

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CA 92592

March 26, 2020 @ 8:00 a.m.+
Teleconferenced

AGENDA- Estimated Time: 2 Hrs.

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

Motions To Excuse:

Visitors: Robert Dennis, Auditor

Public Comments:

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

4. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

C. Closed Session Announcement:

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 February 27, 2020

B. Approval of Check Registers

Recommendation: That the Board approves the February 2020 Check Register Nos. 101100, 101200 and 101300.

C. Approval of Bookkeeper Report

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

6. Action Items

A. Call for nominations-LAFCO

Recommendation: The Trustees read the literature provided by LAFCO, Trustee Qualm and Dugan both showed interest, there is one position open for a Board Member. Package to be returned no later than April 03, 2020

B. Approve the Fiscal Year 2019-2020 District Audit

Recommendation: That the BOT approve the audit after review and discussion with the Districts auditor.

7. Financial Report:

- A. February 2020 Balance Sheet and Profit and Loss
- B. February 2020 Balance Sheet and Profit and Loss
- C. February 2020 Stifel Investments; principle and interest

8. General Managers Reports

- A. February 2020 Revenues
- B. February 2020 Plot Inventories
- C. February 2020 Depletion
- D. February 2020 Calendar
- E. COVID-19 Postings

9. General Counsel Reports

10. Fiscal Year 2019-2020 Subcommittees

- A. 52-acre Cemetery Property (Dugan, Qualm) Nothing to report
- B. Landscape Plan (Vanderhaak, Reese) Nothing to report
- C. Cenotaph/ Ossuary (Reese, Davis) Nothing to report
- D. Investment (Davis, Dugan) Nothing to report
- E. Conference Liaison (Vanderhaak, Reese) Nothing to report
- F. Policies (Dugan, Reese) Investment policy being revised to bring us current with investment options.
- H. General Price List (Vanderhaak, Davis) Nothing to report

11. Future Trustee Agenda Items:

General Contractors
Dry Utilities
RCWD
Transportation
Stewart Title

12. Board Comment:

13. Announcements:

Legislation Days have been booked, travel is pending per airline status.

14. Adjournment Time:

1st Motion:

2nd Motion:

Next Regular Board Meeting – April 16, 2020

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

All supporting documentation is available for public review at the Temecula Public Cemetery District Office located at 41911 C Street, Temecula, California during regular business hours, 8:00 a.m. – 4:30 p.m., Monday through Friday. Or at www.temeculacemetery.org posted March 23, 2020

Refer to audit book

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

**41911 C STREET
TEMECULA, CA 92592**

February 27, 2020 @ 8:00 a.m.

MINUTES

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

Motions To Excuse: NONE

Visitors: NONE

Public Comments:

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

4. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

C. Closed Session Announcement: NOTHING TO REPORT

5. **Consent Calendar**: Motion was made by Trustee Qualm to accept the consent file as presented, seconded by Trustee Davis and passed 5/0.

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

A. **Approval of Minutes**

Recommendation: That the Board approve the minutes of the Regular Board Meeting of January 16, 2020

B. **Approval of Check Registers**

Recommendation: That the Board approves the January 2020 Check Register Nos. 101100, 101200 and 101300.

C. **Approval of Bookkeeper Report**

Recommendation: That the Board receives and files the February Bookkeeper Reports.

6. Action Items

- A. CSDA Directors Vacancy: Motion was made by Trustee Reese that there are no interested candidates from the BOD, seconded by Trustee Davis and passed 5/0.**

Recommendation: The Trustees read the literature provided by CSDA and decide if they want to be considered for the position of Elections and Bylaws committee for the remainder of 2020-2022.

- B. Statement of Economic Interests: Received all 700 statements from the Trustees.**

Recommendation: That the BOT complete their 700 forms and return no later than the March 2020 board meeting.

- C. Policy # 3040 Jury Duty: Motion was made by Trustee Reese to accept the policy with changes, seconded by Trustee Qualm and passed 5/0.**

Recommendation: That the BOT approves the policy, the policy was rewritten to be more in alignment with the employee handbook.

D. CAPC Local Area Meeting: There will be 3 Trustees attending, Trustee Qualm, Trustee Davis and Trustee Dugan.

Recommendation: That the BOT reads the literature provided by Tim Deutsch and sees that the date of all future area meetings will now be Wednesday opposed to Thursdays. The next meeting is Wednesday, March 18 ,2020 located at Murrieta Cemetery,

7. Financial Report: Motion was made by Trustee Reese and seconded by Trustee Qualm to receive and file the February financials, passed 5/0.

- A. January 2020 Balance Sheet and Profit and Loss
- B. January 2020 Balance Sheet and Profit and Loss
- C. January 2020 Stifel Investments; principle and interest

8. General Managers Reports: Received

- A. January 2020 Revenues
- B. January 2020 Plot Inventories
- C. January 2020 Depletion
- D. January 2020 Calendar

9. General Counsel Reports

10. Fiscal Year 2019-2020 Subcommittees

- A. 52-acre Cemetery Property (Dugan, Qualm) **GM. presented report**
- B. Landscape Plan (Vanderhaak, Reese) **GM presented report**
- C. Cenotaph/ Ossuary (Reese, Davis) **Nothing**
- D. Investment (Davis, Dugan) Davis and Beaudet presented report
- E. Conference Liaison (Vanderhaak, Reese) **Qualm, Dugan and Beaudet present written reports on Oxnard CAPC conf.**
- F. Policies (Dugan, Reese) #1055 Tickets and Passes
#1060- Electronic Data- **Reese presented oral reports**
- H. General Price List (Vanderhaak, Davis) **Nothing**

11. Future Trustee Agenda Items:

General Contractors-start RFP
Dry Utilities
RCWD-set up meeting

12. Board Comment:

13. Announcements:

Trustee Vanderhaak will be out March 18- March 22, 2020
Please move the Board meeting from the 19th to the 26th.
Credit Card was compromised, on or around February 10,2020.

14. Adjournment Time: 9:24 a.m.

1st Motion: Trustee Reese

2nd Motion: Trustee Dugan

Next Regular Board Meeting – March 26, 2020

Temecula Public Cemetery District

3/16/2020 10:59 AM

Register: 101100 · US Bank Checking

From 02/01/2020 through 02/29/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/03/2020	7703	Arborquest Tree Serv...	201100 · Accounts Pay...		15,000.00	X		50,149.28
02/03/2020	7704	County of Riverside I...	201100 · Accounts Pay...	IT 3589	192.82	X		49,956.46
02/03/2020	7705	Crowne Hill Consulti...	201100 · Accounts Pay...	12921	1,595.35	X		48,361.11
02/03/2020	7706	Law Offices Of Quin...	201100 · Accounts Pay...		2,465.50	X		45,895.61
02/03/2020	7707	Protection One (corp)	201100 · Accounts Pay...	132689574	305.61	X		45,590.00
02/03/2020	7708	Prudential Overall Su...	201100 · Accounts Pay...		259.25	X		45,330.75
02/03/2020	7709	Shred and Go	201100 · Accounts Pay...	VOID:		X		45,330.75
02/03/2020	7710	South County Pest C...	201100 · Accounts Pay...	02374710239161	46.00	X		45,284.75
02/03/2020	7711	US Bank	201100 · Accounts Pay...		950.98	X		44,333.77
02/03/2020	7712	American Mini Storage	201100 · Accounts Pay...		116.00	X		44,217.77
02/03/2020	7713	Sparkletts	201100 · Accounts Pay...	5728175 -0126...	72.99	X		44,144.78
02/03/2020	02072020	CalPers 457 Plan	201100 · Accounts Pay...		1,268.60	X		42,876.18
02/03/2020			101200 · US Bank Pay...	Funds Transfer	10,269.58	X		32,606.60
02/05/2020	7714	Cindi Beaudet	201100 · Accounts Pay...		120.67	X		32,485.93
02/05/2020	7715	Crowne Hill Consulti...	201100 · Accounts Pay...	12927	315.36	X		32,170.57
02/05/2020	7716	Michael Baker Intern...	201100 · Accounts Pay...		1,281.88	X		30,888.69
02/06/2020	7717	Agriscap	201100 · Accounts Pay...		47.85	X		30,840.84
02/08/2020	AJE 83		515100 · Life Insuranc...	Automatic with...	35.64	X		30,805.20
02/11/2020	AJE 84		101200 · US Bank Pay...	Monthly autom...	411.30	X		30,393.90
02/12/2020			523290 · Bank Charges	Service Charge	21.00	X		30,372.90
02/13/2020	7718	Cindi Beaudet	201100 · Accounts Pay...		216.93	X		30,155.97
02/18/2020	02212020	CalPers 457 Plan	201100 · Accounts Pay...		1,264.22	X		28,891.75
02/18/2020	03012020	California Public Em...	201100 · Accounts Pay...	7490021932 ...	5,212.17	X		23,679.58
02/18/2020			101200 · US Bank Pay...	Funds Transfer	9,382.31	X		14,297.27
02/20/2020	elect	Downs Energy	527100 · Fuel		76.72	X		14,220.55
02/25/2020			101100G · Cash - Gen...	Deposit		X	67,851.03	82,071.58
02/25/2020	7719	Joe Sands.	201100 · Accounts Pay...		41.28			82,030.30
02/25/2020	7720	CR&R Incorporated	201100 · Accounts Pay...	1164481	265.28			81,765.02
02/25/2020	7721	Crowne Hill Consulti...	201100 · Accounts Pay...	12983/12984/1...	844.89	X		80,920.13
02/25/2020	7722	Digital Deployment I...	201100 · Accounts Pay...	103738	50.00			80,870.13
02/25/2020	7723	FastSigns	201100 · Accounts Pay...		172.14	X		80,697.99
02/25/2020	7724	Law Offices Of Quin...	201100 · Accounts Pay...		1,900.00			78,797.99
02/25/2020	7725	Metlife	201100 · Accounts Pay...	KMO5754030-...	62.77			78,735.22
02/25/2020	7726	Nutrien Ag Solutions	201100 · Accounts Pay...	392481	15.06	X		78,720.16
02/25/2020	7727	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	257.11			78,463.05
02/25/2020	7728	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	429.76			78,033.29
02/25/2020	7729	Sun City Granite	201100 · Accounts Pay...	14998/14999	250.00	X		77,783.29
02/25/2020	7730	Wildlife Control Ser...	201100 · Accounts Pay...	WL3023	450.00	X		77,333.29
02/25/2020	7731	EcoFert Inc	201100 · Accounts Pay...	4428	490.00			76,843.29
02/26/2020	7732	County of Riverside	201100 · Accounts Pay...	inv-00104217 ...	5,000.00			71,843.29

Temecula Public Cemetery District

3/16/2020 11:01 AM

Register: 101200 · US Bank Payroll
 From 02/01/2020 through 02/29/2020
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/03/2020			101100 · US Bank Che...	Funds Transfer		X	10,269.58	12,337.78
02/07/2020	AJE 80		510040 · Regular Salar...	Green Cash Re...	7,060.31	X		5,277.47
02/07/2020	AJE 80		510040 · Regular Salar...	Green Cash Re...	3,038.53	X		2,238.94
02/07/2020	AJE 80		510040 · Regular Salar...	Monthly charg...	170.74	X		2,068.20
02/11/2020	AJE 84		101100 · US Bank Che...	Monthly autom...		X	411.30	2,479.50
02/15/2020	AJE 85		525030 · Paychex HR ...		445.33	X		2,034.17
02/18/2020			101100 · US Bank Che...	Funds Transfer		X	9,382.31	11,416.48
02/21/2020	AJE 86		510040 · Regular Salar...	Green Cash Re...	6,361.65	X		5,054.83
02/21/2020	AJE 86		510040 · Regular Salar...	Green Cash Re...	2,881.32	X		2,173.51
02/21/2020	AJE 86		510040 · Regular Salar...	Monthly charg...	139.34	X		2,034.17

Temecula Public Cemetery District

3/16/2020 11:01 AM

Register: 101300 · US Wash Account

From 02/01/2020 through 02/29/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/11/2020	2234	County of Riverside ...	-split-		1,250.00			7,982.21

Date: 03/11/2020

On-Site Tasks Performed:

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

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

X Verify check sequence is intact.
7718-7749

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 7739 dated 03/03/20 US Bank Credit Card \$3684.76 OK

Check 7732 dated 02/26/20 County of Riverside Supp Inspection Fees OK

X Verify all checks to the GM have two signatures.

Check 7718 dated 02/13/20 Reimburse Office Supplies \$216.93 OK

Check 7741 dated 03/03/20 Mileage February \$95.78 OK

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 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 – No meeting in December

Items to note:

Open items:

Update Gotomypc on the District Computer

Review Compensation Report

→ Complete



via electronic mail

March 4, 2020

**CALL FOR NOMINATIONS FOR A SPECIAL DISTRICT MEMBER
AND AN ALTERNATE SPECIAL DISTRICT MEMBER OF THE
RIVERSIDE LOCAL AGENCY FORMATION COMMISSION**

To the Special District Selection Committee (Presiding Officers of Independent Special Districts of Riverside County c/o District Clerks):

As you were recently notified (see attached letter), we are commencing the appointment process for a Regular Member and an Alternate Member of the Riverside Local Agency Formation Commission (LAFCO). I have determined that a physical meeting of the Special District Selection Committee (SDSC) is not feasible at this time. Therefore, selection proceedings will be conducted by electronic mail (e-mail). Specifically, the two positions are as follows:

Regular Special District Member-must be a board member from a district in the eastern portion of the County (any district with the majority of its assessed value east of the intersection of Interstate 10 and Highway 111).

Alternate Special District Member-must be a board member from any district with the majority of its assessed value within Riverside County.

Terms of LAFCO Members are four years and until appointment of a successor or reappointment of the incumbent. The term of this position will run until May 6, 2024.

The nomination period for the two positions will begin on Thursday, March 4, 2020 and close on Friday, April 3, 2020. Any member of the Special District Selection Committee (presiding officer or an alternate board member designated by the governing body) may nominate a member of the legislative body of an independent special district board to fill the position, consistent with the geographic requirements noted above.

All nomination forms must be signed and dated by the presiding officer, or the designee of your District Board of Directors. Once complete, please scan the form and email it to Rebecca Holtzclaw at rholtzclaw@lafco.org. **Nominations must be received in our office by 5 p.m., April 3, 2020.**

Following the nomination period, ballots and voting instructions will be sent to SDSC members. However, if only one candidate is nominated, that candidate will be deemed selected with no further proceedings.

If you have any questions, please contact our office.

Sincerely,


Gary Thompson
Executive Officer

cc: District Managers

SPECIAL DISTRICT SELECTION COMMITTEE
2020 NOMINATION FORM

I, _____ of the _____

Print Name of Presiding Officer or alternate* Name of District

hereby nominate(s) the following individual(s) for the position of:

Regular Special District Member of the Riverside Local Agency Formation Commission - Eastern Area. The term of this position will run until May 6, 2024.

Nominee: _____

District: _____

Alternate Special District Member of the Riverside Local Agency Formation Commission. The term of this position will run until May 6, 2024.

Nominee: _____

District: _____

I hereby certify that I am the presiding officer of the above named district or alternate designated by the governing body*.

 Signature

 Date

*If an alternate has been designated by the governing body, please provide a resolution or minute order documenting the action.

Temecula Public Cemetery District
Balance Sheet
As of February 29, 2020

	Feb 29, 20	Feb 28, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	71,843.29	78,216.25	
101200 · US Bank Payroll	2,034.17	419.19	
101300 · US Wash Account	7,982.21	36,869.34	
101100C · Cash -Accumulative Outlay Fund	1,905,977.76	1,933,031.44	
101100E · Cash - Endowment Fund	215,619.90	77,447.67	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,142,438.70	881,242.85	
Total Checking/Savings	3,346,076.03	3,007,406.74	338,669.29
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,125,177.45	0.00	
102220 · Stifel Endowment Interest	774,106.78	0.00	
Total 102200 · Stifel Investments	2,899,284.23	0.00	2,899,284.23
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	0.00	2,064,825.29	
102020 · Wells Fargo Endowment Interest	0.00	688,369.13	
Total 102000 · Wells Fargo Investments	0.00	2,753,194.42	-2,753,194.42
112011 · Inventory Asset	34,680.00	33,999.00	
100499 · Revenues to Deposit with County	39,940.00	100.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	9,247.40	9,536.78	
116100I · Interest Receivable - End Int	3,551.19	2,477.40	
Total 116100 · Interest Receivable	12,798.59	12,014.18	
116137 · Miscellaneous Receivable	0.00	469.25	
117000 · PrePaid Expenses	15,337.09	11,785.21	
Total Other Current Assets	3,002,039.91	2,811,562.06	190,477.85
Total Current Assets	6,348,115.94	5,818,968.80	529,147.14

Temecula Public Cemetery District
Balance Sheet
As of February 29, 2020

	Feb 29, 20	Feb 28, 19	\$ Change
Fixed Assets			
191650 · Intangible Assets	24,470.00	19,710.00	
191000 · Future Cemetery Property	2,748,823.98	2,652,800.20	
191100 · Buildings and Improvements	393,115.07	386,405.07	
191400 · Structures and Improvements	363,678.03	363,678.03	
191500 · Equipment	173,382.02	176,842.48	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	40,969.50	31,269.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-114,009.86	-98,718.10	
198400 · Accumulated Depr - Struct/Imp	-202,896.95	-185,025.62	
198500 · Accum Depr - Equipment	-163,008.57	-158,862.47	
198800 · Accum Depr- Grnd Imp	-2,160.78	-1,608.25	
198900 · Accum Depr-Pav 15	-29,704.02	-22,526.02	
Total Fixed Assets	3,453,779.44	3,385,085.84	68,693.60
TOTAL ASSETS	9,801,895.38	9,204,054.64	597,840.74
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	7,220.96	6,672.67	
Total Accounts Payable	7,220.96	6,672.67	
Other Current Liabilities			
212200 · Accrued Vacation Pay	14,834.36	10,950.70	
2200 · Sales Tax Payable	-123.00	0.00	
Total Other Current Liabilities	14,711.36	10,950.70	
Total Current Liabilities	21,932.32	17,623.37	
Total Liabilities	21,932.32	17,623.37	4,308.95
Equity			
ce2 · Net Investment in Capital Asset	3,252,548.00	0.00	
ce1 · Legally Restricted Balance	2,249,789.00	0.00	
ce · Beginning Fund Balance	-5,503,526.00	-1,189.00	
308100 · General Reserve	1,397,927.00	180.00	
308135 · Reserve for Endowments	1,878,529.63	1,706,833.63	
325100E · Unreserved Fund Balance - End	415,197.04	586,893.04	
325100G · Unreserved Fund Balance - Gen	-735,558.08	662,188.92	
325100O · Unreserved Fund Balance - ACo	678,756.59	678,756.59	
350000 · Investment in Capital Assets	3,627,912.57	3,627,912.57	
350001 · Investment In Cap Assets - GASB	-379,361.69	-379,361.69	
390000 · Retained Earnings	2,614,594.58	1,964,895.15	
Net Income	283,154.42	339,322.06	
Total Equity	9,779,963.06	9,186,431.27	593,531.79
TOTAL LIABILITIES & EQUITY	9,801,895.38	9,204,054.64	597,840.74

Temecula Public Cemetery District
Profit & Loss Budget Performance
February 2020

	Jul '19 - Feb 20	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	340,470.83	600,500.00
701020 · Prop Tax Current Unsecured	10,298.39	25,000.00
703000 · Prop Tax Prior Unsecured	0.01	1,000.00
704000 · Prop Tax Curr Supplemental	0.59	10,000.00
705000 · Prop Tax Prior Supplemental	2,033.19	3,788.00
706000 · Teeter Settlement	0.00	10,000.00
707000 · RDV Apportionment	40,751.77	0.00
752800 · CA-Homeowners Tax Relief	3,155.58	7,000.00
770100 · Property Tax - SBE	37.04	10,000.00
Total 700001 · Property Taxes	396,747.40	667,288.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	3,838.31	3,664.00
740023 · Interest - Stifel	28,019.21	33,336.00
740020G · Interest on General Fnd at Cnty	9,374.67	14,500.00
740020E · Interest on Endow Fnd at County	1,510.31	3,000.00
740020O · Interest on ACO at County	20,958.83	22,000.00
740021 · Interest - Wells Fargo Advisors	14,890.91	16,668.00
740022 · Dividend Income - WFA	3,599.35	1,832.00
Total 740020 · Interest and Dividend Income	82,191.59	95,000.00
770001 · Other Revenue		
770100E · Endowment	82,975.00	175,000.00
777030 · Marker Setting	10,710.00	10,000.00
777040 · Open, Close Fees	23,150.00	38,000.00
777520 · Sale of Lots	29,525.00	70,000.00
777530 · Cremation	19,300.00	15,000.00
777600 · Cenotaph	0.00	300.00
780160 · Vaults, Flower Vases, etc.	7,535.00	12,000.00
781360 · Other Misc. Revenue	277.78	500.00
Total 770001 · Other Revenue	173,472.78	320,800.00
Total Income	652,411.77	1,083,088.00
Gross Profit	652,411.77	1,083,088.00
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	162,681.25	246,300.00
510330 · Year End Bonuses	4,190.54	5,000.00
515100 · Life Insurance Policy	285.12	450.00
Total 510040T · Regular Salaries.	167,156.91	251,750.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 February 2020

	Jul '19 - Feb 20	Annual Budget
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	12,942.30	12,500.00
551000 · Employee Contributions	566.17	0.00
Total 513000T · Retirement - Miscellaneous	13,508.47	12,500.00
513120T · Retirement - Social Security		
513120 · Social Security	10,629.75	16,000.00
513140 · Medicare Tax	2,486.12	4,000.00
Total 513120T · Retirement - Social Security	13,115.87	20,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	45,168.05	67,000.00
515082 · Vision Insurance	502.16	1,100.00
515083 · Dental Insurance	3,438.08	4,400.00
Total 515080T · Health Insurance (eer share)	49,108.29	72,500.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	14,230.76	19,100.00
515060 · State Unemployment Ins EDD	0.00	1,000.00
513130 · CA SUI	1,064.15	3,000.00
Total 515260T · Unemployment Insurance	15,294.91	23,100.00
Total 510000 · Salaries and Employee Benefits	258,184.45	379,850.00
520000 · Services and Supplies		
529540T · Utilities		
520320 · Telephone Service	0.00	2,400.00
520845 · Trash	2,122.24	3,300.00
529500 · Electricity	2,817.84	5,000.00
Total 529540T · Utilities	4,940.08	10,700.00
524520T · Administrative Expenses		
518160 · Board Stipend	4,350.00	12,000.00
520115 · Uniforms - Replacement Clothing	1,818.25	3,100.00
520230 · Cellular Phone	2,748.88	3,100.00
520705 · Food	236.88	1,100.00
520930 · Insurance - Liability	7,124.08	10,700.00
523100 · Memberships	1,970.00	2,600.00
523290 · Bank Charges	482.00	350.00
523621 · Subscriptions	845.12	2,000.00
523660 · Computer Service	3,508.75	8,000.00
523700 · Office Supplies	161.10	2,000.00
523720 · Photocopies	1,776.32	2,400.00
523760 · Postage/Mailing	455.00	1,000.00
523840 · Computer Equip/Software/T1	4,233.52	3,500.00
524520 · County Journal Recording	18.64	2,000.00
524530 · Storage Fees	231.00	0.00
524540 · Payroll Processing Services	2,583.50	4,200.00
524560 · Auditing	0.00	12,000.00
524561 · Accounting	4,600.00	7,500.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
February 2020

	<u>Jul '19 - Feb 20</u>	<u>Annual Budget</u>
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	200.00
525025 · Legal - General Counsel	13,488.49	30,000.00
525030 · Paychex HR Support	3,375.56	5,400.00
526420 · Advertising	0.00	1,800.00
527880 · Training/ Staff	590.00	3,500.00
528140 · Conferences and Meetings	18,822.58	47,000.00
528980 · Meals	342.57	2,000.00
528990 · Semi-Annual Team Dinner	4,316.18	3,600.00
529040 · Private Mileage Reimbursement	899.24	2,500.00
529050 · Website	400.00	1,000.00
529550 · Water	1,038.69	1,600.00
Total 524520T · Administrative Expenses	80,416.35	185,150.00
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	1,488.60	10,000.00
522310 · Maint-Building Improvements	146.50	2,500.00
522320 · Maint - Grounds	10,267.95	17,000.00
522360 · Maintenance-Extermination	3,784.00	6,000.00
523250 · Repurchase	200.00	3,500.00
523800 · Engraving Expense	1,200.00	1,600.00
525320 · Security Guard Services	200.00	250.00
525600 · Security	2,446.89	3,600.00
527100 · Fuel	1,394.17	2,500.00
527180 · Operational Supplies	6,422.16	14,000.00
528020 · Inventory	1,696.72	10,500.00
Total 524500T · Operational Expenses.	29,246.99	71,450.00
Total 520000 · Services and Supplies	114,603.42	267,300.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	2,670.90	4,000.00
Total 530000 · Other Charges	2,670.90	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	135,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	15,000.00	17,250.00
542075 · Grounds Improvements	0.00	6,000.00
548300 · Office Renovation	0.00	6,000.00
542060T · Cemetery Grounds - Other	0.00	0.00
Total 542060T · Cemetery Grounds	15,000.00	170,250.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	3,343.75	150,000.00
Total 540040T · Land, Purchase of Land	3,343.75	150,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 February 2020

	<u>Jul '19 - Feb 20</u>	<u>Annual Budget</u>
546020T · Equipment, etc		
542070 · Well Motor	4,582.59	75,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,850.00	7,000.00
Total 546020T · Equipment, etc	6,432.59	99,000.00
Total 540000 · Capital Assets	24,776.34	419,250.00
551100G · Contrib to Other Funds - Gen	0.00	175,000.00
551100E · Contrib to Other Funds - Endow	0.00	256,650.00
Total Expense	400,235.11	1,502,050.00
Net Ordinary Income	252,176.66	-418,962.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	2,055.19	0.00
731100 · Unrealized Gain (Loss) on Invst	28,922.57	0.00
Total Other Income	30,977.76	0.00
Net Other Income	30,977.76	0.00
Net Income	283,154.42	-418,962.00

Temecula Public Cemetery District
Transaction Detail By Account
 July 2019 through January 2020

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
520000 - Services and Supplies								
524520T - Administrative Expenses								
523290 - Bank Charges								
Check	07/12/2019			Service Charge	101100	US B...	35.00	35.00
Check	08/12/2019			Service Charge	101100	US B...	21.00	56.00
Check	09/12/2019			Service Charge	101100	US B...	21.00	77.00
Check	10/12/2019			Service Charge	101100	US B...	21.00	98.00
Check	11/12/2019			Service Charge	101100	US B...	21.00	119.00
* Check	12/06/2019	elect	CalPers 457 Plan	Annual Admin...	101100	US B...	300.00	419.00
Check	12/12/2019			Service Charge	101100	US B...	21.00	440.00
Check	01/12/2020			Service Charge	101100	US B...	21.00	461.00
Total 523290 - Bank Charges							461.00	461.00
Total 524520T - Administrative Expenses							461.00	461.00
Total 520000 - Services and Supplies							461.00	461.00
TOTAL							461.00	461.00

Bank fees in question February board meeting
 * CAL-Pers Annual Admin charges -
 We will create a line item on next budget.



STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D844238 SSNO001002

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

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

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

PRIMARY INVESTMENT OBJECTIVE: Income
RISK TOLERANCE: Moderate

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

TRADING TAX LOT RELIEF METHOD: First In, First Out
INVESTOR UPDATE

Late last year, President Trump signed the SECURE Act into law. This legislation increases saving opportunities for many Americans. Please reach out to your Stifel Financial Advisor with questions on how this law may impact your financial situation.

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.

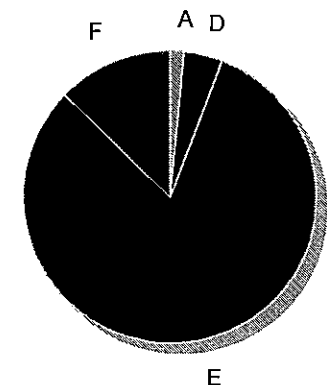
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below.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

YOUR STIFEL ACCOUNT SUMMARY	February 29	January 31
Cash Equivalents **	33,122.78	1,859.82
Net Portfolio Assets held at Stifel	2,092,054.67	2,113,052.56
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,125,177.45	\$2,114,912.38
YOUR CHANGE IN PORTFOLIO VALUE	February 29	January 31
Net Cash Flow (Inflows/Outflows) ²	-5,948.70	-3,417.86
Securities Transferred In/Out		
Income and Distributions	6,663.11	6,620.12
Change in Securities Value	9,550.66	9,187.43
Net Change in Portfolio Value	\$10,265.07	\$12,389.69

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

YOUR ASSET SUMMARY

	Value on February 29, 2020 (\$)	Percentage of your account
A Net Cash Equivalents	33,122.78	1.56%
D Fixed Income-Muni	91,242.90	4.29%
E Fixed Income-Other	1,729,794.92	81.40%
F Mutual Funds	271,016.85	12.75%
Total Assets	\$2,125,177.45	100.00%



STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D844239 SSNO001002

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

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

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

PRIMARY INVESTMENT OBJECTIVE: Income
RISK TOLERANCE: Moderate

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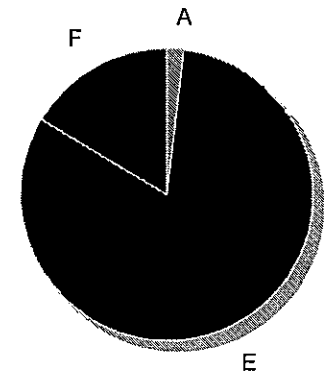
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below.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

YOUR STIFEL ACCOUNT SUMMARY	February 29	January 31
Cash Equivalents **	14,660.90	6,257.58
Net Portfolio Assets held at Stifel	759,445.88	754,694.08
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$774,106.78	\$760,951.66
YOUR CHANGE IN PORTFOLIO VALUE	February 29	January 31
Net Cash Flow (Inflows/Outflows) ²	5,948.70	3,417.86
Securities Transferred In/Out		
Income and Distributions	2,669.40	1,877.89
Change in Securities Value	4,537.02	3,244.66
Net Change in Portfolio Value	\$13,155.12	\$8,540.41

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

YOUR ASSET SUMMARY

	Value on February 29, 2020 (\$)	Percentage of your account
A Net Cash Equivalents	14,660.90	1.89%
E Fixed Income-Other	632,354.15	81.69%
F Mutual Funds	127,091.73	16.42%
Total Assets	\$774,106.78	100.00%



A1 Monthly Revenues
July 2019-June 2020

<u>FYE 06/30/20</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>
Single	1,000.00	3,200.00	2,000.00	4,000.00	5,000.00	-	3,000.00	2,000.00
Single End	1,500.00	3,000.00	1,500.00	3,000.00	4,500.00	-	3,000.00	1,500.00
Single/Dual	-	-	-	-	-	-	-	-
S/D End	-	-	-	-	-	-	-	-
Dual	1,500.00	-	1,000.00	1,000.00	4,000.00	1,000.00	-	4,000.00
Dual End	2,500.00	-	2,000.00	2,000.00	5,500.00	2,000.00	-	7,000.00
Collum	1,800.00	500.00	-	1,800.00	900.00	400.00	400.00	2,500.00
Collum End	4,800.00	1,200.00	-	4,800.00	2,400.00	1,200.00	1,200.00	6,100.00
cenotaph	-	-	-	-	-	-	-	-
Ground Crem	-	-	-	-	-	200.00	-	200.00
G Crem End	-	-	-	-	-	1,300.00	-	1,300.00
O/C -B	1,300.00	750.00	3,700.00	1,850.00	1,850.00	1,100.00	1,100.00	3,500.00
O/C-C	800.00	1,300.00	-	1,100.00	300.00	-	1,100.00	3,000.00
Vault	182.00	182.00	364.00	182.00	182.00	182.00	-	182.00
Crem Vase	-	369.12	-	146.00	123.04	146.00	-	438.00
Grave Vase	64.50	21.50	107.50	64.50	43.00	64.50	43.00	107.50
Set Fee	700.00	2,000.00	1,250.00	1,250.00	250.00	1,250.00	950.00	2,000.00
Niche	-	-	-	-	-	-	-	25.00
Non-Res	3,000.00	-	3,000.00	-	-	-	-	1,500.00
I Marker	-	-	-	-	-	-	-	-
Granite	1,000.00	1,500.00	2,000.00	1,500.00	1,000.00	500.00	1,000.00	1,500.00
Engraving	225.00	450.00	-	450.00	225.00	225.00	275.00	900.00
End End	1,000.00	1,500.00	1,000.00	2,000.00	-	-	500.00	800.00
Handling	-	-	-	-	-	-	750.00	600.00
Taxes	21.56	47.32	41.24	34.33	29.60	34.33	3.76	65.84
Labor	456.94	400.06	837.26	483.17	412.36	483.17	153.24	721.66
Total	21,850.00	16,420.00	18,800.00	25,660.00	26,715.00	10,085.00	13,475.00	39,940.00
YTD Total	21,850.00	38,270.00	57,070.00	82,730.00	109,445.00	119,530.00	133,005.00	172,945.00

A2Cemetery Property
Fiscal Year 2019-2020

FYE 06/30/20	19-20							
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Dual Lower	261	261	261	261	260	260	260	260
Dual Upper	356	356	356	356	356	356	356	354
Dual/ Single	58	58	58	59	59	59	59	59
Sale Backs-Single	11	9	9	9	9	9	8	8
Singles	144	144	143	142	144	144	143	142
Dual Manager	34	34	33	32	32	31	31	30
Sale Backs-Duals			0	0	0	0	0	0
Grd Crem	34	34	34	34	30	29	29	28



Tier 4	4	3	3	1	1	0	0	0
Tier 5	13	13	13	11	11	10	9	5
Tier F-1	28	28	28	28	28	28	28	27
Tier F-2	29	29	29	29	29	29	29	29
Tier F-3	29	29	29	29	29	29	29	29
Tier F-4	29	29	29	29	29	29	29	29
Tier F-5	10	10	10	10	10	10	10	10
Cenotaph	48	48	48	48	48	48	48	48
Ossuary	334	334	334	334	334	334	334	334
Cremation Benches	9	7	7	7	7	7	6	6

February 2020 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	1
Wall	2
Cremation Ground	
Dual Manager	

At Need

Single Lots	1
Dual Lots	2
Wall	3
Cremation Ground	1
Dual Manager	

February 2020

February 2020							March 2020						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	8	1	2	3	4	5	6	7
9	10	11	12	13	14	15	8	9	10	11	12	13	14
16	17	18	19	20	21	22	15	16	17	18	19	20	21
23	24	25	26	27	28	29	22	23	24	25	26	27	28
							29	30	31				

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Jan 26	27	28	29	30	31	Feb 1
Jan 26 - Feb 1							
	2	3	4	5	6	7	8
Feb 2 - 8		10:00am 10:30am Caspellan-APPT 11:00am 11:30am Jolly CR 1:00pm 1:30pm Huff-C 2:00pm 3:30pm Aceve				11:00am 11:30am Bosna (Rogers)-APPT 11:30am 12:30pm Barker-CR	
	9	10	11	12	13	14	15
Feb 9 - 15		10:00am 10:30am Bahde-APPT 12:00pm 12:30pm Livingston-BU		Michelle out 2:00pm 3:00pm Rogers-BU	1:00pm 1:30pm Bahde-CR Burial	1:30pm 2:00pm Jerry Weisbaum-appt 2:00pm 2:30pm Caspellan-CR	
	16	17	18	19	20	21	22
Feb 16 - 22		Closed for Presidents	1:00pm 2:00pm LaCour-BU	10:00am 10:30am Ron-appt	CAPC-Cindi, Dale, Mike (Oxnard) Jarren Off		
	23	24	25	26	27	28	29
Feb 23 - 29		Kyle out 11:00am 11:30am Cynthia Palmer (appt)	Jarren off 10:00am 10:30am Mary Ellen-appt 11:00am 1:00pm Mayares-BU (Comm) 11:30am 12:00pm Mori	10:00am 10:30am Golden-CR		10:00am 10:30am Youngman-CR 12:00pm 12:30pm Weisbaum-CR 1:30pm 2:00pm O'Gara-Appt	

To our Customers and Vendors-

In this time of uncertainty, it is important for you to know that the Temecula Public Cemetery District is here to serve and support you.

We have implemented measures to ensure uninterrupted service for our customers and the safety and security of our employees and vendors.

Given that in-person gatherings, such as meeting in small areas such as our office presents a heightened public health care risk. For the next 30 days we ask for your patience as we try to work with you via telephone or outdoors. We are trying to create a maximum in-person contact and are asking for maximum flexibility while doing so.

We are working with local mortuaries that you may make all arrangements and payments through them. We ask that all visits to the cemetery are scheduled with an appointment. What you can expect during your visit; a grounds man will greet you outside, they will walk you around the grounds to show location, if you choose to purchase burial rights you will be asked to get back into your car and paperwork will be provided.

We understand this is already difficult times for you and your loved ones. For your health and ours, we ask for your utmost patience while we and the State of California go this most difficult time.

Sincerely-
Cindi Beaudet
General Manager

**CORONAVIRUS
IMPORTANT NOTICE**

March 16, 2020

Dear Funeral Director,

Please be advised that pursuant to the attached **ORDER OF THE HEALTH OFFICER OF THE COUNTY OF RIVERSIDE**, dated March 12, 2020, no gatherings of 10 or more persons shall be permitted on cemetery grounds from March 12, 2020 through April 30, 2020.

Violation of or failure to comply with the Order is a crime punishable by fine, imprisonment, or both, pursuant to *California Health and Safety Code § 120295 and Riverside County Ordinances 533 and 556*

In light of the above, please advise your customers and prospective customers that any interment services planned for The Temecula Public Cemetery District that will involve 10 or more attendees will not be permitted from March 12, 2020 through April 30, 2020.

Regards,

Cindi Beaudet
District Manager