

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

September 16, 2021 @ 8:00 a.m.

Join Zoom Meeting

<https://us02web.zoom.us/j/89878801384?pwd=Q2JHdIJmaWlCYU5mNVFVakQzVjhWUT09>

Meeting ID: 898 7880 1384

Passcode: 643109

AGENDA- Estimated Time: 1 1/2 Hrs.

1. **CALL TO ORDER:** @8:00 a.m. by Trustee Qualm-
2. **PLEDGE OF ALLEGIANCE:** Trustee Qualm
3. **ROLL CALL**
Chair Qualm, Vice-Chair Reese, Trustee Vanderhaak, Trustee Dugan, Trustee Davis, General Manager, Beaudet

MOTIONS TO EXCUSE: None

VISITORS: None

PUBLIC COMMENTS:

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

4. CONSENT CALENDAR:

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 August 26, 2021

B. **APPROVAL OF CHECK REGISTERS**

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

C. **APPROVAL OF BOOKKEEPER REPORT**

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

5. ACTION ITEMS:

A. Signature Needed for Pechanga Cultural Contract

Recommendation: The Trustees read the amendment. Approve the Chairs signature.

B. Mid-Year Budget Adjustment Recommendation

Recommendation: Wages have surpassed minimum wage. New hires looking at 17.00 -18.00 dollars an hour. Using a Temp service will cost the District , 22.00-23.00 dollars per hour. This situation has come after the budget was completed and approved. Open for discussion at this Board meeting.

6. FINANCIAL REPORTS:

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

7. GENERAL MANAGERS REPORTS:

- A. August 2021 Revenues
- B. August 2021 Plot Inventories
- C. August 2021 Depletion
- D. August Calendar
- E. Bookkeeper will be out on medical for the month of October, there will be no financial reports that month for the board.
- F. CAPC Education Conference- Has been cancelled for Trustee Qualm and Trustee Dugan, Pending Joe Sands
- G. Avel Walker resigned from his position, looking for a replacement.

8. GENERAL COUNSEL REPORTS: Gustavo Lamanna

9. FISCAL YEAR 2021-2022 SUBCOMMITTEES:

- A. 52-acre Cemetery Property (**Vanderhaak-Davis**)
 - Received signed approved grading contract from County
 - Received amendment to the original Pechanga Contract
 - Sent all bonds and accompanying paperwork to the County.
- B. Landscape Plan (**Dugan-Qualm**)
- C. Cenotaph/ Ossuary (**Vanderhaak-Reese**)
- D. Conférence Liaison (**Davis-Dugan**)
 - Trustee Davis to present report from CSDA Annual
- E. Polices (**Qualm-Davis**)
- F. General Price List (**Qualm-Reese**)
- G. Investments (**Davis-Reese**)

10. FUTURE TRUSTEE AGENDA ITEMS:

- General Contractors-
 - Agape General Contractors Inc
 - Murrieta Development
 - D&D Pipeline
- Dry Utilities- Contacted
- RCWD- Bonds are Secured
- County Bonds are Secured
- Stewart Title- Pending
- PSOMAS- Pending pre-construction meeting

11. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant Exposure to Litigation

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

c. Closed Session Announcement:

12. BOARD COMMENT:

13. ANNOUNCEMENTS:

14. ADJOURNMENT:

1st Motion:

2nd Motion:

All in Favor:

Next Regular Board Meeting – October 21, 2021

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

All supporting documentation is available for public review at the Temecula Public Cemetery District Office located at 41911 C Street, Temecula, California during regular business hours, 10:00:00 a.m. – 4:00 p.m., Monday through Friday. Or at www.temeculacemetery.org posted September 13, 2021

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

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

August 26, 2021 @ 8:00 a.m.

MINUTES

- 1. CALL TO ORDER:**@8:01 a.m. by Trustee Qualm-
- 2. PLEDGE OF ALLEGIANCE:** Trustee Qualm
- 3. ROLL CALL**
Chair Qualm, Vice-Chair Reese, Trustee Vanderhaak, Trustee Dugan, Trustee Davis, General Manager, Beaudet

MOTIONS TO EXCUSE: None

VISITORS: None

- A MOTION WAS MADE BY Trustee Davis to add the County Budget onto Action Item 5-D so that it is not received late by the County auditor, seconded by Trustee Vanderhaak and passed with a 5/0 vote.

PUBLIC COMMENTS:

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

4. **CONSENT CALENDAR:** The motion was made by Trustee Dugan to accept the consent calendar as presented, with no question, the motion was seconded by Trustee Vanderhaak 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 July 15, 2021

B. **APPROVAL OF CHECK REGISTERS**

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

C. **APPROVAL OF BOOKKEEPER REPORT**

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

5. ACTION ITEMS:

A. RATIFIED EMERGENCY ORDERS; AUGUST 19, 2021

The motion was made by Trustee Dugan to accept the changes to the emergency order, seconded by Trustee Qualm and passed with a 5/0 vote.

Recommendation: The Trustees acknowledge the changes due to the level of current COVID cases. Orders may change based on DELTA variant.

B. DRAFT BUDGET # 4 FISCAL YEAR 2021-2022

The motion was made by Trustee Reese to accept the changes to the 2021-2022 Draft budget, seconded by Trustee Dugan and passed with a 5/0 vote

Recommendation: The Trustees acknowledge the changes made on the 4th budget to accommodate the managers increase. And note the change to medical, as some providers raised their fees as others decreased them.

C. RESOLUTION NUMBER 2021-4, DESIGNATED AUTHORIZED SIGNERS

The motion was made by Trustee Dugan to accept the resolution for designated signers, seconded by Trustee Davis and passed with a 5/0 vote.

Recommendation: The Trustees need to vote on the resolution, recognizing 2021-2022 Chair needs to be recognized as designated signer for the District.

**D. RESOLUTION NUMBERS: 2021-5 GENERAL FUND BUDGET-
RESOLUTION 2021-6 ACO FUND-RESOLUTION 2021-7
ENDOWMENT FUND**

The motion was made by Trustee Vanderhaak to approve all 3 Resolutions to be attached with the County Budget, seconded by Trustee Dugan and passed with a 5/0 vote.

Recommendation: The Trustees have reviewed and approved the 2021-2022 budget, (draft #4.) Resolutions need to be approved through vote.

6. FINANCIAL REPORTS:

The motion was made by Trustee Vanderhaak to receive and file the July financials, seconded by Trustee Dugan and passed with a 5/0 vote.

A. July 2021 Balance Sheet

B. July 2021 Profit and Loss

C. July 2021 Stifel Investments; principal and interest

7. GENERAL MANAGERS REPORTS:

- A. July 2021 Revenues
- B. July 2021 Plot Inventories
- C. July 2021 Depletion
- D. July Calendar
- E. CSDA Annual Conference- Davis representing the District
 - David Reese cancelled the annual conference, CSDA charged the District a \$75.00 fee.
- F. CAPC Education Conference- ~~Dugan, Qualm~~ Sands representing the District.
- G. Avalon has decided not to sell the property at this time.
- H. CSDA nomination- Rachel Mason

8. GENERAL COUNSEL REPORTS: Gustavo Lamanna

9. FISCAL YEAR 2021-2022 SUBCOMMITTEES:

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

F. General Price List (**Qualm-Reese**)

G. Investments (**Davis-Reese**)

10. FUTURE TRUSTEE AGENDA ITEMS:

General Contractors-

- Agape General Contractors Inc
- Murrieta Development
- D&D Pipeline

Dry Utilities- Contacted

RCWD- Bonds are Secured

Transportation- Pending Resolution of Signers

Stewart Title- Pending

PSOMAS- Pending pre-construction meeting

11. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED INITIATION OF LITIGATION

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

B. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant Exposure to Litigation

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

c. **Closed Session Announcement:** Nothing to report

12. BOARD COMMENT:

13. ANNOUNCEMENTS:

14. ADJOURNMENT: 8:52 a.m

1st Motion: Trustee Reese

2nd Motion: Trustee Vanderhaak

All in Favor: 5/0

Next Regular Board Meeting – September 16, 2021

Temecula Public Cemetery District

9/8/2021 2:15 PM

Register: 101100 - US Bank Checking

From 08/01/2021 through 08/31/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/02/2021	080621	CalPers 457 Plan	201100 · Accounts Pay...		1,249.94	X		13,574.31
08/05/2021	8203	American Mini Storage	201100 · Accounts Pay...		115.00	X		13,459.31
08/05/2021	8204	Costco	201100 · Accounts Pay...	000111794353...	120.00	X		13,339.31
08/05/2021	8205	EcoFert Inc	201100 · Accounts Pay...	4978	490.00	X		12,849.31
08/05/2021	8206	Lawnscap Systems I...	201100 · Accounts Pay...	418462	1,738.00	X		11,111.31
08/05/2021	8207	Streamline	201100 · Accounts Pay...	7235D26B-0009	50.00	X		11,061.31
08/05/2021	8208	US Bank	201100 · Accounts Pay...	06/22/2021*07...	2,788.68	X		8,272.63
08/08/2021	AJE 312		515100 · Life Insuranc...	Automatic with...	35.64	X		8,236.99
08/09/2021			101100G · Cash - Gen...	Deposit		X	72,964.21	81,201.20
08/11/2021	Audit AJ...		101200 · US Bank Pay...	Monthly autom...	411.30	X		80,789.90
08/12/2021			523290 · Bank Charges	Service Charge	16.00	X		80,773.90
08/13/2021	8209	Avel Walker	201100 · Accounts Pay...	Lunch and mile...	21.68	X		80,752.22
08/13/2021	082021	CalPers 457 Plan	201100 · Accounts Pay...		1,232.00	X		79,520.22
08/13/2021			101200 · US Bank Pay...	Funds Transfer	8,711.87	X		70,808.35
08/23/2021			101100G · Cash - Gen...	Deposit		X	26,046.36	96,854.71
08/23/2021	8210	CR&R Incorporated	201100 · Accounts Pay...	1288136	343.57	X		96,511.14
08/23/2021	8211	Home Depot Credit S...	201100 · Accounts Pay...	1800663- -603...	57.01	X		96,454.13
08/23/2021	8212	Linda Glau CPA	201100 · Accounts Pay...		1,017.50	X		95,436.63
08/23/2021	8213	Michael Baker Intern...	201100 · Accounts Pay...	1124439	6,075.00	X		89,361.63
08/23/2021	8214	SDRMA	201100 · Accounts Pay...		1,329.14	X		88,032.49
08/23/2021	8215	South County Pest C...	201100 · Accounts Pay...	0255696	46.00	X		87,986.49
08/23/2021	8216	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	613.13	X		87,373.36
08/23/2021	8217	Sparkletts	201100 · Accounts Pay...	5728175-061321	183.75			87,189.61
08/23/2021	8218	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	332.36			86,857.25
08/23/2021	8219	Streamline	201100 · Accounts Pay...	7235D26B-0009	50.00	X		86,807.25
08/23/2021	8220	Temecula Valley Pip...	201100 · Accounts Pay...	611207/61195...	440.60	X		86,366.65
08/23/2021	8221	Verizon Wireless	201100 · Accounts Pay...	9389728429	260.75			86,105.90
08/23/2021	8222	Alliant Insurance Ser...	201100 · Accounts Pay...		7,677.00	X		78,428.90
08/23/2021	8223	Cem Sites	201100 · Accounts Pay...		1,945.00	X		76,483.90
08/23/2021	083021	Downs Energy	201100 · Accounts Pay...	CL-93625	185.81	X		76,298.09
08/23/2021	090121	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,925.93	X		72,372.16
08/26/2021	090321	CalPers 457 Plan	201100 · Accounts Pay...		1,252.08	X		71,120.08
08/26/2021			101200 · US Bank Pay...	Funds Transfer	8,903.18	X		62,216.90
08/31/2021	8224	California Assoc of P...	201100 · Accounts Pay...	conference	294.00			61,922.90
08/31/2021	8225	County of Riverside I...	201100 · Accounts Pay...	IT 4281-IT-4431	153.12			61,769.78
08/31/2021	8226	Elite Fire Protection	201100 · Accounts Pay...	53035	61.00			61,708.78
08/31/2021	8227	Prudential Overall Su...	201100 · Accounts Pay...		206.84			61,501.94
08/31/2021	8228	US Bank	201100 · Accounts Pay...	07/26/2021*08...	875.98			60,625.96
08/31/2021	8229	Shirley Hines	523250 · Repurchase		1,400.00			59,225.96
08/31/2021	8230	Crowne Hill Consulti...	201100 · Accounts Pay...	14958	353.45			58,872.51

Temecula Public Cemetery District

9/8/2021 2:16 PM

Register: 101200 · US Bank Payroll
 From 08/01/2021 through 08/31/2021
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2021	Audit AJ...		551000 · Employee Co...	Refund of AW ...	61.80	X		11,442.47
08/06/2021	AJE 309		510040 · Regular Salar...	Bank Draft Am...	6,624.62	X		4,817.85
08/06/2021	AJE 309		510040 · Regular Salar...	Bank Draft Am...	2,929.71	X		1,888.14
08/06/2021	AJE 309		510040 · Regular Salar...	Monthly charg...	155.67	X		1,732.47
08/11/2021	Audit AJ...		101100 · US Bank Che...	Monthly autom...		X	411.30	2,143.77
08/13/2021			101100 · US Bank Che...	Funds Transfer		X	8,711.87	10,855.64
08/15/2021	Audit AJ...		525030 · Paychex HR ...		445.33	X		10,410.31
08/20/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	5,870.33	X		4,539.98
08/20/2021	Audit AJ...		510040 · Regular Salar...	Bank Draft Am...	2,719.62	X		1,820.36
08/20/2021	Audit AJ...		510040 · Regular Salar...	Monthly charg...	121.92	X		1,698.44
08/26/2021			101100 · US Bank Che...	Funds Transfer		X	8,903.18	10,601.62

Temecula Public Cemetery District

9/8/2021 2:16 PM

Register: 101300 · US Wash Account

From 08/01/2021 through 08/31/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/30/2021			100499 · Revenues to ...	Deposit		X	125.00	8,042.78
08/30/2021			-split-	Deposit		X	13,035.00	21,077.78
08/30/2021	5022	County of Riverside ...	-split-		13,160.00			7,917.78

Date: 09/07/2021 *9/7/21*

Remote Tasks Performed:

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

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

- X Verify check sequence is intact.
- 8209-8230

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.

#8213 08/23/2021 Michael Baker International, Inc \$6075.00 OK

#8222 08/23/2021 Alliant Insurance Services \$7677.00 OK

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

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

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

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

Change Equity to Net Position two Places

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

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

- X Update Endowment Allocation Schedule.

X Update Wash Account Analysis.

X Update Prepaid subledger and validate QB information.

X Read Agenda and Minutes of the previous Board Meeting

Items to note, Additional Work:

Update Approved Budget Input to QuickBooks

Support Annual Financial Audit – Proofread, Auditor Call, Tie QB to Audit

FIRST AMENDMENT TO CULTURAL RESOURCES TREATMENT
AND TRIBAL MONITORING AGREEMENT

CUP 3606 TEMECULA PUBLIC CEMETERY

This First Amendment to the Cultural Resources Treatment and Tribal Monitoring Agreement (“Amendment”) is made and entered into by and between TEMECULA PUBLIC CEMETERY DISTRICT (“Developer”) and the PECHANGA BAND OF LUISEÑO INDIANS (“Pechanga Band”) (“the Parties”), and is based on the following facts:

- A. On or about January 5, 2016, the Pechanga Band entered into a Cultural Resources Treatment and Monitoring Agreement for the CUP 3606 Temecula Public Cemetery Agreement with Temecula Public Cemetery District, including an Addendum 1 Tribal Monitoring (“Agreement”), both of which are attached hereto as Exhibit “A” and incorporated herein by this reference.
- B. The Parties agree that there have been substantive changes regarding the Project since the execution of the January 5, 2016, Agreement. As such, the Parties agree to amend the Agreement as follows:
 1. COMPENSATION. The PECHANGA TRIBE shall hire the Tribal Monitoring crew for this Project and shall be responsible for coordinating their activities. The PECHANGA TRIBE recognizes dangerous conditions can exist at the Project work site, particularly during grading operations, and agrees to assume responsibility for the safety of the Tribal Monitors while on the Project site. The PECHANGA TRIBE possesses liability insurance for its Monitors.

The DEVELOPER shall compensate each Tribal Monitor at a rate of \$75.00 per hour, or at the Tribal Monitors’ then-current hourly rate for monitoring work taking place more than one (1) year after the execution of this Agreement. The PECHANGA TRIBE shall provide DEVELOPER with an updated fee schedule as necessary. Overtime rates of time and one-half of the quoted hourly rate apply for “after hours work” and “weekend work.” “After hours work” is defined as services performed beyond an eight-hour day from start of construction. “Weekend work” is defined as services performed between close of the eight-hour construction day on Friday and start of construction work Monday morning. Holiday rates of double time, or two times the quoted hourly rate, apply for all work taking place on a holiday. The hourly rate will not be applicable to travel time to and from the Project site. The DEVELOPER shall also reimburse the Tribal Monitors for all reasonable and documented mileage expenses at the then-current Federal Travel Regulation mileage rate.

A minimum of four hours (“show-up time”) will be charged to the DEVELOPER for unannounced work stoppages of Tribal Monitors which are not due to actions of the PECHANGA TRIBE. A minimum of two hours will be charged to the DEVELOPER for the pre-grading conference and any other meetings conducted outside of regularly scheduled grading or construction hours.

CONTACT. Don Turcott- Project Manager
909-717-2672
Don.southwest@gmail.com

WHEREFORE, the Parties have executed this Amendment effective as of the dates set forth below.

Date: _____ Date: _____

Tribe: PECHANGA BAND OF
LUISEÑO INDIANS Owner: TEMECULA PUBLIC CEMETERY
DISTRICT

By: Mark Macarro By: Dale Qualm
Its: Tribal Chairman Its: Chair

Temecula Public Cemetery District
Balance Sheet
As of August 31, 2021

	Aug 31, 21	Aug 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	58,872.51	58,253.04	
101200 · US Bank Payroll	10,601.62	9,961.76	
101300 · US Wash Account	7,917.78	7,917.78	
101100C · Cash -Accumulative Outlay Fund	2,930,347.97	1,920,277.52	
101100E · Cash - Endowment Fund	51,978.12	313,451.75	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	850,066.54	1,314,505.24	
Total Checking/Savings	3,909,964.54	3,624,547.09	285,417.45
Other Current Assets			
102200 · Stifel Investments			
102210 · Stifel Endowment Care	2,512,329.45	2,152,460.32	
102220 · Stifel Endowment Interest	868,557.34	815,778.29	
Total 102200 · Stifel Investments	3,380,886.79	2,968,238.61	412,648.18
112011 · Inventory Asset	194,527.00	202,645.50	
102100 · Taxes Receivable	1,558.69	10,000.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	4,725.37	8,357.58	
116100I · Interest Receivable - End Int	2,222.70	9,006.50	
Total 116100 · Interest Receivable	6,948.07	17,364.08	-10,416.01
117000 · PrePaid Expenses	22,418.95	28,002.57	
Total Other Current Assets	3,606,339.50	3,226,250.76	380,088.74
Total Current Assets	7,516,304.04	6,850,797.85	665,506.19
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-3,262.66	-1,631.33	
191000 · Future Cemetery Property	2,787,087.49	2,760,106.59	
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	177,965.02	
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	
Total Fixed Assets	3,329,584.51	3,327,289.14	2,295.37
TOTAL ASSETS	10,845,888.55	10,178,086.99	667,801.56

LIABILITIES & EQUITY

Temecula Public Cemetery District
Balance Sheet
 As of August 31, 2021

	Aug 31, 21	Aug 31, 20	\$ Change
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	0.00	5,250.76	
Total Accounts Payable	0.00	5,250.76	
Other Current Liabilities			
212200 · Accrued Vacation Pay	3,817.14	6,179.14	
Total Other Current Liabilities	3,817.14	6,179.14	
Total Current Liabilities	3,817.14	11,429.90	
Total Liabilities	3,817.14	11,429.90	-7,612.76
Net Position			
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	198,834.00	0.00	
325100G · Unreserved Fund Balance - Gen	657,426.04	-174,000.00	
390000 · Retained Earnings	658,291.83	0.00	
Net Income	-13,976.46	-19,353.01	
Total Position	10,842,071.41	10,166,657.09	675,414.32
TOTAL LIABILITIES & EQUITY	10,845,888.55	10,178,086.99	667,801.56

Iemecula Public Cemetery District

Profit & Loss Budget Performance

August 2021

	Jul - Aug 21	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	0.00	663,000.00
701020 · Prop Tax Current Unsecured	2,255.20	25,000.00
703000 · Prop Tax Prior Unsecured	-965.01	0.00
704000 · Prop Tax Curr Supplemental	0.00	9,600.00
705000 · Prop Tax Prior Supplemental	511.88	4,500.00
706000 · Teeter Settlement	0.00	10,000.00
707000 · RDV Apportionment	0.00	40,000.00
752800 · CA-Homeowners Tax Relief	0.00	4,000.00
770100 · Property Tax - SBE	-0.37	10,500.00
770102 · Other Taxes	0.00	200.00
Total 700001 · Property Taxes	1,801.70	766,800.00
740020 · Interest and Dividend Income		
740024 · Dividend Income - Stifel	1,053.96	10,000.00
740023 · Interest - Stifel	11,160.52	50,000.00
740020G · Interest on General Fnd at Cnty	0.00	10,000.00
740020E · Interest on Endow Fnd at County	0.00	1,000.00
740020O · Interest on ACO at County	0.00	20,000.00
Total 740020 · Interest and Dividend Income	12,214.48	91,000.00
770001 · Other Revenue		
770100E · Endowment	18,330.00	165,000.00
777030 · Marker Setting	3,800.00	18,000.00
777031 · Niche Engraving	230.00	3,000.00
777040 · Open, Close Fees	5,700.00	47,000.00
777520 · Sale of Lots	24,270.00	70,000.00
777530 · Cremation	1,100.00	17,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	1,500.00	6,500.00
780160 · Vaults, Flower Vases, etc.	2,460.00	16,000.00
781360 · Other Misc. Revenue	0.00	400.00
Total 770001 · Other Revenue	57,390.00	343,200.00
Total Income	71,406.18	1,201,000.00
Gross Profit	71,406.18	1,201,000.00
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	26,066.84	250,000.00
510330 · Year End Bonuses	0.00	6,000.00
510335 · Hazard Pay	0.00	5,500.00
515100 · Life Insurance Policy	71.28	450.00
510040T · Regular Salaries. - Other	0.00	0.00
Total 510040T · Regular Salaries.	26,138.12	261,950.00

Temecula Public Cemetery District

Profit & Loss Budget Performance

August 2021

	Jul - Aug 21	Annual Budget
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	40,000.00
510320T · Temporary Salaries. - Other	0.00	0.00
Total 510320T · Temporary Salaries.	0.00	40,000.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	3,230.29	21,000.00
551000 · Employee Contributions	626.04	
Total 513000T · Retirement - Miscellaneous	3,856.33	21,000.00
513120T · Retirement - Social Security		
513120 · Social Security	1,662.64	16,911.00
513140 · Medicare Tax	388.86	3,955.00
Total 513120T · Retirement - Social Security	2,051.50	20,866.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	11,777.40	50,000.00
515082 · Vision Insurance	147.69	800.00
515083 · Dental Insurance	997.08	3,200.00
Total 515080T · Health Insurance (eer share)	12,922.17	54,000.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	3,169.46	22,000.00
515060 · State Unemployment Ins EDD	0.00	1,600.00
513130 · CA SUI	23.25	2,000.00
515260T · Unemployment Insurance - Other	0.00	0.00
Total 515260T · Unemployment Insurance	3,192.71	25,600.00
Total 510000 · Salaries and Employee Benefits	48,160.83	423,416.00
520000 · Services and Supplies		
529540T · Utilities		
520320 · Telephone Service	0.00	0.00
520845 · Trash	680.36	4,100.00
529500 · Electricity	613.13	5,500.00
Total 529540T · Utilities	1,293.49	9,600.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
 August 2021

	Jul - Aug 21	Annual Budget
524520T · Administrative Expenses		
518160 · Board Stipend	750.00	11,250.00
520115 · Uniforms - Replacement Clothing	465.39	3,600.00
520230 · Cellular Phone	260.75	3,300.00
520705 · Food	13.50	0.00
520930 · Insurance - Liability	2,643.48	15,900.00
523100 · Memberships	120.00	2,600.00
523290 · Bank Charges	32.00	300.00
523621 · Subscriptions	0.00	2,000.00
523660 · Computer Service	359.43	7,000.00
523700 · Office Supplies	0.00	0.00
523720 · Photocopies	405.86	3,000.00
523760 · Postage/Mailing	0.00	1,000.00
523840 · Computer Equip/Software/T1	0.00	2,500.00
524520 · County Journal Recording	92.05	2,400.00
524530 · Storage Fees	230.00	1,400.00
524540 · Payroll Processing Services	564.78	4,100.00
524560 · Auditing	0.00	11,000.00
524561 · Accounting	1,787.50	9,500.00
524566 · Temp for e-File	0.00	9,000.00
524800 · Drug Testing/Pre-Employment	0.00	400.00
525025 · Legal - General Counsel	0.00	30,000.00
525030 · Paychex HR Support	890.66	5,400.00
526420 · Advertising	0.00	1,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	365.00	2,500.00
528140 · Conferences and Meetings	1,996.01	30,000.00
528980 · Meals	370.13	2,000.00
528990 · Semi-Annual Team Dinner	0.00	5,000.00
529040 · Private Mileage Reimbursement	0.45	2,500.00
529050 · Website	150.00	800.00
529550 · Water	183.75	1,600.00
Total 524520T · Administrative Expenses	11,680.74	172,150.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
August 2021

	Jul - Aug 21	Annual Budget
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	1,792.61	10,000.00
522310 · Maint-Building Improvements	0.00	2,500.00
522320 · Maint - Grounds	2,729.60	16,500.00
522360 · Maintenance-Extermination	946.00	6,000.00
523250 · Repurchase	1,400.00	2,500.00
523800 · Engraving Expense	0.00	2,500.00
525320 · Security Guard Services	0.00	400.00
525600 · Security	333.11	7,500.00
527100 · Fuel	373.76	4,000.00
527180 · Operational Supplies	894.01	13,000.00
528020 · Inventory	2,011.87	8,500.00
Total 524500T · Operational Expenses.	10,480.96	73,400.00
Total 520000 · Services and Supplies	23,455.19	255,150.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	495.77	4,000.00
Total 530000 · Other Charges	495.77	4,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	100,000.00
542060 · Improvements -Building	0.00	6,000.00
542065 · Tree Renovaton	0.00	7,500.00
548300 · Office Renovation	0.00	6,000.00
Total 542060T · Cemetery Grounds	0.00	119,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	8,292.00	150,000.00
Total 540040T · Land, Purchase of Land	8,292.00	150,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	17,000.00
546240 · Mapping Software	1,945.00	5,000.00
Total 546020T · Equipment, etc	1,945.00	82,000.00
Total 540000 · Capital Assets	10,237.00	351,500.00
551100G · Contrib to Other Funds - Gen	0.00	292,434.00
551100E · Contrib to Other Funds - Endow	0.00	226,000.00
Total Expense	82,348.79	1,552,500.00
Net Ordinary Income	-10,942.61	-351,500.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	488.69	0.00
731100 · Unrealized Gain (Loss) on invst	-3,522.54	0.00
Total Other Income	-3,033.85	0.00
Net Other Income	-3,033.85	0.00
Net Income	-13,976.46	-351,500.00

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D348552 SSNO01003

**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

At June 30, 2021, Stifel, Nicolaus & Company, Incorporated had net capital of \$614,533,405 or \$584,004,329 in excess of the minimum requirement of \$30,529,076. The June 30, 2021 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto www.stifel.com.

ACCOUNT PROTECTION

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

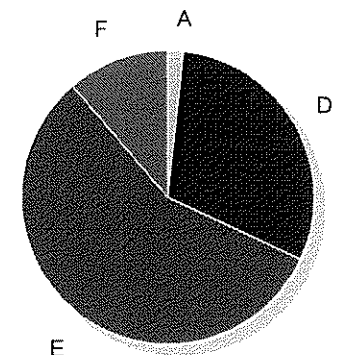
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below.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

PORTFOLIO SUMMARY	August 31	July 31
Net Cash Equivalents **	43,987.66	43,987.27
Net Portfolio Assets held at Stifel	2,468,341.79	2,473,338.59
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$2,512,329.45	\$2,517,325.86
YOUR CHANGE IN PORTFOLIO VALUE	August 31	July 31
Net Cash Flow (Inflows/Outflows) ²	-3,783.59	-4,584.06
Securities Transferred In/Out		
Income and Distributions	4,136.31	5,236.25
Change in Securities Value	-5,349.13	3,190.01
Net Change in Portfolio Value	-\$4,996.41	\$3,842.20

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

YOUR ASSET SUMMARY

	Value on August 31, 2021 (\$)	Percentage of your account
A Net Cash Equivalents**	43,987.66	1.75%
D Fixed Income-Muni	758,943.25	30.21%
E Fixed Income-Other	1,425,690.99	56.75%
F Mutual Funds	283,707.55	11.29%
Total Assets	\$2,512,329.45	100.00%



STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D348553 SSNO001003

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

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

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

PRIMARY INVESTMENT OBJECTIVE: Income
RISK TOLERANCE: Moderate

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

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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.

PORTFOLIO SUMMARY	August 31	July 31
Net Cash Equivalents **	47,867.96	42,453.06
Net Portfolio Assets held at Stifel	820,689.38	822,517.74
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$868,557.34	\$864,970.80
YOUR CHANGE IN PORTFOLIO VALUE	August 31	July 31
Net Cash Flow (Inflows/Outflows) ²	3,783.59	4,584.06
Securities Transferred In/Out		
Income and Distributions	1,814.53	1,556.22
Change in Securities Value	-2,011.58	648.16
Net Change in Portfolio Value	\$3,586.54	\$6,788.44

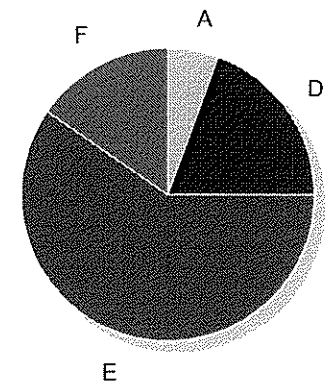
** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.

² Does not include cost or proceeds for buy or sell transactions.

You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY

	Value on August 31, 2021 (\$)	Percentage of your account
A Net Cash Equivalents**	47,867.96	5.51%
D Fixed Income-Muni	169,231.35	19.48%
E Fixed Income-Other	517,385.00	59.57%
F Mutual Funds	134,073.03	15.44%
Total Assets	\$868,557.34	100.00%



A1 Monthly Revenues
 July 2021-June 2022

<u>FYE 06/30/22</u>	<u>July</u>	<u>August</u>
Single	-	-
Single End	-	-
Single/Dual	-	-
S/D End	-	-
Dual	21,500.00	4,500.00
Dual End	8,000.00	2,000.00
Collum	-	-
Collum End	-	-
cenotaph	-	-
Ground Crem	1,100.00	-
G Crem End	1,000.00	-
O/C -B	2,950.00	1,950.00
O/C-C	2,400.00	-
Vault	220.00	220.00
Crem Vase	-	-
Grave Vase	200.00	100.00
Set Fee	1,700.00	500.00
Niche	-	-
Non-Res	3,000.00	1,500.00
Disinter	-	-
Graveside	1,000.00	500.00
Engraving	-	230.00
2nd End	-	1,000.00
Handling	100.00	-
Taxes	36.77	28.01
Labor	1,023.23	631.99
Total	44,230.00	13,160.00

A2Cemetery Property
Fiscal Year 2021-2022

FYE 06/30/22

	Jul	Aug
Dual Lower -GM	249	248
Dual Upper -GP	336	336
Dual/ Single	48	48
Dual Manager	28	28
Singles	110	110

Hexagon Wall		
Tier 1		
Tier 2		
Tier 3		
Tier 4		
Tier 5		

Tier F-1	26	26
Tier F-2	27	27
Tier F-3	27	27
Tier F-4	29	29
Tier F-5	10	10
Grd Crem	19	19
Cenotaph	47	47
Ossuary	334	334
Cremation Benches	2	2

August 2021 Burial Depletion Sales

Pre-Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	
Benches	

At Need

Single Lots	
Dual Lots	1
Wall	
Cremation Ground	
Ossuary	
Hexagon	

August 2021

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 1	2	3	4 Schroenherr-Burial	5	6 Rojas-Burial	7
8	9 Bookkeeper	10 Gregoras-Burial	11	12	13	14
15	16	17	18 Hines-disinter	19 Joe-vacation	20 Delgado-Burial	21
22 Joe-vacation	23	24	25	26	27	28
29	30 Kyle-Vacation	31	Sep 1	2	3	4