

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING

41911 C STREET
TEMECULA, CALIFORNIA 92592

June 21, 2018

8:00 a.m.

AGENDA

1. **Call To Order :**
2. **Pledge of Allegiance:** Led by Trustee Reese
3. **Roll Call**
Chair Vanderhaak, Vice Chair Qualm, Trustee Davis, Trustee Reese, Trustee Dugan
General Manager, Cindi Beudet, Legal Counsel, Steve Quintanilla

STAFF:

Foreman, Joe Sands, Administration, Michelle Hesselgesser

Motions To Excuse:

Visitors: Rick Neugebauer

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. Each individual 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 REAL PROPERTY NEGOTIATORS

(Government Code Section 54956.8)

Property: Assessor's Parcel No. 924-360-002, Temecula, CA 92592

Agency negotiator: Nancy Hughes

Purchasing parties: Mission Hills Development

B. Closed Session Announcements:

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/ Annual Board Meeting of May 24, 2018.

B. Approval of Check Registers

Recommendation: That the Board approves the May 2018 Check Register Nos. 101100, 101200 and 101300.

C. Approval of Bookkeeper Report

Recommendation: That the Board receive and file the May 2018 Bookkeeper Report.

6. Public Hearing

A. AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT INCREASING THE TRUSTEES' COMPENSATION FOR ATTENDING BOARD MEETINGS FROM ONE HUNDRED DOLLARS (\$100.00) TO ONE HUNDRED FIFTY DOLLARS (\$150.00) PER BOARD MEETING

B. Resolution Of Necessity - A Resolution of the Board Of Trustees of the Temecula Public Cemetery District Finding, Determining, and Declaring that the Public Interest, Convenience, and Necessity Require the Acquisition of Portions of Certain Drainage and Grading Easements only, which Easements Traverse Assessor Parcel Nos. 924-370-007 And 924-370-009, for Public Use Pursuant to Health and Safety Code Section 9041; Declaring the Intention of the Temecula Public Cemetery District to Acquire the Property by Eminent Domain; and Directing Counsel to Commence an Action in the Riverside County Superior Court for Such Purpose

7 Action Items

A. RTN Development- Rick Neugebauer, President/CEO

Recommendation: That the Trustees review the attached letter

B. Dennis Cooper Associates-CPA

Recommendation: That the BOT approves the proposal for the next 3 fiscal years.

c. CSDA Annual Conference, September 24-27,2018

Recommendation: That the Trustees by show of hands informs the Manager of their intent to attend.

8 Financial Report

- A. May 2018 Balance Sheet
- B. May 2018 Profit and Loss
- C. Draft Budget 2018-2019
- D. May 2018 Wells Fargo Investments; principle and interest

9 General Managers Reports

- A. May 2018 Revenues
- B. May 2018 Plot Inventories
- C. May Depletion
- D. May Calendar

10. Foreman Reports

11 General Counsel Reports

12. Fiscal Year 2018-2019 Subcommittee's

- A. 52 acre Cemetery Property (Dugan, Qualm)
- B. Landscape Plan (Vanderhaak, Reese)
- C. Cenotaph/ Ossuary (Reese, Davis)
- D. Investment (Vanderhaak, Dugan)
- E. Conference Liaison (Vanderhaak, Qualm)
- F. Policies (Dugan, Reese)
- G. General Price List (Vanderhaak, Davis)

13. Future Trustee Agenda Items:

14. Board Comment:

15. Announcements:

- CSDA Annual Meeting- September 24-27, 2018
- Christmas Dinner December 21, 2018@ Lukes

16. Adjournment Time:

1st Motion

2nd Motion

Next Regular Board Meeting – July 19, 2018 @ 8:00 a.m.

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, 7:00 a.m. – 4:30 p.m., Monday through Friday. Request agendas at rctpcd@verizon.net Posted June 18, 2018

TEMECULA PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES
ANNUAL MEETING
30600 PAUBA RD
CONFERENCE ROOM A&B
TEMECULA, CALIFORNIA 92592

May 24, 2018

9:00 a.m.

MINUTES

1. **Call To Order** : 9:02 a.m.
2. **Pledge of Allegiance**: Led by Trustee Qualm
3. **Roll Call**
Chair Vanderhaak, Vice Chair Qualm, Trustee Davis, Trustee Reese, Trustee Dugan
General Manager, Cindi Beaudet

STAFF:

Foreman, Joe Sands, Administration, Michelle Hesselgesser, Legal Counsel, Steven Quintanilla-All Present

Motions To Excuse: Motion was made by Trustee Dugan, seconded by Trustee Reese to excuse Trustee Davis early for a memorial service.
Passed 5/0

Visitors: Nancy Hughes, Sandra Wheeler

Public Comments: No one from the public made an appearance, at 9:06 a.m. the public comment portion was closed.

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. Each individual 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 REAL PROPERTY NEGOTIATORS

(Government Code Section 54956.8)

Property: Assessor's Parcel No. 924-360-002, Temecula, CA 92592

Agency negotiator: Nancy Hughes

Purchasing parties: Mission Hills Development

B.1 CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: One potential case

Discussion regarding purchase of land for a fossil filter

D. Closed Session Announcements: Nothing to Report

5. Consent Calendar: Motion was made by Trustee Davis, seconded by Trustee Reese to accept the consent calendar as presented. 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 April 26, 2018.

B. Approval of Check Registers

Recommendation: That the Board approves the April 2018 Check Register Nos. 101100, 101200 and 101300.

C. Approval of Bookkeeper Report

Recommendation: That the Board receive and file the April 2018 Bookkeeper Report.

6. Financial Report: Motion was made by Trustee Davis to receive and file the April Financials, seconded by Trustee Reese and passed 5/0.

- A. April 2018 Balance Sheet
- B. April 2018 Profit and Loss
- C. April 2018 Wells Fargo Investments; principle and interest

Annual Meeting

1. Board Roster
2. Mission/Vision Statement
3. 2018-2019 Board of Directors Scheduled Meetings
4. City and Special District Events Calendar
5. Ad-Hoc Committees
6. Employee Benefits/ Staff Compensation/ Semi Annual dates
7. Investments/Financing

LUNCH

8. Strategic Planning
 9. Policies
 10. Timeline
 11. Projected Forecast
 12. Election of Officers/ Stipend Increase
 13. General Council
- Volunteers/Labor Workers/Liability
 - Per-Diem /Meals
 - 52 Acres
 - Rosenberg Rules of Order
 - Conduct in the Board Room

Trustee Davis excused himself at 1:51 p.m.

Adjournment Time: 2:41 p.m.

1st Motion Trustee Dugan 2nd Motion Trustee Reese

Next Regular Board Meeting – June 21, 2018

Annual Meeting

1. Board Roster
- ~~2. Mission/Vision Statement~~
- ~~3. 2018-2019 Board of Directors Scheduled Meetings~~
- ~~4. City and Special District Events Calendar~~
5. Ad-Hoc Committees
6. Employee Benefits/ Staff Compensation/ Semi Annual dates.
- ~~7. Investments/Financing~~

LUNCH

8. Strategic Planning
- ~~9. Policies~~
10. Timeline
- ~~11. Projected Forecast~~
12. Election of Officers/ Stipend Increase
13. General Council

————— NO changes necessary

TEMECULA PUBLIC CEMETERY DISTRICT
41911 C Street
Temecula, CA 92592
Phone 951-699-1630

BOARD OF DIRECTORS

TERM EXPIRES

Chair:
Appointed 06/30/2011

Rosie Vanderhaak
Temecula, CA 92592
(Cell) 951-551-6356
(Hm) 951-676-5249
(wk) 951-693-8922
rvanderhaak@temeculacemetery.org

06/30/2021

Vice Chair:
Appointed 08/31/2014

Dale Qualm
Temecula, CA 92592
(Cell) 951-587-1772
(Hm) 951-694-1831
dqualm@temeculacemetery.org

06/30/2019

Trustee:
Appointed 07/05/2006

Michael Dugan
Temecula, CA 92592
(Cell) 951-757-2422
Mdugan@temeculacemetery.org

08/31/2021

Trustee:
Appointed 03/21/2017

Craig Davis
Temecula, CA 92592
(Wk) 951-699-1776
(Cell) 760-533-5732
cdavis@temeculacemetery.org

12/30/2020

Trustee:
Appointed 04/11/2017

David Reese
Temecula, CA 92591
(Cell) 951-551-3355
dreese@temeculacemetery.org

06/30/2018

General Manager:
Hired 08/2004

Cindi Beaudet
Temecula, CA 92592
(Wk) 951-699-1630
(Fax) 951-699-1633
(Cell) 951-541-8736
cindi@temeculacemetery.org

Legal Counsel

Steve Quintanilla
(Cell) 760-285-6690

Foreman:
Hired 05/2015

Joe Sands
Temecula, CA 92591
(Cell) 951-541-8734
joe@temeculacemetery.org

Administrative Asst.
Hired 05/2017

Michelle Hesselgesser
Temecula, CA 92591
(Cell) 951-640-5121
michelle@temeculacemetery.org

**TEMECULA PUBLIC CEMETERY DISTRICT
HISTORY OF TRUSTEES**

NAME	TERM DATES	COMMENTS
Annie Santa Maria	6/30/88 – 6/30/03	I do not have exact date of resignation but Rebecca Farnbach replaced her on 3/13/01.
William Wolter	6/30/88 – 6/30/03	Resigned 02/15/2001
Frank Slaughter	6/12/90 – 6/30/07	Resigned 01/29/2003
Jim Ramsay	Need to research microfilm records for appointment date.	Resigned 05/09/1990
Malcom Barnett	3/2/04 – 6/30/07	Resigned 06/30/2006
Larry Manley	6/27/06 – 6/30/15	Resigned 09/01/2013
Daryl Farnbach	9/7/99 – 8/31/03	Resigned 0/05/2006
Rebecca Farnbach	3/13/01 – 6/30/11	Resigned 01/03/2011
Stephen Struikmans	6/12/90 – 6/30/14	Resigned 08/31/2016
Michael Dugan	11/7/06 – 8/31/21	Still Serving
Henry Miller	3/13/01 – 6/30/16	Resigned 06/30/2016
Rosie Vanderhaak	5/24/11 – 6/30/21	Still Serving
Dale Qualm	1/14/14 – 6/30/19	Still Serving
Melville Hirshci	6/12/90 – 6/28/95	He filed a "Leaving Office Statement Form 730" on 4/6/92 but I do not know what his exact resignation date was.

FISCAL YEAR 2018-2019 TPCD Sub-Committees

- **52 acres Trustee Dugan, Trustee Qualm, Mgr., Cindi Beaudet**
Work with manager and other Trustee for the development of the new cemetery. Several hours need to be dedicated to this project between board meetings; Sub-Committee may include some travel and several unpaid meetings.
- **Landscaping Trustee Vanderhaak ,Trustee Reese, Manager Beaudet**
Trustee Vanderhaak and manager Beaudet to continue to beautify the existing cemetery, position to include bids for future construction, landscaping, city planning, several hours and unpaid meetings involved.
- **Cenotaph / Ossuary Trustee Reese, Trustee Davis, Manager Beaudet**
Need to design a brochure that can easily be handed to someone or placed at a location such as the chamber, hospice or Michelle's place. Be able to communicate clearly with Temecula residents, historians and or residents that chose to scatter ashes or keep them at home the importance of having a location to place the name of a loved one for perpetuity.
This committee involves networking hours.

- **Media, Chair, Vice Chair, Manager Beaudet**

This committee is represented by the Chair, Vice Chair and Manager. Press releases, speaking engagements with the County, City or Governmental agencies will be addressed only by these positions.

- **Managers Review, Chair, Vice Chair, assistance from Linda Halley, CPA, Legal Counsel, Steven Quintanilla.**

- **Conference Liaison Trustee Vanderhaak, Trustee Qualm**

Trustees of a legislative body shall provide a brief report on meetings attended at the expense of the District at the next scheduled regular Board meeting.

- **Policies Trustee Dugan, Trustee Reese**

Review the policies and procedures at each annual meeting or whenever deemed necessary.

- **Cemetery Projected Forecast General Manager**

Understand and be able to calculate the number of burial locations throughout the cemetery and make a sound decision based upon burials per year, % of increase each year as to what the timeframe will be and the type of revenues generated by the burials.

- **Investment Trustee Vanderhaak , Trustee Dugan, General Manager Beaudet**

California Public Health and Safety Code, Section 9066:

The Trustee may invest and reinvest the principle of the endowment care fund in securities and obligations set forth in Section 53601 of the Government Code.

Trustees work with management to invest principle funds with Wells Fargo Advisory after the audit and budget has been presented to the County, monitor investments, reinvest as deemed necessary.

Temecula Public Cemetery District Strategic Plan Fiscal Year 2018-2019

Strengths:

- Board development commitment
- Very focused manager/board
- Strong financial revenue stream
- Only cemetery within city limits
- Opportunity to gain additional revenue thru lease or sale of property
- Interment price below private cemetery market
- Board involvement in conferences and training
- Established Sub-Committees
- Additional land for future cemetery use
- Several burial options for tax paying constituents
- Ossuary
- Web presence

Threats:

- Possibility of a private cemetery entering our District
- Inability to offer the same as private cemeteries
- Reduction in property taxes
- Consolidation with other Special Districts
- Unaffordable water

Weaknesses:

- Substantial **cost** to develop **2nd** cemetery property
- Lack of Visibility
- Low endowment interest to maintain cemetery in perpetuity
- Board involvement in Chamber

Opportunities:

- Market area is poised for rapid growth
- Opportunity to include our sphere of influence into our District
- Active and effective sales/ marketing to promote public awareness

Organizational Values:

- Operates in accordance with the highest standards in all relationships pertaining to constituents, suppliers and the community
- Fosters a climate which encourages innovation and diligence amongst staff and compensates accordingly

Business Objectives:

- Expand the business to preserve the financial stability of the cemetery in perpetuity
- Continue to meet the goals that are in our vision and mission statements
- Provide the necessary resources to accomplish the goals of the vision and mission statements
- Continue to review Investments for acceptable performance
- Explore other avenues that will create a revenue stream

Key Strategies:

- Develop 26 acres for future cemetery
- Expand visibility opportunities
- Continue with Board/ Staff education
- Vested CUP
- Seek continued revenue sources
- Pursue strategic alliances with like associations, CAPC, CSDA, PCA, SDRMA, LAFCO, ICCFA

Major Goals:

- Continue to work towards our vision and mission statements
- Employ technically qualified staff as deemed necessary
- Landscape perimeters of proposed cemetery property
- Continue the renovation of current cemetery property
- Develop fund for donations
- Seek expansion opportunities
- Development of first Phase of the 26 acres
- Water grants

Temecula Public Cemetery District Strategic Plan Fiscal Year 2018-2019

Strengths:

- Board development commitment
- Very focused manager/board
- Strong financial revenue stream
- Only cemetery within city limits
- Opportunity to gain additional revenue thru lease or sale of property
- Interment price below private cemetery market
- Board involvement in conferences and training
- Established Sub-Committees
- Additional land for future cemetery use
- Several burial options for tax paying constituents
- Ossuary
- Web presence

Threats:

- Possibility of a private cemetery entering our District
- Inability to offer the same as private cemeteries
- Reduction in property taxes
- Consolidation with other Special Districts
- Unaffordable water

Weaknesses:

- Substantial **cost** to develop **2nd** cemetery property
- Lack of Visibility
- Low endowment interest to maintain cemetery in perpetuity
- Board involvement in Chamber

Opportunities:

- Market area is poised for rapid growth
- Opportunity to include our sphere of influence into our District
- Active and effective sales/ marketing to promote public awareness

Organizational Values:

- Operates in accordance with the highest standards in all relationships pertaining to constituents, suppliers and the community
- Fosters a climate which encourages innovation and diligence amongst staff and compensates accordingly

Business Objectives:

- Expand the business to preserve the financial stability of the cemetery in perpetuity
- Continue to meet the goals that are in our vision and mission statements
- Provide the necessary resources to accomplish the goals of the vision and mission statements
- Continue to review Investments for acceptable performance
- Explore other avenues that will create a revenue stream

Key Strategies:

- Develop 26 acres for future cemetery
- Expand visibility opportunities
- Continue with Board/ Staff education
- Vested CUP
- Seek continued revenue sources
- Pursue strategic alliances with like associations, CAPC, CSDA, PCA, SDRMA, LAFCO, ICCFA

Major Goals:

- Continue to work towards our vision and mission statements
- Employ technically qualified staff as deemed necessary
- Landscape perimeters of proposed cemetery property
- Continue the renovation of current cemetery property
- Develop fund for donations
- Seek expansion opportunities
- Development of first Phase of the 26 acres
- Water grants

Temecula Public Cemetery District 52 acre proposed cemetery timeline.

In escrow for ½ of the 52 acre parcel (28.15) to Mission Hills, May 25,
2018 escrow drop of \$25,000.00

Curtis Rosenthal appraisal complete

Offer made to Salazar of \$4000, 00

Response due 04/16/2018

Grading permit extended until 2019

Grading agreement filed with County 05/2018

ROTATION OF OFFICERS BROWN ACT

Staff recommends that the board of directors consider an annual rotation of officers

There are no fiscal impacts associated with the rotation of officers

Staff recommends that the board elect new officers at this Annual meeting

The qualified officers shall be elected every two years from the members of the board.
The terms should be from January to January

No person can be elected as officer unless they have attended at least 2/3 of the board meetings held in the six months previous to the election of officers, or in the case of newly appointed directors, 2/3 of the meetings since assuming office.

Should the officers position become vacant, the board shall elect a successor at the next regular meeting or at a special meeting called for that purpose and such election shall be for the un-expired term of that office. When the office of the secretary becomes vacant, the general manager shall appoint a successor subject to board approval. (#4040.40)

Staff recommends the following motion:

Motion made by Trustee Qualm to elect Trustee Vanderhaak, seconded by Trustee Davis and passed 5/0.

Motion was made by Trustee Reese to elect Trustee Qualm, seconded by Trustee Davis and passed 5/0.

Trustee Vanderhaak to serve as chair
Trustee Qualm to serve as vice-chair
From January 2019 to December 2020

Board Meeting of January 16, 2014

Motion was made by Trustee Dugan to retain the current slate of officers, (Chair, Vice Chair and secretary) for the 2014 calendar year. In addition commencing January 2015 the Board initiate a revolving 1 year term of office that will allow each Board member to hold title of Chair and Vice Chair.

Board Meeting of January 15, 2015

E. Election of Officers 2015

Recommendation: That the trustees agree to a term, 2 or 3 years?

Motion was made by Trustee Vanderhaak for a two year elected term, seconded by Trustee Dugan and passed 5/0

Followed by nominations from the floor,

Trustee Vanderhaak nominated Trustee Dugan for Chair, passed 5/0

Trustee Dugan nominated Trustee Vanderhaak for Vice Chair, passed 5/0

Trustee Miller nominated himself for Secretary, failed lack of support

Trustee Qualm nominated General Manager Cindi for Secretary, passed 5/0

Trustee Struikmans appointed Trustee Qualm as treasurer for the F.Y. 14/15

Motion was made by Trustee Reese, seconded by Trustee Davis to rescind the motion of January 16, 2014 and the motion of January 15, 2015, passed 4/0 , Trustee Dugan abstained.

Board of Trustees Increases Stipends

The Temecula Public Cemetery District Board of Trustees approved a _____ percent increase in stipends for the Fiscal Year of 2018-2019

The newly adjusted stipends will be for Board Meetings, Conferences and Special Call Meetings. The Stipend shall not exceed 4 meetings in any given month.

IRS mileage reimbursement is provided to all Trustees that use their car for business. For guaranteed reimbursement: get pre-approval from the Board and submit an expense report with google map attached showing round trip distances to the General Manager within 10 days of occurrence.

IRS mileage reimbursement is separate and different from the Trustee Stipend.

2018 Standard Mileage Reimbursement Rates: 54.5cents

Temecula Public Cemetery District

6/11/2018 9:40 AM

Register: 101100 · US Bank Checking

From 05/01/2018 through 05/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2018	7038	Frontier Communicat...	201100 · Accounts Pay...	081604-5	263.45	X		45,803.52
05/01/2018	AJE429		528140 · Conferences ...	Reimbursement...		X	5.32	45,808.84
05/02/2018			101300 · US Wash Ac...	Credit Card fro...	5.32	X		45,803.52
05/07/2018	7039	Josefina Escalante	201100 · Accounts Pay...	04/07	65.00	X		45,738.52
05/08/2018	AJE419		515100 · Life Insuranc...	Automatic with...	35.64	X		45,702.88
05/10/2018	7040	Chuck Lombardo	523250 · Repurchase		200.00	X		45,502.88
05/10/2018	7041	CR&R Incorporated	201100 · Accounts Pay...	1043919	253.42	X		45,249.46
05/10/2018	7042	Crowne Hill Consulti...	201100 · Accounts Pay...	10755/10756/1...	390.79	X		44,858.67
05/10/2018	7043	CSDA	201100 · Accounts Pay...	Membership	119.00	X		44,739.67
05/10/2018	7044	EcoFert Inc	201100 · Accounts Pay...	2721	465.00	X		44,274.67
05/10/2018	7045	Garcia's Lowering D...	201100 · Accounts Pay...		295.00	X		43,979.67
05/10/2018	7046	Healthpointe	201100 · Accounts Pay...	22802-2497414	110.00	X		43,869.67
05/10/2018	7047	Protection One (corp)	201100 · Accounts Pay...	122485023	292.73	X		43,576.94
05/10/2018	7048	Sprint (formerly Next...	201100 · Accounts Pay...	498449924-157	118.86	X		43,458.08
05/10/2018	7049	US Bank	201100 · Accounts Pay...		2,181.27	X		41,276.81
05/10/2018	7050	Wildlife Control Ser...	201100 · Accounts Pay...	WL2744	450.00	X		40,826.81
05/11/2018			101100G · Cash - Gen...	Deposit		X	42,199.67	83,026.48
05/11/2018	AJE425		101200 · US Bank Pay...	Monthly autom...	411.30	X		82,615.18
05/12/2018			523290 · Bank Charges	Service Charge	21.00	X		82,594.18
05/14/2018			-split-	Deposit		X	690.00	83,284.18
05/14/2018			101200 · US Bank Pay...	Funds Transfer	8,706.25	X		74,577.93
05/14/2018			101300 · US Wash Ac...	Funds Transfer	695.32	X		73,882.61
05/16/2018	7051	CalPers 457 Plan	201100 · Accounts Pay...		805.24	X		73,077.37
05/16/2018	7052	County of Riverside I...	201100 · Accounts Pay...		199.04	X		72,878.33
05/16/2018	7053	Kyle Means	201100 · Accounts Pay...		146.80	X		72,731.53
05/16/2018	7054	Reeder media	201100 · Accounts Pay...		180.00	X		72,551.53
05/16/2018	7055	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	315.06	X		72,236.47
05/16/2018	7056	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	307.28	X		71,929.19
05/20/2018		Downs Energy	527100 · Fuel		176.14	X		71,753.05
05/28/2018	7057	Josefina Escalante	201100 · Accounts Pay...		65.00	X		71,688.05
05/28/2018	7058	Michelle Hesselgeser	201100 · Accounts Pay...		5.56			71,682.49
05/29/2018			101200 · US Bank Pay...	Funds Transfer	8,753.52	X		62,928.97
05/31/2018	7059	California Public Em...	201100 · Accounts Pay...	7490021932 ...	3,775.67			59,153.30
05/31/2018	7060	CalPers 457 Plan	201100 · Accounts Pay...		811.48			58,341.82
05/31/2018	7061	Curtis Rosenthal Inc	201100 · Accounts Pay...		1,000.00			57,341.82
05/31/2018	7062	Ewing Irrigation Pro...	201100 · Accounts Pay...	5323382	24.52			57,317.30
05/31/2018	7063	Home Depot Credit S...	201100 · Accounts Pay...	603532253881...	694.65			56,622.65
05/31/2018	7064	Law Offices Of Quin...	201100 · Accounts Pay...	Legal Expenses...	570.00			56,052.65
05/31/2018	7065	Metlife	201100 · Accounts Pay...	KMO5754030-...	16.48			56,036.17
05/31/2018	7066	Protection One (corp)	201100 · Accounts Pay...	122485023	292.73			55,743.44

Temecula Public Cemetery District

6/11/2018 9:40 AM

Register: 101100 · US Bank Checking

From 05/01/2018 through 05/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
05/31/2018	7067	Prudential Overall Su...	201100 · Accounts Pay...	04/26*05/03*0...	203.53		55,539.91
05/31/2018	7068	Sparkletts	201100 · Accounts Pay...		161.01		55,378.90
05/31/2018	7069	Sprint (formerly Next...	201100 · Accounts Pay...	498449924-157	119.10		55,259.80
05/31/2018	7070	Streamline	201100 · Accounts Pay...	97410	50.00		55,209.80
05/31/2018	7071	United States Postal ...	201100 · Accounts Pay...	BRM 252-001	225.00		54,984.80
05/31/2018	7072	Verizon Wireless	201100 · Accounts Pay...	1670584956	170.02		54,814.78
05/31/2018	7073	Wildlife Control Ser...	201100 · Accounts Pay...	WL2757	450.00		54,364.78

Temecula Public Cemetery District

6/11/2018 9:40 AM

Register: 101200 · US Bank Payroll

From 05/01/2018 through 05/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/04/2018	AJE409		510040 · Regular Salar...	Green Cash Re...	6,538.34	X		3,302.84
05/04/2018	AJE409		510040 · Regular Salar...	Green Cash Re...	2,489.45	X		813.39
05/04/2018	AJE409		510040 · Regular Salar...	Monthly charg...	147.99	X		665.40
05/11/2018	AJE425		101100 · US Bank Che...	Monthly autom...		X	411.30	1,076.70
05/14/2018			101100 · US Bank Che...	Funds Transfer		X	8,706.25	9,782.95
05/15/2018	AJE424		525030 · Paychex HR ...		414.15	X		9,368.80
05/18/2018	AJE421		510040 · Regular Salar...	Green Cash Re...	6,193.52	X		3,175.28
05/18/2018	AJE421		510040 · Regular Salar...	Green Cash Re...	2,347.71	X		827.57
05/18/2018	AJE421		510040 · Regular Salar...	Monthly charg...	165.02	X		662.55
05/29/2018			101100 · US Bank Che...	Funds Transfer		X	8,753.52	9,416.07

Temecula Public Cemetery District


6/11/2018 9:41 AM

Register: 101300 · US Wash Account

From 05/01/2018 through 05/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/02/2018	AJE428		116137 · Miscellaneou...	To record boun...	675.00	X		21,294.61
05/02/2018			101100 · US Bank Che...	Funds Transfer		X	5.32	21,299.93
05/14/2018			101100 · US Bank Che...	Funds Transfer		X	695.32	21,995.25

Date: 06/07/2018 

On-Site Tasks Performed:

- X Reconcile three US Bank Cash Accounts
- X Reconcile four County Cash Accounts

X Journal activity and Reconcile two Wells Fargo Advisors Accounts using WFA Balancing spreadsheet.

- X Save the WFA Account Statements for the auditor
- X Reconcile two WFA interest receivable accounts
- X Print WFA Snapshot – two accounts – for Board Packets

Verify check sequence is intact.

- X 7039-7078

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.

- #7059 05/31/18 Cal Pers Monthly Health Insurance \$3775.67 ok

X Verify all checks to the GM have two signatures.

- #7075 06/04/18 Mileage Reimbursement \$84.81 ok

X Balance Voucher to County

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

- #7049 05/10/18 \$2181.27 OK
- #7074 06/01/18 \$1653.23 OK

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 Prepaid subledger and validate QB information.

X Read Agenda and Minutes of the previous Board Meeting.

Items to note:

Continue Work on Budget 2018-2019

Open items:

TEMECULA PUBLIC CEMETERY DISTRICT

STAFF REPORT

TO: Board of Trustees
FROM: Cindi Beaudet, District Manager
Steve Quintanilla, General Counsel
DATE: June 21, 2018
RE: PUBLIC HEARING – Board Meeting Compensation

RECOMMENDATION:

That the Board of Trustees introduce and adopt the attached ordinance increasing each Trustees' compensation from \$100.00 to \$150.00 per Board meeting.

BACKGROUND:

Health & Safety Code Section 9031 (a) provides that trustees may receive compensation in an amount not to exceed one hundred dollars (\$100) for attending each board meeting, up to four meetings a month.

Board meetings include "any congregation of a majority of the board members at the same time and location to hear discuss, deliberate or take action on any item within the subject matter jurisdiction of the board" such as: (1) regular board meetings, (2) special board meetings, (3) closed sessions, (4) emergency board meetings, (5) board field trips, (6) District public hearings, (7) board committee meetings. Incidentally, trustees are not entitled to traveling and incidental expenses for attending board meetings.

Health & Safety Code Section 9031 (b) provides that trustees, by ordinance adopted pursuant to "Water Code" may increase the amount of compensation received for attending board meetings. The amount of compensation per board meeting may be increased above \$100 per board meeting, but the increase may not exceed 5 percent, for each calendar year following the operative date of the last adjustment.

Increases may only be made by an ordinance adopted pursuant to Water Code Section 20200, et seq. A public hearing is required and notice of the public hearing must be published in a newspaper of general circulation. A newspaper of general circulation is one that has been adjudicated as such by a Superior Court pursuant to California Government Code Section 6020 et seq. The notice of the June 21, 2018 public hearing was published in The Press-Enterprise.

The ordinance can only take effect 60 days after the ordinance is adopted. The ordinance is subject to referendum by the voters. If petitions protesting adoption of ordinance is presented prior to effective date of ordinance, the ordinance shall be suspended and the board shall reconsider the ordinance. If the board does not repeal ordinance, then the board must put ordinance up for a vote at a special or general election.

The attached ordinance proposes to increase the trustees' compensation for attending board meetings to \$150.00, which reflects a 5 percent increase, for each calendar year following the operative date of the last adjustment, which was made on May 15, 2008, at

\$100.00. This is the maximum amount allowed under applicable law. Of course, the Board has the discretion to decrease the amount.

ATTACHMENTS:

- Proposed Ordinance
- Public Hearing Notice

TEMECULA PUBLIC CEMETERY DISTRICT

ORDINANCE NUMBER 2018-01

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT INCREASING THE TRUSTEES' COMPENSATION FOR ATTENDING BOARD MEETINGS FROM ONE HUNDRED DOLLARS (\$100.00) TO ONE HUNDRED FIFTY DOLLARS (\$150.00) PER BOARD MEETING

WHEREAS, the Temecula Public Cemetery District ("District") is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, Health and Safety Code Section 9020 provides that the Board of Trustees ("Board") shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District; and

WHEREAS, Health & Safety Code Section 9031 (a) provides that Trustees may receive compensation in an amount not to exceed one hundred dollars (\$100) for attending each Board meeting, up to four meetings a month; and

WHEREAS, Board meetings include any congregation of a majority of the Trustees at the same time and location to hear discuss, deliberate or take action on any item within the subject matter jurisdiction of the Board such as: (1) regular Board meetings, (2) special Board meetings, (3) closed sessions, (4) emergency Board meetings, (5) Board field trips, (6) District public hearings, and (7) Board committee meetings pursuant to California Government Code Section 53232.1; and

WHEREAS, Trustees are not entitled to traveling and incidental expenses for attending Board meetings; and

WHEREAS, Health & Safety Code Section 9031 (b) provides that Trustees by ordinance adopted pursuant to Water Code Section 20200, *et seq.* may increase the amount of compensation received for attending Board meetings; and

WHEREAS, the amount of compensation per Board meeting may be increased above one hundred dollars (\$100) per Board meeting, provided the increase does not exceed five (5) percent for each calendar year following the operative date of the last adjustment; and

WHEREAS, notice of the Public Hearing was published in The Press-Enterprise; and

WHEREAS, a Public Hearing was conducted by the Board of Trustees, on June 21, 2018.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT ORDAINS AS FOLLOWS:

Section 1. RECITALS

That the above recitals are true and correct and are incorporated as though fully set forth herein.

Section 2. BOARD MEETING COMPENSATION

That commencing upon the first Monday of January, 2019, each Trustee shall be entitled to receive a total of One Hundred Fifty Dollars (\$150.00) as compensation for attending each Board of Trustees meeting, up to a maximum of four Board meetings per month, which shall include but not be limited to: (1) regular Board meetings, (2) special Board meetings, (3) closed sessions, (4) emergency Board meetings, (5) Board field trips, (6) District public hearings, and (7) Board committee meetings, and other meetings as duly authorized by the Board.

Section 3. SEVERABILITY

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

Section 4. REPEAL OF CONFLICTING PROVISIONS

That all the provisions of any resolution or ordinance as heretofore adopted by the Board of Trustees that are in conflict with the provisions of this ordinance are hereby repealed.

Section 5. EFFECTIVE DATE

That this ordinance shall take effect on January 1, 2019.

Section 6. CERTIFICATION

That the Secretary of the Board of Trustees shall certify to the passage of this ordinance.

That the foregoing Ordinance was approved and adopted at a meeting of Temecula Public Cemetery District Board of Trustees held on the 21st day of June 2018, by the following vote:

Ayes:
Noes:
Abstain:
Absent:

ATTEST:

Cindi Beaudet, Secretary

APPROVED:

Rosie Vanderhaak, Chair

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

TEMECULA PUBLIC CEMETERY DISTRICT

Phone (951) 699-1630

Fax (951) 699-1633

PUBLIC HEARING NOTICE

BOARD OF TRUSTEES REGULAR MEETING

PUBLIC HEARING

THURSDAY, JUNE, 21, 2018 – 8:00 a.m.

Proposed Ordinance Increasing Trustee Compensation for Board Meeting Attendance

NOTICE IS HEREBY GIVEN that a Public Hearing will be held by the Board of Trustees of the Temecula Public Cemetery District to consider increasing the compensation for attending a Board meeting from \$100.00 per Board meeting to \$150.00 per Board meeting.

THE PUBLIC HEARING WILL BE HELD ON Thursday, June 21, 2018, at 8:00 a.m. in the Board Conference Room located at 41911 C Street, Temecula, California. The staff report, ordinance and other related information will be made available on line at www.temeculacemetery.org at least 72 hours in advance of the Public Hearing.

INTERESTED PERSONS MAY appear and be heard, or written comments may be sent to the Board of Trustees prior to the public hearing. Written comments may be mailed to: Cindi Beaudet, General Manager, Temecula Public Cemetery District, 41911 C Street, Temecula, CA 92592, or delivered to the District Manager at the same address.

QUESTIONS AND INQUIRIES may be addressed to Cindi Beaudet, General Manager at (951) 699-1630 or via email to info@temeculacemetery.org

Cindi Beaudet
General Manager

PUBLICATION DATES: _____

CERTIFICATION

I, Cindi Beaudet, District Manager of the Temecula Public Cemetery District do hereby certify that a copy of the foregoing notice was posted at the District Kiosk located at 41911 C Street, Temecula, California, on the District's website at least 14 days prior to the time of the Public Hearing and in The Press-Enterprise Newspaper pursuant to Government Code section 60660.

Date: 6/7/18

Signature: _____



RESOLUTION OF NECESSITY

RESOLUTION NO. 2018-9

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT FINDING, DETERMINING, AND DECLARING THAT THE PUBLIC INTEREST, CONVENIENCE, AND NECESSITY REQUIRE THE ACQUISITION OF PORTIONS OF CERTAIN DRAINAGE AND GRADING EASEMENTS ONLY, WHICH EASEMENTS TRAVERSE ASSESSOR PARCEL NOS. 924-370-007 AND 924-370-009, FOR PUBLIC USE PURSUANT TO HEALTH AND SAFETY CODE SECTION 9041; DECLARING THE INTENTION OF THE TEMECULA PUBLIC CEMETERY DISTRICT TO ACQUIRE THE PROPERTY BY EMINENT DOMAIN; AND DIRECTING COUNSEL TO COMMENCE AN ACTION IN THE RIVERSIDE COUNTY SUPERIOR COURT FOR SUCH PURPOSE

WHEREAS, the Temecula Public Cemetery District (the "District") is a governmental corporation and duly organized and existing pursuant to the Constitution and the laws of the State of California; and

WHEREAS, the District is an independent special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, pursuant to Health and Safety Code Section 9001, the Legislature finds and declares that: (1) There is a continuing need to provide for the respectful and cost-effective interment of human remains to meet the cultural, economic, religious, and social needs of California's diverse communities; (2) For nearly a century, public cemetery districts have provided communities with the means to publicly finance the ownership, improvement, expansion, and operation of public cemeteries and the provision of interment services, particularly in rural and formerly rural communities; (3) Interment customs and practices have changed since the creation of the public cemetery districts but communities continue to need the means to own, improve, expand, and operate public cemeteries that provide respectful and cost-effective interments; (4) The Legislature intended to create and continue a broad statutory authority for a class of special districts that can own, improve, expand, and operate public cemeteries that provide respectful and cost-effective interments; and

WHEREAS, the District currently operates a single public cemetery located at 41911 C Street in Temecula, California, which has a dwindling inventory of interment spaces that is not anticipated to keep up with the growing demand for affordable and convenient interment spaces being created by the rapid population growth within the District's service area which includes most of the area contained within the city limits of the City of Temecula and portions of surrounding unincorporated territory of Riverside County; and

WHEREAS, Health and Safety Code Section 9020 provides that the Board of Trustees ("Board") shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District; and

WHEREAS, pursuant to Health and Safety Code Section 9041, the District has the power to acquire by eminent domain any property within the District necessary in owning, operating and maintaining a cemetery and providing interment services within its boundaries;

WHEREAS, the District owns certain real property located in Temecula, California, identified as Assessor's Parcel No. 924-360-002 (the "District Property"), upon which the District seeks to develop and operate a new public cemetery (the "New Cemetery"); and

WHEREAS, in or about 2011, the County of Riverside ("County") issued conditional use permit number 03606 (the "CUP") to allow the District to use, develop and operate the District Property for the New Cemetery, subject to certain conditions of approval; and

WHEREAS, the CUP remains valid and has not expired, because, on or about November 26, 2013, the County approved a non-expiring status with respect to the CUP, and informed the District that no further extensions of time are necessary and that the CUP will not expire; and

WHEREAS, the CUP requires, *inter alia*, that as a condition of approval of the New Cemetery, the District shall "provide/acquire sufficient public off-site rights-of-way to provide for a paved access road . . . within a 60' dedicated right of way in accordance with County Standard No. 106, Section A," and that "said access road shall be the northerly extension of Lemon Hills Drive to a paved [C]ounty maintained East Benton Road"; and

WHEREAS, Lots "C" through "E" inclusive, as identified on Riverside County Parcel Map 25752 (the "Parcel Map"), incorporated herein by this reference, comprise the entirety of Lemon Hills Drive as referred to in the CUP, which, as reflected by the Parcel Map, is a publicly dedicated easement for public street and utility purposes ("Lemon Hills Drive"); and

WHEREAS, pursuant to the CUP, in or about 2014, the District's engineering consultant (the "District Engineer") prepared a design providing for the required 32' paved portion of Lemon Hills Drive ("Travelled Width") to be constructed within the 60' right-of-way, leaving approximately 14' of unpaved right-of-way on either side of the Travelled Width (the "Original Design"); and

WHEREAS, the Original Design has not yet received final County approval, and the District will need to obtain said approval prior to construction, as part of the District obtaining the County's approval of street improvement plans relating to the development

of Lemon Hills Drive as an access road to the New Cemetery; and

WHEREAS, Alberto Salazar is the sole owner of three parcels of real property in Temecula, California, identified as Riverside County Assessor's Parcel Numbers 924-370-007, 924-370-008, and 924-370-009 (collectively the "Salazar Parcels"); and

WHEREAS, all of the Salazar Parcels are adjacent to Lemon Hills Drive, and the Salazar Parcels collectively comprise all of the real property which is adjacent to the eastern and western boundaries of Lemon Hills Drive; and

WHEREAS, Salazar owns and operates a packing house and associated improvements located on the eastern portion of the Salazar Parcel identified as Assessor's Parcel Number 924-370-008, which the District believed encroached across the northern portion of the western boundary of Lemon Hills Drive and hindered the District's ability to pave and otherwise improve Lemon Hills Drive pursuant to the CUP; and

WHEREAS, on June 22, 2015, the District filed a complaint, giving rise to Riverside Superior Court Case No. RIC1507434 (the "Action"), alleging that Salazar created a public nuisance by obstructing and/or interfering with the District's right to use and improve Lemon Hills Drive pursuant to the CUP; and

WHEREAS, on September 18, 2015, Salazar filed a general denial disputing the District's allegations of public nuisance and the District's right to use and improve Lemon Hills Drive pursuant to the CUP as a public right-of-way (the "Dispute"); and

WHEREAS, in an attempt to fully settle the Action and Dispute, the Parties entered into a Settlement Agreement, which was fully and finally executed and approved on September 22, 2016, which was amended on April 14, 2017 (collectively, the "Previous Settlement Agreements"); and

WHEREAS, the Previous Settlement Agreements contemplated construction of the Travelled Width in locations and with designs that the Parties acknowledged deviated from those of the Original Design; and

WHEREAS, the District caused a survey of Lemon Hills Drive (the "Survey") to be performed by the District Engineer on or about July 27, 2017; and

WHEREAS, the results of the Survey showed that some of the improvements associated with the packing house, including but not limited to two steel poles, a steel storage container, a concrete pad, and a slope (all of which are Salazar's improvements), encroached across the western boundary of Lemon Hills Drive, obstructing improvement of Lemon Hills Drive in accordance with the CUP and the Original Design, and

WHEREAS, the Parties stipulated that it was mutually agreeable that it was fair and equitable, and in the best interests of the Parties, to settle the Dispute and to cease

further litigation of the Action, subject to and in accordance with certain terms and conditions, which included allowing the District to construct and improve Lemon Hills Drive in accordance with the CUP and substantially in accordance with the Original Design, provided that all Salazar's obstructions to Lemon Hills Drive would be removed at Salazar's expense; and

WHEREAS, the District, however, was subsequently informed by the District Engineer that the acquisition of a draining easement and a grading easement (the "Subject Property") were necessary for the construction of and improvement of Lemon Hills Drive in accordance with the CUP and the Original Design, and

WHEREAS, the drainage easement consists of a portion of Parcel 1 of Parcel Map No. 25752 consisting of approximately 3,587 square feet, more or less, as more particularly described and depicted in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, the grading easement consists of a portion of Parcel 3 of Parcel Map No. 25752 consisting of approximately 2,235 square feet, more or less, as more particularly described and depicted in Exhibit B, attached hereto and incorporated herein by reference; and

WHEREAS, the record owner of the Subject Property is Alberto Salazar; and

WHEREAS, on or about April 5, 2018, the District dispatched a letter to Mark Von Esch of Von Esch & Von Esch, attorney at law for Alberto Salazar, offering to purchase the Subject Property for \$4,000.00 plus all costs and fees for title and escrow; and

WHEREAS, the District's offer of \$4,000.00 for acquisition of the Subject Property is based upon an appraisal report prepared by Curtis-Rosenthal, Inc., dated November 30, 2017; and

WHEREAS, the District's offer remained open until and through the 16th day of April, 2018, upon which no response was received from Mr. Salazar or his attorney Mr. Von Esch; and

WHEREAS, the acquisition of the Subject Property is necessary for the construction of Lemon Hills Drive which will provide public road access the District's New Cemetery, which will provide a public benefit to the residents and taxpayers of the District; and

WHEREAS, the District has made reasonable efforts to acquire the Subject Property but has been unsuccessful.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE TEMECULA PUBLIC CEMETERY DISTRICT, CALIFORNIA, DOES HEREBY FIND, DETERMINE, DECLARE, ORDER AND RESOLVE AS FOLLOWS:

Section 1. Recitals.

That the foregoing Recitals are true and correct and are incorporated herein by this reference.

Section 2. Public Use.

That the public interest, convenience, and necessity require the construction of a public access road to be constructed over Lemon Hills Drive which will serve as a future public access road to the District's newly proposed public cemetery (the "Project") and the acquisition of the Subject Property is necessary to constructing Lemon Hills Drive as a public road for the purpose of providing the necessary public access to the Project.

Section 3. Public Good.

That the Project is planned and located in a manner that will be most compatible with the greatest public good and the least private injury in an area that is generally unoccupied, which is zoned for a conditional use such as a public cemetery and approved by the County of Riverside as a public cemetery subject to the condition that safe and convenient public access is provided to the Project.

Section 4. Public Need.

That the Project is constitutes a public need in that the population growth within the District is anticipated to increase the demand for affordable and convenient interments of future residents and taxpayers within the District which currently exceeds the capacity of the District's sole public cemetery which cannot be expanded to include sufficient land area adjacent to the current cemetery grounds to meet the growing demand for affordable and convenient interments within in the District in the near future.

Section 5. Necessity.

That the District's Engineer has determined that the acquisition of the Subject Property is an absolute necessity in order to construct Lemon Hills Road as a safe and convenient public access road to the New Cemetery.

Section 6. Offer to Purchase.

That the District has offered to purchase the Subject Property through a negotiated sale as required by Government Code Section 7267.2, but has been unsuccessful in obtaining a response from the record owner of the Subject Property or his attorney of record.

Section 7. Findings and Determinations.

That the findings and determinations set forth hereinabove shall be final and conclusive.

Section 8. **Commencement of Eminent Domain Action.**

That in light of the foregoing, the Board of Trustees hereby authorizes and directs the District's General Legal Counsel to commence an action in the Superior Court of the State of California for the County of Riverside in the name of and on behalf of the Temecula Public Cemetery District against the owners of and claimants to the Subject Property for the purpose of condemning the Subject Property for the specific purposes set forth herein.

Section 9. **Severability.**

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

Section 10. **Repeal of Conflicting Provisions.**

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

Section 11. **Effective Date.**

That this Resolution shall take effect immediately upon its adoption.

Section 12. **Certification.**

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

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK.]

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the Temecula Public Cemetery District at a regular meeting duly held on the _____ day of _____ 2018, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Cindi Beaudet, Secretary

Rosie Vanderhaak, Chair

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

EXHIBIT A

Drainage Easement
[see attached]

EXHIBIT "A"
LEGAL DESCRIPTION

DRAINAGE EASEMENT

That certain parcel of land situated in the Unincorporated Territory of the County of Riverside, State of California, being that portion of Parcel 1 of Parcel Map No. 25752 recorded in Book 178, Pages 39 and 40, of Parcel Maps in the Office of the Riverside County Recorder, within Section 18, Township 7 South, Range 1 West, San Bernardino Meridian, described as follows:

COMMENCING at the southeasterly corner of said Parcel 1, being also the westerly right of way line of Lot "E", Lemon Hills Drive (30.00 foot half width) as shown on said Parcel Map No. 25752;

Thence along the easterly line of said Parcel 1 and the westerly right of way line of said Lot "E" North 01°37'08" West 70.45 feet to the **TRUE POINT OF BEGINNING**;

Thence South 88°22'52" West 15.00 feet to a point on a line parallel with and distant 15.00 feet from said easterly line;

Thence North 01°37'08" West along said parallel line 161.64 feet;

Thence South 88°22'52" West 25.50 feet to a point on a line parallel with and distant 40.50 feet from said easterly line;

Thence North 01°37'08" West along said parallel line 45.00 feet;

Thence North 88°22'52" East 40.50 feet to said easterly line of Parcel 1 and said westerly right of way line of Lot "E";

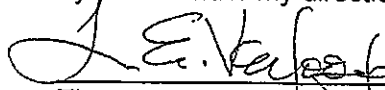
Thence along said easterly line of Parcel 1 and said westerly right of way line of Lot "E" South 01°37'08" East 206.64 feet to the **TRUE POINT OF BEGINNING**.

EXCEPTING therefrom that portion lying within the "Drainage Easement" as dedicated to public use on said Parcel Map No. 25752.

CONTAINING: 3,587 square feet, more or less.

EXHIBIT "B" attached hereto and by this reference made a part hereof.

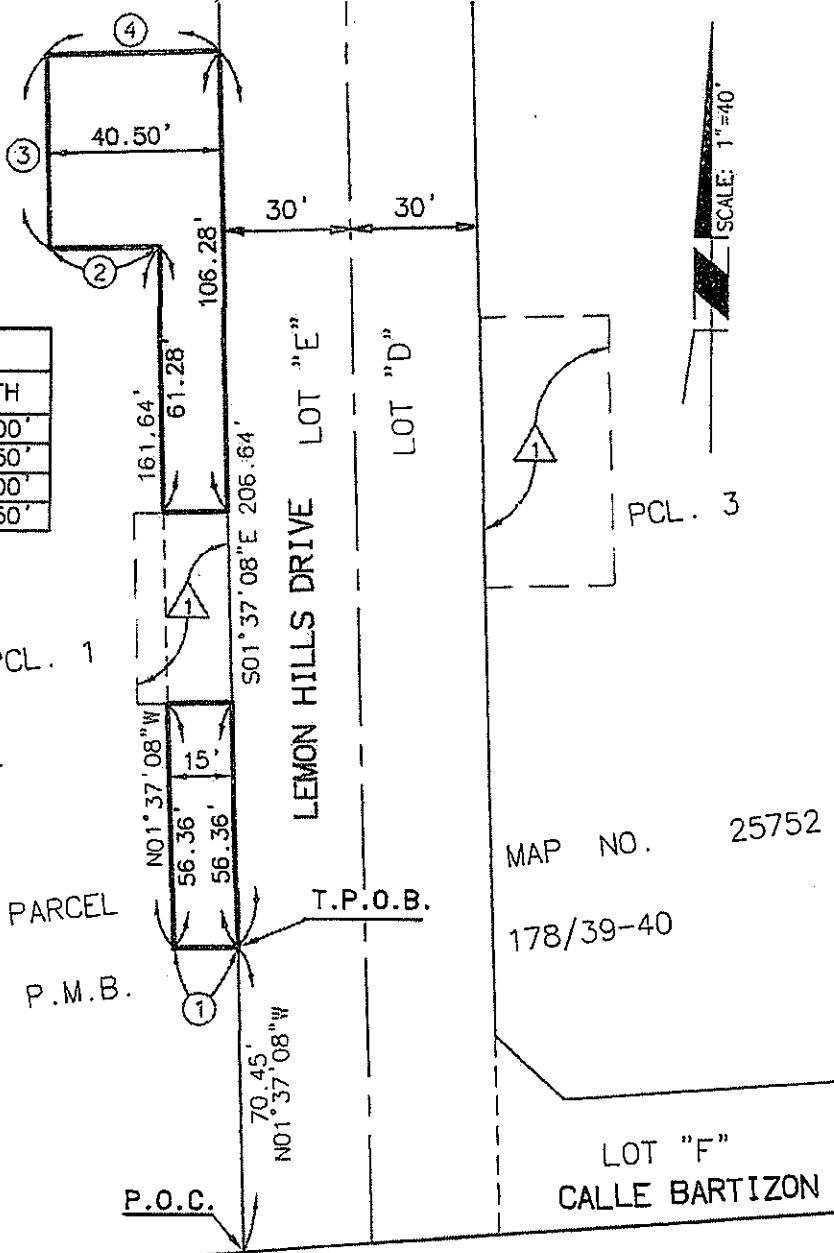
This description was prepared
by me or under my direction.


Thomas E. Verloop, PLS 5348
My license expires 12/31/13

09/10/2013
Date



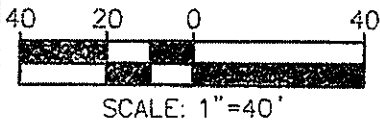
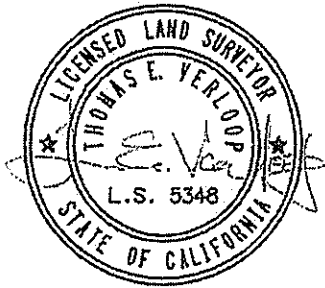
EXHIBIT "A" DRAINAGE EASEMENT



DATA TABLE		
NO	BEARING/DELTA	LENGTH
1	S88° 22' 52" W	15.00'
2	S88° 22' 52" W	25.50'
3	N01° 37' 08" W	45.00'
4	N88° 22' 52" E	40.50'

EASEMENT NOTE:

INDICATES DRAINAGE EASEMENT
 DEDICATED FOR PUBLIC USE
 PER P.M. NO. 25752,
 P.M.B. 178/39-40



WITHIN RANCHO PAUBA, 1/45 PATENTS &
SECTION 18, T.7S., R.1W., S.B.M.

PCL: M-29
R.S.B. 50/68-75

SHEET 1 OF 1 SHEET



SEPTEMBER 10, 2013

SCALE
1"=40'

JOB NO.
15102407-M3

EXHIBIT B

Grading Easement
[see attached]

EXHIBIT "B"
LEGAL DESCRIPTION

GRADING EASEMENT

That certain parcel of land situated in the Unincorporated Territory of the County of Riverside, State of California, being that portion of Parcel 3 of Parcel Map No. 25752 recorded in Book 178, Pages 39 and 40, of Parcel Maps in the Office of the Riverside County Recorder, within Section 18, Township 7 South, Range 1 West, San Bernardino Meridian, included within a strip of land 8.00 feet in width, the westerly line of said strip being described as follows:

BEGINNING at the northerly terminus of that certain course shown as "N01°37'07"W 954.43" for the westerly line of said Parcel 3 and the easterly right of way line of Lot "D", Lemon Hills Drive (30.00 foot half width) as shown on said Parcel Map No. 25752;

Thence along said westerly line of said Parcel 3 and said easterly right of way line of Lot "D" South 01°37'07" East 279.34 feet to the **POINT OF TERMINATION**.

CONTAINING: 2,235 square feet, more or less.

EXHIBIT "B" attached hereto and by this reference made a part hereof.

This description was prepared
by me or under my direction.


Thomas E. Verloop, PLS 5348

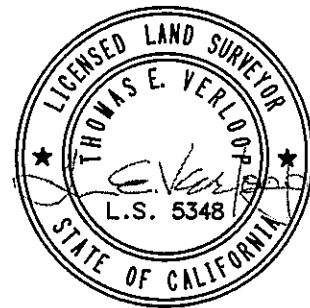
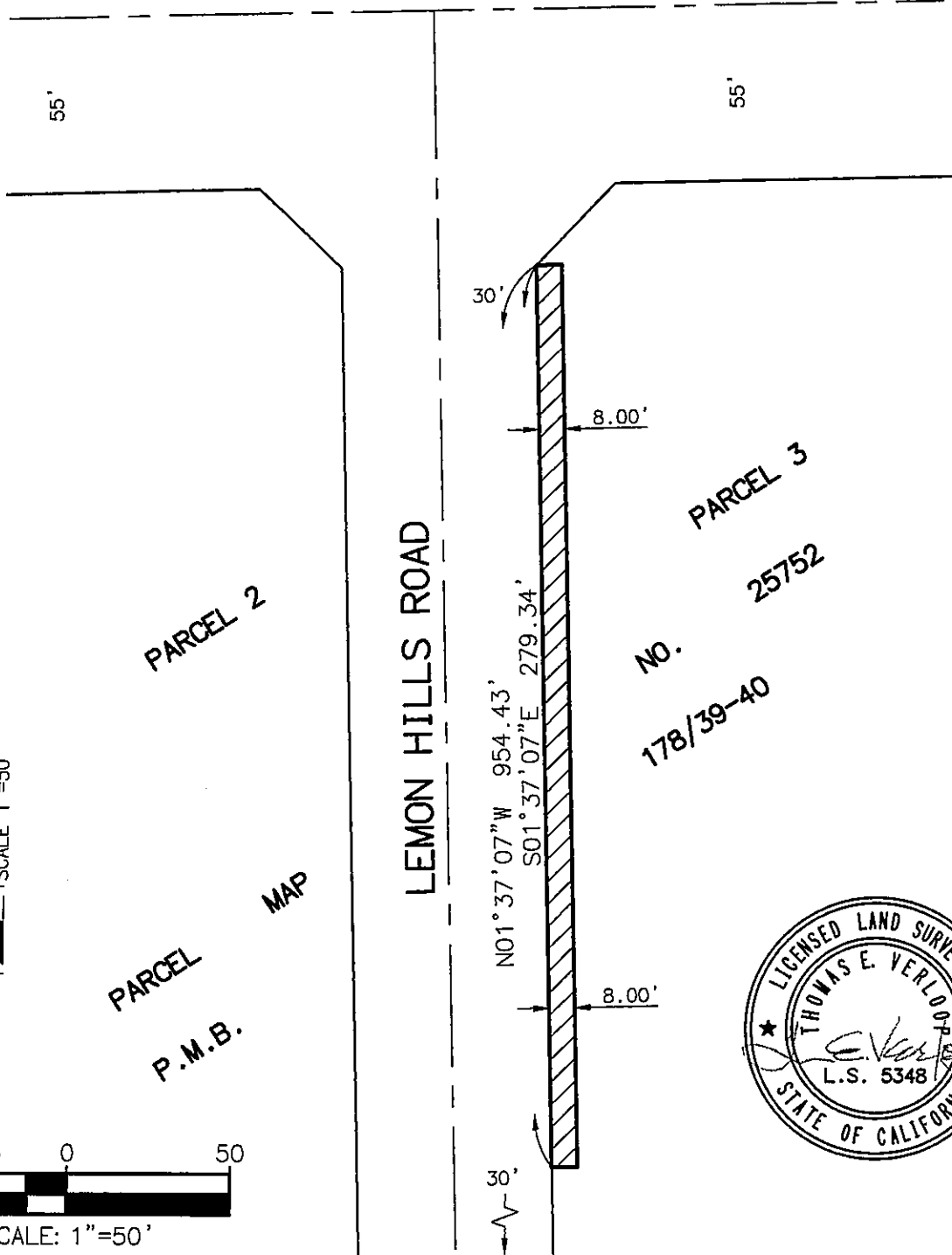
10/10/2017
Date



EXHIBIT "B"

GRADING EASEMENT

EAST BENTON ROAD



Michael Baker
INTERNATIONAL

40810 County Center Drive
Temecula, CA. 92591
Phone: (951) 676-8042
MBAKERINTL.COM

10/10/2017
SHEET 1 OF 1



LAW OFFICES OF
QUINTANILLA & ASSOCIATES

Steven B. Quintanilla Robert J. Lee Jennifer A. Mizrahi
Joseph A. Meeks Colin D. Kirkpatrick Tuan-Anh D. Vu Lisa S. Weaver Grace E. Garner

June 14, 2018

Via U.S. Certified Mail, Return Receipt Requested, Electronic Mail & Personal Service

Mr. Mark Von Esch
Von Esch & Von Esch
810 E. Commonwealth Avenue
Fullerton, CA 92631
markvoneschlaw@hotmail.com
and
Mr. Alberto Salazar
2118 Laura Drive
Escondido, CA 92027

Re: Notice of Public Hearing Regarding Resolution of Necessity to Commence Eminent Domain Proceedings to Acquire Drainage and Grading Easements Located at 35305 East Benton Road and Lemon Hills Drive, City of Temecula, APNs 924-370-007 and 924-370-009

Dear Messrs. Von Esch and Salazar:

Please be advised the Board of Trustees of the Temecula Public Cemetery District ("District") is conducting a public hearing on June 21, 2018 at 8:00 a.m. at the Board Conference Room located at 41911 C Street, Temecula, California, to consider the adoption of a Resolution of Necessity to acquire by eminent domain a drainage easement and a grading easement across certain real property owned by Alberto Salazar. The drainage easement consists of a portion of Parcel 1 of Parcel Map No. 25752 of approximately 3,587 square feet, more or less, as more particularly described and depicted in the Resolution of Necessity, Exhibit A. The grading easement consists of a portion of Parcel 3 of Parcel Map No. 25752 of approximately 2,235 square feet, more or less, as more particularly described and depicted in Resolution of Necessity, Exhibit B.

As you may recall, on or about April 5, 2018, the District dispatched a letter to Mark Von Esch of Von Esch & Von Esch, attorney at law for Alberto Salazar, offering to purchase the subject easements for \$4,000.00 plus all costs and fees for title and escrow. A copy of the letter is enclosed herewith. The District's offer of \$4,000 for acquisition of the subject easements is based upon an appraisal report prepared by Curtis-Rosenthal, Inc., dated November 30, 2017. The District's offer

Mr. Mark Von Esch
Von Esch & Von Esch
Mr. Alberto Salazar
June 14, 2018
Page 2

remained open until and through the 16th day of April, 2018, upon which no response was received from either Mr. Salazar or Mr. Von Esch.

The District respectfully submits that the acquisition of the subject easements is necessary for the construction of Lemon Hills Drive which will provide public road access to the District's new cemetery, which will provide a public benefit to the residents and taxpayers of the District.

In light of the District's reasonable efforts to acquire the subject easements (to no avail), the District believes that it has no other option available but to acquire the subject easements by eminent domain.

Enclosed for your reference are a copy of the Appraisal, Agenda and the Resolution of Necessity.

If you wish to be heard on the matter, please plan to attend the public hearing. You may also submit written comments regarding the matter to the Board of Trustees prior to or at the time of the hearing. All correspondence should be sent to General Manager Cindi Beaudet via email at Cindi@temeculacemetery.org, via fax at (951) 699-1633 or via mail to: 41911 C Street, Temecula, CA 92592.

Please do not hesitate to contact my office at (760) 285-3030 should you have any questions or comments regarding this matter.

Regards,

LAW OFFICES OF QUINTANILLA & ASSOCIATES
Steven B. Quintanilla, General Legal Counsel



Steven B. Quintanilla, General Legal Counsel

Enclosures:

Appraisal
Agenda
Resolution of Necessity
Letter Re: Proposed Acquisition of Easement

cc: Cindi Beaudet, General Manager
(w/o enclosures)

TEMECULA PUBLIC CEMETERY DISTRICT

STAFF REPORT

TO: Board of Trustees
FROM: Cindi Beaudet, District Manager
Steven B. Quintanilla, General Counsel
DATE: June 21, 2018
RE: Resolution of Necessity for the Acquisition of Certain Drainage and Grading Easements for Public Access to the District's New Public Cemetery

RECOMMENDATION:

That the Board of Trustees adopt the Resolution of Necessity for the acquisition of certain drainage and grading easements for public use by eminent domain, authorizing and directing District's General Legal Counsel to commence an action in the Superior Court of the State of California for the County of Riverside in the name of and on behalf of the Temecula Public Cemetery District against the owners of and claimants to such property for the purpose of condemning the property for the specific purposes set forth in the Resolution and below.

BACKGROUND:

The Temecula Public Cemetery District ("District") is an independent special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*

The District currently operates a single public cemetery located at 41911 C Street in Temecula, California, which has a dwindling inventory of interment spaces that is not anticipated to keep up with the growing demand for affordable and convenient interment spaces being created by the rapid population growth within the District's service area which includes most of the area contained within the city limits of the City of Temecula and portions of surrounding unincorporated territory of Riverside County.

Health and Safety Code Section 9020 provides that the Board of Trustees ("Board") shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District. Pursuant to Health and Safety Code Section 9041, the District has the power to acquire by eminent domain any property within the District necessary in owning, operating and maintaining a cemetery and providing interment services within its boundaries.

New Cemetery & Underlying Property:

The District owns certain real property located in Temecula, California, identified as Assessor's Parcel No. 924-360-002 (the "District Property"), upon which the District seeks to develop and operate a new public cemetery (the "New Cemetery").

In or about 2011, the County of Riverside ("County") issued conditional use permit number 03606 (the "CUP") to allow the District to use, develop and operate the District Property for the New Cemetery, subject to certain conditions of approval. The CUP remains valid and has not expired, because, on or about November 26, 2013, the County approved a non-expiring status with respect to the CUP, and informed the District that no further extensions of time are necessary and that the CUP will not expire.

The CUP requires that as a condition of approval of the New Cemetery, the District shall "provide/acquire sufficient public off-site rights-of-way to provide for a paved access road . . . within a 60' dedicated right of way in accordance with County Standard No. 106, Section A," and that "said access road shall be the northerly extension of Lemon Hills Drive to a paved [C]ounty maintained East Benton Road."

Lots "C" through "E" inclusive, as identified on Riverside County Parcel Map 25752 (the "Parcel Map") comprise the entirety of Lemon Hills Drive as referred to in the CUP, which, as reflected by the Parcel Map, is a publicly dedicated easement for public street and utility purposes ("Lemon Hills Drive").

Pursuant to the CUP, in or about 2014, the District's engineering consultant (the "District Engineer") prepared a design providing for the required 32' paved portion of Lemon Hills Drive ("Travelled Width") to be constructed within the 60' right-of-way, leaving approximately 14' of unpaved right-of-way on either side of the Travelled Width (the "Original Design"). The Original Design has not yet received final County approval, and the District will need to obtain said approval prior to construction, as part of the District obtaining the County's approval of street improvement plans relating to the development of Lemon Hills Drive as an access road to the New Cemetery.

Interference with District's Use of Lemon Hills Drive:

Alberto Salazar is the sole owner of three parcels of real property in Temecula, California, identified as Riverside County Assessor's Parcel Numbers 924-370-007, 924-370-008, and 924-370-009 (collectively the "Salazar Parcels"). All of the Salazar Parcels are adjacent to Lemon Hills Drive, and the Salazar Parcels collectively comprise all of the real property which is adjacent to the eastern and western boundaries of Lemon Hills Drive.

Salazar owns and operates a packing house and associated improvements located on the eastern portion of the Salazar Parcel identified as Assessor's Parcel Number 924-370-008, which the District believed encroached across the northern portion of the western boundary of Lemon Hills Drive and hindered the District's ability to pave and otherwise improve Lemon Hills Drive pursuant to the CUP.

On June 22, 2015, the District filed a complaint, giving rise to Riverside Superior Court Case No. RIC1507434 (the "Action"), alleging that Salazar created a public nuisance by obstructing and/or interfering with the District's right to use and improve Lemon Hills Drive pursuant to the CUP.

On September 18, 2015, Salazar filed a general denial disputing the District's allegations of public nuisance and the District's right to use and improve Lemon Hills

Drive pursuant to the CUP as a public right-of-way (the "Dispute"). In an attempt to fully settle the Action and Dispute, the Parties entered into a Settlement Agreement, which was fully and finally executed and approved on September 22, 2016, which was amended on April 14, 2017 (collectively, the "Previous Settlement Agreements").

The Previous Settlement Agreements contemplated construction of the Travelled Width in locations and with designs that the Parties acknowledged deviated from those of the Original Design. The District caused a survey of Lemon Hills Drive (the "Survey") to be performed by the District Engineer on or about July 27, 2017. The results of the Survey showed that some of the improvements associated with the packing house, including but not limited to two steel poles, a steel storage container, a concrete pad, and a slope (all of which are Salazar's improvements), encroached across the western boundary of Lemon Hills Drive, obstructing improvement of Lemon Hills Drive in accordance with the CUP and the Original Design.

The Parties stipulated that it was mutually agreeable that it was fair and equitable, and in the best interests of the parties, to settle the Dispute and to cease further litigation of the Action, subject to and in accordance with certain terms and conditions, which included allowing the District to construct and improve Lemon Hills Drive in accordance with the CUP and substantially in accordance with the Original Design, provided that all Salazar's obstructions to Lemon Hills Drive would be removed at Salazar's expense.

Drainage and Grading Easement:

The District, however, was subsequently informed by the District Engineer that the acquisition of a draining easement and a grading easement (the "Subject Property") were necessary for the construction of and improvement of Lemon Hills Drive in accordance with the CUP and the Original Design.

The drainage easement consists of a portion of Parcel 1 of Parcel Map No. 25752 consisting of approximately 3,587 square feet, more or less, as more particularly described and depicted in Exhibit A to the Resolution of Necessity.

The grading easement consists of a portion of Parcel 3 of Parcel Map No. 25752 consisting of approximately 2,235 square feet, more or less, as more particularly described and depicted in Exhibit B to the Resolution of Necessity.

As mentioned above, the record owner of the Subject Property is Alberto Salazar.

Offer to Purchase Subject Property:

On or about April 5, 2018, the District dispatched a letter to Mark Von Esch of Von Esch & Von Esch, attorney at law for Alberto Salazar, offering to purchase the Subject Property for \$4,000.00 plus all costs and fees for title and escrow. The District's offer of \$4,000.00 for acquisition of the Subject Property is based upon an appraisal report prepared by Curtis-Rosenthal, Inc., dated November 30, 2017.

The District's offer remained open until and through the 16th day of April, 2018, upon which no response was received from Mr. Salazar or his attorney Mr. Von Esch.

DISCUSSION:

The acquisition of the Subject Property is necessary for the construction of Lemon Hills Drive which will provide public road access to the District's New Cemetery, which will provide a public benefit to the residents and taxpayers of the District.

The New Cemetery is planned and located in a manner that is most compatible with the greatest public good and least private injury in an area that is generally unoccupied, which is zoned for a conditional use such as a public cemetery and approved by the County of Riverside as a public cemetery subject to the condition that safe and convenient public access is provided to the New Cemetery.

The public interest, convenience, and necessity require the construction of a public access road to be constructed over Lemon Hills Drive which will serve as a future public access road to the District's New Cemetery and the acquisition of the Subject Property is necessary for constructing Lemon Hills Drive as a public road for the purpose of providing the necessary public access to the new cemetery.

The District has made reasonable efforts to acquire the Subject Property from Mr. Salazar but has been unsuccessful.

Adopting the Resolution will authorize and direct the District's General Legal Counsel to commence an action in the Superior Court of the State of California for the County of Riverside in the name of and on behalf of the Temecula Public Cemetery District against the owners of and claimants to the Subject Property for the purpose of condemning the Subject Property for the specific purposes set forth herein.

ATTACHMENT:

- Resolution of Necessity
- Letter Regarding Resolution of Necessity

Temecula Public Cemetery District

41911 C Street

Temecula, Ca 92592

Attn: Cindi Beaudet, General Manager

And, Board of Directors

Re: Statement of Facts; Mr. Albert Salazar

Dear Cindi, and Board of Directors

RTN Development is a Commercial Developer and Contractor with 45 plus years' experience, having developed and built projects across Southern California. Currently a majority of our work is developing and building wineries here in Southwest Riverside County, including other commercial projects in the Cities of Temecula and Murrieta.

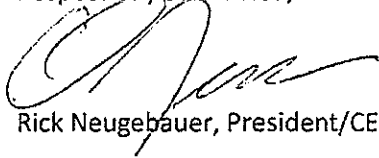
We first were introduced to you by your Realtor, Nancy Hughes on December 7th, 2016 We discussed how we might be of service to you since we had collaborated on other properties with her. Since Nancy was the Realtor, she introduced us to Mark Scialdone for the development of a new winery and production facility. We then proceeded to provide ARCH services and designed a beautiful modern winery project, which we understand is currently on hold.

As time progressed we also made contact with the neighboring properties, (1) Corner of E. Benton and Warren Road, owned by Neil Cleveland and Roger Epperson, again with relationship in a lease/ purchase agreement with Mark Scialdone, we also provide development services for this project. During the time we were developing plans for Mark, we were then contacted by (2) Albert Salazar to discuss his property and see if a winery could be developed there also. Our discussion with him started about the same time as our initial meeting, we prepared a proposal for them, but they never executed it due to family concerns. We understood from that meeting that there was a legal battle ongoing between the parties, our suggestion was that Mr. Salazar settle the matter due to our due diligence of the subject matter. All that being said, our last contact with him was end of last year, with him wanting additional information about building his winery project we provided that and, we have no future plans to engage him and understand that the District would feel that any further relationship with him would be a conflict of interest. We would let that stand on its merits.

We would like to express a desire to work with and complete the "New Cemetery" project for the District. In doing so I have met with RivCo Planning Staff to discuss how the District would move forward based upon the Conditions of Approval as currently written, after that meeting with Staff it appears that moving forward the process should be smooth with all County Depts.

In closing, I hope my Statement of Facts hereby provided, will give you and your Board the necessary information to move forward in some manner to work with us on your project, and have cleared up the matter of Mr. Salazar.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Rick Neugebauer', written over a horizontal line.

Rick Neugebauer, President/CEO

RTN Development

28465 Old Town Front Street, Suite 311

Temecula, Ca 92590

760.594.1107

rick@rtndevelopment.com

**AUDIT PROPOSAL FOR THE
TEMECULA PUBLIC CEMETERY DISTRICT**

**12223 Highland Ave 106-625
Rancho Cucamonga, CA 91739**

Phone: 909.689.8219

Email: rtdennis@dennis-cpa.com

Contact: Rob Dennis

Date: June 11, 2018

DENNIS COOPER
AND
ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

TRANSMITTAL LETTER

We are pleased to provide our audit proposal to Temecula Public Cemetery District for the years ending June 30, 2018, with an optional renewal of June 30, 2019 through 2020.

Our Firm specializes in Governmental Audits and we are committed to bringing our clients a professional experience with knowledgeable and approachable staff. We strive to be experts in our field as standards in the governmental audit industry have changed with new GASBs and tougher peer reviews. We are fully committed to all deadlines, meeting all deadlines required by both the District and the State. Additionally we have administrative support for drafting of the financial statements, etc. Our commitment to technology has afforded us the capability of have the most up to date audit tools for a less intrusive audit experience, while at the same time, providing a quality engagement.

As stated in the request, we understand the services to be provided are the following:

1. Compile the Temecula Public Cemetery District's financial statements based off the District's trial balance.
2. Calculate the Temecula Public Cemetery District's Other Postemployment Benefits ("OPEB") liability.
3. An opinion on the Temecula Public Cemetery District's financial statements in accordance with auditing standards generally accepted in the United States of America.

The sections that follow, as required by the RFP, demonstrate our experience and ability to complete the requirements for this audit, as well as our audit approach. This is an irrevocable offer not to exceed sixty (60) days. For purposes of this proposal Robert T. Dennis is authorized to make representations for Dennis, Cooper, and Associates, CPAs. If you have any questions or concerns please feel free to contact us.



Robert T. Dennis, CPA
Partner

	<u>Est. Hours</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>
Financial audit	64	\$ 10,300	\$ 10,300	\$ 10,300

	<u>Est. Hours</u>	<u>Billing Rates</u>	<u>2017/18</u> <u>Fees</u>
Staff level			
Partner	60	\$ 165.00	\$ 9,900
Clerical	4	50.00	200
<u>Total hours</u>	<u>64</u>	<u>Out-of-pocket expenses</u>	<u>200</u>
		<u>Total (not to exceed)</u>	<u>\$ 10,300</u>

Temecula Public Cemetery District
Balance Sheet
As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	54,364.78	34,356.85	
101200 · US Bank Payroll	9,416.07	8,935.08	
101300 · US Wash Account	21,995.25	23,426.92	
101100C · Cash -Accumulative Outlay Fund	1,583,959.66	1,545,131.93	
101100E · Cash - Endowment Fund	260,500.15	72,194.05	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,136,386.79	920,582.82	
Total Checking/Savings	3,066,802.70	2,604,807.65	461,995.05
Other Current Assets			
102000 · Wells Fargo Investments			
102010 · Wells Fargo Endowment Care	1,731,928.72	1,764,639.06	
102020 · Wells Fargo Endowment Interest	643,969.82	614,792.97	
Total 102000 · Wells Fargo Investments	2,375,898.54	2,379,432.03	-3,533.49
112011 · Inventory Asset	36,755.00	43,604.00	
100499 · Revenues to Deposit with County	30,940.00	0.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	7,651.03	7,724.84	
116100I · Interest Receivable - End Int	3,086.36	2,366.29	
Total 116100 · Interest Receivable	10,737.39	10,091.13	
117000 · PrePaid Expenses	5,692.18	5,557.79	
Total Other Current Assets	2,460,023.11	2,438,684.95	21,338.16
Total Current Assets	5,526,825.81	5,043,492.60	483,333.21
Fixed Assets			
191650 · Intangible Assets	8,970.00	0.00	
191000 · Future Cemetery Property	2,594,508.03	2,605,712.63	
191100 · Buildings and Improvements	260,867.07	245,026.07	
191400 · Structures and Improvements	382,158.03	376,233.03	
191500 · Equipment	178,031.48	178,031.48	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	9,190.00	9,190.00	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-87,179.99	-74,928.68	

Temecula Public Cemetery District
Balance Sheet
As of May 31, 2018

	May 31, 18	May 31, 17	\$ Change
198400 · Accumulated Depr - Struct/Imp	-177,687.85	-160,394.52	
198500 · Accum Depr - Equipment	-147,102.12	-133,552.01	
198800 · Accum Depr- Grnd Imp	-1,148.75	-689.25	
198900 · Accum Depr-Pav 15	-15,348.02	-8,170.02	
Total Fixed Assets	3,226,378.90	3,257,579.75	-31,200.85
TOTAL ASSETS	8,753,204.71	8,301,072.35	452,132.36
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	1,512.61	32,129.21	
Total Accounts Payable	1,512.61	32,129.21	
Other Current Liabilities			
212200 · Accrued Vacation Pay	12,155.92	16,079.61	
Total Other Current Liabilities	12,155.92	16,079.61	
Total Current Liabilities	13,668.53	48,208.82	
Total Liabilities	13,668.53	48,208.82	
Equity			
308100 · General Reserve	180.00	180.00	
308135 · Reserve for Endowments	1,706,833.63	1,706,833.63	
325100E · Unreserved Fund Balance - End	605,632.04	605,632.04	
325100G · Unreserved Fund Balance - Gen	662,188.92	662,188.92	
325100O · Unreserved Fund Balance - ACo	993,886.59	993,886.59	
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	1,010,845.86	572,742.66	
Net Income	511,418.26	462,848.81	
Total Equity	8,739,536.18	8,252,863.53	486,672.65
TOTAL LIABILITIES & EQUITY	8,753,204.71	8,301,072.35	452,132.36

Temecula Public Cemetery District
Profit & Loss
April through May 2018

	Apr 18	May 18	TOTAL
Ordinary Income/Expense			
Income			
700001 · Property Taxes			
700020 · Prop Tax Current Secured	57,267.37	188,471.50	245,738.87
Total 700001 · Property Taxes	57,267.37	188,471.50	245,738.87
740020 · Interest and Dividend Income			
740020G · Interest on General Fnd at Cnty	585.80	0.00	585.80
740020E · Interest on Endow Fnd at County	119.51	0.00	119.51
740020O · Interest on ACO at County	967.81	0.00	967.81
740021 · Interest - Wells Fargo Advisors	3,712.07	3,754.53	7,466.60
740022 · Dividend Income - WFA	683.38	636.50	1,319.88
Total 740020 · Interest and Dividend Income	6,068.57	4,391.03	10,459.60
770001 · Other Revenue			
770100E · Endowment	21,450.00	16,415.00	37,865.00
777030 · Marker Setting	1,200.00	750.00	1,950.00
777040 · Open, Close Fees	5,100.00	2,950.00	8,050.00
777520 · Sale of Lots	9,000.00	8,585.00	17,585.00
777530 · Cremation	0.00	1,500.00	1,500.00
780160 · Vaults, Flower Vases, etc.	1,480.00	725.00	2,205.00
781360 · Other Misc. Revenue	201.95	30.00	231.95
Total 770001 · Other Revenue	38,431.95	30,955.00	69,386.95
Total Income	101,767.89	223,817.53	325,585.42
Gross Profit	101,767.89	223,817.53	325,585.42
Expense			
510000 · Salaries and Employee Benefits			
510040T · Regular Salaries.			
510040 · Regular Salaries	14,792.99	15,911.79	30,704.78
515100 · Life Insurance Policy	35.64	35.64	71.28
Total 510040T · Regular Salaries.	14,828.63	15,947.43	30,776.06
513000T · Retirement - Miscellaneous			
518000 · Employer Contributions-457	399.79	808.36	1,208.15
551000 · Employee Contributions	-405.92	-2.92	-408.84
Total 513000T · Retirement - Miscellaneous	-6.13	805.44	799.31

Iremecula Public Cemetery District
Profit & Loss
 April through May 2018

	Apr 18	May 18	TOTAL
513120T · Retirement - Social Security			
513120 · Social Security	941.96	1,048.54	1,990.50
513140 · Medicare Tax	220.31	245.23	465.54
Total 513120T · Retirement - Social Security	1,162.27	1,293.77	2,456.04
515080T · Health Insurance (eer share)			
515081 · Health Insurance	3,775.67	3,775.67	7,551.34
515082 · Vision Insurance	62.77	16.48	79.25
515083 · Dental Insurance	307.28	307.28	614.56
Total 515080T · Health Insurance (eer share)	4,145.72	4,099.43	8,245.15
515260T · Unemployment Insurance			
517000 · Workers Comp Insurance	1,141.17	1,141.17	2,282.34
513130 · CA SUI	209.61	174.74	384.35
Total 515260T · Unemployment Insurance	1,350.78	1,315.91	2,666.69
Total 510000 · Salaries and Employee Benefits	21,481.27	23,461.98	44,943.25
520000 · Services and Supplies			
529540T · Utilities			
520320 · Telephone Service	263.45	263.38	526.83
520845 · Trash	253.42	253.42	506.84
529500 · Electricity	273.86	315.06	588.92
Total 529540T · Utilities	790.73	831.86	1,622.59
524520T · Administrative Expenses			
518160 · Board Stipend	400.00	1,000.00	1,400.00
520115 · Uniforms - Replacement Clothing	361.23	146.80	508.03
520230 · Cellular Phone	303.88	289.12	593.00
520240 · Answering Service	217.65	0.00	217.65
520705 · Food	0.00	352.01	352.01
520930 · Insurance - Liability	710.77	710.77	1,421.54
523100 · Memberships	99.00	0.00	99.00
523290 · Bank Charges	21.00	21.00	42.00
523660 · Computer Service	614.50	419.58	1,034.08
523700 · Office Supplies	0.00	0.00	0.00
523720 · Photocopies	189.23	125.48	314.71
523760 · Postage/Mailing	150.00	225.00	375.00
523840 · Computer Equip/Software/T1	0.00	0.00	0.00
524540 · Payroll Processing Services	284.55	313.01	597.56
524561 · Accounting	308.75	0.00	308.75

Temecula Public Cemetery District
Profit & Loss
April through May 2018

	Apr 18	May 18	TOTAL
524800 · Drug Testing/Pre-Employment	110.00	0.00	110.00
525025 · Legal - General Counsel	216.03	199.04	415.07
525030 · Paychex HR Support	414.15	414.15	828.30
526420 · Advertising	0.00	180.00	180.00
527280 · Awards/Recognition	0.00	0.00	0.00
527880 · Training/ Staff	25.01	0.00	25.01
528140 · Conferences and Meetings	1,934.19	78.68	2,012.87
528980 · Meals	0.00	80.82	80.82
529040 · Private Mileage Reimbursement	293.13	5.56	298.69
529050 · Website	50.00	50.00	100.00
529550 · Water	103.52	161.01	264.53
Total 524520T · Administrative Expenses	6,806.59	4,772.03	11,578.62
524500T · Operational Expenses.			
521420 · Maint-Field Equipment	0.00	295.00	295.00
522320 · Maint - Grounds	890.17	619.52	1,509.69
522360 · Maintenance-Extermination	450.00	496.00	946.00
523250 · Repurchase	0.00	200.00	200.00
523800 · Engraving Expense	190.00	0.00	190.00
525600 · Security	292.73	292.73	585.46
527100 · Fuel	125.42	176.14	301.56
527180 · Operational Supplies	695.70	1,676.78	2,372.48
528020 · Inventory	0.00	0.00	0.00
Total 524500T · Operational Expenses.	2,644.02	3,756.17	6,400.19
Total 520000 · Services and Supplies	10,241.34	9,360.06	19,601.40
530000 · Other Charges			
530100 · Miscellaneous non-operating exp	52.00	119.00	171.00
Total 530000 · Other Charges	52.00	119.00	171.00
540000 · Capital Assets			
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	750.00	1,000.00	1,750.00
Total 540040T · Land, Purchase of Land	750.00	1,000.00	1,750.00
Total 540000 · Capital Assets	750.00	1,000.00	1,750.00
Total Expense	32,524.61	33,941.04	66,465.65
Net Ordinary Income	69,243.28	189,876.49	259,119.77

Memecula Public Cemetery District
Profit & Loss
April through May 2018

	<u>Apr 18</u>	<u>May 18</u>	<u>TOTAL</u>
Other Income/Expense			
Other Income			
731000 · Realized Gain (Loss) on Invest	0.00	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-9,997.09	3,290.20	-6,706.89
Total Other Income	<u>-9,997.09</u>	<u>3,290.20</u>	<u>-6,706.89</u>
Net Other Income	<u>-9,997.09</u>	<u>3,290.20</u>	<u>-6,706.89</u>
Net Income	<u><u>59,246.19</u></u>	<u><u>193,166.69</u></u>	<u><u>252,412.88</u></u>

Temecula Public Cemetery District
Proposed Draft Budget
Fiscal Year Ending 06/30/2018

	Est TOTAL 06/30/18	Approved Budget 06/30/2018	Proposed Budget 06/30/2019
Ordinary Income/Expense			
Income			
700001 · Property Taxes			
700020 · Prop Tax Current Secured	621,166.34	548,000.00	583,000.00
701020 · Prop Tax Current Unsecured	24,955.80	23,000.00	23,000.00
703000 · Prop Tax Prior Unsecured	1,547.35	1,000.00	1,000.00
704000 · Prop Tax Curr Supplemental	2,442.74	3,000.00	3,500.00
705000 · Prop Tax Prior Supplemental	358.09	2,000.00	500.00
706000 · Teeter Settlement	10,418.07	11,000.00	10,000.00
752800 · CA-Homeowners Tax Relief	1,089.90	6,000.00	4,500.00
770100 · Property Tax - SBE	0.00	5,000.00	4,500.00
Total 700001 · Property Taxes	661,978.29	599,000.00	630,000.00
740020 · Interest and Dividend Income			
740020G · Interest on General Fnd at Cnty	8,300.56	5,000.00	7,500.00
740020E · Interest on Endow Fnd at County	1,208.90	500.00	500.00
740020O · Interest on ACO at County	16,016.79	5,000.00	7,000.00
740021 · Interest - Wells Fargo Advisors	42,025.31	35,000.00	35,000.00
740022 · Dividend Income - WFA	6,791.20	5,500.00	5,500.00
Total 740020 · Interest and Dividend Income	74,342.76	51,000.00	60,000.00
770001 · Other Revenue			
770100E · Endowment	198,831.67	120,000.00	150,000.00
777030 · Marker Setting	11,500.00	10,000.00	10,000.00
777040 · Open, Close Fees	40,050.00	36,000.00	36,000.00
777520 · Sale of Lots	81,968.33	55,000.00	60,000.00
777530 · Cremation	15,100.00	8,000.00	11,000.00
777600 · Cenotaph		500.00	500.00
780160 · Vaults, Flower Vases, etc.	10,830.00	11,500.00	11,000.00
781360 · Other Misc. Revenue	582.72	0.00	200.00
Total 770001 · Other Revenue	358,862.72	241,000.00	278,700.00
Total Income	1,095,183.77	891,000.00	968,700.00
Gross Profit	1,095,183.77	891,000.00	968,700.00

Memecula Public Cemetery District

Proposed Draft Budget

Fiscal Year Ending 06/30/2018

	Est TOTAL 06/30/18	Approved Budget 06/30/2018	Proposed Budget 06/30/2019
Expense			
510000 · Salaries and Employee Benefits			
510040T · Regular Salaries.			
510040 · Regular Salaries	206,874.04	217,000.00	230,000.00
510330 · Year End Bonuses		3,500.00	5,000.00
515100 · Life Insurance Policy	427.68	480.00	450.00
518080 · Auto Allowance	0.00	2,600.00	0.00
Total 510040T · Regular Salaries.	207,666.72	223,580.00	235,450.00
510080T · Extra Help	0.00	0.00	0.00
513000T · Retirement - Miscellaneous			
518000 · Employer Contributions-457	9,351.16	13,500.00	15,000.00
551000 · Employee Contributions	-1,157.46	0.00	0.00
Total 513000T · Retirement - Miscellaneous	8,193.70	13,500.00	15,000.00
513120T · Retirement - Social Security			
513120 · Social Security	13,099.95	14,500.00	15,000.00
513140 · Medicare Tax	3,063.75	3,300.00	3,500.00
Total 513120T · Retirement - Social Security	16,163.70	17,800.00	18,500.00
515080T · Health Insurance (eer share)			
515081 · Health Insurance	46,899.64	75,000.00	62,000.00
515082 · Vision Insurance	651.29	1,100.00	1,100.00
515083 · Dental Insurance	3,591.76	5,700.00	4,400.00
Total 515080T · Health Insurance (eer share)	51,142.69	81,800.00	67,500.00
515260T · Unemployment Insurance			
517000 · Workers Comp Insurance	14,585.26	13,700.00	16,000.00
515060 · State Unemployment Ins EDD		1,000.00	1,000.00
513130 · CA SUI	3,244.47	3,000.00	3,000.00
Total 515260T · Unemployment Insurance	17,829.73	17,700.00	20,000.00
Total 510000 · Salaries and Employee Benefits	300,996.54	354,380.00	356,450.00
520000 · Services and Supplies			
529540T · Utilities			
520320 · Telephone Service	3,373.50	3,100.00	3,400.00
520845 · Trash	3,251.64	3,000.00	3,300.00
529500 · Electricity	4,228.58	5,500.00	5,000.00
Total 529540T · Utilities	10,853.72	11,600.00	11,700.00

Temecula Public Cemetery District
Proposed Draft Budget
Fiscal Year Ending 06/30/2018

	Est TOTAL 06/30/18	Approved Budget 06/30/2018	Proposed Budget 06/30/2019
524520T · Administrative Expenses			
518160 · Board Stipend	8,000.00	9,500.00	15,000.00
520115 · Uniforms - Replacement Clothing	1,856.65	2,400.00	1,800.00
520230 · Cellular Phone	3,652.53	4,200.00	4,500.00
520240 · Answering Service	2,497.15	2,800.00	2,800.00
520705 · Food	1,174.81	1,200.00	1,200.00
520930 · Insurance - Liability	8,401.48	8,600.00	9,200.00
523100 · Memberships	2,072.00	2,500.00	2,200.00
523290 · Bank Charges	288.00	350.00	350.00
523621 · Subscriptions	259.24	400.00	400.00
523660 · Computer Service	4,186.58	7,500.00	7,500.00
523700 · Office Supplies	1,880.85	2,800.00	2,600.00
523720 · Photocopies	2,406.91	2,700.00	2,700.00
523760 · Postage/Mailing	978.18	1,000.00	1,100.00
523840 · Computer Equip/Software/T1	970.75	4,000.00	4,000.00
524520 · County Journal Recording	48.82	2,500.00	2,400.00
524530 · Storage Fees	244.00	750.00	0.00
524540 · Payroll Processing Services	3,744.96	3,500.00	3,800.00
524560 · Auditing	10,000.00	12,000.00	12,000.00
524561 · Accounting	7,023.75	7,000.00	7,400.00
524566 · Temp for e-File	0.00	10,000.00	10,000.00
524800 · Drug Testing/Pre-Employment	490.00	400.00	600.00
525025 · Legal - General Counsel	40,805.20	50,000.00	50,000.00
525030 · Paychex HR Support	4,969.80	5,000.00	5,000.00
526420 · Advertising	500.00	1,500.00	1,500.00
527280 · Awards/Recognition	0.00	900.00	900.00
527880 · Training/ Staff	647.00	3,500.00	3,500.00
528140 · Conferences and Meetings	34,176.90	35,000.00	42,000.00
528980 · Meals	1,024.21	2,000.00	2,000.00
528990 · Semi-Annual Team Dinner	2,463.81	3,500.00	3,600.00
529040 · Private Mileage Reimbursement	1,839.02	2,500.00	2,500.00
529050 · Website	650.00	2,000.00	1,000.00
529550 · Water	1,594.99	1,500.00	1,600.00
Total 524520T · Administrative Expenses	148,847.59	193,500.00	205,150.00

Memecula Public Cemetery District

Proposed Draft Budget

Fiscal Year Ending 06/30/2018

	Est TOTAL 06/30/18	Approved Budget 06/30/2018	Proposed Budget 06/30/2019
524500T · Operational Expenses.			
520015 · Irrigation Supplies	0.00	0.00	0.00
521420 · Maint-Field Equipment	3,997.45	10,000.00	10,000.00
522310 · Maint-Building Improvements	1,302.51	2,500.00	2,500.00
522320 · Maint - Grounds	12,729.64	10,000.00	14,000.00
522360 · Maintenance-Extermination	5,676.00	6,000.00	6,000.00
523250 · Repurchase	2,700.00	2,500.00	3,500.00
523800 · Engraving Expense	1,140.00	1,500.00	1,500.00
525320 · Security Guard Services	170.00	250.00	250.00
525600 · Security	3,478.56	2,500.00	3,600.00
527100 · Fuel	1,849.99	3,500.00	2,500.00
527180 · Operational Supplies	10,302.94	14,000.00	14,000.00
528020 · Inventory	9,948.96	7,000.00	10,000.00
Total 524500T · Operational Expenses.	53,296.05	59,750.00	67,850.00
Total 520000 · Services and Supplies	212,997.36	264,850.00	284,700.00
530000 · Other Charges			
535540T · Depreciation Building			
585000 · Depreciation	50,732.25	0.00	0.00
Total 535540T · Depreciation Building	50,732.25	0.00	0.00
530100 · Miscellaneous non-operating exp	4,188.89	2,500.00	4,000.00
Total 530000 · Other Charges	54,921.14	2,500.00	4,000.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · - Buildings, Capital Projects	0.00	6,000.00	135,000.00
542060 · Improvements -Building	1,780.00	7,000.00	6,000.00
542065 · Tree Renovaton	0.00	3,500.00	5,000.00
548300 · Office Renovation	3,079.00	15,000.00	6,000.00
542060T · Cemetery Grounds - Other	0.00	6,000.00	6,000.00
Total 542060T · Cemetery Grounds	4,859.00	37,500.00	158,000.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	7,438.17	200,000.00	200,000.00
Total 540040T · Land, Purchase of Land	7,438.17	200,000.00	200,000.00

Temecula Public Cemetery District
Proposed Draft Budget
Fiscal Year Ending 06/30/2018

	Est TOTAL 06/30/18	Approved Budget 06/30/2018	Proposed Budget 06/30/2019
546020T · Equipment, etc			
542070 · Well Motor	0.00	5,000.00	75,000.00
546020 · Equipment - Automitive	388.11	8,000.00	17,000.00
546240 · Mapping Software	-2,990.00	10,000.00	7,000.00
Total 546020T · Equipment, etc	-2,601.89	23,000.00	99,000.00
Total 540000 · Capital Assets	9,695.28	260,500.00	457,000.00
551100G · Contrib to Other Funds - Gen	0.00	120,500.00	173,550.00
551100E · Contrib to Other Funds - Endow	0.00	148,770.00	150,000.00
Total Expense	578,610.32	1,151,500.00	1,425,700.00
Net Ordinary Income	516,573.45	-260,500.00	-457,000.00
Other Income/Expense			
Other Income			
731000 · Realized Gain (Loss) on Invest	0.00	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-51,703.74	0.00	0.00
Total Other Income	-51,703.74	0.00	0.00
Net Other Income	-51,703.74	0.00	0.00
Net Income	464,869.71	-260,500.00	-457,000.00



SNAPSHOT

TEMECULA PUBLIC CEMETERY DIST
ENDOWMENT PRINCIPAL

MAY 1, 2018 - MAY 31, 2018
ACCOUNT NUMBER: 5397-7799

Progress summary

	THIS PERIOD	THIS YEAR
Opening value	\$1,728,107.55	\$1,752,918.43
Cash deposited	0.00	0.00
Securities deposited	0.00	0.00
Cash withdrawn	-2,169.95	-13,265.50
Securities withdrawn	0.00	0.00
Change in value	5,991.12	-7,724.21
Closing value	\$1,731,928.72	\$1,731,928.72

As a Wells Fargo Advisors client, you can upgrade your investment account to add Brokerage Cash Services at no additional cost. Brokerage Cash Services provides access to convenient money movement options including mobile deposit services. It also includes teller deposit services at Wells Fargo branch locations which are provided through a limited purpose Bank account. You'll have access to many more features and benefits to help you manage your finances. It's as simple as talking with Your Financial Advisor. Ask them today about Brokerage Cash Services.

Portfolio summary

ASSETS	ASSET TYPE	PREVIOUS VALUE ON APR 30	%	CURRENT VALUE ON MAY 31	%	ESTIMATED ANN. INCOME
Cash and sweep balances		9,896.85	0.57	10,770.62	0.62	26
Stocks, options & ETFs		0.00	0.00	0.00	0.00	0
Fixed income securities		1,475,314.15	85.37	1,477,044.84	85.28	32,519
Mutual funds		242,896.55	14.06	244,113.26	14.09	4,670
Asset value		\$1,728,107.55	100%	\$1,731,928.72	100%	\$37,215



SNAPSHOT

TEMECULA PUBLIC CEMETERY DIST
 ENDOWMENT INTEREST

MAY 1, 2018 - MAY 31, 2018
 ACCOUNT NUMBER: 5559-0516

Progress summary

As a Wells Fargo Advisors client, you can upgrade your investment account to add Brokerage Cash Services at no additional cost. Brokerage Cash Services provides access to convenient money movement options including mobile deposit services. It also includes teller deposit services at Wells Fargo branch locations which are provided through a limited purpose Bank account. You'll have access to many more features and benefits to help you manage your finances. It's as simple as talking with Your Financial Advisor. Ask them today about Brokerage Cash Services.

	THIS PERIOD	THIS YEAR
Opening value	\$639,412.62	\$634,182.54
Cash deposited	2,169.95	13,265.50
Securities deposited	0.00	0.00
Cash withdrawn	0.00	0.00
Securities withdrawn	0.00	0.00
Change in value	2,387.25	-3,478.22
Closing value	\$643,969.82	\$643,969.82

Portfolio summary

ASSETS	ASSET TYPE	PREVIOUS VALUE ON APR 30	%	CURRENT VALUE ON MAY 31	%	ESTIMATED ANN. INCOME
Cash and sweep balances		3,881.61	0.61	7,766.73	1.21	19
Stocks, options & ETFs		0.00	0.00	0.00	0.00	0
Fixed income securities		523,003.10	81.79	523,018.10	81.22	12,202
Mutual funds		112,527.91	17.60	113,184.99	17.58	2,190
Asset value		\$639,412.62	100%	\$643,969.82	100%	\$14,411

Monthly Revenues
July 2017-June 2018

FYE 06/30/18	July	August	September	October	November	December	January	February	March	April	May
Single	6,000.00	2,000.00	3,000.00	-	3,000.00	-	3,000.00	2,000.00	4,000.00	3,000.00	5,000.00
Single/End	10,000.00	3,000.00	4,500.00	-	4,500.00	-	3,000.00	1,500.00	4,500.00	3,000.00	4,500.00
Single/Dual	-	-	-	-	-	-	-	-	-	-	-
Dual	-	4,000.00	2,000.00	6,000.00	8,000.00	2,000.00	5,000.00	10,000.00	4,000.00	5,500.00	5,500.00
Dual/End	1,000.00	3,000.00	2,000.00	4,500.00	6,000.00	1,500.00	10,500.00	17,000.00	5,500.00	9,500.00	8,000.00
Collum	1,500.00	1,000.00	500.00	500.00	-	-	500.00	-	2,000.00	-	200.00
Collum/End	4,600.00	2,400.00	1,200.00	1,200.00	-	-	1,200.00	-	4,800.00	-	300.00
canonaph	-	-	-	-	-	-	-	-	-	-	-
Ground Crem	200.00	1,000.00	-	600.00	-	1,000.00	-	-	-	-	-
Crem/End	1,000.00	5,000.00	-	3,000.00	-	200.00	-	-	-	-	-
O/C - B	2,200.00	-	2,750.00	1,850.00	4,800.00	1,650.00	3,700.00	2,750.00	2,950.00	3,150.00	2,950.00
O/C-C	1,300.00	700.00	700.00	-	1,000.00	1,000.00	300.00	1,200.00	-	1,400.00	300.00
Vault	-	174.00	174.00	174.00	348.00	-	356.00	-	178.00	356.00	178.00
Crem Vase	123.04	123.04	-	-	123.04	246.08	-	123.04	-	246.08	123.04
Grave Vase	42.00	64.50	64.50	64.50	107.50	21.50	107.50	172.00	107.50	43.00	64.50
Set Fee	800.00	400.00	800.00	600.00	1,000.00	400.00	1,200.00	1,750.00	1,250.00	1,075.00	750.00
Niche	-	-	-	-	-	-	-	-	-	-	25.00
Non-Res	7,500.00	-	3,000.00	1,500.00	4,500.00	1,500.00	1,500.00	3,000.00	-	4,500.00	-
Disinter	-	-	-	-	-	-	-	-	-	-	-
Graveside	500.00	-	2,000.00	1,000.00	2,000.00	1,000.00	1,500.00	3,500.00	2,000.00	2,000.00	1,500.00
Gravestone	450.00	225.00	225.00	-	450.00	225.00	225.00	-	-	450.00	100.00
Engraving	-	225.00	-	-	4,500.00	3,500.00	-	1,000.00	-	2,000.00	2,000.00
2nd End	-	-	-	-	-	-	-	-	-	-	-
Handling	-	-	-	-	-	-	-	-	-	-	15.00
Taxes	13.52	15.48	20.86	20.86	49.68	21.56	40.54	24.88	24.97	54.58	33.24
Labor	176.44	246.98	450.64	450.64	861.78	135.86	840.96	645.08	614.53	680.34	526.22
Total	37,405.00	23,175.00	23,385.00	21,460.00	41,240.00	14,400.00	32,970.00	44,665.00	31,925.00	36,955.00	32,065.00
YTD Total	37,405.00	60,560.00	83,955.00	105,425.00	146,665.00	161,065.00	194,035.00	238,700.00	270,625.00	307,580.00	339,645.00

MAY 2018 Burial Depletion Sales

Pre-Need

Single Lots	1
Dual Lots	3
Wall	
Cremation Ground	
Ossuary	
Hexagon	

At Need

Single Lots	
Dual Lots	
Wall	
Cremation Ground	
Ossuary	
Hexagon	1

May 2018

June 2018

May 2018

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

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

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 29	30	May 1	2	3	4	5
			8:00am Linda In		Jarren Off	
6	7	8	9	10	11	12
Jarren out				12:30pm Cargill (C.C.)	11:00am Plies (C.C.) 1:30pm Altuchow (G/S)	
13	14	15	16	17	18	19
	11:00am Vilda (G/S)		11:00am Miller (G/S)	Cindi out 1:00pm Michelle Dr. Appt	Cindi off Jarren at Murrieta	
20	21	22	23	24	25	26
			Cindi, Rosie and Dale at Legislation Days (Sacramento)	Annual Board Meeting		
27	28	29	30	31	Jun 1	2
	10:00am Memorial Day Celebration	11:00am Kicak Burial	Cindi Off Joe Off 3:30pm Michelle left 3:30	8:00am State of the City (Pechan) 11:30am Downs BBQ 1:00pm Cindi & Rosie Meeting wit		

Apr 29 - May 5

May 6 - 12

May 13 - 19

May 20 - 26

May 27 - Jun 2