

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)

August 21, 2025 @ 8:00 a.m.

REGULAR BOARD MEETING

TEMECULA PUBLIC CEMETERY DISTRICT

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

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

2. FLAG SALUTE - Chair Kelleher

3. ROLL CALL-

Chair Kelleher, Vice Chair Vanderhaak, Trustee Davis,
Trustee Dugan, Trustee Qualm, General Manager, Beaudet, Legal Counsel, Steve
Quintinella, Admin Santos

4. MOTIONS TO EXCUSE- NONE

5. VISITORS- NONE

**6. PUBLIC COMMENTS- Michael Stanley Krot- Michael Krot, Elliison Krot
Eligible-Non-Resident Dispute**

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. CLOSED SESSION

Pending Litigation – Pursuant to California Government Code Section 54956.9

8. 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 July 17, 2025.

B. APPROVAL OF CHECK REGISTERS

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

C. APPROVAL OF BOOKKEEPER REPORT-

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

9. ACTION ITEMS-

A. BOARD APPROVED COUNTY BUDGET AND RESOLUTIONS 2025-2026

Recommendation: That the Board receives and approves the County budget

B. DISCIPLINARY PROCEDURES- POLICY # 4090

Recommendation: That the Board receives and approves the policy to go into effect August 2025

10. FINANCIAL REPORTS-

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

11. GENERAL MANAGERS REPORTS-

- A. July 2025 Revenues
- B. July 2025 Inventory
- C. August Transfers from Stifel to Class
- D. July Calendar

12. 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)

13. 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.

14. BOARD COMMENTS-

15. ADJOURNMENT-

1st Motion:

2nd Motion:

All in Favor:

The Next Regular Meeting of the Temecula Public Cemetery Board of Trustees will be held on Thursday, September 18, 2025, at 8:00 a.m.

POSTED August 18, 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

14. ADJOURNMENT- 9:07am

1st Motion: Trustee Vanderhaak

2nd Motion: Trustee Dugan

All in Favor: 5/0

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

Temecula Public Cemetery District

8/14/2025 10:21 AM

Register: 101100 - US Bank Checking

From 07/01/2025 through 07/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2025	007	Metlife	201100 - Accounts Pay...	KMO5754034-...	42.75	X		31,750.30
07/02/2025	0073	CalPers 457 Plan	201100 - Accounts Pay...	07/03	1,974.96	X		29,775.34
07/02/2025	000620	CalPers 457 Plan	201100 - Accounts Pay...	06/20	1,968.38	X		27,806.96
07/02/2025	9636	US Bank	201100 - Accounts Pay...		4,220.36	X		23,586.60
07/02/2025	9637	Everon	201100 - Accounts Pay...	159027086	1.58	X		23,585.02
07/02/2025	9638	United Staffing Asso...	201100 - Accounts Pay...	254830	1,716.00	X		21,869.02
07/03/2025	9639	Cherry Santos	201100 - Accounts Pay...		4.55	X		21,864.47
07/03/2025	9640	Cindi Beaudet	201100 - Accounts Pay...	REIMBURSE...	175.21	X		21,689.26
07/07/2025	9641	Everon	201100 - Accounts Pay...	159057304	2,250.00	X		19,439.26
07/07/2025	9642	Nutrien Ag Solutions	201100 - Accounts Pay...	57260916/573...	292.32	X		19,146.94
07/08/2025	9643	California Dept of Ta...	201100 - Accounts Pay...	account # 100-...	115.00			19,031.94
07/08/2025	JE 111		515100 - Life Insuranc...	Automatic with...	31.90	X		19,000.04
07/09/2025		Verizon Wireless	201100 - Accounts Pay...	QuickBooks ge...		X		19,000.04
07/10/2025	9609	WebCemeteries Con...	201100 - Accounts Pay...	14684	1,949.70	X		17,050.34
07/10/2025	9644	Patricia Kelleher	201100 - Accounts Pay...	REISSUE	203.87	X		16,846.47
07/12/2025			523290 - Bank Charges	Service Charge	17.26	X		16,829.21
07/14/2025			-split-	Deposit		X	128,857.35	145,686.56
07/14/2025	9645	Linda Glau CPA	201100 - Accounts Pay...		1,584.00	X		144,102.56
07/15/2025			101200 - US Bank Pay...	Funds Transfer	11,223.82	X		132,878.74
07/16/2025			101100G - Cash - Gen...	Deposit		X	10,304.99	143,183.73
07/16/2025	00007	Downs Energy	201100 - Accounts Pay...	CL-98130	306.47	X		142,877.26
07/16/2025	07	Compass HR	201100 - Accounts Pay...	4640	225.00	X		142,652.26
07/16/2025	0718	CalPers 457 Plan	201100 - Accounts Pay...	07/18	1,970.70	X		140,681.56
07/16/2025	0801	California Public Em...	201100 - Accounts Pay...	7490021932 ...	4,457.90	X		136,223.66
07/16/2025	9646	American Mini Storage	201100 - Accounts Pay...		115.00	X		136,108.66
07/16/2025	9647	Brown Family Servic...	201100 - Accounts Pay...	2602	560.00	X		135,548.66
07/16/2025	9648	CR&R Incorporated	201100 - Accounts Pay...	001574592	407.91	X		135,140.75
07/16/2025	9649	Crowne Hill Consulti...	201100 - Accounts Pay...	19332	531.09	X		134,609.66
07/16/2025	9650	Everon	201100 - Accounts Pay...	159037471	272.04	X		134,337.62
07/16/2025	9651	Hunsaker & Associat...	201100 - Accounts Pay...	25050172	42.67	X		134,294.95
07/16/2025	9652	LAFCO County of R...	201100 - Accounts Pay...	AC00000002189	512.77			133,782.18
07/16/2025	9653	PureRite Drinking W...	201100 - Accounts Pay...	007800	133.13	X		133,649.05
07/16/2025	9654	SDRMA	201100 - Accounts Pay...	78650	23,348.10	X		110,300.95
07/16/2025	9655	Southern California ...	201100 - Accounts Pay...	2-03-325-4707	807.29	X		109,493.66
07/16/2025	9656	Standard Insurance C...	201100 - Accounts Pay...	160-513170-00...	358.00	X		109,135.66
07/16/2025	9657	State Water Resource...	201100 - Accounts Pay...	26 acre constru...	1,213.00	X		107,922.66
07/16/2025	9658	Streamline	201100 - Accounts Pay...	7235D26B-0057	130.00	X		107,792.66
07/16/2025	9659	Summers Murphy & ...	201100 - Accounts Pay...	25-1928	1,600.00	X		106,192.66
07/16/2025	9660	Temecula Valley Pip...	201100 - Accounts Pay...		984.71	X		105,207.95
07/16/2025	9661	United Staffing Asso...	201100 - Accounts Pay...	255099	1,372.80	X		103,835.15

Temecula Public Cemetery District

8/14/2025 10:21 AM

Register: 101100 - US Bank Checking

From 07/01/2025 through 07/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/16/2025	9662	Wildlife Control Ser...	201100 - Accounts Pay...	WL3997	500.00	X		103,335.15
07/22/2025	9663	Agriscap	201100 - Accounts Pay...		50.03			103,285.12
07/22/2025	9664	California Associatio...	201100 - Accounts Pay...		426.00	X		102,859.12
07/23/2025	0	County of Riverside ...	201100 - Accounts Pay...	00332786	6,350.00	X		96,509.12
07/28/2025	0	Metlife	201100 - Accounts Pay...	KMO5754034-...	42.75			96,466.37
07/28/2025	9665	Agriscap	201100 - Accounts Pay...		75.04			96,391.33
07/28/2025	9666	Costco	201100 - Accounts Pay...	000111794353...	130.00			96,261.33
07/28/2025	9667	Home Depot Credit S...	201100 - Accounts Pay...	297578	108.36			96,152.97
07/28/2025	9668	Riverside County Fir...	201100 - Accounts Pay...		538.00			95,614.97
07/28/2025	9669	United Staffing Asso...	201100 - Accounts Pay...	255360/255712	3,432.00			92,182.97
07/28/2025			101200 - US Bank Pay...	Funds Transfer	11,405.08	X		80,777.89
07/29/2025	9670	US Bank	201100 - Accounts Pay...		1,362.54			79,415.35
07/29/2025	9671	Cindi Beaudet	201100 - Accounts Pay...	REIMBURSE...	169.28			79,246.07
07/30/2025	9672	Cindi Beaudet	201100 - Accounts Pay...	REIMBURSE...	13.00			79,233.07
07/31/2025			740029 - Interest Inco...	Interest		X	6.28	79,239.35
07/31/2025	9673	Craig Davis	201100 - Accounts Pay...		136.72			79,102.63
07/31/2025	9674	Dale Qualm.	201100 - Accounts Pay...		136.72			78,965.91
07/31/2025	9675	Patricia Kelleher	201100 - Accounts Pay...		136.72			78,829.19
07/31/2025	9676	Rosie Vanderhaak	201100 - Accounts Pay...		136.72			78,692.47

Temecula Public Cemetery District

8/14/2025 10:22 AM

Register: 101200 - US Bank Payroll

From 07/01/2025 through 07/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/01/2025	JE 108R		510040 - Regular Salar...	Bank Draft Am...				25,022.27
07/03/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...		X	210.14	25,232.41
07/03/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...		X	38.03	25,270.44
07/03/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...		X		25,270.44
07/03/2025	JE 108		510040 - Regular Salar...	Monthly charg...	28.70	X		25,241.74
07/03/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...	43.96	X		25,197.78
07/03/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...		X		25,197.78
07/03/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...	0.01	X		25,197.77
07/03/2025	JE 108		510040 - Regular Salar...	Monthly charg...	99.19	X		25,098.58
07/04/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...	7,414.09	X		17,684.49
07/04/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...	1,487.03	X		16,197.46
07/04/2025	JE 108		510040 - Regular Salar...	Bank Draft Am...	3,845.32	X		12,352.14
07/04/2025	JE 108		510040 - Regular Salar...	Monthly charg...	189.46	X		12,162.68
07/15/2025			101100 - US Bank Che...	Funds Transfer		X	11,223.82	23,386.50
07/18/2025	JE 120		510040 - Regular Salar...	Bank Draft Am...	6,151.45	X		17,235.05
07/18/2025	JE 120		510040 - Regular Salar...	Bank Draft Am...	1,278.86	X		15,956.19
07/18/2025	JE 120		510040 - Regular Salar...	Bank Draft Am...	3,495.28	X		12,460.91
07/18/2025	JE 120		510040 - Regular Salar...	Monthly charg...	159.32	X		12,301.59
07/20/2025	22	Paychex	524540 - Payroll Proce...	Electronic Wit...	134.00	X		12,167.59
07/28/2025			101100 - US Bank Che...	Funds Transfer		X	11,405.08	23,572.67
07/31/2025			740027 - Interest Inco...	Interest		X	1.10	23,573.77

Temecula Public Cemetery District

8/14/2025 10:23 AM

Register: 101300 - US Wash Account

From 07/01/2025 through 07/31/2025

Sorted by: Date, Type, Number/Rel

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/31/2025			-split-	Deposit		X	6,730.00	10,642.17
07/31/2025			-split-	Deposit		X	25,316.50	35,958.67
07/31/2025			740026 - Interest Inco...	Interest		X	1.29	35,959.96
07/31/2025	5098	County of Riverside ...	-split-		31,971.00			3,988.96

Date: 08/11/2025

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 Enter/Update Transactions as Required
- X Reconcile four County Cash Accounts Statements
- X Enter Property Taxes - Code Deposits as Necessary
- X Support Voucher Balance to County

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

X Verify check sequence is intact 9644-9694

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
9669	7/28/2025	United Staffing	3,432.00	Two Billing Cycles Temporary Employee	Yes
9679	8/4/2025	Good Fence	14,900.00	Completion of Fence	Yes
9680	8/4/2025	Summers Murphy	7,920.00	Landscaping New Property	Yes
9681	8/4/2025	Hunsaker & Assoc	10,304.99	Engineers New Property	Yes
9682	8/4/2025	Law Offices Quinti	9,075.00	Attorney Sept - June	Yes

**Two checks did not have second signature

Verify all checks to the GM have two signatures. None

Number	Date	Payee	Amount	Memo	2nd Sig
9671	7/29/2025	Cindi Beaudet	169.28	Mileage July	No
9672	7/29/2025	Cindi Beaudet	13.00	Reimburse Police Report Fee	No

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 6064 . It shows as 7064 because one item GM showed as June in Excel is July for GAAP.

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

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

X Update Endowment Allocation Schedule.

X Update Wash Account Analysis.

X Update Prepaid subledger and validate QB information.

X Read Agenda and Minutes of the previous Board Meeting.

X Continue Budget Process – Input Instruction

X Special Payroll issues – Terminated Employee, Trustees

X Continue Audit Process

Temecula Public Cemetery District
Approved Budget
Fiscal Year 25-26

Approved
 Budget 25-26

Ordinary Income/Expense

Income

700001 · Property Taxes

700020 · Prop Tax Current Secured	800,000.00
701020 · Prop Tax Current Unsecured	40,000.00
703000 · Prop Tax Prior Unsecured	1,000.00
704000 · Prop Tax Curr Supplemental	25,000.00
705000 · Prop Tax Prior Supplemental	7,000.00
706000 · Teeter Settlement	4,000.00
707000 · RDV Apportionment	125,000.00
752800 · CA-Homeowners Tax Relief	5,000.00
770100 · Property Tax - SBE	16,000.00
770102 · Other Taxes	0.00

Total 700001 · Property Taxes 1,023,000.00

740020 · Interest and Dividend Income

740020G · Interest on General Fnd at Cnty	30,000.00
74002GF · FMV Adj County General	0.00
740020E · Interest on Endow Fnd at County	1,200.00
74002EF · FMV Adj County Endowment	0.00
740020O · Interest on ACO at County	1,000.00
74002OF · FMV Adj County ACO	0.00
740023 · Interest - Stifel	46,800.00
740024 · Dividend Income - Stifel	14,000.00
740026 · Interest Income US Bank Wash	0.00
740027 · Interest Income US Bank Payroll	0.00
740028 · Interest Inc US Bank Clearing	0.00
740029 · Interest Income US Bank General	0.00
740025 · Interest Inc - CA CLASS General	60,000.00
740030 · Interest Inc CA CLASS Principle	20,000.00
740031 · Interest Inc CA CLASS Interest	13,000.00

Total 740020 · Interest and Dividend Income 186,000.00

770001 · Other Revenue

777700 · Non-Resident Fee Income	18,000.00
770100E · Endowment	46,000.00
777030 · Marker Setting	15,000.00
777031 · Niche Engraving	3,500.00
777040 · Open, Close Fees	55,000.00
777520 · Sale of Lots	105,000.00
777600 · Cenotaph	300.00
777530 · Cremation	23,000.00
777650 · Graveside Service	22,000.00
780160 · Vaults, Flower Vases, etc.	14,000.00
781360 · Other Misc. Revenue	2,000.00

Total 770001 · Other Revenue 303,800.00

Total Income 1,512,800.00

Temecula Public Cemetery District
Approved Budget
Fiscal Year 25-26

	<u>Approved Budget 25-26</u>
Expense	
510000 · Salaries and Employee Benefits	
510040T · Regular Salaries.	
510040 · Regular Salaries	425,000.00
510330 · Incentive Pay	8,000.00
515100 · Life Insurance Policy	450.00
Total 510040T · Regular Salaries.	<u>433,450.00</u>
513000T · Retirement - Miscellaneous	
518000 · Employer Contributions-457	27,400.00
551000 · Employee Contributions	0.00
Total 513000T · Retirement - Miscellaneous	<u>27,400.00</u>
513120T · Retirement - Social Security	
513120 · Social Security	27,000.00
513140 · Medicare Tax	6,500.00
Total 513120T · Retirement - Social Security	<u>33,500.00</u>
515080T · Health Insurance (eer share)	
515081 · Health Insurance	77,000.00
515082 · Vision Insurance	750.00
515083 · Dental Insurance	6,000.00
Total 515080T · Health Insurance (eer share)	<u>83,750.00</u>
515260T · Unemployment Insurance	
517000 · Workers Comp Insurance	24,000.00
515060 · State Unemployment Insurance	1,500.00
513130 · CA SUI	2,000.00
Total 515260T · Unemployment Insurance	<u>27,500.00</u>
Total 510000 · Salaries and Employee Benefits	<u>605,600.00</u>
520000 · Services and Supplies	
529540T · Utilities	
520845 · Trash	5,000.00
529500 · Electricity	8,500.00
Total 529540T · Utilities	<u>13,500.00</u>

Temecula Public Cemetery District
Approved Budget
Fiscal Year 25-26

	<u>Approved Budget 25-26</u>
524520T - Administrative Expenses	
518160 - Board Stipend	10,000.00
520115 - Uniforms - Replacement Clothing	5,500.00
520230 - Cellular Phone	3,200.00
520705 - Food	1,000.00
520930 - Insurance - Liability	18,000.00
523100 - Memberships	4,500.00
523290 - Bank Charges	450.00
523621 - Subscriptions	5,500.00
523660 - Computer Service	11,000.00
523700 - Office Supplies	3,000.00
523720 - Photocopies	3,700.00
523760 - Postage/Mailing	1,200.00
523780 - Programs	2,000.00
523840 - Computer Equip/Software/T1	5,000.00
524520 - County Journal Recording	2,900.00
524530 - Storage Fees	1,500.00
524540 - Payroll Processing Services	8,100.00
524560 - Auditing	10,500.00
524561 - Accounting	12,000.00
524566 - Temp for e-File	15,000.00
524567 - Temp Service	30,000.00
524800 - Drug Testing/Pre-Employment	1,000.00
525025 - Legal - General Counsel	30,000.00
525030 - Compass HR Support	3,000.00
526420 - Advertising	2,800.00
527280 - Awards/Recognition	300.00
527880 - Training/ Staff	3,000.00
528140 - Conferences and Meetings	30,000.00
528980 - Meals	3,000.00
528990 - Semi-Annual Team Dinner	6,500.00
529040 - Private Mileage Reimbursement	3,000.00
529050 - Website	5,000.00
529650 - Water	2,000.00
Total 524520T - Administrative Expenses	<u>243,650.00</u>

Temecula Public Cemetery District
Approved Budget
Fiscal Year 25-26

	<u>Approved Budget 25-26</u>
524500T · Operational Expenses.	
521420 · Maint-Field Equipment	17,000.00
522310 · Maint-Building Improvements	5,000.00
522320 · Maint - Grounds	30,000.00
522360 · Maintenance-Extermination	7,000.00
523250 · Repurchase	1,000.00
523800 · Engraving Expense	5,000.00
525600 · Security	3,500.00
527100 · Fuel	5,000.00
527180 · Operational Supplies	30,000.00
528020 · Inventory	16,000.00
Total 524500T · Operational Expenses.	<u>119,500.00</u>
Total 520000 · Services and Supplies	<u>376,650.00</u>
530000 · Other Charges	
535540T · Depreciation Building	
585000 · Depreciation	0.00
Total 535540T · Depreciation Building	<u>0.00</u>
530100 · Miscellaneous non-operating exp	5,000.00
Total 530000 · Other Charges	<u>5,000.00</u>
540000 · Capital Assets	
542060T · Cemetery Grounds	
542040 · - Buildings, Capital Projects	50,000.00
542060 · Improvements -Building	15,000.00
542085 · Tree Renovaton	25,000.00
548300 · Office Renovaton	7,500.00
Total 542060T · Cemetery Grounds	<u>97,500.00</u>
540040T · Land, Purchase of Land	
540042 · Future Cemetery Property	2,000,000.00
Total 540040T · Land, Purchase of Land	<u>2,000,000.00</u>
546020T · Equipment, etc	
542070 · Well Motor	60,000.00
546020 · Equipment Automotive	110,000.00
Total 542060T · Cemetery Grounds	<u>170,000.00</u>
Total 540000 · Capital Assets	<u>2,267,500.00</u>
656000 · Payroll Expenses	0.00
Total Expense	<u>3,254,750.00</u>
Net Ordinary Income	<u>-1,741,950.00</u>
Other Income/Expense	
Other Income	
731000 · Realized Gain (Loss) on Invest	0.00
731100 · Unrealized Gain (Loss) on Invst	0.00
Total Other Income	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>-1,741,950.00</u></u>

Temecula Public Cemetery District

August 21, 2025

Budget 2024-2025

Fund 51440 – ACO

WHEREAS, the Board of Trustees of the Temecula Public Cemetery District at its Regular Board meeting 8:00 am on Thursday, August 21, 2025 at the office located at 41911 C Street, Temecula, Ca 92592 and;

WHEREAS, the Board of Trustees is required to adopt a fiscal year budget July 01, 2025 – June 30, 2026 itemized estimation of anticipated revenues and expenditures for ACO Fund 51440 and;

WHEREAS, the Temecula Public Cemetery District Board of Trustees has approved and adopted the fiscal year 2025-2026 annual budget as attached.

Ayes:

Noes:

Absent:

M/S/A

Board resolution approved and signed this 21st day of August 21, 2025

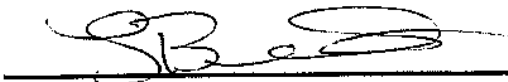
Patricia Kelleher, President



Rosie Vanderhaak, Treasurer



Cindi Beaudet, Secretary



Temecula Public Cemetery District

August 21, 2025

General Fund Budget 2025-2026

Fund 51435 – Endowment

WHEREAS, the Board of Trustees of the Temecula Public Cemetery District at its Regular Board meeting 8:00 am on Thursday August 21, 2025 at the office located at 41911 C Street, Temecula, Ca 92592 and;

WHEREAS, the Board of Trustees is required to adopt a fiscal year budget July 01, 2025 – June 30, 2026 itemized estimation of anticipated revenues and expenditures for Endowment Fund 51435 and;

WHEREAS, the Temecula Public Cemetery District Board of Trustees has approved and adopted the fiscal year 2025-2026 annual budget as attached.

Ayes:

Noes:

Absent:

M/S/A

Board resolution approved and signed this 21st day of August 21 2025

Patricia Kelleher, President

Rosie Vanderhaak, Treasurer

Cindi Beaudet, Secretary

Temecula Public Cemetery District

August 21, 2025

General Fund Budget 2025-2026

Fund 51425 – General

WHEREAS, the Board of Trustees of the Temecula Public Cemetery District at its Regular Board meeting 8:00 am on Thursday August 21, 2025 at the office located at 41911 C Street, Temecula, Ca 92592 and;

WHEREAS, the Board of Trustees is required to adopt a fiscal year budget July 01, 2025 – June 30, 2026 itemized estimation of anticipated revenues and expenditures for General Fund 51425 and;

WHEREAS, the Temecula Public Cemetery District Board of Trustees has approved and adopted the fiscal year 2025-2026 annual budget as attached.

Ayes:


Noes:

Absent:


M/S/A


Board resolution approved and signed this 21st day of August 2025

Patricia Kelleher, President



Rosie Vanderhaak, Treasurer





Cindi Beaudet, Secretary

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT GENERAL BUDGET
FY 2025-2026**

B. Appropriation 8 - Approp. for Contingencies (Limit 15% of A5)

Contingencies

581000

\$

B1 - Total Appropriation 8 \$ 0

B2 - TOTAL APPROPRIATION REQUIREMENTS (A5+B1) \$ 2267500
(Total of Appropriation 1,2,3,4,8)

C. General Reserve

(Balance 6/30/2025)

(Estimated Balance 6/30/2026)

Decrease
(Line D1a)

Increase
(Line C1)

C1 \$ 0

C2 - TOTAL REQUIREMENTS (B2+C1) \$ 2267500

D. Source of Financing

D1a - Available from Cancelled Reserve

\$

Estimated Fund Balance in Co. Treasury

Cash in Bank 6/30/2025

Estimated Revenue (per attached sheet)

D1 - TOTAL SOURCE OF FINANCING \$ _____
(D1 MUST EQUAL C2)

President Signature



Secretary Signature

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT GENERAL BUDGET
FY 2025-2026**

Note: If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of expenditure account codes that fit your needs.

51435-ACO

FUND CODE

7129

DEPT ID

The Board of Directors of Temecula Cemetery District on 8/21/2025 duly passed a resolution fixing the amounts of (A) Appropriations for Operations (B) Appropriation for Contingencies (C) General Reserve and (D) Source of Financing of same to be as follows:

A. Appropriations for Operations

Appropriation 1 - Salaries & Employee Benefits

Regular Salaries	510040	\$	<input type="text"/>
Extra Help	510080		<input type="text"/>
Temporary Salaries	510320		<input type="text"/>
Retirement - Miscellaneous	513000		<input type="text"/>
Social Security	513120		<input type="text"/>
Health Insurance	515080		<input type="text"/>
Unemployment Insurance	515260		<input type="text"/>

A1 - Total Appropriation 1 \$

Appropriation 2 - Services & Supplies

Administrative Support - Direct	524500	\$	<input type="text"/>
Administrative Support - Indirect	524520		<input type="text"/>
Utilities	529540		<input type="text"/>

A2 - Total Appropriation 2 \$ 0

Appropriation 3 - Other Charges

Bonds - Interest	533020	\$	<input type="text"/>
Depreciation - Building	535540		<input type="text"/>
Contribution to Other Non-Cnty Ager	536200		<input type="text"/>

A3 - Total Appropriation 3 \$ 0

Appropriation 4 - Fixed Assets

Land	540040	\$	<input type="text" value="200000000"/>
Improvements - Building	542060		<input type="text" value="97500"/>
Equipment - Automotive	546020		<input type="text" value="170000"/>

A4 - Total Appropriation 4 \$

A5 - TOTAL OF Appropriations 1,2,3,4 \$

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT GENERAL BUDGET
FY 2025-2026**

Note: If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of expenditure account codes that fit your needs.

51425-General 7129
FUND CODE DEPT ID

The Board of Directors of Teme cula Cemetery District on 8/21/2025 duly passed a resolution fixing the amounts of (A) Appropriations for Operations (B) Appropriation for Contingencies (C) General Reserve and (D) Source of Financing of same to be as follows:

A. Appropriations for Operations

Appropriation 1 - Salaries & Employee Benefits

Regular Salaries	510040	\$	<input type="text"/>	\$433,450
Extra Help	510080		<input type="text"/>	
Temporary Salaries	510320		<input type="text"/>	
Retirement - Miscellaneous	513000		<input type="text"/>	27400
Social Security	513120		<input type="text"/>	33500
Health Insurance	515080		<input type="text"/>	83750
Unemployment Insurance	515260		<input type="text"/>	27500
A1 - Total Appropriation 1 \$				605600

Appropriation 2 - Services & Supplies

Administrative Support - Direct	524500	\$	<input type="text" value="119500"/>	
Administrative Support - Indirect	524520		<input type="text" value="248650"/>	
Utilities	529540		<input type="text" value="13500"/>	
A2 - Total Appropriation 2 \$				381650

Appropriation 3 - Other Charges

Bonds - Interest	533020	\$	<input type="text"/>	
Depreciation - Building	535540		<input type="text"/>	
Contribution to Other Non-Cnty Ager	536200		<input type="text"/>	
A3 - Total Appropriation 3 \$				0

Appropriation 4 - Fixed Assets

Land	540040	\$	<input type="text"/>	
Improvements - Building	542060		<input type="text"/>	
Equipment - Automotive	546020		<input type="text"/>	
A4 - Total Appropriation 4 \$				0

A5 - TOTAL OF Appropriations 1,2,3,4 \$ 987250

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ACCUMULATIVE CAPITAL OUTLAY BUDGET
FISCAL YEAR 2025-2026**

51425 General 7129
FUND CODE DEPT ID

The Board of Directors of Temeula Cemetery District on 8/21/2025 duly passed a resolution fixing the amounts of (A) Appropriations for Operations (B) Appropriation for Contingencies (C) General Reserve and (D) Source of Financing of same to be as follows:

Note: If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at: <https://www.auditor-controller.org> for a complete listing of expenditure account codes that fit your needs.

A. Appropriations for Operations

Appropriation Appropriation 4 - Fixed Assets

Land	540040	\$	<input type="text"/>
Improvements - Buildings	542060		<input type="text"/>
Equipment - Automotive	546020		<input type="text"/>

A4 - Total Appropriation 4 \$ 0

B. Appropriation Appropriation 8 - Approp. for Contingencies (Limit 15% of A4)

Appropriation for Contingencies	581000	\$	<input type="text"/>
---------------------------------	--------	----	----------------------

B1 - Total Appropriation 8 \$ 0

B2 - TOTAL APPROPRIATION REQUIREMENTS (A4+B1) \$ 987250

C. General Reserve

<input type="text" value="2010889"/>	<input type="text" value="2334439"/>	<input type="text"/>	<input type="text" value="323550"/>
(Balance 6/30/2025)	(Estimated Balance 6/30/2026)	Decrease (Line D1a)	Increase (Line C1)

C1 \$ 2334439

C2 - TOTAL REQUIREMENTS (B2+C1) \$ 3321689

D. Source of Financing

D1a - Available from Cancelled Reserve	\$	<u> </u>
Estimated Fund Balance in Co. Treasury		<u>1958221</u>
Cash in Bank 6/30/2025		<u>52668</u>
Estimated Revenue (per attached sheet)		<u>1310800</u>

D1 - TOTAL SOURCE OF FINANCING \$ 3321689
(D1 MUST EQUAL C2)

Describe Purpose of Fund: _____

President Signature


Secretary Signature

**COUNTY OF RIVERSIDE
OFFICE OF AUDITOR-CONTROLLER**

**WORKSHEET FOR COMPUTING
ESTIMATED FUND BALANCE AVAILABLE AT JUNE 30, 2025
FOR FINANCING FISCAL YEAR 2025-2026 BUDGET**

<u>51425 - General</u>	<u>7129</u>
FUND NAME	FUND CODE
* FUND BALANCE AS OF MAY 31, 2025	\$ 2,041,905.00
LESS: General Reserve	()
FUND BALANCE AVAILABLE AS OF MAY 31, 2025	\$ 2,041,905.00
ADD: Estimated Receipts for Balance of Fiscal Year	\$ 106,049.00
LESS: Estimated Disbursements for Balance of Fiscal Year	(\$ 137,065.00)
** ESTIMATED FUND BALANCE AVAILABLE FOR FINANCING 2025-2026 BUDGET	<u>\$ 2,010,889.00</u>

* Includes:

- 1) Balance available for Disbursements
- 2) Invested Funds
- 3) General Reserve - Fiscal Year 2025-2026

** Note: Enter Estimated Fund Balance Available for Financing Fiscal Year 2025-2026
Budget on corresponding line of District General Budget or District A.C.O. Budget.

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ESTIMATED REVENUE
FISCAL YEAR ENDING JUNE 30, 2026**

If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of revenue account codes that fit your needs.

Fund Code 51425 General

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	804000
CONTRACTUAL REVENUE - RDV	781000	125000
PROPERTY TAXES, CURRENT UNSECURED	701020	40000
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	1000
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	25000
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	7000
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	30000
HOMEOWNERS PROPERTY TAX RELIEF	752800	5000
DISABLED VETERAN'S TAX RELIEF	752840	
PRIOR YEAR REVENUE - STATE	755000	
AID FROM OTHER GOVERNMENT AGENCIES - (includes State and Federal grant monies, such as HUD or Parks Grant)	755180	
SPECIAL ASSESSMENTS - (includes fixed charges entered on the tax roll)	770100	16000
REIMBURSEMENT FOR SERVICES - (includes charges made for the services provided by the District. Does not include revenue from fixed charges added to the tax roll)	777520	257800
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

Total Estimated Revenue: \$ 1,310,800

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ESTIMATED REVENUE
FISCAL YEAR ENDING JUNE 30, 2026**

If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of revenue account codes that fit your needs.

Fund Code 51440 ACO

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	
CONTRACTUAL REVENUE - RDV	781000	
PROPERTY TAXES, CURRENT UNSECURED	701020	
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	1200
HOMEOWNERS PROPERTY TAX RELIEF	752800	
DISABLED VETERAN'S TAX RELIEF	752840	
PRIOR YEAR REVENUE - STATE	755000	
AID FROM OTHER GOVERNMENT AGENCIES - (includes State and Federal grant monies, such as HUD or Parks Grant)	755180	
SPECIAL ASSESSMENTS - (includes fixed charges entered on the tax roll)	770100	
REIMBURSEMENT FOR SERVICES - (includes charges made for the services provided by the District. Does not include revenue from fixed charges added to the tax roll)	777520	
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

Total Estimated Revenue: \$ 1,200

**COUNTY OF RIVERSIDE
SPECIAL DISTRICT ESTIMATED REVENUE
FISCAL YEAR ENDING JUNE 30, 2026**

If accounts below do not concur with your district budget, please refer to the chart of accounts on the Auditor-Controller website at <https://www.auditorcontroller.org> for a complete listing of revenue account codes that fit your needs.

Fund Code 51435 Endowment

Dept ID 7129

DESCRIPTION	REVENUE CODE	ESTIMATED AMOUNT
PROPERTY TAXES, CURRENT SECURED	700020	
CONTRACTUAL REVENUE - RDV	781000	
PROPERTY TAXES, CURRENT UNSECURED	701020	
PROPERTY TAXES, PRIOR SECURED	702000	
PROPERTY TAXES, PRIOR UNSECURED	703000	
PROPERTY TAXES - CURRENT SUPPLEMENTAL	704000	
PROPERTY TAXES - PRIOR SUPPLEMENTAL	705000	
CONSTRUCTION LICENSES	722040	
OTHER FORFEITURE AND PENALTIES - (includes library fines)	732140	
INTEREST - INVESTED FUNDS - (includes rents and interests from invested funds)	740020	154800
HOMEOWNERS PROPERTY TAX RELIEF	752800	
DISABLED VETERAN'S TAX RELIEF	752840	
PRIOR YEAR REVENUE - STATE	755000	
AID FROM OTHER GOVERNMENT AGENCIES - (includes State and Federal grant monies, such as HUD or Parks Grant)	755180	
SPECIAL ASSESSMENTS - (includes fixed charges entered on the tax roll)	770100	46000
REIMBURSEMENT FOR SERVICES - (includes charges made for the services provided by the District. Does not include revenue from fixed charges added to the tax roll)	777520	
OTHER MISC. REVENUE - (includes contributions from individuals, private agencies and other funds) - Please explain below.	781360	
OTHER		

Total Estimated Revenue: \$ 200,800

Temecula Cemetery District Field Operations Conduct and Disciplinary

Policy-4090

Subject: Policy on Field Operations Conduct, Accountability, and Disciplinary Procedures

Purpose

The Temecula Cemetery District is committed to upholding the highest standards of professionalism, efficiency, and respect in maintaining our cemetery grounds to serve the community with dignity. This policy establishes expectations for field operations employees under the supervision of the foreman to ensure active engagement in assigned duties, accountability for whereabouts, and compliance with the district's operational standards and applicable California laws. This policy is enacted in accordance with the Temecula Cemetery District's guidelines and is subject to approval by District management.

Scope

This policy applies to all field operations employees of the Temecula Public Cemetery District under the direct supervision of the foreman. It addresses conduct related to fieldwork, accountability, and adherence to workplace responsibilities during paid hours.

Policy Statement

Effective immediately, all field operations employees are required to actively participate in assigned tasks, maintain open communication with the foreman regarding their whereabouts within the cemetery premises, and refrain from engaging in unapproved activities during work hours. Unauthorized absences from assigned work areas, failure to perform duties, or deliberate avoidance of work (e.g., hiding or "killing time") will result in progressive disciplinary action. This policy ensures operational efficiency, upholds the district's mission, and complies with California labor laws and cemetery district regulations.

Employee Responsibilities

1. **Notification of Whereabouts:** Employees must promptly notify the foreman of their location within the cemetery premises during work

hours. Failure to report whereabouts constitutes a violation of this policy.

2. **Engagement in Assigned Duties:** Employees are expected to diligently perform assigned field tasks, including but not limited to grounds maintenance, equipment operation, and other duties as directed by the foreman. Deliberately avoiding work or engaging in non-work-related activities during paid hours is prohibited.

3. **Professional Conduct:** Employees shall conduct themselves in a manner that reflects the solemnity and professionalism required for cemetery operations, consistent with the Temecula Cemetery District's standards and the California Health and Safety Code.

Disciplinary Procedures

To ensure compliance, the following progressive disciplinary measures will be enforced, subject to review and approval by Temecula Cemetery District management:

1. **First Violation:** Any employee found absent from their assigned work area without notifying the foreman or engaging in unapproved activities will be sent home for the remainder of the workday without pay. This action aligns with California Labor Code Section 2922, which permits disciplinary measures for failure to perform duties, and is consistent with wage and hour laws for non-exempt employees.

2. **Second Violation:** A subsequent violation will result in a recommendation to District management for a suspension without pay for a minimum of three (3) days. The duration may be extended based on the severity of the infraction, as permitted under California labor laws for disciplinary suspensions of non-exempt employees.

3. **Further Violations:** Repeated violations may lead to further disciplinary actions, and or for termination, in accordance with California's at-will employment doctrine (Labor Code Section 2922) and Temecula Cemetery District policies.

All disciplinary actions will be documented and reported to District management to ensure transparency and compliance with applicable regulations.

Legal Framework

This policy is grounded in the following California laws and regulations, which align with the Temecula Cemetery District's operational standards:

- **California Labor Code Section 2922:** Establishes at-will employment, allowing supervisors to enforce workplace rules and discipline employees for non-compliance, provided actions align with District policies and do not violate protected rights.
- **California Labor Code Section 6403:** Prohibits employees from willfully neglecting their duties, including failure to engage in assigned tasks or being absent without authorization.
- **California Health and Safety Code Sections 9000 et seq.:** Governs public cemetery districts, emphasizing the responsibility of employees to perform duties that maintain the operational integrity and dignity of the cemetery.
- **Business and Professions Code Sections 9600 et seq.:** Regulates cemetery operations, requiring employees to adhere to professional standards under the oversight of the Cemetery.
- **California Labor Code Section 558:** Authorizes penalties for wage and hour violations, including fines of \$50 for initial violations and \$100 for subsequent violations, which may apply to employees who fail to perform duties during paid hours.

Consequences of Non-Compliance

Non-compliance with this policy undermines the Temecula Cemetery District's mission to provide respectful and efficient cemetery services. Violations may result in financial penalties for the district, operational disruptions, and diminished community trust. Employees who fail to adhere to this policy may face disciplinary actions as outlined above, in addition to potential fines under California Labor Code Section 558 for wage and hour violations. All actions will be documented and subject to review by District management to ensure fairness and compliance.

Alignment with Temecula Cemetery District Guidelines

This policy adheres to the Temecula Cemetery District's commitment to operational excellence, employee accountability, and community service. It is designed to complement existing District policies and is subject to approval by the district's management or board of trustees. Employees are expected to familiarize themselves with this policy alongside other District guidelines governing workplace conduct.

Acknowledgment

Temecula Public Cemetery District
Balance Sheet
As of July 31, 2025

	Jul 31, 25	Jul 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
101100 · US Bank Checking	78,692.47	49,853.36	
101200 · US Bank Payroll	23,573.77	23,788.03	
101300 · US Wash Account	3,988.96	29,809.57	
101400 · US Bank Transfer Bank	67.70	201,500.11	
101100C · Cash -Accumulative Outlay Fund	21,668.04	102,219.73	
101100E · Cash - Endowment Fund	146,280.61	89,057.33	
1011004 · Cash - Retirement	180.00	180.00	
101100G · Cash - General	1,854,023.13	1,514,510.43	
Total Checking/Savings	2,128,474.68	2,010,918.56	117,556.12
Accounts Receivable			
201125 · Accounts Receivable	0.00	-1,740.00	
Total Accounts Receivable	0.00	-1,740.00	
Other Current Assets			
103200 · California CLASS General	2,572,394.26	2,455,840.59	
103201 · CA CLASS Principle	932,871.81	0.00	
103202 · CA Class Interest	451,211.30	0.00	
102200 · Stifel Investments			
102210 · Stifel Endowment Care	1,676,065.80	2,419,341.27	
102220 · Stifel Endowment Interest	743,205.19	1,004,267.00	
Total 102200 · Stifel Investments	2,419,270.99	3,423,608.27	-1,004,337.28
112011 · Inventory Asset	171,707.00	179,591.38	
102100 · Taxes Receivable	17,237.70	15,975.82	
100499 · Revenues to Deposit with County	0.00	1,740.00	
116100 · Interest Receivable			
116100P · Interest Receivable - End Prin	10,487.67	20,295.66	
116100I · Interest Receivable - End Int	6,259.31	9,990.26	
Total 116100 · Interest Receivable	16,746.98	30,285.92	-13,538.94
116137 · Miscellaneous Receivable	1,230.48	0.00	
117000 · PrePaid Expenses	41,860.04	58,561.15	
Total Other Current Assets	6,624,530.56	6,165,603.13	458,927.43
Total Current Assets	8,753,005.24	8,174,781.69	578,223.55

Temecula Public Cemetery District
Balance Sheet
As of July 31, 2025

	Jul 31, 25	Jul 31, 24	\$ Change
Fixed Assets			
191650 · Intangible Assets	24,470.00	24,470.00	
198950 · Accum Depr - Software	-9,787.98	-8,156.65	
191000 · Future Cemetery Property	4,782,278.86	4,492,944.81	
191100 · Buildings and Improvements	325,151.13	316,825.07	
191400 · Structures and Improvements	286,017.01	296,248.92	
191500 · Equipment	137,916.86	63,896.39	
191600 · Construction in Process	4,500.00	0.00	
191700 · Non-Depreciable Assets	77,561.02	77,561.02	
191800 · Grounds Improvements	59,226.50	51,461.50	
191900 · Paving 2015	143,560.00	143,560.00	
198100 · Accumulated Depreciation - Bldg	-224,024.06	-204,968.60	
198400 · Accumulated Depr - Struct/Imp	-234,796.17	-220,894.63	
198500 · Accum Depr - Equipment	-22,183.64	-12,183.77	
198800 · Accum Depr- Grnd Imp	4,308.46	-9,448.60	
198900 · Accum Depr-Pav 15	-72,772.02	-65,594.02	
Total Fixed Assets	5,281,425.97	4,945,721.44	335,704.53
TOTAL ASSETS	14,034,431.21	13,120,503.13	913,928.08
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
201100 · Accounts Payable	27,079.89	6,812.38	
Total Accounts Payable	27,079.89	6,812.38	20,267.51
Other Current Liabilities			
212200 · Accrued Vacation Pay	22,590.45	16,917.19	
Total Other Current Liabilities	22,590.45	16,917.19	
Total Current Liabilities	49,670.34	23,729.57	
Total Liabilities	49,670.34	23,729.57	25,940.77
Equity			
36001 · Net Investments in Cap Assets	3,309,357.00	3,309,357.00	
36002 · Endowment Care Corpus	2,635,110.00	2,635,110.00	
36003 · Endowment Care Earnings	821,514.00	821,514.00	
36004 · Unrestricted Earnings ACO Fund	2,930,348.00	2,930,348.00	
36005 · Unrestricted Earnings Gen Fund	882,307.00	882,307.00	
325100G · Unreserved Fund Balance - Gen	280,455.17	280,455.17	
390000 · Retained Earnings	3,113,803.38	2,214,813.72	
Net Income	11,866.32	22,868.67	
Total Equity	13,984,760.87	13,096,773.56	887,987.31
TOTAL LIABILITIES & EQUITY	14,034,431.21	13,120,503.13	913,928.08

Temecula Public Cemetery District
Profit & Loss Budget Performance
July 2025

	<u>Jul 25</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
700001 · Property Taxes		
700020 · Prop Tax Current Secured	0.00	800,000.00
701020 · Prop Tax Current Unsecured	0.00	40,000.00
703000 · Prop Tax Prior Unsecured	0.00	1,000.00
704000 · Prop Tax Curr Supplemental	0.00	25,000.00
705000 · Prop Tax Prior Supplemental	0.00	7,000.00
706000 · Teeter Settlement	0.00	4,000.00
707000 · RDV Apportionment	0.00	125,000.00
752800 · CA-Homeowners Tax Relief	0.00	5,000.00
770100 · Property Tax - SBE	0.00	16,000.00
Total 700001 · Property Taxes	0.00	1,023,000.00
740020 · Interest and Dividend Income		
740020G · Interest on General Fnd at Cnty	0.00	30,000.00
74002GF · FMV Adj County General	-3,671.66	0.00
740020E · Interest on Endow Fnd at County	0.00	1,200.00
74002EF · FMV Adj County Endowment	-262.61	0.00
740020O · Interest on ACO at County	0.00	1,000.00
74002OF · FMV Adj County ACO	-40.58	0.00
740023 · Interest - Stifel	5,628.74	46,800.00
740024 · Dividend Income - Stifel	1,405.05	14,000.00
740026 · Interest Income US Bank Wash	1.29	0.00
740027 · Interest Income US Bank Payroll	1.10	0.00
740029 · Interest Income US Bank General	6.28	0.00
740025 · Interest Inc - CA CLASS General	9,455.75	60,000.00
740030 · Interest Inc CA CLASS Principle	3,441.75	20,000.00
740031 · Interest Inc CA CLASS Interest	1,645.94	13,000.00
Total 740020 · Interest and Dividend Income	17,611.05	186,000.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
July 2025

	Jul 25	Annual Budget
770001 · Other Revenue		
777700 · Non-Resident Fee Income	1,548.00	18,000.00
770100E · Endowment	7,064.00	46,000.00
777030 · Marker Setting	4,646.00	15,000.00
777031 · Niche Engraving	258.00	3,500.00
777040 · Open, Close Fees	5,243.00	55,000.00
777520 · Sale of Lots	9,400.00	105,000.00
777530 · Cremation	4,600.00	23,000.00
777600 · Cenotaph	0.00	300.00
777650 · Graveside Service	1,758.00	22,000.00
780160 · Vaults, Flower Vases, etc.	828.00	14,000.00
781360 · Other Misc. Revenue	310.00	2,000.00
Total 770001 · Other Revenue	35,655.00	303,800.00
Total Income	53,266.05	1,512,800.00
Gross Profit	53,266.05	1,512,800.00
Expense		
510000 · Salaries and Employee Benefits		
510040T · Regular Salaries.		
510040 · Regular Salaries	7,514.61	425,000.00
510330 · Incentive Pay	0.00	8,000.00
515100 · Life Insurance Policy	31.90	450.00
Total 510040T · Regular Salaries.	7,546.51	433,450.00
513000T · Retirement - Miscellaneous		
518000 · Employer Contributions-457	1,676.55	27,400.00
551000 · Employee Contributions	986.81	0.00
Total 513000T · Retirement - Miscellaneous	2,663.36	27,400.00
513120T · Retirement - Social Security		
513120 · Social Security	465.92	27,000.00
513140 · Medicare Tax	108.96	6,500.00
Total 513120T · Retirement - Social Security	574.88	33,500.00
515080T · Health Insurance (eer share)		
515081 · Health Insurance	4,465.03	77,000.00
515082 · Vision Insurance	42.75	750.00
515083 · Dental Insurance	358.00	6,000.00
Total 515080T · Health Insurance (eer share)	4,865.78	83,750.00
515260T · Unemployment Insurance		
517000 · Workers Comp Insurance	1,945.68	24,000.00
515060 · State Unemployment Ins EDD	0.00	1,500.00
513130 · CA SUI	0.00	2,000.00
Total 515260T · Unemployment Insurance	1,945.68	27,500.00
Total 510000 · Salaries and Employee Benefits	17,596.21	605,600.00

Temecula Public Cemetery District
Profit & Loss Budget Performance
July 2025

	<u>Jul 25</u>	<u>Annual Budget</u>
520000 · Services and Supplies		
529540T · Utilities		
520845 · Trash	407.91	5,000.00
529500 · Electricity	807.29	8,500.00
Total 529540T · Utilities	<u>1,215.20</u>	<u>13,500.00</u>
524520T · Administrative Expenses		
518160 · Board Stipend	-750.00	10,000.00
520115 · Uniforms - Replacement Clothing	362.39	5,500.00
520230 · Cellular Phone	192.95	3,200.00
520705 · Food	29.75	1,000.00
520930 · Insurance - Liability	1,421.33	18,000.00
523100 · Memberships	0.00	4,500.00
523290 · Bank Charges	17.26	450.00
523621 · Subscriptions	0.00	5,500.00
523660 · Computer Service	26.16	11,000.00
523700 · Office Supplies	-402.99	3,000.00
523720 · Photocopies	196.44	3,700.00
523760 · Postage/Mailing	0.00	1,200.00
523780 · Programs	0.00	2,000.00
523840 · Computer Equip/Software/T1	0.00	5,000.00
524520 · County Journal Recording	0.00	2,900.00
524530 · Storage Fees	115.00	1,500.00
524640 · Payroll Processing Services	610.67	8,100.00
524660 · Auditing	0.00	10,500.00
524661 · Accounting	1,584.00	12,000.00
524666 · Temp for e-File	0.00	15,000.00
524667 · Temporary Employees	6,177.60	30,000.00
524800 · Drug Testing/Pre-Employment	0.00	1,000.00
525025 · Legal - General Counsel	79.95	30,000.00
525030 · Compass HR Support	225.00	3,000.00
526420 · Advertising	0.00	2,800.00
527280 · Awards/Recognition	0.00	300.00
527880 · Training/ Staff	0.00	3,000.00
528140 · Conferences and Meetings	0.00	30,000.00
528980 · Meals	63.95	3,000.00
528990 · Semi-Annual Team Dinner	868.25	6,500.00
529040 · Private Mileage Reimbursement	186.83	3,000.00
529050 · Website	106.83	5,000.00
529550 · Water	133.13	2,000.00
Total 524520T · Administrative Expenses	<u>11,244.50</u>	<u>243,650.00</u>

Temecula Public Cemetery District
Profit & Loss Budget Performance
July 2025

	<u>Jul 25</u>	<u>Annual Budget</u>
524500T · Operational Expenses.		
521420 · Maint-Field Equipment	1,601.80	17,000.00
522310 · Maint-Building Improvements	0.00	5,000.00
522320 · Maint - Grounds	3,005.70	30,000.00
522360 · Maintenance-Extermination	559.00	7,000.00
523250 · Repurchase	0.00	1,000.00
523800 · Engraving Expense	0.00	5,000.00
525600 · Security	656.14	3,500.00
527100 · Fuel	525.23	5,000.00
527180 · Operational Supplies	711.30	30,000.00
528020 · Inventory	0.00	16,000.00
Total 524500T · Operational Expenses.	7,059.17	119,500.00
Total 520000 · Services and Supplies	19,518.87	376,650.00
530000 · Other Charges		
530100 · Miscellaneous non-operating exp	512.77	5,000.00
530100E · Misc Endowment Expense	0.00	0.00
Total 530000 · Other Charges	512.77	5,000.00
540000 · Capital Assets		
542060T · Cemetery Grounds		
542040 · - Buildings, Capital Projects	0.00	50,000.00
542060 · Improvements -Building	0.00	15,000.00
542065 · Tree Renovaton	0.00	25,000.00
548300 · Office Renovation	0.00	7,500.00
Total 542060T · Cemetery Grounds	0.00	97,500.00
540040T · Land, Purchase of Land		
540042 · Future Cemetery Property	538.00	2,000,000.00
Total 540040T · Land, Purchase of Land	538.00	2,000,000.00
546020T · Equipment, etc		
542070 · Well Motor	0.00	60,000.00
546020 · Equipment - Automotive	0.00	110,000.00
Total 546020T · Equipment, etc	0.00	170,000.00
Total 540000 · Capital Assets	538.00	2,267,500.00
Total Expense	38,165.85	3,254,750.00
Net Ordinary Income	15,100.20	-1,741,950.00
Other Income/Expense		
Other Income		
731000 · Realized Gain (Loss) on Invest	0.00	0.00
731100 · Unrealized Gain (Loss) on Invst	-3,234.52	0.00
Total Other Income	-3,234.52	0.00
Net Other Income	-3,234.52	0.00
Net Income	11,865.68	-1,741,950.00



Account Statement

July 31, 2025

Page 2 of 5

Account Number: CA-01-0130-0001

General Fund

Account Summary

Average Monthly Yield: 4.3427%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	2,562,938.51	0.00	0.00	9,455.75	64,513.35	2,563,243.53	2,572,394.26

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
07/01/2025	Beginning Balance			2,562,938.51	
07/31/2025	Income Dividend Reinvestment	9,455.75			
07/31/2025	Ending Balance			2,572,394.26	



Account Statement

July 31, 2025

Page 3 of 5

Account Number: CA-01-0130-0002

Endowment Principle

Account Summary

Average Monthly Yield: 4.3427%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	932,871.81	0.00	0.00	3,441.75	17,945.60	932,871.81	932,871.81

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
07/01/2025	Beginning Balance			932,871.81	
07/31/2025	Income Dividend Reinvestment	3,441.75			
07/31/2025	Ending Balance			932,871.81	

Tel: (877) 930-5213

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Account Statement

July 31, 2025
Page 4 of 5

Account Number: CA-01-0130-0003

Endowment Interest

Account Summary

Average Monthly Yield: 4.3427%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	446,123.61	3,441.75	0.00	1,845.94	9,831.51	446,287.73	451,211.30

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
07/01/2025	Beginning Balance			446,123.61	
07/31/2025	Contribution	3,441.75			12613
07/31/2025	Income Dividend Reinvestment	1,845.94			
07/31/2025	Ending Balance			451,211.30	



Summary Statement

July 31, 2025

Page 1 of 5

0000120-0000510 Profit 808466

Investor ID: CA-01-0130

Temecula Public Cemetery District
41911 C St
TEMECULA, CA 92592

California CLASS

California CLASS

Average Monthly Yield: 4.3427%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0130-0001 General Fund	2,562,938.51	0.00	0.00	9,455.75	64,513.35	2,563,243.53	2,572,394.26
CA-01-0130-0002 Endowment Principle	932,871.81	0.00	0.00	3,441.75	17,945.60	932,871.81	932,871.81
CA-01-0130-0003 Endowment Interest	446,123.61	3,441.75	0.00	1,645.94	9,831.51	446,287.73	451,211.30
TOTAL	3,941,933.93	3,441.75	0.00	14,543.44	92,280.46	3,942,403.07	3,956,477.37



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
07/01/2025	0.000119889	4.3760%
07/02/2025	0.000120145	4.3853%
07/03/2025	0.000479008	4.3709%
07/04/2025	0.000000000	4.3709%
07/05/2025	0.000000000	4.3709%
07/06/2025	0.000000000	4.3709%
07/07/2025	0.000119368	4.3569%
07/08/2025	0.000118877	4.3390%
07/09/2025	0.000118864	4.3385%
07/10/2025	0.000118654	4.3309%
07/11/2025	0.000355842	4.3294%
07/12/2025	0.000000000	4.3294%
07/13/2025	0.000000000	4.3294%
07/14/2025	0.000118550	4.3271%
07/15/2025	0.000118558	4.3274%
07/16/2025	0.000119974	4.3437%
07/17/2025	0.000118836	4.3375%
07/18/2025	0.000356685	4.3397%
07/19/2025	0.000000000	4.3397%
07/20/2025	0.000000000	4.3397%
07/21/2025	0.000118501	4.3253%
07/22/2025	0.000118292	4.3176%
07/23/2025	0.000118208	4.3146%
07/24/2025	0.000118207	4.3145%
07/25/2025	0.000356004	4.3314%
07/26/2025	0.000000000	4.3314%
07/27/2025	0.000000000	4.3314%
07/28/2025	0.000119309	4.3548%
07/29/2025	0.000119347	4.3562%
07/30/2025	0.000119306	4.3511%
07/31/2025	0.000118993	4.3432%

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.**

Tel: (877) 930-5213

www.californiaclass.com

STIFEEL

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

Your Financial Advisor (LUI04):
SANDRA HEDSTROM WHEELER
Telephone: (805) 783-2921
Office Serving Your Account:
4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

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

TRADING TAX LOT RELIEF METHOD: **First In, First Out**
INVESTOR UPDATE
When was the last time you thought about your 401(k)? If your objectives and asset allocation have changed over time, your Stifel Financial Advisor can work with you to review your overall plan and determine if your strategy is still aligned with your goals.

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.

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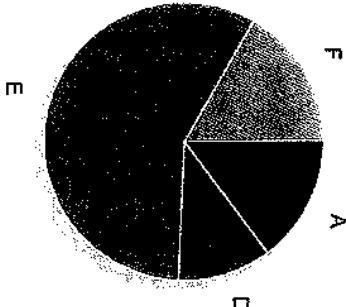
STIFEEL ACCOUNT STATEMENT

PORTFOLIO SUMMARY		July 31	June 30
Net Cash Equivalents **		250,069.08	200,037.13
Net Portfolio Assets held at Stifel		1,425,996.72	1,476,512.51
Net Portfolio Assets not held at Stifel			
Net Portfolio Value		\$1,676,065.80	\$1,676,549.64
YOUR CHANGE IN PORTFOLIO VALUE		July 31	June 30
Net Cash Flow (Inflows/Outflows) 2		-1,110.30	-3,140.00
Securities Transferred In/Out			
Income and Distributions		2,099.86	4,125.55
Change in Securities Value		-1,473.40	7,301.49
Net Change in Portfolio Value		-\$463.84	\$8,287.04

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
2 Does not include cost or proceeds for buy or sell transactions.
You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY

	Value on Percentage of	
	July 31, 2025 (\$), your account	
A Net Cash Equivalents**	250,069.08	14.92%
D Fixed Income-Muni	183,186.50	10.93%
E Fixed Income-Other	965,206.63	57.59%
F Mutual Funds	277,603.49	16.56%
Total Assets	\$1,676,065.80	100.00%



STIFEL

July 1 -
July 31, 2025
Account Number: 7683-0158
Page 1 of 12

STIFEL ACCOUNT STATEMENT

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

Your Financial Advisor (LLO4):
SANDRA HEDSTROM WHEELER
Telephone: (805) 783-2921
Office Serving Your Account:
4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

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

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

When was the last time you thought about your 401(k)? If your objectives and asset allocation have changed over time, your Stifel Financial Advisor can work with you to review your overall plan and determine if your strategy is still aligned with your goals.

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.

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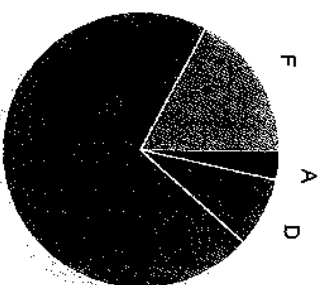
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PORTFOLIO SUMMARY		July 31	June 30
Net Cash Equivalents **		24,905.18	23,652.86
Net Portfolio Assets held at Stifel		718,360.01	719,613.69
Net Portfolio Assets not held at Stifel			
Net Portfolio Value		\$743,205.19	\$743,266.55
YOUR CHANGE IN PORTFOLIO VALUE		July 31	June 30
Net Cash Flow (Inflows/Outflows) ²		1,110.30	3,140.00
Securities Transferred In/Out			
Income and Distributions		589.46	1,591.85
Change in Securities Value		-1,761.12	2,820.95
Net Change in Portfolio Value		-\$61.36	\$7,552.80

^{**} See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
² Does not include cost or proceeds for buy or sell transactions.
You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY

	Value on Percentage of	
	July 31, 2025 (\$)	
A Net Cash Equivalents**	24,905.18	3.35%
D Fixed Income-Muni	60,465.60	8.14%
E Fixed Income-Other	528,464.88	71.11%
F Mutual Funds	129,369.73	17.41%
Total Assets	\$743,205.19	100.00%



A1 Monthly Revenues
 July 2025-June 2026

EYE 06/30/26	July
Single	6,400.00
Single End	2,000.00
Single/Dual	3000
S/D End	1,000.00
Dual	-
Dual End	-
Column	-
Column End	516.00
cenotaph	-
Ground Crem	1,900.00
G Crem End	1,000.00
O/C -B	3384.00
O/C-C	723.00
Vault	0.00
Crem Vase	-
Grave Vase	122.00
Set Fee	4336.00
Niche	-
Non-Res	-
Disinter	-
Graveside	1758.00
Engraving	258.00
2nd End	-
Bench	3320.00
Bench Endow	1,548.00
Taxes	10.88
Labor	695.32
Total	31,971.00
YTD Total	

A2Cemetery Property
Fiscal Year 2025-2026

06/30/26	25-Jun	Jul
Dual Lower -GM	226	226
Dual Upper -GP	308	308
Dual/ Single	39	38
Dual Manager	22	22
Singles	76	74

Tier F-1	7	7
Tier F-2	14	14
Tier F-3	22	22
Tier F-4	26	26
Tier F-5	8	8
Grd Crem	14	14
Dual Grd Crem	52	51
Cenotaph	46	46
Ossuary	325	325



Report Generated: 08-12-2025 11:37:44 AM

Order Details

Confirmation Number: 12917
Transaction Status: Pending Processing
From Account: 15*****0496
Transaction Type: Contribution
Method: ACH
Amount: \$275,558.79
Internal Memo:
To Account: CA-01-0130-0002
To Account Name: Endowment Principle
To Fund Name: CACCLASS
Trade Date: 08/13/2025
Settlement Date: 08/14/2025
Entered By: Cindi.beaudet
Approved By: N/A



Report Generated: 08-12-2025 11:40:29 AM

Order Details

Confirmation Number: 12918
Transaction Status: Pending Processing
From Account: 15*****0496
Transaction Type: Contribution
Method: ACH
Amount: \$84,028.99
Internal Memo:
To Account: CA-01-0130-0003
To Account Name: Endowment Interest
To Fund Name: CACCLASS
Trade Date: 08/13/2025
Settlement Date: 08/14/2025
Entered By: Cindi.beaudet
Approved By: N/A

JULY 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30	1	2	3	4	5
				<u>Joseph</u> <u>Badalamanti</u> (C)		
6	7	8	9	10	11	12
			<u>Celia Alvarez</u> (B)		<u>Colin</u> <u>Preston</u> (B)	
13	14	15	16	17	18	19
		<u>Adelina</u> <u>Caalim</u> (B)				
20	21	22	23	24	25	26
					<u>Steven</u> <u>Haflich</u> (C)	
27	28	29	30	31		
	<u>Josefina</u> <u>Villanueva</u> (C)					