

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

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

AGENDA- Estimated Time: 1 1/2 Hrs.

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

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 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**

*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:**

- 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

**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**

- A. 52-acre Cemetery Property (**Vanderhaak-Davis**)
  - **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

**15. ADJOURNMENT:**

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

**2<sup>nd</sup> 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](http://www.temeculacemetery.org) posted May 16, 2022

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

**APRIL 21, 2022 @ 8:00 a.m.**

**MINUTES**

1. **CALL TO ORDER:** @8:00 a.m. by Trustee Qualm-
  
2. **INVOCATION / FLAG SALUTE:** Trustee Qualm
  
3. **ROLL CALL**

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

**MOTIONS TO EXCUSE: NONE**

**VISITORS:**

**Phone Conference**

Larry P Ryan; RJM Design group-8:30am

David Neault, Associates Inc- 9:00am

**Present at meeting**

Shelby Burnson- Agape Construction-9:30am



**4. PUBLIC COMMENTS: No persons present**

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 Dugan to accept the consent calendar as presented, motion seconded by Trustee Kelleher and passed with a 5/0 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 March 17 ,2022

**B. APPROVAL OF CHECK REGISTERS**

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

c. **APPROVAL OF BOOKKEEPER REPORT**

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

**6. ACTION ITEMS:**

Motion was made by Trustee Vanderhaak to accept the REQUEST FOR PROPOSAL from RJM Design Group, motion seconded by Trustee Davis and passed with a 5/0 vote.

A. **RJM Design Group, David Neault Associates Inc**

*Recommendation:* That the Trustees review and discuss the three contracts presented.

RJM Design Group-  
DAVID NEAULT- Associates Inc  
Latitude 24.

To keep the flow of the construction and development of phase 1 in place, please consider awarding the contract to one of the three cemetery designers based on: references/ referrals, registration with DIR, current licensed contractor, cost of contract, experience in cemetery design.

**7. FINANCIAL REPORTS:**

Motion was made by Trustee Davis to receive and file the March financials, motion seconded by Trustee Dugan and passed with a 5/0 vote.

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

**8. GENERAL MANAGERS REPORTS:**

Item D was discussed amongst the Board of Directors. A motion was made by Trustee Dugan stating that all the requirements were met when providing the graveside service to the Maderias family, therefore the refund of \$500.00 will not be paid, motion seconded by Trustee Kelleher and passed with a 5/0 vote.

- A. March 2021 Revenues
- B. March Inventory
- C. March Depletion
- D. Graveside Complaint-Maderias
- E. J.W Marriot and Conference booked
- F. Rancho Water-approved Pre Construction
- G. Cost to Date
- H. Orange County Cemetery email

**9. GENERAL COUNSEL REPORTS:**

**10. FISCAL YEAR 2021-2022 SUBCOMMITTEES:**

- A. 52-acre Cemetery Property (Vanderhaak-Davis)
  - Construction began 02/24/2022
  - Rancho Ca approved Pre-Con 04/06/2022
  - Water lines being pulled 04/14/2022
  - Inspection cancelled by Rancho Water 04/14/2022
- 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  
Gemetry Designers  
Construction Loan

**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:**

**15. ADJOURNMENT: 9:55 am**

**1<sup>st</sup> Motion: Trustee Davis**

**2<sup>nd</sup> Motion: Trustee Vanderhaak**

**All in Favor: 5/0**

**Next Regular Board Meeting – May 19, 2022**

Temecula Public Cemetery District

5/11/2022 12:43 PM

Register: 101100 · US Bank Checking

From 04/01/2022 through 04/30/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/04/2022	8426	American Mini Storage	201100 · Accounts Pay...		115.00	X		60,129.63
04/04/2022	8427	County of Riverside I...	201100 · Accounts Pay...	IT 5162/5179	401.94	X		59,727.69
04/04/2022	8428	EcoFert Inc	201100 · Accounts Pay...	5222	490.00	X		59,237.69
04/04/2022	8429	Public Cemetery Alli...	201100 · Accounts Pay...	Membership D...	300.00	X		58,937.69
04/04/2022	8430	Streamline	201100 · Accounts Pay...	7235D26B-0017	50.00	X		58,887.69
04/04/2022	8431	Wildlife Control Ser...	201100 · Accounts Pay...	WL3370	500.00	X		58,387.69
04/04/2022	040422	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,379.51	X		55,008.18
04/04/2022	041022	Downs Energy	201100 · Accounts Pay...	CL-28326	306.07	X		54,702.11
04/07/2022	8432	Crowne Hill Consulti...	201100 · Accounts Pay...	15749-15795	442.31	X		54,259.80
04/07/2022	041522	CalPers 457 Plan	201100 · Accounts Pay...		1,324.40	X		52,935.40
04/07/2022			101200 · US Bank Pay...	Funds Transfer	9,389.47	X		43,545.93
04/08/2022	8433	Crowne Hill Consulti...	201100 · Accounts Pay...	15818	373.16	X		43,172.77
04/08/2022	8434	Prudential Overall Su...	201100 · Accounts Pay...	February	200.52	X		42,972.25
04/08/2022	8435	Prudential Overall Su...	201100 · Accounts Pay...		250.65	X		42,721.60
04/08/2022	8436	Temecula Valley Pip...	201100 · Accounts Pay...	617421	49.59	X		42,672.01
04/08/2022	AJE106		515100 · Life Insuranc...	Automatic with...	35.64	X		42,636.37
04/11/2022	AJE107		101200 · US Bank Pay...	Monthly autom...	411.30	X		42,225.07
04/12/2022			523290 · Bank Charges	Service Charge	26.00	X		42,199.07
04/12/2022	8437	Pauley Equipment C...	201100 · Accounts Pay...	TE56195	223.58	X		41,975.49
04/12/2022	8438	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	437.05	X		41,538.44
04/12/2022	8439	Wells Plumbing Heat...	201100 · Accounts Pay...		324.00	X		41,214.44
04/15/2022	8440	Adore Photography	201100 · Accounts Pay...	Ground Breaki...	200.00			41,014.44
04/15/2022	8441	CR&R Incorporated	201100 · Accounts Pay...	001-338-883	340.18	X		40,674.26
04/15/2022	8442	Pechanga Band of In...	201100 · Accounts Pay...	16888	4,570.11	X		36,104.15
04/15/2022	8443	SDRMA	201100 · Accounts Pay...	71487	53.41	X		36,050.74
04/15/2022	8444	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	286.12	X		35,764.62
04/18/2022			101100G · Cash - Gen...	Deposit		X	52,037.12	87,801.74
04/21/2022	8445	Joe Sands.	201100 · Accounts Pay...		18.70			87,783.04
04/21/2022	042922	CalPers 457 Plan	201100 · Accounts Pay...		1,327.20	X		86,455.84
04/21/2022	050422	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,379.51	X		83,076.33
04/21/2022			101200 · US Bank Pay...	Funds Transfer	9,390.04	X		73,686.29
04/25/2022	8446	County of Riverside I...	201100 · Accounts Pay...	IT 5256	191.40			73,494.89
04/25/2022	8447	GEO Soils Inc	201100 · Accounts Pay...	25974	4,716.70			68,778.19
04/25/2022	8448	Home Depot Credit S...	201100 · Accounts Pay...	5294859	249.36	X		68,528.83
04/25/2022	8449	Law Offices Of Quin...	201100 · Accounts Pay...	979	435.00	X		68,093.83
04/25/2022	8450	Metlife	201100 · Accounts Pay...	KMO5754030-...	40.33			68,053.50
04/25/2022	8451	Sparkletts	201100 · Accounts Pay...	5728175-041722	13.69			68,039.81
04/25/2022	8452	Verizon Wireless	201100 · Accounts Pay...	947-8735953	210.33			67,829.48
04/25/2022	043022	Downs Energy	201100 · Accounts Pay...	CL-34196	184.32			67,645.16
04/29/2022	8453	Prudential Overall Su...	201100 · Accounts Pay...	April	204.02			67,441.14



Temecula Public Cemetery District

5/11/2022 12:43 PM

Register: 101100 · US Bank Checking

From 04/01/2022 through 04/30/2022

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment</b>	<b>C</b>	<b>Deposit</b>	<b>Balance</b>
04/29/2022	8454	Linda Glau CPA	201100 · Accounts Pay...	April 28	718.75			66,722.39

Temecula Public Cemetery District

5/11/2022 12:43 PM

Register: 101200 · US Bank Payroll  
 From 04/01/2022 through 04/30/2022  
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2022	AJE99		510040 · Regular Salar...	Bank Draft Am...	6,952.17	X		5,973.89
04/01/2022	AJE99		510040 · Regular Salar...	Bank Draft Am...	3,068.53	X		2,905.36
04/01/2022	AJE99		510040 · Regular Salar...	Monthly charg...	160.45	X		2,744.91
04/07/2022			101100 · US Bank Che...	Funds Transfer		X	9,389.47	12,134.38
04/08/2022	AJE113		116137 · Miscellaneou...	Refund from P...		X	136.88	12,271.26
04/11/2022	AJE107		101100 · US Bank Che...	Monthly autom...		X	411.30	12,682.56
04/15/2022	AJE105		510040 · Regular Salar...	Bank Draft Am...	6,300.86	X		6,381.70
04/15/2022	AJE105		510040 · Regular Salar...	Bank Draft Am...	2,947.51	X		3,434.19
04/15/2022	AJE105		510040 · Regular Salar...	Monthly charg...	141.10	X		3,293.09
04/15/2022	AJE108		525030 · Paychex HR ...		445.33	X		2,847.76
04/21/2022			101100 · US Bank Che...	Funds Transfer		X	9,390.04	12,237.80
04/29/2022	AJE109		510040 · Regular Salar...	Bank Draft Am...	6,311.19	X		5,926.61
04/29/2022	AJE109		510040 · Regular Salar...	Bank Draft Am...	2,951.75	X		2,974.86
04/29/2022	AJE109		510040 · Regular Salar...	Monthly charg...	127.10	X		2,847.76

Temecula Public Cemetery District

5/11/2022 12:44 PM

Register: 101300 · US Wash Account

From 04/01/2022 through 04/30/2022

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment</b>	<b>C</b>	<b>Deposit</b>	<b>Balance</b>
04/29/2022			-split-	Deposit		X	2,405.00	10,649.88
04/29/2022			-split-	Deposit		X	29,130.00	39,779.88
04/29/2022	5031	County of Riverside ...	-split-		30,405.50			9,374.38
04/29/2022	5032	Donald Nance	-split-	Overpayment-...	880.00			8,494.38

Date: 05/05/2022 *Junda Law*  
Remote Tasks Performed:

X Reconcile three US Bank Cash Accounts  
Reconcile four County Cash Accounts Statements Unavailable  
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.  
8433-8458

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.  
#8442 04/15/22 Pechanga Band of Indians \$4570.11 Ongoing Monitoring – New Property OK  
#8447 05/36/33 GEO Soils Inc \$4716.70 Soil Checks OK  
#8456 05/02/22 US Bank \$5398.12 Credit Card OK

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

Update Endowment Allocation Schedule. Unable to update – Statement not received.  
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

Open items:

## Cindi Beaudet

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**Subject:** Microsoft Teams Meeting with Cindi Beaudet, Temecula Public Cemetery District, CA;  
Lance Holman, Jane Taubman, Holman Capital Corporation

**Location:** Microsoft Teams Meeting

**Start:** Thu 5/19/2022 8:30 AM  
**End:** Thu 5/19/2022 9:30 AM  
**Show Time As:** Tentative

**Recurrence:** (none)

**Meeting Status:** Not yet responded

**Organizer:** Jane Taubman

Cindi,

We are looking forward to meeting with you and your board via Microsoft Teams. I would like to confirm the names and email addresses of your board members who will be attending this meeting. I will then update this Teams Meeting invite. I see online the list of Trustee's, however all of the email addresses are the same as yours. You can always share this with your board or I can send it out to them, whatever works best for you. Let me know how to proceed.

### **Discussion Topics**

- Public Sector Lending Strategy
- New Cemetery Construction

Thank you,

Jane Taubman

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Microsoft Teams meeting

### **Join on your computer or mobile app**

[Click here to join the meeting](#)

[Learn More](#) | [Meeting options](#)

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Temecula Public Cemetery District  
Balance Sheet  
As of April 30, 2022

	Apr 30, 22	Apr 30, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
101100 · US Bank Checking	66,722.39	54,334.19	
101200 · US Bank Payroll	2,847.76	1,934.56	
101300 · US Wash Account	8,494.38	7,917.78	
101100C · Cash -Accumulative Outlay Fund	2,589,259.87	2,928,925.94	
101100E · Cash - Endowment Fund	124,934.72	24,925.83	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,279,599.65	713,509.67	
<b>Total Checking/Savings</b>	<b>4,072,038.77</b>	<b>3,731,727.97</b>	<b>340,310.80</b>
<b>Other Current Assets</b>			
<b>102200 · Stifel Investments</b>			
102210 · Stifel Endowment Care	2,374,005.97	2,518,716.61	
102220 · Stifel Endowment Interest	861,357.50	849,996.05	
<b>Total 102200 · Stifel Investments</b>	<b>3,235,363.47</b>	<b>3,368,712.66</b>	<b>-133,349.19</b>
112011 · Inventory Asset	198,988.00	203,381.50	
<b>116100 · Interest Receivable</b>			
116100P · Interest Receivable - End Prin	11,818.63	9,899.35	
116100I · Interest Receivable - End Int	5,113.67	5,819.22	
<b>Total 116100 · Interest Receivable</b>	<b>16,932.30</b>	<b>15,718.57</b>	
117000 · PrePaid Expenses	4,186.75	10,088.33	
<b>Total Other Current Assets</b>	<b>3,455,470.52</b>	<b>3,597,901.06</b>	
<b>Total Current Assets</b>	<b>7,527,509.29</b>	<b>7,329,629.03</b>	<b>197,880.26</b>
<b>Fixed Assets</b>			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-3,262.66	-1,631.33	
191000 · Future Cemetery Property	2,798,780.03	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	189,102.69	
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	-170,258.13	
198800 · Accum Depr- Grnd Imp	-4,236.84	-3,199.31	
198900 · Accum Depr-Pav 15	-44,060.02	-36,882.02	
<b>Total Fixed Assets</b>	<b>3,341,277.05</b>	<b>3,342,679.81</b>	<b>-1,402.76</b>
<b>TOTAL ASSETS</b>	<b>10,868,786.34</b>	<b>10,672,308.84</b>	<b>196,477.50</b>

**Temecula Public Cemetery District**  
**Balance Sheet**  
 As of April 30, 2022

	Apr 30, 22	Apr 30, 21	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
201100 · Accounts Payable	2,022.89	1,761.72	
<b>Total Accounts Payable</b>	<b>2,022.89</b>	<b>1,761.72</b>	
<b>Other Current Liabilities</b>			
212200 · Accrued Vacation Pay	3,817.14	6,179.14	
<b>Total Other Current Liabilities</b>	<b>3,817.14</b>	<b>6,179.14</b>	
<b>Total Current Liabilities</b>	<b>5,840.03</b>	<b>7,940.86</b>	<b>-2,100.83</b>
<b>Long Term Liabilities</b>			
250100 · OPEB Liability	46,000.00	0.00	
<b>Total Long Term Liabilities</b>	<b>46,000.00</b>	<b>0.00</b>	
<b>Total Liabilities</b>	<b>51,840.03</b>	<b>7,940.86</b>	<b>43,899.17</b>
<b>Equity</b>			
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	6,898.44	478,357.88	
<b>Total Equity</b>	<b>10,816,946.31</b>	<b>10,664,367.98</b>	<b>152,578.33</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,868,786.34</b>	<b>10,672,308.84</b>	<b>196,477.50</b>

**Temecula Public Cemetery District**  
**Profit & Loss Budget Performance**  
 April 2022

Ordinary Income/Expense	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
<b>Income</b>					
<b>700001 · Property Taxes</b>					
700020 · Prop Tax Current Secured	69,317.96	66,300.00	460,396.93	430,950.00	663,000.00
701020 · Prop Tax Current Unsecured	0.00	0.00	34,718.41	12,500.00	25,000.00
703000 · Prop Tax Prior Unsecured	0.00	0.00	-965.01	0.00	0.00
704000 · Prop Tax Curr Supplemental	0.00	0.00	0.00	6,400.00	9,600.00
705000 · Prop Tax Prior Supplemental	0.00	0.00	10,559.37	3,000.00	4,500.00
706000 · Teeter Settlement	0.00	0.00	0.00	0.00	10,000.00
707000 · RDV Apportionment	0.00	0.00	48,208.65	20,000.00	40,000.00
752800 · CA-Homeowners Tax Relief	0.00	0.00	3,116.40	0.00	4,000.00
770100 · Property Tax - SBE	0.00	0.00	0.06	5,250.00	10,500.00
770102 · Other Taxes	0.00	0.00	115.40	0.00	200.00
<b>Total 700001 · Property Taxes</b>	<b>69,317.96</b>	<b>66,300.00</b>	<b>556,150.21</b>	<b>478,100.00</b>	<b>766,800.00</b>
<b>740020 · Interest and Dividend Income</b>					
740024 · Dividend Income - Stifel	638.10	833.33	4,942.20	8,333.30	10,000.00
740023 · Interest - Stifel	3,905.15	4,166.67	69,062.62	41,666.70	50,000.00
740020G · Interest on General Fnd at Cnty	0.00	2,500.00	1,694.40	7,500.00	10,000.00
740020E · Interest on Endow Fnd at County	0.00	250.00	109.82	750.00	1,000.00
7400200 · Interest on ACO at County	0.00	5,000.00	3,822.90	15,000.00	20,000.00
<b>Total 740020 · Interest and Dividend Income</b>	<b>4,543.25</b>	<b>12,750.00</b>	<b>79,631.94</b>	<b>73,250.00</b>	<b>91,000.00</b>
<b>770001 · Other Revenue</b>					
770100E · Endowment	9,150.00	13,750.00	156,647.00	137,500.00	165,000.00
777030 · Marker Setting	1,800.00	1,500.00	17,910.00	15,000.00	18,000.00
777031 · Niche Engraving	230.00	250.00	4,572.00	2,500.00	3,000.00
777040 · Open, Close Fees	6,250.00	3,916.67	48,000.00	39,166.70	47,000.00
777520 · Sale of Lots	4,000.00	5,833.33	88,103.00	58,333.30	70,000.00
777530 · Cremation	2,900.00	1,416.67	34,000.00	14,166.70	17,000.00
777600 · Cenotaph	300.00	25.00	300.00	250.00	300.00
777650 · Graveside Service	4,000.00	541.67	31,500.00	5,416.70	6,500.00
780160 · Vaults, Flower Vases, etc.	2,025.00	1,333.33	18,783.00	13,333.30	16,000.00
781360 · Other Misc. Revenue	0.00	33.33	103.50	333.30	400.00
<b>Total 770001 · Other Revenue</b>	<b>30,655.00</b>	<b>28,600.00</b>	<b>399,918.50</b>	<b>286,000.00</b>	<b>343,200.00</b>
<b>Total Income</b>	<b>104,516.21</b>	<b>107,650.00</b>	<b>1,035,700.65</b>	<b>837,350.00</b>	<b>1,201,000.00</b>



**Temecula Public Cemetery District**  
**Profit & Loss Budget Performance**  
April 2022

Expense	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
<b>510000 · Salaries and Employee Benefits</b>					
<b>510040T · Regular Salaries.</b>					
510040 · Regular Salaries	27,577.57	20,833.33	203,448.55	208,333.30	250,000.00
510330 · Year End Bonuses	0.00	500.00	6,280.13	5,000.00	6,000.00
510335 · Hazard Pay	0.00	458.33	0.00	4,583.30	5,500.00
515100 · Life Insurance Policy	35.64	37.50	356.40	375.00	450.00
<b>Total 510040T · Regular Salaries.</b>	<b>27,613.21</b>	<b>21,829.16</b>	<b>210,085.08</b>	<b>218,291.60</b>	<b>261,950.00</b>
<b>510320T · Temporary Salaries.</b>					
510320 · Temporary Salaries	0.00	3,333.33	2,105.60	33,333.30	40,000.00
<b>Total 510320T · Temporary Salaries.</b>	<b>0.00</b>	<b>3,333.33</b>	<b>2,105.60</b>	<b>33,333.30</b>	<b>40,000.00</b>
<b>513000T · Retirement - Miscellaneous</b>					
518000 · Employer Contributions-457	1,985.98	1,750.00	14,429.15	17,500.00	21,000.00
<b>Total 513000T · Retirement - Miscellaneous</b>	<b>1,985.98</b>	<b>1,750.00</b>	<b>14,429.15</b>	<b>17,500.00</b>	<b>21,000.00</b>
<b>513120T · Retirement - Social Security</b>					
513120 · Social Security	1,756.31	1,409.25	13,347.29	14,092.50	16,911.00
513140 · Medicare Tax	410.79	329.58	3,121.73	3,295.80	3,955.00
<b>Total 513120T · Retirement - Social Security</b>	<b>2,167.10</b>	<b>1,738.83</b>	<b>16,469.02</b>	<b>17,388.30</b>	<b>20,866.00</b>
<b>515080T · Health Insurance (eer share)</b>					
515081 · Health Insurance	3,379.51	4,166.67	35,730.21	41,666.70	50,000.00
515082 · Vision Insurance	0.00	66.67	470.33	666.70	800.00
515083 · Dental Insurance	286.12	266.67	3,204.20	2,666.70	3,200.00
<b>Total 515080T · Health Insurance (eer share)</b>	<b>3,665.63</b>	<b>4,500.01</b>	<b>39,404.74</b>	<b>45,000.10</b>	<b>54,000.00</b>
<b>515260T · Unemployment Insurance</b>					
517000 · Workers Comp Insurance	920.16	1,833.33	10,530.74	18,333.30	22,000.00
515060 · State Unemployment Ins EDD	0.00	133.33	0.00	1,333.30	1,600.00
513130 · CA SUI	23.32	166.67	1,096.46	1,666.70	2,000.00
<b>Total 515260T · Unemployment Insurance</b>	<b>943.48</b>	<b>2,133.33</b>	<b>11,627.20</b>	<b>21,333.30</b>	<b>25,600.00</b>
<b>Total 510000 · Salaries and Employee Benefits</b>	<b>36,375.40</b>	<b>35,284.66</b>	<b>294,120.79</b>	<b>352,846.60</b>	<b>423,416.00</b>
<b>520000 · Services and Supplies</b>					
<b>529540T · Utilities</b>					
520845 · Trash	340.18	341.67	3,532.78	3,416.70	4,100.00
529500 · Electricity	437.05	458.33	4,378.49	4,583.30	5,500.00
<b>Total 529540T · Utilities</b>	<b>777.23</b>	<b>800.00</b>	<b>7,911.27</b>	<b>8,000.00</b>	<b>9,600.00</b>

## Temecula Public Cemetery District Profit & Loss Budget Performance April 2022

	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
<b>524520T · Administrative Expenses</b>					
518160 · Board Stipend	750.00	937.50	5,550.00	9,375.00	11,250.00
520115 · Uniforms - Replacement Clothin	454.67	300.00	2,602.95	3,000.00	3,600.00
520230 · Cellular Phone	210.33	275.00	2,174.40	2,750.00	3,300.00
520930 · Insurance - Liability	1,424.65	1,325.00	13,567.81	13,250.00	15,900.00
523100 · Memberships	300.00	216.67	3,548.00	2,166.70	2,600.00
523290 · Bank Charges	26.00	25.00	195.00	250.00	300.00
523621 · Subscriptions	149.90	166.67	149.90	1,666.70	2,000.00
523660 · Computer Service	2.99	583.33	3,964.29	5,833.30	7,000.00
523700 · Office Supplies	0.00		689.17	0.00	0.00
523720 · Photocopies	137.17	250.00	2,406.21	2,500.00	3,000.00
523760 · Postage/Mailing	232.00	83.33	624.51	833.30	1,000.00
523840 · Computer Equip/Software/T1	0.00	208.33	809.30	2,083.30	2,500.00
524520 · County Journal Recording	0.00	200.00	145.27	2,000.00	2,400.00
524530 · Storage Fees	115.00	116.67	1,150.00	1,166.70	1,400.00
524540 · Payroll Processing Services	428.65	341.67	2,735.18	3,416.70	4,100.00
524560 · Auditing	0.00	916.67	11,000.00	9,166.70	11,000.00
524561 · Accounting	718.75	791.67	7,322.50	7,916.70	9,500.00
524566 · Temp for e-File	0.00	750.00	0.00	7,500.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	33.33	375.00	333.30	400.00
525025 · Legal - General Counsel	0.00	2,500.00	3,540.00	25,000.00	30,000.00
525030 · Paychex HR Support	445.33	450.00	4,133.58	4,500.00	5,400.00
526420 · Advertising	0.00	150.00	294.00	1,500.00	1,800.00
527280 · Awards/Recognition	0.00	25.00	0.00	250.00	300.00
527880 · Training/ Staff	0.00	208.33	584.00	2,083.30	2,500.00
528140 · Conferences and Meetings	3,900.00	2,500.00	7,615.57	25,000.00	30,000.00
528980 · Meals	153.86	166.67	1,197.86	1,666.70	2,000.00
528990 · Semi-Annual Team Dinner	0.00	416.67	3,092.25	4,166.70	5,000.00
529040 · Private Mileage Reimbursement	0.00	208.33	0.45	2,083.30	2,500.00
529050 · Website	50.00	66.67	500.00	666.70	800.00
529550 · Water	13.69	133.33	749.87	1,333.30	1,600.00
<b>Total 524520T · Administrative Expenses</b>	<b>9,512.99</b>	<b>14,345.84</b>	<b>80,717.07</b>	<b>143,458.40</b>	<b>172,150.00</b>

**Temecula Public Cemetery District**  
**Profit & Loss Budget Performance**  
April 2022

	Apr 22	Budget	Jul '21 - Apr 22	YTD Budget	Annual Budget
<b>524500T · Operational Expenses.</b>					
521420 · Maint-Field Equipment	0.00	833.33	9,900.33	8,333.30	10,000.00
522310 · Maint-Building Improvements	0.00	208.33	0.00	2,083.30	2,500.00
522320 · Maint - Grounds	1,304.00	1,375.00	13,189.19	13,750.00	16,500.00
522360 · Maintenance-Extermination	500.00	500.00	5,125.00	5,000.00	6,000.00
523250 · Repurchase	0.00	208.33	1,800.00	2,083.30	2,500.00
523800 · Engraving Expense	0.00	208.33	1,562.00	2,083.30	2,500.00
525320 · Security Guard Services	0.00	33.33	0.00	333.30	400.00
525600 · Security	0.00	625.00	18,196.29	6,250.00	7,500.00
527100 · Fuel	184.32	333.33	2,352.50	3,333.30	4,000.00
527180 · Operational Supplies	1,090.26	1,083.33	9,196.09	10,833.30	13,000.00
528020 · Inventory	60.42	708.33	4,764.43	7,083.30	8,500.00
<b>Total 524500T · Operational Expenses.</b>	<b>3,139.00</b>	<b>6,116.64</b>	<b>66,085.83</b>	<b>61,166.40</b>	<b>73,400.00</b>
<b>Total 520000 · Services and Supplies</b>	<b>13,429.22</b>	<b>21,262.48</b>	<b>154,714.17</b>	<b>212,624.80</b>	<b>255,150.00</b>
<b>530000 · Other Charges</b>					
530100 · Miscellaneous non-operating exp	401.94	333.33	2,192.32	3,333.30	4,000.00
<b>Total 530000 · Other Charges</b>	<b>401.94</b>	<b>333.33</b>	<b>2,192.32</b>	<b>3,333.30</b>	<b>4,000.00</b>
<b>540000 · Capital Assets</b>					
<b>542060T · Cemetery Grounds</b>					
542040 · - Buildings, Capital Projects	0.00	8,333.33	0.00	83,333.30	100,000.00
542060 · Improvements -Building	0.00	500.00	1,900.00	5,000.00	6,000.00
542065 · Tree Renovaton	0.00	625.00	0.00	6,250.00	7,500.00
548300 · Office Renovation	0.00	500.00	0.00	5,000.00	6,000.00
<b>Total 542060T · Cemetery Grounds</b>	<b>0.00</b>	<b>9,958.33</b>	<b>1,900.00</b>	<b>99,583.30</b>	<b>119,500.00</b>
<b>540040T · Land, Purchase of Land</b>					
540042 · Future Cemetery Property	9,486.81	12,500.00	373,566.65	125,000.00	150,000.00
<b>Total 540040T · Land, Purchase of Land</b>	<b>9,486.81</b>	<b>12,500.00</b>	<b>373,566.65</b>	<b>125,000.00</b>	<b>150,000.00</b>
<b>546020T · Equipment, etc</b>					
542070 · Well Motor	0.00	5,000.00	0.00	50,000.00	60,000.00
546020 · Equipment - Automotive	0.00	1,416.67	0.00	14,166.70	17,000.00
546240 · Mapping Software	0.00	416.67	1,945.00	4,166.70	5,000.00
<b>Total 546020T · Equipment, etc</b>	<b>0.00</b>	<b>6,833.34</b>	<b>1,945.00</b>	<b>68,333.40</b>	<b>82,000.00</b>
<b>Total 540000 · Capital Assets</b>	<b>9,486.81</b>	<b>29,291.67</b>	<b>377,411.65</b>	<b>292,916.70</b>	<b>351,500.00</b>
551100G · Contrib to Other Funds - Gen	0.00	24,369.50	0.00	243,695.00	292,434.00
551100E · Contrib to Other Funds - Endow	0.00	18,833.33	0.00	188,333.30	226,000.00
<b>Total Expense</b>	<b>59,693.37</b>	<b>129,374.97</b>	<b>828,438.93</b>	<b>1,293,749.70</b>	<b>1,552,500.00</b>
<b>Net Ordinary Income</b>	<b>44,822.84</b>	<b>-21,724.97</b>	<b>207,261.72</b>	<b>-456,399.70</b>	<b>-351,500.00</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
731000 · Realized Gain (Loss) on Invest	0.00	0.00	1,694.89	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-43,909.78	0.00	-202,058.17	0.00	0.00
<b>Total Other Income</b>	<b>-43,909.78</b>	<b>0.00</b>	<b>-200,363.28</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>-43,909.78</b>	<b>0.00</b>	<b>-200,363.28</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>913.06</b>	<b>-21,724.97</b>	<b>6,898.44</b>	<b>-456,399.70</b>	<b>-351,500.00</b>

## STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D361300 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](http://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](http://www.stifel.com/disclosures/account-agreement).

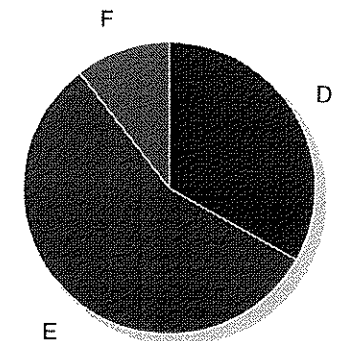
PORTFOLIO SUMMARY	April 30	March 31
Net Cash Equivalents **	-110,889.84	3,185.71
Net Portfolio Assets held at Stifel	2,484,895.81	2,402,028.09
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$2,374,005.97</b>	<b>\$2,405,213.80</b>
YOUR CHANGE IN PORTFOLIO VALUE	April 30	March 31
Net Cash Flow (Inflows/Outflows) <sup>2</sup>	-7,268.42	-3,410.40
Securities Transferred In/Out		
Income and Distributions	6,550.98	4,631.75
Change in Securities Value	-30,490.39	-38,814.80
<b>Net Change in Portfolio Value</b>	<b>-\$31,207.83</b>	<b>-\$37,593.45</b>

\*\* See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.

<sup>2</sup> Does not include cost or proceeds for buy or sell transactions.

### YOUR ASSET SUMMARY

	Value on April 30, 2022 (\$)	Percentage of your account
A Net Cash Equivalents**	-110,889.84	-4.46%
D Fixed Income-Muni	824,499.80	33.18%
E Fixed Income-Other	1,399,590.10	56.32%
F Mutual Funds	260,805.91	10.50%
<b>Total Assets</b>	<b>\$2,374,005.97</b>	<b>100.00%</b>





### STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D361301 SSNOO01003

**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](http://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.

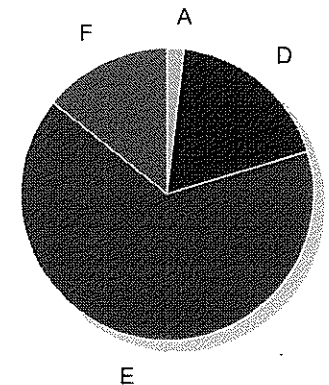
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. 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](http://www.stifel.com/disclosures/account-agreement).

PORTFOLIO SUMMARY	April 30	March 31
Net Cash Equivalents **	16,128.48	6,039.99
Net Portfolio Assets held at Stifel	845,229.02	858,433.21
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$861,357.50</b>	<b>\$864,473.20</b>
YOUR CHANGE IN PORTFOLIO VALUE	April 30	March 31
Net Cash Flow (Inflows/Outflows) <sup>2</sup>	7,268.42	3,410.40
Securities Transferred In/Out		
Income and Distributions	3,035.27	764.35
Change in Securities Value	-13,419.39	-15,662.80
<b>Net Change in Portfolio Value</b>	<b>-\$3,115.70</b>	<b>-\$11,488.05</b>

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

#### YOUR ASSET SUMMARY

	Value on April 30, 2022 (\$)	Percentage of your account
A Net Cash Equivalents**	16,128.48	1.87%
D Fixed Income-Muni	158,862.30	18.44%
E Fixed Income-Other	564,072.80	65.49%
F Mutual Funds	122,293.92	14.20%
<b>Total Assets</b>	<b>\$861,357.50</b>	<b>100.00%</b>



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

	TOTAL	Approved Budget 22-23	Draft Budget 22-23
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>700001 · Property Taxes</b>			
700020 · Prop Tax Current Secured	673,509.73	663,000.00	663,000.00
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	7,084.74	9,600.00	9,600.00
705000 · Prop Tax Prior Supplemental	11,138.49	4,500.00	4,500.00
706000 · Teeter Settlement	-4,890.00	10,000.00	10,000.00
707000 · RDV Apportionment	96,509.65	40,000.00	40,000.00
752800 · CA-Homeowners Tax Relief	9,344.68	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
<b>Total 700001 · Property Taxes</b>	<b>839,540.96</b>	<b>766,800.00</b>	<b>766,800.00</b>
<b>740020 · Interest and Dividend Income</b>			
740024 · Dividend Income - Stifel	5,806.60	10,000.00	5,000.00
740023 · Interest - Stifel	69,571.02	50,000.00	70,000.00
740020G · Interest on General Fnd at Cnty	1,694.40	10,000.00	5,000.00
740020E · Interest on Endow Fnd at County	104.33	1,000.00	100.00
740020O · Interest on ACO at County	6,099.48	20,000.00	10,000.00
<b>Total 740020 · Interest and Dividend Income</b>	<b>83,275.83</b>	<b>91,000.00</b>	<b>90,100.00</b>
<b>770001 · Other Revenue</b>			
770100E · Endowment	176,017.66	165,000.00	140,000.00
777030 · Marker Setting	21,060.00	18,000.00	18,000.00
777031 · Niche Engraving	5,027.00	3,000.00	2,500.00
777040 · Open, Close Fees	56,150.00	47,000.00	30,000.00
777520 · Sale of Lots	103,685.00	70,000.00	55,000.00
777530 · Cremation	36,700.00	17,000.00	15,000.00
777600 · Cenotaph	300.00	300.00	300.00
777650 · Graveside Service	32,000.00	6,500.00	7,000.00
780160 · Vaults, Flower Vases, etc.	20,863.00	16,000.00	16,000.00
781360 · Other Misc. Revenue	103.50	400.00	400.00
<b>Total 770001 · Other Revenue</b>	<b>451,906.16</b>	<b>343,200.00</b>	<b>284,200.00</b>
<b>Total Income</b>	<b>1,374,722.95</b>	<b>1,201,000.00</b>	<b>1,141,100.00</b>
<b>Expense</b>			
<b>510000 · Salaries and Employee Benefits</b>			
<b>510040T · Regular Salaries.</b>			
510040 · Regular Salaries	242,279.71	281,000.00	304,000.00
510330 · Year End Bonuses	6,280.13	5,000.00	6,500.00
510335 · Hazard Pay	0.00	5,500.00	5,500.00
515100 · Life Insurance Policy	427.68	450.00	450.00
<b>Total 510040T · Regular Salaries.</b>	<b>248,987.52</b>	<b>291,950.00</b>	<b>316,450.00</b>

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

	TOTAL	Approved Budget 22-23	Draft Budget 22-23
<b>510320T · Temporary Salaries.</b>			
510320 · Temporary Salaries	2,105.60	43,680.00	0.00
<b>Total 510320T · Temporary Salaries.</b>	<b>2,105.60</b>	<b>43,680.00</b>	<b>0.00</b>
<b>513000T · Retirement - Miscellaneous</b>			
518000 · Employer Contributions-457	16,847.95	21,000.00	23,000.00
551000 · Employee Contributions	0.00	0.00	0.00
<b>Total 513000T · Retirement - Miscellaneous</b>	<b>16,847.95</b>	<b>21,000.00</b>	<b>23,000.00</b>
<b>513120T · Retirement - Social Security</b>			
513120 · Social Security	16,321.15	18,771.00	20,000.00
513140 · Medicare Tax	3,817.28	4,390.00	4,600.00
<b>Total 513120T · Retirement - Social Security</b>	<b>20,138.43</b>	<b>23,161.00</b>	<b>24,600.00</b>
<b>515080T · Health Insurance (eer share)</b>			
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
<b>Total 515080T · Health Insurance (eer share)</b>	<b>46,850.51</b>	<b>64,800.00</b>	<b>54,000.00</b>
<b>515260T · Unemployment Insurance</b>			
517000 · Workers Comp Insurance	12,615.46	22,000.00	22,000.00
515060 · State Unemployment Ins EDD	0.00	1,600.00	1,500.00
513130 · CA SUI	1,140.71	2,000.00	2,000.00
<b>Total 515260T · Unemployment Insurance</b>	<b>13,756.17</b>	<b>25,600.00</b>	<b>25,500.00</b>
<b>Total 510000 · Salaries and Employee Benefits</b>	<b>348,686.18</b>	<b>470,191.00</b>	<b>443,550.00</b>
<b>520000 · Services and Supplies</b>			
<b>529540T · Utilities</b>			
520845 · Trash	4,206.36	4,100.00	4,400.00
529500 · Electricity	5,952.81	5,500.00	6,000.00
<b>Total 529540T · Utilities</b>	<b>10,159.17</b>	<b>9,600.00</b>	<b>10,400.00</b>

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

	TOTAL	Approved Budget 22-23	Draft Budget 22-23
<b>524520T · Administrative Expenses</b>			
518160 · Board Stipend	7,050.00	11,250.00	11,250.00
520115 · Uniforms - Replacement Clothing	3,016.63	3,600.00	3,600.00
520230 · Cellular Phone	2,687.30	3,300.00	3,300.00
520705 · Food	0.00	0.00	1,200.00
520930 · Insurance - Liability	15,961.61	15,900.00	21,500.00
523100 · Memberships	3,548.00	2,600.00	3,300.00
523290 · Bank Charges	227.00	300.00	300.00
523621 · Subscriptions	410.90	2,000.00	500.00
523660 · Computer Service	4,886.25	7,000.00	7,000.00
523700 · Office Supplies	689.17	0.00	1,000.00
523720 · Photocopies	2,630.21	3,000.00	3,500.00
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	145.27	2,400.00	2,400.00
524530 · Storage Fees	1,380.00	1,400.00	1,400.00
524540 · Payroll Processing Services	3,242.97	4,100.00	4,100.00
524560 · Auditing	11,000.00	11,000.00	10,500.00
524561 · Accounting	8,505.00	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	6,800.00	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/Recongnition	0.00	300.00	300.00
527880 · Training/ Staff	584.00	2,500.00	2,500.00
528140 · Conferences and Meetings	7,630.57	30,000.00	30,000.00
528980 · Meals	1,305.09	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	650.00	800.00	800.00
529550 · Water	1,001.51	1,600.00	1,600.00
<b>Total 524520T · Administrative Expenses</b>	<b>94,186.20</b>	<b>172,150.00</b>	<b>179,150.00</b>



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

	TOTAL	Approved Budget 22-23	Draft Budget 22-23
<b>524500T · Operational Expenses.</b>			
521420 · Maint-Field Equipment	10,385.33	10,000.00	11,000.00
522310 · Maint-Building Improvements	0.00	2,500.00	2,500.00
522320 · Maint - Grounds	15,907.19	16,500.00	16,500.00
522360 · Maintenance-Extermination	6,071.00	6,000.00	6,800.00
523250 · Repurchase	2,600.00	2,500.00	2,500.00
523800 · Engraving Expense	2,152.00	2,500.00	2,500.00
525320 · Security Guard Services	0.00	400.00	400.00
525600 · Security	18,954.52	7,500.00	7,500.00
527100 · Fuel	2,923.22	4,000.00	4,800.00
527180 · Operational Supplies	10,819.22	13,000.00	13,000.00
528020 · Inventory	15,909.52	8,500.00	8,500.00
<b>Total 524500T · Operational Expenses.</b>	<b>85,722.00</b>	<b>73,400.00</b>	<b>76,000.00</b>
<b>Total 520000 · Services and Supplies</b>	<b>190,067.37</b>	<b>255,150.00</b>	<b>265,550.00</b>
<b>530000 · Other Charges</b>			
<b>535540T · Depreciation Building</b>			
585000 · Depreciation	48,942.34	0.00	0.00
<b>Total 535540T · Depreciation Building</b>	<b>48,942.34</b>	<b>0.00</b>	<b>0.00</b>
530100 · Miscellaneous non-operating exp	2,790.10	4,000.00	4,000.00
<b>Total 530000 · Other Charges</b>	<b>51,732.44</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>540000 · Capital Assets</b>			
<b>542060T · Cemetery Grounds</b>			
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
<b>Total 542060T · Cemetery Grounds</b>	<b>1,900.00</b>	<b>119,500.00</b>	<b>119,500.00</b>
<b>540040T · Land, Purchase of Land</b>			
540042 · Future Cemetery Property	373,566.65	150,000.00	1,600,000.00
<b>Total 540040T · Land, Purchase of Land</b>	<b>373,566.65</b>	<b>150,000.00</b>	<b>1,600,000.00</b>
<b>546020T · Equipment, etc</b>			
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
<b>Total 546020T · Equipment, etc</b>	<b>1,945.00</b>	<b>82,000.00</b>	<b>83,000.00</b>
<b>Total 540000 · Capital Assets</b>	<b>377,411.65</b>	<b>351,500.00</b>	<b>1,802,500.00</b>
<b>551100E · Cont to Other Funds - End</b>	<b>0.00</b>	<b>226,000.00</b>	<b>140,100.00</b>
<b>551100C · Cont from Other Funds - ACO</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,802,500.00</b>
<b>551100G · Cont to Other Funds - Gen</b>	<b>0.00</b>	<b>245,659.00</b>	<b>-1,514,600.00</b>
<b>Total Expense</b>	<b>967,897.64</b>	<b>1,552,500.00</b>	<b>1,141,100.00</b>
<b>Net Ordinary Income</b>	<b>406,825.31</b>	<b>-351,500.00</b>	<b>0.00</b>

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

	TOTAL	Approved Budget 22-23	Draft Budget 22-23
<b>Other Income/Expense</b>			
<b>Other Income</b>			
731000 · Realized Gain (Loss) on Invest	1,694.89	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-209,207.97	0.00	0.00
732000 · Gain from sale of property	5,230.00	0.00	0.00
<b>Total Other Income</b>	<b>-202,283.08</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>-202,283.08</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>204,542.23</b>	<b>-351,500.00</b>	<b>0.00</b>

A1 Monthly Revenues  
July 2021-June 2022

<u>FYE 06/30/22</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		-	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
O/C/-C	2,400.00	-	800.00	2,800.00	-	800.00	-	400.00	2,200.00	1,000.00
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
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
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
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
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
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
<b>Total</b>	<b>44,230.00</b>	<b>13,160.00</b>	<b>77,802.00</b>	<b>43,920.00</b>	<b>20,925.00</b>	<b>32,315.00</b>	<b>42,070.00</b>	<b>50,905.00</b>	<b>46,828.00</b>	<b>31,285.00</b>

A2Cemetery Property  
Fiscal Year 2021-2022

**FYE 06/30/22**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Dual Lower -GM	249	248	245	243	241	241	245	244	243	243
Dual Upper -GP	336	336	335	335	332	331	329	326	326	326
Dual/ Single	48	48	47	47	46	46	46	46	46	45
Dual Manager	28	28	28	28	28	28	28	27	27	27
Singles	110	110	107	107	107	107	107	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
Tier F-2	27	27	27	27	27	27	26	26	25	25
Tier F-3	27	27	27	27	27	27	27	26	26	26
Tier F-4	29	29	28	28	28	28	28	28	28	28
Tier F-5	10	10	10	10	10	10	10	10	10	10
Grd Crem	19	19	19	17	17	17	16	16	15	15
									2-sg/3-ef	
Cenotaph	47	47	47	47	47		47	47	47	46
Ossuary	334	334	334	334	334		334	334	334	334
Cremation Benches	2	2	2	2	2		2	2	2	2

# April 2022 Burial Depletion Sales

## Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Dual Manager	

## At Need

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

# April 2022

April 2022							May 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2	1	2	3	4	5	6	7
3	4	5	6	7	8	9	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	19	20	21	22	23	22	23	24	25	26	27	28
24	25	26	27	28	29	30	29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 27	28	29	30	31	Apr 1 Nance Appt	2
3	4 8:00am Slaughter Appt 8:00am Stickman appt 10:30am Meeting with Marco @ Paychex HR Solutions - Cindi	5 8:00am Preconstruction Meeting H1788I 8:00am Jeloshaj appt 2:00pm Temecula Cemetery-Paychex	6 Nance Burial Slaughter-Burial	7 Jeloshaj Burial	8 Stickman Burial	9
10	11 1:00pm Temecula Cemetery Landscape Plan Discussion (Teleconference) - David Neault	12	13	14 Tostado Burial 1:00pm Canceled: OAPC (Microsoft Teams Meeting) - Moore, Kelly J	15 Summers Appt 10:00am Holman Capital Corporation - Temecula Public Cemetery District	16
17	18 Beautex Appt	19 8:00am Luque Burial 8:00am Summers Burial	20 Boyle Burial	21 B 8:00am Board Meeting	22 Beautex Burial 8:00am Luque Burial	23
24	25	26 12:00pm Board Meeting 12:00pm U.S. Bank CPS April Webinar: U.S. Bank CPS April Webinar: Program	27 3:00pm SDRMA Health Benefits Program/Portal Overview and Alliant Update on CalPERS	28	29 8:00am Chavez Burial	30