

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, December 14, 2017 at 11:30 a.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 November 9, 2017 Regular Meeting Minutes

b. Approval of November Expenditures

General Fund		\$72,753.28
November Reimburse Voucher 1593	\$ 19,525.74	
November Reimburse Voucher 1594	\$ 27,734.92	
November Reimburse Voucher 1595	\$ 25,492.62	
Accumulative Capital Outlay		\$ 2,405.83
Prior Reimburse Voucher 1583	\$ 570.83	
November Reimburse Voucher 1592	\$ 1,835.00	
Total November 30, 2017 Expenditures Checks & Visa/Debit Card 21699-21742 & Direct Deposits (Payroll)		\$75,159.11

c. Financial Reports as of November 30, 2015 (F-1 thru F-15)

d. Employee Performance Appreciation Bonuses

6. ADMINISTRATIVE CALENDAR

- a. Election of Officers
- b. District Investment General Overview & Update – Neal Wilson, C & N Financial
- c. Landscape Maintenance Agreement Two-Year Renewal Request – Kirkpatrick Landscaping, Inc.

7. LEGISLATIVE CALENDAR

- a. Resolution 12-2017, Requires the Reporting of Assets Valued at \$5,000.00 or More on the District's Listing of Assets and Directing the Removal of Assets Valued less than \$5,000.00 from the District's List of Assets.
- b. Resolution 13-2017, SDRMA Workers' Compensation Governing Body Member and/or Volunteer Coverage

8. TRUSTEES AND ATTORNEY SIGNATURES

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEES

12. REPORTS

- a. Trustees
- b. Manager

13. 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

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

15. ADJOURNMENT

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

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

DATE: November 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 Pye at 2:00 P.M.

2. **ROLL CALL**

District Manager Jurasky reported that Trustee Pepper informed her that he is unable to attend today's meeting due to work commitments. Motion was made by Trustee Pye, seconded by Trustee Mallotto to excuse Trustee Pepper. Motion carried, vote 4-0 Alcumbrac, Kleindienst, Mallotto and Pye.

Present: Jan Pye, Chairperson
William G. Kleindienst, Secretary
Lynn T. Mallotto, Treasurer
Jane Alcumbrac, Member

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

Excused: Lenny Pepper, Vice Chairperson

3. **PUBLIC COMMENTS** – None

Trustee Pye stated that she would prefer to have Trustee Pepper in attendance when items on Closed Session are addressed. Following a discussion motion was made by Trustee Alcumbrac, seconded by Trustee Mallotto to move Closed Session items to the January 11, 2018 board meeting agenda. Motion carried; vote 4-0 Alcumbrac, Kleindienst, Mallotto and Pye.

4. **CONFIRMATION OF AGENDA** Motion was made by Trustee Alcumbrac, seconded by Trustee Mallotto to approve the Agenda without Closed Session. Motion carried; vote 4-0 Alcumbrac, Kleindienst, Mallotto and Pye.

5. **CONSENT CALENDAR** Motion was made by Trustee Kleindienst, seconded by Trustee Alcumbrac to approve the Consent Calendar as presented. Motion carried, roll call 4-0 Alcumbrac, Kleindienst, Mallotto and Pye.

6. **ADMINISTRATIVE CALENDAR** a. **District Investment General Overview & Update and Signing of Forms for Transition to L.P.L. Financial – Neal Wilson, C & N Financial** Neal Wilson reported that the transition to L.P.L. Financial in San Diego, CA will be completed November 30, 2017. He stated that due to his relationship with his current bond trader he plans to have all funds fully vested before November 30, 2017. He further reported that Vanguard Funds Money Market account is currently paying 1.2%.

Following a discussion and the signing of transition documents by the Board, the investment report was received and filed. He stated that he would be contacting Trustee Pepper to obtain his signature.

6. ADMINISTRATIVE CALENDAR - Continued

b. Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon Following a discussion motion was made by Trustee Pye, seconded by Trustee Mallotto to approve scheduling the Trustee Annual Year-End Meeting Luncheon for 11:30 A.M board meeting and 12:30 P.M. luncheon. Thursday, December 14, 2017 at Spencer's Restaurant. District Manager Jurasky was directed to handle the scheduling with the restaurant and invitations to Neal Wilson, Steve Quintanilla, Q&A Law Firm and select Q&A staff. Motion carried, roll call 4-0. Alcumbrac, Kleindienst, Mallotto and Pye.

7. LEGISLATIVE a. Resolution 10-2017, 2018-2018 Budget Allocation Transfer Following a discussion motion was made by Trustee Mallotto, seconded by Trustee Kleindienst to approve Resolution 10-2017, 2017-2018 Budget Allocation transferring \$30,000.00 to the General Fund. Motion carried, roll call 5-0, Alcumbrac, Kleindienst, Mallotto and Pye.

b. Resolution 11-2017, Adoption of an Electronic Data Policy Following a review, discussion and explanations by attorney Quintanilla, motion was made by Trustee Pye, seconded by Trustee Mallotto to approve Resolution 11-2017, Adoption of an Electronic Data Policy. Motion carried, roll call 4-0, Alcumbrac, Kleindienst, Mallotto and Pye.

8. TRUSTEE SIGNATURES

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEES – None

12. REPORTS a. Trustee Report –Trustee Mallotto said that her goddaughter, Jilly Rizzo's granddaughter got married this past weekend and they held a small ceremony at Jilly's gravesite so that she could place her bridal bouquet his grave. Trustee Mallotto stated that without prompting her goddaughter said that this would be a great place for a wedding. Trustee Mallotto said she shared this because after the pet cemetery kick-off party the Board had discussed outside events being held at DMP.

b. District Manager Report

1. Dia de los Muertos-Day of the Dead District Manager Jurasky reported that the event was a day of family fun; amazing artwork from the students and everyone seemed to be enjoying themselves. She stated that the face painters from Agape Salon want to return next year, and the owner wants to get other salons to participate.

She reported that there is a possibility that the event may shift partnership from The Well in the Desert to the Cathedral City Boys & Girls Club.

She also reported that there was an altar in honor of Supervisor Roy Wilson, and his wife Aurora who was moved to tears was there to receive an award in his memory. Also in attendance was Supervisor Manuel Perez, who spoke briefly, and the Cathedral City Council and City Manager.

District Manger Jurasky stated that it had been brought to her attention that she had been neglecting to properly acknowledge the PSCD Board's role in the vision, support and formation of the pet cemetery. She said that she had no idea of her neglect, and that it was not intentional and going forward it would never happen again.

13. **FUTURE AGENDA ITEMS** a. **Discussion in 2018/2019 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

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

15. **CLOSED SESSION ANNOUNCEMENTS** – None

16. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 2:53 P.M. The next board meeting is scheduled for 11:30 A.M., Thursday, December 14, 2017 at Spencer's Restaurant in Palm Springs, CA.

DATE: _____

William G. Kleindienst, Secretary

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

Date	Check #	Line Description	Debit Amount	Credit Amount
11/1/17	21699	NOV 2017 PSCD Employee Health Insurance Expense NOV 2017 PSCD Retiree Health Insurance Expense NOV 2017 Employee Portion of Health Insurance P.E.R.S.	5,138.22 1,169.28 1,233.13	7,540.63
11/1/17	21700	NOV 2017 PSCD Employee Dental Insurance Expense STANDARD INSURANCE COMPANY RB	363.56	363.56
11/1/17	21701	NOV 2017 PSCD Employee Life Insurance Expense STANDARD INSURANCE COMPANY RQ	62.40	62.40
11/1/17	21702	NOV 2017 PSCD Employee Vision Insurance Expense METLIFE GROUP BENEFITS	54.37	54.37
11/1/17	21703	K Jurasky Extra Health Insurance for payperiods 10/13/17 & COLONIAL LIFE	203.78	203.78
11/1/17	21704	Trash Service Nov 2017 BURRTEC WASTE & RECYCLING SVCS	346.09	346.09
11/1/17	21705	(12) #5 Bell Liners - Invoice IN032854 Delivery Fee WHITED CEMETERY SERVICE	1,536.00 110.00	1,646.00
11/1/17	21706	(2) Sunday Burials - 10/29/2017 - Invoice 4344 KIRKPATRICK LANDSCAPING SERVICES INC	1,044.00	1,044.00
11/1/17	21707	Invoice IN454252 - Water Cooler for 10/16/2017 to 11/15/2017 Invoice IN457369 - Copier Maintenance for 10/21/17 to 11/20/ AIS	32.63 55.27	87.90
11/8/17	21708	Invoice 88499 - (2) No Parking Signs at Ramon Rd Entrance (BEST SIGNS, INC	570.83	570.83
11/8/17	21709	Invoice E2017-0261 - Carport Paving (PV 1592) ASPHALT M.D.'S	1,835.00	1,835.00
11/8/17	21710	Invoice 3048 - Irrigation System Repair Supplies EWING IRRIGATION PRODUCTS, INC	138.15	138.15
11/8/17	21711	Yellow Pages DEX MEDIA	187.00	187.00
11/8/17	21712	Invoice 1711133 Security Patrol 11-01 thru 11-30 MAXWELL SECURITY SERVICES	725.00	725.00
11/8/17	21713	Invoice 4279 - Landscape Maintenance Service - October 2017 Less 2 Replacement Spartan Raised Vases damaged by mower \$19,748.00 - 222.26 (2 x 111.13) = \$19,525.74 KIRKPATRICK LANDSCAPING SERVICES INC	19,525.74	19,525.74
11/8/17	21714	Invoice INV00087625 - Office for period 12/01/2017 - 12/31/20 Invoice INV00087600 - Well #2 for period 12/01/2017 - 12/31/2 SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
11/9/17	21715	WMC Usage DESERT WATER AGENCY	477.53	477.53

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

Date	Check #	Line Description	Debit Amount	Credit Amount
11/14/17	21716	Janitorial Services - October 2017 JAMILETH MOYA	350.00	350.00
11/14/17	21717	Monthly Bill for October 2017 WESTERN EXTERMINATOR	73.50	73.50
11/14/17	21718	Office Phone Charges - 11/7/17 to 12/6/17 FRONTIER COMMUNICATIONS	417.73	417.73
11/14/17	21719	Well Replenishment COACHELLA VALLEY WATER DIST	3,734.05	3,734.05
11/14/17	21720	Bottle Water & Other Supplies READY REFRESH BY NESTLE	55.27	55.27
11/17/17	21721	INVOICE 66048 - Repair DaVall Gate PATTON ENTERPRISES, INC	125.00	125.00
11/17/17	21722	INVOICE 4352 - Sunday Burial 11/12/2017 KIRKPATRICK LANDSCAPING SERVICES INC	522.00	522.00
11/29/17	21727	INVOICE 3477534 - Courier Service October 17, 2017 INVOICE 3491052 - Courier Service Nov 2 & 10, 2017 GOLDEN STATE OVERNIGHT	14.36 28.79	43.15
11/29/17	21728	INVOICE IT0000001394 - Data VPN INVOICE IT0000001434 - PS Financials RIVERSIDE COUNTY INFORMATION TECHNOLOGY	9.10 68.42	77.52
11/29/17	21729	INVOICE IN461331 - Copier Maintenance for 11/21/17 to 12/ INVOICE IN459937 - Water Cooler for 11/16/17 to 12/15/17 AIS	55.27 32.63	87.90
11/29/17	21730	Account 3-001-6901-55 Well #2 Account 3-003-6360-97 WMC Account 3-011-5009-75 DaVall Gate Account 3-016-9582-84 Well #4 (to be billed at later date) Account 3-040-5194-97 Admin Building SOUTHERN CALIF EDISON CO	880.64 26.94 49.75 815.85	1,773.18
11/29/17	21731	559833-884768 Admin Building 559831-884770 Fire Protection 180819-512108 COACHELLA VALLEY WATER DIST	24.22 75.90 16.96	117.08
11/29/17	21732	Ground Supervisor & Office Cell Phone Monthly Charge SPRINT	104.80	104.80
11/29/17	21733	Invoice 023307 - Monthly Service for Americas Plaza Fountai ELOY'S POOL SERVICE & REPAIRS	40.00	40.00
11/29/17	21734	(10) #5 Bell Liners - Invoice IN033156 (8) #5 Vaults Delivery WHITED CEMETERY SERVICE	1,280.00 1,392.00 110.00	2,782.00
11/29/17	21735	Trash Service - Dec 2017 BURRTEC WASTE & RECYCLING SVCS	346.09	346.09

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

Date	Check #	Line Description	Debit Amount	Credit Amount
11/29/17	21736	District Manager Monthly Cell Phone AT & T MOBILITY	145.67	145.67
11/29/17	21737	Legal Services from 8/1/2017 to 8/31/2017 QUINTANILLA & ASSOCIATES	686.00	686.00
11/30/17	21738	K JURASKY NOV 2017 PSCD Employee Retirement Expense K JURASKY NOV 2017 Employee 403b Payable OPPENHEIMER FUNDS SERVICES	755.75 1,846.16	2,601.91
11/30/17	21739	E ARCHILA NOV 2017 PSCD Employee Retirement Expense FRANKLIN - TEMPLETON	196.00	196.00
11/30/17	21740	S BROWN NOV 2017 PSCD Employee Retirement Expense FRANKLIN - TEMPLETON	214.83	214.83
11/30/17	21741	J REYNA NOV 2017 PSCD Employee Retirement Expense FRANKLIN - TEMPLETON	302.55	302.55
11/30/17	21742	S VICKREY NOV 2017 PSCD Employee Retirement Expense FRANKLIN - TEMPLETON	215.49	215.49
11/1/17	DEBIT JR	El Ranchito - Staff Safety Meeting Lunch - 10/31/2017 COMPANY DEBIT CARD	71.80	71.80
11/13/17	DEBIT JR	China 8 - Employee Safety Meeting Lunch COMPANY DEBIT CARD	49.50	49.50
11/1/17	DEBIT KJ	Palm Desert Chamber of Commerce - 21st Annual Peace Offic COMPANY DEBIT CARD	60.00	60.00
11/7/17	DEBIT KJ	Palm Springs Chamber of Commerce - Athena 2017 Luncheo COMPANY DEBIT CARD	85.00	85.00
11/8/17	DEBIT KJ	I-cloud: 2 GB Storage Plan COMPANY DEBIT CARD	2.61	2.61
11/9/17	DEBIT KJ	USPS - 2 rolls of stamps COMPANY DEBIT CARD	98.00	98.00
11/14/17	DEBIT KJ	Stater Bros. - Coca Cola for Meetings COMPANY DEBIT CARD	15.34	15.34
11/16/17	DEBIT KJ	SWISS DONUTS - Design Team Meeting COMPANY DEBIT CARD	12.00	12.00
11/20/17	DEBIT KJ	Candy Warehouse.com - Candy for Office COMPANY DEBIT CARD	39.76	39.76
11/10/17	EDD_TAX	SIT P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 SDI P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 EMPLOYMENT DEVELOPMENT DEPT	297.24 98.85	396.09
11/24/17	EDD_TAX	SIT P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 SDI P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 EMPLOYMENT DEVELOPMENT DEPT	325.42 130.85	456.27

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

Date	Check #	Line Description	Debit Amount	Credit Amount
11/10/17	EDD_TAX	SUI P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 EMPLOYMENT DEVELOPMENT DEPT	55.67	55.67
11/24/17	EDD_TAX	SUI P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 EMPLOYMENT DEVELOPMENT DEPT	44.54	44.54
11/10/17	EXPRESS	FIT P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 SOCIAL SECURITY P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 MEDICARE P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 BANK OF AMERICA	857.84 1,362.09 318.56	2,538.49
11/24/17	EXPRESS	FIT P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 SOCIAL SECURITY P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 MEDICARE P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 BANK OF AMERICA	1,273.08 1,802.87 421.63	3,497.58
11/10/17	FEES	P/R 10/26/2017 to 11/08/2017 Paid 11/10/2017 CBIZ PAYROLL	87.18	87.18
11/24/17	FEES	P/R 11/09/2017 to 11/22/2017 Paid 11/24/2017 CBIZ PAYROLL	90.35	90.35
	Total		<u>57,695.88</u>	<u>57,695.88</u>

PALM SPRINGS CEMETERY DISTRICT
Payroll Disbursement Journal-General Fund
For the Period From Nov 1, 2017 to Nov 30, 2017

Date	Reference	Employee	Amount
11/10/17	4000	KATHLEEN JURASKY	1,823.85
11/10/17	4001	JUAN F. REYNA	1,523.45
11/10/17	4002	JUAN F. REYNA	287.11
11/10/17	4003	STEPHANIE C. BROWN	1,181.82
11/10/17	4004	SCOTT W. VICKREY	1,189.65
11/10/17	4005	EDGAR F. ARCHILLA	1,215.36
11/10/17	4006	JANE ALCUMBRAC	164.24
11/10/17	4007	WILLIAM G. KLEINDIENST	164.24
11/10/17	4008	LYNN T. MALLOTTO	164.24
11/10/17	4009	LENNY PEPPER	66.45
11/10/17	4010	JAN M. PYE	164.23
11/24/17	4016	KATHLEEN JURASKY	2,619.16
11/24/17	4017	KATHLEEN JURASKY	1,823.86
11/24/17	4018	KATHLEEN JURASKY	399.99
11/24/17	4019	JUAN F. REYNA	901.97
11/24/17	4020	JUAN F. REYNA	132.52
11/24/17	4021	STEPHANIE C. BROWN	1,190.81
11/24/17	4022	SCOTT W. VICKREY	577.98
11/24/17	4023	EDGAR F. ARCHILLA	1,215.36
11/24/17	4024	JANE ALCUMBRAC	164.23
11/24/17	4025	WILLIAM G. KLEINDIENST	164.23
11/24/17	4026	LYNN T. MALLOTTO	164.24
11/24/17	4027	JAN M. PYE	164.24
11/1/17 thru 11/30/17			<u>17,463.23</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP November 2017

November Cash Disbursement Journal (Includes ACO listed below)	57,695.88
November Payroll Disbursement Journal	17,463.23

TOTAL PSCD DISBURSEMENTS 75,159.11

TOTAL GENERAL FUND EXPENDITURES 72,753.28

November Payment Voucher # 1593	19,525.74
November Payment Voucher # 1594	27,734.92
November Payment Voucher # 1595	<u>25,492.62</u>
	72,753.28

Payment Voucher #1596	16,329.24
(for July - Oct 2017 expenses that were not reimbursed)	

TOTAL ACO EXPENDITURES 2,405.83

Best Signs - ACO PV 1583 (from August)	570.83
Asphalt M.D.'s - ACO PV 1592	1,835.00

PET CEMETERY DRAWDOWNS 0.00

Loan Amount:	25,000.00
Current Balance Remaining:	15,000.00

TOTAL November 2017 DISBURSEMENTS 75,159.11

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS**
November 2017

SALES

	Prior Months		November		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	18	0	6	0	24	0	37	0
Adult, A&B	17	0	7	0	24	0	44	0
Premium	50	0	6	0	56	0	17	0
Children	0	0	0	0	0	0	0	0
Cremation	7	0	1	0	8	0	2	1
Niche	5	0	3	0	8	0	11	0
TOTALS	97	0	23	0	120	0	111	1

LOT REPURCHASES

	Prior Months		November		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	0	0	3	0	3	0
Cremation	2	0	0	0	2	0	0	0
Niche	0	0	1	0	1	0	0	0
TOTALS	5	0	1	0	6	0	3	0

TOTAL INTERMENTS

	Prior Months		November		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	63	0	12	0	75	0	66	0
Children	0	0	0	0	0	0	0	0
Cremation	9	0	8	1	17	1	14	2
Niche	7	0	1	0	8	0	9	0
TOTALS	79	0	21	1	100	1	89	2

SATURDAY INTERMENTS

	Prior Months		November		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	0	0	1	0	6	0
Cremation	2	0	0	0	2	0	0	0
Niche	1	0	0	0	1	0	4	1
TOTALS	4	0	0	0	4	0	10	1

SUNDAY INTERMENTS

	Prior Months		November		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	1	0	4	0	0	0
Cremation	0	0	1	0	1	0	0	0
Niche	1	0	0	0	1	0	0	0
TOTALS	4	0	2	0	6	0	0	0

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

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	34,194.19	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	40,457.07	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	2,700.24	
10015	ACO PURCHASES RECEIVABLE		152,818.83
10016	SECURITY DEPOSITS RECEIVABLE	130.50	
10018	PET CEMETERY LOAN DRAWDOWN		15,000.00
14010	PREPAID INSURANCE	9,609.21	
14011	PREPAID W/C INSURANCE	4,937.96	
	ASSETS:	107,429.17	(167,818.83)
LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		481.82
20109	LEASE DEPOSIT - PREPAID		36,860.57
20111	EMPLOYEES INSURANCE PAYABLE		1,436.91
20220	ACCRUED EMPLOYEE PAYROLL		6,746.32
20221	ACCRUED VACATION PAYABLE		14,525.76
27400	OPEB BENIFIT LIABILITY:GASB45		559,776.05
	LIABILITIES:	0.00	(634,227.43)
EQUITY:			
39004	BEGINNING BALANCE EQUITY		179,934.27
39005	RETAINED EARNINGS	806,604.40	
	TOTAL EQUITY:	806,604.40	(179,934.27)
REVENUE:			
40001	OPEN AND CLOSE		127,315.00
40201	MISC SPECIAL SET-UP		1,100.00
40203	INTEREST RECEIVED		5.59
40204	LAND LEASE		26,328.95
40205CC	CREDIT CARD CONVEN FEE		1,358.80
40205SAT	SAT INTERMENT SURCHARGE		3,300.00
40205SUN	SUN INTERMENT SURCHARGE		5,300.00
40205WIT	WITNESS GRAVE CLOSING		4,250.00
40206	TAX COLLECTIONS		8,125.06
40207	VAULTS		4,365.00
40207-EX LG CRE	CREMATION VAULTS		1,460.00
40208	LINERS		9,000.00
40209	GRAVE VASES		2,895.25
40211	ENR SURCHARGE		18,260.00
40212	LOT TRANSFERS		300.00
40213	COUNTY INTEREST INCOME		140.37
40216	HANDLING FEE		38,265.00
40217	PRENEED CONTRACT SERVICE CHG		3,900.00
40218	VASE/HDSTN SET & CLEAN		17,930.00
95000	RESERVES TRANSFERRED IN		30,000.00
	REVENUE:	0.00	(303,599.02)

TRIAL BALANCE GENERAL FUND NOVEMBER 30, 2017

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

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	114,789.48	
60102	BOT BOARD MEETINGS	4,848.93	
60103	BOT CONFERENCES	358.81	
71101	RETIREMENT/PENSION	7,912.80	
71201	FICA	7,363.66	
71202	MEDICARE	1,722.15	
72301	EMPLOYEE GROUP INSURANCE	28,089.97	
72302	RETIREE GROUP INSURANCE	5,433.92	
72601	UNEMPLOYMENT INSURANCE	300.63	
73101	WORKERS COMP INSURANCE	3,353.52	
81111	ELECTRICITY	25,142.56	
81112	TELEPHONE	3,373.53	
81113	WATER	18,264.56	
83308	COMMUNITY OUTREACH	829.27	
83309	VISA-MASTER CHG FEES	2,171.99	
83311	COUNTY SERVICE CHARGE	390.94	
83313	GENERAL INSURANCE	6,863.75	
83314	LEGAL	686.00	
83315	LOT REPURCHASE	6,355.00	
83316	OFFICE EXPENSE	5,317.36	
83317	TRAVEL & CONVENTION	1,395.80	
83318	UNIFORMS & SAFETY EQUIPMENT	587.25	
83321	AUDIT	6,800.00	
83323	ADVERTISING/PUBLICITY	1,825.00	
83324	MEMBERSHIP & DUES	325.39	
84410	AUTO TRUCK EXPENSE	789.44	
84411	LARGE EQUIPMENT REPAIRS	125.06	
84412	EQUIPMENT REPAIRS	40.00	
84413	IRRIGATION SYSTEM REPAIRS	1,158.09	
84414	FERTILIZER AND SEED	6,972.16	
84416	PLANT & BUILDING	8,242.63	
84418	TOOLS & SUPPLIES	811.54	
84419	GRAVE LINERS & VAULTS	12,513.68	
84420	GRAVE VASES	733.75	
84422	CONTRACT TREE/GARDEN MAINTN	78,558.36	
84423	CONTRACT BURIALS	2,784.00	
84424	SECURITY CAMERA EXPENSE	690.00	
84425	DMP GROUNDS SECURITY	3,625.00	
	EXPENSES:	371,545.98	0.00
	REPORT TOTALS	1,285,579.55	(1,285,579.55)

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	34,194.19	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	40,457.07	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	2,700.24	
ACO PURCHASES RECEIVABLE	(152,818.83)	
SECURITY DEPOSITS RECEIVABLE	130.50	
PET CEMETERY LOAN DRAWDOWN	(15,000.00)	
PREPAID INSURANCE	9,609.21	
PREPAID W/C INSURANCE	4,937.96	
TOTAL ASSETS		<u>(60,389.66)</u>

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	481.82	
LEASE DEPOSIT - PREPAID	36,860.57	
EMPLOYEES INSURANCE PAYABLE	1,436.91	
ACCRUED EMPLOYEE PAYROLL	6,746.32	
ACCRUED VACATION PAYABLE	14,525.76	
OPEB BENIFIT LIABILITY: GASB45	559,776.05	
TOTAL LIABILITIES		634,227.43

EQUITY

BEGINNING BALANCE EQUITY	179,934.27	
RETAINED EARNINGS	(806,604.40)	
NET INCOME	(67,946.96)	
TOTAL EQUITY		<u>(694,617.09)</u>

TOTAL LIABILITIES AND EQUITY		<u>(60,389.66)</u>
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**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	20,605.00	17,945.00	2,660.00	127,315.00	87,900.00	39,415.00
MISC SPECIAL SET-UP	650.00	425.00	225.00	1,100.00	950.00	150.00
INTEREST RECEIVED	1.15	0.27	0.88	5.59	8.14	(2.55)
LAND LEASE	5,265.79	5,137.36	128.43	26,328.95	25,686.80	642.15
CREDIT CARD CONVEN FEE	513.51	450.00	63.51	1,358.80	1,619.64	(260.84)
SAT INTERMENT SURCHARGE	900.00	3,325.00	(2,425.00)	3,300.00	7,975.00	(4,675.00)
SUN INTERMENT SURCHARGE	600.00	0.00	600.00	5,300.00	0.00	5,300.00
WITNESS GRAVE CLOSING	550.00	800.00	(250.00)	4,250.00	3,050.00	1,200.00
TAX COLLECTIONS	2,180.11	97.58	2,082.53	8,125.06	5,919.84	2,205.22
VAULTS	390.00	1,510.00	(1,120.00)	4,365.00	5,290.00	(925.00)
CREMATION VAULTS	450.00	270.00	180.00	1,460.00	1,265.00	195.00
LINERS	1,650.00	1,050.00	600.00	9,000.00	4,930.00	4,070.00
GRAVE VASES	721.75	628.50	93.25	2,895.25	2,567.00	328.25
ENR SURCHARGE	2,790.00	3,105.00	(315.00)	18,260.00	14,780.00	3,480.00
LOT TRANSFERS	300.00	400.00	(100.00)	300.00	1,240.00	(940.00)
COUNTY INTEREST INCOME	0.00	0.00	0.00	140.37	97.90	42.47
HANDLING FEE	6,445.00	6,265.00	180.00	38,265.00	28,245.00	10,020.00
PRENEED CONTRACT SERVICE CHG	900.00	800.00	100.00	3,900.00	3,100.00	800.00
VASE/HDSTN SET & CLEAN	4,230.00	4,445.00	(215.00)	17,930.00	18,175.00	(245.00)
TOTAL REVENUE	49,142.31	46,653.71	2,488.60	273,599.02	212,799.32	60,799.70
EXPENSES						
REGULAR SALARIES	24,065.83	23,031.71	1,034.12	114,789.48	124,799.46	(10,009.98)
BOT BOARD MEETINGS	1,616.31	897.95	718.36	4,848.93	4,848.93	0.00
BOT CONFERENCES	0.00	0.00	0.00	358.81	2,537.29	(2,178.48)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	2,422.07	(2,422.07)
RETIREMENT/PENSION	1,684.62	0.00	1,684.62	7,912.80	5,292.42	2,620.38
FICA	1,582.50	1,473.83	108.67	7,363.66	7,984.28	(620.62)
MEDICARE	370.09	344.68	25.41	1,722.15	1,867.28	(145.13)
EMPLOYEE GROUP INSURANCE	5,618.55	6,669.14	(1,050.59)	28,089.97	33,504.49	(5,414.52)
RETIREE GROUP INSURANCE	1,169.28	0.00	1,169.28	5,433.92	0.00	5,433.92
UNEMPLOYMENT INSURANCE	100.21	55.67	44.54	300.63	300.62	0.01
WORKERS COMP INSURANCE	705.42	609.98	95.44	3,353.52	2,004.69	1,348.83
ELECTRICITY	1,773.18	0.00	1,773.18	25,142.56	16,904.08	8,238.48
TELEPHONE	668.20	606.61	61.59	3,373.53	2,771.60	601.93
WATER	4,328.66	2,240.61	2,088.05	18,264.56	16,529.36	1,735.20
COMMUNITY OUTREACH	145.00	320.00	(175.00)	829.27	550.00	279.27
VISA-MASTER CHG FEES	661.23	898.90	(237.67)	2,171.99	2,756.46	(584.47)
COUNTY SERVICE CHARGE	77.52	96.18	(18.66)	390.94	431.34	(40.40)
GENERAL INSURANCE	1,372.75	1,203.32	169.43	6,863.75	6,010.67	853.08
LEGAL	686.00	0.00	686.00	686.00	0.00	686.00
LOT REPURCHASE	0.00	0.00	0.00	6,355.00	905.00	5,450.00
OFFICE EXPENSE	878.76	1,316.63	(437.87)	5,317.36	5,571.04	(253.68)
TRAVEL & CONVENTION	0.00	0.00	0.00	1,395.80	5,656.62	(4,260.82)
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	587.25	0.00	587.25
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	233.35	(233.35)
AUDIT	0.00	0.00	0.00	6,800.00	0.00	6,800.00
ADVERTISING/PUBLICITY	187.00	1,625.92	(1,438.92)	1,825.00	5,301.27	(3,476.27)
MEMBERSHIP & DUES	0.00	200.00	(200.00)	325.39	1,234.03	(908.64)
AUTO TRUCK EXPENSE	0.00	93.55	(93.55)	789.44	283.63	505.81
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	125.06	0.00	125.06
EQUIPMENT REPAIRS	0.00	0.00	0.00	40.00	0.00	40.00
IRRIGATION SYSTEM REPAIRS	138.15	0.00	138.15	1,158.09	1,044.63	113.46
FERTILIZER AND SEED	0.00	0.00	0.00	6,972.16	6,867.00	105.16
GASOLINE, OIL, TIRES	0.00	0.00	0.00	0.00	1,961.44	(1,961.44)
PLANT & BUILDING	1,280.68	2,035.24	(754.56)	8,242.63	9,895.19	(1,652.56)
TOOLS & SUPPLIES	0.00	56.01	(56.01)	811.54	303.30	508.24
GRAVE LINERS & VAULTS	4,428.00	1,090.00	3,338.00	12,513.68	7,685.57	4,828.11
GRAVE VASES	0.00	667.93	(667.93)	733.75	1,021.71	(287.96)
CONTRACT TREE/GARDEN MAINTNCE	19,525.74	19,748.00	(222.26)	78,558.36	78,886.15	(327.79)
CONTRACT BURIALS	1,566.00	0.00	1,566.00	2,784.00	1,044.00	1,740.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	690.00	869.85	(179.85)
DMP GROUNDS SECURITY	725.00	725.00	0.00	3,625.00	3,625.00	0.00
TOTAL EXPENSES	(75,492.68)	(66,144.86)	(9,347.82)	(371,545.98)	(363,903.82)	(7,642.16)
NET INCOME FROM OPERATIONS	(26,350.37)	(19,491.15)	(6,859.22)	(97,946.96)	(151,104.50)	53,157.54
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	30,000.00	0.00	30,000.00	30,000.00	40,000.00	(10,000.00)
TOTAL OTHER INCOME & EXPENSE	30,000.00	0.00	30,000.00	30,000.00	40,000.00	(10,000.00)
NET INCOME (LOSS)	3,649.63	(19,491.15)	23,140.78	(67,946.96)	(111,104.50)	43,157.54

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2017

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	20,605.00	25,735.00	(5,130.00)	127,315.00	308,820.00	(181,505.00)
MISC SPECIAL SET-UP	650.00	133.34	516.66	1,100.00	1,600.00	(500.00)
RETURNED CHECK BANK CHARGE	0.00	4.17	(4.17)	0.00	50.00	(50.00)
INTEREST RECEIVED	1.15	1.67	(0.52)	5.59	20.00	(14.41)
LAND LEASE	5,265.79	5,265.92	(0.13)	26,328.95	63,191.00	(36,862.05)
CREDIT CARD CONVEN FEE	513.51	516.67	(3.16)	1,358.80	6,200.00	(4,841.20)
SAT INTERMENT SURCHARGE	900.00	1,302.09	(402.09)	3,300.00	15,625.00	(12,325.00)
SUN INTERMENT SURCHARGE	600.00	1,091.67	(491.67)	5,300.00	13,100.00	(7,800.00)
WITNESS GRAVE CLOSING	550.00	970.84	(420.84)	4,250.00	11,650.00	(7,400.00)
TAX COLLECTIONS	2,180.11	25,247.59	(23,067.48)	8,125.06	302,971.00	(294,845.94)
VAULTS	390.00	1,563.75	(1,173.75)	4,365.00	18,765.00	(14,400.00)
CREMATION VAULTS	450.00	0.00	450.00	1,460.00	0.00	1,460.00
LINERS	1,650.00	1,702.92	(52.92)	9,000.00	20,435.00	(11,435.00)
GRAVE VASES	721.75	848.75	(127.00)	2,895.25	10,185.00	(7,289.75)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	0.00	200.00	(200.00)
ENR SURCHARGE	2,790.00	3,748.34	(958.34)	18,260.00	44,980.00	(26,720.00)
LOT TRANSFERS	300.00	291.67	8.33	300.00	3,500.00	(3,200.00)
COUNTY INTEREST INCOME	0.00	14.34	(14.34)	140.37	172.00	(31.63)
HANDLING FEE	6,445.00	8,292.50	(1,847.50)	38,265.00	99,510.00	(61,245.00)
PRENEED CONTRACT SERVICE CHG	900.00	875.00	25.00	3,900.00	10,500.00	(6,600.00)
VASE/HDSTN SET & CLEAN	4,230.00	3,861.67	368.33	17,930.00	46,340.00	(28,410.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUE	49,142.31	81,492.91	(32,350.60)	273,599.02	977,914.00	(704,314.98)
EXPENSES						
REGULAR SALARIES	24,065.83	25,761.75	(1,695.92)	114,789.48	309,141.00	(194,351.52)
BOT BOARD MEETINGS	1,616.31	1,122.42	493.89	4,848.93	13,469.00	(8,620.07)
BOT CONFERENCES	0.00	333.34	(333.34)	358.81	4,000.00	(3,641.19)
BOT TRAVEL & EXPENSES	0.00	375.00	(375.00)	0.00	4,500.00	(4,500.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,684.62	1,722.92	(38.30)	7,912.80	20,675.00	(12,762.20)
FICA	1,582.50	1,646.34	(63.84)	7,363.66	19,756.00	(12,392.34)
MEDICARE	370.09	347.75	22.34	1,722.15	4,173.00	(2,450.85)
EMPLOYEE GROUP INSURANCE	5,618.55	6,327.34	(708.79)	28,089.97	75,928.00	(47,838.03)
RETIREE GROUP INSURANCE	1,169.28	0.00	1,169.28	5,433.92	0.00	5,433.92
UNEMPLOYMENT INSURANCE	100.21	282.92	(182.71)	300.63	3,395.00	(3,094.37)
WORKERS COMP INSURANCE	705.42	733.84	(28.42)	3,353.52	8,806.00	(5,452.48)
ELECTRICITY	1,773.18	5,618.75	(3,845.57)	25,142.56	67,425.00	(42,282.44)
TELEPHONE	668.20	600.00	68.20	3,373.53	7,200.00	(3,826.47)
WATER	4,328.66	3,137.59	1,191.07	18,264.56	37,651.00	(19,386.44)
COMMUNITY OUTREACH	145.00	250.00	(105.00)	829.27	3,000.00	(2,170.73)
VISA-MASTER CHG FEES	661.23	633.34	27.89	2,171.99	7,600.00	(5,428.01)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	77.52	25.00	52.52	390.94	300.00	90.94
EDUCATION	0.00	50.00	(50.00)	0.00	600.00	(600.00)
GENERAL INSURANCE	1,372.75	1,250.00	122.75	6,863.75	15,000.00	(8,136.25)
LEGAL	686.00	291.67	394.33	686.00	3,500.00	(2,814.00)
LOT REPURCHASE	0.00	541.67	(541.67)	6,355.00	6,500.00	(145.00)
OFFICE EXPENSE	878.76	1,333.34	(454.58)	5,317.36	16,000.00	(10,682.64)
TRAVEL & CONVENTION	0.00	916.67	(916.67)	1,395.80	11,000.00	(9,604.20)
UNIFORMS & SAFETY EQUIPMENT	0.00	58.34	(58.34)	587.25	700.00	(112.75)
MTG EXP & SUPPLIES	0.00	25.00	(25.00)	0.00	300.00	(300.00)
CONTRIBUTIONS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	1,125.00	(1,125.00)	6,800.00	13,500.00	(6,700.00)
ADVERTISING/PUBLICITY	187.00	833.34	(646.34)	1,825.00	10,000.00	(8,175.00)
MEMBERSHIP & DUES	0.00	383.34	(383.34)	325.39	4,600.00	(4,274.61)
AUTO TRUCK EXPENSE	0.00	291.67	(291.67)	789.44	3,500.00	(2,710.56)
LARGE EQUIPMENT REPAIRS	0.00	166.67	(166.67)	125.06	2,000.00	(1,874.94)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	40.00	500.00	(460.00)
IRRIGATION SYSTEM REPAIRS	138.15	833.34	(695.19)	1,158.09	10,000.00	(8,841.91)
FERTILIZER AND SEED	0.00	895.84	(895.84)	6,972.16	10,750.00	(3,777.84)
GASOLINE, OIL, TIRES	0.00	458.34	(458.34)	0.00	5,500.00	(5,500.00)
PLANT & BUILDING	1,280.68	1,666.67	(385.99)	8,242.63	20,000.00	(11,757.37)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	100.00	(100.00)	811.54	1,200.00	(388.46)
GRAVE LINERS & VAULTS	4,428.00	2,932.92	1,495.08	12,513.68	35,195.00	(22,681.32)
GRAVE VASES	0.00	425.00	(425.00)	733.75	5,100.00	(4,366.25)
CONTRACT TREE/GARDEN MAINTNCE	19,525.74	19,748.00	(222.26)	78,558.36	236,976.00	(158,417.64)
CONTRACT BURIALS	1,566.00	954.59	611.41	2,784.00	11,455.00	(8,671.00)
SECURITY CAMERA EXPENSE	138.00	212.50	(74.50)	690.00	2,550.00	(1,860.00)
DMP GROUNDS SECURITY	725.00	675.00	50.00	3,625.00	8,100.00	(4,475.00)
TOTAL EXPENSES	75,492.68	85,674.73	(10,182.05)	371,545.98	1,028,095.00	(656,549.02)
NET INCOME FROM OPERATIONS	(26,350.37)	(4,181.82)	(22,168.55)	(97,946.96)	(50,181.00)	(47,765.96)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	30,000.00	4,181.82	25,818.18	30,000.00	50,181.00	(20,181.00)
TOTAL OTHER INCOME & EXPENSES	30,000.00	4,181.82	25,818.18	30,000.00	50,181.00	(20,181.00)
NET INCOME (LOSS)	3,649.63	0.00	3,649.63	(67,946.96)	0.00	(67,946.96)

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

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	21,639.00	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	255,637.98	
004343	ASSET PURCHASE HOLDING ACCOUNT	421,935.04	
006343	CASH,MONEY & MUTUAL FUNDS, ETF	197,522.39	
007343	FIXED INCOME SECURITIES	452,522.00	
	CURRENT ASSETS:	1,349,256.41	0.00
FIXED ASSETS:			
010343	AUTO	104,713.77	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	48,934.72	
014343	FURNITURE & FIXTURES	123,910.13	
015343	LAND & IMPROVEMENTS	1,935,820.86	
016343	WATER SYSTEMS	1,019,114.37	
131343	ACCUMULATED DEPRECIATION		2,684,116.10
	FIXED ASSETS:	5,163,401.03	(2,684,116.10)
OTHER ASSETS:			
	OTHER ASSETS:	0.00	0.00
CURRENT LIABILITIES:			
	CURRENT LIABILITIES:	0.00	0.00
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,772,986.13
	RETAINED EARNINGS:	0.00	(3,772,986.13)
REVENUE:			
201343	BURIAL RIGHT SALES		77,330.00
203343	CURRENT INTEREST & DIVIDENDS		2,155.07
213343	COUNTY INTEREST INCOME		751.94
230343	GAIN/INVEST FAIR VALUE INCREAS	226.07	
500343	REVENUE TRANSFERRED IN		6,595.00
	REVENUE:	226.07	(86,832.01)
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,050.73	
510343	REVENUE TRANSFER OUT	30,000.00	
	EXPENSES:	31,050.73	0.00
	REPORT TOTALS	6,543,934.24	(6,543,934.24)

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	21,639.00	
ASSET RPLCE RSRVE-LAND/BLD/ETC	255,637.98	
ASSET PURCHASE HOLDING ACCOUNT	421,935.04	
CASH,MONEY & MUTUAL FUNDS, ETF	197,522.39	
FIXED INCOME SECURITIES	452,522.00	
TOTAL CURRENT ASSETS		1,349,256.41

FIXED ASSETS

AUTO	104,713.77	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	48,934.72	
FURNITURE & FIXTURES	123,910.13	
LAND & IMPROVEMENTS	1,935,820.86	
WATER SYSTEMS	1,019,114.37	
ACCUMULATED DEPRECIATION	(2,684,116.10)	
TOTAL NET FIXED ASSETS		2,479,284.93

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		3,828,541.34

LIABILITIES AND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS	3,772,986.13	
NET INCOME	55,555.21	
TOTAL RETAINED EARNINGS		3,828,541.34
TOTAL LIABILITIES AND EQUITY		3,828,541.34

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	24,340.00	9,360.00	14,980.00	77,330.00	72,295.00	5,035.00
CURRENT INTEREST & DIVIDENDS	932.85	2,041.81	(1,108.96)	2,155.07	4,474.65	(2,319.58)
COUNTY INTEREST INCOME	0.00	0.00	0.00	751.94	809.34	(57.40)
GAIN/INVEST FAIR VALUE INCREAS	(615.12)	(4,699.42)	4,084.30	(226.07)	(6,013.49)	5,787.42
TOTAL REVENUE	24,657.73	6,702.39	17,955.34	80,010.94	71,565.50	8,445.44
	24,657.73	6,702.39	17,955.34	80,010.94	71,565.50	8,445.44
EXPENSES						
INVESTMENT ADVISOR FEES	265.01	1,282.40	(1,017.39)	1,050.73	1,293.92	(243.19)
COUNTY SERVICE CHARGE	0.00	0.00	0.00	0.00	2.38	(2.38)
TOTAL EXPENSES	(265.01)	(1,282.40)	1,017.39	(1,050.73)	(1,296.30)	245.57
NET INCOME FROM OPERATIONS	24,392.72	5,419.99	18,972.73	78,960.21	70,269.20	8,691.01
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(6,595.00)	(4,225.00)	(2,370.00)
REVENUE TRANSFER OUT	30,000.00	0.00	30,000.00	30,000.00	40,000.00	(10,000.00)
TOTAL OTHER INCOME & EXPENSE	30,000.00	0.00	30,000.00	23,405.00	35,775.00	(12,370.00)
NET INCOME (LOSS)	(5,607.28)	5,419.99	(11,027.27)	55,555.21	34,494.20	21,061.01

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

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	1,185,462.20	
003-342	INTEREST ON DEPOSIT-COUNTY	139,231.35	
006342	CASH,MONEY & MUTUAL FUNDS,ETFs	1,418,918.62	
007342	FIXED INCOME SECURITIES	1,714,282.57	
018342	UNRESTRICTED FUNDS (VANGUARD)	1,146,504.82	
	ASSETS:	5,604,399.56	0.00
RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMENT		5,084,120.39
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOSS		18,405.00
	RETAINED EARNINGS:	0.00	(5,530,765.84)
REVENUE:			
200342	WMC ENDOWMENT CARE		60.00
201342	ENDOWMENT CARE DEPOSITS		68,448.66
203342	CURRENT INTEREST & DIVIDENDS		12,801.94
213342	COUNTY INTEREST INCOME		2,438.95
230342	GAIN/INVEST FAIR VALUE INCREAS	2,960.54	
	REVENUE:	2,960.54	(83,749.55)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	7,155.29	
	EXPENSES	7,155.29	0.00
	REPORT TOTALS	5,614,515.39	(5,614,515.39)

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	1,185,462.20
INTEREST ON DEPOSIT-COUNTY	139,231.35
CASH,MONEY & MUTUAL FUNDS,ETFS	1,418,918.62
FIXED INCOME SECURITIES	1,714,282.57
UNRESTRICTED FUNDS (VANGUARD)	1,146,504.82

TOTAL ASSETS

5,604,399.56

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES

0.00

RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	5,084,120.39
ACCRUED INTEREST & DIVIDENDS	428,240.45
REALIZED INVESTMENT GAIN/LOSS	18,405.00
NET INCOME	73,633.72

TOTAL RETAINED EARNINGS

5,604,399.56

TOTAL LIABILITIES AND FUND EQUITY

5,604,399.56

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	60.00	970.00	(910.00)
ENDOWMENT CARE DEPOSITS	15,024.00	10,450.95	4,573.05	68,448.66	56,755.30	11,693.36
CURRENT INTEREST & DIVIDENDS	3,405.83	8,029.00	(4,623.17)	12,801.94	15,588.43	(2,786.49)
COUNTY INTEREST INCOME	0.00	0.00	0.00	2,438.95	1,637.93	801.02
GAIN/INVEST FAIR VALUE INCREAS	186.58	(16,877.87)	17,064.45	(2,960.54)	(42,149.26)	39,188.72
TOTAL REVENUE	18,616.41	1,602.08	17,014.33	80,789.01	32,802.40	47,986.61
EXPENSES						
INVESTMENT ADVISOR FEES	1,796.66	8,837.11	(7,040.45)	7,155.29	8,859.06	(1,703.77)
TOTAL EXPENSES	1,796.66	8,837.11	(7,040.45)	7,155.29	8,859.06	(1,703.77)
NET INCOME (LOSS)	16,819.75	(7,235.03)	24,054.78	73,633.72	23,943.34	49,690.38

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

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	842,782.37	
006392	CASH,MONEY & MUTUAL FUNDS,ETF	461,677.80	
007392	FIXED INCOME SECURITIES	549,459.22	
034392	CONTRACTS RECEIVABLE	83,069.93	
	CURRENT ASSETS:	1,936,989.32	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		895,785.75
	LIABILITIES:	0.00	(895,785.75)
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		730,210.16
142392	ACCRUED INTEREST & DIVIDENDS		192,377.80
	RETAINED EARNINGS:	0.00	(922,587.96)
REVENUE:			
201392	CURRENT SALES		63,164.81
202392	CURRENT DEFERRED REVENUE		63,571.18
203392	CURRENT INTEREST & DIVIDENDS		2,922.73
213392	COUNTY INTEREST INCOME		1,438.25
230392	GAIN/INVEST FAIR VALUE INCREAS		31.07
	REVENUE:	0.00	(131,128.04)
EXPENSES:			
310392	INVESTMENT FEES	1,598.63	
320392	LOSS ON TRANSFER (INTER COSTS)	4,318.80	
335392	SALES TRANSFR OUT (PRIOR YR)	6,595.00	
	EXPENSES:	12,512.43	0.00
	REPORT TOTALS	1,949,501.75	(1,949,501.75)

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	842,782.37
CASH,MONEY & MUTUAL FUNDS,ETF	461,677.80
FIXED INCOME SECURITIES	549,459.22
CONTRACTS RECEIVABLE	83,069.93

TOTAL ASSETS

1,936,989.32

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	895,785.75
TOTAL LIABILITIES	

895,785.75

RETAINED EARNINGS

RETAINED EARNINGS	730,210.16
ACCRUED INTEREST & DIVIDENDS	192,377.80
NET INCOME	118,615.61

TOTAL RETAINED EARNINGS

1,041,203.57

TOTAL LIABILITIES AND EQUITY

1,936,989.32

**PRENEED FUND
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2017**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	8,719.92	8,353.09	366.83	63,164.81	49,355.50	13,809.31
CURRENT DEFERRED REVENUE	16,314.80	6,089.59	10,225.21	63,571.18	57,016.74	6,554.44
CURRENT INTEREST & DIVIDENDS	1,058.88	2,427.20	(1,368.32)	2,922.73	4,689.62	(1,766.89)
COUNTY INTEREST INCOME	0.00	0.00	0.00	1,438.25	847.87	590.38
GAIN/INVEST FAIR VALUE INCREAS	(1,079.28)	(8,684.99)	7,605.71	31.07	(25.43)	56.50
TOTAL REVENUE	25,014.32	8,184.89	16,829.43	131,128.04	111,884.30	19,243.74
EXPENSES						
INVESTMENT FEES	403.46	2,013.01	(1,609.55)	1,598.63	2,006.03	(407.40)
COUNTY SERVICE CHARGES	0.00	0.00	0.00	0.00	0.34	(0.34)
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	4,318.80	2,326.39	1,992.41
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	6,595.00	4,225.00	2,370.00
TOTAL EXPENSES	403.46	2,013.01	(1,609.55)	12,512.43	8,557.76	3,954.67
NET INCOME (LOSS)	24,610.86	6,171.88	18,438.98	118,615.61	103,326.54	15,289.07



PALM SPRINGS CEMETERY
DISTRICT

STAFF REPORT

TO: Board of Trustees
FROM: Kathleen Jurasky, District Manager
Steven B. Quintanilla, General Counsel
DATE: December 14, 2017
RE: Resolution Requiring The Reporting of Assets Valued at \$5,000 or More on the District's Annual Financial Statements and Directing the Removal of Assets Valued At Less Than \$5,000 from the District's Listing of Assets

Recommendation:

That the Board of Trustees adopts the attached Resolution

Discussion:

Health and Safety Code Section 9077 requires the Board to adopt a resolution that adopts a system of accounting and auditing that shall completely and at all times show the District's financial condition. Section 9077 further provides that the District's system of accounting and auditing shall adhere to generally accepted accounting principles. Moreover, Health and Safety Code Section 9079 requires the Board to provide for regular audits of the District's accounts and produce annual financial reports. The District has complied with all of the above.

The District currently has assets on its books (annual financial statements) from 1961 through 2015 that are valued at less than \$5,000, ranging in value from \$14.15 to \$4,876.14, for a total of \$489,140.32, comprised mostly of assets between the years of 1961 and 1987 which are fully depreciated. The auditor has requested/recommended that these assets be removed from the District's listing of assets, and instead only require the District to report assets of \$5,000 or more in the listing of assets.

The purpose of this Resolution is to respond to the auditor's request/recommendation by requiring the reporting of only those assets valued at \$5,000 or more on the District's listing of assets and directing the removal of assets valued at less than \$5,000 from the District's listing of assets.

Exhibits

Resolution Requiring The Reporting of Assets Valued at \$5,000 or More on the District's Listing of Assets and Directing the Removal of Assets Valued At Less Than \$5,000 from the District's listing of assets.

Fiscal Impact: None

RESOLUTION NO. 12- 2017

A RESOLUTION OF THE PALM SPRINGS CEMETERY DISTRICT BOARD OF TRUSTEES REQUIRING THE REPORTING OF ASSETS VALUED AT \$5,000 OR MORE ON THE DISTRICT'S LIST OF ASSETS AND DIRECTING THE REMOVAL OF ASSETS VALUED AT LESS THAN \$5,000 FROM THE DISTRICT'S LIST OF ASSETS

WHEREAS, the Palm Springs Cemetery District ("District") is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, Health and Safety Code Section 9020 provides that the Board of Trustees ("Board") shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District; and

WHEREAS, Health and Safety Code Section 9077 provides that the Board shall adopt a resolution that adopts a system of accounting and auditing that shall completely and at all times show the District's financial condition; and

WHEREAS, Health and Safety Code Section 9077 further provides that the District's system of accounting and auditing shall adhere to generally accepted accounting principles; and

WHEREAS, Health and Safety Code Section 9079 requires the Board to provide for regular audits of the District's accounts and produce annual financial reports; and

WHEREAS, the District's auditor requested that the District only report assets valued at \$5,000 or more in the District's financial statements; and

WHEREAS, the District has assets on its books from 1961 through 2015 that are valued at less than \$5,000, ranging in value from \$14.15 to \$4,876.14, for a total of \$489,140.32, comprised mostly of assets between the years of 1961 and 1987 which are fully depreciated.

NOW, THEREFORE, be it resolved by the Board of Trustees of the District as follows:

Section 1. Recitals

That the Recitals set forth above are true and correct.

Section 2. Reporting Assets in Listing of Assets Report

That only those assets valued at \$5,000 or more shall be reported in the District's Assets Listing Report.

Section 3. Removal of Certain Assets from Annual Financial Statements

That all current assets of the District valued at less than \$5,000.00 shall be removed from the District's Assets Listing Report.

Section 4. Severability

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this Resolution shall remain in full force and effect.

Section 5. Repeal of Conflicting Provisions

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

Section 6. Effective Date

That this Resolution shall take effect immediately upon its adoption.

Section 7. Certification

That 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.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK.]

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the Palm Springs Cemetery District at a regular meeting duly held on the 14th day of December 2017, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

William G. Kleindienst, Secretary

Jan Pye, Chairperson

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

RESOLUTION NO. 13-2017

RESOLUTION OF THE GOVERNING BODY OF THE PALM SPRINGS CEMETERY DISTRICT, DECLARING THAT GOVERNING BODY MEMBERS AND VOLUNTEERS SHALL BE DEEMED TO BE EMPLOYEES OF THE DISTRICT FOR THE PURPOSE OF PROVIDING WORKERS' COMPENSATION COVERAGE FOR SAID CERTAIN INDIVIDUALS WHILE PROVIDING THEIR SERVICES

WHEREAS, the Palm Springs Cemetery District utilizes the services of Governing Body Members and Volunteers; and

WHEREAS, Section 3363.5 of the California Labor Code provides that a person who performs voluntary service for a public agency as designated and authorized by the Governing Body of the agency or its designee, shall, upon adoption of a resolution by the Governing Body of the agency so declaring, be deemed to be an employee of the agency for the purpose of Division 4 of said Labor Code while performing such services; and

WHEREAS, the Governing Body wishes to extend Workers' Compensation coverage as provided by State law to the following designated categories of persons as indicated by a checkmark in the box to the left of the descriptions:

- All Members of the Governing Body of the Palm Springs Cemetery District as presently or hereafter constituted and/or
- All persons performing voluntary services without pay other than meals, transportation, lodging or reimbursement for incidental expenses
- Individuals on Work-study programs
- Interns
- Other Volunteers
- _____
[designate]

NOW, THEREFORE, BE IT RESOLVED, that such persons coming within the categories specified above, including the duly elected or appointed replacements of any Governing Body Member and other designated individuals be deemed to be employees of the Palm Springs Cemetery District for the purpose of Workers' Compensation coverage as provided in Division 4 of the Labor Code while performing such service. However, said Governing Body Members and other designated individuals will not be considered an employee of the Palm Springs Cemetery District for any purpose other than for such Workers' Compensation coverage, nor grant nor enlarge upon any other right, duty, or responsibility of such Governing Body Members or other designated individuals, nor allow such persons to claim any other benefits or rights given to paid employees of the Palm Springs Cemetery District.

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the Palm Springs Cemetery District at a regular meeting duly held on the 14th day of December 2017, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

William G. Kleindienst, Secretary

Jan Pye, Chairperson

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel