

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, April 9, 2015 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 March 12, 2015 Meeting Minutes

b. Approval of March Expenditures

General Fund		\$ 63,379.28
March Reimburse Voucher 1490	\$ 39,895.79	
March Reimburse Voucher 1491	\$ 21,791.17	
Accumulative Capital Outlay		\$ 4,482.01
Prior Reimburse Voucher	\$ 4,482.01	

Total March 31, 2015 Expenditures Checks & Visa/Debit Card		
20153 - 20201 & Direct Deposits (Payroll)		\$ 67,861.29

c. Financial Reports as of March 31, 2015 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Bank
- b. Discussion California 25% Water Reduction Mandate – Report District Manager Jurasky
- c. Review and Discussion for Possible Approval – Proposal from MilleStone Marble & Tile, Inc. for Cremation Niches Cleaning and Repair at DMP
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 and Vice Chair
- d. Review and Discussion for Possible Approval – Da Vall Drive Entry/Ramon Road Da Vall Trellis/Signage Estimated Costs and to Seek Bids
- e. Review and Discussion for Possible Approval – Proposal from TKD Associates, Inc. for Design Development and Construction Documents
- f. Discussion Marketing and Survey Mailing to Determine Pre-Planning Needs

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. CAPC Annual Conference Report – Trustees Lea & Pye

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2015/2016 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Strategic Planning Study Session
- c. Discussion for Possible Pet Cemetery

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

- a. Conference with Legal Counsel – Significant Exposure to Litigation Pursuant to California Government Code §54956.9(d)(2) (1 case)
- b. Public Employee Performance Evaluation Pursuant to Government Code §54945.6
Title: District Manager

13. CLOSED SESSION ANNOUNCEMENT

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, April 6, 2015

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

DATE: March 12, 2015

TIME: 2:00 P.M.

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

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

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

Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** - None

4. **CONFIRMATION OF AGENDA** Motion was made by Trustee Stettler, seconded by Trustee Lea to approve the Agenda as presented. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

5. **CONSENT CALENDAR** Motion was made by Trustee Pepper, seconded by Trustee Lea to approve the Consent Calendar with a grammatical correction to the third sentence in item 3 of the minutes. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

6. **ADMINISTRATIVE CALENDAR** a. **District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc** Following the presentation by Neal Wilson, and a discussion the investment report was received and filed. Mr. Wilson stated the he will e-mail District Manager Jurasky when the next meeting is scheduled with Trustees Pepper and Stettler the District's investment sub-committee.

b. **CSDA Legislative Days _ May 19-20, 2015 in Sacramento, CA** Following a discussion motion was made Trustee Pepper, seconded by Trustee Stettler to approve Trustees and District Manager Jurasky attending CSDA Legislative Days in Sacramento, CA. This approval is to include all necessary expenses. Motion carried, roll call 5-0, Alcumbrac, Lea, Pepper, Pye and Stettler.

c. **CAPC Local Cemetery Districts Area Meeting at Palo Verde Cemetery District – April 16, 2015** Following a discussion motion was made by Trustee Pepper, seconded by Trustee Stettler to approve Trustees, District Manager and selected staff attending the CAPC Local Cemetery District Area Meeting at Palo Verde Cemetery District in Blythe, CA. Motion carried, roll call 5-0, Alcumbrac, Lea, Pepper, Pye and Stettler.

d. **Review and Sign Form 700 – Statement of Economic Interest** Following a discussion Form 700 – Statements of Economic Interest were reviewed and signed by District Manager Jurasky and all Trustees.

7. LEGISLATIVE a. Resolution 02-2015, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve Resolution 02-2015 transferring \$17,780.15 from PreNeed Fund, 51265 to the General Fund, 51270 and \$4,600.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, vote 5-0, Alcumbrac, Lea, Pepper, Pye and Stettler.

8. BOARD DEVELOPMENT a. Learning More about Special Districts - No discussion

9. PUBLIC HEARING CALENDAR – None

10. REPORTS a. Trustee Report - Trustee Pepper stated that he noticed an increase in burials and site sales, and asked if there was any reasons for the increase. District Manager Jurasky reported that family members purchasing interment site after a loved one was interred has risen, and so have preneed purchases.

Trustee Pepper also inquired as to when the niches in section A-38 were going to be cleaned, and stated that he would like to see the cleaning handled as soon as possible. Following a discussion District Manager Jurasky was directed to investigate hiring a company who does granite the cleaning, and was given approval to proceed with the cleaning once a qualified company was selected.

Trustee Stettler stated that he would like the District to move forward with a preneed survey mailing. Trustee Pye inquired as whether or not the District can have a gift incentive for answering and returning the survey, and requested that District Manager pose this question to attorney Quintanilla. This item is to be placed on the April 2015 agenda.

b. Manager Report - District Manager Jurasky reported that she is discussing with attorney Steve Quintanilla the District options for the handling the Da Vall Center, LLC property tax issue. Following a discussion District Manager Jurasky was directed to place this item on the April agenda under “Closed Session”.

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

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

c. Strategic Planning Study Session No action taken

d. Discussion for Possible Pet Cemetery No action taken

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

13. CLOSED SESSION ANNOUNCEMENTS

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 2:26 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, April 9, 2015.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Mar 1, 2015 to Mar 31, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
3/1/15	20153	Mar 2015 PSCD Health Ins Expense Mar 2015 Employee Portion Health Ins P.E.R.S.	4,836.19 515.97	5,352.16
3/1/15	20154	Mar 2015 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	61.12	61.12
3/1/15	20155	K Jurasky - Feb 2015 Extra Health Ins Contributi COLONIAL LIFE	203.78	203.78
3/1/15	20156	District Manager Cell Phone AT & T MOBILITY	86.74	86.74
3/1/15	20157	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	88.45	88.45
3/12/15	20158	March 2015 PSCD Dental Ins Expense STANDARD INSURANCE COMPANY RB	753.15	753.15
3/12/15	20159	March 2015 PSCD Employee Vision Ins Expense METLIFE	61.28	61.28
3/12/15	20160	March 2015 Trash Service BURRTEC WASTE & RECYCLING SVCS	322.62	322.62
3/12/15	20161	WMC Usage DESERT WATER AGENCY	245.84	245.84
3/12/15	20162	Irrigation System Repairs: Invoice 9265756 Irrigation System Repairs: Invoice 9265757 Irrigation System Repairs: Invoice 9272373 EWING IRRIGATION PRODUCTS, INC	136.03 4.93 169.14	310.10
3/12/15	20163	Montoring Service (Maint) 3/1 to 5/31/15: Invoice Montoring Service (Office) 3/1 to 5/31/15: Invoice Montoring Service (Fire Protection) 3/1 to 5/31/15: DESERT ALARM INC	89.85 89.85 119.97	299.67
3/12/15	20164	February 2015 Fountain Service: Invoice 014820 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
3/12/15	20165	Copy Machine Contract Maintenance: Invoice AR Water Cooler Lease 2-16 to 3/15/15: Invoice AR12 DESERT BUSINESS MACHINES	43.52 29.43	72.95
3/12/15	20166	Security Patrol 3/1 to 3/31/15: Invoice 1503133 Security Patrol 2/24 to 2/28/15: Invoice 1502133 MAXWELL SECURITY SERVICES	725.00 96.64	821.64
3/12/15	20167	General Matters 11/1/14 to 11/30/14 Da Vall Center Matters 11/1/14 to 11/30/14 General Matters 12/01/14 to 12/31/14 Da Vall Center Mattes 12/1/14 to 12/31/14 STEVEN B. QUINTANILLA, INC	378.00 350.00 70.00 504.00	1,302.00
3/12/15	20168	1 M Connection 4/1 to 4/30/15: Invoice INV000433 1 M Connection 4/1 to 4/30/15: Invoice INV000434 SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Mar 1, 2015 to Mar 31, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
3/12/15	20169	Feb 2015 Maintenance: Invoice 1502-012 SOUTH WEST PUMP & DRILLING	150.00	150.00
3/12/15	20170	(12) # 5 Liners: Invoice 01016 (2) # 5 Vaults LEGRAND INC	1,740.00 370.00	2,110.00
3/12/15	20171	Janitorial Service JAMILETH MOYA	250.00	250.00
3/12/15	20172	W/C 4th Qtr (April 1 to June 30, 2015): Invoice 5 SPECIAL DISTRICT RISK MANAGEMENT AU	1,672.00	1,672.00
3/12/15	20173	February 2015 Contract Maintenance: Invoice 640 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
3/17/15	20174	Lot Repurchase: Section B-35 # 392 RONALD AND BARBARA JOHNSON	800.00	800.00
3/17/15	20175	Pest Control WESTERN EXTERMINATOR	64.50	64.50
3/17/15	20176	Yellow Pages DEX MEDIA	185.85	185.85
3/17/15	20177	Admin Bldg # 559833-884768 Fire Protection: # 559831-884770 Act: # 180819-512108 COACHELLA VALLEY WATER DIST	30.06 20.00 19.00	69.06
3/17/15	20178	Phone Charges VERIZON COMMUNICATIONS	373.84	373.84
3/20/15	20179	Well # 2 WMC Da Vall Gate Admin Bldg Late Charge SOUTHERN CALIF EDISON CO	479.57 28.98 202.97 607.99 24.51	1,344.02
3/20/15	20180	Sunday Burial 12/14/14 Invoice 707 Saturday Burial 1/10/15 Sunday Burial 2/15/15 Saturday Burial 2/28/15: Invoice 711 Sunday Burial 3/15/15: Invoice 713 KIRKPATRICK LANDSCAPING SERVICES IN	450.00 300.00 450.00 300.00 450.00	1,950.00
3/20/15	20181	Admin Bldg. Window Cleaning: invoice 2618-2652 FISH WINDOW CLEANING	170.00	170.00
3/20/15	20182	Fountain Electical Repairs: Invoice 35609 BRADLEY ELECTRIC,INC	98.52	98.52
3/20/15	20183	Courier Service: Invoice 2751577 GOLDEN STATE OVERNIGHT	74.15	74.15
3/23/15	20184	To Reimburse- Meal & Airline Bag Fee : CAPC A	62.35	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Mar 1, 2015 to Mar 31, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
		JAN PYE		62.35
3/23/15	20185	Reimbursement: CSDA Special Dist Tour (Taxi & KATHLEEN JURASKY	32.00	32.00
3/23/15	20186	Reimbursement: CAPC Board of Directors Strategi Reimbursement: CSDA Legislative Days - Sacram Reimbursement: CAPC Annual Edu & Seminar - S KATHLEEN JURASKY	97.95 75.16 70.70	243.81
3/30/15	20187	Irrigation System Repairs: Invoice 397219 Irrigation System Repairs: Invoice 398318 HIGH TECH IRRIGATION, INC	98.92 257.32	356.24
3/30/15	20188	K Jurasky - Mar 2015 Retirement Contribution K Jurasky - Mar 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 439.49	2,131.81
3/30/15	20189	R Clark - Mar 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	220.42	220.42
3/30/15	20190	J Madrigal - Mar 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	331.71	331.71
3/30/15	20191	J Reyna - Mar 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	231.01	231.01
3/30/15	20192	Trash Service BURRTEC WASTE & RECYCLING SVCS	322.62	322.62
3/30/15	20193	Workers Bathroom Plumbing : Invoice 6150 GOODMAN PLUMBING, INC	150.00	150.00
3/30/15	20194	358 Gal. Unleaded Gas: Invoice 230371 320 Gal Diesel Fuel BECK OIL, INC	1,856.12	1,856.12
3/30/15	20195	Water Cooler Lease 3/16/15 to 4/15/15: Invoice AR DESERT BUSINESS MACHINES	29.43	29.43
3/30/15	20196	Ford Dump Truck Repairs: Invoice 373249 PALM SPRINGS MOTORS	629.09	629.09
3/30/15	20197	VPN Connection 2/1 to 2/28/15: INVOICE 999010 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
3/30/15	20198	(25) Eagle 750-E.STI & (5) 700 Eagle 700-E STI: I SPORTS TURF IRRIGATION	4,482.01	4,482.01
3/30/15	20199	Mar 2015 Foountain Service : Invoice 015085 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
3/30/15	20200	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	88.45	88.45
3/30/15	20201	District Manager Cell Phone AT & T MOBILITY	86.74	86.74

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Mar 1, 2015 to Mar 31, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
3/11/15	DEBIT J	(6) Boxes of Andro Ant Poison (Lowe's) COMPANY DEBIT CARD	89.96	89.96
3/1/15	DEBIT KJ	Carbonite Back Up Renewal COMPANY DEBIT CARD	599.99	599.99
3/1/15	DEBIT KJ	Copy Paper - Staples COMPANY DEBIT CARD	140.79	140.79
3/1/15	DEBIT KJ	Copy Paper - Staples COMPANY DEBIT CARD	70.03	70.03
3/1/15	DEBIT KJ	Copy Paper - Staples COMPANY DEBIT CARD	65.38	65.38
3/4/15	DEBIT KJ	CC Chamber Power Lunch - Cellos - March 3/4/15 COMPANY DEBIT CARD	25.00	25.00
3/10/15	DEBIT KJ	DHS Chamber - State of City Lunch 3/31/15 COMPANY DEBIT CARD	35.00	35.00
3/20/15	DEBIT KJ	CC Chamber Red & Golden Apple Award Ceremo COMPANY DEBIT CARD	25.00	25.00
3/20/15	DEBIT KJ	AT & T Monthly Data Charge AT & T MOBILITY	25.00	25.00
3/5/15	DEBIT KJ	Office Candy - Stater Brothers COMPANY DEBIT CARD	25.12	25.12
3/6/15	EDD TAX	SIT P/R 2/19/15 to 3/4/15 Paid 3/6/15 SDI P/R 2/19/15 to 3/4/15 Paid 3/6/15 EMPLOYMENT DEVELOPMENT DEPT	180.31 95.16	275.47
3/20/15	EDD TAX	SIT P/R 3/5 to 3/18/15 Paid 3/20/15 . SDI P/R 3/5 to 3/18/15 Paid 3/20/15 EMPLOYMENT DEVELOPMENT DEPT	210.55 98.01	308.56
3/6/15	EDD TAX	CA Edu & Training P/R 2/19/15 to 3/4/15 Paid 3/6/ SUI P/R 2/19/15 TO 3/4/15 Paid 3/6/15 EMPLOYMENT DEVELOPMENT DEPT	2.89 135.71	138.60
3/20/15	EDD TAX	CA Edu & Training P/R 3/15 to /18/15 Paid 3/20/1 SUI P/R 3/5 to 3/18/15 Paid 3/20/15 EMPLOYMENT DEVELOPMENT DEPT	0.70 32.90	33.60
3/6/15	EXPRESS	FIT P/R 2/19/15 to 3/4/15 Paid 3/6/15 Social Security P/R 2/19/15 to 3/4/15 Paid 3/6/15 Medicare P/R 2/19/15 to 3/14/15 Paid 3/6/15 BANK OF AMERICA	862.09 1,311.14 306.63	2,479.86
3/20/15	EXPRESS	FIT P/R 3/5 to 3/18/15 Paid 3/20/15 Social Security P/R 3/5 to 3/18/15 Paid 3/20/15 Medicare P/R 3/5 to 3/18/15 Paid 3/20/15 BANK OF AMERICA	879.99 1,350.52 315.84	2,546.35
3/6/15	FEES	P/R Processing Fee P/R 2/19/15 to 3/4/15 Paid 3/6/ CBIZ PAYROLL	73.97	73.97

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Mar 1, 2015 to Mar 31, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
3/20/15	FEES	P/R Processing Fees P/R 3/5 to 3/18/2015 Paid 3/20 CBIZ PAYROLL	73.97	73.97
	Total		52,618.42	52,618.42

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Mar 1, 2015 to Mar 31, 2015

Date	Reference	Employee	Amount
3/6/15	3012	KATHLEEN JURASKY	1,657.13
3/6/15	3013	JESSE B. MADRIGAL	1,750.43
3/6/15	3014	JESSE B. MADRIGAL	218.58
3/6/15	3015	STEPHANIE C. BROWN	1,062.11
3/6/15	3016	ROGER L. CLARK	1,337.36
3/6/15	3017	JUAN F. REYNA	1,275.38
3/6/15	3018	JANE ALCUMBRAC	91.45
3/6/15	3019	JOHN M. LEA	91.45
3/6/15	3020	LENNY PEPPER	91.45
3/6/15	3021	JAN M. PYE	91.45
3/6/15	3022	GEORGE STETTLER	91.45
3/23/15	3028	KATHLEEN JURASKY	1,657.14
3/23/15	3029	KATHLEEN JURASKY	400.00
3/23/15	3030	JESSE B. MADRIGAL	1,489.57
3/23/15	3031	STEPHANIE C. BROWN	1,062.11
3/23/15	3032	ROGER L. CLARK	1,337.34
3/23/15	3033	JUAN F. REYNA	1,106.22
3/23/15	3034	JANE ALCUMBRAC	91.45
3/23/15	3035	JOHN M. LEA	91.45
3/23/15	3036	LENNY PEPPER	66.45
3/23/15	3037	JAN M. PYE	91.45
3/23/15	3038	GEORGE STETTLER	91.45
		3/1/15 thru 3/31/15	<u>15,242.87</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP March 2015

Cash Disbursement Journal (Includes ACO listed below)	52,618.42
Payroll Disbursement Journal	15,242.87
TOTAL PSCD DISBURSEMENTS	<u>67,861.29</u>
TOTAL GENERAL FUND EXPENDITURES	<u>63,379.28</u>
Payment Voucher # 1490	39,895.79
Payment Voucher # 1491	21,791.17
	61,686.96
ACO DISBURSEMENTS	
1. SportsTurf	
1st Shipment of Eagle Sprinklers	CK 20198 4,482.01
TOTAL ACO EXPENDITURES	<u>4,482.01</u>
1. ACO PV 1481 (Dec 2014)	
TOTAL March 2015 DISBURSEMENTS	<u>67,861.29</u>

PALM SPRINGS CEMETERY DISTRICT

March 31, 2015

SITE SALES & INTERMENTS

	Prior Months		Mar		2015 YTD Totals		Mar 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	63	0	7	0	70	0	51	0
Adult, A&B	51	0	17	0	68	0	48	0
Premium	39	0	1	0	40	0	23	0
Children	4	0	0	0	4	0	0	0
Cremation	5	0	0	0	5	0	4	13
Niche	18	0	0	0	18	0	14	0
TOTALS	180	0	25	0	205	0	140	13

	Prior Months		Mar		YTD 2015		YTD Mar 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	7	0	1	0	8	0	6	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	7	0	1	0	8	0	12	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Mar		2015 YTD Totals		Mar 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	124	3	13	0	137	3	116	0
Children	3	0	1	0	4	0	1	0
Cremation	29	0	2	0	31	0	29	2
Niche	14	0	1	0	15	0	16	0
TOTALS	170	3	17	0	187	3	162	2

SATURDAY INTERMENTS

	Prior Months		Mar		2015 YTD Totals		Mar 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	7	0	1	0	8	0	10	0
Child	0	0	0	0	0	0	0	0
Cremation	6	0	0	0	6	0	7	0
TOTALS	13	0	1	0	14	0	17	0

SUNDAY INTERMENTS

	Prior Months		Mar		2015 YTD Totals		Mar 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	1	1	0	6	1	3	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	6	1	1	0	7	1	4	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF MARCH 31, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	51,530.26	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	26,707.81	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	697.13	
10009	CASH IN BANK - RESERVE CHECKN	68,263.72	
10015	ACO PURCHASES RECEIVABLE		178,721.11
10016	SECURITY DEPOSITS	130.50	
11034	NSF CHECKS RECEIVABLE	882.00	
14010	PREPAID INSURANCE	3,698.11	
14011	PREPAID W/C INSURANCE	1,672.00	
	ASSETS:	168,881.53	178,721.11
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		914.59
20109	LEASE DEPOSIT - PREPAID		14,461.22
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALL CENTER LIC REIMBURSE		11,938.00
27400	OPEB BENEFIT LIABILITY:GASB45		471,183.20
	LIABILITIES:		535,139.96
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	682,307.40	
	TOTAL RETAINED EARNINGS	682,307.40	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		214,572.44
40201	MISC SPECIAL SET-UP		1,200.00
40203	INTEREST RECEIVED		6.54
40204	LAND LEASE		43,383.78
40205	MISC INCOME		3,116.21
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		2,270.87
40205SAT	SAT INTERMENT SURCHARGE		9,750.00
40205SUN	SUN INTERMENT SURCHARGE		8,275.00
40206	TAX COLLECTIONS		141,472.44
40207	VAULTS		6,980.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,635.00
40208	LINERS		16,110.00
40209	GRAVE VASES		6,159.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		27,700.00
40212	LOT TRANSFERS		630.00
40213	COUNTY INTEREST INCOME		86.32
40216	HANDLING FEE		64,940.00
40217	PRENEED CONTRACT SERVICE CHG		6,700.00
40218	VASE/HDSTN SET & CLEAN		28,745.00
	REVENUE:		585,351.75

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF MARCH 31, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	205,503.41	
60102	BOT BOARD MEETINGS	4,900.00	
71101	RETIREMENT/PENSION	12,550.91	
71201	FICA	13,008.77	
71202	MEDICARE	3,042.36	
72301	EMPLOYEE GROUP INSURANCE	46,126.21	
72601	UNEMPLOYMENT INSURANCE	2,097.43	
73101	WORKERS COMP INSURANCE	4,590.74	
81111	ELECTRICITY	40,392.32	
81112	TELEPHONE	5,156.20	
81113	WATER	28,760.21	
83308	COMMUNITY OUTREACH	2,802.85	
83309	VISA-MASTER CHG FEES	3,485.50	
83311	COUNTY SERVICE CHARGE	192.90	
83313	GENERAL INSURANCE	11,094.48	
83314	LEGAL	1,302.00	
83315	LOT REPURCHASE	4,320.00	
83316	OFFICE EXPENSE	16,863.34	
83317	TRAVEL & CONVENTION	8,726.31	
83318	UNIFORMS & SAFETY EQUIPMENT	243.75	
83321	AUDIT	11,250.00	
83323	ADVERTISING/PUBLICITY	2,406.75	
83324	MEMBERSHIP & DUES	1,710.00	
83326	BOT TRAVEL & EXPENSE	32.60	
83327	BOT EDUCATION & VOCATIOANAI	305.86	
84410	AUTO TRUCK EXPENSE	2,416.21	
84411	LARGE EQUIPMENT REPAIRS	902.77	
84413	IRRIGATION SYSTEM REPAIRS	10,664.11	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	5,345.79	
84416	PLANT & BUILDING	16,445.69	
84418	TOOLS & SUPPLIES	1,015.55	
84419	GRAVE LINERS & VAULTS	25,094.03	
84420	GRAVE VASES	2,526.93	
84422	CONTRACT TREE/GARDEN MAINTN	116,464.35	
84423	CONTRACT BURIALS	5,700.00	
84424	SECURITY CAMERA EXPENSE	1,919.55	
	EXPENSES:	628,094.84	
REPORT TOTALS		1,479,283.77	1,479,283.77

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
MARCH 31, 2015**

ASSETS

ASSETS

CASH ON HAND - COUNTY	51,530.26	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	26,707.81	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	697.13	
CASH IN BANK - RESERVE CHECKNG	68,263.72	
ACO PURCHASES RECEIVABLE	(178,721.11)	
SECURITY DEPOSITS	130.50	
NSF CHECKS RECEIVABLE	882.00	
PREPAID INSURANCE	3,698.11	
PREPAID W/C INSURANCE	1,672.00	
 TOTAL ASSETS		 (9,839.58)
 TOTAL ASSETS		 (9,839.58)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	914.59	
LEASE DEPOSIT - PREPAID	14,461.22	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	11,938.00	
OPEB BENIFIT LIABILITY:GASB45	471,183.20	
TOTAL LIABILITIES		535,139.96
 TOTAL LIABILITIES		 535,139.96

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(42,743.09)	
TOTAL EQUITY		(544,979.54)
 TOTAL LIABILITIES AND EQUITY		 (9,839.58)

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE NINE MONTHS ENDING MARCH 31, 2015**

	P1D ACTUAL	P1D PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	28,575.00	28,100.00	475.00	214,572.44	177,028.00	37,544.44
MISC SPECIAL SET-UP	0.00	0.00	0.00	1,200.00	600.00	600.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	50.00	(50.00)
INTEREST RECEIVED	0.00	0.53	(0.53)	6.54	14.88	(8.34)
LAND LEASE	4,820.42	4,635.00	185.42	43,383.78	41,715.00	1,668.78
MISC INCOME	0.00	15.00	(15.00)	3,116.21	1,252.00	1,864.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	379.05	204.66	174.39	2,270.87	2,622.36	(351.49)
LATE FEE	0.00	0.00	0.00	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	850.00	450.00	400.00	9,750.00	11,650.00	(1,900.00)
SUN INTERMENT SURCHARGE	950.00	0.00	950.00	8,275.00	3,375.00	4,900.00
TAX COLLECTIONS	371.41	393.11	(21.70)	141,472.44	137,562.71	3,909.73
VAULTS	950.00	1,660.00	(710.00)	6,980.00	9,540.00	(2,560.00)
EX LG CREMATION VAULTS	170.00	255.00	(85.00)	2,635.00	2,635.00	0.00
LINERS	2,465.00	1,755.00	710.00	16,110.00	9,995.00	6,115.00
GRAVE VASES	529.00	648.25	(119.25)	6,159.15	4,519.10	1,640.05
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	6,550.00	2,000.00	4,550.00	27,700.00	19,800.00	7,900.00
LOT TRANSFERS	90.00	180.00	(90.00)	630.00	900.00	(270.00)
COUNTY INTEREST INCOME	28.61	0.00	28.61	86.32	71.86	14.46
HANDLING FEE	9,520.00	9,140.00	380.00	64,940.00	56,100.00	8,840.00
PRENEED CONTRACT SERVICE CHG	1,200.00	400.00	800.00	6,700.00	3,900.00	2,800.00
VASE/HDSTN SET & CLEAN	2,480.00	4,625.00	(2,145.00)	28,745.00	27,511.17	1,233.83
TOTAL REVENUE	59,928.49	54,461.55	5,466.94	585,351.75	511,267.08	74,084.67
	59,928.49	54,461.55	5,466.94	585,351.75	511,267.08	74,084.67
EXPENSES						
REGULAR SALARIES	20,623.25	20,973.17	(349.92)	205,503.41	202,590.71	2,912.70
BOT BOARD MEETINGS	1,000.00	500.00	500.00	4,900.00	4,500.00	400.00
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	1,222.63	1,437.48	(214.85)	12,550.91	13,919.71	(1,368.80)
FICA	1,330.83	1,321.53	9.30	13,008.77	12,846.70	162.07
MEDICARE	311.24	309.07	2.17	3,042.36	3,004.47	37.89
EMPLOYEE GROUP INSURANCE	5,711.74	5,722.31	(10.57)	46,126.21	54,918.56	(8,792.35)
UNEMPLOYMENT INSURANCE	172.20	143.88	28.32	2,097.43	1,510.14	587.29
WORKERS COMP INSURANCE	558.32	562.68	(4.36)	4,590.74	5,194.89	(604.15)
ELECTRICITY	1,344.02	3,327.77	(1,983.75)	40,392.32	40,341.83	50.49
TELEPHONE	749.22	644.64	104.58	5,156.20	5,662.32	(506.12)
WATER	314.90	2,344.22	(2,029.32)	28,760.21	31,737.65	(2,977.44)
COMMUNITY OUTREACH	85.00	0.00	85.00	2,802.85	870.00	1,932.85
VISA-MASTER CHG FEES	574.90	523.46	51.44	3,485.50	3,926.10	(440.60)
COUNTY SERVICE CHARGE	55.56	52.04	3.52	192.90	449.42	(256.52)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	11,094.48	12,206.61	(1,112.13)
LEGAL	448.00	70.00	378.00	1,302.00	1,330.66	(28.66)
LOT REPURCHASE	800.00	0.00	800.00	4,320.00	5,900.80	(1,580.80)
OFFICE EXPENSE	2,407.79	1,277.45	1,130.34	16,863.34	12,803.73	4,059.61
TRAVEL & CONVENTION	338.16	1,706.65	(1,368.49)	8,726.31	9,672.39	(946.08)
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	243.75	435.05	(191.30)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	0.00	0.00	0.00	11,250.00	11,243.00	7.00
ADVERTISING/PUBLICITY	185.85	183.20	2.65	2,406.75	3,398.20	(991.45)
MEMBERSHIP & DUES	0.00	0.00	0.00	1,710.00	3,663.00	(1,953.00)
BOT TRAVEL & EXPENSE	0.00	0.00	0.00	32.60	0.00	32.60
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	629.09	0.00	629.09	2,416.21	371.04	2,045.17
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	902.77	3,729.39	(2,826.62)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	666.34	104.23	562.11	10,664.11	3,132.43	7,531.68
FERTILIZER AND SEED	0.00	0.00	0.00	8,734.96	11,391.44	(2,656.48)
GASOLINE, OIL, TIRES	1,856.12	0.00	1,856.12	5,345.79	4,715.23	630.56
PLANT & BUILDING	1,947.89	1,543.15	404.74	16,445.69	16,000.81	444.88
TOOLS & SUPPLIES	0.00	0.00	0.00	1,015.55	1,127.54	(111.99)
GRAVE LINERS & VAULTS	2,110.00	4,631.00	(2,521.00)	25,094.03	19,818.36	5,275.67
GRAVE VASES	0.00	1,031.41	(1,031.41)	2,526.93	4,560.61	(2,033.68)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	116,464.35	116,331.90	132.45
CONTRACT BURIALS	1,950.00	1,650.00	300.00	5,700.00	3,900.00	1,800.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	1,919.55	1,469.85	449.70
TOTAL EXPENSES	(63,313.77)	(66,103.63)	2,789.86	(628,094.84)	(633,970.41)	5,875.57
NET INCOME FROM OPERATIONS	(3,385.28)	(11,642.08)	8,256.80	(42,743.09)	(122,703.33)	79,960.24
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	0.00	(300,000.00)	300,000.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	0.00	300,000.00	(300,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(3,385.28)	(11,642.08)	8,256.80	(42,743.09)	(122,703.33)	79,960.24

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE NINE MONTHS ENDING MARCH 31, 2015

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	28,575.00	19,828.50	8,746.50	214,572.44	237,942.00	(23,369.56)
MISC SPECIAL SET-UP	0.00	83.34	(83.34)	1,200.00	1,000.00	200.00
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.67	(1.67)	6.54	20.00	(13.46)
LAND LEASE	4,820.42	4,820.42	0.00	43,383.78	57,845.00	(14,461.22)
MISC INCOME	0.00	0.00	0.00	3,116.21	0.00	3,116.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	379.05	442.34	(63.29)	2,270.87	5,308.00	(3,037.13)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	850.00	1,246.92	(396.92)	9,750.00	14,963.00	(5,213.00)
SUN INTERMENT SURCHARGE	950.00	360.42	589.58	8,275.00	4,325.00	3,950.00
TAX COLLECTIONS	371.41	21,929.50	(21,558.09)	141,472.44	263,154.00	(121,681.56)
VAULTS	950.00	1,377.50	(427.50)	6,980.00	16,530.00	(9,550.00)
EX LG CREMATION VAULTS	170.00	0.00	170.00	2,635.00	0.00	2,635.00
LINERS	2,465.00	1,232.92	1,232.08	16,110.00	14,795.00	1,315.00
GRAVE VASES	529.00	489.59	39.41	6,159.15	5,875.00	284.15
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	6,550.00	2,087.50	4,462.50	27,700.00	25,050.00	2,650.00
LOT TRANSFERS	90.00	100.00	(10.00)	630.00	1,200.00	(570.00)
COUNTY INTEREST INCOME	28.61	8.34	20.27	86.32	100.00	(13.68)
HANDLING FEE	9,520.00	6,368.42	3,151.58	64,940.00	76,421.00	(11,481.00)
PRENEED CONTRACT SERVICE CHG	1,200.00	483.34	716.66	6,700.00	5,800.00	900.00
VASE/HDSTN SET & CLEAN	2,480.00	2,969.59	(489.59)	28,745.00	35,635.00	(6,890.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	59,928.49	63,899.07	(3,970.58)	585,351.75	766,788.00	(181,436.25)
	59,928.49	63,899.07	(3,970.58)	585,351.75	766,788.00	(181,436.25)
EXPENSES						
REGULAR SALARIES	20,623.25	23,819.17	(3,195.92)	205,503.41	285,830.00	(80,326.59)
BOT BOARD MEETINGS	1,000.00	625.00	375.00	4,900.00	7,500.00	(2,600.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,222.63	1,667.34	(444.71)	12,550.91	20,008.00	(7,457.09)
FICA	1,330.83	1,550.13	(219.30)	13,008.77	18,601.46	(5,592.69)
MEDICARE	311.24	345.38	(34.14)	3,042.36	4,144.54	(1,102.18)
EMPLOYEE GROUP INSURANCE	5,711.74	6,219.67	(507.93)	46,126.21	74,636.00	(28,509.79)
UNEMPLOYMENT INSURANCE	172.20	198.92	(26.72)	2,097.43	2,387.00	(289.57)
WORKERS COMP INSURANCE	558.32	590.25	(31.93)	4,590.74	7,083.00	(2,492.26)
ELECTRICITY	1,344.02	4,745.00	(3,400.98)	40,392.32	56,940.00	(16,547.68)
TELEPHONE	749.22	508.34	240.88	5,156.20	6,100.00	(943.80)
WATER	314.90	3,107.34	(2,792.44)	28,760.21	37,288.00	(8,527.79)
COMMUNITY OUTREACH	85.00	166.67	(81.67)	2,802.85	2,000.00	802.85
VISA-MASTER CHG FEES	574.90	466.67	108.23	3,485.50	5,600.00	(2,114.50)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	55.56	50.00	5.56	192.90	600.00	(407.10)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	11,094.48	14,793.00	(3,698.52)
LEGAL	448.00	333.34	114.66	1,302.00	4,000.00	(2,698.00)
LOT REPURCHASE	800.00	575.00	225.00	4,320.00	6,900.00	(2,580.00)
OFFICE EXPENSE	2,407.79	1,333.34	1,074.45	16,863.34	16,000.00	863.34
TRAVEL & CONVENTION	338.16	1,000.00	(661.84)	8,726.31	12,000.00	(3,273.69)
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	243.75	500.00	(256.25)
MTG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	983.34	(983.34)	11,250.00	11,800.00	(550.00)
ADVERTISING/PUBLICITY	185.85	833.34	(647.49)	2,406.75	10,000.00	(7,593.25)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	1,710.00	4,000.00	(2,290.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	629.09	83.34	545.75	2,416.21	1,000.00	1,416.21
LARGE EQUIPMENT REPAIRS	0.00	375.00	(375.00)	902.77	4,500.00	(3,597.23)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	666.34	666.67	(0.33)	10,664.11	8,000.00	2,664.11
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	1,856.12	500.00	1,356.12	5,345.79	6,000.00	(654.21)
PLANT & BUILDING	1,947.89	1,666.67	281.22	16,445.69	20,000.00	(3,554.31)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	150.00	(150.00)	1,015.55	1,800.00	(784.45)
GRAVE LINERS & VAULTS	2,110.00	2,382.17	(272.17)	25,094.03	28,586.00	(3,491.97)
GRAVE VASES	0.00	383.34	(383.34)	2,526.93	4,600.00	(2,073.07)
CONTRACT TREE/GARDEN MAINTNC	14,550.00	14,550.00	0.00	116,464.35	174,600.00	(58,135.65)
CONTRACT BURIALS	1,950.00	404.17	1,545.83	5,700.00	4,850.00	850.00
SECURITY CAMERA EXPENSE	138.00	183.34	(45.34)	1,919.55	2,200.00	(280.45)
TOTAL EXPENSES	63,313.77	74,274.90	(10,961.13)	628,094.84	891,297.00	(263,202.16)
NET INCOME FROM OPERATIONS	(3,385.28)	(10,375.83)	6,990.55	(42,743.09)	(124,509.00)	81,765.91
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,375.83	(10,375.83)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,375.83)	10,375.83	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	(3,385.28)	0.00	(3,385.28)	(42,743.09)	0.00	(42,743.09)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF MARCH 31, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,460.52	
003343	ASSET REPLCE RSRVE-LAND/BLD/EI	346,140.82	
004343	ASSET PURCHASE HOLDING ACCO	67,658.12	
006343	CASH - INTEREST/DIVIDENDS	546,015.38	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNREALIZED G/L ON SECURITIES		149,128.75
	CURRENT ASSETS:	1,343,826.95	149,128.75
 FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,834,882.90	
016343	WATER SYSTEMS	932,810.51	
	FIXED ASSETS:	4,940,226.81	
 OTHER ASSETS:			
	OTHER ASSETS:	0.00	
 CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,135,256.64
	CURRENT LIABILITIES:		2,135,256.64
 RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,948,718.30
	RETAINED EARNINGS:		3,948,718.30
 REVENUE:			
201343	BURIAL RIGHT SALES		131,975.00
203343	CURRENT INTEREST & DIVIDENDS		8,054.63
213343	COUNTY INTEREST INCOME		600.84
230343	GAIN/INVEST FAIR VALUE INCREA.	96,074.62	
500343	REVENUE TRANSFERRED IN		6,400.00
	REVENUE:	96,074.62	147,030.47
 EXPENSES:			
311343	COUNTY SERVICE CHARGE	5.78	
	EXPENSES:	5.78	
	REPORT TOTALS	6,380,134.16	6,380,134.16

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
MARCH 31, 2015**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,460.52	
ASSET RPLCE RSRVE-LAND/BLD/ETC	346,140.82	
ASSET PURCHASE HOLDING ACCOUNT	67,658.12	
CASH - INTEREST/DIVIDENDS	546,015.38	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(149,128.75)	
TOTAL CURRENT ASSETS		1,194,698.20

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,816.05	
LAND & IMPROVEMENTS	1,834,882.90	
WATER SYSTEMS	932,810.51	
TOTAL FIXED ASSETS		4,940,226.81

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,134,925.01

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,135,256.64	
TOTAL CURRENT LIABILITIES		2,135,256.64
TOTAL LIABILITIES		2,135,256.64

RETAINED EARNINGS

RETAINED EARNINGS	3,948,718.30	
NET INCOME	50,950.07	
TOTAL RETAINED EARNINGS		3,999,668.37
TOTAL LIABILITIES AND EQUITY		6,134,925.01

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE NINE MONTHS ENDING MARCH 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	8,050.00	13,450.00	(5,400.00)	131,975.00	118,150.00	13,825.00
CURRENT INTEREST & DIVIDENDS	0.00	1,174.02	(1,174.02)	8,054.63	18,856.12	(10,801.49)
COUNTY INTEREST INCOME	183.43	0.00	183.43	600.84	260.05	340.79
GAIN/INVEST FAIR VALUE INCREASES	0.00	65,962.95	(65,962.95)	(96,074.62)	(8,482.42)	(87,592.20)
TOTAL REVENUE	8,233.43	80,586.97	(72,353.54)	44,555.85	128,783.75	(84,227.90)
	8,233.43	80,586.97	(72,353.54)	44,555.85	128,783.75	(84,227.90)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	2,807.34	(2,807.34)
COUNTY SERVICE CHARGE	5.78	38.52	(32.74)	5.78	149.56	(143.78)
TOTAL EXPENSES	(5.78)	(38.52)	32.74	(5.78)	(2,956.90)	2,951.12
	(5.78)	(38.52)	32.74	(5.78)	(2,956.90)	2,951.12
NET INCOME FROM OPERATIONS	8,227.65	80,548.45	(72,320.80)	44,550.07	125,826.85	(81,276.78)
	8,227.65	80,548.45	(72,320.80)	44,550.07	125,826.85	(81,276.78)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(4,600.00)	(1,250.00)	(3,350.00)	(6,400.00)	(2,790.00)	(3,610.00)
TOTAL OTHER INCOME & EXPENSE	(4,600.00)	(1,250.00)	(3,350.00)	(6,400.00)	(2,790.00)	(3,610.00)
	(4,600.00)	(1,250.00)	(3,350.00)	(6,400.00)	(2,790.00)	(3,610.00)
NET INCOME (LOSS)	12,827.65	81,798.45	(68,970.80)	50,950.07	128,616.85	(77,666.78)
	12,827.65	81,798.45	(68,970.80)	50,950.07	128,616.85	(77,666.78)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF MARCH 31, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	756,870.84	
003-342	INTEREST ON DEPOSIT-COUNTY	123,043.85	
006342	CASH - INTEREST/DIVIDENDS	1,189,422.62	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
		5,221,832.76	
018342	UNREALIZED G/L ON SECURITIES		142,341.62
	ASSETS:	5,221,832.76	142,341.62
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,968,202.25
 REVENUE:			
200342	WMC ENDOWMENT CARE		1,300.00
201342	ENDOWMENT CARE DEPOSITS		102,024.87
203342	CURRENT INTEREST & DIVIDENDS		21,132.45
213342	COUNTY INTEREST INCOME		1,586.79
230342	GAIN/INVEST FAIR VALUE INCREA	14,755.22	
	REVENUE:	14,755.22	126,044.11
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS			
		5,236,587.98	5,236,587.98

**ENDOWMENT CARE FUND
BALANCE SHEET
MARCH 31, 2015**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	756,870.84	
INTEREST ON DEPOSIT-COUNTY	123,043.85	
CASH - INTEREST/DIVIDENDS	1,189,422.62	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(142,341.62)	
 TOTAL ASSETS		 5,079,491.14
 TOTAL ASSETS		 5,079,491.14

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	111,288.89	
 TOTAL RETAINED EARNINGS		 5,079,491.14
 TOTAL LIABILITIES AND FUND EQUITY		 5,079,491.14

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE NINE MONTHS ENDING MARCH 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
W/MC ENDOWMENT CARE	0.00	100.00	(100.00)	1,300.00	7,575.00	(6,275.00)
ENDOWMENT CARE DEPOSITS	8,469.44	11,025.34	(2,555.90)	102,024.87	78,694.68	23,330.19
CURRENT INTEREST & DIVIDENDS	0.00	1,543.35	(1,543.35)	21,132.45	40,101.66	(18,969.21)
COUNTY INTEREST INCOME	462.11	0.00	462.11	1,586.79	1,354.28	232.51
GAIN/INVEST FAIR VALUE INCREAS	0.00	(7,712.86)	7,712.86	(14,755.22)	(92,902.03)	78,146.81
TOTAL REVENUE	8,931.55	4,955.83	3,975.72	111,288.89	34,823.59	76,465.30
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	15,655.70	(15,655.70)
TOTAL EXPENSES	0.00	0.00	0.00	0.00	15,655.70	(15,655.70)
NET INCOME (LOSS)	8,931.55	4,955.83	3,975.72	111,288.89	19,167.89	92,121.00

**PRENEED FUND
TRIAL BALANCE
AS OF MARCH 31, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	405,621.10	
006392	CASH -INTEREST/DIVIDENDS	374,448.09	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		119,747.04
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	1,566,615.15	119,747.04
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		694,930.75
	LIABILITIES:		694,930.75
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		644,716.38
REVENUE:			
201392	CURRENT SALES		71,215.20
202392	CURRENT DEFERRED REVENUE		67,391.60
203392	CURRENT INTEREST & DIVIDENDS		16,976.08
213392	COUNTY INTEREST INCOME		665.02
230392	GAIN/INVEST FAIR VALUE INCREA.	34,087.39	
	REVENUE:	34,087.39	156,247.90
EXPENSES:			
311392	COUNTY SERVICE CHARGES	612.40	
320392	LOSS ON TRANSFER (INTER COSTS	6,107.13	
335392	SALES TRANSFR OUT (PRIOR YR)	8,220.00	
	EXPENSES:	14,939.53	
	REPORT TOTALS	1,615,642.07	1,615,642.07

**PRENEED FUND
BALANCE SHEET
MARCH 31, 2015**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	405,621.10	
CASH -INTEREST/DIVIDENDS	374,448.09	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(119,747.04)	
CONTRACTS RECEIVABLE	62,325.21	
 TOTAL ASSETS		 1,446,868.11
 TOTAL ASSETS		 1,446,868.11

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	694,930.75	
TOTAL LIABILITIES		694,930.75
 RETAINED EARNINGS		
RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	107,220.98	
 TOTAL RETAINED EARNINGS		 751,937.36
 TOTAL LIABILITIES AND EQUITY		 1,446,868.11

**PRENEED FUND
INCOME STATEMENT
FOR THE NINE MONTHS ENDING MARCH 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	9,467.47	3,493.04	5,974.43	71,215.20	39,586.99	31,628.21
CURRENT DEFERRED REVENUE	12,407.22	166.38	12,240.84	67,391.60	50,047.48	17,344.12
CURRENT INTEREST & DIVIDENDS	0.00	1,498.96	(1,498.96)	16,976.08	21,819.93	(4,843.85)
COUNTY INTEREST INCOME	196.86	0.00	196.86	665.02	564.84	100.18
GAIN/INVEST FAIR VALUE INCREAS	0.00	25,003.24	(25,003.24)	(34,087.39)	(20,034.42)	(14,052.97)
TOTAL REVENUE	22,071.55	30,161.62	(8,090.07)	122,160.51	91,984.82	30,175.69
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	3,588.58	(3,588.58)
COUNTY SERVICE CHARGES	80.50	74.86	5.64	612.40	609.08	3.32
LOSS ON TRANSFER (INTER COSTS)	1,234.40	2,328.70	(1,094.30)	6,107.13	4,450.29	1,656.84
SALES TRANSFR OUT (PRIOR YR)	4,600.00	1,250.00	3,350.00	8,220.00	3,390.00	4,830.00
TOTAL EXPENSES	5,914.90	3,653.56	2,261.34	14,939.53	12,037.95	2,901.58
NET INCOME (LOSS)	16,156.65	26,508.06	(10,351.41)	107,220.98	79,946.87	27,274.11

Proposal/Contract

**MilleStone
MARBLE & TILE, Inc.**

72-091 Woburn Court
Thousand Palms, CA 92276
Phone: (760) 341-7525
Fax # (760) 341-7527
License #837503 C29 C54

www.MilleStoneMarble.com

PROPOSAL SUBMITTED TO:

Palm Springs Cemetery
31-705 DaVall
Cathedral City, CA 92234

DATE OF PROPOSAL:

3/20/2015

PROPOSAL #:

6250

REVISED DATE:

Home Phone: 760-328-3316

Cell phone:

E-Mail

Jobsite (if not address above):

AMOUNT

Contact: Kathleen Jurasky

1. Section MT1: Clean and polish.	2,880.00
1A. OPTION: 6 slabs to be reset. ADD: \$2,880.00	
1B. OPTION: Repair minimum \$180.00 1st hour & \$120.00 per hour after the first.	
2. Section MT2: Clean and polish.	3,840.00
3. Section MT3: Clean and polish.	2,880.00
3A. Section MT3 Water fall & Big Plates: Clean and polish.	1,920.00
4. Section A38: Clean and polish.	5,760.00
5. Section Raise: Clean and polish.	5,760.00
6. Section B35 Exterior: Clean and polish.	3,840.00
7. Section B35 Interior: Clean and polish.	3,840.00
9. Material charge necessary for work listed in Items #1 thru 8.	4,694.00

Payment Schedule:

For item(s) #1 thru 9, a deposit of \$17,707.00 is required at time of acceptance of proposal.
Progress payment of 25% will be required as the job progresses.
Balance of contract due at completion.

Prices in this proposal are good for 30 days.

TOTAL CONTRACT PRICE WITHOUT OPTIONS

\$35,414.00

TKD ASSOCIATES, INC.

Land Planning Landscape Architecture
Water Conservation



February 3, 2015

Ms. Kathleen Jurasky, SDA
District Manager
Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 92234

RE: Palm Springs Cemetery District Design Proposal for Da Vall Entry Trellis and
Corner Monument Sign Trellis

Dear Kathleen,

Please find attached the Design Proposal for Construction Drawings and Bid Documents for the Proposed DaVall Entry Landscape Renovation and Trellis Design based upon the preliminary concept selected by the District Board.

Based upon our conversations with the structural engineers, they are recommending some options to support the proposed trellis so not to effect the structural integrity of the existing stone walls. We will however, look at all options for the best solution and aesthetic appeal.

We look forward to working with you on this exciting project.

Sincerely,

Thomas K. Doczi, ASLA

Thomas K. Doczi, ASLA
President



TKD ASSOCIATES, INC.
Land Planning - Landscape Architecture
Water Conservation

**LANDSCAPE ARCHITECTURAL SERVICES
AUTHORIZATION FORM**

February 3, 2015

Project Name: Palm Springs Cemetery District
DaVall Entry Landscape Renovation
Trellis Design and Corner Monument Trellis

Client : Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 92234

Our firm has been requested to perform design services in regard to your project.
These services are:

Scope of Services: See Exhibit "A "

Fee: See Exhibit "B "

Requested By: Kathleen Jurasky, SDA
District Manager

Submitted By: Thomas K. Doczi Date: 2-3-2015
Thomas K. Doczi, President

Approved By: _____ Date: _____
Authorized Signature

71711 San Jacinto Drive Suite C
Rancho Mirage, CA 92270
Tel: 760.776.1751 Fax: 760.776.1753
tkd@tkdinc.net

6e 2 of 5



TKD ASSOCIATES, INC.
Land Planning - Landscape Architecture
Water Conservation

EXHIBIT "A"
SCOPE OF SERVICES

DaVall Entry Renovation
Palm Springs Cemetery District
Cathedral City, CA

Design Development of Concept Plans

Meet with Client to Review Preliminary Plans, Site Conditions and discuss Project Program, Design theme and Project Budget

Develop Schematic Plans of Trellis Structure at DaVall Entry and Corner Monument Sign,

Develop DaVall Monument Sign Details

Preliminary Engineering and Structural Plan Development

Develop Preliminary Entry Landscape Concept and Plant Palette

Preliminary Lighting Plan and Cut Sheets

Design Details for Trellis and Monument Sign

Preliminary Landscape and Architectural Features Cost Estimate

Review with Client

Color Site Plan Rendering

Color Elevation Entry Plan

Construction Documents:

Site Landscape Demolition Plan

Trellis Plans and Structural Calculations and Details

Architectural Details for Trellis, Monument Trellis and Monument Sign

Entry Planting Plan

Detailed Planting Plan for Entry

Irrigation Plan

Landscape Lighting Plan (Electrical To Be Done By Others)

Landscape Construction Details

Irrigation and Planting Details

Deliverables:

Trellis Plans and Details	1/8"=1'-0", 1/4"=1'-0"
Landscape Plans and Details	1/8"=1'-0"
Detailed Planting Plan	1/4"=1'-0"
Irrigation Zone Concept	
Irrigation Details	
Planting Details	
Landscape Lighting Plan and Cut Sheets	
Project Specifications	
Project Bid Document and Itemized Bid List	

Bidding:

Pre-Bid Meeting and Site Walk
Assist Client during the Bid Phase with interpretation of Bid Documents and Plans.
Review Bids with Client

Construction Observation: (Optional)

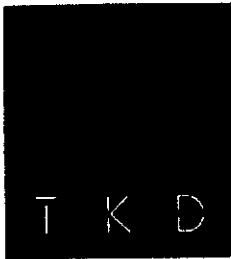
Review of hardscape Layout.
Review plant material submittal photos.
Review Final installation of plant materials prior to commencement of maintenance period.
Final Landscape Walk-thru and Punch List.

Owners Responsibility:

Owner/Architect/Civil Engineer to provide accurate base, topographic information and building layout in AutoCAD format.

Exclusions

The following are excluded from the scope of services to be provided under the contract:
All engineering and engineering plans including, but not limited to, civil, grading, geotechnical, drainage, electrical, hydraulic and structural.



TKD ASSOCIATES, INC.
Land Planning - Landscape Architecture
Water Conservation

EXHIBIT "B"
FEE SCHEDULE

DaVall Entry Renovation
Palm Springs Cemetery District
Cathedral City, CA

2-3-2015

Design Development: \$ 4,200.00

Construction Documents: \$ 5,600.00

Total Design Fee: \$ 9,800.00

Construction Observation: Hourly
(Upon Request by Client)

Hourly Fee Schedule:

Landscape Architect	\$185.00/hour
Designer I	110.00/hour
Computer Time (CADD)	85.00/hour
Draftsperson	65.00/hour
Secretarial	55.00/hour
Site Observation	140.00/hour

Reimbursable Expenses: Cost plus 10%

Blueprints, Plotting, Telephone
Facsimiles, Copies
Deliverables
Travel / Mileage

*Monthly billing based upon percentage of completion.
Commencement Fee \$2500.00 (Applied to Final Billing).