

Murrieta Cemetery District
Month of November

Prepared on
December 18, 2024

Balance Sheet

As of November 30, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Bank Accounts - General Fund	
1002 Cash in County Treasurer	449,090.13
1003 County Ops - FMV	-6,151.72
1004 Cash-Capital Outlay-County	16,579.01
1005 County Cap - FMV	-127.52
1010 Capital Outlay-Stifel-Cash	1,658.85
1011 Capital Outlay-Stifel-Invest	143,086.10
1020 Impressed Cash Blue	0.00
1025 Pacific Western-Impressed-Blue	112,782.41
1026 Pacific Western-Revenue-Green	21,226.80
1027 Pacific Western-Payroll	22,480.70
1028 Pacific Western-Savings	489,620.90
1029 CA Class-Savings	125,591.62
Total 1000 Bank Accounts - General Fund	1,375,837.28
1050 Bank Accounts - Endowment Fund	
1051 Cash-Endowment Care-County	1,051,074.56
1052 County End - FMV	-7,871.55
1060 Endow. Int.-Stifel-Cash	18,048.36
1061 Endow. Int.-Stifel-Investments	111,746.03
1062 Endowment-Stifel-Cash	52,899.85
1063 Endowment-Stifel-Investment	192,655.15
Total 1050 Bank Accounts - Endowment Fund	1,418,552.40
Total Bank Accounts	2,794,389.68
Accounts Receivable	
1100 Accounts Receivable	4,710.00
Total Accounts Receivable	4,710.00
Other Current Assets	
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	-1,532.00
1150 Prepaid expenses	0.00
1198 Uncategorized Asset	0.00
1199 Payments to deposit	0.00
Total Other Current Assets	6,778.02
Total Current Assets	2,805,877.70

	Total
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	\$3,441,412.70
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	9,010.56
Total Accounts Payable	9,010.56
Other Current Liabilities	
2002 Accrued Expenses	0.00
2010 Payroll Tax Payable	1,001.90
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	129,987.82
Total Current Liabilities	138,998.38
Total Liabilities	138,998.38
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	569,578.01
Net Income	-149,631.61
Total Equity	3,302,414.32
TOTAL LIABILITIES AND EQUITY	\$3,441,412.70

Profit and Loss

November 2024

	Nov 2024	Jul - Nov, 2024 (YTD)	Total
INCOME			
4000 Service Fee Revenue			
4001 Plots Sales	7,550.00		35,570.00
4005 Fees	8,785.00		72,045.00
4010 Vaults			375.00
4150 Services			2,500.00
Total 4000 Service Fee Revenue	16,335.00		110,490.00
4050 Endowment Care			
4051 Endowment Care Fees	4,840.00		27,830.00
Total 4050 Endowment Care	4,840.00		27,830.00
4100 Property Taxes			
4101 Current Secured			-13,104.88
4102 Current Unsecured			20,945.65
4103 Tax Current Supplement			3,005.56
4105 Prior Years Unsecured			588.62
4106 Home Owner Property Tax			0.00
4107 CA-Suppl Homeowners Tax Relief			0.00
4108 RDV Prty Tax, LMIH Resdul Asts			0.00
4109 Contractual Revenue			0.00
4110 Prior Supplemental			641.70
Total 4100 Property Taxes			12,076.65
4200 Investment Earnings - General			
4201 Interest Income - County			-8,308.45
4205 Interest - County Capital Outlay	478.75		10,251.85
4210 Interest Investment Fund	1,996.45		7,685.84
4215 Unrealized Gain/Loss-Cap. Outl	170.21		-7,208.67
Total 4200 Investment Earnings - General	2,645.41		2,420.57
4300 Investment Earnings - Endowment			-5,301.06
4301 Interest - Endowment Care County	1,534.85		17,396.65
4305 Interest-Endowment Interest County	152.32		5,012.56
4310 Unrealized Gain/Loss-End. Inte	-6,983.88		-12,333.24
4315 Unrealized Gain/Loss-Endowment	721.24		2,756.33
Total 4300 Investment Earnings - Endowment	-4,575.47		7,531.24
Misc. Property Taxes			4.36
Total Income	19,244.94		160,352.82
GROSS PROFIT	19,244.94		160,352.82
EXPENSES			

		Total
	Nov 2024	Jul - Nov, 2024 (YTD)
5000 Salaries and Wages		
5001 Regular Salaries	17,659.19	98,055.14
5010 Medicare	296.22	1,642.66
5011 Social Security	68.20	167.40
5012 Unemployment Insurance	91.85	124.24
Total 5000 Salaries and Wages	18,115.46	99,989.44
5100 Employee Benefits		
5101 Retirement	1,310.65	17,905.86
5102 Retirement -EMC	0.00	74.88
5120 Health Insurance	2,970.24	19,328.62
Total 5100 Employee Benefits	4,280.89	37,309.36
5200 Materials and Services		-607.16
5210 Accounting-County		37.81
5211 Accounting-Outside Service	600.00	1,162.50
5212 Accounting-Payroll Services	322.40	782.60
5214 OASIS	127.60	765.60
5215 Bank fees & service charges		1,390.35
5217 Memberships & subscriptions	299.00	1,290.50
5220 Administrative Expense	1,636.06	11,846.51
5221 Conferences/Training	347.43	347.43
5222 Event Expenses	1,295.55	4,628.10
5223 Legal	836.00	4,912.00
5224 Liability Insurance		19,185.00
5225 Workers Comp. Insurance		15,294.00
5226 Operations	12,533.60	61,581.60
5228 Utilities (DS)	6,045.22	40,545.51
5230 Pontem		1,215.00
5231 Uniforms		533.28
Total 5200 Materials and Services	24,042.86	164,910.63
5400 Capital Outlay/Improvements		7,775.00
Total Expenses	46,439.21	309,984.43
NET OPERATING INCOME	-27,194.27	-149,631.61
NET INCOME	\$ -27,194.27	\$ -149,631.61

Profit and Loss-Capital Outlay

November 2024

		Total
	Nov 2024	Jul - Nov, 2024 (YTD)
INCOME		
4200 Investment Earnings - General		
4205 Interest - County Capital Outlay	478.75	10,251.85
4215 Unrealized Gain/Loss-Cap. Outl	170.21	-7,208.67
Total 4200 Investment Earnings - General	648.96	3,043.18
Total Income	648.96	3,043.18
GROSS PROFIT	648.96	3,043.18
EXPENSES		
Total Expenses		
NET OPERATING INCOME	648.96	3,043.18
NET INCOME	\$648.96	\$3,043.18

Profit and Loss-Endowment

November 2024

		Total
	Nov 2024	Jul - Nov, 2024 (YTD)
INCOME		
4050 Endowment Care		
4051 Endowment Care Fees	4,840.00	27,830.00
Total 4050 Endowment Care	4,840.00	27,830.00
4300 Investment Earnings - Endowment		-5,301.06
4301 Interest - Endowment Care County	1,534.85	17,396.65
4305 Interest-Endowment Interest County	152.32	5,012.56
Total 4300 Investment Earnings - Endowment	1,687.17	17,108.15
Total Income	6,527.17	44,938.15
GROSS PROFIT	6,527.17	44,938.15
EXPENSES		
Total Expenses		
NET OPERATING INCOME	6,527.17	44,938.15
NET INCOME	\$6,527.17	\$44,938.15

Transaction Detail by Account-Expense

November 2024

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
5000 Salaries and Wages							
5001 Regular Salaries							
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	8,743.26	8,743.26
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	8,915.93	17,659.19
Total for 5001 Regular Salaries						\$17,659.19	
5010 Medicare							
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	146.86	146.86
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	149.36	296.22
Total for 5010 Medicare						\$296.22	
5011 Social Security							
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	24.80	24.80
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	43.40	68.20
Total for 5011 Social Security						\$68.20	
5012 Unemployment Insurance							
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	51.74	51.74

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	40.11	91.85
Total for 5012 Unemployment Insurance						\$91.85	
Total for 5000 Salaries and Wages						\$18,115.46	
5100 Employee Benefits							
5101 Retirement							
11/15/2024	Check	91100	CaIPERS		1027 Bank Accounts - General Fund:Pacific Western-Payroll	660.34	660.34
11/19/2024	Check	91101	CaIPERS		1027 Bank Accounts - General Fund:Pacific Western-Payroll	650.31	1,310.65
Total for 5101 Retirement						\$1,310.65	
5102 Retirement -EMC							
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	-646.60	-646.60
11/15/2024	Check	91100	CaIPERS		1027 Bank Accounts - General Fund:Pacific Western-Payroll	646.60	0.00
11/19/2024	Check	91101	CaIPERS		1027 Bank Accounts - General Fund:Pacific Western-Payroll	636.75	636.75
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	-636.75	0.00
Total for 5102 Retirement -EMC						\$0.00	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
5120 Health Insurance							
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	1,384.62	1,384.62
11/11/2024	Bill	84948029	Concentra	Physical & Rapid 5 panel for Ugalde	2000 Accounts Payable	201.00	1,585.62
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	1,384.62	2,970.24
Total for 5120 Health Insurance						\$2,970.24	
Total for 5100 Employee Benefits						\$4,280.89	
5200 Materials and Services							
5211 Accounting-Outside Service							
11/07/2024	Bill	10950	Anderson Professional Services	Invoice # = 10950 Aug.,Sept,Oct 2024accounting	2000 Accounts Payable	600.00	600.00
Total for 5211 Accounting-Outside Service						\$600.00	
5212 Accounting-Payroll Services							
11/07/2024	Expense		PEACHTREE		1027 Bank Accounts - General Fund:Pacific Western-Payroll	11.20	11.20
11/07/2024	Bill	10950	Anderson Professional Services	Invoice # = 10950 Aug.,Sept,Oct. 2024 payroll	2000 Accounts Payable	300.00	311.20
11/21/2024	Expense		PEACHTREE		1027 Bank Accounts - General Fund:Pacific Western-Payroll	11.20	322.40

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 5212 Accounting-Payroll Services						\$322.40	
5214 OASIS							
11/15/2024	Bill		Co of Riverside IT	Oct 2024-- IT0000006098	2000 Accounts Payable	127.60	127.60
Total for 5214 OASIS						\$127.60	
5217 Memberships & subscriptions							
11/01/2024	Bill	13399	California Association of Public Cemeteries	Yearly membership dues for 2025	2000 Accounts Payable	299.00	299.00
Total for 5217 Memberships & subscriptions						\$299.00	
5220 Administrative Expense							
11/01/2024	Bill	566370811012 4	Sparkletts	Water Invoice # 5663708110124	2000 Accounts Payable	69.14	69.14
11/04/2024	Expense		Banc of California	BANK FEES	1026 Bank Accounts - General Fund:Pacific Western-Revenue- Green	330.58	399.72
11/04/2024	Expense		CULTURE WORKS	HR SERVICES	1025 Bank Accounts - General Fund:Pacific Western-Impressed- Blue	400.00	799.72
11/07/2024	Journal Entry	1064		RECORD PAYROLL DATED	-Split-	38.47	838.19
11/13/2024	Bill		Wells Fargo		2000 Accounts Payable	323.19	1,161.38

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
11/20/2024	Bill		Rosendo Ramirez	1 general clean for main building 1 @ \$75 on 11/03/2024 Invoice #1196	2000 Accounts Payable	75.00	1,236.38
11/20/2024	Bill		Rosendo Ramirez	General clean X2 @ \$125 each 10/8/24 & 10/27/24 Invoice #1195	2000 Accounts Payable	250.00	1,486.38
11/22/2024	Journal Entry	1065		RECORD PAYROLL DATED	-Split-	38.47	1,524.85
11/25/2024	Bill		Sparkletts	Water Invoice # 5663708112924	2000 Accounts Payable	111.21	1,636.06
Total for 5220 Administrative Expense						\$1,636.06	
5221 Conferences/Training							
11/01/2024	Bill		Chelsea Richi	meal reimb. for 10/21/24	2000 Accounts Payable	32.25	32.25
11/01/2024	Bill		Chelsea Richi	4 days of mileage to CALPERS & CSDA @.67 per mile	2000 Accounts Payable	170.18	202.43
11/12/2024	Bill		California Association of Public Cemeteries	Guides for Trustees 3 hard copy, one disc, one PDF	2000 Accounts Payable	145.00	347.43
Total for 5221 Conferences/Training						\$347.43	
5222 Event Expenses							
11/01/2024	Bill		Chelsea Richi	Reimb. for hotel room for calpers 10/28-10/30	2000 Accounts Payable	567.29	567.29
11/13/2024	Bill		Wells Fargo		2000 Accounts Payable	728.26	1,295.55

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 5222 Event Expenses						\$1,295.55	
5223 Legal							
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/16 0.30 hrs of work	2000 Accounts Payable	114.00	114.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/01 .1 hrs of work	2000 Accounts Payable	38.00	152.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/01 .1 hrs of work	2000 Accounts Payable	38.00	190.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/01 .1 hrs of work	2000 Accounts Payable	38.00	228.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/01 .3 hrs of work	2000 Accounts Payable	114.00	342.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/01 .2 hrs of work	2000 Accounts Payable	76.00	418.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/04 0.10 hrs of work	2000 Accounts Payable	38.00	456.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/09 0.10 hrs of work	2000 Accounts Payable	38.00	494.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/09 0.80 hrs of work	2000 Accounts Payable	304.00	798.00
11/11/2024	Bill	62700	Colantuono, Highsmith & Whatley, PC	10/16 0.10 hrs of work	2000 Accounts Payable	38.00	836.00
Total for 5223 Legal						\$836.00	
5226 Operations							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
11/01/2024	Bill		Moises Araujo Dominguez	Home Depot reimb. drain and sewer cap and Tee	2000 Accounts Payable	39.06	39.06
11/04/2024	Bill	14293	Blue Rock Materials Inc.	Blue Rock Materials Inc.	2000 Accounts Payable	2,610.00	2,649.06
11/06/2024	Bill	10463	TERRAVAS	200 Champagne Lawn Vases 1/2 gold 1/2 green @ \$2.75 each	2000 Accounts Payable	642.43	3,291.49
11/06/2024	Bill	236529	North County Sand & Gravel, Inc.	NORTH COUNTY Sand & Gravel	2000 Accounts Payable	2,040.75	5,332.24
11/13/2024	Bill		Wells Fargo		2000 Accounts Payable	5,748.07	11,080.31
11/25/2024	Bill		Lowe's Business Account	Acct # *****0382 Sept/ Oct. 2024	2000 Accounts Payable	735.74	11,816.05
11/27/2024	Bill		Rush Truck Center Fontana MD	balance on part	2000 Accounts Payable	55.04	11,871.09
11/30/2024	Bill	13239852	Cintas	Invoices for November 2024 5 invoices total	2000 Accounts Payable	662.51	12,533.60
Total for 5226 Operations						\$12,533.60	
5228 Utilities (DS)							
11/06/2024	Bill		Frontier Communications	Bill for Oct. 2024	2000 Accounts Payable	294.44	294.44
11/25/2024	Bill		Waste Management	Invoice #- 5806401-2371-8	2000 Accounts Payable	230.17	524.61
11/26/2024	Bill		Western Municipal Water District	Acct ID: 0043779-043836 Billing period 10/15/2024- 11/20/2024	2000 Accounts Payable	1,095.78	1,620.39

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
11/26/2024	Bill		Western Municipal Water District	Acct ID:0043779- 041697 Billing period 10/15/2024- 11/20/2024	2000 Accounts Payable	4,120.27	5,740.66
11/27/2024	Bill		Frontier Communications	Bill for November 2024	2000 Accounts Payable	304.56	6,045.22
Total for 5228 Utilities (DS)						\$6,045.22	
Total for 5200 Materials and Services						\$24,042.86	

Transaction Detail by Account-Income

November 2024

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
4000 Service Fee Revenue							
4001 Plots Sales							
11/05/2024	Invoice		Aranas, Mario S.	Plot	1100 Accounts Receivable	1,510.00	1,510.00
11/06/2024	Invoice		Verougstraete, Ty James	Double Depth Burial Plot	1100 Accounts Receivable	2,265.00	3,775.00
11/07/2024	Invoice		Francis, Nassef Mickail	Double Depth Burial Plot	1100 Accounts Receivable	2,265.00	6,040.00
11/27/2024	Invoice		Carr, Carrie	Plot	1100 Accounts Receivable	1,510.00	7,550.00
Total for 4001 Plots Sales						\$7,550.00	
4005 Fees							
11/05/2024	Invoice		Aranas, Mario S.	Marker Setting	1100 Accounts Receivable	275.00	275.00
11/05/2024	Invoice		Aranas, Mario S.	Burial Cost - Cremation	1100 Accounts Receivable	670.00	945.00
11/06/2024	Invoice		Verougstraete, Ty James	Burial Cost - Double Depth First Burial	1100 Accounts Receivable	2,165.00	3,110.00
11/06/2024	Invoice		Verougstraete, Ty James	Marker Setting	1100 Accounts Receivable	275.00	3,385.00
11/07/2024	Invoice		Francis, Nassef Mickail	Marker Setting	1100 Accounts Receivable	275.00	3,660.00
11/07/2024	Invoice		Francis, Nassef Mickail	Burial Cost - Double Depth First Burial	1100 Accounts Receivable	2,165.00	5,825.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
11/13/2024	Invoice		Bowers, Angie V.	Burial Cost - Cremation Plot	1100 Accounts Receivable	670.00	6,495.00
11/13/2024	Invoice		Bowers, Angie V.	Marker Setting	1100 Accounts Receivable	275.00	6,770.00
11/27/2024	Invoice		Carr, Carrie	Marker Setting	1100 Accounts Receivable	275.00	7,045.00
11/27/2024	Invoice		Carr, Carrie	Burial Cost - Plot	1100 Accounts Receivable	1,740.00	8,785.00
Total for 4005 Fees						\$8,785.00	
Total for 4000 Service Fee Revenue						\$16,335.00	
4050 Endowment Care							
4051 Endowment Care Fees							
11/05/2024	Invoice		Aranas, Mario S.	Endowment - Plot	1100 Accounts Receivable	1,210.00	1,210.00
11/06/2024	Invoice		Verougstraete, Ty James	Endowment - Double Depth Burial Plot	1100 Accounts Receivable	1,210.00	2,420.00
11/07/2024	Invoice		Francis, Nassef Mickail	Endowment - Double Depth Burial Plot	1100 Accounts Receivable	1,210.00	3,630.00
11/27/2024	Invoice		Carr, Carrie	Endowment - Plot	1100 Accounts Receivable	1,210.00	4,840.00
Total for 4051 Endowment Care Fees						\$4,840.00	
Total for 4050 Endowment Care						\$4,840.00	
4200 Investment Earnings - General							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
4205 Interest - County Capital Outlay							
11/30/2024	Deposit	INTEREST			1010 Bank Accounts - General Fund:Capital Outlay-Stifel-Cash	478.75	478.75
Total for 4205 Interest - County Capital Outlay						\$478.75	
4210 Interest Investment Fund							
11/30/2024	Deposit	INTEREST			1028 Bank Accounts - General Fund:Pacific Western-Savings	1,487.80	1,487.80
11/30/2024	Deposit				1029 Bank Accounts - General Fund:CA Class- Savings	508.65	1,996.45
Total for 4210 Interest Investment Fund						\$1,996.45	
4215 Unrealized Gain/Loss-Cap. Outl							
11/30/2024	Journal Entry	1066		RECORD CHANGE IN VALUE	-Split-	170.21	170.21
Total for 4215 Unrealized Gain/Loss-Cap. Outl						\$170.21	
Total for 4200 Investment Earnings - General						\$2,645.41	
4300 Investment Earnings - Endowment							
4301 Interest - Endowment Care County							
11/30/2024	Deposit	INTEREST			1062 Bank Accounts - Endowment Fund:Endowment-Stifel- Cash	1,534.85	1,534.85

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 4301 Interest - Endowment Care County						\$1,534.85	
4305 Interest-Endowment Interest County							
11/30/2024	Deposit	INTEREST			1060 Bank Accounts - Endowment Fund:Endow. Int.-Stifel- Cash	152.32	152.32
Total for 4305 Interest-Endowment Interest County						\$152.32	
4310 Unrealized Gain/Loss-End. Inte							
11/30/2024	Journal Entry	1070		RECORD CHANGE IN VALUE	-Split-	-6,725.51	-6,725.51
11/30/2024	Journal Entry	1070		RECORD CHANGE IN VALUE	-Split-	-258.37	-6,983.88
Total for 4310 Unrealized Gain/Loss-End. Inte						\$ -6,983.88	
4315 Unrealized Gain/Loss-Endowment							
11/30/2024	Journal Entry	1067		RECORD CHANGE IN VALUE	-Split-	-5,313.97	-5,313.97
11/30/2024	Journal Entry	1069		RETURN OF PRINCIPAL	-Split-	6,035.21	721.24
Total for 4315 Unrealized Gain/Loss-Endowment						\$721.24	
Total for 4300 Investment Earnings - Endowment						\$ -4,575.47	