

PALM SPRINGS CEMETERY DISTRICT

CALL OF SPECIAL MEETING OF THE BOARD OF TRUSTEES of the Palm Springs Cemetery District

Wednesday, October 8, 2014 at 2:00 p.m.

In accordance with the procedures specified by State Law, I hereby call a special meeting of the Board of Trustees of the Palm Springs Cemetery District which will be held on Wednesday, October 8, 2014 at 2:00 p.m., or as soon thereafter as the meeting may be convened, at 31-705 Da Vall Drive, Cathedral City, California, for the purpose of discussing the following Items:

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 September 1, 2014 Special Meeting Minutes

b. Approval of September Expenditures

General Fund		\$ 62,971.45
September Reimburse Voucher 1473	\$24,574.59	
September Reimburse Voucher 1474	\$42,797.70	
Accumulative Capital Outlay		\$ 2,700.00
September Reimburse Prior Voucher	\$ 2,700.00	

Total September 30, 2014 Expenditures Checks & Visa/Debit Card 19890 -19935 & Direct Deposits (Payroll)		\$ 65,671.45
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c. Financial Reports as of September 30, 2014 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- b. Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures
- c. Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage
- d. Discussion to Schedule Ethics Training in December
- e. Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon
- f. Vacation, PTO and Sick Leave - District Manager
- g. CSDA Special District Leadership Academy Conference – November 16-19, 2014 in Anaheim, CA
- h. Review for Discussion and Possible Action – Letter from Sannipoli Corporation/Whited Cemetery Service

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. "Take-a-Ways" Reports from those who attended CSDA Annual Conference

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., Friday, October 3, 2014

Jan Pye, Chair

Dated: October 3, 2014

**NOTICE OF SPECIAL MEETING
OF THE
BOARD OF TRUSTEES
OF THE
PALM SPRINGS CEMETERY DISTRICT**

**Wednesday, October 8, 2014 at 2:00 p.m.
(or as soon thereafter as the meeting may be convened)**

Please take notice that, pursuant to the call of the Chairman, a special meeting of the Board of Trustees of the Palm Springs Cemetery District will be held on Wednesday, October 8, 2014 at 2:00 p.m., or as soon thereafter as the meeting may be convened, at 31-705 Da Vall Drive, Cathedral City, California, for the purpose of discussing the following items:

- 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.**

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- f. Vacation, PTO and Sick Leave - District Manager
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- h. Review for Discussion and Possible Action – Letter from Sannipoli Corporation/Whited Cemetery Service

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. "Take-a-Ways" Reports from those who attended CSDA Annual Conference

9. PUBLIC HEARING CALENDAR – None

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Lenny Pepper, Chairperson

Dated: October 3, 2014

PALM SPRINGS CEMETERY DISTRICT

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

Wednesday, October 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].

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7. LEGISLATIVE CALENDAR – None

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THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Friday, October 3, 2014

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

DATE: September 11, 2014

TIME: 11:30 A.M.

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

1. **CALL TO ORDER** The meeting was called to order by Chairperson Pye at 11:30 A.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 B. Quintanilla, Quintanilla & Associates

Not Present: George Stettler, Treasurer

3. **PUBLIC COMMENTS** – None

4. **CONFIRMATION OF AGENDA** Trustee Pye requested that Closed Session be removed from the Agenda. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the Agenda with Closed Session removed. Motion carried, 4-0.

Trustee Stettler arrived at 11:34 A.M.

5. **CONSENT CALENDAR** Motion was made by Trustee Pepper, seconded by Trustee Lea to approve Consent Calendar item 5a with a revision noting that Trustee Pepper adjourned the meeting and minor grammatical corrections. Motion carried, 4-0-1. Trustee Pye was not at the July meeting and abstained.

Motion was made by Trustee Pepper, seconded by Trustee Lea to approve Consent Calendar items 5b and 5c. Motion carried 5-0.

6. **ADMINISTRATIVE CALENDAR** a. **District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc** Mr. Wilson gave an update on the transfer of the investments from National Planning to Union Banc and discussed allocation of funds into various investments types. Trustee Stettler requested that the Union Banc statements reflect the transition from National Planning to Union Banc, thus eliminating the zeros. Mr. Wilson stated that he would handle this request and provide to Board with updated information.

Mark Matthews arrived and Trustee Pye welcomed him to the meeting.

b. **Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures** District Manager explained the need for shade coverage at the Veterans Chapel and gave printed information and sample designs to the Board for review. Following a discussion District Manger Jurasky was directed to bring different designs choices and pricing for the Board the review at the next meeting.

6. **ADMINISTRATIVE CALENDAR** – continued

c. **Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage** District Manger Jurasky presented the Board with perspectives for possible revisions to the Da Vall Entry and signage. Following a discussion District Manager was directed to e-mail the perspectives to the Board, and place this item on the October 2014 agenda.

d. **Vacation, PTO and Sick Leave - District Manager** Following a discussion District Manager was directed to amend the District Manager vacation verbiage and place the amendment on the October 2014 agenda.

7. **LEGISLATIVE** - None

8. **BOARD DEVELOPMENT** - None

9. **PUBLIC HEARING CALENDAR** - None

10. **REPORTS** a. **Trustee Report** - None

b. **Manager Report** - District Manager Jurasky reported that Jerry Figueroa, Owner of CemSafe passed away and that the District's database and kiosk are on hold until the company reorganizes.

District Manager Jurasky reported that Trustees Alcumbrac, Pepper and Stettler have been reappointed to the PSCD Board by the county Board of Supervisors on September 9, 2014.

The meeting was recessed at 12:04pm

Robert Alcumbrac arrived and Trustee Pye reconvened the meeting at 12:10pm. Trustee Pye announced that on August 31, 2014 Trustees Alcumbrac and Pepper completed their 20th year as Trustees on the PSCD Board. She presented them both with an individual award of recognition for their dedication and exemplary service as Trustees of the Palm Springs Cemetery District.

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** No Closed Session

13. **CLOSED SESSION ANNOUNCEMENTS**

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 12:13 P.M. The next special board meeting is scheduled for 2:00 P.M., Wednesday, October 8, 2014.

DATE: _____

John M. Lea, Secretary

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

Date	Check #	Line Description	Debit Amount	Credit Amount
9/1/14	19890	Sept 2014 PSCD Health Insurance Expense Sept 2014 Employee Portion Health Insurance P.E.R.S.	5,327.53 287.79	5,615.32
9/1/14	19891	Sept 2014 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	59.02	59.02
9/1/14	19892	Sept 2014 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	242.32	242.32
9/1/14	19893	K Jurasky Extra Health Insurance 8/8/14, 8/22/14: COLONIAL LIFE	203.78	203.78
9/11/14	19894	Irrigation System Repairs: Invoice 369565 HIGH TECH IRRIGATION, INC	188.65	188.65
9/11/14	19895	Irrigation System Repairs: invoice 8561466 Irrigation System Repairs: Invoice 8561467 EWING IRRIGATION PRODUCTS, INC	67.92 66.35	134.27
9/11/14	19896	Aug 2014 Maintenance Service SOUTH WEST PUMP & DRILLING	150.00	150.00
9/11/14	19897	Trash Service BURRTEC WASTE & RECYCLING SVCS	322.62	322.62
9/11/14	19898	Office Window Cleaning: Invoice 2618-22176 FISH WINDOW CLEANING	170.00	170.00
9/11/14	19899	Copier Maintenance Contract 8/21 to 9/20/14: Inv DESERT BUSINESS MACHINES	43.52	43.52
9/11/14	19900	VPN Connection 7/1 to 7/31/14: Invoice 999010700 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
9/11/14	19901	Backhoe Repairs: Invoice P72457 POWERPLAN OIB (RDO EQUIPMENT)	376.99	376.99
9/11/14	19902	Ford Truck Repairs: Invoice 3018411122 O'REILLY AUTOMOTIVE, INC	59.21	59.21
9/11/14	19903	Monitoring Service - Office 9/1 to 11/14: Invoice 1 Monitoring Service - Maint 9/1 to 11/30/14: invoice Monitoring Service - FIRE Protection 9/1 to 11/30/ DESERT ALARM INC	89.85 89.85 119.97	299.67
9/11/14	19904	(4) # 5 Vaults: Invoice 00575 (8) # 5 Liners LEGRAND INC	740.00 1,160.00	1,900.00
9/11/14	19905	Aug 2014 Contract Maintenance: Invoice 275 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
9/12/14	19906	Tire for Ford Truck: Invoice 2030124158 PARKHOUSE TIRE, INC.	111.58	111.58
9/12/14	19907	Courier Service: Invoice 2631707 GOLDEN STATE OVERNIGHT	14.22	14.22

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

Date	Check #	Line Description	Debit Amount	Credit Amount
9/12/14	19908	Sept 2014 PSCD Vision Insurance: Invoice 551219 METLIFE	60.98	
				60.98
9/12/14	19909	Janitorial Service JAMILETH MOYA	250.00	
				250.00
9/12/14	19910	Well Replenishment COACHELLA VALLEY WATER DIST	3,131.39	
				3,131.39
9/12/14	19911	WMC Usage DESERT WATER AGENCY	778.07	
				778.07
9/12/14	19912	Pest Control WESTERN EXTERMINATOR	64.50	
				64.50
9/12/14	19913	1 M Connection 10/1 to 10/31/14: Invoice: INV000 1 M Connection 10/1 to 10/31/14: Invoice: INV000 SKY RIVER COMMUNICATIONS INC	138.00 138.00	
				276.00
9/12/14	19914	July to Sept 2014 Charges (New Office Project Ma MICHAEL E. FONTANA	2,700.00	
				2,700.00
9/26/14	19915	Admin Bldg: Account 559833-884768 Fire Protection: Account 55831-884770 Account 180819-512108 COACHELLA VALLEY WATER DIST	32.30 20.00 19.00	
				71.30
9/26/14	19916	(4) # 5 Vaults: Invoice 00634 (8) # 5 Liners (2) # 5 Vaults: Invoice 00426 (# 5 Liners LEGRAND INC	740.00 1,160.00 370.00 1,740.00	
				4,010.00
9/26/14	19917	W/C 10/1 TO 12/31/14 SPECIAL DISTRICT RISK MANAGEMENT AU	1,240.74	
				1,240.74
9/26/14	19918	Courier SRC: invoice 2639332 GOLDEN STATE OVERNIGHT	74.82	
				74.82
9/26/14	19919	Water Cooler Lease 9/16 to 10/15/2014 DESERT BUSINESS MACHINES	29.43	
				29.43
9/26/14	19920	VPN Connection 8/1 to 8/31/14: Invoice 999010700 RIVERSIDE COUNTY INFORMATION TECHN	13.52	
				13.52
9/26/14	19921	Irrigation System Repairs: Invoice 372055 Irrigation System Repris: Invoice 372283 HIGH TECH IRRIGATION, INC	347.07 396.38	
				743.45
9/26/14	19922	Chain Link Fence on McCallum (Damage by Tam ALLEN FENCE CONSTRUCTION INC	730.00	
				730.00
9/26/14	19923	Admin Office Window Cleaning: invoice 2618-227 FISH WINDOW CLEANING	170.00	
				170.00
9/26/14	19924	Phone Charges: VERIZON COMMUNICATIONS	232.98	
				232.98

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

Date	Check #	Line Description	Debit Amount	Credit Amount
9/26/14	19925	Yellow Pages DEX MEDIA	183.20	
				183.20
9/26/14	19926	Registration: Jan Pye CAPC Annual Ed. Seminar CAPC	193.00	
				193.00
9/26/14	19927	Repurchase: Section B-30 # 10 ELIZABETH WALKER	95.00	
				95.00
9/26/14	19928	Drinking Water and Supplies: Invoice 04H003277 Previous Balance ARROWHEAD	62.96 32.79	
				95.75
9/26/14	19929	Irrigation System Repairs: Invoice 8692906 EWING IRRIGATION PRODUCTS, INC	60.39	
				60.39
9/26/14	19930	General Matter thru July1 to 7/31/14 Da Vall Center Matters STEVEN B. QUINTANILLA, INC	56.00 1,022.00	
				1,078.00
9/30/14	19931	J Madrigal- Aug 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	314.97	
				314.97
9/30/14	19932	J Reyna- Aug 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	222.66	
				222.66
9/30/14	19933	K Jurasky - Aug 2014 Retirement Contribution K jurasky - aug 2014 PSCD Retirement Ezpense OPPENHEIMER FUNDS SERVICES	1,692.20 439.42	
				2,131.62
9/30/14	19934	R Clark - Aug 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	220.42	
				220.42
9/30/14	19935	Office Cell & Grounds Supervisor Cell: SPRINT	87.16	
				87.16
9/22/14	9/22/14	Staff Birthday Cake (Pavilions) COMPANY DEBIT CARD	18.99	
				18.99
9/27/14	DEBI KJ	Office Supplies (Smart & Final) COMPANY DEBIT CARD	70.29	
				70.29
9/29/14	DEBI KJ	Donut for SMRMA/CSDA Visit 6/30/14 (Starter B COMPANY DEBIT CARD	7.50	
				7.50
9/4/14	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	209.60	
				209.60
9/5/14	DEBIT KJ	(1) Roll Stamps & Certified Mailing COMPANY DEBIT CARD	55.70	
				55.70
9/10/14	DEBIT KJ	Supplies (Color Print Ink) (Staples) COMPANY DEBIT CARD	405.22	
				405.22
9/10/14	DEBIT KJ	Staff Birthday Cake (S Brown) (Stater Brothers) COMPANY DEBIT CARD	26.83	
				26.83

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

Date	Check #	Line Description	Debit Amount	Credit Amount
9/11/14	DEBIT KJ	Board Meeting at Spencer's 20th Aniversity Peppe COMPANY DEBIT CARD	226.95	226.95
9/15/14	DEBIT KJ	Upgrade Carbonite Backup by 100GB COMPANY DEBIT CARD	46.84	46.84
9/16/14	DEBIT KJ	Registration - Jan Pye - CSDA Conf. 9/29 to 10/2/1 COMPANY DEBIT CARD	275.00	275.00
9/23/14	DEBIT KJ	Postage and 1 roll stamps and 2 Card COMPANY DEBIT CARD	59.65	59.65
9/24/14	DEBIT KJ	K Jurasky Airline Ticket (Southwest Airline) - SD COMPANY DEBIT CARD	225.70	225.70
9/30/14	DEBIT KJ	To Record Monthly AT & T Connection Charge AT & T MOBILITY	25.00	25.00
9/5/14	EDD TAX	SIT P/R 8/21 to 9/3/14 Paid 9/5/14 SDI P/R 8/21 to 9/3/14 Paid 9/5/14 EMPLOYMENT DEVELOPMENT DEPT	181.85 97.96	279.81
9/19/14	EDD TAX	SIT P/R 9/14 to 9/17/14 Paid 9/19/14 SDFI P/R9/4 to 9/17/14 Paid 9/19/14 EMPLOYMENT DEVELOPMENT DEPT	181.85 107.32	289.17
9/5/14	EDD TAX	CA Edu & Training P/r 8/21 to 9/3/14 Paid 9/5/14 SUI P/R 8/21 to 9/3/14 Paid 9/5/14 EMPLOYMENT DEVELOPMENT DEPT	1.32 40.92	42.24
9/19/14	EDD TAX	Ca Edu & Training P/R 9/4 to 9/17/14 Paid 9/19/14 SUI P/R 9/14 to 9/17/14 Paid 9/19/14 EMPLOYMENT DEVELOPMENT DEPT	1.82 56.42	58.24
9/5/14	EXPRESS	FIT P/R 8/21 to 9/3/14 Paid 9/5/14 Social Security P/R 8/21 to 9/3/14 Paid 9/5/14 Medicare P/R 8/21 to 9/3/14 Paid 9/5/14 BANK OF AMERICA	863.14 1,214.56 284.04	2,361.74
9/19/14	EXPRESS	FIT P/R 9/4 to 9/17/14 Paid 9/19/14 Social Security P/R 9/4 to 9/17/14 Paid 9/19/14 MEDICARE P/R 9/4 TO 9/17/14 PAID 9/19/14 BANK OF AMERICA	863.14 1,330.81 311.24	2,505.19
9/5/14	FEES	P/R Processing Fee P/R 8/21/14 to 9/3/14 Paid 9/5/ CBIZ PAYROLL	57.85	57.85
9/19/14	FEES	P/R Process Fees P/R 9/4 to 9/17/14 Paid 9/19/14 CBIZ PAYROLL	73.97	73.97
	Total		51,035.52	51,035.52

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

Date	Reference	Employee	Amount
9/5/14	2834	KATHLEEN JURASKY	1,651.34
9/5/14	2835	JESSE B. MADRIGAL	1,745.77
9/5/14	2836	STAPHANIE C. BROWN	1,030.74
9/5/14	2837	ROGER L. CLARK	1,334.23
9/5/14	2838	JUAN F. REYNA	1,271.38
9/24/14	2844	KATHLEEN JURASKY	1,651.36
9/24/14	2845	KATHLEEN JURASKY	400.00
9/24/14	2846	JESSE B. MADRIGAL	1,599.00
9/24/14	2847	STAPHANIE C. BROWN	1,030.74
9/24/14	2848	ROGER L. CLARK	1,334.23
9/24/14	2849	JUAN F. REYNA	1,130.39
9/24/14	2850	JANE ALCUMBRAC	91.35
9/24/14	2851	JOHN M. LEA	91.35
9/24/14	2852	LENNY PEPPER	91.35
9/24/14	2853	JAN M. PYE	91.35
9/24/14	2854	GEORGE STETTLER	91.35
9/1/14 thru 9/30/14			14,635.93

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP Sept 2014

Cash Disbursement Journal (Includes ACO listed below)	51,035.52
Payroll Disbursement Journal	14,635.93
TOTAL PSCD DISBURSEMENTS	65,671.45

TOTAL GENERAL FUND EXPENDITURES	62,971.45
Payment Voucher # 1473	34,338.58
Payment Voucher # 1474	25,918.67
	60,257.25

ACO DISBURSEMENTS

1 Michael Fontana			
Admin Bldgs Project Manager	CK 19914	2,700.00	

TOTAL ACO EXPENDITURES	2,700.00
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1 ACO PV 1402 (April 2013)

TOTAL Sept 2014 DISBURSEMENTS	65,671.45
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PALM SPRINGS CEMETERY DISTRICT

September 30, 2014

SITE SALES & INTERMENTS

	Prior Months		Sept		2014 YTD Totals		Sept 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	23	0	7	0	30	0	12	0
Adult, A&B	11	0	7	0	18	0	14	0
Premium	5	0	4	0	9	0	7	0
Children	0	0	0	0	0	0	0	0
Cremation	0	0	2	0	2	0	1	2
Niche	7	0	2	0	9	0	2	0
TOTALS	46	0	22	0	68	0	36	2

LOT REPURCHASES

	Prior Months		Sept		YTD 2014		YTD Sept 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	1	0	1	0	2	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	0	0	1	0	1	0	8	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Sept		2014 YTD Totals		Sept 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	34	0	15	1	49	1	26	0
Children	0	0	0	0	0	0	0	0
Cremation	5	0	3	0	8	0	9	1
Niche	3	0	1	0	4	0	5	0
TOTALS	42	0	19	1	61	1	40	1

SATURDAY INTERMENTS

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

SUNDAY INTERMENTS

	Prior Months		Sept		2014 YTD Totals		Sept 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	0	1	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	1	1	1	1	0

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

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
ASSETS:			
10002	CASH ON HAND - COUNTY	51,813.57	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	35,454.91	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	1,196.41	
10009	CASH IN BANK - RESERVE CHECKN	46,156.70	
10015	ACO PURCHASES RECEIVABLE		146,986.62
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	1,271.19	
11030	TAX REVENUE RECEIVABLE	2,957.71	
11034	NSF CHECKS RECEIVABLE	50.00	
14010	PREPAID INSURANCE	11,094.43	
14011	PREPAID W/C INSURANCE	1,240.74	
	ASSETS:	166,666.16	146,986.62
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		610.86
20109	LEASE DEPOSIT - PREPAID		43,383.74
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
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:		588,647.38
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	698,442.03	
	TOTAL EQUITY:	698,442.03	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		57,852.44
40203	INTEREST RECEIVED		1.76
40204	LAND LEASE		14,461.26
40205	MISC INCOME		3,071.21
40205CC	CREDIT CARD CONVEN FEE		464.43
40205SAT	SAT INTERMENT SURCHARGE		850.00
40205SUN	SUN INTERMENT SURCHARGE		2,950.00
40207	VAULTS		1,330.00
40207-EX LG CRE	EX LG CREMATION VAULTS		510.00
40208	LINERS		4,725.00
40209	GRAVE VASES		1,550.00
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		5,000.00
40212	LOT TRANSFERS		270.00
40216	HANDLING FEE		17,410.00
40217	PRENEED CONTRACT SERVICE CHG		1,500.00
40218	VASE/HDSTN SET & CLEAN		9,165.00
	REVENUE:		121,286.10

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

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
EXPENSES:			
60101	REGULAR SALARIES	59,471.67	
60102	BOT BOARD MEETINGS	1,100.00	
71101	RETIREMENT/PENSION	3,615.98	
71201	FICA	3,726.01	
71202	MEDICARE	871.40	
72301	EMPLOYEE GROUP INSURANCE	14,596.69	
72601	UNEMPLOYMENT INSURANCE	247.85	
73101	WORKERS COMP INSURANCE	1,675.00	
81111	ELECTRICITY	8,522.71	
81112	TELEPHONE	1,591.03	
81113	WATER	12,797.40	
83308	COMMUNITY OUTREACH	40.00	
83309	VISA-MASTER CHG FEES	864.29	
83311	COUNTY SERVICE CHARGE	27.04	
83313	GENERAL INSURANCE	3,698.16	
83314	LEGAL	56.00	
83315	LOT REPURCHASE	95.00	
83316	OFFICE EXPENSE	3,958.17	
83317	TRAVEL & CONVENTION	2,708.40	
83323	ADVERTISING/PUBLICITY	1,029.60	
83324	MEMBERSHIP & DUES	855.00	
84410	AUTO TRUCK EXPENSE	156.75	
84411	LARGE EQUIPMENT REPAIRS	376.99	
84413	IRRIGATION SYSTEM REPAIRS	2,760.56	
84415	GASOLINE, OIL, TIRES	1,793.57	
84416	PLANT & BUILDING	5,016.42	
84419	GRAVE LINERS & VAULTS	9,710.00	
84420	GRAVE VASES	377.32	
84422	CONTRACT TREE/GARDEN MAINTN	29,550.00	
84424	SECURITY CAMERA EXPENSE	593.85	
	EXPENSES:	171,882.86	
REPORT TOTALS		1,036,991.05	1,036,991.05
		1,036,991.05	1,036,991.05

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	51,813.57	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	35,454.91	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	1,196.41	
CASH IN BANK - RESERVE CHECKNG	46,156.70	
ACO PURCHASES RECEIVABLE	(146,986.62)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	1,271.19	
TAX REVENUE RECEIVABLE	2,957.71	
NSF CHECKS RECEIVABLE	50.00	
PREPAID INSURANCE	11,094.43	
PREPAID W/C INSURANCE	1,240.74	
 TOTAL ASSETS		 19,679.54
 TOTAL ASSETS		 19,679.54

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	610.86	
LEASE DEPOSIT - PREPAID	43,383.74	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
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		588,647.38

TOTAL LIABILITIES		588,647.38
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EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(698,442.03)	
NET INCOME	(50,596.76)	
TOTAL EQUITY		(568,967.84)

TOTAL LIABILITIES AND EQUITY		19,679.54
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PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2014

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	VTD ACTUAL	VTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	23,125.00	10,632.00	12,493.00	57,852.44	37,207.00	20,645.44
RETURNED CHECK BANK CHARGE	0.00	25.00	(25.00)	0.00	25.00	(25.00)
INTEREST RECEIVED	0.00	2.24	(2.24)	1.76	11.44	(9.68)
LAND LEASE	4,820.42	4,635.00	185.42	14,461.26	13,905.00	556.26
MISC INCOME	0.00	0.00	0.00	3,071.21	0.00	3,071.21
CREDIT CARD CONVEN FEE	210.28	148.63	61.65	464.43	544.33	(79.90)
SAT INTERMENT SURCHARGE	850.00	2,150.00	(1,300.00)	850.00	3,900.00	(3,050.00)
SUN INTERMENT SURCHARGE	2,000.00	0.00	2,000.00	2,950.00	125.00	2,825.00
TAX COLLECTIONS	0.00	11,417.19	(11,417.19)	0.00	11,668.17	(11,668.17)
VAULTS	0.00	0.00	0.00	1,330.00	1,900.00	(570.00)
EX LG CREMATION VAULTS	340.00	255.00	85.00	510.00	595.00	(85.00)
LINERS	2,175.00	810.00	1,365.00	4,725.00	1,620.00	3,105.00
GRAVE VASES	515.00	190.50	324.50	1,550.00	1,030.50	519.50
MEMORIAL WALL INCOME	0.00	200.00	(200.00)	175.00	25.00	150.00
ENR SURCHARGE	3,000.00	1,000.00	2,000.00	5,000.00	4,650.00	350.00
LOT TRANSFERS	90.00	450.00	(360.00)	270.00	450.00	(180.00)
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	21.03	(21.03)
HANDLING FEE	6,690.00	2,930.00	3,760.00	17,410.00	10,400.00	7,010.00
PRENEED CONTRACT SERVICE CHG	900.00	100.00	800.00	1,500.00	1,200.00	300.00
VASE/HDSTN SET & CLEAN	2,855.00	2,455.00	400.00	9,165.00	6,735.00	2,430.00
TOTAL REVENUE	47,570.70	37,400.56	10,170.14	121,286.10	96,012.47	25,273.63
	47,570.70	37,400.56	10,170.14	121,286.10	96,012.47	25,273.63
EXPENSES						
REGULAR SALARIES	20,185.29	20,737.32	(552.03)	59,471.67	60,709.87	(1,238.20)
BOT BOARD MEETINGS	500.00	400.00	100.00	1,100.00	1,500.00	(400.00)
BOT CONFERENCES	0.00	592.00	(592.00)	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	943.71	(943.71)	0.00	943.71	(943.71)
TEMPORARY HELP	0.00	205.87	(205.87)	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	1,197.47	1,582.55	(385.08)	3,615.98	4,115.47	(499.49)
FICA	1,272.68	1,313.47	(40.79)	3,726.01	3,927.82	(201.81)
MEDICARE	297.64	307.18	(9.54)	871.40	918.60	(47.20)
EMPLOYEE GROUP INSURANCE	5,689.85	5,234.68	455.17	14,596.69	17,391.69	(2,795.00)
UNEMPLOYMENT INSURANCE	109.48	44.73	55.75	247.85	137.63	110.22
WORKERS COMP INSURANCE	558.32	693.57	(135.25)	1,675.00	1,818.89	(143.89)
ELECTRICITY	0.00	9,362.67	(9,362.67)	8,522.71	15,527.43	(7,004.72)
TELEPHONE	345.14	807.98	(462.84)	1,591.03	1,859.97	(268.94)
WATER	3,980.76	4,203.53	(222.77)	12,797.40	12,098.78	698.62
COMMUNITY OUTREACH	0.00	165.00	(165.00)	40.00	200.00	(160.00)
VISA-MASTER CHG FEES	392.03	128.91	263.12	864.29	689.89	174.40
COUNTY SERVICE CHARGE	27.04	13.52	13.52	27.04	270.86	(243.82)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	3,698.16	4,068.87	(370.71)
LEGAL	56.00	0.00	56.00	56.00	0.00	56.00
LOT REPURCHASE	95.00	0.00	95.00	95.00	2,450.80	(2,355.80)
OFFICE EXPENSE	2,084.98	1,474.27	610.71	3,958.17	3,181.22	776.95
TRAVEL & CONVENTION	693.70	2,118.60	(1,424.90)	2,708.40	5,366.28	(2,657.88)
MTG EXP & SUPPLIES	0.00	15.00	(15.00)	0.00	15.00	(15.00)
ALDIT	0.00	9,000.00	(9,000.00)	0.00	9,000.00	(9,000.00)
ADVERTISING/PUBLICITY	183.20	180.60	2.60	1,029.60	666.80	362.80
MEMBERSHIP & DUES	0.00	0.00	0.00	855.00	640.00	215.00
AUTO TRUCK EXPENSE	59.21	0.00	59.21	156.75	0.00	156.75
LARGE EQUIPMENT REPAIRS	376.99	649.50	(272.51)	376.99	2,730.93	(2,353.94)
IRRIGATION SYSTEM REPAIRS	1,126.76	115.87	1,010.89	2,760.56	915.94	1,844.62
GASOLINE, OIL, TIRES	111.58	0.00	111.58	1,793.57	2,311.26	(517.69)
PLANT & BUILDING	1,726.94	1,241.11	485.83	5,016.42	4,893.92	122.50
TOOLS & SUPPLIES	0.00	61.45	(61.45)	0.00	61.45	(61.45)
GRAVE LINERS & VAULTS	5,910.00	1,566.00	4,344.00	9,710.00	2,966.00	6,744.00
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	29,550.00	29,031.90	518.10
CONTRACT BURIALS	0.00	0.00	0.00	0.00	300.00	(300.00)
SECURITY CAMERA EXPENSE	138.00	227.85	(89.85)	593.85	641.85	(48.00)
TOTAL EXPENSES	(62,891.78)	(79,293.23)	16,401.45	(171,882.86)	(196,569.15)	24,686.29
NET INCOME FROM OPERATIONS	(15,321.08)	(41,892.67)	26,571.59	(50,596.76)	(100,556.68)	49,959.92
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(15,321.08)	(41,892.67)	26,571.59	(50,596.76)	(100,556.68)	49,959.92

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

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	23,125.00	19,828.50	3,296.50	57,852.44	237,942.00	(180,089.56)
MISC SPECIAL SET-UP	0.00	83.34	(83.34)	0.00	1,000.00	(1,000.00)
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.67	(1.67)	1.76	20.00	(18.24)
LAND LEASE	4,820.42	4,820.42	0.00	14,461.26	57,845.00	(43,383.74)
MISC INCOME	0.00	0.00	0.00	3,071.21	0.00	3,071.21
CREDIT CARD CONVEN FEE	210.28	442.34	(232.06)	464.43	5,308.00	(4,843.57)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	850.00	1,246.92	(396.92)	850.00	14,963.00	(14,113.00)
SUN INTERMENT SURCHARGE	2,000.00	360.42	1,639.58	2,950.00	4,325.00	(1,375.00)
TAX COLLECTIONS	0.00	21,929.50	(21,929.50)	0.00	263,154.00	(263,154.00)
VAULTS	0.00	1,377.50	(1,377.50)	1,330.00	16,530.00	(15,200.00)
EX LG CREMATION VAULTS	340.00	0.00	340.00	510.00	0.00	510.00
LINERS	2,175.00	1,232.92	942.08	4,725.00	14,795.00	(10,070.00)
GRAVE VASES	515.00	489.59	25.41	1,550.00	5,875.00	(4,325.00)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	3,000.00	2,087.50	912.50	5,000.00	25,050.00	(20,050.00)
LOT TRANSFERS	90.00	100.00	(10.00)	270.00	1,200.00	(930.00)
COUNTY INTEREST INCOME	0.00	8.34	(8.34)	0.00	100.00	(100.00)
HANDLING FEE	6,690.00	6,368.42	321.58	17,410.00	76,421.00	(59,011.00)
PRENEED CONTRACT SERVICE CHG	900.00	483.34	416.66	1,500.00	5,800.00	(4,300.00)
VASE/HDSTN SET & CLEAN	2,855.00	2,969.59	(114.59)	9,165.00	35,635.00	(26,470.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	47,570.70	63,899.07	(16,328.37)	121,286.10	766,788.00	(645,501.90)
	47,570.70	63,899.07	(16,328.37)	121,286.10	766,788.00	(645,501.90)
EXPENSES						
REGULAR SALARIES	20,185.29	23,819.17	(3,633.88)	59,471.67	285,830.00	(226,358.33)
BOT BOARD MEETINGS	500.00	625.00	(125.00)	1,100.00	7,500.00	(6,400.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,197.47	1,667.34	(469.87)	3,615.98	20,008.00	(16,392.02)
FICA	1,272.68	1,550.13	(277.45)	3,726.01	18,601.46	(14,875.45)
MEDICARE	297.64	345.38	(47.74)	871.40	4,144.54	(3,273.14)
EMPLOYEE GROUP INSURANCE	5,689.85	6,219.67	(529.82)	14,596.69	74,636.00	(60,039.31)
UNEMPLOYMENT INSURANCE	100.48	198.92	(98.44)	247.85	2,387.00	(2,139.15)
WORKERS COMP INSURANCE	558.32	590.25	(31.93)	1,675.00	7,083.00	(5,408.00)
ELECTRICITY	0.00	4,745.00	(4,745.00)	8,522.71	56,940.00	(48,417.29)
TELEPHONE	345.14	508.34	(163.20)	1,591.03	6,100.00	(4,508.97)
WATER	3,980.76	3,107.34	873.42	12,797.40	37,288.00	(24,490.60)
COMMUNITY OUTREACH	0.00	166.67	(166.67)	40.00	2,000.00	(1,960.00)
VISA-MASTER CHG FEES	392.03	466.67	(74.64)	864.29	5,600.00	(4,735.71)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	27.04	50.00	(22.96)	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)	3,698.16	14,793.00	(11,094.84)
LEGAL	56.00	333.34	(277.34)	56.00	4,000.00	(3,944.00)
LOT REPAIRS	95.00	575.00	(480.00)	95.00	6,900.00	(6,805.00)
OFFICE EXPENSE	2,084.98	1,333.34	751.64	3,958.17	16,000.00	(12,041.83)
TRAVEL & CONVENTION	693.70	1,000.00	(306.30)	2,708.40	12,000.00	(9,291.60)
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	0.00	500.00	(500.00)
MTC EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	983.34	(983.34)	0.00	11,800.00	(11,800.00)
ADVERTISING/PUBLICITY	183.20	833.34	(650.14)	1,029.60	10,000.00	(8,970.40)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	855.00	4,000.00	(3,145.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	0.00	1,600.00	(1,600.00)
AUTO TRUCK EXPENSE	59.21	83.34	(24.13)	156.75	1,000.00	(843.25)
LARGE EQUIPMENT REPAIRS	376.99	375.00	1.99	376.99	4,500.00	(4,123.01)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	1,126.76	666.67	460.09	2,760.56	8,000.00	(5,239.44)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	0.00	15,000.00	(15,000.00)
GASOLINE, OIL, TIRES	111.58	500.00	(388.42)	1,793.57	6,000.00	(4,206.43)
PLANT & BUILDING	1,726.94	1,666.67	60.27	5,016.42	20,800.00	(14,983.58)
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	5,910.00	2,382.17	3,527.83	9,710.00	28,586.00	(18,876.00)
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	29,550.00	174,600.00	(145,050.00)
CONTRACT BURIALS	0.00	404.17	(404.17)	0.00	4,850.00	(4,850.00)
SECURITY CAMERA EXPENSE	138.00	183.34	(45.34)	593.85	2,200.00	(1,606.15)
TOTAL EXPENSES	62,891.78	74,274.90	(11,383.12)	171,882.86	891,297.00	(719,414.14)
NET INCOME FROM OPERATIONS	(15,321.08)	(10,375.83)	(4,945.25)	(50,596.76)	(124,509.00)	73,912.24
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,375.75	(10,375.75)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,375.75)	10,375.75	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	(15,321.08)	(0.08)	(15,321.00)	(50,596.76)	0.00	(50,596.76)

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

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	14,865.46	
003343	ASSET REPLCE RSRVE-LAND/BLD/ETC	299,905.95	
004343	ASSET PURCHASE HOLDING ACCOU	23,917.99	
006343	CASH - INTEREST/DIVIDENDS	538,212.64	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	155,295.70	
018343	UNREALIZED G/L ON SECURITIES		56,215.36
	CURRENT ASSETS:	1,254,761.22	56,215.36
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	159,391.91	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	3,493,875.09	
016343	WATER SYSTEMS	932,810.51	
	FIXED ASSETS:	4,948,604.81	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,121,341.96
	CURRENT LIABILITIES:		2,121,341.96
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,980,318.05
	RETAINED EARNINGS:		3,980,318.05
REVENUE:			
201343	BURIAL RIGHT SALES		48,400.00
203343	CURRENT INTEREST & DIVIDENDS		251.89
230343	GAIN/INVEST FAIR VALUE INCREAS	3,161.23	
	REVENUE:	3,161.23	48,651.89
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	6,206,527.26	6,206,527.26

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,865.46	
ASSET RPLCE RSRVE-LAND/BLD/ETC	299,905.95	
ASSET PURCHASE HOLDING ACCOUNT	23,917.99	
CASH - INTEREST/DIVIDENDS	538,212.64	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	155,295.70	
UNREALIZED G/L ON SECURITIES	(56,215.36)	
TOTAL CURRENT ASSETS		1,198,545.86

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	159,391.91	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,816.05	
LAND & IMPROVEMENTS	3,493,875.09	
WATER SYSTEMS	932,810.51	
TOTAL FIXED ASSETS		4,948,604.81

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,147,150.67

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,121,341.96	
TOTAL CURRENT LIABILITIES		2,121,341.96
TOTAL LIABILITIES		2,121,341.96

RETAINED EARNINGS

RETAINED EARNINGS	3,980,318.05	
NET INCOME	45,490.66	
TOTAL RETAINED EARNINGS		4,025,808.71
TOTAL LIABILITIES AND EQUITY		6,147,150.67

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	16,650.00	8,250.00	8,400.00	48,400.00	29,800.00	18,600.00
CURRENT INTEREST & DIVIDENDS	0.00	2,549.83	(2,549.83)	251.89	4,252.16	(4,000.27)
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	76.28	(76.28)
GAIN/INVEST FAIR VALUE INCREAS	0.00	(7,068.59)	7,068.59	(3,161.23)	(59,837.07)	56,675.84
TOTAL REVENUE	16,650.00	3,731.24	12,918.76	45,490.66	(25,708.63)	71,199.29
	16,650.00	3,731.24	12,918.76	45,490.66	(25,708.63)	71,199.29
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	16,650.00	3,731.24	12,918.76	45,490.66	(26,935.72)	72,426.38
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	16,650.00	3,731.24	12,918.76	45,490.66	(26,935.72)	72,426.38

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

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	689,347.07	
003-342	INTEREST ON DEPOSIT-COUNTY	121,457.06	
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:	5,130,563.95	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		1,200.00
201342	ENDOWMENT CARE DEPOSITS		34,601.10
203342	CURRENT INTEREST & DIVIDENDS	1,025.80	
230342	GAIN/INVEST FAIR VALUE INCREA:	407.81	
	REVENUE:	1,433.61	35,801.10
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	5,131,997.56	5,131,997.56

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	689,347.07	
INTEREST ON DEPOSIT-COUNTY	121,457.06	
CASH - INTEREST/DIVIDENDS	1,167,264.37	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(127,994.21)	
 TOTAL ASSETS		 5,002,569.74
 TOTAL ASSETS		 5,002,569.74

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	34,367.49	
 TOTAL RETAINED EARNINGS		 5,002,569.74
 TOTAL LIABILITIES AND FUND EQUITY		 5,002,569.74

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	1,200.00	75.00	1,125.00	1,200.00	3,375.00	(2,175.00)
ENDOWMENT CARE DEPOSITS	14,031.66	5,215.00	8,816.66	34,601.10	21,923.00	12,678.10
CURRENT INTEREST & DIVIDENDS	0.00	5,252.27	(5,252.27)	(1,025.80)	7,415.52	(8,441.32)
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	309.86	(309.86)
GAIN/INVEST FAIR VALUE INCREAS	0.00	(29,066.98)	29,066.98	(407.81)	(76,448.03)	76,040.22
TOTAL REVENUE	15,231.66	(18,524.71)	33,756.37	34,367.49	(43,424.65)	77,792.14
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	1.00	(1.00)	0.00	5,316.03	(5,316.03)
TOTAL EXPENSES	0.00	1.00	(1.00)	0.00	5,316.03	(5,316.03)
NET INCOME (LOSS)	15,231.66	(18,525.71)	33,757.37	34,367.49	(48,740.68)	83,108.17

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

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	354,476.17	
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:	1,498,409.88	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		18,519.06
202392	CURRENT DEFERRED REVENUE		21,110.66
203392	CURRENT INTEREST & DIVIDENDS	84.26	
230392	GAIN/INVEST FAIR VALUE INCREA.	2,639.39	
	REVENUE:	2,723.65	39,629.72
 EXPENSES:			
311392	COUNTY SERVICE CHARGES	74.86	
	EXPENSES:	74.86	
 REPORT TOTALS		1,501,208.39	1,501,208.39

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	354,476.17	
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		 1,410,110.84
 TOTAL ASSETS		 1,410,110.84

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	36,831.21	
 TOTAL RETAINED EARNINGS		 681,547.59
 TOTAL LIABILITIES AND EQUITY		 1,410,110.84

**PRENEED FUND
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	9,597.06	2,544.32	7,052.74	18,519.06	13,995.24	4,523.82
CURRENT DEFERRED REVENUE	10,317.85	3,630.80	6,687.05	21,110.66	21,660.83	(550.17)
CURRENT INTEREST & DIVIDENDS	0.00	2,846.42	(2,846.42)	(84.26)	3,533.64	(3,617.90)
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	120.11	(120.11)
GAIN/INVEST FAIR VALUE INCREAS	0.00	(17,255.24)	17,255.24	(2,639.39)	(42,456.76)	39,817.37
TOTAL REVENUE	19,914.91	(8,233.70)	28,148.61	36,906.07	(3,146.94)	40,053.01
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	1,231.40	(1,231.40)
COUNTY SERVICE CHARGES	74.86	74.86	0.00	74.86	149.72	(74.86)
TOTAL EXPENSES	74.86	74.86	0.00	74.86	1,381.12	(1,306.26)
NET INCOME (LOSS)	19,840.05	(8,308.56)	28,148.61	36,831.21	(4,528.06)	41,359.27

**PRENEED FUND
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	9,597.06	2,544.32	7,052.74	18,519.06	13,995.24	4,523.82
CURRENT DEFERRED REVENUE	10,317.85	3,630.80	6,687.05	21,110.66	21,660.83	(550.17)
CURRENT INTEREST & DIVIDENDS	0.00	2,846.42	(2,846.42)	(84.26)	3,533.64	(3,617.90)
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	120.11	(120.11)
GAIN/INVEST FAIR VALUE INCREAS	0.00	(17,255.24)	17,255.24	(2,639.39)	(42,456.76)	39,817.37
TOTAL REVENUE	19,914.91	(8,233.70)	28,148.61	36,906.07	(3,146.94)	40,053.01
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	1,231.40	(1,231.40)
COUNTY SERVICE CHARGES	74.86	74.86	0.00	74.86	149.72	(74.86)
TOTAL EXPENSES	74.86	74.86	0.00	74.86	1,381.12	(1,306.26)
NET INCOME (LOSS)	19,840.05	(8,308.56)	28,148.61	36,831.21	(4,528.06)	41,359.27



**SANNIPOLI
CORPORATION**

**Phone: 951-928-8022
Toll Free: 866-928-8022
Fax: 951-928-8026**

June 17, 2014

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

Dear Kathleen,

As Whited Cemetery Service begins a new venture with Wilbert Vaults, I would like to see if we can put the past behind us and begin a new mutually beneficial business relationship between WCS and Palm Springs Cemetery District.

First, I apologize for any unpleasantness resulting from the actions taken by my brothers, Wayne and Dale, during the years they were a part of Whited Cemetery Service under the leadership of my father, Alfred Sannipoli, Sr., who passed away in 2009. Wayne and Dale have not been with WCS since before my father died. Secondly, let me assure you that I do not run Whited Cemetery Service in the same manner as my father.

We have a strong sales team in place to handle any questions or concerns that may come up, and will make every effort to provide you with excellent customer service. I think that if you were to do business with Whited Cemetery Service today, you would find it a very different experience from that of the past. I hope that you will consider giving us another chance to work with you again.

Sincerely,

A handwritten signature in black ink, appearing to read "Fred Sannipoli", is written over a white background.

Fred Sannipoli