financings are available and what terms?***

There are no limits to the amount of financing available through the CSDA Finance Corporation. In general, the amount is limited by the district's budgetary ability to afford the resulting debt service. The length of each loan is dependent upon the "life span" of the asset(s) being financed. Financing terms range from five to thirty years.

### ***What fees or transaction costs are involved?***

Fees are generally quoted in terms of a percentage of the requested loan amount and range from 1-3% depending upon the particular features and circumstances of each loan.

### ***How quickly will the funds become available?***

For districts that have been strategically positioning themselves in anticipation of the financing process, funds can become available within 60-90 days. In some circumstances financings have closed in less than 45 days.

### ***What can we do to position our district for financing?***

In the current economic environment, lenders focus on the underlying financial strength of the district more than ever before. Districts applying for financing through the CSDA Finance Corporation will need to supply the last three years of audited financial statements (as well as any existing interim financials) and current year budget.

### ***Is membership in California Special Districts Association required?***

To pursue tax-exempt financing through the CSDA Finance Corporation and have access to our team of financial consultants, your district should be a current member of CSDA.

### ***What if I still have questions?***

Please contact Cathrine Lemaire, Program Manager, at 877.924.2732 or [cathrinel@cda.net](mailto:cathrinel@cda.net). You can also visit our website at [www.csdafinance.net](http://www.csdafinance.net) and request more information.



**CSDAFC**

# CSDA Finance Corporation

Preliminary Financing Questionnaire

# Free Quote

for your next  
financing need!

<b>FOR A NO-COST, NO-OBLIGATION QUOTE, PLEASE COMPLETE AND RETURN THIS FORM.</b>		
Today's Date:		
Contact Name:	Title:	
District Name:		
Address:		
City:	State:	Zip:
Phone:		
Email:		
Website:		
Description of District Services:		
Description of Proposed Project:		
Estimated Financing Amount Needed:	Date Funding Needed:	
Desired Financing Terms:		

To better serve your financial priorities and expedite quoting, you may submit the following documents along with this questionnaire:

- a. Last three years of the district's annual audit
- b. Current-year budget

Please return this form via fax or mail to:

CSDA Finance Corporation  
 1112 I Street, Suite 200  
 Sacramento, CA 95814  
 Fax: 916.520.2468  
 Email: [cathrinel@csda.net](mailto:cathrinel@csda.net)  
 Phone: 877.924.2732

Questions? Contact Program Manager Cathrine Lemaire at 877.924.2732 or [cathrinel@csda.net](mailto:cathrinel@csda.net)



## Cindi Beaudet

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**From:** sandra.wheeler@wellsfargoadvisors.com  
**Sent:** Monday, June 10, 2019 10:13 AM  
**To:** Cindi Beaudet  
**Subject:** Loan Consultant/The Foresight Companies

Good morning Cindy,

Per our conversation regarding potential lending for the new cemetery, I'd like to introduce you to Doug Gober. Doug is a financing specialist for The Foresight Companies. They have a platform of banks they work with for all types of cemetery projects in the United States. The Foresight Companies has been in the business of creating successful solutions for funeral and cemetery clients for over 35 years. Please check out their website at [www.theforesightcompanies.com](http://www.theforesightcompanies.com) for a complete overview. I've gotten to know Dan Isard, founder of Foresight and their partners through ICCFA.

WF Bank is not experienced in the public cemetery lending business, every referral I've given to the bank, they come back and say they can't help. I think it is worth your while to talk to Doug, he can provide lending options for you to share with the Board. Doug is a great person and very knowledgeable in cemetery financing. I will have him call you this week.

Thank you,  
Sandra

*Sandra H. Wheeler*

Vice President - Investment Officer  
CA Insurance Lic. #0806589

### Wealth and Investment Management

Wells Fargo Advisors | 1160 Marsh Street, Suite 200 | San Luis Obispo, CA 93401  
Tel 805-783-7942 | Toll-free 855-999-7942 | Fax 805-546-8998

[sandra.wheeler@wfadvisors.com](mailto:sandra.wheeler@wfadvisors.com) | <https://home.wellsfargoadvisors.com/sandra.wheeler>

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## Strategic Planning in Public Cemetery Districts

**What is a strategic plan?** A strategic plan is a long-term management tool covering a period of at least three years, but not more than ten years, that outlines an organization's vision for its own future and the path (known as strategy) that leads to achieving that vision. Businesses, non-profits and charities, and governmental entities of all sizes have strategic plans.

**How is a strategic plan different from a business plan or a work plan?** As mentioned above, a strategic plan covers a period of three years or longer and leads to the achievement of a desired future state for the organization. Working now to achieve a future result is *strategic*. A business plan typically covers one calendar year or fiscal year and is *tactical* in nature, meaning that it is focused on action steps that achieve short-term goals. A work plan is also *tactical* in nature, and typically focuses on the action steps necessary to achieve a specific short-term project or initiative. A strategic plan is actually the collective result of a series of annual business plans and project work plans.

**We're a small cemetery district . . . is a strategic plan still important for us? What are the benefits?** Every district has a future, no matter how large or small it is. Every general manager and every member of the board of trustees has a vision of how they would like the district – or some aspect of it – to look in three to five years, no matter how large or small the district is. Every district faces one or more plausible Wild Cards in the next few years that have the capacity to change the district operating environment forever, no matter how large or small the district is. No cemetery district is too small to have a strategic plan, and your district is no exception. You should definitely have a strategic plan, as it will offer you countless benefits. A plan . . .

- Encourages continuous improvement and formalizes ongoing efforts to “be better”
- Creates board and management consensus on a desired future “destination,” for your district, and on key issues and the strategies to address that desired future
- Ensures alignment of strategic initiatives with the district mission and values
- Defines your district's organizational values (perhaps for the very first time)
- Prepares the district to anticipate, prepare for, recognize and manage Wild Cards
- Establishes both commitment and capacity to implement strategies
- Clearly communicates the district's priorities to all stakeholders
- Provides your district with the capacity to minimize risk
- Offers an accurate assessment of the present and future state of the district (internally and externally)
- Ensures that your district has the right priorities and executes those priorities in the right way

- Core Strategies . . . the paths that lead to achieving the various parts of an organization's vision. For example, if a cemetery district is nearing the end of available land for interments, a part of the district's vision may be to have an additional cemetery operational by five years from the beginning of the next fiscal year. The approach chosen to acquire the land would be one strategy, while the approach chosen to make that land operational would be another.
- Tactical Action Steps . . . are the actions that must be taken to execute the strategies and ultimately achieve the vision. Each action step has four components: the specific action to be taken, the deadline for completion of the action, the name of the person responsible for completing the action, and the hard and soft costs of completing the action. Since action steps are tactical in nature (not strategic), they are customarily not a part of the formal strategic plan. They must, however, be identified and their completion tracked so that progress toward achieving the vision is assured.
- Process for Evaluation & Corrective Action . . . all strategic plans should be regularly evaluated once they are approved by the board and implementation begins. Progress toward successful achievement of the vision is one way they are evaluated (using the Key Success Measures described earlier in the answer to this question). Plans are also evaluated for their continuing relevance to what is occurring in the organization's internal environment (its culture, operational procedures and practices, policies, etc.) and the organization's external environment (legislative and regulatory climate, state of technology, the economy, changing socio-demographic trends, and trends in the organization's industry (for cemeteries, this would include factors like the death rate, family interment choices and customs, etc.)). Specifically, the continuing relevance of the vision and its attendant strategies are what is evaluated. Vision almost never changes, but strategies often do if either the internal or the external environment is volatile for some reason. The plan should include an outline of the process the organization will use to evaluate their plan and to take any needed corrective action to keep the plan on track for successful completion.
- Progress Tracking Dashboard . . . this is a management tool that gives board members an "at-a-glance" update of progress toward achieving the organization's vision and core strategies. It is included in the board packet each month and is discussed only if progress toward achieving a particular strategy or a portion of the vision becomes stalled for any reason.

## **Temecula Public Cemetery District Strategic Plan Fiscal Year 2018-2019**

### **Strengths:**

- Board development commitment
- Very focused manager/board
- Strong financial revenue stream
- Only cemetery within city limits
- Opportunity to gain additional revenue thru lease or sale of property
- Interment price below private cemetery market
- Board involvement in conferences and training
- Established Sub-Committees
- Additional land for future cemetery use
- Several burial options for tax paying constituents
- Ossuary
- Web presence

### **Threats:**

- Possibility of a private cemetery entering our District
- Inability to offer the same as private cemeteries
- Reduction in property taxes
- Consolidation with other Special Districts
- Unaffordable water

### **Weaknesses:**

- Substantial **cost** to develop **2nd** cemetery property
- Lack of Visibility
- Low endowment interest to maintain cemetery in perpetuity
- Board involvement in Chamber

### **Opportunities:**

- Market area is poised for rapid growth
- Opportunity to include our sphere of influence into our District
- Active and effective sales/ marketing to promote public awareness

### **Organizational Values:**

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

### **Business Objectives:**

- Expand the business to preserve the financial stability of the cemetery in perpetuity
- Continue to meet the goals that are in our vision and mission statements
- Provide the necessary resources to accomplish the goals of the vision and mission statements
- Continue to review Investments for acceptable performance
- Explore other avenues that will create a revenue stream

### **Key Strategies:**

- Develop 26 acres for future cemetery
- Expand visibility opportunities
- Continue with Board/ Staff education
- Seek continued revenue sources
- Pursue strategic alliances with like associations, CAPC, CSDA, PCA, SDRMA, LAFCO, ICCFA

**Acronyms:**

CAPC- California Association Public Cemeteries

CSDA- California Special Districts Association

PCA – Pacific Cemetery Alliance

SDRMA- Special District Risk Management

LAFCO- Local Area Formations Committee Office

ICCFA- International Cemetery, Cremation, Funeral Association

**Major Goals:**

- Continue to work towards our vision and mission statements
- Employ technically qualified staff as deemed necessary
- Landscape perimeters of proposed cemetery property
- Continue the renovation of current cemetery property
- Develop fund for donations
- Seek expansion opportunities
- Development of first Phase of the 26 acres
- Water grants





**RESOLUTION NO. 2017-16**

**A RESOLUTION OF THE TEMECULA PUBLIC CEMETERY DISTRICT BOARD OF TRUSTEES REAFFIRMING ITS COMMITMENT TO PROVIDE EMPLOYEES, RETIREES AND THEIR SURVIVING FAMILY MEMBERS WITH THE COVERAGE PROVIDED BY THE HEALTH BENEFIT PLAN OF THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT AND APPROVING THE MONTHLY CONTRIBUTION AMOUNTS # 3067**

**WHEREAS**, the Temecula Public Cemetery District (the "District") is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

**WHEREAS**, Health and Safety Code Section 9020 provides that the Board of Trustees ("Board") shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District; and

**WHEREAS**, the District adopted the attached "Resolution Electing to be Subject to Public Employees' Medical and Hospital Care Act" on July 19, 1990, as

**WHEREAS**, the Board of Trustees wants to continue to extend to the District's employees and retirees and their surviving family members the health benefits plan provided pursuant to the "The Public Employees' Medical And Hospital Care Act," as set forth in Government Code sections 22750 – 22948; and

**WHEREAS**, Government Code Section 22777 provides that "health benefit plan" means any program or entity that provides, arranges, pays for, or reimburses the cost of health benefits for employees and retirees and their surviving family members; and

**WHEREAS**, Government Code Section 22920 (a) provides that a "special district" is eligible to obtain a health benefit plan, as defined in Government Code Section 22777, subject to approval by the Board of Administration of the Public Employees' Retirement System ("Board of Administration"); and

**WHEREAS**, Government Code Section 22785 provides that a "special district" means a nonprofit, self-governed public agency located within the state, comprised solely of public employees, and performing a governmental function; and

**WHEREAS**, Government Code Section 22768 provides that a "contracting agency" means an eligible entity such as a special district that has elected to be subject to the provisions of "The Public Employees' Medical And Hospital Care Act," as set forth in Government Code sections 22750 – 22948; and

**WHEREAS**, Government Code Section 22922 (a) provides that a contracting agency's employees and retirees and their surviving family members may obtain a health benefit plan if the agency's governing body adopts a resolution, submits the approved resolution to the Board of Administration for its approval; and

**WHEREAS**, Government Code Section 22922 (b) provides that in addition to, or in lieu of, submitting a resolution, the Board of Administration of the Public Employees' Retirement may require the contracting agency to enter into a contract with the Board of Administration to obtain a health benefit plan, for all or part of its employees, pursuant to rules and regulations developed by the Board of Administration; and

**WHEREAS**, Government Code Section 22922 (f) provides that approval of the contract to obtain a health benefit plan must also be approved by the affirmative vote of a majority of the members of the governing body of the contracting agency; and

**WHEREAS**, Government Code Section 22890 (a) provides that the contracting agency and each employee and retiree and their surviving family members shall contribute a portion of the cost of providing the benefit coverage afforded under the health benefit plan in which the employee or and retiree and their surviving family members annuitant may be enrolled; and

**WHEREAS**, Government Code Section 22890 (c) provides that the contribution of each employee and retiree and their surviving family members shall be the total cost per month of the benefit coverage afforded him or her under the health benefit plan or plans in which he or she is enrolled less the portion thereof to be contributed by the employer; and

**WHEREAS**, Government Code Section 22890 (c) provides that the employer contribution for each employee shall commence on the effective date of enrollment.

**WHEREAS**, Government Code Section 22892 (a) provides that the employer contribution of a contracting agency shall begin on the effective date of enrollment and shall be the amount fixed from time to time by resolution of the governing body of the agency; and

**WHEREAS**, Government Code Section 22892 (a) further provides that the resolution shall be filed with the Board of Administration and the contribution amount shall be effective on the first day of the second month following the month in which the resolution is received by the system; and

**WHEREAS**, Government Code Section 22892 (b) (1) provides that the employer contribution shall be an equal amount for both employees and retirees and their surviving family members, but may not be less than the following:

(A) Prior to January 1, 2004, sixteen dollars (\$16) per month.

- (B) During calendar year 2004, thirty-two dollars and twenty cents (\$32.20) per month.
- (C) During calendar year 2005, forty-eight dollars and forty cents (\$48.40) per month.
- (D) During calendar year 2006, sixty-four dollars and sixty cents (\$64.60) per month.
- (E) During calendar year 2007, eighty dollars and eighty cents (\$80.80) per month.
- (F) During calendar year 2008, ninety-seven dollars (\$97) per month.

**WHEREAS**, Government Code Section 22892 (b) (2) provides that commencing January 1, 2009, the employer contribution shall be adjusted annually by the Board of Administration to reflect any change in the medical care component of the Consumer Price Index and shall be rounded to the nearest dollar.

**NOW, THEREFORE, be it resolved by the Board of Trustees of the Temecula Public Cemetery District as follows:**

**Section 1. Recitals.**

That the Recitals set forth above are true and correct.

**Section 2. Affirmation.**

That the Temecula Public Cemetery District Board of Trustees reaffirms its commitment to extending to the District's employees and retirees and their surviving family members the health benefits plan provided pursuant to the "The Public Employees' Medical And Hospital Care Act," as set forth in Government Code sections 22750 – 22948, pursuant to the "Resolution Electing to be Subject to Public Employees' Medical and Hospital Care Act" on July 19, 1990, attached hereto.

**Section 3. Monthly Contributions.**

That the monthly contribution amounts are hereby reaffirmed or set as follows:

Year	Monthly Contribution
2009	\$101.00
2010	\$105.00
2011	\$108.00
2012	\$112.00
2013	\$115.00
2014	\$119.00
2015	\$122.00
2016	\$125.00
2017	\$128.00

2018	\$133.00
2019	\$136.00
2020	\$139.00

**Section 4. Severability.**

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this policy as hereby adopted shall remain in full force and effect.

**Section 5. Repeal of Conflicting Provisions.**

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

**Section 6. Effective Date.**

That this Resolution shall take effect immediately upon its adoption.

**Section 7. Certification.**

That the Secretary of the Board of Trustees shall certify to the passage and adoption of this resolution, enter the same in the book for original resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this resolution is passed and adopted.

**PASSED, APPROVED AND ADOPTED** by the Board of Trustees of the Temecula Public Cemetery District at a regular meeting duly held on the 16<sup>th</sup> day of November 2017, by the following vote:

AYES: 4

NAYS: 0

ABSENT: 1- Trustee Reese

ABSTAIN: 0

**ATTEST:**

**APPROVED:**

\_\_\_\_\_  
Cindi Beaudet, Secretary

\_\_\_\_\_  
Rosie Vanderhaak, Chair

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Steven B. Quintanilla, General Counsel

## ATTACHMENT

Resolution Electing to be Subject to Public Employees' Medical and Hospital Care Act", Adopted by the Temecula Public Cemetery District Board of Trustees on July 19, 1990

TEMECULA PUBLIC CEMETERY DISTRICT  
POLICY MANUAL

**POLICY TITLE:** Hours of Work, Overtime and Breaks  
**POLICY NUMBER:** 3005

3005.1 This policy shall apply to all employees.

3005.2 The regular hours of work each day are as follows:

- 3005.2.1 Employees shall work shifts that are staggered by 30 minutes to accommodate the public.
- Operating hours are 7 a.m. to 4:30 p.m., Monday through Friday.
- Employees shall clock in at their designated time, in uniform and ready to work.
- Employees shall not clock in more than 5 minutes before the start of their shift or clock out more than 5 minutes at the completion of their shift.
- All employees shall clock out for a 30-minute lunch break. Lunch breaks will be staggered by 30 minutes, beginning no later than 11:30 a.m. and ending no later than 2:00 p.m. allowing each employee their separate meal breaks.
- Each employee shall post on the door their 30 minute time out.
- Each employee is permitted two 10-minute breaks, one to be taken in the first four hours of employee's shift and the second one to be taken in the second four hours of the employee's shift. Employees are not required to clock out for their 10-minute breaks, but expected to be honest with the District.
  
- 3005.2.2 Authorized overtime will be at the discretion of the General Manager and will be compensated for in accordance with the current State and Federal wage and hour laws. Be sure to request in advance of any foreseen overtime for approval.

3005.3 Employees are not permitted to leave the cemetery during working hours except as authorized by the General Manager.

3005.4 When absent from work the employee must notify the General Manager as soon as possible, stating the reason for the absence.

3005.5 In the case of inclement weather, each employee is required to report for work and at the discretion of the General Manager, employees may be released from work after completing 4 hours of manual labor, employees may be paid for up to 8 hours at the employee's regular rate of pay. Foreman to provide report of work accomplished on these days prior to the release.





3005.6 All policies regarding compensation and working hours shall be in compliance with the current State and Federal wage and hour laws.

This policy dated March 21, 2019 supersedes any other policy that may be held by an employee

Received:

Signed



## ACKNOWLEDGEMENTS

### Electronic Mail and Text-Based Communication Policy

By signing below, I hereby acknowledge receipt of the Temecula Public Cemetery District "Electronic Mail and Text-Based Communication Policy" (hereinafter, "Policy"). I further acknowledge that sending any District business-related messages via the District's e-mail system using either District-owned equipment or non-District (personally) owned equipment may subject such messages to disclosure to non-District third parties under state and federal public records disclosure laws. In addition, I acknowledge that private and personal messages transmitted via the District's e-mail system may be subject to disclosure by the District to non-District third parties pursuant to subpoenas, search warrants and/or court orders, even if the subject proceedings do not involve the District as a named party in such proceedings.

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_



TEMECULA PUBLIC CEMETERY DISTRICT  
POLICY MANUAL

**POLICY TITLE:** Employee Standards of Conduct  
**POLICY NUMBER:** 3001

3001.01 This policy shall apply to all employees.

3001.02 Each staff member has an obligation to observe and follow the Temecula Public Cemetery District's, here on referred to as the District, policies and to maintain proper standards of conduct during normal working hours as well as when representing the District at conferences, workshops, area meetings , community events and chamber of commerce events. Failure to adhere to the District's policies will result in corrective disciplinary measures.

3001.03 Disciplinary action may include a verbal warning, written warning, suspension with or without pay, and/or discharge. The appropriate disciplinary action imposed will be determined by the District. The District does not guarantee that one form of action will necessarily precede another.

3001.04 Among other things, the following may result in disciplinary action, up to and including discharge:

- Violation of the District's policies or safety rules
- Failing to work in a cooperative manner with management, co-workers, constituents and others who do business with the District
- Unauthorized or illegal possession, use or sale of alcohol or controlled substances on work premises or during working hours or while engaged in District activities or in District vehicles
- Unauthorized possession, use or sale of weapons, firearms or explosives on work premises
- Theft or dishonesty
- Inappropriate or violent physical contact
- Harassment
- Discrimination or retaliation in violation of the District's EEO and No Harassment policies
- Performing outside work or use of District property, equipment or facilities in connection with outside work while on District time
- Poor attendance or poor performance

These examples are not all inclusive. The District emphasizes that discharge decisions will be based on an assessment of all relevant factors.



Temecula Public Cemetery District 52 acre proposed cemetery timeline.

In escrow for ½ of the 52 acre parcel (28.15) to Mission Hills, May 25, 2019 escrow closes

Curtis Rosenthal appraisal complete

Settlement to Salazar of \$15,000.00

Grading permit extended until 11/2019

Grading agreement filed with County 05/2019

Pechanga contract being rewritten

PSOMAS- followed up by Don Turcotte





Property Tax Bill to be provided for proof of residency.

Acceptable current documents for proof of residency;

- Property tax bill or statement.
- Rental or lease agreement with the signature of the owner/landlord and the tenant/resident.
- Deed or title to residential real property.
- Mortgage bill.
- School documents including any document issued by a U.S. education institution that either includes the applicant's date of birth, or if a foreign school document, is sealed by the school and includes a photograph of the applicant at the age the record was issued.
- Medical documents.
- Employment documents.
- Faith based documents that include the name and address of the issuing organization.
- Insurance documents, including medical, dental, vision, life, home, rental, and vehicle.
- Internal Revenue Service or California Franchise Tax Board tax return.
- Change of Address Confirmation by the U.S. Postal Service (Form CNL 107).
- Any document issued by an entity, office, or authority governing over a country, state, county, city, municipality, district, agency, department, or any other political subdivision of a country or state that is typed and contains the agency name, department name, state seal, or is on official letterhead.
- Record of any state or national banks, state or federal savings associations, trust companies, industrial loan companies, state or federal credit unions, and any institution or entity that has issued a credit card.
- An acceptable No Fee Identification Card Eligibility Verification (DL 933) form.
- Voter registration confirmation letter or postcard issued by the California Secretary of State or a local California county elections officer.
- Proof of payment of resident tuition at a public institution of higher education located in California.
- An original copy of an approved Claim for Homeowners' Property Tax Exemption (BOE-266) form filed with a local California County Assessor.
- Current court documents that list the applicant as a resident of Temecula, California.



# CalPERS 457 Plan Roth Adoption Form

## Employer Election To Offer

- Roth Elective Deferrals
- In-Plan Roth Conversions

## I. General Information

---

Agency/Employer Plan Number: 45 \_\_\_\_\_

Employer Name \_\_\_\_\_

Telephone # \_\_\_\_\_

Contact Name \_\_\_\_\_

Email Address \_\_\_\_\_

## II. Adoption of CalPERS 457 Roth Plan Option

---

The Employer has previously adopted or is concurrently adopting the CalPERS Supplemental Income 457(b) Plan (Plan) and its employees are or will be eligible to participate in the Plan. The individual signing below hereby certifies that she or he is duly authorized to execute this form on behalf of the Employer and that all necessary action has been taken by the Employer to authorize and approve this action.

**The Employer acknowledges that it has received and reviewed a copy of the CalPERS 457 Deferred Compensation Plan Document, including the following sections of the Plan:**

- Roth Elective Deferrals (*definition*)
- Roth Elective Deferrals
- In-Plan Roth Conversions

**The Employer hereby elects to include the following features/options in the Plan offered to its employees:**

- Roth Elective Deferrals; and
- In-Plan Roth Conversions

**The Employer understands and agrees as follows:**

1. Employees will have the opportunity to defer their own compensation on an after-tax basis; Roth Elective Deferrals are taxable to employees in the year contributed.
2. The Employer must deduct Roth Elective Deferrals from Employees' pay and timely remit such amounts to the Plan, must withhold state and federal income taxes on amounts contributed as Roth Elective Deferrals and must properly report those amounts to taxing authorities.
3. Employees' pre-tax Deferrals and Roth Elective Deferrals are subject to a combined annual limit under the federal tax code. The Employer is responsible to ensure that individual Employees' deferrals do not exceed the applicable limit in effect for each year.

4. Employees will be 100% vested in their Roth Elective Deferrals when those amounts are deducted from their pay.
5. Earnings on Roth Elective Deferrals and balances converted by In-Plan Roth Conversions will not be taxable if distributed in a Qualified Distribution with a distribution date that is at least five years after the Employee's initial Roth contribution and after:
  - The Employee attains age 59½ or becomes disabled, and the Employee has a severance from employment; or
  - The Employee's death.

If a distribution is not a Qualified Distribution, earnings on these balances will generally be taxed under the basis recovery rules found in Internal Revenue Code section 72.

6. A Participant's election to do an In-Plan Roth Conversion is irrevocable. The amount converted is subject to state and federal income tax in the year converted and will be reported as taxable income to the Participant. The Plan does not withhold any amounts for state or federal income taxes in connection with an In-Plan Roth Conversion; the Participant will be responsible to pay applicable income taxes even though there is no withholding.
7. Balances converted as an In-Plan Roth Conversion remain subject to any and all distribution restrictions that applied prior to the conversion.

# CalPERS 457 Plan Roth Adoption Form

### III. Signature

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Name of Employer:

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Authorized and Approved by:

Signature:

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Print Name:

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Title:

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Date:

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***Accepted by CalPERS (or an agent duly appointed by the Board) on behalf of the Board of Administration of the California Public Employees' Retirement System.***

Signature:

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Print Name:

---

Title:

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Date:

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### IV. Mail Instructions

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Please return the signed, original form to CalPERS for processing:

CalPERS 457 Plan  
P.O. Box 942713  
Sacramento, CA 94229-2713

5/31/2019	Inventory Available	Purchase Price	\$ to General Fund	Sold Out-General	\$ to Endowment	Sold Out Endowment	Total Revenue
Dual Manager	34	\$3,000.00	\$1,000.00	\$34,000.00	\$2,000.00	\$68,000.00	\$102,000.00
Dual Lower	262	\$5,500.00	\$2,500.00	\$655,000.00	\$3,000.00	\$786,000.00	\$1,441,000.00
Dual Upper	358	\$4,000.00	\$1,500.00	\$537,000.00	\$2,500.00	\$895,000.00	\$1,432,000.00
Dual/ Single	59	\$3,500.00	\$1,500.00	\$88,500.00	\$2,000.00	\$118,000.00	\$206,500.00
Upper Singles	144	\$3,500.00	\$2,000.00	\$288,000.00	\$1,500.00	\$216,000.00	\$504,000.00
Ground Cremation	31	\$1,500.00	\$200.00	\$6,200.00	\$1,300.00	\$40,300.00	\$46,500.00
Tier-4	7	\$1,700.00	\$500.00	\$3,500.00	\$1,200.00	\$8,400.00	\$11,900.00
Tier 5	14	\$1,600.00	\$400.00	\$5,600.00	\$1,200.00	\$16,800.00	\$22,400.00
F-Tier 1	28	\$2,200.00	\$900.00	\$25,200.00	\$1,000.00	\$28,000.00	\$53,200.00
F-Tier 2	29	\$2,100.00	\$800.00	\$23,200.00	\$1,300.00	\$37,700.00	\$60,900.00
F-Tier 3	29	\$2,000.00	\$700.00	\$20,300.00	\$1,300.00	\$37,700.00	\$58,000.00
F-Tier 4	29	\$1,900.00	\$600.00	\$17,400.00	\$1,300.00	\$37,700.00	\$55,100.00
F-Tier 5	11	\$1,800.00	\$500.00	\$5,500.00	\$1,300.00	\$14,300.00	\$19,800.00
Cenotaph	48	\$300.00	\$150.00	\$7,200.00	\$150.00	\$7,200.00	\$14,400.00
Ossuary	334	\$800.00	\$400.00	\$133,600.00	\$400.00	\$133,600.00	\$267,200.00
Cremation Benches	9	\$1,600.00	\$600.00	\$5,400.00	\$1,000.00	\$9,000.00	\$14,400.00
<b>Total</b>				<b>\$1,855,600.00</b>		<b>\$2,453,700.00</b>	<b>\$4,309,300.00</b>

increased revenues by raising prices and building new cremation wall

Wells Fargo  
31-May-19 Endowment Principle \$2,092,072.21

31-May-2019	
Endowment Revenue	\$2,453,700.00
Endowment Investment	\$711,414.00
<b>Total Endowment</b>	<b>\$3,165,114.00</b>
Potential income @ 1%	\$31,651.00
Estimated monthly income	\$2,637.00
Potential income @ 2%	\$63,302.00
Estimated monthly income	\$5,275.00
Potential income @ 3%	\$94,953.00
Estimated monthly income	\$7,912.00

