

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)

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

REGULAR BOARD MEETING

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.

## **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 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

Board to adopt resolution.

### B. LAFCO SOI REVIEW

Board to review the confirmation from LAFCO

### C. NIGRO & NIGRO

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

## 9. FINANCIAL REPORTS-

- 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

## 10. GENERAL MANAGERS REPORTS-

- A. May 2025 Revenues
- B. May 2025 Inventory
- C. CSDA Annual Conference-August 25-28-2025- Monterey
- D. Burial Calendar
- E. Storm Game- July 3<sup>rd</sup> gates open at 5:45

## **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-**

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

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

**All in Favor:**

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.

**POSTED June 16, 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](http://www.temeculacemetery.org)

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May 15, 2025 @ 8:00 a.m.

## MINUTES

### TEMECULA PUBLIC CEMETERY DISTRICT

41911 C St, Temecula, Ca 92592

951-699-1630

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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- None

### 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**-The motion to accept the consent calendar as presented was made by Trustee Dugan, seconded by Trustee Davis and passed with a 5/0 vote.

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 April 20, 2025.

**B. APPROVAL OF CHECK REGISTERS**

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

**C. APPROVAL OF BOOKKEEPER REPORT-**

*Recommendation:* That the Board receives and files the April 2025 Bookkeeper Report

**8. ACTION ITEMS-None**

**9. FINANCIAL REPORTS-** The motion to receive and file the April financials was made by Trustee Dugan, seconded by Trustee Kelleher and passed with a 5/0 vote.

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

**10. GENERAL MANAGERS REPORTS-**The motion was made by Trustee Davis to receive and file the April financials, seconded by Trustee Dugan and passed with a 5/0 vote.

- A. April 2025 Revenues
- B. April 2025 Inventory
- C. CSDA Annual Conference
- D. Burial Calendar

## **11. FISCAL YEAR 2025-2026 SUBCOMMITTEES-**

- A. 52-acre Cemetery Property (Qualm, Dugan)
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## **12. ITEMS FOR FUTURE TRUSTEE AGENDAS-**

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- Question on the matter of Subscriptions profit and loss #523621
- \$3,380.00-CemSite
- \$82.00- CAPC
- Question on the matter of How much has Hunsaker received to date
- Contract for \$144,600.00- paid to date-\$97,167.24-remaining \$47,432.76

## **13. BOARD COMMENTS-**

AI Security for new property was discussed

Hiring within Temp service was discussed

WIFI for areas with no internet was discussed as a cemetery benefit

**14. ADJOURNMENT- 8:58 am**

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

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

**All in Favor: 5/0**

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, June 19, 2025, at 8:00 a.m.- Cemetery is closed for the holiday but gates will remain open for the public.

# Temecula Public Cemetery District

6/11/2025 2:09 PM

Register: 101100 · US Bank Checking

From 05/01/2025 through 05/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/05/2025	9564	Cindi Beaudet	201100 · Accounts Pay...	REIMBURSE...	88.71	X		65,123.46
05/05/2025	9565	Craig Davis	201100 · Accounts Pay...		136.72			64,986.74
05/05/2025	9566	Dale Qualm.	201100 · Accounts Pay...		136.72	X		64,850.02
05/05/2025	9567	Michael Dugan	201100 · Accounts Pay...		136.72			64,713.30
05/05/2025	9568	Patricia Kelleher	201100 · Accounts Pay...	CAPC-Mileage...	136.72			64,576.58
05/05/2025	9569	Rosie Vanderhaak	201100 · Accounts Pay...		136.72	X		64,439.86
05/05/2025	9570	United Staffing Asso...	201100 · Accounts Pay...	252195	1,311.88	X		63,127.98
05/05/2025			101200 · US Bank Pay...	Funds Transfer	11,210.54	X		51,917.44
05/06/2025	050925	CalPers 457 Plan	201100 · Accounts Pay...	05/09	1,816.26	X		50,101.18
05/08/2025			101100G · Cash - Gen...	Deposit		X	60,620.49	110,721.67
05/08/2025	JE 96		515100 · Life Insuranc...	Automatic with...	31.90	X		110,689.77
05/13/2025	9571	American Mini Storage	201100 · Accounts Pay...	May	115.00	X		110,574.77
05/13/2025	9572	CR&R Incorporated	201100 · Accounts Pay...	001562912	407.91	X		110,166.86
05/13/2025	9573	Crowne Hill Consulti...	201100 · Accounts Pay...	19166	507.29	X		109,659.57
05/13/2025	9574	EcoFert Inc	201100 · Accounts Pay...	6432	600.00	X		109,059.57
05/13/2025	9575	Everon	201100 · Accounts Pay...	158112648	272.04	X		108,787.53
05/13/2025	9576	Linda Glau CPA	201100 · Accounts Pay...		8.58	X		108,778.95
05/13/2025	9577	Nutrien Ag Solutions	201100 · Accounts Pay...	56591085/469...	409.10	X		108,369.85
05/13/2025	9578	Standard Insurance C...	201100 · Accounts Pay...	160-513170-00...	358.00	X		108,011.85
05/13/2025	9579	Streamline	201100 · Accounts Pay...	7235D26B-0055	63.00	X		107,948.85
05/13/2025	9580	The valley buisness j...	201100 · Accounts Pay...	1137	250.00	X		107,698.85
05/13/2025	9581	United Staffing Asso...	201100 · Accounts Pay...	252535	1,534.96	X		106,163.89
05/13/2025	9582	Wildlife Control Ser...	201100 · Accounts Pay...	WL3960	500.00	X		105,663.89
05/13/2025	9583	Linda Glau CPA	201100 · Accounts Pay...		849.42	X		104,814.47
05/13/2025	9584	The Village News	201100 · Accounts Pay...	34331	731.25	X		104,083.22
05/13/2025	050125	Compass HR	201100 · Accounts Pay...	4478	225.00	X		103,858.22
05/15/2025	052325	CalPers 457 Plan	201100 · Accounts Pay...	05/23	1,965.30	X		101,892.92
05/15/2025			101200 · US Bank Pay...	Funds Transfer	12,338.63	X		89,554.29
05/20/2025	Elect 0520	California Public Em...	201100 · Accounts Pay...	7490021932 ...	4,465.03	X		85,089.26
05/21/2025	9585	Cherry Santos	201100 · Accounts Pay...		6.30	X		85,082.96
05/21/2025	9586	Alliant Insurance Ser...	201100 · Accounts Pay...		365.00	X		84,717.96
05/21/2025	9587	Domenigoni Bros Ra...	201100 · Accounts Pay...		5,000.00	X		79,717.96
05/21/2025	9588	Don Hansen	201100 · Accounts Pay...	4371	875.00	X		78,842.96
05/21/2025	9589	Home Depot Credit S...	201100 · Accounts Pay...	9203794	801.58			78,041.38
05/21/2025	9590	Patricia Kelleher	201100 · Accounts Pay...		67.15			77,974.23
05/21/2025	9591	PureRite Drinking W...	201100 · Accounts Pay...	369020	117.94	X		77,856.29
05/21/2025	9592	South County Pest C...	201100 · Accounts Pay...	0304616	59.00	X		77,797.29
05/21/2025	9593	Summers Murphy & ...	201100 · Accounts Pay...	25-1659	2,545.00	X		75,252.29
05/21/2025	9594	United Staffing Asso...	201100 · Accounts Pay...		3,238.95	X		72,013.34
05/21/2025	053025	Downs Energy	201100 · Accounts Pay...	CL-87022	239.07	X		71,774.27

# Temecula Public Cemetery District

6/11/2025 2:09 PM

Register: 101100 · US Bank Checking

From 05/01/2025 through 05/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/27/2025	9595	Cindi Beaudet	201100 · Accounts Pay...	REIMBURSE...	178.57	X		71,595.70
05/31/2025			740029 · Interest Inco...	Interest		X	6.57	71,602.27
05/31/2025	9596	Agape Construction L...	201100 · Accounts Pay...		1,670.00			69,932.27
05/31/2025	9597	Everon	201100 · Accounts Pay...	158725320	374.00			69,558.27
05/31/2025	9598	Lawnscape Systems L...	201100 · Accounts Pay...	452809	1,738.00			67,820.27
05/31/2025	9599	Prudential Overall Su...	201100 · Accounts Pay...		399.50			67,420.77
05/31/2025	9600	South County Pest C...	201100 · Accounts Pay...	0306364	59.00			67,361.77
05/31/2025	9601	US Bank	201100 · Accounts Pay...		2,111.41			65,250.36
05/31/2025	9602	United Staffing Asso...	201100 · Accounts Pay...	253612	1,758.90			63,491.46
05/31/2025	060225	CalPers 457 Plan	201100 · Accounts Pay...	06/06	1,942.84			61,548.62

## Temecula Public Cemetery District

6/11/2025 2:09 PM

Register: 101200 · US Bank Payroll

From 05/01/2025 through 05/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/05/2025			101100 · US Bank Che...	Funds Transfer		X	11,210.54	21,703.35
05/09/2025	JE 95		510040 · Regular Salar...	Bank Draft Am...	6,352.06	X		15,351.29
05/09/2025	JE 95		510040 · Regular Salar...	Bank Draft Am...	1,274.37	X		14,076.92
05/09/2025	JE 95		510040 · Regular Salar...	Bank Draft Am...	3,436.28	X		10,640.64
05/09/2025	JE 95		510040 · Regular Salar...	Monthly charg...	147.83	X		10,492.81
05/15/2025			101100 · US Bank Che...	Funds Transfer		X	12,338.63	22,831.44
05/20/2025	20	Paychex	656000 · Payroll Expe...	Electronic Wit...	128.00	X		22,703.44
05/23/2025	JE 97		510040 · Regular Salar...	Bank Draft Am...	7,189.31	X		15,514.13
05/23/2025	JE 97		510040 · Regular Salar...	Bank Draft Am...	1,233.73	X		14,280.40
05/23/2025	JE 97		510040 · Regular Salar...	Bank Draft Am...	3,767.76	X		10,512.64
05/23/2025	JE 97		510040 · Regular Salar...	Monthly charg...	147.83	X		10,364.81
05/31/2025			740027 · Interest Inco...	Interest		X	1.09	10,365.90

# Temecula Public Cemetery District

6/11/2025 2:10 PM

Register: 101300 · US Wash Account

From 05/01/2025 through 05/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/27/2025			-split-	Deposit		X	6,066.00	10,286.82
05/27/2025			-split-	Deposit		X	22,235.00	32,521.82
05/27/2025	5095	County of Riverside ...	-split-		28,301.00			4,220.82
05/31/2025			740026 · Interest Inco...	Interest		X	0.77	4,221.59
05/31/2025	JE 99	Laguna, Marcelina	116137 · Miscellaneou...	Returned check...	4,213.00	X		8.59



Date: 06/05/2025

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, Reconcile two Stifel Accounts using Stifel Balancing sheet. TWO Months
- 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 9564-9604

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.

Number	Date	Payee	Amount	Memo	2nd Sig
9587	5/21/2025	Domenigoni Bros Ranch	5,000.00	52 Acres Disc	Yes
9593	5/21/2025	Summers Murphy & Part	2,545.00	Landscape	Yes
9594	5/21/2025	United Staffing Associate	3,238.95	Temp Employee - 2 pay per	Yes

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

Number	Date	Payee	Amount	Memo	2nd Sig
9564	4/30/2025	Cindi Beaudet	88.71	Reissue old outstanding check	yes
9595	5/27/2025	Cindi Beaudet	178.57	Mileage May 25	Yes

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 4000 .

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 to  
white. Then for all reasonable totals/subtotals, change it to black.

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

- 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.
- Continue Budget Process

\*Special Payroll, Vaca/Sick Issue, County Budget

## RESOLUTION NO. 2025-2

### **A RESOLUTION OF THE TEMECULA PUBLIC CEMETERY DISTRICT BOARD OF TRUSTEES DESIGNATING SPECIFIC DISTRICT OFFICIALS WHO SHALL BE AUTHORIZED TO EXECUTE CERTAIN OFFICIAL DOCUMENTS ON BEHALF OF THE DISTRICT**

**WHEREAS**, the Temecula Public Cemetery District (the “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 (the “Board”) shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District; and

**WHEREAS**, the Board desires to authorize certain District officials to execute various documents, including but not limited to, applications for and receipt of building permits, land use entitlements, engineering plans, and grading plans, construction agreements, bonds, bank documents, loan agreements, promissory notes, indemnification agreements, insurance documents, maintenance agreements, certifications, real estate documents, escrow documents, litigation documents, and any documents or records related thereto, pertaining to any real property the District owns in fee or leases, or is otherwise authorized to use and/or improve, and any District project located in County of Riverside; and

**WHEREAS**, notwithstanding the above, California Evidence Code section 1453 provides that a signature is presumed to be genuine and authorized if it purports to be the signature, affixed in one’s official capacity as a public employee of any public entity in the United States.

**NOW, THEREFORE, be it resolved by the Board of Trustees of the Temecula Public Cemetery District as follows:**

#### **Section 1. Recitals.**

That the Recitals set forth above are true and correct and incorporated herein by this reference.

#### **Section 2. Board Chair Signature Authority**

That the Chair of the Temecula Public Cemetery District (“District”), Patricia Kelleher, is hereby vested with the legal authority to execute on behalf of the District and the District’s Board of Trustees various documents, including but not limited to, applications for and receipt of building permits, land use entitlements, engineering plans, and grading plans, construction agreements, bonds, bank documents, loan agreements,

promissory notes, indemnification agreements, insurance documents, maintenance agreements, certifications, real estate documents, escrow documents, licenses, litigation documents, and any documents or records related thereto, pertaining to any real property the District owns in fee or leases, or is otherwise authorized to use and/or improve, and any District project located in County of Riverside for the duration of her term, ending on December 31, 2026. In the absence of the Chair, the Vice Chair, Rosie Vanderhaak has the legal authority to execute the same on behalf of the District and the District's Board of Trustees for the duration of his term, ending on December 31, 2026.

### **Section 3. General Manager Signature Authority**

That the General Manager of the Temecula Public Cemetery District ("District"), Cindi Beaudet, is hereby vested with the legal authority to execute on behalf of the District and the District's Board of Trustees various documents, including but not limited to, applications for and receipt of building permits, land use entitlements, engineering plans, and grading plans, construction agreements, bonds, bank documents, loan agreements, promissory notes, indemnification agreements, insurance documents, maintenance agreements, certifications, real estate documents, escrow documents, litigation documents, and any documents or records related thereto, pertaining to any real property the District owns in fee or leases, or is otherwise authorized to use and/or improve, and any District project located in County of Riverside for the duration of her employment with the District as General Manager.

### **Section 4. 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 Resolution shall remain in full force and effect.

### **Section 5. Repeal of Conflicting Provisions.**

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

### **Section 6. Effective Date.**

That this Resolution shall take effect immediately upon its adoption.

### **Section 7. 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.

**PASSED, APPROVED AND ADOPTED** by the Board of Trustees of the Temecula Public Cemetery District at a special meeting duly held on the 10<sup>th</sup> day of June 2025, by the following vote:

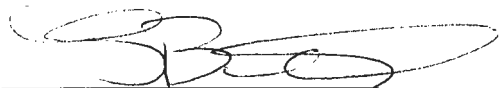
AYES: 4

NAYS: 0

ABSENT: 1

ABSTAIN:

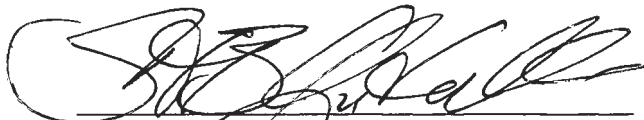
**ATTEST:**

  
Cindi Beaudet, Secretary

**APPROVED:**

  
Patricia Kelleher, Chair

**APPROVED AS TO FORM:**

  
Steven B. Quintanilla, General Counsel



May 28, 2025

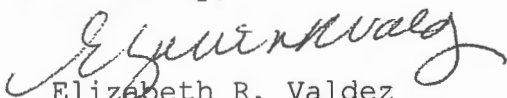
Temecula Public Cemetery District  
c/o Cindi Beaudet, District Manager  
41911 C Street  
Temecula, CA 92592

RE: LAFCO 2025-03-1,2,3,4,5-Countywide Municipal Service Review and **Sphere of Influence Reviews and Potential Updates**-Independent Public Cemetery Districts: Coachella Valley Public Cemetery District, Elsinore Valley Cemetery District, Murrieta Valley Cemetery District, Palm Springs Cemetery District, Palo Verde Cemetery District, San Jacinto Valley Cemetery District, Summit Cemetery District, and **Temecula Public Cemetery District.**

You are hereby notified that the above-named proposal was approved by the Riverside Local Agency Formation Commission at a public hearing held on March 27, 2025. A copy of Resolution No. and 15-25 including the map confirming the sphere of influence for the district is attached for your records.

Should you have any questions, please feel free to contact our office.

Sincerely,

  
Elizabeth R. Valdez  
Commission Clerk

cc:

Tina Grande, Executive Office - email  
Kimberly Rector, Clerk of the Board - email  
Jose Medina, Supervisor, 1<sup>st</sup> District - email  
Karen Spiegel, Supervisor, 2<sup>nd</sup> District - email  
Chuck Washington, Supervisor, 3<sup>rd</sup> District - email  
V. Manuel Perez, Supervisor, 4<sup>th</sup> District - email  
Yxstian Gutierrez, Supervisor, 5<sup>th</sup> District - email

1                    RIVERSIDE LOCAL AGENCY FORMATION COMMISSION

2                    RESOLUTION NO. 15-25

3                    REVIEWING AND CONFIRMING THE SPHERE OF INFLUENCE FOR THE

4                    TEMECULA PUBLIC CEMETERY DISTRICT

5                    LAFCO 2025-03-1,2,3,4,&5

6  
7                    BE IT RESOLVED AND DETERMINED by the Riverside Local Agency  
8 Formation Commission ("Riverside LAFCO" or "the Commission") in  
9 regular session assembled on March 27, 2025, that the sphere of  
10 influence determination as set forth in LAFCO 2025-03-1,2,3,4,&5-  
11 Countywide Municipal Service Review and Sphere of Influence Review  
12 and Potential Updates-Independent Public Cemetery Districts:  
13 Temecula Public Cemetery District as depicted in Exhibit "A,"  
14 attached hereto and made a part hereof, has been reviewed and  
15 confirmed.

16                    BE IT FURTHER RESOLVED, DETERMINED AND FOUND THAT:

17                    1.    The Commission has initiated this review pursuant to  
18 Government Code section 56425.

19                    2.    A municipal service review that included the subject  
20 agency was prepared and reviewed by this Commission pursuant to  
21 Government Code section 56430 and determinations were made thereon  
22 on March 27, 2025.

23                    3.    The sphere of influence review and confirmation is exempt  
24 from the California Environmental Quality Act ("CEQA") pursuant to  
25 CEQA Guidelines section 15061(b)(3), as it can be seen with  
26 certainty that there is no possibility that confirming the existing  
27 sphere of influence may have a significant effect on the environment  
28 because the existing sphere of influence is merely being confirmed

1 without change.

2 4. The written Statement of Determinations, attached hereto  
3 as Exhibit "B" and incorporated herein by reference, is adopted  
4 pursuant to Government Code section 56425(e).

5 NOW, THEREFORE, BE IT RESOLVED, by the Riverside Local Agency  
6 Formation Commission, that this Commission confirms that the  
7 coterminous sphere of influence boundary for the Temecula Public  
8 Cemetery District, as depicted in Exhibit "A" attached hereto, is  
9 adequate at this time. Such sphere of influence may be subject to  
10 review and change in the event a future significant change of  
11 circumstances so warrants.

12 5. The Executive Officer is directed to transmit a certified  
13 copy of this resolution to each subject agency.

14 //

15 //


  
Michael M. Vargas, Chair

17 //

18 I certify the above resolution was passed and adopted by the  
19 Riverside Local Agency Formation Commission on March 27, 2025.

20 //


21 //

  
Gary Thompson, Executive Officer

23 //

24 //

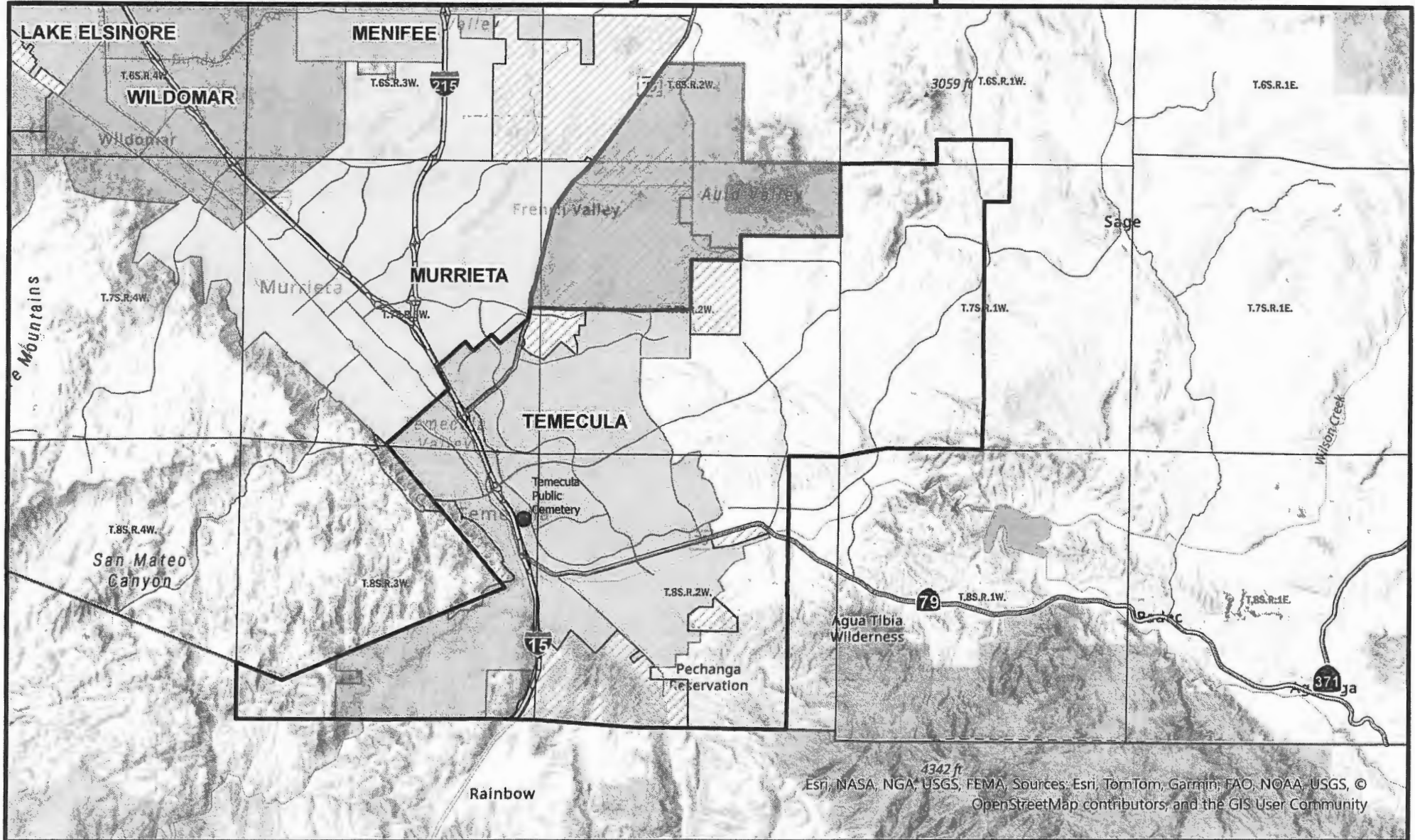
25 The foregoing instrument is certified, under penalty of  
26 perjury, to be a true copy of the original on file in this  
office.

27   
Elizabeth R. Valdez, Commission Clerk  
Riverside Local Agency Formation Commission  
28 Executed on May 28, 2025 at  
Riverside, California

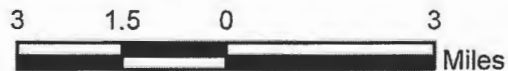
FORM APPROVED LEGAL COUNSEL

  
BY: Melissa R. Cushman

# Temecula Public Cemetery District and Sphere of Influence



Data Sources: County of Riverside; LAFCO



57,301.4 acres  
89.5 square miles



Cemetery District Services  
provided by District

Previously Amended SOI: 04/23/2015

## Legend

- Temecula Public Cemetery District
- Temecula Public Cemetery District SOI
- Cemeteries
- Townships

Exhibit "A"

Commission Confirmed SOI: 03/27/2025

Author: Crystal M. Craig & Michael Henderson

Map Created on 4/14/2025



Disclaimer: The information shown is intended to be used for reference and general display purposes only and is not to be used as an official map.



**Exhibit “B”**  
**STATEMENT OF DETERMINATIONS**  
**Temecula Public Cemetery District (TPCD)**

Based on the information, issues, and analysis presented in the Final MSR/SOI Report, which is available for examination upon request at the Riverside LAFCO office, 6216 Brockton Avenue, Suite 111-B, Riverside, CA 92506, the following determinations were adopted by the LAFCO Commission pursuant to Government Code section 56425(e):

- 1) ***The present and planned land uses in the area, including agricultural and open-space lands.***
  - TPCD is not an authorized land use planning authority. The City of Temecula and the County of Riverside are responsible for land use planning within their respective jurisdictions.
  - Current land use and zoning are a mix of urban, suburban and rural development.
  - It is likely future land use decisions will mostly reflect a continued balance of urban/suburban development and maintaining the rural nature of the area.
- 2) ***The present and probable need for public facilities and services in the area.***
  - Current services are considered adequate to support the area, including support of future growth within the current TPCD jurisdictional boundaries and SOI.
  - Long term, there most likely will be a need for expansion of available land for providing sufficient interment sites to support future growth.
  - Expansion of services will require sufficient revenues to support the cost of any service expansion.
- 3) ***The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.***
  - Sufficient capacity of current facilities exists to support providing adequate public services authorized and being provided.
  - Long term services most likely will require additional land for interment services provided.
- 4) ***The existence of any social or economic communities of interest in the area if the Commission determines that they are relevant to the agency.***
  - There are no specific “communities of interest” within the TPCD jurisdictional boundaries that require special attention.
  - There are several low income and subsidized housing areas within the TPCD boundaries serviced by the District.

- 5) ***For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision(g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.***
- There are no Disadvantaged Unincorporated Communities within or adjacent to the existing SOI.
  - The District does not provide water, wastewater or fire protection services.



May 1, 2025

Board of Trustees and Cindi Beaudet, General Manager  
Temecula Public Cemetery District  
41911 C Street  
Temecula, CA 92592

We are pleased to confirm our understanding of the services we are to provide Temecula Public Cemetery District (District) as of and for the year ended June 30, 2025.

### **Audit Scope and Objectives**

We will audit the governmental activities and each major fund of the District, as of June 30, 2025 and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsens, CPA

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064

WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

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We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- a) for the preparation of the supplementary information in accordance with the applicable criteria;
- b) to provide us with the appropriate written representations regarding supplementary information;
- c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

## **Nonattest Services**

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
- b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

- a) making all management decisions and performing all management functions;
- b) assigning a competent individual to oversee the services;
- c) evaluating the adequacy of the services performed;
- d) evaluating and accepting responsibility for the results of the services performed; and
- e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- a) We will perform the services in accordance with applicable professional standards
- b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

## **Reporting**

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

## ***Preparation of State Controller Report***

## **Our Responsibilities**

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

Our engagement cannot be relied upon to identify or disclose any FTR misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

### Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARs:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- c) The prevention and detection of fraud
- d) To ensure that the District complies with the laws and regulations applicable to its activities
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- f) To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
  - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
  - iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

### Engagement Fees

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	\$10,000
Preparation of the State Controller's Report	500
<b>Total</b>	<b>\$10,500</b>

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, *Government Auditing Standards* or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

We will schedule the engagement based in part on deadlines, working conditions, and the availability of District key personnel. We will plan the engagement based on the assumption that District personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, District personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

### **Scheduling**

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2025 date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a \$1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra \$1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the \$1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2026.



## Other Engagement Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

**Paul J Kaymark, CPA** is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

## Conflict Resolution

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent Nigro & Nigro, PC.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

## Conclusion

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

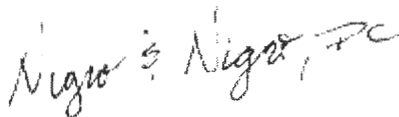
- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g) Representations we requested from management;
- h) Management's consultations with other accountants, if any; and
- i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,



Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: 

Title: G.M.

Date: 06-02-2025

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# Temecula Public Cemetery District

## Balance Sheet

As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
101100 · US Bank Checking	61,548.62	31,734.45	
101200 · US Bank Payroll	10,365.90	24,815.58	
101300 · US Wash Account	8.59	11,201.96	
101400 · US Bank Transfer Bank	67.70	0.00	
101100C · Cash - Accumulative Outlay Fund	21,454.62	84,876.74	
101100E · Cash - Endowment Fund	132,979.41	81,886.65	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,969,923.73	1,581,529.72	
<b>Total Checking/Savings</b>	<b>2,196,528.57</b>	<b>1,816,225.10</b>	<b>380,303.47</b>
Other Current Assets			
103200 · California CLASS General	2,553,816.83	2,433,846.07	
103201 · CA CLASS Principle	932,871.81	0.00	
103202 · CA Class Interest	441,215.25	0.00	
102200 · Stifel Investments			
102210 · Stifel Endowment Care	1,668,262.60	2,539,107.80	
102220 · Stifel Endowment Interest	735,713.75	1,040,758.55	
<b>Total 102200 · Stifel Investments</b>	<b>2,403,976.35</b>	<b>3,579,866.35</b>	<b>-1,175,890.00</b>
112011 · Inventory Asset	177,901.38	184,357.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	7,453.60	13,452.37	
116100I · Interest Receivable - End Int	3,676.54	6,959.42	
<b>Total 116100 · Interest Receivable</b>	<b>11,130.14</b>	<b>20,411.79</b>	
116137 · Miscellaneous Receivable	4,896.60	192.02	
117000 · PrePaid Expenses	8,899.45	3,219.97	
<b>Total Other Current Assets</b>	<b>6,534,707.81</b>	<b>6,221,893.20</b>	<b>312,814.61</b>
<b>Total Current Assets</b>	<b>8,731,236.38</b>	<b>8,038,118.30</b>	<b>693,118.08</b>

**Temecula Public Cemetery District**  
**Balance Sheet**  
As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change
<b>Fixed Assets</b>			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-8,156.65	-6,525.32	
191000 · Future Cemetery Property	4,512,738.86	4,491,308.18	
191100 · Buildings and Improvements	321,091.32	318,605.07	
191400 · Structures and Improvements	296,248.92	363,678.03	
191500 · Equipment	133,650.61	214,134.73	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	51,461.50	62,901.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-204,968.60	-184,821.50	
198400 · Accumulated Depr - Struct/Imp	-220,894.63	-271,506.27	
198500 · Accum Depr - Equipment	-12,183.77	-159,150.40	
198800 · Accum Depr- Grnd Imp	-9,448.60	-6,875.52	
198900 · Accum Depr-Pav 15	-65,594.02	-58,416.02	
<b>Total Fixed Assets</b>	<b>5,039,535.96</b>	<b>5,008,923.50</b>	<b>30,612.46</b>
<b>TOTAL ASSETS</b>	<b>13,770,772.34</b>	<b>13,047,041.80</b>	<b>723,730.54</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
201100 · Accounts Payable	-6,465.08	1,913.20	
<b>Total Accounts Payable</b>	<b>-6,465.08</b>	<b>1,913.20</b>	
<b>Other Current Liabilities</b>			
212200 · Accrued Vacation Pay	16,917.19	22,686.79	
<b>Total Other Current Liabilities</b>	<b>16,917.19</b>	<b>22,686.79</b>	
<b>Total Current Liabilities</b>	<b>10,452.11</b>	<b>24,599.99</b>	<b>-14,147.88</b>
<b>Total Liabilities</b>	<b>10,452.11</b>	<b>24,599.99</b>	<b>-14,147.88</b>
<b>Equity</b>			
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	1,271,595.76	
Net Income	686,415.34	891,754.88	
<b>Total Equity</b>	<b>13,760,320.23</b>	<b>13,022,441.81</b>	<b>737,878.42</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,770,772.34</b>	<b>13,047,041.80</b>	<b>723,730.54</b>

# Iemecula Public Cemetery District

## Profit & Loss Budget Performance

### May 2025

	Jul '24 - May 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	62,318.30	115,000.00
752800 · CA-Homeowners Tax Relief	4,951.29	4,000.00
770100 · Property Tax - SBE	16,955.68	14,000.00
770102 · Other Taxes	118.97	0.00
Total 700001 · Property Taxes	930,511.08	991,000.00
740020 · Interest and Dividend Income		
740020G · Interest on General Fnd at Cnty	47,530.44	30,000.00
74002GF · FMV Adj County General	12,455.83	0.00
740020E · Interest on Endow Fnd at County	2,946.78	1,200.00
74002EF · FMV Adj County Endowment	641.18	0.00
740020O · Interest on ACO at County	2,782.91	30,000.00
74002OF · FMV Adj County ACO	793.95	0.00
740023 · Interest - Stifel	78,230.25	45,000.00
740024 · Dividend Income - Stifel	15,458.20	14,000.00
740026 · Interest Income US Bank Wash	12.08	0.00
740027 · Interest Income US Bank Payroll	10.85	0.00
740028 · Interest Inc US Bank Clearing	29.73	0.00
740029 · Interest Income US Bank General	62.20	0.00
740025 · Interest Inc - CA CLASS General	109,200.25	120,000.00
740030 · Interest Inc CA CLASS Principle	17,344.97	0.00
740031 · Interest Inc CA CLASS Interest	10,401.84	0.00
Total 740020 · Interest and Dividend Income	297,901.46	240,200.00

# Temecula Public Cemetery District

## Profit & Loss Budget Performance

### May 2025

	Jul '24 - May 25	Annual Budget
<b>770001 · Other Revenue</b>		
777700 · Non-Resident Fee Income	18,480.00	35,000.00
770100E · Endowment	41,612.00	60,000.00
777030 · Marker Setting	14,596.00	19,000.00
777031 · Niche Engraving	2,580.00	4,000.00
777040 · Open, Close Fees	50,588.00	50,000.00
777520 · Sale of Lots	89,084.00	130,000.00
777530 · Cremation	21,500.00	23,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	20,475.00	25,000.00
780160 · Vaults, Flower Vases, etc.	13,605.00	15,000.00
781360 · Other Misc. Revenue	1,563.09	2,000.00
<b>Total 770001 · Other Revenue</b>	<b>274,083.09</b>	<b>363,300.00</b>
<b>Total Income</b>	<b>1,502,495.63</b>	<b>1,594,500.00</b>
<b>Gross Profit</b>	<b>1,502,495.63</b>	<b>1,594,500.00</b>
<b>Expense</b>		
<b>510000 · Salaries and Employee Benefits</b>		
<b>510040T · Regular Salaries.</b>		
510040 · Regular Salaries	289,253.70	350,000.00
510330 · Incentive Pay	9,828.22	8,000.00
510335 · Hazard Pay	0.00	0.00
515100 · Life Insurance Policy	350.90	450.00
<b>Total 510040T · Regular Salaries.</b>	<b>299,432.82</b>	<b>358,450.00</b>
<b>510320T · Temporary Salaries.</b>		
510320 · Temporary Salaries	0.00	0.00
<b>Total 510320T · Temporary Salaries.</b>	<b>0.00</b>	<b>0.00</b>
<b>513000T · Retirement - Miscellaneous</b>		
518000 · Employer Contributions-457	20,278.61	24,000.00
551000 · Employee Contributions	0.00	0.00
<b>Total 513000T · Retirement - Miscellaneous</b>	<b>20,278.61</b>	<b>24,000.00</b>
<b>513120T · Retirement - Social Security</b>		
513120 · Social Security	18,750.32	22,500.00
513140 · Medicare Tax	4,385.28	5,500.00
<b>Total 513120T · Retirement - Social Security</b>	<b>23,135.60</b>	<b>28,000.00</b>
<b>515080T · Health Insurance (eer share)</b>		
515081 · Health Insurance	43,120.30	49,400.00
515082 · Vision Insurance	427.50	515.00
515083 · Dental Insurance	3,443.36	4,095.00
<b>Total 515080T · Health Insurance (eer share)</b>	<b>46,991.16</b>	<b>54,010.00</b>

Temecula Public Cemetery District  
Profit & Loss Budget Performance  
May 2025

	Jul '24 - May 25	Annual Budget
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	27,009.66	31,000.00
515060 · State Unemployment Ins EDD	0.00	1,500.00
513130 · CA SUI	682.32	2,000.00
Total 515260T · Unemployment Insurance	27,691.98	34,500.00
Total 510000 · Salaries and Employee Benefits	417,530.17	498,960.00
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	4,487.01	5,000.00
529500 · Electricity	6,552.60	8,200.00
Total 529540T · Utilities	11,039.61	13,200.00

**Temecula Public Cemetery District**  
**Profit & Loss Budget Performance**  
**May 2025**

	Jul '24 - May 25	Annual Budget
<b>524520T · Administrative Expenses</b>		
518160 · Board Stipend	5,550.00	10,000.00
520115 · Uniforms - Replacement Clothing	3,641.01	4,500.00
520230 · Cellular Phone	2,507.21	2,800.00
520705 · Food	878.90	1,000.00
520930 · Insurance - Liability	20,348.90	30,555.00
523100 · Memberships	4,497.00	4,000.00
523290 · Bank Charges	291.99	400.00
523621 · Subscriptions	3,462.00	6,000.00
523660 · Computer Service	10,712.57	9,000.00
523700 · Office Supplies	810.73	6,000.00
523720 · Photocopies	3,128.48	2,600.00
523760 · Postage/Mailing	934.00	1,200.00
523780 · Programs	0.00	2,000.00
523840 · Computer Equip/Software/T1	2,360.36	5,000.00
524520 · County Journal Recording	2,416.26	2,800.00
524530 · Storage Fees	1,265.00	1,500.00
524540 · Payroll Processing Services	4,141.96	6,000.00
524560 · Auditing	10,500.00	10,500.00
524561 · Accounting	10,626.00	10,700.00
524566 · Temp for e-File	0.00	25,000.00
524800 · Drug Testing/Pre-Employment	0.00	1,000.00
525025 · Legal - General Counsel	29,058.93	30,000.00
525030 · Compass HR Support	2,475.00	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	1,015.35	2,000.00
528990 · Semi-Annual Team Dinner	5,520.66	6,000.00
529040 · Private Mileage Reimbursement	1,762.25	3,000.00
529050 · Website	3,853.50	1,000.00
529550 · Water	1,512.78	1,600.00
<b>Total 524520T · Administrative Expenses</b>	<b>146,557.66</b>	<b>225,255.00</b>



# Temecula Public Cemetery District

## Profit & Loss Budget Performance

### May 2025

	Jul '24 - May 25	Annual Budget
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	14,241.45	15,000.00
522310 · Maint-Building Improvements	1,251.14	5,000.00
522320 · Maint - Grounds	22,709.57	30,000.00
522360 · Maintenance-Extermination	5,854.00	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	3,418.98	3,265.00
527100 · Fuel	2,476.90	5,000.00
527180 · Operational Supplies	15,884.17	30,000.00
528020 · Inventory	12,903.80	15,000.00
<b>Total 524500T · Operational Expenses.</b>	<b>81,350.01</b>	<b>116,665.00</b>
<b>Total 520000 · Services and Supplies</b>	<b>238,947.28</b>	<b>355,120.00</b>
530000 · Other Charges		
535540T · Depreciation Building	0.00	0.00
530100 · Miscellaneous non-operating exp	146.30	10,000.00
530100E · Misc Endowment Expense	0.00	0.00
<b>Total 530000 · Other Charges</b>	<b>146.30</b>	<b>10,000.00</b>
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	22,425.00	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
<b>Total 542060T · Cemetery Grounds</b>	<b>30,791.06</b>	<b>107,500.00</b>
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	173,510.40	2,500,000.00
<b>Total 540040T · Land, Purchase of Land</b>	<b>173,510.40</b>	<b>2,500,000.00</b>
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	110,000.00
546240 · Mapping Software	0.00	0.00
<b>Total 546020T · Equipment, etc</b>	<b>0.00</b>	<b>170,000.00</b>
<b>Total 540000 · Capital Assets</b>	<b>204,301.46</b>	<b>2,777,500.00</b>
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	2,488.00	0.00
<b>Total Expense</b>	<b>863,413.21</b>	<b>3,641,580.00</b>
<b>Net Ordinary Income</b>	<b>639,082.42</b>	<b>-2,047,080.00</b>

Temecula Public Cemetery District  
Profit & Loss Budget Performance  
May 2025

	Jul '24 - May 25	Annual Budget
Other Income/Expense		
Other Income		
731000 - Realized Gain (Loss) on Invest	0.00	0.00
731100 - Unrealized Gain (Loss) on Invst	47,332.92	0.00
Total Other Income	47,332.92	0.00
Net Other Income	47,332.92	0.00
Net Income	686,415.34	-2,047,080.00



# Summary Statement

May 31, 2025

Page 1 of 5

Investor ID: CA-01-0130

0000120-0000506 PDF 786605

**Temecula Public Cemetery District**  
**41911 C St**  
**TEMECULA, CA 92592**

## California CLASS

### California CLASS

Average Monthly Yield: 4.3524%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0130-0001	General Fund	2,544,411.14	0.00	0.00	9,405.69	45,935.92	2,545,017.96	2,553,816.83
CA-01-0130-0002	Endowment Principle	932,871.81	0.00	0.00	3,448.46	11,171.42	932,871.81	932,871.81
CA-01-0130-0003	Endowment Interest	436,154.50	3,448.46	0.00	1,612.29	6,609.64	436,481.00	441,215.25
<b>TOTAL</b>		<b>3,913,437.45</b>	<b>3,448.46</b>	<b>0.00</b>	<b>14,466.44</b>	<b>63,716.98</b>	<b>3,914,370.77</b>	<b>3,927,903.89</b>

Tel: (877) 930-5213

[www.californiaclass.com](http://www.californiaclass.com)



## Account Statement

May 31, 2025

Page 2 of 5

Account Number: CA-01-0130-0001

### General Fund

### Account Summary

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	2,544,411.14	0.00	0.00	9,405.69	45,935.92	2,545,017.96	2,553,816.83

### Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2025	Beginning Balance			2,544,411.14	
05/31/2025	Income Dividend Reinvestment	9,405.69			
05/31/2025	Ending Balance			2,553,816.83	



## Account Statement

May 31, 2025

Page 3 of 5

Account Number: CA-01-0130-0002

### Endowment Principle

### Account Summary

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	932,871.81	0.00	0.00	3,448.46	11,171.42	932,871.81	932,871.81

### Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2025	Beginning Balance			932,871.81	
05/31/2025	Income Dividend Reinvestment	3,448.46			
05/31/2025	Ending Balance			932,871.81	



## Account Statement

May 31, 2025

Page 4 of 5

Account Number: CA-01-0130-0003

### Endowment Interest

### Account Summary

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	436,154.50	3,448.46	0.00	1,612.29	6,609.64	436,481.00	441,215.25

### Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2025	Beginning Balance			436,154.50	
05/30/2025	Contribution	3,448.46			11302
05/31/2025	Income Dividend Reinvestment	1,612.29			
05/31/2025	Ending Balance			441,215.25	



## California CLASS

## California CLASS

Date	Dividend Rate	Daily Yield
05/01/2025	0.000120884	4.4123%
05/02/2025	0.000361794	4.4018%
05/03/2025	0.000000000	4.4018%
05/04/2025	0.000000000	4.4018%
05/05/2025	0.000120209	4.3876%
05/06/2025	0.000119850	4.3734%
05/07/2025	0.000119586	4.3649%
05/08/2025	0.000119276	4.3536%
05/09/2025	0.000356805	4.3411%
05/10/2025	0.000000000	4.3411%
05/11/2025	0.000000000	4.3411%
05/12/2025	0.000118205	4.3145%
05/13/2025	0.000118663	4.3312%
05/14/2025	0.000118750	4.3344%
05/15/2025	0.000118752	4.3345%
05/16/2025	0.000356895	4.3417%
05/17/2025	0.000000000	4.3422%
05/18/2025	0.000000000	4.3422%
05/19/2025	0.000119072	4.3461%
05/20/2025	0.000119123	4.3480%
05/21/2025	0.000118831	4.3373%
05/22/2025	0.000118570	4.3278%
05/23/2025	0.000473924	4.3246%
05/24/2025	0.000000000	4.3246%
05/25/2025	0.000000000	4.3246%
05/26/2025	0.000000000	4.3246%
05/27/2025	0.000118643	4.3305%
05/28/2025	0.000119428	4.3591%
05/29/2025	0.000119724	4.3699%
05/30/2025	0.000239622	4.3731%
05/31/2025	0.000000000	4.3731%

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](http://www.stifel.com), IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

#### TRADING TAX LOT RELIEF METHOD: First In, First Out

#### INVESTOR UPDATE

The Stifel CIO Office develops economic and market analysis, along with corresponding investment guidance, to help you better understand what is happening around the world and the related investment implications. To view their work, visit [www.stifelinsights.com](http://www.stifelinsights.com).

#### ACCOUNT PROTECTION

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

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

May 1 -  
May 31, 2025  
Account Number:

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7449-7270

## STIFEL ACCOUNT STATEMENT

### PORTFOLIO SUMMARY

	May 31	April 30
Net Cash Equivalents **	140,020.73	140,008.36
Net Portfolio Assets held at Stifel	1,528,241.87	1,531,050.03
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$1,668,262.60</b>	<b>\$1,671,058.39</b>

### YOUR CHANGE IN PORTFOLIO VALUE

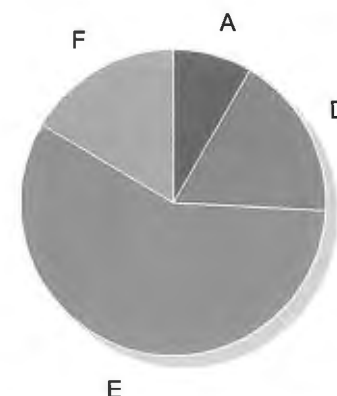
	May 31	April 30
Net Cash Flow (Inflows/Outflows) <sup>2</sup>	-10,375.97	-482,008.19
Securities Transferred In/Out		
Income and Distributions	11,352.78	6,295.69
Change in Securities Value	-3,772.60	2,235.00
<b>Net Change in Portfolio Value</b>	<b>-\$2,795.79</b>	<b>-\$473,477.50</b>

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

<sup>2</sup> Does not include cost or proceeds for buy or sell transactions.  
You have securities maturing and/or options expiring.

### YOUR ASSET SUMMARY

	Value on May 31, 2025 (\$)	Percentage of your account
A Net Cash Equivalents**	140,020.73	8.39%
D Fixed Income-Muni	292,348.80	17.52%
E Fixed Income-Other	961,379.25	57.63%
F Mutual Funds	274,513.82	16.46%
<b>Total Assets</b>	<b>\$1,668,262.60</b>	<b>100.00%</b>







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

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

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

#### PRIMARY INVESTMENT OBJECTIVE: Income

#### RISK TOLERANCE: Moderate

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

#### TRADING TAX LOT RELIEF METHOD: First In, First Out

#### INVESTOR UPDATE

The Stifel CIO Office develops economic and market analysis, along with corresponding investment guidance, to help you better understand what is happening around the world and the related investment implications. To view their work, visit [www.stifelinsights.com](http://www.stifelinsights.com).

#### ACCOUNT PROTECTION

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

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

May 1 -  
May 31, 2025  
Account Number:

Page 1 of 12  
7683-0158

## STIFEL ACCOUNT STATEMENT

### PORTFOLIO SUMMARY

	May 31	April 30
Net Cash Equivalents **	19,375.20	4,938.82
Net Portfolio Assets held at Stifel	716,338.55	718,711.94
Net Portfolio Assets not held at Stifel		
<b>Net Portfolio Value</b>	<b>\$735,713.75</b>	<b>\$723,650.76</b>

### YOUR CHANGE IN PORTFOLIO VALUE

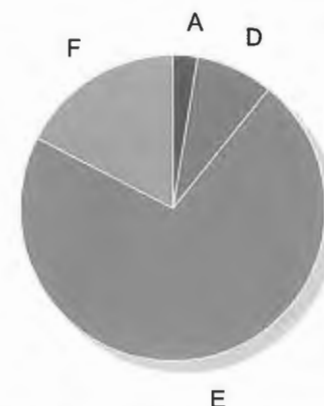
	May 31	April 30
Net Cash Flow (Inflows/Outflows) <sup>2</sup>	10,375.97	-96,524.51
Securities Transferred In/Out		
Income and Distributions	4,509.25	5,543.99
Change in Securities Value	-2,822.23	1,314.84
<b>Net Change in Portfolio Value</b>	<b>\$12,062.99</b>	<b>-\$89,665.68</b>

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

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

### YOUR ASSET SUMMARY

	Value on May 31, 2025 (\$)	Percentage of your account
A Net Cash Equivalents**	19,375.20	2.63%
D Fixed Income-Muni	60,577.80	8.23%
E Fixed Income-Other	527,964.08	71.76%
F Mutual Funds	127,796.67	17.37%
<b>Total Assets</b>	<b>\$735,713.75</b>	<b>100.00%</b>



# Temecula Public Cemetery District

## First Draft Budget

**Fiscal Year 25-26**

Estimated	Approved	Draft Budget
Total 24-25	Budget 24-25	25-26

### Ordinary Income/Expense

#### Income

##### 700001 · Property Taxes

700020 · Prop Tax Current Secured	804,851.69	780,000.00	800,000.00
701020 · Prop Tax Current Unsecured	42,619.12	35,000.00	40,000.00
703000 · Prop Tax Prior Unsecured	1,154.71	1,000.00	1,000.00
704000 · Prop Tax Curr Supplemental	27,029.86	23,000.00	25,000.00
705000 · Prop Tax Prior Supplemental	7,870.83	15,000.00	7,000.00
706000 · Teeter Settlement	0.00	4,000.00	4,000.00
707000 · RDV Apportionment	124,528.53	115,000.00	125,000.00
752800 · CA-Homeowners Tax Relief	5,878.45	4,000.00	5,000.00
770100 · Property Tax - SBE	18,612.69	14,000.00	16,000.00
770102 · Other Taxes	128.07	0.00	0.00

Total 700001 · Property Taxes	1,032,673.95	991,000.00	1,023,000.00
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##### 740020 · Interest and Dividend Income

740020G · Interest on General Fnd at Cnty	62,587.11	30,000.00	30,000.00
74002GF · FMV Adj County General	0.00	0.00	0.00
740020E · Interest on Endow Fnd at County	3,692.16	1,200.00	1,200.00
74002EF · FMV Adj County Endowment	0.00	0.00	0.00
740020O · Interest on ACO at County	21,914.43	30,000.00	30,000.00
74002OF · FMV Adj County ACO	0.00	0.00	0.00
740023 · Interest - Stifel	86,208.40	45,000.00	46,800.00
740024 · Dividend Income - Stifel	15,428.23	14,000.00	14,000.00
740026 · Interest Income US Bank Wash	11.31	0.00	0.00
740027 · Interest Income US Bank Payroll	9.76	0.00	0.00
740028 · Interest Inc US Bank Clearing	29.73	0.00	0.00
740029 · Interest Income US Bank General	55.63	0.00	0.00
740025 · Interest Inc - CA CLASS General	121,634.68	120,000.00	60,000.00
740030 · Interest Inc CA CLASS Principle	21,896.51	0.00	20,000.00
740031 · Interest Inc CA CLASS Interest	13,789.55	0.00	13,000.00

Total 740020 · Interest and Dividend Income	347,257.50	240,200.00	215,000.00
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##### 770001 · Other Revenue

Assume use 1/2 this year

Assume use zero

To be used after CA Class General

# Temecula Public Cemetery District

## First Draft Budget

### Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26	
777700 · Non-Resident Fee Income	18,432.00	35,000.00	18,000.00	Reduced to close to current year actual
770100E · Endowment	46,112.00	60,000.00	46,000.00	
777030 · Marker Setting	14,866.00	19,000.00	15,000.00	
777031 · Niche Engraving	3,080.00	4,000.00	4,000.00	
777040 · Open, Close Fees	52,512.00	50,000.00	50,000.00	
777520 · Sale of Lots	104,084.00	130,000.00	105,000.00	
777600 · Cenotaph	0.00	300.00	300.00	
777530 · Cremation	23,400.00	23,000.00	23,000.00	
777650 · Graveside Service	21,314.00	25,000.00	22,000.00	
780160 · Vaults, Flower Vases, etc.	13,955.00	15,000.00	14,000.00	
781360 · Other Misc. Revenue	1,951.08	2,000.00	2,000.00	
<b>Total 770001 · Other Revenue</b>	<b>299,706.08</b>	<b>363,300.00</b>	<b>299,300.00</b>	
<b>Total Income</b>	<b>1,679,637.53</b>	<b>1,594,500.00</b>	<b>1,537,300.00</b>	
<b>Gross Profit</b>	<b>1,679,637.53</b>	<b>1,594,500.00</b>	<b>1,537,300.00</b>	
<b>Expense</b>				
<b>510000 · Salaries and Employee Benefits</b>				
<b>510040T · Regular Salaries.</b>				
510040 · Regular Salaries	322,319.68	350,000.00	425,000.00	Higher due to new forman
510330 · Incentive Pay	9,828.22	8,000.00	8,000.00	
515100 · Life Insurance Policy	382.80	450.00	450.00	
<b>Total 510040T · Regular Salaries.</b>	<b>332,530.70</b>	<b>358,450.00</b>	<b>433,450.00</b>	
<b>513000T · Retirement - Miscellaneous</b>				
518000 · Employer Contributions-457	22,129.79	24,000.00	27,400.00	Higher due to new foreman
551000 · Employee Contributions	0.00	0.00	0.00	
<b>Total 513000T · Retirement - Miscellaneous</b>	<b>22,129.79</b>	<b>24,000.00</b>	<b>27,400.00</b>	
<b>513120T · Retirement - Social Security</b>				
513120 · Social Security	20,958.51	22,500.00	27,000.00	
513140 · Medicare Tax	4,901.77	5,500.00	6,500.00	
<b>Total 513120T · Retirement - Social Security</b>	<b>25,860.28</b>	<b>28,000.00</b>	<b>33,500.00</b>	
<b>515080T · Health Insurance (eer share)</b>				
515081 · Health Insurance	47,065.47	49,400.00	68,000.00	Assumed 10% increase due to Foreman
515082 · Vision Insurance	513.00	515.00	750.00	Higher due to one new employee

# Temecula Public Cemetery District

## First Draft Budget

### Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26	
515083 · Dental Insurance	3,767.20	4,095.00	5,000.00	Higher due to one new employee
<b>Total 515080T · Health Insurance (eer share)</b>	<b>51,345.67</b>	<b>54,010.00</b>	<b>73,750.00</b>	
<b>515260T · Unemployment Insurance</b>				
517000 · Workers Comp Insurance	27,046.67	31,000.00	27,000.00	SDRMA May 2025 est. increased by 4%
515060 · State Unemployment Insurance	0.00	1,500.00	1,500.00	
513130 · CA SUI	724.32	2,000.00	2,000.00	
<b>Total 515260T · Unemployment Insurance</b>	<b>27,770.99</b>	<b>34,500.00</b>	<b>30,500.00</b>	
<b>Total 510000 · Salaries and Employee Benefits</b>	<b>459,637.43</b>	<b>498,960.00</b>	<b>598,600.00</b>	
<b>520000 · Services and Supplies</b>				
<b>529540T · Utilities</b>				
520845 · Trash	4,881.36	5,000.00	5,000.00	
529500 · Electricity	7,930.72	8,200.00	8,200.00	
<b>Total 529540T · Utilities</b>	<b>12,812.08</b>	<b>13,200.00</b>	<b>13,200.00</b>	
<b>524520T · Administrative Expenses</b>				
518160 · Board Stipend	7,950.00	10,000.00	10,000.00	
520115 · Uniforms - Replacement Clothing	3,941.28	4,500.00	5,500.00	New grounds foreman
520230 · Cellular Phone	3,172.66	2,800.00	3,200.00	New foreman
520705 · Food	951.80	1,000.00	1,000.00	
520930 · Insurance - Liability	22,358.69	30,555.29	18,000.00	Estimate from SDRMA May 2025
523100 · Memberships	4,497.00	4,000.00	4,500.00	
523290 · Bank Charges	432.99	400.00	450.00	
523621 · Subscriptions	3,462.00	6,000.00	5,500.00	5% increase cemsite license
523660 · Computer Service	11,933.81	9,000.00	10,500.00	
523700 · Office Supplies	811.37	6,000.00	3,000.00	
523720 · Photocopies	3,684.42	2,600.00	3,700.00	
523760 · Postage/Mailing	934.00	1,200.00	1,200.00	
523780 · Programs	0.00	2,000.00	2,000.00	
523840 · Computer Equip/Software/T1	2,549.76	5,000.00	5,000.00	
524520 · County Journal Recording	2,817.52	2,800.00	2,900.00	
524530 · Storage Fees	1,380.00	1,500.00	1,500.00	
524540 · Payroll Processing Services	4,596.24	6,000.00	6,000.00	
524560 · Auditing	10,500.00	10,500.00	10,500.00	

# Temecula Public Cemetery District

## First Draft Budget

### Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26	
524561 · Accounting	11,385.00	10,700.00	11,200.00	5% increase in budget
524566 · Temp for e-File	0.00	25,000.00	15,000.00	
524800 · Drug Testing/Pre-Employment	0.00	1,000.00	1,000.00	
525025 · Legal - General Counsel	25,304.24	30,000.00	30,000.00	
525030 · Compass HR Support	2,700.00	3,000.00	3,000.00	
526420 · Advertising	1,533.90	2,800.00	2,800.00	
527280 · Awards/Recognition	0.00	300.00	300.00	
527880 · Training/ Staff	0.00	3,000.00	3,000.00	
528140 · Conferences and Meetings	11,305.42	30,000.00	30,000.00	
528980 · Meals	1,998.22	2,000.00	3,000.00	
528990 · Semi-Annual Team Dinner	5,360.66	6,000.00	6,500.00	
529040 · Private Mileage Reimbursement	1,970.56	3,000.00	3,000.00	
529050 · Website	3,979.50	1,000.00	5,000.00	Second half of new Website \$70 per month
529550 · Water	1,749.05	1,600.00	2,000.00	
<b>Total 524520T · Administrative Expenses</b>	<b>153,260.09</b>	<b>225,255.29</b>	<b>210,250.00</b>	
<b>524500T · Operational Expenses.</b>				
521420 · Maint-Field Equipment	15,083.63	15,000.00	17,000.00	
522310 · Maint-Building Improvements	13,368.95	5,000.00	5,000.00	
522320 · Maint - Grounds	24,124.57	30,000.00	30,000.00	
522360 · Maintenance-Extermination	6,282.00	6,900.00	6,900.00	
523250 · Repurchase	200.00	1,500.00	1,000.00	
523800 · Engraving Expense	2,610.00	5,000.00	5,000.00	
525600 · Security	3,272.10	3,265.00	3,500.00	
527100 · Fuel	2,621.23	5,000.00	5,000.00	
527180 · Operational Supplies	17,679.70	30,000.00	30,000.00	
528020 · Inventory	17,331.42	15,000.00	16,000.00	June is an accounting entry
<b>Total 524500T · Operational Expenses.</b>	<b>102,573.60</b>	<b>116,665.00</b>	<b>119,400.00</b>	
<b>Total 520000 · Services and Supplies</b>	<b>268,645.77</b>	<b>355,120.29</b>	<b>342,850.00</b>	
<b>530000 · Other Charges</b>				
535540T · Depreciation Building				
585000 · Depreciation	0.00	0.00	0.00	
<b>Total 535540T · Depreciation Building</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

# Temecula Public Cemetery District

## First Draft Budget

### Fiscal Year 25-26

	Estimated Total 24-25	Approved Budget 24-25	Draft Budget 25-26
530100 · Miscellaneous non-operating exp	146.30	10,000.00	5,000.00
Total 530000 · Other Charges	146.30	10,000.00	5,000.00
540000 · Capital Assets			
542060T · Cemetery Grounds			
542040 · - Buildings, Capital Projects	22,425.00	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
542300 · Office Renovaton	0.00	7,500.00	7,500.00
Total 542060T · Cemetery Grounds	30,791.06	107,500.00	97,500.00
540040T · Land, Purchase of Land			
540042 · Future Cemetery Property	170,965.40	2,500,000.00	1,500,000.00
Total 540040T · Land, Purchase of Land	170,965.40	2,500,000.00	1,500,000.00
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	0.00	95,000.00	170,000.00
Total 540000 · Capital Assets	201,756.46	2,702,500.00	1,767,500.00
656000 · Payroll Expenses	2,616.00	0.00	3,000.00
Total Expense	932,801.96	3,566,580.29	2,716,950.00
Net Ordinary Income	746,835.57	-1,972,080.29	-1,179,650.00
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	815,907.60	-1,972,080.29	-1,179,650.00

A1 Monthly Revenues  
July 2024-June 2025

<b>FYE 06/30/25</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>
Single	-	3,200.00	-	-	3,200.00	6,400.00	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	-
Single/Dual	-	-	-	0	0	1500	0	-	0	0	6000
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	-	-
Dual End	2,000.00	-	2,000.00	3,000.00	-	-	1,000.00	3,000.00	3,000.00	-	-
Collum	-	-	3,700.00	4,000.00	1,800.00	1,900.00	3,600.00	-	-	-	-
Colum 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
G Crem End	-	-	-	-	-	-	-	-	1,032.00	-	1,000.00
O/C -B	2000.00	4432	6148	3960	2868	5942	2352	4,704.00	8088	2064	5860.00
O/C/-C	1,000.00	-	414.00	614.00	414.00	207.00	207.00	207.00	516.00	516.00	516.00
Vault	-	580.00	580.00	-	290.00	328.00	-	-	656.00	0	656.00
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
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
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
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
Engraving	-	-	516.00	774.00	258.00	258.00	516.00	258.00	-	-	-
2nd End	-	500.00	1,516.00	1,500.00	516.00	-	-	1,516.00	-	-	1,000.00
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
Labor	333.66	449.26	1400.99	1160.68	961.24	764.79	622.54	521.49	1529.58	347.66	989.38
<b>Total</b>	<b>18,607.61</b>	<b>14,222.00</b>	<b>38,364.00</b>	<b>35,116.00</b>	<b>18,488.00</b>	<b>24,736.00</b>	<b>22,164.00</b>	<b>28,438.00</b>	<b>47,997.00</b>	<b>10,706.00</b>	<b>28,301.00</b>
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

A2Cemetery Property  
Fiscal Year 2024-2025

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

[illegible]





C S D A

# 2025

# ESDA ANNUAL CONFERENCE EXHIBITOR SHOWCASE

## The Leadership Conference for Special Districts

**📍 Monterey, CA | 📅 August 25 – 28, 2025**

# Calendar

This calendar includes all funeral services scheduled. Click on any item for more information.

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	1	2	3
					<u>Mark Harold</u> (C)	
					<u>Robert</u> <u>Camerota</u> (C)	
4	5	6	7	8	9	10
	<u>Marcelina</u> <u>Laguna (B)</u>		<u>Alvina</u> <u>Candelaria</u> (B)			
11	12	13	14	15	16	17
18	19	20	21	22	23	24
	<u>Laurie</u> <u>Pickron (B)</u>	<u>Guillermo</u> <u>DeGuzman</u> (B)			<u>Maria Flores</u> (B)	
25	26	27	28	29	30	31

# 2025

# STORM



**EPIC DOG  
ACADEMY**  
**951.389.0097**

### APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
					RC 4	RC 5
RC 6		MOD 8	MOD 9	MOD 10	MOD 11	MOD 12
MOD 13		FRE 15	FRE 16	FRE 17	FRE 18	FRE 19
FRE 20		VIS 22	VIS 23	VIS 24	VIS 25	VIS 26
VIS 27		IE 29	IE 30			

### MAY

SUN	MON	TUE	WED	THU	FRI	SAT
				IE 1	IE 2	IE 3
IE 4		SJ 6	SJ 7	SJ 8	SJ 9	SJ 10
SJ 11		FILE 13	FRE 14	FRE 15	FRE 16	FRE 17
FRE 18		VIS 20	VIS 21	VIS 22	VIS 23	VIS 24
VIS 25		STK 27	STK 28	STK 29	STK 30	

### JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
STK 1		MOD 3	MOD 4	MOD 5	MOD 6	MOD 7
MOD 8		VIS 10	VIS 11	VIS 12	VIS 13	VIS 14
VIS 15		RC 17	RC 18	RC 19	RC 20	RC 21
RC 22		MOD 24	MOD 25	MOD 26	MOD 27	MOD 28
MOD 29						

### JULY

SUN	MON	TUE	WED	THU	FRI	SAT
		IE 1	IE 2	IE 3	IE 4	IE 5
IE 6		VIS 8	VIS 9	VIS 10	VIS 11	VIS 12
VIS 13					RC 18	RC 19
RC 20		STK 22	STK 23	STK 24	STK 25	STK 26
STK 27		IE 29	IE 30	IE 31		

### AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
					IE 1	IE 2
IE 3		RC 5	RC 6	RC 7	RC 8	RC 9
RC 10		SJ 12	SJ 13	SJ 14	SJ 15	SJ 16
SJ 17		STK 19	STK 20	STK 21	STK 22	STK 23
STK 24		RC 26	RC 27	RC 28	RC 29	RC 30

### SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
RC 1		IE 2	IE 3	IE 4	IE 5	IE 6
IE 7						

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