

# Murrieta Cemetery District

## Month of January 2025

Prepared by  
**Kristine Anderson**

Prepared on  
**February 19, 2025**

# Balance Sheet

As of January 31, 2025

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1000 Bank Accounts - General Fund	
1002 Cash in County Treasurer	566,295.63
1003 County Ops - FMV	-6,151.72
1004 Cash-Capital Outlay-County	16,759.98
1005 County Cap - FMV	-127.52
1010 Capital Outlay-Stifel-Cash	1,929.87
1011 Capital Outlay-Stifel-Invest	142,874.74
1020 Impressed Cash Blue	0.00
1025 BOC-Impressed-Blue-1763	204,795.54
1026 BOC-Revenue-Green-1789	51,849.58
1027 BOC-Payroll-5726	5,917.64
1028 BOC-Savings-6143	492,513.25
1029 CA Class-Savings	126,558.75
<b>Total 1000 Bank Accounts - General Fund</b>	<b>1,603,215.74</b>
1050 Bank Accounts - Endowment Fund	
1051 Cash-Endowment Care-County	1,072,066.60
1052 County End - FMV	-7,871.55
1060 Endow. Int.-Stifel-Cash	6,955.97
1061 Endow. Int.-Stifel-Investments	132,049.47
1062 Endowment-Stifel-Cash	28,884.28
1063 Endowment-Stifel-Investment	207,724.15
<b>Total 1050 Bank Accounts - Endowment Fund</b>	<b>1,439,808.92</b>
<b>Total Bank Accounts</b>	<b>3,043,024.66</b>
<b>Accounts Receivable</b>	
1100 Accounts Receivable	2,423.00
<b>Total Accounts Receivable</b>	<b>2,423.00</b>
<b>Other Current Assets</b>	
1110 Interest Receivable	8,310.02
1111 Interest Receivable - Capital	0.00
1112 Interest Receivable - Endowmen	0.00
1120 Property Tax Receivable	0.00
1130 Refund Receivable	0.00
1150 Prepaid expenses	0.00
1198 Uncategorized Asset	0.00
1199 Payments to deposit	9,660.00
<b>Total Other Current Assets</b>	<b>17,970.02</b>
<b>Total Current Assets</b>	<b>3,063,417.68</b>

	<b>Total</b>
<b>Fixed Assets</b>	
1200 Land (DS)	25,000.00
1205 Structure and Improvements	511,733.00
1210 Equipment	211,765.00
1250 Accumulated Depreciation	-186,659.00
<b>Total Fixed Assets</b>	<b>561,839.00</b>
<b>Other Assets</b>	
1300 DOR - Pension Contributions	23,937.00
1301 DOR - Pension Related	49,759.00
<b>Total Other Assets</b>	<b>73,696.00</b>
<b>TOTAL ASSETS</b>	<b>\$3,698,952.68</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	69,213.17
<b>Total Accounts Payable</b>	<b>69,213.17</b>
<b>Other Current Liabilities</b>	
2002 Accrued Expenses	0.00
2010 Payroll Tax Payable	3,680.24
2012 Accrued Payroll Payable	13,829.75
2050 Compensated Absences Payable	5,050.17
2060 Net Pension Liability	109,240.00
2061 DIR - Pension Related	866.00
<b>Total Other Current Liabilities</b>	<b>132,666.16</b>
<b>Total Current Liabilities</b>	<b>201,879.33</b>
<b>Total Liabilities</b>	<b>201,879.33</b>
<b>Equity</b>	
3001 Investment in Fixed Assets	561,839.00
3002 Fund Balance - Endowment Care	1,094,778.53
3003 Fund Balance - General	1,225,850.39
3010 Retained Earnings	569,578.01
Net Income	45,027.42
<b>Total Equity</b>	<b>3,497,073.35</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,698,952.68</b>

# Profit and Loss

January 2025

		Total
	Jan 2025	Jul 2024 - Jan 2025 (YTD)
<b>INCOME</b>		
4000 Service Fee Revenue		
4001 Plots Sales	16,655.00	59,060.00
4005 Fees	20,445.00	100,715.00
4010 Vaults		375.00
4150 Services		2,500.00
<b>Total 4000 Service Fee Revenue</b>	<b>37,100.00</b>	<b>162,650.00</b>
4050 Endowment Care		
4051 Endowment Care Fees	13,870.00	48,960.00
<b>Total 4050 Endowment Care</b>	<b>13,870.00</b>	<b>48,960.00</b>
4100 Property Taxes		
4101 Current Secured	102,491.29	215,559.37
4102 Current Unsecured	0.00	21,758.32
4103 Tax Current Supplement	4,168.48	7,174.04
4105 Prior Years Unsecured	0.00	588.62
4106 Home Owner Property Tax	0.00	438.79
4107 CA-Suppl Homeowners Tax Relief	1,042.93	1,051.11
4108 RDV Prty Tax, LMIH Resdul Asts	13,257.15	13,260.12
4109 Contractual Revenue	7,232.53	7,232.53
4110 Prior Supplemental	0.00	641.70
<b>Total 4100 Property Taxes</b>	<b>128,192.38</b>	<b>267,704.60</b>
4200 Investment Earnings - General		
4201 Interest Income - County	0.00	-8,308.45
4205 Interest - County Capital Outlay	639.83	17,536.35
4210 Interest Investment Fund	1,891.87	11,545.32
4215 Unrealized Gain/Loss-Cap. Outl	-507.97	-8,152.06
<b>Total 4200 Investment Earnings - General</b>	<b>2,023.73</b>	<b>12,621.16</b>
4300 Investment Earnings - Endowment		-12,209.32
4301 Interest - Endowment Care County	1,685.50	30,201.62
4305 Interest-Endowment Interest County	728.52	6,138.52
4310 Unrealized Gain/Loss-End. Inte		-5,512.87
4315 Unrealized Gain/Loss-Endowment		1,221.84
<b>Total 4300 Investment Earnings - Endowment</b>	<b>2,414.02</b>	<b>19,839.79</b>
Misc. Property Taxes		4.36
<b>Total Income</b>	<b>183,600.13</b>	<b>511,779.91</b>
<b>GROSS PROFIT</b>	<b>183,600.13</b>	<b>511,779.91</b>
<b>EXPENSES</b>		
5000 Salaries and Wages	91.15	91.15

		<b>Total</b>
	<b>Jan 2025</b>	<b>Jul 2024 - Jan 2025 (YTD)</b>
5001 Regular Salaries	31,415.84	149,117.52
5010 Medicare	535.36	2,509.74
5011 Social Security	74.40	291.40
5012 Unemployment Insurance	938.39	1,123.96
<b>Total 5000 Salaries and Wages</b>	<b>33,055.14</b>	<b>153,133.77</b>
5100 Employee Benefits		
5101 Retirement	1,565.02	20,963.41
5102 Retirement -EMC	-857.10	-782.22
5120 Health Insurance	5,538.48	28,097.88
<b>Total 5100 Employee Benefits</b>	<b>6,246.40</b>	<b>48,279.07</b>
5200 Materials and Services		-607.16
5210 Accounting-County	21.19	59.00
5211 Accounting-Outside Service		1,162.50
5212 Accounting-Payroll Services	33.60	842.80
5214 OASIS	114.84	982.52
5215 Bank fees & service charges		1,390.35
5217 Memberships & subscriptions		1,290.50
5220 Administrative Expense	7,816.45	21,477.09
5221 Conferences/Training		47.43
5222 Event Expenses	285.37	6,240.59
5223 Legal		4,912.00
5224 Liability Insurance		17,953.00
5225 Workers Comp. Insurance		15,294.00
5226 Operations	4,999.23	80,773.43
5228 Utilities (DS)	2,334.13	39,458.88
5230 Pontem		1,215.00
5231 Uniforms	143.07	936.72
<b>Total 5200 Materials and Services</b>	<b>15,747.88</b>	<b>193,428.65</b>
5400 Capital Outlay/Improvements	64,136.00	71,911.00
<b>Total Expenses</b>	<b>119,185.42</b>	<b>466,752.49</b>
<b>NET OPERATING INCOME</b>	<b>64,414.71</b>	<b>45,027.42</b>
<b>NET INCOME</b>	<b>\$64,414.71</b>	<b>\$45,027.42</b>

# Profit and Loss-Capital Outlay

January 2025

		Total
	Jan 2025	Jul 2024 - Jan 2025 (YTD)
<b>INCOME</b>		
4200 Investment Earnings - General		
4205 Interest - County Capital Outlay	639.83	17,536.35
4215 Unrealized Gain/Loss-Cap. Outl	-507.97	-8,152.06
<b>Total 4200 Investment Earnings - General</b>	<b>131.86</b>	<b>9,384.29</b>
<b>Total Income</b>	<b>131.86</b>	<b>9,384.29</b>
<b>GROSS PROFIT</b>	<b>131.86</b>	<b>9,384.29</b>
<b>EXPENSES</b>		
<b>Total Expenses</b>		
<b>NET OPERATING INCOME</b>	<b>131.86</b>	<b>9,384.29</b>
<b>NET INCOME</b>	<b>\$131.86</b>	<b>\$9,384.29</b>

# Profit and Loss-Endowment

January 2025

		Total
	Jan 2025	Jul 2024 - Jan 2025 (YTD)
<b>INCOME</b>		
4050 Endowment Care		
4051 Endowment Care Fees	13,870.00	48,960.00
<b>Total 4050 Endowment Care</b>	<b>13,870.00</b>	<b>48,960.00</b>
4300 Investment Earnings - Endowment		-12,209.32
4301 Interest - Endowment Care County	1,685.50	30,201.62
4305 Interest-Endowment Interest County	728.52	6,138.52
<b>Total 4300 Investment Earnings - Endowment</b>	<b>2,414.02</b>	<b>24,130.82</b>
<b>Total Income</b>	<b>16,284.02</b>	<b>73,090.82</b>
<b>GROSS PROFIT</b>	<b>16,284.02</b>	<b>73,090.82</b>
<b>EXPENSES</b>		
<b>Total Expenses</b>		
<b>NET OPERATING INCOME</b>	<b>16,284.02</b>	<b>73,090.82</b>
<b>NET INCOME</b>	<b>\$16,284.02</b>	<b>\$73,090.82</b>

# Transaction Detail by Account-Expense

January 2025

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>5000 Salaries and Wages</b>							
01/30/2025	Bill		Joshua Barton	Hard Copy ck printed in office	2000 Accounts Payable	91.15	91.15
<b>Total for 5000 Salaries and Wages</b>						<b>\$91.15</b>	
<b>5001 Regular Salaries</b>							
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	10,186.73	10,186.73
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	9,980.98	20,167.71
01/30/2025	Bill		Jesus Ugalde	missed hrs on timecard GM Sauer appvd	2000 Accounts Payable	34.04	20,201.75
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	11,214.09	31,415.84
<b>Total for 5001 Regular Salaries</b>						<b>\$31,415.84</b>	
<b>5010 Medicare</b>							
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	174.49	174.49
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	171.49	345.98
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	189.38	535.36
<b>Total for 5010 Medicare</b>						<b>\$535.36</b>	



Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>5011 Social Security</b>							
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	24.80	24.80
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	0.00	24.80
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	49.60	74.40
<b>Total for 5011 Social Security</b>						<b>\$74.40</b>	
<b>5012 Unemployment Insurance</b>							
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	348.94	348.94
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	342.98	691.92
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	246.47	938.39
<b>Total for 5012 Unemployment Insurance</b>						<b>\$938.39</b>	
<b>Total for 5000 Salaries and Wages with subs</b>						<b>\$33,055.14</b>	
<b>5100 Employee Benefits</b>							
<b>5101 Retirement</b>							
01/06/2025	Check	90100	CalPERS		1027 Bank Accounts - General Fund:BOC- Payroll-5726	774.87	774.87

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/21/2025	Check	90101	CalPERS		1027 Bank Accounts - General Fund:BOC- Payroll-5726	790.15	1,565.02
<b>Total for 5101 Retirement</b>						<b>\$1,565.02</b>	
<b>5102 Retirement -EMC</b>							
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	-758.48	-758.48
01/06/2025	Check	90100	CalPERS		1027 Bank Accounts - General Fund:BOC- Payroll-5726	758.48	0.00
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	-773.53	-773.53
01/21/2025	Check	90101	CalPERS		1027 Bank Accounts - General Fund:BOC- Payroll-5726	773.53	0.00
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	-857.10	-857.10
<b>Total for 5102 Retirement -EMC</b>						<b>\$ -857.10</b>	
<b>5120 Health Insurance</b>							
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	1,846.16	1,846.16
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	1,846.16	3,692.32
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	1,846.16	5,538.48

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>Total for 5120 Health Insurance</b>						<b>\$5,538.48</b>	
<b>Total for 5100 Employee Benefits</b>						<b>\$6,246.40</b>	
<b>5200 Materials and Services</b>							
<b>5210 Accounting-County</b>							
01/31/2025	Expense		County of Riverside		1002 Bank Accounts - General Fund:Cash in County Treasurer	21.19	21.19
<b>Total for 5210 Accounting-County</b>						<b>\$21.19</b>	
<b>5212 Accounting-Payroll Services</b>							
01/02/2025	Expense		PEACHTREE		1027 Bank Accounts - General Fund:BOC- Payroll-5726	12.60	12.60
01/15/2025	Expense		PEACHTREE		1027 Bank Accounts - General Fund:BOC- Payroll-5726	1.40	14.00
01/16/2025	Expense		PEACHTREE		1027 Bank Accounts - General Fund:BOC- Payroll-5726	7.00	21.00
01/30/2025	Expense		PEACHTREE		1027 Bank Accounts - General Fund:BOC- Payroll-5726	12.60	33.60
<b>Total for 5212 Accounting-Payroll Services</b>						<b>\$33.60</b>	
<b>5214 OASIS</b>							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/10/2025	Bill	IT0000006148	Co of Riverside IT	Dec 2024-- IT0000003099 IT0000006148	2000 Accounts Payable	114.84	114.84
<b>Total for 5214 OASIS</b>						<b>\$114.84</b>	
<b>5220 Administrative Expense</b>							
01/01/2025	Bill	21093	Nigro & Nigro	final payment for 23/24 audit	2000 Accounts Payable	5,000.00	5,000.00
01/02/2025	Bill		Sparkletts	Water Invoice # 5663708112924	2000 Accounts Payable	7.49	5,007.49
01/02/2025	Expense		Banc of California	BANK FEES	1026 Bank Accounts - General Fund:BOC- Revenue-Green-1789	110.36	5,117.85
01/02/2025	Journal Entry	1083		RECORD PAYROLL DATED 01/02/25	-Split-	38.47	5,156.32
01/06/2025	Expense		CULTURE WORKS	HR SERVICES	1025 Bank Accounts - General Fund:BOC- Impressed-Blue-1763	400.00	5,556.32
01/10/2025	Bill		Well Fargo Visa	credit of points paid total \$3395.45	2000 Accounts Payable	-3,395.45	2,160.87
01/10/2025	Bill		Well Fargo Visa		2000 Accounts Payable	2,682.16	4,843.03
01/13/2025	Bill	00013689	Pontem Software	Pontem Software Inv 00013689	2000 Accounts Payable	2,400.00	7,243.03
01/17/2025	Journal Entry	1084		RECORD PAYROLL DATED 01/17/25	-Split-	38.47	7,281.50
01/27/2025	Bill	5663708012425	Sparkletts	Water Invoice # 5663708012425	2000 Accounts Payable	222.82	7,504.32

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/27/2025	Bill	1116021058	ADT Security Systems	Svr period 2/1/25 -- 4/30/25 -Inv # 1116021058	2000 Accounts Payable	229.44	7,733.76
01/29/2025	Bill		Chelsea Richi	Mileage reimbursement for training at SJVC	2000 Accounts Payable	44.22	7,777.98
01/31/2025	Journal Entry	1085		RECORD PAYROLL DATED 1/31/25	-Split-	38.47	7,816.45
<b>Total for 5220 Administrative Expense</b>						<b>\$7,816.45</b>	
<b>5222 Event Expenses</b>							
01/10/2025	Bill		Well Fargo Visa		2000 Accounts Payable	285.37	285.37
<b>Total for 5222 Event Expenses</b>						<b>\$285.37</b>	
<b>5226 Operations</b>							
01/06/2025	Bill		Cintas	Invoices for Dec 2024 6 invoices total	2000 Accounts Payable	741.79	741.79
01/10/2025	Bill		Well Fargo Visa		2000 Accounts Payable	3,072.61	3,814.40
01/27/2025	Bill		Lowe's Business Account	Acct # 82131052180382 Jan. 2025	2000 Accounts Payable	1,184.83	4,999.23
<b>Total for 5226 Operations</b>						<b>\$4,999.23</b>	
<b>5228 Utilities (DS)</b>							
01/27/2025	Bill	5823733-2371-3	Waste Management	Invoice #= 5823733- 2371-3	2000 Accounts Payable	230.17	230.17

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/28/2025	Bill		Western Municipal Water District - 1	Jan 2025 acct # 043836	2000 Accounts Payable	470.30	700.47
01/28/2025	Bill		Western Municipal Water District - 1	Jan 2025 acct # 041697	2000 Accounts Payable	1,633.66	2,334.13
<b>Total for 5228 Utilities (DS)</b>						<b>\$2,334.13</b>	
<b>5231 Uniforms</b>							
01/10/2025	Expense		Cintas		1025 Bank Accounts - General Fund:BOC- Impressed-Blue-1763	143.07	143.07
<b>Total for 5231 Uniforms</b>						<b>\$143.07</b>	
<b>Total for 5200 Materials and Services</b>						<b>\$15,747.88</b>	
<b>5400 Capital Outlay/Improvements</b>							
01/27/2025	Bill	29117F Murrieta CA	Sunset Memorial & Stone Ltd.	final bill for new columbarium wall 1/27/25 bill INV #= 29117F Murrieta CA	2000 Accounts Payable	64,136.00	64,136.00
<b>Total for 5400 Capital Outlay/Improvements</b>						<b>\$64,136.00</b>	

# Transaction Detail by Account-Income

January 2025

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>4000 Service Fee Revenue</b>							
<b>4001 Plots Sales</b>							
01/02/2025	Invoice		Andrews, Rocheen Gen	Double Depth Burial Plot	1100 Accounts Receivable	2,265.00	2,265.00
01/02/2025	Invoice		Orozco, Patricia Aveline	Niche Columbarium - Tier 1	1100 Accounts Receivable	1,075.00	3,340.00
01/02/2025	Invoice		Chernobieff, Suzanne	Plot	1100 Accounts Receivable	0.00	3,340.00
01/02/2025	Invoice		Andrews, Rocheen Gen	Plot	1100 Accounts Receivable	1,510.00	4,850.00
01/13/2025	Invoice		Reed, Anthony	Plot	1100 Accounts Receivable	1,510.00	6,360.00
01/14/2025	Invoice		Wilson, James Milton	Double Depth Burial Plot	1100 Accounts Receivable	0.00	6,360.00
01/17/2025	Invoice		Jennings, Janet & Micheal	Niche Columbarium - Tier 1	1100 Accounts Receivable	1,075.00	7,435.00
01/22/2025	Invoice		Sison, Nicacio A.	Niche Columbarium - Tier 1 (J38)	1100 Accounts Receivable	1,075.00	8,510.00
01/22/2025	Invoice		Sison, Nicacio A.	Niche Columbarium - Tier 1 (J37)	1100 Accounts Receivable	1,075.00	9,585.00
01/22/2025	Invoice		Raether, Patricia Ann & Donald Walter	Niche Columbarium - Tier 1 (Top level) Water Feature (taxable)	1100 Accounts Receivable	1,410.00	10,995.00
01/24/2025	Invoice		Villanueva, Jesus "Jesse"	Double Depth Burial Plot	1100 Accounts Receivable	2,550.00	13,545.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/29/2025	Invoice		Machingo, Thomas R. Jr.	Niche Columbarium - Tier 1 (Top level) Water Feature (taxable)	1100 Accounts Receivable	1,410.00	14,955.00
01/31/2025	Invoice		Fry, Linda Ruth	Plot	1100 Accounts Receivable	1,700.00	16,655.00
<b>Total for 4001 Plots Sales</b>						<b>\$16,655.00</b>	
<b>4005 Fees</b>							
01/02/2025	Invoice		Chernobieff, Suzanne	Burial Cost - Plot	1100 Accounts Receivable	1,740.00	1,740.00
01/02/2025	Invoice		Andrews, Rocheen Gen	Burial Cost - Double Depth First Burial	1100 Accounts Receivable	2,165.00	3,905.00
01/02/2025	Invoice		Orozco, Patricia Aveline	Niche Wall Vase	1100 Accounts Receivable	195.00	4,100.00
01/02/2025	Invoice		Orozco, Patricia Aveline	Burial Cost - Niche Columbarium	1100 Accounts Receivable	225.00	4,325.00
01/02/2025	Invoice		Chernobieff, Suzanne	Marker Setting	1100 Accounts Receivable	275.00	4,600.00
01/02/2025	Invoice		Andrews, Rocheen Gen	Marker Setting	1100 Accounts Receivable	275.00	4,875.00
01/02/2025	Invoice		Orozco, Patricia Aveline	Marker Setting - Niche Columbarium	1100 Accounts Receivable	120.00	4,995.00
01/03/2025	Invoice		Song, Gilbert	Burial Cost - Cremation Plot	1100 Accounts Receivable	670.00	5,665.00
01/03/2025	Invoice		Song, Gilbert	Marker Setting	1100 Accounts Receivable	275.00	5,940.00
01/13/2025	Invoice		Reed, Anthony	Burial Cost - Plot	1100 Accounts Receivable	1,740.00	7,680.00



Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/13/2025	Invoice		Reed, Anthony	Marker Setting	1100 Accounts Receivable	275.00	7,955.00
01/14/2025	Invoice		Wilson, James Milton	Burial Cost - Double Depth First Burial	1100 Accounts Receivable	2,165.00	10,120.00
01/14/2025	Invoice		Wilson, James Milton	Marker Setting	1100 Accounts Receivable	275.00	10,395.00
01/15/2025	Invoice		Barr, Dorothy Lynn	Burial Cost - Cremation Plot	1100 Accounts Receivable	670.00	11,065.00
01/15/2025	Invoice		Barr, Dorothy Lynn	Marker Setting	1100 Accounts Receivable	275.00	11,340.00
01/15/2025	Invoice		Barr, Dorothy Lynn	Non-Resident Fee	1100 Accounts Receivable	1,550.00	12,890.00
01/22/2025	Invoice		Sison, Nicacio A.	Niche Wall Vase	1100 Accounts Receivable	195.00	13,085.00
01/22/2025	Invoice		Sison, Nicacio A.	Burial Cost - Niche Columbarium	1100 Accounts Receivable	225.00	13,310.00
01/22/2025	Invoice		Sison, Nicacio A.	Marker Setting - Niche Columbarium	1100 Accounts Receivable	120.00	13,430.00
01/24/2025	Invoice		Villanueva, Jesus "Jesse"	Marker Setting	1100 Accounts Receivable	285.00	13,715.00
01/24/2025	Invoice		Villanueva, Jesus "Jesse"	Burial Cost - Double Depth First Burial	1100 Accounts Receivable	2,425.00	16,140.00
01/27/2025	Invoice		Eberle, Don W.	Marker Setting	1100 Accounts Receivable	285.00	16,425.00
01/27/2025	Invoice		Eberle, Don W.	Burial Cost - Double Depth Second Burial	1100 Accounts Receivable	1,950.00	18,375.00
01/28/2025	Invoice		Mish, Thelma P.	Marker Setting	1100 Accounts Receivable	285.00	18,660.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/28/2025	Invoice		Mish, Thelma P.	Burial Cost - Cremation Plot	1100 Accounts Receivable	750.00	19,410.00
01/30/2025	Invoice		Borer, Donald E.	Marker Setting	1100 Accounts Receivable	285.00	19,695.00
01/30/2025	Invoice		Borer, Donald E.	Burial Cost - Cremation Plot	1100 Accounts Receivable	750.00	20,445.00
<b>Total for 4005 Fees</b>						<b>\$20,445.00</b>	

---

**Total for 4000 Service Fee Revenue** **\$37,100.00**

---

**4050 Endowment Care**

**4051 Endowment Care Fees**

01/02/2025	Invoice		Chernobieff, Suzanne	Endowment - Plot	1100 Accounts Receivable	0.00	0.00
01/02/2025	Invoice		Andrews, Rocheen Gen	Endowment - Plot	1100 Accounts Receivable	1,210.00	1,210.00
01/02/2025	Invoice		Andrews, Rocheen Gen	Endowment - Double Depth Burial Plot	1100 Accounts Receivable	1,210.00	2,420.00
01/02/2025	Invoice		Orozco, Patricia Aveline	Endowment - Niche Columbarium	1100 Accounts Receivable	1,210.00	3,630.00
01/13/2025	Invoice		Reed, Anthony	Endowment - Plot	1100 Accounts Receivable	1,210.00	4,840.00
01/14/2025	Invoice		Wilson, James Milton	Endowment - Double Depth Burial Plot	1100 Accounts Receivable	0.00	4,840.00
01/17/2025	Invoice		Jennings, Janet & Micheal	Endowment - Niche Columbarium	1100 Accounts Receivable	1,210.00	6,050.00
01/22/2025	Invoice		Sison, Nicacio A.	Endowment - Niche Columbarium (J37)	1100 Accounts Receivable	1,210.00	7,260.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/22/2025	Invoice		Raether, Patricia Ann & Donald Walter	Endowment - Niche Columbarium	1100 Accounts Receivable	1,350.00	8,610.00
01/22/2025	Invoice		Sison, Nicacio A.	Endowment - Niche Columbarium (J38)	1100 Accounts Receivable	1,210.00	9,820.00
01/24/2025	Invoice		Villanueva, Jesus "Jesse"	Endowment - Double Depth Burial Plot	1100 Accounts Receivable	1,350.00	11,170.00
01/29/2025	Invoice		Machingo, Thomas R. Jr.	Endowment - Niche Columbarium	1100 Accounts Receivable	1,350.00	12,520.00
01/31/2025	Invoice		Fry, Linda Ruth	Endowment - Plot	1100 Accounts Receivable	1,350.00	13,870.00
<b>Total for 4051 Endowment Care Fees</b>						<b>\$13,870.00</b>	
<b>Total for 4050 Endowment Care</b>						<b>\$13,870.00</b>	
<b>4100 Property Taxes</b>							
<b>4101 Current Secured</b>							
01/31/2025	Journal Entry	1086			-Split-	102,491.29	102,491.29
<b>Total for 4101 Current Secured</b>						<b>\$102,491.29</b>	
<b>4102 Current Unsecured</b>							
01/31/2025	Journal Entry	1086			-Split-	0.00	0.00
<b>Total for 4102 Current Unsecured</b>						<b>\$0.00</b>	
<b>4103 Tax Current Supplement</b>							
01/31/2025	Journal Entry	1086			-Split-	4,168.48	4,168.48
<b>Total for 4103 Tax Current Supplement</b>						<b>\$4,168.48</b>	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>4105 Prior Years Unsecured</b>							
01/31/2025	Journal Entry	1086			-Split-	0.00	0.00
01/31/2025	Journal Entry	1086			-Split-	0.00	0.00
<b>Total for 4105 Prior Years Unsecured</b>						<b>\$0.00</b>	
<b>4106 Home Owner Property Tax</b>							
01/31/2025	Journal Entry	1086			-Split-	0.00	0.00
<b>Total for 4106 Home Owner Property Tax</b>						<b>\$0.00</b>	
<b>4107 CA-Suppl Homeowners Tax Relief</b>							
01/31/2025	Journal Entry	1086			-Split-	1,023.84	1,023.84
01/31/2025	Journal Entry	1086			-Split-	19.09	1,042.93
<b>Total for 4107 CA-Suppl Homeowners Tax Relief</b>						<b>\$1,042.93</b>	
<b>4108 RDV Prty Tax, LMIH Resdul Asts</b>							
01/31/2025	Journal Entry	1086			-Split-	13,257.15	13,257.15
<b>Total for 4108 RDV Prty Tax, LMIH Resdul Asts</b>						<b>\$13,257.15</b>	
<b>4109 Contractual Revenue</b>							
01/31/2025	Journal Entry	1086			-Split-	7,232.53	7,232.53
<b>Total for 4109 Contractual Revenue</b>						<b>\$7,232.53</b>	
<b>4110 Prior Supplemental</b>							
01/31/2025	Journal Entry	1086			-Split-	0.00	0.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>Total for 4110 Prior Supplemental</b>						<b>\$0.00</b>	
<b>Total for 4100 Property Taxes</b>						<b>\$128,192.38</b>	
<b>4200 Investment Earnings - General</b>							
<b>4201 Interest Income - County</b>							
01/31/2025	Journal Entry	1086			-Split-		
01/31/2025	Journal Entry	1086			-Split-	0.00	0.00
<b>Total for 4201 Interest Income - County</b>						<b>\$0.00</b>	
<b>4205 Interest - County Capital Outlay</b>							
01/31/2025	Deposit	INTEREST			1004 Bank Accounts - General Fund:Cash- Capital Outlay-County	16.83	16.83
01/31/2025	Deposit	INTEREST			1002 Bank Accounts - General Fund:Cash in County Treasurer	485.33	502.16
01/31/2025	Deposit	INTEREST			1010 Bank Accounts - General Fund:Capital Outlay-Stifel-Cash	137.67	639.83
<b>Total for 4205 Interest - County Capital Outlay</b>						<b>\$639.83</b>	
<b>4210 Interest Investment Fund</b>							
01/31/2025	Deposit	INTEREST			1028 Bank Accounts - General Fund:BOC- Savings-6143	1,418.12	1,418.12

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
01/31/2025	Deposit	INTEREST			1029 Bank Accounts - General Fund:CA Class- Savings	473.75	1,891.87
<b>Total for 4210 Interest Investment Fund</b>						<b>\$1,891.87</b>	
<b>4215 Unrealized Gain/Loss-Cap. Outl</b>							
01/31/2025	Journal Entry	1089		RECORD CHANGE IN VALUE	-Split-	-506.99	-506.99
01/31/2025	Journal Entry	1094		RECORD CHANGE IN VALUE	-Split-	-225.04	-732.03
01/31/2025	Journal Entry	1087		RECORD CHANGE IN VALUE	-Split-	224.06	-507.97
<b>Total for 4215 Unrealized Gain/Loss-Cap. Outl</b>						<b>\$ -507.97</b>	
<b>Total for 4200 Investment Earnings - General</b>						<b>\$2,023.73</b>	
<b>4300 Investment Earnings - Endowment</b>							
<b>4301 Interest - Endowment Care County</b>							
01/31/2025	Deposit	INTEREST			1051 Bank Accounts - Endowment Fund:Cash- Endowment Care- County	1,064.81	1,064.81
01/31/2025	Deposit	INTEREST			1062 Bank Accounts - Endowment Fund:Endowment-Stifel- Cash	620.69	1,685.50
<b>Total for 4301 Interest - Endowment Care County</b>						<b>\$1,685.50</b>	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
<b>4305 Interest-Endowment Interest County</b>							
01/31/2025	Deposit	INTEREST			1060 Bank Accounts - Endowment Fund:Endow. Int.-Stifel- Cash	728.52	728.52
<b>Total for 4305 Interest-Endowment Interest County</b>						<b>\$728.52</b>	
<b>Total for 4300 Investment Earnings - Endowment</b>						<b>\$2,414.02</b>	