

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)

July 17, 2025 @ 8:00 a.m.

REGULAR BOARD MEETING

TEMECULA PUBLIC CEMETERY DISTRICT

41911 C St, Temecula, Ca 92592
951-699-1630

1. CALL TO ORDER- Chair Kelleher - 8:00AM

2. FLAG SALUTE - Chair Kelleher

3. ROLL CALL-

Chair Kelleher, Vice Chair Vanderhaak, Trustee Davis,
Trustee Dugan, Trustee Qualm, Admin Santos, General Manager, Beaudet

4. MOTIONS TO EXCUSE- None

5. VISITORS- Shelby Burson-Agape Construction

6. PUBLIC COMMENTS-

Currently, 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. Requests must be submitted in writing or in person prior to the start of the meeting. Every person will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law (Brown Act) all items to be acted on must be posted 72 hours in advance.

7. CONSENT CALENDAR-

All matters listed under the Consent Calendar are considered routine and may all be approved by one motion. There will be no discussion of these matters unless members of the Board or the public request an item removed from the Consent Calendar for separate action. A total of five minutes is provided for members of the public to address the Trustees on items that appear in the consent calendar. 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: the Board approves the minutes of the Regular Board Meeting dated June 19, 2025.

B. **APPROVAL OF CHECK REGISTERS**

Recommendation: That the Board approves the June 2025 Check Registers, Nos. 101100, 101200 and 101300.

C. **APPROVAL OF BOOKKEEPER REPORT-**

Recommendation: That the Board receives and files the May 2025 Bookkeeper Report

8. **ACTION ITEMS-**

A. **SECOND DRAFT FISCAL YEAR 25-26 BUDGET**

Recommendation: That the Board receives and approves the second draft budget

B. **GENERAL PRICE LIST 2.5% COLA INCREASE 25-26 FISCAL YEAR**

Recommendation: That the Board receives and approves the general price list to take effect August 01, 2025

9. FINANCIAL REPORTS-

- A. June 2025 Balance Sheet
- B. June 2025 Profit and Loss
- C. June 2025 California Class
- D. June Stifel Reports

10. GENERAL MANAGERS REPORTS-

- A. May 2025 Revenues
- B. May 2025 Inventory

11. FISCAL YEAR 2025-2026 SUBCOMMITTEES-

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

12. ITEMS FOR FUTURE TRUSTEE AGENDAS-

Any Trustee may request an item placed on a future agenda. Any such request shall be discussed only under this section. In making the request, a Trustee may briefly describe the topic of the proposed agenda item. This description shall not exceed 5 minutes. No substantive discussion on the subject or a motion may occur.

13. BOARD COMMENTS-

14. ADJOURNMENT-

1st Motion:

2nd Motion:

All in Favor:

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, August 21, 2025, at 8:00 a.m.

POSTED July 14, 2025

All supporting documentation is available for public review after the agenda has been posted and no less than 72 hours prior to the meeting date. The material will be made available at the Temecula Public Cemetery District Office during business hours, or on the website at: www.temeculacemetery.org

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June 19, 2025 @ 8:00 a.m.

MINUTES

TEMECULA PUBLIC CEMETERY DISTRICT

41911 C St, Temecula, Ca 92592
951-699-1630

TELECONFERENCE REMOTE LOCATION

Trustee Patricia Kelleher will be participating remotely from the following location which shall be accessible to the public.

12790 W. Desert Vista Trail
Peoria, Az. 82353

1. CALL TO ORDER- Vice Chair Vanderhaak - 8:00AM

2. FLAG SALUTE -Vice Chair Vanderhaak

3. ROLL CALL-

Chair Kelleher, Vice Chair Vanderhaak, Trustee Davis,
Trustee Dugan, Trustee Qualm, ~~Admin Santos~~, General Manager, Beaudet

4. MOTIONS TO EXCUSE- None

5. VISITORS- ~~Shelby Burson-Agape Construction~~

6. PUBLIC COMMENTS-

Currently, 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. Requests must be submitted in writing or in person prior to the start of the meeting. Every person will be allowed 5 minutes to address the Board of Trustees; in accordance with State Law (Brown Act) all items to be acted on must be posted 72 hours in advance.

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- A. **APPROVAL OF MINUTES**-Motion was made by Trustee Dugan to accept the consent calendar as presented, seconded by Trustee Davis and passed with a 5/0 vote,

Recommendation: the Board approves the minutes of the Regular Board Meeting dated May 15, 2025.

- B. **APPROVAL OF CHECK REGISTERS**

Recommendation: That the Board approves the May 2025 Check Registers, Nos. 101100, 101200 and 101300.

- C. **APPROVAL OF BOOKKEEPER REPORT-**

Recommendation: That the Board receives and files the May 2025 Bookkeeper Report

8. ACTION ITEMS-

A. RESOLUTION 2025-2 designation of authorized signors F.Y. 2025-2027

A motion was made by Trustee Davis to accept the 2025-2 resolution, seconded by Trustee Kelleher and passed with a 5/0 vote.

Board to adopt resolution.

B. LAFCO SOI REVIEW

A motion was made by Trustee Kelleher to accept LAFCO SOI Review, seconded by Trustee Dugan and passed with a 5/0 vote.

Board to review the confirmation from LAFCO

NIGRO & NIGRO

A motion was made by Trustee Davis to accept the 2024-2025 Audit contract, seconded by Trustee Dugan and passed with a 5/0 vote.

Board Chair to sign contract for F.Y. 2025-2026 auditors

9. FINANCIAL REPORTS- A motion was made by Trustee Davis to receive and file the May financials, seconded by Trustee Kelleher and passed with a 5/0 vote.

- A. May 2025 Balance Sheet
- B. May 2025 Profit and Loss
- C. May 2025 California Class

D. May Stifel Reports

E. Proposed 2025-2026 Budget-A motion was made by Trustee Dugan to bring the budget back with changes to the July meeting, seconded by Trustee Qualm and passed with a 5/0 vote.

10. GENERAL MANAGERS REPORTS-

A. May 2025 Revenues

B. May 2025 Inventory

C. CSDA Annual Conference-Nobody to attend

D. Burial Calendar

E. Storm Game- July 3rd gates open at 5:45

At 8:59 am Trustee Davis left the Board Meeting.

11. FISCAL YEAR 2025-2026 SUBCOMMITTEES-

A. 52-acre Cemetery Property (Qualm, Dugan)

B. Landscape Plan (Vanderhaak, Kelleher)

C. Cenotaph/ Ossuary (Dugan, Davis)

D. Conference Liaison (Davis, Vanderhaak)

E. Policies (Dugan, Vanderhaak)

F. General Price List (Dugan, Kelleher)

G. Investments (Qualm-Davis)

12. ITEMS FOR FUTURE TRUSTEE AGENDAS-

Any Trustee may request an item placed on a future agenda. Any such request shall be discussed only under this section. In making the request, a Trustee may

briefly describe the topic of the proposed agenda item. This description shall not exceed 5 minutes. No substantive discussion on the subject or a motion may occur.

13. BOARD COMMENTS-

14. ADJOURNMENT- 9:04am

1st Motion: Trustee Dugan

2nd Motion: Trustee Qualm

All in Favor: 4/0

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, July 17, 2025, at 8:00 a.m.

Temecula Public Cemetery District

7/14/2025 9:58 AM

Register: 101100 · US Bank Checking

From 06/01/2025 through 06/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/02/2025			101200 · US Bank Pay...	PAYROL WA...	1,275.26	X		60,339.68
06/02/2025	006	Metlife	201100 · Accounts Pay...	KMO5754034-...	42.75	X		60,296.93
06/02/2025			101200 · US Bank Pay...	Funds Transfer	11,640.07	X		48,656.86
06/03/2025	9603	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	525.47	X		48,131.39
06/04/2025			101100G · Cash - Gen...	Deposit		X	43,320.00	91,451.39
06/04/2025	9604	United Staffing Asso...	201100 · Accounts Pay...	253676/253694	1,791.08	X		89,660.31
06/05/2025	9605	Agape Construction I...	201100 · Accounts Pay...	2025-1	43,320.00	X		46,340.31
06/08/2025	JE 106		515100 · Life Insuranc...	Automatic with...	31.90	X		46,308.41
06/10/2025			101100G · Cash - Gen...	Deposit		X	78,367.57	124,675.98
06/10/2025	0000000	County of Riverside- ...	201100 · Accounts Pay...		6,583.94	X		118,092.04
06/10/2025	9606	Everon	201100 · Accounts Pay...	892111888	2,250.00	X		115,842.04
06/10/2025	9607	Citi Cards	201100 · Accounts Pay...		391.49	X		115,450.55
06/12/2025			523290 · Bank Charges	Service Charge	33.73	X		115,416.82
06/12/2025	9608	United Staffing Asso...	201100 · Accounts Pay...	254013	1,051.05	X		114,365.77
06/12/2025			101200 · US Bank Pay...	Funds Transfer	11,041.75	X		103,324.02
06/13/2025	9610	Jonathon Fernandez	201100 · Accounts Pay...		291.10	X		103,032.92
06/16/2025	0618	Compass HR	201100 · Accounts Pay...	4563	225.00	X		102,807.92
06/16/2025	9611	American Mini Storage	201100 · Accounts Pay...	June	115.00	X		102,692.92
06/16/2025	9612	County of Riverside I...	201100 · Accounts Pay...		395.68	X		102,297.24
06/16/2025	9613	CR&R Incorporated	201100 · Accounts Pay...	001568451	407.91	X		101,889.33
06/16/2025	9614	Crowne Hill Consulti...	201100 · Accounts Pay...	19241	507.42	X		101,381.91
06/16/2025	9615	EcoFert Inc	201100 · Accounts Pay...	6475	600.00	X		100,781.91
06/16/2025	9616	Everon	201100 · Accounts Pay...	158796774	272.04	X		100,509.87
06/16/2025	9617	Hunsaker & Associat...	201100 · Accounts Pay...	25040285	11,921.00	X		88,588.87
06/16/2025	9618	Linda Glau CPA	201100 · Accounts Pay...		693.00	X		87,895.87
06/16/2025	9619	PureRite Drinking W...	201100 · Accounts Pay...	372485	133.13	X		87,762.74
06/16/2025	9620	Southern California ...	201100 · Accounts Pay...	2-03-325-4707	617.48	X		87,145.26
06/16/2025	9621	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	358.00	X		86,787.26
06/16/2025	9622	Streamline	201100 · Accounts Pay...	7235D26B-0056	63.00	X		86,724.26
06/16/2025	9623	Summers Murphy & ...	201100 · Accounts Pay...	25-1736/25-1799	5,015.00	X		81,709.26
06/16/2025	9624	Verizon Wireless	201100 · Accounts Pay...	no bill	141.32	X		81,567.94
06/16/2025	9625	Wildlife Control Ser...	201100 · Accounts Pay...	WL3979	500.00	X		81,067.94
06/16/2025	9626	Copier and Printer	201100 · Accounts Pay...		348.00	X		80,719.94
06/17/2025	9627	First American Title ...	201100 · Accounts Pay...	06243	750.00			79,969.94
06/19/2025	9628	DeAnza Termite	201100 · Accounts Pay...		595.00	X		79,374.94
06/19/2025	9629	United Staffing Asso...	201100 · Accounts Pay...	254256	1,716.00	X		77,658.94
06/26/2025	001	County of Riverside ...	201100 · Accounts Pay...	329347	2,641.00	X		75,017.94
06/26/2025	002	County of Riverside ...	201100 · Accounts Pay...	329341	2,641.00	X		72,376.94
06/26/2025	00007	California Public Em...	201100 · Accounts Pay...	7490021932 ...	4,465.03	X		67,911.91
06/26/2025	0007	Downs Energy	201100 · Accounts Pay...	CL-87022	159.10	X		67,752.81

Temecula Public Cemetery District

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06/26/2025	9630	Prudential Overall Su...	201100 · Accounts Pay...		337.94			67,414.87
06/26/2025	9631	United Staffing Asso...	201100 · Accounts Pay...	254541	1,372.80	X		66,042.07
06/26/2025			101200 · US Bank Pay...	Funds Transfer	13,227.00	X		52,815.07
06/30/2025			101200 · US Bank Pay...	Transfer	286.85	X		52,528.22
06/30/2025			740029 · Interest Inco...	Interest		X	6.77	52,534.99
06/30/2025	9632	Jonathon Fernandez	201100 · Accounts Pay...		242.89			52,292.10
06/30/2025	9633	Hunsaker & Associat...	201100 · Accounts Pay...	25030169	1,092.00			51,200.10
06/30/2025	9634	SDRMA	201100 · Accounts Pay...	78195	17,055.92			34,144.18
06/30/2025	9635	Summers Murphy & ...	201100 · Accounts Pay...	25-1868	2,555.00			31,589.18

Temecula Public Cemetery District

7/14/2025 9:59 AM

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06/02/2025			101200 · US Bank Pay...	PAYROL WA...	1,275.26	X		60,339.68
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06/26/2025	00007	California Public Em...	201100 · Accounts Pay...	7490021932 ...	4,465.03	X		67,911.91
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Temecula Public Cemetery District

7/14/2025 9:59 AM

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From 06/01/2025 through 06/30/2025

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06/26/2025			101200 · US Bank Pay...	Funds Transfer	13,227.00	X		52,815.07
06/30/2025			101200 · US Bank Pay...	Transfer	286.85	X		52,528.22
06/30/2025			740029 · Interest Inco...	Interest		X	6.77	52,534.99
06/30/2025	9632	Jonathon Fernandez	201100 · Accounts Pay...		242.89			52,292.10
06/30/2025	9633	Hunsaker & Associat...	201100 · Accounts Pay...	25030169	1,092.00			51,200.10
06/30/2025	9634	SDRMA	201100 · Accounts Pay...	78195	17,055.92			34,144.18
06/30/2025	9635	Summers Murphy & ...	201100 · Accounts Pay...	25-1868	2,555.00			31,589.18

Temecula Public Cemetery District

7/14/2025 9:59 AM

Register: 101300 · US Wash Account
From 06/01/2025 through 06/30/2025
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/30/2025			-split-	Deposit		X	4,985.00	9,206.59
06/30/2025			-split-	Deposit		X	28,067.00	37,273.59
06/30/2025			740026 · Interest Inco...	Interest		X	0.58	37,274.17
06/30/2025	5096	County of Riverside ...	-split-		33,052.00			4,222.17
06/30/2025	5097	Dean Limbo	777650 · Graveside Ser...		310.00			3,912.17

Date: 07/09/2025

Remote Tasks Performed:

- X Download, Save, Print California CLASS Menu/Statements
- X Reconcile Three California CLASS accounts Print the Reconciliation Reports
- X Enter CA Class Transfers as required
- X Enter Transfers to/from US Bank Transfer Account based on bank statements
- X Reconcile four US Bank Cash Accounts
- X Reconcile four County Cash Accounts Statements
- X Enter Property Taxes - Code Deposits as Necessary
- X Support Voucher Balance to County

- X Journal activity Two Stifel Accounts using Stifel Balancing sheet
- X Reconcile two Stifel Accounts
- X Save the Stifel Account Statements for the auditor
- X Reconcile two Stifel interest receivable accounts
- X Print Stifel Snapshot– for Board Packets

- X Verify check sequence is intact 9605-9643

**** One Check Missing Second Signature.** 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.

Number	Date	Payee	Amount	Memo	2nd Sig
9605	6/5/2025	Agape	43,320.00	Down Pmt 52 Acre Garage	Yes
9617	6/16/2025	Hunsaker & Associates	11,921.00	Engineer 52 Acres	Yes
9623	6/16/2025	Summers Murphy &Partn	5,015.00	Landscaper 52 Acres	Yes
9634	6/30/2025	Special District Risk	17,055.92	Liability Insurance	Yes
9636	7/2/2025	US Bank	4,220.36	Credit Card	Yes
9635	6/30/2025	Summers Murphy &Partn	2,555.00	Landscaper 52 Acres	No

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

Number	Date	Payee	Amount	Memo	2nd Sig
9640	7/3/2025	Cindi Beaudet	175.21	Mileage June	175.21

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

- X Confirm Proper Endowment Income figure booked 6032 .

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

X On the Profit and Loss – for the Gm when she creates the report – Show only the Year to Date and Annual Budget Figures. Check Pagination.

- X Update Endowment Allocation Schedule.
- X Update Wash Account Analysis.
- X Update Prepaid subledger and validate QB information.
- X Read Agenda and Minutes of the previous Board Meeting.
- X Continue Budget Process – County Budget
- X Special Payroll issues – Terminated Employee, Trustees

Begin Audit Process

Temecula Public Cemetery District Second Draft Budget

Fiscal Year 25-26

Ordinary Income/Expense	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
Income			
700001 · Property Taxes			
700020 · Prop Tax Current Secured	781,098.26	780,000.00	800,000.00
701020 · Prop Tax Current Unsecured	41,198.03	35,000.00	40,000.00
703000 · Prop Tax Prior Unsecured	0.00	1,000.00	1,000.00
704000 · Prop Tax Curr Supplemental	17,950.89	23,000.00	25,000.00
705000 · Prop Tax Prior Supplemental	5,919.66	15,000.00	7,000.00
706000 · Teeter Settlement	0.00	4,000.00	4,000.00
707000 · RDV Apportionment	129,627.05	115,000.00	125,000.00
752800 · CA-Homeowners Tax Relief	5,825.04	4,000.00	5,000.00
770100 · Property Tax - SBE	16,955.68	14,000.00	16,000.00
770102 · Other Taxes	118.97	0.00	0.00
Total 700001 · Property Taxes	998,693.58	991,000.00	1,023,000.00
740020 · Interest and Dividend Income			
740020G · Interest on General Fnd at Cnty	62,312.99	30,000.00	30,000.00
74002GF · FMV Adj County General	0.00	0.00	0.00
740020E · Interest on Endow Fnd at County	3,995.73	1,200.00	1,200.00
74002EF · FMV Adj County Endowment	0.00	0.00	0.00
740020O · Interest on ACO at County	2,970.42	30,000.00	1,000.00
740020F · FMV Adj County ACO	0.00	0.00	0.00
740023 · Interest - Stifel	83,796.68	45,000.00	46,800.00
740024 · Dividend Income - Stifel	16,881.54	14,000.00	14,000.00
740026 · Interest Income US Bank Wash	12.66	0.00	0.00
740027 · Interest Income US Bank Payroll	12.11	0.00	0.00
740028 · Interest Inc US Bank Clearing	29.73	0.00	0.00
740029 · Interest Income US Bank General	68.97	0.00	0.00
740025 · Interest Inc - CA CLASS General	118,321.93	120,000.00	60,000.00
740030 · Interest Inc CA CLASS Principle	20,677.40	0.00	20,000.00
740031 · Interest Inc CA CLASS Interest	11,977.77	0.00	13,000.00
Total 740020 · Interest and Dividend Income	321,057.93	240,200.00	186,000.00

Temecula Public Cemetery District
Second Draft Budget
Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
770001 · Other Revenue			
777700 · Non-Resident Fee Income	21,576.00	35,000.00	18,000.00
770100E · Endowment	47,644.00	60,000.00	46,000.00
777030 · Marker Setting	15,836.00	19,000.00	15,000.00
777031 · Niche Engraving	2,838.00	4,000.00	3,500.00
777040 · Open, Close Fees	56,221.00	50,000.00	55,000.00
777520 · Sale of Lots	98,284.00	130,000.00	105,000.00
777600 · Cenotaph	0.00	300.00	300.00
777530 · Cremation	21,500.00	23,000.00	23,000.00
777650 · Graveside Service	22,233.00	25,000.00	22,000.00
780160 · Vaults, Flower Vases, etc.	15,033.00	15,000.00	14,000.00
781360 · Other Misc. Revenue	1,976.09	2,000.00	2,000.00
Total 770001 · Other Revenue	303,141.09	363,300.00	303,800.00
Total Income	1,622,892.60	1,594,500.00	1,512,800.00
Gross Profit	1,622,892.60	1,594,500.00	1,512,800.00
Expense			
510000 · Salaries and Employee Benefits			
510040T · Regular Salaries.			
510040 · Regular Salaries	311,080.74	350,000.00	425,000.00
510330 · Incentive Pay	9,828.22	8,000.00	8,000.00
515100 · Life Insurance Policy	382.80	450.00	450.00
Total 510040T · Regular Salaries.	321,291.76	358,450.00	433,450.00
513000T · Retirement - Miscellaneous			
518000 · Employer Contributions-457	22,234.22	24,000.00	27,400.00
551000 · Employee Contributions	0.00	0.00	0.00
Total 513000T · Retirement - Miscellaneous	22,234.22	24,000.00	27,400.00
513120T · Retirement - Social Security			
513120 · Social Security	20,150.11	22,500.00	27,000.00
513140 · Medicare Tax	4,712.68	5,500.00	6,500.00
Total 513120T · Retirement - Social Security	24,862.79	28,000.00	33,500.00

Temecula Public Cemetery District
Second Draft Budget

Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
515080T · Health Insurance (eer share)			
515081 · Health Insurance	47,585.33	49,400.00	77,000.00
515082 · Vision Insurance	470.25	515.00	750.00
515083 · Dental Insurance	3,801.36	4,095.00	6,000.00
Total 515080T · Health Insurance (eer share)	51,856.94	54,010.00	83,750.00
515260T · Unemployment Insurance			
517000 · Workers Comp Insurance	29,555.93	31,000.00	24,000.00
515060 · State Unemployment Insurance	0.00	1,500.00	1,500.00
513130 · CA SUI	695.07	2,000.00	2,000.00
Total 515260T · Unemployment Insurance	30,251.00	34,500.00	27,500.00
Total 510000 · Salaries and Employee Benefits	450,496.71	498,960.00	605,600.00
520000 · Services and Supplies			
529540T · Utilities			
520845 · Trash	4,894.92	5,000.00	5,000.00
529500 · Electricity	7,170.08	8,200.00	8,500.00
Total 529540T · Utilities	12,065.00	13,200.00	13,500.00

Temecula Public Cemetery District
Second Draft Budget
Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
524520T · Administrative Expenses			
518160 · Board Stipend	7,050.00	10,000.00	10,000.00
520115 · Uniforms - Replacement Clothing	3,978.95	4,500.00	5,500.00
520230 · Cellular Phone	2,873.21	2,800.00	3,200.00
520705 · Food	905.59	1,000.00	1,000.00
520930 · Insurance - Liability	22,198.80	30,555.29	18,000.00
523100 · Memberships	4,497.00	4,000.00	4,500.00
523290 · Bank Charges	352.72	400.00	450.00
523621 · Subscriptions	3,465.00	6,000.00	5,500.00
523660 · Computer Service	11,219.99	9,000.00	11,000.00
523700 · Office Supplies	1,158.73	6,000.00	3,000.00
523720 · Photocopies	3,128.48	2,600.00	3,700.00
523760 · Postage/Mailing	1,079.14	1,200.00	1,200.00
523780 · Programs	0.00	2,000.00	2,000.00
523840 · Computer Equip/Software/T1	2,363.35	5,000.00	5,000.00
524520 · County Journal Recording	2,811.94	2,800.00	2,900.00
524530 · Storage Fees	1,380.00	1,500.00	1,500.00
524540 · Payroll Processing Services	7,084.41	6,000.00	8,100.00
524560 · Auditing	10,500.00	10,500.00	10,500.00
524561 · Accounting	11,319.00	10,700.00	12,000.00
524566 · Temp for e-File	2,138.90	25,000.00	15,000.00
524567 · Temp Service	29,030.86	0.00	30,000.00
524800 · Drug Testing/Pre-Employment	0.00	1,000.00	1,000.00
525025 · Legal - General Counsel	7,675.00	30,000.00	30,000.00
525030 · Compass HR Support	2,700.00	3,000.00	3,000.00
526420 · Advertising	1,914.25	2,800.00	2,800.00
527280 · Awards/Recongnition	0.00	300.00	300.00
527880 · Training/ Staff	0.00	3,000.00	3,000.00
528140 · Conferences and Meetings	11,372.57	30,000.00	30,000.00
528980 · Meals	1,409.68	2,000.00	3,000.00
528990 · Semi-Annual Team Dinner	5,520.66	6,000.00	6,500.00

Temecula Public Cemetery District
Second Draft Budget
Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
529040 · Private Mileage Reimbursement	1,937.46	3,000.00	3,000.00
529050 · Website	3,916.50	1,000.00	5,000.00
529550 · Water	1,645.91	1,600.00	2,000.00
Total 524520T · Administrative Expenses	166,628.10	225,255.29	243,650.00
524500T · Operational Expenses.			
521420 · Maint-Field Equipment	14,533.77	15,000.00	17,000.00
522310 · Maint-Building Improvements	1,251.14	5,000.00	5,000.00
522320 · Maint - Grounds	23,309.57	30,000.00	30,000.00
522360 · Maintenance-Extermination	6,949.00	6,900.00	7,000.00
523250 · Repurchase	0.00	1,500.00	1,000.00
523800 · Engraving Expense	2,610.00	5,000.00	5,000.00
525600 · Security	3,691.02	3,265.00	3,500.00
527100 · Fuel	2,636.00	5,000.00	5,000.00
527180 · Operational Supplies	16,845.22	30,000.00	30,000.00
528020 · Inventory	13,187.80	15,000.00	16,000.00
Total 524500T · Operational Expenses.	85,013.52	116,665.00	119,500.00
Total 520000 · Services and Supplies	263,706.62	355,120.29	376,650.00
530000 · Other Charges			
535540T · Depreciation Building			
585000 · Depreciation	0.00	0.00	0.00
Total 535540T · Depreciation Building	0.00	0.00	0.00
530100 · Miscellaneous non-operating exp	79.98	10,000.00	5,000.00
Total 530000 · Other Charges	79.98	10,000.00	5,000.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · - Buildings, Capital Projects	26,925.00	50,000.00	50,000.00
542060 · Improvements -Building	601.06	20,000.00	15,000.00
542065 · Tree Renovaton	7,765.00	30,000.00	25,000.00
548300 · Office Renovaton	0.00	7,500.00	7,500.00
Total 542060T · Cemetery Grounds	35,291.06	107,500.00	97,500.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	200,125.40	2,500,000.00	2,000,000.00

Temecula Public Cemetery District

Second Draft Budget

Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
Total 540040T · Land, Purchase of Land	200,125.40	2,500,000.00	2,000,000.00
546020T · Equipment, etc			
542070 · Well Motor	0.00	60,000.00	60,000.00
546020 · Equipment Automotive	0.00	110,000.00	110,000.00
Total 542060T · Cemetery Grounds	94,999.00	95,000.00	170,000.00
Total 540000 · Capital Assets	330,415.46	2,702,500.00	2,267,500.00
656000 · Payroll Expenses	0.00	0.00	0.00
Total Expense	1,044,698.77	3,566,580.29	3,254,750.00
Net Ordinary Income	578,193.83	-1,972,080.29	-1,741,950.00
Other Income/Expense			
Other Income			
731000 · Realized Gain (Loss) on Invest	0.00	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	69,072.03	0.00	0.00
Total Other Income	69,072.03	0.00	0.00
Net Other Income	69,072.03	0.00	0.00
Net Income	647,265.86	-1,972,080.29	-1,741,950.00

Temecula Public Cemetery District
GENERAL PRICE LIST FISCAL YEAR JULY 01, 2025-JUNE 30, 2026
2.5% cola increase

<u>Tranquil Gardens-Single Lot</u>	\$ 3,280
Endowment	<u>\$ 1,000.00</u>
Total	\$ 4,280.00

	<u>Duals</u>	<u>As Singles</u>	<u>Manager Choice</u>
<u>Garden of Peace -Dual Lot</u>	\$ 5,228.00	\$ 3,075.00	\$ 4,100.00
Endowment per burial	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>
Total	\$ 6,228.00	\$ 4,075.00	\$ 5,100.00
Second Upper Lot - Duals		\$ 1,538.00	

<u>Garden of Memories-Dual Lot</u>	\$ 5,843.00
Endowment per burial	<u>\$ 1,000.00</u>
Total	\$ 6,843.00

<u>Ground Cremation Lot-Holds one Urn</u>	\$ 1,500.00
Endowment	<u>\$ 1,000.00</u>
Total	\$ 2,500.00

At Need Charges

Open and Close with Preset Vault	\$ 1,058.00
Open and Close Dual Depth Vault	\$ 1,353.00
Open and Close- Lowering a Vault	\$ 1,270.00
Concrete Vault	\$ 615.00
Outside Vault Handling Fee	\$ 425.00
Open and Close-Each Inurnment	\$ 530.00
Marker Setting Fee& Removal	\$ 318.00
Marker Disposal Fee	\$ 425.00
In Ground Flower Vase	\$ 213.00
Graveside Standing	\$ 318.00
Canopy and 10 chairs	\$ 213.00
Wall Inurnment gathering	\$ 213.00
Non-Resident Fee (H & S Code #9060)	\$ 1,587.00
Additional cremation endowment	\$ 530.00
Additional burial endowment	\$ 1,025.00
Committal Center- 1 Hour service -No Witness	No Charge

<u>In Ground Dual Cremation Lot</u>	\$1,950.00
1 st Endowment	<u>\$1,000.00</u>
	\$2,950.00

<u>Columbarium Wall-Front</u>	<u>Each niche can hold two cremated remains</u>
Tier 1	\$ 2,050.00
Endowment per person	<u>\$ 1,000.00</u>
Total	\$ 3,050.00
Tier 2	\$ 1,950.00
Endowment per person	<u>\$ 1,000.00</u>
Total	\$ 2,950.00
Tier 3	\$ 1,850.00
Endowment per person	<u>\$ 1,000.00</u>
Total	\$ 2,850.00
Tier 4	\$ 1,750.00
Endowment per person	<u>\$ 1,000.00</u>
Total	\$ 2,750.00
Tier 5	\$ 1,640.00
Endowment per person	<u>\$ 1,000.00</u>
Total	\$ 2,640.00

Additional Charges

Open and Close Niche	\$ 213.00
Niche Engraving	\$ 265.00

Large Columbarium Flower Vase	\$ 257.00
Small Columbarium Flower Vase	\$ 257.00
Hex Engraving & Setting Fee	\$ 257.00

<u>Ossuary</u>	\$ 410.00
Endowment	<u>\$ 410.00</u>
Total	\$ 820.00

<u>Cremation Bench Lot</u>	\$ 925.00
Endowment per person	\$ 530.00
Bench Setting Fee	\$ 1,058.00
Open and Close Bench	\$ 318.00

<u>Cenotaph</u>	\$ 410.00
First & Last Name, Year to Year Inscription	

Casket Disinterment	\$ 3,075.00	Permit Required-Mortuary must be present.
Casket Disinterment-W/Vault	\$ 6,150.00	Permit Required-Mortuary must be present.
Cremation Disinterment- Niche	\$ 410.00	Permit Required-Family member must be present.
Cremation Disinterment - Ground	\$ 720.00	Permit Required-Family member must be present.
Cremation Disinterment – W/ Vault	\$ 1,627.00	Permit Required-Family member must be present.

Checks are deposited at the end of each month.

A 3% service charge is attached to credit and debit cards

Cash is not accepted; cashier checks are acceptable.

41911 C Street Temecula, CA 92592 ~ Tel 951-699-1630 ~ Fax 951-699-1633

info@temeculacemetery.org ~ www.temeculacemetery.org

General Manager~ 951-541-8736

The cemetery operates during the Fiscal Year, beginning July 1st and ending June 30th.

The Board of Trustees review the General Price List at the beginning of each Fiscal year and adjust prices accordingly. Price changes reflect the change in COLA each year and what is passed on by our vendors.

The Temecula Public Cemetery is a Special District Cemetery and only receives Temecula Taxpayers at the time of their passing to purchase burial rights.

A moratorium has been put in place as of May 2021 that we no longer do presales or accept non-residents* at this cemetery.

The new Cemetery is slotted to open in 2027.

Board of Trustees:

Craig Davis

Michael Dugan

Rosalyn Vanderhaak

Dale Qualm

Patricia Kelleher

Temecula Public Cemetery District
Balance Sheet
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	31,589.18	17,834.12	
101200 · US Bank Payroll	25,022.27	23,846.82	
101300 · US Wash Account	3,912.17	11,201.96	
101400 · US Bank Transfer Bank	67.70	0.00	
101100C · Cash -Accumulative Outlay Fund	21,642.13	102,112.94	
10110CV · Cash - AOC FMV Adj	0.00	-793.95	
101100E · Cash - Endowment Fund	140,060.36	88,964.77	
10110EV · Cash - End Fund FMV Adj	0.00	-641.18	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,958,221.21	1,630,586.75	
10110GV · Cash - General FMV Adj	0.00	-12,455.83	
Total Checking/Savings	2,180,695.02	1,860,836.40	319,858.62
Other Current Assets			
103200 · California CLASS General	2,562,938.51	2,444,616.58	118,321.93
103201 · CA CLASS Principle	932,871.81	0.00	932,871.81
103202 · CA Class Interest	446,123.61	0.00	446,123.61
102200 · Stifel Investments			
102210 · Stifel Endowment Care	1,676,549.64	2,546,263.73	
102220 · Stifel Endowment Interest	743,266.55	1,050,236.89	
Total 102200 · Stifel Investments	2,419,816.19	3,596,500.62	-1,176,684.43
112011 · Inventory Asset	177,732.38	179,591.38	
102100 · Taxes Receivable	0.00	42,952.13	
116100 · Interest Receivable			
116100G · Interest Receivable - General	0.00	1,782.92	
116100A · Interest Receivable - ACO	0.00	92.56	
116100E · Interest Receivable - Endowment	0.00	106.79	
116100P · Interest Receivable - End Prin	7,950.21	16,701.80	
116100I · Interest Receivable - End Int	4,452.30	7,260.92	
Total 116100 · Interest Receivable	12,402.51	25,944.99	-13,542.48
116137 · Miscellaneous Receivable	683.60	0.00	
117000 · PrePaid Expenses	27,325.98	32,402.03	
Total Other Current Assets	6,579,894.59	6,322,007.73	257,886.86
Total Current Assets	8,760,589.61	8,182,844.13	577,745.48

Temecula Public Cemetery District
Balance Sheet
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-8,156.65	-8,156.65	
191000 · Future Cemetery Property	4,562,642.80	4,491,494.81	
191100 · Buildings and Improvements	321,091.32	316,825.07	
191400 · Structures and Improvements	296,248.92	296,248.92	
191500 · Equipment	133,650.61	59,630.14	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	51,461.50	51,461.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-204,968.60	-204,968.60	
198400 · Accumulated Depr - Struct/Imp	-220,894.63	-220,894.63	
198500 · Accum Depr - Equipment	-12,183.77	-12,183.77	
198800 · Accum Depr- Grnd Imp	-9,448.60	-9,448.60	
198900 · Accum Depr-Pav 15	-65,594.02	-65,594.02	
Total Fixed Assets	5,089,439.90	4,940,005.19	149,434.71
TOTAL ASSETS	13,850,029.51	13,122,849.32	727,180.19
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	10,737.27	16,137.48	
Total Accounts Payable	10,737.27	16,137.48	
Other Current Liabilities			
201200 · Miscellaneous Short Term Liabil	3,150.01	115.41	
212200 · Accrued Vacation Pay	16,917.19	16,917.19	
202100 · Accrued Payroll	0.00	15,774.35	
Total Other Current Liabilities	20,067.20	32,806.95	
Total Current Liabilities	30,804.47	48,944.43	-18,139.96
Total Liabilities	30,804.47	48,944.43	-18,139.96
Equity			
36001 · Net Investments in Cap Assets	3,309,357.00	3,309,357.00	
36002 · Endowment Care Corpus	2,635,110.00	2,635,110.00	
36003 · Endowment Care Earnings	821,514.00	821,514.00	
36004 · Unrestricted Earnings ACO Fund	2,930,348.00	2,930,348.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	882,307.00	
325100G · Unreserved Fund Balance - Gen	280,455.17	280,455.17	
390000 · Retained Earnings	2,214,813.72	1,211,531.15	
Net Income	745,320.15	1,003,282.57	
Total Equity	13,819,225.04	13,073,904.89	745,320.15
TOTAL LIABILITIES & EQUITY	13,850,029.51	13,122,849.32	727,180.19

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2025

	Jul '24 - Jun 25	Annual Budget
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	781,098.26	780,000.00
701020 · Prop Tax Current Unsecured	41,198.03	35,000.00
703000 · Prop Tax Prior Unsecured	0.00	1,000.00
704000 · Prop Tax Curr Supplemental	17,950.89	23,000.00
705000 · Prop Tax Prior Supplemental	5,919.66	15,000.00
706000 · Teeter Settlement	0.00	4,000.00
707000 · RDV Apportionment	129,627.05	115,000.00
752800 · CA-Homeowners Tax Relief	5,825.04	4,000.00
770100 · Property Tax - SBE	16,955.68	14,000.00
770102 · Other Taxes	118.97	0.00
Total 700001 · Property Taxes	998,693.58	991,000.00
740020 · Interest and Dividend Income		
740020G · Interest on General Fnd at Cnty	62,312.99	30,000.00
74002GF · FMV Adj County General	12,455.83	0.00
740020E · Interest on Endow Fnd at County	3,995.73	1,200.00
74002EF · FMV Adj County Endowment	641.18	0.00
740020O · Interest on ACO at County	2,970.42	30,000.00
74002OF · FMV Adj County ACO	793.95	0.00
740023 · Interest - Stifel	83,796.68	45,000.00
740024 · Dividend Income - Stifel	16,881.54	14,000.00
740026 · Interest Income US Bank Wash	12.66	0.00
740027 · Interest Income US Bank Payroll	12.11	0.00
740028 · Interest Inc US Bank Clearing	29.73	0.00
740029 · Interest Income US Bank General	68.97	0.00
740025 · Interest Inc - CA CLASS General	118,321.93	120,000.00
740030 · Interest Inc CA CLASS Principle	20,677.40	0.00
740031 · Interest Inc CA CLASS Interest	11,977.77	0.00
Total 740020 · Interest and Dividend Income	334,948.89	240,200.00

Temecula Public Cemetery District

Profit & Loss Budget Performance

June 2025

	Jul '24 - Jun 25	Annual Budget
770001 · Other Revenue		
777700 · Non-Resident Fee Income	21,576.00	35,000.00
770100E · Endowment	47,644.00	60,000.00
777030 · Marker Setting	15,836.00	19,000.00
777031 · Niche Engraving	2,838.00	4,000.00
777040 · Open, Close Fees	56,221.00	50,000.00
777520 · Sale of Lots	98,284.00	130,000.00
777530 · Cremation	21,500.00	23,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	22,233.00	25,000.00
780160 · Vaults, Flower Vases, etc.	15,033.00	15,000.00
781360 · Other Misc. Revenue	1,976.09	2,000.00
Total 770001 · Other Revenue	303,141.09	363,300.00
Total Income	1,636,783.56	1,594,500.00
Gross Profit	1,636,783.56	1,594,500.00
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	311,080.74	350,000.00
510330 · Incentive Pay	9,828.22	8,000.00
510335 · Hazard Pay	0.00	0.00
515100 · Life Insurance Policy	382.80	450.00
Total 510040T · Regular Salaries.	321,291.76	358,450.00
510320T · Temporary Salaries.		
510320 · Temporary Salaries	0.00	0.00
Total 510320T · Temporary Salaries.	0.00	0.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	22,234.22	24,000.00
551000 · Employee Contributions	0.00	0.00
Total 513000T · Retirement - Miscellaneous	22,234.22	24,000.00
513120T · Retirement - Social Security		
513120 · Social Security	20,150.11	22,500.00
513140 · Medicare Tax	4,712.68	5,500.00
Total 513120T · Retirement - Social Security	24,862.79	28,000.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	47,585.33	49,400.00
515082 · Vision Insurance	470.25	515.00
515083 · Dental Insurance	3,801.36	4,095.00
Total 515080T · Health Insurance (eer share)	51,856.94	54,010.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2025

	Jul '24 - Jun 25 Annual Budget	
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	29,555.93	31,000.00
515060 · State Unemployment Ins EDD	0.00	1,500.00
513130 · CA SUI	695.07	2,000.00
Total 515260T · Unemployment Insurance	30,251.00	34,500.00
Total 510000 · Salaries and Employee Benefits	450,496.71	498,960.00
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	4,894.92	5,000.00
529500 · Electricity	7,170.08	8,200.00
Total 529540T · Utilities	12,065.00	13,200.00

Temecula Public Cemetery District Profit & Loss Budget Performance June 2025

	Jul '24 - Jun 25	Annual Budget
524520T · Administrative Expenses		
518160 · Board Stipend	6,300.00	10,000.00
520115 · Uniforms - Replacement Clothing	3,978.95	4,500.00
520230 · Cellular Phone	2,873.21	2,800.00
520705 · Food	905.59	1,000.00
520930 · Insurance - Liability	22,198.80	30,555.00
523100 · Memberships	4,497.00	4,000.00
523290 · Bank Charges	325.72	400.00
523621 · Subscriptions	3,462.00	6,000.00
523660 · Computer Service	11,219.99	9,000.00
523700 · Office Supplies	1,158.73	6,000.00
523720 · Photocopies	3,128.48	2,600.00
523760 · Postage/Mailing	1,079.14	1,200.00
523780 · Programs	29,030.86	2,000.00
523840 · Computer Equip/Software/T1	2,363.35	5,000.00
524520 · County Journal Recording	2,811.94	2,800.00
524530 · Storage Fees	1,380.00	1,500.00
524540 · Payroll Processing Services	4,462.41	6,000.00
524560 · Auditing	10,500.00	10,500.00
524561 · Accounting	11,319.00	10,700.00
524566 · Temp for e-File	2,138.90	25,000.00
524800 · Drug Testing/Pre-Employment	0.00	1,000.00
525025 · Legal - General Counsel	7,675.00	30,000.00
525030 · Compass HR Support	2,700.00	3,000.00
526420 · Advertising	1,914.25	2,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	0.00	3,000.00
528140 · Conferences and Meetings	11,372.57	30,000.00
528980 · Meals	1,408.68	2,000.00
528990 · Semi-Annual Team Dinner	5,520.66	6,000.00
529040 · Private Mileage Reimbursement	1,937.46	3,000.00
529050 · Website	3,916.50	1,000.00
529550 · Water	1,645.91	1,600.00
Total 524520T · Administrative Expenses	163,225.10	225,255.00

Temecula Public Cemetery District

Profit & Loss Budget Performance

June 2025

	Jul '24 - Jun 25	Annual Budget
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	14,533.77	15,000.00
522310 · Maint-Building Improvements	1,251.14	5,000.00
522320 · Maint - Grounds	23,309.57	30,000.00
522360 · Maintenance-Extermination	6,949.00	6,900.00
523250 · Repurchase	0.00	1,500.00
523800 · Engraving Expense	2,610.00	5,000.00
525320 · Security Guard Services	0.00	0.00
525600 · Security	3,691.02	3,265.00
527100 · Fuel	2,636.00	5,000.00
527180 · Operational Supplies	16,845.22	30,000.00
528020 · Inventory	13,187.80	15,000.00
Total 524500T · Operational Expenses.	85,013.52	116,665.00
Total 520000 · Services and Supplies	260,303.62	355,120.00
530000 · Other Charges		
535540T · Depreciation Building	0.00	0.00
530100 · Miscellaneous non-operating exp	79.98	10,000.00
530100E · Misc Endowment Expense	0.00	0.00
Total 530000 · Other Charges	79.98	10,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	26,925.00	50,000.00
542060 · Improvements -Building	601.06	20,000.00
542065 · Tree Renovaton	7,765.00	30,000.00
548300 · Office Renovation	0.00	7,500.00
Total 542060T · Cemetery Grounds	35,291.06	107,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	200,125.40	2,500,000.00
Total 540040T · Land, Purchase of Land	200,125.40	2,500,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	110,000.00
546230 · Security System	0.00	0.00
546240 · Mapping Software	0.00	0.00
Total 546020T · Equipment, etc	0.00	170,000.00
Total 540000 · Capital Assets	235,416.46	2,777,500.00
551100G · Contrib to Other Funds - Gen	0.00	0.00
551100E · Contrib to Other Funds - Endow	0.00	0.00
551100C · Cont from Other Funds - ACO	0.00	0.00
656000 · Payroll Expenses	2,622.00	0.00
Total Expense	948,918.77	3,641,580.00
Net Ordinary Income	687,864.79	-2,047,080.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
June 2025

	Jul '24 - Jun 25 Annual Budget	
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	57,455.36	0.00
Total Other Income	57,455.36	0.00
Net Other Income	57,455.36	0.00
Net Income	745,320.15	-2,047,080.00



Summary Statement

June 30, 2025

Page 1 of 5

Investor ID: CA-01-0130

0000120-0000505 PDF 797062

Temecula Public Cemetery District
41911 C St
TEMECULA, CA 92592

California CLASS

California CLASS

Average Monthly Yield: 4.3433%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0130-0001	General Fund	2,553,816.83	0.00	0.00	9,121.68	55,057.60	2,554,120.89	2,562,938.51
CA-01-0130-0002	Endowment Principle	932,871.81	0.00	0.00	3,332.43	14,503.85	932,871.81	932,871.81
CA-01-0130-0003	Endowment Interest	441,215.25	3,332.43	0.00	1,575.93	8,185.57	441,378.86	446,123.61
TOTAL		3,927,903.89	3,332.43	0.00	14,030.04	77,747.02	3,928,371.56	3,941,933.93

Tel: (877) 930-5213

www.californiaclass.com



Account Statement

June 30, 2025

Page 2 of 5

Account Number: CA-01-0130-0001

General Fund

Account Summary

Average Monthly Yield: 4.3433%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	2,553,816.83	0.00	0.00	9,121.68	55,057.60	2,554,120.89	2,562,938.51

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
06/01/2025	Beginning Balance			2,553,816.83	
06/30/2025	Income Dividend Reinvestment	9,121.68			
06/30/2025	Ending Balance			2,562,938.51	



Account Statement

June 30, 2025

Page 3 of 5

Account Number: CA-01-0130-0002

Endowment Principle

Account Summary

Average Monthly Yield: 4.3433%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	932,871.81	0.00	0.00	3,332.43	14,503.85	932,871.81	932,871.81

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
06/01/2025	Beginning Balance			932,871.81	
06/30/2025	Income Dividend Reinvestment	3,332.43			
06/30/2025	Ending Balance			932,871.81	



Account Statement

June 30, 2025

Page 4 of 5

Account Number: CA-01-0130-0003

Endowment Interest

Account Summary

Average Monthly Yield: 4.3433%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	441,215.25	3,332.43	0.00	1,575.93	8,185.57	441,378.86	446,123.61

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
06/01/2025	Beginning Balance			441,215.25	
06/30/2025	Contribution	3,332.43			11954
06/30/2025	Income Dividend Reinvestment	1,575.93			
06/30/2025	Ending Balance			446,123.61	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
06/01/2025	0.000000000	4.3731%
06/02/2025	0.000119541	4.3631%
06/03/2025	0.000119420	4.3588%
06/04/2025	0.000119203	4.3509%
06/05/2025	0.000118678	4.3317%
06/06/2025	0.000356079	4.3323%
06/07/2025	0.000000000	4.3323%
06/08/2025	0.000000000	4.3323%
06/09/2025	0.000118839	4.3376%
06/10/2025	0.000118727	4.3336%
06/11/2025	0.000118676	4.3317%
06/12/2025	0.000118426	4.3225%
06/13/2025	0.000354540	4.3136%
06/14/2025	0.000000000	4.3136%
06/15/2025	0.000000000	4.3136%
06/16/2025	0.000118444	4.3232%
06/17/2025	0.000118904	4.3400%
06/18/2025	0.000237954	4.3427%
06/19/2025	0.000000000	4.3427%
06/20/2025	0.000356484	4.3372%
06/21/2025	0.000000000	4.3372%
06/22/2025	0.000000000	4.3372%
06/23/2025	0.000118791	4.3359%
06/24/2025	0.000118706	4.3328%
06/25/2025	0.000119020	4.3442%
06/26/2025	0.000119757	4.3711%
06/27/2025	0.000359763	4.3771%
06/28/2025	0.000000000	4.3771%
06/29/2025	0.000000000	4.3771%
06/30/2025	0.000122462	4.3829%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**



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

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

Office Serving Your Account:
4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

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

TRADING TAX LOT RELIEF METHOD: First In, First Out

INVESTOR UPDATE

Market volatility can be unnerving, even for the most experienced investors. It's also a perfectly normal part of investing. If you're feeling concerned about how day-to-day market fluctuations are impacting your long-term plans, your Stifel Financial Advisor is here to help.

ACCOUNT PROTECTION

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

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

June 1 -
June 30, 2025
Account Number:

Page 1 of 14
7449-7270

STIFEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY	June 30	May 31
Net Cash Equivalents **	200,037.13	140,020.73
Net Portfolio Assets held at Stifel	1,476,512.51	1,528,241.87
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$1,676,549.64	\$1,668,262.60
YOUR CHANGE IN PORTFOLIO VALUE	June 30	May 31
Net Cash Flow (Inflows/Outflows) ²	-3,140.00	-10,375.97
Securities Transferred In/Out		
Income and Distributions	4,125.55	11,352.78
Change in Securities Value	7,301.49	-3,772.60
Net Change in Portfolio Value	\$8,287.04	-\$2,795.79

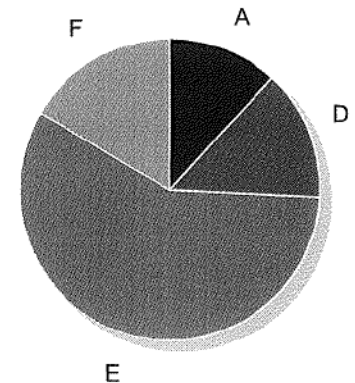
** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.

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

You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY

	Value on June 30, 2025 (\$)	Percentage of your account
A Net Cash Equivalents**	200,037.13	11.93%
D Fixed Income-Muni	232,940.15	13.89%
E Fixed Income-Other	965,288.56	57.58%
F Mutual Funds	278,283.80	16.60%
Total Assets	\$1,676,549.64	100.00%





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

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

Office Serving Your Account:
4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderate

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

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

June 1 -
June 30, 2025
Account Number:

Page 1 of 12
7683-0158

STIFEL ACCOUNT STATEMENT

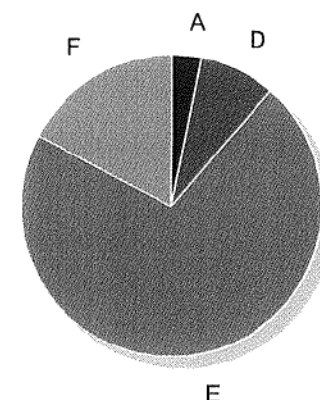
PORTFOLIO SUMMARY	June 30	May 31
Net Cash Equivalents **	23,652.86	19,375.20
Net Portfolio Assets held at Stifel	719,613.69	716,338.55
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$743,266.55	\$735,713.75
YOUR CHANGE IN PORTFOLIO VALUE	June 30	May 31
Net Cash Flow (Inflows/Outflows) ²	3,140.00	10,375.97
Securities Transferred In/Out		
Income and Distributions	1,591.85	4,509.25
Change in Securities Value	2,820.95	-2,822.23
Net Change in Portfolio Value	\$7,552.80	\$12,062.99

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

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

YOUR ASSET SUMMARY

	Value on June 30, 2025 (\$)	Percentage of your account
A Net Cash Equivalents**	23,652.86	3.18%
D Fixed Income-Muni	60,586.20	8.15%
E Fixed Income-Other	529,263.58	71.21%
F Mutual Funds	129,763.91	17.46%
Total Assets	\$743,266.55	100.00%



A1 Monthly Revenues
July 2024-June 2025

FYE 06/30/25	July	August	September	October	November	December	January	February	March	April	May	June
Single	-	3,200.00	-	-	3,200.00	6,400.00	3,200.00	3,200.00	3,200.00	3,200.00	-	3,200.00
Single End	-	1,000.00	-	-	1,000.00	2,000.00	1,000.00	-	1,000.00	1,000.00	-	1,000.00
Single/Dual	-	-	-	0	0	1500	0	-	0	0	6000	0
S/D End	-	-	-	-	-	1,000.00	-	-	-	-	2,000.00	-
Dual	9,500.00	-	11,400.00	11,400.00	-	-	5,100.00	10,800.00	15,900.00	-	-	5,100.00
Dual End	2,000.00	-	2,000.00	3,000.00	-	-	1,000.00	3,000.00	3,000.00	-	-	1,000.00
Collum	-	-	3,700.00	4,000.00	1,800.00	1,900.00	3,600.00	-	-	-	-	-
Collum End	-	-	2,000.00	2,000.00	1,000.00	1,000.00	2,000.00	-	-	-	-	-
cenotaph	-	-	-	-	-	-	-	-	-	-	-	-
Ground Crem	-	-	-	-	-	-	-	-	1,900.00	-	1,900.00	1,900.00
G Crem End	-	-	-	-	-	-	-	-	1,032.00	-	1,000.00	1,000.00
O/C -B	2000.00	4432	6148	3960	2868	5942	2352	4,704.00	8088	2064	5860.00	4910
O/C/-C	1,000.00	-	414.00	614.00	414.00	207.00	207.00	207.00	516.00	516.00	516.00	1,239.00
Vault	-	580.00	580.00	-	290.00	328.00	-	-	656.00	0	656.00	328.00
Crem Vase	-	-	174.50	261.75	87.25	-	207.00	-	-	-	87.25	-
Grave Vase	61.00	-	91.50	122.00	91.50	91.50	61.00	91.50	183.00	61.00	61.00	122.00
Set Fee	707.61	1,010.00	1,240.00	790.00	1,033.00	930.00	620.00	930.00	2,790.00	620.00	1,860.00	2,273.00
Niche	-	-	-	60.00	-	-	-	-	-	-	-	-
Non-Res	1,500.00	1,500.00	4,644.00	-	1,548.00	-	-	1,548.00	3,096.00	1,548.00	3,096.00	4,644.00
Disinter	700.00	-	-	-	-	-	-	-	-	-	-	-
Graveside	800.00	1,500.00	2,465.00	2,682.00	1,448.00	2,378.00	1,655.00	1,654.00	2,585.00	1,344.00	3,205.00	2,068.00
Engraving	-	-	516.00	774.00	258.00	258.00	516.00	258.00	-	-	-	258.00
2nd End	-	500.00	1,516.00	1,500.00	516.00	-	-	1,516.00	-	-	1,000.00	3,032.00
Bench	-	-	-	2,242.00	1,932.00	-	-	-	1,932.00	-	-	-
Bench Endow	-	-	-	516.00	-	-	-	-	516.00	-	-	-
Taxes	5.34	50.74	74.01	33.57	41.01	36.71	23.46	8.01	73.42	5.34	70.37	39.38
Labor	333.66	449.26	1400.99	1160.68	961.24	764.79	622.54	521.49	1529.58	347.66	989.38	938.62
Total	18,607.61	14,222.00	38,364.00	35,116.00	18,488.00	24,736.00	22,164.00	28,438.00	47,997.00	10,706.00	28,301.00	33,052.00
YTD Total	18,607.61	32,829.61	71,193.61	106,309.61	124,797.61	149,533.61	171,697.61	200,135.61	248,132.61	258,838.61	287,139.61	320,191.61

A2Cemetery Property
Fiscal Year 2024-2025

06/30/25

fy-24

06/30/25		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	fy-24												
Dual Lower -GM	234	233	231	229	229	229	229	229	228	227	226	226	226
Dual Upper -GP	312	312	312	312	312	312	312	311	310	309	309	309	308
Dual/ Single	41	41	41	41	41	41	41	41	41	41	41	39	39
Dual Manager	23	22	22	22	22	22	22	22	22	22	22	22	22
Singles	85	85	84	84	84	83	81	80	79	78	77	77	76

Hexagon Wall

Tier 1

Tier 2

Tier 3

Tier 4

Tier 5

[illegible]