

Murrieta Cemetery District Month of September 2025

Prepared by
Kristine Anderson

Prepared on
October 15, 2025

Balance Sheet

As of September 30, 2025

| | Total |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Bank Accounts-Gen Fund | |
| 1002 Cash in County Treasurer | 450,785.84 |
| 1003 County Ops - FMV | -6,151.72 |
| 1004 Cash-Capital Outlay-County | 17,259.07 |
| 1005 County Cap - FMV | -127.52 |
| 1010 Capital Outlay-Stifel-Cash | 4,365.68 |
| 1011 Capital Outlay-Stifel-Invest | 246,076.37 |
| 1020 Impressed Cash Blue | 0.00 |
| 1025 BOC-Impressed-Blue-1763 | 68,228.69 |
| 1026 BOC-Revenue-Green-1789 | 50,181.29 |
| 1027 BOC-Payroll-5726 | 33,286.22 |
| 1028 BOC-Savings-6143 | 532,977.60 |
| 1029 CA Class-Savings | 150,415.62 |
| 1030 BOC-Land Acquisition-CLASS | 47,928.95 |
| Total 1000 Bank Accounts-Gen Fund | 1,595,226.09 |
| 1050 Bank Accounts - Endowment Fund | |
| 1051 Cash-Endowment Care-County | 1,075,939.21 |
| 1052 County End - FMV | -7,871.55 |
| 1060 Endow. Int.-Stifel-Cash | 18,597.06 |
| 1061 Endow. Int.-Stifel-Investments | 131,687.92 |
| 1062 Endowment-Stifel-Cash | 1,016.80 |
| 1063 Endowment-Stifel-Investment | 339,059.94 |
| Total 1050 Bank Accounts - Endowment Fund | 1,558,429.38 |
| Total Bank Accounts | 3,153,655.47 |
| Accounts Receivable | |
| 1100 Accounts Receivable | -6,983.67 |
| Total Accounts Receivable | -6,983.67 |
| Other Current Assets | |
| 1110 Interest Receivable | 13,002.53 |
| 1111 Interest Receivable - Capital | 0.00 |
| 1112 Interest Receivable - Endowmen | 0.00 |
| 1120 Property Tax Receivable | 4,610.52 |
| 1130 Refund Receivable | 0.00 |
| 1150 Prepaid expenses | 0.00 |
| 1198 Uncategorized Asset | 9,986.45 |
| 1199 Payments to deposit | 4,463.00 |
| Total Other Current Assets | 32,062.50 |

| | Total |
|--|-----------------------|
| Total Current Assets | 3,178,734.30 |
| Fixed Assets | |
| 1200 Land (DS) | 25,000.00 |
| 1205 Structure and Improvements | 511,733.00 |
| 1210 Equipment | 211,765.00 |
| 1250 Accumulated Depreciation | -186,659.00 |
| Total Fixed Assets | 561,839.00 |
| Other Assets | |
| 1300 DOR - Pension Contributions | 23,937.00 |
| 1301 DOR - Pension Related | 49,759.00 |
| Total Other Assets | 73,696.00 |
| TOTAL ASSETS | \$3,814,269.30 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | -12,825.77 |
| Total Accounts Payable | -12,825.77 |
| Credit Cards | |
| 2016 Credit Card Payable | -7,543.71 |
| Total Credit Cards | -7,543.71 |
| Other Current Liabilities | |
| 2002 Accrued Expenses | 0.00 |
| 2010 Payroll Tax Payable | 40.82 |
| 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 |
| Total Other Current Liabilities | 129,026.74 |
| Total Current Liabilities | 108,657.26 |
| Total Liabilities | 108,657.26 |
| Equity | |
| 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 | 797,826.80 |
| Net Income | 25,317.32 |
| Total Equity | 3,705,612.04 |
| TOTAL LIABILITIES AND EQUITY | \$3,814,269.30 |

Profit and Loss

September 2025

| | Sep 2025 | Jul - Sep, 2025 (YTD) | Total |
|---|------------------|-----------------------|------------------|
| INCOME | | | |
| 4000 Service Fee Revenue | | | |
| 4001 Plots Sales | 7,225.00 | | 24,190.00 |
| 4005 Fees | 20,750.00 | | 67,639.10 |
| 4015 Buy-Backs, Plots, etc. | -700.00 | | -2,320.00 |
| 4025 Other Misc Revenue | | | 795.00 |
| 4150 Services | 2,000.00 | | 2,175.00 |
| Total 4000 Service Fee Revenue | 29,275.00 | | 92,479.10 |
| 4050 Endowment Care | | | |
| 4051 Endowment Care Fees | 8,100.00 | | 22,950.00 |
| Total 4050 Endowment Care | 8,100.00 | | 22,950.00 |
| 4100 Property Taxes | | | |
| 4101 Current Secured | 0.00 | | 8,782.96 |
| 4102 Current Unsecured | 0.00 | | 1,363.94 |
| 4103 Tax Current Supplement | 0.00 | | 2,159.91 |
| 4105 Prior Years Unsecured | 0.00 | | 34.99 |
| 4106 Home Owner Property Tax | 0.00 | | 0.00 |
| 4107 CA-Suppl Homeowners Tax Relief | 0.00 | | 0.00 |
| 4108 RDV Prty Tax, LMIH Resdul Asts | 0.00 | | 0.00 |
| 4109 Contractual Revenue | 0.00 | | 0.00 |
| 4110 Prior Supplemental | 0.00 | | 688.61 |
| Total 4100 Property Taxes | 0.00 | | 13,030.41 |
| 4200 Investment Earnings - General | | | |
| 4201 Earnings-County | 4,692.51 | | 0.00 |
| 4205 Earnings-CO-County | 1,918.33 | | 2,989.72 |
| 4206 Earnings-CO-Stifel | | | 132.98 |
| 4210 Earnings-Stifel | 2,073.40 | | 4,175.66 |
| 4211 Earnings-Savings | | | 1,311.18 |
| 4212 Earnings-Class Savings | | | 519.43 |
| 4213 Earnings-Land Acquisitions | | | 138.38 |
| 4215 Unrealized Gain/Loss-Cap. Outl | -1,336.35 | | 195.07 |
| 4308 Unrealized Gain/(Loss) Class Enhanced | 0.01 | | 47.49 |
| Total 4200 Investment Earnings - General | 7,347.90 | | 9,509.91 |
| 4300 Investment Earnings - Endowment | | | |
| 4301 Earnings-Endowment County | 10,631.22 | | 1,094.53 |
| 4302 Earnings-Endowment-Stifel | | | 236.28 |
| 4305 Earnings-Endow Int.-Stifel | 800.66 | | 2,498.00 |
| Total 4300 Investment Earnings - Endowment | 11,431.88 | | 3,828.81 |

| | | Total |
|--|--------------------|-----------------------|
| | Sep 2025 | Jul - Sep, 2025 (YTD) |
| Misc. Property Taxes | 4.13 | 4.13 |
| Total Income | 56,158.91 | 141,802.36 |
| COST OF GOODS SOLD | | |
| Shipping | | 128.78 |
| Total Cost of Goods Sold | 0.00 | 128.78 |
| GROSS PROFIT | 56,158.91 | 141,673.58 |
| EXPENSES | | |
| 5000 Salaries and Wages | | 306.90 |
| 5001 Regular Salaries | 21,876.22 | 62,092.10 |
| 5010 Medicare | 369.31 | 1,062.47 |
| 5011 Social Security | 99.20 | 235.60 |
| 5012 Unemployment Insurance | 88.71 | 270.09 |
| 5015 Temporary Employment | | 1,079.20 |
| Total 5000 Salaries and Wages | 22,433.44 | 65,046.36 |
| 5100 Employee Benefits | | |
| 5101 Retirement | 1,911.65 | 16,438.30 |
| 5102 Retirement -EMC | -52.45 | -26.74 |
| 5120 Health Insurance | 3,692.32 | 11,076.96 |
| Total 5100 Employee Benefits | 5,551.52 | 27,488.52 |
| 5200 Materials and Services | | |
| 5211 Accounting-Outside Service | | 522.50 |
| 5212 Accounting-Payroll Services | 22.40 | 367.20 |
| 5214 OASIS | 108.46 | 659.92 |
| 5215 Bank fees & service charges | 247.58 | 979.43 |
| 5217 Memberships & subscriptions | 50.40 | 93.60 |
| 5220 Administrative Expense | 1,542.16 | 2,478.14 |
| 5221 Conferences/Training | 0.00 | -397.31 |
| 5222 Event Expenses | 0.00 | -193.11 |
| 5223 Legal | | 300.00 |
| 5226 Operations | 2,128.22 | -4,731.58 |
| 5228 Utilities (DS) | 7,189.67 | 20,742.63 |
| 5229 Web Site Development | 2,208.00 | 2,208.00 |
| 5231 Uniforms | | 791.96 |
| Total 5200 Materials and Services | 13,496.89 | 23,821.38 |
| Total Expenses | 41,481.85 | 116,356.26 |
| NET OPERATING INCOME | 14,677.06 | 25,317.32 |
| NET INCOME | \$14,677.06 | \$25,317.32 |

Profit and Loss-Capital Outlay

September 2025

| | | Total |
|---|-----------------|-----------------------|
| | Sep 2025 | Jul - Sep, 2025 (YTD) |
| INCOME | | |
| 4200 Investment Earnings - General | | |
| 4205 Earnings-CO-County | 1,918.33 | 2,989.72 |
| 4215 Unrealized Gain/Loss-Cap. Outl | -1,336.35 | 195.07 |
| Total 4200 Investment Earnings - General | 581.98 | 3,184.79 |
| Total Income | 581.98 | 3,184.79 |
| GROSS PROFIT | 581.98 | 3,184.79 |
| EXPENSES | | |
| Total Expenses | | |
| NET OPERATING INCOME | 581.98 | 3,184.79 |
| NET INCOME | \$581.98 | \$3,184.79 |

Profit and Loss-Endowment

September 2025

| | | Total |
|---|--------------------|-----------------------|
| | Sep 2025 | Jul - Sep, 2025 (YTD) |
| INCOME | | |
| 4050 Endowment Care | | |
| 4051 Endowment Care Fees | 8,100.00 | 22,950.00 |
| Total 4050 Endowment Care | 8,100.00 | 22,950.00 |
| 4300 Investment Earnings - Endowment | | |
| 4301 Earnings-Endowment County | 10,631.22 | 1,094.53 |
| 4305 Earnings-Endow Int.-Stifel | 800.66 | 2,498.00 |
| Total 4300 Investment Earnings - Endowment | 11,431.88 | 3,592.53 |
| Total Income | 19,531.88 | 26,542.53 |
| GROSS PROFIT | 19,531.88 | 26,542.53 |
| EXPENSES | | |
| Total Expenses | | |
| NET OPERATING INCOME | 19,531.88 | 26,542.53 |
| NET INCOME | \$19,531.88 | \$26,542.53 |

Transaction Detail by Account-Expense

September 2025

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|--------|---------------|-------------------------|-----------------------|--------------------|-----------|
| 5000 Salaries and Wages | | | | | | | |
| 5001 Regular Salaries | | | | | | | |
| 09/09/2025 | Bill | MANUAL | Joshua Barton | Total | 2000 Accounts Payable | 200.00 | 200.00 |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | -102.30 | 97.70 |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | 10,782.84 | 10,880.54 |
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | 10,995.68 | 21,876.22 |
| Total for 5001 Regular Salaries | | | | | | \$21,876.22 | |
| 5010 Medicare | | | | | | | |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | 183.11 | 183.11 |
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | 186.20 | 369.31 |
| Total for 5010 Medicare | | | | | | \$369.31 | |
| 5011 Social Security | | | | | | | |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | 49.60 | 49.60 |
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | 49.60 | 99.20 |
| Total for 5011 Social Security | | | | | | \$99.20 | |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|-------|---------|-------------------------|--|--------------------|----------|
| 5012 Unemployment Insurance | | | | | | | |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | 62.05 | 62.05 |
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | 26.66 | 88.71 |
| Total for 5012 Unemployment Insurance | | | | | | \$88.71 | |
| Total for 5000 Salaries and Wages | | | | | | \$22,433.44 | |
| 5100 Employee Benefits | | | | | | | |
| 5101 Retirement | | | | | | | |
| 09/05/2025 | Check | 90900 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 350.00 | 350.00 |
| 09/08/2025 | Check | 90901 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 0.00 | 350.00 |
| 09/11/2025 | Check | 90903 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 762.37 | 1,112.37 |
| 09/12/2025 | Check | 90902 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 0.00 | 1,112.37 |
| 09/12/2025 | Check | 90904 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 799.28 | 1,911.65 |
| Total for 5101 Retirement | | | | | | \$1,911.65 | |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|---------------------------------------|------------------|-------|---------|-------------------------|--|------------------|----------|
| 5102 Retirement -EMC | | | | | | | |
| 09/05/2025 | Check | 90900 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 0.00 | 0.00 |
| 09/08/2025 | Check | 90901 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 50.00 | 50.00 |
| 09/11/2025 | Check | 90903 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 737.72 | 787.72 |
| 09/12/2025 | Check | 90902 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 50.00 | 837.72 |
| 09/12/2025 | Check | 90904 | CalPERS | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 773.67 | 1,611.39 |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | -823.67 | 787.72 |
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | -840.17 | -52.45 |
| Total for 5102 Retirement -EMC | | | | | | \$ -52.45 | |
| 5120 Health Insurance | | | | | | | |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | 1,846.16 | 1,846.16 |
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | 1,846.16 | 3,692.32 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|---|------------------|--------------|--------------------|---|--|-------------------|---------|
| Total for 5120 Health Insurance | | | | | | \$3,692.32 | |
| Total for 5100 Employee Benefits | | | | | | \$5,551.52 | |
| 5200 Materials and Services | | | | | | | |
| 5212 Accounting-Payroll Services | | | | | | | |
| 09/11/2025 | Expense | | PEACHTREE | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 9.80 | 9.80 |
| 09/12/2025 | Expense | | PEACHTREE | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 1.40 | 11.20 |
| 09/25/2025 | Expense | | PEACHTREE | | 1027 Bank Accounts- Gen Fund:BOC- Payroll-5726 | 11.20 | 22.40 |
| Total for 5212 Accounting-Payroll Services | | | | | | \$22.40 | |
| 5214 OASIS | | | | | | | |
| 09/15/2025 | Bill | IT0000006354 | Co of Riverside IT | Invoice from County of Riverside to MURRIETA CEMETERY for FINANCIALS services in August 2025 | 2000 Accounts Payable | 108.46 | 108.46 |
| Total for 5214 OASIS | | | | | | \$108.46 | |
| 5215 Bank fees & service charges | | | | | | | |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|---|------------------|------------------|---------------------------|---|--|-----------------|---------|
| 09/01/2025 | Deposit | | | Payment Processing Fees | 1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789 | 81.37 | 81.37 |
| 09/04/2025 | Deposit | | | Payment Processing Fees | 1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789 | 73.03 | 154.40 |
| 09/09/2025 | Deposit | | | Payment Processing Fees | 1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789 | 7.58 | 161.98 |
| 09/18/2025 | Deposit | | | Payment Processing Fees | 1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789 | 85.60 | 247.58 |
| Total for 5215 Bank fees & service charges | | | | | | \$247.58 | |
| 5217 Memberships & subscriptions | | | | | | | |
| 09/05/2025 | Bill | 091000011826557 | Google Workspace Business | Google payment receipt for \$50.40 to Murrieta Cemetery District on Sep 5, 2025 | 2000 Accounts Payable | 50.40 | 50.40 |
| Total for 5217 Memberships & subscriptions | | | | | | \$50.40 | |
| 5220 Administrative Expense | | | | | | | |
| 09/02/2025 | Bill | IN-8000832934175 | Phoneware | Invoice for cloud-based telecom services from PHONEWARE to Murrieta Valley Cemetery, due 09/21/2025 | 2000 Accounts Payable | 111.04 | 111.04 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|------------|------------------|-------------------|----------------------|---|--|-----------|----------|
| 09/02/2025 | Bill | | Carrie Payan | Payment for one cleaning preformed on 09/02/2025 both shop and office and outdoor bathroom | 2000 Accounts Payable | 275.00 | 386.04 |
| 09/04/2025 | Check | SVCCHRG | | | 1025 Bank Accounts-Gen Fund:BOC- Impressed-Blue-1763 | 24.16 | 410.20 |
| 09/12/2025 | Journal Entry | 1179 | | RECORD PAYROLL DATED | -Split- | 38.47 | 448.67 |
| 09/14/2025 | Bill | | ADT Security Systems | ADT Alarm invoice for OCT service | 2000 Accounts Payable | 57.01 | 505.68 |
| 09/15/2025 | Bill | 3244 | CULTURE WORKS | Payment confirmation for Invoice #3244 from Culture Works LLC to Murrieta Cemetery for \$400.00 | 2000 Accounts Payable | 400.00 | 905.68 |
| 09/16/2025 | Bill | VOIDED - see note | Carrie Payan | Payment for one cleaning preformed on 09/02/2025 both shop and office and outdoor bathroom | 2000 Accounts Payable | 0.00 | 905.68 |
| 09/24/2025 | Bill | | Carrie Payan | Payment for one cleaning preformed on 09/02/2025 both shop and office and outdoor bathroom | 2000 Accounts Payable | 275.00 | 1,180.68 |
| 09/25/2025 | Bill | | US Bank | 1189.32 | 2000 Accounts Payable | 1,189.32 | 2,370.00 |
| 09/25/2025 | Bill | | US Bank | 1189.32 | 2000 Accounts Payable | -1,189.32 | 1,180.68 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|------------|--------------------------------|---|-----------------------|-------------------|----------|
| 09/26/2025 | Journal Entry | 1180 | | RECORD PAYROLL DATED | -Split- | 38.47 | 1,219.15 |
| 09/30/2025 | Bill | IN25-02682 | Impact Marketing & Design Inc. | Invoice for Murrieta Cemetery for apparel and embroidery services | 2000 Accounts Payable | 183.20 | 1,402.35 |
| 09/30/2025 | Bill | | Chelsea Richi | Reimbursement for SEP 2025 mileage, and for copies of Valley News publication | 2000 Accounts Payable | 89.41 | 1,491.76 |
| 09/30/2025 | Bill | 5373489833 | Google Workspace Business | Monthly for 6 users email management | 2000 Accounts Payable | 50.40 | 1,542.16 |
| Total for 5220 Administrative Expense | | | | | | \$1,542.16 | |
| 5221 Conferences/Training | | | | | | | |
| 09/25/2025 | Bill | | US Bank | | 2000 Accounts Payable | 0.00 | 0.00 |
| Total for 5221 Conferences/Training | | | | | | \$0.00 | |
| 5222 Event Expenses | | | | | | | |
| 09/25/2025 | Bill | | US Bank | 299.71 | 2000 Accounts Payable | 299.71 | 299.71 |
| 09/25/2025 | Bill | | US Bank | 299.71 | 2000 Accounts Payable | -299.71 | 0.00 |
| Total for 5222 Event Expenses | | | | | | \$0.00 | |
| 5226 Operations | | | | | | | |
| 09/03/2025 | Bill | 4242170236 | Cintas | Total invoice date = 9/3/25 invoice # 4242170236 | 2000 Accounts Payable | 203.50 | 203.50 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|----------------------------------|------------------|------------|-----------------------------------|--|-----------------------|-------------------|----------|
| 09/09/2025 | Bill | 4242816869 | Cintas | Total Invoice # = 4242816869 | 2000 Accounts Payable | 174.00 | 377.50 |
| 09/16/2025 | Bill | 4243520732 | Cintas | Total Invoice # = 4243520732 | 2000 Accounts Payable | 252.62 | 630.12 |
| 09/17/2025 | Bill | | Lowe's Business Account | Total | 2000 Accounts Payable | 898.90 | 1,529.02 |
| 09/23/2025 | Bill | 4244332236 | Cintas | Total Invoice #=4244332236 | 2000 Accounts Payable | 174.00 | 1,703.02 |
| 09/25/2025 | Bill | | US Bank | 1470.65 | 2000 Accounts Payable | 1,470.65 | 3,173.67 |
| 09/25/2025 | Bill | | US Bank | \$1470.65 | 2000 Accounts Payable | -1,470.65 | 1,703.02 |
| 09/26/2025 | Bill | 0310512 | South County Pest Control Inc. | Load and position squirrel stations | 2000 Accounts Payable | 240.00 | 1,943.02 |
| 09/30/2025 | Bill | 4245077051 | Cintas | Total Invoice #= 4245077051 | 2000 Accounts Payable | 185.20 | 2,128.22 |
| Total for 5226 Operations | | | | | | \$2,128.22 | |

5228 Utilities (DS)

| | | | | | | | |
|------------|------|--------------|-------------------------------------|--------------------------------|-----------------------|----------|----------|
| 09/02/2025 | Bill | 700269365711 | Southern California Edison | Total | 2000 Accounts Payable | 340.70 | 340.70 |
| 09/19/2025 | Bill | | Frontier Communications | SEP/OCT Service - Internet | 2000 Accounts Payable | 59.20 | 399.90 |
| 09/23/2025 | Bill | | Western Municipal Water District | SEP Water Bill acct #043836 | 2000 Accounts Payable | 1,211.55 | 1,611.45 |
| 09/23/2025 | Bill | | Western Municipal Water District | SEP Water Bill acct #041697 | 2000 Accounts Payable | 5,341.89 | 6,953.34 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|----------------|---------------------------|--|-----------------------|--------------------|----------|
| 09/25/2025 | Bill | 5944054-2371-8 | Waste Management | Invoice for waste management services for MURRIETA VALLEY for the period 10/01/25-10/31/25 | 2000 Accounts Payable | 236.33 | 7,189.67 |
| Total for 5228 Utilities (DS) | | | | | | \$7,189.67 | |
| 5229 Web Site Development | | | | | | | |
| 09/01/2025 | Bill | C9F861B50006 | Streamline Software, Inc. | Streamline Flex 9/2025 - 9/2026 | 2000 Accounts Payable | 2,208.00 | 2,208.00 |
| Total for 5229 Web Site Development | | | | | | \$2,208.00 | |
| Total for 5200 Materials and Services | | | | | | \$13,496.89 | |

Transaction Detail by Account-Income

September 2025

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|-----------------------------------|------------------|---------------|---------------------------------------|-----------------------------------|--|-------------------|-----------|
| 4000 Service Fee Revenue | | | | | | | |
| 4001 Plots Sales | | | | | | | |
| 09/03/2025 | Invoice | 28756323 3 | A Angela Visca | | 1100 Accounts Receivable | 0.00 | 0.00 |
| 09/03/2025 | Invoice | | Gerlach, Jennifer L. | Cremation Plot | 1100 Accounts Receivable | 1,150.00 | 1,150.00 |
| 09/04/2025 | Refund | | Chavez, Anna Louise | Refund issued to: CHRIS MILLER | 1026 Bank Accounts- Gen Fund:BOC- Revenue-Green-1789 | -2,435.00 | -1,285.00 |
| 09/09/2025 | Invoice | | Nagle, Catherine "Cate" Antoinette | Plot | 1100 Accounts Receivable | 1,700.00 | 415.00 |
| 09/12/2025 | Invoice | | Bradley, Isaiah S. | Plot | 1100 Accounts Receivable | 1,700.00 | 2,115.00 |
| 09/16/2025 | Invoice | | Walker, Alice | Niche Columbarium - Tier 4 | 1100 Accounts Receivable | 860.00 | 2,975.00 |
| 09/17/2025 | Invoice | | Quick, Brandon Steven | Double Depth Burial Plot | 1100 Accounts Receivable | 2,550.00 | 5,525.00 |
| 09/19/2025 | Invoice | | Prudhomme, Lawrence "Larry" E. | Plot | 1100 Accounts Receivable | 1,700.00 | 7,225.00 |
| Total for 4001 Plots Sales | | | | | | \$7,225.00 | |
| 4005 Fees | | | | | | | |
| 09/02/2025 | Invoice | | Youngwirth, Michael Francis | Marker Setting | 1100 Accounts Receivable | 285.00 | 285.00 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|------------|------------------|-----|------------------------------------|---|--------------------------|----------|-----------|
| 09/02/2025 | Invoice | | Youngwirth, Michael Francis | Burial Cost - Cremation Plot (Space #3) | 1100 Accounts Receivable | 825.00 | 1,110.00 |
| 09/02/2025 | Invoice | | Youngwirth, Michael Francis | Non-Resident Fee | 1100 Accounts Receivable | 1,735.00 | 2,845.00 |
| 09/03/2025 | Invoice | | Gerlach, Jennifer L. | Marker Setting | 1100 Accounts Receivable | 285.00 | 3,130.00 |
| 09/03/2025 | Invoice | | Gerlach, Jennifer L. | Burial Cost - Cremation Plot | 1100 Accounts Receivable | 825.00 | 3,955.00 |
| 09/04/2025 | Invoice | | Torres-Ocampo, Nova Marmeto | Burial Cost - Infant | 1100 Accounts Receivable | 825.00 | 4,780.00 |
| 09/04/2025 | Invoice | | Torres-Ocampo, Nova Marmeto | Marker Setting | 1100 Accounts Receivable | 285.00 | 5,065.00 |
| 09/05/2025 | Invoice | | Hofstee, Daryl Hans | Burial Cost - Cremation Plot | 1100 Accounts Receivable | 825.00 | 5,890.00 |
| 09/05/2025 | Invoice | | Hofstee, Daryl Hans | Marker Setting | 1100 Accounts Receivable | 285.00 | 6,175.00 |
| 09/09/2025 | Invoice | | Nagle, Catherine "Cate" Antoinette | Marker Setting | 1100 Accounts Receivable | 285.00 | 6,460.00 |
| 09/09/2025 | Invoice | | Nagle, Catherine "Cate" Antoinette | Non-Resident Fee | 1100 Accounts Receivable | 1,735.00 | 8,195.00 |
| 09/09/2025 | Invoice | | Nagle, Catherine "Cate" Antoinette | Burial Cost - Plot | 1100 Accounts Receivable | 2,150.00 | 10,345.00 |
| 09/12/2025 | Invoice | | Bradley, Isaiah S. | Marker Setting | 1100 Accounts Receivable | 285.00 | 10,630.00 |
| 09/12/2025 | Invoice | | Bradley, Isaiah S. | Burial Cost - Plot | 1100 Accounts Receivable | 2,150.00 | 12,780.00 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|----------------------------|------------------|-----|--------------------------------|--|--------------------------|--------------------|-----------|
| 09/15/2025 | Invoice | | Menhall, Dalton | Marker Setting (SOCAL Monuments produced marker with an error. Replacement marker was delivered by England on 09/12/2025, and check for \$285 was brought for marker setting fee.) | 1100 Accounts Receivable | 285.00 | 13,065.00 |
| 09/16/2025 | Invoice | | Walker, Alice | Burial Cost - Niche Columbarium | 1100 Accounts Receivable | 275.00 | 13,340.00 |
| 09/16/2025 | Invoice | | Walker, Alice | Marker Setting - Niche Columbarium | 1100 Accounts Receivable | 135.00 | 13,475.00 |
| 09/16/2025 | Invoice | | Walker, Alice | Misc. (taxable) (Interment of additional decedent in same niche) | 1100 Accounts Receivable | 150.00 | 13,625.00 |
| 09/17/2025 | Invoice | | Quick, Brandon Steven | Marker Setting | 1100 Accounts Receivable | 285.00 | 13,910.00 |
| 09/17/2025 | Invoice | | Quick, Brandon Steven | Burial Cost - Double Depth First Burial | 1100 Accounts Receivable | 2,670.00 | 16,580.00 |
| 09/19/2025 | Invoice | | Prudhomme, Lawrence "Larry" E. | Burial Cost - Plot | 1100 Accounts Receivable | 2,150.00 | 18,730.00 |
| 09/19/2025 | Invoice | | Prudhomme, Lawrence "Larry" E. | Non-Resident Fee | 1100 Accounts Receivable | 1,735.00 | 20,465.00 |
| 09/19/2025 | Invoice | | Prudhomme, Lawrence "Larry" E. | Marker Setting | 1100 Accounts Receivable | 285.00 | 20,750.00 |
| Total for 4005 Fees | | | | | | \$20,750.00 | |

4015 Buy-Backs, Plots, etc.

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|---------------|---------------------------------------|--|-----------------------------|--------------------|----------|
| 09/03/2025 | Bill | | Angela Visca | Niche wall buy back B 7 | 2000 Accounts Payable | -700.00 | -700.00 |
| Total for 4015 Buy-Backs, Plots, etc. | | | | | | \$ -700.00 | |
| 4150 Services | | | | | | | |
| 09/17/2025 | Invoice | | Quick, Brandon Steven | After Hours Fee (Weekend Service (Sat) After Hrs Svr(Fri)) | 1100 Accounts Receivable | 2,000.00 | 2,000.00 |
| Total for 4150 Services | | | | | | \$2,000.00 | |
| Total for 4000 Service Fee Revenue | | | | | | \$29,275.00 | |
| 4050 Endowment Care | | | | | | | |
| 4051 Endowment Care Fees | | | | | | | |
| 09/03/2025 | Invoice | | Gerlach, Jennifer L. | Endowment - Cremation Plot | 1100 Accounts Receivable | 1,350.00 | 1,350.00 |
| 09/03/2025 | Invoice | 28756323 3 | A Angela Visca | | 1100 Accounts Receivable | 0.00 | 1,350.00 |
| 09/09/2025 | Invoice | | Nagle, Catherine "Cate" Antoinette | Endowment - Plot | 1100 Accounts Receivable | 1,350.00 | 2,700.00 |
| 09/12/2025 | Invoice | | Bradley, Isaiah S. | Endowment - Plot | 1100 Accounts Receivable | 1,350.00 | 4,050.00 |
| 09/16/2025 | Invoice | | Walker, Alice | Endowment - Niche Columbarium | 1100 Accounts Receivable | 1,350.00 | 5,400.00 |
| 09/17/2025 | Invoice | | Quick, Brandon Steven | Endowment - Double Depth Burial Plot | 1100 Accounts Receivable | 1,350.00 | 6,750.00 |
| 09/19/2025 | Invoice | | Prudhomme, Lawrence "Larry" E. | Endowment - Plot | 1100 Accounts Receivable | 1,350.00 | 8,100.00 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|------|------|------------------|---------|-------------------|---------|
| Total for 4051 Endowment Care Fees | | | | | | \$8,100.00 | |
| Total for 4050 Endowment Care | | | | | | \$8,100.00 | |
| 4100 Property Taxes | | | | | | | |
| 4101 Current Secured | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4101 Current Secured | | | | | | \$0.00 | |
| 4102 Current Unsecured | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4102 Current Unsecured | | | | | | \$0.00 | |
| 4103 Tax Current Supplement | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4103 Tax Current Supplement | | | | | | \$0.00 | |
| 4105 Prior Years Unsecured | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4105 Prior Years Unsecured | | | | | | \$0.00 | |
| 4106 Home Owner Property Tax | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|------|------|------------------|---------|---------------|----------|
| Total for 4106 Home Owner Property Tax | | | | | | \$0.00 | |
| 4107 CA-Suppl Homeowners Tax Relief | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4107 CA-Suppl Homeowners Tax Relief | | | | | | \$0.00 | |
| 4108 RDV Prty Tax, LMIH Resdul Asts | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4108 RDV Prty Tax, LMIH Resdul Asts | | | | | | \$0.00 | |
| 4109 Contractual Revenue | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4109 Contractual Revenue | | | | | | \$0.00 | |
| 4110 Prior Supplemental | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 0.00 |
| Total for 4110 Prior Supplemental | | | | | | \$0.00 | |
| Total for 4100 Property Taxes | | | | | | \$0.00 | |
| 4200 Investment Earnings - General | | | | | | | |
| 4201 Earnings-County | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 4,692.51 | 4,692.51 |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 0.00 | 4,692.51 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|--|------------------|----------|------|---------------------------|---|-------------------|-----------|
| Total for 4201 Earnings-County | | | | | | \$4,692.51 | |
| 4205 Earnings-CO-County | | | | | | | |
| 09/30/2025 | Deposit | INTEREST | | | 1004 Bank Accounts- Gen Fund:Cash-Capital Outlay-County | 148.19 | 148.19 |
| 09/30/2025 | Deposit | INTEREST | | | 1010 Bank Accounts- Gen Fund:Capital Outlay-Stifel-Cash | 1,770.14 | 1,918.33 |
| Total for 4205 Earnings-CO-County | | | | | | \$1,918.33 | |
| 4210 Earnings-Stifel | | | | | | | |
| 09/30/2025 | Deposit | INTEREST | | | 1029 Bank Accounts- Gen Fund:CA Class- Savings | 526.33 | 526.33 |
| 09/30/2025 | Deposit | INTEREST | | | 1030 Bank Accounts- Gen Fund:BOC-Land Acquisition-CLASS | 166.29 | 692.62 |
| 09/30/2025 | Deposit | INTEREST | | | 1028 Bank Accounts- Gen Fund:BOC-Savings- 6143 | 1,380.78 | 2,073.40 |
| Total for 4210 Earnings-Stifel | | | | | | \$2,073.40 | |
| 4215 Unrealized Gain/Loss-Cap. Outl | | | | | | | |
| 09/30/2025 | Journal Entry | 1190 | | RECORD CHANGE IN VALUE | -Split- | 82.45 | 82.45 |
| 09/30/2025 | Journal Entry | 1185 | | RECORD CHANGE IN VALUE | -Split- | -1,821.20 | -1,738.75 |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|---|------------------|----------|------|------------------------|--|---------------------|-----------|
| 09/30/2025 | Journal Entry | 1188 | | RECORD CHANGE IN VALUE | -Split- | 402.40 | -1,336.35 |
| Total for 4215 Unrealized Gain/Loss-Cap. Outl | | | | | | \$ -1,336.35 | |
| 4308 Unrealized Gain/(Loss) Class Enhanced | | | | | | | |
| 09/30/2025 | Journal Entry | 1181 | | CHANGE IN VALUE | -Split- | 0.01 | 0.01 |
| Total for 4308 Unrealized Gain/(Loss) Class Enhanced | | | | | | \$0.01 | |
| Total for 4200 Investment Earnings - General | | | | | | \$7,347.90 | |
| 4300 Investment Earnings - Endowment | | | | | | | |
| 4301 Earnings-Endowment County | | | | | | | |
| 09/30/2025 | Deposit | INTEREST | | | 1062 Bank Accounts - Endowment Fund:Endowment-Stifel-Cash | 843.00 | 843.00 |
| 09/30/2025 | Deposit | INTEREST | | | 1051 Bank Accounts - Endowment Fund:Cash-Endowment Care-County | 9,788.22 | 10,631.22 |
| Total for 4301 Earnings-Endowment County | | | | | | \$10,631.22 | |
| 4305 Earnings-Endow Int.-Stifel | | | | | | | |
| 09/30/2025 | Deposit | INTEREST | | | 1060 Bank Accounts - Endowment Fund:Endow. Int.-Stifel-Cash | 800.66 | 800.66 |
| Total for 4305 Earnings-Endow Int.-Stifel | | | | | | \$800.66 | |

| Date | Transaction Type | Num | Name | Memo/Description | Split | Amount | Balance |
|---|------------------|------|------|------------------|---------|--------------------|---------|
| Total for 4300 Investment Earnings - Endowment | | | | | | \$11,431.88 | |
| Misc. Property Taxes | | | | | | | |
| 09/30/2025 | Journal Entry | 1182 | | | -Split- | 4.13 | 4.13 |
| Total for Misc. Property Taxes | | | | | | \$4.13 | |