

**PALM SPRINGS CEMETERY DISTRICT**

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

**Thursday, December 12, 2013 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 30, 2013 Regular Meeting Minutes**

**b. Approval of November Expenditures**

General Fund \$ 65,842.01

November Reimburse Voucher 1439 \$ 23,335.18

November Reimburse Voucher 1440 \$ 24,614.62

November Reimburse Voucher 1441 \$ 15,326.73

Accumulative Capital Outlay \$ 67,898.21

Prior Reimburse Voucher \$ 6,985.50

November Reimburse Voucher 1442 \$ 60,912.71

Total November 30, 2013 Expenditures Checks & Visa/Debit Card  
19418-19442 & Direct Deposits (Payroll) \$133,740.22

**c. Financial Reports as of November 30, 2013 (F-1 thru F-15)**

**d. Approval of Annual Audit Report**

**6. ADMINISTRATIVE CALENDAR**

- a. Election of Officers
- b. Review for Discussion – Demolition of Old Office and Apartment Buildings
- c. Review New Building Expenditures
- d. Review for Discussion – New Building Notice of Acceptance
- e. Discussion for Possible District Manager Title Change
- f. Employee Performance Appreciation Bonuses

**7. LEGISLATIVE CALENDAR - None**

**8. BOARD DEVELOPMENT**

- a. What You Should Know as a Special District Board Member and Why

**9. PUBLIC HEARING CALENDAR – None**

**10. REPORTS**

- a. Trustees
- b. Manager

**11. FUTURE AGENDA ITEMS**

- a. Discussion in 2014/2015 – 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. Demolition of Old Office and Apartment Buildings
- e. Review Investment Policy of the Palm Springs Cemetery District

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

**13. CLOSED SESSION ANNOUNCEMENT – None**

**14. ADJOURNMENT**

**THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 11:00 A.M., Monday, December 9, 2013.**

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Kathleen Jurasky, District Manager

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

**DATE:** Novrmber14, 2013  
**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.

Due to a prior commitment Trustee Alcumbrac requested that she be excused at 3:30 P.M. Her request was granted by the Board.

2. **ROLL CALL** Present: Jan Pye, Chair  
Lenny Pepper, Vice Chair  
George Stettler, Treasurer  
John Lea, Secretary  
Jane Alcumbrac, Member
- Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** – None

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

5. **CONSENT CALENDAR** Trustee Pye requested that there be an edit to the minutes. Last paragraph first line the word “convened” should be “recessed” Motion was made by Trustee Pepper, seconded by Trustee Lea to approve the Consent Calendar with the edit to the Minutes. Motion carried, roll call 5-0.

6. **ADMINISTRATIVE CALENDAR** a. **Lund & Guttry, CPA – Annual Audit Report** Gary Dack, CPA gave the Board an overview of the annual audit report. Following the presentation and a discussion the annual audit report was received and filed.

b. **Neal Wilson, C & N Financial – District Investments** Neal Wilson discussed the investments realized and unrealized loss/gains with regard to the District investments. He also discussed possibly moving some of the District’s invested funds into CD’s, and presented the Board with CD Disclosure forms for signature by two Trustees. Following a discussion motion was made by Trustee Pye, seconded by Trustee Alcumbrac to approve having the finance committee, Trustees Stettler and Pepper sign on behalf of the District for CD transactions. Motion carried, roll call 5-0.

c. **PSCD Grand Opening - Recap Report District Manager Jurasky** District Manager Jurasky reported that total expenditure for the grand opening was \$1,819.00, and that with the \$500.00 promised donation from attorney Steve Quintanilla the District’s final cost will be \$1,319.00. She also stated that the bar was hosted by Eric Pontius of Bar One Catering.

District Manager Jurasky presented the Board with the Certificates of Recognition from Assemblyman Brian Nestande, Supervisor John Benoit and Senator Bill Emmerson commending the District on the grand opening of the new building.

**d. Dia de los Muertos ~ Day of the Dead Celebration November 2, 2013 - Report District Manager Jurasky**  
District Manager Jurasky reported that the event was a tremendous success, and informed the Board of all the activities that were offered. She stated that the most asked question was “are you going to do it next year?” She stated that the Cathedral City Reserve police department said that the attendance had reached over 3,000 people by 2:30pm. Trustees Pye and Pepper were in attendance and they agreed that the family orientated event was success.

District Manager Jurasky stated that the event exceeded her expectations and she is looking forward to having the event next year.

**7. LEGISLATIVE a. Resolution 07-2013, Transfer Interment Rights & Costs from PN to ACO & GF**  
Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve Resolution 07-2013 transferring \$26,219.81 from PreNeed Fund, 51265 to the General Fund, 51270 and transferring \$1,540.00 from PreNeed Fund, 51265 to the Accumulative Capital Fund, 51275. Motion carried, roll call 5-0.

**8. BOARD DEVELOPMENT a. What’s a Special District? No action taken**

**b. What a Special District Is Not No action taken**

**9. PUBLIC HEARING CALENDAR - None**

**10. REPORTS a. Trustee Report - Trustee Lea reported that he had received the Riverside County David Goldware Friends of the Veterans award for an individual.**

Trustee Stettler reported on the Veterans Day services at DMP. District Manager Jurasky informed the Board of the pitfalls with Will Kleindienst for this past Veterans Day Service.

**b. Manager Report - District Manger Jurasky reported that the District received the Riverside County David Goldware Friends of the Veterans award for a business, and that the presentation was by the Riverside County Board of Supervisors.**

There was a discussion on the demolition of the old apartment and office buildings

**11. FUTURE AGENDA ITEMS a. Discussion in 2012/2013 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. Demolition of Old Office and Apartment Buildings No action taken**

**e. Review Investment Policy of the Palm Springs Cemetery District 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 2:57 P.M. The next special board meeting is scheduled for 11:00 A.M., Thursday, December 12, 2013 at Spenser's Restaurant.

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

\_\_\_\_\_  
John M. Lea, Secretary

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Nov 1, 2013 to Nov 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
11/1/13	19418	Nov 2013 PSCD Health Insurance Expense Nov 2013 Employee Portion Health Insurance P.E.R.S.	6,846.71 685.15	7,531.86
11/1/13	19419	Nov 2013 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	478.60	478.60
11/1/13	19420	Nov 2013 PSCD Employee Life Insurance Expense STANDARD INSURANCE COMPANY RQ	89.55	89.55
11/1/13	19421	Gen Matters thru 6/30/13 Invoice 41134 Admin Bldg thru 6/30/13: Invoice 41135 Dist Manager Employment Agreement thru 6/30/1 Returned Check Charge on Ck 19333 dated 9/18/1 Admin Bldg thru 7/31/13: Invoice 41279 Dist Manager Employment Agreement Renewal: i General Matters thru 7/31/13: Invoice 41278 GREEN, de BORTNOWSKY & QUINTAN	450.80 28.00 84.00 12.00 28.00 14.00 403.86	1,020.66
11/14/13	19422	WMC Usage DESERT WATER AGENCY	939.37	939.37
11/14/13	19423	Tire and Repairs for Burial Canopy: Invoice 2030 PARKHOUSE TIRE, INC.	57.08	57.08
11/14/13	19424	Courier Service: Invoice 2482455 GOLDEN STATE OVERNIGHT	14.01	14.01
11/14/13	19425	Annual Fire Extinguisher Service: Invoice 221606 DESERT FIRE EXT. CO. INC	313.76	313.76
11/14/13	19426	Irrigation System Repairs: Invoice 7177365 EWING IRRIGATION PRODUCTS, INC	210.85	210.85
11/14/13	19427	Oct 2013 Janitorial Service NOE B SALCEDO	250.00	250.00
11/14/13	19428	Wireless SVC - Well # 2: 12/01 to 12/31/13: Invoic Wireless SVC - Office: 12/01 to 12/31/13: Invoice I SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
11/14/13	19429	Lot Repurchase B-31 # 185 BERYL LAWRENCE	700.00	700.00
11/14/13	19430	Refund ENR - Resident of District ESTATE OF PEARL BARNES HARRIS	250.00	250.00
11/14/13	19431	Oct 2013 Maintenance Contract: Invoice 00053581 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
11/14/13	19432	Ramon Exit Gate SVC Call: Invoie 49759 PATTON ENTERPRISES, INC	125.00	125.00
11/14/13	19433	Nov 2013 PSCD Employee Vision Insurance: Invoi SAFEGUARD DENTAL & VISION	69.21	69.21
11/14/13	19434	Pest Control WESTERN EXTERMINATOR	61.50	61.50

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Nov 1, 2013 to Nov 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
11/14/13	19435	Yellow Pages SUPERMEDIA LLC	180.60	180.60
11/14/13	19436	Membership 12/1/13 to 12/31/2014: Invoice 22479 PALM DESERT CHAMBER OF COMMERCE	200.00	200.00
11/14/13	19437	50% Down on Order Estimate # 14867 PHOENIX KIOSK	6,929.50	6,929.50
11/15/13	19438	Chamber of Commerce Events Office Supplies, Grand Opening Flowers, Felix Fin Protective Glasses, Work Boots Irrigation Supplies Plant & Building Expense Batteries, Towels & Rubber Gloves,Cleaning Supp PETTY CASH	30.00 255.90 102.71 22.51 166.72 217.06	794.90
11/19/13	19439	Plant # 2 Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg Late Fee SOUTHERN CALIF EDISON CO	40.58 364.38 29.81 187.37 4,072.76 613.26 43.68	5,351.84
11/19/13	19440	Old Domestic Meter - 180819-512108 Admin Bldg -559833-884768 Fire Protection - 559831-884770 COACHELLA VALLEY WATER DIST	21.61 24.46 20.00	66.07
11/19/13	19441	Phone Charges VERIZON COMMUNICATIONS	337.09	337.09
11/26/13	19442	Application # 9 - (Retention) RDP/SCI INC.	60,912.71	60,912.71
11/1/13	DEBIT JK	Postage (Compensation Report to State (PS Main COMPANY DEBIT CARD	6.11	6.11
11/6/13	DEBIT J	Ant Poison (Lowe's) COMPANY DEBIT CARD	60.91	60.91
11/1/13	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	198.83	198.83
11/4/13	DEBIT KJ	(1) Roll Stamps & Thank You Cards (PS Main Pos COMPANY DEBIT CARD	53.90	53.90
11/30/13	DEBIT KJ	AT & T Data Connection (Monthly Charge) COMPANY DEBIT CARD	25.00	25.00
11/19/13	DEBIT KJ	PS Chamber Athena Luncheon 12/5/13 COMPANY DEBIT CARD	65.00	65.00
11/19/13	DEBIT KJ	Palm Desert Chamber Peace Office & Public Safet COMPANY DEBIT CARD	60.00	60.00

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Nov 1, 2013 to Nov 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
11/26/13	DEBIT KJ	Postage for Mailing Audit to Co of Riverside & St COMPANY DEBIT CARD	32.08	32.08
11/1/13	EDD TAX	SIT P/R 10/17 to 10/30/13 Paid 11/1/13 SDI P/R 10/17 to 10/30/13 Paid 11/1/13 EMPLOYMENT DEVELOPMENT DEPT	207.09 111.09	318.18
11/15/13	EDD TAX	SIT P/R 10/31 to 11/13/13 paid 11/15/13 SDI P/R 10/31 to 11/13/13 Paid 11/15/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 101.76	283.72
11/29/13	EDD TAX	SIT P/R 11/14 to 11/27/13 paid 11/29/13 SDI P/R 11/14 to 11/27/13 Paid 11/29/13 EMPLOYMENT DEVELOPMENT DEPT	186.96 108.67	295.63
11/29/13	EDD TAX	CA Edu & Training SUI P/R 11/14 to 11/27/13 Paid 11/29/13 EMPLOYMENT DEVELOPMENT DEPT	0.50 18.00	18.50
11/1/13	EXPRESS	FIT P/R 10/17 to 10/30/13 Paid 11/1/13 Social Security P/R 10/17 to 10/30/13 Paid 11/1/13 Medicare P/R 10/17 to 10/30/13 Paid 11/1/13 BANK OF AMERICA	910.48 1,377.44 322.14	2,610.06
11/15/13	EXPRESS	FIT P/R 10/31 to 11/13/13 Paid 11/15/2013 Social Security P/R 10/31/13 to 11/13/13 Paid 11/1 Medicare P/R 10/31 to 11/13/13 Paid 11/15/2013 BANK OF AMERICA	844.80 1,261.80 295.10	2,401.70
11/29/13	EXPRESS	FIT P/R 11/14 to 11/27/2013 Paid 11/29/13 Social Security P/R 11/14 to 11/27/13 Paid 11/29/1 Medicare P/R 11/14 to 11/27/13 Paid 11/29/13 BANK OF AMERICA	861.84 1,347.52 315.14	2,524.50
11/1/13	FEES	P/R Processing Fee P/R 10/17 to 10/30/13 Paid 11/ CBIZ PAYROLL	60.21	60.21
11/15/13	FEES	P/R Processing Fee P/R 10/31 to 11/13/13 Paid 11/ CBIZ PAYROLL	57.66	57.66
11/29/13	FEES	P/R Processing Fee P/R 11/14 to 11/27/13 Paid 11/ CBIZ PAYROLL	73.01	73.01
	<b>Total</b>		<b>110,855.16</b>	<b>110,855.16</b>



**PALM SPRINGS CEMETERY DIST**  
**Payroll Disbursement Journal-General Fund**  
**For the Period From Nov 1, 2013 to Nov 30, 2013**

<b>Date</b>	<b>Reference</b>	<b>Employee</b>	<b>Amount</b>
11/1/13	2533	KATHLEEN JURASKY	1,892.20
11/1/13	2534	KATHLEEN JURASKY	400.00
11/1/13	2535	JESSE B. MADRIGAL	1,666.53
11/1/13	2536	JANET M. BURNETT	1,123.79
11/1/13	2537	ROGER L. CLARK	1,295.60
11/1/13	2538	BIANCA FELIX	568.43
11/1/13	2539	JUAN F. REYNA	1,214.54
11/15/13	2545	KATHLEEN JURASKY	1,582.98
11/15/13	2546	JESSE B. MADRIGAL	1,666.54
11/15/13	2547	JANET M. BURNETT	1,123.79
11/15/13	2548	ROGER L. CLARK	1,295.60
11/15/13	2549	BIANCA FELIX	516.34
11/15/13	2550	JUAN F. REYNA	1,214.55
11/27/13	2556	KATHLEEN JURASKY	1,582.99
11/27/13	2557	JESSE B. MADRIGAL	1,321.07
11/27/13	2558	JESSE B. MADRIGAL	110.09
11/27/13	2559	JANET M. BURNETT	1,123.78
11/27/13	2560	ROGER L. CLARK	1,295.61
11/27/13	2561	BIANCA FELIX	477.31
11/27/13	2562	JUAN F. REYNA	956.57
11/27/13	2563	JANE ALCUMBRAC	91.35
11/27/13	2564	JOHN M. LEA	91.35
11/27/13	2565	LENNY PEPPER	91.35
11/27/13	2566	JAN M. PYE	91.35
11/27/13	2567	GEORGE STETTLER	91.35
11/1/13 thru 11/30/13			22,885.06

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP November 2013**

Cash Disbursement Journal (Includes ACO listed below)		110,855.16
Payroll Disbursement Journal		22,885.06
<b>TOTAL PSCD DISBURSEMENTS</b>		<u>133,740.22</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>65,842.01</u>	
Payment Voucher # 1439	23,335.18	
Payment Voucher # 1440	24,641.62	63,303.53
Payment Voucher # 1441	15,326.73	
<b>ACO DISBURSEMENTS</b>		
1 Green, de Bortnowski & Quintinilla New Admin Bldg Legal Charges	CK 14921	56.00
2 Phoenix Kiosk 50% Down Payment on Kiosk - New Admin Bldg	CK 19437	6,929.50
3 RDP/SCI. INC Application # 9 (Retention) New Admin Bldg	CK 19442	60,912.71
<b>TOTAL ACO EXPENDITURES</b>	<u>67,898.21</u>	
1 ACO PV 1442 (11/4/13) & ACO PV 1430 (9/13/13)		
2 ACO PV 1435 (10/09/13)		
3 ACO PV 1442 (11/04/13)		
<b>TOTAL November 2013 DISBURSEMENTS</b>		<u>133,740.22</u>

PALM SPRINGS CEMETERY DISTRICT

November 30, 2013

SITE SALES & INTERMENTS

	Prior Months		November		2013 YTD Totals		Nov 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	16	0	5	0	21	0	44	0
Adult, A&B	18	0	3	0	21	0	34	0
Premium	8	0	4	0	12	0	14	0
Children	0	0	0	0	0	0	0	0
Cremation	1	4	1	0	2	4	6	4
Niche	7	0	0	0	7	0	8	0
<b>TOTALS</b>	<b>50</b>	<b>4</b>	<b>13</b>	<b>0</b>	<b>63</b>	<b>4</b>	<b>106</b>	<b>4</b>

LOT REPURCHASES

	Prior Months		November		YTD 2013		YTD Nov 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	0	1	0	5	0	7	0
Cremation	2	0	0	0	2	0	0	0
Niche	4	0	0	0	4	0	1	0
<b>TOTALS</b>	<b>10</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>8</b>	<b>0</b>

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Nov		2013 YTD Totals		Nov 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	37	0	13	0	50	0	72	1
Children	0	0	0	0	0	0	0	0
Cremation	11	1	3	0	14	1	29	1
Niche	7	0	3	0	10	0	6	0
<b>TOTALS</b>	<b>55</b>	<b>1</b>	<b>19</b>	<b>0</b>	<b>74</b>	<b>1</b>	<b>107</b>	<b>2</b>

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	0	1	0	5	0	2	0
Child	0	0	0	0	0	0	0	0
Cremation	3	0	1	0	4	0	1	0
<b>TOTALS</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>0</b>

SUNDAY INTERMENTS

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

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF NOVEMBER 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
<b>ASSETS:</b>			
10002	CASH ON HAND - COUNTY	46,255.54	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	5,175.50	
10005	CSH/IND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	323.78	
10009	CASH IN BANK - RESERVE CHECKN	5,970.31	
10015	ACO PURCHASES RECEIVABLE		172,208.45
10016	SECURITY DEPOSITS	130.50	
14010	PREPAID INSURANCE	9,494.14	
14011	PREPAID W/C INSURANCE	562.68	
	<b>ASSETS:</b>	<b>83,212.45</b>	<b>172,208.45</b>
 <b>LIABILITIES:</b>			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		513.14
20107	EMPLOYEE 403B PAYABLE		2,538.48
20109	LEASE DEPOSIT - PREPAID		55,620.00
20111	EMPLOYEES INSURANCE PAYABLE		2,467.91
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20226	STATE DISABILITY INS PAYABLE	.21	
27400	OPEB BENEFIT LIABILITY:GASB45		377,488.50
	<b>LIABILITIES:</b>	<b>.21</b>	<b>466,717.46</b>
 <b>EQUITY:</b>			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	<b>TOTAL EQUITY:</b>	<b>546,844.92</b>	<b>180,070.95</b>
 <b>REVENUE:</b>			
40001	OPEN AND CLOSE		81,890.00
40201	MISC SPECIAL SET-UP		400.00
40202	RETURNED CHECK BANK CHARGE		25.00
40203	INTEREST RECEIVED		12.32
40205CC	CREDIT CARD CONVEN FEE		1,082.93
40205SAT	SAT INTERMENT SURCHARGE		6,050.00
40205SUN	SUN INTERMENT SURCHARGE		1,075.00
40206	TAX COLLECTIONS		12,078.92
40207	VAULTS		4,550.00
40207-EX LG CRE	EX LG CREMATION VAULTS		1,445.00
40208	LINERS		4,190.00
40209	GRAVE VASES		1,895.50
40210	MEMORIAL WALL INCOME		25.00
40211	ENR SURCHARGE		10,150.00
40212	LOT TRANSFERS		540.00
40213	COUNTY INTEREST INCOME		56.92
40216	HANDLING FEE		24,910.00
40217	PRENEED CONTRACT SERVICE CHK		2,000.00
40218	VASE/HDSTN SET & CLEAN		11,875.00
95000	RESERVES TRANSFERRED IN		600.00
	<b>REVENUE:</b>		<b>164,851.60</b>

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF NOVEMBER 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
<b>EXPENSES:</b>			
60101	REGULAR SALARIES	113,467.56	
60102	BOT BOARD MEETINGS	2,400.00	
60103	BOT CONFERENCES	1,752.00	
60105	BOT TRAVEL & EXPENSES	1,562.25	
61101	TEMPORARY HELP	1,730.62	
71101	RETIREMENT/PENSION	5,640.90	
71201	FICA	7,237.15	
71202	MEDICARE	1,692.55	
72301	EMPLOYEE GROUP INSURANCE	30,964.98	
72601	UNEMPLOYMENT INSURANCE	204.39	
73101	WORKERS COMP INSURANCE	2,944.21	
81111	ELECTRICITY	26,458.60	
81112	TELEPHONE	3,347.41	
81113	WATER	16,823.53	
83308	COMMUNITY OUTREACH	4,004.25	
83309	VISA-MASTER CHG FEES	1,625.70	
83311	COUNTY SERVICE CHARGE	322.90	
83313	GENERAL INSURANCE	6,781.45	
83314	LEGAL	952.66	
83315	LOT REPURCHASE	5,250.80	
83316	OFFICE EXPENSE	5,896.81	
83317	TRAVEL & CONVENTION	6,226.72	
83318	UNIFORMS & SAFETY EQUIPMENT	102.71	
83321	AUDIT	10,000.00	
83323	ADVERTISING/PUBLICITY	1,328.00	
84411	LARGE EQUIPMENT REPAIRS	2,730.93	
84412	EQUIPMENT REPAIRS	350.00	
84413	IRRIGATION SYSTEM REPAIRS	1,361.90	
84414	FERTILIZER AND SEED	11,314.30	
84415	GASOLINE, OIL, TIRES	2,368.34	
84416	PLANT & BUILDING	9,482.22	
84418	TOOLS & SUPPLIES	329.23	
84419	GRAVE LINERS & VAULTS	5,338.36	
84420	GRAVE VASES	1,847.70	
84422	CONTRACT TREE/GARDEN MAINTN	58,131.90	
84423	CONTRACT BURIALS	900.00	
84424	SECURITY CAMERA EXPENSE	917.85	
	<b>EXPENSES:</b>	<u>353,790.88</u>	
<b>REPORT TOTALS</b>		<u>983,848.46</u>	<u>983,848.46</u>

**PALM SPRINGS CEMETERY DIST  
BALANCE SHEET  
NOVEMBER 30, 2013**

ASSETS

ASSETS

CASH ON HAND - COUNTY	46,255.54	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	5,175.50	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	323.78	
CASH IN BANK - RESERVE CHECKNG	5,970.31	
ACO PURCHASES RECEIVABLE	(172,208.45)	
SECURITY DEPOSITS	130.50	
PREPAID INSURANCE	9,494.14	
PREPAID W/C INSURANCE	562.68	
 TOTAL ASSETS		 (88,996.00)
 TOTAL ASSETS		 (88,996.00)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	513.14	
EMPLOYEE 403B PAYABLE	2,538.48	
LEASE DEPOSIT - PREPAID	55,620.00	
EMPLOYEES INSURANCE PAYABLE	2,467.91	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE DISABILITY INS PAYABLE	(0.21)	
OPEB BENIFIT LIABILITY:GASB45	377,488.50	
TOTAL LIABILITIES		466,717.25
 TOTAL LIABILITIES		 466,717.25
 EQUITY		
BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(188,939.28)	
TOTAL EQUITY		(555,713.25)
 TOTAL LIABILITIES AND EQUITY		 (88,996.00)

**PALM SPRINGS CEMETERY DIST**  
**INCOME STATEMENT - GENERAL FUND**  
**FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	15,625.00	28,275.00	(12,650.00)	81,890.00	101,975.00	(20,085.00)
MISC SPECIAL SET-UP	400.00	0.00	400.00	400.00	0.00	400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	25.00	0.00	25.00
INTEREST RECEIVED	0.00	0.45	(0.45)	12.32	3.01	9.31
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	23,175.00	(23,175.00)
MISC INCOME	0.00	0.00	0.00	0.00	2,781.00	(2,781.00)
CREDIT CARD CONVEN FEE	258.10	271.01	(12.91)	1,082.93	1,091.04	(8.11)
SAT INTERMENT SURCHARGE	850.00	450.00	400.00	6,050.00	2,600.00	3,450.00
SUN INTERMENT SURCHARGE	950.00	950.00	0.00	1,075.00	1,525.00	(450.00)
TAX COLLECTIONS	410.76	7,484.35	(7,073.59)	12,078.93	12,678.61	(599.68)
VAULTS	570.00	2,090.00	(1,520.00)	4,550.00	5,505.00	(955.00)
EX LG CREMATION VAULTS	255.00	85.00	170.00	1,445.00	1,115.00	330.00
LINERS	1,160.00	1,350.00	(190.00)	4,190.00	6,065.00	(1,875.00)
GRAVE VASES	485.00	555.00	(70.00)	1,895.50	2,803.50	(908.00)
MEMORIAL WALL INCOME	0.00	0.00	0.00	25.00	200.00	(175.00)
ENR SURCHARGE	2,050.00	2,600.00	(550.00)	10,150.00	11,450.00	(1,300.00)
LOT TRANSFERS	0.00	90.00	(90.00)	540.00	360.00	180.00
COUNTY INTEREST INCOME	18.34	0.00	18.34	56.92	49.79	7.13
HANDLING FEE	5,290.00	9,380.00	(4,090.00)	24,910.00	34,100.00	(9,190.00)
PRENEED CONTRACT SERVICE CHG	500.00	700.00	(200.00)	2,000.00	2,400.00	(400.00)
VASE/HDSTN SET & CLEAN	3,185.00	4,175.00	(990.00)	11,875.00	14,110.00	(2,235.00)
<b>TOTAL REVENUE</b>	<b>32,007.20</b>	<b>63,090.81</b>	<b>(31,083.61)</b>	<b>164,251.60</b>	<b>223,986.95</b>	<b>(59,735.35)</b>
	32,007.20	63,090.81	(31,083.61)	164,251.60	223,986.95	(59,735.35)
<b>EXPENSES</b>						
REGULAR SALARIES	31,888.56	29,298.05	2,590.51	113,467.56	107,569.13	5,898.43
BOT BOARD MEETINGS	500.00	900.00	(400.00)	2,400.00	2,300.00	100.00
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	1,562.25	0.00	1,562.25
TEMPORARY HELP	0.00	1,126.96	(1,126.96)	1,730.62	1,776.96	(46.34)
RETIREMENT/PENSION	0.00	0.00	0.00	5,640.90	5,358.92	281.98
FICA	1,993.39	1,927.75	65.64	7,237.15	6,868.42	368.73
MEDICARE	466.19	450.74	15.45	1,692.55	1,606.22	86.33
EMPLOYEE GROUP INSURANCE	7,484.07	5,759.09	1,724.98	30,964.98	28,786.84	2,178.14
UNEMPLOYMENT INSURANCE	18.50	83.11	(64.61)	204.39	167.16	37.23
WORKERS COMP INSURANCE	562.66	600.00	(37.34)	2,944.21	3,000.00	(55.79)
ELECTRICITY	5,308.16	0.00	5,308.16	26,458.60	17,246.24	9,212.36
TELEPHONE	362.09	409.21	(47.12)	3,347.41	2,237.04	1,110.37
WATER	1,005.44	1,997.99	(992.55)	16,823.53	18,136.11	(1,312.58)
COMMUNITY OUTREACH	355.00	110.00	245.00	4,004.25	675.00	3,329.25
VISA-MASTER CHG FEES	518.26	403.79	114.47	1,625.70	1,718.81	(93.11)
COUNTY SERVICE CHARGE	38.52	0.00	38.52	322.90	295.38	27.52
GENERAL INSURANCE	1,356.29	1,178.77	177.52	6,781.45	5,893.85	887.60
LEGAL	952.66	28.00	924.66	952.66	798.00	154.66
LOT REPURCHASE	700.00	0.00	700.00	5,250.80	3,405.00	1,845.80
OFFICE EXPENSE	525.39	476.48	48.91	5,896.81	3,876.28	2,020.53
TRAVEL & CONVENTION	0.00	0.00	0.00	6,226.72	8,532.09	(2,305.37)
UNIFORMS & SAFETY EQUIPMENT	102.71	0.00	102.71	102.71	0.00	102.71
AUDIT	0.00	3,285.00	(3,285.00)	10,000.00	13,211.00	(3,211.00)
ADVERTISING/PUBLICITY	180.60	0.00	180.60	1,328.00	1,341.80	(13.80)
AUTO TRUCK EXPENSE	0.00	21.74	(21.74)	0.00	263.35	(263.35)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	2,730.93	36.44	2,694.49
EQUIPMENT REPAIRS	0.00	0.00	0.00	350.00	0.00	350.00
IRRIGATION SYSTEM REPAIRS	233.36	296.55	(63.19)	1,361.90	3,326.47	(1,964.57)
FERTILIZER AND SEED	0.00	8,323.11	(8,323.11)	11,314.30	8,323.11	2,991.19
GASOLINE, OIL, TIRES	57.08	0.00	57.08	2,368.34	2,012.50	355.84
PLANT & BUILDING	977.89	2,349.66	(1,371.77)	9,482.22	7,436.84	2,045.38
TOOLS & SUPPLIES	217.06	22.16	194.90	329.23	397.16	(67.93)
GRAVE LINERS & VAULTS	0.00	0.00	0.00	5,338.36	9,022.58	(3,684.22)
GRAVE VASES	0.00	1,440.69	(1,440.69)	1,847.70	1,784.27	63.43
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	58,131.90	58,174.45	(42.55)
CONTRACT BURIALS	0.00	300.00	(300.00)	900.00	600.00	300.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	917.85	828.00	89.85
<b>TOTAL EXPENSES</b>	<b>(70,491.88)</b>	<b>(75,476.85)</b>	<b>4,984.97</b>	<b>(353,790.88)</b>	<b>(327,005.42)</b>	<b>(26,785.46)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(38,484.68)</b>	<b>(12,386.04)</b>	<b>(26,098.64)</b>	<b>(189,539.28)</b>	<b>(103,018.47)</b>	<b>(86,520.81)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	(600.00)	0.00	(600.00)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(600.00)</b>	<b>0.00</b>	<b>(600.00)</b>
<b>NET INCOME (LOSS)</b>	<b>(38,484.68)</b>	<b>(12,386.04)</b>	<b>(26,098.64)</b>	<b>(188,939.28)</b>	<b>(103,018.47)</b>	<b>(85,920.81)</b>

**PALM SPRINGS CEMETERY DIST  
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2013**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUES</b>						
OPEN AND CLOSE	15,625.00	22,295.00	(6,670.00)	81,890.00	267,540.00	(185,650.00)
MISC SPECIAL SET-UP	400.00	66.66	333.34	400.00	400.00	(400.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	25.00	50.00	(25.00)
INTEREST RECEIVED	0.00	1.66	(1.66)	12.32	20.00	(7.68)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	55,620.00	(55,620.00)
CREDIT CARD CONVEN FEE	258.10	378.33	(120.23)	1,082.93	4,540.00	(3,457.07)
SAT INTERMENT SURCHARGE	850.00	920.83	(70.83)	6,050.00	11,050.00	(5,000.00)
SUN INTERMENT SURCHARGE	950.00	791.66	158.34	1,075.00	9,500.00	(8,425.00)
TAX COLLECTIONS	410.76	21,611.91	(21,201.15)	12,078.93	259,343.00	(247,264.07)
VAULTS	570.00	1,564.16	(994.16)	4,550.00	18,770.00	(14,220.00)
EX LG CREMATION VAULTS	255.00	0.00	255.00	1,445.00	0.00	1,445.00
LINERS	1,160.00	1,303.25	(143.25)	4,190.00	15,639.00	(11,449.00)
GRAVE VASES	485.00	620.00	(135.00)	1,895.50	7,440.00	(5,544.50)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	25.00	300.00	(275.00)
ENR SURCHARGE	2,050.00	2,647.50	(597.50)	10,150.00	31,770.00	(21,620.00)
LOT TRANSFERS	0.00	60.00	(60.00)	540.00	720.00	(180.00)
COUNTY INTEREST INCOME	18.34	10.83	7.51	56.92	130.00	(73.08)
HANDLING FEE	5,290.00	7,427.25	(2,137.25)	24,910.00	89,127.00	(64,217.00)
PRENEED CONTRACT SERVICE CHG	500.00	719.16	(219.16)	2,000.00	8,630.00	(6,630.00)
VASE/HDSTN SET & CLEAN	3,185.00	3,218.83	(33.83)	11,875.00	38,626.00	(26,751.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
<b>TOTAL REVENUES</b>	<b>32,007.20</b>	<b>68,309.52</b>	<b>(36,302.32)</b>	<b>164,251.60</b>	<b>819,715.00</b>	<b>(655,463.40)</b>
	32,007.20	68,309.52	(36,302.32)	164,251.60	819,715.00	(655,463.40)
<b>EXPENSES</b>						
REGULAR SALARIES	31,888.56	23,819.16	8,069.40	113,467.56	285,830.00	(172,362.44)
BOT BOARD MEETINGS	500.00	625.00	(125.00)	2,400.00	7,500.00	(5,100.00)
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	1,562.25	0.00	1,562.25
TEMPORARY HELP	0.00	500.00	(500.00)	1,730.62	6,000.00	(4,269.38)
RETIREMENT/PENSION	0.00	1,591.08	(1,591.08)	5,640.90	19,093.00	(13,452.10)
FICA	1,993.39	1,546.50	446.89	7,237.15	18,558.00	(11,320.85)
MEDICARE	466.19	361.75	104.44	1,692.55	4,341.00	(2,648.45)
EMPLOYEE GROUP INSURANCE	7,484.07	6,806.50	677.57	30,964.98	81,678.00	(50,713.02)
UNEMPLOYMENT INSURANCE	18.50	249.41	(230.91)	204.39	2,993.00	(2,788.61)
WORKERS COMP INSURANCE	562.66	601.08	(38.42)	2,944.21	7,213.00	(4,268.79)
ELECTRICITY	5,308.16	4,625.00	683.16	26,458.60	55,500.00	(29,041.40)
TELEPHONE	362.09	508.33	(146.24)	3,347.41	6,100.00	(2,752.59)
WATER	1,005.44	2,800.00	(1,794.56)	16,823.53	33,600.00	(16,776.47)
COMMUNITY OUTREACH	355.00	166.66	188.34	4,004.25	2,004.25	2,000.00
VISA-MASTER CHG FEES	518.26	375.00	143.26	1,625.70	4,500.00	(2,874.30)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	38.52	54.16	(15.64)	322.90	650.00	(327.10)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.29	1,356.33	(0.04)	6,781.45	16,276.00	(9,494.55)
LEGAL	952.66	333.33	619.33	952.66	4,000.00	(3,047.34)
LOT REPURCHASE	700.00	500.00	200.00	5,250.80	6,000.00	(749.20)
OFFICE EXPENSE	525.39	1,333.33	(807.94)	5,896.81	16,000.00	(10,103.19)
TRAVEL & CONVENTION	0.00	1,250.00	(1,250.00)	6,226.72	15,000.00	(8,773.28)
UNIFORMS & SAFETY EQUIPMENT	102.71	33.33	69.38	102.71	400.00	(297.29)
MTG EXP & SUPPLIES	0.00	91.66	(91.66)	0.00	1,100.00	(1,100.00)
AUDIT	0.00	937.50	(937.50)	10,000.00	11,250.00	(1,250.00)
ADVERTISING/PUBLICITY	180.60	1,666.66	(1,486.06)	1,328.00	20,000.00	(18,672.00)
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	0.00	1,000.00	(1,000.00)
LARGE EQUIPMENT REPAIRS	0.00	83.33	(83.33)	2,730.93	1,000.00	1,730.93
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	350.00	500.00	(150.00)
IRRIGATION SYSTEM REPAIRS	233.36	666.66	(433.30)	1,361.90	8,000.00	(6,638.10)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	11,314.30	15,000.00	(3,685.70)
GASOLINE, OIL, TIRES	57.08	500.00	(442.92)	2,368.34	6,000.00	(3,631.66)
PLANT & BUILDING	977.89	1,983.33	(1,005.44)	9,482.22	23,890.00	(14,317.78)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	217.06	131.66	85.40	329.23	1,580.00	(1,250.77)
GRAVE LINERS & VAULTS	0.00	2,720.83	(2,720.83)	5,338.36	32,650.00	(27,311.64)
GRAVE VASES	0.00	258.33	(258.33)	1,847.70	3,100.00	(1,252.30)
CONTRACT TREE/GARDEN MAINTN	14,550.00	14,550.00	0.00	58,131.90	174,600.00	(116,468.10)
CONTRACT BURIALS	0.00	458.33	(458.33)	900.00	5,500.00	(4,600.00)
SECURITY CAMERA EXPENSE	138.00	133.33	4.67	917.85	1,600.00	(682.15)
<b>TOTAL EXPENSES</b>	<b>70,491.88</b>	<b>75,188.38</b>	<b>(4,696.50)</b>	<b>353,790.88</b>	<b>902,262.00</b>	<b>(548,471.12)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(38,484.68)</b>	<b>(6,878.86)</b>	<b>(31,605.82)</b>	<b>(189,539.28)</b>	<b>(82,547.00)</b>	<b>(106,992.28)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	8,545.58	(8,545.58)	600.00	102,547.00	(101,947.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.72	(1,666.72)	0.00	20,000.00	(20,000.00)
<b>TOTAL OTHER INCOME &amp; EXPENSES</b>	<b>0.00</b>	<b>(6,878.86)</b>	<b>6,878.86</b>	<b>(600.00)</b>	<b>(82,547.00)</b>	<b>81,947.00</b>
<b>NET INCOME (LOSS)</b>	<b>(38,484.68)</b>	<b>0.00</b>	<b>(38,484.68)</b>	<b>(188,939.28)</b>	<b>0.00</b>	<b>(188,939.28)</b>



**ACCUMULATIVE CAPITAL OUTLAY FUND  
TRIAL BALANCE  
AS OF NOVEMBER 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
<b>CURRENT ASSETS:</b>			
002343	CASH ON DEPOSIT -COUNTY	14,572.67	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	250,816.48	
004343	ASSET PURCHASE HOLDING ACCO	1,892,109.30	
006343	CASH - INTEREST/DIVIDENDS	523,056.81	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC		337.00
018343	UNREALIZED G/L ON SECURITIES		99,172.62
	<b>CURRENT ASSETS:</b>	<b>2,903,118.74</b>	<b>99,509.62</b>
 <b>FIXED ASSETS:</b>			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	122,665.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,878,276.81	
016343	WATER SYSTEMS	923,177.90	
	<b>FIXED ASSETS:</b>	<b>3,487,727.03</b>	
 <b>OTHER ASSETS:</b>			
	<b>OTHER ASSETS:</b>	<b>0.00</b>	
 <b>CURRENT LIABILITIES:</b>			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	<b>CURRENT LIABILITIES:</b>		<b>2,218,436.23</b>
 <b>RETAINED EARNINGS:</b>			
141343	RETAINED EARNINGS		3,257,386.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	<b>RETAINED EARNINGS:</b>		<b>4,044,403.28</b>
 <b>REVENUE:</b>			
201343	BURIAL RIGHT SALES		55,050.00
203343	CURRENT INTEREST & DIVIDENDS		10,889.24
213343	COUNTY INTEREST INCOME		120.45
230343	GAIN/INVEST FAIR VALUE INCREA	36,620.98	
500343	REVENUE TRANSFERRED IN		1,540.00
	<b>REVENUE:</b>	<b>36,620.98</b>	<b>67,599.69</b>
 <b>EXPENSES:</b>			
310343	INVESTMENT ADVISOR FEES	2,405.03	
311343	COUNTY SERVICE CHARGE	77.04	
	<b>EXPENSES:</b>	<b>2,482.07</b>	
	 <b>REPORT TOTALS</b>	<b>6,429,948.82</b>	<b>6,429,948.82</b>

**ACCUMULATIVE CAPITAL OUTLAY  
BALANCE SHEET  
NOVEMBER 30, 2013**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,572.67	
ASSET RPLCE RSRVE-LAND/BLD/ETC	250,816.48	
ASSET PURCHASE HOLDING ACCOUNT	1,892,109.30	
CASH - INTEREST/DIVIDENDS	523,056.81	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	(337.00)	
UNREALIZED G/L ON SECURITIES	(99,172.62)	
<b>TOTAL CURRENT ASSETS</b>		<b>2,803,609.12</b>

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	122,665.72	
BUILDINGS	349,920.12	
EQUIPMENT	59,977.50	
FURNITURE & FIXTURES	90,226.35	
LAND & IMPROVEMENTS	1,878,276.81	
WATER SYSTEMS	923,177.90	
<b>TOTAL FIXED ASSETS</b>		<b>3,487,727.03</b>

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
<b>TOTAL ASSETS</b>		<b>6,291,336.15</b>

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,218,436.23	
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,218,436.23</b>
<b>TOTAL LIABILITIES</b>		<b>2,218,436.23</b>

RETAINED EARNINGS

RETAINED EARNINGS	3,257,386.40	
ACO PROPOSED EXPENDITURES	787,016.88	
NET INCOME	28,496.64	
<b>TOTAL RETAINED EARNINGS</b>		<b>4,072,899.92</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>6,291,336.15</b>

**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	10,900.00	17,600.00	(6,700.00)	55,050.00	76,200.00	(21,150.00)
CURRENT INTEREST & DIVIDENDS	2,379.97	4,726.03	(2,346.06)	10,889.24	20,026.97	(9,137.73)
COUNTY INTEREST INCOME	22.58	84.63	(62.05)	120.45	516.16	(395.71)
GAIN/INVEST FAIR VALUE INCREAS	10,577.46	(636.72)	11,214.18	(36,620.98)	708.89	(37,329.87)
<b>TOTAL REVENUE</b>	<b>23,880.01</b>	<b>21,773.94</b>	<b>2,106.07</b>	<b>29,438.71</b>	<b>97,452.02</b>	<b>(68,013.31)</b>
	23,880.01	21,773.94	2,106.07	29,438.71	97,452.02	(68,013.31)
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	1,177.94	2,414.64	(1,236.70)	2,405.03	4,838.27	(2,433.24)
COUNTY SERVICE CHARGE	77.04	0.00	77.04	77.04	0.00	77.04
<b>TOTAL EXPENSES</b>	<b>(1,254.98)</b>	<b>(2,414.64)</b>	<b>1,159.66</b>	<b>(2,482.07)</b>	<b>(4,838.27)</b>	<b>2,356.20</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>22,625.03</b>	<b>19,359.30</b>	<b>3,265.73</b>	<b>26,956.64</b>	<b>92,613.75</b>	<b>(65,657.11)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	0.00	(600.00)	600.00	(1,540.00)	(600.00)	(940.00)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>(600.00)</b>	<b>600.00</b>	<b>(1,540.00)</b>	<b>(600.00)</b>	<b>(940.00)</b>
<b>NET INCOME (LOSS)</b>	<b>22,625.03</b>	<b>19,959.30</b>	<b>2,665.73</b>	<b>28,496.64</b>	<b>93,213.75</b>	<b>(64,717.11)</b>

**ENDOWMENT CARE FUND  
TRIAL BALANCE  
AS OF NOVEMBER 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
<b>ASSETS:</b>			
002342	CASH ON DEPOSIT - COUNTY	572,311.52	
003-342	INTEREST ON DEPOSIT-COUNTY	120,355.37	
006342	CASH - INTEREST/DIVIDENDS	1,139,552.18	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		104,060.67
	<b>ASSETS:</b>	<b>4,984,714.52</b>	<b>104,060.67</b>
 <b>RETAINED EARNINGS:</b>			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	<b>RETAINED EARNINGS:</b>		<b>4,870,774.11</b>
 <b>REVENUE:</b>			
200342	WMC ENDOWMENT CARE		4,975.00
201342	ENDOWMENT CARE DEPOSITS		35,681.34
203342	CURRENT INTEREST & DIVIDENDS		20,463.19
213342	COUNTY INTEREST INCOME		881.11
230342	GAIN/INVEST FAIR VALUE INCREA	41,547.64	
	<b>REVENUE:</b>	<b>41,547.64</b>	<b>62,000.64</b>
 <b>EXPENSES:</b>			
310342	INVESTMENT ADVISOR FEES	10,573.26	
	<b>EXPENSES:</b>	<b>10,573.26</b>	
 <b>REPORT TOTALS</b>			
		<b>5,036,835.42</b>	<b>5,036,835.42</b>

**ENDOWMENT CARE FUND  
BALANCE SHEET  
NOVEMBER 30, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	572,311.52	
INTEREST ON DEPOSIT-COUNTY	120,355.37	
CASH - INTEREST/DIVIDENDS	1,139,552.18	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(104,060.67)	
 TOTAL ASSETS		 4,880,653.85
  TOTAL ASSETS		  4,880,653.85

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,424,128.66	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	9,879.74	
 TOTAL RETAINED EARNINGS		 4,880,653.85
  TOTAL LIABILITIES AND FUND EQUITY		  4,880,653.85

**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
WMC ENDOWMENT CARE	0.00	100.00	(100.00)	4,975.00	2,375.00	2,600.00
ENDOWMENT CARE DEPOSITS	7,665.00	11,277.00	(3,612.00)	35,681.34	47,196.34	(11,515.00)
CURRENT INTEREST & DIVIDENDS	5,138.71	4,103.09	1,035.62	20,463.19	18,343.26	2,119.93
COUNTY INTEREST INCOME	291.95	0.00	291.95	881.11	447.85	433.26
GAIN/INVEST FAIR VALUE INCREAS	18,196.82	(4,120.55)	22,317.37	(41,547.64)	4,690.99	(46,238.63)
<b>TOTAL REVENUE</b>	<b>31,292.48</b>	<b>11,359.54</b>	<b>19,932.94</b>	<b>20,453.00</b>	<b>73,053.44</b>	<b>(52,600.44)</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	5,256.23	5,404.80	(148.57)	10,573.26	10,814.96	(241.70)
<b>TOTAL EXPENSES</b>	<b>5,256.23</b>	<b>5,404.80</b>	<b>(148.57)</b>	<b>10,573.26</b>	<b>10,814.96</b>	<b>(241.70)</b>
<b>NET INCOME (LOSS)</b>	<b>26,036.25</b>	<b>5,954.74</b>	<b>20,081.51</b>	<b>9,879.74</b>	<b>62,238.48</b>	<b>(52,358.74)</b>

**PRENEED FUND  
TRIAL BALANCE  
AS OF NOVEMBER 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
<b>CURRENT ASSETS:</b>			
002392	CASH ON DEPOSIT- COUNTY	292,311.52	
006392	CASH -INTEREST/DIVIDENDS	337,135.35	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		97,718.65
034392	CONTRACTS RECEIVABLE	65,132.94	
	<b>CURRENT ASSETS:</b>	<b>1,418,800.56</b>	<b>97,718.65</b>
<b>LIABILITIES:</b>			
101392	DEFERRED REVENUE PAYABLE		698,951.06
	<b>LIABILITIES:</b>		<b>698,951.06</b>
<b>RETAINED EARNINGS:</b>			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	<b>RETAINED EARNINGS:</b>		<b>585,677.49</b>
<b>REVENUE:</b>			
201392	CURRENT SALES		21,900.46
202392	CURRENT DEFERRED REVENUE		34,373.59
203392	CURRENT INTEREST & DIVIDENDS		10,672.57
213392	COUNTY INTEREST INCOME		358.16
230392	GAIN/INVEST FAIR VALUE INCREA:	23,855.72	
	<b>REVENUE:</b>	<b>23,855.72</b>	<b>67,304.78</b>
<b>EXPENSES:</b>			
310392	INVESTMENT FEES	2,434.67	
311392	COUNTY SERVICE CHARGES	299.44	
320392	LOSS ON TRANSFER (INTER COSTS)	2,121.59	
335392	SALES TRANSFR OUT (PRIOR YR)	2,140.00	
	<b>EXPENSES:</b>	<b>6,995.70</b>	
	<b>REPORT TOTALS</b>	<b>1,449,651.98</b>	<b>1,449,651.98</b>

**PRENEED FUND  
BALANCE SHEET  
NOVEMBER 30, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	292,311.52	
CASH -INTEREST/DIVIDENDS	337,135.35	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(97,718.65)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,321,081.91
 TOTAL ASSETS		 1,321,081.91

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	698,951.06	
TOTAL LIABILITIES		698,951.06
 RETAINED EARNINGS		
RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	36,453.36	
 TOTAL RETAINED EARNINGS		 622,130.85
 TOTAL LIABILITIES AND EQUITY		 1,321,081.91



**PRENEED FUND  
INCOME STATEMENT  
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
CURRENT SALES	4,776.13	7,302.15	(2,526.02)	21,900.46	23,408.40	(1,507.94)
CURRENT DEFERRED REVENUE	6,125.41	6,836.14	(710.73)	34,373.59	40,623.57	(6,249.98)
CURRENT INTEREST & DIVIDENDS	2,798.86	1,790.98	1,007.88	10,672.57	7,749.54	2,923.03
COUNTY INTEREST INCOME	121.66	0.00	121.66	358.16	142.74	215.42
GAIN/INVEST FAIR VALUE INCREAS	7,272.73	(601.97)	7,874.70	(23,855.72)	1,076.93	(24,932.65)
<b>TOTAL REVENUE</b>	<b>21,094.79</b>	<b>15,327.30</b>	<b>5,767.49</b>	<b>43,449.06</b>	<b>73,001.18</b>	<b>(29,552.12)</b>
<b>EXPENSES</b>						
INVESTMENT FEES	1,203.27	1,266.51	(63.24)	2,434.67	2,552.32	(117.65)
COUNTY SERVICE CHARGES	74.86	71.21	3.65	299.44	284.84	14.60
LOSS ON TRANSFER (INTER COSTS)	0.00	957.82	(957.82)	2,121.59	3,752.88	(1,631.29)
SALES TRANSFR OUT (PRIOR YR)	0.00	600.00	(600.00)	2,140.00	1,800.00	340.00
<b>TOTAL EXPENSES</b>	<b>1,278.13</b>	<b>2,895.54</b>	<b>(1,617.41)</b>	<b>6,995.70</b>	<b>8,390.04</b>	<b>(1,394.34)</b>
<b>NET INCOME (LOSS)</b>	<b>19,816.66</b>	<b>12,431.76</b>	<b>7,384.90</b>	<b>36,453.36</b>	<b>64,611.14</b>	<b>(28,157.78)</b>

**Palm Springs Cemetery District  
New Admin Building Project  
Budget Worksheet**

As of: 11/22/2013

**Revised Budget:** \$ 1,823,032.77

RDP-Inc : Contractor	(1,149,700.00)
RDP/SCI-Inc - Change Order # 1	(23,714.00)
RDP/SCI-Inc - Change Order # 2	(44,556.12)
<b>RDP-Inc. Sub Total:</b>	<u>(1,217,970.12)</u>
Owner's Contingency	(114,970.00)
Deduction of RDP/SCI-Inc Change Order # 1	<b>23,714.00</b>
Deduction of RDP/SCI-Inc Change Order # 2	<b>44,556.12</b>
<b>Owners Contingency Balance:</b>	<u>(46,699.88)</u>
Design Fees - DLR Group:	(156,850.00)
Reimburseable Expenses - DLR Group:	(3,442.82)
Design Fees - Prest - Vuksic Architects	(48,950.00)
Reimburseable Expenses -Prest - Vuksic Architects	(795.48)
Project Management - M Fontana:	(63,475.00)
Earth System Soil Reports:	(20,401.50)
Preliminary Title Report :	(445.00)
Coachella Valley Water District:	(32,090.90) *
So California Edison:	(8,102.27)
Cathedral City Plan Check Fee/Permits:	(15,291.63)
D. W. Johnston Construction:	(2,500.00)
Legal Fees:	(13,534.38)
A/E Sanborn -Civil Engineering:	(4,170.00)
Best Signs:	(3,168.79)
Flags "A" Flying - New Flag Pole:	(2,155.60)
Desert Alarm - Security:	(9,738.16)
Datatraque - Installation of Computer Cables:	(3,376.41)
Other Miscellaneous Charges:	(6,585.06) **
Furnishings New Administration Building:	(32,039.86)
Artwork New Administration Building:	(8,397.01)
Window Blind New Administration Building:	(1,440.37)
<b>Sub Total:</b>	<u>(489,059.22)</u>
<b>Costs Under Budget:</b>	<b>99,312.55</b>
<b>Owners Contingency Under Budget:</b>	<b>46,699.88</b>
<b>Total Project Under Budget at Completion:</b>	<u><b>146,012.43</b></u>

\* Detector Check and Fire Hydrant and sewer connection

\*\* Originally Da Vall Drive, now to be used for improvement permits, fees, cost estimating and other misc Costs

<b>Budget Construction Costs:</b>	<b>1,823,032.77</b>
<b>Amount Paid to Date:</b>	<u>(1,677,020.34)</u>
<b>Under Budget :</b>	<u><b>146,012.43</b></u>

<b>Cash County Riv &amp; Investments</b>	<b>331,958.85</b>	<b>646,447.67</b>	<b>978,406.52</b>
<b>Cash at B of A From Investments</b>	<b>5,438.11</b>		<u><b>5,438.11</b></u>

<b>Balance after Construction:</b>	<u><u><b>983,844.63</b></u></u>
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G:\B\PIACD PSCD New Administration Building Budget