

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING
41911 C St, Temecula, Ca 92592

JUNE 23, 2022 @ 8:00 a.m.

AGENDA- Estimated Time: 2 1/2 Hrs.

1. CALL TO ORDER: @8:00 a.m. by Dale Qualm

2. INVOCATION: Dale Qualm

3. ROLL CALL

Chair- Qualm, Vice Chair- Vanderhaak, Trustee Dugan,
Trustee Davis, Trustee Kelleher, General Manager, Beaudet,
Foreman, Sands

MOTIONS TO EXCUSE:

VISITORS:

4. 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.

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 May 19 ,2022

B. APPROVAL OF CHECK REGISTERS

Recommendation: That the Board approves the May 2022 Check Register Nos. 101100, 101200 and 101300.

C. APPROVAL OF BOOKKEEPER REPORT

Recommendation: That the Board receives and files the May 2022 Bookkeeper Report

6. **ACTION ITEMS:**

A. **Muni Finance**

Recommendation: That the Trustees be present for a 30-minute presentation by Bill Morton. Mr. Morton will be discussing lending options.

B. **CSDA Board of Directors Election Ballot**

Recommendation: That the Trustees select one nominee for the calendar years 2023-2025 Seat B.

C. **Policy # 3005**

Recommendation: That the Trustees review the policy section 3005.5, inclement weather. I believe this was established before there was an office or building with heat and air. The policy worked for the employees at that time since there was no place to take refuge from the heat or rain. This policy is outdated, I believe this section needs to be removed.

D. **Nominations of Officers for calendar years 2023-2024**

Recommendation: That the Trustees elect a Chair, Vice Chair/Treasurer and Secretary.

7. FINANCIAL REPORTS:

- A. May 2022 Balance Sheet
- B. May 2022 Profit and Loss
- C. Fiscal Year 2022-2023 DRAFT BUDGET#2
- D. May 2022 Stifel Investments; principal and interest

8. GENERAL MANAGERS REPORTS:

- A. May 2022 Revenues
- B. May 2022 Inventory
- C. May 2022 Depletion
- D. May 2022 Calendar
- E. J.W Marriot and Conference -August 22, 2022
- F. Christmas in October???

9. GENERAL COUNSEL REPORT

10. FISCAL YEAR 2022-2023 SUBCOMMITTEES with GM

- A. 52-acre Cemetery Property (Vanderhaak-Davis)
 - **Construction began 02/24/2022**
 - **Concrete drain (100-year flood) being installed 06/20**

- B. Landscape Plan (Dugan-Qualm)
- C. Cenotaph/ Ossuary (Vanderhaak-Kelleher)

- D. Conférence Liaison (Davis-Dugan)
 - **CSDA- 08/22/2022 check in**
 - **Check out 08/25/2022**

- E. Polices (Qualm-Davis)
 - **Inclement weather Policy #3005**

- F. General Price List (Kelleher-Vanderhaak)

- G. Investments (Davis-Dugan)

11. FUTURE TRUSTEE AGENDA ITEMS:

Stewart Title- Pending

12. CLOSED SESSION ITEMS: Gustavo Lamanna- Attorney at Law

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:

13. BOARD COMMENT:

14. ANNOUNCEMENTS:

Next Regular Board Meeting –July 21, 2022

15. ADJOURNMENT:

1st Motion:

2nd Motion:

All in Favor:

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

All supporting documentation is available for public review at the Temecula Public Cemetery District Office located at 41911 C Street, Temecula, California during regular business hours, 8:00 a.m. – 4:00 p.m., Monday through Friday. Or at www.temeculacemetery.org posted June 20, 2022

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING
41911 C St, Temecula, Ca 92592

MAY 19, 2022 @ 8:00 a.m.

MINUTES

1. CALL TO ORDER: @8:00 a.m. by Rosie Vanderhaak
2. INVOCATION / FLAG SALUTE: Rosie Vanderhaak
3. ROLL CALL

Vice Chair- Vanderhaak, Trustee Dugan, Trustee Davis, Trustee Kelleher, General Manager, Beaudet, Foreman, Sands

MOTIONS TO EXCUSE: Chair, Qualm: Motion was made by Trustee Dugan and seconded by Trustee Davis, passed with a 4/0 vote.

VISITORS: None

4. 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.

5. CONSENT CALENDAR: Motion was made by Trustee Davis to accept the consent calendar after explanation of check #8442, seconded by Trustee Dugan and passed with a 4/0 vote.

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 21 ,2022

B. APPROVAL OF CHECK REGISTERS

Recommendation: That the Board approves the April 2022 Check Register Nos. 101100, 101200 and 101300.

C. **APPROVAL OF BOOKKEEPER REPORT**

Recommendation: That the Board receives and files the April 2022 Bookkeeper Report.

6. **ACTION ITEMS:**

- A. **Holman Capital**-The Trustees watched a 30-minute presentation from Lance Holman displaying his lending options.

Recommendation: That the Trustees be present for a 30-minute online presentation by Lance Holman. Mr. Holman will be discussing lending options.

7. **FINANCIAL REPORTS:** Motion was made by Trustee Dugan to receive and file the April financials, seconded by Trustee Kelleher and passed with a 4/0 vote.

- A. April 2022 Balance Sheet
- B. April 2022 Profit and Loss
- C. April 2022 Stifel Investments; principal and interest

- D. Fiscal Year 2022-2023 DRAFT BUDGET#1
Decision was made after discussion on salaries to revisit the 2nd draft budget in June. Motion made by Trustee Davis, seconded by Trustee Kelleher and passed with a 4/0 vote.

8. GENERAL MANAGERS REPORTS:

- A. April 2022 Revenues
- B. April 2022 Inventory
- C. April 2022 Depletion
- D. April 2022 Calendar
- E. J.W Marriot and Conference -August 22, 2022

9. GENERAL COUNSEL REPORTS:

10. FISCAL YEAR 2022-2023 SUBCOMMITTEES with GM

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 - **Construction began 02/24/2022**

- B. Landscape Plan (**Dugan-Qualm**)
- C. Cenotaph/ Ossuary (**Vanderhaak-Kelleher**)
- D. Conférence Liaison (**Davis-Dugan**)
CSDA- 08/22/2022 check in
Check out 08/25/2022
- E. Polices (**Qualm-Davis**)
- F. General Price List (**Kelleher-Vanderhaak**)
- G. Investments (**Davis-Dugan**)

11. FUTURE TRUSTEE AGENDA ITEMS:

Stewart Title- Pending
Lance Holman- Holman Capital
Bill Morton- Muni Finance

12. CLOSED SESSION ITEMS: Gustavo Lamanna- Attorney at Law

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:

13. BOARD COMMENT:

14. ANNOUNCEMENTS:

Next Regular Board Meeting – Requesting June 23, 2022

Motion was made by Trustee Kelleher to move the June board meeting to accommodate Chair Qualm, seconded by Trustee Davis and passed with a 4/0 vote.

15. ADJOURNMENT: 10:02 am

1st Motion: Trustee Kelleher

2nd Motion: Trustee Dugan

All in Favor: 4/0

Temecula Public Cemetery District

6/15/2022 12:22 PM

Register: 101100 · US Bank Checking

From 05/01/2022 through 05/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/02/2022	8455	EcoFert Inc	201100 · Accounts Pay...	5248	490.00	X		68,258.69
05/02/2022	8456	US Bank	201100 · Accounts Pay...	03/24/22*04/1...	5,398.12	X		62,860.57
05/04/2022	8457	California Dept of Ta...	201100 · Accounts Pay...	1st QTR 2022	237.58	X		62,622.99
05/04/2022	8458	Nutrien Ag Solutions	201100 · Accounts Pay...	47848844-april	60.42	X		62,562.57
05/06/2022	051322	CalPers 457 Plan	201100 · Accounts Pay...		1,328.00	X		61,234.57
05/06/2022			101200 · US Bank Pay...	Funds Transfer	10,267.02	X		50,967.55
05/08/2022	AJE117		515100 · Life Insuranc...	Automatic with...	35.64	X		50,931.91
05/09/2022	8459	Crowne Hill Consulti...	201100 · Accounts Pay...	15945	371.58	X		50,560.33
05/09/2022	8460	Temecula Valley Pip...	201100 · Accounts Pay...	617915/61793...	831.72	X		49,728.61
05/10/2022	8461	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	528.09	X		49,200.52
05/11/2022	8462	Don Hansen	201100 · Accounts Pay...	4352	6,000.00	X		43,200.52
05/11/2022	AJE119		101200 · US Bank Pay...	Monthly autom...	411.30	X		42,789.22
05/12/2022			523290 · Bank Charges	Service Charge	16.00	X		42,773.22
05/16/2022	8463	Agriscap	201100 · Accounts Pay...		52.20	X		42,721.02
05/18/2022	8464	American Mini Storage	201100 · Accounts Pay...	May	115.00	X		42,606.02
05/18/2022	8465	Michael Baker Intern...	201100 · Accounts Pay...	Project number...	1,810.67	X		40,795.35
05/18/2022	8466	Protection One (corp)	201100 · Accounts Pay...	145207111	59.10	X		40,736.25
05/18/2022	8467	South County Pest C...	201100 · Accounts Pay...	0264227	46.00	X		40,690.25
05/18/2022	8468	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	286.12	X		40,404.13
05/18/2022	8469	Streamline	201100 · Accounts Pay...	7235D26B-0018	50.00	X		40,354.13
05/18/2022	8470	Sun City Granite	201100 · Accounts Pay...	engraving	761.00	X		39,593.13
05/18/2022	8471	Wildlife Control Ser...	201100 · Accounts Pay...	WL3385-May	500.00	X		39,093.13
05/18/2022	8472	CR&R Incorporated	201100 · Accounts Pay...	001-344-950	340.18	X		38,752.95
05/18/2022	052022	Downs Energy	201100 · Accounts Pay...	CL-37016	103.77	X		38,649.18
05/19/2022			101100G · Cash - Gen...	Deposit		X	45,794.68	84,443.86
05/20/2022	8473	Metlife	201100 · Accounts Pay...	KMO5754030-...	40.33	X		84,403.53
05/20/2022	8474	Sparkletts	201100 · Accounts Pay...	5728175-051522	109.07	X		84,294.46
05/20/2022	060122	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,379.51	X		80,914.95
05/20/2022	060222	CalPers 457 Plan	201100 · Accounts Pay...		1,329.78	X		79,585.17
05/20/2022			101200 · US Bank Pay...	Funds Transfer	9,419.53	X		70,165.64
05/23/2022	8475	Home Depot	201100 · Accounts Pay...	6035 3225 320...	14.84	X		70,150.80
05/23/2022	8476	Law Offices Of Quin...	201100 · Accounts Pay...	1018-March	300.00	X		69,850.80
05/25/2022	8477	County of Riverside I...	201100 · Accounts Pay...	IT 5300-April	204.16			69,646.64
05/25/2022	8478	Cully Repair	201100 · Accounts Pay...	351395/351396	989.58	X		68,657.06
05/25/2022	8479	Prudential Overall Su...	201100 · Accounts Pay...	May	200.52			68,456.54
05/25/2022	8480	Verizon Wireless	201100 · Accounts Pay...	947-8735953-...	210.33			68,246.21
05/25/2022	8481	Prudential Overall Su...	201100 · Accounts Pay...	May	140.00			68,106.21
05/25/2022	053022	Downs Energy	201100 · Accounts Pay...	CL-38517-May	236.74	X		67,869.47
05/31/2022	AJE129		530100 · Miscellaneou...	Write off old i...			5.00	67,874.47

Temecula Public Cemetery District

6/15/2022 12:22 PM

Register: 101200 · US Bank Payroll
 From 05/01/2022 through 05/31/2022
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/06/2022			101100 · US Bank Che...	Funds Transfer		X	10,267.02	13,114.78
05/11/2022	AJE119		101100 · US Bank Che...	Monthly autom...		X	411.30	13,526.08
05/13/2022	AJE116		510040 · Regular Salar...	Bank Draft Am...	7,002.54	X		6,523.54
05/13/2022	AJE116		510040 · Regular Salar...	Bank Draft Am...	3,104.03	X		3,419.51
05/13/2022	AJE116		510040 · Regular Salar...	Monthly charg...	160.45	X		3,259.06
05/15/2022	AJE118		525030 · Paychex HR ...		445.33	X		2,813.73
05/20/2022			101100 · US Bank Che...	Funds Transfer		X	9,419.53	12,233.26
05/27/2022	AJE120		510040 · Regular Salar...	Bank Draft Am...	6,324.18	X		5,909.08
05/27/2022	AJE120		510040 · Regular Salar...	Bank Draft Am...	2,968.25	X		2,940.83
05/27/2022	AJE120		510040 · Regular Salar...	Monthly charg...	127.10	X		2,813.73

Temecula Public Cemetery District

6/15/2022 12:23 PM

Register: 101300 · US Wash Account

From 05/01/2022 through 05/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/18/2022	5033	Grobler, Kim	781360 · Other Misc. ...	Marker Remov...	150.00	X		8,344.38

Date: 06/14/2022 *J. DeBlau*

Remote Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- X Reconcile four County Cash Accounts Statements Two Months
- X Enter Property Tax Deposits as Necessary
- X Support Voucher Balance 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.
8459-8491

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 8462 Don Hansen \$6000.00 Grading 05/11/22 OK
- Check 6498 Psomas \$12653.25 archaeological Work 06/06/2022 OK

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.

X 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, Additional Work:

- Continue work on FY 22-23 Draft Budget Preparation
- Do Preliminary Interim work to support the 21-22 Audit
- Reconcile April County cash accounts as subledgers were not received earlier

Open items:



Home How It Works Logout **Cindi Beaudet**

CSDA Board of Directors Election Ballot - Term 2023-2025; Seat B - Southern Network

Please vote for your choice

Choose **one** of the following candidates:

- Don Bartz, Phelan Pinon Hills Community Services District*
- Ken Endter, Fallbrook Public Utility District
- Beverli Marshall, Valley Sanitary District

*Incumbent

- Don Bartz*** [\[view details\]](#)
- Ken Endter** [\[view details\]](#)
- Beverli Marshall** [\[view details\]](#)

Continue

Cancel



4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
(760) 868-1212
(760) 868-2323
www.pphcsd.org

May 23, 2022

General Manager Cindi Beaudet
Temecula Public Cemetery District
41911 C St
Temecula, CA 92592-3053

RE: CSDA's Seat B – Southern Network Election

Dear General Manager Beaudet,

It is an honor to be considered for election to CSDA's Seat B - Southern Network to continue my service as a member of the Board of Directors. I have been active with CSDA for over 20 years during my time as General Manager for three different Southern Network agencies. I hold the Certified Special District Manager designation through CSDA and I understand just how valuable membership in CSDA is for special districts. Special districts often do not have a voice with our legislators and CSDA advocates for us. Most recently, when special districts were completely overlooked in regard to state and federal COVID-19 funds, CSDA worked with our legislators to provide COVID-19 funding for special districts.

I have been the General Manager of the Phelan Pinon Hills Community Services District ("District") since it formed 14 years ago. Our District has utilized CSDA's education and legislative programs to educate both District directors and staff in order to establish sound governance and best practices for our authorized services. I have served on CSDA's Professional Development and Membership Committees and recommend all special districts join CSDA to strengthen our coalition and bring recognition to our unique districts.

Because my District provides water, parks and recreation, solid waste, and street lighting services, I will bring a variety of experience and understanding of the needs of special districts in our region. As a regular attendee of CSDA conferences and workshops, I am willing to attend meetings and conferences. As a regular panelist on CSDA's, "So You Want to be a General Manager," workshop, I understand the role CSDA plays in helping general managers manage special districts and how CSDA is essential in training the next generation of managerial staff.

I currently serve as CSDA's representative for the Institute of Local Government and I also serve as an appointed planning commissioner for the City of Hesperia. I understand the land use and other hurdles special districts face when developing projects. I will utilize my legislative relationships for the benefit of CSDA members to advocate for special districts and to ensure we have a voice in the legislature and are considered for funding and grants. I would be honored to receive your vote.

Sincerely,

Don Bartz, General Manager

TEMECULA PUBLIC CEMETERY DISTRICT
POLICY MANUAL

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

3005.1 This policy shall apply to all employees.

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

- 3005.2.1 Employees shall work shifts that are staggered by 30 minutes to accommodate and better serve the public.
- Operating hours are 7 a.m. to 4:30 p.m., Monday through Friday.
- Employees shall clock in at their designated time, in uniform and ready to work.
- Employees shall not clock in more than 5 minutes before the start of their shift or clock out more than 5 minutes after the completion of their shift.
- All employees are required to clock out for a 30-minute lunch break. Lunch breaks will be staggered by 30 minutes, beginning no earlier than 11:00 a.m. and ending no later than 1:30 p.m. allowing each employee their separate meal / rest breaks.
- Each employee shall post on their office door when they are on their 30-minute lunch break.
- Each employee is permitted two 10-minute breaks, one to be taken in the first four hours of employee's shift and the second one to be taken in the second four hours of the employee's shift. Employees are not required to clock out for their 10-minute breaks, but expected to be honest with the District.

3005.2.2 Authorized overtime will be at the discretion of the General Manager and will be compensated in accordance with the current State and Federal wage and hour laws. Be sure to request in advance of any foreseen overtime for approval.

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

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

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

Temecula Public Cemetery District
Balance Sheet
As of May 31, 2022

	May 31, 22	May 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	67,874.47	84,169.29	
101200 · US Bank Payroll	2,813.73	1,800.53	
101300 · US Wash Account	8,344.38	7,917.78	
101100C · Cash -Accumulative Outlay Fund	2,341,240.60	2,928,925.94	
101100E · Cash - Endowment Fund	124,906.42	30,925.83	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,498,792.11	881,063.81	
Total Checking/Savings	4,044,151.71	3,934,983.18	109,168.53
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,381,872.25	2,520,661.29	
102220 · Stifel Endowment Interest	869,009.53	858,889.73	
Total 102200 · Stifel Investments	3,250,881.78	3,379,551.02	-128,669.24
112011 · Inventory Asset	199,731.00	203,381.50	
100499 · Revenues to Deposit with County	2,900.00	0.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	12,826.05	9,909.25	
116100I · Interest Receivable - End Int	5,727.21	3,803.53	
Total 116100 · Interest Receivable	18,553.26	13,712.78	
117000 · PrePaid Expenses	5,795.35	7,849.05	
Total Other Current Assets	3,477,861.39	3,604,494.35	-126,632.96
Total Current Assets	7,522,013.10	7,539,477.53	-17,464.43
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-3,262.66	-1,631.33	
191000 · Future Cemetery Property	2,806,590.70	2,764,359.59	
191100 · Buildings and Improvements	318,605.07	318,605.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	188,322.08	175,202.94	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	22,079.50	22,079.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-147,187.18	-128,370.02	
198400 · Accumulated Depr - Struct/Imp	-237,860.30	-220,395.28	
198500 · Accum Depr - Equipment	-159,171.68	-156,358.38	
198800 · Accum Depr- Grnd Imp	-4,236.84	-3,199.31	
198900 · Accum Depr-Pav 15	-44,060.02	-36,882.02	
Total Fixed Assets	3,349,087.72	3,342,679.81	6,407.91
TOTAL ASSETS	10,871,100.82	10,882,157.34	-11,056.52

Temecula Public Cemetery District
Balance Sheet
 As of May 31, 2022

	May 31, 22	May 31, 21	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	14,684.77	1,420.70	
Total Accounts Payable	14,684.77	1,420.70	
Other Current Liabilities			
212200 · Accrued Vacation Pay	3,817.14	6,179.14	
Total Other Current Liabilities	3,817.14	6,179.14	
Total Current Liabilities	18,501.91	7,599.84	
Long Term Liabilities			
250100 · OPEB Liability	46,000.00	0.00	
Total Long Term Liabilities	46,000.00	0.00	
Total Liabilities	64,501.91	7,599.84	56,902.07
Equity			
36001 · Net Investments in Cap Assets	3,322,836.00	3,322,836.00	
36002 · Endowment Care Corpus	2,454,556.00	2,454,556.00	
36003 · Endowment Care Earnings	807,065.00	807,065.00	
36004 · Unrestricted Earnings ACO Fund	1,874,732.00	1,874,732.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	1,900,821.10	
308100 · General Reserve	156,834.00	0.00	
325100G · Unreserved Fund Balance - Gen	657,426.04	-174,000.00	
390000 · Retained Earnings	654,291.83	0.00	
Net Income	-3,448.96	688,547.40	
Total Equity	10,806,598.91	10,874,557.50	-67,958.59
TOTAL LIABILITIES & EQUITY	10,871,100.82	10,882,157.34	-11,056.52

Temecula Public Cemetery District
Profit & Loss Budget Performance
 May 2022

	<u>Jul '21 - May 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	662,428.68	663,000.00
701020 · Prop Tax Current Unsecured	34,718.41	25,000.00
703000 · Prop Tax Prior Unsecured	-965.01	0.00
704000 · Prop Tax Curr Supplemental	0.00	9,600.00
705000 · Prop Tax Prior Supplemental	10,559.37	4,500.00
706000 · Teeter Settlement	0.00	10,000.00
707000 · RDV Apportionment	97,864.60	40,000.00
752800 · CA-Homeowners Tax Relief	5,298.07	4,000.00
770100 · Property Tax - SBE	11,090.93	10,500.00
770102 · Other Taxes	115.40	200.00
Total 700001 · Property Taxes	821,110.45	766,800.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	5,691.03	10,000.00
740023 · Interest - Stifel	76,168.16	50,000.00
740020G · Interest on General Fnd at Cnty	1,721.30	10,000.00
740020E · Interest on Endow Fnd at County	112.02	1,000.00
740020O · Interest on ACO at County	5,803.63	20,000.00
Total 740020 · Interest and Dividend Income	89,496.14	91,000.00
770001 · Other Revenue		
770100E · Endowment	157,497.00	165,000.00
777030 · Marker Setting	18,160.00	18,000.00
777031 · Niche Engraving	4,572.00	3,000.00
777040 · Open, Close Fees	49,000.00	47,000.00
777520 · Sale of Lots	88,903.00	70,000.00
777530 · Cremation	34,000.00	17,000.00
777600 · Cenotaph	300.00	300.00
777650 · Graveside Service	31,500.00	6,500.00
780160 · Vaults, Flower Vases, etc.	18,783.00	16,000.00
781360 · Other Misc. Revenue	-46.50	400.00
Total 770001 · Other Revenue	402,668.50	343,200.00
Total Income	1,313,275.09	1,201,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 May 2022

	<u>Jul '21 - May 22</u>	<u>Annual Budget</u>
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	221,932.52	250,000.00
510330 · Year End Bonuses	6,280.13	6,000.00
510335 · Hazard Pay	0.00	5,500.00
515100 · Life Insurance Policy	392.04	450.00
510040T · Regular Salaries. - Other	0.00	0.00
Total 510040T · Regular Salaries.	228,604.69	261,950.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	2,105.60	40,000.00
Total 510320T · Temporary Salaries.	2,105.60	40,000.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	15,758.04	21,000.00
Total 513000T · Retirement - Miscellaneous	15,758.04	21,000.00
513120T · Retirement - Social Security		
513120 · Social Security	14,539.79	16,911.00
513140 · Medicare Tax	3,400.65	3,955.00
Total 513120T · Retirement - Social Security	17,940.44	20,866.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	39,109.72	50,000.00
515082 · Vision Insurance	510.66	800.00
515083 · Dental Insurance	3,490.32	3,200.00
Total 515080T · Health Insurance (eer share)	43,110.70	54,000.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	11,450.90	22,000.00
515060 · State Unemployment Ins EDD	0.00	1,600.00
513130 · CA SUI	1,118.96	2,000.00
Total 515260T · Unemployment Insurance	12,569.86	25,600.00
Total 510000 · Salaries and Employee Benefits	320,089.33	423,416.00
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	3,872.96	4,100.00
529500 · Electricity	4,906.58	5,500.00
Total 529540T · Utilities	8,779.54	9,600.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 May 2022

	<u>Jul '21 - May 22</u>	<u>Annual Budget</u>
524520T · Administrative Expenses		
518160 · Board Stipend	6,300.00	11,250.00
520115 · Uniforms - Replacement Clothing	2,943.47	3,600.00
520230 · Cellular Phone	2,384.73	3,300.00
520930 · Insurance - Liability	14,939.05	15,900.00
523100 · Memberships	3,548.00	2,600.00
523290 · Bank Charges	211.00	300.00
523621 · Subscriptions	149.90	2,000.00
523660 · Computer Service	4,338.86	7,000.00
523720 · Photocopies	2,406.21	3,000.00
523760 · Postage/Mailing	624.51	1,000.00
523840 · Computer Equip/Software/T1	809.30	2,500.00
524520 · County Journal Recording	175.77	2,400.00
524530 · Storage Fees	1,265.00	1,400.00
524540 · Payroll Processing Services	3,022.73	4,100.00
524560 · Auditing	11,000.00	11,000.00
524561 · Accounting	7,897.50	9,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	375.00	400.00
525025 · Legal - General Counsel	4,365.00	30,000.00
525030 · Paychex HR Support	4,578.91	5,400.00
526420 · Advertising	294.00	1,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	584.00	2,500.00
528140 · Conferences and Meetings	3,715.57	30,000.00
528980 · Meals	1,197.86	2,000.00
528990 · Semi-Annual Team Dinner	3,092.25	5,000.00
529040 · Private Mileage Reimbursement	0.45	2,500.00
529050 · Website	550.00	800.00
529550 · Water	858.94	1,600.00
Total 524520T · Administrative Expenses	81,628.01	172,150.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
May 2022

	<u>Jul '21 - May 22</u>	<u>Annual Budget</u>
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	8,931.77	10,000.00
522310 · Maint-Building Improvements	0.00	2,500.00
522320 · Maint - Grounds	16,301.11	16,500.00
522360 · Maintenance-Extermination	5,671.00	6,000.00
523250 · Repurchase	1,800.00	2,500.00
523800 · Engraving Expense	2,323.00	2,500.00
525320 · Security Guard Services	0.00	400.00
525600 · Security	18,484.36	7,500.00
527100 · Fuel	3,100.30	4,000.00
527180 · Operational Supplies	11,184.21	13,000.00
528020 · Inventory	4,764.43	8,500.00
Total 524500T · Operational Expenses.	72,560.18	73,400.00
Total 520000 · Services and Supplies	162,967.73	255,150.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	2,323.71	4,000.00
Total 530000 · Other Charges	2,323.71	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	100,000.00
542060 · Improvements -Building	1,900.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
548300 · Office Renovation	0.00	6,000.00
Total 542060T · Cemetery Grounds	1,900.00	119,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	636,419.90	150,000.00
Total 540040T · Land, Purchase of Land	636,419.90	150,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,945.00	5,000.00
Total 546020T · Equipment, etc	1,945.00	82,000.00
Total 540000 · Capital Assets	640,264.90	351,500.00
551100G · Contrib to Other Funds - Gen	0.00	292,434.00
551100E · Contrib to Other Funds - Endow	0.00	226,000.00
Total Expense	1,125,645.67	1,552,500.00
Net Ordinary Income	187,629.42	-351,500.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	1,694.89	0.00
731100 · Unrealized Gain (Loss) on Invst	-192,773.27	0.00
Total Other Income	-191,078.38	0.00
Net Other Income	-191,078.38	0.00
Net Income	-3,448.96	-351,500.00

**Temecula Public Cemetery District
Second Draft Budget
22-23**

Ordinary Income/Expense	TOTAL	Approved Budget 21-22	Draft Budget 22-23
Income			
700001 · Property Taxes			
700020 · Prop Tax Current Secured	679,305.68	663,000.00	696,200.00
701020 · Prop Tax Current Unsecured	36,718.41	25,000.00	25,000.00
703000 · Prop Tax Prior Unsecured	-965.01	0.00	0.00
704000 · Prop Tax Curr Supplemental	3,049.00	9,600.00	9,600.00
705000 · Prop Tax Prior Supplemental	10,559.37	4,500.00	4,500.00
706000 · Teeter Settlement	-4,890.00	10,000.00	10,000.00
707000 · RDV Apportionment	97,864.60	40,000.00	40,000.00
752800 · CA-Homeowners Tax Relief	9,321.44	4,000.00	4,000.00
770100 · Property Tax - SBE	11,090.50	10,500.00	10,500.00
770102 · Other Taxes	-0.23	200.00	200.00
Total 700001 · Property Taxes	842,053.76	766,800.00	800,000.00
740020 · Interest and Dividend Income			
740024 · Dividend Income - Stifel	6,123.07	10,000.00	5,000.00
740023 · Interest - Stifel	76,168.16	50,000.00	68,900.00
740020G · Interest on General Fnd at Cnty	1,721.30	10,000.00	5,000.00
740020E · Interest on Endow Fnd at County	112.02	1,000.00	100.00
740020O · Interest on ACO at County	6,164.93	20,000.00	10,000.00
Total 740020 · Interest and Dividend Income	90,289.48	91,000.00	89,000.00
770001 · Other Revenue			
770100E · Endowment	162,367.66	165,000.00	145,000.00
777030 · Marker Setting	19,810.00	18,000.00	18,000.00
777031 · Niche Engraving	5,027.00	3,000.00	3,000.00
777040 · Open, Close Fees	51,100.00	47,000.00	37,000.00
777520 · Sale of Lots	94,947.34	70,000.00	56,800.00
777530 · Cremation	36,700.00	17,000.00	17,000.00
777600 · Cenotaph	300.00	300.00	300.00
777650 · Graveside Service	32,000.00	6,500.00	6,500.00
780160 · Vaults, Flower Vases, etc.	20,463.00	16,000.00	16,000.00
781360 · Other Misc. Revenue	-46.50	400.00	400.00
Total 770001 · Other Revenue	422,668.50	343,200.00	300,000.00
Total Income	1,355,011.74	1,201,000.00	1,189,000.00
Expense			
510000 · Salaries and Employee Benefits			
510040T · Regular Salaries.			
510040 · Regular Salaries	243,920.37	281,000.00	319,000.00
510330 · Year End Bonuses	6,280.13	5,000.00	6,500.00
510335 · Hazard Pay	0.00	5,500.00	0.00
515100 · Life Insurance Policy	427.68	450.00	450.00
Total 510040T · Regular Salaries.	250,628.18	291,950.00	325,950.00

**Temecula Public Cemetery District
Second Draft Budget
22-23**

	TOTAL	Approved Budget 21-22	Draft Budget 22-23
510320T · Temporary Salaries.			
510320 · Temporary Salaries	2,105.60	43,680.00	0.00
Total 510320T · Temporary Salaries.	2,105.60	43,680.00	0.00
513000T · Retirement - Miscellaneous			
518000 · Employer Contributions-457	16,955.06	21,000.00	23,500.00
551000 · Employee Contributions	0.00	0.00	0.00
Total 513000T · Retirement - Miscellaneous	16,955.06	21,000.00	23,500.00
513120T · Retirement - Social Security			
513120 · Social Security	16,469.35	18,771.00	21,500.00
513140 · Medicare Tax	3,851.98	4,390.00	5,000.00
Total 513120T · Retirement - Social Security	20,321.33	23,161.00	26,500.00
515080T · Health Insurance (eer share)			
515081 · Health Insurance	42,489.23	60,000.00	50,000.00
515082 · Vision Insurance	584.84	1,000.00	800.00
515083 · Dental Insurance	3,776.44	3,800.00	3,200.00
Total 515080T · Health Insurance (eer share)	46,850.51	64,800.00	54,000.00
515260T · Unemployment Insurance			
517000 · Workers Comp Insurance	12,493.25	22,000.00	22,000.00
515060 · State Unemployment Ins EDD	0.00	1,600.00	1,500.00
513130 · CA SUI	1,163.21	2,000.00	2,000.00
Total 515260T · Unemployment Insurance	13,656.46	25,600.00	25,500.00
Total 510000 · Salaries and Employee Benefits	350,517.14	470,191.00	455,450.00
520000 · Services and Supplies			
529540T · Utilities			
520845 · Trash	4,209.75	4,100.00	4,400.00
529500 · Electricity	6,032.17	5,500.00	6,000.00
Total 529540T · Utilities	10,241.92	9,600.00	10,400.00

**Temecula Public Cemetery District
Second Draft Budget
22-23**

	TOTAL	Approved Budget 21-22	Draft Budget 22-23
524520T · Administrative Expenses			
518160 · Board Stipend	7,800.00	11,250.00	11,250.00
520115 · Uniforms - Replacement Clothing	3,193.47	3,600.00	3,600.00
520230 · Cellular Phone	2,897.63	3,300.00	3,300.00
520705 · Food	0.00	0.00	1,200.00
520930 · Insurance - Liability	16,310.29	15,900.00	20,500.00
523100 · Memberships	3,548.00	2,600.00	3,600.00
523290 · Bank Charges	227.00	300.00	300.00
523621 · Subscriptions	152.89	2,000.00	500.00
523660 · Computer Service	4,901.96	7,000.00	7,000.00
523700 · Office Supplies	689.17	0.00	1,000.00
523720 · Photocopies	2,540.37	3,000.00	3,000.00
523760 · Postage/Mailing	869.51	1,000.00	1,000.00
523840 · Computer Equip/Software/T1	1,179.27	2,500.00	2,500.00
524520 · County Journal Recording	175.77	2,400.00	2,400.00
524530 · Storage Fees	1,380.00	1,400.00	1,400.00
524540 · Payroll Processing Services	3,292.84	4,100.00	4,100.00
524560 · Auditing	11,000.00	11,000.00	10,500.00
524561 · Accounting	8,817.50	9,500.00	9,500.00
524566 · Temp for efile	0.00	9,000.00	9,000.00
524800 · Drug Testing/Pre-Employment	375.00	400.00	400.00
525025 · Legal - General Counsel	5,415.00	30,000.00	30,000.00
525030 · Paychex HR Support	5,024.24	5,400.00	5,400.00
526420 · Advertising	294.00	1,800.00	1,800.00
527280 · Awards/Recognition	0.00	300.00	300.00
527880 · Training/ Staff	584.00	2,500.00	2,500.00
528140 · Conferences and Meetings	3,730.57	30,000.00	30,000.00
528980 · Meals	1,334.36	2,000.00	2,000.00
528990 · Semi-Annual Team Dinner	3,092.25	5,000.00	5,000.00
529040 · Private Mileage Reimbursement	0.45	2,500.00	2,500.00
529050 · Website	600.00	800.00	800.00
529550 · Water	1,108.94	1,600.00	1,600.00
Total 524520T · Administrative Expenses	90,534.48	172,150.00	177,950.00

**Temecula Public Cemetery District
Second Draft Budget
22-23**

	TOTAL	Approved Budget 21-22	Draft Budget 22-23
524500T · Operational Expenses.			
521420 · Maint-Field Equipment	9,179.91	10,000.00	15,000.00
522310 · Maint-Building Improvements	0.00	2,500.00	2,500.00
522320 · Maint - Grounds	16,791.11	16,500.00	18,000.00
522360 · Maintenance-Extermination	6,121.00	6,000.00	6,800.00
523250 · Repurchase	2,600.00	2,500.00	2,650.00
523800 · Engraving Expense	2,788.00	2,500.00	3,000.00
525320 · Security Guard Services	0.00	400.00	400.00
525600 · Security	19,242.59	7,500.00	7,500.00
527100 · Fuel	3,286.11	4,000.00	4,800.00
527180 · Operational Supplies	11,433.51	13,000.00	13,000.00
528020 · Inventory	15,909.52	8,500.00	8,500.00
Total 524500T · Operational Expenses.	87,351.75	73,400.00	82,150.00
Total 520000 · Services and Supplies	188,128.15	255,150.00	270,500.00
530000 · Other Charges			
535540T · Depreciation Building			
585000 · Depreciation	48,942.34	0.00	0.00
Total 535540T · Depreciation Building	48,942.34	0.00	0.00
530100 · Miscellaneous non-operating exp	2,791.48	4,000.00	4,000.00
Total 530000 · Other Charges	51,733.82	4,000.00	4,000.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · Buildings, Capital Projects	0.00	100,000.00	100,000.00
542060 · Improvements - Building	1,900.00	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	1,900.00	119,500.00	119,500.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	985,419.90	150,000.00	1,600,000.00
Total 540040T · Land, Purchase of Land	985,419.90	150,000.00	1,600,000.00
546020T · Equipment, etc			
542070 · Well Motor	0.00	60,000.00	60,000.00
546020 · Equipment - Automotive	0.00	17,000.00	17,000.00
546240 · Mapping Software	1,945.00	5,000.00	6,000.00
Total 546020T · Equipment, etc	1,945.00	82,000.00	83,000.00
Total 540000 · Capital Assets	989,264.90	351,500.00	1,802,500.00
551100E · Cont to Other Funds - End	0.00	226,000.00	145,100.00
551100C · Cont from Other Funds - ACO	0.00	0.00	-1,802,500.00
551100G · Cont to Other Funds - Gen	0.00	245,659.00	313,950.00
Total Expense	1,579,644.01	1,552,500.00	1,189,000.00
Net Ordinary Income	-224,632.27	-351,500.00	0.00

Temecula Public Cemetery District
Second Draft Budget
22-23

	TOTAL	Approved Budget 21-22	Draft Budget 22-23
Other Income/Expense			
Other Income			
731000 · Realized Gain (Loss) on Invest	1,694.89	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-203,536.21	0.00	0.00
732000 · Gain from sale of property	0.00	0.00	0.00
Total Other Income	-201,841.32	0.00	0.00
Net Other Income	-201,841.32	0.00	0.00
Net Income	-426,473.59	-351,500.00	0.00

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D360227 SSNO001003

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

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

Office Serving Your Account:
4460 BROAD STREET
SUITE 210
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

Owning a lot of a single stock can throw your carefully planned asset allocation out of balance. Contact your Stifel Financial Advisor to learn how to manage your concentrated position and properly diversify your portfolio.

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.

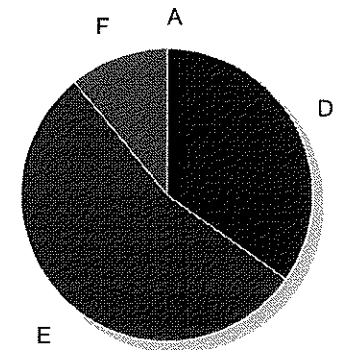
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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	May 31	April 30
Net Cash Equivalents **	641.44	-110,889.84
Net Portfolio Assets held at Stifel	2,381,230.81	2,484,895.81
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,381,872.25	\$2,374,005.97
YOUR CHANGE IN PORTFOLIO VALUE	May 31	April 30
Net Cash Flow (Inflows/Outflows) ²	-3,873.16	-7,268.42
Securities Transferred In/Out		
Income and Distributions	4,899.20	6,550.98
Change in Securities Value	6,840.24	-30,490.39
Net Change in Portfolio Value	\$7,866.28	-\$31,207.83

** 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	Percentage of
	May 31, 2022 (\$)	your account
A Net Cash Equivalents**	641.44	0.03%
D Fixed Income-Muni	826,348.70	34.69%
E Fixed Income-Other	1,293,018.87	54.29%
F Mutual Funds	261,863.24	10.99%
Total Assets	\$2,381,872.25	100.00%





STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D360228 SSNO001003

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

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

Office Serving Your Account:
4460 BROAD STREET
SUITE 210
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**

Owning a lot of a single stock can throw your carefully planned asset allocation out of balance. Contact your Stifel Financial Advisor to learn how to manage your concentrated position and properly diversify your portfolio.

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.

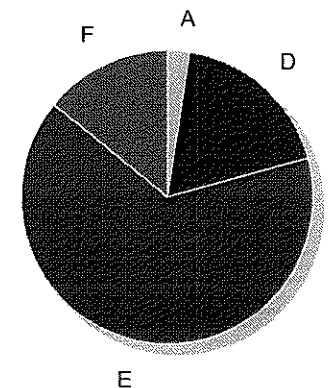
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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	May 31	April 30
Net Cash Equivalents **	21,081.78	16,128.48
Net Portfolio Assets held at Stifel	847,927.75	845,229.02
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$869,009.53	\$861,357.50
YOUR CHANGE IN PORTFOLIO VALUE	May 31	April 30
Net Cash Flow (Inflows/Outflows) ²	3,873.16	7,268.42
Securities Transferred In/Out		
Income and Distributions	1,334.21	3,035.27
Change in Securities Value	2,444.66	-13,419.39
Net Change in Portfolio Value	\$7,652.03	-\$3,115.70

** 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 May 31, 2022 (\$)	Percentage of your account
A Net Cash Equivalents**	21,081.78	2.43%
D Fixed Income-Muni	159,191.50	18.32%
E Fixed Income-Other	565,955.90	65.13%
F Mutual Funds	122,780.35	14.13%
Total Assets	\$869,009.53	100.00%



A1 Monthly Revenues
July 2021-June 2022

FYE 06/30/22	July	August	September	October	November	December	January	February	March	April	May
Single		-	11,000.00	2,000.00	-	5,000.00	6,000.00	6,000.00	5,000.00	-	
Single End		-	4,500.00	1,500.00	-	2,000.00	2,000.00	2,000.00	2,000.00	-	
Single/Dual		-	3,000.00	-	3,000.00	-	-	-	-	4,000.00	
S/D End		-	1,000.00	-	1,000.00	-	-	-	-	1,000.00	
Dual	21,500.00	4,500.00	17,500.00	9,000.00	8,500.00	4,000.00	8,500.00	8,500.00	4,500.00	-	
Dual End	8,000.00	2,000.00	8,000.00	4,000.00	4,000.00	3,000.00	4,000.00	4,000.00	2,000.00	-	
Collum	-	-	1,600.00	3,100.00	-	400.00	2,500.00	5,200.00	2,500.00	700.00	
Collum End	-	-	2,200.00	3,100.00	-	600.00	2,000.00	4,000.00	2,000.00	1,000.00	
cenotaph	-	-	-	-	-	-	-	-	-	300.00	
Ground Crem	1,100.00	-	-	-	-	-	1,100.00	-	1,100.00	2,200.00	
G Crem End	1,000.00	-	-	-	-	-	1,000.00	-	1,000.00	2,000.00	
O/C -B	2,950.00	1,950.00	7,950.00	1,500.00	1,800.00	3,900.00	5,300.00	5,150.00	3,450.00	5,400.00	1,200.00
O/C-C	2,400.00	-	800.00	2,800.00	-	800.00	-	400.00	2,200.00	1,000.00	400.00
Vault	220.00	220.00	220.00	440.00	-	1,125.00	220.00	220.00	948.00	660.00	
Crem Vase	-	-	308.00	308.00	-	154.00	308.00	308.00	462.00	154.00	
Grave Vase	200.00	100.00	300.00	125.00	75.00	100.00	200.00	125.00	175.00	175.00	25.00
Set Fee	1,700.00	500.00	3,000.00	1,250.00	1,250.00	1,800.00	1,850.00	1,200.00	1,760.00	1,650.00	650.00
Niche	-	-	-	-	-	-	-	-	-	-	
Non-Res	3,000.00	1,500.00	3,000.00	4,500.00	-	3,000.00	1,500.00	4,500.00	7,500.00	3,000.00	
Disinter	-	-	-	-	-	-	-	-	-	300.00	
Graveside	1,000.00	500.00	7,000.00	3,000.00	1,000.00	3,000.00	3,500.00	4,500.00	4,500.00	4,000.00	500.00
Engraving	-	230.00	892.00	690.00	-	460.00	460.00	690.00	920.00	230.00	
2nd End	-	1,000.00	4,000.00	-	-	1,500.00	500.00	2,500.00	3,000.00	2,000.00	1,500.00
Handling	100.00	-	-	5,515.00	-	-	-	800.00	-	-	
Taxes	36.77	28.01	72.47	76.39	6.57	99.23	63.71	57.14	94.24	86.55	2.19
Labor	1,023.23	631.99	1,459.53	1,015.61	293.43	1,376.77	1,068.29	754.86	1,718.76	1,429.45	97.81
Total	44,230.00	13,160.00	77,802.00	43,920.00	20,925.00	32,315.00	42,070.00	50,905.00	46,828.00	31,285.00	4,375.00

A2Cemetery Property
Fiscal Year 2021-2022

FYE 06/30/22

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Dual Lower -GM	249	248	245	243	241	241	245	244	243	243	243
Dual Upper -GP	336	336	335	335	332	331	329	326	326	326	326
Dual/ Single	48	48	47	47	46	46	46	46	46	45	45
Dual Manager	28	28	28	28	28	28	28	27	27	27	27
Singles	110	110	107	107	107	107	107	105	105	105	105

Hexagon Wall

Tier 1											
Tier 2											
Tier 3											
Tier 4											
Tier 5											
Tier F-1	26	26	26	25	25	25	23	19	18	18	18
Tier F-2	27	27	27	27	27	27	26	26	25	25	25
Tier F-3	27	27	27	27	27	27	27	26	26	26	26
Tier F-4	29	29	28	28	28	28	28	28	28	28	28
Tier F-5	10	10	10	10	10	10	10	10	10	10	10
Grd Crem	19	19	19	17	17	17	16	16	15	15	15
Cenotaph	47	47	47	47	47		47	47	47	46	46
Ossuary	334	334	334	334	334		334	334	334	334	334
Cremation Benches	2	2	2	2	2		2	2	2	2	2

MAY 2022 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	

At Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	

May 2022

May 2022						
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				

June 2022						
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		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 1	2 Doan-Burial	3	4	5 Bookkeeper	6 appointment	7
8	9	10 appointment	11 8:00am Temecula cemetery-Meeting w Cindi and Shelby (Rancho Calif and East Benton (right)) -	12	13	14
15	16	17 auditor	18 locksmith	19 Board Meeting 8:30am Microsoft Teams Meeting with Cindi 3:00pm Temecula Cemetery-Virtual	20	21
22	23	24 lawnsacpe 1:00pm Informational Webinar on SDRMA's Employee Assistance Program (EAP) (Zoom)	25	26 9:00am OAPC Meeting (Morongo Golf Club at Tukwet Canyon - 36211 Champions Dr. Beaumont, CA 92223)	27 Kevington-Burial	28
29	30	31	Jun 1	2	3	4