

**PALM SPRINGS CEMETERY DISTRICT**

**AGENDA  
REGULAR MEETING  
OF THE  
BOARD OF TRUSTEES**

**Thursday, June 12, 2014 at 2:00 p.m.**

31-705 Da Vall Drive, Cathedral City, 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 May 8, 2014 Regular Meeting Minutes**

**b. Approval of May Expenditures**

General Fund		\$ 71,995.35
May Reimburse Voucher 1464	\$ 20,553.06	
May Reimburse Voucher 1465	\$ 25,253.49	
May Reimburse Voucher 1466	\$ 24,496.60	
Accumulative Capital Outlay		\$ 58,546.00
May Reimburse Prior Vouchers	\$ 1,546.00	
May Reimburse Voucher 1463	\$ 126.00	
May Reimburse Voucher 1462	\$ 40,790.00	
May Reimburse Voucher 1461	\$ 16,084.00	

Total May 31, 2014 Expenditures Checks & Visa/Debit Card  
19716 -19762 & Payroll Checks Direct Deposits (Payroll) \$130,541.35

**c. Financial Reports as of May 31, 2014 (F-1 thru F-15)**

## **6. ADMINISTRATIVE CALENDAR**

- a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- b. Review for Discussion and Approval – Reappointment of General Counsel Steven B. Quintanilla
  - 1. Terminate Legal Services Agreement with Green, de Bortnowsky & Quintanilla;
  - 2. Approve Legal Services Agreement with Law Office of Steven B. Quintanilla; and
  - 3. Reappoint Steven B. Quintanilla as the District's General Legal Counsel
- c. New Administrative Assistant - Update
- d. Old Office & Apartment Buildings CC Fire Department Training & Demolition Update
- e. Kirkpatrick Landscaping Services, Inc. – Request for Compensation Increase
- f. Authorized Signature List for Riverside County
- g. Review for Discussion and Approval – Allocation of Funds for 2014-2015 Development Projects
- h. Review for Discussion and Approval – Future 2015-2017 Development Projects
- i. Review for Discussion and Approval – 2014-2015 & 2015-2016 Proposed Schedules of Charges
- j. Review for Discussion and Approval – 2014-2015 & 2015-2016 Proposed Budgets

## **7. LEGISLATIVE CALENDAR**

- a. Resolution 06-2014, 2013-2014 Budget Transfer \$40,000.00 from ACO to GF
- b. Resolution 07-2014, Transfer Interment Rights & Costs from PN to ACO & GF
- c. Resolution 08-2014, 2014-2015 & 2015-2016 Budget Adoptions

## **8. BOARD DEVELOPMENT – None**

## **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

**12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE**

- a. Public Employee Appointment Pursuant to Government Code Section 54954.5(e)

**Title:** District's General Legal Counsel

- b. Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b)

**Title:** District Manager

**13. CLOSED SESSION ANNOUNCEMENT**

**14. ADJOURNMENT**

**THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, June 5, 2014**

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Kathleen Jurasky, District Manager

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

**DATE:** May 8, 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  
George Stettler, Treasurer  
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager

Absent: John M. Lea, Secretary

Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve the absence of Trustee Lea who is on vacation. Motion carried, vote 4-0.

3. **PUBLIC COMMENTS** – None

4. **CONFIRMATION OF AGENDA** Trustee Pye stated that the Board is not prepared to address item 12a, and requested that it be deleted from the agenda. Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve agenda with the deletion of item 12a. Motion carried, vote 4-0.

5. **CONSENT CALENDAR** Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Consent Calendar as presented. Motion carried, roll call 4-0.

6. **ADMINISTRATIVE CALENDAR** a. **Ratification of Chairperson Pye and Vice Chairperson Pepper Executive Decision - \$16,084.00 Repair of Pump at Well #4 as an Urgency Measure.** District Manager Jurasky gave the Board a report on Well #4 pump repairs and she explained the urgency of getting the well operational. Following a discussion motion was made by Trustee Stettler, seconded Trustee Alcumbrac to ratify the expenditure of \$16,084.00 to repair the pump. Motion carried, roll call 4-0.

b. **New Administrative Assistant – Update** District Manager Jurasky gave the Board an update on the search status, and reported that she would be interviewing two candidates one Monday, May 12<sup>th</sup> and the other on Tuesday, May 13<sup>th</sup>.

c. **Old Office & Apartment Buildings CC Fire Department Training & Demolition Update** District Manager Jurasky reported that the demolition of the old office and apartment buildings is scheduled to starting on May 20<sup>th</sup>. She also reported that the Cathedral City Fire Department wants to schedule another rescue training session before demolition take place.

7. **LEGISLATIVE** - None

8. **BOARD DEVELOPMENT** a. Manager Duties

9. **PUBLIC HEARING CALENDAR** - None

10. **REPORTS** a. **Trustee Report** Trustees Stettler and Pepper reported that they will be meeting with Neal Wilson, Vice President Investments Union Banc on Friday, May 9, 2014 to complete the discussion regarding the District's investments.

Trustee Alcumbrac wanted to know if the Da Vall entry/exit revision was going to be discussed in the future. District Manager Jurasky reported that she is working a revision to the entry/exit with signage, and would bring the possible revisions to the Board when she had something the present.

Trustee Pepper reported that he will be out of town on vacation, and unable to attend Memorial Day Service at DMP.

b. **Manager Report** - District Manager Jurasky reported that the CAPC Local Area Meeting held at 10:00am, Thursday, April 17, 2014 at Desert Memorial Park was a success. She stated that it was well attended and that all attendees were very impressed with the new building, the cemetery grounds and the District desert plants nursery. She also reported that the meeting lunch expense was under the budgeted amount.

11. **FUTURE AGENDA ITEMS** a. **Discussion in 2014/2015 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

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

13. **CLOSED SESSION ANNOUNCEMENTS** - None

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 2:15 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, June 12, 2014.

DATE: 6-12-14

  
Jane Alcumbrac, Member

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From May 1, 2014 to May 31, 2014**

Date	Check #	Line Description	Debit Amount	Credit Amount
5/23/14	19702V	VPN Connection Fee: 3/1 to 3/31/14: Invoice 99901 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
5/1/14	19716	May 2014 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	740.04	740.04
5/1/14	19717	May 2014 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	56.62	56.62
5/1/14	19718	K Jurasky Extra Health Ins Contribution 4/04/14 COLONIAL LIFE	203.78	203.78
5/1/14	19719	VOID**VOID**		
5/1/14	19720	4th Payment on Cemsafe Soft Ware CEM SAFE SOFTWARE	1,545.00	1,545.00
5/2/14	19721	VOID**VOID**		
5/1/14	19722	May 2014 PSCD Health Insurance Employee Porti May 2014 PSCD Health Insurance Expense P.E.R.S.	287.79 5,136.32	5,424.11
5/6/14	19723	Janitorial Service NOE B SALCEDO	250.00	250.00
5/6/14	19724	(5) Membership Direcoties: Invoice 838 CAPC	50.00	50.00
5/6/14	19725	(120) Bags Fertilizer: Invoice 20833579 SIMPLOT PARTNERS	2,596.38	2,596.38
5/6/14	19726	Irrigation System Repairs: Invoice 7898106 EWING IRRIGATION PRODUCTS, INC	265.97	265.97
5/6/14	19727	Copier Maintenance Contract: Invoice AR120703 DESERT BUSINESS MACHINES	46.65	46.65
5/6/14	19728	Service Contract (Well) 5/1/14 to 7/31/14: Invoice DESERT ALARM INC	179.85	179.85
5/6/14	19729	Admin Bldg thru January 2014: Invoice 42208 Admin Bldg thru February 2014: Invoice 42221 General Matters thru January 2014: Invoice 4220 General Matters thru February 2014: Invoice 422 GREEN, de BORTNOWSKY & QUINTAN	42.00 84.00 450.52 1,372.77	1,949.29
5/6/14	19730	Repurchase Section C-13 # 54 JEAN S. LOPEZ	800.00	800.00
5/8/14	19731	WMC Usage DESERT WATER AGENCY	548.50	548.50
5/8/14	19732	May 2014 PSCD Vision Insurance Expense SAFEGUARD DENTAL & VISION	52.75	52.75

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From May 1, 2014 to May 31, 2014**

Date	Check #	Line Description	Debit Amount	Credit Amount
5/8/14	19733	April 2014 Contract Maintenance: Invoice 36 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
5/29/14	19734	Demolition of Old Office and Apt Buildings: Invoi \$ 44,102.10 less ( 3,312.10 ) = \$40,790.00 G & M CONSTRUCTION	40,790.00	40,790.00
5/29/14	19735	Rewind 200 Hp Motor for Well # 4: Invoice 1414-0 April 2014 Maintenance Service per Contract; Inv SOUTH WEST PUMP & DRILLING	16,084.00 150.00	16,234.00
5/29/14	19736	Eagle Sprinkler: Invoice 6782 ENVIRONMENTAL WATER MANAGEMENT I	531.88	531.88
5/29/14	19737	Extra Health Insurance K jurasky 5/02/14,5/16/14, COLONIAL LIFE	305.67	305.67
5/29/14	19738	VPN Connection 4/1 to 4/30/14: Invoice 999010700 RIVERSIDE COUNTY INFORMATION TECHIN	13.72	13.72
5/29/14	19739	Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg SOUTHERN CALIF EDISON CO	979.46 26.19 154.41 2,567.65 644.64	4,372.35
5/29/14	19740	Repurchase of Contract C002490 DOUGLANS NANNINGA	1,871.19	1,871.19
5/29/14	19741	Fountain Service May 2014: Invoice ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
5/29/14	19742	Drinking Water and Suppies 3/23/14 to 4/22/14: In ARROWHEAD	63.42	63.42
5/29/14	19743	Trash Service BURRTEC WASTE & RECYCLING SVCS	319.82	319.82
5/29/14	19744	Water Cooler Lease5/16 to 6/15/14: Invoice AR121 DESERT BUSINESS MACHINES	29.43	29.43
5/29/14	19745	Courier Service : Invoice 257850 GOLDEN STATE OVERNIGHT	55.43	55.43
5/29/14	19746	(10) # 5 Liners: Invoice 00366 (2) # 5 Vaults LEGRAND INC	1,450.00 370.00	1,820.00
5/29/14	19747	Irrigation System Repairs: Invoice 7933022 Irrigation System Repairs: Invoice 7962034 Irrigation System Repairs: Invoice 7986885 EWING IRRIGATION PRODUCTS, INC	130.79 78.21 49.50	258.50
5/29/14	19748	Irrigation System Repairs: Invoice 359269 HIGH TECH IRRIGATION, INC	222.26	222.26
5/29/14	19749	1 M Wireless - Office 6/1 to 6/30/14: Invoice 00033	138.00	

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From May 1, 2014 to May 31, 2014**

Date	Check #	Line Description	Debit Amount	Credit Amount
		1 M Wireless - Well 6/1 to 6/30/14: Invoice 000330 SKY RIVER COMMUNICATIONS INC	138.00	276.00
5/29/14	19750	Admin Office Window Cleaning: Invoice 2618-248 FISH WINDOW CLEANING	170.00	170.00
5/29/14	19751	Phone Charges VERIZON COMMUNICATIONS	382.99	382.99
5/29/14	19752	Ground Supervisor Cell & Office Cell Charges SPRINT	87.34	87.34
5/29/14	19753	District Manager Cell Phone Charges AT & T MOBILITY	89.58	89.58
5/29/14	19754	Sun City Palm Desert Residential Directory: Invoi MARCOA Publishing, Inc	755.00	755.00
5/29/14	19755	Pest Control WESTERN EXTERMINATOR	61.50	61.50
5/29/14	19756	Well Replenishment # 332245-850914 Fire Protection - #559831-884770 Admin Bldg - 559833-884768 Domestic -180819-512108 COACHELLA VALLEY WATER DIST	2,072.88 20.00 23.34 20.12	2,136.34
5/29/14	19757	Yellow Pages SUPERMEDIA LLC	183.20	183.20
5/29/14	19758	(12) Bags Harvest Supreme Soil: Invoice 00165 (19) Flats Bi-annual Flowers: Invoice 259061 (11) Flats Bi-annual Flowers: Invoice 259089 CAMERON NURSERY, LLC	92.48 176.34 104.20	373.02
5/30/14	19759	J. Madrigal May 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	463.31	463.31
5/30/14	19760	J Reyna May 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	321.01	321.01
5/30/14	19761	K Jurasky May 2014 Retirement Contribution K Jurasky May 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.20 640.04	2,332.24
5/30/14	19762	R Clark May 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	329.25	329.25
5/6/14	DEBIT J	Filters & Batteries for Water Purifier in Office Br COMPANY DEBIT CARD	59.36	59.36
5/5/14	DEBIT KJ	DHS Chamber State of City Luncheon COMPANY DEBIT CARD	55.00	55.00
5/7/14	DEBIT KJ	(2) Rolls Stamps (CC Post Office COMPANY DEBIT CARD	98.00	98.00
5/1/14	DEBIT KJ	Office Supplies (Staplers, Wall Clock, Stool) (Stapl	95.22	



**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From May 1, 2014 to May 31, 2014**

Date	Check #	Line Description	Debit Amount	Credit Amount
		COMPANY DEBIT CARD		95.22
5/1/14	DEBIT KJ	Well of the Desert Luncheon (3/24/14) COMPANY DEBIT CARD	95.00	95.00
5/27/14	DEBIT KJ	Staff Lunch 5/27/14 (El Rancho Taco Shop) COMPANY DEBIT CARD	28.22	28.22
5/22/14	DEBIT KJ	P S Chamber Installation Luncheon COMPANY DEBIT CARD	60.00	60.00
5/27/14	DEBIT KJ	Repairs IBM Wheel Writer III Typewriter - Adm COMPANY DEBIT CARD	68.00	68.00
5/31/14	DEBIT KJ	AT & T Monthly Data Connection COMPANY DEBIT CARD	25.00	25.00
5/2/14	EDD TAX	SIT P/R 4/14 TO 4/30/14 Paid 5/2/14 SDI P/R 4/17 to 4/30/14 paid 5/2/14 EMPLOYMENT DEVELOPMENT DEPT	191.11 82.11	273.22
5/16/14	EDD TAX	SIT P/R 5/1 to 5/14/14 paid 5/16/14 SDI P/R 5/1 to 5/14/14 paid 5/16/14 EMPLOYMENT DEVELOPMENT DEPT	139.89 87.82	227.71
5/30/14	EDD TAX	SIT P/R 5/15 to 5/28/14 Paid 5/30/14 SDI P/R 5/15 TO 5/28/14 Paid 5/0/14 EMPLOYMENT DEVELOPMENT DEPT	141.35 86.59	227.94
5/16/14	EDD TAX	CA Edu & Training P/R 5/1 to 5/14/14 Paid 5/16/14 SUI P/R 5/1 to 5/14/14 Paid 5/16/14 EMPLOYMENT DEVELOPMENT DEPT	0.40 12.40	12.80
5/2/14	EXPRESS	FIT P/R 4/17 To 4/30/14 Paid 5/2/14 Soc Security P/R 4/17 to 4/30/14 Paid 4/30/14 Medicare P/rR 4/17 to 4/30/14 Paid 5/2/14 BANK OF AMERICA	805.26 1,018.27 228.15	2,051.68
5/16/14	EXPRESS	FIT P/R 5/1 to 5/14/14 Paid 5/16/14 Soc Security P/R 5/1 to 5/14/14 paid 5/16/14 Medicare P/R 5/1 to 5/14/14 Paid 5/16/14 BANK OF AMERICA	676.19 1,088.84 254.66	2,019.69
5/30/14	EXPRESS	FIT P/R 5/15 TO 5/28/14 PAID 5/30/14 Social Security P/R 5/15 to 5/28/14 paid 5/30/14 Medicare P/R 5/15 to 5/28/14 Paid 5/30/14 BANK OF AMERICA	681.38 1,073.71 251.09	2,006.18
5/2/14	FEES	P/R Process Fee P/R 4/17 to 4/30/14 Paid 5/2/14 CBIZ PAYROLL	55.16	55.16
5/16/14	FEES	P/R Process Fees P/r 5/1 to 5/14/14 Paid 5/16/14 CBIZ PAYROLL	68.59	68.59
5/30/14	FEES	P/R Process Fee P/r 5/15 to 5/28/14 Paid 5/30/14 CBIZ PAYROLL	57.85	57.85
	<b>Total</b>		<b>111,805.53</b>	<b>111,805.53</b>

**PALM SPRINGS CEMETERY DIST**  
**Payroll Disbursement Journal-General Fund**  
**For the Period From May 1, 2014 to May 31, 2014**

<b>Date</b>	<b>Reference</b>	<b>Employee</b>	<b>Amount</b>
5/2/14	2719	KATHLEEN JURASKY	2,253.54
5/2/14	2720	JESSE B. MADRIGAL	1,668.70
5/2/14	2721	ROGER L. CLARK	1,343.78
5/2/14	2722	JUAN F. REYNA	1,216.29
5/16/14	2728	KATHLEEN JURASKY	1,585.60
5/16/14	2729	JESSE B. MADRIGAL	1,668.70
5/16/14	2730	JESSE B. MADRIGAL	174.32
5/16/14	2731	ROGER L. CLARK	1,326.29
5/16/14	2732	JUAN F. REYNA	1,216.29
5/16/14	2733	JANE ALCUMBRAC	91.35
5/16/14	2734	LENNY PEPPER	91.35
5/16/14	2735	JAN M. PYE	91.35
5/16/14	2736	GEORGE STETTLER	91.35
5/30/14	2742	KATHLEEN JURASKY	1,585.59
5/30/14	2743	KATHLEEN JURASKY	400.00
5/30/14	2744	JESSE B. MADRIGAL	1,521.91
5/30/14	2745	ROGER L. CLARK	1,316.57
5/30/14	2746	JUAN F. REYNA	1,106.36
5/1/14 thru 5/31/14			18,749.34

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

Cash Disbursement Journal (Includes ACO listed below)	111,805.53
Voided Check 19702 (RCIT - Dated 4/30/14 Voided 5/23/14)	(13.52)
Payroll Disbursement Journal	18,749.34
<b>TOTAL PSCD DISBURSEMENTS</b>	<u>130,541.35</u>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>71,995.35</u>
Payment Voucher # 1464	20,553.06
Payment Voucher # 1465	25,253.49
Payment Voucher # 1466	24,496.60
	70,303.15

**ACO DISBURSEMENTS**

1 CemSafe		
Partial Payment on CemSafe Software	CK 19720	1,546.00
2 Green, de Bortnowski & Quintanilla LLP		
Legal Fees - New Admin Bldg	CK 19729	126.00
3 G & M Construction		
Demolition of Old Office & Apt	CK 19734	40,790.00
4 South West Pump & Drilling		
Well # 4 200 HP Pump	CK 19735	16,084.00

<b>TOTAL ACO EXPENDITURES</b>	<u>58,546.00</u>
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- 1 ACO PV 1303 ( May 2011 )
- 2 ACO PV 1463 ( May 2014 )
- 3 ACO PV 1462 May 2014
- 4 ACO PV 1461 ( April 2014 )

<b>TOTAL May 2014 DISBURSEMENTS</b>	<u>130,541.35</u>
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PALM SPRINGS CEMETERY DISTRICT

May 31, 2014

SITE SALES & INTERMENTS

	Prior Months		May		2014 YTD Totals		May 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	63	0	2	0	65	0	99	0
Adult, A&B	55	0	8	0	63	0	71	0
Premium	26	0	6	0	32	0	35	0
Children	1	0	0	0	1	0	4	0
Cremation	4	13	1	2	5	15	15	4
Niche	16	0	0	0	16	0	17	0
<b>TOTALS</b>	<b>165</b>	<b>13</b>	<b>17</b>	<b>2</b>	<b>182</b>	<b>15</b>	<b>241</b>	<b>4</b>

LOT REPURCHASES

	Prior Months		May		YTD 2014		YTD May 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	0	1	0	7	0	12	0
Cremation	2	0	0	0	2	0	0	0
Niche	4	0	0	0	4	0	3	0
<b>TOTALS</b>	<b>12</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>15</b>	<b>0</b>

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		May		2014 YTD Totals		MAY 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	136	0	15	0	151	0	173	2
Children	2	0	0	0	2	0	4	0
Cremation	30	2	4	0	34	2	44	3
Niche	16	0	2	0	18	0	11	0
<b>TOTALS</b>	<b>184</b>	<b>2</b>	<b>21</b>	<b>0</b>	<b>205</b>	<b>2</b>	<b>232</b>	<b>5</b>

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	0	0	10	0	11	0
Child	0	0	0	0	0	0	0	0
Cremation	7	0	0	0	7	0	2	0
<b>TOTALS</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>13</b>	<b>0</b>

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	0	0	3	0	8	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	2	0
<b>TOTALS</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>10</b>	<b>0</b>

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF MAY 31, 2014**

ACCOUNT NUMBER	DESCREITION	DEBITS	CREDITS
<b>ASSETS:</b>			
10002	CASH ON HAND - COUNTY	37,725.10	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	9,785.00	
10005	CSH/IND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	150.89	
10009	CASH IN BANK - RESERVE CHECKNG	7,564.85	
10015	ACO PURCHASES RECEIVABLE		153,922.52
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	1,271.19	
14010	PREPAID INSURANCE	1,356.40	
14011	PREPAID W/C INSURANCE	563.00	
	<b>ASSETS:</b>	<b>73,846.93</b>	<b>153,922.52</b>
 <b>LIABILITIES:</b>			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		419.70
20105	FICA PAYABLE	10.40	
20109	LEASE DEPOSIT - PREPAID		4,635.00
20111	EMPLOYEES INSURANCE PAYABLE		1,764.88
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20225	STATE UNEMPLOYMENT INS PAYABL	4.60	
20226	STATE DISABILITY INS PAYABLE	1.51	
27400	OPEB BENIFIT LIABILITY:GASB45		377,488.50
	<b>LIABILITIES:</b>	<b>16.51</b>	<b>412,397.54</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		214,103.00
40201	MISC SPECIAL SET-UP		800.00
40202	RETURNED CHECK BANK CHARGE		75.00
40203	INTEREST RECEIVED		15.34
40204	LAND LEASE		50,985.00
40205	MISC INCOME		1,345.33
40205CU	CREDIT CARD CONVEN FEE		3,707.64
40205LATE	LATE FEE		400.00
40205SAT	SAT INTERMENT SURCHARGE		12,950.00
40205SUN	SUN INTERMENT SURCHARGE		3,375.00
40206	TAX COLLECTIONS		192,057.81
40207	VAULTS		11,255.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,975.00
40208	LINERS		12,660.00
40209	GRAVE VASES		5,699.25
40210	MEMORIAL WALL INCOME		25.00
40211	ENR SURCHARGE		23,750.00
40212	LOT TRANSFERS		1,080.00
40213	COUNTY INTEREST INCOME		75.39
40215	DONATIONS & GRANTS		100.00
40216	HANDLING FEE		68,020.00
40217	PRENEED CONTRACT SERVICE CHG		5,200.00
40218	VASE/HDSTN SET & CLEAN		33,626.17
	<b>REVENUE:</b>		<b>644,279.93</b>

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF MAY 31, 2014**

ACCOUNT NUMBER	DESCREITION	DEBITS	CREDITS
<b>EXPENSES:</b>			
60101	REGULAR SALARIES	250,369.10	
60102	BOT BOARD MEETINGS	5,300.00	
60103	BOT CONFERENCES	1,752.00	
60105	BOT TRAVEL & EXPENSES	1,562.25	
61101	TEMPORARY HELP	1,616.62	
71101	RETIREMENT/PENSION	17,202.93	
71201	FICA	15,834.04	
71202	MEDICARE	3,696.02	
72301	EMPLOYEE GROUP INSURANCE	66,635.53	
72601	UNEMPLOYMENT INSURANCE	1,554.88	
73101	WORKERS COMP INSURANCE	6,014.80	
81111	ELECTRICITY	49,020.20	
81112	TELEPHONE	6,918.30	
81113	WATER	36,825.95	
83308	COMMUNITY OUTREACH	1,125.00	
83309	VISA-MASTER CHG FEES	5,563.30	
83311	COUNTY SERVICE CHARGE	465.24	
83313	GENERAL INSURANCE	14,324.42	
83314	LEGAL	3,153.95	
83315	LOT REPURCHASE	6,700.80	
83316	OFFICE EXPENSE	15,100.22	
83317	TRAVEL & CONVENTION	10,090.65	
83318	UNIFORMS & SAFETY EQUIPMENT	435.05	
83319	MTG EXP & SUPPLIES	15.00	
83321	AUDIT	11,243.00	
83323	ADVERTISING/PUBLICITY	4,519.60	
83324	MEMBERSHIP & DUES	3,663.00	
84410	AUTO TRUCK EXPENSE	431.60	
84411	LARGE EQUIPMENT REPAIRS	4,205.85	
84412	EQUIPMENT REPAIRS	350.00	
84413	IRRIGATION SYSTEM REPAIRS	5,645.22	
84414	FERTILIZER AND SEED	14,360.84	
84415	GASOLINE, OIL, TIRES	5,146.94	
84416	PLANT & BUILDING	18,209.64	
84418	TOOLS & SUPPLIES	1,628.89	
84419	GRAVE LINERS & VAULTS	23,643.36	
84420	GRAVE VASES	4,560.61	
84422	CONTRACT TREE/GARDEN MAINTNCE	145,431.90	
84423	CONTRACT BURIALS	3,900.00	
84424	SECURITY CAMERA EXPENSE	1,745.85	
	<b>EXPENSES:</b>	<b>769,962.55</b>	
<b>REPORT TOTALS</b>		<b>1,390,670.91</b>	<b>1,390,670.91</b>

**PALM SPRINGS CEMETERY DIST  
BALANCE SHEET  
MAY 31, 2014**

ASSETS

ASSETS

CASH ON HAND - COUNTY	37,725.10	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	9,785.00	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	150.89	
CASH IN BANK - RESERVE CHECKNG	7,564.85	
ACO PURCHASES RECEIVABLE	(153,922.52)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	1,271.19	
PREPAID INSURANCE	1,356.40	
PREPAID W/C INSURANCE	563.00	
 TOTAL ASSETS		 (80,075.59)
 TOTAL ASSETS		 (80,075.59)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	419.70	
FICA PAYABLE	(10.40)	
LEASE DEPOSIT - PREPAID	4,635.00	
EMPLOYEES INSURANCE PAYABLE	1,764.88	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE UNEMPLOYMENT INS PAYABLE	(4.60)	
STATE DISABILITY INS PAYABLE	(1.51)	
OPEB BENEFIT LIABILITY:GASB45	377,488.50	
TOTAL LIABILITIES		412,381.00
 TOTAL LIABILITIES		 412,381.00

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(125,682.62)	
TOTAL EQUITY		(492,456.59)
 TOTAL LIABILITIES AND EQUITY		 (80,075.59)

**PALM SPRINGS CEMETERY DIST  
INCOME STATEMENT - GENERAL FUND  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2014**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
OPEN AND CLOSE	17,800.00	22,775.00	(4,975.00)	214,103.00	239,819.60	(25,716.60)
MISC SPECIAL SET-UP	200.00	0.00	200.00	800.00	400.00	400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	75.00	25.00	50.00
INTEREST RECEIVED	0.00	11.49	(11.49)	15.34	28.64	(13.30)
LAND LEASE	4,635.00	4,635.00	0.00	50,985.00	50,985.00	0.00
MISC INCOME	(28.22)	150.00	(178.22)	1,345.33	3,081.00	(1,735.67)
CREDIT CARD CONVEN FEE	488.18	163.07	325.11	3,707.64	2,614.59	1,093.05
LATE FEE	0.00	0.00	0.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	1,300.00	850.00	450.00	12,950.00	10,250.00	2,700.00
SUN INTERMENT SURCHARGE	0.00	575.00	(575.00)	3,375.00	9,325.00	(5,950.00)
TAX COLLECTIONS	42,274.19	43,643.42	(1,369.23)	192,057.81	192,314.44	(256.63)
VAULTS	950.00	1,330.00	(380.00)	11,255.00	12,925.00	(1,670.00)
EX LG CREMATION VAULTS	255.00	340.00	(85.00)	2,975.00	2,645.00	330.00
LINERS	1,080.00	1,160.00	(80.00)	12,660.00	14,215.00	(1,555.00)
GRAVE VASES	641.90	903.00	(261.10)	5,699.25	7,256.90	(1,557.65)
MEMORIAL WALL INCOME	0.00	0.00	0.00	25.00	400.00	(375.00)
ENR SURCHARGE	1,000.00	350.00	650.00	23,750.00	26,800.00	(3,050.00)
LOT TRANSFERS	0.00	0.00	0.00	1,080.00	1,260.00	(180.00)
COUNTY INTEREST INCOME	0.00	17.68	(17.68)	75.39	129.22	(53.83)
DONATIONS & GRANTS	100.00	0.00	100.00	100.00	0.00	100.00
HANDLING FEE	6,030.00	7,380.00	(1,350.00)	68,020.00	79,480.00	(11,460.00)
PRENEED CONTRACT SERVICE CHG	500.00	900.00	(400.00)	5,200.00	7,200.00	(2,000.00)
VASE/HDSTN SET & CLEAN	3,255.00	4,170.00	(915.00)	33,626.17	35,655.00	(2,028.83)
TOTAL REVENUE	80,481.05	89,353.66	(8,872.61)	644,279.93	696,809.39	(52,529.46)
	80,481.05	89,353.66	(8,872.61)	644,279.93	696,809.39	(52,529.46)
EXPENSES						
REGULAR SALARIES	25,489.07	29,750.17	(4,261.10)	250,369.10	240,159.16	10,209.94
BOT BOARD MEETINGS	400.00	500.00	(100.00)	5,300.00	5,700.00	(400.00)
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	863.74	(863.74)	1,616.62	5,616.11	(3,999.49)
RETIREMENT/PENSION	1,753.61	0.00	1,753.61	17,202.93	14,426.00	2,776.93
FICA	1,590.41	1,914.35	(323.94)	15,834.04	15,474.11	359.93
MEDICARE	364.85	447.71	(82.86)	3,696.02	3,618.83	77.19
EMPLOYEE GROUP INSURANCE	5,985.73	6,076.02	(90.29)	66,635.53	64,881.39	1,754.14
UNEMPLOYMENT INSURANCE	12.80	50.45	(37.65)	1,554.88	1,734.15	(179.27)
WORKERS COMP INSURANCE	256.91	600.66	(343.75)	6,014.80	6,601.34	(586.54)
ELECTRICITY	4,372.35	1,099.73	3,272.62	49,020.20	45,543.27	3,476.93
TELEPHONE	584.91	409.13	175.78	6,918.30	5,345.72	1,572.58
WATER	2,684.84	2,312.93	371.91	36,825.95	30,535.18	6,290.77
COMMUNITY OUTREACH	210.00	0.00	210.00	1,125.00	1,390.00	(265.00)
VISA-MASTER CHG FEES	941.70	233.64	708.06	5,563.30	4,103.98	1,459.32
COUNTY SERVICE CHARGE	(11.22)	0.00	(11.22)	465.24	492.60	(27.36)
EDUCATION	0.00	0.00	0.00	0.00	250.00	(250.00)
GENERAL INSURANCE	1,356.29	1,178.77	177.52	14,324.42	13,008.27	1,316.15
LEGAL	1,823.29	89.94	1,733.35	3,153.95	2,792.95	361.00
LOT REPURCHASE	800.00	0.00	800.00	6,700.80	6,895.00	(194.20)
OFFICE EXPENSE	1,055.11	1,212.82	(157.71)	15,100.22	16,829.81	(1,729.59)
TRAVEL & CONVENTION	0.00	445.83	(445.83)	10,090.65	15,234.69	(5,144.04)
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	435.05	315.27	119.78
MTG EXP & SUPPLIES	0.00	0.00	0.00	15.00	877.86	(862.86)
AUDIT	0.00	0.00	0.00	11,243.00	13,265.00	(2,022.00)
ADVERTISING/PUBLICITY	938.20	555.60	382.60	4,519.60	4,815.10	(295.50)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,663.00	0.00	3,663.00
AUTO TRUCK EXPENSE	0.00	0.00	0.00	431.60	507.48	(75.88)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	4,205.85	423.66	3,782.19
EQUIPMENT REPAIRS	0.00	0.00	0.00	350.00	92.44	257.56
IRRIGATION SYSTEM REPAIRS	1,278.61	1,740.18	(461.57)	5,645.22	6,249.90	(604.68)
FERTILIZER AND SEED	2,969.40	339.89	2,629.51	14,360.84	11,751.10	2,609.74
GASOLINE, OIL, TIRES	0.00	0.00	0.00	5,146.94	5,449.18	(302.24)
PLANT & BUILDING	1,061.17	2,242.18	(1,181.01)	18,209.64	21,028.89	(2,819.25)
TOOLS & SUPPLIES	0.00	0.00	0.00	1,628.89	1,287.94	340.95
GRAVE LINERS & VAULTS	1,820.00	1,732.00	88.00	23,643.36	27,623.54	(3,980.18)
GRAVE VASES	0.00	0.00	0.00	4,560.61	2,673.08	1,887.53
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	145,431.90	145,447.26	(15.36)
CONTRACT BURIALS	0.00	300.00	(300.00)	3,900.00	4,425.00	(525.00)
SECURITY CAMERA EXPENSE	138.00	0.00	138.00	1,745.85	1,469.85	276.00
TOTAL EXPENSES	(72,426.03)	(68,645.74)	(3,780.29)	(769,962.55)	(748,335.11)	(21,627.44)
NET INCOME FROM OPERATIONS	8,055.02	20,707.92	(12,652.90)	(125,682.62)	(51,525.72)	(74,156.90)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	(300,000.00)	(900,000.00)	600,000.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	300,000.00	900,000.00	(600,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	8,055.02	20,707.92	(12,652.90)	(125,682.62)	(51,525.72)	(74,156.90)



**PALM SPRINGS CEMETERY DIST**  
**ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND**  
**FOR THE ELEVEN MONTHS ENDING MAY 31, 2014**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUES</b>						
OPEN AND CLOSE	17,800.00	22,295.00	(4,495.00)	214,103.00	267,540.00	(53,437.00)
MISC SPECIAL SET-UP	200.00	66.66	133.34	800.00	800.00	0.00
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	75.00	50.00	25.00
INTEREST RECEIVED	0.00	1.66	(1.66)	15.34	20.00	(4.66)
LAND LEASE	4,635.00	4,635.00	0.00	50,985.00	55,620.00	(4,635.00)
MISC INCOME	(28.22)	0.00	(28.22)	1,345.33	0.00	1,345.33
CREDIT CARD CONVEN FEE	488.18	378.33	109.85	3,707.64	4,540.00	(832.36)
LATE FEE	0.00	0.00	0.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	1,300.00	920.83	379.17	12,950.00	11,050.00	1,900.00
SUN INTERMENT SURCHARGE	0.00	791.66	(791.66)	3,375.00	9,500.00	(6,125.00)
TAX COLLECTIONS	42,274.19	21,611.91	20,662.28	192,057.81	259,343.00	(67,285.19)
VAULTS	950.00	1,564.16	(614.16)	11,255.00	18,770.00	(7,515.00)
EX LG CREMATION VAULTS	255.00	0.00	255.00	2,975.00	0.00	2,975.00
LINERS	1,080.00	1,303.25	(223.25)	12,660.00	15,639.00	(2,979.00)
GRAVE VASES	641.90	620.00	21.90	5,699.25	7,440.00	(1,740.75)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	25.00	300.00	(275.00)
ENR SURCHARGE	1,000.00	2,647.50	(1,647.50)	23,750.00	31,770.00	(8,020.00)
LOT TRANSFERS	0.00	60.00	(60.00)	1,080.00	720.00	360.00
COUNTY INTEREST INCOME	0.00	10.83	(10.83)	75.39	130.00	(54.61)
DONATIONS & GRANTS	100.00	0.00	100.00	100.00	0.00	100.00
HANDLING FEE	6,030.00	7,427.25	(1,397.25)	68,020.00	89,127.00	(21,107.00)
PREPND CONTRACT SERVICE CHG	500.00	719.16	(219.16)	5,200.00	8,630.00	(3,430.00)
VASE/HDSTN SET & CLEAN	3,255.00	3,218.83	36.17	33,626.17	38,626.00	(4,999.83)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
<b>TOTAL REVENUES</b>	<b>80,481.05</b>	<b>68,309.52</b>	<b>12,171.53</b>	<b>644,279.93</b>	<b>819,715.00</b>	<b>(175,435.07)</b>
	80,481.05	68,309.52	12,171.53	644,279.93	819,715.00	(175,435.07)
<b>EXPENSES</b>						
REGULAR SALARIES	25,489.07	23,819.16	1,669.91	250,369.10	285,830.00	(35,460.90)
BOY BOARD MEETINGS	400.00	625.00	(225.00)	5,300.00	7,500.00	(2,200.00)
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)	1,616.62	6,000.00	(4,383.38)
RETIREMENT/PENSION	1,753.61	1,591.08	162.53	17,202.93	19,093.00	(1,890.07)
FICA	1,590.41	1,546.50	43.91	15,834.04	18,558.00	(2,723.96)
MEDICARE	364.85	361.75	3.10	3,696.02	4,341.00	(644.98)
EMPLOYEE GROUP INSURANCE	5,985.73	6,806.50	(820.77)	66,635.53	81,678.00	(15,042.47)
UNEMPLOYMENT INSURANCE	12.80	249.41	(236.61)	1,554.88	2,993.00	(1,438.12)
WORKERS COMP INSURANCE	256.91	601.08	(344.17)	6,014.80	7,213.00	(1,198.20)
ELECTRICITY	4,372.35	4,625.00	(252.65)	49,020.20	55,500.00	(6,479.80)
TELEPHONE	584.91	508.33	76.58	6,918.30	6,100.00	818.30
WATER	2,684.84	2,800.00	(115.16)	36,825.95	33,600.00	3,225.95
COMMUNITY OUTREACH	210.00	166.66	43.34	1,125.00	2,000.00	(875.00)
VISA-MASTER CHG FEES	941.70	375.00	566.70	5,563.30	4,500.00	1,063.30
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	(11.22)	54.16	(65.38)	465.24	650.00	(184.76)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.29	1,356.33	(0.04)	14,324.42	16,276.00	(1,951.58)
LEGAL	1,823.29	333.33	1,489.96	3,153.95	4,000.00	(846.05)
LOT REPURCHASE	800.00	500.00	300.00	6,700.80	6,000.00	700.80
OFFICE EXPENSE	1,055.11	1,333.33	(278.22)	15,100.22	16,000.00	(899.78)
TRAVEL & CONVENTION	0.00	1,250.00	(1,250.00)	10,090.65	15,000.00	(4,909.35)
UNIFORMS & SAFETY EQUIPMENT	0.00	33.33	(33.33)	435.05	400.00	35.05
MTG EXP & SUPPLIES	0.00	91.66	(91.66)	15.00	1,100.00	(1,085.00)
AUDIT	0.00	937.50	(937.50)	11,243.00	11,250.00	(7.00)
ADVERTISING/PUBLICITY	938.20	1,666.66	(728.46)	4,519.60	20,000.00	(15,480.40)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,663.00	0.00	3,663.00
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	431.60	1,000.00	(568.40)
LARGE EQUIPMENT REPAIRS	0.00	83.33	(83.33)	4,205.85	1,000.00	3,205.85
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	350.00	500.00	(150.00)
IRRIGATION SYSTEM REPAIRS	1,278.61	666.66	611.95	5,645.22	8,000.00	(2,354.78)
FERTILIZER AND SEED	2,969.40	1,250.00	1,719.40	14,360.84	15,000.00	(639.16)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	5,146.94	6,000.00	(853.06)
PLANT & BUILDING	1,061.17	1,983.33	(922.16)	18,209.64	23,800.00	(5,590.36)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	131.66	(131.66)	1,628.89	1,580.00	48.89
GRAVE LINERS & VAULTS	1,820.00	2,720.83	(900.83)	23,643.36	32,650.00	(9,006.64)
GRAVE VASES	0.00	258.33	(258.33)	4,560.61	3,100.00	1,460.61
CONTRACT TREE/GARDEN MAINTNC	14,550.00	14,550.00	0.00	145,431.90	174,600.00	(29,168.10)
CONTRACT BURIALS	0.00	458.33	(458.33)	3,900.00	5,500.00	(1,600.00)
SECURITY CAMERA EXPENSE	138.00	133.33	4.67	1,745.85	1,600.00	145.85
<b>TOTAL EXPENSES</b>	<b>72,426.03</b>	<b>75,188.38</b>	<b>(2,762.35)</b>	<b>769,962.55</b>	<b>902,262.00</b>	<b>(132,299.45)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>8,055.02</b>	<b>(6,878.86)</b>	<b>14,933.88</b>	<b>(125,682.62)</b>	<b>(82,547.00)</b>	<b>(43,135.62)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	8,545.58	(8,545.58)	300,000.00	102,547.00	197,453.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	300,000.00	0.00	300,000.00
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>0.00</b>	<b>(82,547.00)</b>	<b>82,547.00</b>
<b>NET INCOME (LOSS)</b>	<b>8,055.02</b>	<b>0.00</b>	<b>8,055.02</b>	<b>(125,682.62)</b>	<b>0.00</b>	<b>(125,682.62)</b>

**ANNUAL BUDGET**  
**INCOME STATEMENT**  
**GENERAL**

**ACCUMULATIVE CAPITAL OUTLAY FUND  
TRIAL BALANCE  
AS OF MAY 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002343	CASH ON DEPOSIT -COUNTY	14,853.79	
003343	ASSET RPLCE RSRVE-LAND/BLD/EI	276,263.94	
004343	ASSET PURCHASE HOLDING ACCOI	1,966,286.84	
006343	CASH - INTEREST/DIVIDENDS	534,779.24	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC		337.00
018343	UNREALIZED G/L ON SECURITIES		65,113.85
	<b>CURRENT ASSETS:</b>	<b>3,014,747.29</b>	<b>65,450.85</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		153,425.00
203343	CURRENT INTEREST & DIVIDENDS		22,981.12
213343	COUNTY INTEREST INCOME		310.54
230343	GAIN/INVEST FAIR VALUE INCREA	2,562.21	
500343	REVENUE TRANSFERRED IN		2,790.00
	<b>REVENUE:</b>	<b>2,562.21</b>	<b>179,506.66</b>
<b>EXPENSES:</b>			
310343	INVESTMENT ADVISOR FEES	2,774.48	
311343	COUNTY SERVICE CHARGE		13.99
	<b>EXPENSES:</b>	<b>2,774.48</b>	<b>13.99</b>
	<b>REPORT TOTALS</b>	<b>6,507,811.01</b>	<b>6,507,811.01</b>

**ACCUMULATIVE CAPITAL OUTLAY  
BALANCE SHEET  
MAY 31, 2014**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,853.79
ASSET RPLCE RSRVE-LAND/BLD/ETC	276,263.94
ASSET PURCHASE HOLDING ACCOUNT	1,966,286.84
CASH - INTEREST/DIVIDENDS	534,779.24
INVESTED FUNDS - PSCD	222,563.48
DUE FROM GF/PN/EDC	(337.00)
UNREALIZED G/L ON SECURITIES	(65,113.85)

TOTAL CURRENT ASSETS	2,949,296.44
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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

TOTAL FIXED ASSETS	3,487,727.03
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OTHER ASSETS

TOTAL OTHER ASSETS	0.00
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TOTAL ASSETS	6,437,023.47
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,218,436.23
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TOTAL CURRENT LIABILITIES	2,218,436.23
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TOTAL LIABILITIES	2,218,436.23
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RETAINED EARNINGS

RETAINED EARNINGS	3,257,386.40
ACO PROPOSED EXPENDITURES	787,016.88
NET INCOME	174,183.96

TOTAL RETAINED EARNINGS	4,218,587.24
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TOTAL LIABILITIES AND EQUITY	6,437,023.47
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**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	13,700.00	20,575.00	(6,875.00)	153,425.00	165,850.00	(12,425.00)
CURRENT INTEREST & DIVIDENDS	1,175.55	2,891.57	(1,716.02)	22,981.12	44,519.60	(21,538.48)
COUNTY INTEREST INCOME	0.00	181.33	(181.33)	310.54	1,561.70	(1,251.16)
DONATIONS & GRANTS	0.00	25.00	(25.00)	0.00	2,844.00	(2,844.00)
GAIN/INVEST FAIR VALUE INCREASES	7,869.52	10,665.72	(2,796.20)	(2,562.21)	(7,069.33)	4,507.12
<b>TOTAL REVENUE</b>	<b>22,745.07</b>	<b>34,338.62</b>	<b>(11,593.55)</b>	<b>174,154.45</b>	<b>207,705.97</b>	<b>(33,551.52)</b>
	22,745.07	34,338.62	(11,593.55)	174,154.45	207,705.97	(33,551.52)
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	(32.86)	2,397.89	(2,430.75)	2,774.48	9,617.92	(6,843.44)
COUNTY SERVICE CHARGE	(163.55)	0.00	(163.55)	(13.99)	93.86	(107.85)
<b>TOTAL EXPENSES</b>	<b>196.41</b>	<b>(2,397.89)</b>	<b>2,594.30</b>	<b>(2,760.49)</b>	<b>(9,711.78)</b>	<b>6,951.29</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>22,941.48</b>	<b>31,940.73</b>	<b>(8,999.25)</b>	<b>171,393.96</b>	<b>197,994.19</b>	<b>(26,600.23)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(2,790.00)	(5,297.54)	2,507.54
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,790.00)</b>	<b>(5,297.54)</b>	<b>2,507.54</b>
<b>NET INCOME (LOSS)</b>	<b>22,941.48</b>	<b>31,940.73</b>	<b>(8,999.25)</b>	<b>174,183.96</b>	<b>203,291.73</b>	<b>(29,107.77)</b>

**ENDOWMENT CARE FUND  
TRIAL BALANCE  
AS OF MAY 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
002342	CASH ON DEPOSIT - COUNTY	643,807.75	
003-342	INTEREST ON DEPOSIT-COUNTY	121,182.02	
006342	CASH - INTEREST/DIVIDENDS	1,160,109.99	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		144,573.40
	<b>ASSETS:</b>	<b>5,077,595.21</b>	<b>144,573.40</b>
<b>RETAINED EARNINGS:</b>			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOSS		18,405.00
	<b>RETAINED EARNINGS:</b>		<b>4,870,774.11</b>
<b>REVENUE:</b>			
200342	WMC ENDOWMENT CARE		7,575.00
201342	ENDOWMENT CARE DEPOSITS		104,394.68
203342	CURRENT INTEREST & DIVIDENDS		45,877.69
213342	COUNTY INTEREST INCOME		1,890.65
230342	GAIN/INVEST FAIR VALUE INCREA:	82,060.37	
	<b>REVENUE:</b>	<b>82,060.37</b>	<b>159,738.02</b>
<b>EXPENSES:</b>			
310342	INVESTMENT ADVISOR FEES	15,429.95	
	<b>EXPENSES:</b>	<b>15,429.95</b>	
	<b>REPORT TOTALS</b>	<b>5,175,085.53</b>	<b>5,175,085.53</b>

**ENDOWMENT CARE FUND  
BALANCE SHEET  
MAY 31, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	643,807.75	
INTEREST ON DEPOSIT-COUNTY	121,182.02	
CASH - INTEREST/DIVIDENDS	1,160,109.99	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(144,573.40)	
<b>TOTAL ASSETS</b>		<b>4,933,021.81</b>
<b>TOTAL ASSETS</b>		<b>4,933,021.81</b>

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	62,247.70	
<b>TOTAL RETAINED EARNINGS</b>		<b>4,933,021.81</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>4,933,021.81</b>

**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
WMC ENDOWMENT CARE	0.00	0.00	0.00	7,575.00	2,425.00	5,150.00
ENDOWMENT CARE DEPOSITS	7,907.00	15,741.44	(7,834.44)	104,394.68	118,415.22	(14,020.54)
CURRENT INTEREST & DIVIDENDS	1,544.22	5,042.91	(3,498.69)	45,877.69	49,137.04	(3,259.35)
COUNTY INTEREST INCOME	409.84	249.99	159.85	1,890.65	1,623.21	267.44
GAIN/INVEST FAIR VALUE INCREAS	12,856.98	19,252.30	(6,395.32)	(82,060.37)	(7,261.94)	(74,798.43)
<b>TOTAL REVENUE</b>	<b>22,718.04</b>	<b>40,286.64</b>	<b>(17,568.60)</b>	<b>77,677.65</b>	<b>164,338.53</b>	<b>(86,660.88)</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	(225.75)	5,340.53	(5,566.28)	15,429.95	21,465.49	(6,035.54)
<b>TOTAL EXPENSES</b>	<b>(225.75)</b>	<b>5,340.53</b>	<b>(5,566.28)</b>	<b>15,429.95</b>	<b>21,465.49</b>	<b>(6,035.54)</b>
<b>NET INCOME (LOSS)</b>	<b>22,943.79</b>	<b>34,946.11</b>	<b>(12,002.32)</b>	<b>62,247.70</b>	<b>142,873.04</b>	<b>(80,625.34)</b>

**PRENEED FUND  
TRIAL BALANCE  
AS OF MAY 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002392	CASH ON DEPOSIT- COUNTY	333,513.62	
006392	CASH -INTEREST/DIVIDENDS	351,684.36	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		93,058.73
034392	CONTRACTS RECEIVABLE	65,132.94	
	<b>CURRENT ASSETS:</b>	<b>1,474,551.67</b>	<b>93,058.73</b>
 <b>LIABILITIES:</b>			
101392	DEFERRED REVENUE PAYABLE		686,719.91
	<b>LIABILITIES:</b>		<b>686,719.91</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		48,206.57
202392	CURRENT DEFERRED REVENUE		65,101.88
203392	CURRENT INTEREST & DIVIDENDS		26,324.21
213392	COUNTY INTEREST INCOME		619.15
230392	GAIN/INVEST FAIR VALUE INCREA	19,195.80	
	<b>REVENUE:</b>	<b>19,195.80</b>	<b>140,251.81</b>
 <b>EXPENSES:</b>			
310392	INVESTMENT FEES	3,537.30	
311392	COUNTY SERVICE CHARGES	582.88	
320392	LOSS ON TRANSFER (INTER COSTS)	4,450.29	
335392	SALES TRANSFR OUT (PRIOR YR)	3,390.00	
	<b>EXPENSES:</b>	<b>11,960.47</b>	
 <b>REPORT TOTALS</b>		<b>1,505,707.94</b>	<b>1,505,707.94</b>



**PRENEED FUND  
BALANCE SHEET  
MAY 31, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	333,513.62	
CASH -INTEREST/DIVIDENDS	351,684.36	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(93,058.73)	
CONTRACTS RECEIVABLE	65,132.94	
<b>TOTAL ASSETS</b>		<b>1,381,492.94</b>
<b>TOTAL ASSETS</b>		<b>1,381,492.94</b>

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	686,719.91	
<b>TOTAL LIABILITIES</b>		<b>686,719.91</b>

RETAINED EARNINGS

RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	109,095.54	
<b>TOTAL RETAINED EARNINGS</b>		<b>694,773.03</b>

<b>TOTAL LIABILITIES AND EQUITY</b>		<b>1,381,492.94</b>
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**PRENEED FUND  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
CURRENT SALES	3,595.55	6,516.42	(2,920.87)	48,206.57	50,631.39	(2,424.82)
CURRENT DEFERRED REVENUE	5,540.13	6,590.93	(1,050.80)	65,101.88	91,843.99	(26,742.11)
CURRENT INTEREST & DIVIDENDS	1,499.61	1,958.48	(458.87)	26,324.21	20,300.81	6,023.40
COUNTY INTEREST INCOME	0.00	94.40	(94.40)	619.15	558.59	60.56
GAIN/INVEST FAIR VALUE INCREAS	5,806.21	4,716.65	1,089.56	(19,195.80)	(6,063.18)	(13,132.62)
<b>TOTAL REVENUE</b>	<b>16,441.50</b>	<b>19,876.88</b>	<b>(3,435.38)</b>	<b>121,056.01</b>	<b>157,271.60</b>	<b>(36,215.59)</b>
<b>EXPENSES</b>						
INVESTMENT FEES	(51.28)	1,252.94	(1,304.22)	3,537.30	5,059.89	(1,522.59)
COUNTY SERVICE CHARGES	(101.06)	0.00	(101.06)	582.88	652.79	(69.91)
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	4,450.29	7,303.95	(2,853.66)
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	3,390.00	6,160.00	(2,770.00)
<b>TOTAL EXPENSES</b>	<b>(152.34)</b>	<b>1,252.94</b>	<b>(1,405.28)</b>	<b>11,960.47</b>	<b>19,176.63</b>	<b>(7,216.16)</b>
<b>NET INCOME (LOSS)</b>	<b>16,593.84</b>	<b>18,623.94</b>	<b>(2,030.10)</b>	<b>109,095.54</b>	<b>138,094.97</b>	<b>(28,999.43)</b>



**Kirkpatrick**  
LANDSCAPING SERVICES, INC.

June 02, 2014

Kathleen Jurasky, SDA  
District Manager  
Palm Springs Cemetery District  
31-705 Da Vall Drive  
Cathedral City, CA 92234

Dear Kathleen,

We wish to take this opportunity to thank you and the Palm Springs Cemetery District for engaging our services over the past 9 years. We highly value our relationship with the Cemetery District.

At this time, we are compelled to address the minimum wage increase. This is mandated by the State effective July 01, 2014.

The increase of \$1.00 per hour, plus burden, i.e. employers taxes, Social Security, Workers Compensation, etc. increases payroll costs by approximately 17%. The net result is an increase of approximately 8% to recurring operating costs. The total shall go from \$174,600.00 to \$188,568.00 annually (\$15,714.00 monthly).

If there is a way the District can help us offset this cost it would be greatly appreciated. It would also afford us the opportunity to avoid cutting back on labor to cover this additional expense.

Again, it is our goal to continue to be a good value for the Palm Springs Cemetery District. We feel the intimate business association we have enjoyed over the years can continue to prove mutually beneficial.

<b>Current Monthly Rate:</b>	<b>\$ 14,550.00</b>
<b>Current Annual Rate:</b>	<b>\$174,600.00</b>
<b>Requested Annual Increase:</b>	<b>\$ 13,968.00</b>
<b>This would increase:</b>	
<b>Monthly Rate to:</b>	<b>\$ 15,714.00</b>
<b>Annual Rate to:</b>	<b>\$188,568.00</b>

Sincerely,

Steve, et al

RECEIVED  
6/6/14

*K Jurasky*

**PALM SPRINGS CEMETERY DISTRICT  
ACCUMULATED CAPITAL OUTLAY  
2014-2015 PROPOSED ESTIMATED EXPENDITURES AND  
CURRENT LIQUID ASSETS AND INVESTMENTS**

**EXPENDITURES:**

**DA VALL NEW ENTRY**

Preliminary Cost (Estimated)	27,500.00
10% Contingency	2,750.00
	30,250.00

**WELWOOD MURRAY NEW SIGNAGE**

Preliminary Cost (Estimated)	15,900.00
10% Contingency	1,590.00
	17,490.00

**WELWOOD MURRAY NEW CREMATION NICHE PROJECT**

Preliminary Cost (Estimated)	100,000.00
10% Contingency	10,000.00
	110,000.00

**CAROB, MESQUITE, OLIVE & PALM TREES FOR SECTION B-39 thru B-44**

Preliminary Cost (Estimated)	19,750.00
	19,750.00

**DIRECTION SIGNS FOR NEW ADMINISTRATION BUILDING**

Preliminary Cost (Estimated)	3,500.00
	3,500.00

**NEW SURFACE PRO 2 CORE i5 TABLETS, AIR PRINT, ROUTER, E-BOARDS (2)**

Preliminary Cost (Estimated)	11,200.00
	11,200.00

**ORDINANCE SIGNAGE - DMP VARIOUS LOCATIONS**

Preliminary Cost (Estimated)	3,745.00
	3,745.00

**TOTAL ESTIMATED EXPENDITURES**

195,935.00

**LIQUID AND INVESTMENT ASSETS AS OF MAY 31, 2014:**

CASH ON DEPOSIT - COUNTY	14,854.00
ASSET REPLACEMENT RESERVE/LAND/BLDG/ETC - COUNTY	276,264.00
INVESTED FUNDS - OUTSIDE COUNTY (NATIONAL PLANNING PERSHING, LLC)	692,229.00
TOTAL ESTIMATED LIQUID AND INVESTMENT ASSETS	983,347.00
2014-2015 ESTIMATED BURIAL SITES/RIGHTS SALES REVENUE	158,500.00
NET ESTIMATED LIQUID AND INVESTMENT ASSETS	945,912.00

**PALM SPRINGS CEMETERY DISTRICT  
ACCUMULATED CAPITAL OUTLAY  
2015-2017 PROPOSED CAPITAL IMPROVEMENTS**

**EXPENDITURES:**

**FAMILY ESTATE GARDENS**

RJM Design Group - Design Development & Construction Documents	87,500.00
Preliminary Cost (Estimated)	911,500.00
10% Contingency	91,150.00
	<u>1,090,150.00</u>

**CHAPEL & CONFERENCE CENTER**

Preliminary Cost (Estimated)	1,550,000.00
Construction Documents	80,000.00
10% Contingency	155,000.00
	<u>1,785,000.00</u>

**TAMARISK TREE REMOVAL - WEST SIDE OF DMP**

Preliminary Cost (Estimated)	142,500.00
10% Contingency	14,250.00
	<u>156,750.00</u>

**BLOCK WALL INSTALLATION - WEST SIDE OF DMP**

Preliminary Cost (Estimated)	94,500.00
10% Contingency	9,450.00
	<u>103,950.00</u>

**2015-2017 TOTAL ESTIMATED EXPENDITURES**

3,135,850.00

**PALM SPRINGS CEMETERY DISTRICT  
2014-2015 & 2015-2016 PROPOSED TWO YEAR BUDGET- INCOME**

GENERAL FUND	May 31, 2014 YTD <u>2014 INCOME</u>	<u>APPROVED 2014 BUDGET</u>	<u>PROPOSED 2015 BUDGET</u>	<u>PROPOSED 2016 BUDGET</u>
<b>Services</b>				
Misc Special Set Up	800	800	1,000	1,000
Returned Check	75	50	75	100
Opening & Closing	214,103	267,540	237,942	244,780
Saturday Interment Surcharge	12,950	11,050	14,963	15,710
Sunday Interment Surcharge	3,375	9,500	4,325	5,275
Vase-Headstone Set-Clean	33,626	38,626	35,635	36,670
Niche Shutter Clean-Repaint	0	100	100	100
Lot Transfer Fees	1,080	720	1,200	1,300
Handling Fee	68,020	89,127	76,421	79,193
P/N Contract Fee	5,200	8,630	5,800	6,000
Lost Doc-Credit Card Conv Fee, Misc	5,153	4,540	5,308	5,773
Late Hour Fee	400	0	450	650
Memorial Wall	25	300	200	200
ENR Fee	23,750	31,770	25,050	26,350
	<u>368,557</u>	<u>462,753</u>	<u>408,469</u>	<u>423,101</u>
<b>Other Income</b>				
Interest Income	15	20	20	25
Land Lease	50,985	55,620	57,845	60,159
County Interest Income	75	130	100	120
Taxes Apportioned	192,058	259,343	263,154	266,048
Grave Liners	12,660	15,639	14,795	16,695
Grave Vaults	14,230	18,770	16,530	18,250
Grave Vases	5,699	7,440	5,875	6,240
	<u>275,722</u>	<u>356,962</u>	<u>358,319</u>	<u>367,537</u>
<b>Total Income</b>	<b>644,279</b>	<b>819,715</b>	<b>766,788</b>	<b>790,638</b>
Carryover	62,547	62,547	84,509	88,116
Transfer In	0	40,000	60,000	60,000
<b>Total</b>	<b><u>706,826</u></b>	<b><u>922,262</u></b>	<b><u>911,297</u></b>	<b><u>938,754</u></b>
<hr/>				
<b>ACCUMULATIVE CAPITAL OUTLAY FUND</b>				
Burial Sites	153,425	142,275	161,096	165,929
Interest or Dividends	24,158	34,870	14,107	16,336
County Interest Income	311	1,275	378	492
<b>Total</b>	<b><u>177,894</u></b>	<b><u>178,420</u></b>	<b><u>175,581</u></b>	<b><u>182,757</u></b>

**PALM SPRINGS CEMETERY DISTRICT  
2014-2015 & 2015-2016 PROPOSED TWO YEAR BUDGET - EXPENDITURES**

GENERAL FUND	May 31, 2014	APPROVED 2014 BUDGET	PROPOSED 2015 BUDGET	PROPOSED 2016 BUDGET
	YTD 2014 EXPEND			
<b>CODE 1 - SALARIES &amp; BENEFITS</b>				
60101 Regular Salaries	250,369	285,830	285,830	285,830
60102 BOT Board Meetings	5,300	7,500	7,500	7,500
60103 BOT Conference	1,752		2,500	2,500
60105 BOT Travel & Expense	1,562		1,600	1,800
61101 Temporary Help	1,617	6,000	4,000	4,000
71101 Retirement	17,203	19,093	20,008	20,008
71201/2 FICA - Medicare	19,530	22,899	22,746	22,746
72301 Employee Group Ins	66,636	81,678	74,636	79,892
72601 Unemployment Ins	1,555	2,993	2,387	2,387
73101 Workers' Comp Ins	6,015	7,213	7,083	7,250
	<u>371,538</u>	<u>433,206</u>	<u>428,290</u>	<u>433,913</u>
<b>CODE 2 - UTILITIES</b>				
81111 Electricity	49,020	55,500	56,940	57,859
81112 Telephone	6,893	6,100	6,100	6,200
81113 Water	36,826	33,600	37,288	39,191
	<u>92,739</u>	<u>95,200</u>	<u>100,328</u>	<u>103,250</u>
<b>CODE 2 - ADMINISTRATIVE EXP</b>				
83308 Community Outreach	1,125	2,000	2,000	2,000
83309 Visa-Master Card Fees	5,563	4,500	5,600	5,800
83310 Returned Checks	0	50	50	50
83311 County Service Charge	465	650	600	600
83312 Education	0	300	300	300
53313 General Insurance	14,324	16,276	14,793	15,828
83314 Legal	3,154	4,000	4,000	4,000
83315 Lot Repurchase	6,701	6,000	6,900	6,900
83316 Office Expense	15,100	16,000	16,000	16,000
83317 Travel & Convention	10,091	15,000	12,000	13,000
83318 Uniforms-Safety Equipment	435	400	500	550
83319 Meeting Exp, Admin. Supplies	15	1,100	500	550
83321 Audit	11,243	11,250	11,800	12,050
83323 Advertising - Publicity	4,520	20,000	10,000	10,000
83324 Membership & Dues	3,663	0	4,000	4,200
	<u>76,399</u>	<u>97,526</u>	<u>89,043</u>	<u>91,828</u>
<b>CODE 2 - OPERATIONAL EXP</b>				
84410 Auto/Truck Expense	432	1,000	1,000	1,000
84411 Large Equip Repairs	4,206	1,000	4,500	4,500
84412 Equip Repairs	350	500	500	500
84413 Irrigation Sys Repair	5,645	8,000	8,000	8,000
84414 Fertilizer - Seed	14,361	15,000	15,000	15,000
84415 Gas - Oil - Tires	5,147	6,000	6,000	6,000
84416 Plant - Building	18,210	23,800	20,000	20,000
84417 Road Maintenance	0	2,000	2,000	2,000
84418 Tools - Operational Supplies	1,629	1,580	1,800	1,850
84419 Grave Liners & Vaults	23,643	32,650	28,586	30,015
84420 Grave Vases	4,561	3,100	4,600	4,880
84422 Contract Tree-Garden Maint.	145,432	174,600	174,600	188,568
84423 Contract Burials	3,900	5,500	4,850	5,250
84424 Security Camera	1,746	1,600	2,200	2,200
	<u>229,261</u>	<u>276,330</u>	<u>273,636</u>	<u>289,763</u>
<b>TOTAL EXPENDITURES</b>	<u>769,938</u>	<u>902,262</u>	<u>891,297</u>	<u>918,754</u>
<b>CODE 8 - APPROP CONTING</b>				
581000 Approp contingencies	20,000	20,000	20,000	20,000
<b>TOTAL APPROPRIATION</b>	<u>789,938</u>	<u>922,262</u>	<u>911,297</u>	<u>938,754</u>

	May 31, 2014 YTD 2014 EXPEND	APPROVED 2014 BUDGET	PROPOSED 2015 BUDGET	PROPOSED 2016 BUDGET
CODE 4 - ACCUMULATED CAPITAL				
542060 Structure-Improvements	403,906	805,963	195,935	195,935
581000 Approp contingencies	0	20,000	20,000	20,000
546020 Equipment	0	30,000	30,000	30,000
TOTAL EXPENDITURES	<u>403,906</u>	<u>855,963</u>	<u>245,935</u>	<u>245,935</u>

Prepared 05/31/2014

G:\BKP\2014-2015 & 2015-2016 Prposed Budget Expense.qpw



**PALM SPRINGS CEMETERY DISTRICT**

**BUDGET TRANSFER  
RESOLUTION 6-2014**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS IN THE ACCUMULATIVE CAPITAL FUND TO THE GENERAL FUND.**

**WHEREAS**, it has been determined by the Board of Trustees of the Palm Springs Cemetery District that said District now has on deposit with the Treasurer of Riverside County funds in the Accumulative Capital Fund: now therefore

**BE IT RESOLVED**, by the Board of Trustees of the Palm Springs Cemetery District that \$40,000.00 shall be transferred from the Accumulative Capital Fund, 51275, to the General Fund, 51270.

**BE IT FURTHER RESOLVED**, that the Manager of the District is hereby authorized and directed to forward a certified copy of this resolution to the Treasurer of Riverside County and to the Auditor-Controller of Riverside County.

**Section 1. CERTIFICATION**

The Secretary of the Board of Trustees shall certify to the passage and adoption of this Resolution, enter the same in the book for original Resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this Resolution is passed and adopted.

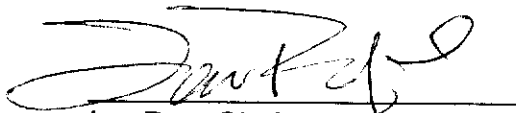
**APPROVED AND ADOPTED** this 12th day of June, 2014, by the following roll call vote:

AYES: *Alcumbrac, Lea Pepper, Pye & Stettler*

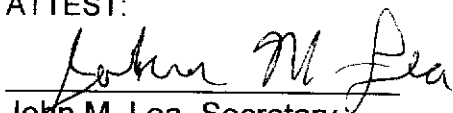
NOES: *None*

ABSENT: *None*

ABSTAIN: *None*

  
Jan Pye, Chairperson

ATTEST:

  
John M. Lea, Secretary

**PALM SPRINGS CEMETERY DISTRICT**

**RESOLUTION 07-2014**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS HELD IN THE PRENEED FUND TO THE GENERAL FUND AND THE ACCUMULATIVE CAPITAL OUTLAY FUND.**

**WHEREAS**, it has been determined by the Board of Trustees of the Palm Springs Cemetery District that said District now has on deposit with the Treasurer of Riverside County, funds in the Preneed Fund; now, therefore,

**BE IT RESOLVED**, by the Board of Trustees of the Palm Springs Cemetery District that \$24,482.34 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

**FURTHER RESOLVED**, the Board of Trustees of the Palm Springs Cemetery District that \$2,035.00 of the funds in PreNeed Fund, 51265, shall be transferred to the Accumulative Capital Fund, 51275.

**BE IT FURTHER RESOLVED**, that these fund transfers are the result of interment costs and contract refunds incurred for the months of March 1, 2014 to May 31, 2014.

**BE IT FURTHER RESOLVED**, that the Manager of the District is hereby authorized and directed to forward a certified copy of this resolution to the Treasurer of Riverside County and to the Auditor-Controller of Riverside County.

**Section 1. CERTIFICATION**

The Secretary of the Board of Trustees shall certify to the passage and adoption of this Resolution, enter the same in the book for original Resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this Resolution is passed and adopted.

**APPROVED AND ADOPTED this 12th day of June, 2014,** by the following roll call vote:

AYES: *Alcumbrae, Lea, Pepper, Pye & Stettler*


NOES: *None*

ABSENT: *None*

ABSTAIN: *None*

  
Jan Pye, Chairperson

ATTEST:

  
John M. Lea, Secretary

**PALM SPRINGS CEMETERY DISTRICT**

**RESOLUTION 8-2014**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, FOR THE PURPOSE OF ADOPTING THE GENERAL FUND AND ACCUMULATIVE CAPITAL OUTLAY FUND BUDGETS FOR THE FISCAL YEAR 2014**

**WHEREAS;** Pursuant to California Government Code Section 53901, every district is required to file with the Office of County Auditor Controller an itemized estimate of anticipated revenues and appropriations for fiscal year 2014-2015 and 2015-2016;

**BE IT RESOLVED** that the Board of Trustees of the Palm Springs Cemetery District adopt the General Fund Budget, Fund 51270, in the amount of \$911,297.00 for 2014-2015, and \$938,754.00 for 2015-2016; and

**BE IT FURTHER RESOLVED** that the Board of Trustees of the Palm Springs Cemetery District adopt the Accumulative Capital Outlay Fund Budget, Fund 51275 in the amount of \$245,935.00 for 2014-2015, and \$245,935.00 for 2015-2016.

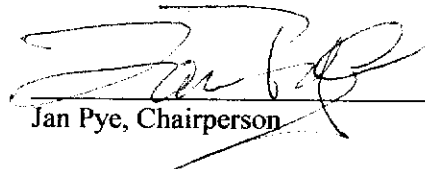
**APPROVED AND ADOPTED** this 12th day of June 2014 by the following roll call vote:

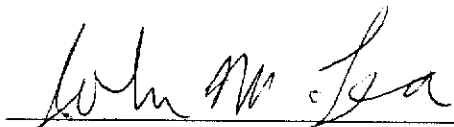
AYES: *Aicumbrac, Lea, Pepper, Pye & Stettler*

NOES: *None*

ABSENT: *None*

ABSTAIN: *None*

  
Jan Pye, Chairperson

  
John M. Lea, Secretary