

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

**May 20, 2021 @ 8:00 a.m.
Teleconferenced
Government Code #54953(b)**

AGENDA- Estimated Time: 2 Hrs.

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

Motions to Excuse:

Visitors:

Public Comments:

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

4. Consent Calendar:

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

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of April 15, 2021

B. **Approval of Check Registers**

Recommendation: That the Board approves the April- 2021 Check Register Nos. 101100, 101200 and 101300.

C. **Approval of Bookkeeper Report**

Recommendation: That the Board receives and files the April 2021 Bookkeeper Reports.

5. Action Items

A. Rancho Highlands appraisal

Recommendation: That the Trustees review the current appraisal from Santolucitu Dore. Let the manager know how you would like to proceed.

B. Police Report Filed -TE21130044-Disorderly Conduct with threats

Recommendation: The Trustees acknowledge the safety of the staff at the cemetery. This is happening all too frequently and seems to be brought on by the shutdown of COVID. The cemetery staff absorbs the harassment from disgruntled constituents. Staff should not have to endure this sort of slander and verbal abuse while at work. We need to consider ways to get the word out that this is unacceptable and could possibly lead to a restraining order.

C. Preliminary Draft Budget for Fiscal Year 2021-2022

Recommendation: The Trustees discuss any changes or additions they would like to see on the budget

D. Resolution #2021-3 prohibiting pre-need purchases and limiting at -need purchases

Recommendation: The TPCD is quickly running out of burial locations. COVID had a quite an impact on our already small cemetery. If the District continues to sell pre-arranged burials along with at -need burials its highly likely that we will deplete our space within three (3) years. Manager suggest a resolution prohibiting pre-arranged sales other than that of family members that buried a loved one during Covid, trustees should direct the manager as to their decision.

6. Financial Reports:

- A. April 2021 Balance Sheet
- B. April 2021 Profit and Loss
- C. April 2021 Stifel Investments; principal and interest
- D. Transferred from General fund #101100G,
into ACO fund #101100C
- E. Cash Subledger Report reflecting the transfer

7. General Managers Reports:

- A. April 2021 Revenues
- B. April 2021 Plot Inventories
- C. April 2021 Depletion
- D. April Calendar
- E. Placed 2005 Mule and John Deere mower on the Gov pay auction
site, both items sold
- F. Local Area Meeting -September 2021

8. General Counsel Reports: Gustavo Lamanna

Manager will report out

9. Fiscal Year 2020-2021 Subcommittees

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

10. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

11. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant Exposure to Litigation

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

C. Closed Session Announcement

12. Board Comment:

13. Announcements:

14. Adjournment Time:

1st Motion:

2nd Motion:

All in Favor:

Next Regular Board Meeting – June 17, 2021

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, 10:00:00 a.m. – 4:00 p.m., Monday through Friday. Or at www.temeculacemetery.org posted May 17, 2021

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

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

April 15, 2021 @ 8:00 a.m.
Teleconferenced
Government Code #54953(b)

MINUTES

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

Motions to Excuse: None

Visitors: None

Public Comments:

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

4. **Consent Calendar:** Trustee Reese questioned check #8066. Once explained a motion was made by Trustee Dugan, seconded by Trustee Vanderhaak and passed with a 5/0 vote to accept the Consent Calendar as presented.

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 March 18, 2021

B. **Approval of Check Registers**

Recommendation: That the Board approves the March-2021 Check Register Nos. 101100, 101200 and 101300.

C. **Approval of Bookkeeper Report**

Recommendation: That the Board receives and files the March 2021 Bookkeeper Reports.

5. Action Items

- A. **COVID-19 Employee Hazard Pay Incentive:** : A motion was made by Trustee Davis to approve the hazard pay of staff, seconded by Trustee Reese and passed with a 5/0 vote.

Recommendation: That the Board consider compensating the employees for added risk associated with the close interactions with the public and coworkers during the COVID state of emergency. 3rd covid payout would be for October 15- April 02, 2021.

- A. **Fiscal Year ending June 30, 2020:** Reviewed with the Trustees what they voted on at the March Board meeting. No action was taken.

Recommendation: The Trustees acknowledge the resolutions and money transfers.

1. General fund #101100G, Manager recommends moving 1,000,000.00 to ACO.

- Resolution #2021-2 and Journal Entry

2. Endowment Fund, Manager suggest moving \$387,575.00 from principle to Stifel account
3. Endowment Fund, Manager suggest moving \$7,421.41 from interest to Stifel account
Last transfer to ACO was 2018
Last transfer to Stifel was 2018

- Resolution# 2021-1 and Payment Voucher

B. CAPC Board of Directors Election: A motion was made by Trustee Vanderhaak it was decided no Trustees were interested in being nominated for CAPC, seconded by Trustee Reese and passed with a 5/0 vote.

Recommendation: That the Trustees direct the manager as to their decision.

6. Financial Reports: A motion was made by Trustee Davis to receive and file the March financials, seconded by Trustee Reese and passed with a 5/0 vote.

A motion was made by Trustee Vanderhaak to receive and file the Stifel report, seconded by Trustee Reese and passed with a 5/0 vote.

- A. March 2021 Balance Sheet
- B. March 2021 Profit and Loss
- C. March 2021 Stifel Investments; principal and interest

7. General Managers Reports: Discussed, no action taken.

- A. March 2021 Revenues
- B. March 2021 Plot Inventories
- C. March 2021 Depletion
- D. March Calendar

7. General Counsel Reports: Gustavo Lamanna
Nothing to report

9. Fiscal Year 2020-2021 Subcommittees

- A. 52-acre Cemetery Property (**Vanderhaak-Davis**)
 - Land being disced
- B. Landscape Plan (**Dugan-Qualm**)
 - Getting quote for painting exterior stucco wall.
- C. Cenotaph/ Ossuary (**Vanderhaak-Reese**)
- D. Conférence Liaison (**Davis-Dugan**)
- E. Polices (**Qualm-Davis**)
- F. General Price List (**Qualm-Reese**)
- G. Investments (**Davis-Reese**)
 - Money to be sent to Stifel followed by re-investments

10. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

11. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. Closed Session Announcement Nothing to Report

12. Board Comment:

The Board talked about the Rancho Highlands land
The Board talked about Rancho Ca Water District
No action was taken on either items.

13. Announcements: None

14. Adjournment Time: 8:48 am

1st Motion: Trustee Reese

2nd Motion: Trustee Vanderhaak

All in Favor: 5/0

Next Regular Board Meeting – May 20, 2021- approved

Temecula Public Cemetery District

5/10/2021 1:53 PM

Register: 101100 · US Bank Checking

From 04/01/2021 through 04/30/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/06/2021	8094	American Mini Storage	201100 · Accounts Pay...		115.00	X		64,208.99
04/06/2021	8095	Crowne Hill Consulti...	201100 · Accounts Pay...	14552/14566/1...	688.94	X		63,520.05
04/06/2021	8096	EcoFert Inc	201100 · Accounts Pay...	4859	490.00	X		63,030.05
04/06/2021	8097	Nutrien Ag Solutions	201100 · Accounts Pay...	44539502	64.04	X		62,966.01
04/06/2021	8098	Streamline	201100 · Accounts Pay...	7235d26b-0003	50.00	X		62,916.01
04/06/2021	8099	Sun City Granite	201100 · Accounts Pay...	18489	125.00	X		62,791.01
04/06/2021	8100	Wildlife Control Ser...	201100 · Accounts Pay...	WL3197	450.00	X		62,341.01
04/08/2021	8101	Don Turcotte	201100 · Accounts Pay...	006	500.00	X		61,841.01
04/08/2021	AJE 262		515100 · Life Insuranc...	Automatic with...	35.64	X		61,805.37
04/11/2021	AJE 263		101200 · US Bank Pay...	Monthly autom...	411.30	X		61,394.07
04/12/2021			523290 · Bank Charges	Service Charge	16.00	X		61,378.07
04/12/2021	041621	CalPers 457 Plan	201100 · Accounts Pay...		1,226.54	X		60,151.53
04/12/2021			101200 · US Bank Pay...	Funds Transfer	8,656.29	X		51,495.24
04/13/2021	8102	Automated gate servi...	201100 · Accounts Pay...	203708	1,525.00	X		49,970.24
04/13/2021	8103	California Dept of Ta...	201100 · Accounts Pay...	1st QTR 2020	216.00	X		49,754.24
04/13/2021	8104	CR&R Incorporated	201100 · Accounts Pay...	1259625	336.79	X		49,417.45
04/13/2021	8105	Law Offices Of Quin...	201100 · Accounts Pay...	142	60.00	X		49,357.45
04/13/2021	8106	Linda Glau CPA	201100 · Accounts Pay...		972.90	X		48,384.55
04/13/2021	042021	Downs Energy	201100 · Accounts Pay...	CL-84383	163.34	X		48,221.21
04/15/2021			101100G · Cash - Gen...	Deposit		X	35,019.25	83,240.46
04/20/2021	8107	Asco Pacific	201100 · Accounts Pay...	63241	3,060.00	X		80,180.46
04/20/2021	8108	Don Hansen	201100 · Accounts Pay...	4349	3,200.00	X		76,980.46
04/20/2021	8109	Hank's Hardware & ...	201100 · Accounts Pay...	N29354	95.37	X		76,885.09
04/20/2021	8110	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	320.44			76,564.65
04/20/2021	8111	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	332.36			76,232.29
04/20/2021	8112	Streamline	201100 · Accounts Pay...	7235d26b-0003	50.00	X		76,182.29
04/20/2021	8113	Temecula Valley Pip...	201100 · Accounts Pay...	608290	66.50	X		76,115.79
04/20/2021	050121	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,925.54	X		72,190.25
04/21/2021	8114	Joe Sands.	201100 · Accounts Pay...	joe paid with hi...	14.13	X		72,176.12
04/22/2021	043021	CalPers 457 Plan	201100 · Accounts Pay...		1,229.78	X		70,946.34
04/22/2021			101200 · US Bank Pay...	Funds Transfer	16,612.15	X		54,334.19

Temecula Public Cemetery District

5/10/2021 1:53 PM

Register: 101200 · US Bank Payroll

From 04/01/2021 through 04/30/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2021	AJE 258		510040 · Regular Salar...	Bank Draft Am...	6,466.17	X		4,986.83
04/02/2021	AJE 258		510040 · Regular Salar...	Bank Draft Am...	2,863.97	X		2,122.86
04/02/2021	AJE 258		510040 · Regular Salar...	Monthly charg...	154.27	X		1,968.59
04/11/2021	AJE 263		101100 · US Bank Che...	Monthly autom...		X	411.30	2,379.89
04/12/2021			101100 · US Bank Che...	Funds Transfer		X	8,656.29	11,036.18
04/15/2021	AJE 264		525030 · Paychex HR ...		445.33	X		10,590.85
04/16/2021	AJE 269		510040 · Regular Salar...	Bank Draft Am...	5,813.31	X		4,777.54
04/16/2021	AJE 269		510040 · Regular Salar...	Bank Draft Am...	2,708.14	X		2,069.40
04/16/2021	AJE 269		510040 · Regular Salar...	Monthly charg...	134.84	X		1,934.56
04/22/2021			101100 · US Bank Che...	Funds Transfer		X	16,612.15	18,546.71
04/30/2021	AJE 270		510040 · Regular Salar...	Bank Draft Am...	11,464.24	X		7,082.47
04/30/2021	AJE 270		510040 · Regular Salar...	Bank Draft Am...	4,973.85	X		2,108.62
04/30/2021	AJE 270		510040 · Regular Salar...	Monthly charg...	174.06	X		1,934.56

Temecula Public Cemetery District

5/10/2021 1:54 PM

Register: 101300 · US Wash Account

From 04/01/2021 through 04/30/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/30/2021			100499 · Revenues to ...	Deposit	X		250.00	8,167.78
04/30/2021			100499 · Revenues to ...	Deposit	X		2,200.00	10,367.78
04/30/2021			100499 · Revenues to ...	Deposit	X		100.00	10,467.78
04/30/2021			100499 · Revenues to ...	Deposit	X		100.00	10,567.78
04/30/2021			100499 · Revenues to ...	Deposit	X		3,250.00	13,817.78
04/30/2021			100499 · Revenues to ...	Deposit	X		2,250.00	16,067.78
04/30/2021			100499 · Revenues to ...	Deposit			100.00	16,167.78
04/30/2021			-split-	Deposit	X		11,900.00	28,067.78
04/30/2021			100499 · Revenues to ...	Deposit	X		4,310.00	32,377.78
04/30/2021	5016	County of Riverside ...	-split-			24,460.00		7,917.78

Date: 05/10/21

*Olivia
Claw*

Remote Tasks Performed:

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

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

- X Verify check sequence is intact.
8094-8124

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.

- Check 8107 Asco Pacific – Niche Flower Vases \$3060.00
- Check 8108 Don Hansen – Annual Disc Property \$3200.00

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

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

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

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

Change Equity to Net Position two Places

On the Balance Sheet- Perhaps Change Net Income to Net Income Fiscal Year to Date

On the Profit and Loss – Show only the Year to Date and Annual Budget Figures. Check
Pagination.

X Update Endowment Allocation Schedule.

X Update Wash Account Analysis.

X Update Prepaid subledger and validate QB information.

X Read Agenda and Minutes of the previous Board Meeting

Items to note:

Continued work on Draft Budget

Open items:



SANTOLUCITO DORÉ
GROUP, INC.
REAL ESTATE SERVICES

VACANT LAND 43535 PREECE LANE, TEMECULA



PREPARED FOR:
Temecula Public Cemetery
District
41911 C Street
Temecula, CA 92592

PREPARED BY:
Santolucito Doré Group, Inc.
31600 Railroad Canyon Road
Suite 100-L
Canyon Lake, CA 92587



SANTOLUCITO DORÉ
GROUP, INC.
REAL ESTATE SERVICES

May 6, 2021

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

Re: Real Estate Appraisal Report
43535 Preece Lane, Temecula, CA 92592
APN: 944-323-022

File Name: SDG-2021-016

Dear Ms. Beaudet:

Pursuant to your request, we performed an appraisal of the above referenced property as more particularly described in the appraisal report to follow. More specifically, the subject property consists of one unimproved legal parcel of Open Space / Major Slopes zoned land within the Rancho Highland Specific Plan (SP-2), on the south side of Preece Lane east of Via Mondo and west of Gatewood Way, totaling ± 0.90 acre. It can be further identified as Assessor's Parcel Number (APN) 944-323-022.

The client and intended user for this assignment is Temecula Public Cemetery District (District). The purpose is to establish market value and the intended use of the appraisal is for potential acquisition.

This appraisal report has been prepared in accordance with our interpretation of the State of California's guidelines and requirements and the *Uniform Standards of Professional Appraisal Practice (USPAP)*.

Your attention is directed to the Hypothetical Conditions, Extraordinary Assumptions, and General Conditions and Assumptions sections of this report (beginning on page 7). Acceptance of this report constitutes an agreement with these conditions and assumptions.

Please reference page 12 of this report for important information regarding the scope of research and analysis for this appraisal - including property identification, inspection, highest and best use analysis and valuation methodology.

We certify that we have no present or contemplated future interest in the property beyond this estimate of value. The appraisers have not performed any prior services regarding the subject within the previous three years of the appraisal date.



Temecula Public Cemetery District
 May 6, 2021
 Page 2

Based on the appraisal described in the accompanying report, subject to the Hypothetical Conditions, Extraordinary Assumptions and General Conditions and Assumptions, we have made the following value conclusion(s):

VALUE INDICATION(S)	
Reconciled Value(s):	Current Market Value
Value Conclusion(s):	\$50,000 (Rounded)
Effective Date:	April 23, 2021
Property Rights:	Fee Simple

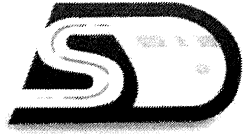
The market exposure time¹ preceding April 23, 2021 would have been 12 months and the estimated marketing period² as of April 23, 2021 is 12 months.

Of note, the current global Coronavirus (COVID-19) pandemic has had unprecedented impacts on day-to-day business, including real estate transactions, in the form of travel restrictions, self-imposed and governmentally required isolations, and closures of select businesses and business types. In the State of California, statewide stay-at-home orders and lock-down measures were imposed by the Governor's Office in March 2020. These orders were both loosened and tightened repeatedly during the summer of 2020, fall of 2020 and the winter of 2021, as COVID-19 infection rates vacillated and the number of available hospital beds fluctuated. In March of 2021 these orders were loosened again and a majority of businesses are being allowed to reopen. Throughout the pandemic the inconsistency related to which businesses have been allowed to remain open and which had to remain closed under new health and physical distancing guidelines has had an unknown impact upon real estate values.

The impact of the change in policy and its impact upon real estate has not yet been observed. Area brokers report that they have not been asked by their clients to reduce asking prices on a broad scale as most property owners are taking a wait and see approach to the real estate market. Sale transactions are still taking place with pre-COVID-19 sales as a pricing guide. Several brokers have classified the real estate market under COVID-19 as being "paused" or "on hold." No measurable impact to property values has been demonstrated in the market yet as the short- and long-term effects of the pandemic are unknown and have not been fully realized. Based on the collective total of the information analyzed, we estimate that there has been no value appreciation since the March onset of the activity restrictions by the Governor's Office, for the majority of property types in most markets.

¹ Exposure Time: see definition in Definitions section.

² Marketing Time: see definition in Definitions section.



SANTOLUCITO DORÉ
GROUP, INC.
REAL ESTATE SERVICES

Temecula Public Cemetery District
May 6, 2021
Page 3

Thank you for the opportunity of submitting this appraisal. If we can be of further service, please do not hesitate to call.

Respectfully submitted,
Santolucito Doré Group Inc.

Christine S. Santolucito, R/W-AC
President
California-AG043715
Expiration: February 14, 2022
christie@sdgroupinc.com

Lance W. Doré, MAI, FRICS
Vice President
California-AG002464
Expiration: October 1, 2020
lance@sdgroupinc.com

Matthew Sunderland, MPA
Senior Appraiser
California-AG039963
Expiration: April 4, 2022
matthew@sdgroupinc.com

DRAFT

Fiore Racobs and Powers
6820 Indiana Ave
Riverside, California. 92506-7202

January 2, 2013

Dear Mr. Racobs,

The Temecula Public Cemetery District would like to make an offer of \$170,000.00 for Rancho Highlands Association property located in Temecula, CA at 43535 Preece Lane, otherwise known by: APN #944-323-022.

We have spoken with the City planning department of Temecula there are several applications and steps to acquiring this property that we will need to pursue, we have been told it could take 6-9 months before approval. The cemetery will need to meet with the planning department to find out if it can be rezoned to "PI" to match the current zoning of the existing cemetery.

We ask that you take these time restraints into consideration

Thank you for your interest,

Sincerely,

Stephen Struikmans
President
TPCD

Temecula Public Cemetery District

Draft Budget

	Estimated Actual 20-21	Approved Budget 20-21	Draft Budget 21-22	
Ordinary Income/Expense				
Income				
700001 · Property Taxes				
700020 · Prop Tax Current Secured	624,001.20	625,300.00	663,000.00	
701020 · Prop Tax Current Unsecured	44,837.42	15,000.00	25,000.00	based on p&l actual to date
704000 · Prop Tax Curr Supplemental	9,405.88	9,000.00	9,600.00	based on p&l actual to date
705000 · Prop Tax Prior Supplementa	6,488.48	3,500.00	4,500.00	based on p&l actual to date
706000 · Teeter Settlement	3,250.55	10,000.00	10,000.00	
707000 · RDV Apportionment	85,347.84	40,000.00	40,000.00	
752800 · CA-Homeowners Tax Relief	3,155.74	7,000.00	4,000.00	
770100 · Property Tax - SBE	10,485.14	10,000.00	10,500.00	
770102 · Other Taxes	115.40	200.00	200.00	
Total 700001 · Property Taxes	787,087.65	720,000.00	766,800.00	
740020 · Interest and Dividend Income				
740024 · Dividend Income - Stifel	13,363.32	4,000.00	10,000.00	based on actual to date reports
740023 · Interest - Stifel	64,010.33	40,000.00	50,000.00	
740020G · Interest on General Fnd at	10,940.25	13,000.00	10,000.00	based on actual to date reports
740020E · Interest on Endow Fnd at C	1,333.08	3,000.00	1,000.00	based on actual to date reports
740020O · Interest on ACO at County	14,650.70	30,000.00	20,000.00	based on actual to date reports
Total 740020 · Interest and Dividend Inco	104,297.68	90,000.00	91,000.00	
770001 · Other Revenue				
770100E · Endowment	176,326.34	120,000.00	165,000.00	based on actual to date reports
777030 · Marker Setting	17,970.00	12,000.00	18,000.00	
777031 · Niche Engraving	1,125.00	0.00	3,000.00	
777040 · Open, Close Fees	51,350.00	30,000.00	47,000.00	
777520 · Sale of Lots	85,123.66	67,000.00	70,000.00	
777530 · Cremation	18,600.00	27,000.00	17,000.00	
777600 · Cenotaph	300.00	300.00	300.00	
777650 · Graveside Service	3,500.00	0.00	6,500.00	Anticipate reopening for graveside services
780160 · Vaults, Flower Vases, etc.	19,358.15	12,000.00	16,000.00	
781360 · Other Misc. Revenue	170.42	500.00	400.00	
Total 770001 · Other Revenue	373,823.57	268,800.00	343,200.00	
Total Income	1,265,208.90	1,078,800.00	1,201,000.00	
Expense				
510000 · Salaries and Employee Benefits				
510040T · Regular Salaries.				
510040 · Regular Salaries	231,813.55	235,000.00	281,000.00	From Wage Schedule
510320 · Temporary Salaries	0.00	43,680.00	43,680.00	Admin
510330 · Year End Bonuses	10,558.95	4,500.00	5,000.00	From Wage Schedule
5103x0 · Hazard Pay	0.00	5,100.00	5,500.00	From Wage Schedule
515100 · Life Insurance Policy	427.68	450.00	450.00	
Total 510040T · Regular Salaries.	242,800.18	288,730.00	335,630.00	
513000T · Retirement - Miscellaneous				
518000 · Employer Contributions	16,411.58	16,100.00	21,000.00	From Wage Schedule

Temecula Public Cemetery District Draft Budget

	Estimated Actual 20-21	Approved Budget 20-21	Draft Budget 21-22	
551000 · Employee Contributions	0.00	0.00	0.00	
Total 513000T · Retirement - Miscella	16,411.58	16,100.00	21,000.00	
513120T · Retirement - Social Security				
513120 · Social Security	15,538.66	19,000.00	18,771.00	Formula based on Total Regular Salaries and Board Stipend
513140 · Medicare Tax	3,634.32	4,000.00	4,390.00	Formula based on Total Regular Salaries and Board Stipend
Total 513120T · Retirement - Social S	19,172.98	23,000.00	23,161.00	
515080T · Health Insurance (eer share)				
515081 · Health Insurance	45,772.27	60,000.00	60,000.00	From Wage Schedule
515082 · Vision Insurance	622.57	850.00	1,000.00	From Wage Schedule
515083 · Dental Insurance	3,901.00	4,100.00	3,800.00	From Wage Schedule
Total 515080T · Health Insurance (eer	50,295.84	64,950.00	64,800.00	
515260T · Unemployment Insurance				
517000 · Workers Comp Insuranc	15,829.12	17,000.00	22,000.00	Higher than SDRMA Letter due to projected Temporary Salaries, etc (From Wage Schedule)
515060 · State Unemployment Ins	0.00	1,600.00	1,600.00	
513130 · CA SUI	1,098.00	2,000.00	2,000.00	
Total 515260T · Unemployment Insura	16,927.12	20,600.00	25,600.00	
Total 510000 · Salaries and Employee Ber	345,607.70	413,380.00	470,191.00	
520000 · Services and Supplies				
529540T · Utilities				
520845 · Trash	3,706.17	3,300.00	4,100.00	new charges passed on
529500 · Electricity	5,137.53	5,000.00	5,500.00	
Total 529540T · Utilities	8,843.70	8,300.00	9,600.00	
524520T · Administrative Expenses				
518160 · Board Stipend	8,250.00	10,500.00	11,250.00	\$150, 5 Trustees, 15 meetings
520115 · Uniforms - Replacement	2,288.33	3,100.00	3,600.00	new charges passed on
520230 · Cellular Phone	3,190.73	3,900.00	3,300.00	
520705 · Food	0.00	1,100.00	0.00	based on p&l to date
520930 · Insurance - Liability	14,362.92	14,400.00	16,486.00	Per SDRMA Letter
523100 · Memberships	2,404.00	2,600.00	2,600.00	
523290 · Bank Charges	272.00	800.00	300.00	
523621 · Subscriptions	2,687.34	1,500.00	2,000.00	CSDA, Chamber, etc
523660 · Computer Service	5,021.59	7,000.00	7,000.00	
523700 · Office Supplies	0.00	1,200.00	0.00	based on p&l to date
523720 · Photocopies	1,343.14	3,000.00	3,000.00	
523760 · Postage/Mailing	750.74	1,000.00	1,000.00	
523840 · Computer Equip/Softwa	811.53	4,000.00	2,500.00	
524520 · County Journal Recordi	22.04	0.00	2,400.00	did not have in last years budget
524530 · Storage Fees	1,395.00	1,500.00	1,400.00	
524540 · Payroll Processing Serv	3,956.72	4,200.00	4,100.00	
524560 · Auditing	10,300.00	12,000.00	11,000.00	
524561 · Accounting	9,621.65	8,500.00	9,500.00	based on p&l to date
524566 · Temp for efile	0.00	9,000.00	9,000.00	

Iremecula Public Cemetery District Draft Budget

	Estimated Actual 20-21	Approved Budget 20-21	Draft Budget 21-22	
524800 · Drug Testing/Pre-Emplo	375.00	200.00	400.00	new charges passed on
525025 · Legal - General Counsel	7,000.00	30,000.00	30,000.00	unsure
525030 · Paychex HR Support	5,104.17	5,400.00	5,400.00	
526420 · Advertising	956.41	1,800.00	1,800.00	
527280 · Awards/Recongnition	0.00	250.00	300.00	
527880 · Training/ Staff	63.00	2,500.00	2,500.00	
528140 · Conferences and Meetir	902.00	30,000.00	30,000.00	unsure
528980 · Meals	543.63	2,000.00	2,000.00	
528990 · Semi-Annual Team Dinr	275.20	5,000.00	5,000.00	
529040 · Private Mileage Reimbu	842.79	2,500.00	2,500.00	
529050 · Website	550.00	800.00	800.00	
529550 · Water	1,164.39	1,600.00	1,600.00	
Total 524520T · Administrative Expen	84,454.32	171,350.00	172,736.00	
524500T · Operational Expenses.				
521420 · Maint-Field Equipment	666.22	10,000.00	10,000.00	
522310 · Maint-Building Improve	3,106.85	2,500.00	2,500.00	
522320 · Maint - Grounds	13,425.53	16,500.00	16,500.00	
522360 · Maintenance-Extermina	5,676.00	6,000.00	6,000.00	
523250 · Repurchase	300.00	3,500.00	2,500.00	possible sale backs
523800 · Engraving Expense	1,574.00	2,500.00	2,500.00	
525320 · Security Guard Services	0.00	250.00	300.00	
525600 · Security	3,775.96	3,700.00	3,800.00	
527100 · Fuel	2,053.02	2,800.00	3,000.00	purchasing diesel as needed now
527180 · Operational Supplies	12,496.81	12,500.00	13,000.00	
528020 · Inventory	2,337.58	8,500.00	8,500.00	
Total 524500T · Operational Expense	45,411.97	68,750.00	68,600.00	
Total 520000 · Services and Supplies	138,709.99	248,400.00	250,936.00	
530000 · Other Charges				
535540T · Depreciation Building				
585000 · Depreciation	50,812.91	0.00	0.00	District does not Budget for Depreciation
Total 535540T · Depreciation Building	50,812.91	0.00	0.00	
530100 · Miscellaneous non-operatin	3,036.53	4,000.00	4,000.00	
Total 530000 · Other Charges	53,849.44	4,000.00	4,000.00	
540000 · Capital Assets				
542060T · Cemetery Grounds				
542040 · Buildings, Capital Proje	0.00	100,000.00	100,000.00	
542060 · Improvements - Buildin	0.00	6,000.00	6,000.00	
542065 · Tree Renovaton	0.00	7,500.00	7,500.00	
542300 · Office Renovaton	0.00	6,000.00	6,000.00	
Total 542060T · Cemetery Grounds	0.00	119,500.00	119,500.00	
540040T · Land, Purchase of Land				
540042 · Future Cemetery Proper	5,379.38	150,000.00	150,000.00	unsure
Total 540040T · Land, Purchase of La	5,379.38	150,000.00	150,000.00	

I emecula Public Cemetery District Draft Budget

	Estimated Actual 20-21	Approved Budget 20-21	Draft Budget 21-22	
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546020T · Equipment, etc				
542070 · Well Motor	9,137.67	75,000.00	60,000.00	
546020 · Equipment - Automotive	2,082.06	17,000.00	17,000.00	
546240 · Mapping Software	1,945.00	5,000.00	5,000.00	license and any additions to software
Total 546020T · Equipment, etc	13,164.73	97,000.00	82,000.00	
Total 540000 · Capital Assets	18,544.11	366,500.00	351,500.00	
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551100E · Cont to Other Funds - End	0.00	177,000.00	226,000.00	Equals Endowment income, interest on County Endowment Fund, and Stifel income
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551100G · Cont to Other Funds - Gen	0.00	236,020.00	249,873.00	This is the final figure to enter. It is the figure that makes the Net Ordinary income equal to the capital assets outlay. (Increase to take Net Income more negative)
Total Expense	556,711.24	1,445,300.00	1,552,500.00	
Net Ordinary Income	708,497.66	-366,500.00	-351,500.00	
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Other Income/Expense				
Other Income				
731000 · Realized Gain (Loss) on Invest	2,768.64	0.00	0.00	District does not Budget for Realized and Unrealized Gain
731100 · Unrealized Gain (Loss) on Invest	-37,529.77	0.00	0.00	District does not Budget for Realized and Unrealized Gain
Total Other Income	-34,761.13	0.00	0.00	
Net Other Income	-34,761.13	0.00	0.00	
Net Income	673,736.53	-366,500.00	-351,500.00	
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RESOLUTION NO. 2021-3

A RESOLUTION OF THE TEMECULA PUBLIC CEMETERY DISTRICT BOARD OF TRUSTEES PROHIBITING ALL PRE-NEED PURCHASES OF FULL CASKET INTERMENT SPACES AND LIMITING THE AT-NEED PURCHASE OF FULL CASKET INTERMENT SPACES FOR DESIGNATED IMMEDIATE FAMILY MEMBERS OF DECEDENTS WHO HAVE BEEN INTERRED AT THE TEMECULA CEMETERY WITHIN THE PREVIOUS TEN CALENDAR YEARS

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 (the “Board”) shall serve as the legislative body of District, govern the District, and establish policies for the operation of the District; and

WHEREAS, Health and Safety Code Section 9040 (c) (3) provides that the District has exclusive jurisdiction and control over the maintenance and operation of any cemetery owned by the District; and

WHEREAS, Health and Safety Code Section 9041 (k) & (p) provides that the District may adopt and enforce rules and regulations regarding the administration, maintenance and use of the District’s cemeteries and to take any and all actions necessary for, or incidental to, the powers provided under the Public Cemetery District Law; and

WHEREAS, the Board is interested in ensuring that the District will have as adequate inventory of “at-need” interment spaces for purchase over the next five years to accommodate the average number of interments of the previous three years in order to meet the projected interment needs of the District’s residents and other eligible persons on an “at-need” basis; and

WHEREAS, the Board has determined that unless a limitation is placed on the number of full casket interment spaces a customer may purchase at the Temecula Cemetery, the available inventory of full casket interment spaces at the Temecula Cemetery will not be sufficient to meet the demands for such interment spaces for the next five years; and

WHEREAS, the General Manager has recommended that in order to accommodate the demand for “at-need” full casket interment spaces at the Temecula Cemetery for the next five years, the Board should adopt a policy that prohibits all pre-need purchases of full casket interment spaces, (family member of a spouse, parent, or child may purchase burial location adjacent to their loved one. Only if the burial was conducted during COVID shut down March 2020- June 2021.)

and limits the at-need purchases of full casket interment spaces for the interments of designated immediate family members of decedents who have been interred at the Temecula Cemetery within the previous ten calendar years.

NOW, THEREFORE, BE IT RESOLVED, THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT, AS FOLLOWS:

Section 1. Recitals

That the recitals set forth above are true and correct.

Section 2. Pre-Need Purchase Prohibition

That pre-need purchases of full casket interment spaces at the Temecula Cemetery shall be prohibited. , (family member of a spouse, parent, or child may purchase burial location adjacent to their loved one. Only if the burial was conducted during COVID shut down March 2020- June 2021.)

Section 3. At-Need Purchase Limitations

That at-need purchases of full casket interment spaces at the Temecula Cemetery shall be limited to interments of a spouse, parent, or child of a decedent who has been interred at the Temecula Cemetery within the previous ten calendar years of the time of death of the respective spouse, parent or child who is being interred.

Section 4. Severability.

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

Section 5. Repeal of Conflicting Provisions.

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

Section 6. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 7. Certification.

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

PASSED, APPROVED AND ADOPTED at a regular meeting of the Board of Trustees of The Temecula Public Cemetery District held this 20th day of May 2021.

Dale Qualm, Chair
Board of Trustees

ATTEST:

**
Board Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla,
General Legal Counsel

Memecula Public Cemetery District
Balance Sheet
As of April 30, 2021

	Apr 30, 21	Apr 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	54,334.19	58,064.82	
101200 · US Bank Payroll	1,934.56	11,551.58	
101300 · US Wash Account	7,917.78	11,022.36	
101100C · Cash -Accumulative Outlay Fund	2,928,925.94	1,916,620.24	
101100E · Cash - Endowment Fund	24,925.83	276,457.20	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	713,509.67	1,181,783.35	
Total Checking/Savings	3,731,727.97	3,455,679.55	276,048.42
Accounts Receivable			
201125 · Accounts Receivable	0.00	-4,960.00	
Total Accounts Receivable	0.00	-4,960.00	
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,518,716.61	2,141,501.18	
102220 · Stifel Endowment Interest	849,996.05	787,699.68	
Total 102200 · Stifel Investments	3,368,712.66	2,929,200.86	439,511.80
112011 · Inventory Asset	377,381.50	34,680.00	
100499 · Revenues to Deposit with County	0.00	18,800.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	9,899.35	11,409.21	
116100I · Interest Receivable - End Int	5,819.22	5,509.23	
Total 116100 · Interest Receivable	15,718.57	16,918.44	
117000 · PrePaid Expenses	10,088.33	10,374.93	
Total Other Current Assets	3,771,901.06	3,009,974.23	761,926.83
Total Current Assets	7,503,629.03	6,460,693.78	1,042,935.25

I emecula Public Cemetery District
Balance Sheet
 As of April 30, 2021

	Apr 30, 21	Apr 30, 20	\$ Change
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-1,631.33	0.00	
191000 · Future Cemetery Property	2,764,359.59	2,752,667.73	
191100 · Buildings and Improvements	318,605.07	389,105.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	177,965.02	173,382.02	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	22,079.50	40,969.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-128,370.02	-114,009.86	
198400 · Accumulated Depr - Struct/Imp	-220,395.28	-202,896.95	
198500 · Accum Depr - Equipment	-170,258.13	-163,008.57	
198800 · Accum Depr- Grnd Imp	-3,199.31	-2,160.78	
198900 · Accum Depr-Pav 15	-36,882.02	-29,704.02	
Total Fixed Assets	3,331,542.14	3,453,613.19	-122,071.05
TOTAL ASSETS	10,835,171.17	9,914,306.97	920,864.20
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	-1,510.37	-441.82	
Total Accounts Payable	-1,510.37	-441.82	
Other Current Liabilities			
212200 · Accrued Vacation Pay	6,179.14	14,834.36	
2200 · Sales Tax Payable	0.00	-123.00	
Total Other Current Liabilities	6,179.14	14,711.36	
Total Current Liabilities	4,668.77	14,269.54	
Total Liabilities	4,668.77	14,269.54	-9,600.77
Net Position			
36001 · Net Investments in Cap Assets	3,322,836.00	3,252,548.00	
36002 · Endowment Care Corpus	2,454,556.00	2,249,789.00	
36003 · Endowment Care Earnings	807,065.00	723,860.00	
36004 · Unrestricted Earnings ACO Fund	1,874,732.00	1,955,364.00	
36005 · Unrestricted Earnings Gen Fund	1,900,821.10	1,315,247.64	
Net Income	470,492.30	403,228.79	
Total Net Position	10,830,502.40	9,900,037.43	930,464.97
TOTAL LIABILITIES & EQUITY	10,835,171.17	9,914,306.97	920,864.20

Temecula Public Cemetery District Profit & Loss Budget Performance April 2021

	Jul '20 - Apr 21	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	419,313.04	625,300.00
701020 · Prop Tax Current Unsecured	27,107.42	15,000.00
703000 · Prop Tax Prior Unsecured	0.00	0.00
704000 · Prop Tax Curr Supplemental	6,030.27	9,000.00
705000 · Prop Tax Prior Supplemental	4,473.85	3,500.00
706000 · Teeter Settlement	4,889.55	10,000.00
707000 · RDV Apportionment	43,513.80	40,000.00
752800 · CA-Homeowners Tax Relief	0.00	7,000.00
770100 · Property Tax - SBE	5,671.54	10,000.00
770102 · Other Taxes	115.40	200.00
Total 700001 · Property Taxes	511,114.87	720,000.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	11,755.79	4,000.00
740023 · Interest - Stifel	53,440.93	40,000.00
740020G · Interest on General Fnd at Cnty	5,813.63	13,000.00
740020E · Interest on Endow Fnd at Count	516.49	3,000.00
740020O · Interest on ACO at County	8,522.42	30,000.00
Total 740020 · Interest and Dividend Income	80,049.26	90,000.00
770001 · Other Revenue		
770100E · Endowment	160,683.34	120,000.00
777030 · Marker Setting	15,970.00	12,000.00
777031 · Niche Engraving	1,125.00	0.00
777040 · Open, Close Fees	43,650.00	30,000.00
777520 · Sale of Lots	78,041.66	67,000.00
777530 · Cremation	17,100.00	27,000.00
777600 · Cenotaph	300.00	300.00
777650 · Graveside Service	3,500.00	0.00
780160 · Vaults, Flower Vases, etc.	16,048.15	12,000.00
781360 · Other Misc. Revenue	0.00	500.00
Total 770001 · Other Revenue	336,418.15	268,800.00
Total Income	927,582.28	1,078,800.00

Temecula Public Cemetery District Profit & Loss Budget Performance April 2021

	Jul '20 - Apr 21	Annual Budget
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	183,571.74	235,000.00
510330 · Year End Bonuses	3,986.45	4,500.00
510335 · Hazard Pay	6,572.50	5,100.00
515100 · Life Insurance Policy	356.40	450.00
Total 510040T · Regular Salaries.	194,487.09	245,050.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	43,680.00
Total 510320T · Temporary Salaries.	0.00	43,680.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	13,806.79	16,100.00
551000 · Employee Contributions	126.98	0.00
Total 513000T · Retirement - Miscellaneous	13,933.77	16,100.00
513120T · Retirement - Social Security		
513120 · Social Security	12,459.31	19,000.00
513140 · Medicare Tax	2,914.09	4,000.00
Total 513120T · Retirement - Social Security	15,373.40	23,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	31,760.00	60,000.00
515082 · Vision Insurance	445.29	850.00
515083 · Dental Insurance	3,024.20	4,100.00
Total 515080T · Health Insurance (eer shar	35,229.49	64,950.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	12,648.04	17,000.00
515060 · State Unemployment Ins EDI	0.00	1,600.00
513130 · CA SUI	1,053.07	2,000.00
Total 515260T · Unemployment Insurance	13,701.11	20,600.00
Total 510000 · Salaries and Employee Benefits	272,724.86	413,380.00
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	3,175.61	3,300.00
529500 · Electricity	3,847.58	5,000.00
Total 529540T · Utilities	7,023.19	8,300.00
524520T · Administrative Expenses		
518160 · Board Stipend	6,750.00	10,500.00
520115 · Uniforms - Replacement Clot	1,865.97	3,100.00
520230 · Cellular Phone	2,709.09	3,900.00
520705 · Food	0.00	1,100.00
520930 · Insurance - Liability	11,969.10	14,400.00
523100 · Memberships	2,404.00	2,600.00
523290 · Bank Charges	230.00	800.00
523621 · Subscriptions	837.34	1,500.00

Temecula Public Cemetery District Profit & Loss Budget Performance April 2021

	Jul '20 - Apr 21	Annual Budget
523660 · Computer Service	3,772.34	7,000.00
523700 · Office Supplies	0.00	1,200.00
523720 · Photocopies	1,265.86	3,000.00
523760 · Postage/Mailing	510.74	1,000.00
523840 · Computer Equip/Software/T1	238.06	4,000.00
524520 · County Journal Recording	22.04	0.00
524530 · Storage Fees	1,163.00	1,500.00
524540 · Payroll Processing Services	3,185.61	4,200.00
524560 · Auditing	10,300.00	12,000.00
524561 · Accounting	7,836.65	8,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employer	375.00	200.00
525025 · Legal - General Counsel	4,540.00	30,000.00
525030 · Paychex HR Support	4,213.51	5,400.00
526420 · Advertising	956.41	1,800.00
527280 · Awards/Recognition	0.00	250.00
527880 · Training/ Staff	0.00	2,500.00
528140 · Conferences and Meetings	902.00	30,000.00
528980 · Meals	497.97	2,000.00
528990 · Semi-Annual Team Dinner	275.20	5,000.00
529040 · Private Mileage Reimburse	639.63	2,500.00
529050 · Website	500.00	800.00
529550 · Water	903.18	1,600.00
Total 524520T · Administrative Expenses	68,862.70	171,350.00
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	666.22	10,000.00
522310 · Maint-Building Improvement	2,515.85	2,500.00
522320 · Maint - Grounds	11,058.66	16,500.00
522360 · Maintenance-Extermination	4,730.00	6,000.00
523250 · Repurchase	300.00	3,500.00
523800 · Engraving Expense	1,324.00	2,500.00
525320 · Security Guard Services	0.00	250.00
525600 · Security	3,164.74	3,700.00
527100 · Fuel	1,730.95	2,800.00
527180 · Operational Supplies	11,186.83	12,500.00
528020 · Inventory	5,397.58	8,500.00
Total 524500T · Operational Expenses.	42,074.83	68,750.00
Total 520000 · Services and Supplies	117,960.72	248,400.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	2,378.55	4,000.00
Total 530000 · Other Charges	2,378.55	4,000.00

Temecula Public Cemetery District Profit & Loss Budget Performance April 2021

	<u>Jul '20 - Apr 21</u>	<u>Annual Budget</u>
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	100,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
542075 · Grounds Improvements	0.00	0.00
548300 · Office Renovation	0.00	6,000.00
542060T · Cemetery Grounds - Other	0.00	0.00
Total 542060T · Cemetery Grounds	0.00	119,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	5,379.38	150,000.00
Total 540040T · Land, Purchase of Land	5,379.38	150,000.00
546020T · Equipment, etc		
542070 · Well Motor	9,137.67	75,000.00
546020 · Equipment - Automotive	2,082.06	17,000.00
546240 · Mapping Software	1,945.00	5,000.00
Total 546020T · Equipment, etc	13,164.73	97,000.00
Total 540000 · Capital Assets	18,544.11	366,500.00
551100G · Contrib to Other Funds - Gen	0.00	236,020.00
551100E · Contrib to Other Funds - Endow	0.00	177,000.00
Total Expense	411,608.24	1,445,300.00
Net Ordinary Income	515,974.04	-366,500.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	2,768.64	0.00
731100 · Unrealized Gain (Loss) on Invest	-48,250.38	0.00
Total Other Income	-45,481.74	0.00
Net Other Income	-45,481.74	0.00
Net Income	470,492.30	-366,500.00

STIFEL

April 1 -
April 30, 2021
Account Number:

Page 1 of 20
7449-7270

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D344680 SSNO001003

**TEMECULA PUBLIC CEMETERY
DIST ENDOWMENT PRINCIPAL
41911 C ST
TEMECULA CA 92592-3053**

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

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

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

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

TRADING TAX LOT RELIEF METHOD: First In, First Out

INVESTOR UPDATE

If you're switching jobs or preparing to retire, have you thought about what to do with the money you've saved in your employer-sponsored retirement plan? Your Stifel Financial Advisor can help you weigh your options so you can choose the one that's right for your goals.

ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

Stifel, Nicolaus & Company, Incorporated | Member SIPC & NYSE | www.stifel.com | One Financial Plaza | 501 North Broadway | St. Louis, Missouri 63102

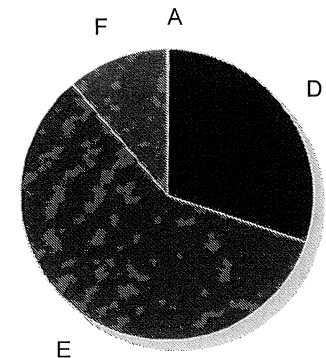
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PORTFOLIO SUMMARY	April 30	March 31
Net Cash Equivalents **	5,026.80	875.38
Net Portfolio Assets held at Stifel	2,513,689.81	2,133,724.87
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,518,716.61	\$2,134,600.25
YOUR CHANGE IN PORTFOLIO VALUE	April 30	March 31
Net Cash Flow (Inflows/Outflows) ²	381,152.37	-1,835.40
Securities Transferred In/Out		
Income and Distributions	6,844.23	2,744.97
Change in Securities Value	-3,880.24	-7,317.71
Net Change in Portfolio Value	\$384,116.36	-\$6,408.14

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
² Does not include cost or proceeds for buy or sell transactions.

YOUR ASSET SUMMARY

	Value on April 30, 2021 (\$)	Percentage of your account
A Net Cash Equivalents**	5,026.80	0.20%
D Fixed Income-Muni	757,724.25	30.08%
E Fixed Income-Other	1,475,408.25	58.58%
F Mutual Funds	280,557.31	11.14%
Total Assets	\$2,518,716.61	100.00%





STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D344681 SSNOO01003

**TEMECULA PUBLIC CEMETERY
DIST ENDOWMENT INTEREST
41911 C ST
TEMECULA CA 92592-3053**

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

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

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

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

TRADING TAX LOT RELIEF METHOD: First In, First Out

INVESTOR UPDATE

If you're switching jobs or preparing to retire, have you thought about what to do with the money you've saved in your employer-sponsored retirement plan? Your Stifel Financial Advisor can help you weigh your options so you can choose the one that's right for your goals.

ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

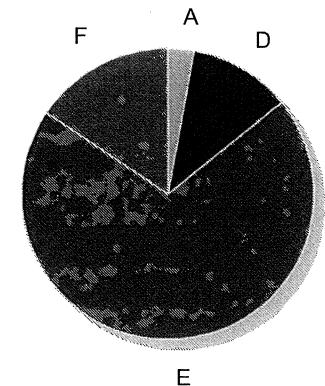
PORTFOLIO SUMMARY

	April 30	March 31
Net Cash Equivalents **	24,804.39	10,960.24
Net Portfolio Assets held at Stifel	825,191.66	825,377.60
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$849,996.05	\$836,337.84
YOUR CHANGE IN PORTFOLIO VALUE	April 30	March 31
Net Cash Flow (Inflows/Outflows) ²	13,844.04	1,835.40
Securities Transferred In/Out		
Income and Distributions	126.46	467.63
Change in Securities Value	-312.29	-2,963.37
Net Change in Portfolio Value	\$13,658.21	-\$660.34

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

YOUR ASSET SUMMARY

	Value on April 30, 2021 (\$)	Percentage of your account
A Net Cash Equivalents**	24,804.39	2.92%
D Fixed Income-Muni	96,279.65	11.33%
E Fixed Income-Other	596,787.00	70.21%
F Mutual Funds	132,125.01	15.54%
Total Assets	\$849,996.05	100.00%



Riverside County
Cash Sub-Ledger Detail Report
4/1/2021 - 4/30/2021

Description	Txn. Date	Entry Date	Seq. Number	Tracker Number	Debit Amount	Credit Amount	Beg./End.: Balance
051425 - TEMECULA PUBLIC CEMETERY							\$1,635,893.00
AR02286077	04/02/21	04/02/21	3568843	11613225	31,185.00	0.00	
0002286477	04/06/21	04/06/21	3574341	11616917	0.00	1,000,000.00	
0002287541	04/14/21	04/14/21	3596122	11631430	66,007.55	0.00	
AP02288642	04/14/21	04/14/21	3596351	11631430	0.00	35,019.25	
INTQ321CSH	04/14/21	04/14/21	3596981	11631430	83.37	0.00	
Account Total:					\$97,275.92	\$1,035,019.25	\$698,149.67
051435 - TEMECULA CEM ENDOW CARE							\$395,302.63
AR02286077	04/02/21	04/02/21	3568845	11613225	15,500.00	0.00	
AP02286736	04/06/21	04/06/21	3574525	11616917	0.00	394,996.41	
INTQ321CSH	04/14/21	04/14/21	3596982	11631430	19.61	0.00	
Account Total:					\$15,519.61	\$394,996.41	\$15,825.83
051440 - TEMECULA CEMETERY ACO							\$1,928,826.16
0002286477	04/06/21	04/06/21	3574342	11616917	1,000,000.00	0.00	
INTQ321CSH	04/14/21	04/14/21	3596983	11631430	99.78	0.00	
Account Total:					\$1,000,099.78	\$0.00	\$2,928,925.94
Grand Total:					\$1,112,895.31	\$1,430,015.66	

A1 Monthly Revenues
July 2020-June 2021

<u>FYE 06/30/21</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>
Single	1,000.00	6,000.00	4,000.00	6,000.00	2,000.00	3,000.00	6,000.00	1,000.00	5,000.00	5,000.00
Single End	1,500.00	4,500.00	3,000.00	4,500.00	3,000.00	3,000.00	4,500.00	1,500.00	4,500.00	4,500.00
Single/Dual	3,000.00	1,500.00	3,000.00	-	-	3,000.00	-	3,000.00	-	-
S/D End	4,000.00	2,000.00	4,000.00	-	-	4,000.00	-	4,000.00	-	-
Dual	-	-	3,000.00	7,500.00	-	1,500.00	6,500.00	4,000.00	8,000.00	-
Dual End	-	-	5,000.00	12,500.00	-	2,500.00	8,500.00	7,000.00	11,000.00	-
Collum	-	-	1,100.00	-	-	1,100.00	-	1,300.00	-	800.00
Collum End	-	-	2,500.00	-	-	2,500.00	-	2,500.00	-	1,300.00
cenotaph	-	-	-	-	300.00	-	-	-	-	-
Ground Crem	-	-	-	-	-	-	-	-	-	200.00
G Crem End	-	-	-	-	-	-	-	-	-	1,300.00
O/C -B	3,350.00	2,950.00	2,200.00	5,700.00	1,100.00	3,500.00	4,050.00	7,800.00	5,900.00	3,400.00
O/C/-C	300.00	300.00	600.00	400.00	800.00	1,400.00	-	600.00	800.00	300.00
Vault	585.00	195.00	-	195.00	-	195.00	203.00	1,444.00	406.00	-
Crem Vase	-	-	146.00	-	-	292.00	-	292.00	-	146.00
Grave Vase	86.00	107.50	129.00	215.00	129.00	107.50	196.50	214.50	232.50	172.00
Set Fee	1,200.00	1,500.00	1,250.00	2,650.00	500.00	2,000.00	1,500.00	1,910.00	2,400.00	1,450.00
Niche	-	25.00	-	-	-	-	-	60.00	-	-
Non-Res	1,500.00	-	-	6,000.00	1,500.00	4,500.00	4,500.00	10,500.00	4,500.00	3,000.00
Disinter	-	-	-	-	-	-	-	-	-	-
Graveside	-	2,500.00	1,500.00	4,000.00	1,000.00	2,000.00	1,500.00	-	-	-
Engraving	225.00	-	450.00	-	-	450.00	-	450.00	-	225.00
2nd End	1,000.00	300.00	-	2,000.00	2,000.00	2,000.00	-	-	2,500.00	2,000.00
Handling	-	-	-	-	-	-	-	-	-	-
Taxes	58.70	28.65	24.05	35.86	11.28	52.00	34.97	167.44	55.87	27.81
Labor	1,020.30	653.85	485.95	1,004.14	459.72	673.50	1,020.53	2,490.21	1,390.63	639.19
Total	18,825.00	22,560.00	32,385.00	52,700.00	12,800.00	37,770.00	38,505.00	50,228.15	46,685.00	24,460.00

40 k1

A2Cemetery Property
Fiscal Year 2020-2021 (2)

FYE 06/30/21

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Dual Lower -GM	259	259	259	259	259	259	257	257	255	255
Dual Upper -GP	351	351	349	344	344	343	342	340	338	338
Dual/ Single	57	56	54	54	54	52	52	51	51	51
Sale Backs-Single		0	0	0	0	0	0	0	0	0
Singles	127	124	122	119	119	118	115	115	113	111
Dual Manager	29	29	29	29	29	29	29	28	28	28
Sale Backs-Duals		0	0	0	0	0	0	0	0	0
Grd Crem	25	25	25	25	25	25	25	25	25	24
Hexagon Wall										
Tier 1										
Tier 2										
Tier 3										
Tier 4										
Tier 5	3	3	2	2	2	1	1	0	0	0
Tier F-1	27	27	27	27	27	27	27	27	27	27
Tier F-2	29	29	29	29	29	29	29	28	28	27
Tier F-3	29	29	28	28	28	27	27	27	27	27
Tier F-4	29	29	29	29	29	29	29	29	29	29
Tier F-5	10	10	10	10	10	10	10	10	10	10
Cenotaph	48	48	48	48	48	47	47	47	47	47
Ossuary	334	334	334	334	334	334	334	334	334	334
Cremation Benches	3	3	3	3	3	2	2	2	2	2

144 / 783

April 2021 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Dual Manager	

At Need

Single Lots	2
Dual Lots	
Wall	1
Cremation Ground	1
Dual Manager	

April 2021

April 2021							May 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30		23	24	25	26	27	28	29
							30	31					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 28	29	30	31	Apr 1 Appt 11:00	2 Golinda 10:00 Joe Out	3
4	5 Linda	6	7 Dawn 1:30 2:30pm OA Partner Emergency Managers/Personnel with Cities, Tribal	8 Linda	9	10
11	12	13	14 DeLorea- 10:00 2:30pm OA Partner Emergency Managers/Personnel with Cities, Tribal	15 Board Meeting Torrez-2:00	16	17
18	19 Linda Mario-2:00	20	21 2:30pm OA Partner Emergency Managers/Personnel with Cities, Tribal Government Partners)	22	23 Grayner- 11:00 Morse- 1:30	24
25	26 Hernandez-2:00	27	28 LaCour-11:00 2:30pm OA Partner Emergency Managers/Personnel with Cities, Tribal	29 Cline-10:00	30 Espina- 2:00	May 1

 **TEMECULA PUBLIC CEMETERY
DISTRICT**
An Independent California Special District

Temecula Public Cemetery District, CA
41911 C St
Temecula, CA 92592-3053

Bill of Sale Date: 24 Apr 2021
Asset ID: 3

Bill of Sale Number: 4242021
Inventory ID: 3

Description of Property	Award Amount
John Deere X500 Mower	280.00

Asset Information



Year:	Make/Brand:	Model:	VIN/Serial:
Meter:	Title Restriction:	Not Applicable	

Sale Information

Actual Sold Amount:	USD \$280.00
Other Amount:	USD \$0.00
Buyer's Premium:	USD \$28.00
Total Amount:	USD \$308.00

Paid On: 28 Apr 2021 Credit Card
Other Amount Description:

joe miranda
12012 Arndt Rd NE
Aurora, OR 97002
USA
zazu1997@yahoo.com
5037082455

Asset is sold as is, where is and without warranty. Once the asset is removed from the seller's premises there is no refund of monies previously paid.

Buyer/Agent Signature: _____
Print Name: _____
Date: _____

 **TEMECULA PUBLIC CEMETERY
DISTRICT**
An Independent California Special District

**Temecula Public Cemetery District, CA
41911 C St
Temecula, CA 92592-3053**

Bill of Sale Date: 26 Apr 2021
Asset ID: 2

Bill of Sale Number: 4262021
Inventory ID: 2

Description of Property

2005 Kawasaki Mule

Award Amount
4950.00

Asset Information



Year: 2005 **Make/Brand:** **Model:** **VIN/Serial:**
Meter: **Title Restriction:** Not Applicable

Sale Information

Actual Sold Amount: USD \$4,950.00
Other Amount: USD \$0.00
Buyer's Premium: USD \$495.00
Tax Amount: USD \$433.12
BP Tax Amount: USD \$43.32
Total Amount: USD \$5,921.44

Paid On: 28 Apr 2021 Wire Transfer
Other Amount Description:

Joshua Siebert
6936 E Floradora Ave
Fresno, CA 93727 USA
heysiebert@yahoo.com
5597796247

Asset is sold as is, where is and without warranty. Once the asset is removed from the seller's premises there is no refund of monies previously paid.

Buyer/Agent Signature: _____
Print Name: _____
Date: _____

Cindi Beaudet

From: t.deutsch@orccd.com
Sent: Friday, May 7, 2021 9:34 AM
To: t.deutsch@orccd.com
Subject: CAPC Local Area Meeting Resumption & Memorial Marker Form Request

Hello CAPC Local Area Managers,

I hope that you , your family and your staff are all doing well.

I wanted to reach out to each of you to see what your thoughts are on resuming our local area meeting in September. Please talk to your Board and staff and let me know if your District would be interested in attending a meeting scheduled in September. I believe that by September, if not sooner, the gathering limit in most counties will be lifted which will allow District's to resume programs and events on our properties, with some continued safety measures in place. Also, please let me know if there is a District that would like to host the September program, if not we will be happy to host the event in Orange County.

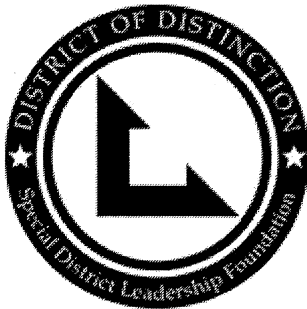
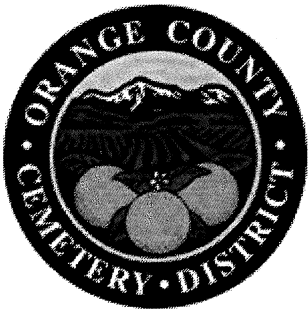
Also, our District is in the process of reviewing many of our forms and wonder if you can send a copy of the form that you require the next of kin/family member to fill out and sign indicating that they are authorized to order a memorial marker. The intent is for this form to be filled out by the person ordering the marker with a marker company in advance of placing their order and then it is provided to the District prior to or with the delivery.

As usual, we will be happy to provide you with a copy of our revised form once it is completed.

Take care and I look forward to seeing each of you in the near future in person!

Sincerely,

Tim Deutsch, CSDM
General Manager
Orange County Cemetery District
25751 Trabuco Road
Lake Forest, CA 92630
949.951.9102, ext. 112
www.occemeterydistrict.com



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