

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, May 11, 2017 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 April 13, 2017 Regular Meeting Minutes
- b. Approval of April Expenditures
 - General Fund \$ 56,422.47
 - April Reimburse Voucher 1568 \$ 53,326.31
 - Accumulative Capital Outlay \$ 677.99
 - Prior Reimburse Voucher
 - Total April 30, 2017 Expenditures Checks & Visa/Debit Card
21363-21397 & Direct Deposits (Payroll) \$ 57,100.46
- c. Financial Reports as of April 30, 2017 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. Brent Bucknum, Hyphae Design Laboratory - Desert Landscape Interment Site Wind and Blow Sand Mitigation Update
- b. Review for Discussion and Approval – 2016-2017 & 2017-2018 Budget Revisions
- c. Ramon Exit/Entry Remodel– Update

7. LEGISLATIVE CALENDAR

- a. Resolution 4-2017, 2016-2017 Budget Allocation Transfer

8. BOARD DEVELOPMENT

- a. What is a "Special District"?

9. PUBLIC HEARING CALENDAR – None

10. COMMITTEES

11. REPORTS

- a. Trustees
- b. District Manager
 1. District Manager Activities

12. FUTURE AGENDA ITEMS

- a. Discussion in 2018/2019 – 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

- a. Conference with Legal Counsel – Regarding Potential Initiation of Litigation Pursuant to Government Code Section 54956.9: (one case)
- b. Public Employee Performance Evaluation Pursuant to Government Code §54945.6
Title: District Manager

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, April 10, 2017

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

DATE: April 13, 2017

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
William G. Kleindienst, Secretary
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager
Steven Quintanilla, Quintanilla & Associates

Not Present: Lynn T. Mallotto, Treasurer

Trustee Pye reported that Trustee Mallotto called and said she is unable to attend due to prior work commitments. Motion was made by Trustee Pepper, seconded by Trustee Kleindienst to excuse Trustee Mallotto. Motion carried, vote 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

3. PUBLIC COMMENTS - Sheila Lutzker was introduced by District Manager Jurasky. The Board, District Manager Jurasky and District's attorney Steven Quintanilla gave self-introductions and welcomed Ms. Lutzker.

Ms. Lutzker stated that she was here today to discuss the regulations regarding what can and cannot be placed on the gravesite and headstone. She said that her only child passed away September 30, 2015, she comes to visit all the time, cleans his headstone and leaves mementos, photos and flowers at her son's grave. Ms. Lutzker stated that lately items have been missing from the grave, and she went to the District office to complain. She stated that the Rules and Regulations were explained to her and she was given a copy. She disagrees with the District's policy and would like to have them changed.

District Manager Jurasky explained why the District has Rules and Regulations in place. She showed the Board and Ms. Lutzker a photo of Jacob Lutzker gravesite, and pointed out why the items left were not in compliance with District policy.

Ms. Lutzker asked about solar lights, U.S. flags being left on the grave. District Manager Jurasky directed her back to District Rules and Regulations, stated that specific items are allowed as listed, and said that flags are allowed on Memorial Day, Veterans Day and the 4th of July.

Trustee Pye stated that solar lights have been a topic of discussion, and periodically the Board will review the Rules and Regulations for possible changes. She asked Ms. Lutzker if she would be interested in attending a meeting to share her thought if solar lights are a future agenda item. Ms. Lutzker said that she would. District Manager Jurasky stated that she would contact Ms. Lutzker and inform her of the meeting in advance.

Ms. Lutzker stated that she now has a clearer understanding of the District's policy and will comply. She thanked the Board for allowing her to talk with them. The Board and District Manager Jurasky thanked her for taking the time to attend and express her concerns.

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

6. ADMINISTRATIVE CALENDAR a. District Investments General Overview & Update - Neal Wilson, C & N Financial Mr. Wilson reported that he had purchased some treasuries and within two week the rates went up and he sold them capturing about \$20,000.00 in profit. He stated that the portfolio is up approximately \$27,000.00 over last month, and said that he's looking at ten year treasuries and will continue to watch the market for investment opportunities.

Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Pepper to receive and file the investment report. Motion carried, vote 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

b. Review for Discussion and Approval of Contractor – Proposals for Ramon Exit/Entry Remodel Following a discussion motion was made by Trustee Pepper, seconded by Trustee Kleindienst to approve the proposal from NPG, Inc. in the amount of \$105,694.00. Motion carried, roll call 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

c. CSDA General Manager Leadership Summit – June 25-27, 2017 in Newport Beach, CA Following a discussion motion was made Trustee Pepper, seconded by Trustee Kleindienst to approve District Manager Jurasky attending CSDA General Manager Leadership Summit in Newport Beach, CA. This approval is to include all necessary expenses. Motion carried, roll call 4-0, Alcumbrac, Kleindienst, Pepper and Pye.

d. Review for Discussion and Approval Format of Form for District Manager Review Trustee Pye discussed the form and its format with the Board, and stated that it was being given to them early to allow time to review and make any changes. She further stated that the form will be e-mailed to the Board about a week before the May 11th board meeting, and the completed form should be returned to her the week of the meeting.

e. Desert Landscaping Interment Site District Manager Jurasky reported that the agreement with Brent Bucknum, Hyphae Design Laboratory has been signed and they are continuing to work on wind and blow sand solutions.

7. LEGISLATIVE a. Resolution 3-2017, Declaring Dump Trucks and Backhoe Surplus Property for Disposal by Sale Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Pepper to approve Resolution 3-2017, Declaring Dump Trucks and Backhoe Surplus Property for Disposal by Sale. Motion carried, roll call 4-0, Alcumbrac, Kleindienst, Pepper and Pye.

8. BOARD DEVELOPMENT a. CAPC Annual Conference Report – Trustee Pye Trustee Pye presented the Board with a PowerPoint presentation and gave an overview of the Harassment Prevention training.

9. PUBLIC HEARING CALENDAR – None

10. COMMITTEES – None

11. REPORTS a. Trustee Report – None

b. District Manager Report

1. District Manager Jurasky Activities – Reported that she had attended the state of the city for the cities of Cathedral City and Rancho Mirage, and that she continues to attend community events and chamber of commerce mixers.

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 – Safe Harbor language was read by Steven Quintanilla the District's general legal counsel. Convened into Closed Session at 2:51 P.M.

14. CLOSED SESSION ANNOUNCEMENTS – Returned to open session at 3:06 P.M. No reportable action

15. ADJOURNMENT Meeting was adjourned by a motion made by Trustee Pepper, seconded by Trustee Alcumbrac at 3:07 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, May 11, 2017.

DATE: _____

William G. Kleindienst, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Apr 1, 2017 to Apr 30, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
4/6/17	21363	Sales Taxes 01/01/2017 - 03/31/2017 SR EHC 023-629 STATE BOARD OF EQUALIZATION	819.00	819.00
4/6/17	21364	Monthly Service for Fountains - March 2017 ELOY'S POOL SERVICE & REPAIRS	40.00	40.00
4/6/17	21365	Water Cooler Lease for period 03/16/17 - 04/15/17 Inv Copier Maintenance for period 03/21/17 -04/20/17 Inv AIS	30.71 54.76	85.47
4/6/17	21366	Ground Supervisor & Office Cell Phone Charges SPRINT	102.44	102.44
4/6/17	21367	Monthly Cell Phone for District Manager - March 20 A T & T MOBILITY	140.35	140.35
4/6/17	21368	Janitorial Services - March 2017 JAMILETH MOYA	250.00	250.00
4/6/17	21369	Trash Service - April 2017 BURRTEC WASTE & RECYCLING SVCS	339.24	339.24
4/6/17	21370	Flower Vases - (12) Spartan Bronze & (12) Trion Gra (12) Flower Vases (Trion Gray) ASCO PACIFIC, INC.	725.77	725.77
4/6/17	21371	(1) #0 Bell Liner (10) #5 Bell Liner Delivery Fee WHITED CEMETERY SERVICE	117.00 1,280.00 110.00	1,507.00
4/6/17	21372	Yellow Pages - Invoice Dated 3/28/2017 less \$145.35 fr DEX MEDIA	106.10	106.10
4/6/17	21373	Web Hosting for 2nd quarter, 2017 - Invoice #11697 PALMER INTERNET	135.00	135.00
4/6/17	21374	Security Patrol 04-01 thru 04-30 - Invoice #1704133 MAXWELL SECURITY SERVICES	725.00	725.00
4/6/17	21375	RM Mixer 3-21-17, CC Police Retirement Dinner 12-2 Holiday lunch tip,El Ranchito Breakfast 10-29-16,Bir Work boots-Archila 10-01-16 Lowe's-Ant Bait 11-23-16 PETTY CASH	81.00 109.42 73.43 31.54	295.39
4/6/17	21376	Refund difference - Contract 1097 for Peter & Elizab Refund difference - Contract 1097 for Peter & Elizab Refund difference - Contract 1097 for Peter & Elizab THERESA BERRY	45.00 7.80 265.00	317.80
4/7/17	21377	CONTRACT REPURCHASE of BURIAL RIGHTS C WOODROW J WOOD	425.00	425.00
4/12/17	21378	Courier Services - Invoice # 3309641 GOLDEN STATE OVERNIGHT	37.47	37.47
4/12/17	21379	Monthly Bill for March - Invoice # 4982506	70.50	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Apr 1, 2017 to Apr 30, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
		WESTERN EXTERMINATOR		70.50
4/12/17	21380	April Maintenance Service - Invoice # 1704-003 SOUTH WEST PUMP & DRILLING	150.00	150.00
4/12/17	21381	Well #2 - Service Period 5/01/2017-5/31/2017 Invoice Office - Service Period 5/01/2017-5/31/2017 Invoice # SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
4/12/17	21382	WMC Usage DESERT WATER AGENCY	315.21	315.21
4/12/17	21383	Office Phone Charges FRONTIER COMMUNICATIONS	412.26	412.26
4/12/17	21384	Legal Services - 12/1/2016 to 12/31/2016 QUINTANILLA & ASSOCIATES	280.00	280.00
4/12/17	21385	Well #4 Replenishment COACHELLA VALLEY WATER DIST	1,159.20	1,159.20
4/13/17	21386	Landscape Maintenance Service - March 2017 Invoic KIRKPATRICK LANDSCAPING SERVICES INC	19,748.00	19,748.00
4/27/17	21387	Lot Repurchase Sec. B-33 #352 & 353 (Contract 1587, RONALD CROSS	1,200.00	1,200.00
4/27/17	21388	DATA VPN - Period 03/01/2017 - 03/31/2017 Invoice I PS Financials - Period 03/01/2017 - 03/31/2017 Invoic RIVERSIDE COUNTY INFORMATION TECHNOL	9.10 55.98	65.08
4/27/17	21389	180819-512108 ADMIN BUILDING 559833-884768 Fire Protection 559831-884770 COACHELLA VALLEY WATER DIST	16.96 25.54 75.90	118.40
4/27/17	21390	Admin Building Window Cleaning 4/20/2017 Invoice FISH WINDOW CLEANING	170.00	170.00
4/27/17	21391	Sign Painting - Logo for New Trucks BEST SIGNS, INC	212.06	212.06
4/27/17	21392	Section C-26 thru C-29 - Staking - Invoice 8615 A/E SANBORN INC	500.00	500.00
4/27/17	21393	Well # 2 WMC DaVall Gate Well #4 Admin Building SOUTHERN CALIF EDISON CO	841.76 24.39 41.76 1,932.59 664.90	3,505.40
4/28/17	21394	KJurasky- APR 2017 PSCD Employee Retirement Ex KJurasky - APR 2017 Employee 403b Payable OPPENHEIMER FUNDS SERVICES	483.43 1,846.16	2,329.59
4/28/17	21395	JReyna - APR 2017 PSCD Employee Retirement Exp FRANKLIN - TEMPLETON	267.67	267.67

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Apr 1, 2017 to Apr 30, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
4/28/17	21396	SBrown - APR 2017 PSCD Employee Retirement Exp FRANKLIN - TEMPLETON	207.64	207.64
4/28/17	21397	SVickrey - APR 2017 PSCD Employee Retirement Ex FRANKLIN - TEMPLETON	208.17	208.17
4/4/17	DEBIT JR	Home Depot - Bolts for Flag Poles COMPANY DEBIT CARD	7.20	7.20
4/12/17	DEBIT JR	Home Depot - Supplies for irrigation installation Secti COMPANY DEBIT CARD	177.99	177.99
4/20/17	DEBIT JR	USPS - 2 rolls of postage stamps COMPANY DEBIT CARD	98.00	98.00
4/26/17	DEBIT JR	Subway - Staff Safety Lunch COMPANY DEBIT CARD	39.30	39.30
4/4/17	DEBIT JR	Desert Electric - Light Bulbs COMPANY DEBIT CARD	147.43	147.43
4/3/17	DEBIT KJ	Staples - Office Supplies COMPANY DEBIT CARD	41.46	41.46
4/3/17	DEBIT KJ	Rancho Mirage Chamber of Commerce - 2017 State o COMPANY DEBIT CARD	40.00	40.00
4/12/17	DEBIT KJ	Center for Nonprofit Advancement "Opening the Doo COMPANY DEBIT CARD	50.00	50.00
4/25/17	DEBIT KJ	Women in Business Awards Luncheon - May 19, 2017 COMPANY DEBIT CARD	85.90	85.90
4/26/17	DEBIT KJ	Stater Bros - Plant for Admin Asst COMPANY DEBIT CARD	32.61	32.61
4/14/17	EDD_TAX	SIT P/R 03/30/2017 to 04/12/2017 Paid 04/14/2017 SDI P/R 03/30/2017 to 04/12/2017 Paid 04/14/2017 EMPLOYMENT DEVELOPMENT DEPT	187.77 87.03	274.80
4/28/17	EDD_TAX	SIT P/R 04/13/2017 to 04/26/2017 Paid 04/28/2017 SDI P/R 04/13/2017 to 04/26/2017 Paid 04/28/2017 EMPLOYMENT DEVELOPMENT DEPT	286.48 97.18	383.66
4/28/17	EDD_TAX	SUI P/R 04/13/2017 to 04/26/2017 Paid 04/28/2017 EMPLOYMENT DEVELOPMENT DEPT	44.54	44.54
4/14/17	EXPRESS	FIT P/R 03/30/2017 to 04/12/2017 Paid 04/14/2017 SOCIAL SECURITY P/R 03/30/2017 to 04/12/2017 P MEDICARE P/R 03/30/2017 to 04/12/2017 Paid 04/1 BANK OF AMERICA	825.84 1,199.15 280.44	2,305.43
4/28/17	EXPRESS	FIT P/R 04/13/2017 to 04/26/2017 Paid 04/28/2017 SOCIAL SECURITY P/R 04/13/2017 to 04/26/2017 P MEDICARE P/R 04/13/2017 to 04/26/2017 Paid 04/28 BANK OF AMERICA	827.92 1,338.89 313.13	2,479.94

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Apr 1, 2017 to Apr 30, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
4/14/17	FEES	P/R 03/30/2017 to 04/12/2017 Paid 04/14/2017 CBIZ PAYROLL	93.69	93.69
4/28/17	FEES	P/R 04/13/2017 to 04/26/2017 Paid 04/28/2017 CBIZ PAYROLL	87.18	87.18
	Total		43,635.34	43,635.34

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For Apr 1 to Apr 30, 2017

Date	Reference	Employee	Amount
4/14/17	3805	KATHLEEN JURASKY	1,823.86
4/14/17	3806	JUAN F. REYNA	1,444.66
4/14/17	3807	JUAN F. REYNA	101.55
4/14/17	3808	STEPHANIE C. BROWN	1,150.52
4/14/17	3809	SCOTT W. VICKREY	1,148.29
4/14/17	3810	EDGAR F. ARCHILLA	1,215.36
4/28/17	3816	KATHLEEN JURASKY	1,823.84
4/28/17	3817	KATHLEEN JURASKY	400.00
4/28/17	3818	JUAN F. REYNA	823.18
4/28/17	3819	JUAN F. REYNA	62.50
4/28/17	3820	STEPHANIE C. BROWN	1,150.53
4/28/17	3821	SCOTT W. VICKREY	546.32
4/28/17	3822	EDGAR F. ARCHILLA	1,215.36
4/28/17	3823	JANE ALCUMBRAC	164.22
4/28/17	3824	WILLIAM G. KLEINDIEN	164.23
4/28/17	3825	LENNY PEPPER	66.46
4/28/17	3826	JAN M. PYE	164.24
4/1/17 thru 4/30/17			<u>13,465.12</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP April 2017

Cash Disbursement Journal (Includes ACO listed below)	43,635.34
Payroll Disbursement Journal	<u>13,465.12</u>
TOTAL PSCD DISBURSEMENTS	<u>57,100.46</u>
TOTAL GENERAL FUND EXPENDITURES	56,372.47
Payment Voucher # 1568	53,326.31
ACO DISBURSEMENTS	
Section 26 - 29 (Home Depot)	177.99
Section 26 - 29 (AESanborn)	<u>500.00</u>
TOTAL ACO EXPENDITURES	677.99
PET CEMETERY DRAWDOWNS	
Center for Nonprofit Advancement-Conference	<u>50.00</u>
Loan Amount:	25,000.00
Balance Available to Borrow:	19,915.68
TOTAL April 2017 DISBURSEMENTS	<u>57,100.46</u>

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS**

SALES

	Prior Months		April		2017 YTD TOTALS		YTD Totals Apr-16	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	62	0	3	0	65	0	91	0
Adult, A&B	66	0	9	0	75	0	75	0
Premium	46	0	10	0	56	0	52	0
Children	1	0	0	0	1	0	2	0
Cremation	4	1	0	0	4	1	3	0
Niche	28	0	1	0	29	0	20	0
TOTALS	207	1	23	0	230	1	243	0

LOT REPURCHASES

	Prior Months		April		2017 YTD TOTALS		YTD Totals Apr-16	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	3	0	8	0	5	1
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	5	0	3	0	8	0	5	1

TOTAL INTERMENTS

	Prior Months		April		2017 YTD TOTALS		YTD Totals Apr-16	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	127	1	13	0	140	1	179	3
Children	1	0	0	0	1	0	4	0
Cremation	23	7	1	0	24	7	30	3
Niche	13	0	3	0	16	0	17	0
TOTALS	164	8	17	0	181	8	230	6

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	7	0	1	0	8	0	10	1
Child	0	0	0	0	0	0	0	0
Cremation	6	2	1	0	7	2	0	1
Niche	1	0	0	0	1	0	0	0
TOTALS	14	2	2	0	16	2	10	2

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	2	0	1	0	3	0	7	1
Child	0	0	0	0	0	0	1	0
Cremation	0	1	0	0	0	1	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	2	1	1	0	3	1	8	1

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF APRIL 30, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	33,249.94	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	25,110.39	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	2,706.89	
10015	ACO PURCHASES RECEIVABLE		167,035.16
10016	SECURITY DEPOSITS RECEIVABLE	130.50	
10018	PET CEMETERY LOAN DRAWDOWN		19,915.68
14010	PREPAID INSURANCE	3,067.56	
14011	PREPAID W/C INSURANCE	1,219.87	
	ASSETS:	80,885.15	(186,950.84)
LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		45.92
20109	LEASE DEPOSIT - PREPAID		10,274.71
20111	EMPLOYEES INSURANCE PAYABLE		2,685.82
20220	ACCRUED EMPLOYEE PAYROLL		6,442.56
20221	ACCRUED VACATION PAYABLE		10,189.13
27400	OPEB BENEFIT LIABILITY:GASB45		559,776.05
	LIABILITIES:	0.00	(603,814.19)
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		203,385.00
40201	MISC SPECIAL SET-UP		2,500.00
40203	INTEREST RECEIVED		11.89
40204	LAND LEASE		51,373.60
40205CC	CREDIT CARD CONVEN FEE		2,972.12
40205SAT	SAT INTERMENT SURCHARGE		13,800.00
40205SUN	SUN INTERMENT SURCHARGE		2,775.00
40205WIT	WITNESS GRAVE CLOSING		8,300.00
40206	TAX COLLECTIONS		174,007.38
40207	VAULTS		9,685.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,635.00
40208	LINERS		13,815.00
40209	GRAVE VASES		5,407.05
40211	ENR SURCHARGE		29,810.00
40212	LOT TRANSFERS		2,240.00
40213	COUNTY INTEREST INCOME		222.69
40216	HANDLING FEE		65,966.46
40217	PRENEED CONTRACT SERVICE CHG		6,300.00
40218	VASE/HDSTN SET & CLEAN		35,110.00
95000	RESERVES TRANSFERRED IN		40,000.00
	REVENUE:	0.00	(670,316.19)

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF APRIL 30, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	255,283.00	
60102	BOT BOARD MEETINGS	9,958.29	
60103	BOT CONFERENCES	2,933.29	
60105	BOT TRAVEL & EXPENSES	3,253.54	
71101	RETIREMENT/PENSION	15,063.94	
71201	FICA	16,238.48	
71202	MEDICARE	3,797.71	
72301	EMPLOYEE GROUP INSURANCE	69,084.22	
72601	UNEMPLOYMENT INSURANCE	3,160.72	
73101	WORKERS COMP INSURANCE	5,054.59	
81111	ELECTRICITY	37,621.77	
81112	TELEPHONE	6,208.93	
81113	WATER	26,923.26	
83308	COMMUNITY OUTREACH	1,155.83	
83309	VISA-MASTER CHG FEES	5,560.06	
83311	COUNTY SERVICE CHARGE	1,115.74	
83313	GENERAL INSURANCE	13,349.31	
83314	LEGAL	4,410.00	
83315	LOT REPURCHASE	4,080.00	
83316	OFFICE EXPENSE	14,475.26	
83317	TRAVEL & CONVENTION	8,875.49	
83318	UNIFORMS & SAFETY EQUIPMENT	73.43	
83319	MTG EXP & SUPPLIES	233.35	
83320	CONTRIBUTIONS	450.00	
83321	AUDIT	6,120.00	
83323	ADVERTISING/PUBLICITY	7,275.22	
83324	MEMBERSHIP & DUES	4,685.03	
84410	AUTO TRUCK EXPENSE	729.98	
84411	LARGE EQUIPMENT REPAIRS	365.68	
84413	IRRIGATION SYSTEM REPAIRS	1,770.22	
84414	FERTILIZER AND SEED	7,209.79	
84415	GASOLINE, OIL, TIRES	3,871.00	
84416	PLANT & BUILDING	16,625.01	
84418	TOOLS & SUPPLIES	2,916.63	
84419	GRAVE LINERS & VAULTS	20,194.56	
84420	GRAVE VASES	2,814.83	
84422	CONTRACT TREE/GARDEN MAINTN	177,626.15	
84423	CONTRACT BURIALS	4,524.00	
84424	SECURITY CAMERA EXPENSE	1,559.85	
84425	DMP GROUNDS SECURITY	7,250.00	
	EXPENSES:	773,898.16	0.00
	REPORT TOTALS	1,641,152.17	(1,641,152.17)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
APRIL 30, 2017**

ASSETS

ASSETS

CASH ON HAND - COUNTY	33,249.94	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	25,110.39	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	2,706.89	
ACO PURCHASES RECEIVABLE	(167,035.16)	
SECURITY DEPOSITS RECEIVABLE	130.50	
PET CEMETERY LOAN DRAWDOWN	(19,915.68)	
PREPAID INSURANCE	3,067.56	
PREPAID W/C INSURANCE	1,219.87	
TOTAL ASSETS		(106,065.69)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	45.92	
LEASE DEPOSIT - PREPAID	10,274.71	
EMPLOYEES INSURANCE PAYABLE	2,685.82	
ACCRUED EMPLOYEE PAYROLL	6,442.56	
ACCRUED VACATION PAYABLE	10,189.13	
OPEB BENIFIT LIABILITY:GASB45	559,776.05	
TOTAL LIABILITIES		603,814.19

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(786,344.86)	
NET INCOME	(103,581.97)	
TOTAL EQUITY		(709,855.88)

TOTAL LIABILITIES AND EQUITY		(106,041.69)
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**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TEN MONTHS ENDING APRIL 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	22,965.00	43,725.00	(20,760.00)	203,385.00	268,210.00	(64,825.00)
MISC SPECIAL SET-UP	225.00	0.00	225.00	2,500.00	1,100.00	1,400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	50.00	(50.00)
INTEREST RECEIVED	1.29	0.49	0.80	11.89	9.04	2.85
LAND LEASE	5,137.36	5,061.44	75.92	51,373.60	50,614.40	759.20
MISC INCOME	0.00	0.00	0.00	0.00	140.16	(140.16)
BROWN ACT REVENUE	0.00	0.00	0.00	0.00	1,041.00	(1,041.00)
CREDIT CARD CONVEN FEE	146.98	478.87	(331.89)	2,972.12	4,264.21	(1,292.09)
SAT INTERMENT SURCHARGE	1,900.00	0.00	1,900.00	13,800.00	10,700.00	3,100.00
SUN INTERMENT SURCHARGE	0.00	950.00	(950.00)	2,775.00	10,175.00	(7,400.00)
WITNESS GRAVE CLOSING	1,300.00	1,500.00	(200.00)	8,300.00	9,550.00	(1,250.00)
TAX COLLECTIONS	14,680.62	14,036.48	644.14	174,007.38	164,851.58	9,155.80
VAULTS	975.00	2,280.00	(1,305.00)	9,685.00	13,705.00	(4,020.00)
EX LG CREMATION VAULTS	200.00	170.00	30.00	2,635.00	2,295.00	340.00
REGULAR CREM VAULT	0.00	0.00	0.00	0.00	340.00	(340.00)
LINERS	1,800.00	2,610.00	(810.00)	13,815.00	16,985.00	(3,170.00)
GRAVE VASES	500.00	786.75	(286.75)	5,407.05	8,742.64	(3,335.59)
ENR SURCHARGE	2,745.00	5,550.00	(2,805.00)	29,810.00	36,288.00	(6,478.00)
LOT TRANSFERS	500.00	450.00	50.00	2,240.00	1,960.00	280.00
COUNTY INTEREST INCOME	16.94	8.96	7.98	222.69	144.32	78.37
HANDLING FEE	7,705.00	13,410.00	(5,705.00)	65,966.46	85,130.00	(19,163.54)
PRENEED CONTRACT SERVICE CHG	800.00	600.00	200.00	6,300.00	8,000.00	(1,700.00)
VASE/HDSTN SET & CLEAN	2,765.00	4,360.00	(1,595.00)	35,110.00	39,490.00	(4,380.00)
TOTAL REVENUE	64,363.19	95,977.99	(31,614.80)	630,316.19	733,785.35	(103,469.16)
EXPENSES						
REGULAR SALARIES	19,907.87	34,093.93	(14,186.06)	255,283.00	264,309.09	(9,026.09)
BOT BOARD MEETINGS	718.36	0.00	718.36	9,958.29	4,700.00	5,258.29
BOT CONFERENCES	0.00	0.00	0.00	2,933.29	2,358.00	575.29
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	3,253.54	3,622.15	(368.61)
RETIREMENT/PENSION	1,166.91	1,761.21	(594.30)	15,063.94	15,867.94	(804.00)
FICA	1,269.01	2,099.10	(830.09)	16,238.48	16,570.69	(332.21)
MEDICARE	296.78	490.92	(194.14)	3,797.71	3,875.41	(77.70)
EMPLOYEE GROUP INSURANCE	0.00	5,146.48	(5,146.48)	69,084.22	59,590.77	9,493.45
UNEMPLOYMENT INSURANCE	44.54	245.52	(200.98)	3,160.72	3,242.56	(81.84)
WORKERS COMP INSURANCE	609.98	733.81	(123.83)	5,054.59	7,163.87	(2,109.28)
ELECTRICITY	3,505.40	5,846.97	(2,341.57)	37,621.77	58,139.36	(20,517.59)
TELEPHONE	655.05	588.14	66.91	6,208.93	5,886.81	322.12
WATER	1,592.81	1,701.71	(108.90)	26,923.26	31,210.39	(4,287.13)
COMMUNITY OUTREACH	206.90	170.00	36.90	1,155.83	1,025.00	130.83
VISA-MASTER CHG FEES	497.59	717.43	(219.84)	5,560.06	6,675.53	(1,115.47)
COUNTY SERVICE CHARGE	95.58	0.00	95.58	1,115.74	163.74	952.00
EDUCATION	0.00	65.00	(65.00)	0.00	520.79	(520.79)
GENERAL INSURANCE	1,533.83	1,194.52	339.31	13,349.31	11,945.20	1,404.11
LEGAL	280.00	0.00	280.00	4,410.00	1,876.00	2,534.00
LOT REPURCHASE	1,625.00	175.00	1,450.00	4,080.00	4,730.00	(650.00)
OFFICE EXPENSE	932.60	764.22	168.38	14,475.26	19,673.67	(5,198.41)
TRAVEL & CONVENTION	0.00	0.00	0.00	8,875.49	10,129.90	(1,254.41)
UNIFORMS & SAFETY EQUIPMENT	73.43	0.00	73.43	73.43	692.43	(619.00)
MTG EXP & SUPPLIES	0.00	0.00	0.00	233.35	167.50	65.85
CONTRIBUTIONS	0.00	0.00	0.00	450.00	200.00	250.00
AUDIT	0.00	280.00	(280.00)	6,120.00	12,780.00	(6,660.00)
ADVERTISING/PUBLICITY	241.10	508.00	(266.90)	7,275.22	4,272.47	3,002.75
MEMBERSHIP & DUES	0.00	0.00	0.00	4,685.03	4,508.89	176.14
AUTO TRUCK EXPENSE	0.00	0.00	0.00	729.98	1,792.75	(1,062.77)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	365.68	0.00	365.68
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	339.33	(339.33)
IRRIGATION SYSTEM REPAIRS	0.00	264.24	(264.24)	1,770.22	3,546.24	(1,776.02)
FERTILIZER AND SEED	0.00	0.00	0.00	7,209.79	9,777.30	(2,567.51)
GASOLINE, OIL, TIRES	0.00	157.97	(157.97)	3,871.00	4,867.64	(996.64)
PLANT & BUILDING	1,209.23	4,572.49	(3,363.26)	16,625.01	27,811.57	(11,186.56)
TOOLS & SUPPLIES	38.74	0.00	38.74	2,916.63	1,507.55	1,409.08
GRAVE LINERS & VAULTS	1,507.00	0.00	1,507.00	20,194.56	28,892.00	(8,697.44)
GRAVE VASES	701.77	0.00	701.77	2,814.83	3,797.41	(982.58)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,632.15	95.85	177,626.15	146,162.90	31,463.25
CONTRACT BURIALS	0.00	0.00	0.00	4,524.00	7,464.00	(2,940.00)
SECURITY CAMERA EXPENSE	138.00	0.00	138.00	1,559.85	1,919.55	(359.70)
DMP GROUNDS SECURITY	725.00	725.00	0.00	7,250.00	6,525.00	725.00
TOTAL EXPENSES	(59,320.48)	(81,953.81)	22,633.33	(773,898.16)	(800,301.40)	26,403.24
NET INCOME FROM OPERATIONS	5,042.71	14,024.18	(8,981.47)	(143,581.97)	(66,516.05)	(77,065.92)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	1,082.00	(1,082.00)	40,000.00	1,082.00	38,918.00
TOTAL OTHER INCOME & EXPENSE	0.00	1,082.00	(1,082.00)	40,000.00	1,082.00	38,918.00
NET INCOME (LOSS)	5,042.71	15,106.18	(10,063.47)	(103,581.97)	(65,434.05)	(38,147.92)

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TEN MONTHS ENDING APRIL 30, 2017**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	22,965.00	25,632.50	(2,667.50)	203,385.00	307,590.00	(104,205.00)
MISC SPECIAL SET-UP	225.00	125.00	100.00	2,500.00	1,500.00	1,000.00
RETURNED CHECK BANK CHARGE	0.00	4.17	(4.17)	0.00	50.00	(50.00)
INTEREST RECEIVED	1.29	1.25	0.04	11.89	15.00	(3.11)
LAND LEASE	5,137.36	5,162.67	(25.31)	51,373.60	61,952.00	(10,578.40)
CREDIT CARD CONVEN FEE	146.98	508.34	(361.36)	2,972.12	6,100.00	(3,127.88)
SAT INTERMENT SURCHARGE	1,900.00	1,227.09	672.91	13,800.00	14,725.00	(925.00)
SUN INTERMENT SURCHARGE	0.00	1,006.25	(1,006.25)	2,775.00	12,075.00	(9,300.00)
WITNESS GRAVE CLOSING	1,300.00	937.50	362.50	8,300.00	11,250.00	(2,950.00)
TAX COLLECTIONS	14,680.62	24,045.34	(9,364.72)	174,007.38	288,544.00	(114,536.62)
VAULTS	975.00	1,531.25	(556.25)	9,685.00	18,375.00	(8,690.00)
EX LG CREMATION VAULTS	200.00	0.00	200.00	2,635.00	0.00	2,635.00
LINERS	1,800.00	1,677.92	122.08	13,815.00	20,135.00	(6,320.00)
GRAVE VASES	500.00	816.75	(316.75)	5,407.05	9,801.00	(4,393.95)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	0.00	200.00	(200.00)
ENR SURCHARGE	2,745.00	3,662.09	(917.09)	29,810.00	43,945.00	(14,135.00)
LOT TRANSFERS	500.00	283.34	216.66	2,240.00	3,400.00	(1,160.00)
COUNTY INTEREST INCOME	16.94	13.09	3.85	222.69	157.00	65.69
HANDLING FEE	7,705.00	8,218.34	(513.34)	65,966.46	98,620.00	(32,653.54)
PRENEED CONTRACT SERVICE CHG	800.00	858.34	(58.34)	6,300.00	10,300.00	(4,000.00)
VASE/HDSTN SET & CLEAN	2,765.00	3,761.67	(996.67)	35,110.00	45,140.00	(10,030.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUE	64,363.19	79,497.91	(15,134.72)	630,316.19	953,974.00	(323,657.81)
EXPENSES						
REGULAR SALARIES	19,907.87	25,761.75	(5,853.88)	255,283.00	309,141.00	(53,858.00)
BOT BOARD MEETINGS	718.36	1,122.42	(404.06)	9,958.29	13,469.00	(3,510.71)
BOT CONFERENCES	0.00	291.67	(291.67)	2,933.29	3,500.00	(566.71)
BOT TRAVEL & EXPENSES	0.00	333.34	(333.34)	3,253.54	4,000.00	(746.46)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,166.91	1,722.92	(556.01)	15,063.94	20,675.00	(5,611.06)
FICA	1,269.01	1,646.34	(377.33)	16,238.48	19,756.00	(3,517.52)
MEDICARE	296.78	347.75	(50.97)	3,797.71	4,173.00	(375.29)
EMPLOYEE GROUP INSURANCE	0.00	6,225.50	(6,225.50)	69,084.22	74,706.00	(5,621.78)
UNEMPLOYMENT INSURANCE	44.54	282.92	(238.38)	3,160.72	3,395.00	(234.28)
WORKERS COMP INSURANCE	609.98	729.34	(119.36)	5,054.59	8,752.00	(3,697.41)
ELECTRICITY	3,505.40	5,532.09	(2,026.69)	37,621.77	66,385.00	(28,763.23)
TELEPHONE	655.05	591.67	63.38	6,208.93	7,100.00	(891.07)
WATER	1,592.81	3,079.42	(1,486.61)	26,923.26	36,953.00	(10,029.74)
COMMUNITY OUTREACH	206.90	250.00	(43.10)	1,155.83	3,000.00	(1,844.17)
VISA-MASTER CHG FEES	497.59	633.34	(135.75)	5,560.06	7,600.00	(2,039.94)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	95.58	25.00	70.58	1,115.74	300.00	815.74
EDUCATION	0.00	50.00	(50.00)	0.00	600.00	(600.00)
GENERAL INSURANCE	1,533.83	1,239.59	294.24	13,349.31	14,875.00	(1,525.69)
LEGAL	280.00	291.67	(11.67)	4,410.00	3,500.00	910.00
LOT REPURCHASE	1,625.00	500.00	1,125.00	4,080.00	6,000.00	(1,920.00)
OFFICE EXPENSE	932.60	1,333.34	(400.74)	14,475.26	16,000.00	(1,524.74)
TRAVEL & CONVENTION	0.00	916.67	(916.67)	8,875.49	11,000.00	(2,124.51)
UNIFORMS & SAFETY EQUIPMENT	73.43	58.34	15.09	73.43	700.00	(626.57)
MTG EXP & SUPPLIES	0.00	25.00	(25.00)	233.35	300.00	(66.65)
CONTRIBUTIONS	0.00	41.67	(41.67)	450.00	500.00	(50.00)
AUDIT	0.00	1,083.34	(1,083.34)	6,120.00	13,000.00	(6,880.00)
ADVERTISING/PUBLICITY	241.10	833.34	(592.24)	7,275.22	10,000.00	(2,724.78)
MEMBERSHIP & DUES	0.00	383.34	(383.34)	4,685.03	4,600.00	85.03
AUTO TRUCK EXPENSE	0.00	291.67	(291.67)	729.98	3,500.00	(2,770.02)
LARGE EQUIPMENT REPAIRS	0.00	166.67	(166.67)	365.68	2,000.00	(1,634.32)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	0.00	833.34	(833.34)	1,770.22	10,000.00	(8,229.78)
FERTILIZER AND SEED	0.00	875.00	(875.00)	7,209.79	10,500.00	(3,290.21)
GASOLINE, OIL, TIRES	0.00	458.34	(458.34)	3,871.00	5,500.00	(1,629.00)
PLANT & BUILDING	1,209.23	1,666.67	(457.44)	16,625.01	20,000.00	(3,374.99)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	38.74	100.00	(61.26)	2,916.63	1,200.00	1,716.63
GRAVE LINERS & VAULTS	1,507.00	2,915.59	(1,408.59)	20,194.56	34,987.00	(14,792.44)
GRAVE VASES	701.77	423.00	278.77	2,814.83	5,076.00	(2,261.17)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	177,626.15	236,976.00	(59,349.85)
CONTRACT BURIALS	0.00	895.84	(895.84)	4,524.00	10,750.00	(6,226.00)
SECURITY CAMERA EXPENSE	138.00	212.50	(74.50)	1,559.85	2,550.00	(990.15)
DMP GROUNDS SECURITY	725.00	675.00	50.00	7,250.00	8,100.00	(850.00)
TOTAL EXPENSES	59,320.48	85,139.24	(25,818.76)	773,898.16	1,021,669.00	(247,770.84)
NET INCOME FROM OPERATIONS	5,042.71	(5,641.33)	10,684.04	(143,581.97)	(67,695.00)	(75,886.97)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	5,641.33	(5,641.33)	40,000.00	67,695.00	(27,695.00)
TOTAL OTHER INCOME & EXPENSES	0.00	5,641.33	(5,641.33)	40,000.00	67,695.00	(27,695.00)
NET INCOME (LOSS)	5,042.71	0.00	5,042.71	(103,581.97)	0.00	(103,581.97)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF APRIL 30, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	19,873.26	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	428,169.29	
004343	ASSET PURCHASE HOLDING ACCOUNT	391,313.62	
006343	CASH - INTEREST/DIVIDENDS	569,126.33	
007343	INVESTED FUNDS - PSCD	222,563.48	
018343	UNREALIZED G/L ON SECURITIES		141,794.87
	CURRENT ASSETS:	1,631,045.98	(141,794.87)
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		163,420.00
203343	CURRENT INTEREST & DIVIDENDS		7,116.53
213343	COUNTY INTEREST INCOME		2,219.03
230343	GAIN/INVEST FAIR VALUE INCREAS		797.66
500343	REVENUE TRANSFERRED IN		11,640.00
	REVENUE:	0.00	(185,193.22)
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,975.17	
311343	COUNTY SERVICE CHARGE	5.78	
510343	REVENUE TRANSFER OUT	94,840.93	
	EXPENSES:	96,821.88	0.00
	REPORT TOTALS	6,728,161.01	(6,728,161.01)

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
APRIL 30, 2017**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	19,873.26	
ASSET RPLCE RSRVE-LAND/BLD/ETC	428,169.29	
ASSET PURCHASE HOLDING ACCOUNT	391,313.62	
CASH - INTEREST/DIVIDENDS	569,126.33	
INVESTED FUNDS - PSCD	222,563.48	
UNREALIZED G/L ON SECURITIES	(141,794.87)	
TOTAL CURRENT ASSETS		1,489,251.11

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		3,953,453.66

LIABILITIES AND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS	3,865,082.32	
NET INCOME	88,371.34	
TOTAL RETAINED EARNINGS		3,953,453.66
TOTAL LIABILITIES AND EQUITY		3,953,453.66

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	18,000.00	18,700.00	(700.00)	163,420.00	180,350.00	(16,930.00)
CURRENT INTEREST & DIVIDENDS	158.36	655.35	(496.99)	7,116.53	9,742.17	(2,625.64)
COUNTY INTEREST INCOME	130.49	66.12	64.37	2,219.03	1,072.38	1,146.65
GAIN/INVEST FAIR VALUE INCREAS	5,029.33	7,493.03	(2,463.70)	797.66	6,472.66	(5,675.00)
TOTAL REVENUE	23,318.18	26,914.50	(3,596.32)	173,553.22	197,637.21	(24,083.99)
	23,318.18	26,914.50	(3,596.32)	173,553.22	197,637.21	(24,083.99)
EXPENSES						
INVESTMENT ADVISOR FEES	(9.91)	0.00	(9.91)	1,975.17	0.00	1,975.17
COUNTY SERVICE CHARGE	2.72	0.00	2.72	5.78	(5.70)	11.48
TOTAL EXPENSES	7.19	0.00	7.19	(1,980.95)	5.70	(1,986.65)
NET INCOME FROM OPERATIONS	23,325.37	26,914.50	(3,589.13)	171,572.27	197,642.91	(26,070.64)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(5,180.00)	(10,550.00)	5,370.00	(11,640.00)	(16,900.00)	5,260.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	94,840.93	0.00	94,840.93
TOTAL OTHER INCOME & EXPENSE	(5,180.00)	(10,550.00)	5,370.00	83,200.93	(16,900.00)	100,100.93
NET INCOME (LOSS)	28,505.37	37,464.50	(8,959.13)	88,371.34	214,542.91	(126,171.57)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF APRIL 30, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	1,091,047.79	
003-342	INTEREST ON DEPOSIT-COUNTY	133,077.93	
006342	CASH - INTEREST/DIVIDENDS	1,291,845.56	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		170,025.24
	ASSETS:	5,668,466.73	(170,025.24)
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		120,192.24
203342	CURRENT INTEREST & DIVIDENDS		28,168.85
213342	COUNTY INTEREST INCOME		5,392.92
230342	GAIN/INVEST FAIR VALUE INCREAS	34,945.61	
	REVENUE:	34,945.61	(154,724.01)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	13,864.63	
	EXPENSES	13,864.63	0.00
	REPORT TOTALS	5,717,276.97	(5,717,276.97)

**ENDOWMENT CARE FUND
BALANCE SHEET
APRIL 30, 2017**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	1,091,047.79
INTEREST ON DEPOSIT-COUNTY	133,077.93
CASH - INTEREST/DIVIDENDS	1,291,845.56
INVESTED FUNDS - PSCD	3,152,495.45
UNREALIZED G/L ON SECURITIES	(170,025.24)

TOTAL ASSETS

5,498,441.49

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	105,913.77

TOTAL RETAINED EARNINGS

5,498,441.49

TOTAL LIABILITIES AND FUND EQUITY

5,498,441.49

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	970.00	300.00	670.00
ENDOWMENT CARE DEPOSITS	17,066.06	15,393.88	1,672.18	120,192.24	144,241.92	(24,049.68)
CURRENT INTEREST & DIVIDENDS	1,428.06	2,777.69	(1,349.63)	28,168.85	50,864.96	(22,696.11)
COUNTY INTEREST INCOME	410.57	137.72	272.85	5,392.92	2,411.73	2,981.19
GAIN/INVEST FAIR VALUE INCREAS	9,045.72	27,219.18	(18,173.46)	(34,945.61)	9,779.80	(44,725.41)
TOTAL REVENUE	27,950.41	45,528.47	(17,578.06)	119,778.40	207,598.41	(87,820.01)
EXPENSES						
INVESTMENT ADVISOR FEES	(17.72)	0.00	(17.72)	13,864.63	0.00	13,864.63
TOTAL EXPENSES	(17.72)	0.00	(17.72)	13,864.63	0.00	13,864.63
NET INCOME (LOSS)	27,968.13	45,528.47	(17,560.34)	105,913.77	207,598.41	(101,684.64)

**PRENEED FUND
TRIAL BALANCE
AS OF APRIL 30, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	718,784.43	
006392	CASH -INTEREST/DIVIDENDS	431,456.41	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		145,213.97
034392	CONTRACTS RECEIVABLE	85,766.03	
	CURRENT ASSETS:	1,960,227.62	(145,213.97)
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		797,167.77
	LIABILITIES:	0.00	(797,167.77)
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		624,856.57
142392	ACCRUED INTEREST & DIVIDENDS		192,377.80
	RETAINED EARNINGS:	0.00	(817,234.37)
REVENUE:			
201392	CURRENT SALES		102,443.09
202392	CURRENT DEFERRED REVENUE		106,801.47
203392	CURRENT INTEREST & DIVIDENDS		9,055.56
213392	COUNTY INTEREST INCOME		2,879.79
230392	GAIN/INVEST FAIR VALUE INCREAS	72.52	
	REVENUE:	72.52	(221,179.91)
EXPENSES:			
310392	INVESTMENT FEES	3,050.78	
311392	COUNTY SERVICE CHARGES	200.06	
320392	LOSS ON TRANSFER (INTER COSTS)	5,605.04	
330392	SALES TRNSFR OUT (CURRENT YR)	1,380.00	
335392	SALES TRANSFR OUT (PRIOR YR)	10,260.00	
	EXPENSES:	20,495.88	0.00
	REPORT TOTALS	1,980,796.02	(1,980,796.02)

**PRENEED FUND
BALANCE SHEET
APRIL 30, 2017**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	718,784.43
CASH -INTEREST/DIVIDENDS	431,456.41
INVESTED FUNDS -PSCD	724,220.75
UNREALIZED G/L - SECURITIES	(145,213.97)
CONTRACTS RECEIVABLE	85,766.03

TOTAL ASSETS	1,815,013.65
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LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	797,167.77	
TOTAL LIABILITIES		797,167.77

RETAINED EARNINGS

RETAINED EARNINGS	624,856.57	
ACCRUED INTEREST & DIVIDENDS	192,377.80	
NET INCOME	200,611.51	

TOTAL RETAINED EARNINGS		1,017,845.88
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TOTAL LIABILITIES AND EQUITY		1,815,013.65
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**PRENEED FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	13,810.66	8,751.93	5,058.73	102,443.09	77,370.08	25,073.01
CURRENT DEFERRED REVENUE	9,986.34	(1,553.00)	11,539.34	106,801.47	74,754.65	32,046.82
CURRENT INTEREST & DIVIDENDS	296.38	493.23	(196.85)	9,055.56	36,092.47	(27,036.91)
COUNTY INTEREST INCOME	228.04	71.52	156.52	2,879.79	1,051.30	1,828.49
GAIN/INVEST FAIR VALUE INCREAS	4,868.07	6,513.90	(1,645.83)	(72.52)	(23,360.02)	23,287.50
TOTAL REVENUE	29,189.49	14,277.58	14,911.91	221,107.39	165,908.48	55,198.91
EXPENSES						
INVESTMENT FEES	(23.58)	0.00	(23.58)	3,050.78	142.42	2,908.36
COUNTY SERVICE CHARGES	0.00	99.52	(99.52)	200.06	698.00	(497.94)
LOSS ON TRANSFER (INTER COSTS)	1,337.22	3,405.63	(2,068.41)	5,605.04	3,894.68	1,710.36
SALES TRNSFR OUT (CURRENT YR)	1,380.00	0.00	1,380.00	1,380.00	0.00	1,380.00
SALES TRNSFR OUT (PRIOR YR)	3,800.00	11,110.00	(7,310.00)	10,260.00	17,460.00	(7,200.00)
TOTAL EXPENSES	6,493.64	14,615.15	(8,121.51)	20,495.88	22,195.10	(1,699.22)
NET INCOME (LOSS)	22,695.85	(337.57)	23,033.42	200,611.51	143,713.38	56,898.13

PALM SPRINGS CEMETERY DISTRICT

**BUDGET TRANSFER
RESOLUTION 4-2017**

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS IN THE ACCUMULATIVE CAPITAL FUND TO THE GENERAL FUND.

WHEREAS, it has been determined by the Board of Trustees of the Palm Springs Cemetery District that said District now has on deposit with the Treasurer of Riverside County funds in the Accumulative Capital Fund: now therefore

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that the 2016-2017 Budget allocation in the amount \$50,000.00 shall be transferred from the Accumulative Capital Fund, 51275, to the General Fund, 51270.

BE IT FURTHER RESOLVED, that the Manager of the District is hereby authorized and directed to forward a certified copy of this resolution to the Treasurer of Riverside County and to the Auditor-Controller of Riverside County.

Section 1. CERTIFICATION

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

APPROVED AND ADOPTED this 11th day of May 2017, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

Lynn Malotto, Treasurer



WHAT IS A “SPECIAL DISTRICT”?

Special districts are local government agencies that provide essential services to millions of Californians. Local residents form special districts when they want their community to have new or better services and infrastructure. Each special district focuses on a specific set of services, like fire protection, water, healthcare, or parks, among others. It is this focused service that allows for innovation and long-term planning to meet the community’s needs.

Special districts specialize in meeting the needs of residents of all types of communities, ranging from small neighborhoods to large regions. They often cross boundary lines, such as city and county borders, to overcome and respond to shared community challenges and interests. Special districts can build and operate urgently needed infrastructure without straining city, State, or county finances.

As publicly owned and operated local agencies, special districts are created by and held accountable to local residents. Special districts are governed by board members, which are residents of the district and usually elected by the community. In some instances board members are appointed by other local elected officials. The public can attend and comment during board meetings and obtain the district’s public records.

HISTORY OF SPECIAL DISTRICTS

In the 1880s, agriculture in the fertile Central Valley was limited to dry farms and low-value crops. Local farmers had a desire to tap into the water supply of the Tuolumne River, and the farmers themselves used their land as collateral to build diversion dams.

In 1887, the Legislature passed the Wright Act, named after the Modesto attorney who had been elected to office on a pro-irrigation platform. The Wright Act, which allowed landowners to form new public entities to deliver irrigation water, provided the legal foundation for the formation of water districts and, ultimately, the other special districts that now deliver a wide range of services used daily by millions of Californians. The Turlock Irrigation District was formed the same year, making it the oldest special district in California.

The Legislature continued to develop new types of special districts as tools to help residents come together to solve community problems. Special districts became a popular mechanism for providing desired community services without the complex bureaucracies that often accompany larger general-purpose governments.

In 1915, the Legislature created mosquito abatement districts because of widespread salt marsh mosquitos in the San Francisco Bay and high rates of malaria in rural counties. After World War II there weren’t enough hospital beds and the Legislature created hospital districts, now called healthcare districts, so that communities could create and manage their own healthcare needs.

Throughout California’s history, special districts have empowered residents to find local solutions to fit the unique needs of their community. It is this local approach that continues to make special districts a popular method for delivering essential public services and infrastructure in communities throughout the State.



INDEPENDENT AND DEPENDENT SPECIAL DISTRICTS

Throughout California there are two general types of special districts:

INDEPENDENT and DEPENDENT

Dependent special districts are governed by other governmental entities. For example, city councils or county boards of supervisors frequently serve as the board of dependent special districts. Essentially, dependent special districts are better understood as components of other government bodies.

Independent special districts are, just as they sound, "independent" from other governments. They are directly accountable to the people they serve. Arguably the most "local" form of government, independent special districts are typically governed by a board of directors elected directly by the voters. In some instances, board members are appointed to fixed terms by other local elected officials. Such boards retain "independence" from the appointing board as they represent the community, not the appointing body, and cannot be replaced by the appointing body until the expiration of their term.

This guide will concentrate mainly on independent special districts and, going forward, will use the term special district and independent special district interchangeably.

WHAT SPECIAL DISTRICTS ARE NOT

It is important to understand the distinction between independent special districts and other forms of local government. Special districts are created by local residents, governed by local residents, and held accountable by local residents.

Independent special districts are not the State government. Independent special districts operate via local control and answer to the residents, voters, and landowners they serve. While some State departments provide oversight for special districts, such as the requirement that special districts submit annual audits to the State Controller, special districts are neither directly controlled by nor considered a part of the State government.

Independent special districts are not county or city governments. County and city governments are "general purpose" governments and can provide a broad array of services. Independent special districts are "limited purpose" and can only provide services clearly outlined by law. A city council or county board of supervisors may serve as the board of directors for a dependent special district, but independent special districts are separate legal entities that are 100% "independent" from city and county governments.

Independent special districts are not school districts or community college districts. School districts provide public education services and receive significant revenue from the State government. Independent special districts can be confused with school districts because they both use the word "district." However, special districts cannot provide K-14 public education.



**California Special
Districts Association**
Districts Stronger Together

Independent special districts are not “Mello-Roos” districts, community facilities districts, or benefit assessment districts. Independent special districts are a form of local government, with an independent governing board, that provide services to the community. “Mello-Roos” districts and benefit assessment districts are financing mechanisms that can be created by counties, cities, school districts, and special districts in order to finance infrastructure development or public services.

CREATED BY VOTERS

Special districts are formed by local voters. Typically, special districts are organized when local residents or landowners notice a need in the community and determine the creation of a special district provides the solution. Signatures are gathered on a petition, which is then given to the Local Agency Formation Commission (LAFCO) for review. If the LAFCO approves the proposed new special district, then the question of whether to create the district must be put before the voters or landowners for final approval. Voters can override a LAFCO's determination in favor of creating a special district through what is known as a “protest hearing.”

While special districts are most often created directly by the voters and residents they serve, on rare occasions they are created through special action of the State Legislature. Also, the formation of dependent special districts can be initiated by a city or county.

Voters, furthermore, must approve any new taxes that special districts receive. Proposition 218, which amended the California State Constitution in 1996, requires that new or increased special taxes be approved by a two-thirds vote. When new special districts are proposed, the LAFCO will often condition the formation of the district on the successful passage of a new special tax to fund the district. Thus, in practical effect, many proposed special districts require two-thirds voter approval for their formation.