

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, September 12, 2013 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact District Manager Kathleen Jurasky by telephone at (760) 328-3316 forty eight hours prior to the meeting. Such timely notification will enable the District to make reasonable arrangements to ensure accessibility to this meeting. [CFR 35.102-35.104, ADA title 11].

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

During this part of the meeting, the public is invited to address the Board of Trustees on any matter **not on the Agenda** or any item on the **Consent Agenda** by stepping to the lectern and giving his or her name and city of residence for the record. Unless additional time is authorized by the Board of Trustees, remarks on Agenda items shall be limited to 3 minutes. **If you wish to speak on an agenda item, please wait to be recognized by the Presiding Officer when that Agenda item is opened for public comments.**

4. CONFIRMATION OF AGENDA

During this part of the meeting, the Board of Trustees may announce any items being pulled from the Agenda or continued to another date.

Items not appearing on the Agenda may be added to the Agenda as "Urgency items" provided two-thirds of the Trustees present determine there is a need to take immediate action on the item and the need to take immediate action came to the attention of the Board of Trustees after the posting of the Agenda.

5. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered to be routine in nature and will be enacted by one roll call vote. There will be no separate discussion of these items unless a Trustee or member of the public requests that a specific item be removed from the Consent Calendar for separate discussion and/or action.

a. Approval of July 3, 2013 Special Meeting & July 11, 2013 Meeting Minutes – No August Meeting

b. Approval of July & August Expenditures

General Fund		\$156,601.71
July Reimburse Voucher 1415	\$ 43,754.95	
July Reimburse Voucher 1416	\$ 39,040.76	
Aug Reimburse Voucher 1418	\$ 36,430.94	
Aug Reimburse Voucher 1419	\$ 33,990.42	
Accumulative Capital Outlay		\$217,323.17
Prior Reimburse Prior Voucher	\$177,528.00	
July Reimburse Voucher 1413	\$ 3,915.00	
July Reimburse Voucher 1414	\$ 25,728.72	
July Reimburse Voucher 1417	\$ 1,469.59	
Aug Reimburse Voucher 1420	\$ 590.00	
Aug Reimburse Voucher 1421	\$ 4,050.00	
Aug Reimburse Voucher 1423	\$ 173.28	
Aug Reimburse Voucher 1425	\$ 3,868.58	

 Total July 31, 2013 & August 31, 2013 Expenditures Checks & Visa/Debit Card
 19187-19193/19195-19297 & Direct Deposits (Payroll) \$373,924.88

c. Financial Reports as of July 31, 2013 & August 31, 2013 (F-1 thru F-29)

5. CONSENT CALENDAR - continued

- d. Ordinance 01-2013, Restricting Use of Cemetery District Property second reading -- Waive full reading of and adopt the ordinance of the board of trustees of the Palm Springs Cemetery District restricting the use of cemetery district property to protect the health, safety and welfare of the public, public investment, and public property.
- e. Board of Trustees General Provisions and Government
- f. Resolution 5-2013, Trustee Compensation Policy

6. ADMINISTRATIVE CALENDAR

- a. Review for Discussion and Approval New Building Signage – Proposal from Best Signs, Inc.
- b. Discussion and Approval Date/Time - PSCD New Administration Building Grand Opening
- c. Local Public Cemetery Districts Area Meeting – October 17, 2013 at Summit Cemetery District in Beaumont, CA
- d. Discussion for Approval – District Manager Jurasky to Run for Re-election to the CAPC Board

7. LEGISLATIVE CALENDAR

- a. Resolution 06-2013, Declare Property Surplus with the Intent of Disposing of Surplus Property by Sale

8. BOARD DISCUSSION

- a. Mission Statement & Vision Statement
- b. Cemetery Maps – Desert Memorial Park, Welwood Murray Cemetery and Boundaries

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2014/2015 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session
- d. Demolition of Old Office and Apartment Buildings
- e. Review Investment Policy of the Palm Springs Cemetery District

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

13. CLOSED SESSION ANNOUNCEMENT – None

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, September 9, 2013

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

DATE: July 11, 2013
TIME: 2:00 P.M.
PLACE: 31-705 Da Vall Drive, Cathedral City, CA 92234

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

2. **ROLL CALL**

Present: Jan Pye, Chair
George Stettler, Treasurer
John Lea, Secretary
Jane Alcumbrac, Member

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

Motion was made by Trustee Pye, seconded by Trustee Alcumbrac to excuse Trustee Pepper who had informed Trustee Pye, Chair of the of his inability to attend the July 11, 2013 meeting. Motion carried, vote 4-0.

Excused: Lenny Pepper, Vice Chair

3. **PUBLIC COMMENTS** – None

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

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

6. **ADMINISTRATIVE CALENDAR** a. **Review for Discussion and Approval – 2013-2014 Revised Budget** Trustee Stettler stated that he and District Manager Jurasky met and made some changes that weren't reflected on the previous budget. He also discussed the state of property tax revenue in relationship to the housing market, and stated that he felt it was a sound budget. Motion was made by Trustee Lea, seconded by Trustee Alcumbrac Motion carried, roll call 4-0.

b. **Review for Approval – PSCD Reserves and Fund Balance Policy** District Manager Jurasky reviewed with the Board what comprised the reserves and fund balances.

Attorney Steve Quintanilla explained the importance of having a Reserves and Fund Balance Policy, and reviewed the policy with the Board.

Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve the PSCD Reserves and Fund Balance Policy. Motion carried, vote 4-0.

c. **Review for Discussion and Approval – GASB 45 AMM Preparation – CA School Board Association** Following a discussion motion was made by Trustee Lea, seconded by Trustee Stettler to approve the proposal from CA School Board Association in the amount of \$1,500.00 for the preparation of GASB 45 AMM. Motion carried, roll call 4-0.

d. **Authorized Signature List for Riverside County** District Manager Jurasky and all Trustees except Trustee Pepper signed the authorized signature list for Riverside County. Trustee Pepper will sign at a later date.

e. CAPC Annual Education Seminar & Area Meeting – October 4-5, 2013 in Irvine, CA Following a discussion motion was made Trustee Pye, seconded by Trustee Stettler to approve Trustees, District Manager Jurasky and designated staff attendance at the CAPC Annual Education Seminar & Area Meeting in Irvine, CA. This approval is to include all necessary expenses. Motion carried, roll call 4-0.

f. CSDA Annual Conference & Exhibitors Showcase – September 16-19, 2013 in Monterey, CA Following a discussion motion was made Trustee Pye, seconded by Trustee Alcumbrac to approve Trustees and District Manager Jurasky attendance at the CSDA Annual Conference & Exhibitors Showcase in Monterey, CA. This approval is to include all necessary expenses. Motion carried, roll call 4-0.

g. PSCD New Office Building/Public Restrooms - Update District Manager Jurasky presented a scheduled outline of updates on the status and expenditure new office building/public restrooms progress. Report was received and filed.

7. LEGISLATIVE a. Resolution 04-2013, 2013-2014 Budget Adoption Motion was made by Trustee Stettler, seconded by Trustee Lea to approve Resolution 04-2013, 2013- 2014 Budget Adoption. Motion carried, roll call 4-0.

b. Ordinance 01-2013, Restricting Use of Cemetery District Property
Waive Full Reading of the Ordinance and Introduce By Title Only -- An Ordinance of the Board of Trustees of the Palm Springs Cemetery District Restricting the Use of Cemetery District Property to Protect the Health, Safety and Welfare of the Public, Public Investment, and Public Property.

Reading by District Manager Jurasky.

Attorney Quintanilla reviewed the changes to Ordinance 01-2013, and explained the readings to the Board. Following a discussion motion was made by Trustee Alcumbrac, seconded by Trustee Lea to approve Ordinance 01-2013, Restricting Use of Cemetery District Property. Motion carried, vote 4-0.

c. Resolution 05-2013, Trustee Compensation Policy Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve Resolution 05-2013, Trustee Compensation Policy. Motion carried, roll call 4-0.

8. BOARD DISCUSSION a. Review Board of Trustees General Provisions and Government & Trustee Duties and Responsibilities Following a discussion motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to approve the amendments to item 11, second paragraph changing date from June 30 to April 30. Also, rewording item 16 and increasing Manager purchase amount from \$1,000.00 to \$2,500.00. Motion carried, vote 4-0.

b. Review Investment Policy of the Palm Springs Cemetery District No action taken.

Trustee Pye clarified the use of Board Discussion section. Following a discussion District Manager Jurasky was directed to move Item 8b to Future Agenda Items.

9. PUBLIC HEARING CALENDAR - None

10. REPORTS a. Trustee Report Trustee Stettler expressed the desire to move to preparing a two-year budget for the fiscal year 2014-2016. Following a discussion District Manager Jurasky was directed to meet with Trustee Stettler to review the 2013-2014 after 6-months, and in April 2014 to review the preliminary 2014-2015 budget.

b. Manager Report - District Manager Jurasky reported on the status of the November 2, 2013 Day of the Dead event.

- 11. **FUTURE AGENDA ITEMS** a. **Discussion in 2012/2013 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken
- b. **Postcard Survey Mailing to the Community to Determine Pre-Planning Needs** No action taken
- c. **Strategic Planning Study Session** No action taken
- d. **Demolition of Old Office and Apartment Buildings** No action taken

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

13. **CLOSED SESSION ANNOUNCEMENTS** – None

13.5 **AUTHORIZATION TO ENTER INTO A SPONSORSHIP AGREEMENT WITH WELL IN THE DESERT - URGENCY ITEM - DAY OF THE DEAD CELEBRATION** a. Following a discussion motion was made by Trustee Pye, seconded by Trustee Stettler to add agenda item 13.5 as an “Urgency Item”. Motion carried 4-0 vote.

Following further discussion motion was made by Trustee Pye, seconded by Trustee Stettler to approve entering into a partnership agreement with The Well in the Desert for the Day of the Dead Celebration. Should District Manager Jurasky need approval for any activities related to the Day of the Dead in August 2013 she was directed contact the Chair and Vice-Chair for approval, and report to the full Board at the September 2013 board meeting. Motion carried, roll call 4-0.

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 3:33 P.M. No board meeting in August. The next regular board meeting is scheduled for 2:00 P.M., Thursday, September 12, 2013.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2013 to Jul 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
7/1/13	19187	July 2013 PSCD Health Insurance Expense July 2013 PSCD Employees Portion Health Insura P.E.R.S.	5,549.63 685.15	6,234.78
7/1/13	19188	July 2013 PSCD Employee Life Insurance Expense STANDARD INSURANCE COMPANY RQ	85.05	85.05
7/1/13	19189	July 2013 PACD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	380.36	380.36
7/1/13	19190	void**void**		
7/1/13	19191	Registration for K Jurasky - CSDA Gen Manager CALIFORNIA SPECIAL DIST ASSOC	650.00	650.00
7/3/13	19192	50% Deposit on New Furniture for New Admin Bu DESERT BUSINESS INTERIORS	25,728.72	25,728.72
7/3/13	19193	W/C Insurance 1st Qtr (7/1/13 to 9/30/13: Invoice Property & Liability Insurance: Invoice 43709 SPECIAL DISTRICT RISK MANAGEMENT AU	1,688.00 16,275.59	17,963.59
7/1/13	19195	Permit Fee - Account AR030363 COUNTY OF RIVERSIDE	1,084.00	1,084.00
7/8/13	19196	June 2013 Charges - New Admin Building manage MICHAEL E. FONTANA	3,915.00	3,915.00
7/8/13	19197	Courier Service: Invoice 2425434 GOLDEN STATE OVERNIGHT	13.92	13.92
7/8/13	19198	Security Monitoring Service - Office 7/1 to 8/31/13: Security Monitoring Service - office 6/1 to 6/30/13 Security Monitoring Service - Well 6/1 to 6/30/13: In Security Monitoring Service - Well 7/1 to 8/31/13 DESERT ALARM INC	59.90 29.95 29.95 59.90	179.70
7/8/13	19199	Membership Dues; Invoice 3497 PALM SPRINGS CHAMBER OF COMMERCE	200.00	200.00
7/8/13	19200	LAFCO FY 14 Fees: Invoice AC0000000958 LAFCO FY 14 Admin Fees AUDITOR CONTROLLER	190.62 53.20	243.82
7/8/13	19201	Copier Maintenance Agreement: Invoice AR11304 DESERT BUSINESS MACHINES	43.52	43.52
7/8/13	19202	Irrigation System Repairs: Invoice 6584519 EWING IRRIGATION PRODUCTS, INC	47.20	47.20
7/8/13	19203	June 2013 Janitorial Service NOE B SALCEDO	250.00	250.00
7/8/13	19204	VPN Service 6/1 to 6/30/13: Invoice 9990107000-13 RIVERSIDE COUNTY INFOMATION TECHNO	17.70	17.70
7/8/13	19205	Monthy 1 M Connection - Office 7/1 to 7/31/13: IN	138.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2013 to Jul 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		Monthly 1 M Connection - Well 7/1 to 7/31/13	138.00	
		Monthly 1 M Connection - Offive 8/1 to 8/31/13	138.00	
		Monthly 1M Conncetion - Well 8/1 to 8/31/13	138.00	
		SKY RIVER COMMUNICATIONS INC		552.00
7/8/13	19206	June 2013 Contract Maintenance Service: Invoice KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
7/8/13	19207	WMC Usage DESERT WATER AGENCY	521.41	521.41
7/8/13	19208	July 2013 PSCD Vision Ins: Invoice 5039800 SAFEGUARD DENTAL & VISION	60.98	60.98
7/8/13	19209	June 2013 Pest Controll WESTERN EXTERMINATOR	59.50	59.50
7/8/13	19210	Saturday Burial 5/18/13: invoice 00053338 Saturday Burial 6/29/13 KIRKPATRICK LANDSCAPING SERVICES IN	300.00 300.00	600.00
7/11/13	19211	Replacement of Ck 19098 dated 5/13/13 (Never Re SOUTH WEST PUMP & DRILLING	75.00	75.00
7/11/13	19212	Preneed Coupons: Invoice 6572 BURROWES CONSULTING SVC	86.36	86.36
7/12/13	19213	July 2013 Trash SVC BURRTEC WASTE & RECYCLING SVCS	319.82	319.82
7/12/13	19214	Oil for Well # 4: Invoice 182712 BECK OIL - LEE ESCHER OIL	274.15	274.15
7/12/13	19215	Yellow Pages SUPERMEDIA LLC	180.60	180.60
7/12/13	19216	Well Replenishment COACHELLA VALLEY WATER DIST	2,767.53	2,767.53
7/12/13	19217	Sales Tax 4/13 to 6/30/13 STATE BOARD OF EQUALIZATION	925.00	925.00
7/18/13	19218	Old Office Building Usage - 180819-512108 Admin Building Usage - 559833-884768 Fire Protection Meter - 559831-884770 COACHELLA VALLEY WATER DIST	27.96 64.42 31.33	123.71
7/18/13	19219	Water Cooler Leases: Invoice AR113330 DESERT BUSINESS MACHINES	58.32	58.32
7/18/13	19220	Phone Charges VERIZON COMMUNICATIONS	312.77	312.77
7/18/13	19221	Radiator Repair for 310D Backhoe: invoice 14188 LARRY'S RADIATOR & MUFFLER SERVICE	130.85	130.85
7/18/13	19222	Annual Membershio: Invoice 2615 RANCHO MIRAGE CHAMBER OF COMMERC	175.00	175.00

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2013 to Jul 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
7/19/13	19223	Balance Due on Veterans Chapel Painting Project MORENO & SONS PAINTING, INC.	12,648.75	12,648.75
7/19/13	19224	Repurchase:Niche U #'s 20,21 and Contract C0025 FRAN RUEBEL	880.80	880.80
7/20/13	19225	Plant # 2 July Well # 2 Plant # 1 June WMC July Da Vall Gate July Well # 4 July Admin Building July Plant # 2 June Well # 2 June WMC June Da Vall Gate June Well # 4 June Admin Building June SOUTHERN CALIF EDISON CO	226.08 147.88 364.11 10.68 75.96 1,078.04 628.09 358.91 234.08 16.53 119.94 2,263.80 314.00	5,838.10
7/20/13	19226	Courier Service: Invoice 2432392 GOLDEN STATE OVERNIGHT	70.76	70.76
7/24/13	19227	Architectural Services 6/15 to 7/15/2013: Invoice 1 PREST - VUKSIC	2,225.00	2,225.00
7/24/13	19228	New Admin Bldg Computer Network : Invoice 201 New Admin Bldg Computer Network: Invoice 201 New Admin Bldg Computer Network: Invoice 201 New Admin Bldg Computer Network: Invoice 201 Tech Service for Peachtree Accounting (7/23/13): I DATATRAQUE	343.18 145.16 575.00 406.25 37.50	1,507.09
7/24/13	19229	Office Window Cleaning: Invoice 2618-14706 FISH WINDOW CLEANING	23.00	23.00
7/24/13	19230	(4) USA 5 x 8 Flags: Invoice 498169 FLAGS "A" FLYING	240.00	240.00
7/24/13	19231	Repurchase Section B-31 #'s 14 & 46 WAYNE CRAYCROFT	1,120.00	1,120.00
7/26/13	19232	Ground Supervisor Cell & Office Cell SPRINT	86.12	86.12
7/26/13	19233	July 2013 Fountain Service: Invoice 009953 Condition Fountains ELOY'S POOL SERVICE & REPAIRS	100.00 65.00	165.00
7/26/13	19234	Extra Health Insurance - K Jurasky COLONIAL LIFE	203.78	203.78
7/29/13	19235	J Reyna July 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	212.01	212.01
7/29/13	19236	J madrigal July 2013 PSCD Retirement Expense	311.21	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2013 to Jul 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		FRANKLIN - TEMPLETON		311.21
7/29/13	19237	J Burnett July 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	203.84	203.84
7/29/13	19238	K Jurasky July 2013 Retirement Contribution K Jurasky July 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 426.68	2,119.00
7/29/13	19239	R Clark July 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	216.07	216.07
7/29/13	19240	District Managers Cell Phone AT & T MOBILITY	80.50	80.50
7/31/13	19241	Refund of Memorial Wall D-2 due to Engraving E ROBERT STEPPKE	175.00	175.00
7/6/13	DEBIT KJ	Trash Bags for Office (Stater Brothers) COMPANY DEBIT CARD	17.42	17.42
7/19/13	DEBIT KJ	DHS Chamber Annual Award (7/17/13) COMPANY DEBIT CARD	35.00	35.00
7/23/13	DEBIT KJ	CSDA Annual Conference Registration for John L COMPANY DEBIT CARD	580.00	580.00
7/23/13	DEBIT KJ	CSDA Annual Conference Registration for Jan Py COMPANY DEBIT CARD	580.00	580.00
7/23/13	DEBIT KJ	CSDA Annual Conference Registration for K Jura COMPANY DEBIT CARD	580.00	580.00
7/26/13	DEBIT KJ	(2) Rolls of Stamps & 4 .20cent Stamps COMPANY DEBIT CARD	100.00	100.00
7/31/13	DEBIT KJ	AT & T Monthly Connection Fee COMPANY DEBIT CARD	25.00	25.00
7/30/13	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	128.14	128.14
7/31/13	DEBIT KJ	(3) Cases of Copy Paper (Staples) COMPANY DEBIT CARD	173.45	173.45
7/12/13	DEBITKJ	Birthday Cake for Roger Clark (Baskin-Robbins) COMPANY DEBIT CARD	25.25	25.25
7/12/13	EDD TAX	SIT P/R 6/27/13 TO 7/10/13 Paid 7/12/13 SDI P/R 6/27 TO 7/10/13 pAID 7/12/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 108.13	290.09
7/26/13	EDD TAX	SIT P/R 7/11 to 7/24/13 Paid 7/26/13 SDI P/R 7/11 to 7/24/13 Paid 7/26/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 108.32	290.28
7/12/13	EDD TAX	CA Edu & Training P/R 6/27/13 to /10/13 Paid 7/1 SUI P/R 6/27/13 TO 7/10/13 pAID 7/12/13	1.04 37.51	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2013 to Jul 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		EMPLOYMENT DEVELOPMENT DEPT		38.55
7/26/13	EDD TAX	CA Edu & Training P/r 7/11 to 7/24/13 Paid 7/26/13	0.76	
		SUI P/r 7/11 to 7/24/13 Paid 7/26/13	27.23	
		EMPLOYMENT DEVELOPMENT DEPT		27.99
7/12/13	EXPRESS	FIT P/R 6/27 TO 7/10/13 Paid 7/12/13	844.80	
		Social Security P/ R 6/27 to 7/10/13 Paid 7/12/13	1,340.83	
		Medicare P/R 6/27/13 to 7/10/13 paid 7/12/13	313.59	
		BANK OF AMERICA		2,499.22
7/26/13	EXPRESS	FIT P/R 7/11 to 7/24/13 Paid 7/26/13	847.66	
		Social Security P/r 7/11 to 7/24/13 Paid 7/26/13	1,343.33	
		Medicare P/R 7/11 to 7/24/13 Paid 7/26/13	314.14	
		BANK OF AMERICA		2,505.13
7/12/13	FEES	P/R PROCESSING P/R 06/27 TO 7/10/13 pAID 7/12/13	78.12	
		CBIZ PAYROLL		78.12
7/26/13	FEES	Payroll Processing Fee P/R 7/11 to 7/24/13 Paid 7/26/13	70.45	
		CBIZ PAYROLL		70.45
	Total		115,180.48	115,180.48

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2013 to Aug 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
8/1/13	19242	Aug 2013 PSCD Health Insurance Expense Aug 2013 Employees's Portion Health Insurance P.E.R.S.	5,554.60 685.15	6,239.75
8/1/13	19243	Aug 2013 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	380.36	380.36
8/1/13	19244	Aug 2013 PSCD Life Insurance Expense STANDARD INSURANCE COMPANY RQ	85.05	85.05
8/1/13	19245	Aug 2013 Trash Service BURRTEC WASTE & RECYCLING SVCS	319.82	319.82
8/2/13	19246	(8) #5 Vaults: Invoice 40141 LEGRAND WILBERT, LLC	1,400.00	1,400.00
8/2/13	19247	Copier Maintenance Contract: Invoice AR113797 DESERT BUSINESS MACHINES	43.52	43.52
8/2/13	19248	July 2013 Contract Maintenance: Invoice 0005327 Invoice = \$14,550.00 less (68.10) Damaged Vase B- KIRKPATRICK LANDSCAPING SERVICES IN	14,481.90	14,481.90
8/2/13	19249	General Matters thru 4/30/13: Invoice 40852 General Matters thru 5/31/13: Invoice 40979 GREEN, de BORTNOWSKY & QUINTAN	799.68 238.00	1,037.68
8/5/13	19250	Battery for 310D Backhoe: Trans # 3018342465 Radiator for 310D Backhoe: Trans # 3018344601 O'REILLY AUTOMOTIVE, INC	118.28 141.65	259.93
8/5/13	19251	Membership 8/1/13 to 8/1/14: Invoice 10928 CATHEDRAL CITY CHAMBER OF COMMER	265.00	265.00
8/5/13	19252	July 2013 Maintenance Service: Invoice 1307-024 SOUTH WEST PUMP & DRILLING	150.00	150.00
8/5/13	19253	(24) Trion Metal Vases: Invoice 41704 (24) Spartan Vases (24) Trion Plastic Vases (6) Niche Plastic Bud Vases Freight ASCO PACIFIC, INC.	642.00 642.00 488.40 30.30 45.00	1,847.70
8/6/13	19254	Deposit for Phones - New Admin Building STEVEN A LUTKE	300.00	300.00
8/6/13	19255	July 2013 Janitorial Service NOE B SALCEDO	250.00	250.00
8/6/13	19256	Website Updates - July 2013: Invoice 00010161 KAMINSKY PRODUCTIONS	125.00	125.00
8/9/13	19257	Void**Void**		
8/9/13	19258	Application # 7 - New Admin Building RDP/SCI INC.	162,654.25	162,654.25

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2013 to Aug 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
8/14/13	19259	Aug 2013 PSCD Vision Insurance Expense SAFEGUARD DENTAL & VISION	60.98	60.98
8/14/13	19260	WMC Usage DESERT WATER AGENCY	726.52	726.52
8/14/13	19261	Refund Headstone Setting Fee-Paid Twice Refund of Headstone Setting Fee - Paid Twice R. LEIGH ISRAEL	25.00 135.00	160.00
8/14/13	19262	Pest Control WESTERN EXTERMINATOR	59.50	59.50
8/14/13	19263	394 Gal - Regular Gasoline: Invoice 184890 145 Gal - Diesel Tax & Fees BECK OIL - LEE ESCHER OIL	1,252.92 512.26 271.93	2,037.11
8/14/13	19264	1 M Wireless Connection - Office: Invoice INV00 1M Wireless Connection - Well # 2: Invoice INV00 SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
8/14/13	19265	Well Replenishment COACHELLA VALLEY WATER DIST	3,550.38	3,550.38
8/14/13	19266	Yellow Pages SUPERMEDIA LLC	180.60	180.60
8/14/13	19267	(2) Jugs - Roundup Promax: Invoice 208022651 SIMPLOT PARTNERS	180.94	180.94
8/14/13	19268	Water Cooler Leases: Invoice AR114042 (8/1 to 8/ DESERT BUSINESS MACHINES	58.32	58.32
8/14/13	19269	Irrigation System Repairs: Invoice 321352 HIGH TECH IRRIGATION, INC	742.37	742.37
8/14/13	19270	July 2013 Charges - New Admin Building Project MICHAEL E. FONTANA	4,050.00	4,050.00
8/14/13	19271	Domestic Usage COACHELLA VALLEY WATER DIST	36.92	36.92
8/14/13	19272	Saturday Burial 8/3/13: Invoice 00053430 KIRKPATRICK LANDSCAPING SERVICES IN	300.00	300.00
8/16/13	19273	Plant # 2 Well # 2 Plant # 1 WMC Da Vall Gate Admin Bldg SOUTHERN CALIF EDISON CO	563.50 1,301.88 230.72 28.09 203.79 1,670.05	3,998.03
8/16/13	19274	Admin Building Fire Protection COACHELLA VALLEY WATER DIST	148.78 20.00	168.78

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2013 to Aug 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
8/16/13	19275	Security Alarm Monitoring 8/1/13 to 10/31/2013: DESERT ALARM INC	179.85	179.85
8/19/13	19276	Office Window Cleaning: Invoice 2618-15206 FISH WINDOW CLEANING	23.00	23.00
8/19/13	19277	Annual Operating Fee: Invoice 2632152 Emisons Fee: Invoice 2633312 SOUTH COAST A.Q.M.D.	93.74 117.87	211.61
8/19/13	19278	Irrigation System Repairs: Invoice 6854756 EWING IRRIGATION PRODUCTS, INC	57.70	57.70
8/19/13	19279	Repairs to 310J Backhoe: Invoice P63003 Repairs to 310 J Backhoe: Invoice W12476 POWERPLAN OIB (RDO EQUIPMENT)	393.05 1,297.60	1,690.65
8/20/13	19280	Refund Headstone Set Fee Refund Headstone Set Fee WALTER C STEVENS	25.00 135.00	160.00
8/21/13	19281	To Record ACH Direct Deposit for Shane M Ayala Disinterment/Reinterment 8/21/13 PALM SPRINGS CEMETERY DISTRICT	4,607.10	4,607.10
8/23/13	19282	Repurchase Niche J #'s 45 & 46 RICHARD & JANIS CARLTON	900.00	900.00
8/23/13	19283	Phone Charges Install New Lines - Admin Bldg (7/9/13) Install New Lines -Admin Bldg (7/22/13) VERIZON COMMUNICATIONS	347.20 86.64 86.64	520.48
8/27/13	19284	Move Phone System to New Admin bldg: Invoice 4 Bal due on Proposal 8/5/13 STEVEN A LUTKE	490.00 290.00	780.00
8/27/13	19285	Reimbursement for New Storage Cabinet - New A KATHLEEN JURASKY	235.43	235.43
8/30/13	19286	R Clark Aug 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	216.03	216.03
8/30/13	19287	Courier Service: Invoice 2446588 GOLDEN STATE OVERNIGHT	13.92	13.92
8/30/13	19288	Aug 2013 Maintenance: Invoice 1308-011 (5) Qtrs Oil SOUTH WEST PUMP & DRILLING	150.00 47.47	197.47
8/30/13	19289	VPN Service 7/1 to 7/31/13: Invoice 9990107000-1 RIVERSIDE COUNTY INFOMATION TECHNO	13.52	13.52
8/30/13	19290	K Jurasky Aug 2013 Retirement Contribution K Jurasky Aug 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 426.68	2,119.00

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2013 to Aug 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
8/30/13	19291	J Madrigal AUG 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	308.39	308.39
8/30/13	19292	J Reyna Aug 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	212.01	212.01
8/30/13	19293	J Reyna Aug 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	212.01	212.01
8/31/13	19294	Aug 2013 Fountain Service: Invoice 010184 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
8/31/13	19295	Ground Supervisor Cell & Office cell Phones SPRINT	86.11	86.11
8/28/13	19296	30' Flag Pole - New Admin Bldg FLAGS "A" FLYING	2,155.60	2,155.60
8/31/13	19297	District Manager Cell Phone AT & T MOBILITY	89.29	89.29
8/30/13	DEBIT J	Universal Plunger - (Lowe's) COMPANY DEBIT CARD	9.79	9.79
8/30/13	DEBIT J	Concrete Stepping Stones for Pathway - New Adm COMPANY DEBIT CARD	65.23	65.23
8/1/13	DEBIT KJ	(3) Cases of Copy Paper (Staples) COMPANY DEBIT CARD	173.45	173.45
8/1/13	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	128.14	128.14
8/23/13	DEBIT KJ	Office Supplies and Keurig Coffee Brewer (2) Trash Cans for New Admin Office COMPANY DEBIT CARD	384.57 261.66	646.23
8/23/13	DEBIT KJ	Performance Now v 4.1.12 - Software Media.com COMPANY DEBIT CARD	175.00	175.00
8/30/13	DEBIT KJ	(2) Blinds for New Admin Office (3 Day Blinds) COMPANY DEBIT CARD	922.32	922.32
8/9/13	EDD TAX	SIT P/R 7/25 to 8/7/13 Paid 8/9/13 SDI P/R 7/25 to 8/7/13 Paid 8/9/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 101.12	283.08
8/23/13	EDD TAX	SIT P/R 8/8 to 8/21/13 Paid 8/23/13 SDI P/R 8/8 to 8/21/13 Paid 8/23/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 104.08	286.04
8/9/13	EDD TAX	CA Edu & Training P/r 7/25 to 8/7/13 Paid 8/9/13 SUI P/R 7/25 to 8/7/13 Paid 8/9/13 EMPLOYMENT DEVELOPMENT DEPT	0.38 13.68	14.06
8/23/13	EDD TAX	CA Edu & Training P/R 8/8 to 8/21/13 Paid 8/23/13 SUI P/R 8/8 to 8/21/13 Paid 8/23/13	0.33 11.97	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2013 to Aug 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		EMPLOYMENT DEVELOPMENT DEPT		12.30
8/9/13	EXPRESS	FIT P/R 7/25 to 8/7/13 Paid 8/7/13	844.80	
		Social Security P/R 7/25 to 8/7/13 Paid 8/9/13	1,253.77	
		Medicare P/R 7/25 to 8/7/13 Paid 8/9/13	293.23	
		BANK OF AMERICA		2,391.80
8/23/13	EXPRESS	FIT P/R 8/8 to 8/21/13 Paid 8/23/13	847.66	
		Social Security P/R 8/8 TO 8/21/13 PAID 8/23/13	1,290.77	
		Medicare P/R 8/8 to 8/21/13 Paid 8/21/13	301.90	
		BANK OF AMERICA		2,440.33
8/9/13	FEES	P/R Processing Fee P/R 7/25/13-8/07/13 PAID 8/9/ CBIZ PAYROLL	60.21	60.21
8/23/13	FEES	P/R Process Fees P/R 08/08 to 8/21/13 Paid 8/23/13 CBIZ PAYROLL	60.21	60.21
	Total		<u>229,183.77</u>	<u>229,183.77</u>

P S C D
Payroll Disbursement
For the Period From Jul 1, 2013 to Aug 31, 2013

Date	Reference	Employee	Amount
7/12/13	2416	KATHLEEN JURASKY	1,582.99
7/12/13	2417	JESSE B. MADRIGAL	1,666.54
7/12/13	2418	JESSE B. MADRIGAL	146.80
7/12/13	2419	JANET M. BURNETT	1,123.78
7/12/13	2420	ROGER L. CLARK	1,295.59
7/12/13	2421	BIANCA FELIX	312.41
7/12/13	2422	JUAN F. REYNA	1,214.56
7/12/13	2423	JANE ALCUMBRAC	91.35
7/12/13	2424	JANE ALCUMBRAC	91.35
7/12/13	2425	JOHN M. LEA	91.35
7/12/13	2426	LENNY PEPPER	91.35
7/12/13	2427	JAN M. PYE	91.35
7/12/13	2428	GEORGE STETTLER	91.35
7/12/13	2429	GEORGE STETTLER	91.35
7/26/13	2436	KATHLEEN JURASKY	1,582.99
7/26/13	2437	KATHLEEN JURASKY	400.00
7/26/13	2438	JESSE B. MADRIGAL	1,321.08
7/26/13	2439	JANET M. BURNETT	1,123.78
7/26/13	2440	ROGER L. CLARK	1,318.94
7/26/13	2441	BIANCA FELIX	325.44
7/26/13	2442	JUAN F. REYNA	874.86
7/26/13	2443	JANE ALCUMBRAC	91.35
7/26/13	2444	JOHN M. LEA	91.35
7/26/13	2445	JAN M. PYE	91.35
7/26/13	2446	GEORGE STETTLER	91.35 7/1/13 thru 7/31/13: 15,294.61
8/8/13	2452	KATHLEEN JURASKY	1,582.98
8/8/13	2453	JESSE B. MADRIGAL	1,666.54
8/8/13	2454	JESSE B. MADRIGAL	110.08
8/8/13	2455	JANET M. BURNETT	1,123.79
8/8/13	2456	ROGER L. CLARK	1,295.59
8/8/13	2457	BIANCA FELIX	347.13
8/8/13	2458	JUAN F. REYNA	1,214.54
8/23/13	2464	KATHLEEN JURASKY	1,582.99
8/23/13	2465	KATHLEEN JURASKY	400.00
8/23/13	2466	JESSE B. MADRIGAL	1,321.08
8/23/13	2467	JANET M. BURNETT	1,123.79
8/23/13	2468	ROGER L. CLARK	1,318.93
8/23/13	2469	BIANCA FELIX	303.73
8/23/13	2470	JUAN F. REYNA	874.85 8/1/13 thru 8/31/13: 14,266.02

July & Aug 2013: 29,560.63

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP JULY & AUG 2013

Cash Disbursement Journal (Includes ACO listed below)	July	115,180.48	130,475.09
Payroll Disbursement Journal		15,294.61	
Cash Disbursement Journal (Includes ACO listed below)	Aug	229,183.77	243,449.79
Payroll Disbursement Journal		14,266.02	
TOTAL PSCD DISBURSEMENTS		373,924.88	373,924.88

TOTAL GENERAL FUND EXPENDITURES 156,601.71

July	Payment Voucher # 1415	43,754.95	
	Payment Voucher # 1416	39,040.76	
Aug	Payment Voucher # 1418	36,430.94	153,217.07
	Payment Voucher # 1419	33,990.42	

ACO DISBURSEMENTS

1	Michael Fontana New Admin Building Project Manager	CK 19196	3,915.00	
2	Desert Business Interiors 50% - New Furniture for New Admin Building	CK 19192	25,728.72	
3	Moreno & Sons Painting Balance Due on Veterans Chapel Painting	CK 19223	12,648.75	July
4	Prest-Vukic Architectural Service New Admin Project	CK 19227	2,225.00	45,987.06
5	Datatraque New Admin Building Computer Network	CK 19228	1,469.59	
6	Steven Lutke (2) Extra Phones for New Admin Bldg	CK 19254	300.00	
7	RDP/SCI, Inc New Admin Building Contractor	CK 19258	162,654.25	
8	Michael Fontana New Admin Building Project Manager	CK 19270	4,050.00	Aug
9	Verizon 2 New Phone Lines - New Admin Bldg	CK 19283	173.28	171,336.11
10	Steven Lutke Move Phones to New Admin Bldg	CK 19284	780.00	
11	Kathleen Jurasky Reimburse for New Admin Bathroom Cabinet	CK 19285	235.43	
12	Flags A Flying New Flag Pole for New Admin Building	CK 19296	2,155.60	
13	3 Day Blinds (2) New Window Blinds for Admin Office	Debit KJ	922.32	
14	Lowe's Cement Stepping Stones for New Admin Bldg	Debit JM	65.23	
	TOTAL ACO EXPENDITURES		217,323.17	

- 1 ACO PV 1413 (July 2013)
- 2 ACO PV 1414 (July 2013)
- 3 ACO PV 1394 (Feb 2013)
- 4 ACO PV 1332 (Jan 19, 2012)
- 5 ACO PV 1417 (July 23, 2013)
- 6 ACO PV 1420 (Aug 6, 2013)
- 7 ACO PV 1402 (April 4, 2013)
- 8 ACO PV 1421 (Aug 13, 2013)
- 9 ACO PV 1423 (Aug 21, 2013)
- 10 ACO PV 1420 & PV 1425
- 11 ACO PV 1425
- 12 ACO PV 1425
- 13 ACO PV 1425
- 14 ACO PV 1425

TOTAL July & Aug 2013 DISBURSEMENTS 373,924.88

PALM SPRINGS CEMETERY DISTRICT

July 31, 2013
&
August 31, 2013

SITE SALES & INTERMENTS

	July Prior Month		August		2013 YTD Totals		August 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
	Adult, C	1	0	5	0	6	0	20
Adult, A&B	6	0	5	0	11	0	12	0
Premium	5	0	2	0	7	0	7	0
Children	0	0	0	0	0	0	0	0
Cremation	0	2	0	0	0	2	2	0
Niche	1	0	0	0	1	0	3	0
TOTALS	13	2	12	0	25	2	44	0

LOT REPURCHASES

	July Prior Month		August		YTD 2013		YTD August 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
	Adult	2	0	0	0	2	0	3
Cremation	0	0	2	0	2	0	0	0
Niche	2	0	2	0	4	0	1	0
TOTALS	4	0	4	0	8	0	4	0

INTERMENTS (Includes Saturday & Sunday)

	July Prior Month		August		2013 YTD Totals		August 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
	Adult	7	0	11	0	18	0	28
Children	0	0	0	0	0	0	0	0
Cremation	1	0	3	1	4	1	6	1
Niche	5	0	0	0	5	0	4	0
TOTALS	13	0	14	1	27	1	38	1

SATURDAY INTERMENTS

	July		August		2013		August 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
	Adult	0	0	1	0	1	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

SUNDAY INTERMENTS

	July		August		2013		August 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
	Adult	0	0	0	0	0	0	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	1	0	1	0	1	0
TOTALS	0	0	1	0	1	0	1	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JULY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	45,632.32	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	16,143.55	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	274.88	
10009	CASH IN BANK - RESERVE CHECKN	320,932.05	
10015	ACO PURCHASES RECEIVABLE		409,611.54
10016	SECURITY DEPOSITS	130.50	
11030	TAX REVENUE RECEIVABLE	7,022.51	
14010	PREPAID INSURANCE	14,919.30	
14011	PREPAID W/C INSURANCE	1,125.34	
	ASSETS:	421,480.45	409,611.54
 LIABILITIES:			
20100	ACCRUED INVOICES PAYABLE		1,037.68
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		27.70
20111	EMPLOYEES INSURANCE PAYABLE		2,162.24
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20226	STATE DISABILITY INS PAYABLE	.24	
27400	OPEB BENIFIT LIABILITY:GASB45		377,488.50
	LIABILITIES:	.24	408,805.55
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	TOTAL EQUITY:	546,844.92	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		10,000.00
40203	INTEREST RECEIVED		5.59
40205CC	CREDIT CARD CONVEN FEE		304.41
40205SAT	SAT INTERMENT SURCHARGE		450.00
40207	VAULTS		570.00
40207-EX LG CRE	EX LG CREMATION VAULTS		85.00
40208	LINERS		540.00
40209	GRAVE VASES		250.00
40210	MEMORIAL WALL INCOME	175.00	
40211	ENR SURCHARGE		1,650.00
40216	HANDLING FEE		3,320.00
40217	PRENEED CONTRACT SERVICE CHG		700.00
40218	VASE/HDSTN SET & CLEAN		2,160.00
	REVENUE:	175.00	20,035.00

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JULY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	20,006.36	
60102	TRUSTEE FEES	1,100.00	
61101	TEMPORARY HELP	698.25	
71101	RETIREMENT/PENSION	1,369.81	
71201	FICA	1,342.08	
71202	MEDICARE	313.87	
72301	EMPLOYEE GROUP INSURANCE	6,076.02	
72601	UNEMPLOYMENT INSURANCE	66.54	
73101	WORKERS COMP INSURANCE	562.66	
81111	ELECTRICITY	2,166.73	
81112	TELEPHONE	504.39	
81113	WATER	3,412.65	
83308	COMMUNITY OUTREACH	410.00	
83309	VISA-MASTER CHG FEES	276.08	
83311	COUNTY SERVICE CHARGE	243.82	
83313	GENERAL INSURANCE	1,356.29	
83315	LOT REPURCHASE	2,000.80	
83316	OFFICE EXPENSE	843.18	
83317	TRAVEL & CONVENTION	4,407.68	
83323	ADVERTISING/PUBLICITY	180.60	
84411	LARGE EQUIPMENT REPAIRS	130.85	
84415	GASOLINE, OIL, TIRES	274.15	
84416	PLANT & BUILDING	2,003.62	
84424	SECURITY CAMERA EXPENSE	276.00	
	EXPENSES:	50,022.43	
REPORT TOTALS		1,018,523.04	1,018,523.04

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
JULY 31, 2013**

ASSETS

ASSETS

CASH ON HAND - COUNTY	45,632.32	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	16,143.55	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	274.88	
CASH IN BANK - RESERVE CHECKNG	320,932.05	
ACO PURCHASES RECEIVABLE	(409,611.54)	
SECURITY DEPOSITS	130.50	
TAX REVENUE RECEIVABLE	7,022.51	
PREPAID INSURANCE	14,919.30	
PREPAID W/C INSURANCE	1,125.34	
 TOTAL ASSETS		 11,868.91
 TOTAL ASSETS		 11,868.91

LIABILITIES AND EQUITY

LIABILITIES

ACCRUED INVOICES PAYABLE	1,037.68	
REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	27.70	
EMPLOYEES INSURANCE PAYABLE	2,162.24	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE DISABILITY INS PAYABLE	(0.24)	
OPEB BENIFIT LIABILITY: GASB45	377,488.50	
TOTAL LIABILITIES		408,805.31
 TOTAL LIABILITIES		 408,805.31
 EQUITY		
BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(30,162.43)	
TOTAL EQUITY		(396,936.40)
 TOTAL LIABILITIES AND EQUITY		 11,868.91

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE ONE MONTH ENDING JULY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	10,000.00	14,375.00	(4,375.00)	10,000.00	14,375.00	(4,375.00)
INTEREST RECEIVED	5.59	0.88	4.71	5.59	0.88	4.71
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	4,635.00	(4,635.00)
CREDIT CARD CONVEN FEE	304.41	242.54	61.87	304.41	242.54	61.87
SAT INTERMENT SURCHARGE	450.00	0.00	450.00	450.00	0.00	450.00
SUN INTERMENT SURCHARGE	0.00	575.00	(575.00)	0.00	575.00	(575.00)
VAULTS	570.00	760.00	(190.00)	570.00	760.00	(190.00)
EX LG CREMATION VAULTS	85.00	85.00	0.00	85.00	85.00	0.00
LINERS	540.00	940.00	(400.00)	540.00	940.00	(400.00)
GRAVE VASES	250.00	536.50	(286.50)	250.00	536.50	(286.50)
MEMORIAL WALL INCOME	(175.00)	200.00	(375.00)	(175.00)	200.00	(375.00)
ENR SURCHARGE	1,650.00	650.00	1,000.00	1,650.00	650.00	1,000.00
LOT TRANSFERS	0.00	90.00	(90.00)	0.00	90.00	(90.00)
HANDLING FEE	3,320.00	4,890.00	(1,570.00)	3,320.00	4,890.00	(1,570.00)
PRENEED CONTRACT SERVICE CHG	700.00	600.00	100.00	700.00	600.00	100.00
VASE/HDSTN SET & CLEAN	2,160.00	2,615.00	(455.00)	2,160.00	2,615.00	(455.00)
TOTAL REVENUE	19,860.00	31,194.92	(11,334.92)	19,860.00	31,194.92	(11,334.92)
	19,860.00	31,194.92	(11,334.92)	19,860.00	31,194.92	(11,334.92)
EXPENSES						
REGULAR SALARIES	20,006.36	19,515.80	490.56	20,006.36	19,515.80	490.56
TRUSTEE FEES	1,100.00	500.00	600.00	1,100.00	500.00	600.00
TEMPORARY HELP	698.25	0.00	698.25	698.25	0.00	698.25
RETIREMENT/PENSION	1,369.81	1,336.09	33.72	1,369.81	1,336.09	33.72
FICA	1,342.08	1,231.17	110.91	1,342.08	1,231.17	110.91
MEDICARE	313.87	287.93	25.94	313.87	287.93	25.94
EMPLOYEE GROUP INSURANCE	6,076.02	5,759.78	316.24	6,076.02	5,759.78	316.24
UNEMPLOYMENT INSURANCE	66.54	20.50	46.04	66.54	20.50	46.04
WORKERS COMP INSURANCE	562.66	600.00	(37.34)	562.66	600.00	(37.34)
ELECTRICITY	2,166.73	1,660.52	506.21	2,166.73	1,660.52	506.21
TELEPHONE	504.39	537.67	(33.28)	504.39	537.67	(33.28)
WATER	3,412.65	4,419.18	(1,006.53)	3,412.65	4,419.18	(1,006.53)
COMMUNITY OUTREACH	410.00	380.00	30.00	410.00	380.00	30.00
VISA-MASTER CHG FEES	276.08	338.14	(62.06)	276.08	338.14	(62.06)
COUNTY SERVICE CHARGE	243.82	242.28	1.54	243.82	242.28	1.54
GENERAL INSURANCE	1,356.29	1,178.77	177.52	1,356.29	1,178.77	177.52
LEGAL	0.00	434.00	(434.00)	0.00	434.00	(434.00)
LOT REPURCHASE	2,000.80	1,420.00	580.80	2,000.80	1,420.00	580.80
OFFICE EXPENSE	843.18	1,276.52	(433.34)	843.18	1,276.52	(433.34)
TRAVEL & CONVENTION	4,407.68	0.00	4,407.68	4,407.68	0.00	4,407.68
ADVERTISING/PUBLICITY	180.60	807.95	(627.35)	180.60	807.95	(627.35)
AUTO TRUCK EXPENSE	0.00	135.26	(135.26)	0.00	135.26	(135.26)
LARGE EQUIPMENT REPAIRS	130.85	0.00	130.85	130.85	0.00	130.85
GASOLINE, OIL, TIRES	274.15	13.02	261.13	274.15	13.02	261.13
PLANT & BUILDING	2,003.62	1,298.32	705.30	2,003.62	1,298.32	705.30
GRAVE LINERS & VAULTS	0.00	1,483.00	(1,483.00)	0.00	1,483.00	(1,483.00)
SECURITY CAMERA EXPENSE	276.00	276.00	0.00	276.00	276.00	0.00
TOTAL EXPENSES	(50,022.43)	(45,151.90)	(4,870.53)	(50,022.43)	(45,151.90)	(4,870.53)
NET INCOME FROM OPERATIONS	(30,162.43)	(13,956.98)	(16,205.45)	(30,162.43)	(13,956.98)	(16,205.45)
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(30,162.43)	(13,956.98)	(16,205.45)	(30,162.43)	(13,956.98)	(16,205.45)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE ONE MONTH ENDING JULY 31, 2013

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	10,000.00	22,295.00	(12,295.00)	10,000.00	267,540.00	(257,540.00)
MISC SPECIAL SET-UP	0.00	66.66	(66.66)	0.00	800.00	(800.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	0.00	50.00	(50.00)
INTEREST RECEIVED	5.59	1.66	3.93	5.59	20.00	(14.41)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	55,620.00	(55,620.00)
CREDIT CARD CONVEN FEE	304.41	378.33	(73.92)	304.41	4,540.00	(4,235.59)
SAT INTERMENT SURCHARGE	450.00	920.83	(470.83)	450.00	11,050.00	(10,600.00)
SUN INTERMENT SURCHARGE	0.00	791.66	(791.66)	0.00	9,500.00	(9,500.00)
TAX COLLECTIONS	0.00	21,611.91	(21,611.91)	0.00	259,343.00	(259,343.00)
VAULTS	570.00	1,564.16	(994.16)	570.00	18,770.00	(18,200.00)
EX LG CREMATION VAULTS	85.00	0.00	85.00	85.00	0.00	85.00
LINERS	540.00	1,303.25	(763.25)	540.00	15,639.00	(15,099.00)
GRAVE VASES	250.00	620.00	(370.00)	250.00	7,440.00	(7,190.00)
MEMORIAL WALL INCOME	(175.00)	25.00	(200.00)	(175.00)	300.00	(475.00)
ENR SURCHARGE	1,650.00	2,647.50	(997.50)	1,650.00	31,770.00	(30,120.00)
LOT TRANSFERS	0.00	60.00	(60.00)	0.00	720.00	(720.00)
COUNTY INTEREST INCOME	0.00	10.83	(10.83)	0.00	130.00	(130.00)
HANDLING FEE	3,320.00	7,427.25	(4,107.25)	3,320.00	89,127.00	(85,807.00)
PRENEED CONTRACT SERVICE CHG	700.00	719.16	(19.16)	700.00	8,630.00	(7,930.00)
VASE/HDSTN SET & CLEAN	2,160.00	3,218.83	(1,058.83)	2,160.00	38,626.00	(36,466.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
TOTAL REVENUES	19,860.00	68,309.52	(48,449.52)	19,860.00	819,715.00	(799,855.00)
	19,860.00	68,309.52	(48,449.52)	19,860.00	819,715.00	(799,855.00)
EXPENSES						
REGULAR SALARIES	20,006.36	23,819.16	(3,812.80)	20,006.36	285,830.00	(265,823.64)
TRUSTEE FEES	1,100.00	625.00	475.00	1,100.00	7,500.00	(6,400.00)
TEMPORARY HELP	698.25	500.00	198.25	698.25	6,000.00	(5,301.75)
RETIREMENT/PENSION	1,369.81	1,591.08	(221.27)	1,369.81	19,093.00	(17,723.19)
FICA	1,342.08	1,546.50	(204.42)	1,342.08	18,558.00	(17,215.92)
MEDICARE	313.87	361.75	(47.88)	313.87	4,341.00	(4,027.13)
EMPLOYEE GROUP INSURANCE	6,076.02	6,806.50	(730.48)	6,076.02	81,678.00	(75,601.98)
UNEMPLOYMENT INSURANCE	66.54	249.41	(182.87)	66.54	2,993.00	(2,926.46)
WORKERS COMP INSURANCE	562.66	601.08	(38.42)	562.66	7,213.00	(6,650.34)
ELECTRICITY	2,166.73	4,625.00	(2,458.27)	2,166.73	55,500.00	(53,333.27)
TELEPHONE	504.39	508.33	(3.94)	504.39	6,100.00	(5,595.61)
WATER	3,412.65	2,800.00	612.65	3,412.65	33,600.00	(30,187.35)
COMMUNITY OUTREACH	410.00	166.66	243.34	410.00	2,000.00	(1,590.00)
VISA-MASTER CHG FEES	276.08	375.00	(98.92)	276.08	4,500.00	(4,223.92)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	243.82	54.16	189.66	243.82	650.00	(406.18)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.29	1,356.33	(0.04)	1,356.29	16,276.00	(14,919.71)
LEGAL	0.00	333.33	(333.33)	0.00	4,000.00	(4,000.00)
LOT REPURCHASE	2,000.80	500.00	1,500.80	2,000.80	6,000.00	(3,999.20)
OFFICE EXPENSE	843.18	1,333.33	(490.15)	843.18	16,000.00	(15,156.82)
TRAVEL & CONVENTION	4,407.68	1,250.00	3,157.68	4,407.68	15,000.00	(10,592.32)
UNIFORMS & SAFETY EQUIPMENT	0.00	33.33	(33.33)	0.00	400.00	(400.00)
MTG EXP & SUPPLIES	0.00	91.66	(91.66)	0.00	1,100.00	(1,100.00)
AUDIT	0.00	937.50	(937.50)	0.00	11,250.00	(11,250.00)
ADVERTISING/PUBLICITY	180.60	1,666.66	(1,486.06)	180.60	20,000.00	(19,819.40)
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	0.00	1,000.00	(1,000.00)
LARGE EQUIPMENT REPAIRS	130.85	83.33	47.52	130.85	1,000.00	(869.15)
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	0.00	666.66	(666.66)	0.00	8,000.00	(8,000.00)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	0.00	15,000.00	(15,000.00)
GASOLINE, OIL, TIRES	274.15	500.00	(225.85)	274.15	6,000.00	(5,725.85)
PLANT & BUILDING	2,003.62	1,983.33	20.29	2,003.62	23,800.00	(21,796.38)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	131.66	(131.66)	0.00	1,580.00	(1,580.00)
GRAVE LINERS & VAULTS	0.00	2,720.83	(2,720.83)	0.00	32,650.00	(32,650.00)
GRAVE VASES	0.00	258.33	(258.33)	0.00	3,100.00	(3,100.00)
CONTRACT TREE/GARDEN MAINTNCE	0.00	14,550.00	(14,550.00)	0.00	174,600.00	(174,600.00)
CONTRACT BURIALS	0.00	458.33	(458.33)	0.00	5,500.00	(5,500.00)
SECURITY CAMERA EXPENSE	276.00	133.33	142.67	276.00	1,600.00	(1,324.00)
TOTAL EXPENSES	50,022.43	75,188.38	(25,165.95)	50,022.43	902,262.00	(852,239.57)
NET INCOME FROM OPERATIONS	(30,162.43)	(6,878.86)	(23,283.57)	(30,162.43)	(82,547.00)	52,384.57
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	8,545.58	(8,545.58)	0.00	102,547.00	(102,547.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.72	(1,666.72)	0.00	20,000.00	(20,000.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(6,878.86)	6,878.86	0.00	(82,547.00)	82,547.00
NET INCOME (LOSS)	(30,162.43)	0.00	(30,162.43)	(30,162.43)	0.00	(30,162.43)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF JULY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CRDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	14,529.26	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	37,800.46	
004343	ASSET PURCHASE HOLDING ACCOI	1,762,560.32	
006343	CASH - INTEREST/DIVIDENDS	513,656.16	
007343	INVESTED FUNDS - PSCD	522,563.48	
009343	DONATIONS & GRANTS	25.00	
018343	UNREALIZED G/L ON SECURITIES		62,551.64
	CURRENT ASSETS:	2,851,134.68	62,551.64
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	122,665.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,878,276.81	
016343	WATER SYSTEMS	923,177.90	
	FIXED ASSETS:	3,487,727.03	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	CURRENT LIABILITIES:		2,218,436.23
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,257,723.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	RETAINED EARNINGS:		4,044,740.28
REVENUE:			
201343	BURIAL RIGHT SALES		14,050.00
203343	CURRENT INTEREST & DIVIDENDS	916.44	
	REVENUE:	916.44	14,050.00
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	6,339,778.15	6,339,778.15

TRIAL BALANCE

ACO

July 31, 2013 F-7

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
JULY 31, 2013**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,529.26	
ASSET RPLCE RSRVE-LAND/BLD/ETC	37,800.46	
ASSET PURCHASE HOLDING ACCOUNT	1,762,560.32	
CASH - INTEREST/DIVIDENDS	513,656.16	
INVESTED FUNDS - PSCD	522,563.48	
DONATIONS & GRANTS	25.00	
UNREALIZED G/L ON SECURITIES	(62,551.64)	
TOTAL CURRENT ASSETS		2,788,583.04

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		6,276,310.07

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS	3,257,723.40	
ACO PROPOSED EXPENDITURES	787,016.88	
NET INCOME	13,133.56	
TOTAL RETAINED EARNINGS		4,057,873.84
TOTAL LIABILITIES AND EQUITY		6,276,310.07

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2013**

	FTD ACTUAL	FTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	14,050.00	15,900.00	(1,850.00)	14,050.00	15,900.00	(1,850.00)
CURRENT INTEREST & DIVIDENDS	(916.44)	4,806.04	(5,722.48)	(916.44)	4,806.04	(5,722.48)
GAIN/INVEST FAIR VALUE INCREASES	0.00	(3,343.13)	3,343.13	0.00	(3,343.13)	3,343.13
TOTAL REVENUE	13,133.56	17,362.91	(4,229.35)	13,133.56	17,362.91	(4,229.35)
	13,133.56	17,362.91	(4,229.35)	13,133.56	17,362.91	(4,229.35)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	2,408.63	(2,408.63)	0.00	2,408.63	(2,408.63)
TOTAL EXPENSES	0.00	(2,408.63)	2,408.63	0.00	(2,408.63)	2,408.63
	0.00	(2,408.63)	2,408.63	0.00	(2,408.63)	2,408.63
NET INCOME FROM OPERATIONS	13,133.56	14,954.28	(1,820.72)	13,133.56	14,954.28	(1,820.72)
	13,133.56	14,954.28	(1,820.72)	13,133.56	14,954.28	(1,820.72)
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	13,133.56	14,954.28	(1,820.72)	13,133.56	14,954.28	(1,820.72)
	13,133.56	14,954.28	(1,820.72)	13,133.56	14,954.28	(1,820.72)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF JULY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	542,719.79	
003-342	INTEREST ON DEPOSIT-COUNTY	119,474.26	
006342	CASH - INTEREST/DIVIDENDS	1,126,582.17	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		62,513.03
	ASSETS:	4,941,271.67	62,513.03
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOSS		18,405.00
	RETAINED EARNINGS:		4,870,774.11
 REVENUE:			
200342	WMC ENDOWMENT CARE		3,250.00
201342	ENDOWMENT CARE DEPOSITS		7,814.61
203342	CURRENT INTEREST & DIVIDENDS	3,080.08	
	REVENUE:	3,080.08	11,064.61
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS		4,944,351.75	4,944,351.75

**ENDOWMENT CARE FUND
BALANCE SHEET
JULY 31, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	542,719.79	
INTEREST ON DEPOSIT-COUNTY	119,474.26	
CASH - INTEREST/DIVIDENDS	1,126,582.17	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(62,513.03)	
TOTAL ASSETS		4,878,758.64
TOTAL ASSETS		4,878,758.64

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,424,128.66	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	7,984.53	
TOTAL RETAINED EARNINGS		4,878,758.64
TOTAL LIABILITIES AND FUND EQUITY		4,878,758.64

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	3,250.00	250.00	3,000.00	3,250.00	250.00	3,000.00
ENDOWMENT CARE DEPOSITS	7,814.61	9,755.00	(1,940.39)	7,814.61	9,755.00	(1,940.39)
CURRENT INTEREST & DIVIDENDS	(3,080.08)	4,511.76	(7,591.84)	(3,080.08)	4,511.76	(7,591.84)
GAIN/INVEST FAIR VALUE INCREASES	0.00	12,586.09	(12,586.09)	0.00	12,586.09	(12,586.09)
TOTAL REVENUE	7,984.53	27,102.85	(19,118.32)	7,984.53	27,102.85	(19,118.32)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	5,393.16	(5,393.16)	0.00	5,393.16	(5,393.16)
TOTAL EXPENSES	0.00	5,393.16	(5,393.16)	0.00	5,393.16	(5,393.16)
NET INCOME (LOSS)	7,984.53	21,709.69	(13,725.16)	7,984.53	21,709.69	(13,725.16)

**PRENEED FUND
TRIAL BALANCE
AS OF JULY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	280,348.28	
006392	CASH -INTEREST/DIVIDENDS	326,727.09	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		73,862.93
034392	CONTRACTS RECEIVABLE	65,132.94	
	CURRENT ASSETS:	1,396,429.06	73,862.93
 LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		721,956.28
	LIABILITIES:		721,956.28
 RETAINED EARNINGS:			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		585,677.49
 REVENUE:			
201392	CURRENT SALES		7,720.31
202392	CURRENT DEFERRED REVENUE		9,382.41
203392	CURRENT INTEREST & DIVIDENDS	2,170.36	
	REVENUE:	2,170.36	17,102.72
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS		1,398,599.42	1,398,599.42

**PRENEED FUND
BALANCE SHEET
JULY 31, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	280,348.28	
CASH -INTEREST/DIVIDENDS	326,727.09	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(73,862.93)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,322,566.13
 TOTAL ASSETS		 1,322,566.13

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	721,956.28	
TOTAL LIABILITIES		721,956.28
 RETAINED EARNINGS		
RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	14,932.36	
 TOTAL RETAINED EARNINGS		 600,609.85
 TOTAL LIABILITIES AND EQUITY		 1,322,566.13

**PRENEED FUND
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	7,720.31	2,352.29	5,368.02	7,720.31	2,352.29	5,368.02
CURRENT DEFERRED REVENUE	9,382.41	15,185.87	(5,803.46)	9,382.41	15,185.87	(5,803.46)
CURRENT INTEREST & DIVIDENDS	(2,170.36)	1,617.83	(3,788.19)	(2,170.36)	1,617.83	(3,788.19)
GAIN/INVEST FAIR VALUE INCREASES	0.00	(167.10)	167.10	0.00	(167.10)	167.10
TOTAL REVENUE	14,932.36	18,988.89	(4,056.53)	14,932.36	18,988.89	(4,056.53)
EXPENSES						
INVESTMENT FEES	0.00	1,270.81	(1,270.81)	0.00	1,270.81	(1,270.81)
TOTAL EXPENSES	0.00	1,270.81	(1,270.81)	0.00	1,270.81	(1,270.81)
NET INCOME (LOSS)	14,932.36	17,718.08	(2,785.72)	14,932.36	17,718.08	(2,785.72)

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF AUGUST 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	91,186.56	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	9,955.11	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	392.55	
10009	CASH IN BANK - RESERVE CHECKN	134,092.34	
10015	ACO PURCHASES RECEIVABLE		240,073.36
10016	SECURITY DEPOSITS	130.50	
11030	TAX REVENUE RECEIVABLE	3,390.38	
14010	PREPAID INSURANCE	13,563.01	
14011	PREPAID W/C INSURANCE	562.68	
	ASSETS:	268,573.13	240,073.36
LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		247.75
20109	LEASE DEPOSIT - PREPAID		55,620.00
20111	EMPLOYEES INSURANCE PAYABLE		2,366.02
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20226	STATE DISABILITY INS PAYABLE	.25	
27400	OPEB BENEFIT LIABILITY: GASB45		377,488.50
	LIABILITIES:	.25	463,811.70
EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	EQUITY:	546,844.92	180,070.95
REVENUE:			
40001	OPEN AND CLOSE		26,975.00
40203	INTEREST RECEIVED		5.59
40205CC	CREDIT CARD CONVEN FEE		395.70
40205SAT	SAT INTERMENT SURCHARGE		1,750.00
40205SUN	SUN INTERMENT SURCHARGE		125.00
40206	TAX COLLECTIONS		250.98
40207	VAULTS		1,900.00
40207-EX LG CRE	EX LG CREMATION VAULTS		340.00
40208	LINERS		810.00
40209	GRAVE VASES		840.00
40210	MEMORIAL WALL INCOME	175.00	
40211	ENR SURCHARGE		3,650.00
40213	COUNTY INTEREST INCOME		21.03
40216	HANDLING FEE		7,470.00
40217	PRENEED CONTRACT SERVICE CHG		1,100.00
40218	VASE/HDS TN SET & CLEAN		4,330.00
	REVENUE:	175.00	49,963.30

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF AUGUST 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	39,972.55	
60102	TRUSTEE FEES	1,100.00	
61101	TEMPORARY HELP	1,410.75	
71101	RETIREMENT/PENSION	2,744.93	
71201	FICA	2,614.35	
71202	MEDICARE	611.42	
72301	EMPLOYEE GROUP INSURANCE	12,157.01	
72601	UNEMPLOYMENT INSURANCE	92.90	
73101	WORKERS COMP INSURANCE	1,125.32	
81111	ELECTRICITY	6,164.76	
81112	TELEPHONE	1,026.99	
81113	WATER	7,895.25	
83308	COMMUNITY OUTREACH	675.00	
83309	VISA-MASTER CHG FEES	569.70	
83311	COUNTY SERVICE CHARGE	257.34	
83313	GENERAL INSURANCE	2,712.58	
83315	LOT REPURCHASE	2,900.80	
83316	OFFICE EXPENSE	2,101.52	
83317	TRAVEL & CONVENTION	4,407.68	
83323	ADVERTISING/PUBLICITY	486.20	
84411	LARGE EQUIPMENT REPAIRS	2,081.43	
84413	IRRIGATION SYSTEM REPAIRS	800.07	
84415	GASOLINE, OIL, TIRES	2,311.26	
84416	PLANT & BUILDING	3,662.60	
84419	GRAVE LINERS & VAULTS	1,400.00	
84420	GRAVE VASES	1,847.70	
84422	CONTRACT TREE/GARDEN MAINT	14,481.90	
84423	CONTRACT BURIALS	300.00	
84424	SECURITY CAMERA EXPENSE	414.00	
	EXPENSES:	118,326.01	
	REPORT TOTALS	933,919.31	933,919.31

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
AUGUST 31, 2013**

ASSETS

ASSETS

CASH ON HAND - COUNTY	91,186.56	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	9,955.11	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	392.55	
CASH IN BANK - RESERVE CHECKNG	134,092.34	
ACO PURCHASES RECEIVABLE	(240,073.36)	
SECURITY DEPOSITS	130.50	
TAX REVENUE RECEIVABLE	3,390.38	
PREPAID INSURANCE	13,563.01	
PREPAID W/C INSURANCE	562.68	
 TOTAL ASSETS		 28,499.77
 TOTAL ASSETS		 28,499.77

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	247.75	
LEASE DEPOSIT - PREPAID	55,620.00	
EMPLOYEES INSURANCE PAYABLE	2,366.02	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE DISABILITY INS PAYABLE	(0.25)	
OPEB BENEFIT LIABILITY: GASB45	377,488.50	
TOTAL LIABILITIES		463,811.45
 TOTAL LIABILITIES		 463,811.45

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(68,537.71)	
TOTAL EQUITY		(435,311.68)
 TOTAL LIABILITIES AND EQUITY		 28,499.77

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2013**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
OPEN AND CLOSE	16,975.00	19,300.00	(2,325.00)	26,975.00	33,675.00	(6,700.00)
INTEREST RECEIVED	0.00	0.82	(0.82)	5.59	1.70	3.89
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	9,270.00	(9,270.00)
CREDIT CARD CONVEN FEE	91.29	253.04	(161.75)	395.70	495.58	(99.88)
SAT INTERMENT SURCHARGE	1,300.00	850.00	450.00	1,750.00	850.00	900.00
SUN INTERMENT SURCHARGE	125.00	0.00	125.00	125.00	575.00	(450.00)
TAX COLLECTIONS	250.98	0.00	250.98	250.98	0.00	250.98
VAULTS	1,330.00	1,520.00	(190.00)	1,900.00	2,280.00	(380.00)
EX LG CREMATION VAULTS	255.00	435.00	(180.00)	340.00	520.00	(180.00)
LINERS	270.00	675.00	(405.00)	810.00	1,615.00	(805.00)
GRAVE VASES	590.00	745.00	(155.00)	840.00	1,281.50	(441.50)
MEMORIAL WALL INCOME	0.00	0.00	0.00	(175.00)	200.00	(375.00)
ENR SURCHARGE	2,000.00	5,250.00	(3,250.00)	3,650.00	5,900.00	(2,250.00)
LOT TRANSFERS	0.00	0.00	0.00	0.00	90.00	(90.00)
COUNTY INTEREST INCOME	21.03	32.78	(11.75)	21.03	32.78	(11.75)
HANDLING FEE	4,150.00	6,560.00	(2,410.00)	7,470.00	11,450.00	(3,980.00)
PRENEED CONTRACT SERVICE CHG	400.00	400.00	0.00	1,100.00	1,000.00	100.00
VASE/HDSTN SET & CLEAN	2,170.00	3,435.00	(1,265.00)	4,330.00	6,050.00	(1,720.00)
TOTAL REVENUE	29,928.30	44,091.64	(14,163.34)	49,788.30	75,286.56	(25,498.26)
	29,928.30	44,091.64	(14,163.34)	49,788.30	75,286.56	(25,498.26)
EXPENSES						
REGULAR SALARIES	19,966.19	19,543.62	422.57	39,972.55	39,059.42	913.13
TRUSTEE FEES	0.00	0.00	0.00	1,100.00	500.00	600.00
TEMPORARY HELP	712.50	0.00	712.50	1,410.75	0.00	1,410.75
RETIREMENT/PENSION	1,375.12	1,338.04	37.08	2,744.93	2,674.13	70.80
FICA	1,272.27	1,201.89	70.38	2,614.35	2,433.06	181.29
MEDICARE	297.55	281.09	16.46	611.42	569.02	42.40
EMPLOYEE GROUP INSURANCE	6,080.99	5,753.38	327.61	12,157.01	11,513.16	643.85
UNEMPLOYMENT INSURANCE	26.36	0.00	26.36	92.90	20.50	72.40
WORKERS COMP INSURANCE	562.66	600.00	(37.34)	1,125.32	1,200.00	(74.68)
ELECTRICITY	3,998.03	5,307.26	(1,309.23)	6,164.76	6,967.78	(803.02)
TELEPHONE	522.60	428.17	94.43	1,026.99	965.84	61.15
WATER	4,482.60	4,103.81	378.79	7,895.25	8,522.99	(627.74)
COMMUNITY OUTREACH	265.00	90.00	175.00	675.00	470.00	205.00
VISA-MASTER CHG FEES	293.62	327.55	(33.93)	569.70	665.69	(95.99)
COUNTY SERVICE CHARGE	13.52	0.00	13.52	257.34	242.28	15.06
GENERAL INSURANCE	1,356.29	1,178.77	177.52	2,712.58	2,357.54	355.04
LEGAL	0.00	0.00	0.00	0.00	434.00	(434.00)
LOT REPURCHASE	900.00	0.00	900.00	2,900.80	1,420.00	1,480.80
OFFICE EXPENSE	1,258.34	758.24	500.10	2,101.52	2,034.76	66.76
TRAVEL & CONVENTION	0.00	3,362.34	(3,362.34)	4,407.68	3,362.34	1,045.34
ADVERTISING/PUBLICITY	305.60	177.95	127.65	486.20	985.90	(499.70)
AUTO TRUCK EXPENSE	0.00	106.35	(106.35)	0.00	241.61	(241.61)
LARGE EQUIPMENT REPAIRS	1,950.58	0.00	1,950.58	2,081.43	0.00	2,081.43
IRRIGATION SYSTEM REPAIRS	800.07	366.90	433.17	800.07	366.90	433.17
GASOLINE, OIL, TIRES	2,037.11	0.00	2,037.11	2,311.26	13.02	2,298.24
PLANT & BUILDING	1,658.98	1,104.14	554.84	3,662.60	2,402.46	1,260.14
GRAVE LINERS & VAULTS	1,400.00	2,426.58	(1,026.58)	1,400.00	3,909.58	(2,509.58)
GRAVE VASES	1,847.70	343.58	1,504.12	1,847.70	343.58	1,504.12
CONTRACT TREE/GARDEN MAINTNCE	14,481.90	14,550.00	(68.10)	14,481.90	14,550.00	(68.10)
CONTRACT BURIALS	300.00	0.00	300.00	300.00	0.00	300.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	414.00	414.00	0.00
TOTAL EXPENSES	(68,303.58)	(63,487.66)	(4,815.92)	(118,326.01)	(108,639.56)	(9,686.45)
NET INCOME FROM OPERATIONS	(38,375.28)	(19,396.02)	(18,979.26)	(68,537.71)	(33,353.00)	(35,184.71)
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(38,375.28)	(19,396.02)	(18,979.26)	(68,537.71)	(33,353.00)	(35,184.71)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2013

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	16,975.00	22,295.00	(5,320.00)	26,975.00	267,540.00	(240,565.00)
MISC SPECIAL SET-UP	0.00	66.66	(66.66)	0.00	800.00	(800.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	0.00	50.00	(50.00)
INTEREST RECEIVED	0.00	1.66	(1.66)	5.59	20.00	(14.41)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	55,620.00	(55,620.00)
CREDIT CARD CONVEN FEE	91.29	378.33	(287.04)	395.70	4,540.00	(4,144.30)
SAT INTERMENT SURCHARGE	1,300.00	920.83	379.17	1,750.00	11,050.00	(9,300.00)
SUN INTERMENT SURCHARGE	125.00	791.66	(666.66)	125.00	9,500.00	(9,375.00)
TAX COLLECTIONS	250.98	21,611.91	(21,360.93)	250.98	259,343.00	(259,092.02)
VAULTS	1,330.00	1,564.16	(234.16)	1,900.00	18,770.00	(16,870.00)
EX LG CREMATION VAULTS	255.00	0.00	255.00	340.00	0.00	340.00
LINERS	270.00	1,303.25	(1,033.25)	810.00	15,639.00	(14,829.00)
GRAVE VASES	590.00	620.00	(30.00)	840.00	7,440.00	(6,600.00)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	(175.00)	300.00	(475.00)
ENR SURCHARGE	2,000.00	2,647.50	(647.50)	3,650.00	31,770.00	(28,120.00)
LOT TRANSFERS	0.00	60.00	(60.00)	0.00	720.00	(720.00)
COUNTY INTEREST INCOME	21.03	10.83	10.20	21.03	130.00	(108.97)
HANDLING FEE	4,150.00	7,427.25	(3,277.25)	7,470.00	89,127.00	(81,657.00)
PRENEED CONTRACT SERVICE CHG	400.00	719.16	(319.16)	1,100.00	8,630.00	(7,530.00)
VASE/HDSTN SET & CLEAN	2,170.00	3,218.83	(1,048.83)	4,330.00	38,626.00	(34,296.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
TOTAL REVENUES	29,928.30	68,309.52	(38,381.22)	49,788.30	819,715.00	(769,926.70)
	29,928.30	68,309.52	(38,381.22)	49,788.30	819,715.00	(769,926.70)
EXPENSES						
REGULAR SALARIES	19,966.19	23,819.16	(3,852.97)	39,972.55	285,830.00	(245,857.45)
TRUSTEE FEES	0.00	625.00	(625.00)	1,100.00	7,500.00	(6,400.00)
TEMPORARY HELP	712.50	500.00	212.50	1,410.75	6,000.00	(4,589.25)
RETIREMENT/PENSION	1,375.12	1,591.08	(215.96)	2,744.93	19,093.00	(16,348.07)
FICA	1,272.27	1,546.50	(274.23)	2,614.35	18,558.00	(15,943.65)
MEDICARE	297.55	361.75	(64.20)	611.42	4,341.00	(3,729.58)
EMPLOYEE GROUP INSURANCE	6,080.99	6,806.50	(725.51)	12,157.01	81,678.00	(69,520.99)
UNEMPLOYMENT INSURANCE	26.36	249.41	(223.05)	92.90	2,993.00	(2,900.10)
WORKERS COMP INSURANCE	562.66	601.08	(38.42)	1,125.32	7,213.00	(6,087.68)
ELECTRICITY	3,998.03	4,625.00	(626.97)	6,164.76	55,500.00	(49,335.24)
TELEPHONE	522.60	508.33	14.27	1,026.99	6,100.00	(5,073.01)
WATER	4,482.60	2,800.00	1,682.60	7,895.25	33,600.00	(25,704.75)
COMMUNITY OUTREACH	265.00	166.66	98.34	675.00	2,000.00	(1,325.00)
VISA-MASTER CHG FEES	293.62	375.00	(81.38)	569.70	4,500.00	(3,930.30)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	13.52	54.16	(40.64)	257.34	650.00	(392.66)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.29	1,356.33	(0.04)	2,712.58	16,276.00	(13,563.42)
LEGAL	0.00	333.33	(333.33)	0.00	4,000.00	(4,000.00)
LOT REPURCHASE	900.00	500.00	400.00	2,900.80	6,000.00	(3,099.20)
OFFICE EXPENSE	1,258.34	1,333.33	(74.99)	2,101.52	16,000.00	(13,898.48)
TRAVEL & CONVENTION	0.00	1,250.00	(1,250.00)	4,407.68	15,000.00	(10,592.32)
UNIFORMS & SAFETY EQUIPMENT	0.00	33.33	(33.33)	0.00	400.00	(400.00)
MTG EXP & SUPPLIES	0.00	91.66	(91.66)	0.00	1,100.00	(1,100.00)
AUDIT	0.00	937.50	(937.50)	0.00	11,250.00	(11,250.00)
ADVERTISING/PUBLICITY	305.60	1,666.66	(1,361.06)	486.20	20,000.00	(19,513.80)
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	0.00	1,000.00	(1,000.00)
LARGE EQUIPMENT REPAIRS	1,950.58	83.33	1,867.25	2,081.43	1,000.00	1,081.43
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	800.07	666.66	133.41	800.07	8,000.00	(7,199.93)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	0.00	15,000.00	(15,000.00)
GASOLINE, OIL, TIRES	2,037.11	500.00	1,537.11	2,311.26	6,000.00	(3,688.74)
PLANT & BUILDING	1,658.98	1,983.33	(324.35)	3,662.60	23,800.00	(20,137.40)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	131.66	(131.66)	0.00	1,580.00	(1,580.00)
GRAVE LINERS & VAULTS	1,400.00	2,720.83	(1,320.83)	1,400.00	32,650.00	(31,250.00)
GRAVE VASES	1,847.70	258.33	1,589.37	1,847.70	3,100.00	(1,252.30)
CONTRACT TREE/GARDEN MAINTNCE	14,481.90	14,550.00	(68.10)	14,481.90	174,600.00	(160,118.10)
CONTRACT BURIALS	300.00	458.33	(158.33)	300.00	5,500.00	(5,200.00)
SECURITY CAMERA EXPENSE	138.00	133.33	4.67	414.00	1,600.00	(1,186.00)
TOTAL EXPENSES	68,303.58	75,188.38	(6,884.80)	118,326.01	902,262.00	(783,935.99)
NET INCOME FROM OPERATIONS	(38,375.28)	(6,878.86)	(31,496.42)	(68,537.71)	(82,547.00)	14,009.29
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	8,545.58	(8,545.58)	0.00	102,547.00	(102,547.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.72	(1,666.72)	0.00	20,000.00	(20,000.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(6,878.86)	6,878.86	0.00	(82,547.00)	82,547.00
NET INCOME (LOSS)	(38,375.28)	0.00	(38,375.28)	(68,537.71)	0.00	(68,537.71)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF AUGUST 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT - COUNTY	14,605.54	
003343	ASSET REPLCE RSRVE-LAND/BLD/E1	43,240.87	
004343	ASSET PURCHASE HOLDING ACCO	1,764,619.91	
006343	CASH - INTEREST/DIVIDENDS	515,047.84	
007343	INVESTED FUNDS - P&CD	522,563.48	
009343	DONATIONS & GRANTS	25.00	
018343	UNREALIZED G/L ON SECURITIES		115,320.12
	CURRENT ASSETS:	2,860,102.64	115,320.12
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	122,665.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,878,276.81	
016343	WATER SYSTEMS	923,177.90	
	FIXED ASSETS:	3,487,727.03	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	CURRENT LIABILITIES:		2,218,436.23
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,257,723.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	RETAINED EARNINGS:		4,044,740.28
REVENUE:			
201343	BURIAL RIGHT SALES		21,550.00
203343	CURRENT INTEREST & DIVIDENDS		1,702.33
213343	COUNTY INTEREST INCOME		76.28
230343	GAIN/INVEST FAIR VALUE INCREA:	52,768.48	
	REVENUE:	52,768.48	23,328.61
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,227.09	
	EXPENSES:	1,227.09	
	REPORT TOTALS	6,401,825.24	6,401,825.24

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
AUGUST 31, 2013**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT - COUNTY	14,605.54
ASSET RPLCE RSRVE-LAND/BLD/ETC	43,240.87
ASSET PURCHASE HOLDING ACCOUNT	1,764,619.91
CASH - INTEREST/DIVIDENDS	515,047.84
INVESTED FUNDS - PSCD	522,563.48
DONATIONS & GRANTS	25.00
UNREALIZED G/L ON SECURITIES	(115,320.12)

TOTAL CURRENT ASSETS

2,744,782.52

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

6,232,509.55

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,218,436.23
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TOTAL CURRENT LIABILITIES

2,218,436.23

TOTAL LIABILITIES

2,218,436.23

RETAINED EARNINGS

RETAINED EARNINGS	3,257,723.40
ACO PROPOSED EXPENDITURES	787,016.88
NET INCOME	(30,666.96)

TOTAL RETAINED EARNINGS

4,014,073.32

TOTAL LIABILITIES AND EQUITY

6,232,509.55

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	7,500.00	14,700.00	(7,200.00)	21,550.00	30,600.00	(9,050.00)
CURRENT INTEREST & DIVIDENDS	2,618.77	0.00	2,618.77	1,702.33	4,806.04	(3,103.71)
COUNTY INTEREST INCOME	76.28	232.18	(155.90)	76.28	232.18	(155.90)
GAIN/INVEST FAIR VALUE INCREASES	(52,768.48)	0.00	(52,768.48)	(52,768.48)	(3,343.13)	(49,425.35)
TOTAL REVENUE	(42,573.43)	14,932.18	(57,505.61)	(29,439.87)	32,295.09	(61,734.96)
EXPENSES						
INVESTMENT ADVISOR FEES	1,227.09	0.00	1,227.09	1,227.09	2,408.63	(1,181.54)
TOTAL EXPENSES	(1,227.09)	0.00	(1,227.09)	(1,227.09)	(2,408.63)	1,181.54
NET INCOME FROM OPERATIONS	(43,800.52)	14,932.18	(58,732.70)	(30,666.96)	29,886.46	(60,553.42)
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(43,800.52)	14,932.18	(58,732.70)	(30,666.96)	29,886.46	(60,553.42)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF AUGUST 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	551,663.18	
003-342	INTEREST ON DEPOSIT-COUNTY	119,784.12	
006342	CASH - INTEREST/DIVIDENDS	1,126,510.47	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		109,894.08
	ASSETS:	4,950,453.22	109,894.08
RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS:		18,405.00
	RETAINED EARNINGS:		4,870,774.11
REVENUE:			
200342	WMC ENDOWMENT CARE		3,300.00
201342	ENDOWMENT CARE DEPOSITS		16,708.00
203342	CURRENT INTEREST & DIVIDENDS		2,163.25
213342	COUNTY INTEREST INCOME		309.86
230342	GAIN/INVEST FAIR VALUE INCREA:	47,381.05	
	REVENUE:	47,381.05	22,481.11
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	5,315.03	
	EXPENSES:	5,315.03	
	REPORT TOTALS	5,003,149.30	5,003,149.30

**ENDOWMENT CARE FUND
BALANCE SHEET
AUGUST 31, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	551,663.18	
INTEREST ON DEPOSIT-COUNTY	119,784.12	
CASH - INTEREST/DIVIDENDS	1,126,510.47	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(109,894.08)	

TOTAL ASSETS		4,840,559.14
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TOTAL ASSETS		4,840,559.14
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LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,424,128.66	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	(30,214.97)	

TOTAL RETAINED EARNINGS		4,840,559.14
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TOTAL LIABILITIES AND FUND EQUITY		4,840,559.14
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**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	50.00	250.00	(200.00)	3,300.00	500.00	2,800.00
ENDOWMENT CARE DEPOSITS	8,893.39	10,237.34	(1,343.95)	16,708.00	19,992.34	(3,284.34)
CURRENT INTEREST & DIVIDENDS	5,243.33	0.00	5,243.33	2,163.25	4,511.76	(2,348.51)
COUNTY INTEREST INCOME	309.86	241.92	67.94	309.86	241.92	67.94
GAIN/INVEST FAIR VALUE INCREASES	(47,381.05)	0.00	(47,381.05)	(47,381.05)	12,586.09	(59,967.14)
TOTAL REVENUE	(32,884.47)	10,729.26	(43,613.73)	(24,899.94)	37,832.11	(62,732.05)
EXPENSES						
INVESTMENT ADVISOR FEES	5,315.03	0.00	5,315.03	5,315.03	5,393.16	(78.13)
TOTAL EXPENSES	5,315.03	0.00	5,315.03	5,315.03	5,393.16	(78.13)
NET INCOME (LOSS)	(38,199.50)	10,729.26	(48,928.76)	(30,214.97)	32,438.95	(62,653.92)

**PRENEED FUND
TRIAL BALANCE
AS OF AUGUST 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	292,771.76	
006392	CASH -INTEREST/DIVIDENDS	328,353.27	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		99,064.45
034392	CONTRACTS RECEIVABLE	65,132.94	
	CURRENT ASSETS:	1,410,478.72	99,064.45
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		721,956.28
	LIABILITIES:		721,956.28
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		585,677.49
REVENUE:			
201392	CURRENT SALES		11,450.92
202392	CURRENT DEFERRED REVENUE		18,030.03
203392	CURRENT INTEREST & DIVIDENDS		687.22
213392	COUNTY INTEREST INCOME		120.11
230392	GAIN/INVEST FAIR VALUE INCREA:	25,201.52	
	REVENUE:	25,201.52	30,288.28
EXPENSES:			
310392	INVESTMENT FEES	1,231.40	
311392	COUNTY SERVICE CHARGES	74.86	
	EXPENSES:	1,306.26	
REPORT TOTALS		1,436,986.50	1,436,986.50

**PRENEED FUND
BALANCE SHEET
AUGUST 31, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	292,771.76	
CASH -INTEREST/DIVIDENDS	328,353.27	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(99,064.45)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,311,414.27
 TOTAL ASSETS		 1,311,414.27

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	721,956.28	
TOTAL LIABILITIES		721,956.28

RETAINED EARNINGS

RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	3,780.50	
 TOTAL RETAINED EARNINGS		 589,457.99
 TOTAL LIABILITIES AND EQUITY		 1,311,414.27

**PRENEED FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	3,730.61	4,559.39	(828.78)	11,450.92	6,911.68	4,539.24
CURRENT DEFERRED REVENUE	8,647.62	5,257.79	3,389.83	18,030.03	20,443.66	(2,413.63)
CURRENT INTEREST & DIVIDENDS	2,857.58	0.00	2,857.58	687.22	1,617.83	(930.61)
COUNTY INTEREST INCOME	120.11	74.10	46.01	120.11	74.10	46.01
GAIN/INVEST FAIR VALUE INCREAS	(25,201.52)	0.00	(25,201.52)	(25,201.52)	(167.10)	(25,034.42)
TOTAL REVENUE	(9,845.60)	9,891.28	(19,736.88)	5,086.76	28,880.17	(23,793.41)
EXPENSES						
INVESTMENT FEES	1,231.40	0.00	1,231.40	1,231.40	1,270.81	(39.41)
COUNTY SERVICE CHARGES	74.86	71.21	3.65	74.86	71.21	3.65
TOTAL EXPENSES	1,306.26	71.21	1,235.05	1,306.26	1,342.02	(35.76)
NET INCOME (LOSS)	(11,151.86)	9,820.07	(20,971.93)	3,780.50	27,538.15	(23,757.65)



PALM SPRINGS CEMETERY
D I S T R I C T

STAFF REPORT

September 12, 2013

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Board of Trustees
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Jane Alcumbrac
John M. Lea
Jan Pye
George Stettler

General Legal Counsel
Steven B. Quintanilla

District Manager
Kathleen Jurasky

Desert Memorial Park
31-705 Da Vall Drive
Cathedral City, CA
92234

Welwood Murray
Cemetery
471 Chino Drive
Palm Springs, CA
92262

District Office
& Mailing Address
31-705 Da Vall Drive
Cathedral City, CA
92234

Agenda Topic:

Ordinance adopting the District's Use Regulations. *Submitted by Kathleen Jurasky, District Manager and Steven B. Quintanilla, General Counsel.*

Staff Recommendation:

That the Board of Trustees adopt the Ordinance adopting the District's Use Regulations, which restrict the use of cemetery district property to protect the health, safety, and welfare of the public, public investment, and public property.

Background:

There is a need to restrict the use of cemetery district property in order to protect the health, safety and welfare of the public, public investment, and public property.

Accordingly, this Ordinance restricts or prohibits the following activities on district property: (1) restricts the operation of vehicles, (2) prohibits commercial activities, (3) prohibits animals, except for service dogs, which must be properly restrained, and requires proper cleanup for such animals (4) prohibits glass containers, (5) prohibits any person's presence on the property outside of operating hours, and (6) prohibits fires, damaging property, amplified sound, sports activities, bicycles, camping, alcohol, smoking, picnicking, loitering, bathing in fountains, and unsupervised children. The Ordinance contains a special events exception whereby use restriction(s) may be waived or modified pursuant to a special events permit issued by the District.

The Ordinance provides for the following penalties: The first violation, up to one hundred dollars (\$100); second violation within one year, up to two hundred dollars (\$200); third violation within one year, up to five hundred dollars (\$500). A fourth violation within one year is a misdemeanor.

The Ordinance becomes effective January 1, 2014.

ORDINANCE NUMBER 01-2013

**AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE
PALM SPRINGS CEMETERY DISTRICT RESTRICTING THE
USE OF CEMETERY DISTRICT PROPERTY TO PROTECT
THE HEALTH, SAFETY AND WELFARE OF THE PUBLIC,
PUBLIC INVESTMENT, AND PUBLIC PROPERTY**

WHEREAS, there is a need to restrict the use of cemetery district property in order to protect the health, safety and welfare of the public, public investment, and public property.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT ORDAINS AS FOLLOWS:

Section 1. RECITALS

The above recitals are true and correct and are incorporated as though fully set forth herein.

Section 2. USE RESTRICTIONS

A. Operation of Vehicles.

No person, except for peace officers and District employees acting in the course and scope of their employment, shall drive any motorized vehicle on any surface of Cemetery District property which is not specifically designated for public use as roadway or parking lot.

B. Commercial Activities.

No person shall practice, carry on, or conduct any business or profession or other commercial enterprise, nor sell or offer for sale any service, merchandise, food, or beverage on any Cemetery District property.

C. Animals.

(1) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present on Cemetery District property except a "service animal" or "service dog" which means any guide dog, signal dog, or other animal individually trained to do work or perform tasks for the benefit of an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimal protection or rescue work, pulling a wheelchair, or retrieving dropped items.

(2) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present on Cemetery District property which is not under physical restraint by leash of a size and material appropriate to the size and temperament of the animal and which is held by a person capable of restraining the animal, or is not otherwise physically restrained by some other device or instrument, except that such device or instrument shall not include voice control, eye control or signal control of the animal by any person, device or instrument.

(3) Any person having the custody or control of any dog as may be permitted by ordinance or any applicable law shall have in their immediate possession a bag for picking up and disposing of dog feces and shall remove and dispose of in a sanitary manner any feces left by any dog in their custody and control.

D. Glass Containers.

No person shall possess any glass container on Cemetery District property lawns, sidewalks, patios, fountain areas, interment areas, parking areas or roadways.

E. Hours.

No person, other than a Cemetery District employee acting in the course and scope of their employment, shall enter or remain on Cemetery District property any time before or after the Cemetery District's posted business hours.

F. Fires.

No person shall kindle a fire on any Cemetery District property.

G. Damaging Property.

No person shall cut, break, injure, deface, or disturb any tree, shrub, plant, rock, building, fence, bench, monument or other structure situated upon or within any Cemetery District property.

H. Amplified Sound.

No person shall use or operate a loudspeaker or any sound amplifying equipment within any Cemetery District property.

I. Sport Activities.

No person shall play or engage in any sport activities including, but not limited to driving of golf balls, archery, baseball, softball, football, roller skating, skate boarding, playing soccer, volleyball or any other sport upon or within any Cemetery District property.

J. Bicycles.

No person shall ride any cycle, whether powered by a motor or human power, within or upon any Cemetery District property, except on paths, roads or drives designed and provided for such purpose.

K. Camping.

No person shall camp at any time within any Cemetery District property.

L. Alcoholic Beverages.

No person shall be in possession of any can, bottle, or other receptacle containing any alcoholic beverage which has been opened, or a seal broken, or the contents of which has been partially removed, upon or within any Cemetery District property.

M. Smoking.

No person shall smoke any tobacco products within 25 feet of any interment site or building or outdoor public gathering place situated upon or within any Cemetery District property.

N. Picnicking.

No person shall engage in any picnicking activities upon or within any Cemetery District property.

O. Loitering.

No person shall loiter on the grounds of the cemetery. As used in this section, loitering means and includes entering and remaining on the grounds of the cemetery without lawful business thereon and under such circumstances that a reasonable person would conclude that the person who has entered and remains on the grounds of the cemetery does not have a purpose connected with the lawful and ordinary use of the cemetery, does not have a bona fide intent to exercise a constitutional right, and is causing public inconvenience and annoyance.

P. Supervision of Children

No person shall fail to supervise children who accompany that person to the cemetery. No children under the age of 12 shall be permitted unless accompanied by an adult who shall be responsible for their conduct.

Q. Bathing or Wading

No person shall bathe, wade, or otherwise immerse any part of his or her body in any fountain, pool, or other body of water located on cemetery property.

R. Special Events Exception.

The use restrictions described in this ordinance may be waived or modified pursuant to a special events permit issued by the Cemetery District.

Section 3. VIOLATIONS

Any violation of the provisions of this ordinance by a member of the public shall be deemed an infraction punishable by: (a) a fine in an amount not to exceed one hundred dollars for a first violation; (b) a fine in an amount not to exceed two hundred dollars for a second violation of the same provision within a twelve month period commencing on the date of the first violation; and (c) a fine in an amount not to exceed five hundred dollars for the third violation of the same provision within a twelve month period commencing on the date of the first violation. A fourth violation and subsequent violations of the same provision within a twelve month period from the date of the first violation shall be deemed a misdemeanor.

Section 4. SEVERABILITY

The Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this ordinance as hereby adopted shall remain in full force and effect.

Section 5. REPEAL OF CONFLICTING PROVISIONS

All the provisions of any resolution or ordinance as heretofore adopted by the Board of Trustees that are in conflict with the provisions of this ordinance are hereby repealed.

Section 6. EFFECTIVE DATE

This ordinance shall take effect January 1, 2014.

Section 7. CERTIFICATION

The Secretary of the Board of Trustees shall certify to the passage of this ordinance.

The foregoing Ordinance was approved and adopted at a meeting of the Palm Springs Cemetery District Board of Trustees held on September 12, 2013 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

Jan Pye, Chair

ATTEST:

John Lea, Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

PALM SPRINGS CEMETERY DISTRICT

BOARD OF TRUSTEES GENERAL PROVISIONS AND GOVERNMENT

1. The Palm Springs Cemetery District is a public cemetery district formed August 29, 1917 by resolution of the Riverside County Board of Supervisors under the provisions of the State of California.

2. The District is governed by a Board of Trustees consisting of five members who are appointed by the Riverside County Board of Supervisors from the electors residing within the District. The Trustees shall hold office for four years and until the appointment and qualification of their successors. Trustees may receive an amount of one hundred dollars (\$100) for attendance at each public Board meeting and each sub-committee meeting; however, no Trustee shall receive more than four hundred dollars (\$400) in compensation in any calendar month. The necessary expenses of each Trustee, for actual traveling in connection with meetings or business of the Board of Trustees, shall be allowed and paid. (Health & Safety Code Sections 9031(a) and 9031(c)).

Social gatherings, such as a Board Member farewell luncheon, holiday luncheon shall not be classified as "special meetings" and Trustees shall not receive fees for their attendance.

An attendance fee shall not be paid Trustees when attending an educational seminar and/or meetings.

3. A Statement of Economic Interests, Form 700, shall be filed with the Board of Supervisors:

- a. No later than 30 days after appointment to the Board.
- b. Each year prior to April 1.
- c. No later than 30 days after you leave your designated position.

4. Pursuant to Chapter 1805 of Government Code Section 53051, a Roster of Public Agencies shall be filed with the Secretary of State within ten days of a change in the name of the District, the address of the District or a change in the members of the governing board. A copy shall also be filed with the County Clerk.

5. An authorized Signature List shall be filed annually, June 30, with the Auditor Controller's Office.

6. Meetings shall be:

- a. Regular meetings: Time, date, and agenda of regular meetings of the Board of Trustees will be posted in a location accessible to members of the public at least 72 hours prior to the regular meeting. No action shall be taken on any item not appearing on the posted agenda without first meeting the several exceptions to the agenda requirement of Section 54954.2 of the Government Code.
- b. Special meetings: The presiding officer or a majority of the members of the Board, may call a special meeting by delivering personally or by mail, a written notice to each member. The notice and agenda of the meeting must be posted at least 24 hours prior to such a meeting. The notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

c. Closed Sessions: A closed session may be called at a regular meeting or a special meeting. The general reason for a closed meeting must be made public either before or after the closed session of a meeting. Closed sessions not expressly authorized by the Brown Act are prohibited. (Government Code Sections 54940 through 54926.)

7. The office of a member of the Board of Trustees becomes vacant upon the members ceasing to discharge the duties of his/ her office for the period of three consecutive months, except when prevented by sickness, or when absent from the state with the permission required by law. (Government Code Section 1770(g).)
8. Board of Trustee Officers shall consist of a Chairman, Vice Chairman, Secretary and Treasurer. The officers shall be elected annually from the Board of Trustees Membership at the December Regular Meeting commencing December 1998. The officers shall assume their duties in January of the following year. Each officer shall hold office for a one year term or until their successors are elected.
9. The board of Trustees may appoint and approve by motion a Sub-committee(s). This fact finding committee shall consist of any two Board Members. The Sub-committee shall report their findings to the Board at a scheduled meeting. Any and all action must be taken by the Board of Trustees.

A regular board meeting will be held at the District's Board Room the second week of each month. The time and date shall be determined by the current members and duly posted.

A quorum of three (of a five-member board) is necessary to hold a meeting. In all cases it takes three members to approve any and all actions of the Board.

10. The Palm Springs Cemetery District maintains Welwood Murray Cemetery and Desert Memorial Park for the use of the residents and taxpayers of the District within limits set by the Health and Safety Code.
11. The Board of Trustees employs, terminates, directs and evaluates the Manager, who employs other employees as may be necessary for the proper operation and maintenance of the District.

A written evaluation shall be completed April 30 each year.

12. The Board of Trustees approves a contract for the purpose of District Interment and Maintenance Services at Welwood Murray Cemetery and Desert Memorial Park.
13. The Board of Trustees maintains an endowment care fund for the District Cemeteries.
14. The Board of Trustee sets policy and makes proper rules and regulations, in accordance with the Health and Safety Code, for the day to day operation of the cemeteries. A copy of the current Rules and Regulations is attached.
15. The Trustees establish a Schedule of Charges, for the sale of burial rights, the endowment care deposits, and all services performed by the District.

16. The Trustees shall approve all expenditures of the District.

Purchases up to and including \$2,500 may be made by the Manager and without Board of Trustee approval.

All purchases exceeding \$10,000 require multiple proposals, except in emergency circumstances, as determined by the District Manager, Chair, Vice Chair or Chair designee, multiple proposals shall not be required and purchase may be approved by the District Manager, Chair, Vice Chair. In addition, the preceding sentence will be placed on the Agenda as a sub-item under any expense requiring Board approval.

17. The Trustees shall be the custodian of all funds of the District.

18. The Trustees shall prepare or cause to be prepared and shall maintain all records and reports as required by the Health and Safety Code, by the County of Riverside and by the State of California Offices.

Adopted by motion duly made, seconded and unanimously approved by the Board of Trustees of the Palm Springs Cemetery District, March 8, 2007.

Signed: _____

Jan Pye, Chairperson

Attest: _____

John M. Lea, Secretary

Revised: March 12, 1991
Revised: December 10, 1996
Revised: May 13, 1997
Revised: January 8, 1998
Revised: January 14, 1999
Revised: September 9, 1999
Revised: April 13, 2000
Revised: September 13, 2000
Revised: March 22, 2004
Revised: March 8, 2007
Revised: September 13, 2012
Revised: May 9, 2013
Revised: July 11, 2013

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RESOLUTION 5-2013

A RESOLUTION OF THE PALM SPRINGS CEMETERY DISTRICT BOARD OF TRUSTEES ESTABLISHING A TRUSTEE COMPENSATION POLICY

WHEREAS, the Palm Springs Cemetery District (the "District") is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, Health and Safety Code Section 9031 (a) provides that a board of trustees may provide, by ordinance or resolution, that each of its members may receive compensation in an amount not to exceed one hundred dollars (\$100.00) for attending each meeting of the board; and

WHEREAS, Health and Safety Code Section 9031 (a) further provides that a member of the board of trustees shall not receive compensation for more than four meetings of the board in a month; and

WHEREAS, Health and Safety Code Section 9031 (c) provides a meeting of the board of trustees includes, but is not limited to, regular meetings, special meetings, closed sessions, emergency meetings, board field trips, district public hearings, or meetings of a committee of the board; and

WHEREAS, Health and Safety Code Section 9048 provides that a district may authorize the members of its board of trustees to attend professional, educational, or vocational meetings, and pay their actual and necessary traveling and incidental expenses while on official business in addition to the payments made pursuant to Health and Safety Code Section 9031; and

WHEREAS, Health and Safety Code Section 9031 (c) provides that members of the board of trustees may also receive their actual and necessary traveling and incidental expenses incurred while on official business other than a meeting of the board; and

WHEREAS, Health and Safety Code Section 9031 (f) provides that the determination of whether a trustee's activities on any specific day are compensable shall be made pursuant to Article 2.3 of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code, commencing with Government Code Section 53232; and

WHEREAS, Government Code Section 53232.1 provides that a local agency may pay compensation to members of a legislative body for attendance at the following occurrences: (a) a meeting of the legislative body; (b) a meeting of an advisory body; and (c) a conference or organized educational activity including, but not limited to, ethics training only if the governing body has adopted, in a public meeting, a written policy specifying other types of occasions that constitute the performance of official duties for which a member of the legislative body may receive payment.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Palm Springs Cemetery District as follows:

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Trustee Compensation Policy

That the following Compensation Policy is hereby adopted:

Trustee Compensation Policy

1.0 Board Meetings

- (a) Trustees shall be entitled to \$100.00 per board meeting, not to exceed four board meetings per month, which may be increased only by ordinance pursuant to the applicable provisions of the Health and Safety Code.
- (b) A board meeting shall include regular meetings, special meetings, closed sessions, emergency meetings, board field trips, district public hearings, at which a majority of the board is in attendance or meetings of a committee of the board.
- (c) A committee of the board shall mean a committee consisting of three or more trustees or a committee that has continuing jurisdiction over a particular issue.
- (d) Trustees shall not be entitled to reimbursement for traveling or any other incidental expenses for attending a board meeting.

2.0 Conferences

- (a) Trustees shall be entitled to \$100.00 for attending a conference approved by the board for attendance.
- (b) The District shall pay the actual and necessary traveling and incidental expenses for a trustee's attendance at a conference.

3.0 Educational and Vocational Activities

- (a) Trustees shall be entitled to \$100.00 for participating in any educational and vocational activities approved by the board, including without limitation the mandatory biennial Ethics Training.
- (b) The District shall pay the actual and necessary traveling and incidental expenses for a trustee's participation in any education and vocational activities.

4.0 Other District Related Activities

- (a) Trustees shall be entitled to \$100.00 for attending any District related activity or function on behalf of the board if authorized by the board prior to attendance.
- (b) The District shall pay the actual and necessary traveling and incidental expenses for a trustee's attendance at any District related activity of function.

Section 3. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this policy be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this policy as hereby adopted shall remain in full force and effect.

Section 4. Repeal of Conflicting Provisions.

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

Section 5. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 6. Certification.

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

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BEST SIGNS, INCORPORATED

1550 S. Gene Autry Trail
Palm Springs, CA 92264
Phone: (760) 320-3042
FAX: (760) 320-2090

PROPOSAL

PROPOSAL SUBMITTED TO
PALM SPRINGS CEMETERY DISTRICT
ADDRESS
31705 DAVALL DRIVE
CITY, STATE, ZIP
CATHEDRAL CITY, CA 92234

JOB#
1308-43209-PS

PHONE
(760) 328-3316
JOB NAME
New office signage
LOCATION

DATE
9/5/2013

We hereby submit specifications and estimates

Quantity	Description	Price	Extended Price	Installation
1	BSI to prepare and install qty. (1) 14" x 20" .080 aluminum sign. Sign to be mounted to 2" wide metal channel post. Re: RESERVED PARKING	\$185.00	\$185.00	\$65.00
2	BSI to prepare and install qty. (1) 12" x 18" .080 aluminum APO sign. Re: AUTHORIZED PERSONNEL	\$110.00	\$220.00	\$38.00
1	BSI to remove existing set of 12" tall letters and repaint with a black finish, and then re-install. Re: VETERANS CHAPEL	\$0.00	\$0.00	\$758.00
2	BSI to prepare and install (2) sets of 10" tall x 1/2" thick acrylic letters. Letters to be painted PSCD green. Re: OFFICE	\$376.00	\$752.00	\$385.00
1	BSI to prepare and install white high performance vinyl lettering and graphics on glass door.	\$185.00	\$185.00	\$95.00
1	BSI to remove existing logo, prep and paint in PSCD green and re-install.			\$385.00
		Subtotal	\$1,342.00	
		CA Sales Tax	\$120.78	
		Installation	\$1,726.00	
		Total	\$3,188.78	

We propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:
Three thousand, one hundred eighty eight dollars and 78/100. Dollars: **\$3,188.78**

TERMS: 50% DEPOSIT REQUIRED / BALANCE DUE UPON COMPLETION
NOTICE TO OWNERS

Under the Mechanics' Lien Law, any contractor, subcontractor, supplier, man or other person who helps to improve your property and is not paid for his labor, services or material, has a right to enforce his claim against your property.

Under the law, you may protect yourself against such claims by filing, before commencing such work of improvement, an original contract for the work of improvement of a modification thereof, in the office of the county recorder of the county where the property is situated and requiring that a contractor's payment bond be recorded in such office. Said bond shall be in an amount not less than fifty percent (50%) of the contract price and shall, in addition to any conditions for the performance of the contract, be conditioned for the payment in full of the claims of all persons furnishing labor, services, equipment or materials for the work described in said contract.

In the event litigation is instituted to collect any sums due and owing Best Signs, Inc., there shall be added such additional amounts as court costs and reasonable attorney's fees.

Signature or payment of deposit constitutes acceptance of this agreement.



Authorized Signature _____ **Jim Cross**

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

X Signature X _____

X Date of Acceptance: X _____

X Signature X _____

RESOLUTION NO. 6-2013

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT (THE "DISTRICT") DETERMINING THAT CERTAIN ASSETS OWNED BY THE DISTRICT ARE NO LONGER NECESSARY FOR THE DISTRICT'S USE AND, THEREFORE, CONSTITUTES SURPLUS PROPERTY AND THAT THE DISTRICT INTENDS ON DISPOSING OF SAID SURPLUS PROPERTY BY SALE

WHEREAS, The Board of Trustees hereby determines the attached list of assets are no longer necessary for the District's use, and therefore constitutes surplus property.

WHEREAS, Board of Trustees desires to declare the property surplus and to dispose of said property by declaring these assets listed on Attachment "A", attached hereto and incorporated herein by this reference as no longer necessary for District's use.

BE IT RESOLVED, that the Board of Trustees hereby declares its intent to dispose of the surplus property by sale.

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

APPROVED AND ADOPTED this 12th day of September 2013 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

John M. Lea, Secretary

APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Palm Springs Cemetery District held this 11th day of July, 2013.

AYES:

NOES:

ABSTAIN:

ABSENT:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary