

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, May 8, 2014 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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].

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 April 10, 2014 Regular Meeting Minutes

b. Approval of April Expenditures

General Fund		\$ 62,386.13
April Reimburse Voucher 1458	\$ 20,947.42	
April Reimburse Voucher 1459	\$ 34,722.98	
April Reimburse Voucher 1460	\$ 5,023.41	
Accumulative Capital Outlay		\$ 9,182.46
April Reimburse Prior Vouchers	\$ 9,182.46	

Total April 30, 2014 Expenditures Checks & Visa/Debit Card
19664 -19600 & Payroll Checks 19681-19684/Direct Deposits (Payroll) \$ 71,568.59

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

6. ADMINISTRATIVE CALENDAR

- a. Ratification of Chairperson Pye and Vice Chairperson Pepper Executive Decision - \$16084.00 Repair of Pump at Well #4 as an Urgency Measure.
- b. New Administrative Assistant - Update
- c. Old Office & Apartment Buildings CC Fire Department Training & Demolition Update

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. Manager Duties

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 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, May 5, 2014

Kathleen Jurasky, District Manager

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

DATE: April 10, 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
Nicholas Hermsen, Green, de Bortnowsky & Quintanilla

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** District Manager Jurasky informed the Board of a letter she received date April 9, 2014 from Ronak N. Patel, Deputy County Counsel for the County of Riverside regarding possessory interest tax ligation. Trustee Pye requested that this be added to the agenda as urgency item 6i.

District Manager Jurasky also informed the Board that she needed to discuss an urgent personnel matter with anticipated exposure to ligation. Trustee Pye requested that this added to the agenda as urgency item 12b.

Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve adding these urgency items to the agenda. Motion carried, vote 4-0.

Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve the Agenda with the addition of the two urgency items. 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. **District Investment General Overview & Update** – Neal Wilson, Vice President of Investments Union Banc Neal Wilson gave a general overview and reported that the District's investments are doing well due to the current status of the bond market.

b. **Review for Discussion and Approval Professional Services Agreement - Neal Wilson, Vice President Investments Union Banc** For clarification Neal Wilson explained that Union Banc (Banc with a "C") is the investment side of the Union Bank company. Following a discussion the Board authorized District Manager Jurasky, Trustees Stettler and Pepper the investment sub-committee to review and approve the Professional Services Agreement prepared by attorney Quintanilla.

6. ADMINISTRATIVE CALENDAR – continued

c. Review for Discussion and Approval Changes to District Investment Policy No action taken. This item will be voted on under item 7c.

d. Asbestos Removal – Floor Tiles Laundry Room in Apartment Building District Manager Jurasky informed the Board that the asbestos test conducted revealed that the tiles on the laundry room floor of the apartment (approximately 70 sq. ft.) contain asbestos of less than 1%, and must be removed before demolition can take place. She reported that the tiles were removed by Brickley Environmental on March 28, 2014 at a cost of \$1,150.00. She stated that no EPA or AQMD filings were necessary because the content of asbestos was less than 1%.

e. Review for Discussion and Approval Proposals for Demolition of Old Office and Apartment Buildings Motion carried, roll call 4-0. District Manager stated that there were six inquiries and only one proposal in the amount of \$47,575.00 from G & M Construction was submitted.

Following a discussion Trustee Pye requested that this item (6e) be moved to follow item 6h to allow staff time to contact G & M Construction for explanation of “ACM”.

f. Discussion and Possible Approval to Use an Employment Agency to Hire - Office Assistant No action taken

g. Review for Discussion and Possible Approve Ghostly Graveyard Tours – DMP District Manager gave an overview of what the tour would involve. Following a discussion District Manager Jurasky was directed obtain more information i.e. security etc. and place this item on a future agenda.

h. Old Office & Apartment Buildings CC Fire Department Training & Demolition Update District Manager Jurasky reported that the CC Fire Department is waiting on permits be pulled by the demolition contractor.

Steven Quintanilla, Green, de Bortnowsky & Quintanilla arrived at 2:25 p.m.
Nicholas Hermsen, Green, de Bortnowsky & Quintanilla left at 2:25 p.m.

e. Review for Discussion and Approval Proposals for Demolition of Old Office and Apartment Buildings – continued: Staff reported that ACM stands for “Asbestos Containing Material”
Following additional discussion motion was made by Trustee Stettler, seconded by Trustee Pepper directing District Manager Jurasky to negotiate a reduction in the proposal amount of \$47,575.00, and if the negotiation is unsuccessful the proposed amount is approved. Motion carried, roll call 4-0.

i. Urgency Item: Letter dated April 9, 2014 from Ronak N. Patel, Deputy County Counsel for the County of Riverside Attorney Steve Quintanilla explained what the “Possessory Interest Tax Litigation” entailed, and why the letter was sent from County Counsel for the County of Riverside. Following a discussion attorney Quintanilla recommended that the Board take no action, and wait for a request for assistance from the Riverside County Treasurer.

7. LEGISLATIVE a. Resolution 03-2014, Designating Neal Wilson of Union Banc as the District’s Broker and Investment Advisor Attorney Quintanilla gave an explanation of Resolution 03-2014. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Pepper to approve Resolution 03-2014, Designating Neal Wilson of Union Banc as the District’s Broker and Investment Advisor. Motion carried, vote 4-0.

b. Resolution 04-2014, Designating Board Vice Chair and Board Treasurer as Authorized Signatories Regarding the District’s Investment Account with Union Banc Following a discussion motion was made by Trustee Pye, seconded by Trustee Stettler to approve Resolution 04-2014, Designating Board Vice Chair and Board Treasurer as Authorized Signatories Regarding the District’s Investment Account with Union Banc. Motion carried, vote 4-0.

7. **LEGISLATIVE** - continued

c. **Resolution 05-2014, Palm Springs Cemetery District Board of Trustees Adopting an Investment Policy**
Attorney Quintanilla gave an explanation of Resolution 05-2014. Following a discussion motion was made by Trustee Pye, seconded by Trustee Alcumbrac to approve Resolution 05-2014, Palm Springs Cemetery District Board of Trustees Adopting an Investment Policy. Motion carried, vote 4-0.

8. **BOARD DEVELOPMENT** a. **Investments - Health & Safety Code 9066 and Government Code 53601**
No action taken

9. **PUBLIC HEARING CALENDAR** - None

10. **REPORTS** a. **Trustee Report** Pye reported that District Manager Jurasky was nominated and reelected as president of the CAPC for a second year. She also stated that District Manager Jurasky is really liked and respected by the members and Board of CAPC. Attorney Quintanilla stated that she is also highly respected by Supervisor John Benoit's office.

Trustee Pye also stated that the presentation given by attorney Quintanilla at the CAPC Annual Conference in Oxnard, CA was informative and well received.

b. **Manager Report** - District Manager Jurasky showed the Board the newspaper article in the Desert Sun which featured a story about influential women city officials, and Trustee Pye was one of them.

District Manager Jurasky reminded the Board of the CAPC Local Area Meeting being held at 10:00am, Thursday, April 17, 2014 at Desert Memorial Park.

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** Safe Harbor language was read by attorney Steven Quintanilla. Convened into Closed Session at 2:53 P.M.

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

Title: District Manager

b. **Personnel Matter: Anticipated Exposure to Litigation Pursuant to Government Code Section 54957**

13. **CLOSED SESSION ANNOUNCEMENTS** Returned to Open Session at 3:01 P.M. No reportable action

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 3:02 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, May 8, 2014.

DATE: _____

Jane Alcumbrac, Member

PALM SPRINGS CEMETERY DISTRICT

April

SITE SALES & INTERMENTS

	Prior Months		April		2014 YTD Totals		April 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	49	0	14	0	63	0	92	0
Adult, A&B	49	0	6	0	55	0	63	0
Premium	23	0	3	0	26	0	32	0
Children	0	0	1	0	1	0	3	0
Cremation	4	13	0	0	4	13	13	4
Niche	14	0	2	0	16	0	15	0
TOTALS	139	13	26	0	165	13	218	4

LOT REPURCHASES

	Prior Months		April		YTD 2014		YTD April 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	0	0	0	6	0	12	0
Cremation	2	0	0	0	2	0	0	0
Niche	4	0	0	0	4	0	3	0
TOTALS	12	0	0	0	12	0	15	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		April		2014 YTD Totals		April 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	116	0	20	0	136	0	157	2
Children	1	0	1	0	2	0	3	0
Cremation	29	2	1	0	30	2	43	1
Niche	16	0	0	0	16	0	10	0
TOTALS	162	2	22	0	184	2	213	3

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	0	0	10	0	10	0
Child	0	0	0	0	0	0	0	0
Cremation	7	0	0	0	7	0	2	0
TOTALS	17	0	0	0	17	0	12	0

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	1
TOTALS	4	0	0	0	4	0	10	1

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	38,203.99	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	5,154.26	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	640.93	
10009	CASH IN BANK - RESERVE CHECKN	6,118.67	
10015	ACO PURCHASES RECEIVABLE		152,281.42
10016	SECURITY DEPOSITS	130.50	
14010	PREPAID INSURANCE	2,712.69	
14011	PREPAID W/C INSURANCE	1,126.00	
	ASSETS:	69,387.04	152,281.42
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		156.37
20105	FICA PAYABLE	10.40	
20109	LEASE DEPOSIT - PREPAID		55,620.00
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20113	MEDICARE PAYABLE	2.90	
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20225	STATE UNEMPLOYMENT INS PAYA	4.60	
20226	STATE DISABILITY INS PAYABLE	1.52	
27400	OPEB BENEFIT LIABILITY:GASB45		377,488.50
	LIABILITIES:	19.42	463,322.96
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	TOTAL EQUITY:	546,844.92	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		196,303.00
40201	MISC SPECIAL SET-UP		600.00
40202	RETURNED CHECK BANK CHARGE		75.00
40203	INTEREST RECEIVED		14.88
40205	MISC INCOME		1,373.55
40205CC	CREDIT CARD CONVEN FEE		3,219.46
40205LATE	LATE FEE		400.00
40205SAT	SAT INTERMENT SURCHARGE		11,650.00
40205SUN	SUN INTERMENT SURCHARGE		3,375.00
40206	TAX COLLECTIONS		149,783.62
40207	VAULTS		10,305.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,720.00
40208	LINERS		11,580.00
40209	GRAVE VASES		5,057.35
40210	MEMORIAL WALL INCOME		25.00
40211	ENR SURCHARGE		22,750.00
40212	LOT TRANSFERS		1,080.00
40213	COUNTY INTEREST INCOME		75.39
40216	HANDLING FEE		61,990.00
40217	PRENEED CONTRACT SERVICE CH		4,700.00
40218	VASE/HDSTN SET & CLEAN		30,371.17
95000	RESERVES TRANSFERRED IN		600.00
	REVENUE:		518,048.42

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	224,880.03	
60102	BOT BOARD MEETINGS	4,900.00	
60103	BOT CONFERENCES	1,752.00	
60105	BOT TRAVEL & EXPENSES	1,562.25	
61101	TEMPORARY HELP	1,616.62	
71101	RETIREMENT/PENSION	15,449.32	
71201	FICA	14,243.63	
71202	MEDICARE	3,331.17	
72301	EMPLOYEE GROUP INSURANCE	60,649.80	
72601	UNEMPLOYMENT INSURANCE	1,542.08	
73101	WORKERS COMP INSURANCE	5,757.89	
81111	ELECTRICITY	44,647.85	
81112	TELEPHONE	6,333.39	
81113	WATER	34,141.11	
83308	COMMUNITY OUTREACH	1,010.00	
83309	VISA-MASTER CHG FEES	4,585.08	
83311	COUNTY SERVICE CHARGE	476.46	
83313	GENERAL INSURANCE	12,968.13	
83314	LEGAL	1,330.66	
83315	LOT REPURCHASE	5,900.80	
83316	OFFICE EXPENSE	14,136.75	
83317	TRAVEL & CONVENTION	9,873.15	
83318	UNIFORMS & SAFETY EQUIPMENT	435.05	
83319	MTG EXP & SUPPLIES	15.00	
83321	AUDIT	11,243.00	
83323	ADVERTISING/PUBLICITY	3,581.40	
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	4,369.84	
84414	FERTILIZER AND SEED	11,391.44	
84415	GASOLINE, OIL, TIRES	5,146.94	
84416	PLANT & BUILDING	17,148.47	
84418	TOOLS & SUPPLIES	1,628.89	
84419	GRAVE LINERS & VAULTS	21,823.36	
84420	GRAVE VASES	4,560.61	
84422	CONTRACT TREE/GARDEN MAINTN	130,881.90	
84423	CONTRACT BURIALS	3,900.00	
84424	SECURITY CAMERA EXPENSE	1,607.85	
	EXPENSES:	697,472.37	
REPORT TOTALS		1,313,723.75	1,313,723.75

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	38,203.99	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	5,154.26	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	640.93	
CASH IN BANK - RESERVE CHECKNG	6,118.67	
ACO PURCHASES RECEIVABLE	(152,281.42)	
SECURITY DEPOSITS	130.50	
PREPAID INSURANCE	2,712.69	
PREPAID W/C INSURANCE	1,126.00	
 TOTAL ASSETS		 (82,894.38)
 TOTAL ASSETS		 (82,894.38)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	156.37	
FICA PAYABLE	(10.40)	
LEASE DEPOSIT - PREPAID	55,620.00	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
MEDICARE PAYABLE	(2.90)	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE UNEMPLOYMENT INS PAYABLE	(4.60)	
STATE DISABILITY INS PAYABLE	(1.52)	
OPEB BENJFIT LIABILITY:GASB45	377,488.50	
TOTAL LIABILITIES		463,303.54
 TOTAL LIABILITIES		 463,303.54

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(179,423.95)	
TOTAL EQUITY		(546,197.92)
 TOTAL LIABILITIES AND EQUITY		 (82,894.38)

PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TEN MONTHS ENDING APRIL 30, 2014

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	19,275.00	19,309.60	(34.60)	196,303.00	217,044.60	(20,741.60)
MISC SPECIAL SET-UP	0.00	200.00	(200.00)	600.00	400.00	200.00
RETURNED CHECK BANK CHARGE	25.00	0.00	25.00	75.00	25.00	50.00
INTEREST RECEIVED	0.00	9.37	(9.37)	14.88	17.15	(2.27)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	46,350.00	(46,350.00)
MISC INCOME	121.55	0.00	121.55	1,373.55	2,931.00	(1,557.45)
CREDIT CARD CONVEN FEE	597.10	160.96	436.14	3,219.46	2,451.52	767.94
LATE FEE	0.00	0.00	0.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	0.00	1,700.00	(1,700.00)	11,650.00	9,400.00	2,250.00
SUN INTERMENT SURCHARGE	0.00	0.00	0.00	3,375.00	8,750.00	(5,375.00)
TAX COLLECTIONS	12,220.91	11,845.43	375.48	149,783.62	148,671.02	1,112.60
VAULTS	765.00	1,330.00	(565.00)	10,305.00	11,595.00	(1,290.00)
EX LG CREMATION VAULTS	85.00	0.00	85.00	2,720.00	2,305.00	415.00
LINERS	1,585.00	1,080.00	505.00	11,580.00	13,055.00	(1,475.00)
GRAVE VASES	538.25	866.90	(328.65)	5,057.35	6,353.90	(1,296.55)
MEMORIAL WALL INCOME	0.00	200.00	(200.00)	25.00	400.00	(375.00)
ENR SURCHARGE	2,950.00	3,250.00	(300.00)	22,750.00	26,450.00	(3,700.00)
LOT TRANSFERS	180.00	180.00	0.00	1,080.00	1,260.00	(180.00)
COUNTY INTEREST INCOME	3.53	11.37	(7.84)	75.39	111.54	(36.15)
HANDLING FEE	5,890.00	6,540.00	(650.00)	61,990.00	72,100.00	(10,110.00)
PRENEED CONTRACT SERVICE CHG	800.00	700.00	100.00	4,700.00	6,300.00	(1,600.00)
VASE/HDSN SET & CLEAN	2,860.00	3,525.00	(665.00)	30,371.17	31,485.00	(1,113.83)
TOTAL REVENUE	47,896.34	55,543.63	(7,647.29)	517,448.42	607,455.73	(90,007.31)
	47,896.34	55,543.63	(7,647.29)	517,448.42	607,455.73	(90,007.31)
EXPENSES						
REGULAR SALARIES	22,289.32	20,016.32	2,273.00	224,880.03	210,408.99	14,471.04
BOT BOARD MEETINGS	400.00	400.00	0.00	4,900.00	5,200.00	(300.00)
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	560.50	(560.50)	1,616.62	4,752.37	(3,135.75)
RETIREMENT/PENSION	1,529.61	1,370.47	159.14	15,449.32	14,426.00	1,023.32
FICA	1,396.93	1,290.76	106.17	14,243.63	13,559.76	683.87
MEDICARE	326.70	301.87	24.83	3,331.17	3,171.12	160.05
EMPLOYEE GROUP INSURANCE	5,731.24	6,064.86	(333.62)	60,649.80	58,805.37	1,844.43
UNEMPLOYMENT INSURANCE	31.94	35.54	(3.60)	1,542.08	1,683.70	(141.62)
WORKERS COMP INSURANCE	563.00	600.68	(37.68)	5,757.89	6,000.68	(242.79)
ELECTRICITY	4,306.02	4,421.26	(115.24)	44,647.85	44,443.54	204.31
TELEPHONE	671.07	402.02	269.05	6,333.39	4,936.59	1,396.80
WATER	2,403.46	1,886.12	517.34	34,141.11	28,222.25	5,918.86
COMMUNITY OUTREACH	140.00	100.00	40.00	1,010.00	1,390.00	(380.00)
VISA-MASTER CHG FEES	658.98	517.97	141.01	4,585.08	3,870.34	714.74
COUNTY SERVICE CHARGE	27.04	17.70	9.34	476.46	492.60	(16.14)
EDUCATION	0.00	0.00	0.00	0.00	250.00	(250.00)
GENERAL INSURANCE	761.52	1,220.57	(459.05)	12,968.13	11,829.50	1,138.63
LEGAL	0.00	0.00	0.00	1,330.66	2,703.01	(1,372.35)
LOT REPURCHASE	0.00	0.00	0.00	5,900.80	6,895.00	(994.20)
OFFICE EXPENSE	1,333.02	1,694.03	(361.01)	14,136.75	15,616.99	(1,480.24)
TRAVEL & CONVENTION	200.76	3,133.23	(2,932.47)	9,873.15	14,788.86	(4,915.71)
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	183.20	1,403.60	(1,220.40)	3,581.40	4,259.50	(678.10)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,663.00	0.00	3,663.00
AUTO TRUCK EXPENSE	60.56	0.00	60.56	431.60	507.48	(75.88)
LARGE EQUIPMENT REPAIRS	476.46	0.00	476.46	4,205.85	423.66	3,782.19
EQUIPMENT REPAIRS	0.00	92.44	(92.44)	350.00	92.44	257.56
IRRIGATION SYSTEM REPAIRS	1,237.41	42.41	1,195.00	4,369.84	4,509.72	(139.88)
FERTILIZER AND SEED	0.00	0.00	0.00	11,391.44	11,411.21	(19.77)
GASOLINE, OIL, TIRES	431.71	0.00	431.71	5,146.94	5,449.18	(302.24)
PLANT & BUILDING	1,147.66	1,210.32	(62.66)	17,148.47	18,786.71	(1,638.24)
TOOLS & SUPPLIES	501.35	214.72	286.63	1,628.89	1,287.94	340.95
GRAVE LINERS & VAULTS	2,005.00	3,192.96	(1,187.96)	21,823.36	25,891.54	(4,068.18)
GRAVE VASES	0.00	732.90	(732.90)	4,560.61	2,673.08	1,887.53
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	130,881.90	130,897.26	(15.36)
CONTRACT BURIALS	0.00	0.00	0.00	3,900.00	4,125.00	(225.00)
SECURITY CAMERA EXPENSE	138.00	0.00	138.00	1,607.85	1,469.85	138.00
TOTAL EXPENSES	(63,501.96)	(65,473.25)	1,971.29	(697,472.37)	(679,689.37)	(17,783.00)
NET INCOME FROM OPERATIONS	(15,605.62)	(9,929.62)	(5,676.00)	(180,023.95)	(72,233.64)	(107,790.31)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	(900,000.00)	900,000.00	(600.00)	(900,000.00)	899,400.00
REVENUE TRANSFER OUT	0.00	900,000.00	(900,000.00)	0.00	900,000.00	(900,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(600.00)	0.00	(600.00)
NET INCOME (LOSS)	(15,605.62)	(9,929.62)	(5,676.00)	(179,423.95)	(72,233.64)	(107,190.31)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TEN MONTHS ENDING APRIL 30, 2014

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	19,275.00	22,295.00	(3,020.00)	196,303.00	267,540.00	(71,237.00)
MISC SPECIAL SET-UP	0.00	66.66	(66.66)	600.00	800.00	(200.00)
RETURNED CHECK BANK CHARGE	25.00	4.16	20.84	75.00	50.00	25.00
INTEREST RECEIVED	0.00	1.66	(1.66)	14.88	20.00	(5.12)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	55,620.00	(55,620.00)
MISC INCOME	121.55	0.00	121.55	1,373.55	0.00	1,373.55
CREDIT CARD CONVEN FEE	597.10	378.33	218.77	3,219.46	4,540.00	(1,320.54)
LATE FEE	0.00	0.00	0.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	0.00	920.83	(920.83)	11,650.00	11,050.00	600.00
SUN INTERMENT SURCHARGE	0.00	791.66	(791.66)	3,375.00	9,500.00	(6,125.00)
TAX COLLECTIONS	12,220.91	21,611.91	(9,391.00)	149,783.62	259,343.00	(109,559.38)
VAULTS	765.00	1,564.16	(799.16)	10,305.00	18,770.00	(8,465.00)
EX LG CREMATION VAULTS	85.00	0.00	85.00	2,720.00	0.00	2,720.00
LINERS	1,585.00	1,303.25	281.75	11,580.00	15,639.00	(4,059.00)
GRAVE VASES	538.25	620.00	(81.75)	5,057.35	7,440.00	(2,382.65)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	25.00	300.00	(275.00)
ENR SURCHARGE	2,950.00	2,647.50	302.50	22,750.00	31,770.00	(9,020.00)
LOT TRANSFERS	180.00	60.00	120.00	1,080.00	720.00	360.00
COUNTY INTEREST INCOME	3.53	10.83	(7.30)	75.39	130.00	(54.61)
HANDLING FEE	5,890.00	7,427.25	(1,537.25)	61,990.00	89,127.00	(27,137.00)
PRENEED CONTRACT SERVICE CHG	800.00	719.16	80.84	4,700.00	8,630.00	(3,930.00)
VASE/HDSTN SET & CLEAN	2,860.00	3,218.83	(358.83)	30,371.17	38,626.00	(8,254.83)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
TOTAL REVENUES	47,896.34	68,309.52	(20,413.18)	517,448.42	819,715.00	(302,266.58)
	47,896.34	68,309.52	(20,413.18)	517,448.42	819,715.00	(302,266.58)
EXPENSES						
REGULAR SALARIES	22,289.32	23,819.16	(1,529.84)	224,880.03	285,830.00	(60,949.97)
BOT BOARD MEETINGS	400.00	625.00	(225.00)	4,900.00	7,500.00	(2,600.00)
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	1,529.61	1,591.08	(61.47)	15,449.32	19,093.00	(3,643.68)
FICA	1,396.93	1,546.50	(149.57)	14,243.63	18,558.00	(4,314.37)
MEDICARE	326.70	361.75	(35.05)	3,331.17	4,341.00	(1,009.83)
EMPLOYEE GROUP INSURANCE	5,731.24	6,806.50	(1,075.26)	60,649.80	81,678.00	(21,028.20)
UNEMPLOYMENT INSURANCE	31.94	249.41	(217.47)	1,542.08	2,993.00	(1,450.92)
WORKERS COMP INSURANCE	563.00	601.08	(38.08)	5,757.89	7,213.00	(1,455.11)
ELECTRICITY	4,306.02	4,625.00	(318.98)	44,647.85	55,500.00	(10,852.15)
TELEPHONE	671.07	508.33	162.74	6,333.39	6,100.00	233.39
WATER	2,403.46	2,800.00	(396.54)	34,141.11	33,600.00	541.11
COMMUNITY OUTREACH	140.00	166.66	(26.66)	1,010.00	2,000.00	(990.00)
VISA-MASTER CHG FEES	658.98	375.00	283.98	4,585.08	4,500.00	85.08
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	27.04	54.16	(27.12)	476.46	650.00	(173.54)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	761.52	1,356.33	(594.81)	12,968.13	16,276.00	(3,307.87)
LEGAL	0.00	333.33	(333.33)	1,330.66	4,000.00	(2,669.34)
LOT REPURCHASE	0.00	500.00	(500.00)	5,900.80	6,000.00	(99.20)
OFFICE EXPENSE	1,333.02	1,333.33	(0.31)	14,136.75	16,000.00	(1,863.25)
TRAVEL & CONVENTION	200.76	1,250.00	(1,049.24)	9,873.15	15,000.00	(5,126.85)
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	183.20	1,666.66	(1,483.46)	3,581.40	20,000.00	(16,418.60)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,663.00	0.00	3,663.00
AUTO TRUCK EXPENSE	60.56	83.33	(22.77)	431.60	1,000.00	(568.40)
LARGE EQUIPMENT REPAIRS	476.46	83.33	393.13	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	1,237.41	666.66	570.75	4,369.84	8,000.00	(3,630.16)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	11,391.44	15,000.00	(3,608.56)
GASOLINE, OIL, TIRES	431.71	500.00	(68.29)	5,146.94	6,000.00	(853.06)
PLANT & BUILDING	1,147.66	1,983.33	(835.67)	17,148.47	23,800.00	(6,651.53)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	501.35	131.66	369.69	1,628.89	1,580.00	48.89
GRAVE LINERS & VAULTS	2,005.00	2,720.83	(715.83)	21,823.36	32,650.00	(10,826.64)
GRAVE VASES	0.00	258.33	(258.33)	4,560.61	3,100.00	1,460.61
CONTRACT TREE/GARDEN MAINTN	14,550.00	14,550.00	0.00	130,881.90	174,600.00	(43,718.10)
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	1,607.85	1,600.00	7.85
TOTAL EXPENSES	63,501.96	75,188.38	(11,686.42)	697,472.37	902,262.00	(204,789.63)
NET INCOME FROM OPERATIONS	(15,605.62)	(6,878.86)	(8,726.76)	(180,023.95)	(82,547.00)	(97,476.95)
OTHER INCOME & EXPENSE						
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)
TOTAL OTHER INCOME & EXPENSES	0.00	(6,878.86)	6,878.86	(600.00)	(82,547.00)	81,947.00
NET INCOME (LOSS)	(15,605.62)	0.00	(15,605.62)	(179,423.95)	0.00	(179,423.95)

ANNUAL BUDGET
INCOME STATEMENT GENERAL

APRIL 30, 2014 F-6

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	14,690.24	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	322,750.04	
004343	ASSET PURCHASE HOLDING ACCO	1,906,100.74	
006343	CASH - INTEREST/DIVIDENDS	533,570.83	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC		337.00
018/343	UNREALIZED G/L ON SECURITIES		72,983.37
	CURRENT ASSETS:	2,999,675.33	73,320.37
FIXED ASSETS:			
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	
	FIXED ASSETS:	3,487,727.03	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	CURRENT LIABILITIES:		2,218,436.23
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,257,386.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	RETAINED EARNINGS:		4,044,403.28
REVENUE:			
201343	BURIAL RIGHT SALES		139,725.00
203343	CURRENT INTEREST & DIVIDENDS		21,805.57
213343	COUNTY INTEREST INCOME		310.54
230343	GAIN/INVEST FAIR VALUE INCREA	10,431.73	
500343	REVENUE TRANSFERRED IN		2,790.00
	REVENUE:	10,431.73	164,631.11
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	2,807.34	
311343	COUNTY SERVICE CHARGE	149.56	
	EXPENSES:	2,956.90	
	REPORT TOTALS	6,500,790.99	6,500,790.99

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,690.24	
ASSET RPLCE RSRVE-LAND/BLD/ETC	322,750.04	
ASSET PURCHASE HOLDING ACCOUNT	1,906,100.74	
CASH - INTEREST/DIVIDENDS	533,570.83	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	(337.00)	
UNREALIZED G/L ON SECURITIES	(72,983.37)	
TOTAL CURRENT ASSETS		2,926,354.96

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

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,414,081.99

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS	3,257,386.40	
ACO PROPOSED EXPENDITURES	787,016.88	
NET INCOME	151,242.48	
TOTAL RETAINED EARNINGS		4,195,645.76
TOTAL LIABILITIES AND EQUITY		6,414,081.99

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	35,025.00	31,200.00	3,825.00	139,725.00	145,275.00	(5,550.00)
CURRENT INTEREST & DIVIDENDS	4,123.47	8,112.80	(3,989.33)	21,805.57	41,628.03	(19,822.46)
COUNTY INTEREST INCOME	50.49	116.62	(66.13)	310.54	1,380.37	(1,069.83)
DONATIONS & GRANTS	0.00	0.00	0.00	0.00	2,819.00	(2,819.00)
GAIN/INVEST FAIR VALUE INCREAS	64,013.64	20,906.52	43,107.12	(10,431.73)	(17,735.05)	7,303.32
TOTAL REVENUE	103,212.60	60,335.94	42,876.66	151,409.38	173,367.35	(21,957.97)
	103,212.60	60,335.94	42,876.66	151,409.38	173,367.35	(21,957.97)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	2,807.34	7,220.03	(4,412.69)
COUNTY SERVICE CHARGE	38.52	22.10	16.42	149.56	93.86	55.70
TOTAL EXPENSES	(38.52)	(22.10)	(16.42)	(2,956.90)	(7,313.89)	4,356.99
NET INCOME FROM OPERATIONS	103,174.08	60,313.84	42,860.24	148,452.48	166,053.46	(17,600.98)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(1,250.00)	(4,360.00)	3,110.00	(2,790.00)	(5,297.54)	2,507.54
TOTAL OTHER INCOME & EXPENSE	(1,250.00)	(4,360.00)	3,110.00	(2,790.00)	(5,297.54)	2,507.54
NET INCOME (LOSS)	104,424.08	64,673.84	39,750.24	151,242.48	171,351.00	(20,108.52)

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

ACCOUNTNUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	635,900.75	
003-342	INTEREST ON DEPOSIT-COUNTY	120,772.18	
006342	CASH - INTEREST/DIVIDENDS	1,158,340.02	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		157,430.38
	ASSETS:	5,067,508.40	157,430.38
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS:		18,405.00
	RETAINED EARNINGS:		4,870,774.11
 REVENUE:			
200342	WMC ENDOWMENT CARE		7,575.00
201342	ENDOWMENT CARE DEPOSITS		96,487.68
203342	CURRENT INTEREST & DIVIDENDS		44,333.47
213342	COUNTY INTEREST INCOME		1,480.81
			149,876.96
230342	GAIN/INVEST FAIR VALUE INCREA	94,917.35	
	REVENUE:	94,917.35	
 EXPENSES:			
310342	INVESTMENT ADVISOR FEES	15,655.70	
	EXPENSES:	15,655.70	
 REPORT TOTALS			
		5,178,081.45	5,178,081.45

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	635,900.75	
INTEREST ON DEPOSIT-COUNTY	120,772.18	
CASH - INTEREST/DIVIDENDS	1,158,340.02	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(157,430.38)	
TOTAL ASSETS		4,910,078.02
TOTAL ASSETS		4,910,078.02

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	39,303.91	
TOTAL RETAINED EARNINGS		4,910,078.02
TOTAL LIABILITIES AND FUND EQUITY		4,910,078.02

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	7,575.00	2,425.00	5,150.00
ENDOWMENT CARE DEPOSITS	17,793.00	7,867.44	9,925.56	96,487.68	102,673.78	(6,186.10)
CURRENT INTEREST & DIVIDENDS	4,231.81	7,715.45	(3,483.64)	44,333.47	44,094.13	239.34
COUNTY INTEREST INCOME	126.53	160.77	(34.24)	1,480.81	1,373.22	107.59
GAIN/INVEST FAIR VALUE INCREAS	(2,015.32)	6,350.21	(8,365.53)	(94,917.35)	(26,514.24)	(68,403.11)
TOTAL REVENUE	20,136.02	22,093.87	(1,957.85)	54,959.61	124,051.89	(69,092.28)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	1.00	(1.00)	15,655.70	16,124.96	(469.26)
TOTAL EXPENSES	0.00	1.00	(1.00)	15,655.70	16,124.96	(469.26)
NET INCOME (LOSS)	20,136.02	22,092.87	(1,956.85)	39,303.91	107,926.93	(68,623.02)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	324,276.88	
006392	CASH -INTEREST/DIVIDENDS	350,133.47	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		98,864.94
034392	CONTRACTS RECEIVABLE	65,132.94	
	CURRENT ASSETS:	1,463,764.04	98,864.94
 LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		686,719.91
	LIABILITIES:		686,719.91
 RETAINED EARNINGS:			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		585,677.49
 REVENUE:			
201392	CURRENT SALES		44,611.02
202392	CURRENT DEFERRED REVENUE		59,561.75
203392	CURRENT INTEREST & DIVIDENDS		24,824.60
213392	COUNTY INTEREST INCOME		619.15
230392	GAIN/INVEST FAIR VALUE INCREA:	25,002.01	
	REVENUE:	25,002.01	129,616.52
 EXPENSES:			
310392	INVESTMENT FEES	3,588.58	
311392	COUNTY SERVICE CHARGES	683.94	
320392	LOSS ON TRANSFER (INTER COSTS)	4,450.29	
335392	SALES TRANSFR OUT (PRIOR YR)	3,390.00	
	EXPENSES:	12,112.81	
 REPORT TOTALS		1,500,878.86	1,500,878.86

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	324,276.88	
CASH -INTEREST/DIVIDENDS	350,133.47	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(98,864.94)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,364,899.10
 TOTAL ASSETS		 1,364,899.10

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	686,719.91	
TOTAL LIABILITIES		686,719.91

RETAINED EARNINGS

RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	92,501.70	
 TOTAL RETAINED EARNINGS		 678,179.19
 TOTAL LIABILITIES AND EQUITY		 1,364,899.10

**PRENEED FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	5,024.03	3,419.16	1,604.87	44,611.02	44,114.97	496.05
CURRENT DEFERRED REVENUE	9,514.27	12,929.09	(3,414.82)	59,561.75	85,253.06	(25,691.31)
CURRENT INTEREST & DIVIDENDS	3,004.67	3,552.39	(547.72)	24,824.60	18,342.33	6,482.27
COUNTY INTEREST INCOME	54.31	60.72	(6.41)	619.15	464.19	154.96
GAIN/INVEST FAIR VALUE INCREAS	(4,967.59)	4,649.50	(9,617.09)	(25,002.01)	(10,779.83)	(14,222.18)
TOTAL REVENUE	12,629.69	24,610.86	(11,981.17)	104,614.51	137,394.72	(32,780.21)
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	3,588.58	3,806.95	(218.37)
COUNTY SERVICE CHARGES	74.86	71.21	3.65	683.94	652.79	31.15
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)
TOTAL EXPENSES	74.86	71.21	3.65	12,112.81	17,923.69	(5,810.88)
NET INCOME (LOSS)	12,554.83	24,539.65	(11,984.82)	92,501.70	119,471.03	(26,969.33)

MANAGER DUTIES

Managers are required to maintain and operate the day to day business which covers a wide variety of responsibilities. The General Manager operates under the direction of the Board of Trustees; the Rules and Regulations that are created by the Board of Trustees; the Health and Safety Code that cemetery districts are governed by.

1. Arrange for the sale and delivery of burial services to the residents of the district
2. Maintain and keep all cemetery records current and accurate
3. Maintain all cemetery district grounds
4. Maintain all financial records
5. Have a good working relationship with all Mortuaries
6. Be open and honest with your constituents
7. Coordinate with other government agencies: Cities, County, Special Districts, LAFCO
8. Managers are in charge of the hiring and firing of the district employees
9. Manage Human Resources issues: Compensation, Safety, Benefits, Contracts, etc.
10. Must have strong management, communication & leadership skills
11. Know the H&SC laws that govern cemetery districts, and Governance laws, i.e., Brown Act, Government Code, Civil Code
12. Attend CAPC annual conference and Education/Area meetings in order to keep up with current cemetery laws.

ITEMS MANAGERS ARE REQUIRED TO HANDLE OR OVERSEE:

Daily

1. Manage communication requests: Phones, Letters, Electronic Media
2. Answer correspondence: electronic and traditional
3. Schedule services with Families and Mortuaries
4. Show and sell Interment Rights
5. Help customers
6. Handle customer or employee problems
7. Work on preparation of board package items, special projects
8. Oversee all operations
9. Bookkeeping
10. Deposit in your local bank (if applicable)
11. Deposits into your county funds.
12. Keep a running total of types of burials and lots sold.
13. Keep Pre-Need ledgers and reports
14. Keep an eye on overall appearance of cemetery, or progress of projects.
15. Make sure all burials were recorded properly.
16. Make sure all lots sold are recorded properly in computers on the maps.
17. Make sure all vases sold are recorded.
18. Make sure all marker setting fees are recorded.
19. Record Sales Tax and report them on a quarterly basis.

20. Back up computers after weekly input and deposits.
21. Monitor any maintenance on the cemetery grounds, mowing, marker weed eating, watering etc.

Weekly, Monthly or quarterly:

1. Prepare agenda package for board packet, Check Register (have vouchers approved before board meetings), Income & Expenditure Sheets, Investments reports, Cash Flow Report, Minutes, Managers Reports etc.
2. Type Internment rights deed to have signed at the board meeting.
3. Record and verify all financials information and close weekly/monthly/annual books.
4. Balance fund balances to county reports.
5. Payroll, process all paperwork, correspondence and checks
6. Accounts Payable, process all paperwork, and process checks.
7. Process any special reports to agencies that require you to.
8. Process payment vouchers with your county if necessary.
9. Request money from Pre-Need account for burials that were pre-paid. (if this applies)
10. Balance Bank Statements.
11. Prepare investment reports.
12. Prepare report and pay Sales Tax.
13. Pre-prepare and submit Quarterly Reports.
14. Safety Responsibilities:
 - a. Have Safety Meetings (Cal OSHA requires quarterly)
 - b. Keep team current on HazMat issues: Globally Harmonized System of Classification and Labeling - Be aware of OSHA Deadlines on this.

Annually

1. Develop Preliminary Budget
2. Annual Audits
3. W/C & G/L renewals the next fiscal year.
4. Prepare 1099's and W-2's.
5. Memorial Day events, Security, Program, flags or items needed for the events.
6. Schedule Halloween or special holiday Security
7. Employee evaluations.
8. Review Retirement contracts
9. Review any annual contracts you have with vendors. They need proof of Liability Insurance, Workers Compensation coverage and a current License.
10. Report Independent Contractors to EDD once they are paid \$600.00 or more in a calendar year
11. Health Insurance reviews or renewals if needed.
12. Conflict of Interest for Manager and Trustees, Forms sent by the County, submit them to the county once they are completed. Need to be filled out when new to an office, annually and then when leaving an office.
13. Renewing of any special licenses you may need.
14. Government Compensation in California Report - www.publicpay.ca.gov
http://www.sco.ca.gov/noncompliant_reports.html#districts1

As Needed

1. Report new Employees to EDD upon hire
2. Report Independent Contractors to EDD 1st part of the year, form DE542
3. Report a change in Trustees, Secretary to the Board of Trustees, or Board Chair to the Secretary of State and County Clerk. (Statement of Facts Form)
4. Oversee all forms or brochures that are given out or changed.
5. Permits, including:
 - a. Site I.D. Record for Pesticide / Herbicide use
 - b. Air Pollution Control District Permit ID & Inspection Logs
 - c. Unified Program Facility Permit – for each cemetery that generates or stores Hazardous Material (oil) and Business Plan
 - d. EPA ID Number
 - e. California Environmental Reporting System (CERS)
6. Administer Contracts with Contractors:
 - a. RFP
 - b. MOU's
 - c. Bidding
7. Update policies as needed.
8. Oversee special projects, irrigation needs, general upkeep, roads, bathrooms, equipment.