

Murrieta Valley Cemetery District

Balance Sheet

As of December 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Bank Accounts - General Fund	
1002 Cash in County Treasurer	737,770.63
1003 County Ops - FMV	-11,713.14
1004 Cash-Capital Outlay-County	16,036.68
1005 County Cap - FMV	-283.15
1010 Capital Outlay-Stifel-Cash	8,374.59
1011 Capital Outlay-Stifel-Invest	131,190.98
1020 Impressed Cash Blue	398,417.85
1021 Payroll-Wells Fargo Bank	38,663.49
1022 Wells Fargo Green	38,950.29
1023 WFB - Savings - Land Acq.	34,632.95
Total 1000 Bank Accounts - General Fund	1,392,041.17
1050 Bank Accounts - Endowment Fund	
1051 Cash-Endowment Care-County	936,180.67
1052 County End - FMV	-13,898.79
1060 Endow. Int.-Stifel-Cash	1,274.42
1061 Endow. Int.-Stifel-Investments	122,292.05
1062 Endowment-Stifel-Cash	112.97
1063 Endowment-Stifel-Investment	236,231.98
Total 1050 Bank Accounts - Endowment Fund	1,282,193.30
Total Bank Accounts	\$2,674,234.47
Accounts Receivable	
1100 Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
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	4,530.00
Total Other Current Assets	\$41,541.84
Total Current Assets	\$2,715,776.31
Fixed Assets	
1200 Land (DS)	25,000.00
1205 Structure and Improvements	1,011,206.00
1210 Equipment	252,545.00
1250 Accumulated Depreciation	-704,284.00
Total Fixed Assets	\$584,467.00

	TOTAL
Other Assets	
1300 DOR - Pension Contributions	23,817.00
1301 DOR - Pension Related	17,824.00
Total Other Assets	\$41,641.00
TOTAL ASSETS	\$3,341,884.31
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	1,055.85
Total Accounts Payable	\$1,055.85
Other Current Liabilities	
2010 Payroll Tax Payable	7,364.19
2050 Compensated Absences Payable	4,460.13
2060 Net Pension Liability	30,267.00
2061 DIR - Pension Related	26,421.00
Total Other Current Liabilities	\$68,512.32
Total Current Liabilities	\$69,568.17
Total Liabilities	\$69,568.17
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	305,157.96
Net Income	62,062.26
Total Equity	\$3,272,316.14
TOTAL LIABILITIES AND EQUITY	\$3,341,884.31

Murrieta Valley Cemetery District

Profit and Loss

December 2023

	TOTAL	
	DEC 2023	JUL - DEC, 2023 (YTD)
Income		
4200 Investment Earnings - General		
4205 Interest - County Capital Outlay	269.93	2,375.65
4215 Unrealized Gain/Loss-Cap. Outl	6,096.41	6,596.78
Total 4200 Investment Earnings - General	6,366.34	8,972.43
Total Income	\$6,366.34	\$8,972.43
GROSS PROFIT	\$6,366.34	\$8,972.43
Expenses		
Total Expenses		
NET OPERATING INCOME	\$6,366.34	\$8,972.43
NET INCOME	\$6,366.34	\$8,972.43

Murrieta Valley Cemetery District

Profit and Loss

December 2023

	TOTAL	
	DEC 2023	JUL - DEC, 2023 (YTD)
Income		
4050 Endowment Care		
4051 Endowment Care Fees	6,900.00	40,250.00
Total 4050 Endowment Care	6,900.00	40,250.00
4300 Investment Earnings - Endowment		
4301 Interest - Endowment Care County	8,486.52	21,229.27
4305 Interest-Endowment Interest County	63.03	951.38
4310 Unrealized Gain/Loss-End. Inte		43.49
4315 Unrealized Gain/Loss-Endowment		-417.26
Total 4300 Investment Earnings - Endowment	8,549.55	21,806.88
Total Income	\$15,449.55	\$62,056.88
GROSS PROFIT	\$15,449.55	\$62,056.88
Expenses		
Total Expenses		
NET OPERATING INCOME	\$15,449.55	\$62,056.88
NET INCOME	\$15,449.55	\$62,056.88

Murrieta Valley Cemetery District

Transaction Detail by Account

December 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
5000 Salaries and Wages							
5001 Regular Salaries							
12/08/2023	Journal Entry	CPA-2023-12/08/23		RECORD PAYROLL DATED 12/08/23	-Split-	14,384.61	14,384.61
12/22/2023	Journal Entry	CPA-2023-12/22/23		RECORD PAYROLL DATED 12/22/23	-Split-	17,641.81	32,026.42
Total for 5001 Regular Salaries						\$32,026.42	
5010 Medicare							
12/08/2023	Journal Entry	CPA-2023-12/08/23		RECORD PAYROLL DATED 12/08/23	-Split-	212.16	212.16
12/22/2023	Journal Entry	CPA-2023-12/22/23		RECORD PAYROLL DATED 12/22/23	-Split-	259.39	471.55
Total for 5010 Medicare						\$471.55	
5011 Social Security							
12/08/2023	Journal Entry	CPA-2023-12/08/23		RECORD PAYROLL DATED 12/08/23	-Split-	269.66	269.66
12/22/2023	Journal Entry	CPA-2023-12/22/23		RECORD PAYROLL DATED 12/22/23	-Split-	240.56	510.22
Total for 5011 Social Security						\$510.22	
5012 Unemployment Insurance							
12/08/2023	Journal Entry	CPA-2023-12/08/23		RECORD PAYROLL DATED 12/08/23	-Split-	23.33	23.33
12/22/2023	Journal Entry	CPA-2023-12/22/23		RECORD PAYROLL DATED 12/22/23	-Split-	203.76	227.09
Total for 5012 Unemployment Insurance						\$227.09	
Total for 5000 Salaries and Wages						\$33,235.28	
5100 Employee Benefits							
5101 Retirement							
12/06/2023	Check	91202	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	717.20	717.20
12/07/2023	Check	91200	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	108.87	826.07
12/22/2023	Check	91201	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	1,010.86	1,836.93
Total for 5101 Retirement						\$1,836.93	
5102 Retirement -EMC							
12/06/2023	Check	91202	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	719.04	719.04
12/07/2023	Check	91200	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	109.86	828.90
12/08/2023	Journal Entry	CPA-2023-12/08/23		RECORD PAYROLL DATED 12/08/23	-Split-	-827.97	0.93
12/22/2023	Journal Entry	CPA-2023-12/22/23		RECORD PAYROLL DATED 12/22/23	-Split-	-1,016.32	-1,015.39
12/22/2023	Check	91201	CalPERS		1020 Bank Accounts - General Fund:Impressed Cash Blue	1,016.32	0.93
Total for 5102 Retirement -EMC						\$0.93	
5120 Health Insurance							
12/08/2023	Journal Entry	CPA-2023-12/08/23		RECORD PAYROLL DATED 12/08/23	-Split-	246.23	246.23
12/22/2023	Journal Entry	CPA-2023-12/22/23		RECORD PAYROLL DATED 12/22/23	-Split-	246.23	492.46
12/26/2023	Bill		Golden State Risk Management Authority	Invoice #EB-001359 Klein, Chase Marcucci, Mason	2000 Accounts Payable	2,464.00	2,956.46
Total for 5120 Health Insurance						\$2,956.46	
Total for 5100 Employee Benefits						\$4,794.32	
5200 Materials and Services							
5211 Accounting-Outside Service							
12/27/2023	Bill		Anderson Professional Services	Invoice # = 10806 Nov. and Dec.	2000 Accounts Payable	337.50	337.50
Total for 5211 Accounting-Outside Service						\$337.50	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
5212 Accounting-Payroll Services							
12/07/2023	Expense		PEACHTREE		1021 Bank Accounts - General Fund:Payroll-Wells Fargo Bank	8.40	8.40
12/07/2023	Expense		PEACHTREE		1021 Bank Accounts - General Fund:Payroll-Wells Fargo Bank	1.40	9.80
12/21/2023	Expense		PEACHTREE		1021 Bank Accounts - General Fund:Payroll-Wells Fargo Bank	16.80	26.60
12/27/2023	Bill		Anderson Professional Services	Invoice # = 10806 Nov. and Dec.	2000 Accounts Payable	200.00	226.60
Total for 5212 Accounting-Payroll Services						\$226.60	
5214 OASIS							
12/15/2023	Check	9826	Co of Riverside IT		1020 Bank Accounts - General Fund:Impressed Cash Blue	146.74	146.74
Total for 5214 OASIS						\$146.74	
5215 Bank fees & service charges							
12/01/2023	Expense		Wells Fargo Bank		1022 Bank Accounts - General Fund:Wells Fargo Green	510.14	510.14
Total for 5215 Bank fees & service charges						\$510.14	
5220 Administrative Expense							
12/05/2023	Check	9813	Sparkletts	Bottled Water for 11/29/23	1020 Bank Accounts - General Fund:Impressed Cash Blue	180.86	180.86
12/05/2023	Check	9812	JEV Enterprises LLC	INVOICE 47	1020 Bank Accounts - General Fund:Impressed Cash Blue	250.00	430.86
12/05/2023	Check	9815	Omega Print	Business cards for managers & trustees invoice 28450	1020 Bank Accounts - General Fund:Impressed Cash Blue	130.50	561.36
12/05/2023	Check	9817	Jennifer Mejares	breakfast for new management meeting 12/4/23	1020 Bank Accounts - General Fund:Impressed Cash Blue	94.78	656.14
12/05/2023	Check	9816	Heather Penko	breakfast for new office management 12/4/23	1020 Bank Accounts - General Fund:Impressed Cash Blue	44.73	700.87
12/06/2023	Check	9818	Thomas E. Kuhl	Invoice #AA23-0084 Land appraisal	1020 Bank Accounts - General Fund:Impressed Cash Blue	500.00	1,200.87
12/06/2023	Check	9819	United Appraisal Group	Appraisal APN:909-130-034	1020 Bank Accounts - General Fund:Impressed Cash Blue	995.00	2,195.87
12/07/2023	Expense		COMPASSHR		1020 Bank Accounts - General Fund:Impressed Cash Blue	197.00	2,392.87
12/15/2023	Check	9827	Wells Fargo		1020 Bank Accounts - General Fund:Impressed Cash Blue	574.31	2,967.18
12/26/2023	Bill		ADT Security Systems	Svr Period Jan 1 - March 31, 2024	2000 Accounts Payable	154.98	3,122.16
12/26/2023	Bill		Tiffany & Nalaboff Investigations, Inc.	Statement # 1011 / Invoice #202310316	2000 Accounts Payable	884.50	4,006.66
Total for 5220 Administrative Expense						\$4,006.66	
5222 Event Expenses							
12/13/2023	Check	9825	Michael Sauer	stater bros ice soda water	1020 Bank Accounts - General Fund:Impressed Cash Blue	36.51	36.51
12/13/2023	Check	9825	Michael Sauer	Dec party reimbursement smart and final for plates and tables clothes	1020 Bank Accounts - General Fund:Impressed Cash Blue	26.20	62.71
Total for 5222 Event Expenses						\$62.71	
5223 Legal							
12/05/2023	Check	9814	Steven B Quintanilla A Professional Cor	August	1020 Bank Accounts - General Fund:Impressed Cash Blue	20.00	20.00
Total for 5223 Legal						\$20.00	
5226 Operations							
12/15/2023	Check	9827	Wells Fargo		1020 Bank Accounts - General Fund:Impressed Cash Blue	2,542.10	2,542.10
12/26/2023	Bill		Lowe's Pro		2000 Accounts Payable	113.42	2,655.52
12/27/2023	Bill		ULINE	keyboard tray Inv 172083034	2000 Accounts Payable	121.15	2,776.67
Total for 5226 Operations						\$2,776.67	
5228 Utilities (DS)							
12/06/2023	Check	9823	Frontier Communications	Internet	1020 Bank Accounts - General Fund:Impressed Cash Blue	288.18	288.18
12/06/2023	Check	9821	Western Municipal Water District		1020 Bank Accounts - General Fund:Impressed Cash Blue	2,926.52	3,214.70
12/06/2023	Check	9822	Western Municipal Water District - 1		1020 Bank Accounts - General Fund:Impressed Cash Blue	286.39	3,501.09
12/06/2023	Check	9824	Southern California Edison		1020 Bank Accounts - General Fund:Impressed Cash Blue	148.52	3,649.61
12/06/2023	Check	9820	Waste Management	Invoice #-5612125-2371-7	1020 Bank Accounts - General Fund:Impressed Cash Blue	222.97	3,872.58
Total for 5228 Utilities (DS)						\$3,872.58	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 5200 Materials and Services						\$11,959.60	

Murrieta Valley Cemetery District

Profit and Loss

December 2023

	TOTAL	
	DEC 2023	JUL - DEC, 2023 (YTD)
Income		
4000 Service Fee Revenue		
4001 Plots Sales	8,010.00	47,790.00
4005 Fees	14,815.00	84,300.00
4015 Buy-Backs, Plots, etc.		-1,650.00
4025 Other Misc Revenue		0.00
Total 4000 Service Fee Revenue	22,825.00	130,440.00
4050 Endowment Care		
4051 Endowment Care Fees	6,900.00	40,250.00
Total 4050 Endowment Care	6,900.00	40,250.00
4100 Property Taxes		
4101 Current Secured	121,184.91	131,599.56
4102 Current Unsecured	439.76	20,144.01
4103 Tax Current Supplement		5,303.35
4105 Prior Years Unsecured		1,249.45
4106 Home Owner Property Tax	446.03	446.03
4107 CA-Suppl Homeowners Tax Relief	6.84	6.84
4108 RDV Prty Tax, LMIH Resdul Asts		140.19
Total 4100 Property Taxes	122,077.54	158,889.43
4200 Investment Earnings - General		
4201 Interest Income - County	6,147.35	7,493.60
4205 Interest - County Capital Outlay	269.93	2,375.65
4215 Unrealized Gain/Loss-Cap. Outl	6,096.41	6,596.78
Total 4200 Investment Earnings - General	12,513.69	16,466.03
4300 Investment Earnings - Endowment		
4301 Interest - Endowment Care County	8,486.52	21,229.27
4305 Interest-Endowment Interest County	63.03	951.38
4310 Unrealized Gain/Loss-End. Inte		43.49
4315 Unrealized Gain/Loss-Endowment		-417.26
Total 4300 Investment Earnings - Endowment	8,549.55	21,806.88
Payment 2 (Conversion)		0.00
Total Income	\$172,865.78	\$367,852.34
GROSS PROFIT	\$172,865.78	\$367,852.34
Expenses		
5000 Salaries and Wages		
5001 Regular Salaries	32,026.42	157,024.31
5010 Medicare	471.55	2,316.19
5011 Social Security	510.22	3,653.95
5012 Unemployment Insurance	227.09	958.79
Total 5000 Salaries and Wages	33,235.28	163,953.24
5100 Employee Benefits		
5101 Retirement	1,836.93	15,318.78

	TOTAL	
	DEC 2023	JUL - DEC, 2023 (YTD)
5102 Retirement -EMC	0.93	247.69
5120 Health Insurance	2,956.46	17,769.91
Total 5100 Employee Benefits	4,794.32	33,336.38
5200 Materials and Services		
5210 Accounting-County		338.66
5211 Accounting-Outside Service	337.50	6,462.50
5212 Accounting-Payroll Services	226.60	1,048.40
5214 OASIS	146.74	414.70
5215 Bank fees & service charges	510.14	2,550.70
5220 Administrative Expense	4,006.66	24,153.79
5222 Event Expenses	62.71	120.68
5223 Legal	20.00	20.00
5226 Operations	2,776.67	45,663.39
5228 Utilities (DS)	3,872.58	26,341.79
5229 Web Site Development		330.00
Total 5200 Materials and Services	11,959.60	107,444.61
Total Expenses	\$49,989.20	\$304,734.23
NET OPERATING INCOME	\$122,876.58	\$63,118.11
NET INCOME	\$122,876.58	\$63,118.11

Murrieta Valley Cemetery District

Transaction Detail by Account

December 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
4000 Service Fee Revenue							
4001 Plots Sales							
12/05/2023	Invoice		Taylor, David & Virginia III	Cremation Plot (taxable)	1100 Accounts Receivable	980.00	980.00
12/08/2023	Invoice		Bredemeier, Jeffrey	Cremation Plot (taxable)	1100 Accounts Receivable	980.00	1,960.00
12/09/2023	Invoice		Castagna, Gerald	Double Depth Burial Plot (taxable)	1100 Accounts Receivable	2,170.00	4,130.00
12/14/2023	Invoice		Bedard, Julienne	Niche Columbarium - Tier 4 (taxable)	1100 Accounts Receivable	730.00	4,860.00
12/15/2023	Invoice		Dill (Simmons), Amber Monet	Double Depth Burial Plot (taxable)	1100 Accounts Receivable	2,170.00	7,030.00
12/19/2023	Invoice		Shandro, Walter	Cremation Plot (taxable)	1100 Accounts Receivable	980.00	8,010.00
Total for 4001 Plots Sales						\$8,010.00	
4005 Fees							
12/05/2023	Invoice		Taylor, David & Virginia III	Burial Cost - Cremation (taxable)	1100 Accounts Receivable	640.00	640.00
12/05/2023	Invoice		Taylor, David & Virginia III	Marker Setting (taxable)	1100 Accounts Receivable	260.00	900.00
12/05/2023	Invoice		Taylor, David & Virginia III	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	1,540.00
12/07/2023	Invoice		Forkey, Vivian	Marker Setting (taxable)	1100 Accounts Receivable	260.00	1,800.00
12/07/2023	Invoice		Forkey, Vivian	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	2,440.00
12/08/2023	Invoice		Bredemeier, Jeffrey	Marker Setting (taxable)	1100 Accounts Receivable	260.00	2,700.00
12/08/2023	Invoice		Bredemeier, Jeffrey	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	3,340.00
12/09/2023	Invoice		Castagna, Gerald	Burial Cost - Double Depth First Burial (taxable)	1100 Accounts Receivable	2,075.00	5,415.00
12/09/2023	Invoice		Castagna, Gerald	Marker Setting (taxable)	1100 Accounts Receivable	260.00	5,675.00
12/14/2023	Invoice		Bedard, Julienne	Niche Wall Vase (taxable)	1100 Accounts Receivable	185.00	5,860.00
12/14/2023	Invoice		Bedard, Julienne	Non-Resident Fee (taxable)	1100 Accounts Receivable	1,550.00	7,410.00
12/14/2023	Invoice		Bedard, Julienne	Burial Cost - Niche Columbarium (taxable)	1100 Accounts Receivable	210.00	7,620.00
12/14/2023	Invoice		Bedard, Julienne	Marker Setting - Niche Columbarium (taxable)	1100 Accounts Receivable	110.00	7,730.00
12/14/2023	Invoice		Rosenwinkel, June	Marker Setting (taxable)	1100 Accounts Receivable	260.00	7,990.00
12/14/2023	Invoice		Rosenwinkel, June	Burial Cost - Plot (taxable)	1100 Accounts Receivable	1,670.00	9,660.00
12/15/2023	Invoice		Dill (Simmons), Amber Monet	Marker Setting (taxable)	1100 Accounts Receivable	260.00	9,920.00
12/15/2023	Invoice		Bedard, Gilbert	Non-Resident Fee (taxable)	1100 Accounts Receivable	1,550.00	11,470.00
12/15/2023	Invoice		Bedard, Gilbert	Marker Setting - Niche Columbarium (taxable)	1100 Accounts Receivable	110.00	11,580.00
12/15/2023	Invoice		Dill (Simmons), Amber Monet	Burial Cost - Double Depth First Burial (taxable)	1100 Accounts Receivable	2,075.00	13,655.00
12/19/2023	Invoice		Shandro, Walter	Marker Setting (taxable)	1100 Accounts Receivable	260.00	13,915.00
12/19/2023	Invoice		Shandro, Walter	Burial Cost - Cremation Plot (taxable)	1100 Accounts Receivable	640.00	14,555.00
12/22/2023	Invoice		Hawks, Velva V.	Marker Setting (taxable)	1100 Accounts Receivable	260.00	14,815.00
Total for 4005 Fees						\$14,815.00	
Total for 4000 Service Fee Revenue						\$22,825.00	
4050 Endowment Care							
4051 Endowment Care Fees							
12/05/2023	Invoice		Taylor, David & Virginia III	Endowment - Cremation Plot (taxable)	1100 Accounts Receivable	1,150.00	1,150.00
12/08/2023	Invoice		Bredemeier, Jeffrey	Endowment - Cremation Plot (taxable)	1100 Accounts Receivable	1,150.00	2,300.00
12/09/2023	Invoice		Castagna, Gerald	Endowment - Double Depth Burial Plot (taxable)	1100 Accounts Receivable	1,150.00	3,450.00
12/14/2023	Invoice		Bedard, Julienne	Endowment - Niche Columbarium (taxable)	1100 Accounts Receivable	1,150.00	4,600.00
12/15/2023	Invoice		Dill (Simmons), Amber Monet	Endowment - Double Depth Burial Plot (taxable)	1100 Accounts Receivable	1,150.00	5,750.00
12/19/2023	Invoice		Shandro, Walter	Endowment - Cremation Plot (taxable)	1100 Accounts Receivable	1,150.00	6,900.00
Total for 4051 Endowment Care Fees						\$6,900.00	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 4050 Endowment Care						\$6,900.00	
4100 Property Taxes							
4101 Current Secured							
12/31/2023	Journal Entry	CPA-2023-12/31/23			-Split-	121,184.91	121,184.91
Total for 4101 Current Secured						\$121,184.91	
4102 Current Unsecured							
12/31/2023	Journal Entry	CPA-2023-12/31/23			-Split-	439.76	439.76
Total for 4102 Current Unsecured						\$439.76	
4106 Home Owner Property Tax							
12/31/2023	Journal Entry	CPA-2023-12/31/23			-Split-	446.03	446.03
Total for 4106 Home Owner Property Tax						\$446.03	
4107 CA-Suppl Homeowners Tax Relief							
12/31/2023	Journal Entry	CPA-2023-12/31/23			-Split-	6.84	6.84
Total for 4107 CA-Suppl Homeowners Tax Relief						\$6.84	
Total for 4100 Property Taxes						\$122,077.54	
4200 Investment Earnings - General							
4201 Interest Income - County							
12/26/2023	Deposit	INTEREST			1021 Bank Accounts - General Fund:Payroll-Wells Fargo Bank	0.34	0.34
12/31/2023	Journal Entry	CPA-2023-12/31/23			-Split-	6,142.62	6,142.96
12/31/2023	Deposit	INTEREST			1020 Bank Accounts - General Fund:Impressed Cash Blue	3.43	6,146.39
12/31/2023	Deposit	INTEREST			1022 Bank Accounts - General Fund:Wells Fargo Green	0.67	6,147.06
12/31/2023	Deposit	INTEREST			1023 Bank Accounts - General Fund:WFB - Savings - Land Acq.	0.29	6,147.35
Total for 4201 Interest Income - County						\$6,147.35	
4205 Interest - County Capital Outlay							
12/31/2023	Deposit	INTEREST			1010 Bank Accounts - General Fund:Capital Outlay-Stifel-Cash	134.43	134.43
12/31/2023	Journal Entry	CPA-2023-12/31/23		RECORD COUNTY INTEREST	-Split-	135.50	269.93
Total for 4205 Interest - County Capital Outlay						\$269.93	
4215 Unrealized Gain/Loss-Cap. Outl							
12/31/2023	Journal Entry	CPA-2023-12/31/23		RECORD CHANGE IN VALUE	-Split-	1,614.44	1,614.44
12/31/2023	Journal Entry	CPA-2023-12/31/26		RECORD CHANGE IN VALUE	-Split-	1,320.41	2,934.85
12/31/2023	Journal Entry	CPA-2023-12/31/24		RECORD CHANGE IN VALUE	-Split-	3,161.56	6,096.41
Total for 4215 Unrealized Gain/Loss-Cap. Outl						\$6,096.41	
Total for 4200 Investment Earnings - General						\$12,513.69	
4300 Investment Earnings - Endowment							
4301 Interest - Endowment Care County							
12/31/2023	Deposit	INTEREST			1051 Bank Accounts - Endowment Fund:Cash-Endowment Care-County	7,615.61	7,615.61
12/31/2023	Deposit	INTEREST			1062 Bank Accounts - Endowment Fund:Endowment-Stifel-Cash	870.91	8,486.52
Total for 4301 Interest - Endowment Care County						\$8,486.52	
4305 Interest-Endowment Interest County							
12/31/2023	Deposit	INTEREST			1060 Bank Accounts - Endowment Fund:Endow. Int.-Stifel-Cash	63.03	63.03
Total for 4305 Interest-Endowment Interest County						\$63.03	
Total for 4300 Investment Earnings - Endowment						\$8,549.55	