

PALM SPRINGS CEMETERY DISTRICT

**AGENDA
SPECIAL MEETING
OF THE
BOARD OF TRUSTEES**

Thursday, March 9, 2017 at 11:30 p.m.

Spencer's Restaurant, 701 Baristo Road. Palm Springs, 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 February 9, 2017 Regular Meeting Minutes

b. Approval of February Expenditures

General Fund		\$ 73,326.42
February Reimburse Voucher 1564	\$ 47,366.47	
February Reimburse Voucher 1565	\$ 22,676.88	

Accumulative Capital Outlay		\$ 3,704.14
Prior Reimburse Voucher		

Pet Memorial Park Cemetery		\$ 5,000.00
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Total February 28, 2017 Expenditures Checks & Visa/Debit Card		
21253-21298 & Direct Deposits (Payroll)		\$ 82,030.56

c. Financial Reports as of February 28, 2017 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, C & N Financial
- b. Review and Sign Form 700 – Statement of Economic Interests
- c. CSDA Legislative Days – May 16-17, 2017 in Sacramento, CA
- d. Ramon Road Entry/Exit Remodel – Update
- e. Desert Landscape Interment Site – Update

7. LEGISLATIVE CALENDAR

- a. Resolution 2-2017, Transfer Interment Rights & Costs from PN to ACO & GF

8. BOARD DEVELOPMENT – None

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 – None

14. CLOSED SESSION ANNOUNCEMENT

15. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 11:30 A.M., MONDAY, March 6, 2017

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

DATE: February 9, 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 Pepper at 2:01 P.M.

2. ROLL CALL

Present: Jan Pye, Chair
Lenny Pepper, Vice Chair
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager

Not Present: Lynn Mallotto, Treasurer

District Manager Jurasky reported that Trustee Mallotto called and informed her that she is running a few minutes late.

District Manager Jurasky reported that Trustee Kleindienst sent her an e-mail informing her that due to work commitments he was unable to attend. Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to excuse Trustee Kleindienst. Motion carried, vote 3-0 Alcumbrac, Pepper and Pye. Trustee Mallotto not present.

Excused: William Kleindienst, Secretary

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 3-0 Alcumbrac, Pepper and Pye. Trustee Mallotto not present.

Trustee Mallotto arrive at 2:03 P.M.

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, Mallotto, Pepper and Pye.

6. ADMINISTRATIVE CALENDAR a. **District Investments General Overview & Update - Neal Wilson, C & N Financial** Neal Wilson reported that the investments are in the same position as last month. He requested a meeting with Trustees Mallotto and Pepper the District's investment committee to discuss strategies for investing cash as interest rates rise. Meeting was scheduled for 12:00pm, Friday, February 17, 2017.

He stated that he received clarification from Robert Dennis the District's auditor regarding maturity length for securities funds compared to mutual funds which can be liquidated more easily. He said that going forward he will be more closely at placing cash in mutual funds due to their liquidity and the length of their maturity. Following a discussion the report was received by the Board as presented and filed.

6. ADMINISTRATIVE CALENDAR – Continued

b. CAPC Local Cemeteries Area Meeting at Coachella Valley Cemetery District – March 16, 2017 Following a discussion motion was made by Trustee Pepper, seconded by Trustee Mallotto to approve Trustees, District Manager and selected staff attending the CAPC Local Cemetery District Area Meeting at Coachella Valley Cemetery District in Coachella, CA. Motion carried, vote 4-0 Alcumbrac, Mallotto, Pepper and Pye.

c. Ramon Road Entry/Exit Remodel District Manager Jurasky reported she received the RFP from Quintanilla & Associates and the notice will run in the Desert Sun on February 16 and 23, 2017. She stated that the job walk is scheduled for March 2, 2017, bid opening March 14, 2017 and the bid proposals will be on the April agenda.

d. Desert Landscaping Interment Site District Manager Jurasky reported that she's had difficulty contacting Brent Bucknum, Hyphae Design Laboratory; however she spoke with him yesterday and a conference call scheduled with Ron Gregory, RGA and Brent Bucknum on Monday, February 13, 2017. She further stated that Mr. Bucknum received the service provider agreement in December 2016. The agreement hasn't been signed and returned.

Following a discussion District Manager was directed to address the delayed response with Mr. Bucknum, and state that the Board want to know if delays will continue.

7. LEGISLATIVE – None

8. BOARD DEVELOPMENT a. CA Special District Fact Sheet – Local Values Are District Values Trustee Pye stated that the fact sheet was very good information, and she feels the District is accomplishing everything listed.

9. PUBLIC HEARING CALENDAR – None

10. COMMITTEES – None

11. REPORTS a. Trustee Report – Trustee Pye requested that the March 9, 2017 board meeting be held 11:30am at Spencer's Restaurant. The Board agreed to the change.

Trustee Alcumbrac wanted to know what is happening with the East 40 acre property. District Manager Jurasky stated that nothing currently. However, attorney Quintanilla in the process of writing a letter to Mario Gonzales, GHA and John Wessman, Wessman Development regarding the delinquent property taxes. She further stated that the lease payments are current.

b. District Manager Report

1. District Manager Jurasky Activities District Manager Jurasky presented the Board with a spreadsheet of her activities from January 8 – January 10, 2017. She reviewed the item listed and explained what took place at each event. She also stated that the PS Public Library Foundation fund raiser she had the opportunity to speak with Senator Barbara Boxer, and had a memorable conversation.

2. Multi-Photo Headstones District Manager Jurasky showed the Board a photo of a headstone with multiple photos to make sure they were aware of approving one several months earlier.

District Manager Jurasky reminded the Board that the December 31, 2016 Form 700 Statements of Economic Interest are due in April.

She also reported that Forest Lawn Mortuary will be opening in ground interment section for Jewish families in the very near future. Following a discussion District Manager was directed to discuss with attorney Quintanilla the possibility of adopting a policy that would allow the District to have a Jewish section.

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 a motion made by Trustee Pepper, seconded by Trustee Malotto at 2:42 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, March 9, 2017.

DATE: _____

William Kleindienst, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2017 to Feb 28, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
2/1/17	21253	FEB 2017 PSCD Employee Health Insurance Expe FEB 2017 PSCD Employee Portion of Health Insu P.E.R.S.	6,710.39 1,233.13	7,943.52
2/1/17	21254	FEB 2017 PSCD Employee Life Insurance Expens STANDARD INSURANCE COMPANY RQ	62.40	62.40
2/1/17	21255	FEB 2017 PSCD Employee Vision Insurance Expe METLIFE- GROUP BENIFITS	62.60	62.60
2/1/17	21256	K Jurasky Extra Health Insurance for Payperiod COLONIAL LIFE	203.78	203.78
2/2/17	21257	(380) Gal Regular Gasoline - Invoice # 283929 (210) Gal Diesel Fuel BECK OIL, INC	1,477.27	1,477.27
2/2/17	21258	Irrigation System Repairs - Invoice 482472 HIGH TECH IRRIGATION, INC	289.32	289.32
2/2/17	21259	Courier Service - Invoice 3255324 GOLDEN STATE OVERNIGHT	28.38	28.38
2/2/17	21260	Ground Supervisor & Office Cell Phone Charges - SPRINT	106.31	106.31
2/2/17	21261	PS Financials - 12/01/2016 - 12/31/2016 - Invoice # DATA VPN - 12/01/2016 - 12/31/2016 - Invoice # I RIVERSIDE COUNTY INFORMATION TECHN	68.42 9.10	77.52
2/2/17	21262	Monthly Service for Fountains - JAN 2017 - Invoic ELOY'S POOL SERVICE & REPAIRS	40.00	40.00
2/2/17	21263	Monthly Trash Service - FEB 2017 BURRTEC WASTE & RECYCLING SVCS	339.24	339.24
2/2/17	21264	Water Cooler Lease - Invoice IN406481 Copier Maintenance - Invoice IN407689 AIS	30.78 54.76	85.54
2/2/17	21265	Legal Services Rendered 9/1/2016 to 9/30/2016 STEVEN B. QUINTANILLA, INC	1,064.00	1,064.00
2/2/17	21266	Monthly Cell Phone for District Manager A T & T MOBILITY	166.42	166.42
2/3/17	21267	1st Draw-down for Pet Cemetery Loan PET MEMORIAL PARK CEMETERY	5,000.00	5,000.00
2/8/17	21268	FEB 2017 PSCD Employee Dental Insurance Expe STANDARD INSURANCE COMPANY RB	416.80	416.80
2/8/17	21269	Yellow Pages - Feb 2017 DEX MEDIA	115.00	115.00
2/8/17	21270	Wells #4 Security Service 02/01/2017 to 04/30/2017 DESERT ALARM INC	179.85	179.85

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2017 to Feb 28, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
2/8/17	21271	Service Visit for Well - 01/31/2017 - Invoice # 1701 SOUTH WEST PUMP & DRILLING	180.00	180.00
2/8/17	21272	JANITORIAL SUPPLIES - ORDER # CJ8G6-00 1 WAXIE SANITARY SUPPLY	182.53	182.53
2/8/17	21273	Well #2 Service Period 03/01/2017 - 03/31/2017 Inv Office Service Period 03/01/2017 - 03/31/2017 Invo SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
2/8/17	21274	WMC Usage DESERT WATER AGENCY	354.46	354.46
2/8/17	21275	Security Patrol 02-01 thru 02-28 Invoice # 1702133 MAXWELL SECURITY SERVICES	725.00	725.00
2/8/17	21276	(12) Plastic Flower Vases Invoice #51332 (12) Cremation Vaults ASCO PACIFIC, INC.	273.99 720.99	994.98
2/8/17	21277	Courier Service Invoice # 3267645 GOLDEN STATE OVERNIGHT	14.19	14.19
2/8/17	21278	Saturday Burial - 01/14/2017 10:30 Invoice #2225 Saturday Burial - 01/14/2017 11:30 Saturday Burial - 02/04/2017 10:30 Sunday Burial - 01/29/2017 Invoice #2231 KIRKPATRICK LANDSCAPING SERVICES IN	348.00 348.00 348.00 522.00	1,566.00
2/8/17	21279	Landscape Maintenance Service - January 2017 In KIRKPATRICK LANDSCAPING SERVICES IN	19,748.00	19,748.00
2/15/17	21280	Monthly Bill for January 2017 - Invocie #4823335 WESTERN EXTERMINATOR	70.50	70.50
2/15/17	21281	Backhoe Repairs - Invoice #P95166 POWERPLAN OIB (RDO EQUIPMENT)	182.84	182.84
2/15/17	21282	February Maintenance Service - Invoice #1702-00 Supply - Hydraulic Oil SOUTH WEST PUMP & DRILLING	150.00 34.76	184.76
2/15/17	21283	Plumbing Repairs - Women's Toilets - Invoice # 71 GOODMAN PLUMBING, INC	200.00	200.00
2/15/17	21284	Janitorial Services - February 2017 JAMILETH MOYA	250.00	250.00
2/15/17	21285	Well Replenishment COACHELLA VALLEY WATER DIST	296.24	296.24
2/15/17	21286	Dues - 02/01/2017 - 01/31/2018 P S CONVENTION & VISITORS BUREAU	300.00	300.00
2/15/17	21287	Fab Chain Pully - Invoice 34969 PALM SPRINGS WELDING, INC	407.81	407.81
2/15/17	21288	Monthly Phone Charges	424.87	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2017 to Feb 28, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
		FRONTIER COMMUNICATIONS		424.87
2/28/17	21289	559831-884770 Fire Protection	75.90	
		559833-884768 Admin Building	38.74	
		180819-512108	16.96	
		COACHELLA VALLEY WATER DIST		131.60
2/28/17	21290	(5) #5 Vaults	850.00	
		(8) #5 Bell Liners	1,000.00	
		Delivery Fee	110.00	
		WHITED CEMETERY SERVICE		1,960.00
2/28/17	21291	Well #2	841.71	
		WMC	26.96	
		DaVall Gate	35.57	
		Well #4	1,292.42	
		Admin Bldg	705.69	
		Late Fee	21.49	
		SOUTHERN CALIF EDISON CO		2,923.84
2/28/17	21292	(15) Eagle 750-E Comp Rebuilt Acme - Invoice # 0	3,704.14	
		(5) Eagle 750-E Comp Rebuilt NPT Cases		
		(5) Eagle 700-E Comp Rebuilt		
		SPORTS TURF IRRIGATION		3,704.14
2/28/17	21293	Void Check		
2/28/17	21294	S. Brown - Feb 2017 PSCD Employee Retirement	207.65	
		FRANKLIN - TEMPLETON		207.65
2/28/17	21295	J Reyna - Feb 2017 PSCD Employee Retirement E	270.20	
		FRANKLIN - TEMPLETON		270.20
2/28/17	21296	S Vickrey - Feb 2017 PSCD Employee Retirement	196.00	
		FRANKLIN - TEMPLETON		196.00
2/28/17	21297	K Jurasky - Feb 2017 PSCD Employee Retirement	483.43	
		K Jurasky - Feb 2017 Employee 403b Payable	1,846.16	
		OPPENHEIMER FUNDS SERVICES		2,329.59
2/28/17	21298	R Clark - Feb 2017 PSCD Employee Retirement E	220.42	
		OPPENHEIMER FUNDS SERVICES		220.42
2/28/17	DEBIT JP	EMBASSY SUITES - CAPC CONFERENCE in O	637.80	
		COMPANY DEBIT CARD		637.80
2/1/17	DEBIT KJ	Palm Springs Public Library Foundation Fundrai	250.00	
		COMPANY DEBIT CARD		250.00
2/2/17	DEBIT KJ	Office Supplies (Staples)	335.97	
		COMPANY DEBIT CARD		335.97
2/10/17	DEBIT KJ	Staples - Rewards Enrollment 9403801022	53.29	
		BANK OF AMERICA		53.29
2/13/17	DEBIT KJ	Office Supplies (CVS)	12.83	
		COMPANY DEBIT CARD		12.83

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2017 to Feb 28, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
2/17/17	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	551.22	551.22
2/21/17	DEBIT KJ	Palm Desert Chamber of Commerce Member Lun COMPANY DEBIT CARD	55.00	55.00
2/27/17	DEBIT KJ	USPS - 2 rolls of postage stamps COMPANY DEBIT CARD	98.00	98.00
2/27/17	DEBIT KJ	TRAVEL TRADERS - CAPC CONFERENCE in COMPANY DEBIT CARD	4.49	4.49
2/27/17	DEBIT KJ	BEST BREAKFAST - CAPC CONFERENCE in COMPANY DEBIT CARD	52.54	52.54
2/28/17	DEBIT KJ	EMBASSY SUITES - CAPC CONFERENCE in O COMPANY DEBIT CARD	862.15	862.15
2/24/17	DEBIT SB	ENTERPRISE RENT-A-CAR - CAPC CONFER COMPANY DEBIT CARD	332.00	332.00
2/27/17	DEBIT SB	EMBASSY SUITES - CAPC CONFERENCE in O COMPANY DEBIT CARD	25.86	25.86
2/27/17	DEBIT SB	ITALIA DELI - CAPC CONFERENCE in Oxnar COMPANY DEBIT CARD	12.49	12.49
2/28/17	DEBIT SB	USA PETRO - CAPC CONFERENCE in Oxnard - COMPANY DEBIT CARD	31.29	31.29
2/28/17	DEBIT SB	EMBASSY SUITES - CAPC CONFERENCE in O COMPANY DEBIT CARD	569.52	569.52
2/3/17	EDD_TAX	SIT P/R 01/19/2017 to 02/01/2017 PAID 02/03/201 SDI P/R 01/19/2017 to 02/01/2017 PAID 02/03/201 EMPLOYMENT DEVELOPMENT DEPT	175.88 95.92	271.80
2/17/17	EDD_TAX	SIT P/R 02/02/2017 to 02/15/2017 PAID 02/17/201 SDI P/R 02/02/2017 to 02/15/2017 PAID 02/17/201 EMPLOYMENT DEVELOPMENT DEPT	304.71 111.69	416.40
2/3/17	EDD_TAX	SUI P/R 01/19/2017 to 02/01/2017 PAID 02/03/201 EMPLOYMENT DEVELOPMENT DEPT	451.59	451.59
2/17/17	EDD_TAX	SUI P/R 02/02/2017 to 02/15/2017 PAID 02/17/201 EMPLOYMENT DEVELOPMENT DEPT	493.94	493.94
2/3/17	EXPRESS	FIT P/R 01/19/2017 to 02/01/2017 PAID 02/03/201 Social Security P/R 01/19/2017 to 02/01/2017 PAID Medicare P/R 01/19/2017 to 02/01/2017 PAID 02/0 BANK OF AMERICA	803.38 1,321.56 309.08	2,434.02
2/17/17	EXPRESS	FIT P/R 02/02/2017 to 02/15/2017 PAID 02/17/201 SOCIAL SECURITY P/R 02/02/2017 to 02/15/201 MEDICARE P/R 02/02/2017 to 02/15/2017 PAID 0 BANK OF AMERICA	915.26 1,538.96 359.95	2,814.17

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2017 to Feb 28, 2017

Date	Check #	Line Description	Debit Amount	Credit Amount
2/3/17	FEES	P/R 01/19/2017 to 02/01/2017 PAID 02/03/2017 CBIZ PAYROLL	70.98	70.98
2/17/17	FEES	P/R 02/02/2017 to 02/15/2017 PAID 02/17/2017 CBIZ PAYROLL	83.01	83.01
	Total		<u>66,879.93</u>	<u>66,879.93</u>

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Feb 1, 2017 to Feb 28, 2017

<u>Date</u>	<u>Reference</u>	<u>Employee</u>	<u>Amount</u>
2/3/17	3735	KATHLEEN JURASKY	1,823.86
2/3/17	3736	JUAN F. REYNA	823.17
2/3/17	3737	JUAN F. REYNA	197.05
2/3/17	3738	STEPHANIE C. BROWN	1,150.52
2/3/17	3739	ROGER L. CLARK	1,338.50
2/3/17	3740	SCOTT W. VICKREY	651.40
2/3/17	3741	EDGAR F. ARCHILLA	1,215.36
2/17/17	3747	KATHLEEN JURASKY	1,823.84
2/17/17	3748	KATHLEEN JURASKY	400.00
2/17/17	3749	JUAN F. REYNA	823.17
2/17/17	3750	STEPHANIE C. BROWN	1,150.53
2/17/17	3751	ROGER L. CLARK	1,338.50
2/17/17	3752	SCOTT W. VICKREY	480.75
2/17/17	3753	EDGAR F. ARCHILLA	1,374.84
2/17/17	3754	JANE ALCUMBRAC	164.23
2/17/17	3755	LYNN T. MALLOTTO	164.23
2/17/17	3756	LENNY PEPPER	66.44
2/17/17	3757	JAN M. PYE	164.24
2/1/17 thru 2/28/17			15,150.63

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP February 2017

Cash Disbursement Journal (Includes ACO listed below)	66,879.93
Payroll Disbursement Journal	<u>15,150.63</u>
TOTAL PSCD DISBURSEMENTS	82,030.56
TOTAL GENERAL FUND EXPENDITURES	<u>73,326.42</u>
Payment Voucher # 1564	47,366.47
Payment Voucher # 1565	22,676.88 70,043.35
ACO DISBURSEMENTS	
Sports Turf Irrigation (Payment Voucher #1481)	3,704.14
TOTAL ACO EXPENDITURES	<u>3,704.14</u>
PET CEMETERY DRAWDOWNS	
2/3/2017 To open bank account.	5,000.00
Loan Amount:	25,000.00
Current Balance Remaining:	19,965.68
	<u>5,000.00</u>
TOTAL February 2017 DISBURSEMENTS	<u>82,030.56</u>

PALM SPRINGS CEMETERY DISTRICT

SITE SALES & INTERMENTS

	Prior Months		Feb		2017 YTD TOTALS		YTD Totals Feb-16	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	44	0	9	0	53	0	63	0
Adult, A&B	56	0	2	0	58	0	60	0
Premium	26	0	7	0	33	0	37	0
Children	0	0	0	0	0	0	2	0
Cremation	3	1	1	0	4	1	3	0
Niche	20	0	1	0	21	0	17	0
TOTALS	149	1	20	0	169	1	182	0

LOT REPURCHASES

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

	Prior Months		Feb		2017 YTD TOTALS		YTD Totals Feb-16	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	101	1	11	0	112	1	136	3
Children	0	0	0	0	0	0	4	0
Cremation	16	4	5	1	21	5	24	2
Niche	12	0	1	0	13	0	13	0
TOTALS	129	5	17	1	146	6	177	5

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	7	0	0	0	7	0	8	1
Child	0	0	0	0	0	0	0	0
Cremation	5	1	1	0	6	1	0	0
Niche	1	0	0	0	1	0	0	0
TOTALS	13	1	1	0	14	1	8	1

SUNDAY INTERMENTS

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

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF FEBRUARY 28, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	33,295.36	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	83,052.05	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	92.39	
10009	RESERVE - BANK OF AMERICA	2,706.80	
10015	ACO PURCHASES RECEIVABLE		168,927.15
10016	SECURITY DEPOSITS RECEIVABLE	130.50	
10018	PET CEMETERY LOAN DRAWDOW		19,965.68
14010	PREPAID INSURANCE	6,135.22	
14011	PREPAID W/C INSURANCE	2,439.83	
	ASSETS:	143,152.15	(188,892.83)
LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		305.70
20109	LEASE DEPOSIT - PREPAID		20,549.43
20111	EMPLOYEES INSURANCE PAYABL		2,685.82
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	(614,348.69)
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		161,090.00
40201	MISC SPECIAL SET-UP		1,625.00
40203	INTEREST RECEIVED		9.57
40204	LAND LEASE		41,098.88
40205CC	CREDIT CARD CONVEN FEE		2,572.18
40205SAT	SAT INTERMENT SURCHARGE		11,400.00
40205SUN	SUN INTERMENT SURCHARGE		2,775.00
40205WIT	WITNESS GRAVE CLOSING		6,600.00
40206	TAX COLLECTIONS		158,866.58
40207	VAULTS		8,125.00
40207-EX LG CR	EX LG CREMATION VAULTS		2,255.00
40208	LINERS		10,330.00
40209	GRAVE VASES		4,372.05
40211	ENR SURCHARGE		26,030.00
40212	LOT TRANSFERS		1,640.00
40213	COUNTY INTEREST INCOME		164.91
40216	HANDLING FEE		51,881.46
40217	PRENEED CONTRACT SERVICE CH		4,500.00
40218	VASE/HDSTN SET & CLEAN		28,345.00
95000	RESERVES TRANSFERRED IN		40,000.00
	REVENUE:	0.00	(563,680.63)

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF FEBRUARY 28, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	199,663.37	
60102	BOT BOARD MEETINGS	7,383.10	
60103	BOT CONFERENCES	2,933.29	
60105	BOT TRAVEL & EXPENSES	3,059.87	
71101	RETIREMENT/PENSION	11,832.05	
71201	FICA	12,703.25	
71202	MEDICARE	2,970.92	
72301	EMPLOYEE GROUP INSURANCE	54,670.30	
72601	UNEMPLOYMENT INSURANCE	2,740.61	
73101	WORKERS COMP INSURANCE	3,834.63	
81111	ELECTRICITY	31,003.25	
81112	TELEPHONE	4,749.25	
81113	WATER	23,699.19	
83308	COMMUNITY OUTREACH	803.93	
83309	VISA-MASTER CHG FEES	4,470.02	
83311	COUNTY SERVICE CHARGE	802.92	
83313	GENERAL INSURANCE	10,281.65	
83314	LEGAL	3,458.00	
83315	LOT REPURCHASE	2,455.00	
83316	OFFICE EXPENSE	13,316.26	
83317	TRAVEL & CONVENTION	8,244.00	
83320	CONTRIBUTIONS	450.00	
83321	AUDIT	6,120.00	
83323	ADVERTISING/PUBLICITY	4,675.80	
83324	MEMBERSHIP & DUES	4,823.03	
84410	AUTO TRUCK EXPENSE	729.98	
84411	LARGE EQUIPMENT REPAIRS	182.84	
84413	IRRIGATION SYSTEM REPAIRS	1,641.93	
84414	FERTILIZER AND SEED	7,090.16	
84415	GASOLINE, OIL, TIRES	3,438.71	
84416	PLANT & BUILDING	14,321.37	
84418	TOOLS & SUPPLIES	1,092.79	
84419	GRAVE LINERS & VAULTS	17,425.56	
84420	GRAVE VASES	2,113.06	
84422	CONTRACT TREE/GARDEN MAINT	138,130.15	
84423	CONTRACT BURIALS	3,654.00	
84424	SECURITY CAMERA EXPENSE	731.85	
84425	DMP GROUNDS SECURITY	5,800.00	
	EXPENSES:	617,496.09	0.00
	REPORT TOTALS	1,546,993.10	(1,546,993.10)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
FEBRUARY 28, 2017**

ASSETS

ASSETS

CASH ON HAND - COUNTY	33,295.36	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	83,052.05	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	92.39	
RESERVE - BANK OF AMERICA	2,706.80	
ACO PURCHASES RECEIVABLE	(168,927.15)	
SECURITY DEPOSITS RECEIVABLE	130.50	
PET CEMETERY LOAN DRAWDOWN	(19,965.68)	
PREPAID INSURANCE	6,135.22	
PREPAID W/C INSURANCE	2,439.83	
TOTAL ASSETS		(45,740.68)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	305.70	
LEASE DEPOSIT - PREPAID	20,549.43	
EMPLOYEES INSURANCE PAYABLE	2,685.82	
ACCRUED EMPLOYEE PAYROLL	6,442.56	
ACCRUED VACATION PAYABLE	10,189.13	
OPEB BENEFIT LIABILITY:GASB45	559,776.05	
TOTAL LIABILITIES		614,348.69

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(786,344.86)	
NET INCOME	(53,815.46)	
TOTAL EQUITY		(660,089.37)
TOTAL LIABILITIES AND EQUITY		(45,740.68)

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	17,055.00	24,365.00	(7,310.00)	161,090.00	190,885.00	(29,795.00)
MISC SPECIAL SET-UP	225.00	0.00	225.00	1,625.00	800.00	825.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	50.00	(50.00)
INTEREST RECEIVED	0.59	0.57	0.02	9.57	7.99	1.58
LAND LEASE	5,137.36	5,061.44	75.92	41,098.88	40,491.52	607.36
MISC INCOME	0.00	0.00	0.00	0.00	115.16	(115.16)
BROWN ACT REVENUE	0.00	0.00	0.00	0.00	1,041.00	(1,041.00)
CREDIT CARD CONVEN FEE	335.83	545.18	(209.35)	2,572.18	3,356.23	(784.05)
SAT INTERMENT SURCHARGE	1,025.00	850.00	175.00	11,400.00	8,550.00	2,850.00
SUN INTERMENT SURCHARGE	1,750.00	0.00	1,750.00	2,775.00	9,225.00	(6,450.00)
WITNESS GRAVE CLOSING	850.00	1,050.00	(200.00)	6,600.00	7,000.00	(400.00)
TAX COLLECTIONS	0.00	0.00	0.00	158,866.58	150,430.86	8,435.72
VAULTS	105.00	1,415.00	(1,310.00)	8,125.00	10,095.00	(1,970.00)
EX LG CREMATION VAULTS	450.00	0.00	450.00	2,255.00	1,615.00	640.00
REGULAR CREM VAULT	0.00	255.00	(255.00)	0.00	340.00	(340.00)
LINERS	1,500.00	1,405.00	95.00	10,330.00	11,910.00	(1,580.00)
GRAVE VASES	460.00	920.05	(460.05)	4,372.05	6,757.39	(2,385.34)
ENR SURCHARGE	3,735.00	3,300.00	435.00	26,030.00	28,260.00	(2,230.00)
LOT TRANSFERS	0.00	180.00	(180.00)	1,640.00	1,330.00	310.00
COUNTY INTEREST INCOME	0.00	0.00	0.00	164.91	88.63	76.28
HANDLING FEE	5,290.00	8,005.00	(2,715.00)	51,881.46	60,955.00	(9,073.54)
PRENEED CONTRACT SERVICE CHG	800.00	1,200.00	(400.00)	4,500.00	6,600.00	(2,100.00)
VASE/HDSTN SET & CLEAN	3,970.00	5,560.00	(1,590.00)	28,345.00	29,495.00	(1,150.00)
TOTAL REVENUE	42,688.78	54,112.24	(11,423.46)	523,680.63	569,398.78	(45,718.15)
EXPENSES						
REGULAR SALARIES	23,120.10	19,788.36	3,331.74	199,663.37	208,669.08	(9,005.71)
BOT BOARD MEETINGS	718.36	500.00	218.36	7,383.10	4,200.00	3,183.10
BOT CONFERENCES	0.00	770.00	(770.00)	2,933.29	2,358.00	575.29
BOT TRAVEL & EXPENSES	637.80	0.00	637.80	3,059.87	2,811.23	248.64
RETIREMENT/PENSION	1,377.70	1,168.20	209.50	11,832.05	12,933.46	(1,101.41)
FICA	1,430.26	1,248.07	182.19	12,703.25	13,114.53	(411.28)
MEDICARE	334.50	291.89	42.61	2,970.92	3,067.12	(96.20)
EMPLOYEE GROUP INSURANCE	7,252.19	6,953.25	298.94	54,670.30	48,788.96	5,881.34
UNEMPLOYMENT INSURANCE	945.53	751.99	193.54	2,740.61	2,658.09	82.52
WORKERS COMP INSURANCE	609.98	733.81	(123.83)	3,834.63	5,696.25	(1,861.62)
ELECTRICITY	2,923.84	6,039.73	(3,115.89)	31,003.25	46,453.54	(15,450.29)
TELEPHONE	667.64	395.85	271.79	4,749.25	4,489.09	260.16
WATER	782.30	2,600.08	(1,817.78)	23,699.19	27,887.68	(4,188.49)
COMMUNITY OUTREACH	55.00	95.00	(40.00)	803.93	705.00	98.93
VISA-MASTER CHG FEES	521.24	749.01	(227.77)	4,470.02	5,336.65	(866.63)
COUNTY SERVICE CHARGE	77.52	9.10	68.42	802.92	96.00	706.92
EDUCATION	0.00	31.30	(31.30)	0.00	455.79	(455.79)
GENERAL INSURANCE	1,533.83	1,194.52	339.31	10,281.65	9,556.16	725.49
LEGAL	1,064.00	1,162.00	(98.00)	3,458.00	1,876.00	1,582.00
LOT REPURCHASE	0.00	0.00	0.00	2,455.00	3,995.00	(1,540.00)
OFFICE EXPENSE	1,631.29	1,062.59	568.70	13,316.26	14,549.99	(1,233.73)
TRAVEL & CONVENTION	1,735.38	1,721.40	13.98	8,244.00	6,999.28	1,244.72
UNIFORMS & SAFETY EQUIPMENT	0.00	86.39	(86.39)	0.00	86.39	(86.39)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	167.50	(167.50)
CONTRIBUTIONS	250.00	200.00	50.00	450.00	200.00	250.00
AUDIT	0.00	0.00	0.00	6,120.00	10,500.00	(4,380.00)
ADVERTISING/PUBLICITY	115.00	284.79	(169.79)	4,675.80	3,576.97	1,098.83
MEMBERSHIP & DUES	300.00	300.00	0.00	4,823.03	4,508.89	314.14
AUTO TRUCK EXPENSE	0.00	126.65	(126.65)	729.98	1,792.75	(1,062.77)
LARGE EQUIPMENT REPAIRS	182.84	0.00	182.84	182.84	0.00	182.84
EQUIPMENT REPAIRS	0.00	70.47	(70.47)	0.00	339.33	(339.33)
IRRIGATION SYSTEM REPAIRS	289.32	284.45	4.87	1,641.93	2,761.42	(1,119.49)
FERTILIZER AND SEED	0.00	0.00	0.00	7,090.16	9,777.30	(2,687.14)
GASOLINE, OIL, TIRES	1,477.27	0.00	1,477.27	3,438.71	4,709.67	(1,270.96)
PLANT & BUILDING	1,626.88	1,446.74	180.14	14,321.37	21,604.02	(7,282.65)
TOOLS & SUPPLIES	407.81	207.23	200.58	1,092.79	1,000.82	91.97
GRAVE LINERS & VAULTS	2,680.99	1,787.00	893.99	17,425.56	20,967.52	(3,541.96)
GRAVE VASES	273.99	492.89	(218.90)	2,113.06	3,192.23	(1,079.17)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	138,130.15	106,762.75	31,367.40
CONTRACT BURIALS	1,566.00	522.00	1,044.00	3,654.00	7,116.00	(3,462.00)
SECURITY CAMERA EXPENSE	0.00	317.85	(317.85)	731.85	1,781.55	(1,049.70)
DMP GROUNDS SECURITY	725.00	0.00	725.00	5,800.00	5,075.00	725.00
TOTAL EXPENSES	(77,061.56)	(73,140.61)	(3,920.95)	(617,496.09)	(632,617.01)	15,120.92
NET INCOME FROM OPERATIONS	(34,372.78)	(19,028.37)	(15,344.41)	(93,815.46)	(63,218.23)	(30,597.23)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	40,000.00	0.00	40,000.00
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	40,000.00	0.00	40,000.00
NET INCOME (LOSS)	(34,372.78)	(19,028.37)	(15,344.41)	(53,815.46)	(63,218.23)	9,402.77

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2017

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	17,055.00	25,632.50	(8,577.50)	161,090.00	307,590.00	(146,500.00)
MISC SPECIAL SET-UP	225.00	125.00	100.00	1,625.00	1,500.00	125.00
RETURNED CHECK BANK CHARGE	0.00	4.17	(4.17)	0.00	50.00	(50.00)
INTEREST RECEIVED	0.59	1.25	(0.66)	9.57	15.00	(5.43)
LAND LEASE	5,137.36	5,162.67	(25.31)	41,098.88	61,952.00	(20,853.12)
CREDIT CARD CONVEN FEE	335.83	508.34	(172.51)	2,572.18	6,100.00	(3,527.82)
SAT INTERMENT SURCHARGE	1,025.00	1,227.09	(202.09)	11,400.00	14,725.00	(3,325.00)
SUN INTERMENT SURCHARGE	1,750.00	1,006.25	743.75	2,775.00	12,075.00	(9,300.00)
WITNESS GRAVE CLOSING	850.00	937.50	(87.50)	6,600.00	11,250.00	(4,650.00)
TAX COLLECTIONS	0.00	24,045.34	(24,045.34)	158,866.58	288,544.00	(129,677.42)
VAULTS	105.00	1,531.25	(1,426.25)	8,125.00	18,375.00	(10,250.00)
EX LG CREMATION VAULTS	450.00	0.00	450.00	2,255.00	0.00	2,255.00
LINERS	1,500.00	1,677.92	(177.92)	10,330.00	20,135.00	(9,805.00)
GRAVE VASES	460.00	816.75	(356.75)	4,372.05	9,801.00	(5,428.95)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	0.00	200.00	(200.00)
ENR SURCHARGE	3,735.00	3,662.09	72.91	26,030.00	43,945.00	(17,915.00)
LOT TRANSFERS	0.00	283.34	(283.34)	1,640.00	3,400.00	(1,760.00)
COUNTY INTEREST INCOME	0.00	13.09	(13.09)	164.91	157.00	7.91
HANDLING FEE	5,290.00	8,218.34	(2,928.34)	51,881.46	98,620.00	(46,738.54)
PRENEED CONTRACT SERVICE CHG	800.00	858.34	(58.34)	4,500.00	10,300.00	(5,800.00)
VASE/HDSTN SET & CLEAN	3,970.00	3,761.67	208.33	28,345.00	45,140.00	(16,795.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUE	42,688.78	79,497.91	(36,809.13)	523,680.63	953,974.00	(430,293.37)
EXPENSES						
REGULAR SALARIES	23,120.10	25,761.75	(2,641.65)	199,663.37	309,141.00	(109,477.63)
BOT BOARD MEETINGS	718.36	1,122.42	(404.06)	7,383.10	13,469.00	(6,085.90)
BOT CONFERENCES	0.00	291.67	(291.67)	2,933.29	3,500.00	(566.71)
BOT TRAVEL & EXPENSES	637.80	333.34	304.46	3,059.87	4,000.00	(940.13)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,377.70	1,722.92	(345.22)	11,832.05	20,675.00	(8,842.95)
FICA	1,430.26	1,646.34	(216.08)	12,703.25	19,756.00	(7,052.75)
MEDICARE	334.50	347.75	(13.25)	2,970.92	4,173.00	(1,202.08)
EMPLOYEE GROUP INSURANCE	7,252.19	6,225.50	1,026.69	54,670.30	74,706.00	(20,035.70)
UNEMPLOYMENT INSURANCE	945.53	282.92	662.61	2,740.61	3,395.00	(654.39)
WORKERS COMP INSURANCE	609.98	729.34	(119.36)	3,834.63	8,752.00	(4,917.37)
ELECTRICITY	2,923.84	5,532.09	(2,608.25)	31,003.25	66,385.00	(35,381.75)
TELEPHONE	667.64	591.67	75.97	4,749.25	7,100.00	(2,350.75)
WATER	782.30	3,079.42	(2,297.12)	23,699.19	36,953.00	(13,253.81)
COMMUNITY OUTREACH	55.00	250.00	(195.00)	803.93	3,000.00	(2,196.07)
VISA-MASTER CHG FEES	521.24	633.34	(112.10)	4,470.02	7,600.00	(3,129.98)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	77.52	25.00	52.52	802.92	300.00	502.92
EDUCATION	0.00	50.00	(50.00)	0.00	600.00	(600.00)
GENERAL INSURANCE	1,533.83	1,239.59	294.24	10,281.65	14,875.00	(4,593.35)
LEGAL	1,064.00	291.67	772.33	3,458.00	3,500.00	(42.00)
LOT REPURCHASE	0.00	500.00	(500.00)	2,455.00	6,000.00	(3,545.00)
OFFICE EXPENSE	1,631.29	1,333.34	297.95	13,316.26	16,000.00	(2,683.74)
TRAVEL & CONVENTION	1,735.38	916.67	818.71	8,244.00	11,000.00	(2,756.00)
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	250.00	41.67	208.33	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	115.00	833.34	(718.34)	4,675.80	10,000.00	(5,324.20)
MEMBERSHIP & DUES	300.00	383.34	(83.34)	4,823.03	4,600.00	223.03
AUTO TRUCK EXPENSE	0.00	291.67	(291.67)	729.98	3,500.00	(2,770.02)
LARGE EQUIPMENT REPAIRS	182.84	166.67	16.17	182.84	2,000.00	(1,817.16)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	289.32	833.34	(544.02)	1,641.93	10,000.00	(8,358.07)
FERTILIZER AND SEED	0.00	875.00	(875.00)	7,090.16	10,500.00	(3,409.84)
GASOLINE, OIL, TIRES	1,477.27	458.34	1,018.93	3,438.71	5,500.00	(2,061.29)
PLANT & BUILDING	1,626.88	1,666.67	(39.79)	14,321.37	20,000.00	(5,678.63)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	407.81	100.00	307.81	1,092.79	1,200.00	(107.21)
GRAVE LINERS & VAULTS	2,680.99	2,915.59	(234.60)	17,425.56	34,987.00	(17,561.44)
GRAVE VASES	273.99	423.00	(149.01)	2,113.06	5,076.00	(2,962.94)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	138,130.15	236,976.00	(98,845.85)
CONTRACT BURIALS	1,566.00	895.84	670.16	3,654.00	10,750.00	(7,096.00)
SECURITY CAMERA EXPENSE	0.00	212.50	(212.50)	731.85	2,550.00	(1,818.15)
DMP GROUNDS SECURITY	725.00	675.00	50.00	5,800.00	8,100.00	(2,300.00)
TOTAL EXPENSES	77,061.56	85,139.24	(8,077.68)	617,496.09	1,021,669.00	(404,172.91)
NET INCOME FROM OPERATIONS	(34,372.78)	(5,641.33)	(28,731.45)	(93,815.46)	(67,695.00)	(26,120.46)
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)	(34,372.78)	0.00	(34,372.78)	(53,815.46)	0.00	(53,815.46)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	19,196.05	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	379,704.29	
004343	ASSET PURCHASE HOLDING ACCOUNT	391,313.62	
006343	CASH - INTEREST/DIVIDENDS	568,827.02	
007343	INVESTED FUNDS - PSCD	222,563.48	
018343	UNREALIZED G/L ON SECURITIES		147,643.55
	CURRENT ASSETS:	1,581,604.46	(147,643.55)
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		120,135.00
203343	CURRENT INTEREST & DIVIDENDS		6,838.02
213343	COUNTY INTEREST INCOME		1,539.10
230343	GAIN/INVEST FAIR VALUE INCREAS	5,051.02	
500343	REVENUE TRANSFERRED IN		6,460.00
	REVENUE:	5,051.02	(134,972.12)
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,995.97	
311343	COUNTY SERVICE CHARGE	3.06	
510343	REVENUE TRANSFER OUT	94,840.93	
	EXPENSES:	96,839.96	0.00
	REPORT TOTALS	6,683,788.59	(6,683,788.59)

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
FEBRUARY 28, 2017**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	19,196.05
ASSET RPLCE RSRVE-LAND/BLD/ETC	379,704.29
ASSET PURCHASE HOLDING ACCOUNT	391,313.62
CASH - INTEREST/DIVIDENDS	568,827.02
INVESTED FUNDS - PSCD	222,563.48
UNREALIZED G/L ON SECURITIES	(147,643.55)

TOTAL CURRENT ASSETS	1,433,960.91
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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
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OTHER ASSETS

TOTAL OTHER ASSETS	0.00
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TOTAL ASSETS	3,898,163.46
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LIABILITIES AND EQUITY

LIABILITIES

TOTAL LIABILITIES	0.00
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RETAINED EARNINGS

RETAINED EARNINGS	3,865,082.32
NET INCOME	33,081.14

TOTAL RETAINED EARNINGS	3,898,163.46
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TOTAL LIABILITIES AND EQUITY	3,898,163.46
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**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	16,405.00	14,775.00	1,630.00	120,135.00	130,650.00	(10,515.00)
CURRENT INTEREST & DIVIDENDS	58.02	3,113.71	(3,055.69)	6,838.02	8,489.60	(1,651.58)
COUNTY INTEREST INCOME	0.00	0.00	0.00	1,539.10	615.33	923.77
GAIN/INVEST FAIR VALUE INCREAS	16.00	4,432.20	(4,416.20)	(5,051.02)	(2,285.81)	(2,765.21)
TOTAL REVENUE	16,479.02	22,320.91	(5,841.89)	123,461.10	137,469.12	(14,008.02)
	16,479.02	22,320.91	(5,841.89)	123,461.10	137,469.12	(14,008.02)
EXPENSES						
INVESTMENT ADVISOR FEES	773.61	0.00	773.61	1,995.97	0.00	1,995.97
COUNTY SERVICE CHARGE	0.00	0.00	0.00	3.06	(12.84)	15.90
TOTAL EXPENSES	(773.61)	0.00	(773.61)	(1,999.03)	12.84	(2,011.87)
NET INCOME FROM OPERATIONS	15,705.41	22,320.91	(6,615.50)	121,462.07	137,481.96	(16,019.89)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(6,460.00)	(6,350.00)	(110.00)
REVENUE TRANSFER OUT	0.00	0.00	0.00	94,840.93	0.00	94,840.93
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	88,380.93	(6,350.00)	94,730.93
NET INCOME (LOSS)	15,705.41	22,320.91	(6,615.50)	33,081.14	143,831.96	(110,750.82)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	1,055,033.78	
003-342	INTEREST ON DEPOSIT-COUNTY	131,411.44	
006342	CASH - INTEREST/DIVIDENDS	1,287,647.30	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		180,996.91
	ASSETS:	5,626,587.97	(180,996.91)
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		84,588.80
203342	CURRENT INTEREST & DIVIDENDS		24,007.78
213342	COUNTY INTEREST INCOME		3,315.86
230342	GAIN/INVEST FAIR VALUE INCREAS	45,917.28	
	REVENUE:	45,917.28	(112,882.44)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	13,901.82	
	EXPENSES	13,901.82	0.00
	REPORT TOTALS	5,686,407.07	(5,686,407.07)

**ENDOWMENT CARE FUND
BALANCE SHEET
FEBRUARY 28, 2017**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	1,055,033.78
INTEREST ON DEPOSIT-COUNTY	131,411.44
CASH - INTEREST/DIVIDENDS	1,287,647.30
INVESTED FUNDS - PSCD	3,152,495.45
UNREALIZED G/L ON SECURITIES	(180,996.91)

TOTAL ASSETS

5,445,591.06

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	53,063.34

TOTAL RETAINED EARNINGS

5,445,591.06

TOTAL LIABILITIES AND FUND EQUITY

5,445,591.06

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 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	250.00	720.00
ENDOWMENT CARE DEPOSITS	10,732.94	17,035.80	(6,302.86)	84,588.80	108,908.92	(24,320.12)
CURRENT INTEREST & DIVIDENDS	1,050.60	10,127.00	(9,076.40)	24,007.78	45,492.76	(21,484.98)
COUNTY INTEREST INCOME	0.00	0.00	0.00	3,315.86	1,431.86	1,884.00
GAIN/INVEST FAIR VALUE INCREAS	3,276.74	(537.72)	3,814.46	(45,917.28)	(29,924.97)	(15,992.31)
TOTAL REVENUE	15,060.28	26,625.08	(11,564.80)	66,965.16	126,158.57	(59,193.41)
EXPENSES						
INVESTMENT ADVISOR FEES	5,208.45	0.00	5,208.45	13,901.82	0.00	13,901.82
TOTAL EXPENSES	5,208.45	0.00	5,208.45	13,901.82	0.00	13,901.82
NET INCOME (LOSS)	9,851.83	26,625.08	(16,773.25)	53,063.34	126,158.57	(73,095.23)

**PRENEED FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2017**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	670,588.29	
006392	CASH -INTEREST/DIVIDENDS	430,743.84	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		151,624.46
034392	CONTRACTS RECEIVABLE	85,766.03	
	CURRENT ASSETS:	1,911,318.91	(151,624.46)
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		810,320.11
	LIABILITIES:	0.00	(810,320.11)
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		69,608.79
202392	CURRENT DEFERRED REVENUE		72,924.22
203392	CURRENT INTEREST & DIVIDENDS		8,392.53
213392	COUNTY INTEREST INCOME		1,725.64
230392	GAIN/INVEST FAIR VALUE INCREAS	6,483.01	
	REVENUE:	6,483.01	(152,651.18)
EXPENSES:			
310392	INVESTMENT FEES	3,100.32	
311392	COUNTY SERVICE CHARGES	200.06	
320392	LOSS ON TRANSFER (INTER COSTS)	4,267.82	
335392	SALES TRANSFR OUT (PRIOR YR)	6,460.00	
	EXPENSES:	14,028.20	0.00
	REPORT TOTALS	1,931,830.12	(1,931,830.12)

**PRENEED FUND
BALANCE SHEET
FEBRUARY 28, 2017**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	670,588.29	
CASH -INTEREST/DIVIDENDS	430,743.84	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(151,624.46)	
CONTRACTS RECEIVABLE	85,766.03	

TOTAL ASSETS		1,759,694.45

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	810,320.11	
TOTAL LIABILITIES		810,320.11

RETAINED EARNINGS

RETAINED EARNINGS	624,856.57	
ACCRUED INTEREST & DIVIDENDS	192,377.80	
NET INCOME	132,139.97	

TOTAL RETAINED EARNINGS		949,374.34

TOTAL LIABILITIES AND EQUITY		1,759,694.45

**PRENEED FUND
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	7,224.55	8,317.79	(1,093.24)	69,608.79	59,951.90	9,656.89
CURRENT DEFERRED REVENUE	7,848.15	7,422.07	426.08	72,924.22	67,686.49	5,237.73
CURRENT INTEREST & DIVIDENDS	485.50	5,275.40	(4,789.90)	8,392.53	35,192.13	(26,799.60)
COUNTY INTEREST INCOME	0.00	0.00	0.00	1,725.64	570.37	1,155.27
GAIN/INVEST FAIR VALUE INCREAS	182.10	4,416.31	(4,234.21)	(6,483.01)	(28,833.30)	22,350.29
TOTAL REVENUE	15,740.30	25,431.57	(9,691.27)	146,168.17	134,567.59	11,600.58
EXPENSES						
INVESTMENT FEES	1,201.24	0.00	1,201.24	3,100.32	142.42	2,957.90
COUNTY SERVICE CHARGES	0.00	99.52	(99.52)	200.06	597.12	(397.06)
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	4,267.82	489.05	3,778.77
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	6,460.00	6,350.00	110.00
TOTAL EXPENSES	1,201.24	99.52	1,101.72	14,028.20	7,578.59	6,449.61
NET INCOME (LOSS)	14,539.06	25,332.05	(10,792.99)	132,139.97	126,989.00	5,150.97

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 2-2017

RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS HELD IN THE PRENEED FUND TO THE GENERAL FUND AND THE ACCUMULATIVE CAPITAL OUTLAY 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 Preneed Fund; now, therefore,

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that \$16,412.11 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

FURTHER RESOLVED, the Board of Trustees of the Palm Springs Cemetery District that \$5,180.00 of the funds in PreNeed Fund, 51265, shall be transferred to the Accumulative Capital Fund, 51275.

BE IT FURTHER RESOLVED that these fund transfers are the result of interment costs and contract refunds incurred for the months of December 1, 2016 to February 28, 2017.

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 9th day of March 2017, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

William Kleindienst, Secretary