

PALM SPRINGS CEMETERY DISTRICT

**CALL OF SPECIAL MEETING
OF THE
BOARD OF TRUSTEES**

of the Palm Springs Cemetery District

Thursday, September 11, 2014 at 11:30 a.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 Thursday, September 11, 2014 at 11:30 a.m., or as soon thereafter as the meeting may be convened at Spencer's Restaurant 701 Baristo Road, Palm Springs, 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 July 10, 2014 Meeting Minutes – No August Meeting

- b. Approval of July & August Expenditures

| | | |
|-----------------------------|--------------|--------------|
| General Fund | | \$138,742.26 |
| July Reimburse Voucher 1469 | \$ 45,332.64 | |
| July Reimburse Voucher 1470 | \$ 34,422.96 | |
| Aug Reimburse Voucher 1471 | \$ 37,119.78 | |
| Aug Reimburse Voucher 1472 | \$ 20,174.68 | |

| | | |
|-----------------------------|----|-----|
| Accumulative Capital Outlay | \$ | .00 |
|-----------------------------|----|-----|

| | | |
|--|--|--------------|
| Total July 31, 2014 & August 31, 2014 Expenditures Checks & Visa/Debit Card 19806-19849/19850-19889 & Direct Deposits (Payroll) | | \$138,742.26 |
|--|--|--------------|

- c. Financial Reports as of July 31, 2014 & August 31, 2014 (F-1 thru F-29)

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. Vacation, PTO and Sick Leave - District Manager

7. LEGISLATIVE CALENDAR – None

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 11:30 A.M., Monday, SEPTEMBER 8, 2014.

Jan Pye, Chairperson

Dated: September 8, 2014

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

**Thursday, September 11, 2014, 11:30 a.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 Thursday, September 11, 2014 at 11:30 a.m., or as soon thereafter as the meeting may be convened at Spencer's Restaurant 701 Baristo Road, Palm Springs, California, for the purpose of discussing the following Items:

- 1. CALL TO ORDER**
- 2. ROLL CALL**
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- d. Vacation, PTO and Sick Leave - District Manager

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT – None

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

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THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 11:30 A.M., Monday, SEPTEMBER 8, 2014.

Lenny Pepper, Vice Chairperson

Dated: September 8, 2014

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, September 11, 2014 at 11:30 a.m.

Spencer's Restaurant, 701 Baristo Road, Palm Springs, 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

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- d. Vacation, PTO and Sick Leave - District Manager

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT – None

9. PUBLIC HEARING CALENDAR – None

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- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

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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, September 8, 2014

Kathleen Jurasky, District Manager

G:\Sec\Agenda September 2014.docx

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

DATE: July 10, 2014

TIME: 2:00 P.M.

PLACE: 31-705 Da Vall Drive, Cathedral City, CA 92234

1. CALL TO ORDER The meeting was called to order by Vice Chairperson Pepper at 2:00 P.M.

2. ROLL CALL Present: Lenny Pepper, Vice Chair
George Stettler, Treasurer
John M. Lea, Secretary
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager
Steven B. Quintanilla, Green, de Bortnowsky & Quintanilla

Not Present: Jan Pye, Chair

Motion was made by Trustee Stettler, seconded by Trustee Lea to excuse Trustee Pye who is on vacation.

3. PUBLIC COMMENTS – None

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

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

6. ADMINISTRATIVE CALENDAR a. **PSCD East 40 Acre Property – Presentation by Mario J. Gonzales, President/CEO GHA Companies** Curt Ealy thanked the Board and introduced himself as the attorney John Wessman, and stated that Mario Gonzales is Wessman's partner in Da Vall Center, LLC which they acquired full membership interest of the lease on June 20, 2014.

Michael Braun, VP Real Estate Affairs for John Wessman Development arrived at 2:07 P.M.

Curt Ealy further stated that it is their goal to make sure all requirements of the lease are in compliance. He further stated that it was their intent to make the lease payment on or before the July 14, 2014 due date, comply with the Notice of Public Nuisance and Order to Abate from the city of Rancho Mirage and payment of the delinquent property taxes.

Mr. Ealy requested to Board allow them 60-90 days to rectify the delinquent property tax issue. Mario Gonzales stated that they are currently working with Matt Jennings at the county of Riverside Treasurer regarding the property tax issue. Mr. Ealy and Mr. Gonzales assured the Board that they every intent of paying the delinquent property taxes including the penalties in full.

Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to give John Wessman and Mario Gonzales partners in Da Vall Center, LLC until October 30, 2014 to rectify the property tax delinquency. Motion carried, 4-0.

6. ADMINISTRATIVE CALENDAR – continued

b. 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. He informed the Board of his meetings with Trustees Pepper and Stettler the District's investment sub-committee, and where they recommend investing the District's funds. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to approve the purchase of and transfer to Franklin Total Return and Franklin Strategic Income. Motion carried 4-0.

c. Review for Discussion and Approval – Approve Legal Services Agreement with Law Office of Steven B. Quintanilla Following a discussion motion was made by Trustee Lea, seconded by Trustee Stettler to approve Legal Services Agreement with Law Office of Steven B. Quintanilla. Motion carried roll call 4-0.

d. New Administrative Assistant – Stephanie Brown District Manager Jurasky introduced Stephanie to the Board. Following introductions and a brief discussion the Board welcomed her. Stephanie stated that she was happy to be here and looks for to a career with the District.

e. Discussion for Approval – Suspend August Board Meeting Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve suspending the August board meeting. Motion carried 4-0.

f. Discussion for Approval – Change Date Only of the October 9, 2014 Board Meeting District Manager Jurasky stated that the October board meeting falls on a travel day for the CAPC Annual Education Seminar & Area Meeting and requested a date change. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to change the meeting date to October 8, 2014. Motion carried 4-0.

g. CSDA Annual Conference & Exhibitors Showcase – September 29-October 2, 2014 in Palm Springs, CA Following a discussion motion was made Trustee Lea, seconded by Trustee Stettler to approve Trustees and District Manager Jurasky attending the CSDA Annual Conference & Exhibitors Showcase. Motion is to include all necessary expenses. Motion carried, 4-0.

h. CAPC Annual Education Seminar & Area Meeting – October 10-11, 2014 in South Lake Tahoe, CA Following a discussion motion was made Trustee Lea, seconded by Trustee Stettler to approve Trustees, District Manager Jurasky and select staff attending the CAPC Annual Education Seminar & Area Meeting. Motion is to include all necessary expenses. Motion carried, 4-0.

i. Discussion for Possible Pet Cemetery District Manager Jurasky gave the Board an overview of her desire to develop a pet cemetery and shared various ideas. Attorney Quintanilla stated that he researched pet cemetery law as it relates to public cemeteries and stated that the Health & Safety Codes doesn't have any restrictions against it. Following a discussion this item is to be placed on a future agenda.

7. LEGISLATIVE **a. Resolution 09-2014, Transfer Interment Rights & Costs from PN to ACO & GF** Motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to approve Resolution 09-2014 transferring \$4,104.20 from PreNeed Fund, 51265 to the General Fund, 51270 and \$2,155.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, 4-0.

8. **BOARD DEVELOPMENT** a. **Vacation, PTO and Sick Leave - District Manager** Following a discussion District Manager was directed to place this item on the September 2014 agenda.

9. **PUBLIC HEARING CALENDAR** - None

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

b. **Manager Report** - District Manager Jurasky shared a possible design with the Board and the proposed cost. Following a discussion District Manager Jurasky was directed to research further and bring back to the Board as a future agenda item.

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

12. **CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** Safe Harbor language was read by Steven Quintanilla the District's general legal counsel. Convened into Closed Session at 3:14 P.M.

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

13. **CLOSED SESSION ANNOUNCEMENTS** Returned to Open Session at 3:40 P.M.

The Board thanked District Manager Jurasky for the great job she has done as District Manager, and reported that they approved a bonus for her in the amount of \$5,000.00 and a 3% salary increase. District Manager Jurasky expressed her gratitude, and stated that she enjoys her job and the work she does to better the District.

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 3:42 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, July 12, 2014.

DATE: _____

John M. Lea, Secretary

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

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|---------|---------|--|-------------------------|---------------|
| 7/1/14 | 19806 | July 2014 PSCD Health Ins Expense July 2014 Employee Portion Health Ins P.E.R.S. | 4,046.32 287.79 | 4,334.11 |
| 7/1/14 | 19807 | July 2014 PSCD Dental Ins Expense STANDARD INSURANCE COMPANY RB | 344.48 | 344.48 |
| 7/1/14 | 19808 | July 2014 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ | 56.62 | 56.62 |
| 7/1/14 | 19809 | July 2014 PSCD Vision Ins Expense METLIFE | 52.75 | 52.75 |
| 7/10/14 | 19810 | Well Replenishment Late Fee COACHELLA VALLEY WATER DIST | 3,362.93 29.76 | 3,392.69 |
| 7/17/14 | 19811 | Property/Liability Insurance: Invoice 46797 W/C Ins 1st Qtr FT 14/15 (July, August & Septer SPECIAL DISTRICT RISK MANAGEMENT AU | 14,792.59 1,675.00 | 16,467.59 |
| 7/17/14 | 19812 | June 2014 Contract Maintenance: Invoice 134 KIRKPATRICK LANDSCAPING SERVICES IN | 14,550.00 | 14,550.00 |
| 7/21/14 | 19813 | Phone Charges VERIZON COMMUNICATIONS | 380.19 | 380.19 |
| 7/21/14 | 19814 | Domesitic Usage COACHELLA VALLEY WATER DIST | 19.31 | 19.31 |
| 7/21/14 | 19815 | (6) # 5 Vaults: invoice 00472 (40 \$ 5 Liners LEGRAND INC | 1,110.00 580.00 | 1,690.00 |
| 7/21/14 | 19816 | 425 Gal Regular Gas: Invoice 210711 BECK OIL - LEE ESCHER OIL | 1,681.99 | 1,681.99 |
| 7/21/14 | 19817 | Web Hosting 3rd Qtr 2014 (July, Aug , Sept) PALMER INTERNET | 135.00 | 135.00 |
| 7/21/14 | 19818 | June 2014 Janitorial SVC JAMILETH MOYA | 250.00 | 250.00 |
| 7/21/14 | 19819 | Courier SVC: Invoice 2601157 GOLDEN STATE OVERNIGHT | 20.25 | 20.25 |
| 7/21/14 | 19820 | LAFCO FY 15 Fees: Invoice AC0000001040 LAFCO FY 15 Admin Fees COUNTY OF RIVERSIDE TREASURER | 258.20 94.74 | 352.94 |
| 7/21/14 | 19821 | Battery for Diatzu: Invoice 3018403287 O'REILLY AUTOMOTIVE, INC | 97.54 | 97.54 |
| 7/21/14 | 19822 | Irrigation System Repairs: Invoice 8253670 Irrigation System Repairs: Invoice 8293242 Irrigation System Repairs: Invoice 8301178 EWING IRRIGATION PRODUCTS, INC | 28.35 57.81 34.17 | 120.33 |

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|---------|---------|---|--------------|---------------|
| 7/21/14 | 19823 | Alarm Montoring SVC 6/1 to 6/30/14: Invoice 181 | 29.95 | |
| | | Alarm Montoring SVC 7/1 to 8/30/14 (Office) | 59.90 | |
| | | Alarm Montoring 6/1 to 6/30/1: Invoice 181104 (M | 29.95 | |
| | | Alarm Montoring 4/1 to 8/31/14 (Maint) | 59.90 | |
| | | Alarm Montoring 6/1/14 to 6/30/14: Invoice 18238 | 39.99 | |
| | | alarm Montoring 7/1 to 8/31/14 | 79.98 | |
| | | DESERT ALARM INC | | 299.67 |
| 7/21/14 | 19824 | IM Connection: (office) Invoice INV00034089 | 138.00 | |
| | | IM Connection: (Well # 2): Invoice INV00034050 | 138.00 | |
| | | SKY RIVER COMMUNICATIONS INC | | 276.00 |
| 7/21/14 | 19825 | Admin Office Window Cleaning: Invoice 2618-216 | 170.00 | |
| | | FISH WINDOW CLEANING | | 170.00 |
| 7/21/14 | 19826 | WMC Usage | 642.41 | |
| | | DESERT WATER AGENCY | | 642.41 |
| 7/21/14 | 19827 | Sales Tax 4/1/14 to 6/30/14 | 1,020.00 | |
| | | STATE BOARD OF EQUALIZATION | | 1,020.00 |
| 7/21/14 | 19828 | Yellow Pages | 183.20 | |
| | | DEX MEDIA | | 183.20 |
| 7/21/14 | 19829 | Trash Service | 322.62 | |
| | | BURRTEC WASTE & RECYCLING SVCS | | 322.62 |
| 7/22/14 | 19830 | Well # 2 | 864.48 | |
| | | WMC | 29.21 | |
| | | Da Vall Gate | 215.74 | |
| | | Well # 4 | 3,360.70 | |
| | | Admn Bldg | 1,487.97 | |
| | | Late Charge | 39.40 | |
| | | SOUTHERN CALIF EDISON CO | | 5,997.50 |
| 7/22/14 | 19831 | Fire Protection # 559831-884770 | 20.30 | |
| | | Admin Bldg # 559833-884768 | 33.79 | |
| | | COACHELLA VALLEY WATER DIST | | 54.09 |
| 7/22/14 | 19832 | Irrigation System Repairs: invoice 8366453 | 284.16 | |
| | | Irrigation System Repairs: Invoice 8355731 | 27.82 | |
| | | EWING IRRIGATION PRODUCTS, INC | | 311.98 |
| 7/22/14 | 19833 | Irrigation System Repairs: Invoice 365774 | 36.53 | |
| | | HIGH TECH IRRIGATION, INC | | 36.53 |
| 7/22/14 | 19834 | Courier Service: Invoice 2608757 | 70.36 | |
| | | GOLDEN STATE OVERNIGHT | | 70.36 |
| 7/22/14 | 19835 | Membership Dues 5/1/14 to 8/1/15: Invoice 11157 | 265.00 | |
| | | Admin Fees | 40.00 | |
| | | CATHEDRAL CITY CHAMBER OF COMMER | | 305.00 |
| 7/22/14 | 19836 | S Brown Picture and Web update (Remove J Burn | 275.00 | |
| | | Annual Website Domain Registration Fee | 70.00 | |
| | | KAMINSKY PRODUCTIONS | | 345.00 |
| 7/22/14 | 19837 | Treat Spider Miters in 31 Trees at DMP: Invoice 1 | 1,550.00 | |

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| | | ARBOR TECH SERVICE / FUTURE GREEN | | 1,550.00 |
| 7/29/14 | 19838 | WMC Irrigation System Repairs: Invoice 366492 Irrigation System Repairs: invoice 366490 HIGH TECH IRRIGATION, INC | 36.53 154.32 | 190.85 |
| 7/29/14 | 19839 | Office Water: Invoice 04G0002777377 ARROWHEAD | 32.83 | 32.83 |
| 7/29/14 | 19840 | Water Cooler Lease 7/16 to 8/15/14: Invoice AR12 DESERT BUSINESS MACHINES | 29.43 | 29.43 |
| 7/29/14 | 19841 | (4) #5 Vaults: Invoice 00506 (8) # 5 Liners LEGRAND INC | 740.00 1,160.00 | 1,900.00 |
| 7/29/14 | 19842 | Sunday Burial 7/20/14: Invoice 289 KIRKPATRICK LANDSCAPING SERVICES IN | 450.00 | 450.00 |
| 7/29/14 | 19843 | Fountain Service: invoice 012961 ELOY'S POOL SERVICE & REPAIRS | 175.00 | 175.00 |
| 7/29/14 | 19844 | J Reyna: July 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON | 231.48 | 231.48 |
| 7/29/14 | 19845 | J.madrigal: July 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON | 322.35 | 322.35 |
| 7/29/14 | 19846 | K.Jurasky: July 2014 Retirement Contribution K Jurasky: July 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 1,692.32 439.49 | 2,131.81 |
| 7/29/14 | 19847 | R. Clark: July 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 226.62 | 226.62 |
| 7/30/14 | 19848 | Ground Supervisor Cell Phone & Office Cell Phon SPRINT | 87.16 | 87.16 |
| 7/30/14 | 19849 | Dist Manager Cell Phone AT & T MOBILITY | 85.96 | 85.96 |
| 7/10/14 | DEBIT KJ | Office Candy (CVS) COMPANY DEBIT CARD | 35.92 | 35.92 |
| 7/14/14 | DEBIT KJ | Staff Birthday Cake (Stater Brothers) COMPANY DEBIT CARD | 21.99 | 21.99 |
| 7/16/14 | DEBIT KJ | Office Supplies (Staples) COMPANY DEBIT CARD | 175.05 | 175.05 |
| 7/18/14 | DEBIT KJ | Book of Stamps & Tea (Staples) COMPANY DEBIT CARD | 20.79 | 20.79 |
| 7/21/14 | DEBIT KJ | Office Supplies (Staples) Return COMPANY DEBIT CARD | 90.00 | 90.00 |
| 7/21/14 | DEBIT KJ | AT & T Data Monthly Charge COMPANY DEBIT CARD | 25.00 | 25.00 |

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| 7/11/14 | EDD TAX | SIT P/R 6/26 to 7/09/2014 paid 7/11/14 SDI P/R 6/26/14 to 7/9/14 Paid 7/11/14 EMPLOYMENT DEVELOPMENT DEPT | 152.04 91.29 | 243.33 |
| 7/25/14 | EDD TAX | SIT P/R 7/10 to 7/23/14 Paid 7/25/14 SDI P/R 7/10 to 7/23/14 Paid 7/25/14 EMPLOYMENT DEVELOPMENT DEPT | 187.39 108.93 | 296.32 |
| 7/11/14 | EDD TAX | CA Edu & Training P/R 6/26 to 7/9/14 Paid 7/11/14 SUI P/R 6/26 to 7/9/14 Paid 7/11/14 EMPLOYMENT DEVELOPMENT DEPT | 0.60 18.48 | 19.08 |
| 7/25/14 | EDD TAX | CA Edu & Training P/R 7/1 to 7/23/14 Paid 7/25/14 SUI P/R 7/10 to 7/23/14 Paid 7/25/14 EMPLOYMENT DEVELOPMENT DEPT | 1.72 53.32 | 55.04 |
| 7/11/14 | EXPRESS | FIT P/R 6/26 TO 7/9/14 paid 7/11/14 Social Security P/R 6/26 to 7/9/14 paid 7/11/2014 Medicar P/R 6/26/14 to 7/09/2014 Paid 4/11/14 BANK OF AMERICA | 740.01 1,132.08 264.76 | 2,136.85 |
| 7/25/14 | EXPRESS | FIT P/R 7/10 to 7/23/14 Paid 7/25/14 Social Security P/R 7/10 to 7/23/14 paid 7/25/14 Medicare P/R 7/10 to 7/23/14 Paid 7/25/14 BANK OF AMERICA | 884.97 1,350.77 315.90 | 2,551.64 |
| 7/11/14 | FEES | P/R Process Fees P/R 6/26/14 to 7/9/14 CBIZ PAYROLL | 88.13 | 88.13 |
| 7/25/14 | FEES | P/R Process Fees P/r 7/10 to 7/23/14 Paid 7/25/14 CBIZ PAYROLL | 73.97 | 73.97 |
| | Total | | 67,226.75 | 67,226.75 |

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

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|---------|---------|--|--------------------|---------------|
| 8/27/14 | 19241V | Refund of Memorial Wall D-2 due to Engraving E ROBERT STEPPKE | 175.00 | 175.00 |
| 8/1/14 | 19850 | Aug 2014 PSCD Employee Health Ins Expense Aug 2014 Employee Portion Health Insurance P.E.R.S. | 4,046.75 287.79 | 4,334.54 |
| 8/1/14 | 19851 | Aug 2014 PSCD Employee Life Insurance STANDARD INSURANCE COMPANY RQ | 56.62 | 56.62 |
| 8/1/14 | 19852 | Aug 2014 PSCD Dental & Vision Insurance STANDARD INSURANCE COMPANY RB | 242.32 | 242.32 |
| 8/1/14 | 19853 | K Jurasky Extra Health Insurance Contribution 7 COLONIAL LIFE | 203.78 | 203.78 |
| 8/12/14 | 19854 | August 2014 PSCD Vision Insurance Expense: iN METLIFE | 60.98 | 60.98 |
| 8/12/14 | 19855 | General Matters thru 5/31/14: Invoice 42619 Legal SVC - Lease Agreement 5/31/14 42620 GREEN, de BORTNOWSKY & QUINTAN | 490.00 294.00 | 784.00 |
| 8/12/14 | 19856 | July 2014 Contract Maintenance: Invoice 194 KIRKPATRICK LANDSCAPING SERVICES IN | 14,550.00 | 14,550.00 |
| 8/12/14 | 19857 | Trash Service BURRTEC WASTE & RECYCLING SVCS | 322.62 | 322.62 |
| 8/12/14 | 19858 | Irrigation System Repairs: Invoice 8427572 EWING IRRIGATION PRODUCTS, INC | 178.41 | 178.41 |
| 8/12/14 | 19859 | July 2014 Maintenance SVC: Invoice 1407-032 SOUTH WEST PUMP & DRILLING | 150.00 | 150.00 |
| 8/12/14 | 19860 | 1M Wireless Connection (Well # 2) 8/1 to 8/31/14: 1M Wireless Connection (Office) 8/1 to 8/31/14: In SKY RIVER COMMUNICATIONS INC | 138.00 138.00 | 276.00 |
| 8/12/14 | 19861 | Membership Dues 7/1/14 to 6/30/15: invoice 20893 PALM SPRINGS CHAMBER OF COMMERCE | 200.00 | 200.00 |
| 8/12/14 | 19862 | Copier Maintenance Contract: Invoice AR123086 DESERT BUSINESS MACHINES | 43.52 | 43.52 |
| 8/12/14 | 19863 | WMC Usage DESERT WATER AGENCY | 1,369.96 | 1,369.96 |
| 8/12/14 | 19864 | Annual Operating Fees - M99390 : Invoice 274884 Emmision Fees - FY 14-15: invoice 2749998 SOUTH COAST A.Q.M.D. | 98.10 119.76 | 217.86 |
| 8/12/14 | 19865 | Pest Control WESTERN EXTERMINATOR | 61.50 | 61.50 |
| 8/12/14 | 19866 | Annual Membership Due: Invoice 2970 RANCHO MIRAGE CHAMBER OF COMMERC | 175.00 | 175.00 |

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

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|---------|---------|---|---------------------------------------|---------------|
| 8/12/14 | 19867 | Alarm Service Contract - Well # 2 - 8/1/14 to 10/31 DESERT ALARM INC | 179.85 | 179.85 |
| 8/12/14 | 19868 | Well Replenishment COACHELLA VALLEY WATER DIST | 3,274.72 | 3,274.72 |
| 8/12/14 | 19869 | Janitorial Service JAMILETH MOYA | 250.00 | 250.00 |
| 8/25/14 | 19870 | Employment Physical for Stepanie Brown: Invoice EISENHOWER OCCUPATIONAL HEALTH | 83.00 | 83.00 |
| 8/25/14 | 19871 | (8) # 5 Liners: Invoice 00552 (4) # 5 Vaults LEGRAND INC | 1,160.00 740.00 | 1,900.00 |
| 8/25/14 | 19872 | (24) Trion Vases (Flat top ground Vase): Invoice 1 Shipping charge PACIFIC CEMETERY SUPPLY CO | 352.32 25.00 | 377.32 |
| 8/25/14 | 19873 | Membership Dues: Invoice 50908 DESERT HOT SPRINGS CHAMBER OF COM | 175.00 | 175.00 |
| 8/25/14 | 19874 | Registration: Kathleen Jurasky - Annual Edu Sem Registration: John M Lea - Annual Ed seminar & CAPC | 193.00 193.00 | 386.00 |
| 8/25/14 | 19875 | General Matters thru 6/30/14 STEVEN B. QUINTANILLA, INC | 644.00 | 644.00 |
| 8/25/14 | 19876 | Well # 2 WMC Da Vall Gate Admin Bldg SOUTHERN CALIF EDISON CO | 795.56 26.58 199.00 1,543.47 | 2,564.61 |
| 8/25/14 | 19877 | Yellow Pages DEX MEDIA | 183.20 | 183.20 |
| 8/25/14 | 19878 | Phone Charges VERIZON COMMUNICATIONS | 469.46 | 469.46 |
| 8/25/14 | 19879 | Admin Bldg: #559833-884768 Fire Protectio: # 55983-884770 #180819-512108 COACHELLA VALLEY WATER DIST | 24.46 20.00 19.00 | 63.46 |
| 8/25/14 | 19880 | Refund Headstone Removal and Reset fee Section JAMES SCOTT | 85.00 | 85.00 |
| 8/29/14 | 19881 | J Reyna- Aug 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON | 222.66 | 222.66 |
| 8/29/14 | 19882 | J Madrigal Aug 2014 PSCD Retirement expense FRANKLIN - TEMPLETON | 314.97 | 314.97 |
| 8/29/14 | 19883 | R. Clark - Aug 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 221.45 | 221.45 |

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

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|---------|----------|--|------------------------------|---------------|
| 8/29/14 | 19884 | K Jurasky- Aug 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 439.49 | |
| | | | | 439.49 |
| 8/29/14 | 19885 | (5) Eagle 750-E : Irrigation System Repairs: Invoi SPORTS TURF IRRIGATION | 824.05 | |
| | | | | 824.05 |
| 8/29/14 | 19886 | District Manager Cell Phone AT & T MOBILITY | 85.96 | |
| | | | | 85.96 |
| 8/29/14 | 19887 | Ground Supervisor Cell Phone & Office Cell Phon SPRINT | 87.16 | |
| | | | | 87.16 |
| 8/30/14 | 19888 | Aug 2014 Fountain Maintenance: Invoice 013231 ELOY'S POOL SERVICE & REPAIRS | 100.00 | |
| | | | | 100.00 |
| 8/30/14 | 19889 | Water Cooler Rental 8/16/2014 to 9/15/2014 DESERT BUSINESS MACHINES | 29.43 | |
| | | | | 29.43 |
| 8/13/14 | DEBIT KJ | Office Supplies (Office Depot) COMPANY DEBIT CARD | 61.05 | |
| | | | | 61.05 |
| 8/12/14 | DEBIT KJ | Office Supplies (Staples) COMPANY DEBIT CARD | 38.66 | |
| | | | | 38.66 |
| 8/30/14 | DEBIT KJ | Monthly AT& T Data Connection COMPANY DEBIT CARD | 25.00 | |
| | | | | 25.00 |
| 8/27/14 | DEBIT KJ | Lunch with Trustee Pye (Spencers) COMPANY DEBIT CARD | 46.00 | |
| | | | | 46.00 |
| 8/27/14 | DEBIT KJ | Mizell Senior Center 19 Annual Board Installation COMPANY DEBIT CARD | 40.00 | |
| | | | | 40.00 |
| 8/8/14 | EDD TAX | SIT P/R 7/24/14 to 8/6/14 Paid 8/8/14 SDI P/R 7/24/14 to 8/6/14 paid 8/8/14 EMPLOYMENT DEVELOPMENT DEPT | 211.94 93.15 | |
| | | | | 305.09 |
| 8/22/14 | EDD TAX | SIT P/R 8/7 to 8/20/14 paid 8/22/14 SDI P/R 8/7 to 8/20/14 paid 8/22/14 EMPLOYMENT DEVELOPMENT DEPT | 235.09 102.32 | |
| | | | | 337.41 |
| 8/8/14 | EDD TAX | CA Edu & Training P/R 7/24 to 8/6/14 Paid 8/8/14 SUI P/R 7/24 to 8/6/14 Paid 8/8/14 Paid 8/8/14 EMPLOYMENT DEVELOPMENT DEPT | 0.83 25.58 | |
| | | | | 26.41 |
| 8/22/14 | EDD TAX | CA Edu & Training P/R 8/7 to 8/20/14 paid 8/22/14 SUI P/R 8/7 to 8/20/14 Paid 8/22/14 EMPLOYMENT DEVELOPMENT DEPT | 1.32 40.92 | |
| | | | | 42.24 |
| 8/8/14 | EXPRESS | FIT P/R 7/24 to 8/6/14 Paid 8/8/14 Social Security P/R 7/24 to 8/6/14 Paid 8/8/14 Medicare P/R 7/24 to 8/6/14 Paid 8/8/14 BANK OF AMERICA | 917.27 1,154.99 270.13 | |
| | | | | 2,342.39 |
| 8/22/14 | EXPRESS | FIT P/R 8/7 to 8/20/14 Paid 8/22/14 Social Security P/R 8/7 to 8/20/14 Paid 8/22/14 Medicare P/R 5/7 to 8/20/14 Paid 8/22/14 | 990.05 1,268.81 296.73 | |

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

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|--|---------------------|----------------------|
| | | BANK OF AMERICA | | 2,555.59 |
| 8/8/14 | FEES | P/R Processing Fee P/r 7/24/14 to 8/6/14 Paid 8/8/14 CBIZ PAYROLL | 57.85 | 57.85 |
| 8/22/14 | FEES | P/R Process fee P/R 8/7 to 5/20/14 Paid 8/22/14 CBIZ PAYROLL | 60.54 | 60.54 |
| | Total | | 42,301.13 | 42,301.13 |

Payroll Disbursement General Fund
For the Period From July 1, 2014 to Aug 31, 2014

| Date | Reference | Employee | Amount |
|---------------------|-----------|--------------------|-----------|
| 7/11/14 | 2784 | KATHLEEN JURASKY | 1,651.35 |
| 7/11/14 | 2785 | JESSE B. MADRIGAL | 1,745.77 |
| 7/11/14 | 2786 | STAPHANIE C. BROWN | 346.00 |
| 7/11/14 | 27877 | ROGER L. CLARK | 1,381.78 |
| 7/11/14 | 2788 | JUAN F. REYNA | 1,271.40 |
| 7/11/14 | 2789 | LENNY PEPPER | 91.35 |
| 7/11/14 | 2790 | GEORGE STETTLER | 91.35 |
| 7/25/14 | 2797 | KATHLEEN JURASKY | 1,651.34 |
| 7/25/14 | 2798 | KATHLEEN JURASKY | 400.00 |
| 7/25/14 | 2799 | JESSE B. MADRIGAL | 1,599.00 |
| 7/25/14 | 2800 | JESSE B. MADRIGAL | 96.33 |
| 7/25/14 | 2801 | STAPHANIE C. BROWN | 1,030.74 |
| 7/25/14 | 2802 | ROGER L. CLARK | 1,358.26 |
| 7/25/14 | 2803 | JUAN F. REYNA | 1,220.98 |
| 7/25/14 | 2804 | JANE ALCUMBRAC | 91.35 |
| 7/25/14 | 2805 | JOHN M. LEA | 91.35 |
| 7/25/14 | 2806 | LENNY PEPPER | 91.35 |
| 7/25/14 | 2807 | GEORGE STETTLER | 91.35 |
| 7/1/14 thru 7/31/14 | | | 14,301.05 |
| 8/8/14 | 2813 | KATHLEEN JURASKY | 2,317.30 |
| 8/8/14 | 2814 | JESSE B. MADRIGAL | 1,745.77 |
| 8/8/14 | 2815 | STAPHANIE C. BROWN | 675.96 |
| 8/8/14 | 2816 | ROGER L. CLARK | 1,346.24 |
| 8/8/14 | 2817 | JUAN F. REYNA | 1,271.38 |
| 8/22/14 | 2823 | KATHLEEN JURASKY | 2,317.30 |
| 8/22/14 | 2824 | KATHLEEN JURASKY | 400.00 |
| 8/22/14 | 2825 | JESSE B. MADRIGAL | 1,599.01 |
| 8/22/14 | 2826 | STAPHANIE C. BROWN | 1,030.74 |
| 8/22/14 | 2827 | ROGER L. CLARK | 1,334.24 |
| 8/22/14 | 2828 | JUAN F. REYNA | 1,130.39 |
| 8/1/14 thru 8/31/14 | | | 15,168.33 |

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP July and August 2014

| | | | | |
|--|--------|-----------|-----------|--------|
| Cash Disbursement Journal | | 67,226.75 | | |
| Payroll Disbursement Journal | | 14,301.05 | | |
| Credit on Debit Card 7/21/14 (Staples) | July | (90.00) | 81,447.80 | July |
| Bank Charge | | 10.00 | | |
| Cash Disbursement Journal | | 42,301.13 | | |
| Payroll Disbursement Journal | August | 15,168.33 | 57,294.46 | August |
| Void Check 19241 | | (175.00) | | |

TOTAL PSCD DISBURSEMENTS

138,742.26

TOTAL GENERAL FUND EXPENDITURES

138,742.26

| | | |
|-----------|-----------|------------|
| July 1469 | 45,332.64 | |
| July 1470 | 34,422.96 | |
| July 1471 | 37,119.78 | 137,050.06 |
| Aug 1472 | 20,174.68 | |

ACO DISBURSEMENTS

TOTAL ACO EXPENDITURES

0.00

TOTAL July and August 2014 DISBURSEMENTS

138,742.26

PALM SPRINGS CEMETERY DISTRICT

July 31, 2014

SITE SALES & INTERMENTS

| | Prior Months | | July | | 2014 YTD Totals | | July 2013 YTD Totals | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|-------------------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult, C | 0 | 0 | 11 | 0 | 11 | 0 | 1 | 0 |
| Adult, A&B | 0 | 0 | 8 | 0 | 8 | 0 | 6 | 0 |
| Premium | 0 | 0 | 3 | 0 | 3 | 0 | 5 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Niche | 0 | 0 | 4 | 0 | 4 | 0 | 1 | 0 |
| TOTALS | 0 | 0 | 26 | 0 | 26 | 0 | 13 | 2 |

LOT REPURCHASES

| | Prior Months | | July | | YTD 2014 | | YTD July 2013 | |
|---------------|--------------|----------|----------|----------|----------|----------|---------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |

INTERMENTS (Includes Saturday & Sunday)

| | Prior Months | | July | | 2014 YTD Totals | | July 2013 YTD Totals | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|-------------------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 15 | 0 | 15 | 0 | 7 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 |
| TOTALS | 0 | 0 | 16 | 0 | 16 | 0 | 13 | 0 |

SATURDAY INTERMENTS

| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Adult | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |
| TOTALS | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |

SUNDAY INTERMENTS

| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Adult | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |

PALM SPRINGS CEMETERY DISTRICT

August 31, 2014

SITE SALES & INTERMENTS

| | Prior Months | | Aug | | 2014 YTD Totals | | Aug 2013 YTD Totals | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|------------------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult, C | 11 | 0 | 12 | 0 | 23 | 0 | 6 | 0 |
| Adult, A&B | 8 | 0 | 3 | 0 | 11 | 0 | 11 | 0 |
| Premium | 3 | 0 | 2 | 0 | 5 | 0 | 7 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Niche | 4 | 0 | 3 | 0 | 7 | 0 | 1 | 0 |
| TOTALS | 26 | 0 | 20 | 0 | 46 | 0 | 25 | 2 |

LOT REPURCHASES

| | Prior Months | | Aug | | YTD 2014 | | YTD Aug 2013 | |
|---------------|--------------|----------|----------|----------|----------|----------|--------------|----------|
| | | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 |

INTERMENTS (Includes Saturday & Sunday)

| | Prior Months | | Aug | | 2014 YTD Totals | | Aug 2013 YTD Totals | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|------------------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 15 | 0 | 19 | 0 | 34 | 0 | 17 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 1 | 0 | 4 | 0 | 5 | 0 | 4 | 1 |
| Niche | 0 | 0 | 3 | 0 | 3 | 0 | 5 | 0 |
| TOTALS | 16 | 0 | 26 | 0 | 42 | 0 | 26 | 1 |

SATURDAY INTERMENTS

| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Adult | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| TOTALS | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 0 |

SUNDAY INTERMENTS

| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Adult | 1 | 0 | 0 | 0 | 1 | 0 | 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 | 0 | 1 | 0 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------|--------------------------------|-------------------|-------------------|
| ASSETS: | | | |
| 10002 | CASH ON HAND - COUNTY | 88,846.27 | |
| 10003 | PETTY CASH | 900.00 | |
| 10004 | CASH IN BANK - CHECKING | 26,930.90 | |
| 10005 | CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| 10008 | CASH CLEARING ACCOUNT | 1,034.22 | |
| 10009 | CASH IN BANK - RESERVE CHECKN | 44,887.44 | |
| 10015 | ACQ PURCHASES RECEIVABLE | | 149,686.62 |
| 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 | 13,559.87 | |
| 14011 | PREPAID W/C INSURANCE | 1,116.66 | |
| | ASSETS: | 196,084.76 | 149,686.62 |
| LIABILITIES: | | | |
| 20100 | ACCRUED INVOICES PAYABLE | | 1,428.00 |
| 20101 | REVOLVING FUND/IMPREST CASH | | 14,400.00 |
| 20102 | SALES TAX PAYABLE | | 105.91 |
| 20105 | FICA PAYABLE | 10.40 | |
| 20107 | EMPLOYEE 403B PAYABLE | .12 | |
| 20109 | LEASE DEPOSIT - PREPAID | | 53,024.58 |
| 20111 | EMPLOYEES INSURANCE PAYABLE | | 1,968.66 |
| 20113 | MEDICARE PAYABLE | 2.90 | |
| 20220 | ACCRUED EMPLOYEE PAYROLL | | 2,418.00 |
| 20221 | ACCRUED VACATION PAYABLE | | 17,041.04 |
| 20226 | STATE DISABILITY INS PAYABLE | 1.38 | |
| 27400 | OPEB BENEFIT LIABILITY: GASB45 | | 489,847.08 |
| | LIABILITIES: | 14.80 | 580,233.27 |
| EQUITY: | | | |
| 39004 | BEGINNING BALANCE EQUITY | | 180,070.95 |
| 39005 | RETAINED EARNINGS | 698,422.62 | |
| | TOTAL RETAINED EARNINGS | 698,422.62 | 180,070.95 |
| REVENUE: | | | |
| 40001 | OPEN AND CLOSE | | 16,225.00 |
| 40203 | INTEREST RECEIVED | | 1.16 |
| 40204 | LAND LEASE | | 4,820.42 |
| 40205 | MISC INCOME | | 30.00 |
| 40205CC | CREDIT CARD CONVEN FEE | | 133.18 |
| 40205SUN | SUN INTERMENT SURCHARGE | | 950.00 |
| 40207 | VAULTS | | 570.00 |
| 40208 | LINERS | | 1,390.00 |
| 40209 | GRAVE VASES | | 545.00 |
| 40211 | ENR SURCHARGE | | 650.00 |
| 40212 | LOT TRANSFERS | | 180.00 |
| 40216 | HANDLING FEE | | 5,220.00 |
| 40217 | PRENEED CONTRACT SERVICE CHG | | 200.00 |
| 40218 | VASE/HDSTN SET & CLEAN | | 3,175.00 |
| | REVENUE: | | 34,089.76 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|------------------|-----------------------------|-------------------|-------------------|
| EXPENSES: | | | |
| 60101 | REGULAR SALARIES | 19,581.33 | |
| 60102 | BOT BOARD MEETINGS | 600.00 | |
| 71101 | RETIREMENT/PENSION | 1,219.94 | |
| 71201 | FICA | 1,241.43 | |
| 71202 | MEDICARE | 290.33 | |
| 72301 | EMPLOYEE GROUP INSURANCE | 4,500.17 | |
| 72601 | UNEMPLOYMENT INSURANCE | 78.72 | |
| 73101 | WORKERS COMP INSURANCE | 558.34 | |
| 81111 | ELECTRICITY | 5,958.10 | |
| 81112 | TELEPHONE | 578.31 | |
| 81113 | WATER | 4,108.50 | |
| 83309 | VISA-MASTER CHG FEES | 302.74 | |
| 83313 | GENERAL INSURANCE | 1,232.72 | |
| 83316 | OFFICE EXPENSE | 1,193.32 | |
| 83323 | ADVERTISING/PUBLICITY | 663.20 | |
| 83324 | MEMBERSHIP & DUES | 305.00 | |
| 84410 | AUTO TRUCK EXPENSE | 97.54 | |
| 84413 | IRRIGATION SYSTEM REPAIRS | 631.34 | |
| 84415 | GASOLINE, OIL, TIRES | 1,681.99 | |
| 84416 | PLANT & BUILDING | 2,247.40 | |
| 84419 | GRAVE LINERS & VAULTS | 1,900.00 | |
| 84422 | CONTRACT TREE/GARDEN MAINTN | 450.00 | |
| 84424 | SECURITY CAMERA EXPENSE | 138.00 | |
| | EXPENSES: | 49,558.42 | |
| | REPORT TOTALS | 944,080.60 | 944,080.60 |

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

ASSETS

ASSETS

| | | |
|---------------------------------|--------------|---------------|
| CASH ON HAND - COUNTY | 88,846.27 | |
| PETTY CASH | 900.00 | |
| CASH IN BANK - CHECKING | 26,930.90 | |
| CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| CASH CLEARING ACCOUNT | 1,034.22 | |
| CASH IN BANK - RESERVE CHECKING | 44,887.44 | |
| ACO PURCHASES RECEIVABLE | (149,686.62) | |
| SECURITY DEPOSITS | 130.50 | |
| DUE FROM PRENEED | 1,271.19 | |
| TAX REVENUE RECEIVABLE | 2,957.71 | |
| NSF CHECKS RECEIVABLE | 50.00 | |
| PREPAID INSURANCE | 13,559.87 | |
| PREPAID W/C INSURANCE | 1,116.66 | |
| TOTAL ASSETS | | 46,398.14 |
| TOTAL ASSETS | | 46,398.14 |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------------------------------|--------------|----------------|
| ACCRUED INVOICES PAYABLE | 1,428.00 | |
| REVOLVING FUND/IMPREST CASH | 14,400.00 | |
| SALES TAX PAYABLE | 105.91 | |
| FICA PAYABLE | (10.40) | |
| EMPLOYEE 403B PAYABLE | (0.12) | |
| LEASE DEPOSIT - PREPAID | 53,024.58 | |
| EMPLOYEES INSURANCE PAYABLE | 1,968.66 | |
| MEDICARE PAYABLE | (2.90) | |
| ACCRUED EMPLOYEE PAYROLL | 2,418.00 | |
| ACCRUED VACATION PAYABLE | 17,041.04 | |
| STATE DISABILITY INS PAYABLE | (1.38) | |
| OPEB BENEFIT LIABILITY: GASB45 | 489,847.08 | |
| TOTAL LIABILITIES | | 580,218.47 |
| TOTAL LIABILITIES | | 580,218.47 |
| EQUITY | | |
| BEGINNING BALANCE EQUITY | 180,070.95 | |
| RETAINED EARNINGS | (698,422.62) | |
| NET INCOME | (15,468.66) | |
| TOTAL EQUITY | | (533,820.33) |
| TOTAL LIABILITIES AND EQUITY | | 46,398.14 |

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE ONE MONTH ENDING JULY 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|---|--------------------|--------------------|------------------|--------------------|--------------------|------------------|
| REVENUE | | | | | | |
| OPEN AND CLOSE | 16,225.00 | 9,600.00 | 6,625.00 | 16,225.00 | 9,600.00 | 6,625.00 |
| INTEREST RECEIVED | 1.16 | 5.59 | (4.43) | 1.16 | 5.59 | (4.43) |
| LAND LEASE | 4,820.42 | 4,635.00 | 185.42 | 4,820.42 | 4,635.00 | 185.42 |
| MISC INCOME | 30.00 | 0.00 | 30.00 | 30.00 | 0.00 | 30.00 |
| CREDIT CARD CONVEN FEE | 133.18 | 304.41 | (171.23) | 133.18 | 304.41 | (171.23) |
| SAT INTERMENT SURCHARGE | 0.00 | 450.00 | (450.00) | 0.00 | 450.00 | (450.00) |
| SUN INTERMENT SURCHARGE | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 |
| VAULTS | 570.00 | 570.00 | 0.00 | 570.00 | 570.00 | 0.00 |
| EX LG CREMATION VAULTS | 0.00 | 85.00 | (85.00) | 0.00 | 85.00 | (85.00) |
| LINERS | 1,390.00 | 540.00 | 850.00 | 1,390.00 | 540.00 | 850.00 |
| GRAVE VASES | 545.00 | 250.00 | 295.00 | 545.00 | 250.00 | 295.00 |
| MEMORIAL WALL INCOME | 0.00 | (175.00) | 175.00 | 0.00 | (175.00) | 175.00 |
| ENR SURCHARGE | 650.00 | 1,650.00 | (1,000.00) | 650.00 | 1,650.00 | (1,000.00) |
| LOT TRANSFERS | 180.00 | 0.00 | 180.00 | 180.00 | 0.00 | 180.00 |
| HANDLING FEE | 5,220.00 | 3,320.00 | 1,900.00 | 5,220.00 | 3,320.00 | 1,900.00 |
| PRENEED CONTRACT SERVICE CHG | 200.00 | 700.00 | (500.00) | 200.00 | 700.00 | (500.00) |
| VASE/HDS/STN SET & CLEAN | 3,175.00 | 2,110.00 | 1,065.00 | 3,175.00 | 2,110.00 | 1,065.00 |
| TOTAL REVENUE | 34,089.76 | 24,045.00 | 10,044.76 | 34,089.76 | 24,045.00 | 10,044.76 |
| | 34,089.76 | 24,045.00 | 10,044.76 | 34,089.76 | 24,045.00 | 10,044.76 |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 19,581.33 | 20,006.36 | (425.03) | 19,581.33 | 20,006.36 | (425.03) |
| BOT BOARD MEETINGS | 600.00 | 1,100.00 | (500.00) | 600.00 | 1,100.00 | (500.00) |
| BOT CONFERENCES | 0.00 | 1,160.00 | (1,160.00) | 0.00 | 1,160.00 | (1,160.00) |
| TEMPORARY HELP | 0.00 | 698.25 | (698.25) | 0.00 | 698.25 | (698.25) |
| RETIREMENT/PENSION | 1,219.94 | 1,369.81 | (149.87) | 1,219.94 | 1,369.81 | (149.87) |
| FICA | 1,241.43 | 1,342.08 | (100.65) | 1,241.43 | 1,342.08 | (100.65) |
| MEDICARE | 290.33 | 313.87 | (23.54) | 290.33 | 313.87 | (23.54) |
| EMPLOYEE GROUP INSURANCE | 4,500.17 | 6,076.02 | (1,575.85) | 4,500.17 | 6,076.02 | (1,575.85) |
| UNEMPLOYMENT INSURANCE | 78.72 | 66.54 | 12.18 | 78.72 | 66.54 | 12.18 |
| WORKERS COMP INSURANCE | 558.34 | 562.66 | (4.32) | 558.34 | 562.66 | (4.32) |
| ELECTRICITY | 5,958.10 | 2,166.73 | 3,791.37 | 5,958.10 | 2,166.73 | 3,791.37 |
| TELEPHONE | 578.31 | 504.39 | 73.92 | 578.31 | 504.39 | 73.92 |
| WATER | 4,108.50 | 3,412.65 | 695.85 | 4,108.50 | 3,412.65 | 695.85 |
| COMMUNITY OUTREACH | 0.00 | 35.00 | (35.00) | 0.00 | 35.00 | (35.00) |
| VISA-MASTER CHG FEES | 302.74 | 276.08 | 26.66 | 302.74 | 276.08 | 26.66 |
| COUNTY SERVICE CHARGE | 0.00 | 243.82 | (243.82) | 0.00 | 243.82 | (243.82) |
| GENERAL INSURANCE | 1,232.72 | 1,356.29 | (123.57) | 1,232.72 | 1,356.29 | (123.57) |
| LOT REPURCHASE | 0.00 | 1,550.80 | (1,550.80) | 0.00 | 1,550.80 | (1,550.80) |
| OFFICE EXPENSE | 1,193.32 | 843.18 | 350.14 | 1,193.32 | 843.18 | 350.14 |
| TRAVEL & CONVENTION | 0.00 | 3,247.68 | (3,247.68) | 0.00 | 3,247.68 | (3,247.68) |
| ADVERTISING/PUBLICITY | 663.20 | 180.60 | 482.60 | 663.20 | 180.60 | 482.60 |
| MEMBERSHIP & DUES | 305.00 | 375.00 | (70.00) | 305.00 | 375.00 | (70.00) |
| AUTO TRUCK EXPENSE | 97.54 | 0.00 | 97.54 | 97.54 | 0.00 | 97.54 |
| LARGE EQUIPMENT REPAIRS | 0.00 | 130.85 | (130.85) | 0.00 | 130.85 | (130.85) |
| IRRIGATION SYSTEM REPAIRS | 631.34 | 0.00 | 631.34 | 631.34 | 0.00 | 631.34 |
| GASOLINE, OIL, TIRES | 1,681.99 | 274.15 | 1,407.84 | 1,681.99 | 274.15 | 1,407.84 |
| PLANT & BUILDING | 2,247.40 | 2,003.62 | 243.78 | 2,247.40 | 2,003.62 | 243.78 |
| GRAVE LINERS & VAULTS | 1,900.00 | 0.00 | 1,900.00 | 1,900.00 | 0.00 | 1,900.00 |
| CONTRACT TREE/GARDEN MAINTNCE | 450.00 | 0.00 | 450.00 | 450.00 | 0.00 | 450.00 |
| SECURITY CAMERA EXPENSE | 138.00 | 276.00 | (138.00) | 138.00 | 276.00 | (138.00) |
| TOTAL EXPENSES | (49,558.42) | (49,572.43) | 14.01 | (49,558.42) | (49,572.43) | 14.01 |
| NET INCOME FROM OPERATIONS | (15,468.66) | (25,527.43) | 10,058.77 | (15,468.66) | (25,527.43) | 10,058.77 |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | (15,468.66) | (25,527.43) | 10,058.77 | (15,468.66) | (25,527.43) | 10,058.77 |

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE ONE MONTH ENDING JULY 31, 2014**

| | PTD ACTUAL | PTD BUDGET | VARIANCE | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | | |
| OPEN AND CLOSE | 16,225.00 | 19,828.50 | (3,603.50) | 16,225.00 | 237,942.00 | (221,717.00) |
| 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 | 1.16 | 1.67 | (0.51) | 1.16 | 20.00 | (18.84) |
| LAND LEASE | 4,820.42 | 4,820.42 | 0.00 | 4,820.42 | 57,845.00 | (53,024.58) |
| MISC INCOME | 30.00 | 0.00 | 30.00 | 30.00 | 0.00 | 30.00 |
| CREDIT CARD CONVEN FEE | 133.18 | 442.34 | (309.16) | 133.18 | 5,308.00 | (5,174.82) |
| LATE FEE | 0.00 | 37.50 | (37.50) | 0.00 | 450.00 | (450.00) |
| SAT INTERMENT SURCHARGE | 0.00 | 1,246.92 | (1,246.92) | 0.00 | 14,963.00 | (14,963.00) |
| SUN INTERMENT SURCHARGE | 950.00 | 360.42 | 589.58 | 950.00 | 4,325.00 | (3,375.00) |
| TAX COLLECTIONS | 0.00 | 21,929.50 | (21,929.50) | 0.00 | 263,154.00 | (263,154.00) |
| VAULTS | 570.00 | 1,377.50 | (807.50) | 570.00 | 16,530.00 | (15,960.00) |
| LINERS | 1,390.00 | 1,232.92 | 157.08 | 1,390.00 | 14,795.00 | (13,405.00) |
| GRAVE VASES | 545.00 | 489.59 | 55.41 | 545.00 | 5,875.00 | (5,330.00) |
| MEMORIAL WALL INCOME | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | (200.00) |
| ENR SURCHARGE | 650.00 | 2,087.50 | (1,437.50) | 650.00 | 25,050.00 | (24,400.00) |
| LOT TRANSFERS | 180.00 | 100.00 | 80.00 | 180.00 | 1,200.00 | (1,020.00) |
| COUNTY INTEREST INCOME | 0.00 | 8.34 | (8.34) | 0.00 | 100.00 | (100.00) |
| HANDLING FEE | 5,220.00 | 6,368.42 | (1,148.42) | 5,220.00 | 76,421.00 | (71,201.00) |
| PRENEED CONTRACT SERVICE CHG | 200.00 | 483.34 | (283.34) | 200.00 | 5,800.00 | (5,600.00) |
| VASE/HDSN SET & CLEAN | 3,175.00 | 2,969.59 | 205.41 | 3,175.00 | 35,635.00 | (32,460.00) |
| NICHE SHUTTER CLEAN-REPAINT | 0.00 | 8.34 | (8.34) | 0.00 | 100.00 | (100.00) |
| TOTAL REVENUES | 34,089.76 | 63,899.07 | (29,809.31) | 34,089.76 | 766,788.00 | (732,698.24) |
| | 34,089.76 | 63,899.07 | (29,809.31) | 34,089.76 | 766,788.00 | (732,698.24) |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 19,581.33 | 23,819.17 | (4,237.84) | 19,581.33 | 285,830.00 | (266,248.67) |
| BOT BOARD MEETINGS | 600.00 | 625.00 | (25.00) | 600.00 | 7,500.00 | (6,900.00) |
| TEMPORARY HELP | 0.00 | 333.34 | (333.34) | 0.00 | 4,000.00 | (4,000.00) |
| RETIREMENT/PENSION | 1,219.94 | 1,667.34 | (447.40) | 1,219.94 | 20,008.00 | (18,788.06) |
| FICA | 1,241.43 | 1,550.13 | (308.70) | 1,241.43 | 18,601.46 | (17,360.03) |
| MEDICARE | 290.33 | 345.38 | (55.05) | 290.33 | 4,144.54 | (3,854.21) |
| EMPLOYEE GROUP INSURANCE | 4,500.17 | 6,219.67 | (1,719.50) | 4,500.17 | 74,636.00 | (70,135.83) |
| UNEMPLOYMENT INSURANCE | 78.72 | 198.92 | (120.20) | 78.72 | 2,387.00 | (2,308.28) |
| WORKERS COMP INSURANCE | 558.34 | 590.25 | (31.91) | 558.34 | 7,083.00 | (6,524.66) |
| ELECTRICITY | 5,958.10 | 4,745.00 | 1,213.10 | 5,958.10 | 56,940.00 | (50,981.90) |
| TELEPHONE | 578.31 | 508.34 | 69.97 | 578.31 | 6,100.00 | (5,521.69) |
| WATER | 4,108.50 | 3,107.34 | 1,001.16 | 4,108.50 | 37,288.00 | (33,179.50) |
| COMMUNITY OUTREACH | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | (2,000.00) |
| VISA-MASTER CHG FEES | 302.74 | 466.67 | (163.93) | 302.74 | 5,600.00 | (5,297.26) |
| RETURNED CHECK | 0.00 | 4.17 | (4.17) | 0.00 | 50.00 | (50.00) |
| COUNTY SERVICE CHARGE | 0.00 | 50.00 | (50.00) | 0.00 | 600.00 | (600.00) |
| EDUCATION | 0.00 | 25.00 | (25.00) | 0.00 | 300.00 | (300.00) |
| GENERAL INSURANCE | 1,232.72 | 1,232.75 | (0.03) | 1,232.72 | 14,793.00 | (13,560.28) |
| LEGAL | 0.00 | 333.34 | (333.34) | 0.00 | 4,000.00 | (4,000.00) |
| LOT REPURCHASE | 0.00 | 575.00 | (575.00) | 0.00 | 6,900.00 | (6,900.00) |
| OFFICE EXPENSE | 1,193.32 | 1,333.34 | (140.02) | 1,193.32 | 16,000.00 | (14,806.68) |
| TRAVEL & CONVENTION | 0.00 | 1,000.00 | (1,000.00) | 0.00 | 12,000.00 | (12,000.00) |
| UNIFORMS & SAFETY EQUIPMENT | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | (500.00) |
| MTG 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 | 663.20 | 833.34 | (170.14) | 663.20 | 10,000.00 | (9,336.80) |
| MEMBERSHIP & DUES | 305.00 | 333.34 | (28.34) | 305.00 | 4,000.00 | (3,695.00) |
| 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 | 97.54 | 83.34 | 14.20 | 97.54 | 1,000.00 | (902.46) |
| LARGE EQUIPMENT REPAIRS | 0.00 | 375.00 | (375.00) | 0.00 | 4,500.00 | (4,500.00) |
| EQUIPMENT REPAIRS | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | (500.00) |
| IRRIGATION SYSTEM REPAIRS | 631.34 | 666.67 | (35.33) | 631.34 | 8,000.00 | (7,368.66) |
| FERTILIZER AND SEED | 0.00 | 1,250.00 | (1,250.00) | 0.00 | 15,000.00 | (15,000.00) |
| GASOLINE, OIL, TIRES | 1,681.99 | 500.00 | 1,181.99 | 1,681.99 | 6,000.00 | (4,318.01) |
| PLANT & BUILDING | 2,247.40 | 1,666.67 | 580.73 | 2,247.40 | 20,000.00 | (17,752.60) |
| 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 | 1,900.00 | 2,382.17 | (482.17) | 1,900.00 | 28,586.00 | (26,686.00) |
| GRAVE VASES | 0.00 | 383.34 | (383.34) | 0.00 | 4,600.00 | (4,600.00) |
| CONTRACT TREE/GARDEN MAINTNCE | 450.00 | 14,550.00 | (14,100.00) | 450.00 | 174,600.00 | (174,150.00) |
| 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) | 138.00 | 2,200.00 | (2,062.00) |
| TOTAL EXPENSES | 49,558.42 | 74,274.90 | (24,716.48) | 49,558.42 | 891,297.00 | (841,738.58) |
| NET INCOME FROM OPERATIONS | (15,468.66) | (10,375.83) | (5,092.83) | (15,468.66) | (124,509.00) | 109,040.34 |
| OTHER INCOME & EXPENSE | | | | | | |
| RESERVES TRANSFERRED IN | 0.00 | 5,000.00 | (5,000.00) | 0.00 | 60,000.00 | (60,000.00) |
| OTHER EXPENSE APPROP CONTING | 0.00 | 5,000.00 | (5,000.00) | 0.00 | 60,000.00 | (60,000.00) |
| TOTAL OTHER INCOME & EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | (15,468.66) | (10,375.83) | (5,092.83) | (15,468.66) | (124,509.00) | 109,040.34 |

**ANNUAL BUDGET
INCOME STATEMENT GENERAL**

July 31, 2014 F-6

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

| ACCOUNT NUMBER | Description | DEBITS | CREDITS |
|-----------------------------|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002343 | CASH ON DEPOSIT -COUNTY | 14,865.46 | |
| 003343 | ASSET RPLCE RSRVE-LAND/BLD/EI | 267,755.95 | |
| 004343 | ASSET PURCHASE HOLDING ACCOI | 1,967,284.83 | |
| 006343 | CASH - INTEREST/DIVIDENDS | 538,212.64 | |
| 007343 | INVESTED FUNDS - PSCD | 222,563.48 | |
| 008343 | DUE FROM GF/PN/EDC | | 337.00 |
| 018343 | UNREALIZED G/L ON SECURITIES | | 56,215.36 |
| | CURRENT ASSETS: | 3,010,682.36 | 56,552.36 |
| FIXED ASSETS: | | | |
| 010343 | AUTO | 63,482.63 | |
| 011343 | LARGE EQUIPMENT | 122,665.72 | |
| 012343 | BUILDINGS | 349,920.12 | |
| 013343 | EQUIPMENT | 59,977.50 | |
| 014343 | FURNITURE & FIXTURES | 90,226.35 | |
| 015343 | LAND & IMPROVEMENTS | 1,878,276.81 | |
| 016343 | WATER SYSTEMS | 923,177.90 | |
| | FIXED ASSETS: | 3,487,727.03 | |
| OTHER ASSETS: | | | |
| | OTHER ASSETS: | 0.00 | |
| CURRENT LIABILITIES: | | | |
| 131343 | ACCUMULATED DEPRECIATION | | 2,218,436.23 |
| | CURRENT LIABILITIES: | | 2,218,436.23 |
| RETAINED EARNINGS: | | | |
| 141343 | RETAINED EARNINGS | | 3,423,063.26 |
| 142343 | ACO PROPOSED EXPENDITURES | | 787,016.88 |
| | RETAINED EARNINGS: | | 4,210,080.14 |
| REVENUE: | | | |
| 201343 | BURIAL RIGHT SALES | | 16,250.00 |
| 203343 | CURRENT INTEREST & DIVIDENDS | | 251.89 |
| 230343 | GAIN/INVEST FAIR VALUE INCREA: | 3,161.23 | |
| | REVENUE: | 3,161.23 | 16,501.89 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | REPORT TOTALS | 6,501,570.62 | 6,501,570.62 |

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

ASSETS

CURRENT ASSETS

| | | |
|--------------------------------|--------------|---------------------|
| CASH ON DEPOSIT -COUNTY | 14,865.46 | |
| ASSET RPLCE RSRVE-LAND/BLD/ETC | 267,755.95 | |
| ASSET PURCHASE HOLDING ACCOUNT | 1,967,284.83 | |
| CASH - INTEREST/DIVIDENDS | 538,212.64 | |
| INVESTED FUNDS - PSCD | 222,563.48 | |
| DUE FROM GF/PN/EDC | (337.00) | |
| UNREALIZED G/L ON SECURITIES | (56,215.36) | |
| TOTAL CURRENT ASSETS | | 2,954,130.00 |

FIXED ASSETS

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

OTHER ASSETS

| | | |
|---------------------|--|---------------------|
| TOTAL OTHER ASSETS | | 0.00 |
| TOTAL ASSETS | | 6,441,857.03 |

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

| | | |
|-------------------------------------|--------------|---------------------|
| RETAINED EARNINGS | 3,423,063.26 | |
| ACO PROPOSED EXPENDITURES | 787,016.88 | |
| NET INCOME | 13,340.66 | |
| TOTAL RETAINED EARNINGS | | 4,223,420.80 |
| TOTAL LIABILITIES AND EQUITY | | 6,441,857.03 |

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|---|------------------|-------------------|---------------|------------------|-------------------|---------------|
| REVENUE | | | | | | |
| BURIAL RIGHT SALES | 16,250.00 | 14,050.00 | 2,200.00 | 16,250.00 | 14,050.00 | 2,200.00 |
| CURRENT INTEREST & DIVIDENDS | 251.89 | (916.44) | 1,168.33 | 251.89 | (916.44) | 1,168.33 |
| GAIN/INVEST FAIR VALUE INCREAS | (3,161.23) | 0.00 | (3,161.23) | (3,161.23) | 0.00 | (3,161.23) |
| TOTAL REVENUE | 13,340.66 | 13,133.56 | 207.10 | 13,340.66 | 13,133.56 | 207.10 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME FROM OPERATIONS | 13,340.66 | 13,133.56 | 207.10 | 13,340.66 | 13,133.56 | 207.10 |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 13,340.66 | 13,133.56 | 207.10 | 13,340.66 | 13,133.56 | 207.10 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------------|-------------------------------|---------------------|---------------------|
| ASSETS: | | | |
| 002342 | CASH ON DEPOSIT - COUNTY | 663,810.41 | |
| 003342 | INTEREST ON DEPOSIT-COUNTY | 121,457.06 | |
| 006342 | CASH - INTEREST/DIVIDENDS | 1,167,264.37 | |
| 007342 | INVESTED FUNDS - PSCD | 3,152,495.45 | |
| 033342 | INTEREST RECEIVABLE | 2,588.50 | |
| 018342 | UNREALIZED G/L ON SECURITIES | | 127,994.21 |
| | ASSETS: | 5,107,616.79 | 127,994.21 |
| RETAINED EARNINGS: | | | |
| 141342 | RETAINED EARNINGS- ENDOWMEN | | 4,524,145.30 |
| 142342 | ACCRUED INTEREST & DIVIDENDS | | 428,240.45 |
| 143342 | REALIZED INVESTMENT GAIN/LOS | | 18,405.00 |
| | RETAINED EARNINGS: | | 4,970,790.75 |
| REVENUE: | | | |
| 201342 | ENDOWMENT CARE DEPOSITS | | 10,264.44 |
| 203342 | CURRENT INTEREST & DIVIDENDS | 1,025.80 | |
| 230342 | GAIN/INVEST FAIR VALUE INCREA | 407.81 | |
| | REVENUE: | 1,433.61 | 10,264.44 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | REPORT TOTALS | 5,109,049.40 | 5,109,049.40 |

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

ASSETS

ASSETS

| | | |
|------------------------------|--------------|--|
| CASH ON DEPOSIT - COUNTY | 663,810.41 | |
| 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) | |
| INTEREST RECEIVABLE | 2,588.50 | |

| | | |
|--------------|--|--------------|
| TOTAL ASSETS | | 4,979,621.58 |
|--------------|--|--------------|

| | | |
|--------------|--|--------------|
| TOTAL ASSETS | | 4,979,621.58 |
|--------------|--|--------------|

LIABILITIES AND FUND EQUITY

LIABILITIES

| | | |
|-------------------|--|------|
| TOTAL LIABILITIES | | 0.00 |
|-------------------|--|------|

RETAINED EARNINGS

| | | |
|-------------------------------|--------------|--|
| RETAINED EARNINGS- ENDOWMENT | 4,524,145.30 | |
| ACCRUED INTEREST & DIVIDENDS | 428,240.45 | |
| REALIZED INVESTMENT GAIN/LOSS | 18,405.00 | |
| NET INCOME | 8,830.83 | |

| | | |
|-------------------------|--|--------------|
| TOTAL RETAINED EARNINGS | | 4,979,621.58 |
|-------------------------|--|--------------|

| | | |
|-----------------------------------|--|--------------|
| TOTAL LIABILITIES AND FUND EQUITY | | 4,979,621.58 |
|-----------------------------------|--|--------------|

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|-----------------|-------------------|---------------|-----------------|-------------------|---------------|
| REVENUE | | | | | | |
| WMC ENDOWMENT CARE | 0.00 | 3,250.00 | (3,250.00) | 0.00 | 3,250.00 | (3,250.00) |
| ENDOWMENT CARE DEPOSITS | 10,264.44 | 7,814.61 | 2,449.83 | 10,264.44 | 7,814.61 | 2,449.83 |
| CURRENT INTEREST & DIVIDENDS | (1,025.80) | (3,080.08) | 2,054.28 | (1,025.80) | (3,080.08) | 2,054.28 |
| GAIN/INVEST FAIR VALUE INCREAS | (407.81) | 0.00 | (407.81) | (407.81) | 0.00 | (407.81) |
| TOTAL REVENUE | 8,830.83 | 7,984.53 | 846.30 | 8,830.83 | 7,984.53 | 846.30 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 8,830.83 | 7,984.53 | 846.30 | 8,830.83 | 7,984.53 | 846.30 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|---------------------------|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002392 | CASH ON DEPOSIT- COUNTY | 325,134.08 | |
| 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: | 1,469,067.79 | 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 | | 5,996.69 |
| 202392 | CURRENT DEFERRED REVENUE | | 4,216.08 |
| 203392 | CURRENT INTEREST & DIVIDENDS | 84.26 | |
| 230392 | GAIN/INVEST FAIR VALUE INCREA: | 2,639.39 | |
| | REVENUE: | 2,723.65 | 10,212.77 |
| | | | |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | | | |
| | REPORT TOTALS | 1,471,791.44 | 1,471,791.44 |

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

ASSETS

ASSETS

| | | |
|-----------------------------|-------------|------------------|
| CASH ON DEPOSIT- COUNTY | 325,134.08 | |
| 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 | | 1,380,768.75 |
| TOTAL ASSETS | | 1,380,768.75 |

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 | 7,489.12 | |
| TOTAL RETAINED EARNINGS | | 652,205.50 |

| | | |
|------------------------------|--|--------------|
| TOTAL LIABILITIES AND EQUITY | | 1,380,768.75 |
|------------------------------|--|--------------|

**PRENEED FUND
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|----------------------------------|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|
| REVENUE | | | | | | |
| CURRENT SALES | 5,996.69 | 7,720.31 | (1,723.62) | 5,996.69 | 7,720.31 | (1,723.62) |
| CURRENT DEFERRED REVENUE | 4,216.08 | 9,382.41 | (5,166.33) | 4,216.08 | 9,382.41 | (5,166.33) |
| CURRENT INTEREST & DIVIDENDS | (84.26) | (2,170.36) | 2,086.10 | (84.26) | (2,170.36) | 2,086.10 |
| GAIN/INVEST FAIR VALUE INCREASES | (2,639.39) | 0.00 | (2,639.39) | (2,639.39) | 0.00 | (2,639.39) |
| TOTAL REVENUE | 7,489.12 | 14,932.36 | (7,443.24) | 7,489.12 | 14,932.36 | (7,443.24) |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 7,489.12 | 14,932.36 | (7,443.24) | 7,489.12 | 14,932.36 | (7,443.24) |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------|-------------------------------|-------------------|-------------------|
| ASSETS: | | | |
| 10002 | CASH ON HAND - COUNTY | 143,269.68 | |
| 10003 | PETTY CASH | 900.00 | |
| 10004 | CASH IN BANK - CHECKING | 4,811.44 | |
| 10005 | CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| 10008 | CASH CLEARING ACCOUNT | 794.43 | |
| 10009 | CASH IN BANK - RESERVE CHECKN | 9,887.44 | |
| 10015 | ACO PURCHASES RECEIVABLE | | 149,686.62 |
| 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 | 12,327.15 | |
| 14011 | PREPAID W/C INSURANCE | 558.32 | |
| | ASSETS: | 191,357.86 | 149,686.62 |
| LIABILITIES: | | | |
| 20101 | REVOLVING FUND/IMPRESST CASH | | 14,400.00 |
| 20102 | SALES TAX PAYABLE | | 338.11 |
| 20105 | FICA PAYABLE | 10.40 | |
| 20107 | EMPLOYEE 403B PAYABLE | .12 | |
| 20109 | LEASE DEPOSIT - PREPAID | | 48,204.16 |
| 20111 | EMPLOYEES INSURANCE PAYABLE | | 1,968.66 |
| 20113 | MEDICARE PAYABLE | 2.90 | |
| 20220 | ACCRUED EMPLOYEE PAYROLL | | 2,418.00 |
| 20221 | ACCRUED VACATION PAYABLE | | 17,041.04 |
| 20222 | DA VALL CENTER LLC REIMBURSE | | 20,000.00 |
| 20226 | STATE DISABILITY INS PAYABLE | 1.38 | |
| 27400 | OPEB BENIFIT LIABILITY:GASB45 | | 489,847.08 |
| | LIABILITIES: | 14.80 | 594,217.05 |
| EQUITY: | | | |
| 39004 | BEGINNING BALANCE EQUITY | | 180,070.95 |
| 39005 | RETAINED EARNINGS | 698,422.62 | |
| | TOTAL EQUITY: | 698,422.62 | 180,070.95 |
| REVENUE: | | | |
| 40001 | OPEN AND CLOSE | | 34,325.00 |
| 40203 | INTEREST RECEIVED | | 1.16 |
| 40204 | LAND LEASE | | 9,640.84 |
| 40205 | MISC INCOME | | 3,071.21 |
| 40205CC | CREDIT CARD CONVEN FEE | | 254.15 |
| 40205SUN | SUN INTERMENT SURCHARGE | | 950.00 |
| 40207 | VAULTS | | 1,330.00 |
| 40207-EX 1.G CRE | EX LG CREMATION VAULTS | | 170.00 |
| 40208 | LINERS | | 2,550.00 |
| 40209 | GRAVE VASES | | 1,035.00 |
| 40210 | MEMORIAL WALL INCOME | | 175.00 |
| 40211 | ENR SURCHARGE | | 2,000.00 |
| 40212 | LOT TRANSFERS | | 180.00 |
| 40216 | HANDLING FEE | | 10,720.00 |
| 40217 | PRENEED CONTRACT SERVICE CHG | | 600.00 |
| 40218 | VASE/HDSTN SET & CLEAN | | 6,310.00 |
| | REVENUE: | | 73,312.36 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|----------------------|-----------------------------|-------------------|-------------------|
| EXPENSES: | | | |
| 60101 | REGULAR SALARIES | 39,286.38 | |
| 60102 | BOT BOARD MEETINGS | 600.00 | |
| 71101 | RETIREMENT/PENSION | 2,418.51 | |
| 71201 | FICA | 2,453.33 | |
| 71202 | MEDICARE | 573.76 | |
| 72301 | EMPLOYEE GROUP INSURANCE | 8,906.84 | |
| 72601 | UNEMPLOYMENT INSURANCE | 147.37 | |
| 73101 | WORKERS COMP INSURANCE | 1,116.68 | |
| 81111 | ELECTRICITY | 8,522.71 | |
| 81112 | TELEPHONE | 1,245.89 | |
| 81113 | WATER | 8,816.64 | |
| 83308 | COMMUNITY OUTREACH | 40.00 | |
| 83309 | VISA-MASTER CHG FEES | 663.50 | |
| 83313 | GENERAL INSURANCE | 2,465.44 | |
| 83316 | OFFICE EXPENSE | 1,751.37 | |
| 83317 | TRAVEL & CONVENTION | 386.00 | |
| 83323 | ADVERTISING/PUBLICITY | 846.40 | |
| 83324 | MEMBERSHIP & DUES | 855.00 | |
| 84410 | AUTO TRUCK EXPENSE | 97.54 | |
| 84413 | IRRIGATION SYSTEM REPAIRS | 1,633.80 | |
| 84415 | GASOLINE, OIL, TIRES | 1,681.99 | |
| 84416 | PLANT & BUILDING | 3,349.38 | |
| 84419 | GRAVE LINERS & VAULTS | 3,800.00 | |
| 84420 | GRAVE VASES | 377.32 | |
| 84422 | CONTRACT TREE/GARDEN MAINTN | 15,000.00 | |
| 84424 | SECURITY CAMERA EXPENSE | 455.85 | |
| | EXPENSES: | 107,491.70 | |
| REPORT TOTALS | | 997,286.98 | 997,286.98 |

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

ASSETS

ASSETS

| | | |
|--------------------------------|--------------|---------------|
| CASH ON HAND - COUNTY | 143,269.68 | |
| PETTY CASH | 900.00 | |
| CASH IN BANK - CHECKING | 4,811.44 | |
| CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| CASH CLEARING ACCOUNT | 794.43 | |
| CASH IN BANK - RESERVE CHECKNG | 9,887.44 | |
| ACO PURCHASES RECEIVABLE | (149,686.62) | |
| SECURITY DEPOSITS | 130.50 | |
| DUE FROM PRENEED | 1,271.19 | |
| TAX REVENUE RECEIVABLE | 2,957.71 | |
| NSF CHECKS RECEIVABLE | 50.00 | |
| PREPAID INSURANCE | 12,327.15 | |
| PREPAID W/C INSURANCE | 558.32 | |
| TOTAL ASSETS | | 41,671.24 |
| TOTAL ASSETS | | 41,671.24 |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|-------------------------------|------------|----------------|
| REVOLVING FUND/IMPREST CASH | 14,400.00 | |
| SALES TAX PAYABLE | 338.11 | |
| FICA PAYABLE | (10.40) | |
| EMPLOYEE 403B PAYABLE | (0.12) | |
| LEASE DEPOSIT - PREPAID | 48,204.16 | |
| EMPLOYEES INSURANCE PAYABLE | 1,968.66 | |
| MEDICARE PAYABLE | (2.90) | |
| ACCRUED EMPLOYEE PAYROLL | 2,418.00 | |
| ACCRUED VACATION PAYABLE | 17,041.04 | |
| DA VALL CENTER LLC REIMBURSE | 20,000.00 | |
| STATE DISABILITY INS PAYABLE | (1.38) | |
| OPEB BENIFIT LIABILITY:GASB45 | 489,847.08 | |
| TOTAL LIABILITIES | | 594,202.25 |
| TOTAL LIABILITIES | | 594,202.25 |

EQUITY

| | | |
|----------------------------------|--------------|---------------|
| BEGINNING BALANCE EQUITY | 180,070.95 | |
| RETAINED EARNINGS | (698,422.62) | |
| NET INCOME | (34,179.34) | |
| TOTAL EQUITY | | (552,531.01) |
| TOTAL LIABILITIES AND EQUITY | | 41,671.24 |

PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2014

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|---|--------------------|--------------------|------------------|---------------------|---------------------|------------------|
| REVENUE | | | | | | |
| OPEN AND CLOSE | 18,100.00 | 16,975.00 | 1,125.00 | 34,325.00 | 26,575.00 | 7,750.00 |
| INTEREST RECEIVED | 0.00 | 3.61 | (3.61) | 1.16 | 9.20 | (8.04) |
| LAND LEASE | 4,820.42 | 4,635.00 | 185.42 | 9,640.84 | 9,270.00 | 370.84 |
| MISC INCOME | 3,041.21 | 0.00 | 3,041.21 | 3,071.21 | 0.00 | 3,071.21 |
| CREDIT CARD CONVEN FEE | 120.97 | 91.29 | 29.68 | 254.15 | 395.70 | (141.55) |
| SAT INTERMENT SURCHARGE | 0.00 | 1,300.00 | (1,300.00) | 0.00 | 1,750.00 | (1,750.00) |
| SUN INTERMENT SURCHARGE | 0.00 | 125.00 | (125.00) | 950.00 | 125.00 | 825.00 |
| TAX COLLECTIONS | 0.00 | 250.98 | (250.98) | 0.00 | 250.98 | (250.98) |
| VAULTS | 760.00 | 1,330.00 | (570.00) | 1,330.00 | 1,900.00 | (570.00) |
| EX LG CREMATION VAULTS | 170.00 | 255.00 | (85.00) | 170.00 | 340.00 | (170.00) |
| LINERS | 1,160.00 | 270.00 | 890.00 | 2,550.00 | 810.00 | 1,740.00 |
| GRAVE VASES | 490.00 | 590.00 | (100.00) | 1,035.00 | 840.00 | 195.00 |
| MEMORIAL WALL INCOME | 175.00 | 0.00 | 175.00 | 175.00 | (175.00) | 350.00 |
| ENR SURCHARGE | 1,350.00 | 2,000.00 | (650.00) | 2,000.00 | 3,650.00 | (1,650.00) |
| LOT TRANSFERS | 0.00 | 0.00 | 0.00 | 180.00 | 0.00 | 180.00 |
| COUNTY INTEREST INCOME | 0.00 | 21.03 | (21.03) | 0.00 | 21.03 | (21.03) |
| HANDLING FEE | 5,500.00 | 4,150.00 | 1,350.00 | 10,720.00 | 7,470.00 | 3,250.00 |
| PRENEED CONTRACT SERVICE CHG | 400.00 | 400.00 | 0.00 | 600.00 | 1,100.00 | (500.00) |
| VASE/HDSTN SET & CLEAN | 3,135.00 | 2,170.00 | 965.00 | 6,310.00 | 4,280.00 | 2,030.00 |
| TOTAL REVENUE | 39,222.60 | 34,566.91 | 4,655.69 | 73,312.36 | 58,611.91 | 14,700.45 |
| | 39,222.60 | 34,566.91 | 4,655.69 | 73,312.36 | 58,611.91 | 14,700.45 |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 19,705.05 | 19,966.19 | (261.14) | 39,286.38 | 39,972.55 | (686.17) |
| BOT BOARD MEETINGS | 0.00 | 0.00 | 0.00 | 600.00 | 1,100.00 | (500.00) |
| BOT CONFERENCES | 0.00 | 0.00 | 0.00 | 0.00 | 1,160.00 | (1,160.00) |
| TEMPORARY HELP | 0.00 | 712.50 | (712.50) | 0.00 | 1,410.75 | (1,410.75) |
| RETIREMENT/PENSION | 1,198.57 | 1,163.11 | 35.46 | 2,418.51 | 2,532.92 | (114.41) |
| FICA | 1,211.90 | 1,272.27 | (60.37) | 2,453.33 | 2,614.35 | (161.02) |
| MEDICARE | 283.43 | 297.55 | (14.12) | 573.76 | 611.42 | (37.66) |
| EMPLOYEE GROUP INSURANCE | 4,406.67 | 6,080.99 | (1,674.32) | 8,906.84 | 12,157.01 | (3,250.17) |
| UNEMPLOYMENT INSURANCE | 68.65 | 26.36 | 42.29 | 147.37 | 92.90 | 54.47 |
| WORKERS COMP INSURANCE | 558.34 | 562.66 | (4.32) | 1,116.68 | 1,125.32 | (8.64) |
| ELECTRICITY | 2,564.61 | 3,998.03 | (1,433.42) | 8,522.71 | 6,164.76 | 2,357.95 |
| TELEPHONE | 667.58 | 547.60 | 119.98 | 1,245.89 | 1,051.99 | 193.90 |
| WATER | 4,708.14 | 4,482.60 | 225.54 | 8,816.64 | 7,895.25 | 921.39 |
| COMMUNITY OUTREACH | 40.00 | 0.00 | 40.00 | 40.00 | 35.00 | 5.00 |
| VISA-MASTER CHG FEES | 360.76 | 284.90 | 75.86 | 663.50 | 560.98 | 102.52 |
| COUNTY SERVICE CHARGE | 0.00 | 13.52 | (13.52) | 0.00 | 257.34 | (257.34) |
| GENERAL INSURANCE | 1,232.72 | 1,356.29 | (123.57) | 2,465.44 | 2,712.58 | (247.14) |
| LOT REPURCHASE | 0.00 | 900.00 | (900.00) | 0.00 | 2,450.80 | (2,450.80) |
| OFFICE EXPENSE | 558.05 | 863.77 | (305.72) | 1,751.37 | 1,706.95 | 44.42 |
| TRAVEL & CONVENTION | 386.00 | 0.00 | 386.00 | 386.00 | 3,247.68 | (2,861.68) |
| ADVERTISING/PUBLICITY | 183.20 | 305.60 | (122.40) | 846.40 | 486.20 | 360.20 |
| MEMBERSHIP & DUES | 550.00 | 265.00 | 285.00 | 855.00 | 640.00 | 215.00 |
| AUTO TRUCK EXPENSE | 0.00 | 0.00 | 0.00 | 97.54 | 0.00 | 97.54 |
| LARGE EQUIPMENT REPAIRS | 0.00 | 1,950.58 | (1,950.58) | 0.00 | 2,081.43 | (2,081.43) |
| IRRIGATION SYSTEM REPAIRS | 1,002.46 | 800.07 | 202.39 | 1,633.80 | 800.07 | 833.73 |
| GASOLINE, OIL, TIRES | 0.00 | 2,037.11 | (2,037.11) | 1,681.99 | 2,311.26 | (629.27) |
| PLANT & BUILDING | 1,101.98 | 1,649.19 | (547.21) | 3,349.38 | 3,652.81 | (303.43) |
| GRAVE LINERS & VAULTS | 1,900.00 | 1,400.00 | 500.00 | 3,800.00 | 1,400.00 | 2,400.00 |
| GRAVE VASES | 377.32 | 1,847.70 | (1,470.38) | 377.32 | 1,847.70 | (1,470.38) |
| CONTRACT TREE/GARDEN MAINTNCE | 14,550.00 | 14,481.90 | 68.10 | 15,000.00 | 14,481.90 | 518.10 |
| CONTRACT BURIALS | 0.00 | 300.00 | (300.00) | 0.00 | 300.00 | (300.00) |
| SECURITY CAMERA EXPENSE | 317.85 | 138.00 | 179.85 | 455.85 | 414.00 | 41.85 |
| TOTAL EXPENSES | (57,933.28) | (67,703.49) | 9,770.21 | (107,491.70) | (117,275.92) | 9,784.22 |
| NET INCOME FROM OPERATIONS | (18,710.68) | (33,136.58) | 14,425.90 | (34,179.34) | (58,664.01) | 24,484.67 |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | (18,710.68) | (33,136.58) | 14,425.90 | (34,179.34) | (58,664.01) | 24,484.67 |

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

| | PTD ACTUAL | PTD BUDGET | VARIANCE | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | | |
| OPEN AND CLOSE | 18,100.00 | 19,828.50 | (1,728.50) | 34,325.00 | 237,942.00 | (203,617.00) |
| 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) | 1.16 | 20.00 | (18.84) |
| LAND LEASE | 4,820.42 | 4,820.42 | 0.00 | 9,640.84 | 57,845.00 | (48,204.16) |
| MISC INCOME | 3,041.21 | 0.00 | 3,041.21 | 3,071.21 | 0.00 | 3,071.21 |
| CREDIT CARD CONVEN FEE | 120.97 | 442.34 | (321.37) | 254.15 | 5,308.00 | (5,053.85) |
| LATE FEE | 0.00 | 37.50 | (37.50) | 0.00 | 450.00 | (450.00) |
| SAT INTERMENT SURCHARGE | 0.00 | 1,246.92 | (1,246.92) | 0.00 | 14,963.00 | (14,963.00) |
| SUN INTERMENT SURCHARGE | 0.00 | 360.42 | (360.42) | 950.00 | 4,325.00 | (3,375.00) |
| TAX COLLECTIONS | 0.00 | 21,929.50 | (21,929.50) | 0.00 | 263,154.00 | (263,154.00) |
| VAULTS | 760.00 | 1,377.50 | (617.50) | 1,330.00 | 16,530.00 | (15,200.00) |
| EX LG CREMATION VAULTS | 170.00 | 0.00 | 170.00 | 170.00 | 0.00 | 170.00 |
| LINERS | 1,160.00 | 1,232.92 | (72.92) | 2,550.00 | 14,795.00 | (12,245.00) |
| GRAVE VASES | 490.00 | 489.59 | 0.41 | 1,035.00 | 5,875.00 | (4,840.00) |
| MEMORIAL WALL INCOME | 175.00 | 16.67 | 158.33 | 175.00 | 200.00 | (25.00) |
| ENR SURCHARGE | 1,350.00 | 2,087.50 | (737.50) | 2,000.00 | 25,050.00 | (23,050.00) |
| LOT TRANSFERS | 0.00 | 100.00 | (100.00) | 180.00 | 1,200.00 | (1,020.00) |
| COUNTY INTEREST INCOME | 0.00 | 8.34 | (8.34) | 0.00 | 100.00 | (100.00) |
| HANDLING FEE | 5,500.00 | 6,368.42 | (868.42) | 10,720.00 | 76,421.00 | (65,701.00) |
| PRENED CONTRACT SERVICE CHG | 400.00 | 483.34 | (83.34) | 600.00 | 5,800.00 | (5,200.00) |
| VASE/HDSTN SET & CLEAN | 3,135.00 | 2,969.59 | 165.41 | 6,310.00 | 35,635.00 | (29,325.00) |
| NICHE SHUTTER CLEAN-REPAINT | 0.00 | 8.34 | (8.34) | 0.00 | 100.00 | (100.00) |
| TOTAL REVENUES | 39,222.60 | 63,899.07 | (24,676.47) | 73,312.36 | 766,788.00 | (693,475.64) |
| | 39,222.60 | 63,899.07 | (24,676.47) | 73,312.36 | 766,788.00 | (693,475.64) |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 19,705.05 | 23,819.17 | (4,114.12) | 39,286.38 | 285,830.00 | (246,543.62) |
| BOT BOARD MEETINGS | 0.00 | 625.00 | (625.00) | 600.00 | 7,500.00 | (6,900.00) |
| TEMPORARY HELP | 0.00 | 333.34 | (333.34) | 0.00 | 4,000.00 | (4,000.00) |
| RETIREMENT/PENSION | 1,198.57 | 1,667.34 | (468.77) | 2,418.51 | 20,008.00 | (17,589.49) |
| FICA | 1,211.90 | 1,550.13 | (338.23) | 2,453.33 | 18,601.46 | (16,148.13) |
| MEDICARE | 283.43 | 345.38 | (61.95) | 573.76 | 4,144.54 | (3,570.78) |
| EMPLOYEE GROUP INSURANCE | 4,406.67 | 6,219.67 | (1,813.00) | 8,906.84 | 74,636.00 | (65,729.16) |
| UNEMPLOYMENT INSURANCE | 68.65 | 198.92 | (130.27) | 147.37 | 2,387.00 | (2,239.63) |
| WORKERS COMP INSURANCE | 558.34 | 590.25 | (31.91) | 1,116.68 | 7,083.00 | (5,966.32) |
| ELECTRICITY | 2,564.61 | 4,745.00 | (2,180.39) | 8,522.71 | 56,940.00 | (48,417.29) |
| TELEPHONE | 667.58 | 508.34 | 159.24 | 1,245.89 | 6,100.00 | (4,854.11) |
| WATER | 4,708.14 | 3,107.34 | 1,600.80 | 8,816.64 | 37,288.00 | (28,471.36) |
| COMMUNITY OUTREACH | 40.00 | 166.67 | (126.67) | 40.00 | 2,000.00 | (1,960.00) |
| VISA-MASTER CHG FEES | 360.76 | 466.67 | (105.91) | 663.50 | 5,600.00 | (4,936.50) |
| RETURNED CHECK | 0.00 | 4.17 | (4.17) | 0.00 | 50.00 | (50.00) |
| COUNTY SERVICE CHARGE | 0.00 | 50.00 | (50.00) | 0.00 | 600.00 | (600.00) |
| EDUCATION | 0.00 | 25.00 | (25.00) | 0.00 | 300.00 | (300.00) |
| GENERAL INSURANCE | 1,232.72 | 1,232.75 | (0.03) | 2,465.44 | 14,793.00 | (12,327.56) |
| LEGAL | 0.00 | 333.34 | (333.34) | 0.00 | 4,000.00 | (4,000.00) |
| LOT REPURCHASE | 0.00 | 575.00 | (575.00) | 0.00 | 6,900.00 | (6,900.00) |
| OFFICE EXPENSE | 558.05 | 1,333.34 | (775.29) | 1,751.37 | 16,000.00 | (14,248.63) |
| TRAVEL & CONVENTION | 386.00 | 1,000.00 | (614.00) | 386.00 | 12,000.00 | (11,614.00) |
| UNIFORMS & SAFETY EQUIPMENT | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | (500.00) |
| MTG 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) | 846.40 | 10,000.00 | (9,153.60) |
| MEMBERSHIP & DUES | 550.00 | 333.34 | 216.66 | 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 | 0.00 | 83.34 | (83.34) | 97.54 | 1,000.00 | (902.46) |
| LARGE EQUIPMENT REPAIRS | 0.00 | 375.00 | (375.00) | 0.00 | 4,500.00 | (4,500.00) |
| EQUIPMENT REPAIRS | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | (500.00) |
| IRRIGATION SYSTEM REPAIRS | 1,002.46 | 666.67 | 335.79 | 1,633.80 | 8,000.00 | (6,366.20) |
| FERTILIZER AND SEED | 0.00 | 1,250.00 | (1,250.00) | 0.00 | 15,000.00 | (15,000.00) |
| GASOLINE, OIL, TIRES | 0.00 | 500.00 | (500.00) | 1,681.99 | 6,000.00 | (4,318.01) |
| PLANT & BUILDING | 1,101.98 | 1,666.67 | (564.69) | 3,349.38 | 20,000.00 | (16,650.62) |
| 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 | 1,900.00 | 2,382.17 | (482.17) | 3,800.00 | 28,586.00 | (24,786.00) |
| GRAVE VASES | 377.32 | 383.34 | (6.02) | 377.32 | 4,600.00 | (4,222.68) |
| CONTRACT TREE/GARDEN MAINTN | 14,550.00 | 14,550.00 | 0.00 | 15,000.00 | 174,600.00 | (159,600.00) |
| CONTRACT BURIALS | 0.00 | 404.17 | (404.17) | 0.00 | 4,850.00 | (4,850.00) |
| SECURITY CAMERA EXPENSE | 317.85 | 183.34 | 134.51 | 455.85 | 2,200.00 | (1,744.15) |
| TOTAL EXPENSES | 57,933.28 | 74,274.90 | (16,341.62) | 107,491.70 | 891,297.00 | (783,805.30) |
| NET INCOME FROM OPERATIONS | (18,710.68) | (10,375.83) | (8,334.85) | (34,179.34) | (124,509.00) | 90,329.66 |
| OTHER INCOME & EXPENSE | | | | | | |
| RESERVES TRANSFERRED IN | 0.00 | 5,000.00 | (5,000.00) | 0.00 | 60,000.00 | (60,000.00) |
| OTHER EXPENSE APPROP CONTING | 0.00 | 5,000.00 | (5,000.00) | 0.00 | 60,000.00 | (60,000.00) |
| TOTAL OTHER INCOME & EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | (18,710.68) | (10,375.83) | (8,334.85) | (34,179.34) | (124,509.00) | 90,329.66 |

ANNUAL BUDGET
INCOME STATEMENT GENERAL

AUG 31, 2014 F-20

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-----------------------------|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002343 | CASH ON DEPOSIT -COUNTY | 30,365.46 | |
| 003343 | ASSET RPLCE RSRVE-LAND/BLD/EI | 267,755.95 | |
| 004343 | ASSET PURCHASE HOLDING ACCO | 1,967,284.83 | |
| 006343 | CASH - INTEREST/DIVIDENDS | 538,212.64 | |
| 007343 | INVESTED FUNDS - PSCD | 222,563.48 | |
| 008343 | DUE FROM GF/PN/EDC | | 337.00 |
| 018343 | UNREALIZED G/L ON SECURITIES | | 56,215.36 |
| | CURRENT ASSETS: | 3,026,182.36 | 56,552.36 |
| FIXED ASSETS: | | | |
| 010343 | AUTO | 63,482.63 | |
| 011343 | LARGE EQUIPMENT | 122,665.72 | |
| 012343 | BUILDINGS | 349,920.12 | |
| 013343 | EQUIPMENT | 59,977.50 | |
| 014343 | FURNITURE & FIXTURES | 90,226.35 | |
| 015343 | LAND & IMPROVEMENTS | 1,878,276.81 | |
| 016343 | WATER SYSTEMS | 923,177.90 | |
| | FIXED ASSETS: | 3,487,727.03 | |
| OTHER ASSETS: | | | |
| | OTHER ASSETS: | 0.00 | |
| CURRENT LIABILITIES: | | | |
| 131343 | ACCUMULATED DEPRECIATION | | 2,218,436.23 |
| | CURRENT LIABILITIES: | | 2,218,436.23 |
| RETAINED EARNINGS: | | | |
| 141343 | RETAINED EARNINGS | | 3,423,063.26 |
| 142343 | ACO PROPOSED EXPENDITURES | | 787,016.88 |
| | RETAINED EARNINGS: | | 4,210,080.14 |
| REVENUE: | | | |
| 201343 | BURIAL RIGHT SALES | | 31,750.00 |
| 203343 | CURRENT INTEREST & DIVIDENDS | | 251.89 |
| 230343 | GAIN/INVEST FAIR VALUE INCREA: | 3,161.23 | |
| | REVENUE: | 3,161.23 | 32,001.89 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | REPORT TOTALS | 6,517,070.62 | 6,517,070.62 |

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

ASSETS

CURRENT ASSETS

| | | |
|--------------------------------|--------------|---------------------|
| CASH ON DEPOSIT -COUNTY | 30,365.46 | |
| ASSET RPLCE RSRVE-LAND/BLD/ETC | 267,755.95 | |
| ASSET PURCHASE HOLDING ACCOUNT | 1,967,284.83 | |
| CASH - INTEREST/DIVIDENDS | 538,212.64 | |
| INVESTED FUNDS - PSCD | 222,563.48 | |
| DUE FROM GF/PN/EDC | (337.00) | |
| UNREALIZED G/L ON SECURITIES | (56,215.36) | |
| TOTAL CURRENT ASSETS | | 2,969,630.00 |

FIXED ASSETS

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

OTHER ASSETS

| | | |
|---------------------|--|---------------------|
| TOTAL OTHER ASSETS | | 0.00 |
| TOTAL ASSETS | | 6,457,357.03 |

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

| | | |
|-------------------------------------|--------------|---------------------|
| RETAINED EARNINGS | 3,423,063.26 | |
| ACO PROPOSED EXPENDITURES | 787,016.88 | |
| NET INCOME | 28,840.66 | |
| TOTAL RETAINED EARNINGS | | 4,238,920.80 |
| TOTAL LIABILITIES AND EQUITY | | 6,457,357.03 |

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|---|------------------|--------------------|------------------|------------------|--------------------|------------------|
| REVENUE | | | | | | |
| BURIAL RIGHT SALES | 15,500.00 | 7,500.00 | 8,000.00 | 31,750.00 | 21,550.00 | 10,200.00 |
| CURRENT INTEREST & DIVIDENDS | 0.00 | 2,618.77 | (2,618.77) | 251.89 | 1,702.33 | (1,450.44) |
| COUNTY INTEREST INCOME | 0.00 | 76.28 | (76.28) | 0.00 | 76.28 | (76.28) |
| GAIN/INVEST FAIR VALUE INCREAS | 0.00 | (52,768.48) | 52,768.48 | (3,161.23) | (52,768.48) | 49,607.25 |
| TOTAL REVENUE | 15,500.00 | (42,573.43) | 58,073.43 | 28,840.66 | (29,439.87) | 58,280.53 |
| | 15,500.00 | (42,573.43) | 58,073.43 | 28,840.66 | (29,439.87) | 58,280.53 |
| EXPENSES | | | | | | |
| INVESTMENT ADVISOR FEES | 0.00 | 1,227.09 | (1,227.09) | 0.00 | 1,227.09 | (1,227.09) |
| TOTAL EXPENSES | 0.00 | (1,227.09) | 1,227.09 | 0.00 | (1,227.09) | 1,227.09 |
| NET INCOME FROM OPERATIONS | 15,500.00 | (43,800.52) | 59,300.52 | 28,840.66 | (30,666.96) | 59,507.62 |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 15,500.00 | (43,800.52) | 59,300.52 | 28,840.66 | (30,666.96) | 59,507.62 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------------|-------------------------------|---------------------|---------------------|
| ASSETS: | | | |
| 002342 | CASH ON DEPOSIT - COUNTY | 674,115.41 | |
| 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 | |
| 033342 | INTEREST RECEIVABLE | 2,588.50 | |
| 018342 | UNREALIZED G/L ON SECURITIES | | 127,994.21 |
| | ASSETS: | 5,117,920.79 | 127,994.21 |
| RETAINED EARNINGS: | | | |
| 141342 | RETAINED EARNINGS- ENDOWMEN | | 4,524,145.30 |
| 142342 | ACCRUED INTEREST & DIVIDENDS | | 428,240.45 |
| 143342 | REALIZED INVESTMENT GAIN/LOS | | 18,405.00 |
| | RETAINED EARNINGS: | | 4,970,790.75 |
| REVENUE: | | | |
| 201342 | ENDOWMENT CARE DEPOSITS | | 20,569.44 |
| 203342 | CURRENT INTEREST & DIVIDENDS | 1,025.80 | |
| 230342 | GAIN/INVEST FAIR VALUE INCREA | 407.81 | |
| | REVENUE: | 1,433.61 | 20,569.44 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| REPORT TOTALS | | 5,119,354.40 | 5,119,354.40 |

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

ASSETS

ASSETS

| | | |
|------------------------------|--------------|--|
| CASH ON DEPOSIT - COUNTY | 674,115.41 | |
| 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) | |
| INTEREST RECEIVABLE | 2,588.50 | |

| | | |
|--------------|--|--------------|
| TOTAL ASSETS | | 4,989,926.58 |
|--------------|--|--------------|

| | | |
|--------------|--|--------------|
| TOTAL ASSETS | | 4,989,926.58 |
|--------------|--|--------------|

LIABILITIES AND FUND EQUITY

LIABILITIES

| | | |
|-------------------|--|------|
| TOTAL LIABILITIES | | 0.00 |
|-------------------|--|------|

RETAINED EARNINGS

| | | |
|-------------------------------|--------------|--|
| RETAINED EARNINGS- ENDOWMENT | 4,524,145.30 | |
| ACCRUED INTEREST & DIVIDENDS | 428,240.45 | |
| REALIZED INVESTMENT GAIN/LOSS | 18,405.00 | |
| NET INCOME | 19,135.83 | |

| | | |
|-------------------------|--|--------------|
| TOTAL RETAINED EARNINGS | | 4,989,926.58 |
|-------------------------|--|--------------|

| | | |
|-----------------------------------|--|--------------|
| TOTAL LIABILITIES AND FUND EQUITY | | 4,989,926.58 |
|-----------------------------------|--|--------------|

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|------------------|--------------------|-------------------|------------------|--------------------|-------------------|
| REVENUE | | | | | | |
| WMC ENDOWMENT CARE | 0.00 | 50.00 | (50.00) | 0.00 | 3,300.00 | (3,300.00) |
| ENDOWMENT CARE DEPOSITS | 10,305.00 | 8,893.39 | 1,411.61 | 20,569.44 | 16,708.00 | 3,861.44 |
| CURRENT INTEREST & DIVIDENDS | 0.00 | 5,243.33 | (5,243.33) | (1,025.80) | 2,163.25 | (3,189.05) |
| COUNTY INTEREST INCOME | 0.00 | 309.86 | (309.86) | 0.00 | 309.86 | (309.86) |
| GAIN/INVEST FAIR VALUE INCREAS | 0.00 | (47,381.05) | 47,381.05 | (407.81) | (47,381.05) | 46,973.24 |
| TOTAL REVENUE | 10,305.00 | (32,884.47) | 43,189.47 | 19,135.83 | (24,899.94) | 44,035.77 |
| EXPENSES | | | | | | |
| INVESTMENT ADVISOR FEES | 0.00 | 5,315.03 | (5,315.03) | 0.00 | 5,315.03 | (5,315.03) |
| TOTAL EXPENSES | 0.00 | 5,315.03 | (5,315.03) | 0.00 | 5,315.03 | (5,315.03) |
| NET INCOME (LOSS) | 10,305.00 | (38,199.50) | 48,504.50 | 19,135.83 | (30,214.97) | 49,350.80 |

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

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|---------------------------|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002392 | CASH ON DEPOSIT- COUNTY | 334,636.12 | |
| 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: | 1,478,569.83 | 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 | | 8,922.00 |
| 202392 | CURRENT DEFERRED REVENUE | | 10,792.81 |
| 203392 | CURRENT INTEREST & DIVIDENDS | 84.26 | |
| 230392 | GAIN/INVEST FAIR VALUE INCREA: | 2,639.39 | |
| | REVENUE: | 2,723.65 | 19,714.81 |
| | | | |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | | | |
| | REPORT TOTALS | 1,481,293.48 | 1,481,293.48 |

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

ASSETS

ASSETS

| | | |
|-----------------------------|-------------|------------------|
| CASH ON DEPOSIT- COUNTY | 334,636.12 | |
| 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 | | 1,390,270.79 |
| TOTAL ASSETS | | 1,390,270.79 |

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 | 16,991.16 | |
| TOTAL RETAINED EARNINGS | | 661,707.54 |

| | | |
|------------------------------|--|--------------|
| TOTAL LIABILITIES AND EQUITY | | 1,390,270.79 |
|------------------------------|--|--------------|

**PRENEED FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2014**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|-----------------|--------------------|-------------------|------------------|-------------------|-------------------|
| REVENUE | | | | | | |
| CURRENT SALES | 2,925.31 | 3,730.61 | (805.30) | 8,922.00 | 11,450.92 | (2,528.92) |
| CURRENT DEFERRED REVENUE | 6,576.73 | 8,647.62 | (2,070.89) | 10,792.81 | 18,030.03 | (7,237.22) |
| CURRENT INTEREST & DIVIDENDS | 0.00 | 2,857.58 | (2,857.58) | (84.26) | 687.22 | (771.48) |
| COUNTY INTEREST INCOME | 0.00 | 120.11 | (120.11) | 0.00 | 120.11 | (120.11) |
| GAIN/INVEST FAIR VALUE INCREAS | 0.00 | (25,201.52) | 25,201.52 | (2,639.39) | (25,201.52) | 22,562.13 |
| TOTAL REVENUE | 9,502.04 | (9,845.60) | 19,347.64 | 16,991.16 | 5,086.76 | 11,904.40 |
| EXPENSES | | | | | | |
| INVESTMENT FEES | 0.00 | 1,231.40 | (1,231.40) | 0.00 | 1,231.40 | (1,231.40) |
| COUNTY SERVICE CHARGES | 0.00 | 74.86 | (74.86) | 0.00 | 74.86 | (74.86) |
| TOTAL EXPENSES | 0.00 | 1,306.26 | (1,306.26) | 0.00 | 1,306.26 | (1,306.26) |
| NET INCOME (LOSS) | 9,502.04 | (11,151.86) | 20,653.90 | 16,991.16 | 3,780.50 | 13,210.66 |