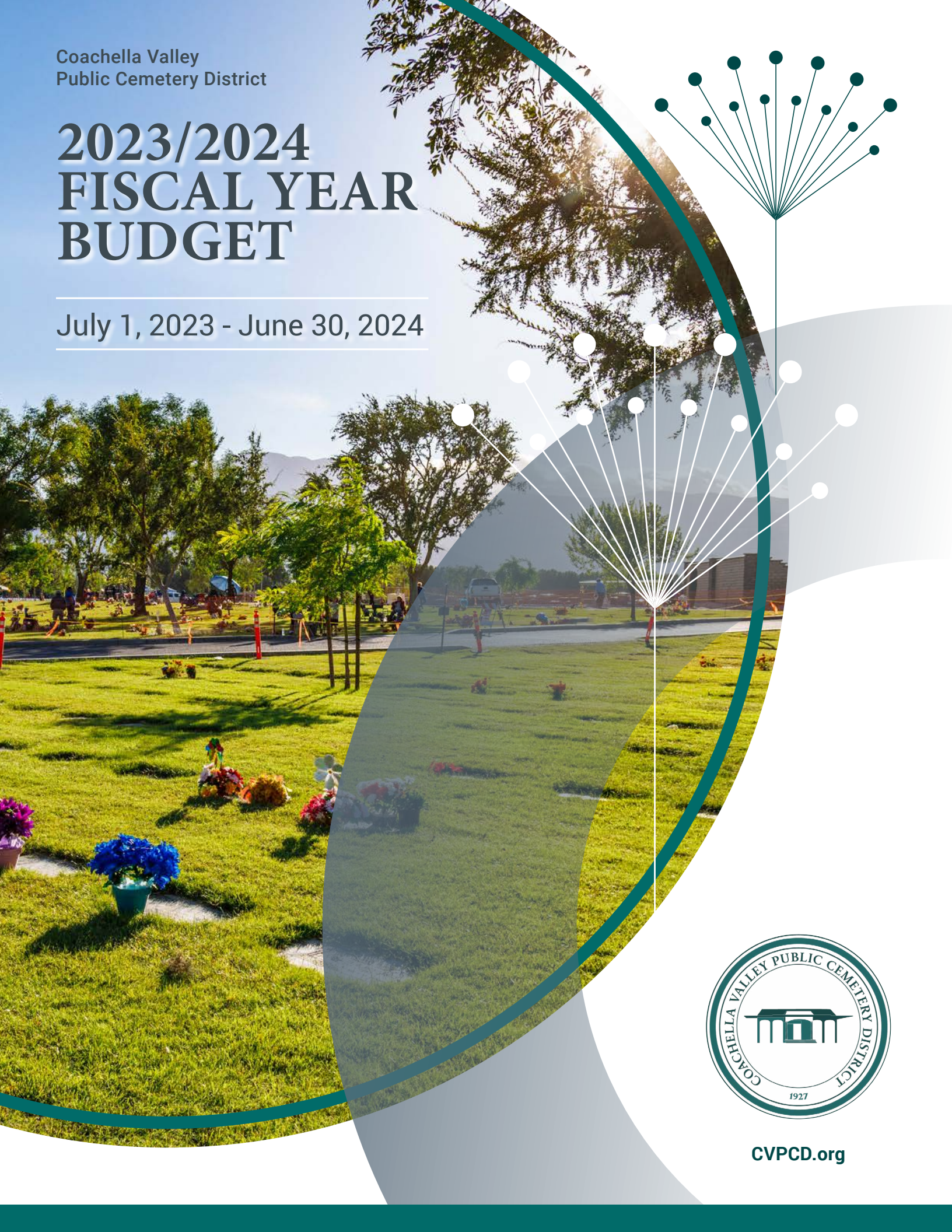


Coachella Valley  
Public Cemetery District

# 2023/2024 FISCAL YEAR BUDGET

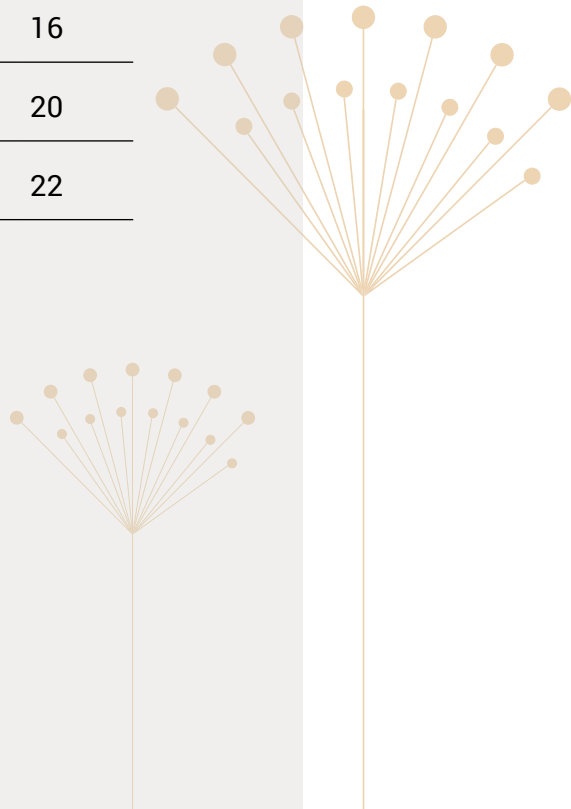
July 1, 2023 - June 30, 2024



[CVPCD.org](http://CVPCD.org)

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# Transmittal Letter

July 28, 2023

Board of Trustees:

It is my privilege to present the Coachella Valley Public Cemetery District 2023/2024 Fiscal Year Budget. The budget serves as the foundation for the District's fiscal stewardship, emphasizing its commitment to ensuring high-quality customer service by providing residents with affordable interment spaces and services at a well-operated and maintained cemetery.

The 2023/2024 Fiscal Year Budget is based on total revenues of \$3,851,462.37, and total operating expenditures of \$3,255,525.94. The District has capital expenses for the year totaling \$400,520.00. The combined total expense for the year is \$3,656,045.94.

I want to thank our management team, staff, and professional consultants for their diligence in completing this budget. I also want to thank the Board of Trustees for its leadership and support, and for providing the vision, policies, and resources necessary to develop and implement this budget.

Respectfully submitted,



**Joshua R. Bonner**  
General Manager



# About the District



The Coachella Valley Public Cemetery District was formed on August 8, 1927, under Section 8890 of the California Health and Safety Code. Since then, the District has performed more than 22,000 interments and set more than 15,000 grave markers. The District's property totals 60 acres, with 29 of those acres developed for interments. The current property is expected to meet the needs of the public through 2070.

The Coachella Valley Public Cemetery District is a special district, which is formed to provide specific services not covered by a city or county. The Coachella Valley Public Cemetery is among more than 265 public cemetery districts in California that are supported in part by property taxes. A small portion of the property tax revenue collected from taxpayers within the special district goes toward the District's annual budget. Individuals who do not reside in or pay property taxes within District boundaries are required by law to pay a surcharge for interment in the cemetery.

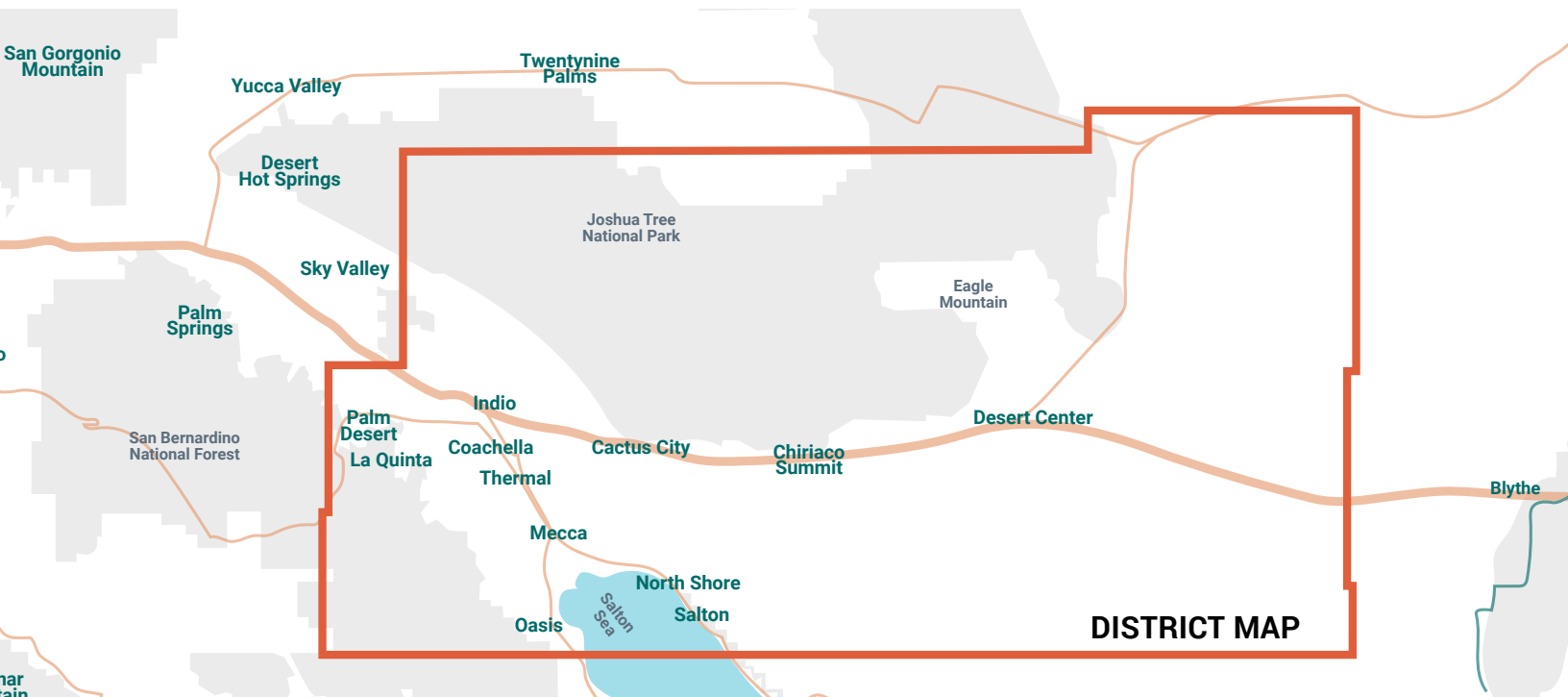
The Coachella Valley Public Cemetery District is governed by a five-member Board of Trustees appointed by the Riverside County Board of Supervisors to four-year terms. The Board meets once a month for regular business meetings. Laws and rules for these meetings and other governance matters are stated in the California Ralph M. Brown Act.

## Mission Statement

Within the parameters of our authority, resources and ability, our mission is to provide the needs of those we serve an attractive, safe, and serene environment for our community and staff. In providing this, it is also our mission to do this in the most cost-effective manner possible.

## Service Area

The Coachella Valley Public Cemetery District serves the public cemetery needs of an area encompassing nearly 3,444 square miles of Riverside County, including the cities of Coachella, Indio, La Quinta, Indian Wells, and Palm Desert, as well as parts of Rancho Mirage and unincorporated Riverside County.



# Governance

## Board of Trustees

The Coachella Valley Public Cemetery District is governed by a five-member Board of Trustees. The members of the Board are appointed to serve four-year terms by the Riverside County Board of Supervisors.



**Ernesto Rosales**, Board Chair



**Judy Vossler**, Vice-Chair



**Marcos Coronel, Jr.**, Trustee



**Bruce Underwood,**  
**Dr. P.H., C.N.S.,** Trustee



**John Rios**, Trustee

## Resolutions & Ordinances

- **Resolution 120** – Adopted July 8, 2022 - Opposing California Constitutional Amendment Initiative 21-0042A1
- **Resolution 121** – Adopted January 27, 2023 – Adopting Continued Virtual Meetings Under AB361
- **Resolution 122** – February 10, 2023 – Rescinding Resolution 3 Regarding Representations of Pictures and Images on Grave Markers
- **Resolution 123** – June 2, 2023 – Adopting 2023-24 Board Meeting Schedule
- **Ordinance No. 121** – November 18, 2022 – Adopting Code of Conduct for Visitors to District Property and Enforcement Remedies



# Administration

## Staff

The District has three departments: Administration, Cemetery Services and Maintenance. The 2023/2024 Fiscal Year Budget allocates funds for 11 full-time employees (FTE).

Administration – 3 FTE

Cemetery Services – 3 FTE

Maintenance – 5 FTE



**Joshua Bonner**  
General Manager



**Sherry Winder**  
Finance Analyst/  
Clerk of the Board

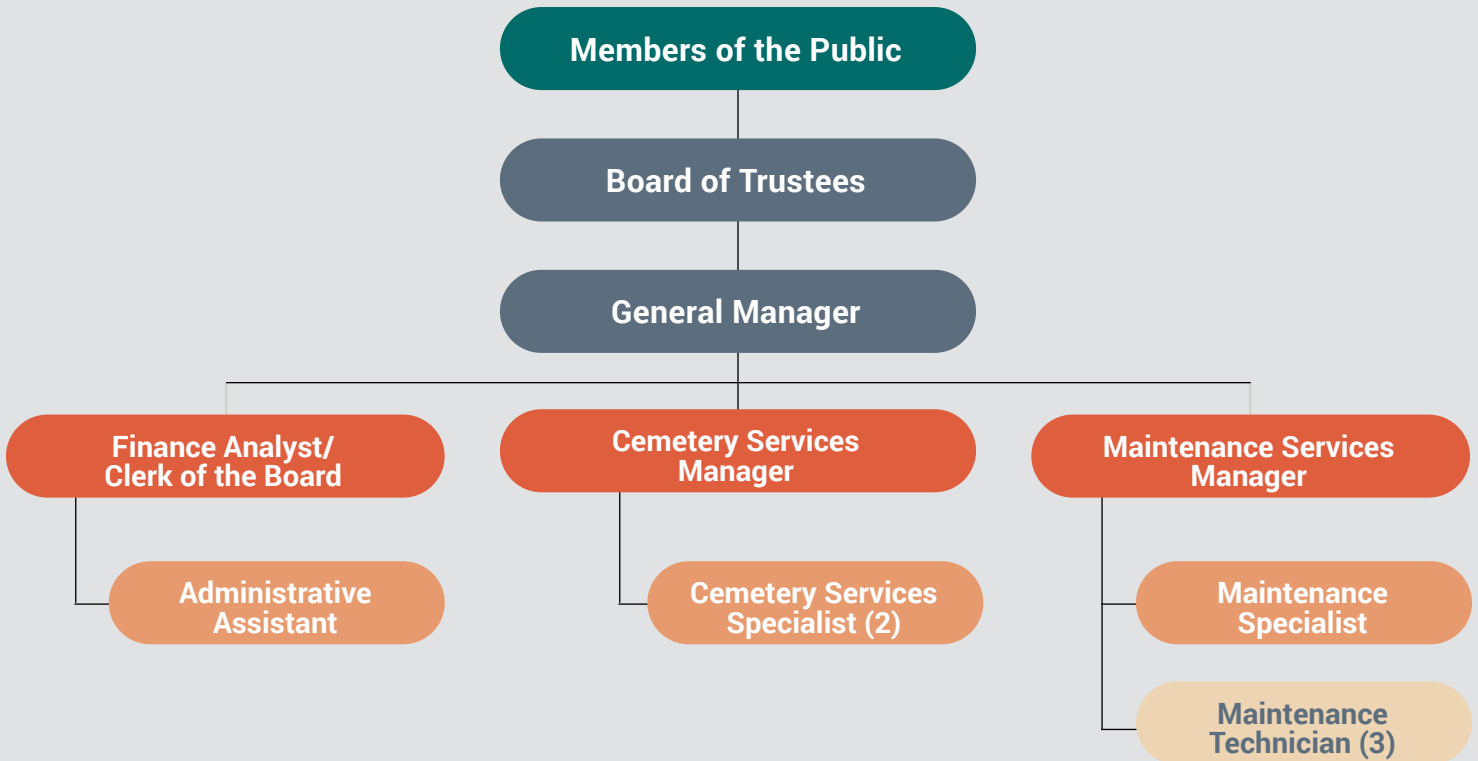


**Marlene Navarro-Lupian**  
Cemetery  
Services Manager



**Guillermo De La Torre**  
Maintenance  
Services Manager

## Organizational Chart



# Awards

The Coachella Valley Public Cemetery District proudly accepted several awards and recognitions this past year, reflecting its ongoing commitment to good governance and outstanding constituent service.



## Earl F. Sayre Excellence in Safety Award

The Earl F. Sayre Excellence in Safety Award was received at the 2022 California Special Districts Association Annual Conference. The award annually recognizes two special districts in California for excellence in safety by the Special District Risk Management Authority (SDRMA). The District was recognized in the "Large Member" category due to its low loss ratio, longevity in the SDRMA Property/Liability Program, and achievements in its Credit Incentive Program.



## District Transparency Certificate of Excellence



The District Transparency Certificate of Excellence was awarded to the District in 2022 by the Special District Leadership Foundation (SDLF) in recognition of its outstanding efforts to promote transparency and good governance.



## District of Distinction Accreditation

The District of Distinction accreditation is one of California's most prestigious local government awards presented by the Special District Leadership Foundation (SDLF). This award, received in 2023, acknowledges and validates the District's dedication to good governance with ethical and sound operating practices.



# Community Service

In addition to core service delivery and District governance, staff strongly believes in making positive contributions to the communities they support and proudly represent. The District volunteers time and resources each year to that effort.

## GCVCC Board

Cemetery Services Manager Marlene Navarro-Lupian represents the Coachella Valley Public Cemetery District on the Greater Coachella Valley Chamber of Commerce (GCVCC) Board of Directors. The Chamber is a 501(c)(6) organization that promotes economic growth and supports a diverse business community that spans the Coachella Valley.



## American Legion Event

District employees Enda Rodriguez and Sherry Winder volunteered to support a public education and outreach event sponsored by the American Legion Post 739, Indio, California.

## City Council Recognition

District employee Enda Rodriguez received special recognition at the Coachella and Indio City Council meetings for her years of service to the community.

## California Special District Magazine

District General Manager Joshua Bonner was featured in the California Special Districts Association's California Special Districts Magazine July-August 2023 edition. The article focused on equipping special districts across the state to maximize the potential of public events and communicate with the communities they serve.



### Strengthening Community Bonds: The Power of Public Events for Special Districts

By Joshua Bonner, General Manager, Coachella Valley Public Cemetery District

As special districts, our primary focus is to deliver essential services that enhance the quality of life for our community. We strive to be there for our neighbors when they need us. However, amidst the complexities of an ever-changing world, it is crucial to ask ourselves an important question: Will our community be there for us when we need them? At this year's CSDA Annual Conference & Exhibitor Showcase, we will explore the significance of cultivating strong relationships between special districts and their communities. By understanding how perceptions and feelings are shaped, we can better inform our efforts in building a resilient bond with the people we serve. Here are some key aspects special districts should consider in their interactions with the community.

#### The Importance of Strong Community Relationships

To build your brand, it helps to expand beyond the notion that special districts solely exist to deliver a particular service. By adopting a more holistic view of the district's place within the community, we can position ourselves as interconnected partners, actively involved in enhancing the overall well-being of the areas we serve.

Ask any organization that has faced a crisis, and they will attest to the importance of a strong community relationship. Every agency, no matter how dedicated, will eventually encounter challenges, ranging from service failures to governance issues and legislative hurdles. Navigating these obstacles often requires

community input, engagement, and support. The process becomes smoother and more effective when the community already has a positive perception of our brand and organization. By proactively building a solid foundation of trust and goodwill, we can better weather the storms that may come our way.

#### Harnessing the Power of Public Events

One often overlooked aspect of public relations for special districts is the utilization of public events. Some districts may hesitate to engage with the community outside of their usual operations or prefer to use traditional advertising and marketing avenues when trying to get their message out. Advertising channels like mailers, tv

and radio ads, and other marketing devices can be effective forms of one-way communication, but events provide a unique opportunity to foster personal connections, build relationships beyond the services we provide, and generate positive sentiment within the community. These events can also serve as platforms for education, advocacy, and raising awareness about our services. For example, at Coachella Valley Public Cemetery District, we host a Dia de los Muertos community event that is open to the public, gives them a reason to come to the cemetery in celebration and provides a positive interaction between the district and the community.

#### Be a Champion

As special districts, our ability to navigate change and overcome challenges is greatly influenced by the relationships we foster with our communities. The effort to engage with the community must be made consistently, and frequently to build trust and rapport in good times as a foundation for the inevitable challenging times that occur. By embracing the power of public events and expanding our role as community partners, we can proactively shape perceptions, establish trust, and generate support.





# Advocacy

The Coachella Valley Public Cemetery District believes that building strong relationships lays the foundation for powerful advocacy on behalf of our community. Whether it is attending meetings at the California State Capitol or participating in relevant associations, the District strives to be a voice for our community.

## California Association of Public Cemeteries

Board Chair Ernesto Rosales was elected to the California Association of Public Cemeteries (CAPC) Board of Directors at the 2023 Annual Conference and Meeting. The CAPC is dedicated to promoting the development of public cemetery districts and public cemetery governance through interactive communication, education and legislative advocacy.



## Sacramento 1, 2, 3

The Coachella Valley Public Cemetery District recently took part in the Special Districts Legislative Days event, sponsored by the California Special Districts Association (CSDA), in Sacramento.

The event provided a platform for public agencies to come together and advocate for the vital services they provide to their respective communities. Special districts offer essential services such as water, sewer, fire protection, and more. The event encompassed seminars on governance and comprehensive updates on legislation that could potentially impact local special districts. The District met with local elected leaders including Assemblymembers Eduardo Garcia and Greg Wallis, and State Senator Kelly Seyarto. The collective efforts of the Coachella Valley Public Cemetery District and other special districts exemplify their commitment to serving their communities.

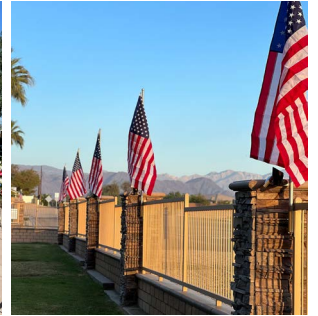


# Events in the Community

The District hosts several public events throughout the year. As a place of remembrance, the cemetery often serves as a gathering point for the community to honor traditions, ceremonies and public holidays.

## Día de los Muertos

The District proudly produces its annual Día de los Muertos celebration at the cemetery. Over two days, close to 10,000 community members visit the cemetery to pay their respects and celebrate the lives of their loved ones through live music, folklórico dances and traditional blessings.

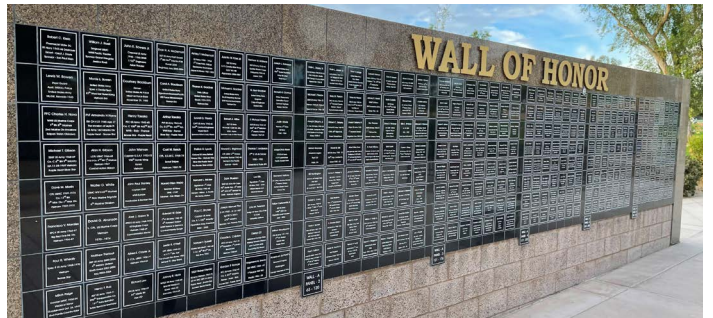


## Veterans Day

The District honors all military Veterans of the United States Armed Forces through its annual Veterans Day service. The event is presented in partnership with our local American Legion Post 739. One of the day's unique features is the service branch flags that fly across the cemetery's entrance.

## Memorial Day

Each year, we gather on Memorial Day to mourn and pay tribute to the brave men and women of the United States Armed Forces who made the ultimate sacrifice in service to our country. This solemn ceremony is one of the cemetery's most important days of the year. Graves for fallen Veterans are adorned with the United States flag in partnership with the local Boy Scouts of America (BSA). A flyover is held in collaboration with the Palm Springs Air Museum, and other traditional acts of remembrance are observed with the community.



### 2023-2024 Significant (High Traffic) Dates:

- Día de los Muertos: November 1-2, 2023
- Veterans Day: November 11, 2023
- Christmas: December 25, 2023
- Easter: March 31, 2024
- Mexican Mother's Day: May 10, 2024
- Mother's Day: May 12, 2024
- Memorial Day: May 27, 2024
- Father's Day: June 16, 2024

# Special Projects

The Coachella Valley Public Cemetery District successfully launched several innovative and rewarding projects over the last year designed to better support and improve the quality of service to our community.

## What to Expect Videos

This innovative project is designed to help inform families about what to expect on the day of their service. From traffic flow to the lowering procedure, families will be better prepared for the ceremony after watching this brief video series presented in English and Spanish. Initial filming was completed in the summer of 2023 with an anticipated fall release.



## Memorial Day Flags

One of the less noticed contributions the District makes to our community is the purchasing of flags that are placed on the graves of Veterans who lie at rest in our cemetery. The District's cemetery is the final resting place for more than 1,000 Veterans of the United States Armed Forces, and in partnership with the BSA we strive to ensure that a flag is placed on every grave for Memorial Day.



## Customer Service

As part of our ongoing commitment to provide the best possible customer service to our community, the District collects feedback surveys from cemetery visitors. Through post-appointment surveys, we can better understand the needs of our community while gaining valuable insight on how we are collectively meeting those needs. During the 2022-2023 service year, the District had an overall customer experience rating of 5 stars (out of 5), with equally high ratings in other key indicators:

**Customer Service:** ★★★★★

**Services Meeting Needs:** ★★★★★

**Appointment Booking:** ★★★★★



# Capital Improvements

The District has a robust capital improvement calendar for 2023/2024, with several projects underway from the previous year and new projects lined up for the future.

## 2023 Projects

### Road Rehabilitation Project

With an estimated investment of \$1 million, the District issued a notice inviting bids for its Road Rehabilitation Project in August 2023. The project will rehabilitate and substantially improve the surface roads inside the cemetery while addressing much needed repairs to curbs, gutters and underground drainage. The District hopes to complete the work in 2024.

### Landscape Improvements

The District has invested considerably in improving the aesthetics and natural landscape of the cemetery. The front of the cemetery, including the entrance at Avenue 52 and the grounds surrounding the front office, has been enhanced with rock and natural desert features. The islands along the center median of the cemetery were also completely refurbished and areas of the cemetery most impacted by sand drift and elevation change are being addressed through a turf leveling process.

### Operations Equipment

The District invested \$156,000 for a new 2023 John Deere 410P Backhoe to replace two aging units currently in inventory. With high capacity and speed of use, the new backhoe will help the maintenance team process its daily workload more efficiently.

### Retention Reservoir Pump Replacement

The District replaced the primary pump that supplies irrigation water from the retention pond to the irrigation system. The new pump dramatically improved the system's efficiency, including water flow and energy consumption.



# Capital Improvements

## Projects for 2023-2024

The District's Board of Trustees allocated more than \$400,000 for significant capital improvement projects in 2023/2024. In addition to the current budget allocation, the District approved a 10-year Capital Improvement Plan in 2023 that earmarks \$3.12 million in capital improvement spending between 2022 and 2033.

### Heavy Equipment Replacement

The District is replacing two tractors, a dump truck, and a side-by-side in the current budget. Additionally, the District is adding a back loader modification to an existing John Deere Tractor to allow for easier digging in confined spaces.

### Information Technology

The District is strengthening its IT security infrastructure with a new server and firewall. The system will improve the District's defenses, modernize the infrastructure for future expansion, and maximize bandwidth use.

### Deep Well Pump Replacement













The current deep well pump is scheduled for replacement as part of the District's routine equipment maintenance. Having gone through a previous motor and shaft rebuild, the unit is set for a complete replacement—this vital piece of equipment supplies water from deep wells to replenish the irrigation retention reservoir.



## Future Projects

District operations are a multifaceted effort that requires administrative, customer and operational support. To best meet the community's needs, now and into the future, District staff has worked closely with the Board of Trustees to analyze future infrastructure needs and cost estimates to develop a 10-year Capital Improvement Plan. The District projects a total capital investment of about \$1 million over the next nine years, in conjunction with the investments made during the 2022 and 2023 budget years.

**The District currently maintains the following capital assets as of July 1, 2023:**

Fleet	Major Infrastructure	
 2 Backhoes	 4 Buildings	 1.1 Miles of Roads and Curbs
 5 Tractors	• Administration Building	 3 Well Pumps
 2 Dump Trucks	• Executive Building and Board Chambers	 3+ Miles of Irrigation
 5 Side-by-sides	• Maintenance Building	 300+ Trees
 1 Pickup Truck	• Columbarium	
 1 Administrative Vehicle		
 1 Water Truck		

# Operations

## Interment Totals

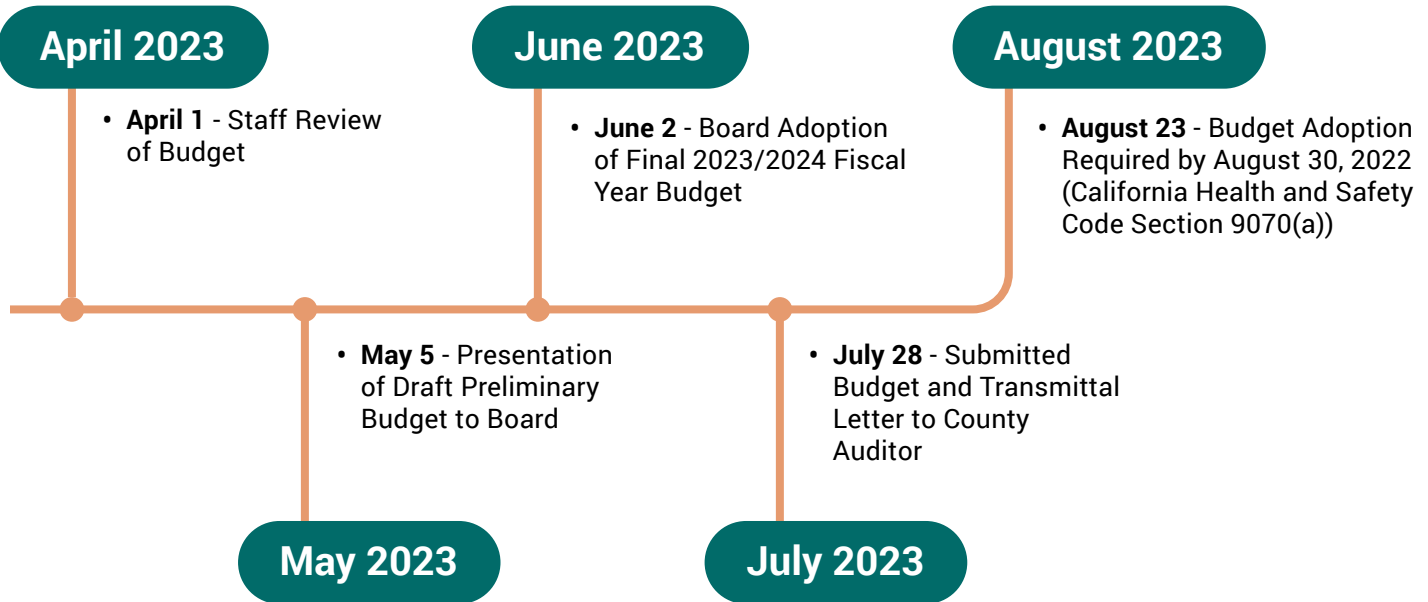
Year	Interments	Total Interments
1968	235	4964
1969	241	5205
1970	266	5646
1971	267	5913
1972	277	6190
1973	233	6252
1974	282	6534
1975	214	6748
1976	263	7011
1977	293	7304
1978	259	7563
1979	250	7813
1980	263	8076
1981	256	8332
1982	253	8585
1983	246	8831
1984	280	9111
1985	312	9423
1986	295	9718
1987	286	10004
1988	309	10313
1989	360	10673
1990	350	11023
1991	329	11352
1992	349	11701
1993	353	12054
1994	374	12428
1995	355	12783

Year	Interments	Total Interments
1996	367	13150
1997	385	13535
1998	378	13913
1999	384	14927
2000	344	14641
2001	370	15011
2002	360	15371
2003	368	15739
2004	410	16149
2005	401	16550
2006	346	16896
2007	339	17235
2008	356	17591
2009	335	17926
2010	328	18254
2011	312	18566
2012	331	18897
2013	331	19228
2014	358	19586
2015	364	19950
2016	360	20310
2017	369	20679
2018	366	31045
2019	356	21401
2020	598	21999
2021	725	22724
2022	594	24045



# Budget

## Timeline for 2023



## Budget Supplemental Information

Within **Personnel Expense**, the following 11 positions are included in the budget, as shown in the table below.

Department	Job Title
MANAGEMENT	General Manager
	Cemetery Services Manager
	Maintenance Services Manager
	Finance Analyst/Clerk of the Board
ADMINISTRATION	Administrative Assistant
CEMETERY SERVICES	Cemetery Services Specialist (2)
MAINTENANCE	Maintenance Specialist
	Maintenance Technician (3)

**Capital Expense** is comprised of five capital improvement projects and/or purchases as summarized in the following table.

Capital Improvement Project	Expense
Fleet	\$249,840
Building & Infrastructure	\$118,400
Service Equipment	\$7,280
IT	\$25,500

# Adopted 2023/2024 Budget

## Revenue Summary



- Service Fees \$2,246,897.10
- Property Taxes \$1,039,754.77
- Investments \$564,810.50

**TOTAL \$3,851,462.37**

*6/30/2023 Budget      6/30/2024 Budget      Difference*

### REVENUES

Property Tax Income	\$ 996,660.00	\$ 1,039,754.77	\$ 43,094.77
Interest Income	111,500.00	200,000.00	88,500.00
Marker Labor	99,259.00	135,651.00	36,392.00
Grave Sales	503,268.00	530,905.50	27,637.50
Grave Labor	1,094,166.00	1,353,858.60	259,692.60
Chair, Chapel, Handling Fees	57,575.00	-	(57,575.00)
Vaults and Liners	128,507.00	193,482.00	64,975.00
Surcharges-Out of Town	6,909.00	7,000.00	91.00
Contract Service Fees	-	18,000.00	18,000.00
Engraving	-	8,000.00	8,000.00
Miscellaneous Revenue	15,792.00	-	(15,792.00)
Lease Revenue	12,000.00	-	(12,000.00)
Late Fees	-	-	-
Endowment Revenue	275,625.00	364,810.50	89,185.50

<b>Total Revenue</b>	<b>\$ 3,301,261.00</b>	<b>\$ 3,851,462.37</b>	<b>\$ 550,201.37</b>
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# Adopted 2023/2024 Budget

## Expense Summary



- Personnel \$1,430,675.94
- Outside Services \$1,236,850.00
- Capital \$400,520.00
- Administrative \$383,000.00
- Vaults \$205,000.00

**TOTAL \$3,656,045.94**

	6/30/2023 Budget	6/30/2024 Budget	Difference
<b>EXPENSES</b>			
Payroll Expenses	\$ 838,421.00	\$ 901,457.49	\$ 63,036.49
Overtime - Payroll Expenses	9,187.88	12,800.00	3,612.12
Payroll Taxes	62,763.00	68,663.90	5,900.90
Unemployment Insurance	11,704.00	7,392.00	(4,312.00)
Retirement Expense	139,535.12	137,404.80	(2,130.32)
Health Insurance	19,668.00	-	(19,668.00)
Workers Compensation	16,899.34	50,000.00	33,100.66
Cafeteria Plan	177,018.00	184,800.00	7,782.00
Other Benefits	51,162.00	68,157.75	16,995.75
Computer Equipment and Software	28,488.29	27,550.00	(938.29)
Communications	24,511.71	45,000.00	20,488.29
Advertising	6,543.25	17,500.00	10,956.75
Office Expenses	6,581.98	11,500.00	4,918.02
Trustee Stipend	24,000.00	24,000.00	-
Board Training and Travel	10,000.00	15,000.00	5,000.00
Administrative Expense	78,115.00	18,500.00	(59,615.00)
Financial Fees	49,903.86	85,000.00	35,096.14
Bank Terminal Lease	1,000.00	1,000.00	-
Mileage	1,096.14	1,000.00	(96.14)
Travel and Training	17,500.00	30,000.00	12,500.00

# Adopted 2023/2024 Budget

## Expense Summary *Continued*

	6/30/2023 Budget	6/30/2024 Budget	Difference
<b>EXPENSES</b>			
Building Maintenance	\$ 2,500.00	-	\$ (2,500.00)
Services Equipment	2,500.00	2,500.00	-
Engraving Fees	10,885.00	12,000.00	1,115.00
Vaults	204,904.00	205,000.00	96.00
Cleaning Supplies	15,000.00	3,000.00	(12,000.00)
Headstone Setting and Repair	-	6,000.00	6,000.00
Equipment and Fleet Maintenance	78,000.00	71,000.00	(7,000.00)
Equipment Fuel	17,033.19	15,000.00	(2,033.19)
Equipment Leases	18,180.98	22,000.00	3,819.02
Structures and Improvements	13,819.02	25,000.00	11,180.98
Security and Safety	170,487.52	175,500.00	5,012.48
Insurance	28,597.44	45,000.00	16,402.56
Special Events	82,387.50	87,000.00	4,612.50
Memberships	10,456.75	14,800.00	4,343.25
Laundry and Clothing	8,402.56	15,000.00	6,597.44
Small Tools	12,966.81	10,000.00	(2,966.81)
Miscellaneous	1,000.00	-	(1,000.00)
Outside Services	30,000.00	26,000.00	(4,000.00)
Legal	104,000.00	104,000.00	-
Audit	24,000.00	24,500.00	500.00
Consulting	148,418.02	120,000.00	(28,418.02)
Grounds Maintenance	314,512.48	361,000.00	46,487.52
Arborist Services	75,000.00	60,000.00	(15,000.00)
Cleaning Services	22,612.50	25,000.00	2,387.50
IT Support Services	25,000.00	14,500.00	(10,500.00)
Fleet Fuel	7,500.00	5,000.00	(2,500.00)
Utilities	100,000.00	100,000.00	-
<b>Total Expense</b>	<b>\$ 3,102,262.34</b>	<b>\$ 3,255,525.94</b>	<b>\$ 153,263.60</b>

# Adopted 2023/2024 Budget

## Expense Summary *Continued*

	6/30/2023 Budget	6/30/2024 Budget	Difference
<b>CAPITAL IMPROVEMENT BUDGET</b>			
Demolition of Houses	\$ 129,609.00	\$ -	\$ (129,609.00)
Landscape Improvements	30,000.00	-	(30,000.00)
Booster Pump (Closed)	50,000.00	-	(50,000.00)
Asphalt Replacement	500,000.00	-	(500,000.00)
Security Improvements - CS	30,000.00	-	(30,000.00)
Parcel 780-010-010 Development	50,000.00	-	(50,000.00)
Backhoe	165,000.00	-	(165,000.00)
Columbarium Roof (Old)	50,000.00	-	(50,000.00)
Replace Kawasaki Mule	11,000.00	-	(11,000.00)
New Holland 1920	-	57,200.00	57,200.00
New Holland 1720	-	59,280.00	59,280.00
John Deere Backloader	-	20,000.00	20,000.00
Ford F350 (Diesel)	-	93,600.00	93,600.00
John Deere Gator TX	-	19,760.00	19,760.00
Well Pump (Lake)	-	67,600.00	67,600.00
Retention Pond Dredging	-	30,000.00	30,000.00
Lowering Device	-	7,280.00	7,280.00
Administration Building Roof	-	20,800.00	20,800.00
Server / Firewall	-	25,000.00	25,000.00
<b>Total Capital Improvement Budget</b>	<b>\$ 1,015,609.00</b>	<b>\$ 400,520.00</b>	<b>\$ (615,089.00)</b>
<b>Total Expense</b>	<b>\$ 4,117,871.34</b>	<b>\$ 3,656,045.94</b>	<b>\$ (461,825.40)</b>
<b>Net Income</b>	<b>\$ (816,610.34)</b>	<b>\$ 195,416.43</b>	<b>\$ 1,012,026.77</b>



# Financial Practices and Fund Structure

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The budget is the District's primary management tool for projecting and measuring revenues and expenditures.

The District's accounting and budgetary records are maintained using a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available" and expenditures are recognized when the liability is incurred, with the exception of certain accrued liabilities not liquidated with current funds. Measurable means knowing or being able to reasonably estimate the amount of revenue. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

The District has the following two major governmental funds:

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## GENERAL FUND

The General Fund is the District's primary operating fund. It includes all financial resources of the District, except those required to be accounted for in another fund.

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## ENDOWMENT CARE FUND

The Endowment Care Fund is the District's permanent fund used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes which support the cemetery, specifically for the benefit of the cemetery or its citizenry.

In addition, the District has one other fund:

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## CAPITAL PROJECT FUND

The Capital Project Fund is the District's non-major fund for capital improvement projects.



# Financial Practices and Fund Structure

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## Financial Policies

Currently the District has financial policies encompassing the following areas:

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### INVESTMENT POLICY

Adopted (Revised) December 10, 2021 (RESOLUTION NO. 113)

The purpose of this policy is to provide guidelines for ensuring the safety of funds invested while maximizing investment interest income to the District. The policy is written to be in accordance with California Government Code Sections 53600.6, et seq. and California Health and Safety Code Sections 9066, 9067, 9077 and 9078. The three principle investment factors of Safety, Liquidity, and Return on Investments are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

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### CREDIT CARD USE POLICY

Adopted July 20, 2020 (RESOLUTION NO. 95)

The purpose of the policy is to establish guidelines for the issuance, accounting, monitoring, retrieval, and general oversight of credit card use by District employees. District credit cards may be used only by those authorized and only for the purchase of goods or services for the official business of the District.

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### PURCHASING AND CONTRACTING POLICY AND PROCEDURES GUIDELINE

Adopted September 15, 2020 (RESOLUTION NO. 97)

The purpose of the policy is to establish efficient policies and procedures for the procurement of public works projects, general services, professional services, maintenance services, and materials, supplies, and equipment at the lowest possible cost commensurate with quality and need. The policy and procedures define authority for the purchasing function and ensure compliance with applicable laws in a professional and ethical manner.

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### RESERVE AND FUND BALANCE POLICY

Adopted May 13, 2022 (RESOLUTION NO. 118)

The purpose of this policy is to maintain adequate District reserves to ensure that there are appropriate levels of working capital in the District's funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees.

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### TRUSTEE AND EMPLOYEE EXPENSE AND REIMBURSEMENT POLICY

Adopted (Revised) March 4, 2022 (RESOLUTION NO. 117)

The purpose of this policy is to establish the guidelines by which Board members and District employees may be reimbursed for their actual and necessary travel and incidental expenses incurred while on official business, except for attending Board meetings. The policy is established by the authority of California Health and Safety Code Section 9031 and California Government Code Section 53232, et seq.

# Glossary of Budget Terms

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**ACCRUAL BASIS** – Method of accounting recognizing transactions when they occur without regard to the timing of cash receipts and disbursements.

**ADOPTED BUDGET** – Financial plan that is the basis for appropriations and is adopted by the District Board of Trustees.

**APPROPRIATION** – Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

**APPROVED BUDGET** – The final budget document that has been approved by the District Board of Trustees.

**BASIS OF BUDGETING** – Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The District uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

**BEGINNING (OR AVAILABLE) FUND BALANCE** – Fund balance available in a fund from the end of the prior year for use in the following year.

**BUDGET** – Written report showing the District's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

**CAPITAL EQUIPMENT (ASSETS)** – Fixed assets such as vehicles, computers, equipment, property, and infrastructure. The District currently defines capital assets with an initial, individual cost of more than \$500 and an estimated useful life of one year or more.

**CAPITAL IMPROVEMENT PROJECT** – Major construction, acquisition, or renovation which increases the useful life of the District's assets or adds to the value of physical assets.

**ENDOWMENT CARE FEE** – A flat, one-time fee collected by a cemetery for perpetual care of cemetery grounds after the site is full or closed and no further interments are allowed.

**ENDOWMENT PRINCIPAL** – Permanent fund established to hold and invest all endowment care fees collected with purchase of interment spaces. Principal funds are legally restricted and must remain whole in perpetuity; however, interest earned on the principal is transferred to Endowment Interest funds for future use.

**ENDOWMENT INTEREST** – Special revenue fund established to hold all earned interest from both the Endowment Principal fund and the existing balance of Endowment Interest fund. The Endowment Interest funds are available for future use, but are restricted for direct cemetery operations use only.

**EXPENDITURES** – The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

**FISCAL YEAR** – The typical period covered by an agency's budget and financial statements. The District operates on the 12-month fiscal year beginning July 1st and ending June 30th of every year.

**FUND** – A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, all segregated for specific, regulated activities and objectives.

**FUND BALANCE** – The difference between fund assets and fund liabilities of governmental funds.

**GENERAL FUND** – The primary fund of the District used to account for most fiscal activities, except for those activities required or determined by the Board of Trustees to be accounted for in another fund. For the District, the General Fund accounts for administration and finance, strategic planning and design, cemetery materials and operations.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards for guidelines for external financial accounting, including the reporting of financial statements. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – The primary authoritative body on the application of GAAP to state and local governments.

# Glossary of Budget Terms

**INTERMENT** – The disposition of human remains by burial in a cemetery.

**INTERMENT SERVICE FEES** – The fees related to the interment of remains in the cemetery. This includes, but is not limited to, site setup, marker and vase installation, and non-resident fees.

**INTERMENT SPACE FEES** – The cost of the actual interment location for in-ground interment or above ground inurnment.

**NICHE** – A space for placement of cremains, housed in an urn, in a wall or columbarium.

**PRE-NEED SERVICES** – The District offers pre-purchase of interment spaces and interment fees. These spaces and services are held as deposits by the District until the need for the service becomes immediate. At the time of use, the pre-need is eliminated and recognized as current revenue. Once purchased as a pre-need space/service, the cost is locked in regardless of what the fees are at the time of use.

**PROPERTY TAX** – California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property is equal to 1% of its assessed value, unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County of Riverside assesses properties, then bills and collects these property taxes. The County of Riverside remits the

District's share, including all penalties and interest.

**RESOLUTION** – A formal order of a governing body; lower legal status than an ordinance.

**SPECIAL REVENUE FUND** – A fund used to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or major capital projects) that are legally or Board restricted to expend for specific purposes.

**SPENDING LIMITATION (GANN LIMIT)** – Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. County of Riverside property tax records from 1977 show the rate per \$100 of Assessed Value for the District was \$0.022 which is below the established threshold of \$0.125, thus the District is not required to establish an annual appropriations limit as required under Health & Safety Code Section 9072.

**TAXABLE SALES** – The District purchases interment supplies (i.e. vaults) from vendors and resells to customers at a slight increase over cost. These types of sales incur sales tax and are therefore recorded separately. The associated sales tax is remitted to the State of California on a regular basis.





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