

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, November 13, 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 October 8, 2014 Special Meeting Minutes

b. Approval of October Expenditures

General Fund		\$107,751.20
October Reimburse Voucher 1475	\$ 45,008.17	
October Reimburse Voucher 1476	\$ 25,654.02	
October Reimburse Voucher 1477	\$ 32,858.51	
Accumulative Capital Outlay		\$.00
October Reimburse Voucher	\$.00	

Total October 31, 2014 Expenditures Checks & Visa/Debit Card
19936-19973 & Direct Deposits (Payroll) \$107,751.20

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

6. ADMINISTRATIVE CALENDAR

- a. PSCD East 40 Acre Property – Presentation by Mario J. Gonzales, President/CEO GHA Companies
- b. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- c. AQMD Phase I Enhanced Vapor Recovery (EVR) Requirements – Proposal from Western Pump
- d. Irrigation Repairs and Upgrades to Less Water Use Sprinklers – Proposal from Environmental Water Management, Inc.
- e. Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures
- f. Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage
- g. Dia de los Muertos~Day of the Dead Celebration November 1, 2014 – Report District Manger Jurasky

7. LEGISLATIVE CALENDAR

- a. Resolution 10-2014, Transfer Interment Rights & Costs from PN to ACO & GF

8. BOARD DEVELOPMENT – None

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

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

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

- a. Conference with Legal Counsel – Regarding Potential Initiation of Litigation Pursuant to Government Code Section 54956.9: (one case)

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, November 10, 2014

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

DATE: October 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
John M. Lea, Secretary
Jane Alcumbrac, Member

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

Not Present: George Stettler, Treasurer

Motion was made by Trustee Pepper, seconded by Trustee Lea to excuse Trustee Stettler. Motion carried, vote 4-0.

Excused: George Stettler, Treasurer

3. **PUBLIC COMMENTS** – Captain Charles Robinson of the Cathedral City police department came to explain and update the Board on the status of the shooting incident that happened outside of Desert Memorial Park cemetery.

4. **CONFIRMATION OF AGENDA** Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Agenda as presented. 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. **Neal Wilson, C & N Financial – General Overview of District Investments 3rd Quarter** Deferred to the November Board meeting

b. **Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures** Deferred to the November Board meeting

c. **Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage** Trustee Alcumbrac suggested that the entry have an arch over the entry. Following a discussion District Manager Jurasky was directed to investigate the possibility of an archway at the entry and bring designs to a future meeting.

d. **Discussion to Schedule Ethics Training in December** Following a discussion District Manager was directed to e-mail the Board with possible dates on a Wednesday to schedule the training and selection a location.

e. **Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon** Following a discussion the Board approved scheduling the Trustee Annual Year-End Meeting Luncheon for 11:30 a.m. Thursday, December 11, 2014 at Spencer's Restaurant. District Manager Jurasky was directed to handle the scheduling with the restaurant and invitation to the usual attendees. Motion carried, roll call 4-0.

f. Vacation, PTO and Sick Leave - District Manager CA Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the amended changes to the agreement with District Manger Jurasky as follows: The District Manager shall be entitled to 31 day per year of vacation time which shall be accrued monthly on a pro rata basis.

The District Manager shall be allowed to carry no more than 21 days of any unused vacation time from any given calendar year to a subsequent calendar year without the approval of the Board of Trustees, with any remaining accrued vacation in excess of 21 days for the subject current calendar year being cashed out no later than December 30 of said current calendar year. The District Manager, in lieu of taking vacation, may cash out any accrued unused vacation at any time. Upon termination, all unpaid accrued vacation time will be paid at employee's current salary rate. Motion carried, vote 4-0.

g. CSDA Special District Leadership Academy Conference – November 16-19, 2014 in Anaheim, CA Following a discussion District Manager was directed to find out what sessions the Board needs to complete in order to maintain the District of Distinction accreditation and when other sessions are being offered. She was further directed the report her findings back to the Board.

h. Review for Discussion and Possible Action – Letter from Sannipoli Corporation/Whited Cemetery Service Following a discussion the Board approved carrying the specialty premium vaults from Sannipoli Corporation/Whited Cemetery Service and staying with Legrand for the standard vaults and liners.

7. LEGISLATIVE - None

8. BOARD DEVELOPMENT a. "Take-a-Ways" Reports from those who attended CSDA Annual Conference Trustee Lea give the Board an overview of the "Conflict of Interest" session he attended. He also stated that the session on the "Board Reading and Understanding Financial Statements" was informative. Trustee Lea said that he was very proud of how PSCD Board and Staff operate the District.

Trustee Pye gave the Board an overview of the session "Leading at the Speed of Trust" presented by Stephen M. R. Covey. She stated that the best session she attended was regarding PR for "Crisis Communication", which covered in detail on how to effectively communicate with media and the public during a crisis.

District Manager Jurasky reported to the Board how she used the CSDA/SDRMA staff contacts at the conference to help with composing a statement for the media and public in reference to the shooting. She stated that the assistance from CSDA/SDRMA staff made it much easier to deal with the shooting incident.

9. PUBLIC HEARING CALENDAR - None

10. REPORTS a. Trustee Report - Trustee Alcumbrac thanked the Board for the 20 year luncheon and recognition. She stated that she was surprised and extremely touched. Trustee Pepper expressed the same sentiments.

b. Manager Report - District Manager Jurasky reminded the Board that Day of the Dead will be held at DMP from 11:00am-4:00pm, Saturday, November 1, 2014. She also stated that there will be an altar in honor of Pasqual Quiroz, the first Mexican-American born in the village of Palm Springs and that he is interred in Desert Memorial Park.

District Manager Jurasky thanked Trustee Pye for giving Steve Nelson her contact information regarding the Day of the Dead event. She stated that Mr. Nelson had called her, and that they had a great conversation and he has agreed to help raise funds for the Day of the Dead event.

b. Manager Report – continued

District Manager Jurasky reported that on Tuesday, September 30th she gave a tour of the PSCD office and grounds to fifteen SDRMA Board members who were attending the CSDA conference in Palm Springs. She stated that they were very impressed with the District offices, and how clean the maintenance shop bays and break room for grounds crew were.

She also stated that they were pleased and surprised to find coffee, juice, water and treats provided for their visit. She said that one of the Board members commented that no other District had ever done that for them.

Trustee Alcumbrac asked if the District was still hosting Veterans Day. District Manager Jurasky said yes, 10:00a.m, Tuesday, November 11, 2014 at DMP.

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

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

c. Strategic Planning Study Session No action taken

d. Discussion for Possible Pet Cemetery No action taken

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

13. CLOSED SESSION ANNOUNCEMENTS – None

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:32 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, November 13, 2014.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DISTRICT

October 31, 2014

SITE SALES & INTERMENTS

	Prior Months		Oct		2014 YTD Totals		Oct 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	30	0	7	0	37	0	16	0
Adult, A&B	18	0	6	0	24	0	18	0
Premium	9	0	5	0	14	0	8	0
Children	0	0	1	0	1	0	0	0
Cremation	2	0	0	0	2	0	1	4
Niche	9	0	1	0	10	0	7	0
TOTALS	68	0	20	0	88	0	50	4

LOT REPURCHASES

	Prior Months		Oct		YTD 2014		YTD Oct 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	4	0	5	0	4	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	1	0	4	0	5	0	10	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Oct		2014 YTD Totals		Oct 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	49	1	14	0	63	1	37	0
Children	0	0	1	0	1	0	0	0
Cremation	8	0	7	0	15	0	11	1
Niche	4	0	1	0	5	0	7	0
TOTALS	61	1	23	0	84	1	55	1

SATURDAY INTERMENTS

	Prior Months		Oct		2014 YTD Totals		Oct 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	1	0	2	0	4	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	2	0	3	0	3	0
TOTALS	2	0	3	0	5	0	7	0

SUNDAY INTERMENTS

	Prior Months		Oct		2014 YTD Totals		Oct 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	1	0	0	1	1	0	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	1	0
TOTALS	1	0	0	0	1	1	1	0

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

Date	Check #	Line Description	Debit Amount	Credit Amount
10/1/14	19936	Oct 2014 PSCD Health Ins Expense Oct 2014 Employees' Portion of Health Insurance P.E.R.S.	4,687.14 287.79	4,974.93
10/1/14	19937	Oct 2014 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	59.02	59.02
10/1/14	19938	Oct 2014 PSCD Emplpyee Dental Ins Expense STANDARD INSURANCE COMPANY RB	344.48	344.48
10/8/14	19939	WMC Usage DESERT WATER AGENCY	530.01	530.01
10/8/14	19940	Sept Fountain SVC: Invoice 013493 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
10/8/14	19941	Wireless Connection AT & T MOBILITY	85.96	85.96
10/8/14	19942	Computer Tech SVC: Invoice 2014-112 Computer Tech SVC: Invoice 2014-113 Computer Tech SVC: Invoice 2014-111 Computer Tech SVC: Invoice 2014-110 Computer Tech SVC: Invoice 2014-079 KEVIN THOMPSON	262.50 593.75 75.00 575.00 150.00	1,656.25
10/8/14	19943	Dump Truck Repairs: Invoice 47300 JIMMY'S EQUIPMENT	490.90	490.90
10/8/14	19944	Aug 2014 Janitorial SVC Sept 2014 Janitorial SVC JAMILETH MOYA	250.00 250.00	500.00
10/8/14	19945	Trash SVC BURRTEC WASTE & RECYCLING SVCS	322.62	322.62
10/8/14	19946	(16) # 5 Liners: Invoice 00662 LEGRAND INC	2,320.00	2,320.00
10/8/14	19947	Web Hosting 4th QTR 2014 PALMER INTERNET	135.00	135.00
10/8/14	19948	Copier Maintenance Contract: Invoice AR124520 DESERT BUSINESS MACHINES	43.52	43.52
10/8/14	19949	Irrigation System Repairs: Invoice 373832 Irrigation system Repairs: invoice 372798 HIGH TECH IRRIGATION, INC	218.82 192.93	411.75
10/8/14	19950	September 2014 Contract Maintenance: Invoice 33 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
10/8/14	19951	Well # 2 WMC Da Vall Gate Well # 4 (July 2014) Well # 4 (August 2014) Admin Bldg	742.24 27.46 200.44 2,945.15 3,795.52 1,431.67	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		SOUTHERN CALIF EDISON CO		9,142.48
10/20/14	19952	1 Qt PVC Cement: Invoice 8792333 EWING IRRIGATION PRODUCTS, INC	22.62	22.62
10/20/14	19953	VOID**VOID**VOID**		
10/20/14	19954	Well Replenishment- #332245-850914 # 180819-51212108 Fire Protection - # 559831-884770 Admin Bldg - # 559833-884768 COACHELLA VALLEY WATER DIST	2,004.96 19.00 20.30 28.30	2,072.56
10/20/14	19955	Contract C002677 Repurchase MADELINE KAYE	2,450.00	2,450.00
10/20/14	19956	Sales Tax 7/1 to 9/30/14 STATE BOARD OF EQUALIZATION	730.00	730.00
10/20/14	19957	Well # 2 WMC Da Vall Gate Well S 4 Admin Bldg Late Charge SOUTHERN CALIF EDISON CO	309.31 29.19 192.85 2,809.78 1,298.41 71.01	4,710.55
10/20/14	19958	Interim Billin: Audit 6/30/14: Invoice 28604 LUND & GUTTRY LLP	8,750.00	8,750.00
10/20/14	19959	Yellow pages DEX MEDIA	183.20	183.20
10/20/14	19960	Equip Repairs: Invoice 18197 JIMMY'S EQUIPMENT	34.88	34.88
10/20/14	19961	(1) # 7 Vault: Invoice 00675 LEGRAND INC	470.00	470.00
10/20/14	19962	Sept 2014 Maintenace Sevice: Invoice 1049-033 SOUTH WEST PUMP & DRILLING	197.47	197.47
10/20/14	19963	Oct 2014 PSCD Vision Insurance: Invoice 5540662 METLIFE	60.98	60.98
10/20/14	19964	Sundown Perennial Ryegrass HIGH TECH IRRIGATION, INC	8,393.00	8,393.00
10/20/14	19965	1 M Connection - Well # 2 Invoice INv00038103 - 1 M Connection - Office Invoice INV00038140 - S SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
10/20/14	19966	Irrigation System Repairs: Invoice 0073074-IN SPORTS TURF IRRIGATION	1,183.09	1,183.09
10/20/14	19967	Sat Burial 6/14/2014: Invoice 383 Sat Burial 10/4/14: Invoice 382	300.00 150.00	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		Sat Burial 10/4814	300.00	
		Sat Burial 9/20/14: Invoice 384	300.00	
		Sunday Burial 9/21/14	450.00	
		KIRKPATRICK LANDSCAPING SERVICES IN		1,500.00
10/20/14	19968	Window Cleaning: Invoice 2618-23392 FISH WINDOW CLEANING	170.00	170.00
10/20/14	19969	Phone Charges VERIZON COMMUNICATIONS	368.77	368.77
10/20/14	19970	300 Gal Regular Gas & , 200 Gal Diesel Fuel: Invo BECK OIL, INC	1,661.22	1,661.22
10/20/14	19971	Repurchase Cont 1225 (Sec C-12 #'s 209 & 210 Repurchase Cont 1341 (Sec C-12 and Burial Costs JAMES F MCDANIEL	720.00 1,409.03	2,129.03
10/20/14	19972	Pest Control Service WESTERN EXTERMINATOR	64.50	64.50
10/20/14	19973	Registration: K Jurasky W CATHEDRAL CITY CHAMBER OF COMMER	175.00	175.00
10/17/14	DEBIT KJ	(1) Roll Stamps & Postage - CC Post Office COMPANY DEBIT CARD	56.40	56.40
10/21/14	DEBIT KJ	(4) Cases Copy Paper & Colored Paper & Box of COMPANY DEBIT CARD	273.38	273.38
10/21/14	DEBIT KJ	Office Candy (Stater Brothers) COMPANY DEBIT CARD	16.69	16.69
10/3/14	EDD TAX	SIT P/R 9/18 TO 10/1/14 Paid 10/3/14 SDI P/R 9/18 to 10/14/14 Paid 10/3/14 EMPLOYMENT DEVELOPMENT DEPT	194.10 102.00	296.10
10/17/14	EDD TAX	SIT P/R 10/2 to 10/15/14 Paid 10/17/14 SDI P/R 10/2 to 10/15/14 Paid 10/17/14 EMPLOYMENT DEVELOPMENT DEPT	243.61 135.74	379.35
10/31/14	EDD TAX	SIT P/R 10/16 to 10/29/14 paid 10/31/14 SDI P/R 10/16 to 10/29/14 Paid 10/31/14 EMPLOYMENT DEVELOPMENT DEPT	239.29 138.23	377.52
10/3/14	EDD TAX	CA Edu & Training P/R 9/18 to 10/10/14 Paid 10/3/ SUI P/R 9/18 to 10/1/14 Paid 10/3/14 EMPLOYMENT DEVELOPMENT DEPT	0.50 15.47	15.97
10/17/14	EDD TAX	CA Edu & Training P/R 10/2 to 10/15 Paid 10/17/ SUI P/R 10/2 to 10/15 paid 10/17/14 EMPLOYMENT DEVELOPMENT DEPT	0.40 12.40	12.80
10/3/14	EXPRESS	FIT P/R 9/18 to 10/1/14 Paid 10/3/14 Social Security P/R9/18 to 10/1 Paid 10/3/14 Medicare P/R 9/18 to 10/1/14 Paid 10/3/14 BANK OF AMERICA	904.88 1,264.74 295.80	2,465.42

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

Date	Check #	Line Description	Debit Amount	Credit Amount
10/17/14	EXPRESS	FIT P/R 10/2 tp 10/15 Paid 10/17/14	1,134.53	
		Soc Security P/R 10/2 to 10/15 Paid 10/17/14	1,683.22	
		Medicare P/R 10/2 to 10/15 Paid 10/17/14	393.64	
		BANK OF AMERICA		3,211.39
10/31/14	EXPRESS	FIT P/R 10/16 to 10/29/2014 Paid 10/31/14	1,116.67	
		Soc Security P/R 10/16 to 10/29/14 Paid 10/31/14	1,714.02	
		Medicare P/R 10/16 to 10/29/2014 Paid 10/31/14	400.87	
		BANK OF AMERICA		3,231.56
10/3/14	FEES	P/R P/R Process Fees 9/18/14 to 10/01/14	60.54	
		CBIZ PAYROLL		60.54
10/17/14	FEES	P/R Process Fees P/R 10/2 to 10/15/14 Paid 10/17/1	93.59	
		CBIZ PAYROLL		93.59
10/31/14	FEES	P/R Process Fee P/R 10/16 to 10/29/2014 Paid 10/3	65.91	
		CBIZ PAYROLL		65.91
	Total		81,826.41	81,826.41

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

<u>Date</u>	<u>Reference</u>	<u>Employee</u>	<u>Amount</u>
10/3/14	2860	KATHLEEN JURASKY	1,651.33
10/3/14	2861	JESSE B. MADRIGAL	1,745.78
10/3/14	2862	JESSE B. MADRIGAL	115.59
10/3/14	2863	STAPHANIE C. BROWN	1,030.74
10/3/14	2864	ROGER L. CLARK	1,334.24
10/3/14	2865	JUAN F. REYNA	1,471.64
10/17/14	2872	KATHLEEN JURASKY	1,651.36
10/17/14	2873	KATHLEEN JURASKY	1,731.07
10/17/14	2874	JESSE B. MADRIGAL	1,745.78
10/17/14	2875	STAPHANIE C. BROWN	1,030.74
10/17/14	2876	ROGER L. CLARK	1,370.09
10/17/14	2877	JUAN F. REYNA	1,412.66
10/17/14	2878	JANE ALCUMBRAC	91.35
10/17/14	2879	JOHN M. LEA	91.35
10/17/14	2880	LENNY PEPPER	91.35
10/17/14	2881	JAN M. PYE	91.35
10/31/14	2887	KATHLEEN JURASKY	1,651.34
10/31/14	2888	KATHLEEN JURASKY	1,731.07
10/31/14	2889	KATHLEEN JURASKY	400.00
10/31/14	2890	JESSE B. MADRIGAL	1,598.99
10/31/14	2891	JESSE B. MADRIGAL	324.18
10/31/14	2892	STAPHANIE C. BROWN	1,078.17
10/31/14	2893	ROGER L. CLARK	1,354.24
10/31/14	2894	JUAN F. REYNA	1,130.38
		10/1/14 thru 10/31/14	<u>25,924.79</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP Oct 2014

Cash Disbursement Journal (Includes ACO listed below)	81,826.41
Payroll Disbursement Journal	25,924.79
TOTAL PSCD DISBURSEMENTS	<u>107,751.20</u>
TOTAL GENERAL FUND EXPENDITURES	<u>107,751.20</u>
Payment Voucher # 1475	45,008.17
Payment Voucher # 1476	25,654.02
Payment Voucher # 1477	32,858.51
ACO DISBURSEMENTS	
TOTAL ACO EXPENDITURES	<u>0.00</u>
TOTAL October 2014 DISBURSEMENTS	<u>107,751.20</u>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	57,730.13	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING		7,718.92
10005	CASH/OND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	1,032.60	
10009	CASH IN BANK - RESERVE CHECKN	18,277.24	
10015	ACO PURCHASES RECEIVABLE		146,986.62
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	5,850.22	
11034	NSF CHECKS RECEIVABLE	50.00	
14010	PREPAID INSURANCE	9,861.71	
14011	PREPAID W/C INSURANCE	827.16	
	ASSETS:	109,059.56	154,705.54
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		175.61
20107	EMPLOYEE 403B PAYABLE		4,230.50
20109	LEASE DEPOSIT - PREPAID		38,563.32
20111	EMPLOYEES INSURANCE PAYABLE		2,274.33
20220	ACCRUED EMPLOYEE PAYROLL		2,418.00
20221	ACCRUED VACATION PAYABLE		17,041.04
20222	DA VALL CENTER LLC REIMBURSE		18,978.00
27400	OPEB BENEFIT LIABILITY:GASB45		489,847.08
	LIABILITIES:		587,927.88
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	699,167.03	
	TOTAL EQUITY:	699,167.03	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		74,777.44
40201	MISC SPECIAL SET-UP		400.00
40203	INTEREST RECEIVED		2.75
40204	LAND LEASE		19,281.68
40205	MISC INCOME		3,071.21
40205CC	CREDIT CARD CONVEN FEE		636.52
40205SAT	SAT INTERMENT SURCHARGE		3,850.00
40205SUN	SUN INTERMENT SURCHARGE		2,950.00
40206	TAX COLLECTIONS		5,579.80
40207	VAULTS		2,040.00
40207-EX LG CRE	EX LG CREMATION VAULTS		935.00
40208	LINERS		5,985.00
40209	GRAVE VASES		2,430.00
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		6,950.00
40212	LOT TRANSFERS		270.00
40213	COUNTY INTEREST INCOME		24.08
40216	HANDLING FEE		22,570.00
40217	PRENEED CONTRACT SERVICE CHG		2,500.00
40218	VASE/HDSTN SET & CLEAN		11,635.00
	REVENUE:		166,063.48

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	96,905.62	
60102	BOT BOARD MEETINGS	1,500.00	
71101	RETIREMENT/PENSION	3,615.98	
71201	FICA	6,057.00	
71202	MEDICARE	1,416.55	
72301	EMPLOYEE GROUP INSURANCE	19,748.31	
72601	UNEMPLOYMENT INSURANCE	276.62	
73101	WORKERS COMP INSURANCE	2,088.58	
81111	ELECTRICITY	22,375.74	
81112	TELEPHONE	2,045.76	
81113	WATER	15,399.97	
83308	COMMUNITY OUTREACH	215.00	
83309	VISA-MASTER CHG FEES	1,200.19	
83311	COUNTY SERVICE CHARGE	27.04	
83313	GENERAL INSURANCE	4,930.88	
83314	LEGAL	56.00	
83315	LOT REPURCHASE	95.00	
83316	OFFICE EXPENSE	6,010.11	
83317	TRAVEL & CONVENTION	3,178.60	
83321	AUDIT	8,750.00	
83323	ADVERTISING/PUBLICITY	1,347.80	
83324	MEMBERSHIP & DUES	855.00	
84410	AUTO TRUCK EXPENSE	156.75	
84411	LARGE EQUIPMENT REPAIRS	902.77	
84413	IRRIGATION SYSTEM REPAIRS	4,378.02	
84414	FERTILIZER AND SEED	8,393.00	
84415	GASOLINE, OIL, TIRES	3,454.79	
84416	PLANT & BUILDING	5,951.01	
84419	GRAVE LINERS & VAULTS	12,500.00	
84420	GRAVE VASES	377.32	
84422	CONTRACT TREE/GARDEN MAINT	44,100.00	
84423	CONTRACT BURIALS	1,500.00	
84424	SECURITY CAMERA EXPENSE	731.85	
	EXPENSES:	280,541.26	
REPORT TOTALS		1,088,767.85	1,088,767.85

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	57,730.13	
PEITY CASH	900.00	
CASH IN BANK - CHECKING	(7,718.92)	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	1,032.60	
CASH IN BANK - RESERVE CHECKNG	18,277.24	
ACO PURCHASES RECEIVABLE	(146,986.62)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	5,850.22	
NSF CHECKS RECEIVABLE	50.00	
PREPAID INSURANCE	9,861.71	
PREPAID W/C INSURANCE	827.16	
 TOTAL ASSETS		 (45,645.98)
 TOTAL ASSETS		 (45,645.98)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	175.61	
EMPLOYEE 403B PAYABLE	4,230.50	
LEASE DEPOSIT - PREPAID	38,563.32	
EMPLOYEES INSURANCE PAYABLE	2,274.33	
ACCRUED EMPLOYEE PAYROLL	2,418.00	
ACCRUED VACATION PAYABLE	17,041.04	
DA VALL CENTER LLC REIMBURSE	18,978.00	
OPEB BENIFIT LIABILITY:GASB45	489,847.08	
TOTAL LIABILITIES		587,927.88
 TOTAL LIABILITIES		 587,927.88

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(699,167.03)	
NET INCOME	(114,477.78)	
TOTAL EQUITY		(633,573.86)
 TOTAL LIABILITIES AND EQUITY		 (45,645.98)

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

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	16,925.00	29,058.00	(12,133.00)	74,777.44	66,265.00	8,512.44
MISC SPECIAL SET-UP	400.00	0.00	400.00	400.00	0.00	400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	25.00	(25.00)
INTEREST RECEIVED	0.00	0.88	(0.88)	2.75	12.32	(9.57)
LAND LEASE	4,820.42	4,635.00	185.42	19,281.68	18,540.00	741.68
MISC INCOME	0.00	0.00	0.00	3,071.21	0.00	3,071.21
CREDIT CARD CONVEN FEE	172.09	280.50	(108.41)	636.52	824.83	(188.31)
SAT INTERMENT SURCHARGE	3,000.00	1,300.00	1,700.00	3,850.00	5,200.00	(1,350.00)
SUN INTERMENT SURCHARGE	0.00	0.00	0.00	2,950.00	125.00	2,825.00
TAX COLLECTIONS	0.00	0.00	0.00	5,579.80	11,668.17	(6,088.37)
VAULTS	710.00	2,080.00	(1,370.00)	2,040.00	3,980.00	(1,940.00)
EX LG CREMATION VAULTS	425.00	595.00	(170.00)	935.00	1,190.00	(255.00)
LINERS	1,260.00	1,410.00	(150.00)	5,985.00	3,030.00	2,955.00
GRAVE VASES	880.00	380.00	500.00	2,430.00	1,410.50	1,019.50
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	1,950.00	3,450.00	(1,500.00)	6,950.00	8,100.00	(1,150.00)
LOT TRANSFERS	0.00	90.00	(90.00)	270.00	540.00	(270.00)
COUNTY INTEREST INCOME	4.23	17.55	(13.32)	24.08	38.58	(14.50)
HANDLING FEE	5,160.00	9,220.00	(4,060.00)	22,570.00	19,620.00	2,950.00
PRENEED CONTRACT SERVICE CHG	1,000.00	300.00	700.00	2,500.00	1,500.00	1,000.00
VASE/HDSTN SET & CLEAN	2,470.00	1,955.00	515.00	11,635.00	8,690.00	2,945.00
TOTAL REVENUE	39,176.74	54,771.93	(15,595.19)	166,063.48	150,784.40	15,279.08
	39,176.74	54,771.93	(15,595.19)	166,063.48	150,784.40	15,279.08
EXPENSES						
REGULAR SALARIES	37,433.95	20,983.13	16,450.82	96,905.62	81,693.00	15,212.62
BOT BOARD MEETINGS	400.00	400.00	0.00	1,500.00	1,900.00	(400.00)
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	618.54	(618.54)	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	0.00	1,525.43	(1,525.43)	3,615.98	5,640.90	(2,024.92)
FICA	2,330.99	1,315.94	1,015.05	6,057.00	5,243.76	813.24
MEDICARE	545.15	307.76	237.39	1,416.55	1,226.36	190.19
EMPLOYEE GROUP INSURANCE	5,151.62	6,089.22	(937.60)	19,748.31	23,480.91	(3,732.60)
UNEMPLOYMENT INSURANCE	28.77	48.26	(19.49)	276.62	185.89	90.73
WORKERS COMP INSURANCE	413.58	562.66	(149.08)	2,088.58	2,381.55	(292.97)
ELECTRICITY	13,853.03	5,623.01	8,230.02	22,375.74	21,150.44	1,225.30
TELEPHONE	454.73	1,125.35	(670.62)	2,045.76	2,985.32	(939.56)
WATER	2,602.57	3,719.31	(1,116.74)	15,399.97	15,818.09	(418.12)
COMMUNITY OUTREACH	175.00	0.00	175.00	215.00	200.00	15.00
VISA-MASTER CHG FEES	409.70	417.55	(7.85)	1,200.19	1,107.44	92.75
COUNTY SERVICE CHARGE	0.00	13.52	(13.52)	27.04	284.38	(257.34)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	4,930.88	5,425.16	(494.28)
LEGAL	0.00	0.00	0.00	56.00	0.00	56.00
LOT REPURCHASE	0.00	2,100.00	(2,100.00)	95.00	4,550.80	(4,455.80)
OFFICE EXPENSE	1,849.28	1,438.31	410.97	6,010.11	4,619.53	1,390.58
TRAVEL & CONVENTION	0.00	860.44	(860.44)	3,178.60	6,226.72	(3,048.12)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	8,750.00	1,000.00	7,750.00	8,750.00	10,000.00	(1,250.00)
ADVERTISING/PUBLICITY	318.20	1,280.60	(962.40)	1,347.80	1,947.40	(599.60)
MEMBERSHIP & DUES	0.00	85.00	(85.00)	855.00	725.00	130.00
AUTO TRUCK EXPENSE	0.00	0.00	0.00	156.75	0.00	156.75
LARGE EQUIPMENT REPAIRS	525.78	0.00	525.78	902.77	2,730.93	(1,828.16)
EQUIPMENT REPAIRS	0.00	350.00	(350.00)	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	1,617.46	212.60	1,404.86	4,378.02	1,128.54	3,249.48
FERTILIZER AND SEED	8,393.00	11,314.30	(2,921.30)	8,393.00	11,314.30	(2,921.30)
GASOLINE, OIL, TIRES	1,661.22	0.00	1,661.22	3,454.79	2,311.26	1,143.53
PLANT & BUILDING	1,184.59	3,610.41	(2,425.82)	5,951.01	8,504.33	(2,553.32)
TOOLS & SUPPLIES	0.00	50.72	(50.72)	0.00	112.17	(112.17)
GRAVE LINERS & VAULTS	2,790.00	2,372.36	417.64	12,500.00	5,338.36	7,161.64
GRAVE VASES	0.00	0.00	0.00	377.32	1,847.70	(1,470.38)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	44,100.00	43,581.90	518.10
CONTRACT BURIALS	1,500.00	600.00	900.00	1,500.00	900.00	600.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	731.85	779.85	(48.00)
TOTAL EXPENSES	(108,309.34)	(84,068.71)	(24,240.63)	(280,541.26)	(280,637.86)	96.60
NET INCOME FROM OPERATIONS	(69,132.60)	(29,296.78)	(39,835.82)	(114,477.78)	(129,853.46)	15,375.68
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	(300,000.00)	300,000.00	0.00	(300,000.00)	300,000.00
REVENUE TRANSFER OUT	0.00	300,000.00	(300,000.00)	0.00	300,000.00	(300,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(69,132.60)	(29,296.78)	(39,835.82)	(114,477.78)	(129,853.46)	15,375.68

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2014

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	16,925.00	19,828.50	(2,903.50)	74,777.44	237,942.00	(163,164.56)
MISC SPECIAL SET-UP	400.00	83.34	316.66	400.00	1,000.00	(600.00)
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.67	(1.67)	0.00	20.00	(17.25)
LAND LEASE	4,820.42	4,820.42	0.00	19,281.68	57,845.00	(38,563.32)
MISC INCOME	0.00	0.00	0.00	3,071.21	0.00	3,071.21
CREDIT CARD CONVEN FEE	172.09	442.34	(270.25)	636.52	5,308.00	(4,671.48)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	3,000.00	1,246.92	1,753.08	3,850.00	14,963.00	(11,113.00)
SUN INTERMENT SURCHARGE	0.00	360.42	(360.42)	2,950.00	4,325.00	(1,375.00)
TAX COLLECTIONS	0.00	21,929.50	(21,929.50)	5,579.80	263,154.00	(257,574.20)
VAULTS	710.00	1,377.50	(667.50)	2,040.00	16,530.00	(14,490.00)
ENLARG CREMATION VAULTS	425.00	0.00	425.00	935.00	0.00	935.00
LINERS	1,260.00	1,232.92	27.08	5,985.00	14,795.00	(8,810.00)
GRAVE VASES	880.00	489.59	390.41	2,430.00	5,875.00	(3,445.00)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	1,950.00	2,087.50	(137.50)	6,950.00	25,050.00	(18,100.00)
LOT TRANSFERS	0.00	100.00	(100.00)	270.00	1,200.00	(930.00)
COUNTY INTEREST INCOME	4.23	8.34	(4.11)	24.08	100.00	(75.92)
HANDLING FEE	5,160.00	6,368.42	(1,208.42)	22,570.00	76,421.00	(53,851.00)
PREPAID CONTRACT SERVICE CHG	1,000.00	483.34	516.66	2,500.00	5,800.00	(3,300.00)
VASE/LINERS SET & CLEAN	2,470.00	2,969.59	(499.59)	11,635.00	35,635.00	(24,000.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	39,176.74	63,899.07	(24,722.33)	166,063.48	766,788.00	(600,724.52)
	39,176.74	63,899.07	(24,722.33)	166,063.48	766,788.00	(600,724.52)
EXPENSES						
REGULAR SALARIES	37,433.95	23,819.17	13,614.78	96,905.62	285,830.00	(188,924.38)
BOI BOARD MEETINGS	400.00	625.00	(225.00)	1,500.00	7,500.00	(6,000.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	0.00	1,667.34	(1,667.34)	3,615.98	20,008.00	(16,392.02)
FICA	2,330.99	1,550.13	780.86	6,057.00	18,601.46	(12,544.46)
MEDICARE	545.15	345.38	199.77	1,416.55	4,144.54	(2,727.99)
EMPLOYEE GROUP INSURANCE	5,151.62	6,219.67	(1,068.05)	19,748.31	74,636.00	(54,887.69)
UNEMPLOYMENT INSURANCE	28.77	198.92	(170.15)	276.62	2,387.00	(2,110.38)
WORKERS COMP INSURANCE	413.58	590.25	(176.67)	2,088.58	7,083.00	(4,994.42)
ELECTRICITY	13,853.03	4,745.00	9,108.03	22,375.74	56,940.00	(34,564.26)
TELEPHONE	454.73	508.34	(53.61)	2,045.76	6,100.00	(4,054.24)
WATER	2,602.57	3,107.34	(504.77)	15,399.97	37,288.00	(21,888.03)
COMMUNITY OUTREACH	175.00	166.67	8.33	215.00	2,000.00	(1,785.00)
VISA-MASTER CHG FEES	409.70	466.67	(56.97)	1,200.19	5,600.00	(4,399.81)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	0.00	50.00	(50.00)	27.04	600.00	(572.96)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	4,930.88	14,793.00	(9,862.12)
LEGAL	0.00	333.34	(333.34)	56.00	4,000.00	(3,944.00)
LOT REPURCHASE	0.00	575.00	(575.00)	95.00	6,900.00	(6,805.00)
OFFICE EXPENSE	1,849.28	1,333.34	515.94	6,010.11	16,000.00	(9,989.89)
TRAVEL & CONVENTION	0.00	1,000.00	(1,000.00)	3,178.60	12,000.00	(8,821.40)
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	0.00	500.00	(500.00)
MIG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIO	8,750.00	983.34	7,766.66	8,750.00	11,800.00	(3,050.00)
ADVERTISING/PUBLICITY	318.20	833.34	(515.14)	1,347.80	10,000.00	(8,652.20)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	855.00	4,000.00	(3,145.00)
BOI CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOI TRAVEL & EXPENSE	0.00	133.34	(133.34)	0.00	1,600.00	(1,600.00)
AUTO TRUCK EXPENSE	0.00	83.34	(83.34)	156.75	1,000.00	(843.25)
LARGE EQUIPMENT REPAIRS	525.78	375.00	150.78	902.77	4,500.00	(3,597.23)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	1,617.46	666.67	950.79	4,378.02	8,000.00	(3,621.98)
FERTILIZER AND SEED	8,393.00	1,250.00	7,143.00	8,393.00	15,000.00	(6,607.00)
GASOLINE, OIL, TIRES	1,661.22	500.00	1,161.22	3,454.79	6,000.00	(2,545.21)
PLANT & BUILDING	1,184.59	1,666.67	(482.08)	5,951.01	20,000.00	(14,048.99)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	150.00	(150.00)	0.00	1,800.00	(1,800.00)
GRAVE LINERS & VAULTS	2,790.00	2,382.17	407.83	12,500.00	28,586.00	(16,086.00)
GRAVE VASES	0.00	383.34	(383.34)	377.32	4,600.00	(4,222.68)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	44,100.00	174,600.00	(130,500.00)
CONTRACT BURIALS	1,500.00	404.17	1,095.83	1,500.00	4,850.00	(3,350.00)
SECURITY CAMERA EXPENSE	138.00	183.34	(45.34)	731.85	2,200.00	(1,468.15)
TOTAL EXPENSES	108,309.34	74,274.90	34,034.44	280,541.26	891,297.00	(610,755.74)
NET INCOME FROM OPERATIONS	(69,132.60)	(10,375.83)	(58,756.77)	(114,477.78)	(124,509.00)	10,031.22
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,375.83	(10,375.83)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,375.83)	10,375.83	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	(69,132.60)	0.00	(69,132.60)	(114,477.78)	0.00	(114,477.78)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,030.00	
003343	ASSET REPL.CE RSRVE-LAND/BLD/ET	315,905.95	
004343	ASSET PURCHASE HOLDING ACCO	23,917.99	
006343	CASH - INTEREST/DIVIDENDS	538,212.64	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
	CURRENT ASSETS:	1,261,618.69	
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,805,308.90	
016343	WATER SYSTEMS	932,810.51	
018353	UNREALIZED G/L ON SECURITIES		56,215.36
	FIXED ASSETS:	4,910,652.81	56,215.36
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,131,247.87
	CURRENT LIABILITIES:		2,131,247.87
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,923,153.07
	RETAINED EARNINGS:		3,923,153.07
REVENUE:			
201343	BURIAL RIGHT SALES		64,400.00
203343	CURRENT INTEREST & DIVIDENDS		251.89
213343	COUNTY INTEREST INCOME		164.54
230343	GAIN/INVEST FAIR VALUE INCREA:	3,161.23	
	REVENUE:	3,161.23	64,816.43
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	6,175,432.73	6,175,432.73

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,030.00	
ASSET RPLCE RSRVE-LAND/BLD/ETC	315,905.95	
ASSET PURCHASE HOLDING ACCOUNT	23,917.99	
CASH - INTEREST/DIVIDENDS	538,212.64	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(56,215.36)	
TOTAL CURRENT ASSETS		1,205,403.33

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,816.05	
LAND & IMPROVEMENTS	1,805,308.90	
WATER SYSTEMS	932,810.51	
TOTAL FIXED ASSETS		4,910,652.81

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,116,056.14

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,131,247.87	
TOTAL CURRENT LIABILITIES		2,131,247.87

TOTAL LIABILITIES

2,131,247.87

RETAINED EARNINGS

RETAINED EARNINGS	3,923,153.07	
NET INCOME	61,655.20	
TOTAL RETAINED EARNINGS		3,984,808.27
TOTAL LIABILITIES AND EQUITY		6,116,056.14

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	16,000.00	14,350.00	1,650.00	64,400.00	44,150.00	20,250.00
CURRENT INTEREST & DIVIDENDS	0.00	4,257.11	(4,257.11)	251.89	8,509.27	(8,257.38)
COUNTY INTEREST INCOME	34.83	21.59	13.24	164.54	97.87	66.67
GAIN/INVEST FAIR VALUE INCREAS	0.00	12,638.63	(12,638.63)	(3,161.23)	(47,198.44)	44,037.21
TOTAL REVENUE	16,034.83	31,267.33	(15,232.50)	61,655.20	5,558.70	56,096.50
	16,034.83	31,267.33	(15,232.50)	61,655.20	5,558.70	56,096.50
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	1,227.09	(1,227.09)
TOTAL EXPENSES	0.00	0.00	0.00	0.00	(1,227.09)	1,227.09
NET INCOME FROM OPERATIONS	16,034.83	31,267.33	(15,232.50)	61,655.20	4,331.61	57,323.59
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	(1,540.00)	1,540.00	0.00	(1,540.00)	1,540.00
TOTAL OTHER INCOME & EXPENSE	0.00	(1,540.00)	1,540.00	0.00	(1,540.00)	1,540.00
NET INCOME (LOSS)	16,034.83	32,807.33	(16,772.50)	61,655.20	5,871.61	55,783.59

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	701,898.73	
003-342	INTEREST ON DEPOSIT-COUNTY	121,886.96	
006342	CASH - INTEREST/DIVIDENDS	1,167,264.37	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		127,994.21
	ASSETS:	5,143,545.51	127,994.21
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,968,202.25
 REVENUE:			
200342	WMC ENDOWMENT CARE		1,250.00
201342	ENDOWMENT CARE DEPOSITS		47,102.76
203342	CURRENT INTEREST & DIVIDENDS	926.26	
213342	COUNTY INTEREST INCOME		330.36
230342	GAIN/INVEST FAIR VALUE INCREA	407.81	
	REVENUE:	1,334.07	48,683.12
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS		5,144,879.58	5,144,879.58

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	701,898.73	
INTEREST ON DEPOSIT-COUNTY	121,886.96	
CASH - INTEREST/DIVIDENDS	1,167,264.37	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(127,994.21)	
 TOTAL ASSETS		 5,015,551.30
 TOTAL ASSETS		 5,015,551.30

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	47,349.05	
 TOTAL RETAINED EARNINGS		 5,015,551.30
 TOTAL LIABILITIES AND FUND EQUITY		 5,015,551.30

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	50.00	1,600.00	(1,550.00)	1,250.00	4,975.00	(3,725.00)
ENDOWMENT CARE DEPOSITS	12,501.66	6,093.34	6,408.32	47,102.76	28,016.34	19,086.42
CURRENT INTEREST & DIVIDENDS	99.54	7,908.96	(7,809.42)	(926.26)	15,324.48	(16,250.74)
COUNTY INTEREST INCOME	0.00	279.30	(279.30)	330.36	589.16	(258.80)
GAIN/INVEST FAIR VALUE INCREAS	0.00	16,703.57	(16,703.57)	(407.81)	(59,744.46)	59,336.65
TOTAL REVENUE	12,651.20	32,585.17	(19,933.97)	47,349.05	(10,839.48)	58,188.53
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	1.00	(1.00)	0.00	5,317.03	(5,317.03)
TOTAL EXPENSES	0.00	1.00	(1.00)	0.00	5,317.03	(5,317.03)
NET INCOME (LOSS)	12,651.20	32,584.17	(19,932.97)	47,349.05	(16,156.51)	63,505.56

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	370,096.07	
006392	CASH -INTEREST/DIVIDENDS	357,387.75	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		88,299.04
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	1,514,029.78	88,299.04
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		728,563.25
	LIABILITIES:		728,563.25
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		644,716.38
REVENUE:			
201392	CURRENT SALES		24,641.26
202392	CURRENT DEFERRED REVENUE		30,503.19
203392	CURRENT INTEREST & DIVIDENDS	84.26	
213392	COUNTY INTEREST INCOME		180.03
230392	GAIN/INVEST FAIR VALUE INCREA	2,639.39	
	REVENUE:	2,723.65	55,324.48
EXPENSES:			
311392	COUNTY SERVICE CHARGES	149.72	
	EXPENSES:	149.72	
	REPORT TOTALS	1,516,903.15	1,516,903.15

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	370,096.07	
CASH -INTEREST/DIVIDENDS	357,387.75	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(88,299.04)	
CONTRACTS RECEIVABLE	62,325.21	

TOTAL ASSETS		1,425,730.74
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TOTAL ASSETS		1,425,730.74
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LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	728,563.25	
TOTAL LIABILITIES		728,563.25

RETAINED EARNINGS

RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	52,451.11	

TOTAL RETAINED EARNINGS		697,167.49
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TOTAL LIABILITIES AND EQUITY		1,425,730.74
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**PRENEED FUND
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	6,122.20	3,129.09	2,993.11	24,641.26	17,124.33	7,516.93
CURRENT DEFERRED REVENUE	9,392.53	6,587.35	2,805.18	30,503.19	28,248.18	2,255.01
CURRENT INTEREST & DIVIDENDS	0.00	4,340.07	(4,340.07)	(84.26)	7,873.71	(7,957.97)
COUNTY INTEREST INCOME	40.80	116.39	(75.59)	180.03	236.50	(56.47)
GAIN/INVEST FAIR VALUE INCREAS	0.00	11,328.31	(11,328.31)	(2,639.39)	(31,128.45)	28,489.06
TOTAL REVENUE	15,555.53	25,501.21	(9,945.68)	52,600.83	22,354.27	30,246.56
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	1,231.40	(1,231.40)
COUNTY SERVICE CHARGES	0.00	74.86	(74.86)	149.72	224.58	(74.86)
LOSS ON TRANSFER (INTER COSTS)	0.00	2,121.59	(2,121.59)	0.00	2,121.59	(2,121.59)
SALES TRANSFR OUT (PRIOR YR)	0.00	2,140.00	(2,140.00)	0.00	2,140.00	(2,140.00)
TOTAL EXPENSES	0.00	4,336.45	(4,336.45)	149.72	5,717.57	(5,567.85)
NET INCOME (LOSS)	15,555.53	21,164.76	(5,609.23)	52,451.11	16,636.70	35,814.41

WESTERN PUMP, INC.

petroleum & lubrication equipment specialists



November 3, 2014
Quotation #PSC110314

Mrs. Kathleen Jurasky

PALM SPRINGS CEMETERY DISTRICT

69920 East Ramon Road
Cathedral City, CA 92234

Tel: (760) 328-9334

Email: info@pscemetery.com

RE: AST PHASE I PROJECT – Scope of Work and Proposal to Provide and Install Phase I Equipment on one (1) aboveground gasoline fuel tank located at the **Palm Springs Cemetery District, 69920 East Ramon Road, Cathedral City, CA 92234.**

Western Pump is pleased to offer the following quotation:

EQUIPMENT PACKAGE:

One (1)	MOR244O	Emergency Vent 6" (16 oz)
One (1)	MOR516O	4" Direct Fill
One (1)	MOR9095	2" Dry Disconnect w/ 4" Thread Adapter
Three (3)	MOR419	Drop Tube
One (1)	MOR735DC	Product adapter dust cap
One (1)	MOR323	Non-rotatable vapor adapter 4" x 4"
One (1)	MOR323C	Vapor adapter cap 4"
One (1)	MOR818	Mechanical Tank Gauging 2" clock
One (1)	MOR305	2" Dedicated Gauge Port

SCOPE of WORK: (Phase I)

- Submit plans and fees to obtain permit from SCAQMD for Phase I upgrades.
- Provide and Install the equipment package listed above.
- Submit Construction Completion forms to the agency.
- Schedule and Perform Phase I AQMD Engineered Final Vapor test.
- Submit all test results to local agency for permit closure.

TOTAL COST FOR ABOVE SCOPE OF WORK: \$6,925.00

Equipment \$2,518.04 - Installation & Testing \$2,977.34 - SCAQMD Permit \$1,456.62

NOTES:

1. Above price is based upon the Regulatory Agencies approving the above outlined scope of work.
2. Above price includes Sales Tax rate of 9%.
3. Above price excludes any/all Repairs to existing defective Equipment or Piping Systems.
4. Above price excludes any/all Imposed Regulatory Fines.
5. Above price excludes any/all standing loss requirements (quoted separately if required).
6. Above price excludes any/all equipment not specifically listed above.
7. Western Pump shall be compensated for labor at \$85.00 and materials at cost plus 15% for additional work performed or delays caused by others.
8. Terms: based upon credit approval, 50% deposit and remaining balance due ten (10) days upon receipt of invoice(s).
9. Quotation is valid for thirty (30) days.

WESTERN PUMP, INC.

petroleum & lubrication equipment specialists



(Page 2 of Quotation #PSC110314 continued)

If you have any questions, please do not hesitate to contact me at (619) 208-1380. If proposal and terms are acceptable, please sign below and return to Western Pump with your deposit.

Submitted by:

Accepted and Approved by:

Russ Quaid

Owner

Date

Environmental Water Management Inc.

1048 Irvine Ave PMB # 392
 Newport Beach Ca 92660-4602
 (714) 801-8546
 (949) 612-8164 fax
 Phone # 714-801-8546
 Fax # 949-612-8164

stevenwalters@msn.com

Juan Medez -Rep-

Date	Invoice #
10/20/14	7002

Bill To
Palm Springs Cemetery District 69920 E Ramon Rd Cathedral City Ca 92234 Jessie 760-328-3316

Ship To
Palm Springs Cemetery District 69920 E Ramon Rd Cathedral City Ca 92234 Jessie Fax 760-328-6524

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Product														
open	COD	HO	10/20/14	OUR TRUCK																
Quantity	Item Code	Description	Price Each	Amount																
129	750cr/r	Eagle 751 complete adjustable	144.50	18,640.50																
73	700cr/r	Eagle 700 complete full circle	136.50	9,964.50																
	Freight	SHIPPING CHARGES	125.00	125.00																
		I have access to the above units, the condition of the sale is that you can buy them in lots of 32 every 2 weeks they are all new style units and never been put tint the ground, there will be no extra charge for freight, At each delivery please have a check ready for the amount ordered thank you. RIVERSIDE COUNTY SALES TAX	8.00%	0.00																
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="7"> High Tech Irrigation, Inc. 20 x \$191.48 each = \$24,700.00 73 x \$167.78 each = <u>\$12,247.94</u> \$36,948.86 </td> </tr> <tr> <td colspan="7"> Environmental Water Management, Inc. 20 x \$144.50 each = \$18,640.50 73 x \$167.78 each = <u>\$ 9,964.50</u> \$28,730.00 </td> </tr> </table>							High Tech Irrigation, Inc. 20 x \$191.48 each = \$24,700.00 73 x \$167.78 each = <u>\$12,247.94</u> \$36,948.86							Environmental Water Management, Inc. 20 x \$144.50 each = \$18,640.50 73 x \$167.78 each = <u>\$ 9,964.50</u> \$28,730.00						
High Tech Irrigation, Inc. 20 x \$191.48 each = \$24,700.00 73 x \$167.78 each = <u>\$12,247.94</u> \$36,948.86																				
Environmental Water Management, Inc. 20 x \$144.50 each = \$18,640.50 73 x \$167.78 each = <u>\$ 9,964.50</u> \$28,730.00																				
-THANK YOU FOR YOUR BUSINESS						Total	\$28,730.00													

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 10-2014

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 \$36,649.48 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 \$1,800.00 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 July 1, 2014 to October 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 11th day of November, 2014, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary