

**PALM SPRINGS CEMETERY DISTRICT**

**AGENDA  
SPECIAL MEETING  
OF THE  
BOARD OF TRUSTEES**

**Thursday, December 11, 2014 at 11:00 a.m.**

Spencer's Restaurant, 701 Baristo Road, Palm Springs, California

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In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact District Manager Kathleen Jurasky by telephone at (760) 328-3316 forty eight hours prior to the meeting. Such timely notification will enable the District to make reasonable arrangements to ensure accessibility to this meeting. [CFR 35.102-35.104, ADA title 11].

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**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

During this part of the meeting, the public is invited to address the Board of Trustees on any matter **not on the Agenda** or any item on the **Consent Agenda** by stepping to the lectern and giving his or her name and city of residence for the record. Unless additional time is authorized by the Board of Trustees, remarks on Agenda items shall be limited to 3 minutes. **If you wish to speak on an agenda item, please wait to be recognized by the Presiding Officer when that Agenda item is opened for public comments.**

**4. CONFIRMATION OF AGENDA**

During this part of the meeting, the Board of Trustees may announce any items being pulled from the Agenda or continued to another date.

Items not appearing on the Agenda may be added to the Agenda as "Urgency items" provided two-thirds of the Trustees present determine there is a need to take immediate action on the item and the need to take immediate action came to the attention of the Board of Trustees after the posting of the Agenda.

**5. CONSENT CALENDAR**

All matters listed on the Consent Calendar are considered to be routine in nature and will be enacted by one roll call vote. There will be no separate discussion of these items unless a Trustee or member of the public requests that a specific item be removed from the Consent Calendar for separate discussion and/or action.

a. Approval of November 13, 2014 Regular Meeting Minutes

b. Approval of November Expenditures

General Fund		\$55,926.72
November Reimburse Voucher 1478	\$ 30,319.46	
November Reimburse Voucher 1479	\$ 23,915.06	
Accumulative Capital Outlay		\$ .00
November Reimburse Voucher	\$ .00	

Total November 30, 2014 Expenditures Checks & Visa/Debit Card	
19974-20005 & Direct Deposits (Payroll)	\$55,926.72

c. Financial Reports as of November 30, 2014 (F-1 thru F-15)

**6. ADMINISTRATIVE CALENDAR**

- a. Consideration of Retaining an Appraiser to Appraise the PSCD East 40 Acre Property Leased by Da Vall Center, LLC
- b. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- c. Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures
- d. Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage

**7. LEGISLATIVE CALENDAR– None**

**8. BOARD DEVELOPMENT – None**

**9. PUBLIC HEARING CALENDAR – None**

**10. REPORTS**

- a. Trustees
- b. Manager

**11. FUTURE AGENDA ITEMS**

- a. Discussion in 2015/2016 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session
- d. Discussion for Possible Pet Cemetery

**12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE – None**

**13. CLOSED SESSION ANNOUNCEMENT**

**14. ADJOURNMENT**

**THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 11:00 A.M., Monday, December 8, 2014**

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Kathleen Jurasky, District Manager

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**PALM SPRINGS CEMETERY DISTRICT  
MINUTES  
BOARD OF TRUSTEE MEETING**

**DATE:** November 13, 2014  
**TIME:** 2:00 P.M.  
**PLACE:** 31-705 Da Vall Drive, Cathedral City, CA 92234

1. **CALL TO ORDER** The meeting was called to order by Chairperson Pye at 2:00 P.M.

2. **ROLL CALL**

Present: Jan Pye, Chair  
Lenny Pepper, Vice Chair  
John M. Lea, Secretary  
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager  
Steven Quintanilla, Quintanilla & Associates

Not Present: George Stettler, Treasurer

Motion was made by Trustee Alcumbrac, seconded by Trustee Lea to excuse Trustee Stettler for being tardy. Motion carried, vote 4-0 Alcumbrac, Lea, Pepper and Pye.

Excused: George Stettler, Treasurer

Trustee Stettler arrived at 2:02 pm

3. **PUBLIC COMMENTS** – None

4. **CONFIRMATION OF AGENDA** Motion was made by Trustee Pepper, seconded by Trustee Lea to approve the Agenda as presented. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

5. **CONSENT CALENDAR** Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Consent Calendar as presented. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

6. **ADMINISTRATIVE CALENDAR** a. **PSCD East 40 Acre Property – Presentation by Mario J. Gonzales, President/CEO GHA Companies** Mario Gonzales gave the Board an update report on the status of the letter of intent to enforce for delinquent property taxes and the cleanup issues. He stated that the property taxes default issue has been satisfied with the Riverside County Treasurer, and cleanup issues have been addressed to comply with the city of Rancho Mirage code enforcement.

He further reported that Kathleen DeRosa has been retained on behalf of Mario J. Gonzales and John Wessman, Da Vall Center, LLC, he then introduced her to the Board.

Kathleen DeRosa advised the Board of her capacity with Da Vall Center, LLC and stated that they would like the District to obtain an independent appraisal of the property. She stated that she looks forward to working with the Board and District Manager Jurasky.

Following a discussion and after an explanation to deem property surplus by the District's attorney Steve Quintanilla the Board agreed to place this as a closed session item on the January 8, 2014 Board meeting agenda.

**b. District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc**  
Neal Wilson presented the Board with District investment reports/graphs and reviewed the information with the Board. Following a discussion the report accepted the reports as presented.

**c. AQMD Phase I Enhanced Vapor Recovery (EVR) Requirements – Proposal from Western Pump** District Manager Jurasky explained what the requirements are and why. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the proposal for the amount of \$6,925.00 from Western Pump. For future reference District Manager was directed to research the availability other companies that provide these services. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

**d. Irrigation Repairs and Upgrades to Less Water Use Sprinklers – Proposal from Environmental Water Management, Inc.** District Manager Jurasky advised the Board that a large number of sprinklers in the older sections at DMP that have become obsolete, and when they fail replacement parts are not available for repairs. She further advised the Board that she directed Grounds Supervisor Madrigal to seek proposals for sprinklers that are more efficient and use less water. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve the proposal in the amount of \$28,730.00 from Environmental Water Management, Inc. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

**e. Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures** Following a discussion District Manager was directed to e-mail Trustees Alcumbrac and Stettler links to other websites for companies that design and build canopy structures. After the websites have been reviewed by Trustees Alcumbrac and Stettler they will report their findings to the Board at a future board meeting.

**f. Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage** District Manager Jurasky presented the Board with 5 design options for the redesign of the Da Vall entry. Following a review of the designs and a discussion the Board selected option 1, and directed District Manager Jurasky to have Desert Memorial Park placed on the face of the beam and add lighting. This item is to be placed on a future agenda.

**g. Dia de los Muertos~Day of the Dead Celebration November 1, 2014 – Report District Manager Jurasky**  
District Manager Jurasky stated that Mark Guerrero son of legendary Lalo Guerrero performed. She also reported that Carniceria Rancho Grande baked and donated 500 loaves of Pan de Muertos/Day of the Dead bread, which were given out free to the first 500 attendees. She stated that the attendance was larger than the 1st year, and the 2nd annual was another successful event.

**7. LEGISLATIVE a. Resolution 10-2014, Transfer Interments Rights & Costs from PN to ACO & GF**  
Motion was made by Trustee Pepper, seconded by Trustee Lea to approve Resolution 10-2014 transferring \$36,649.48 from PreNeed Fund, 51265 to the General Fund, 51270 and \$1,800.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, vote 5-0. Alcumbrac, Lea, Pepper, Pye and Stettler

**8. BOARD DEVELOPMENT - None**

**9. PUBLIC HEARING CALENDAR - None**

**10. REPORTS a. Trustee Report - Trustee Pye requested that Trustee Stettler, Treasurer and District Manager Jurasky work on a mid-year budget review for presentation at the January or February 2015 board meeting.**

**10. REPORTS** - continued

**a. Trustee Report**

Trustee Pye advised District Manager Jurasky that a sprinkler has water continually hitting a Palm tree as you enter the cemetery on the left side. District Manager Jurasky said that she would have the grounds crew check and adjust as needed.

Trustee Stettler expressed his dismay with the low attendance at the Veterans Day Service. A discussion followed regarding possible ways to increase attendance.

Trustee Lea stated that more help is needed to supervise the youths who are putting up and taking down the flags for Veterans and Memorial Day. Trustee Pye suggested that the Elks Lodges, Rotary and Leticia DeLara, CEO at RAPP be contacted for volunteers.

**b. Manager Report** - District Manager Jurasky stated that the only requirements for the District to maintain the District of Distinction accreditation is for the Board and District Manager to take ethics and sexual harassment training. Everyone has taken the ethics training except Trustee Stettler. District Manager Jurasky stated that she will check into locations where Trustee Stettler can complete the training.

Steve Quintanilla stated that Liebert, Cassidy & Whitmore might be conducting a sexual harassment training course in Rancho Mirage soon, and that he would inform District Manager Jurasky of the date.

Trustee Pepper asked if the sexual harassment training could be taken online. District Manager Jurasky said she would check into the possibility and report back to the Board.

**11. FUTURE AGENDA ITEMS**    **a. Discussion in 2015/2016 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums**    No action taken

**b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs**    No action taken

**c. Strategic Planning Study Session**    No action taken

**d. Discussion for Possible Pet Cemetery**    No action taken

**12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** – None

**13. CLOSED SESSION ANNOUNCEMENTS** – None

**14. ADJOURNMENT**    Meeting was adjourned by Trustee Pye at 3:34 P.M.    The next special board meeting is scheduled for 11:00 A.M., Thursday, December 11, 2014 at Spenser's Restaurant in Palm Springs, CA.

DATE: \_\_\_\_\_

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John M. Lea, Secretary

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Nov 1, 2014 to Nov 30, 2014**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
11/1/14	19974	Nov 2014 PSCD Health Ins Expense Nov 2014 Employee Portion Health Ins P.E.R.S.	4,687.14 287.79	
				4,974.93
11/1/14	19975	Nov 2014 PSCD Dental Ins Expense STANDARD INSURANCE COMPANY RB	102.16	
				102.16
11/1/14	19976	Nov 2014 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	59.02	
				59.02
11/1/14	19977	Sept 2014 K. Jurasky Extra Health Insurance (9/ Oct 2014 K. jurasky Extra Health Insurance ( 10/ COLONIAL LIFE	203.78 305.67	
				509.45
11/10/14	19978	Tire & Tube: Invoice 18197 JIMMY'S EQUIPMENT	34.88	
				34.88
11/10/14	19979	Repairs to Damage Chain Link Fence on McCallu ALLEN FENCE CONSTRUCTION INC	730.00	
				730.00
11/10/14	19980	Water Cooler Rental: 10/16 to 11/15/2014: Invoice Copy Machine Contract Maintenance: Invoice Ar DESERT BUSINESS MACHINES	29.43 43.52	
				72.95
11/10/14	19981	Janitorial Service JAMILETH MOYA	250.00	
				250.00
11/10/14	19982	Lot Repurchase C-14 # 61 DAVID SANFORD MACKIE	335.00	
				335.00
11/10/14	19983	J Madrigal - Oct 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	506.40	
				506.40
11/10/14	19984	J Reyna - Oct 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	367.21	
				367.21
11/10/14	19985	K Jurasky - Oct 2014 PSCD Retirement Exense K Jurasky - Oct 2014 Employee's Contribution OPPENHEIMER FUNDS SERVICES	1,098.72 4,230.50	
				5,329.22
11/10/14	19986	R Clark - Oct 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	335.44	
				335.44
11/10/14	19987	Reweld Decking to Gate at Maintenance Building: PALM SPRINGS WELDING, INC	225.00	
				225.00
11/10/14	19988	Bottle Water Service 9/23/14 to 10/22/14: invoice 0 ARROWHEAD	25.01	
				25.01
11/10/14	19989	Bi Annual Flowers: Invoice 259946 CAMERON NURSERY, LLC	341.96	
				341.96
11/10/14	19990	Irrigation System Repairs: Invoice 380819 Irrigation System RepairsL Invoice 377724 HIGH TECH IRRIGATION, INC	163.05 440.16	
				603.21
11/10/14	19991	Courler Service: Invoice 2654906 GOLDEN STATE OVERNIGHT	74.82	
				74.82

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Nov 1, 2014 to Nov 30, 2014**

Date	Check #	Line Description	Debit Amount	Credit Amount
11/10/14	19992	(24) Gray Metal Trion Vases: Invoice 44687 (3) Gray Metal Trion Vases: Invoice 44507 (12) Gold Cremation Vaults: Invoice 44966 (9) White Cremation Vaults: invoice 44966 Freight ASCO PACIFIC, INC.	687.94 92.16 651.00 488.25 56.34	1,975.69
11/10/14	19993	Day of the Dead Security Service: Invoice PD14-1 CATHEDRAL CITY POLICE RESERVE ASSOC	800.00	800.00
11/10/14	19994	VPN Connection 9/1 to 9/30/14: Invoice 999010700 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
11/10/14	19995	Oct 2014 Maintenance Sevice: Invoice 1410-012 SOUTH WEST PUMP & DRILLING	150.00	150.00
11/10/14	19996	Nov 2014 Trash Service BURRTEC WASTE & RECYCLING SVCS	322.82	322.82
11/10/14	19997	Dist Managers Cell Phone AT & T MOBILITY	86.11	86.11
11/10/14	19998	Battery : Invoice 3018423116 O'REILLY AUTOMOTIVE, INC	29.82	29.82
11/10/14	19999	Oct 2014 Fountain Service: Invoice 013761 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
11/10/14	20000	WMC Usage DESERT WATER AGENCY	440.52	440.52
11/10/14	20001	Security Alarm Contract Well #2 11/1/14 to 01/31/ DESERT ALARM INC	179.85	179.85
11/10/14	20002	Grounds Supervisor Cell and Office Cell Phone SPRINT	87.47	87.47
11/10/14	20003	Post Hole Digger: Invoice 8865625 Staking Flags and Supplies EWING IRRIGATION PRODUCTS, INC	63.65 17.83	81.48
11/10/14	20004	OCT 2014 Contract Maintenance: Invoice 361 Invoice = 14,550.00 Less 130.80 for Damage Vases KIRKPATRICK LANDSCAPING SERVICES IN	14,419.20	14,419.20
11/10/14	20005	Nov 2014 PSCD Employee Vision Insurance METLIFE	60.98	60.98
11/16/14	DEBIT J	Ant Poison ( Lowes) COMPANY DEBIT CARD	89.86	89.86
11/12/14	DEBIT J	G & H Pools (5 Blocks Pumice Stone) COMPANY DEBIT CARD	43.33	43.33
11/4/14	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	10.89	10.89

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Nov 1, 2014 to Nov 30, 2014**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
11/4/14	DEBIT KJ	Toner for Color Printer (Staples) COMPANY DEBIT CARD	448.38	448.38
11/5/14	DEBIT KJ	PSCD Board Ethics Training Meeting 11/5/2014 (t COMPANY DEBIT CARD	305.86	305.86
11/1/14	DEBIT KJ	Presentation Award - Pasqual Quiroz - Day of the COMPANY DEBIT CARD	70.85	70.85
11/14/14	EDD TAX	SIT P/R 10/30 to 11/12/14 paid 11/14/2014 SDI P/R 10/30 to 11/12/14 Paid 11/14/2014 EMPLOYMENT DEVELOPMENT DEPT	189.72 103.50	293.22
11/28/14	EDD TAX	SIT P/R 11/13 to 11/26/14 Paid 11/28/14 SDI P/R 11/13/14 to 11/26/14 Paid 11/28/14 EMPLOYMENT DEVELOPMENT DEPT	197.30 111.88	309.18
11/14/14	EDD TAX	Ca Edu & Training P/R 10/30/14 to 11/12/14 Paid SUI P/r 10/30/14 to 11/12/14 paid 11/14/14 EMPLOYMENT DEVELOPMENT DEPT	0.40 12.40	12.80
11/28/14	EDD TAX	CA Edu & Training P/R 11/13 to 11/26/14 paid 11/ SUI P/R 11/13 to 11/26/14 Paid 11/28/14 EMPLOYMENT DEVELOPMENT DEPT	0.50 15.50	16.00
11/14/14	EXPRESS	FIT P/R 10/630 TO 10/12/14 Paid 11/14/2014 Soc Security P/R 10/30 to 11/12/14 Paid 11/14/2014 Medicare P/R 10/30/14 to 11/12/14 Paid 11/14/201 BANK OF AMERICA	886.50 1,283.45 300.16	2,470.11
11/28/14	EXPRESS	FIT P/R 11/13 to 11/26/14 paid 11/28/14 Soc Security P/R 11/13 to 11/26/14 paid 11/28/14 Medicare P/R 11/13 to 11/26/14 Paid 11/28/14 BANK OF AMERICA	912.34 1,387.19 324.43	2,623.96
11/14/14	FEES	P/R Process Fee P/R 10/30/14 to 11/12/14 paid 11/1 CBIZ PAYROLL	68.59	68.59
11/28/14	FEES	P/R Process Fee P/R 11/13 to 11/26/2014 paid 11/2 CBIZ PAYROLL	76.65	76.65
	<b>Total</b>		<b>40,463.80</b>	<b>40,463.80</b>



**PALM SPRINGS CEMETERY DIST**  
**Payroll Disbursement Journal-General Fund**  
**For the Period From Nov 1, 2014 to Nov 30, 2014**

<b>Date</b>	<b>Reference</b>	<b>Employee</b>	<b>Amount</b>
11/14/14	2900	KATHLEEN JURASKY	1,651.35
11/14/14	2901	JESSE B. MADRIGAL	1,745.77
11/14/14	2902	STAPHANIE C. BROWN	1,063.10
11/14/14	2903	ROGER L. CLARK	1,334.24
11/14/14	2904	JUAN F. REYNA	1,350.05
11/14/14	2905	JANE ALCUMBRAC	91.35
11/14/14	2906	JOHN M. LEA	91.35
11/14/14	2907	LENNY PEPPER	91.35
11/14/14	2908	JAN M. PYE	91.35
11/28/14	2914	KATHLEEN JURASKY	1,651.34
11/28/14	2915	KATHLEEN JURASKY	400.00
11/28/14	2916	JESSE B. MADRIGAL	1,599.00
11/28/14	2917	JESSE B. MADRIGAL	115.60
11/28/14	2918	STAPHANIE C. BROWN	1,063.07
11/28/14	2919	ROGER L. CLARK	1,334.23
11/28/14	2920	JUAN F. REYNA	1,333.02
11/28/14	2921	JANE ALCUMBRAC	91.35
11/28/14	2922	JOHN M. LEA	91.35
11/28/14	2923	LENNY PEPPER	91.35
11/28/14	2924	JAN M. PYE	91.35
11/28/14	2925	GEORGE STETTLER	91.35
		11/1/14 thru 11/30/14	<u>15,462.92</u>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP November 2014**

Cash Disbursement Journal (Includes ACO listed below)	40,463.80
Payroll Disbursement Journal	15,462.92
<b>TOTAL PSCD DISBURSEMENTS</b>	<u>55,926.72</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>55,926.72</u>
Payment Voucher # 1478	30,319.46
Payment Voucher # 1479	23,915.06
	54,234.52
<b>ACO DISBURSEMENTS</b>	
<b>TOTAL ACO EXPENDITURES</b>	<u>0.00</u>
<b>TOTAL November 2014 DISBURSEMENTS</b>	<u>55,926.72</u>

PALM SPRINGS CEMETERY DISTRICT

November 30, 2014

SITE SALES & INTERMENTS

	Prior Months		Nov		2014 YTD Totals		Nov 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	37	0	3	0	40	0	23	0
Adult, A&B	25	0	8	0	33	0	21	0
Premium	14	0	2	0	16	0	12	0
Children	1	0	1	0	2	0	0	0
Cremation	2	0	1	0	3	0	2	4
Niche	10	0	0	0	10	0	7	0
<b>TOTALS</b>	<b>89</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>104</b>	<b>0</b>	<b>65</b>	<b>4</b>

LOT REPURCHASES

	Prior Months		Nov		YTD 2014		YTD Nov 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	0	0	5	0	5	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
<b>TOTALS</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>11</b>	<b>0</b>

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Nov		2014 YTD Totals		Nov 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	63	1	9	0	72	1	50	0
Children	1	0	1	0	2	0	0	0
Cremation	15	0	6	0	21	0	14	1
Niche	5	0	1	0	6	0	10	0
<b>TOTALS</b>	<b>84</b>	<b>1</b>	<b>17</b>	<b>0</b>	<b>101</b>	<b>1</b>	<b>74</b>	<b>1</b>

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	2	0	1	0	3	0	5	0
Child	0	0	0	0	0	0	0	0
Cremation	3	0	0	0	3	0	4	0
<b>TOTALS</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>9</b>	<b>0</b>

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	1	2	0	3	1	1	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	1	0	1	0	1	0
<b>TOTALS</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>0</b>

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF NOVEMBER 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
10002	CASH ON HAND - COUNTY	62,190.31	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	21,181.00	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	1,033.27	
10009	CASH IN BANK - RESERVE CHECKN	4,204.65	
10015	ACO PURCHASES RECEIVABLE		146,986.62
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	4,579.03	
11034	NSF CHECKS RECEIVABLE	50.00	
14010	PREPAID INSURANCE	8,628.99	
14011	PREPAID W/C INSURANCE	413.58	
	<b>ASSETS:</b>	<b>117,711.33</b>	<b>146,986.62</b>
 <b>LIABILITIES:</b>			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		643.71
20107	EMPLOYEE 403B PAYABLE		1,692.20
20109	LEASE DEPOSIT - PREPAID		33,742.90
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALL CENTER LLC REIMBURSE		18,712.00
27400	OPEB BENIFIT LIABILITY:GASB45		471,183.20
	<b>LIABILITIES:</b>		<b>562,616.96</b>
 <b>EQUITY:</b>			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	682,307.40	
	<b>TOTAL EQUITY:</b>	<b>682,307.40</b>	<b>180,070.95</b>
 <b>REVENUE:</b>			
40001	OPEN AND CLOSE		116,512.44
40201	MISC SPECIAL SET-UP		400.00
40203	INTEREST RECEIVED		3.56
40204	LAND LEASE		24,102.10
40205	MISC INCOME		7,125.21
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		901.72
40205SAT	SAT INTERMENT SURCHARGE		5,550.00
40205SUN	SUN INTERMENT SURCHARGE		5,425.00
40206	TAX COLLECTIONS		5,789.38
40207	VAULTS		3,180.00
40207-EX LG CRE	EX LG CREMATION VAULTS		1,700.00
40208	LINERS		8,870.00
40209	GRAVE VASES		3,065.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		9,650.00
40212	LOT TRANSFERS		360.00
40213	COUNTY INTEREST INCOME		24.08
40216	HANDLING FEE		33,930.00
40217	PRENEED CONTRACT SERVICE CH		3,200.00
40218	VASE/HDSTN SET & CLEAN		15,645.00
	<b>REVENUE:</b>		<b>246,052.64</b>

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF NOVEMBER 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>EXPENSES:</b>			
60101	REGULAR SALARIES	117,701.16	
60102	BOT BOARD MEETINGS	2,400.00	
71101	RETIREMENT/PENSION	5,923.75	
71201	FICA	7,392.32	
71202	MEDICARE	1,728.85	
72301	EMPLOYEE GROUP INSURANCE	24,657.61	
72601	UNEMPLOYMENT INSURANCE	305.42	
73101	WORKERS COMP INSURANCE	2,502.16	
81111	ELECTRICITY	22,375.74	
81112	TELEPHONE	2,219.34	
81113	WATER	15,840.49	
83308	COMMUNITY OUTREACH	910.85	
83309	VISA-MASTER CHG FEES	1,464.72	
83311	COUNTY SERVICE CHARGE	40.56	
83313	GENERAL INSURANCE	6,163.60	
83314	LEGAL	56.00	
83315	LOT REPURCHASE	430.00	
83316	OFFICE EXPENSE	7,035.17	
83317	TRAVEL & CONVENTION	3,178.60	
83321	AUDIT	8,750.00	
83323	ADVERTISING/PUBLICITY	1,347.80	
83324	MEMBERSHIP & DUES	855.00	
83327	BOT EDUCATION & VOCATIOANAL	305.86	
84410	AUTO TRUCK EXPENSE	186.57	
84411	LARGE EQUIPMENT REPAIRS	902.77	
84413	IRRIGATION SYSTEM REPAIRS	4,981.23	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	3,489.67	
84416	PLANT & BUILDING	7,758.26	
84418	TOOLS & SUPPLIES	286.07	
84419	GRAVE LINERS & VAULTS	13,695.59	
84420	GRAVE VASES	1,157.42	
84422	CONTRACT TREE/GARDEN MAINTN	58,519.20	
84423	CONTRACT BURIALS	1,500.00	
84424	SECURITY CAMERA EXPENSE	911.70	
	<b>EXPENSES:</b>	<b>335,708.44</b>	
<b>REPORT TOTALS</b>		<b>1,135,727.17</b>	<b>1,135,727.17</b>

**PALM SPRINGS CEMETERY DIST  
BALANCE SHEET  
NOVEMBER 30, 2014**

ASSETS

ASSETS

CASH ON HAND - COUNTY	62,190.31	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	21,181.00	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	1,033.27	
CASH IN BANK - RESERVE CHECKNG	4,204.65	
ACO PURCHASES RECEIVABLE	(146,986.62)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	4,579.03	
NSF CHECKS RECEIVABLE	50.00	
PREPAID INSURANCE	8,628.99	
PREPAID W/C INSURANCE	413.58	
 TOTAL ASSETS		(29,275.29)
 TOTAL ASSETS		(29,275.29)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	643.71	
EMPLOYEE 403B PAYABLE	1,692.20	
LEASE DEPOSIT - PREPAID	33,742.90	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	18,712.00	
OPEB BENIFIT LIABILITY:GASB45	471,183.20	
TOTAL LIABILITIES		562,616.96
 TOTAL LIABILITIES		562,616.96

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(89,655.80)	
TOTAL EQUITY		(591,892.25)
 TOTAL LIABILITIES AND EQUITY		(29,275.29)

**PALM SPRINGS CEMETERY DIST  
INCOME STATEMENT - GENERAL FUND  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	41,735.00	15,725.00	26,010.00	116,512.44	81,990.00	34,522.44
MISC SPECIAL SET-UP	0.00	400.00	(400.00)	400.00	400.00	0.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	25.00	(25.00)
INTEREST RECEIVED	0.00	0.46	(0.46)	3.56	12.78	(9.22)
LAND LEASE	4,820.42	4,635.00	185.42	24,102.10	23,175.00	927.10
MISC INCOME	4,054.00	0.00	4,054.00	7,125.21	0.00	7,125.21
BROWN ACT REVENUE	444.00	0.00	444.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	265.20	258.10	7.10	901.72	1,082.93	(181.21)
SAT INTERMENT SURCHARGE	1,700.00	850.00	850.00	5,550.00	6,050.00	(500.00)
SUN INTERMENT SURCHARGE	2,475.00	950.00	1,525.00	5,425.00	1,075.00	4,350.00
TAX COLLECTIONS	209.58	410.76	(201.18)	5,789.38	12,078.93	(6,289.55)
VAULTS	1,140.00	570.00	570.00	3,180.00	4,550.00	(1,370.00)
EX LG CREMATION VAULTS	765.00	255.00	510.00	1,700.00	1,445.00	255.00
LINERS	2,885.00	1,160.00	1,725.00	8,870.00	4,190.00	4,680.00
GRAVE VASES	635.15	485.00	150.15	3,065.15	1,895.50	1,169.65
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	2,700.00	2,050.00	650.00	9,650.00	10,150.00	(500.00)
LOT TRANSFERS	90.00	0.00	90.00	360.00	540.00	(180.00)
COUNTY INTEREST INCOME	0.00	18.34	(18.34)	24.08	56.92	(32.84)
HANDLING FEE	11,360.00	5,290.00	6,070.00	33,930.00	24,910.00	9,020.00
PRENEED CONTRACT SERVICE CHG	700.00	500.00	200.00	3,200.00	2,000.00	1,200.00
VASE/HDSTN SET & CLEAN	4,010.00	3,185.00	825.00	15,645.00	11,875.00	3,770.00
<b>TOTAL REVENUE</b>	<b>79,988.35</b>	<b>36,742.66</b>	<b>43,245.69</b>	<b>246,052.64</b>	<b>187,527.06</b>	<b>58,525.58</b>
	79,988.35	36,742.66	43,245.69	246,052.64	187,527.06	58,525.58
<b>EXPENSES</b>						
REGULAR SALARIES	20,795.54	31,888.56	(11,093.02)	117,701.16	113,581.56	4,119.60
BOT BOARD MEETINGS	900.00	400.00	500.00	2,400.00	2,300.00	100.00
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	2,307.77	0.00	2,307.77	5,923.75	5,640.90	282.85
FICA	1,335.32	1,987.19	(651.87)	7,392.32	7,230.95	161.37
MEDICARE	312.30	464.74	(152.44)	1,728.85	1,691.10	37.75
EMPLOYEE GROUP INSURANCE	4,909.30	7,484.07	(2,574.77)	24,657.61	30,964.98	(6,307.37)
UNEMPLOYMENT INSURANCE	28.80	13.90	14.90	305.42	199.79	105.63
WORKERS COMP INSURANCE	413.58	562.66	(149.08)	2,502.16	2,944.21	(442.05)
ELECTRICITY	0.00	5,351.84	(5,351.84)	22,375.74	26,502.28	(4,126.54)
TELEPHONE	173.58	362.09	(188.51)	2,219.34	3,347.41	(1,128.07)
WATER	440.52	1,005.44	(564.92)	15,840.49	16,823.53	(983.04)
COMMUNITY OUTREACH	870.85	195.00	675.85	910.85	395.00	515.85
VISA-MASTER CHG FEES	264.53	445.40	(180.87)	1,464.72	1,552.84	(88.12)
COUNTY SERVICE CHARGE	13.52	38.52	(25.00)	40.56	322.90	(282.34)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	6,163.60	6,781.45	(617.85)
LEGAL	0.00	952.66	(952.66)	56.00	952.66	(896.66)
LOT REPURCHASE	335.00	700.00	(365.00)	430.00	5,250.80	(4,820.80)
OFFICE EXPENSE	747.86	290.67	457.19	7,035.17	4,910.20	2,124.97
TRAVEL & CONVENTION	0.00	0.00	0.00	3,178.60	6,226.72	(3,048.12)
UNIFORMS & SAFETY EQUIPMENT	0.00	102.71	(102.71)	0.00	102.71	(102.71)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	0.00	0.00	0.00	8,750.00	10,000.00	(1,250.00)
ADVERTISING/PUBLICITY	0.00	180.60	(180.60)	1,347.80	2,128.00	(780.20)
MEMBERSHIP & DUES	0.00	200.00	(200.00)	855.00	925.00	(70.00)
BOT EDUCATION & VOCATIOANAL	305.86	0.00	305.86	305.86	0.00	305.86
AUTO TRUCK EXPENSE	29.82	0.00	29.82	186.57	0.00	186.57
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	902.77	2,730.93	(1,828.16)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	603.21	233.36	369.85	4,981.23	1,361.90	3,619.33
FERTILIZER AND SEED	341.96	0.00	341.96	8,734.96	11,314.30	(2,579.34)
GASOLINE, OIL, TIRES	34.88	57.08	(22.20)	3,489.67	2,368.34	1,121.33
PLANT & BUILDING	1,807.25	977.89	829.36	7,758.26	9,482.22	(1,723.96)
TOOLS & SUPPLIES	214.67	217.06	(2.39)	286.07	329.23	(43.16)
GRAVE LINERS & VAULTS	1,195.59	0.00	1,195.59	13,695.59	5,338.36	8,357.23
GRAVE VASES	780.10	0.00	780.10	1,157.42	1,847.70	(690.28)
CONTRACT TREE/GARDEN MAINTNCE	14,419.20	14,550.00	(130.80)	58,519.20	58,131.90	387.30
CONTRACT BURIALS	0.00	0.00	0.00	1,500.00	900.00	600.00
SECURITY CAMERA EXPENSE	179.85	138.00	41.85	911.70	917.85	(6.15)
<b>TOTAL EXPENSES</b>	<b>(54,993.58)</b>	<b>(70,155.73)</b>	<b>15,162.15</b>	<b>(335,708.44)</b>	<b>(350,793.59)</b>	<b>15,085.15</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>24,994.77</b>	<b>(33,413.07)</b>	<b>58,407.84</b>	<b>(89,655.80)</b>	<b>(163,266.53)</b>	<b>73,610.73</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	0.00	(300,000.00)	300,000.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	0.00	300,000.00	(300,000.00)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCOME (LOSS)</b>	<b>24,994.77</b>	<b>(33,413.07)</b>	<b>58,407.84</b>	<b>(89,655.80)</b>	<b>(163,266.53)</b>	<b>73,610.73</b>

**PALM SPRINGS CEMETERY DIST**  
**ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND**  
**FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2014**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUES</b>						
OPEN AND CLOSE	41,735.00	19,828.50	21,906.50	116,512.44	237,942.00	(121,429.56)
MISC SPECIAL SET-UP	0.00	83.34	(83.34)	400.00	1,000.00	(600.00)
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.67	(1.67)	3.56	20.00	(16.44)
LAND LEASE	4,820.42	4,820.42	0.00	24,102.10	57,845.00	(33,742.90)
MISC INCOME	4,054.00	0.00	4,054.00	7,125.21	0.00	7,125.21
BROWN ACT REVENUE	444.00	0.00	444.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	265.20	442.34	(177.14)	901.72	5,308.00	(4,406.28)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	1,700.00	1,246.92	453.08	5,550.00	14,963.00	(9,413.00)
SUN INTERMENT SURCHARGE	2,475.00	360.42	2,114.58	5,425.00	4,325.00	1,100.00
TAX COLLECTIONS	209.58	21,929.50	(21,719.92)	5,789.38	263,154.00	(257,364.62)
VAULTS	1,140.00	1,377.50	(237.50)	3,180.00	16,530.00	(13,350.00)
EX LG CREMATION VAULTS	765.00	0.00	765.00	1,700.00	0.00	1,700.00
LINERS	2,885.00	1,232.92	1,652.08	8,870.00	14,795.00	(5,925.00)
GRAVE VASES	635.15	489.59	145.56	3,065.15	5,875.00	(2,809.85)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	2,700.00	2,087.50	612.50	9,650.00	25,050.00	(15,400.00)
LOT TRANSFERS	90.00	100.00	(10.00)	360.00	1,200.00	(840.00)
COUNTY INTEREST INCOME	0.00	8.34	(8.34)	24.08	100.00	(75.92)
HANDLING FEE	11,360.00	6,368.42	4,991.58	33,930.00	76,421.00	(42,491.00)
PRENEED CONTRACT SERVICE CHG	700.00	483.34	216.66	3,200.00	5,800.00	(2,600.00)
VASE/HDSTN SET & CLEAN	4,010.00	2,969.59	1,040.41	15,645.00	35,635.00	(19,990.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
<b>TOTAL REVENUES</b>	<b>79,988.35</b>	<b>63,899.07</b>	<b>16,089.28</b>	<b>246,052.64</b>	<b>766,788.00</b>	<b>(520,735.36)</b>
	<b>79,988.35</b>	<b>63,899.07</b>	<b>16,089.28</b>	<b>246,052.64</b>	<b>766,788.00</b>	<b>(520,735.36)</b>
<b>EXPENSES</b>						
REGULAR SALARIES	20,795.54	23,819.17	(3,023.63)	117,701.16	285,830.00	(168,128.84)
BOT BOARD MEETINGS	900.00	625.00	275.00	2,400.00	7,500.00	(5,100.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	2,307.77	1,667.34	640.43	5,923.75	20,008.00	(14,084.25)
FICA	1,335.32	1,550.13	(214.81)	7,392.32	18,601.46	(11,209.14)
MEDICARE	312.30	345.38	(33.08)	1,728.85	4,144.54	(2,415.69)
EMPLOYEE GROUP INSURANCE	4,909.30	6,219.67	(1,310.37)	24,657.61	74,636.00	(49,978.39)
UNEMPLOYMENT INSURANCE	28.80	198.92	(170.12)	305.42	2,387.00	(2,081.58)
WORKERS COMP INSURANCE	413.58	590.25	(176.67)	2,502.16	7,083.00	(4,580.84)
ELECTRICITY	0.00	4,745.00	(4,745.00)	22,375.74	56,940.00	(34,564.26)
TELEPHONE	173.58	508.34	(334.76)	2,219.34	6,100.00	(3,880.66)
WATER	440.52	3,107.34	(2,666.82)	15,840.49	37,288.00	(21,447.51)
COMMUNITY OUTREACH	870.85	166.67	704.18	910.85	2,000.00	(1,089.15)
VISA-MASTER CHG FEES	264.53	466.67	(202.14)	1,464.72	5,600.00	(4,135.28)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	13.52	50.00	(36.48)	40.56	600.00	(559.44)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	6,163.60	14,793.00	(8,629.40)
LEGAL	0.00	333.34	(333.34)	56.00	4,000.00	(3,944.00)
LOT REPURCHASE	335.00	575.00	(240.00)	430.00	6,900.00	(6,470.00)
OFFICE EXPENSE	747.86	1,333.34	(585.48)	7,035.17	16,000.00	(8,964.83)
TRAVEL & CONVENTION	0.00	1,000.00	(1,000.00)	3,178.60	12,000.00	(8,821.40)
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	0.00	500.00	(500.00)
MTG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	983.34	(983.34)	8,750.00	11,800.00	(3,050.00)
ADVERTISING/PUBLICITY	0.00	833.34	(833.34)	1,347.80	10,000.00	(8,652.20)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	855.00	4,000.00	(3,145.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	0.00	1,600.00	(1,600.00)
BOT EDUCATION & VOCATIOANAL	305.86	0.00	305.86	305.86	0.00	305.86
AUTO TRUCK EXPENSE	29.82	83.34	(53.52)	186.57	1,000.00	(813.43)
LARGE EQUIPMENT REPAIRS	0.00	375.00	(375.00)	902.77	4,500.00	(3,597.23)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	603.21	666.67	(63.46)	4,981.23	8,000.00	(3,018.77)
FERTILIZER AND SEED	341.96	1,250.00	(908.04)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	34.88	506.00	(465.12)	3,489.67	6,000.00	(2,510.33)
PLANT & BUILDING	1,807.25	1,666.67	140.58	7,758.26	20,000.00	(12,241.74)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	214.67	150.00	64.67	286.07	1,800.00	(1,513.93)
GRAVE LINERS & VAULTS	1,195.59	2,382.17	(1,186.58)	13,695.59	28,586.00	(14,890.41)
GRAVE VASES	780.10	383.34	396.76	1,157.42	4,600.00	(3,442.58)
CONTRACT TREE/GARDEN MAINTNC	14,419.20	14,550.00	(130.80)	58,519.20	174,600.00	(116,080.80)
CONTRACT BURIALS	0.00	404.17	(404.17)	1,500.00	4,850.00	(3,350.00)
SECURITY CAMERA EXPENSE	179.85	183.34	(3.49)	911.70	2,200.00	(1,288.30)
<b>TOTAL EXPENSES</b>	<b>54,993.58</b>	<b>74,274.90</b>	<b>(19,281.32)</b>	<b>335,708.44</b>	<b>891,297.00</b>	<b>(555,588.56)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>24,994.77</b>	<b>(10,375.83)</b>	<b>35,370.60</b>	<b>(89,655.80)</b>	<b>(124,509.00)</b>	<b>34,853.20</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	10,375.83	(10,375.83)	0.00	124,509.00	(124,509.00)
<b>TOTAL OTHER INCOME &amp; EXPENSES</b>	<b>0.00</b>	<b>(10,375.83)</b>	<b>10,375.83</b>	<b>0.00</b>	<b>(124,509.00)</b>	<b>124,509.00</b>
<b>NET INCOME (LOSS)</b>	<b>24,994.77</b>	<b>0.00</b>	<b>24,994.77</b>	<b>(89,655.80)</b>	<b>0.00</b>	<b>(89,655.80)</b>

**ANNUAL BUDGET**

**INCOME STATEMENT GENERAL FUND**

Nov 30, 2014 F-6

**ACCUMULATIVE CAPITAL OUTLAY FUND  
TRIAL BALANCE  
AS OF NOVEMBER 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002343	CASH ON DEPOSIT -COUNTY	15,030.00	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	326,680.95	
004343	ASSET PURCHASE HOLDING ACCO	23,917.99	
006343	CASH - INTEREST/DIVIDENDS	538,212.64	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNREALIZED G/L ON SECURITIES		56,215.36
	<b>CURRENT ASSETS:</b>	<b>1,272,393.69</b>	<b>56,215.36</b>
<b>FIXED ASSETS:</b>			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,834,882.90	
016343	WATER SYSTEMS	932,810.51	
	<b>FIXED ASSETS:</b>	<b>4,940,226.81</b>	
<b>OTHER ASSETS:</b>			
	<b>OTHER ASSETS:</b>	<b>0.00</b>	
<b>CURRENT LIABILITIES:</b>			
131343	ACCUMULATED DEPRECIATION		2,135,256.64
	<b>CURRENT LIABILITIES:</b>		<b>2,135,256.64</b>
<b>RETAINED EARNINGS:</b>			
141343	RETAINED EARNINGS		3,948,718.30
	<b>RETAINED EARNINGS:</b>		<b>3,948,718.30</b>
<b>REVENUE:</b>			
201343	BURIAL RIGHT SALES		73,375.00
203343	CURRENT INTEREST & DIVIDENDS		251.89
213343	COUNTY INTEREST INCOME		164.54
230343	GAIN/INVEST FAIR VALUE INCREAS	3,161.23	
500343	REVENUE TRANSFERRED IN		1,800.00
	<b>REVENUE:</b>	<b>3,161.23</b>	<b>75,591.43</b>
<b>EXPENSES:</b>			
	<b>EXPENSES:</b>	<b>0.00</b>	
	<b>REPORT TOTALS</b>	<b>6,215,781.73</b>	<b>6,215,781.73</b>



**ACCUMULATIVE CAPITAL OUTLAY  
BALANCE SHEET  
NOVEMBER 30, 2014**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,030.00	
ASSET RPLCE RSRVE-LAND/BLD/ETC	326,680.95	
ASSET PURCHASE HOLDING ACCOUNT	23,917.99	
CASH - INTEREST/DIVIDENDS	538,212.64	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(56,215.36)	
TOTAL CURRENT ASSETS		1,216,178.33

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,816.05	
LAND & IMPROVEMENTS	1,834,882.90	
WATER SYSTEMS	932,810.51	
TOTAL FIXED ASSETS		4,940,226.81

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,156,405.14

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,135,256.64	
TOTAL CURRENT LIABILITIES		2,135,256.64
TOTAL LIABILITIES		2,135,256.64

RETAINED EARNINGS

RETAINED EARNINGS	3,948,718.30	
NET INCOME	72,430.20	
TOTAL RETAINED EARNINGS		4,021,148.50
TOTAL LIABILITIES AND EQUITY		6,156,405.14

**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2014**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
BURIAL RIGHT SALES	8,975.00	10,900.00	(1,925.00)	73,375.00	55,050.00	18,325.00
CURRENT INTEREST & DIVIDENDS	0.00	2,379.97	(2,379.97)	251.89	10,889.24	(10,637.35)
COUNTY INTEREST INCOME	0.00	22.58	(22.58)	164.54	120.45	44.09
GAIN/INVEST FAIR VALUE INCREAS	0.00	10,577.46	(10,577.46)	(3,161.23)	(36,620.98)	33,459.75
<b>TOTAL REVENUE</b>	<b>8,975.00</b>	<b>23,880.01</b>	<b>(14,905.01)</b>	<b>70,630.20</b>	<b>29,438.71</b>	<b>41,191.49</b>
	<b>8,975.00</b>	<b>23,880.01</b>	<b>(14,905.01)</b>	<b>70,630.20</b>	<b>29,438.71</b>	<b>41,191.49</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	0.00	1,177.94	(1,177.94)	0.00	2,405.03	(2,405.03)
COUNTY SERVICE CHARGE	0.00	77.04	(77.04)	0.00	77.04	(77.04)
<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>(1,254.98)</b>	<b>1,254.98</b>	<b>0.00</b>	<b>(2,482.07)</b>	<b>2,482.07</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>8,975.00</b>	<b>22,625.03</b>	<b>(13,650.03)</b>	<b>70,630.20</b>	<b>26,956.64</b>	<b>43,673.56</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	(1,800.00)	0.00	(1,800.00)	(1,800.00)	(1,540.00)	(260.00)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>(1,800.00)</b>	<b>0.00</b>	<b>(1,800.00)</b>	<b>(1,800.00)</b>	<b>(1,540.00)</b>	<b>(260.00)</b>
<b>NET INCOME (LOSS)</b>	<b>10,775.00</b>	<b>22,625.03</b>	<b>(11,850.03)</b>	<b>72,430.20</b>	<b>28,496.64</b>	<b>43,933.56</b>

**ENDOWMENT CARE FUND  
TRIAL BALANCE  
AS OF NOVEMBER 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
002342	CASH ON DEPOSIT - COUNTY	710,461.40	
003-342	INTEREST ON DEPOSIT-COUNTY	121,886.96	
006342	CASH - INTEREST/DIVIDENDS	1,167,264.37	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		127,994.21
	<b>ASSETS:</b>	<b>5,152,108.18</b>	<b>127,994.21</b>
 <b>RETAINED EARNINGS:</b>			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	<b>RETAINED EARNINGS:</b>		<b>4,968,202.25</b>
 <b>REVENUE:</b>			
200342	WMC ENDOWMENT CARE		1,250.00
201342	ENDOWMENT CARE DEPOSITS		55,665.43
203342	CURRENT INTEREST & DIVIDENDS	926.26	
213342	COUNTY INTEREST INCOME		330.36
230342	GAIN/INVEST FAIR VALUE INCREA	407.81	
	<b>REVENUE:</b>	<b>1,334.07</b>	<b>57,245.79</b>
 <b>EXPENSES:</b>			
	<b>EXPENSES:</b>	<b>0.00</b>	
 <b>REPORT TOTALS</b>			
		<b>5,153,442.25</b>	<b>5,153,442.25</b>

**ENDOWMENT CARE FUND  
BALANCE SHEET  
NOVEMBER 30, 2014**

**ASSETS**

**ASSETS**

CASH ON DEPOSIT - COUNTY	710,461.40	
INTEREST ON DEPOSIT-COUNTY	121,886.96	
CASH - INTEREST/DIVIDENDS	1,167,264.37	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(127,994.21)	
<b>TOTAL ASSETS</b>		<b>5,024,113.97</b>
<b>TOTAL ASSETS</b>		<b>5,024,113.97</b>

**LIABILITIES AND FUND EQUITY**

**LIABILITIES**

<b>TOTAL LIABILITIES</b>		<b>0.00</b>
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**RETAINED EARNINGS**

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	55,911.72	
<b>TOTAL RETAINED EARNINGS</b>		<b>5,024,113.97</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>5,024,113.97</b>

**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2014**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
WMC ENDOWMENT CARE	0.00	0.00	0.00	1,250.00	4,975.00	(3,725.00)
ENDOWMENT CARE DEPOSITS	8,562.67	7,665.00	897.67	55,665.43	35,681.34	19,984.09
CURRENT INTEREST & DIVIDENDS	0.00	5,138.71	(5,138.71)	(926.26)	20,463.19	(21,389.45)
COUNTY INTEREST INCOME	0.00	291.95	(291.95)	330.36	881.11	(550.75)
GAIN/INVEST FAIR VALUE INCREAS	0.00	18,196.82	(18,196.82)	(407.81)	(41,547.64)	41,139.83
<b>TOTAL REVENUE</b>	<b>8,562.67</b>	<b>31,292.48</b>	<b>(22,729.81)</b>	<b>55,911.72</b>	<b>20,453.00</b>	<b>35,458.72</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	0.00	5,256.23	(5,256.23)	0.00	10,573.26	(10,573.26)
<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>5,256.23</b>	<b>(5,256.23)</b>	<b>0.00</b>	<b>10,573.26</b>	<b>(10,573.26)</b>
<b>NET INCOME (LOSS)</b>	<b>8,562.67</b>	<b>26,036.25</b>	<b>(17,473.58)</b>	<b>55,911.72</b>	<b>9,879.74</b>	<b>46,031.98</b>

**PRENEED FUND  
TRIAL BALANCE  
AS OF NOVEMBER 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002392	CASH ON DEPOSIT- COUNTY		
006392	CASH -INTEREST/DIVIDENDS	345,400.07	
007392	INVESTED FUNDS -PSCD	357,387.75	
018392	UNREALIZED G/L - SECURITIES	724,220.75	
034392	CONTRACTS RECEIVABLE		88,299.04
	<b>CURRENT ASSETS:</b>	62,325.21	
		1,489,333.78	88,299.04
<b>LIABILITIES:</b>			
101392	DEFERRED REVENUE PAYABLE		
	<b>LIABILITIES:</b>		704,649.70
			704,649.70
<b>RETAINED EARNINGS:</b>			
141392	RETAINED EARNINGS		
142392	ACCRUED INTEREST & DIVIDENDS		475,742.50
	<b>RETAINED EARNINGS:</b>		168,973.88
			644,716.38
<b>REVENUE:</b>			
201392	CURRENT SALES		
202392	CURRENT DEFERRED REVENUE		29,868.06
203392	CURRENT INTEREST & DIVIDENDS		32,986.67
213392	COUNTY INTEREST INCOME	84.26	
230392	GAIN/INVEST FAIR VALUE INCREA		180.03
	<b>REVENUE:</b>	2,639.39	
		2,723.65	63,034.76
<b>EXPENSES:</b>			
311392	COUNTY SERVICE CHARGES	149.72	
320392	LOSS ON TRANSFER (INTER COSTS)	4,872.73	
335392	SALES TRANSFR OUT (PRIOR YR)	3,620.00	
	<b>EXPENSES:</b>	8,642.45	
		8,642.45	
<b>REPORT TOTALS</b>		1,500,699.88	1,500,699.88

**PRENEED FUND  
BALANCE SHEET  
NOVEMBER 30, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	345,400.07	
CASH -INTEREST/DIVIDENDS	357,387.75	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(88,299.04)	
CONTRACTS RECEIVABLE	62,325.21	
<b>TOTAL ASSETS</b>		<b>1,401,034.74</b>
<b>TOTAL ASSETS</b>		<b>1,401,034.74</b>

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE		
TOTAL LIABILITIES	704,649.70	704,649.70

RETAINED EARNINGS

RETAINED EARNINGS		
ACCRUED INTEREST & DIVIDENDS	475,742.50	
NET INCOME	168,973.88	
	51,668.66	
<b>TOTAL RETAINED EARNINGS</b>		<b>696,385.04</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>1,401,034.74</b>

**PRENEED FUND  
INCOME STATEMENT  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2014**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
CURRENT SALES	5,226.80	4,776.13	450.67	29,868.06	21,900.46	7,967.60
CURRENT DEFERRED REVENUE	2,483.48	6,125.41	(3,641.93)	32,986.67	34,373.59	(1,386.92)
CURRENT INTEREST & DIVIDENDS	0.00	2,798.86	(2,798.86)	(84.26)	10,672.57	(10,756.83)
COUNTY INTEREST INCOME	0.00	121.66	(121.66)	180.03	358.16	(178.13)
GAIN/INVEST FAIR VALUE INCREAS	0.00	7,272.73	(7,272.73)	(2,639.39)	(23,855.72)	21,216.33
<b>TOTAL REVENUE</b>	<b>7,710.28</b>	<b>21,094.79</b>	<b>(13,384.51)</b>	<b>60,311.11</b>	<b>43,449.06</b>	<b>16,862.05</b>
<b>EXPENSES</b>						
INVESTMENT FEES	0.00	1,203.27	(1,203.27)	0.00	2,434.67	(2,434.67)
COUNTY SERVICE CHARGES	0.00	74.86	(74.86)	149.72	299.44	(149.72)
LOSS ON TRANSFER (INTER COSTS)	4,872.73	0.00	4,872.73	4,872.73	2,121.59	2,751.14
SALES TRANSFR OUT (PRIOR YR)	3,620.00	0.00	3,620.00	3,620.00	2,140.00	1,480.00
<b>TOTAL EXPENSES</b>	<b>8,492.73</b>	<b>1,278.13</b>	<b>7,214.60</b>	<b>8,642.45</b>	<b>6,995.70</b>	<b>1,646.75</b>
<b>NET INCOME (LOSS)</b>	<b>(782.45)</b>	<b>19,816.66</b>	<b>(20,599.11)</b>	<b>51,668.66</b>	<b>36,453.36</b>	<b>15,215.30</b>