

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

**41911 C STREET
TEMECULA, CALIFORNIA 92592**

July 19, 2018

8:00 a.m.

AGENDA

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

STAFF:

Foreman, Joe Sands, Administration, Michelle Hesselgesser

Motions To Excuse:

Visitors:

Public Comments:

At this time, members of the public are invited to address the Board concerning any items on the Agenda, or on any other matters that are not on the Agenda but are within the subject matter jurisdiction of the District. Request must be submitted in person prior to the start of the meeting. Each individual will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law, (Brown Act) all items to be acted on must be posted 72 hours in advance.

4. **CLOSED SESSION ITEMS; NONE**

5. **Consent Calendar**

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

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of June 21, 2018.

B. **Approval of Check Registers**

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

C. **Approval of Bookkeeper Report**

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

6. Action Items

A. CSDA NOMINATION OF OFFICERS- ELECTRONIC BALLOT

Recommendation: That the BOT reviews nominee's bios, and directs GM to submit one vote for the 2018 CSDA BOD election for Seat A –Southern Network.

B. POLICY MANUAL TABLE OF CONTENTS

Recommendation: That the BOT make a motion to approve all the current policies shown on the Table of Contents. All policies have been reviewed and approved throughout the FY 2017-2018. Policies will be submitted for our re-certification with SDLF and CSDA.

C. JOB DESCRIPTION-TRUSTEE #1001

Recommendation: That the BOT review documentation provided by the GM that had been previously approved by Trustees and make corrections to this policy as needed.

D. TWO NEW POLICIES FOR REVIEW

Recommendation: That the BOT reviews two policies and makes comments.

1. Employee Confidentiality
2. Code of Safe Practices

7. Financial Report

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

8. General Managers Reports

- A. June 2018 Revenues
- B. June 2018 Plot Inventories
- C. June Depletion
- D. June Calendar
- E. Re-accreditation for District of Distinction and District of Transparency
 - ✓ Inform GM of any changes necessary to your website bios
- F. \$25,000.00 check received from Chardonnay Escrow for deposit on extension of escrow.
 - ✓ Deposited into Wash account 07/10/2018, drawn from Wash account 07/12/2018
 - ✓ Deposited to ACO Fund held by County of Riverside auditor controller.
- G. Reimbursement report filed on website per Government Code #53065.5
- H. CSDA Finance Quote
- I. Audit begins in office Monday, August 13, 14, 15, 2018

9. Foreman Reports

SDRMA Safety visit

10. General Counsel Reports

Emanate Domain court hearing filed on:

Legal Fees

11. Fiscal Year 2018-2019 Subcommittee's

- A. 52 acre Cemetery Property (Dugan, Qualm)
- B. Landscape Plan (Vanderhaak, Reese)
- C. Cenotaph/ Ossuary (Reese, Davis)
- D. Investment (Vanderhaak, Dugan)
- E. Conference Liaison (Vanderhaak, Qualm)
- F. Policies (Dugan, Reese)
 - ✓ **Trustee Dugan to review with BOT approved policies at each board meeting, commencing with policy # 1000, General Provisions and Government**
- G. General Price List (Vanderhaak, Davis)

12. Future Trustee Agenda Items:

13. Board Comment:

14. Announcements:

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

15. Adjournment Time:

1st Motion

2nd Motion

Next Regular Board Meeting – August 16, 2018 @ 8:00 a.m.

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

All supporting documentation is available for public review at the Temecula Public Cemetery District Office located at 41911 C Street, Temecula, California during regular business hours, 7:00 a.m. – 4:30 p.m., Monday through Friday. Request agendas at rctpcd@verizon.net Posted July 16, 2018

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

**41911 C STREET
TEMECULA, CALIFORNIA 92592**

June 21, 2018

8:00 a.m.

MINUTES

1. **Call To Order** : 8:00 A.M.
2. **Pledge of Allegiance:** Led by Trustee Reese
3. **Roll Call**
Chair Vanderhaak, Vice Chair Qualm, Trustee Davis, Trustee Reese, Trustee Dugan
General Manager, Cindi Beaudet, Legal Counsel, Steve Quintanilla **ALL PRESENT**

STAFF:

Foreman, Joe Sands, Administration, Michelle Hesselgesser **PRESENT**

Motions To Excuse: None

Visitors: ~~Rick Neugebauer~~

**Public Comments: No one from the public was present, closed at 8:05
a.m.**

At this time, members of the public are invited to address the Board concerning any items on the Agenda, or on any other matters that are not on the Agenda but are within the subject matter jurisdiction of the District. Request must be submitted in person prior to the start of the meeting. Each individual will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law, (Brown Act) all items to be acted on must be posted 72 hours in advance.

4. **CLOSED SESSION ITEMS** 8:05-8:23 a.m.

A.*CONFERENCE WITH REAL PROPERTY NEGOTIATORS
(Government Code Section 54956.8)

Property: Assessor's Parcel No. 924-360-002, Temecula, CA 92592
Agency negotiator: Nancy Hughes
Purchasing parties: Mission Hills Development

B. Closed Session Announcements: Nothing to Report

5. **Consent Calendar-** Motion was made by Trustee Davis to receive the consent Calendar as presented seconded by Trustee Reese and passed 5/0.

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

A. Approval of Minutes

Recommendation: That the Board approve the minutes of the Regular/ Annual Board Meeting of May 24, 2018.

B. Approval of Check Registers

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

C. Approval of Bookkeeper Report

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

6. **Public Hearing- Opened at 8:22, no one from the public was present, public hearing was opened to the BOT, motion was made by Trustee Qualm to accept the compensation increase, seconded by Trustee Davis and passed 5/0. Trustee Reese, Trustee Vanderhaak, Trustee Dugan.**

A. AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT INCREASING THE TRUSTEES' COMPENSATION FOR ATTENDING BOARD MEETINGS FROM ONE HUNDRED DOLLARS (\$100.00) TO ONE HUNDRED FIFTY DOLLARS (\$150.00) PER BOARD MEETING

A motion was made by Trustee Reese to approve the Resolution of Necessity number 2018-9, seconded by Trustee Qualm and passed 5/0.

Public Hearing closed at 8:32 a.m.

B. Resolution Of Necessity - A Resolution of the Board Of Trustees of the Temecula Public Cemetery District Finding, Determining, and Declaring that the Public Interest, Convenience, and Necessity Require the Acquisition of Portions of Certain Drainage and Grading Easements only, which Easements Traverse Assessor Parcel Nos. 924-370-007 And 924-370-009, for Public Use Pursuant to Health and Safety Code Section 9041; Declaring the Intention of the Temecula Public Cemetery District to Acquire the Property by Eminent Domain; and Directing Counsel to Commence an Action in the Riverside County Superior Court for Such Purpose

7 Action Items

A. RTN Development- Rick Neugebauer, President/CEO

Recommendation: That the Trustees review the attached letter
Trustees have directed manager to send a thank you letter to Mr. Neugebauer for his interest in the cemeteries development.

B. Dennis Cooper Associates-CPA

Recommendation: That the BOT approves the proposal for the next 3 fiscal years.
Motion was made by Trustee Dugan to accept the 3 year contract of Dennis Cooper and Associates, seconded by Trustee Reese and passed 5/0. Trustee Vanderhaak, Trustee Qualm, Trustee Davis.

C. CSDA Annual Conference, September 24-27,2018

Recommendation: That the Trustees by show of hands informs the Manager of their intent to attend.

Trustee Reese, Trustee Dugan, Trustee Qualm will attend.

8 Financial Report- Motion was made by Trustee Dugan to receive and file the May financials, seconded by Trustee Davis and passed 5/0. Trustee Vanderhaak, Trustee, Qualm, Trustee Reese

- A. May 2018 Balance Sheet
- B. May 2018 Profit and Loss
- C. Draft Budget 2018-2019

Motion was made by Trustee Davis to approve the Draft Budget for fiscal year 2018-2019, seconded by Trustee Reese and passed 5/0. Trustee Vanderhaak, Trustee, Qualm, Trustee Dugan.

- D. May 2018 Wells Fargo Investments; principle and interest

9 General Managers Reports

- A. May 2018 Revenues
- B. May 2018 Plot Inventories
- C. May Depletion
- D. May Calendar

10. Foreman Reports

11. General Counsel Reports

Legal Fees

12. Fiscal Year 2018-2019 Subcommittee's

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

13. Future Trustee Agenda Items:

Policy review each board meeting

14. Board Comment:- Email from Nancy Hughes Re: Salazar's property, Trustees have received and filed the document.

15. Announcements:

- CSDA Annual Meeting- September 24-27, 2018
- Christmas Dinner December 21, 2018@ Lukes- All available

16. Adjournment Time: 9:43 a.m.

**1st Motion-Trustee Reese 2nd Motion-Trustee Dugan
Passed 5/0.**

Temecula Public Cemetery District

7/12/2018 9:22 AM

Register: 101100 · US Bank Checking

From 06/01/2018 through 06/30/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/01/2018	7074	US Bank	201100 · Accounts Pay...		1,653.23	X	C.C.	54,111.55
06/01/2018			101300 · US Wash Ac...	Funds Transfer	15.00	X		54,096.55
06/01/2018			101300 · US Wash Ac...	Funds Transfer	675.00	X		53,421.55
06/04/2018	7075	Cindi Beaudet	201100 · Accounts Pay...		84.81	X		53,336.74
06/04/2018	7076	Josefina Escalante	201100 · Accounts Pay...		65.00	X		53,271.74
06/05/2018	7077	Frontier Communicat...	201100 · Accounts Pay...	081604-5	263.38	X		53,008.36
06/05/2018	7078	South County Pest C...	201100 · Accounts Pay...	0220698	46.00	X		52,962.36
06/08/2018	7079	California Newspape...	201100 · Accounts Pay...		760.00	X		52,202.36
06/08/2018	7080	County of Riverside ...	201100 · Accounts Pay...	AG01013/APP...	1,200.00	X	deposit	51,002.36
06/08/2018	7081	State Board of Equali...	201100 · Accounts Pay...		102.28	X		50,900.08
06/08/2018	7082	CalPers 457 Plan	201100 · Accounts Pay...		811.48	X		50,088.60
06/08/2018	AJE434		515100 · Life Insuranc...	Automatic with...	35.64	X		50,052.96
06/08/2018			101300 · US Wash Ac...	VOID: Funds ...		X		50,052.96
06/08/2018			101300 · US Wash Ac...	Funds Transfer		X	5.32	50,058.28
06/10/2018		Downs Energy	527100 · Fuel		160.57	X		49,897.71
06/11/2018	AJE435		101200 · US Bank Pay...	Monthly autom...	411.30	X		49,486.41
06/11/2018			101200 · US Bank Pay...	Funds Transfer	8,718.46	X		40,767.95
06/12/2018			523290 · Bank Charges	Service Charge	35.00	X		40,732.95
06/13/2018	7083	CalPers 457 Plan	201100 · Accounts Pay...		789.08	X		39,943.87
06/13/2018	7084	CR&R Incorporated	201100 · Accounts Pay...	1043919	253.42	X		39,690.45
06/13/2018	7085	Crowne Hill Consulti...	201100 · Accounts Pay...	10832/10833	251.31	X		39,439.14
06/13/2018	7086	EcoFert Inc	201100 · Accounts Pay...	2753	465.00	X		38,974.14
06/13/2018	7087	Law Offices Of Quin...	201100 · Accounts Pay...	Reimbursement...	1,058.40	X		37,915.74
06/13/2018	7088	Linda Glau CPA	201100 · Accounts Pay...		878.75	X		37,036.99
06/13/2018	7089	SDLF	201100 · Accounts Pay...		65.00	X		36,971.99
06/13/2018	7090	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	327.92	X		36,644.07
06/13/2018	7091	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	307.28	X		36,336.79
06/18/2018			101100G · Cash - Gen...	Deposit		X	36,648.11	72,984.90
06/18/2018	7092	Cindi Beaudet	201100 · Accounts Pay...	Sacramento	49.19	X		72,935.71
06/18/2018	7093	Josefina Escalante	201100 · Accounts Pay...		65.00	X		72,870.71
06/20/2018	7094	Honor Life Inc	201100 · Accounts Pay...	25% down	11,206.50	X	50% down	61,664.21
06/20/2018	7095	SDRMA	201100 · Accounts Pay...		22,964.77	X	Liability	38,699.44
06/20/2018			101300 · US Wash Ac...	Funds Transfer	1,525.00	X		37,174.44
06/21/2018	7096	Jarren E. Skaife	201100 · Accounts Pay...		36.35	X		37,138.09
06/25/2018			101200 · US Bank Pay...	Funds Transfer	9,001.62	X		28,136.47
06/26/2018	7097	California Associatio...	201100 · Accounts Pay...	October 2018-...	1,332.00			26,804.47
06/30/2018			100499 · Revenues to ...	Deposit		X	1,525.00	28,329.47

Temecula Public Cemetery District

7/12/2018 9:23 AM

Register: 101200 · US Bank Payroll
 From 06/01/2018 through 06/30/2018
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/01/2018	AJE422		510040 · Regular Salar...	Green Cash Re...	6,215.41	X		3,200.66
06/01/2018	AJE422		510040 · Regular Salar...	Green Cash Re...	2,401.48	X		799.18
06/01/2018	AJE422		510040 · Regular Salar...	Monthly charg...	136.63	X		662.55
06/11/2018	AJE435		101100 · US Bank Che...	Monthly autom...		X	411.30	1,073.85
06/11/2018			101100 · US Bank Che...	Funds Transfer		X	8,718.46	9,792.31
06/15/2018	AJE433		510040 · Regular Salar...	Green Cash Re...	6,218.77	X		3,573.54
06/15/2018	AJE433		510040 · Regular Salar...	Green Cash Re...	2,344.67	X		1,228.87
06/15/2018	AJE433		510040 · Regular Salar...	Monthly charg...	155.02	X		1,073.85
06/15/2018	AJE437		525030 · Paychex HR ...		414.15	X		659.70
06/25/2018			101100 · US Bank Che...	Funds Transfer		X	9,001.62	9,661.32
06/29/2018	AJE436		510040 · Regular Salar...	Green Cash Re...	6,408.24	X		3,253.08
06/29/2018	AJE436		510040 · Regular Salar...	Green Cash Re...	2,428.36	X		824.72
06/29/2018	AJE436		510040 · Regular Salar...	Monthly charg...	165.02	X		659.70

Temecula Public Cemetery District

7/12/2018 9:24 AM

Register: 101300 · US Wash Account

From 06/01/2018 through 06/30/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/01/2018			101100 · US Bank Che...	Funds Transfer		X	15.00	22,010.25
06/01/2018			101100 · US Bank Che...	Funds Transfer		X	675.00	22,685.25
06/04/2018			-split-	Deposit		X	32,050.00	54,735.25
06/04/2018			781360 · Other Misc. ...	Deposit		X	195.71	54,930.96
06/04/2018	2267	County of Riverside ...	-split-		32,065.00	X		22,865.96
06/08/2018			101100 · US Bank Che...	VOID: Funds ...		X		22,865.96
06/08/2018			101100 · US Bank Che...	Funds Transfer	5.32	X		22,860.64
06/20/2018			101100 · US Bank Che...	Funds Transfer		X	1,525.00	24,385.64

Date: 06/07/2018

On-Site Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- X Reconcile four County Cash Accounts

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

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

Verify check sequence is intact.
X 7039-7078

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

#7059 05/31/18 Cal Pers Monthly Health Insurance \$3775.67 ok

X Verify all checks to the GM have two signatures.
#7075 06/04/18 Mileage Reimbursement \$84.81 ok

X Balance Voucher to County

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

#7049 05/10/18 \$2181.27 OK

#7074 06/01/18 \$1653.23 OK

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

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

X Update Endowment Allocation Schedule.

X Update Prepaid subledger and validate QB information.

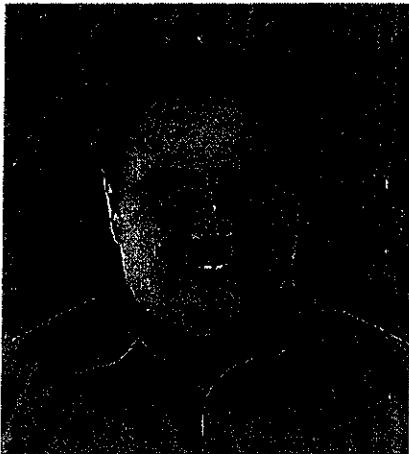
X Read Agenda and Minutes of the previous Board Meeting.

Items to note:

Continue Work on Budget 2018-2019

Open items:

**Joseph Kelly, Director
Big Bear Airport District**



**A Message from Joseph Kelly
Candidate for the California Special Districts Association
Board of Directors**

Hello, I am Joseph Kelly, your candidate for the California Special Districts Association (CSDA) Board of Directors. As an elected official, I understand the concept of serving our constituents. When elected to the CSDA Board, I will serve you.

CSDA is our "go to" organization, for training, support, data, answers and legislative outreach. During my tenure on the Big Bear Airport District Board of Directors, I have drawn on many of the resources provided by our membership in CSDA. These resources will not only continue, but get better with my input in Sacramento.

Technical innovations, communication and legislative support is what I bring to the table. I have no complaints about CSDA. To the contrary, I only seek to add my voice to make CSDA an ever improving association. I ask for your vote, the vote of your agency, to elect me to the CSDA Board of Directors.

Special Districts like yours provide vital services to a major portion of California. We as representatives require the support CSDA provides to help us carry out our responsibilities. We serve in every type of district from small rural areas to large metropolitan areas. One thing in common is that our constituents rely on us to provide services, without fail; and we are held accountable.

Each district faces its own challenges. In addition to these, some general concerns to me are:

- UNFUNDED MANDATES from Sacramento which are growing
- PREVAILING WAGE regulations impact on districts which don't have the large base of contractors
- NETWORKING AND COMMUNICATION between agencies to find solutions to problems in common
- ENCOURAGING INPUT from Special Districts as to their needs from CSDA



**California Special
Districts Association**

Districts Stronger Together

2018 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Joseph Kelly

District/Company: Big Bear Airport District

Title: Director

Elected/Appointed/Staff: Elected Member - Board of Directors

Length of Service with District: 3.5 years

- Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2016 Special District Leadership Academy

2018 Special District Leadership Academy

Association of San Bernardino County Special Districts Membership

- Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

Institute for Local Government - Public Engagement Certificate and Subscriber
Jefferson Madison Society, President

- List local government involvement (such as LAFCo, Association of Governments, etc.):

Contributor in Numerous Events/Meetings of:

City of Big Bear Lake

Bear Valley Municipal Water District

Big Bear Community Services District

Bear Valley Healthcare District

Bear Valley Unified School District

- List civic organization involvement:

Better Big Bear

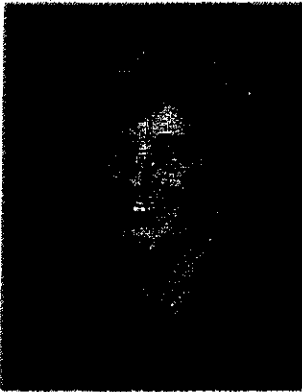
Bear Valley Historical Society

Big Bear Business Bunch

Big Bear Pilots Association

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after May 31, 2018 will not be included with the ballot.**

**Jo MacKenzie, Director
Vista Irrigation District**



- * DEDICATED * EXPERIENCED LEADER**
- * FISCALLY RESPONSIBLE**
- * COMMITTED TO SPECIAL DISTRICTS**

I would be honored to continue representing the Southern Network on the CSDA Board of Directors.

I am dedicated to CSDA's mission and I pledge to continue building on CSDA's foundation of education programs, legislative advocacy, and public outreach. During my tenure, special districts have gained recognition as the third leg of local government. It is important that CSDA continues to be the voice of California's special districts in the Capitol.

Representing the Southern Network, I will bring to the California Special District Association years of experience in local government including LAFCO, and a strong understanding of how CSDA can best serve its members.

I have served as CSDA President, Treasurer, and the Chair of the Legislative Committee. I know the commitment and time it takes to be an effective board member. A flexible schedule is paramount to being a successful director. I have attended all board of directors and assigned committee meetings, read through a myriad of legislation, and hundreds of pages of Board packets in order to provide the leadership necessary for the association to run efficiently and effectively to serve the needs of the diverse special districts.

I have completed CSDA's Special District Leadership Academy, a requirement to serve on the Board. Under my leadership, my district, Vista Irrigation District, has obtained the Special District Leadership Foundation District of Distinction Accreditation, Gold, and the District Transparency Certificate of Excellence.

I believe it is important to the continued success and growth of CSDA that the Board of Directors remain committed to its **mission: to provide legislative advocacy, education, and member services for all special districts.**

Your district's vote will be greatly appreciated!



**California Special
Districts Association**
Districts Stronger Together

2018 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Jo MacKenzie

District/Company: Vista Irrigation District

Title: President, Board of Directors

Elected/Appointed/Staff: Elected

Length of Service with District: 26 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

- President 2011, Vice President 2010, Treasurer 2008-2009
- CSDA Legislative Advocate of the Year 2010
- Finance Corporation 2007-present, President 2012, 2013, 2015- present
- Special District Leadership Foundation Board of Directors, Treasurer 2014-present
- Fiscal and Audit Committees; Membership Committee 2011- present
- Legislative Committee 2004-present; Chair, 2006-2010 and 2012
- San Diego Chapter, Board of Directors 1993-present, President 1998-2000
- Graduate of CSDA Governance Academy
- Attend Annual Conference and Legislative Days

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

- ACWA: Past Board Director; Local Government, Chair 2014-2015 and Membership Committees
- ACWA Region 10 Board, Vice Chair, Alternate Chair, Director 1997-2010
- Special District Official of the Year by PublicCEO 2011

3. List local government involvement (such as LAFCO, Association of Governments, etc.):

- San Diego LAFCO, 1994-present, Current Chair; served on Advisory Committee for 14 years
- CALAFCO Board member
- Served on City of San Marcos Planning and Traffic Commissions
- Personally initiated the City of San Marcos Budget Review Committee in 1980, Chair 1996-2006

4. List civic organization involvement:

- San Marcos Chamber of Commerce, Lifetime Ambassador
- Graduate Leadership 2000, Cal State San Marcos
- Soroptimist International

****Candidate Statement-**Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after May 31, 2018 will not be included with the ballot mailing.

**TEMECULA PUBLIC CEMETERY DISTRICT
POLICY MANUAL**

TABLE OF CONTENTS

SERIES 1000 – BOARD OF TRUSTEES

1000	General Provisions and Government
1001	Job Description - Trustee
1005	Compensation and Reimbursement
1010	Investment of District Funds
1015	Purchasing Contract
1020	Rules of Decorum
1025	Purpose of Board Policies
1030	Adoption/Amendment of Policies
1035	Conflict of Interest Policy for Staff and Trustees
1037	Contractors Conflict of Interest Policy
1040	Reserve Fund Balance
1045	Record Retention and Destruction
1047	Surplus Personal Property
1050	Copying of Public Documents
1055	Tickets and Passes
1060	Electronic Data Policy
1065	Request for Public Records
1075	Trustees Driver's License and Proof of Auto Insurance
1080	Brown Act Compliance

SERIES 2000 – GENERAL

2300	Job Description - General Manager
2310	Job Description - Administrative Assistant
2320	Job Description - Groundskeeper I
2330	Job Description - District Foreman
2340	Staff Compensation

SERIES 3000 – PERSONNEL

- 3005 Hours of Work and Overtime
- 3010 Vacations
- 3012 Birthday Time Off
- 3013 Health and Welfare Benefits
- 3015 Holidays
- 3020 Sick Leave
- 3025 Family and Medical Leave
- 3030 Pregnancy Disability Leave
- 3035 Bereavement Leave
- 3037 Workers' Comp for Governing Body Members & Volunteers
- 3040 Jury Duty
- 3045 Military Leave
- 3050 Employee Status
- 3055 Uniforms and Protective Footwear
- 3060 District Smoking Policy
- 3065 Substance Abuse Policy
- 3067 Medical Resolution
- 3070 Unauthorized Voluntary Absence
- 3075 Harassment
- 3080 Pre-Employment Physical Examination
- 3085 Time Card Policy
- 3090 Disciplinary and Discharge Procedures
- 3095 Compensatory Time Off

SERIES 4000 – OPERATIONS

- 4010 Illness and Injury Prevention Program
- 4020 Hazardous Materials
- 4030 Anti-Fraud
- 4040 Vehicle Use
- 4050 Accident Report
- 4060 Donations to District
- 4080 Credit and Debit Card Policy

SERIES 5000 – CEMETERY LAW AND POLICY

- 5009 Endowment Fee
- 5010 Service Animals/Pets
- 5030 Marker Regulations and Fees
- 5035 Nonconforming Markers
- 5040 Rules and Regulations
- 5051 Interment Rights Acknowledgement & Assignment
- 5060 Indigent Burial Policy
- 5065 Religious Interment Practices
- 5070 Flower Policy
- 5085 Cemetery Use
- 5090 Non-Resident Fee Waiver

APPROVED AND ADOPTED AT THE TEMECULA PUBLIC CEMETERY DISTRICT JULY 19, 2018
REGULAR BOARD MEETING.

Ayes

Nays

Opposed

Absent

Chair, Rosie Vanderhaak

July 19, 2018

General Manager, Cindi Beaudet

July 19, 2018

**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 President, Vice-President 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 Employees: The Board of Trustees causes to be employed such employees 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.

**ROTATION OF OFFICERS
BROWN ACT**

Staff recommends that the board of directors consider an annual rotation of officers

There are no fiscal impacts associated with the rotation of officers

Staff recommends that the board elect new officers at this Annual meeting

The qualified officers shall be elected every two years from the members of the board.
The terms should be from January to January

No person can be elected as officer unless they have attended at least 2/3 of the board meetings held in the six months previous to the election of officers, or in the case of newly appointed directors, 2/3 of the meetings since assuming office.

Should the officers position become vacant, the board shall elect a successor at the next regular meeting or at a special meeting called for that purpose and such election shall be for the un-expired term of that office. When the office of the secretary becomes vacant, the general manager shall appoint a successor subject to board approval. (#4040.40)

Staff recommends the following motion:

To elect _____ to serve as chair and to
elect _____ to serve as vice-chair from January 2019
to December 2020

Board Meeting of January 16, 2014

Motion was made by Trustee Dugan to retain the current slate of officers, (Chair, Vice Chair and secretary) for the 2014 calendar year. In addition commencing January 2015 the Board initiate a revolving 1 year term of office that will allow each Board member to hold title of Chair and Vice Chair.

Board Meeting of January 15, 2015

E. Election of Officers 2015

Recommendation: That the trustees agree to a term, 2 or 3 years?

Motion was made by Trustee Vanderhaak for a two year elected term, seconded by Trustee Dugan and passed 5/0

Followed by nominations from the floor,

Trustee Vanderhaak nominated Trustee Dugan for Chair, passed 5/0

Trustee Dugan nominated Trustee Vanderhaak for Vice Chair, passed 5/0

Trustee Miller nominated himself for Secretary, failed lack of support

Trustee Qualm nominated General Manager Cindi for Secretary, passed 5/0

Trustee Struikmans appointed Trustee Qualm as treasurer for the F.Y. 14/15

**TEMECULA PUBLIC CEMETERY DISTRICT
EMPLOYEE CONFIDENTIALITY POLICY**

1. **Purpose.** The purpose of this policy is to ensure the confidentiality of all employee records, attorney-client privileged communications, and some closed session materials.
2. **Scope.** This policy applies to all confidential employees in relation to their work with the District and access and use of confidential District materials which includes the disclosure and non-disclosure of the information found in the confidential records, communications, and/or materials.
3. **Definition of Confidential Employee.** “Confidential employee” shall mean an employee whose job responsibilities include access to employee personnel records, attorney-client privileged communications, and some closed session materials.
4. **Types of Records.** Employee personnel records include medical information, employee complaints of harassment, workers’ compensation claims, disciplinary documents, or any other document that includes individually identifiable employee information.

Attorney-client privileged communications include the substance or content of all conversations, notes, messages, drafts and any form of correspondence, including without limitation, letters, memoranda, electronic emails, and text messages exchanged between the District’s legal counsel and any District employee, official, trustee, agent, contractor, or consultant.

Closed session information includes the substance or content of any pending litigation; significant exposure to litigation against the local agency; anticipated initiation of litigation; real estate negotiations; matters of employment related to hiring, evaluation, discipline, or dismissal of an employee; labor negotiations; and issues of public security.

5. **Process.** A confidential employee shall not disclose confidential information to any District employee, official, trustee, agent, contractor, consultant, or any third party without prior authorization of the General Manager, unless a law or policy provides otherwise. This obligation remains in effect after termination of employment.
6. **Disciplinary Action.** Violation of this policy may result in disciplinary action, including immediate termination.

RESOLUTION NO. 2018-___

**A RESOLUTION OF THE TEMECULA PUBLIC CEMETERY
DISTRICT BOARD OF TRUSTEES ADOPTING AN EMPLOYEE
CONFIDENTIALITY POLICY**

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 purpose of this policy is to ensure the confidentiality of all employee records, attorney-client privileged communications, and some closed session materials; and

WHEREAS, this policy is intended to apply to all confidential employees in relation to their work with the District and access and use of confidential District materials which includes the disclosure and non-disclosure of the information found in the confidential records, communications, and/or materials.

NOW, THEREFORE, be it resolved by the Board of Trustees of the District as follows:

Section 1. Recitals.

That the Recitals set forth above are true and correct and incorporated herein by this reference.

Section 2. Purpose.

The purpose of this policy is to ensure the confidentiality of all employee records, attorney-client privileged communications, and some closed session materials.

Section 3. Application.

That a confidential employee shall not disclose confidential information to any District employee, official, trustee, agent, contractor, consultant or any third party without prior authorization of the General Manager, unless a law or policy provides otherwise.

Section 4. Adoption of the Employee Confidentiality Policy.

That the attached Employee Confidentiality Policy is hereby adopted and incorporated herein by this reference.

Section 5. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this Resolution or the Policy attached hereto 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 Resolution and Policy as hereby adopted shall remain in full force and effect.

Section 6. 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 or the Policy attached hereto are hereby repealed.

Section 7. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 8. 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.

[THE REMINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.]

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the Temecula Public Cemetery District at a regular meeting duly held on the 19th day of July 2018, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Cindi Beaudet, Secretary

Rosie Vanderhaak, Chair

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

TEMECULA PUBLIC CEMETERY DISTRICT

INJURY PREVENTION PROGRAM

AND

CODE OF SAFE PRACTICES

BOARD OF TRUSTEES

Rosie Vanderhaak-Chair

Dale Qualm

Michael Dugan

Craig Davis

David Reese

Cindi Beaudet
General Manager

Adopted 07-19-2018

TABLE OF CONTENTS

	Page
A. General Safety Rules.....	1
B. Housekeeping	1
C. Equipment.....	2
D. Personal Protective Equipment.....	2
E. Lifting and Material Handling.....	3
F. Vehicle Safety Operations	4
G. Hazardous Substances and Materials	5
H. Fire Protection.....	5
I. First Aid.....	6
J. Supervisory Responsibilities	6
K. General Health Precautions.....	7
L. Penalties	7

A. GENERAL SAFETY RULES

All employees should follow the rules of safe practice, render every possible aid to safe operations and report all unsafe conditions and practices to the proper authority.

1. Work shall be well planned and supervised to prevent injuries.
2. All injuries and accidents shall be reported immediately to the supervisor.
3. Supervisors shall ensure that employees observe and obey every rule and regulation necessary to the safe conduct of the work.
4. An employee reporting for work, who, in the opinion of his supervisor is unable to perform his assigned duties in a safe and reasonable manner, will not be allowed on the job.
5. Alcoholic beverages or non-prescribed drugs are not allowed on District premises. Violators will be subject to disciplinary action per the District's Substance Abuse Policy.
6. No employee shall be assigned a task without first having been instructed on proper methods of carrying out the task. Any employee who feels he has not received proper instruction shall notify his supervisor prior to carrying out the task.
7. There will be no horseplay or practical joking on District premises.
8. All posted safety signs shall be obeyed.
9. When personnel are conducting hazardous operations, there shall be at least one other person on duty in the immediate area as a cover in case of emergency.

B. HOUSEKEEPING

The continuous practice of good housekeeping is essential to the prevention of accidents, fires and injuries. Each employee is responsible for:

1. Keep a clear adequate passageway to all exits.
2. Keep clear space around fire extinguishers, electrical controls and emergency equipment.

3. Removing defective equipment from service. Equipment in need of repair shall be reported and tagged by the staff. The defective equipment will be posted on the equipment maintenance board and staff shall inform the District mechanic.

C. EQUIPMENT

Equipment used in the carrying out of everyday work assignments should be treated with proper respect and care and maintained in a manner that will insure proper and safe operation.

1. Employees shall not handle, tamper with or attempt to operate any power equipment or motorized vehicles outside the scope of their work prior to receiving instructions from their supervisor.
2. Available safeguards shall be utilized consistently to minimize hazards.
3. Materials, tools or other objects shall not be thrown, tossed or dropped. Always hand or lower items as needed.

D. PERSONAL PROTECTIVE EQUIPMENT

1. Hard hats shall be worn when appropriate. This includes during tree trimming,
2. Goggles or protective glasses shall be worn at all times where eye hazards due to flying particles exist. This includes while using the string trimmers, edgers, mowers and other hand equipment.
3. Appropriate gloves shall be worn, where work exposure to hazardous substances, cuts or burns exist.
4. Ear protection will be worn whenever an employee is on or around equipment that produces a loud noise.
5. District provided work boots or rain boots shall be worn at all times. No open-toed shoes or sandals will be permitted.
6. Protective respiratory equipment shall be worn in areas where personnel are exposed to excessive dust, airborne particles, spraying of chemicals etc.

EQUIPMENT SAFETY PROTECTION REQUIREMENTS CHART

<u>Equipment</u>	Protection Required For:				<u>Max Daily Exposure To Noise</u>
	<u>Head</u>	<u>Eye</u>	<u>Hearing</u>	<u>Mouth</u>	
Air Compressor (gas powered)	X	X	X	X	8 hrs.
Blowers (gas powered)	X	X	X	X	8 hrs.
Cement Mixer (gas powered)	X	X	X	X	8 hrs.
Edger (gas powered)	X	X	X	X	8 hrs.
Mowers	X	X	X	X	8 hrs.
Pump (gas powered)	X	X	X	X	8 hrs.
Saw, chain	X	X	X	X	5.25 hrs.
Sprayer	X	X	X	X	8 hrs.
Street Blower	X	X	X	X	8 hrs.
Tractors/Bachoes	X	X	X	X	8 hrs.
Trimmer (gas powered)	X	X	X	X	8 hrs.
Weed Eater (gas powered)	X	X	X	X	8 hrs.
Welder	X	X	X	X	8 hrs.
Any Equipment with Gas Powered Engine	X	X	X	X	8 hrs.

E. LIFTING AND MATERIAL HANDLING

1. When possible, mechanical equipment shall be used for lifting in preference to lifting by hand. This is especially true for lifting of granite markers or monuments that have been knocked down.
2. Never carry a load you cannot see over or around.
3. Never attempt to lift heavy object alone, always ask for assistance.
4. If two or more workers carry a load, designate one worker to give signals.
5. Follow the safe lifting and handling methods below:
 - a. Keep feet parted when lifting any object.
 - b. Keep your chin tucked in so that your spine is straight.
 - c. Grip the object with your whole hand.
 - d. Keep elbows and arms tucked in.

- e. Keep body weight directly over feet with your knees slightly bent. When lifting markers, two people should be utilized where they can lift up to 70 lbs. each.
- f. Lift the object by straightening your legs.
- g. Reverse this procedure when lowering an object.
- h. Avoid twisting movements while lifting or lowering an object.
- i. Ask for help or use team lifting when moving a heavy object.
- j. Try to keep physically fit to perform daily work habits.
- k. Maintain good posture while standing, sitting and driving.

F. VEHICLE SAFETY OPERATIONS

1. All California Vehicle Codes shall be strictly adhered to while driving the District trucks and van.
2. Drivers operating District vehicles must have a valid California Driver's License in their possession and a photocopy of each license is put in the personnel file. Only District employees can operate the District trucks and van.
3. Operators of District vehicles and other motorized equipment shall be held responsible for the condition of the vehicle or equipment. Before operating the vehicle, conduct a routine check to ensure that it is in proper operating condition.
4. Report immediately any deficiencies observed or suspected in the vehicle to your supervisor.
5. Seat belts shall be fastened before vehicle is set in motion.
6. Extra caution shall be exercised when backing up. If rear vision is obstructed, take time to walk around the vehicle or have someone guide you back.
7. No one shall be allowed to jump off or onto the back of any moving vehicle or motorized equipment.

8. No one is allowed to ride in the bed of a pickup truck or on the side of a backhoe. Adequate seating for each person must be provided.
9. All vehicles shall be safely parked with hand brakes secured and doors locked when left unattended.
10. When operating equipment, employees should report any unsafe conditions that could cause harm to the employee or others.

G. HAZARDOUS SUBSTANCES AND MATERIALS

If you should encounter any substance or material in any form which you think might be dangerous, you should follow these steps:

1. Keep your distance and keep others away.
2. If it is burning or giving off large amounts of gas, contact the local fire department.
3. Immediately contact the leadworker or cemetery manager.
4. Collect as much information about the material (color, smell, form, container markings, etc.) as you possible can.
5. The District office should then be notified and given as much information about the substance or material as can be reasonably determined.
6. If necessary, the Hazardous Materials Response Team will be notified.

H. FIRE PROTECTION

1. Know the location of the nearest fire extinguisher in your work area and become familiar with its operation and always keep areas where fire extinguishers are stored accessible at all times.
2. Never use water on an electrical fire.
3. Know the fire emergency procedures for your area.
4. Employees should know the location of fire extinguishers and first aid kits in their area. An emergency site plan is produced by each cemetery manager.

5. All diesel and gas cans should be properly posted with warning signs.
6. Keep service areas free of excessive amounts of lubricant spillage on the ground. When spillage of lubricants, they should be cleaned up and properly disposed of.
7. All fuel cans should be properly stored in a CAL-OSHA approved fuel storage cabinet.

I. FIRST AID

1. When an accident results in an injury requiring medical attention, emergency first aid shall be rendered. If the nature of the injury is serious, contact and call 911.
2. A District employee shall remain with the injured person until professional medical assistance arrives.
3. First aid kits are available at each District facility and will be kept fully stocked by the cemetery manager at each location and will be inspected quarterly.

J. SUPERVISORY RESPONSIBILITIES

1. It is the cemetery manager's responsibility to ensure that all operations are performed with the utmost regard for the safety and health of all personnel involved.
2. Cemetery Managers assisted by Foreman shall be responsible for seeing that all employees are trained in the safe performance of their job and are made aware of any potential hazards associated with the work.
3. Cemetery Managers assisted by Foreman will hold scheduled safety meetings at least once each month and more often if the cemetery manager feels it is necessary. These meetings will serve as a communication system to allow for the free discussion of safety and health problems. Cemetery Managers are responsible for documenting the meeting. Original documentation will be filed in the Cemetery Manager's office and a copy will be sent to the District office.
4. In the event of an accident, the cemetery manager is responsible for completing the proper accident report forms as soon after the accident as possible. The cemetery manager will notify the District's Risk Management Company to report the accident.

5. Cemetery Managers shall maintain a check system to ensure employee compliance with safe and healthful work practices.
6. Cemetery Managers will use safety documentation when performing employees annual performance evaluation.
7. Cemetery Managers and select staff will attend CPR & First Aid Training to keep their certification up to date. Cemetery Managers should attend CAL-OSHA safety courses.

K. GENERAL HEALTH PRECAUTIONS

It is important that good personal hygiene be exercised throughout all District facilities. Remember to wash your hands thoroughly prior to eating or drinking. Finally, it is important to maintain a healthy weight.

L. PENALTIES

When the occasion arises whereby established safety rules and practices are violated, appropriate penalties may be imposed. An investigation of the incident will be carried out by the proper authorities to determine the degree of the safety infractions.

Examples of types of infractions include, but are not limited to, the following:

1. Causing of injury to self, others, property or equipment.
2. Misuse of District vehicles or equipment and failure to adhere to California Vehicle Code.
3. Failure to use power tools, vehicles or equipment in a safe manner.
4. Failure to report accidents or unsafe conditions.
5. Reporting to work under the influence of drugs or alcohol, or the possession of drugs or alcohol on District premises.
6. Failure to comply with the provisions of the District's Code of Safe Practices as related to protective equipment.

Types of disciplinary procedures include, but are not limited to, the following:

1. Oral reprimand.
2. Written reprimand.
3. Suspension from duty without pay up to and including a maximum period of loss of two (2) weeks pay.
4. Demotion.
5. Termination for cause.

CODE OF SAFE PRACTICES

SUPPLEMENT

	Page
A. Supervisory Staff	1
B. Groundskeepers	2
C. Accidents and Injuries	3
D. Safe Mowing	5
E. Hand Tools	7
F. Power Tools.....	8
G. Opening and Closing Graves	9
H. Housekeeping.....	10
I. Employee Training.....	11
J. Maintenance and Record Keeping.....	13
K. Identifying and Evaluating Work Place Hazards	14

CODE OF SAFE PRACTICES

A. SUPERVISORY STAFF

POLICY: Supervisory staff, including but not limited to, cemetery managers and lead workers shall be responsible for:

1. Occupational training programs.
2. The enforcement of safety rules and regulations.
3. Conducting "tail-gate" safety meetings (on-site) scheduled so as to include every employee at least once per month.
4. Maintaining brief written minutes on the approved form of each meeting.
5. Ensuring that all required materials are posted on the employees' bulletin board.
6. Maintaining a log of all accidents that require medical attention.
7. Notifying the District office (first by phone, later in writing) of any accident involving District employees or the public that requires or will require medical treatment.
8. Notifying the District's Risk Management Company Injury Reporting Program when an accident involves an injury to a District employee.
9. Identifying and evaluating work place hazards.
10. Establish methods for correcting work place hazards.

PROCEDURE:

The cemetery managers or his/her designee will make sure that each employee has received and read the Code of Safe Practices; he/she will answer any questions the employees may have. The manager will explain the duties to be performed to any new employee and will go through them step-by-step to enable that the new employee to fully understand the proper and safe way to fulfill his/her duties.

The cemetery manager will ensure that each employee receives occupational training that covers the hazards associated with each worker's job assignment, as well as safety instruction basic to all maintenance operations.

CODE OF SAFE PRACTICES

B. GROUNDSKEEPERS

POLICY: Groundskeepers, volunteers and temporary employees shall observe safe work procedures at all District cemeteries.

PROCEDURE:

All groundskeepers shall exercise caution around public vehicles and persons visiting the cemeteries.

Before starting equipment, make sure all safety devices are properly attached.

Report defective or inoperable equipment immediately by placing a red tag on the unit and posting it to the equipment maintenance board.

Wear the appropriate personal protective equipment such as District provided, gloves, goggles, dust masks or breathing apparatus and ear protectors.

Conduct safety and hazard inspections in the work place on a daily basis.

Read and be familiar with the Cemetery District Code of Safe Practices.

Special caution should be taken when handling fuels, diesel, and or pesticides. The District will designate an employee to fuel equipment in cans as needed.

Personal business should not be conducted while on District time.

CODE OF SAFE PRACTICES

C. ACCIDENTS AND INJURIES

POLICY: After medical attention or first aid is provided, all injuries and accidents shall be promptly reported to the District office.

PROCEDURE:

Job-Related Accidents & Injuries

Employee promptly reports injury to site supervisor.

All employees should be aware that with any serious injury, whether to an employee or the public, the first and immediate action is to render assistance to the injured and use the 911 emergency number to contact the paramedics.

For injuries to employees that are not considered serious but still requiring medical attention, the following procedure shall be adhered to:

1. Immediately call the Risk Management Company Injury Reporting hotline for recording of accident and direction on how to proceed.
2. Notify the District office by phone, state the nature of the injury and the medical facility to be used.
3. A representative from the Injury Reporting hotline will send copies of required forms to the District office for processing and filing.
4. The District's Administrative staff is responsible for completing Workers' Compensation Form 5020 within five (5) working days.
5. If more information is needed, an Incident Report will be completed.

Certain medical facilities have been designated to accept Cemetery District employees. These facilities are to be utilized in the event of non-serious injury:

FOR TEMECULA: First Care Industrial Medicine Center
27455 Tierra Alta Way, Suite A
Temecula, Ca 92592
Phone: (951) 699-8563

Accidents Involving the Public:

1. Serious accidents requiring one or more emergency services such as fire, paramedic, law enforcement or tow trucks shall be responded to immediately by using the 911 emergency procedure.
2. Incidents resulting in personal injury to the public or damage to public property in which District personnel, property, vehicles or equipment are involved, must be reported in writing to the District office. The cemetery manager shall be responsible for the completion of all written reports.
3. An employee involved in accident involving public shall return the law enforcement report to the Cemetery Manager or the District office.

CODE OF SAFE PRACTICES

D. SAFE MOWING

GENERAL PROCEDURE:

Much of mower safety, as well as the operation of any equipment, is common sense and good judgment. The following is an important list of rules and safety precautions to follow in the operation of push and ride-on mowers:

1. Be thoroughly familiar with any mower before attempting to operate it.
 - a. There are operation manuals on each piece of equipment.
 - b. Make sure you are checked out on any mower by an experienced employee before attempting to operate it.
 - c. Make sure that gas tank is full and all fuels are at proper levels before operating.
2. Always look over your mowing area before starting.
 - a. Be sure your working areas are free from dangerous objects and miscellaneous debris as rotary mowers can throw a foreign object a significant distance.
 - b. Avoid mounds, rocks, etc., which could be hazardous to operator and equipment.
 - c. Steep slopes should be avoided.
 - d. Avoid extremely wet areas.
 - e. Be consistently alert for overhanging limbs, etc., which could cause injury to operator. Hard hats are optional but recommended for certain jobs.
3. Always operate the equipment at a safe and reasonable speed.
 - a. Excessive speed is hazardous to equipment and extremely dangerous.
4. Wear protective clothing when appropriate.

- a. Goggles, gloves and District provided boots can be extremely important in certain areas.
5. Avoid loose fitting clothing which can be caught in machinery. Tuck in shirt tails at all time.
6. The use of electronic equipment such as cell phones, IPODs, MP3 players, etc. is prohibited while operating the mowers.
7. Adjustments and repairs should only be done by district mechanic. Only when checking fluid levels, the engine should be shut off and key removed from ignition.
8. Keep mower in safe operational condition by having all guards in place and proper maintenance after each usage.
9. Avoid areas where the public is at an unsafe distance from mower operation. (Minimum of 100 feet).
10. Avoid mowing too close to permanent fixtures such as trees, benches or monuments. Contact with these items can result in damage to equipment, injury to the operator and costly replacements of family property. Push mowers and trimmers are to be used whenever necessary.
11. Report any loose or damaged headstones to the cemetery manager.

Always be alert to any potential dangers and use common sense and good judgment when operating any mower.

CODE OF SAFE PRACTICES

E. HAND TOOLS

GENERALPROCEDURE: ACCIDENT PREVENTION

We can prevent most hand tool accidents if you remember four basic rules:

1. Select the proper tool for the job.
2. Be sure it's in good condition.
3. Use it correctly.
4. Return tools to the tool box at the end of each shift.

Defective tools are dangerous and can cause serious or even fatal accidents. Loose, split or cracked handles on shovels, picks and hammers are very common defects on the tools used in cemetery operations.

So that we will have no accidents from defective tools, remember these three points:

1. Double check all tools before you use them.
2. Turn in all defective tools right away.
3. Never use a defective tool.

CODE OF SAFE PRACTICES

F. POWER TOOLS

GENERAL PROCEDURE:

SAFE POWER TOOL OPERATION

Power tools, such as edgers and chain saws, present a far greater hazard than hand tools. The most frequent accidents are cuts, punctures and eye damage from flying particles. Most all power tool accidents are due to improper handling and poor maintenance.

1. Be thoroughly familiar with any power tool before attempting to operate it.
2. Wear the proper protective clothing including goggles or protective glasses, gloves, work shoes and ear plugs.
3. Use only the fuel that is recommended in the owner's manual. All power tools should only be operated as recommended by owner's manual.
4. Make sure other employees or the public are a safe distance away from the operation. (Especially edging)
5. Make adjustments or repairs to power tools only after the engine is shut off.
6. Make sure that protective guards and devices are in place and operable.
7. Do not attempt to operate any tool that is beyond your capacity or experience.
8. The use of electronic equipment such as cell phones, IPODs, MP3 players, etc. is prohibited while operating the all power tools.

CODE OF SAFE PRACTICES

G. OPENING AND CLOSING GRAVES

GENERAL PROCEDURE:

1. Select the proper tools for digging and make sure they are in good condition. (Sod cutters, spade, shovel, pick, etc.)
2. Two men should be assigned to open a grave. This will lessen the amount of fatigue on one man and reduce the possibility of strains.
3. When digging with the backhoe, observe all heavy equipment safety precautions and make sure the backhoe is secured and balanced. Only qualified employees will operate the backhoe.
4. Lowering devices and the placing of burial liners require at least two workers and the proper methods of lowering and carrying of heavy objects should be practiced at all times.

Double-Depth Grave Safety Requirements:

When digging a double-depth grave, you should not enter or climb into the grave. Please only use backhoe for digging.

In the event of a cave-in and where a worker is totally covered by soil, the safety man/men should call for help and immediately start to uncover the worker. They should also summon the local fire rescue squad since oxygen or medical help may be needed.

CODE OF SAFE PRACTICES

H. HOUSEKEEPING

GENERAL PROCEDURE:

1. Good housekeeping helps to make safe working conditions and ensure that your work area is clean.
2. Slipping hazards may be caused by oil, water or other liquid spilled on the floor. If you cause the spill, clean it up and dispose of all hazardous material properly. If help is required, notify your supervisor.
3. Pick up your tools, scrap and other items so that no one else will slip or trip on them.
4. Oily rags shall be placed in a covered metal container.
5. Never leave rakes, shovels or hoes where they can be stepped on. Proper tool placement not only prevents accidents but enables you to keep tools in good working condition.
6. Never pick up sharp objects such as glass, nails, etc., with bare hands. Always wear safety gloves and safety glasses.
7. Access to first aid kits, fire extinguishers or any emergency equipment shall not be obstructed.
8. If a cover from any floor opening, septic tank or irrigation valve vault has been removed for any reason, the opening shall be guarded by barricade while the opening is uncovered.

CODE OF SAFE PRACTICES

I. EMPLOYEE TRAINING

POLICY:

An effective injury and prevention program requires proper job performance from everyone in the work place.

All employees must know about the materials and equipment they are working with, what known hazards are present, how we have controlled or intended to eliminate them.

PROCEDURE:

Each individual should know and understand that:

- They do not undertake any job until he or she has received instructions on how to do it properly and is authorized to do the job.
- No employee should undertake a job that appears to be unsafe or use any chemical without understanding its toxic properties and having proper protective apparatus. If you cause a spill, clean it up and dispose of all hazardous materials properly.
- They will not use any power equipment or tools without first receiving instruction in the safe use of such equipment and complete knowledge of all mechanical safeguards.
- He or she is expected to report all unsafe conditions encountered during work.
- Any injury or illness suffered by an employee on the work site must be reported to the supervisor at once.
- Protective items such as eyeglasses, earplugs, hard hats, safety vests, and gloves are provided by the District and each employee shall wear such protective items as prescribed by the Code of Safe Practices.
- Monthly job site and quarterly District-wide safety meetings will be held to facilitate the free discussion of safety and health problems.
- By reading and studying the Code of Safe Practices, the employee shall become familiar with the safety practices that concern his/her job.

CODE OF SAFE PRACTICES

J. MAINTENANCE AND RECORD KEEPING

POLICY:

In order for the District to learn from past experience and make corrections for future operations, a record keeping system shall be established to maintain a record of accidents, related injuries, illnesses and property loss.

PROCEDURE:

In addition to maintaining a record of past injuries and accidents, the following OSHA record keeping system shall be utilized:

1. The District office is to obtain a report on every injury or illness requiring medical treatment.
2. Record each illness or injury on OSHA Form 300, Log and Summary of Occupational Injuries.
3. Prepare a supplementary record of occupational injuries and illnesses or recordable cases on SCIF reports (Form 67), giving the same information.
4. Every year prepare the summary OSHA Form 200, post it no later than February 1 and keep it posted until March 1, where employees can see it.
5. Maintain the last five years of these records in the District files.

CODE OF SAFE PRACTICES

K. IDENTIFYING WORK PLACE HAZARDS

Hazards in the work place are an accumulation of the bad habits of all employees. If left uncorrected, they can result in damage to equipment and serious injury to personnel.

1. Identification and Evaluating

A thorough visual inspection of all equipment and work spaces will be held by the cemetery manager during the first week of each quarter. A hazard checklist will be completed for the office and maintenance buildings. Copies of the previous quarter's inspection lists will be available to check for uncorrected hazards.

2. Correcting Unsafe and Unhealthy Conditions

Upon completion of the quarterly work place inspection, the manager will review the results with the senior groundskeeper. Priorities and dates for having corrections completed will be assigned. Weekly reports of corrective action taken will be made to the manager until all items are completed.

3. Communication with Employees

- A. Employees are to report any unsafe conditions immediately to the manager or his designee.
- B. The regular monthly training session will allow time for employees to recommend ways to inspect health and safety conditions in the work place.

Temecula Public Cemetery District
Balance Sheet
As of June 30, 2018

	Jun 30, 18	Jun 30, 17
ASSETS		
Current Assets		
Checking/Savings		
101100 · US Bank Checking	28,329.47	
101200 · US Bank Payroll	659.70	
101300 · US Wash Account	24,385.64	
101100C · Cash -Accumulative Outlay Fund	1,588,438.09	
101100E · Cash - Endowment Fund	277,468.17	
1011004 · Cash - Retirement	180.00	
101100G · Cash - General	1,159,543.49	
Total Checking/Savings	3,079,004.56	2,598,665.89
Accounts Receivable		
201125 · Accounts Receivable	-690.00	
Total Accounts Receivable	-690.00	
Other Current Assets		
102000 · Wells Fargo Investments		
102010 · Wells Fargo Endowment Care	1,728,222.42	
102020 · Wells Fargo Endowment Interest	647,365.46	
Total 102000 · Wells Fargo Investments	2,375,587.88	2,375,810.68
112011 · Inventory Asset	36,755.00	
102100 · Taxes Receivable	0.00	
100499 · Revenues to Deposit with County	20,655.00	
116100 · Interest Receivable		
116100P · Interest Receivable - End Prin	8,655.99	
116100I · Interest Receivable - End Int	3,218.72	
116100C · Interest Receivable - County	0.00	
Total 116100 · Interest Receivable	11,874.71	13,561.94
117000 · PrePaid Expenses	28,427.05	
Total Other Current Assets	2,473,299.64	2,461,934.14
Total Current Assets	5,551,614.20	5,060,600.03

Temecula Public Cemetery District
Balance Sheet
As of June 30, 2018

	Jun 30, 18	Jun 30, 17
Fixed Assets		
191650 · Intangible Assets	8,970.00	
191000 · Future Cemetery Property	2,595,708.03	
191100 · Buildings and Improvements	260,867.07	
191400 · Structures and Improvements	382,158.03	
191500 · Equipment	178,031.48	
191700 · Non-Depreciable Assets	77,561.02	
191800 · Grounds Improvements	9,190.00	
191900 · Paving 2015	143,560.00	
198100 · Accumulated Depreciation - Bldg	-87,179.99	
198400 · Accumulated Depr - Struct/Imp	-177,687.85	
198500 · Accum Depr - Equipment	-147,102.12	
198800 · Accum Depr- Grnd Imp	-1,148.75	
198900 · Accum Depr-Pav 15	-15,348.02	
Total Fixed Assets	3,227,578.90	3,216,129.34
TOTAL ASSETS	8,779,193.10	8,276,729.37
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
201100 · Accounts Payable	11,587.24	
Total Accounts Payable	11,587.24	
Other Current Liabilities		
201200 · Miscellaneous Short Term Liabil	0.00	
212200 · Accrued Vacation Pay	12,155.92	
202100 · Accrued Payroll	0.00	
Total Other Current Liabilities	12,155.92	
Total Current Liabilities	23,743.16	
Total Liabilities	23,743.16	48,611.45
Equity		
308100 · General Reserve	180.00	
308135 · Reserve for Endowments	1,706,833.63	
325100E · Unreserved Fund Balance - End	605,632.04	
325100G · Unreserved Fund Balance - Gen	662,188.92	

Temecula Public Cemetery District
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>	<u>Jun 30, 17</u>
3251000 · Unreserved Fund Balance - ACo	993,886.59	
350000 · Investment in Capital Assets	3,627,912.57	
350001 · Investment In Cap Assets - GASB	-379,361.69	
390000 · Retained Earnings	1,010,845.86	
Net Income	527,332.02	422,117.20
Total Equity	<u>8,755,449.94</u>	<u>8,228,117.92</u>
TOTAL LIABILITIES & EQUITY	<u>8,779,193.10</u>	<u>8,276,729.37</u>

Temecula Public Cemetery District
Profit & Loss Budget Performance
 June 2018

	Jul '17 - Jun 18	YTD Budget	Annual Budget
Ordinary Income/Expense			
Income			
700001 · Property Taxes			
700020 · Prop Tax Current Secured	648,973.89	548,000.00	548,000.00
701020 · Prop Tax Current Unsecured	23,076.98	23,000.00	23,000.00
703000 · Prop Tax Prior Unsecured	0.00	1,000.00	1,000.00
704000 · Prop Tax Curr Supplemental	0.00	3,000.00	3,000.00
705000 · Prop Tax Prior Supplemental	0.00	2,000.00	2,000.00
706000 · Teeter Settlement	0.00	11,000.00	11,000.00
752800 · CA-Homeowners Tax Relief	0.00	6,000.00	6,000.00
770100 · Property Tax - SBE	0.00	5,000.00	5,000.00
Total 700001 · Property Taxes	672,050.87	599,000.00	599,000.00
740020 · Interest and Dividend Income			
740020G · Interest on General Fnd at Cnty	9,011.26	5,000.00	5,000.00
740020E · Interest on Endow Fnd at County	1,461.92	500.00	500.00
740020O · Interest on ACO at County	16,495.22	5,000.00	5,000.00
740021 · Interest - Wells Fargo Advisors	42,483.09	35,000.00	35,000.00
740022 · Dividend Income - WFA	6,912.52	5,500.00	5,500.00
Total 740020 · Interest and Dividend Income	76,364.01	51,000.00	51,000.00
770001 · Other Revenue			
770100E · Endowment	201,931.67	120,000.00	120,000.00
777030 · Marker Setting	10,650.00	10,000.00	10,000.00
777040 · Open, Close Fees	39,950.00	36,000.00	36,000.00
777520 · Sale of Lots	81,503.33	55,000.00	55,000.00
777530 · Cremation	15,100.00	8,000.00	8,000.00
777600 · Cenotaph	0.00	500.00	500.00
780160 · Vaults, Flower Vases, etc.	10,860.00	11,500.00	11,500.00
781360 · Other Misc. Revenue	687.43	0.00	0.00
Total 770001 · Other Revenue	360,682.43	241,000.00	241,000.00
Total Income	1,109,097.31	891,000.00	891,000.00

I emecula Public Cemetery District
Profit & Loss Budget Performance
June 2018

	Jul '17 - Jun 18	YTD Budget	Annual Budget
Gross Profit	1,109,097.31	891,000.00	891,000.00
Expense			
510000 · Salaries and Employee Benefits			
510040T · Regular Salaries.			
510040 · Regular Salaries	199,878.09	217,000.00	217,000.00
510330 · Year End Bonuses	3,007.10	3,500.00	3,500.00
515100 · Life Insurance Policy	427.68	480.00	480.00
518080 · Auto Allowance	365.00	2,600.00	2,600.00
Total 510040T · Regular Salaries.	203,677.87	223,580.00	223,580.00
513000T · Retirement - Miscellaneous			
518000 · Employer Contributions-457	9,515.32	13,500.00	13,500.00
551000 · Employee Contributions	-383.98	0.00	0.00
Total 513000T · Retirement - Miscellaneous	9,131.34	13,500.00	13,500.00
513120T · Retirement - Social Security			
513120 · Social Security	13,062.43	14,500.00	14,500.00
513140 · Medicare Tax	3,054.98	3,300.00	3,300.00
Total 513120T · Retirement - Social Security	16,117.41	17,800.00	17,800.00
515080T · Health Insurance (eer share)			
515081 · Health Insurance	47,905.61	75,000.00	75,000.00
515082 · Vision Insurance	689.20	1,100.00	1,100.00
515083 · Dental Insurance	3,591.76	5,700.00	5,700.00
Total 515080T · Health Insurance (eer share)	52,186.57	81,800.00	81,800.00
515260T · Unemployment Insurance			
517000 · Workers Comp Insurance	14,948.16	13,700.00	13,700.00
515060 · State Unemployment Ins EDD	0.00	1,000.00	1,000.00
513130 · CA SUI	3,001.20	3,000.00	3,000.00
Total 515260T · Unemployment Insurance	17,949.36	17,700.00	17,700.00
Total 510000 · Salaries and Employee Benefits	299,062.55	354,380.00	354,380.00
520000 · Services and Supplies			
529540T · Utilities			
520320 · Telephone Service	3,144.60	3,100.00	3,100.00
520845 · Trash	3,255.88	3,000.00	3,000.00
529500 · Electricity	4,236.95	5,500.00	5,500.00
Total 529540T · Utilities	10,637.43	11,600.00	11,600.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2018

	Jul '17 - Jun 18	YTD Budget	Annual Budget
524520T · Administrative Expenses			
518160 · Board Stipend	7,800.00	9,500.00	9,500.00
520115 · Uniforms - Replacement Clothing	1,765.72	2,400.00	2,400.00
520230 · Cellular Phone	3,635.16	4,200.00	4,200.00
520240 · Answering Service	2,428.15	2,800.00	2,800.00
520705 · Food	1,122.45	1,200.00	1,200.00
520930 · Insurance - Liability	8,529.15	8,600.00	8,600.00
523100 · Memberships	2,137.00	2,500.00	2,500.00
523290 · Bank Charges	302.00	350.00	350.00
523621 · Subscriptions	259.24	400.00	400.00
523660 · Computer Service	4,284.26	7,500.00	7,500.00
523700 · Office Supplies	1,880.85	2,800.00	2,800.00
523720 · Photocopies	2,503.29	2,700.00	2,700.00
523760 · Postage/Mailing	782.18	1,000.00	1,000.00
523840 · Computer Equip/Software/T1	1,295.90	4,000.00	4,000.00
524500 · Admin Support	0.00	0.00	0.00
524520 · County Journal Recording	2,098.83	2,500.00	2,500.00
524530 · Storage Fees	244.00	750.00	750.00
524540 · Payroll Processing Services	3,758.30	3,500.00	3,500.00
524560 · Auditing	10,000.00	12,000.00	12,000.00
524561 · Accounting	6,492.50	7,000.00	7,000.00
524566 · Temp for e-File	0.00	10,000.00	10,000.00
524800 · Drug Testing/Pre-Employment	350.00	400.00	400.00
525025 · Legal - General Counsel	32,923.40	50,000.00	50,000.00
525030 · Paychex HR Support	4,969.80	5,000.00	5,000.00
526420 · Advertising	1,260.00	1,500.00	1,500.00
527280 · Awards/Recognition	0.00	900.00	900.00
527880 · Training/ Staff	685.38	3,500.00	3,500.00
528140 · Conferences and Meetings	35,628.27	35,000.00	35,000.00
528980 · Meals	915.88	2,000.00	2,000.00
528990 · Semi-Annual Team Dinner	2,105.23	3,500.00	3,500.00
529040 · Private Mileage Reimbursement	1,334.09	2,500.00	2,500.00
529050 · Website	600.00	2,000.00	2,000.00
529550 · Water	1,633.49	1,500.00	1,500.00
Total 524520T · Administrative Expenses	143,724.52	193,500.00	193,500.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2018

	Jul '17 - Jun 18	YTD Budget	Annual Budget
524500T · Operational Expenses.			
520015 · Irrigation Supplies	0.00	0.00	0.00
521420 · Maint-Field Equipment	3,687.04	10,000.00	10,000.00
522310 · Maint-Building Improvements	1,302.51	2,500.00	2,500.00
522320 · Maint - Grounds	12,500.46	10,000.00	10,000.00
522360 · Maintenance-Extermination	5,676.00	6,000.00	6,000.00
523250 · Repurchase	2,700.00	2,500.00	2,500.00
523790 · Flower Sale Expense	0.00	0.00	0.00
523800 · Engraving Expense	1,045.00	1,500.00	1,500.00
525320 · Security Guard Services	170.00	250.00	250.00
525600 · Security	3,771.29	2,500.00	2,500.00
527100 · Fuel	2,010.56	3,500.00	3,500.00
527180 · Operational Supplies	10,613.03	14,000.00	14,000.00
528020 · Inventory	3,202.24	7,000.00	7,000.00
Total 524500T · Operational Expenses.	46,678.13	59,750.00	59,750.00
Total 520000 · Services and Supplies	201,040.08	264,850.00	264,850.00
530000 · Other Charges			
530100 · Miscellaneous non-operating exp	2,981.51	2,500.00	2,500.00
Total 530000 · Other Charges	2,981.51	2,500.00	2,500.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · - Buildings, Capital Projects	0.00	6,000.00	6,000.00
542060 · Improvements -Building	1,780.00	7,000.00	7,000.00
542065 · Tree Renovaton	0.00	3,500.00	3,500.00
542075 · Grounds Improvements	0.00	15,000.00	15,000.00
548300 · Office Renovation	3,079.00	6,000.00	6,000.00
548310 · Office Columbarium	11,206.50		
Total 542060T · Cemetery Grounds	16,065.50	37,500.00	37,500.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	7,438.17	200,000.00	200,000.00
Total 540040T · Land, Purchase of Land	7,438.17	200,000.00	200,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 June 2018

	Jul '17 - Jun 18	YTD Budget	Annual Budget
546020T · Equipment, etc			
542070 · Well Motor	0.00	5,000.00	5,000.00
546020 · Equipment - Automitive	388.11	8,000.00	8,000.00
546240 · Mapping Software	5,980.00	10,000.00	10,000.00
Total 546020T · Equipment, etc	6,368.11	23,000.00	23,000.00
Total 540000 · Capital Assets	29,871.78	260,500.00	260,500.00
551100G · Contrib to Other Funds - Gen	0.00	120,500.00	120,500.00
551100E · Contrib to Other Funds - Endow	0.00	148,770.00	148,770.00
Total Expense	532,955.92	1,151,500.00	1,151,500.00
Net Ordinary Income	576,141.39	-260,500.00	-260,500.00
Other Income/Expense			
Other Income			
731000 · Realized Gain (Loss) on Invest	0.00	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-48,809.37	0.00	0.00
Total Other Income	-48,809.37	0.00	0.00
Net Other Income	-48,809.37	0.00	0.00
Net Income	527,332.02	-260,500.00	-260,500.00



SNAPSHOT

TEMECULA PUBLIC CEMETERY DIST
 ENDOWMENT PRINCIPAL

JUNE 1, 2018 - JUNE 30, 2018
 ACCOUNT NUMBER: 5397-7799

Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$1,731,928.72	\$1,752,918.43
Cash deposited	0.00	0.00
Securities deposited	0.00	0.00
Cash withdrawn	-3,106.50	-16,372.00
Securities withdrawn	0.00	0.00
Change in value	-599.80	-8,324.01
Closing value	\$1,728,222.42	\$1,728,222.42

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

Portfolio summary

ASSETS	ASSET TYPE	PREVIOUS VALUE ON MAY 31	%	CURRENT VALUE ON JUN 30	%	ESTIMATED ANN. INCOME
Cash and sweep balances		10,770.62	0.62	9,787.96	0.57	23
Stocks, options & ETFs		0.00	0.00	0.00	0.00	0
Fixed income securities		1,477,044.84	85.28	1,474,454.93	85.32	32,506
Mutual funds		244,113.26	14.09	243,979.53	14.12	4,764
Asset value		\$1,731,928.72	100%	\$1,728,222.42	100%	\$37,293

SNAPSHOT

**TEMECULA PUBLIC CEMETERY DIST
ENDOWMENT INTEREST**

JUNE 1, 2018 - JUNE 30, 2018
ACCOUNT NUMBER: 5559-0516

Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$643,969.82	\$634,182.54
Cash deposited	3,106.50	16,372.00
Securities deposited	0.00	0.00
Cash withdrawn	0.00	0.00
Securities withdrawn	0.00	0.00
Change in value	289.14	-3,189.08
Closing value	\$647,365.46	\$647,365.46

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

Portfolio summary

ASSET TYPE	PREVIOUS VALUE ON MAY 31	%	CURRENT VALUE ON JUN 30	%	ESTIMATED ANN. INCOME
ASSETS					
Cash and sweep balances	7,766.73	1.21	11,755.12	1.82	28
Stocks, options & ETFs	0.00	0.00	0.00	0.00	0
Fixed income securities	523,018.10	81.22	522,493.05	80.71	12,202
Mutual funds	113,184.99	17.58	113,117.29	17.47	2,231
Asset value	\$643,969.82	100%	\$647,365.46	100%	\$14,461

Monthly Revenues
July 2017-June 2018

	July	August	September	October	November	December	January	February	March	April	May	June
FYE 06/30/18												
Single	6,000.00	2,000.00	3,000.00	-	3,000.00	-	3,000.00	2,000.00	4,000.00	3,000.00	5,000.00	-
Single/End	10,000.00	3,000.00	4,500.00	-	4,500.00	-	3,000.00	1,500.00	4,500.00	3,000.00	4,500.00	-
Single/Dual	-	-	-	-	-	-	-	-	-	-	-	-
SD/End	-	-	-	-	-	-	-	-	-	-	-	-
Dual	-	4,000.00	2,000.00	6,000.00	8,000.00	2,000.00	5,000.00	10,000.00	4,000.00	5,500.00	5,500.00	4,000.00
Dual/End	1,000.00	3,000.00	2,000.00	4,500.00	6,000.00	1,500.00	10,500.00	17,000.00	5,500.00	9,500.00	8,000.00	5,500.00
Column	1,500.00	1,000.00	500.00	500.00	500.00	-	500.00	-	2,000.00	-	200.00	-
Column/End	4,600.00	2,400.00	1,200.00	1,200.00	-	-	1,200.00	-	4,800.00	-	300.00	-
cenotaph	-	-	-	-	-	-	-	-	-	-	-	-
Ground Crem	200.00	1,000.00	-	600.00	-	1,000.00	-	-	-	-	-	-
Ground Crem/End	1,000.00	5,000.00	-	3,000.00	-	200.00	-	-	-	-	-	-
O/C - B	2,200.00	-	2,750.00	1,850.00	4,800.00	1,650.00	3,700.00	2,750.00	2,950.00	3,150.00	2,950.00	2,600.00
O/C-C	1,300.00	700.00	700.00	-	1,000.00	1,000.00	300.00	1,200.00	-	1,400.00	300.00	1,000.00
Vault	-	-	174.00	174.00	348.00	-	356.00	-	178.00	356.00	178.00	356.00
Crem Vase	123.04	123.04	-	-	123.04	246.08	-	123.04	-	246.08	123.04	246.08
Grave Vase	42.00	64.50	64.50	64.50	107.50	21.50	107.50	172.00	107.50	43.00	64.50	43.00
Set Fee	800.00	400.00	800.00	600.00	1,000.00	400.00	1,200.00	1,750.00	1,250.00	1,075.00	750.00	750.00
Niche	-	-	-	-	-	-	-	-	-	-	25.00	-
Non-Res	7,500.00	-	3,000.00	1,500.00	4,500.00	1,500.00	1,500.00	3,000.00	-	4,500.00	-	3,000.00
Disinter	-	-	-	-	-	-	-	-	-	-	-	-
Graveside	500.00	-	2,000.00	1,000.00	2,000.00	1,000.00	1,500.00	3,500.00	2,000.00	2,000.00	1,500.00	1,000.00
Engraving	450.00	225.00	225.00	-	450.00	225.00	225.00	-	-	450.00	100.00	450.00
2nd/End	-	-	-	-	4,500.00	3,500.00	-	1,000.00	-	2,000.00	2,000.00	2,500.00
Handling	-	-	-	-	-	-	-	-	-	-	-	-
Taxes	13.52	15.48	20.86	20.86	49.68	21.56	40.54	24.88	24.97	54.58	33.24	54.58
Labor	176.44	246.98	450.64	450.64	861.78	135.86	840.96	645.08	614.53	680.34	526.22	680.34
Total	37,405.00	23,175.00	23,385.00	21,460.00	41,240.00	14,400.00	32,970.00	44,665.00	31,925.00	36,955.00	32,065.00	22,180.00
YTD Total	37,405.00	60,580.00	83,985.00	105,425.00	146,665.00	181,065.00	194,035.00	238,700.00	270,625.00	307,580.00	339,645.00	361,825.00

JUNE 2018 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	2
Wall	
Cremation Ground	
Ossuary	
Hexagon	

At Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	

June 2018

June 2018

Su	Mo	Tu	We	Th	Fr	Sa
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

July 2018

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
May 27	28	29	30	31	Jun 1	2
May 27 - Jun 2					2:00pm 2:30pm Porto (Cremation in Hex)	
3	4	5	6	7	8	9
				Linda IN		
10	11	12	13	14	15	16
	Joe Off		12:00pm 1:00pm Mohett Burial	10:00am 11:00am Boland Burial	10:00am 11:00am Clough Cremation Burial	
17	18	19	20	21	22	23
			10:00am 10:30am Horlock Burial	Board Meeting 10:00am 1:00pm Labor Work Training (Banning) 11:00am 12:00pm Rodriguez Crematio	Cindi Out	
24	25	26	27	28	29	30
			11:00am 12:00pm Fralely Burial (Committal center)			
Jun 24 - 30						To Jul 18

SAS 114



SPECIAL DISTRICT LEADERSHIP FOUNDATION



SHOWCASE YOUR COMMITMENT TO EXCELLENCE

District of Distinction Application

The District of Distinction is an accreditation program that enables districts to demonstrate to their communities, the media and legislators their commitment to operate in a sound, responsible manner. Districts apply for designation as a District of Distinction by submitting financial audits, policies and procedures and proof of training received by directors and executive staff.

Requirements:

FINANCIAL AUDITS

Districts must demonstrate they undergo regular financial audits, have no major deficiencies and apply any recommendations to future years.

What to submit:

- Copies of the three most recent district audits including financial statements (3), SAS 114 and management letters (3). Each audit, including findings and recommendations, will be reviewed by a member of the Certification & Audit Review Advisory Committee. Committee members are volunteers from the special district community, including district controllers, directors of finance and SDA certified general managers.

POLICIES AND PROCEDURES

Districts must demonstrate that their operations conform to all statutes and regulations under state law as reflected in a policies and procedures manual. Policies and procedures should focus on governance, ethics, board conduct, district finances, reserves, reimbursement/compensation, etc.

What to submit:

- Copy of your district's current approved policies and procedures manual. - July
- Copy of your district's Board minute action adopting and/or having reviewed the policies and procedures manual within the past year. - July

TRAINING

What to submit:

Documentation showing class attendance, such as certificate of completion for each board member, general manager and other executive staff members (as identified by the board) in the following areas:

- Governance Training:** Six hours of basic governance training within the past five years. *Governance Foundations*, offered by CSDA's Special District Leadership Academy, satisfies this requirement. Other courses may qualify as well, however will need to be submitted for review by SDLF. Also, *Board Member Best Practices* (3 hours) plus 2 approved webinars will satisfy that requirement. Approved webinars are: *Board Member and District Liability Issues, Must Have Communication Protocols for Board & Staff, and Who Does What? Best Practices in Board Staff Relations.*
*Districts with boards larger than 7 need at least a majority of total board members completing this training requirement.
- Ethics Training:** Documentation verifying completion of AB 1234 ethics compliance training within the last two years.
- Harassment Prevention Training:** Documentation verifying completion of AB 1825 harassment prevention training within the last two years.

OTHER

Districts must also include the following items with the accreditation/re-accreditation application:

What to submit:

- Board of Directors roster
- List of executive staff, including titles
- Completed application for accreditation/re-accreditation
- Accreditation/re-accreditation application fee
- Completed SDLF District Transparency Certificate of Excellence



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

Duration

2 Years

Application Cost

FREE

District Receives

- Certificate for display (covering 2 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in social media, letter to the editor of local media outlet, and the CSDA eNews
- Window cling

Basic Requirements

Current Ethics Training for All Board Members (Government Code Section 53235)

- Provide names of board members and copies of training certificates along with date completed

Compliance with the Ralph M. Brown Act (Government Code Section 54950 et. al)

- Provide copy of current policy related to Brown Act compliance #1080
- Provide copy of a current meeting agenda (including opportunity for public comment) July agenda

Adoption of Policy Related to Handling Public Records Act Requests

- Provide copy of current policy #1065 Public records act

Adoption of Reimbursement Policy, If District Provides Any Reimbursement of Actual and Necessary Expenses (Government Code Section 53232.2 (b))

- Provide copy of current policy #1005

Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation. (Government Code Section 53065.5)

- Provide copy of the most recent document and how it is accessible.

Timely Filing of State Controller's Special Districts Financial Transactions Report - Includes Compensation Disclosure. (Government Code Section 53891)

- Provide copy of most recent filing.
SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'

Conduct Audits As Required By Law (Government Code Section 26909 and 12410.6)

- Provide copy of most recent audit, management letter, and a description of how/where documents were made available to the public 2015-2016-2017

Other Policies - Have Current Policies Addressing the Following Areas

Provide copies of each:

- Conflict of Interest #1035
- Provide copies of Form 700 cover sheet for board members and general manager
- Code of Ethics/Values/Norms or Board Conduct #1020 Rules of Decorum
- Financial Reserves Policy #1040 Reserve and Fund

DISTRICT OF TRANSPARENCY CERTIFICATE OF EXCELLENCE APPLICATION

Website Requirements

Maintain a district website with the following items Required. (provide direct website links for each item) - Required items available to the public:

- Names of board members and their full terms of office to include start and end date
- Name of general manager and key staff along with contact information
- Election/appointment procedure and deadlines
- Board meeting schedule
(Regular meeting agendas must be posted 72 hours in advance pursuant to Government Code Section 54954.2 (a)(1) and Government Code Section 54956 (a))
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/Enabling Act (Principle Act or Special Act)
- Current District budget **2017-2018**
- Most recent financial audit **2017-2018**
- Archive of Board meeting minutes for at least the last 6 months
- Link to State Controller's webpages for district's reported board member and staff compensation (Government Code Section 53908)
- Link to State Controller's webpages for district's reported Financial Transaction Report (Government Code Section 53891 (a))
- Reimbursement and Compensation Policy
- Home page link to agendas/board packets (Government Code Section 54957.5)
- SB 272 compliance-enterprise catalogs (Government Code Section 6270.5)

Additional items - website also must include at least 2 of the following items:

- Post board member ethics training certificates
- Picture, biography and e-mail address of board members
- Last (3) years of audits
- Financial Reserves Policy
- Online/downloadable public records act request form
- Audio or video recordings of board meetings
- Map of district boundaries/service area
- Link to California Special Districts Association mapping program
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)
- Link to www.districtsmakethedifference.org site or a general description of what a special district is
- Link most recently filed to FPPC forms
- Machine readable/searchable agendas (required in 2019)

Outreach/Best Practices Requirements - (Must complete at least 2 of the following items)

Regular district newsletter or communication (printed and/or electronic) that keeps the public, constituents and elected officials up-to-date on district activities (at least twice annually)

- Provide copy of most recent communication and short description on the frequency of the communication, how it's distributed and to whom.

Community notification through press release to local media outlet announcing upcoming filing deadline for election or appointment and process for seeking a position on the district board, prior to that election (or prior to the most recent deadline for consideration of new appointments for those districts with board members appointed to fixed-terms).

- Provide copy of the press release (and the printed article if available)

Complete salary comparison/benchmarking for district staff positions using a reputable salary survey (at least every 5 years)

- Provide brief description of the survey and process used as well as the general results

Special Community Engagement Project

Designed and completed a special project promoting community engagement with the district (potential projects may be broad in nature or focus on specific issues such as rate-setting, recycled water, identifying community needs, etc.)

- Submit an overview of the community engagement project reviewing the process undertaken and results achieved **Mem. day**

Hold annual informational public budget hearings that engage the public (outreach, workshops, etc.) Prior to adopting the budget

- Provide copy of most recent public budget hearing notice and agenda.

Community Transparency Review

The district would be required to obtain a completed overview checklist from at least 2 of the following individuals (the district may choose to conduct the overview with these individuals simultaneously or separately):

- Chair of the County Civil Grand Jury
- Editor of a reputable local print newspaper (only one may count toward requirement)
- LAFCO Executive Officer
- County Auditor-Controller
- Local Legislator (only one may count toward requirement)
- Executive Director or President of local Chamber of Commerce
- General Manager of a peer agency (special district, city, county, neighborhood association, community organization or county administrative officer)

- Provide proof of completion signed by individuals completing Community Transparency Review

Temecula Public Cemetery District

7/12/2018 9:48 AM

Register: 101300 · US Wash Account

From 07/10/2018 through 07/10/2018

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
07/10/2018			781360 · Other Misc. ...	Deposit			25,000.00	47,815.57

FUND	ORGANIZATION	REVENUE SOURCE	DESCRIPTION	AMOUNT
51440	980801	790020	Sale of Real Estate	25,000.00

Chardonay Escrow

Ck# 168166

Escrow # -sk 020971

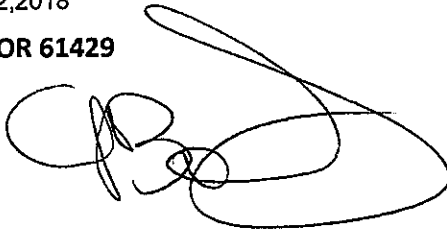
Cindi Beaudet


951-699-1630

cindi@temeculacemetery.org

July 12, 2018

VENDOR 61429



TEMECULA PUBLIC CEMETERY DISTRICT 41911 C. STREET TEMECULA, CA 92592		90-3582/1222	2269
		DATE <u>7/12/18</u>	
PAY TO THE ORDER OF <u>County of Riverside Auditor CNT</u>		<u>\$25,000.00</u>	
<u>Twenty five thousand 00/100</u>		DOLLARS	Security Features include Details on Back.
usbank. All of us serving you®			
MEMO <u>Escrow dep.</u>		NP	
⑆12223582⑆ ⑆53495⑆020⑆1⑆2269			



CSDAFC

CSDA Finance Corporation

Preliminary Financing Questionnaire

Free Quote

for your next
financing need!

FOR A NO-COST, NO-OBLIGATION QUOTE, PLEASE COMPLETE AND RETURN THIS FORM.			
Today's Date: 05/29/2018			
Contact Name: CINDI Beaudet		Title: G.M.	
District Name: Temecula Public Cemetery Dist.			
Address: 41911 C1 St.			
City: Temecula		State: Ca.	Zip: 92592
Phone: 951-541-8736			
Email: cindi@temeculacemetery.org			
Website: temeculacemetery.org			
Description of District Services: Burials			
Description of Proposed Project: Develop 29 acres for 2nd Cemetery			
Estimated Financing Amount Needed: 5 million		Date Funding Needed: UNSURE, possibly 2020	
Desired Financing Terms: UNSURE - Looking for information			

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
 Phone: 877.924.2732

Questions? Contact Program Manager Cathrine Lemaire at 877.924.2732 or cathrinel@csda.net

TEMECULA PUBLIC CEMETERY DISTRICT

**1223 Highland Ave 106-625
Rancho Cucamonga, CA 91739**

Phone: 909.689.8219

Email: rtdennis@dennis-cpa.com

Contact: Rob Dennis

Date: June 11, 2018

DENNIS COOPER
AND
ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

**TEMECULA CEMETERY DISTRICT
POLICY MANUAL**

POLICY NAME: GENERAL PROVISIONS AND GOVERNMENT
POLICY NUMBER: 1000

1000.1 The Temecula Public Cemetery District is a public cemetery district formed in 1927 by a resolution of the Riverside County Board of Supervisors under the provisions of the laws of the State of California. The Temecula Public Cemetery District shall herein be referred to as the District.

1000.2 The Temecula Public Cemetery District maintains the Temecula Cemetery for use of the residents and taxpayers of the District within limits set by the California Health and Safety Code.

1000.3 California codes referenced throughout this manual includes, but are not limited to, the Government Code, Health and Safety Code and Labor Code, as those codes now exist or may be hereafter amended.

1000.4 The District is governed by a Board of Trustees consisting of five (5) members appointed by the Riverside County Board of Supervisors from the electors residing within the District. The Trustees shall hold office for four years and until the appointment of qualified successors. Trustees may receive a stipend for attendance at each public meeting; however, no Trustee shall receive any compensation for more than four (4) public meetings in a calendar month per Health and Safety Code § 9031(a). Each Trustee shall be entitled to a stipend of up to \$100 for each such meeting attended, but the total amount shall not exceed four hundred dollars (\$400.00) in any calendar month

1000.5 This Policy and Procedure Manual for the Temecula Public Cemetery District has been adopted, by resolution, of the Temecula Public Cemetery District Board of Trustees at a regular Board meeting held

1000.6 All rules and regulations previously adopted that are inconsistent with the following are hereby repealed.