

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, November 10, 2016 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 October 20, 2016 Special Meeting Minutes

b. Approval of October Expenditures

General Fund		\$ 88,395.52
October Reimburse Voucher 1553	\$ 26,417.14	
October Reimburse Voucher 1554	\$ 22,505.78	
October Reimburse Voucher 1555	\$ 22,779.80	
October Reimburse Voucher 1556	\$ 14,166.66	
Accumulative Capital Outlay		\$124,122.67
Prior Reimburse Vouchers	\$124,122.67	

Total October 31, 2016 Expenditures Checks & Visa/Debit Card
21069-21112 & Payroll Checks Direct Deposits (Payroll) \$ 212,518.19

c. Financial Reports as of October 31, 2016 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, C & N Financial
- b. Review for Discussion and Approval Build Lease Agreement between PSCD and Pet Memorial Park Cemetery
- c. Review for Discussion and Approval Loan & Promissory Note – Pet Memorial Park Cemetery
- d. Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon
- e. Ramon Road Entry/Exit Remodel – Update

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. Green Burials

9. PUBLIC HEARING CALENDAR – None

10. COMMITTEES

11. REPORTS

- a. Trustees
- b. Manager
 - 1. Dia de los Muertos~Day of the Dead Celebration October 29, 2016

12. FUTURE AGENDA ITEMS

- a. Discussion in 2017/2018 – 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. Marketing
- e. Brown Act Presentation – Steven Quintanilla, Attorney

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

14. CLOSED SESSION ANNOUNCEMENT

15. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, November 7, 2016

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

DATE: October 20, 2016

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 AND TRUSTEE INTRODUCTIONS**

Present: Jan Pye, Chair
Lenny Pepper, Vice Chair
Lynn Mallotto, Treasurer
Jane Alcumbrac, Member
William G. Kleindienst, Member

Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** - None

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

5. **CONSENT CALENDAR** Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Consent Calendar as presented. Motion carried, roll call 5-0 Alcumbrac, Kleindienst, Mallotto, Pepper, and Pye.

6. **ADMINISTRATIVE CALENDAR** a. **District Investments General Overview & Update - Neal Wilson, C & N Financial** Neal Wilson reported that he met with Trustees Mallotto and Pepper the District's investment committee to discuss investment strategies and the future of the portfolio. He stated that several of the CDs were called early due to lower interest rates. The committee recommended that the cash continue to be held until after the November 8th election and the inauguration. After this period of time the investments will be made in approximately 20% increments at a slow pace. Following a discussion motion was made by Trustee Pye, seconded by Trustee Kleindienst approved the recommendations of the investment committee. Motion carried, roll call 5-0 Alcumbrac, Kleindienst, Mallotto, Pepper, and Pye.

b. **Desert Landscape Interment Section – Update RGA Landscape Architects, Inc. and Discussion for Possible Approval to seek a proposal from Brent Bucknum, Ecologist for Hyphae Ecological Design & Engineering** Self introductions were done. Mr. Bucknum presented some insight and possible solutions to burial, wind and blow sand concerns. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Mallotto to approve the proposal in the amount of \$19,030.00 from Hyphae Ecological Design & Engineering. Motion carried, roll call 5-0 Alcumbrac, Kleindienst, Mallotto, Pepper and Pye.

c. **Review for Discussion and Possible Approval – Tamarisk Trees Removal and Block Wall Installation Proposals** Due to the discussion during item 6b District Manager Jurasky requested no action be taken, and this item be addressed after the strategies from Hyphae Ecological Design & Engineering are received. She stated she would be contacting the Coachella Valley Mountain Conservancy to inform them of the ecological studies, and find out if the \$85,000.00 grant can be held.

6. ADMINISTRATIVE CALENDAR – Continued

d. Review for Discussion and Approval Build Lease Agreement between PSCD and Pet Memorial Park Cemetery Deferred to November 2016 agenda

e. Review for Discussion and Approval Loan & Promissory Note – Pet Memorial Park Cemetery Deferred to November 2016 agenda

f. Ramon Road Entry/Exit Remodel - Update District Manager Jurasky reported after the right of way dedication has been approved and executed in the presence of a notary the project can go out to bid.

7. LEGISLATIVE **a. Resolution 20-2016, Approving the District's Dedication of Property to the City of Cathedral City and Execution of the Offer of Dedication** Motion was made by Trustee Kleindienst, seconded by Trustee Pepper to approve Resolution 20-2016 approving the District's dedication of property to the City of Cathedral City and execution of the offer of dedication. Motion carried, roll call 5-0, Alcumbrac, Kleindienst, Mallotto, Pepper and Pye.

b. Resolution 21-2016, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve Resolution 21-2016 transferring \$16,630.25 from PreNeed Fund, 51265 to the General Fund, 51270 and \$4,225.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, vote 5-0, Alcumbrac, Kleindienst, Mallotto, Pepper and Pye.

8. BOARD DEVELOPMENT **a. Brief Discussion Regarding Future Agenda Item – Steve Quintanilla, Attorney**

9. PUBLIC HEARING CALENDAR – None

10. COMMITTEES – None

11. REPORTS **a. Trustee Report** – Trustee Kleindienst reported on the CAPC conference in South Lake Tahoe and the CSDA conference in San Diego. He stated that the conferences were eye opening, and he found the information interesting and valuable. He also noted the conference allowed him the opportunity to compare PSCD's organization to other districts, and that he is very proud of our District. He stated that District Manager Jurasky loved, respected, admired, sought after for her expertise, and that she's so gracious to share and answer questions.

He further stated that David Aranda's presentation on governance was excellent. He had a private conversation with Mr. Aranda at the end of the presentation, and Mr. Aranda commended him on his questions and comments. He then asked Trustee Kleindienst if he would be interested in being a presenter on governance, and if it was ok to call him to discuss it further.

Trustee Kleindienst said that the keynote speaker at the CSDA conference was the best he has ever experienced. Trustee Pye concurred and give the website address to the other Trustees.

11. REPORTS – Continued

b. **Manager Report** – None

12. FUTURE AGENDA ITEMS a. **Discussion in 2017/2018 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. **Marketing** No action taken

e. **Brown Act Presentation – Steven Quintanilla, Attorney** No action taken

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

14. CLOSED SESSION ANNOUNCEMENTS – None

15. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:13 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, November 10, 2016.

DATE: _____

William Kleindienst, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Check #	Line Description	Debit Amount	Credit Amount
10/1/16	21069	OCT 2016 PSCD Employee Health Insurance Exp OCT 2016 Employee Health Insurance Portion P.E.R.S.	6,127.34 374.31	6,501.65
10/1/16	21070	OCT 2016 PSCD Employee Vison Insurance Expe METLIFE- GROUP BENIFITS	62.60	62.60
10/1/16	21071	OCT 2016 PSCD Employee Life Insurance Expens STANDARD INSURANCE COMPANY RQ	62.40	62.40
10/1/16	21072	OCT 2016 PSCD Employee Dental Insurance STANDARD INSURANCE COMPANY RB	416.80	416.80
10/3/16	21073	Landscape Maintenance Service September 2016 KIRKPATRICK LANDSCAPING SERVICES IN	19,748.00	19,748.00
10/4/16	21074	PS Financials For 08/01/16 - 08/31/16 Invoice # IT RIVERSIDE COUNTY INFORMATION TECHN	186.60	186.60
10/4/16	21075	Trash Oct 2016 BURRTEC WASTE & RECYCLING SVCS	339.24	339.24
10/4/16	21076	Janitorial Services Invoice Dated 10/01/2016 For JAMILETH MOYA	250.00	250.00
10/4/16	21077	K Jurasky Extra Health Insurace for Pay Periods COLONIAL LIFE	305.67	305.67
10/4/16	21078	Security Patrol 10-01 thru 10-31 Invoice # 1610133 MAXWELL SECURITY SERVICES	725.00	725.00
10/10/16	21079	Grease Gun & Grease: Trans # 3018147306 O'REILLY AUTOMOTIVE, INC	39.85	39.85
10/10/16	21080	Irrigation System Repairs: Invoice 2220046 Fire Ant Bait: Invoice 2272785 Irrigation System Repairs: Invoice 2272786 EWING IRRIGATION PRODUCTS, INC	58.17 91.56 20.62	170.35
10/10/16	21081	Sales Tax: 7/01/16 to 9/30/16 STATE BOARD OF EQUALIZATION	673.00	673.00
10/10/16	21082	Saturday Burial : Invoice 1859 Saturday Burial: Invoice 1860 KIRKPATRICK LANDSCAPING SERVICES IN	348.00 348.00	696.00
10/10/16	21083	(6000 lbs) Sundown Perennial Ryegrass Seed: Inv HIGH TECH IRRIGATION, INC	6,867.00	6,867.00
10/10/16	21084	Courier Service Invoice # 3172221 GOLDEN STATE OVERNIGHT	28.03	28.03
10/10/16	21085	Account number: SR0002010 Office Service Perio Account number: R0002370 Well #2 Service Perio SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
10/10/16	21086	WMC Usage DESERT WATER AGENCY	391.85	391.85

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Check #	Line Description	Debit Amount	Credit Amount
10/17/16	21087	Bottle Water and Supplies - Invoice 06J003277737 READY REFRESH BY NESTLE	54.95	54.95
10/17/16	21088	Monthly Bill for September - Invoice 4517585 WESTERN EXTERMINATOR	70.50	70.50
10/17/16	21089	Yellow Pages DEX MEDIA	184.95	184.95
10/17/16	21090	Monthly Phone Charges FRONTIER COMMUNICATIONS	352.41	352.41
10/17/16	21091	Advertising - Tamarisk Trees Removal & Block W THE DESERT SUN	798.00	798.00
10/17/16	21092	REPAIRS-Ramon Gate: Invoice # 61113 REPAIRS-Fabricate and install steel cages over ga PATTON ENTERPRISES, INC	450.00 900.00	1,350.00
10/17/16	21093	Invoice 512818 - Balance due for four benches WAUSAU TILE INC	2,567.04	2,567.04
10/17/16	21094	12 #5 Bell Liners - Invoice # IN028627 8 #5 Rough Boxes Delivery Fee WHITED CEMETERY SERVICE	1,500.00 1,360.00 110.00	2,970.00
10/17/16	21095	Well Replenishment - September COACHELLA VALLEY WATER DIST	3,438.96	3,438.96
10/17/16	21096	Desert Landscape Project South of Admin Bldg - I RANDY G MYERS & NURSERIES	24,167.70	24,167.70
10/17/16	21097	Monthly Charges for Ground Supervisor Cell Pho SPRINT	139.20	139.20
10/20/16	21098	Reimburse Transportation & Misc Expenses: CSD JAN PYE	152.56	152.56
10/20/16	21099	Admin Building 559833-884768 Fire Protection 559831-884770 180819-512108 COACHELLA VALLEY WATER DIST	32.98 75.90 19.00	127.88
10/20/16	21100	Legal Services Rendered 5/1/2016 to 5/31/2016 Legal Services Rendered 6/1/2016 to 6/30/2016 STEVEN B. QUINTANILLA, INC	1,162.00 1,358.00	2,520.00
10/20/16	21101	Well #2 WMC DaVall Gate Well #4 Admin Building SOUTHERN CALIF EDISON CO	762.78 25.66 33.30 2,584.89 833.22	4,239.85
10/20/16	21102	October Maintenance Service - Invoice 1610-006 Well 2-Pump, Motor, VFD, Tanks - Invoice 1610-00	150.00 21,770.14	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Check #	Line Description	Debit Amount	Credit Amount
		Well 2-Pump, Motor, VFD, Tanks - Invoice 1610-00 SOUTH WEST PUMP & DRILLING	27,640.73	49,560.87
10/20/16	21103	Courier Service - Invoice # 3187752 GOLDEN STATE OVERNIGHT	25.29	25.29
10/20/16	21104	Design Dev/Submittal-15% of Contract Fee - Invoi Reimbursable Consultant Fees-Feiro Engineering Reimbursable Expenses-In-House Expense to Pick Other Reimbursable Expenses-Planit Reprographi RGA ARCHITECTS, INC	1,950.00 900.00 25.00 88.89	2,963.89
10/20/16	21105	Reimburse Transportation Expenses - CSDA Ann Reimburse Transportation Expenses - CAPC Loca Reimburse Transportation Expenses - CAPC Boar KATHLEEN JURASKY	163.36 78.73 190.08	432.17
10/24/16	21106	Water Cooler Lease for 10/16/16 - 11/15/16 Invoice AIS	30.78	30.78
10/25/16	21107	2016 GMC SIERRA 3500HD: VIN 1GD31VCG8G JESSUP AUTO PLAZA	45,013.17	45,013.17
10/27/16	21108	Oct 2016 Fountain Service: Invoice 020092 Replacement of Pump at America's Plaza Fountai ELOY'S POOL SERVICE & REPAIRS	40.00 195.00	235.00
10/31/16	21109	S. Brown - OCT 2016 PSCD Retirement Expense FRANKLIN - TEMPLETON	209.27	209.27
10/31/16	21110	J. Reyna - Oct 2016 PSCD Retirement Expense FRANKLIN - TEMPLETON	265.29	265.29
10/31/16	21111	K. Jurasky - Oct 2016 PSCD Retirement Expense K. Jurasky - Oct 2016 Employee 403b Payable OPPENHEIMER FUNDS SERVICES	483.44 1,846.16	2,329.60
10/31/16	21112	R. Clark - Oct 2016 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	220.42	220.42
10/13/16	DEBIT JP	Hotel - CSDA Annual Conference in San Diego Oc COMPANY DEBIT CARD	783.22	783.22
10/3/16	DEBIT KJ	Board of Trustee's Ethics Traning Lunch (The Cla COMPANY DEBIT CARD	263.09	263.09
10/5/16	DEBIT KJ	(2) Rolls Postage Stamps (PS Post Office COMPANY DEBIT CARD	94.00	94.00
10/5/16	DEBIT KJ	Office Supplies (Smart & Final) COMPANY DEBIT CARD	47.37	47.37
10/13/16	DEBIT KJ	Hotel - CSDA Annual Conference Oct 10-13, 2016 COMPANY DEBIT CARD	743.19	743.19
10/11/16	DEBIT KJ	Meals - CSDA Annual Conference in San Diego O COMPANY DEBIT CARD	72.48	72.48

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Check #	Line Description	Debit Amount	Credit Amount
10/13/16	DEBIT KJ	Meals - CSDA Annual Conference in San Diego O COMPANY DEBIT CARD	23.84	23.84
10/21/16	DEBIT KJ	Office Supplies - Candy & Soda from Stater Bros. COMPANY DEBIT CARD	11.94	11.94
10/21/16	DEBIT KJ	Office Supplies-Candy & Soda from Stater Bros. COMPANY DEBIT CARD	5.97	5.97
10/21/16	DEBIT KJ	Office Supplies - Candy & Soda from Stater Bros. COMPANY DEBIT CARD	34.51	34.51
10/25/16	DEBIT KJ	Office Supplies - Staples - Order No. 9745659404-0 COMPANY DEBIT CARD	320.21	320.21
10/27/16	DEBIT KJ	Lowe's -Flower & Plants for Memorial Terrace Pl COMPANY DEBIT CARD	329.09	329.09
10/28/16	DEBIT KJ	LOWE's-Flowers for Memorial Terrace COMPANY DEBIT CARD	116.72	116.72
10/28/16	DEBIT KJ	STAPLES - Day of Dead Posters COMPANY DEBIT CARD	9.81	9.81
10/29/16	DEBIT KJ	Misc small Supplies for Day of The Dead (Smart COMPANY DEBIT CARD	17.90	17.90
10/3/16	DEBIT KJ	Monthly AT&T Data Connection Fee COMPANY DEBIT CARD	25.00	25.00
10/7/16	DEBIT KJ	Travel - PS Airport - CAPC Annual Education Se COMPANY DEBIT CARD	16.75	16.75
10/7/16	DEBIT KJ	Travel - Cathedral City COC - CAPC Annual Edu COMPANY DEBIT CARD	20.00	20.00
10/11/16	DEBIT KJ	Travel - American Airlines - CAPC Annual Educa COMPANY DEBIT CARD	25.00	25.00
10/11/16	DEBIT KJ	Meals - Tap Room - CAPC Annual Education Sem COMPANY DEBIT CARD	12.98	12.98
10/11/16	DEBIT KJ	Travel - Hertz Rent-a-car - - CAPC Annual Educa COMPANY DEBIT CARD	490.82	490.82
10/11/16	DEBIT KJ	Hotel - Lake Tahoe Resort - - CAPC Annual Educ COMPANY DEBIT CARD	640.38	640.38
10/11/16	DEBIT KJ	Meals - Lake Tahoe Resort - - CAPC Annual Educ COMPANY DEBIT CARD	75.18	75.18
10/11/16	DEBIT KJ	Meals - Fire & Ice - - CAPC Annual Education Se COMPANY DEBIT CARD	132.42	132.42
10/11/16	DEBIT KJ	Meals - Hardrock Oyster Bar - - CAPC Annual Ed COMPANY DEBIT CARD	82.61	82.61
10/11/16	DEBIT KJ	Meals - Pegs Glorified Ham N Egg - - CAPC Annu	58.87	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Check #	Line Description	Debit Amount	Credit Amount
		COMPANY DEBIT CARD		58.87
10/11/16	DEBIT KJ	Travel - American Airlines -- CAPC Annual Educ COMPANY DEBIT CARD	25.00	25.00
10/11/16	DEBIT KJ	Travel - American Cab -- CAPC Annual Educatio COMPANY DEBIT CARD	18.23	18.23
10/11/16	DEBIT KJ	Travel - Lake Tahoe Resort -- CAPC Annual Edu COMPANY DEBIT CARD	4.00	4.00
10/11/16	DEBIT KJ	Travel - American Airlines - CAPC Annual Educa COMPANY DEBIT CARD	25.00	25.00
10/21/16	DEBIT KJ	CVEP - Greater Palm Springs Economic Summit COMPANY DEBIT CARD	110.00	110.00
10/4/16	DEBIT SV	Staff Safety Meeting & Lunch (Don & Sweet Sue's COMPANY DEBIT CARD	84.64	84.64
10/9/16	DEBIT SV	Lake Tahoe Resort Hotel - CAPC Annual Educati COMPANY DEBIT CARD	595.38	595.38
10/11/16	DEBIT W	Hotel - Lake Tahoe Resort - CAPC Annual Educat COMPANY DEBIT CARD	670.55	670.55
10/11/16	DEBIT W	Meal - Hardrock Oyster Bar - CAPC Annual Educ COMPANY DEBIT CARD	19.55	19.55
10/17/16	DEBIT W	Hotel - Sheraton San Diego - CSDA Annual Confe COMPANY DEBIT CARD	716.19	716.19
10/14/16	EDD_TAX	SIT P/R 09/29/2016 to 10/12/2016 Paid 10/14/2016 SDI P/R 09/29/2016 to 10/12/2016 Paid 10/14/2016 EMPLOYMENT DEVELOPMENT DEPT	207.87 99.03	306.90
10/28/16	EDD_TAX	SIT P/R 10/13/2016 to 10/26/2016 Paid 10/28/2016 SDI P/R 10/13/2016 to 10/26/2016 Paid 10/28/2016 EMPLOYMENT DEVELOPMENT DEPT	401.49 115.33	516.82
10/14/16	EXPRESS	FIT P/R 09/29/2016 to 10/12/2016 Paid 10/14/2016 SOCIAL SECURITY P/R 09/29/2016 to 10/12/201 MEDICARE P/R 09/29/2016 to 10/12/2016 Paid 10 BANK OF AMERICA	894.66 1,364.46 319.10	2,578.22
10/28/16	EXPRESS	FIT P/R 10/13/2016 to 10/26/2016 Paid 10/28/2016 FICA P/R 10/13/2016 to 10/26/2016 Paid 10/28/201 MEDICARE P/R 10/13/2016 to 10/26/2016 Paid 10 BANK OF AMERICA	890.21 1,588.91 371.62	2,850.74
10/28/16	EXPRESS	SUI P/R 10/13/2016 to 10/26/2016 Paid 10/28/2016 EMPLOYMENT DEVELOPMENT DEPT	77.94	77.94
10/14/16	FEES	P/R 09/29/2016 to 10/12/2016 Paid 10/14/2016 CBIZ PAYROLL	90.28	90.28
10/28/16	FEES	P/R 10/13/2016 to 10/26/2016 Paid 10/28/2016 CBIZ PAYROLL	95.05	95.05

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Check #	Line Description	Debit Amount	Credit Amount
		Total	195,397.63	195,397.63

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Oct 1, 2016 to Oct 31, 2016

Date	Reference	Employee	Amount
10/14/16	3616	KATHLEEN JURASKY	1,821.34
10/14/16	3617	JUAN F. REYNA	1,442.95
10/14/16	3618	STEPHANIE C. BROWN	1,165.20
10/14/16	3619	ROGER L. CLARK	1,338.12
10/14/16	3620	SCOTT W. VICKREY	1,095.46
10/14/16	3621	EDGAR F. ARCHILLA	1,151.35
10/28/16	3627	KATHLEEN JURASKY	1,821.34
10/28/16	3628	KATHLEEN JURASKY	400.00
10/28/16	3629	JUAN F. REYNA	1,068.65
10/28/16	3630	JUAN F. REYNA	132.79
10/28/16	3631	STEPHANIE C. BROWN	1,148.99
10/28/16	3632	ROGER L. CLARK	1,338.12
10/28/16	3633	SCOTT W. VICKREY	1,090.88
10/28/16	3634	EDGAR F. ARCHILLA	1,151.35
10/28/16	3635	JANE ALCUMBRAC	164.22
10/28/16	3636	WILLIAM G. KLEINDIENST	164.22
10/28/16	3637	LYNN T. MALLOTTO	164.22
10/28/16	3638	LYNN T. MALLOTTO	164.25
10/28/16	3639	LENNY PEPPER	66.43
10/28/16	3640	LENNY PEPPER	66.46
10/28/16	3641	JAN M. PYE	164.22
		10/1/16 thru 10/31/16	<u>17,120.56</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP October 2016

Cash Disbursement Journal (Includes ACO listed below)		195,397.63
Payroll Disbursement Journal		<u>17,120.56</u>
TOTAL PSCD DISBURSEMENTS		<u><u>212,518.19</u></u>
TOTAL GENERAL FUND EXPENDITURES	<u>88,395.52</u>	
Payment Voucher # 1553	26,417.14	
Payment Voucher # 1554	22,505.78	85,869.38
Payment Voucher # 1555	22,779.80	
Payment Voucher # 1556	14,166.66	
ACO DISBURSEMENTS		
1. Wausau Tile		2,567.04
2. Randy G Myers & Nurseries		24,167.70
3. South West Pump		49,410.87
4. RGA Architects, Inc		2,963.89
5. Jessup Auto Plaza		45,013.17
TOTAL ACO EXPENDITURES		<u>124,122.67</u>
1. ACO Payment Voucher # 1402		
2. ACO Payment Voucher # 1545		
3. ACO Payment Voucher # 1546		
4. ACO Payment Voucher # 1402		
5. ACO Payment Voucher # 1548		
TOTAL October 2016 DISBURSEMENTS		<u><u>212,518.19</u></u>

PALM SPRINGS CEMETERY DISTRICT

SITE SALES & INTERMENTS

	Prior Months		October		2016 YTD TOTALS		YTD Totals Oct-15	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	21	0	9	0	30	0	31	0
Adult, A&B	28	0	9	0	37	0	27	0
Premium	14	0	2	0	16	0	16	0
Children	0	0	0	0	0	0	0	0
Cremation	0	0	0	1	0	1	2	0
Niche	5	0	4	0	9	0	10	0
TOTALS	68	0	24	1	92	1	86	0

LOT REPURCHASES

	Prior Months		October		2016 YTD TOTALS		YTD Totals Oct-15	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	0	0	3	0	3	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	3	0	0	0	3	0	3	0

	Prior Months		October		2016 YTD TOTALS		YTD Totals Oct-15	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	39	0	11	0	50	0	61	2
Children	0	0	0	0	0	0	0	0
Cremation	8	0	3	0	11	0	10	2
Niche	5	0	3	0	8	0	5	0
TOTALS	52	0	17	0	69	0	76	4

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	0	0	3	0	7	1
Child	0	0	0	0	0	0	0	0
Cremation	2	0	2	0	4	0	0	0
TOTALS	5	0	2	0	7	0	7	1

SUNDAY INTERMENTS

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

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF OCTOBER 31, 2016**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	29,880.97	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	2,670.32	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	21,109.48	
10015	ACO PURCHASES RECEIVABLE		147,800.36
10016	SECURITY DEPOSITS RECEIVABLE	130.50	
14010	PREPAID INSURANCE	9,626.48	
14011	PREPAID W/C INSURANCE	4,879.75	
	ASSETS:	83,697.50	(147,800.36)
LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		50.79
20109	LEASE DEPOSIT - PREPAID		41,098.87
20111	EMPLOYEES INSURANCE PAYABL		1,827.00
20220	ACCRUED EMPLOYEE PAYROLL		6,442.56
20221	ACCRUED VACATION PAYABLE		10,189.13
27400	OPEB BENIFIT LIABILITY:GASB45		559,776.05
	LIABILITIES:	0.00	(633,784.40)
EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	786,344.86	
	TOTAL EQUITY:	786,344.86	(180,070.95)
REVENUE:			
40001	OPEN AND CLOSE		69,955.00
40201	MISC SPECIAL SET-UP		525.00
40203	INTEREST RECEIVED		7.87
40204	LAND LEASE		20,549.44
40205CC	CREDIT CARD CONVEN FEE		1,169.64
40205SAT	SAT INTERMENT SURCHARGE		4,650.00
40205WIT	WITNESS GRAVE CLOSING		2,250.00
40206	TAX COLLECTIONS		5,822.26
40207	VAULTS		3,780.00
40207-EX LG CR	EX LG CREMATION VAULTS		995.00
40208	LINERS		3,880.00
40209	GRAVE VASES		1,938.50
40211	ENR SURCHARGE		11,675.00
40212	LOT TRANSFERS		840.00
40213	COUNTY INTEREST INCOME		97.90
40216	HANDLING FEE		21,980.00
40217	PRENEED CONTRACT SERVICE CH		2,300.00
40218	VASE/HDSTN SET & CLEAN		13,730.00
95000	RESERVES TRANSFERRED IN		40,560.00
	REVENUE:	0.00	(206,705.61)

TRIAL BALANCE GENERAL FUND OCTOBER 31, 2016

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF OCTOBER 31, 2016**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	101,767.75	
60102	BOT BOARD MEETINGS	3,950.98	
60103	BOT CONFERENCES	2,537.29	
60105	BOT TRAVEL & EXPENSES	2,422.07	
71101	RETIREMENT/PENSION	5,292.42	
71201	FICA	6,510.45	
71202	MEDICARE	1,522.60	
72301	EMPLOYEE GROUP INSURANCE	26,835.35	
72601	UNEMPLOYMENT INSURANCE	244.95	
73101	WORKERS COMP INSURANCE	1,394.71	
81111	ELECTRICITY	16,904.08	
81112	TELEPHONE	2,164.99	
81113	WATER	14,288.75	
83308	COMMUNITY OUTREACH	230.00	
83309	VISA-MASTER CHG FEES	1,857.56	
83311	COUNTY SERVICE CHARGE	335.16	
83313	GENERAL INSURANCE	4,807.35	
83315	LOT REPURCHASE	1,465.00	
83316	OFFICE EXPENSE	4,487.76	
83317	TRAVEL & CONVENTION	5,656.62	
83323	ADVERTISING/PUBLICITY	3,675.35	
83324	MEMBERSHIP & DUES	1,034.03	
84410	AUTO TRUCK EXPENSE	190.08	
84413	IRRIGATION SYSTEM REPAIRS	1,044.63	
84414	FERTILIZER AND SEED	6,867.00	
84415	GASOLINE, OIL, TIRES	1,961.44	
84416	PLANT & BUILDING	7,859.95	
84418	TOOLS & SUPPLIES	247.29	
84419	GRAVE LINERS & VAULTS	6,595.57	
84420	GRAVE VASES	353.78	
84422	CONTRACT TREE/GARDEN MAINT	59,138.15	
84423	CONTRACT BURIALS	1,044.00	
84424	SECURITY CAMERA EXPENSE	731.85	
84425	DMP GROUNDS SECURITY	2,900.00	
	EXPENSES:	298,318.96	0.00
	REPORT TOTALS	1,168,361.32	(1,168,361.32)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
OCTOBER 31, 2016**

ASSETS

ASSETS

CASH ON HAND - COUNTY	29,880.97	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	2,670.32	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	21,109.48	
ACO PURCHASES RECEIVABLE	(147,800.36)	
SECURITY DEPOSITS RECEIVABLE	130.50	
PREPAID INSURANCE	9,626.48	
PREPAID W/C INSURANCE	4,879.75	
TOTAL ASSETS		(64,102.86)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	50.79	
LEASE DEPOSIT - PREPAID	41,098.87	
EMPLOYEES INSURANCE PAYABLE	1,827.00	
ACCRUED EMPLOYEE PAYROLL	6,442.56	
ACCRUED VACATION PAYABLE	10,189.13	
OPEB BENIFIT LIABILITY:GASB45	559,776.05	
TOTAL LIABILITIES		633,784.40

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(786,344.86)	
NET INCOME	(91,613.35)	
TOTAL EQUITY		(697,887.26)

TOTAL LIABILITIES AND EQUITY		(64,102.86)
-------------------------------------	--	--------------------

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2016**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	23,350.00	37,719.00	(14,369.00)	69,955.00	95,025.00	(25,070.00)
MISC SPECIAL SET-UP	225.00	0.00	225.00	525.00	600.00	(75.00)
INTEREST RECEIVED	2.17	0.85	1.32	7.87	5.41	2.46
LAND LEASE	5,137.36	5,061.44	75.92	20,549.44	20,245.76	303.68
MISC INCOME	0.00	0.00	0.00	0.00	100.16	(100.16)
BROWN ACT REVENUE	0.00	0.00	0.00	0.00	1,041.00	(1,041.00)
CREDIT CARD CONVEN FEE	481.62	456.84	24.78	1,169.64	1,387.83	(218.19)
SAT INTERMENT SURCHARGE	500.00	3,450.00	(2,950.00)	4,650.00	7,700.00	(3,050.00)
SUN INTERMENT SURCHARGE	0.00	1,050.00	(1,050.00)	0.00	2,000.00	(2,000.00)
WITNESS GRAVE CLOSING	400.00	1,150.00	(750.00)	2,250.00	2,350.00	(100.00)
TAX COLLECTIONS	0.00	0.00	0.00	5,822.26	5,401.72	420.54
VAULTS	1,065.00	2,090.00	(1,025.00)	3,780.00	5,130.00	(1,350.00)
EX LG CREMATION VAULTS	270.00	340.00	(70.00)	995.00	1,105.00	(110.00)
LINERS	1,495.00	2,320.00	(825.00)	3,880.00	5,510.00	(1,630.00)
GRAVE VASES	285.00	1,189.74	(904.74)	1,938.50	3,490.24	(1,551.74)
ENR SURCHARGE	4,095.00	4,950.00	(855.00)	11,675.00	12,550.00	(875.00)
LOT TRANSFERS	0.00	90.00	(90.00)	840.00	360.00	480.00
COUNTY INTEREST INCOME	13.32	13.55	(0.23)	97.90	43.62	54.28
HANDLING FEE	7,235.00	11,960.00	(4,725.00)	21,980.00	29,970.00	(7,990.00)
PRENEED CONTRACT SERVICE CHG	700.00	400.00	300.00	2,300.00	3,000.00	(700.00)
VASE/HDSTN SET & CLEAN	3,690.00	3,440.00	250.00	13,730.00	13,790.00	(60.00)
TOTAL REVENUE	48,944.47	75,681.42	(26,736.95)	166,145.61	210,805.74	(44,660.13)
EXPENSES						
REGULAR SALARIES	22,718.33	35,300.27	(12,581.94)	101,767.75	100,668.65	1,099.10
BOT BOARD MEETINGS	1,257.13	500.00	757.13	3,950.98	2,400.00	1,550.98
BOT CONFERENCES	263.09	0.00	263.09	2,537.29	1,588.00	949.29
BOT TRAVEL & EXPENSES	2,342.07	899.66	1,442.41	2,422.07	2,811.23	(389.16)
RETIREMENT/PENSION	1,178.42	0.00	1,178.42	5,292.42	4,160.67	1,131.75
FICA	1,476.68	2,204.91	(728.23)	6,510.45	6,346.13	164.32
MEDICARE	345.35	515.67	(170.32)	1,522.60	1,484.18	38.42
EMPLOYEE GROUP INSURANCE	6,669.14	6,151.82	517.32	26,835.35	22,920.69	3,914.66
UNEMPLOYMENT INSURANCE	77.94	190.66	(112.72)	244.95	451.20	(206.25)
WORKERS COMP INSURANCE	609.98	733.81	(123.83)	1,394.71	2,761.01	(1,366.30)
ELECTRICITY	4,239.85	4,918.71	(678.86)	16,904.08	20,139.36	(3,235.28)
TELEPHONE	516.61	393.74	122.87	2,164.99	2,147.26	17.73
WATER	3,958.69	2,435.15	1,523.54	14,288.75	14,373.93	(85.18)
COMMUNITY OUTREACH	110.00	0.00	110.00	230.00	50.00	180.00
VISA-MASTER CHG FEES	490.40	686.77	(196.37)	1,857.56	2,256.10	(398.54)
COUNTY SERVICE CHARGE	217.44	41.40	176.04	335.16	59.60	275.56
EDUCATION	0.00	0.00	0.00	0.00	424.49	(424.49)
GENERAL INSURANCE	1,203.32	1,194.52	8.80	4,807.35	4,778.08	29.27
LOT REPURCHASE	0.00	0.00	0.00	1,465.00	1,420.00	45.00
OFFICE EXPENSE	1,088.73	1,810.73	(722.00)	4,487.76	6,184.60	(1,696.84)
TRAVEL & CONVENTION	3,304.22	430.44	2,873.78	5,656.62	3,079.59	2,577.03
AUDIT	0.00	7,500.00	(7,500.00)	0.00	7,500.00	(7,500.00)
ADVERTISING/PUBLICITY	982.95	1,075.85	(92.90)	3,675.35	1,910.53	1,764.82
MEMBERSHIP & DUES	0.00	0.00	0.00	1,034.03	909.89	124.14
AUTO TRUCK EXPENSE	190.08	0.00	190.08	190.08	0.00	190.08
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	268.86	(268.86)
IRRIGATION SYSTEM REPAIRS	78.79	17.17	61.62	1,044.63	1,411.61	(366.98)
FERTILIZER AND SEED	6,867.00	0.00	6,867.00	6,867.00	0.00	6,867.00
GASOLINE, OIL, TIRES	0.00	395.89	(395.89)	1,961.44	443.49	1,517.95
PLANT & BUILDING	2,932.11	2,239.42	692.69	7,859.95	14,232.05	(6,372.10)
TOOLS & SUPPLIES	39.85	0.00	39.85	247.29	412.04	(164.75)
GRAVE LINERS & VAULTS	2,970.00	1,798.00	1,172.00	6,595.57	9,700.01	(3,104.44)
GRAVE VASES	0.00	0.00	0.00	353.78	1,387.92	(1,034.14)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	14,550.00	5,198.00	59,138.15	43,541.40	15,596.75
CONTRACT BURIALS	696.00	300.00	396.00	1,044.00	2,100.00	(1,056.00)
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	731.85	1,007.85	(276.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	2,900.00	2,900.00	0.00
TOTAL EXPENSES	(87,435.17)	(87,147.59)	(287.58)	(298,318.96)	(288,230.42)	(10,088.54)
NET INCOME FROM OPERATIONS	(38,490.70)	(11,466.17)	(27,024.53)	(132,173.35)	(77,424.68)	(54,748.67)
OTHER INCOME & EXPENSE						
RESER VES TRANSFERRED IN	0.00	0.00	0.00	(40,560.00)	0.00	(40,560.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(40,560.00)	0.00	(40,560.00)
NET INCOME (LOSS)	(38,490.70)	(11,466.17)	(27,024.53)	(91,613.35)	(77,424.68)	(14,188.67)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2016

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	23,350.00	25,632.50	(2,282.50)	69,955.00	307,590.00	(237,635.00)
MISC SPECIAL SET-UP	225.00	125.00	100.00	525.00	1,500.00	(975.00)
RETURNED CHECK BANK CHARGE	0.00	4.17	(4.17)	0.00	50.00	(50.00)
INTEREST RECEIVED	2.17	1.25	0.92	7.87	15.00	(7.13)
LAND LEASE	5,137.36	5,162.67	(25.31)	20,549.44	61,952.00	(41,402.56)
CREDIT CARD CONVEN FEE	481.62	508.34	(26.72)	1,169.64	6,100.00	(4,930.36)
SAT INTERMENT SURCHARGE	500.00	1,227.09	(727.09)	4,650.00	14,725.00	(10,075.00)
SUN INTERMENT SURCHARGE	0.00	1,006.25	(1,006.25)	0.00	12,075.00	(12,075.00)
WITNESS GRAVE CLOSING	400.00	937.50	(537.50)	2,250.00	11,250.00	(9,000.00)
TAX COLLECTIONS	0.00	24,045.34	(24,045.34)	5,822.26	288,544.00	(282,721.74)
VAULTS	1,065.00	1,531.25	(466.25)	3,780.00	18,375.00	(14,595.00)
EX LG CREMATION VAULTS	270.00	0.00	270.00	995.00	0.00	995.00
LINERS	1,495.00	1,677.92	(182.92)	3,880.00	20,135.00	(16,255.00)
GRAVE VASES	285.00	816.75	(531.75)	1,938.50	9,801.00	(7,862.50)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	0.00	200.00	(200.00)
ENR SURCHARGE	4,095.00	3,662.09	432.91	11,675.00	43,945.00	(32,270.00)
LOT TRANSFERS	0.00	283.34	(283.34)	840.00	3,400.00	(2,560.00)
COUNTY INTEREST INCOME	13.32	13.09	0.23	97.90	157.00	(59.10)
HANDLING FEE	7,235.00	8,218.34	(983.34)	21,980.00	98,620.00	(76,640.00)
PRENEED CONTRACT SERVICE CHG	700.00	858.34	(158.34)	2,300.00	10,300.00	(8,000.00)
VASE/HDSTN SET & CLEAN	3,690.00	3,761.67	(71.67)	13,730.00	45,140.00	(31,410.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUE	48,944.47	79,497.91	(30,553.44)	166,145.61	953,974.00	(787,828.39)
EXPENSES						
REGULAR SALARIES	22,718.33	25,761.75	(3,043.42)	101,767.75	309,141.00	(207,373.25)
BOT BOARD MEETINGS	1,257.13	1,122.42	134.71	3,950.98	13,469.00	(9,518.02)
BOT CONFERENCES	263.09	291.67	(28.58)	2,537.29	3,500.00	(962.71)
BOT TRAVEL & EXPENSES	2,342.07	333.34	2,008.73	2,422.07	4,000.00	(1,577.93)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,178.42	1,722.92	(544.50)	5,292.42	20,675.00	(15,382.58)
FICA	1,476.68	1,646.34	(169.66)	6,510.45	19,756.00	(13,245.55)
MEDICARE	345.35	347.75	(2.40)	1,522.60	4,173.00	(2,650.40)
EMPLOYEE GROUP INSURANCE	6,669.14	6,225.50	443.64	26,835.35	74,706.00	(47,870.65)
UNEMPLOYMENT INSURANCE	77.94	282.92	(204.98)	244.95	3,395.00	(3,150.05)
WORKERS COMP INSURANCE	609.98	729.34	(119.36)	1,394.71	8,752.00	(7,357.29)
ELECTRICITY	4,239.85	5,532.09	(1,292.24)	16,904.08	66,385.00	(49,480.92)
TELEPHONE	516.61	591.67	(75.06)	2,164.99	7,100.00	(4,935.01)
WATER	3,958.69	3,079.42	879.27	14,288.75	36,953.00	(22,664.25)
COMMUNITY OUTREACH	110.00	250.00	(140.00)	230.00	3,000.00	(2,770.00)
VISA-MASTER CHG FEES	490.40	633.34	(142.94)	1,857.56	7,600.00	(5,742.44)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	217.44	25.00	192.44	335.16	300.00	35.16
EDUCATION	0.00	50.00	(50.00)	0.00	600.00	(600.00)
GENERAL INSURANCE	1,203.32	1,239.59	(36.27)	4,807.35	14,875.00	(10,067.65)
LEGAL	0.00	291.67	(291.67)	0.00	3,500.00	(3,500.00)
LOT REPURCHASE	0.00	500.00	(500.00)	1,465.00	6,000.00	(4,535.00)
OFFICE EXPENSE	1,088.73	1,333.34	(244.61)	4,487.76	16,000.00	(11,512.24)
TRAVEL & CONVENTION	3,304.22	916.67	2,387.55	5,656.62	11,000.00	(5,343.38)
UNIFORMS & SAFETY EQUIPMENT	0.00	58.34	(58.34)	0.00	700.00	(700.00)
MTG EXP & SUPPLIES	0.00	25.00	(25.00)	0.00	300.00	(300.00)
CONTRIBUTIONS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	1,083.34	(1,083.34)	0.00	13,000.00	(13,000.00)
ADVERTISING/PUBLICITY	982.95	833.34	149.61	3,675.35	10,000.00	(6,324.65)
MEMBERSHIP & DUES	0.00	383.34	(383.34)	1,034.03	4,600.00	(3,565.97)
AUTO TRUCK EXPENSE	190.08	291.67	(101.59)	190.08	3,500.00	(3,309.92)
LARGE EQUIPMENT REPAIRS	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	78.79	833.34	(754.55)	1,044.63	10,000.00	(8,955.37)
FERTILIZER AND SEED	6,867.00	875.00	5,992.00	6,867.00	10,500.00	(3,633.00)
GASOLINE, OIL, TIRES	0.00	458.34	(458.34)	1,961.44	5,500.00	(3,538.56)
PLANT & BUILDING	2,932.11	1,666.67	1,265.44	7,859.95	20,000.00	(12,140.05)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	39.85	100.00	(60.15)	247.29	1,200.00	(952.71)
GRAVE LINERS & VAULTS	2,970.00	2,915.59	54.41	6,595.57	34,987.00	(28,391.43)
GRAVE VASES	0.00	423.00	(423.00)	353.78	5,076.00	(4,722.22)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	59,138.15	236,976.00	(177,837.85)
CONTRACT BURIALS	696.00	895.84	(199.84)	1,044.00	10,750.00	(9,706.00)
SECURITY CAMERA EXPENSE	138.00	212.50	(74.50)	731.85	2,550.00	(1,818.15)
DMP GROUNDS SECURITY	725.00	675.00	50.00	2,900.00	8,100.00	(5,200.00)
TOTAL EXPENSES	87,435.17	85,139.24	2,295.93	298,318.96	1,021,669.00	(723,350.04)
NET INCOME FROM OPERATIONS	(38,490.70)	(5,641.33)	(32,849.37)	(132,173.35)	(67,695.00)	(64,478.35)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	5,641.33	(5,641.33)	40,560.00	67,695.00	(27,135.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(5,641.33)	5,641.33	(40,560.00)	(67,695.00)	27,135.00
NET INCOME (LOSS)	(38,490.70)	0.00	(38,490.70)	(91,613.35)	0.00	(91,613.35)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF OCTOBER 31, 2016**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	18,466.97	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	374,550.22	
004343	ASSET PURCHASE HOLDING ACCOUNT	391,313.62	
006343	CASH - INTEREST/DIVIDENDS	566,406.29	
007343	INVESTED FUNDS - PSCD	222,563.48	
018343	UNREALIZED G/L ON SECURITIES		143,906.60
	CURRENT ASSETS:	1,573,300.58	(143,906.60)
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	123,910.13	
015343	LAND & IMPROVEMENTS	1,881,949.16	
016343	WATER SYSTEMS	945,716.51	
131343	ACCUMULATED DEPRECIATION		2,536,090.60
	FIXED ASSETS:	5,000,293.15	(2,536,090.60)
OTHER ASSETS:			
	OTHER ASSETS:	0.00	0.00
CURRENT LIABILITIES:			
	CURRENT LIABILITIES:	0.00	0.00
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,865,082.32
	RETAINED EARNINGS:	0.00	(3,865,082.32)
REVENUE:			
201343	BURIAL RIGHT SALES		62,935.00
203343	CURRENT INTEREST & DIVIDENDS		2,432.84
213343	COUNTY INTEREST INCOME		809.34
230343	GAIN/INVEST FAIR VALUE INCREAS	1,314.07	
500343	REVENUE TRANSFERRED IN	(4,225.00)	
	REVENUE:	1,314.07	(70,402.18)
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	11.52	
311343	COUNTY SERVICE CHARGE	2.38	
510343	REVENUE TRANSFER OUT	40,560.00	
	EXPENSES:	40,573.90	0.00
	REPORT TOTALS	6,615,481.70	(6,615,481.70)

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
OCTOBER 31, 2016**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	18,466.97	
ASSET RPLCE RSRVE-LAND/BLD/ETC	374,550.22	
ASSET PURCHASE HOLDING ACCOUNT	391,313.62	
CASH - INTEREST/DIVIDENDS	566,406.29	
INVESTED FUNDS - PSCD	222,563.48	
UNREALIZED G/L ON SECURITIES	(143,906.60)	
TOTAL CURRENT ASSETS		1,429,393.98

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,910.13	
LAND & IMPROVEMENTS	1,881,949.16	
WATER SYSTEMS	945,716.51	
ACCUMULATED DEPRECIATION	(2,536,090.60)	
TOTAL NET FIXED ASSETS		2,464,202.55

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		3,893,596.53

LIABILITIES AND EQUITY

LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS	3,865,082.32	
NET INCOME	28,514.21	
TOTAL RETAINED EARNINGS		3,893,596.53
TOTAL LIABILITIES AND EQUITY		3,893,596.53

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2016**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	16,770.00	24,050.00	(7,280.00)	62,935.00	61,450.00	1,485.00
CURRENT INTEREST & DIVIDENDS	0.00	2,318.88	(2,318.88)	2,432.84	2,372.61	60.23
COUNTY INTEREST INCOME	142.52	97.19	45.33	809.34	286.86	522.48
GAIN/INVEST FAIR VALUE INCREAS	0.00	412.62	(412.62)	(1,314.07)	(1,722.74)	408.67
TOTAL REVENUE	16,912.52	26,878.69	(9,966.17)	64,863.11	62,386.73	2,476.38
	16,912.52	26,878.69	(9,966.17)	64,863.11	62,386.73	2,476.38
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	11.52	0.00	11.52
COUNTY SERVICE CHARGE	2.38	(12.84)	15.22	2.38	(12.84)	15.22
TOTAL EXPENSES	(2.38)	12.84	(15.22)	(13.90)	12.84	(26.74)
NET INCOME FROM OPERATIONS	16,910.14	26,891.53	(9,981.39)	64,849.21	62,399.57	2,449.64
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(4,225.00)	(6,350.00)	2,125.00	(4,225.00)	(6,350.00)	2,125.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	40,560.00	0.00	40,560.00
TOTAL OTHER INCOME & EXPENSE	(4,225.00)	(6,350.00)	2,125.00	36,335.00	(6,350.00)	42,685.00
NET INCOME (LOSS)	21,135.14	33,241.53	(12,106.39)	28,514.21	68,749.57	(40,235.36)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF OCTOBER 31, 2016**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	1,016,749.33	
003-342	INTEREST ON DEPOSIT-COUNTY	129,733.51	
006342	CASH - INTEREST/DIVIDENDS	1,285,078.82	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		160,351.02
	ASSETS:	5,584,057.11	(160,351.02)
RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMENT		4,945,882.27
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOSS		18,405.00
	RETAINED EARNINGS:	0.00	(5,392,527.72)
REVENUE:			
200342	WMC ENDOWMENT CARE		970.00
201342	ENDOWMENT CARE DEPOSITS		46,304.35
203342	CURRENT INTEREST & DIVIDENDS		7,559.43
213342	COUNTY INTEREST INCOME		1,637.93
230342	GAIN/INVEST FAIR VALUE INCREAS	25,271.39	
	REVENUE:	25,271.39	(56,471.71)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	21.95	
	EXPENSES	21.95	0.00
	REPORT TOTALS	5,609,350.45	(5,609,350.45)

**ENDOWMENT CARE FUND
BALANCE SHEET
OCTOBER 31, 2016**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	1,016,749.33
INTEREST ON DEPOSIT-COUNTY	129,733.51
CASH - INTEREST/DIVIDENDS	1,285,078.82
INVESTED FUNDS - PSCD	3,152,495.45
UNREALIZED G/L ON SECURITIES	(160,351.02)

TOTAL ASSETS	5,423,706.09
---------------------	---------------------

LIABILITIES AND FUND EQUITY

LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,945,882.27
ACCRUED INTEREST & DIVIDENDS	428,240.45
REALIZED INVESTMENT GAIN/LOSS	18,405.00
NET INCOME	31,178.37

TOTAL RETAINED EARNINGS	5,423,706.09
--------------------------------	---------------------

TOTAL LIABILITIES AND FUND EQUITY	5,423,706.09
--	---------------------

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2016**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	970.00	50.00	920.00	970.00	250.00	720.00
ENDOWMENT CARE DEPOSITS	10,937.11	12,416.34	(1,479.23)	46,304.35	50,012.21	(3,707.86)
CURRENT INTEREST & DIVIDENDS	0.00	7,629.28	(7,629.28)	7,559.43	9,883.11	(2,323.68)
COUNTY INTEREST INCOME	317.56	223.27	94.29	1,637.93	682.95	954.98
GAIN/INVEST FAIR VALUE INCREAS	0.00	11,425.37	(11,425.37)	(25,271.39)	593.53	(25,864.92)
TOTAL REVENUE	12,224.67	31,744.26	(19,519.59)	31,200.32	61,421.80	(30,221.48)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	21.95	0.00	21.95
TOTAL EXPENSES	0.00	0.00	0.00	21.95	0.00	21.95
NET INCOME (LOSS)	12,224.67	31,744.26	(19,519.59)	31,178.37	61,421.80	(30,243.43)

**PRENEED FUND
TRIAL BALANCE
AS OF OCTOBER 31, 2016**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	636,594.64	
006392	CASH -INTEREST/DIVIDENDS	427,721.03	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		136,481.89
034392	CONTRACTS RECEIVABLE	85,766.03	
	CURRENT ASSETS:	1,874,302.45	(136,481.89)
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		823,431.53
	LIABILITIES:	0.00	(823,431.53)
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		648,260.49
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:	0.00	(817,234.37)
REVENUE:			
201392	CURRENT SALES		41,002.41
202392	CURRENT DEFERRED REVENUE		50,927.15
203392	CURRENT INTEREST & DIVIDENDS		2,262.42
213392	COUNTY INTEREST INCOME		847.87
230392	GAIN/INVEST FAIR VALUE INCREAS		8,659.56
	REVENUE:	0.00	(103,699.41)
EXPENSES:			
310392	INVESTMENT FEES		6.98
311392	COUNTY SERVICE CHARGES	0.34	
320392	LOSS ON TRANSFER (INTER COSTS)	2,326.39	
335392	SALES TRANSFR OUT (PRIOR YR)	4,225.00	
	EXPENSES:	6,551.73	(6.98)
	REPORT TOTALS	1,880,854.18	(1,880,854.18)

**PRENEED FUND
BALANCE SHEET
OCTOBER 31, 2016**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	636,594.64
CASH -INTEREST/DIVIDENDS	427,721.03
INVESTED FUNDS -PSCD	724,220.75
UNREALIZED G/L - SECURITIES	(136,481.89)
CONTRACTS RECEIVABLE	85,766.03

TOTAL ASSETS	1,737,820.56
---------------------	---------------------

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	823,431.53	
TOTAL LIABILITIES		823,431.53

RETAINED EARNINGS

RETAINED EARNINGS	648,260.49	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	97,154.66	
TOTAL RETAINED EARNINGS		914,389.03

TOTAL LIABILITIES AND EQUITY	1,737,820.56
-------------------------------------	---------------------

**PRENEED FUND
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2016**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	7,912.56	3,205.62	4,706.94	41,002.41	28,043.45	12,958.96
CURRENT DEFERRED REVENUE	2,742.09	(8,427.23)	11,169.32	50,927.15	21,455.88	29,471.27
CURRENT INTEREST & DIVIDENDS	0.00	4,513.25	(4,513.25)	2,262.42	11,093.30	(8,830.88)
COUNTY INTEREST INCOME	164.76	0.00	164.76	847.87	209.60	638.27
GAIN/INVEST FAIR VALUE INCREAS	0.00	757.70	(757.70)	8,659.56	(9,550.38)	18,209.94
TOTAL REVENUE	10,819.41	49.34	10,770.07	103,699.41	51,251.85	52,447.56
EXPENSES						
INVESTMENT FEES	0.00	142.42	(142.42)	(6.98)	142.42	(149.40)
COUNTY SERVICE CHARGES	0.34	0.00	0.34	0.34	199.04	(198.70)
LOSS ON TRANSFER (INTER COSTS)	2,326.39	489.05	1,837.34	2,326.39	489.05	1,837.34
SALES TRANSFR OUT (PRIOR YR)	4,225.00	6,350.00	(2,125.00)	4,225.00	6,350.00	(2,125.00)
TOTAL EXPENSES	6,551.73	6,981.47	(429.74)	6,544.75	7,180.51	(635.76)
NET INCOME (LOSS)	4,267.68	(6,932.13)	11,199.81	97,154.66	44,071.34	53,083.32

A NON-PROFIT, COMMUNITY-BASED, INFORMATION RESOURCE. (/)

ABOUT (/) OPTIONS/RIGHTS (/OPTIONSRIGHTS.HTML) PRICE SURVEY (/PRICE-SURVEY.HTML)

REDUCE COST (/REDUCE-COST.HTML) GREEN BURIAL (/GREEN-BURIAL.HTML)

RESOURCES (/RESOURCES.HTML)

F C A

Funeral Consumers Alliance Southern California & Surrounding Areas

Let children walk with Nature, let them see the beautiful blendings and communions of death and life, their joyous inseparable unity, as taught in woods and meadows, plains and mountains and streams of our blessed star, and they will learn that death is stingless indeed, and as beautiful as life.

~John Muir, A Thousand-Mile Walk to the Gulf

Please like our Facebook page www.facebook.com/greenburialsocal (<http://www.facebook.com/greenburialsocal>) to demonstrate your interest in bringing green burial options to Southern California!

What is a green burial?

A green, or natural, burial allows the body to return to the earth in a manner that doesn't inhibit decomposition and allows the body to recycle naturally. Green burials are an environmentally sustainable alternative to conventional funeral practices as green burials use only non-toxic and biodegradable materials. Green burials are becoming increasingly popular as our desire to live more natural lives and to minimize our impact on the environment increases. In addition to using only environmentally friendly materials, a green burial can also advance ecological goals such as the conservation of natural resources, reduction of carbon emissions, protection of worker health, and the restoration and/or preservation of habitat.

How do green burials differ from conventional burials?

In conventional burials, the preparation of the body and burial site generally do not take into consideration environmental impact. In addition, the biodegradability and sustainability of materials used to make a casket are not considered in a conventional burial, and are often constructed from metal or from rare species of wood. Likewise, conventional cemeteries

require the purchase of a concrete vault to prevent the ground from sinking in after it is covered and to allow for the ground to stay level and to be manicured. The concrete vault lines the grave and the casket is then inserted into the concrete vault.

Each year, 22,500 cemeteries across the United States bury approximately:

- 827,060 US gallons of embalming fluid (includes formaldehyde)
- 90,00 tons of steel (caskets)
- 2,700 tons of copper and bronze (caskets)
- 30 million board feet of hardwoods (caskets)
- 1,600,000 tons of reinforced concrete (vaults)
- 14,000 tons of steel (vaults)

Compiled from statistics by the Casket and Funeral Association of America, Cremation Association of North America, Doric Inc., The Rainforest Action Network, and Mary Woodsen, Pre-Posthumous Society.

In a green burial:

- Cement vaults are prohibited
- Caskets must be biodegradable or a shroud can be used
- Formaldehyde-based embalming is prohibited
- Burial is in an area with native trees, shrubs, and flowers, with no man-made additions
- Grave markers are those that do not intrude on the landscape
- As in all cemeteries, a record is kept of exact location of each burial (GPS coordinates may be used)

Where can I locate a green burial cemetery in California?

Below is a list of cemeteries we are aware of in California that either accommodate green burial in the conventional section of their cemetery or have a small portion of their land dedicated to green burial. Currently, California has no conservation burial grounds.

The prices quoted below were obtained in June 2012.

- **Joshua Tree Memorial Park (Joshua Tree):** This cemetery is located near the Joshua Tree National Park and has a small section set aside from its conventional cemetery to accommodate green burial. Plots are \$3,667, opening and closing of the grave is \$1,200, and the endowment fee is \$180. Contact Information: [website \(http://www.joshuatreememorialpark.com/index.php\)](http://www.joshuatreememorialpark.com/index.php)
- **Sunset Lawn (Sacramento):** This conventional cemetery will accommodate green burial, and is approved by the Green Burial Council as a "hybrid" burial ground. Plots are \$2,595, opening and closing of the grave is \$1,990, and the endowment fee is \$250. Contact information: [website \(http://sunsetlawn.chapelofthechimes.com/\)](http://sunsetlawn.chapelofthechimes.com/)
- **The Meadow at Westwood Hills Memorial Park (Placerville):** a non-endowment fund cemetery with a section set aside for green burial. Burial plots are \$1,500 and opening and closing of the grave is \$750. Cremated remains can also be buried in the green burial section in a biodegradable container. The cost of a plot for cremated remains is \$800 and the opening and closing is \$400. Contact information: [website \(http://www.westwoodhillsmemorialpark.com/index.html\)](http://www.westwoodhillsmemorialpark.com/index.html)
- **Fernwood Cemetery (Mill Valley):** The Fernwood Burial Ground in Marin County's Tennessee Valley is adjacent to the Golden Gate National Recreation Area. The Fernwood property is 32 acres with part of it set aside for natural burial. Plots range from \$5,000 to \$25,000+, opening and closing of the grave is \$1,500 to \$2,500. Contact Information: [website \(http://www.fernwoodcemetery.com\)](http://www.fernwoodcemetery.com)
- **Davis Cemetery District & Arboretum:** Davis Cemetery is an historic, endowment cemetery located in Davis, California. Green burial plots are \$1,250 and opening and closing of the grave is \$1,775 for a a single burial plot. Green burial occurs with the use of a vault lid, but no vault, and the cost of the lid is \$400. Their website explains that the body or container is lowered onto the earth at the bottom of the grave. Earth is then packed directly around and over the body or container instead of using a traditional cement vault or grave liner. Then, a vault lid is placed on the packed dirt above the body and then more dirt is put on top of the lid in order to ensure that the grave site remains flat and stable for the weight of the memorial marker and the mowers and other equipment. Contact information: [website. \(http://www.daviscemetery.org\)](http://www.daviscemetery.org)

What you can do if there are no green burial options in your area

FCASC is committed to raising awareness of green burials in Southern California through our website and public presentations. We encourage anyone interested in a green burial to contact their local cemeteries, land conservancies, and city councils, expressing their desire for greener options. Also, please like our Facebook page www.facebook.com/greenburialsocal (<http://www.facebook.com/greenburialsocal>) to demonstrate your interest in these options to conservation organizations!

Here are some steps you can take to make a burial as green as possible when a green cemetery is not available:

- Forego embalming. It's never routinely required by law for funerals.
- Select a wood casket or a cardboard box or a shroud for burial. There are no laws requiring particular types of caskets, however you may want to check with the cemetery to determine if they have any specific requirements. You might encounter resistance from the funeral director or cemetery, but stand your ground.
- Try to find a cemetery that will allow you to omit the use of a vault. Most conventional cemeteries require vaults so if you're unable to find a cemetery that will accommodate you, choose a concrete grave box that has an open bottom to let the body come in contact with the earth. Or, invert a concrete grave liner and use the lid for something else. You may also refuse to use a vault on religious grounds, though there may be an additional charge for special maintenance of the grave.
- If using your death to preserve and steward land is important to you, it is always possible to be shipped out of state and buried in a conservation burial ground. If this is your preference, consider [White Eagle Memorial Preserve](http://www.naturalburialground.com/) (<http://www.naturalburialground.com/>) in Washington State.