

# MURRIETA VALLEY CEMETERY DISTRICT

Laurel Cemetery/District Office  
42800 Ivy Street  
Murrieta, CA 92562

Phone: 951.677.4223  
Fax: 951.677.5559

[www.murrietacemetery.org/](http://www.murrietacemetery.org/)

## AGENDA

### SPECIAL MEETING OF THE BOARD OF TRUSTEES

December 12, 2023 at 2:00 pm

District Office: 42800 Ivy Street, Murrieta

- **Call to Order**
- **Pledge of Allegiance**
- **Roll Call**  
Chair McConnell, Trustee Penko, Trustee Busch, Trustee Mejares, Trustee Klein, General Manager Sauer, Office Manager Richi
- **Approval of Agenda**
- **Announcements**
- **Action Items**  
None
- **General Manager's Reports**
  1. **Additional columbaria**  
Soil testing
  2. **Price increases**
- **Office Manager Reports**
- **General Counsel Reports**
- **Trustee Reports**
- **Future Trustee Agenda Items**
- **Closed Session(s)**
- 1. **Conference With Legal Counsel – Potential Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4)**  
One Potential Case
- **Next Meeting Date: January 23, 2024 2:00 PM**
- **Adjournment**

In compliance with the Americans with Disabilities Act, if you need special assistance in this meeting, please contact the District Manager at (951) 677-4223. (28 CFR 35.102.35.104 ADA Title II)

**All supporting documentation is available for public review at the Murrieta Valley Cemetery District Office located at 42800 Ivy St. Murrieta, California, during regular business hours:**

**8:00 a.m. – 4:00 p.m. – Monday through Friday.**

**Agenda items are also available online at [www.murrietacemetery.org](http://www.murrietacemetery.org)**

**CERTIFICATION**

I, Michael Sauer, General Manager of the Murrieta Valley Cemetery District, do hereby certify that a copy of the foregoing agenda was posted on *Friday, December 1, 2023* at 2:00 pm at 42800 Ivy Street, Murrieta, California, and on the District's website at least 72 hours prior to the time of this regular meeting.

Date: December 8, 2023

\_\_\_\_\_  
By: Michael Sauer, General Manager

# MURRIETA VALLEY CEMETERY DISTRICT

Laurel Cemetery/District Office  
42800 Ivy Street  
Murrieta, CA 92562

Phone: 951.677.4223  
Fax: 951.677.5559

[www.murrietacemetery.org/](http://www.murrietacemetery.org/)

## MINUTES

### SPECIAL MEETING OF THE BOARD OF TRUSTEES

November 14, 2023 at 1:30 pm

District Office: 42800 Ivy Street

- **Call to Order**  
Chair McConnell called meeting to order at 1:30pm
- **Pledge of Allegiance**  
Complete
- **Roll Call**  
Chair McConnell, Trustee Penko, Trustee Busch, Trustee Mejares, Trustee Klein, District Interim Manager Meredith, Board Admin Assistant Ross  
All present
- **Approval of Agenda**  
A motion was made by Trustee Klein to approve the Agenda, seconded by Trustee Penko. Motion carried 5/0.
- **Closed Session(s)**
  - Public Employee Appointment  
Pursuant to Government Code Section 54957  
Job Title: General Manager
  - Conference With Legal Counsel - Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)  
One Potential Case  
No reportable action was taken
- **Announcements**
- **Next Meeting Date:**  
The next Regular Board Meeting will be December 12, 2023 at 2:00 PM
- **Adjournment**  
With no further business to attend to Chair McConnell adjourned the meeting at 2:57pm.

Respectably submitted

Debra Ross  
Administrative Assistant to the Board

# Murrieta Valley Cemetery District

## Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>5000 Salaries and Wages</b>							
<b>5001 Regular Salaries</b>							
10/13/2023	Journal Entry	JE-103123-07		RECORD PAYROLL DATED 10/13/23	-Split-	10,853.26	10,853.26
10/27/2023	Journal Entry	JE-103123-08		RECORD PAYROLL DATED	-Split-	11,319.07	22,172.33
<b>Total for 5001 Regular Salaries</b>						<b>\$22,172.33</b>	
<b>5010 Medicare</b>							
10/13/2023	Journal Entry	JE-103123-07		RECORD PAYROLL DATED 10/13/23	-Split-	157.38	157.38
10/27/2023	Journal Entry	JE-103123-08		RECORD PAYROLL DATED	-Split-	167.70	325.08
<b>Total for 5010 Medicare</b>						<b>\$325.08</b>	
<b>5011 Social Security</b>							
10/13/2023	Journal Entry	JE-103123-07		RECORD PAYROLL DATED 10/13/23	-Split-	433.44	433.44
10/27/2023	Journal Entry	JE-103123-08		RECORD PAYROLL DATED	-Split-	223.20	656.64
<b>Total for 5011 Social Security</b>						<b>\$656.64</b>	
<b>5012 Unemployment Insurance</b>							
10/13/2023	Journal Entry	JE-103123-07		RECORD PAYROLL DATED 10/13/23	-Split-	122.08	122.08
10/27/2023	Journal Entry	JE-103123-08		RECORD PAYROLL DATED	-Split-	109.98	232.06
<b>Total for 5012 Unemployment Insurance</b>						<b>\$232.06</b>	
<b>Total for 5000 Salaries and Wages</b>						<b>\$23,386.11</b>	
<b>5100 Employee Benefits</b>							
<b>5101 Retirement</b>							
10/20/2023	Check	91000	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	483.04	483.04
10/20/2023	Check	91002	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	700.00	1,183.04
10/20/2023	Check	91001	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	500.46	1,683.50
<b>Total for 5101 Retirement</b>						<b>\$1,683.50</b>	
<b>5102 Retirement -EMC</b>							
10/13/2023	Journal Entry	JE-103123-07		RECORD PAYROLL DATED 10/13/23	-Split-	-299.32	-299.32
10/20/2023	Check	91000	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	518.54	219.22
10/20/2023	Check	91001	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	512.84	732.06
10/27/2023	Journal Entry	JE-103123-08		RECORD PAYROLL DATED	-Split-	-361.47	370.59
<b>Total for 5102 Retirement -EMC</b>						<b>\$370.59</b>	
<b>5120 Health Insurance</b>							
10/27/2023	Journal Entry	JE-103123-08		RECORD PAYROLL DATED	-Split-	246.23	246.23
<b>Total for 5120 Health Insurance</b>						<b>\$246.23</b>	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for 5100 Employee Benefits</b>						<b>\$2,300.32</b>	
5200 Materials and Services							
5210 Accounting-County							
10/31/2023	Journal Entry	JE- 103123- 02			-Split-	8.82	8.82
<b>Total for 5210 Accounting-County</b>						<b>\$8.82</b>	
5212 Accounting-Payroll Services							
10/12/2023	Expense		PEACHTREE		1021 Bank Accounts - General Fund:Payroll- Wells Fargo Bank	14.00	14.00
<b>Total for 5212 Accounting-Payroll Services</b>						<b>\$14.00</b>	
5214 OASIS							
10/16/2023	Check	9783	Co of Riverside IT		1020 Bank Accounts - General Fund:Impressed Cash Blue	31.90	31.90
10/16/2023	Check	9783	Co of Riverside IT		1020 Bank Accounts - General Fund:Impressed Cash Blue	108.46	140.36
<b>Total for 5214 OASIS</b>						<b>\$140.36</b>	
5215 Bank fees & service charges							
10/02/2023	Expense		Wells Fargo Bank		1022 Bank Accounts - General Fund:Wells Fargo Green	1,120.30	1,120.30
<b>Total for 5215 Bank fees &amp; service charges</b>						<b>\$1,120.30</b>	
5220 Administrative Expense							
10/02/2023	Check	9776	JEV Enterprises LLC	INVOICE 44 - 8/12/23 & 8/26/23	1020 Bank Accounts - General Fund:Impressed Cash Blue	250.00	250.00
10/05/2023	Check	9778	COMPASSHR		1020 Bank Accounts - General Fund:Impressed Cash Blue	197.00	447.00
10/16/2023	Check	9784	Sparkletts	Bottled Water	1020 Bank Accounts - General Fund:Impressed Cash Blue	105.92	552.92
10/20/2023	Check	9787	Cintas	cleaning	1020 Bank Accounts - General Fund:Impressed Cash Blue	64.23	617.15
10/20/2023	Check	9786	Well Fargo Visa	late fees	1020 Bank Accounts - General Fund:Impressed Cash Blue	114.26	731.41
10/20/2023	Check	9786	Well Fargo Visa		1020 Bank Accounts - General Fund:Impressed Cash Blue	1,861.14	2,592.55
10/23/2023	Check	9788	ADT Security Systems		1020 Bank Accounts - General Fund:Impressed Cash Blue	203.10	2,795.65
<b>Total for 5220 Administrative Expense</b>						<b>\$2,795.65</b>	
5226 Operations							
10/02/2023	Check	9777	Lowe's Pro	Hats - straw (4)	1020 Bank Accounts - General Fund:Impressed Cash Blue	104.35	104.35
10/20/2023	Check	9787	Cintas		1020 Bank Accounts - General Fund:Impressed Cash Blue	1,372.25	1,476.60
10/20/2023	Check	9786	Well Fargo Visa		1020 Bank Accounts - General Fund:Impressed Cash Blue	529.40	2,006.00
<b>Total for 5226 Operations</b>						<b>\$2,006.00</b>	
5228 Utilities (DS)							
10/06/2023	Check	9779	Southern California Edison		1020 Bank Accounts - General Fund:Impressed Cash Blue	223.59	223.59
10/06/2023	Check	9781	Western Municipal Water District		1020 Bank Accounts - General Fund:Impressed Cash Blue	4,395.91	4,619.50
10/06/2023	Check	9782	Western Municipal Water District - 1		1020 Bank Accounts - General Fund:Impressed Cash Blue	520.46	5,139.96
10/06/2023	Check	9780	Waste Management	55780331-2371-9	1020 Bank Accounts - General Fund:Impressed Cash Blue	222.97	5,362.93
10/16/2023	Check	9785	Frontier Communications	Internet	1020 Bank Accounts - General Fund:Impressed Cash Blue	275.00	5,637.93
<b>Total for 5228 Utilities (DS)</b>						<b>\$5,637.93</b>	
<b>Total for 5200 Materials and Services</b>						<b>\$11,723.06</b>	

# Murrieta Valley Cemetery District

## Check Detail Report

Oct 21 - Dec 8 2023

ACCOUNT NAME	TRANSACTION ID	TRANSACTION DATE	TRANSACTION TYPE	NO.	NAME	DESCRIPTION	CLEARED	AMOUNT LINE
Impressed Cash Blue	1943							
Impressed Cash Blue	1943	10/23/2023	Check	9788	ADT Security Systems	ADT Security Systems	Uncleared	-\$203.10
Impressed Cash Blue	1943	10/23/2023	Check	9788	ADT Security Systems	--	--	\$203.10
Impressed Cash Blue	1944							
Impressed Cash Blue	1944	11/01/2023	Check	9789	JEV Enterprises LLC	JEV Enterprises LLC	Uncleared	-\$250.00
Impressed Cash Blue	1944	11/01/2023	Check	9789	JEV Enterprises LLC	INVOICE 46	--	\$250.00
Impressed Cash Blue	1945							
Impressed Cash Blue	1945	11/01/2023	Check	9790	AmeriGas	AmeriGas	Uncleared	-\$159.11
Impressed Cash Blue	1945	11/01/2023	Check	9790	AmeriGas	Invoice 3156654651	--	\$159.11
Impressed Cash Blue	1946							
Impressed Cash Blue	1946	11/01/2023	Check	9791	Lowe's Pro	Lowe's Pro	Uncleared	-\$219.61
Impressed Cash Blue	1946	11/01/2023	Check	9791	Lowe's Pro	--	--	\$219.61
Impressed Cash Blue	1947							
Impressed Cash Blue	1947	11/01/2023	Check	9792	Western Municipal Water District	Western Municipal Water Distri	Uncleared	-\$3,190.51
Impressed Cash Blue	1947	11/01/2023	Check	9792	Western Municipal Water District	--	--	\$3,190.51
Impressed Cash Blue	1948							
Impressed Cash Blue	1948	11/01/2023	Check	9793	Western Municipal Water District - 1	Western Municipal Water Distri	Uncleared	-\$392.36
Impressed Cash Blue	1948	11/01/2023	Check	9793	Western Municipal Water District - 1	--	--	\$392.36
Impressed Cash Blue	1949							
Impressed Cash Blue	1949	11/01/2023	Check	9794	Waste Management	Waste Management	Uncleared	-\$222.97
Impressed Cash Blue	1949	11/01/2023	Check	9794	Waste Management	55780331-2371-9	--	\$222.97
Impressed Cash Blue	1953							
Impressed Cash Blue	1953	11/07/2023	Expense	--	COMPASSHR	--	Uncleared	-\$197.00
Impressed Cash Blue	1953	11/07/2023	Expense	--	COMPASSHR	--	--	\$197.00
Impressed Cash Blue	1955							
Impressed Cash Blue	1955	11/07/2023	Check	9795	Kristine Riden	--	Uncleared	-\$1,500.00
Impressed Cash Blue	1955	11/07/2023	Check	9795	Kristine Riden	Buy back of Block A Lot 19 Plot 1	--	\$1,500.00
Impressed Cash Blue	1970							
Impressed Cash Blue	1970	11/08/2023	Check	9796	Connie McConnell	Connie McConnell	Uncleared	-\$57.97
Impressed Cash Blue	1970	11/08/2023	Check	9796	Connie McConnell	Interview night	--	\$57.97
Impressed Cash Blue	1971							
Impressed Cash Blue	1971	11/08/2023	Check	9797	Chad Engel	--	Uncleared	-\$150.00
Impressed Cash Blue	1971	11/08/2023	Check	9797	Chad Engel	Block C Lot 21 Plot 2	--	\$150.00
Impressed Cash Blue	1972							
Impressed Cash Blue	1972	11/15/2023	Check	9798	Golden State Risk Management Authority	Golden State Risk Management A	Uncleared	-\$2,134.00
Impressed Cash Blue	1972	11/15/2023	Check	9798	Golden State Risk Management Authority	Chase Klein and Mason Marcucci	--	\$2,134.00
Impressed Cash Blue	1973							
Impressed Cash Blue	1973	11/15/2023	Check	9799	Anderson Professional Services	Anderson Professional Services	Uncleared	-\$1,112.50
Impressed Cash Blue	1973	11/15/2023	Check	9799	Anderson Professional Services	July, August, September, October	--	\$712.50
Impressed Cash Blue	1973	11/15/2023	Check	9799	Anderson Professional Services	July, August, September, October	--	\$400.00
Impressed Cash Blue	1974							
Impressed Cash Blue	1974	11/15/2023	Check	9800	United Rentals	United Rentals	Uncleared	-\$866.91
Impressed Cash Blue	1974	11/15/2023	Check	9800	United Rentals	Invoice 219580582-007 Polaris	--	\$866.91
Impressed Cash Blue	1975							
Impressed Cash Blue	1975	11/15/2023	Check	9801	Frontier Communications	Frontier Communications	Uncleared	-\$288.18
Impressed Cash Blue	1975	11/15/2023	Check	9801	Frontier Communications	Internet	--	\$288.18
Impressed Cash Blue	1976							
Impressed Cash Blue	1976	11/15/2023	Check	9802	Southern California Edison	Southern California Edison	Uncleared	-\$101.82
Impressed Cash Blue	1976	11/15/2023	Check	9802	Southern California Edison	--	--	\$101.82
Impressed Cash Blue	1977							
Impressed Cash Blue	1977	11/15/2023	Check	9803	South County Pest Control Inc.	South County Pest Control Inc.	Uncleared	-\$180.00
Impressed Cash Blue	1977	11/15/2023	Check	9803	South County Pest Control Inc.	Olive and fruit stop	--	\$180.00
Impressed Cash Blue	1990							
Impressed Cash Blue	1990	11/15/2023	Check	9804	Well Fargo Visa	Well Fargo Visa	Uncleared	-\$4,280.63
Impressed Cash Blue	1990	11/15/2023	Check	9804	Well Fargo Visa	late fees	--	\$4,280.63
Impressed Cash Blue	1990	11/15/2023	Check	9804	Well Fargo Visa	--	--	\$0.00
Impressed Cash Blue	1990	11/15/2023	Check	9804	Well Fargo Visa	--	--	\$0.00
Impressed Cash Blue	2011							
Impressed Cash Blue	2011	11/15/2023	Check	9805	Mark Vandruff	--	Uncleared	-\$900.00
Impressed Cash Blue	2011	11/15/2023	Check	9805	Mark Vandruff	REFUND OVERPAYMENT	--	\$900.00
Impressed Cash Blue	2014							
Impressed Cash Blue	2014	11/29/2023	Check	9806	Lowe's Pro	Lowe's Pro	Uncleared	-\$3,254.24
Impressed Cash Blue	2014	11/29/2023	Check	9806	Lowe's Pro	--	--	\$3,254.24
Impressed Cash Blue	2015							
Impressed Cash Blue	2015	11/29/2023	Check	9807	Sparkletts	Sparkletts	Uncleared	-\$419.67
Impressed Cash Blue	2015	11/29/2023	Check	9807	Sparkletts	Bottled Water for 10/05/23 & 11/01/23	--	\$419.67
Impressed Cash Blue	2016							
Impressed Cash Blue	2016	11/29/2023	Check	9808	Guardian	Guardian -Philadelphia	Uncleared	-\$1,376.70
Impressed Cash Blue	2016	11/29/2023	Check	9808	Guardian	November	--	\$550.68
Impressed Cash Blue	2016	11/29/2023	Check	9808	Guardian	December	--	\$826.02
Impressed Cash Blue	2017							
Impressed Cash Blue	2017	11/29/2023	Check	9809	Temecula Valley Pipe Supply	Temecula Valley Pipe Supply	Uncleared	-\$471.26
Impressed Cash Blue	2017	11/29/2023	Check	9809	Temecula Valley Pipe Supply	Order # 26516	--	\$471.26
Impressed Cash Blue	2018							
Impressed Cash Blue	2018	11/29/2023	Check	9810	United Rentals	United Rentals	Uncleared	-\$866.91
Impressed Cash Blue	2018	11/29/2023	Check	9810	United Rentals	Invoice 219580582-009	--	\$866.91

ACCOUNT NAME	TRANSACTION ID	TRANSACTION DATE	TRANSACTION TYPE	NO.	NAME	DESCRIPTION	CLEARED	AMOUNT LINE
	2019							
Impressed Cash Blue	2019	11/29/2023	Check	9811	Golden State Risk Management Authority	Golden State Risk Management A	Uncleared	-\$4,268.00
Impressed Cash Blue	2019	11/29/2023	Check	9811	Golden State Risk Management Authority		--	\$4,268.00
	2045							
Impressed Cash Blue	2045	12/05/2023	Check	9812	JEV Enterprises LLC	JEV Enterprises LLC	Uncleared	-\$250.00
Impressed Cash Blue	2045	12/05/2023	Check	9812	JEV Enterprises LLC	INVOICE 47	--	\$250.00
	2046							
Impressed Cash Blue	2046	12/05/2023	Check	9813	Sparkletts	Sparkletts	Uncleared	-\$180.86
Impressed Cash Blue	2046	12/05/2023	Check	9813	Sparkletts	Bottled Water for 11/29/23	--	\$180.86
	2047							
Impressed Cash Blue	2047	12/05/2023	Check	9814	Steven B Quintanilla A Professional Cor	Steven B Quintanilla A Profess	Uncleared	-\$20.00
Impressed Cash Blue	2047	12/05/2023	Check	9814	Steven B Quintanilla A Professional Cor	August	--	\$20.00
	2048							
Impressed Cash Blue	2048	12/05/2023	Check	9815	Omega Print	Omega Print	Uncleared	-\$130.50
Impressed Cash Blue	2048	12/05/2023	Check	9815	Omega Print	Business cards for managers & trustees invoice 28450	--	\$130.50
	2049							
Impressed Cash Blue	2049	12/05/2023	Check	9816	Heather Penko		Uncleared	-\$44.73
Impressed Cash Blue	2049	12/05/2023	Check	9816	Heather Penko	breakfast for new office management 12/4/23	--	\$44.73
	2050							
Impressed Cash Blue	2050	12/05/2023	Check	9817	Jennifer Mejares		Uncleared	-\$94.78
Impressed Cash Blue	2050	12/05/2023	Check	9817	Jennifer Mejares	breakfast for new management meeting 12/4/23	--	\$94.78
	2051							
Impressed Cash Blue	2051	12/06/2023	Check	9818	Thomas E. Kuhl		Uncleared	-\$500.00
Impressed Cash Blue	2051	12/06/2023	Check	9818	Thomas E. Kuhl	Invoice #AA23-0084 Land appraisal	--	\$500.00
	2052							
Impressed Cash Blue	2052	12/06/2023	Check	9819	United Appraisal Group		Uncleared	-\$995.00
Impressed Cash Blue	2052	12/06/2023	Check	9819	United Appraisal Group	Appraisal APN-909-130-034	--	\$995.00
	2053							
Impressed Cash Blue	2053	12/06/2023	Check	9820	Waste Management	Waste Management	Uncleared	-\$222.97
Impressed Cash Blue	2053	12/06/2023	Check	9820	Waste Management	Invoice #-5612125-2371-7	--	\$222.97
	2054							
Impressed Cash Blue	2054	12/06/2023	Check	9821	Western Municipal Water District	Western Municipal Water Distri	Uncleared	-\$2,926.52
Impressed Cash Blue	2054	12/06/2023	Check	9821	Western Municipal Water District		--	\$2,926.52
	2055							
Impressed Cash Blue	2055	12/06/2023	Check	9822	Western Municipal Water District - 1	Western Municipal Water Distri	Uncleared	-\$286.39
Impressed Cash Blue	2055	12/06/2023	Check	9822	Western Municipal Water District - 1		--	\$286.39
	2056							
Impressed Cash Blue	2056	12/06/2023	Check	9823	Frontier Communications	Frontier Communications	Uncleared	-\$288.18
Impressed Cash Blue	2056	12/06/2023	Check	9823	Frontier Communications	Internet	--	\$288.18
	2057							
Impressed Cash Blue	2057	12/06/2023	Check	9824	Southern California Edison	Southern California Edison	Uncleared	-\$148.52
Impressed Cash Blue	2057	12/06/2023	Check	9824	Southern California Edison		--	\$148.52
	2058							
Impressed Cash Blue	2058	12/07/2023	Expense	--	COMPASSHR		Uncleared	-\$197.00
Impressed Cash Blue	2058	12/07/2023	Expense	--	COMPASSHR		--	\$197.00
<b>Wells Fargo Green</b>								
	2021							
Wells Fargo Green	2021	12/04/2023	Check	2443	County of Riverside	County of Riverside	Uncleared	-\$14,950.00
Wells Fargo Green	2021	12/04/2023	Check	2443	County of Riverside	Month of September	Uncleared	\$14,950.00
	2022							
Wells Fargo Green	2022	12/04/2023	Check	2444	County of Riverside	County of Riverside	Uncleared	-\$41,905.00
Wells Fargo Green	2022	12/04/2023	Check	2444	County of Riverside	Month of September	Uncleared	\$41,905.00
	2023							
Wells Fargo Green	2023	12/04/2023	Check	2445	County of Riverside	County of Riverside	Uncleared	-\$4,600.00
Wells Fargo Green	2023	12/04/2023	Check	2445	County of Riverside	Month of October	Uncleared	\$4,600.00
	2024							
Wells Fargo Green	2024	12/04/2023	Check	2446	County of Riverside	County of Riverside	Uncleared	-\$15,215.00
Wells Fargo Green	2024	12/04/2023	Check	2446	County of Riverside	Month of October	Uncleared	\$15,215.00
	2025							
Wells Fargo Green	2025	12/04/2023	Check	2447	County of Riverside	County of Riverside	Uncleared	-\$15,110.00
Wells Fargo Green	2025	12/04/2023	Check	2447	County of Riverside	Month of November	Uncleared	\$15,110.00
	2026							
Wells Fargo Green	2026	12/04/2023	Check	2448	County of Riverside	County of Riverside	Uncleared	-\$4,600.00
Wells Fargo Green	2026	12/04/2023	Check	2448	County of Riverside	Month of November	Uncleared	\$4,600.00

**ANDERSON PROFESSIONAL SERVICES  
17620 GRAND AVENUE  
LAKE ELSINORE CA 92530-5914**

**(951) 678-2165**

To: Murrieta Valley Cemetery District

Subject: Financial Statements

Period: For the month ending November 30, 2023

I have compiled the accompanying balance sheet and the related comparative statements of income for the above referenced period.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. I have not audited or reviewed the accompanying financial statements, and accordingly, I do not express an opinion or any other form of assurance on them.

ANDERSON PROFESSIONAL SERVICES



# Murrieta Valley Cemetery District

## Balance Sheet

As of November 30, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Bank Accounts - General Fund	
1002 Cash in County Treasurer	627,554.82
1003 County Ops - FMV	-11,713.14
1004 Cash-Capital Outlay-County	15,901.18
1005 County Cap - FMV	-283.15
1010 Capital Outlay-Stifel-Cash	7,262.07
1011 Capital Outlay-Stifel-Invest	127,826.91
1020 Impressed Cash Blue	292,530.25
1021 Payroll-Wells Fargo Bank	22,587.48
1022 Wells Fargo Green	197,186.13
1023 WFB - Savings - Land Acq.	34,632.37
<b>Total 1000 Bank Accounts - General Fund</b>	<b>1,313,484.92</b>
1050 Bank Accounts - Endowment Fund	
1051 Cash-Endowment Care-County	904,415.06
1052 County End - FMV	-13,898.79
1060 Endow. Int.-Stifel-Cash	18,543.47
1061 Endow. Int.-Stifel-Investments	100,028.50
1062 Endowment-Stifel-Cash	112.68
1063 Endowment-Stifel-Investment	230,711.19
<b>Total 1050 Bank Accounts - Endowment Fund</b>	<b>1,239,912.11</b>
<b>Total Bank Accounts</b>	<b>\$2,553,397.03</b>
Accounts Receivable	
1100 Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
1110 Interest Receivable	0.00
1111 Interest Receivable - Capital	747.26
1112 Interest Receivable - Endowmen	2,466.02
1120 Property Tax Receivable	15,467.56
1130 Refund Receivable	0.00
1150 Prepaid expenses	18,331.00
1199 Payments to deposit	27,270.00
<b>Total Other Current Assets</b>	<b>\$64,281.84</b>
<b>Total Current Assets</b>	<b>\$2,617,678.87</b>
Fixed Assets	
1200 Land (DS)	25,000.00
1205 Structure and Improvements	1,011,206.00
1210 Equipment	252,545.00

# Murrieta Valley Cemetery District

## Balance Sheet

As of November 30, 2023

	TOTAL
1250 Accumulated Depreciation	-704,284.00
<b>Total Fixed Assets</b>	<b>\$584,467.00</b>
Other Assets	
1300 DOR - Pension Contributions	23,817.00
1301 DOR - Pension Related	17,824.00
<b>Total Other Assets</b>	<b>\$41,641.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,243,786.87</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 Payroll Tax Payable	4,457.37
2050 Compensated Absences Payable	4,460.13
2060 Net Pension Liability	30,267.00
2061 DIR - Pension Related	26,421.00
<b>Total Other Current Liabilities</b>	<b>\$65,605.50</b>
<b>Total Current Liabilities</b>	<b>\$65,605.50</b>
<b>Total Liabilities</b>	<b>\$65,605.50</b>
Equity	
3001 Investment in Fixed Assets	584,467.00
3002 Fund Balance - Endowment Care	1,094,778.53
3003 Fund Balance - General	1,225,850.39
3010 Retained Earnings	304,889.80
Net Income	-31,804.35
<b>Total Equity</b>	<b>\$3,178,181.37</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,243,786.87</b>

# Murrieta Valley Cemetery District

## Profit and Loss

November 2023

	TOTAL	
	NOV 2023	JUL - NOV, 2023 (YTD)
Income		
4200 Investment Earnings - General		1,127.63
4205 Interest - County Capital Outlay		-4,551.63
4215 Unrealized Gain/Loss-Cap. Outl		
<b>Total 4200 Investment Earnings - General</b>		<b>-3,424.00</b>
<b>Total Income</b>	<b>\$0.00</b>	<b>\$-3,424.00</b>
GROSS PROFIT	<b>\$0.00</b>	<b>\$-3,424.00</b>
Expenses		
<b>Total Expenses</b>		
NET OPERATING INCOME	<b>\$0.00</b>	<b>\$-3,424.00</b>
NET INCOME	<b>\$0.00</b>	<b>\$-3,424.00</b>

# Murrieta Valley Cemetery District

## Profit and Loss

November 2023

	TOTAL	
	NOV 2023	JUL - NOV, 2023 (YTD)
Income		
4050 Endowment Care		
4051 Endowment Care Fees	4,600.00	33,350.00
<b>Total 4050 Endowment Care</b>	<b>4,600.00</b>	<b>33,350.00</b>
4300 Investment Earnings - Endowment		
4301 Interest - Endowment Care County		11,071.27
4305 Interest-Endowment Interest County		762.53
4310 Unrealized Gain/Loss-End. Inte		43.49
4315 Unrealized Gain/Loss-Endowment		-417.26
<b>Total 4300 Investment Earnings - Endowment</b>		<b>11,460.03</b>
<b>Total Income</b>	<b>\$4,600.00</b>	<b>\$44,810.03</b>
GROSS PROFIT	<b>\$4,600.00</b>	<b>\$44,810.03</b>
Expenses		
<b>Total Expenses</b>		
NET OPERATING INCOME	<b>\$4,600.00</b>	<b>\$44,810.03</b>
NET INCOME	<b>\$4,600.00</b>	<b>\$44,810.03</b>

# Murrieta Valley Cemetery District

## Transaction Detail by Account

November 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>5100 Employee Benefits</b>							
5120 Health Insurance							
11/15/2023	Check	9798	Golden State Risk Management Authority	Chase Klein and Mason Marcucci	1020 Bank Accounts - General Fund:Impressed Cash Blue	2,134.00	2,134.00
11/29/2023	Check	9808	Guardian	November	1020 Bank Accounts - General Fund:Impressed Cash Blue	550.68	2,684.68
11/29/2023	Check	9811	Golden State Risk Management Authority		1020 Bank Accounts - General Fund:Impressed Cash Blue	4,268.00	6,952.68
11/29/2023	Check	9808	Guardian	December	1020 Bank Accounts - General Fund:Impressed Cash Blue	826.02	7,778.70
<b>Total for 5120 Health Insurance</b>						<b>\$7,778.70</b>	
<b>Total for 5100 Employee Benefits</b>						<b>\$7,778.70</b>	
<b>5200 Materials and Services</b>							
5211 Accounting-Outside Service							
11/15/2023	Check	9799	Anderson Professional Services	July, August, September, October	1020 Bank Accounts - General Fund:Impressed Cash Blue	712.50	712.50
<b>Total for 5211 Accounting-Outside Service</b>						<b>\$712.50</b>	
5212 Accounting-Payroll Services							
11/15/2023	Check	9799	Anderson Professional Services	July, August, September, October	1020 Bank Accounts - General Fund:Impressed Cash Blue	400.00	400.00
<b>Total for 5212 Accounting-Payroll Services</b>						<b>\$400.00</b>	
5220 Administrative Expense							
11/01/2023	Check	9789	JEV Enterprises LLC	INVOICE 46	1020 Bank Accounts - General Fund:Impressed Cash Blue	250.00	250.00
11/07/2023	Expense		COMPASSHR		1020 Bank Accounts - General Fund:Impressed Cash Blue	197.00	447.00
11/15/2023	Check	9804	Weil Fargo Visa	late fees	1020 Bank Accounts - General Fund:Impressed Cash Blue	4,280.63	4,727.63
11/29/2023	Check	9807	Sparkletts	Bottled Water for 10/05/23 & 11/01/23	1020 Bank Accounts - General Fund:Impressed Cash Blue	419.67	5,147.30
<b>Total for 5220 Administrative Expense</b>						<b>\$5,147.30</b>	
5222 Event Expenses							
11/08/2023	Check	9796	Connie McConnell	Interview night	1020 Bank Accounts - General Fund:Impressed Cash Blue	57.97	57.97
<b>Total for 5222 Event Expenses</b>						<b>\$57.97</b>	
5226 Operations							
11/01/2023	Check	9791	Lowe's Pro		1020 Bank Accounts - General Fund:Impressed Cash Blue	219.61	219.61
11/15/2023	Check	9803	South County Pest Control Inc.	Olive and fruit stop	1020 Bank Accounts - General Fund:Impressed Cash Blue	180.00	399.61
11/15/2023	Check	9800	United Rentals	Invoice 219580582-007 Polaris	1020 Bank Accounts - General Fund:Impressed Cash Blue	866.91	1,266.52
11/29/2023	Check	9806	Lowe's Pro		1020 Bank Accounts - General Fund:Impressed Cash Blue	3,254.24	4,520.76
11/29/2023	Check	9809	Temecula Valley Pipe Supply	Order # 26516	1020 Bank Accounts - General Fund:Impressed Cash Blue	471.26	4,992.02
11/29/2023	Check	9810	United Rentals	Invoice 219580582-009	1020 Bank Accounts - General Fund:Impressed Cash Blue	866.91	5,858.93
<b>Total for 5226 Operations</b>						<b>\$5,858.93</b>	
5228 Utilities (DS)							
11/01/2023	Check	9794	Waste Management	55780331-2371-9	1020 Bank Accounts - General Fund:Impressed Cash Blue	222.97	222.97
11/01/2023	Check	9793	Western Municipal Water District - 1		1020 Bank Accounts - General Fund:Impressed Cash Blue	392.36	615.33
11/01/2023	Check	9792	Western Municipal Water District		1020 Bank Accounts - General Fund:Impressed Cash Blue	3,190.51	3,805.84
11/01/2023	Check	9790	AmeriGas	Invoice 3156654651	1020 Bank Accounts - General Fund:Impressed Cash Blue	159.11	3,964.95
11/15/2023	Check	9801	Frontier Communications	Internet	1020 Bank Accounts - General Fund:Impressed Cash Blue	288.18	4,253.13
11/15/2023	Check	9802	Southern California Edison		1020 Bank Accounts - General Fund:Impressed Cash Blue	101.82	4,354.95
<b>Total for 5228 Utilities (DS)</b>						<b>\$4,354.95</b>	
<b>Total for 5200 Materials and Services</b>						<b>\$16,531.65</b>	

# Murrieta Valley Cemetery District

## Profit and Loss

November 2023

	TOTAL	
	NOV 2023	JUL - NOV, 2023 (YTD)
Income		
4000 Service Fee Revenue		
4001 Plots Sales		
4005 Fees	5,430.00	39,780.00
4015 Buy-Backs, Plots, etc.	9,680.00	69,745.00
4025 Other Misc Revenue	-1,650.00	-1,650.00
	-900.00	0.00
<b>Total 4000 Service Fee Revenue</b>	<b>12,560.00</b>	<b>107,875.00</b>
4050 Endowment Care		
4051 Endowment Care Fees	4,600.00	33,350.00
<b>Total 4050 Endowment Care</b>	<b>4,600.00</b>	<b>33,350.00</b>
4100 Property Taxes		
4101 Current Secured		10,414.65
4102 Current Unsecured		19,704.25
4103 Tax Current Supplement		5,303.35
4105 Prior Years Unsecured		1,249.45
<b>Total 4100 Property Taxes</b>		<b>36,671.70</b>
4200 Investment Earnings - General		
4201 Interest Income - County		1,341.65
4205 Interest - County Capital Outlay		1,127.63
4215 Unrealized Gain/Loss-Cap. Outl		-4,551.63
<b>Total 4200 Investment Earnings - General</b>		<b>-2,082.35</b>
4300 Investment Earnings - Endowment		
4301 Interest - Endowment Care County		11,071.27
4305 Interest-Endowment Interest County		762.53
4310 Unrealized Gain/Loss-End. Inte		43.49
4315 Unrealized Gain/Loss-Endowment		-417.26
<b>Total 4300 Investment Earnings - Endowment</b>		<b>11,460.03</b>
Payment 2 (Conversion)		0.00
<b>Total Income</b>	<b>\$17,160.00</b>	<b>\$187,274.38</b>
GROSS PROFIT	<b>\$17,160.00</b>	<b>\$187,274.38</b>
Expenses		
5000 Salaries and Wages		
5001 Regular Salaries		97,920.44
5010 Medicare		1,444.86
5011 Social Security		2,579.53
5012 Unemployment Insurance		562.65
<b>Total 5000 Salaries and Wages</b>		<b>102,507.48</b>

# Murrieta Valley Cemetery District

## Profit and Loss

November 2023

	TOTAL	
	NOV 2023	JUL - NOV, 2023 (YTD)
5100 Employee Benefits		
5101 Retirement		9,033.31
5102 Retirement -EMC		-1,952.20
5120 Health Insurance	7,778.70	14,320.99
<b>Total 5100 Employee Benefits</b>	<b>7,778.70</b>	<b>21,402.10</b>
5200 Materials and Services		
5210 Accounting-County		338.66
5211 Accounting-Outside Service	712.50	6,125.00
5212 Accounting-Payroll Services	400.00	782.60
5214 OASIS		267.96
5215 Bank fees & service charges		1,566.90
5220 Administrative Expense	5,147.30	20,344.13
5222 Event Expenses	57.97	57.97
5226 Operations	5,858.93	42,886.72
5228 Utilities (DS)	4,354.95	22,469.21
5229 Web Site Development		330.00
<b>Total 5200 Materials and Services</b>	<b>16,531.65</b>	<b>95,169.15</b>
<b>Total Expenses</b>	<b>\$24,310.35</b>	<b>\$219,078.73</b>
NET OPERATING INCOME	<b>\$-7,150.35</b>	<b>\$-31,804.35</b>
NET INCOME	<b>\$-7,150.35</b>	<b>\$-31,804.35</b>

# Murrieta Valley Cemetery District

## Transaction Detail by Account

November 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>4000 Service Fee Revenue</b>							
<b>4001 Plots Sales</b>							
11/01/2023	Invoice		Kattan, Leena Marketta	Cremation Plot (taxable)	1100 Accounts Receivable		
11/14/2023	Invoice		Kattan, Leena Marketta	Plot (taxable) (Previously paid for a cremains plot so difference )	1100 Accounts Receivable	980.00	980.00
11/20/2023	Invoice		Di Cintio, Elena	Niche Columbarium - Tier 3 (taxable)	1100 Accounts Receivable	470.00	1,450.00
11/22/2023	Invoice		Contreras, Milagro Rene	Cremation Plot (taxable)	1100 Accounts Receivable	830.00	2,280.00
11/28/2023	Invoice		Crowther, Patricia Ann	Double Depth Burial Plot (taxable)	1100 Accounts Receivable	980.00	3,260.00
<b>Total for 4001 Plots Sales</b>						<b>2,170.00</b>	<b>5,430.00</b>
<b>4005 Fees</b>							
11/01/2023	Invoice		Kattan, Leena Marketta	Marker Setting (taxable)	1100 Accounts Receivable	260.00	260.00
11/01/2023	Invoice		Kattan, Leena Marketta	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	900.00
11/14/2023	Invoice		Kattan, Leena Marketta	Burial Cost - Cremation (taxable)	1100 Accounts Receivable	640.00	1,540.00
11/14/2023	Invoice		Kattan, Leena Marketta	Marker Setting (taxable)	1100 Accounts Receivable	260.00	1,800.00
11/15/2023	Invoice		Gillam, Warren & Sheila	Burial Cost - Cremation (taxable) (Kathy #3)	1100 Accounts Receivable	640.00	2,440.00
11/15/2023	Invoice		Gillam, Warren & Sheila	Marker Setting (taxable)	1100 Accounts Receivable	260.00	2,700.00
11/15/2023	Invoice		Gillam, Warren & Sheila	Burial Cost - Cremation Plot (taxable) (Warren #1)	1100 Accounts Receivable	640.00	3,340.00
11/15/2023	Invoice		Gillam, Warren & Sheila	Marker Setting (taxable)	1100 Accounts Receivable	260.00	3,600.00
11/15/2023	Invoice		Gillam, Warren & Sheila	Burial Cost - Cremation (taxable) (Sheila #2)	1100 Accounts Receivable	640.00	4,240.00
11/17/2023	Invoice		Machingo, Thomas & Alice	Niche Wall Vase (taxable)	1100 Accounts Receivable	185.00	4,425.00
11/17/2023	Invoice		Machingo, Thomas & Alice	Marker Setting - Niche Columbarium (taxable)	1100 Accounts Receivable	110.00	4,535.00
11/17/2023	Invoice		Machingo, Thomas & Alice	Marker Setting - Niche Columbarium (taxable)	1100 Accounts Receivable	110.00	4,645.00
11/17/2023	Invoice		Machingo, Thomas & Alice	Burial Cost - Niche Columbarium (taxable)	1100 Accounts Receivable	210.00	4,855.00
11/20/2023	Invoice		Di Cintio, Elena	Marker Setting - Niche Columbarium (taxable)	1100 Accounts Receivable	110.00	4,965.00
11/20/2023	Invoice		Di Cintio, Elena	Burial Cost - Niche Columbarium (taxable)	1100 Accounts Receivable	210.00	5,175.00
11/20/2023	Invoice		Di Cintio, Elena	Niche Wall Vase (taxable)	1100 Accounts Receivable	185.00	5,360.00
11/22/2023	Invoice		Contreras, Milagro Rene	Marker Setting (taxable)	1100 Accounts Receivable	260.00	5,620.00
11/22/2023	Invoice		Contreras, Milagro Rene	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	6,260.00
11/28/2023	Invoice		Madory, Diana	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	6,900.00
11/28/2023	Invoice		Crowther, Patricia Ann	Marker Setting (taxable)	1100 Accounts Receivable	260.00	7,160.00
11/28/2023	Invoice		Crowther, Patricia Ann	Burial Cost - Double Depth First Burial (taxable)	1100 Accounts Receivable	2,075.00	9,235.00
11/28/2023	Invoice		Madory, Diana	Marker Setting (taxable)	1100 Accounts Receivable	260.00	9,495.00
11/30/2023	Invoice		Ransome, Paul Randall	Niche Wall Vase (taxable)	1100 Accounts Receivable	185.00	9,680.00
<b>Total for 4005 Fees</b>						<b>\$9,680.00</b>	
<b>4015 Buy-Backs, Plots, etc.</b>							
11/07/2023	Check	9795	Kristine Ridsen	Buy back of Block A Lot 19 Plot 1	1020 Bank Accounts - General Fund:Impressed Cash Blue	-1,500.00	-1,500.00
11/08/2023	Check	9797	Chad Engel	Block C Lot 21 Plot 2	1020 Bank Accounts - General Fund:Impressed Cash Blue	-150.00	-1,650.00
<b>Total for 4015 Buy-Backs, Plots, etc.</b>						<b>\$ -1,650.00</b>	
<b>4025 Other Misc Revenue</b>							
11/15/2023	Check	9805	Mark Vandruff	REFUND OVERPAYMENT	1020 Bank Accounts - General Fund:Impressed Cash Blue	-900.00	-900.00
<b>Total for 4025 Other Misc Revenue</b>						<b>\$ -900.00</b>	
<b>Total for 4000 Service Fee Revenue</b>						<b>\$12,560.00</b>	
<b>4050 Endowment Care</b>							
<b>4051 Endowment Care Fees</b>							
11/01/2023	Invoice		Kattan, Leena Marketta	Endowment - Cremation Plot (taxable)	1100 Accounts Receivable	1,150.00	1,150.00
11/20/2023	Invoice		Di Cintio, Elena	Endowment - Niche Columbarium (taxable)	1100 Accounts Receivable	1,150.00	2,300.00
11/22/2023	Invoice		Contreras, Milagro Rene	Endowment - Cremation Plot (taxable)	1100 Accounts Receivable	1,150.00	3,450.00
11/28/2023	Invoice		Crowther, Patricia Ann	Endowment - Double Depth Burial Plot (taxable)	1100 Accounts Receivable	1,150.00	4,600.00
<b>Total for 4051 Endowment Care Fees</b>						<b>\$4,600.00</b>	
<b>Total for 4050 Endowment Care</b>						<b>\$4,600.00</b>	