

Murrieta Valley Cemetery District

Balance Sheet

As of September 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Capital Outlay-Stifel-Cash	7,262.07
Capital Outlay-Stifel-Invest	127,826.91
Cash in County Treasurer	761,425.61
Cash-Capital Outlay-County	15,883.29
Cash-Endowment Care-County	903,409.40
County Cap - FMV	291.91
County End - FMV	14,301.74
County Ops - FMV	-705.58
County Ops - FMV - 1	12,756.74
Endow. Int.-Stifel-Cash	18,543.47
Endow. Int.-Stifel-Investments	100,028.50
Endowment-Stifel-Cash	112.68
Endowment-Stifel-Investment	230,711.19
Impressed Cash Blue	300,104.64
Payroll-Wells Fargo Bank	23,116.59
Wells Fargo Green	66,411.84
WFB - Savings - Land Acq.	34,631.05
Total Bank Accounts	\$2,616,112.05
Accounts Receivable	
Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
Interest Receivable	-7,516.87
Interest Receivable - Capital	860.24
Interest Receivable - Endowmen	2,283.44
Payments to deposit	5,655.00
Prepaid Expenses - 1	15,130.00
Property Tax Receivable	24,340.36
Property Tax Receivable - 1	-2,456.43
Refund Receivable	186.76
Service Income Receivable	4,720.00
Total Other Current Assets	\$43,202.50
Total Current Assets	\$2,659,314.55
Fixed Assets	
Accumulated Depreciation	-664,943.32
Equipment	200,218.00
Land (DS)	25,000.00
Structure and Improvements	991,370.00
Total Fixed Assets	\$551,644.68
Other Assets	
DOR - Pension Contributions	22,443.00

	TOTAL
DOR - Pension Contributions - 1	0.00
DOR - Pension Related	17,922.00
DOR - Pension Related - 1	0.00
Total Other Assets	\$40,365.00
TOTAL ASSETS	\$3,251,324.23
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Compensated Absences Payable	17,651.25
DIR - Pension Related	567.00
DIR-Pension Related	0.00
Net Pension Liability	79,566.00
Net Pension Liability - 1	0.00
Payroll Tax Payable	4,010.90
Total Other Current Liabilities	\$101,795.15
Total Current Liabilities	\$101,795.15
Total Liabilities	\$101,795.15
Equity	
Fund Balance - Endowment Care	788,712.01
Fund Balance - General	569,946.35
Investment in Fixed Assets	624,104.00
Retained Earnings	1,213,929.16
Net Income	-47,162.44
Total Equity	\$3,149,529.08
TOTAL LIABILITIES AND EQUITY	\$3,251,324.23

Murrieta Valley Cemetery District

Profit and Loss

September 2023

	TOTAL	
	SEP 2023	JUL - SEP, 2023 (YTD)
Income		
Interest - Capital Outlay	1,013.55	1,109.74
Unrealized Gain/Loss-Cap. Outl	-4,554.08	-4,551.63
Total Income	\$ -3,540.53	\$ -3,441.89
GROSS PROFIT	\$ -3,540.53	\$ -3,441.89
Expenses		
Total Expenses		
NET OPERATING INCOME	\$ -3,540.53	\$ -3,441.89
NET INCOME	\$ -3,540.53	\$ -3,441.89

Murrieta Valley Cemetery District

Profit and Loss

September 2023

	TOTAL	
	SEP 2023	JUL - SEP, 2023 (YTD)
Income		
Endowment Care Fees	14,950.00	24,150.00
Interest - Endowment Care	8,008.33	2,639.85
Interest-Endowment Interest	762.53	762.53
Unrealized Gain/Loss-End. Inte		43.49
Unrealized Gain/Loss-Endowment		-417.26
Total Income	\$23,720.86	\$27,178.61
GROSS PROFIT	\$23,720.86	\$27,178.61
Expenses		
Total Expenses		
NET OPERATING INCOME	\$23,720.86	\$27,178.61
NET INCOME	\$23,720.86	\$27,178.61

Murrieta Valley Cemetery District

Transaction Detail by Account

September 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Accounting-Outside Service							
09/21/2023	Check	9773	Nigro & Nigro	INVOICE No.: 18731 Interim Fieldwork - June 30, 2023 -	Impressed Cash Blue	5,000.00	5,000.00
Total for Accounting-Outside Service						\$5,000.00	
Accounting-Payroll Services							
09/01/2023	Expense		PEACHTREE		Payroll-Wells Fargo Bank	12.60	12.60
09/07/2023	Expense		PEACHTREE		Payroll-Wells Fargo Bank	2.80	15.40
09/14/2023	Expense		PEACHTREE		Payroll-Wells Fargo Bank	8.40	23.80
Total for Accounting-Payroll Services						\$23.80	
Administrative Expense							
09/06/2023	Check	9762	COMPASSHR		Impressed Cash Blue	197.00	197.00
09/07/2023	Expense		COMPASSHR		Impressed Cash Blue	197.00	394.00
09/21/2023	Check	9769	ADT Security Systems		Impressed Cash Blue	154.98	548.98
09/21/2023	Check	9775	Cintas		Impressed Cash Blue	128.46	677.44
09/21/2023	Check	9774	Cintas		Impressed Cash Blue	62.34	739.78
09/21/2023	Check	9771	Concentra		Impressed Cash Blue	362.00	1,101.78
09/21/2023	Check	9770	Sparkletts	Bottled Water	Impressed Cash Blue	129.40	1,231.18
09/21/2023	Check	9768	Well Fargo Visa		Impressed Cash Blue	1,942.06	3,173.24
Total for Administrative Expense						\$3,173.24	
General business expenses							
Bank fees & service charges							
09/01/2023	Expense		Wells Fargo Bank		Wells Fargo Green	446.60	446.60
Total for Bank fees & service charges						\$446.60	
Total for General business expenses						\$446.60	
Health Insurance							
09/01/2023	Journal Entry	JE-090123-01		RECORD PAYROLL DATED 09/01/23	-Split-	246.23	246.23
09/01/2023	Check	9761	Guardian -Philadelphia		Impressed Cash Blue	275.34	521.57
09/15/2023	Journal Entry	JE-091523-18		RECORD PAYROLL DATED 9/15/23	-Split-	246.23	767.80
Total for Health Insurance						\$767.80	
Medicare							
09/01/2023	Journal Entry	JE-090123-01		RECORD PAYROLL DATED 09/01/23	-Split-	157.47	157.47
09/15/2023	Journal Entry	JE-091523-18		RECORD PAYROLL DATED 9/15/23	-Split-	165.48	322.95
09/29/2023	Journal Entry	JE-092923-19		RECORD PAYROLL DATED	-Split-	151.98	474.93
Total for Medicare						\$474.93	
Operations							
09/08/2023	Check	9765	Polyguard & Co.	Vaults - Inv#. 58990	Impressed Cash Blue	10,962.00	10,962.00
09/08/2023	Check	9767	United Rentals	INVOICE 219580582-005 RENTAL OF GATER	Impressed Cash Blue	866.91	11,828.91
09/21/2023	Check	9772	United Rentals	INVOICE 219580582-006 RENTAL OF UTV	Impressed Cash Blue	866.91	12,695.82
09/21/2023	Check	9774	Cintas		Impressed Cash Blue	950.47	13,646.29
09/21/2023	Check	9775	Cintas		Impressed Cash Blue	415.18	14,061.47
09/21/2023	Check	9768	Well Fargo Visa		Impressed Cash Blue	1,755.27	15,816.74
Total for Operations						\$15,816.74	
Regular Salaries							
09/01/2023	Journal Entry	JE-090123-01		RECORD PAYROLL DATED 09/01/23	-Split-	10,613.80	10,613.80
09/15/2023	Journal Entry	JE-091523-18		RECORD PAYROLL DATED 9/15/23	-Split-	11,165.64	21,779.44
09/29/2023	Journal Entry	JE-092923-19		RECORD PAYROLL DATED	-Split-	10,481.20	32,260.64
Total for Regular Salaries						\$32,260.64	
Retirement -EMC							

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/01/2023	Journal Entry	JE-090123-01		RECORD PAYROLL DATED 09/01/23	-Split-	-515.28	-515.28
09/15/2023	Journal Entry	JE-091523-18		RECORD PAYROLL DATED 9/15/23	-Split-	-412.74	-928.02
09/29/2023	Journal Entry	JE-092923-19		RECORD PAYROLL DATED	-Split-	-299.40	-1,227.42
Total for Retirement -EMC						\$ -	1,227.42
Social Security							
09/01/2023	Journal Entry	JE-090123-01		RECORD PAYROLL DATED 09/01/23	-Split-	245.83	245.83
09/15/2023	Journal Entry	JE-091523-18		RECORD PAYROLL DATED 9/15/23	-Split-	362.08	607.91
09/29/2023	Journal Entry	JE-092923-19		RECORD PAYROLL DATED	-Split-	410.32	1,018.23
Total for Social Security						\$1,018.23	
Unemployment Insurance							
09/01/2023	Journal Entry	JE-090123-01		RECORD PAYROLL DATED 09/01/23	-Split-	18.00	18.00
09/15/2023	Journal Entry	JE-091523-18		RECORD PAYROLL DATED 9/15/23	-Split-	80.64	98.64
09/29/2023	Journal Entry	JE-092923-19		RECORD PAYROLL DATED	-Split-	108.65	207.29
Total for Unemployment Insurance						\$207.29	
Utilities (DS)							
09/06/2023	Check	9763	Waste Management	5570582-2371-9	Impressed Cash Blue	213.19	213.19
09/08/2023	Check	9764	Frontier Communications	Internet	Impressed Cash Blue	279.84	493.03
09/08/2023	Check	9766	Southern California Edison		Impressed Cash Blue	251.12	744.15
Total for Utilities (DS)						\$744.15	

Murrieta Valley Cemetery District

Profit and Loss

September 2023

	TOTAL	
	SEP 2023	JUL - SEP, 2023 (YTD)
Income		
Current Secured		10,356.54
Current Unsecured		805.82
Endowment Care Fees	14,950.00	24,150.00
Fees	23,845.00	49,810.00
Interest - Capital Outlay	1,013.55	1,109.74
Interest - Endowment Care	8,008.33	2,639.85
Interest Income	5,749.10	499.57
Interest-Endowment Interest	762.53	762.53
Misc. Property Taxes		4.74
Payment 2 (Conversion)		0.00
Plots Sales	18,060.00	29,390.00
Prior Unsecured		1,049.95
Prior Years Supplement		199.50
Tax Current Supplement		5,298.61
Unrealized Gain/Loss-Cap. Outl	-4,554.08	-4,551.63
Unrealized Gain/Loss-End. Inte		43.49
Unrealized Gain/Loss-Endowment		-417.26
Total Income	\$67,834.43	\$121,151.45
GROSS PROFIT	\$67,834.43	\$121,151.45
Expenses		
Accounting-County		329.84
Accounting-Outside Service	5,000.00	5,412.50
Accounting-Payroll Services	23.80	361.60
Administrative Expense	3,173.24	12,401.18
General business expenses		
Bank fees & service charges	446.60	446.60
Total General business expenses	446.60	446.60
Health Insurance	767.80	6,296.06
Medicare	474.93	1,119.78
OASIS		127.60
Operations	15,816.74	45,983.79
Regular Salaries	32,260.64	75,748.11
Retirement		7,349.81
Retirement -EMC	-1,227.42	-2,322.79
Social Security	1,018.23	1,922.89
Unemployment Insurance	207.29	330.59
Utilities (DS)	744.15	12,476.33
Web Site Development		330.00
Total Expenses	\$58,706.00	\$168,313.89
NET OPERATING INCOME	\$9,128.43	\$ -47,162.44
NET INCOME	\$9,128.43	\$ -47,162.44

Murrieta Valley Cemetery District

Transaction Detail by Account

September 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Endowment Care Fees							
09/02/2023	Invoice		Beltrame, Marge	Endowment - Niche Columbarium (taxable)	Accounts Receivable	1,150.00	1,150.00
09/08/2023	Invoice		Dydasco, Marissa Chavez	Endowment - Plot (taxable)	Accounts Receivable	1,150.00	2,300.00
09/09/2023	Invoice		Rojas, Eva	Endowment - Double Depth Burial Plot (taxable)	Accounts Receivable	1,150.00	3,450.00
09/11/2023	Invoice		Pinto, Ernesto	Endowment - Plot (taxable)	Accounts Receivable	1,150.00	4,600.00
09/13/2023	Invoice		Wharton, Coy	Endowment - Double Depth Burial Plot (taxable)	Accounts Receivable	1,150.00	5,750.00
09/14/2023	Invoice		Martinez, Bernardaa	Endowment - Niche Columbarium (taxable)	Accounts Receivable	1,150.00	6,900.00
09/19/2023	Invoice		O'connor, Ligaya Martinez	Endowment - Cremation Plot (taxable)	Accounts Receivable	1,150.00	8,050.00
09/22/2023	Invoice		Brown, Arthur H & Sally A	Endowment - Niche Columbarium (taxable)	Accounts Receivable	1,150.00	9,200.00
09/22/2023	Invoice		McElhannon, Gail	Endowment - Plot (taxable)	Accounts Receivable	1,150.00	10,350.00
09/22/2023	Invoice		Bosch, Theresa	Endowment - Niche Columbarium (taxable)	Accounts Receivable	1,150.00	11,500.00
09/25/2023	Invoice		De Bihar, Atilio Francisco	Endowment - Niche Columbarium (taxable)	Accounts Receivable	1,150.00	12,650.00
09/27/2023	Invoice		Sosa, Ricardo Salazar	Endowment - Double Depth Burial Plot (taxable)	Accounts Receivable	1,150.00	13,800.00
09/28/2023	Invoice		Gutierrez, Maria G	Endowment - Double Depth Burial Plot (taxable)	Accounts Receivable	1,150.00	14,950.00
Total for Endowment Care Fees						\$14,950.00	
Fees							
09/02/2023	Invoice		Beltrame, Marge	Niche Wall Vase (taxable)	Accounts Receivable	185.00	185.00
09/02/2023	Invoice		Beltrame, Marge	Burial Cost - Niche Columbarium (taxable)	Accounts Receivable	210.00	395.00
09/02/2023	Invoice		Beltrame, Marge	Marker Setting - Niche Columbarium (taxable)	Accounts Receivable	110.00	505.00
09/08/2023	Invoice		Dydasco, Marissa Chavez	Marker Setting (taxable)	Accounts Receivable	260.00	765.00
09/08/2023	Invoice		Dydasco, Marissa Chavez	Burial Cost - Plot (taxable)	Accounts Receivable	1,670.00	2,435.00
09/09/2023	Invoice		Rojas, Eva	Marker Setting (taxable)	Accounts Receivable	260.00	2,695.00
09/09/2023	Invoice		Rojas, Eva	Burial Cost - Double Depth First Burial (taxable)	Accounts Receivable	2,075.00	4,770.00
09/11/2023	Invoice		Pinto, Ernesto	Marker Setting (taxable)	Accounts Receivable	260.00	5,030.00
09/11/2023	Invoice		Pinto, Ernesto	Non-Resident Fee (taxable)	Accounts Receivable	1,550.00	6,580.00
09/11/2023	Invoice		Pinto, Ernesto	Burial Cost - Plot (taxable)	Accounts Receivable	1,670.00	8,250.00
09/13/2023	Invoice		Wharton, Coy	Marker Setting (taxable)	Accounts Receivable	260.00	8,510.00
09/13/2023	Invoice		Wharton, Coy	Burial Cost - Double Depth First Burial (taxable)	Accounts Receivable	2,075.00	10,585.00
09/13/2023	Invoice		Wharton, Coy	Non-Resident Fee (taxable)	Accounts Receivable	1,550.00	12,135.00
09/14/2023	Invoice		Martinez, Bernardaa	Niche Wall Vase (taxable)	Accounts Receivable	185.00	12,320.00
09/14/2023	Invoice		Martinez, Bernardaa	Burial Cost - Niche Columbarium (taxable)	Accounts Receivable	210.00	12,530.00
09/14/2023	Invoice		Martinez, Bernardaa	Marker Setting - Niche Columbarium (taxable)	Accounts Receivable	110.00	12,640.00
09/19/2023	Invoice		Menhall, Dalton	Burial Cost - Cremation Plot (taxable)	Accounts Receivable	640.00	13,280.00
09/19/2023	Invoice		Menhall, Dalton	Marker Setting (taxable)	Accounts Receivable	260.00	13,540.00
09/19/2023	Invoice		O'connor, Ligaya Martinez	Marker Setting (taxable)	Accounts Receivable	260.00	13,800.00
09/19/2023	Invoice		O'connor, Ligaya Martinez	Burial Cost - Cremation Plot (taxable)	Accounts Receivable	640.00	14,440.00
09/22/2023	Invoice		McElhannon, Gail	Marker Setting (taxable)	Accounts Receivable	260.00	14,700.00
09/22/2023	Invoice		McElhannon, Gail	Burial Cost - Plot (taxable)	Accounts Receivable	1,670.00	16,370.00
09/22/2023	Invoice		Brown, Arthur H & Sally A	Non-Resident Fee (taxable)	Accounts Receivable	1,550.00	17,920.00
09/22/2023	Invoice		Brown, Arthur H & Sally A	Marker Setting - Niche Columbarium (taxable)	Accounts Receivable	110.00	18,030.00
09/22/2023	Invoice		Brown, Arthur H & Sally A	Burial Cost - Niche Columbarium (taxable)	Accounts Receivable	210.00	18,240.00
09/22/2023	Invoice		Brown, Arthur H & Sally A	Marker Setting - Niche Columbarium (taxable)	Accounts Receivable	110.00	18,350.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/22/2023	Invoice		Bosch, Theresa	Niche Wall Vase (taxable)	Accounts Receivable	185.00	18,535.00
09/22/2023	Invoice		Bosch, Theresa	Marker Setting - Niche Columbarium (taxable)	Accounts Receivable	110.00	18,645.00
09/22/2023	Invoice		Bosch, Theresa	Burial Cost - Niche Columbarium (taxable)	Accounts Receivable	210.00	18,855.00
09/25/2023	Invoice		De Bihar, Atilio Francisco	Burial Cost - Niche Columbarium (taxable)	Accounts Receivable	210.00	19,065.00
09/25/2023	Invoice		De Bihar, Atilio Francisco	Marker Setting - Niche Columbarium (taxable)	Accounts Receivable	110.00	19,175.00
09/27/2023	Invoice		Sosa, Ricardo Salazar	Burial Cost - Double Depth First Burial (taxable)	Accounts Receivable	2,075.00	21,250.00
09/27/2023	Invoice		Sosa, Ricardo Salazar	Marker Setting (taxable)	Accounts Receivable	260.00	21,510.00
09/28/2023	Invoice		Gutierrez, Maria G	Marker Setting (taxable)	Accounts Receivable	260.00	21,770.00
09/28/2023	Invoice		Gutierrez, Maria G	Burial Cost - Double Depth First Burial (taxable)	Accounts Receivable	2,075.00	23,845.00
Total for Fees						\$23,845.00	
Interest - Capital Outlay							
09/30/2023	Deposit	INTEREST			Capital Outlay-Stifel-Cash	878.45	878.45
09/30/2023	Deposit	INTEREST			Cash-Capital Outlay-County	135.10	1,013.55
Total for Interest - Capital Outlay						\$1,013.55	
Interest - Endowment Care							
09/30/2023	Deposit	INTEREST			Cash-Endowment Care-County	7,425.76	7,425.76
09/30/2023	Deposit	INTEREST			Endowment-Stifel-Cash	582.57	8,008.33
Total for Interest - Endowment Care						\$8,008.33	
Interest Income							
09/26/2023	Deposit	INTEREST			Payroll-Wells Fargo Bank	1.36	1.36
09/30/2023	Deposit	INTEREST			Wells Fargo Green	3.33	4.69
09/30/2023	Deposit	INTEREST			Impressed Cash Blue	27.51	32.20
09/30/2023	Deposit	INTEREST			WFB - Savings - Land Acq.	1.42	33.62
09/30/2023	Journal Entry	JE-093023-01		RECORD EARNING ON ACCT	-Split-	5,715.48	5,749.10
Total for Interest Income						\$5,749.10	
Interest-Endowment Interest							
09/30/2023	Deposit	INTEREST			Endow. Int.-Stifel-Cash	762.53	762.53
Total for Interest-Endowment Interest						\$762.53	
Plots Sales							
09/02/2023	Invoice		Beltrame, Marge	Niche Columbarium - Tier 3 (taxable)	Accounts Receivable	830.00	830.00
09/08/2023	Invoice		Dydasco, Marissa Chavez	Plot (taxable)	Accounts Receivable	1,450.00	2,280.00
09/09/2023	Invoice		Rojas, Eva	Double Depth Burial Plot (taxable)	Accounts Receivable	2,170.00	4,450.00
09/11/2023	Invoice		Pinto, Ernesto	Plot (taxable)	Accounts Receivable	1,450.00	5,900.00
09/13/2023	Invoice		Wharton, Coy	Double Depth Burial Plot (taxable)	Accounts Receivable	2,170.00	8,070.00
09/14/2023	Invoice		Martinez, Bernardaa	Niche Columbarium - Tier 3 (taxable)	Accounts Receivable	830.00	8,900.00
09/19/2023	Invoice		O'connor, Ligaya Martinez	Cremation Plot (taxable)	Accounts Receivable	980.00	9,880.00
09/22/2023	Invoice		Bosch, Theresa	Niche Columbarium - Tier 3 (taxable)	Accounts Receivable	830.00	10,710.00
09/22/2023	Invoice		McElhannon, Gail	Plot (taxable)	Accounts Receivable	1,450.00	12,160.00
09/22/2023	Invoice		Brown, Arthur H & Sally A	Niche Columbarium - Tier 3 (taxable)	Accounts Receivable	830.00	12,990.00
09/25/2023	Invoice		De Bihar, Atilio Francisco	Niche Columbarium - Tier 4 (taxable)	Accounts Receivable	730.00	13,720.00
09/27/2023	Invoice		Sosa, Ricardo Salazar	Double Depth Burial Plot (taxable)	Accounts Receivable	2,170.00	15,890.00
09/28/2023	Invoice		Gutierrez, Maria G	Double Depth Burial Plot (taxable)	Accounts Receivable	2,170.00	18,060.00
Total for Plots Sales						\$18,060.00	
Unrealized Gain/Loss-Cap. Outl							
09/30/2023	Journal Entry	JE-093023-04		RECORD CHANGE IN VALUE	-Split-	-3,237.39	-3,237.39
09/30/2023	Journal Entry	JE-093023-02		RECORD CHANGE IN VALUE	-Split-	-795.86	-4,033.25
09/30/2023	Journal Entry	JE-093023-06		RECORD CHANGE IN VALUE	-Split-	-520.83	-4,554.08
Total for Unrealized Gain/Loss-Cap. Outl						\$ -	4,554.08