

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, March 14, 2013 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact District Manager Kathleen Jurasky by telephone at (760) 328-3316 forty eight hours prior to the meeting. Such timely notification will enable the District to make reasonable arrangements to ensure accessibility to this meeting. [CFR 35.102-35.104, ADA title 11].

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

During this part of the meeting, the public is invited to address the Board of Trustees on any matter **not on the Agenda** or any item on the **Consent Agenda** by stepping to the lectern and giving his or her name and city of residence for the record. Unless additional time is authorized by the Board of Trustees, remarks on Agenda items shall be limited to 3 minutes. **If you wish to speak on an agenda item, please wait to be recognized by the Presiding Officer when that Agenda item is opened for public comments.**

4. CONFIRMATION OF AGENDA

During this part of the meeting, the Board of Trustees may announce any items being pulled from the Agenda or continued to another date.

Items not appearing on the Agenda may be added to the Agenda as "Urgency items" provided two-thirds of the Trustees present determine there is a need to take immediate action on the item and the need to take immediate action came to the attention of the Board of Trustees after the posting of the Agenda.

5. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered to be routine in nature and will be enacted by one roll call vote. There will be no separate discussion of these items unless a Trustee or member of the public requests that a specific item be removed from the Consent Calendar for separate discussion and/or action.

a. Approval of February 14, 2013 Regular Meeting Minutes

b. Approval of February Expenditures

General Fund		\$ 58,596.52
February Reimburse Voucher 1386	\$ 24,506.02	
February Reimburse Voucher 1387	\$ 32,398.18	
Accumulative Capital Outlay		\$ 72,594.25
February Reimburse Voucher 1388	\$ 33,449.50	
Total February 28, 2013 Expenditures Checks & Visa/Debit Card		
18923 -18960 & Direct Deposits (Payroll)		\$ 131,190.77

c. Financial Reports as of February 28, 2013 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. Neal Wilson, C & N Financial – General Overview of District Investments 4th Quarter 2012
- b. Palm Springs Cemetery District Employee 20-Year Anniversary – Jesse Madrigal, Grounds Supervisor
- c. CSDA Legislative Days – May 14-15, 2013 in Sacramento, CA
- d. Review and Sign Form 700- Statement of Economic Interests
- e. PSCD New Office Building/Public Restrooms – Update

7. LEGISLATIVE CALENDAR

- a. Resolution 02-2013, Transfer Interment Rights & Costs from PN to ACO & GF
- b. Ordinance Number 01-2013, Restricting Use of Cemetery District Property

8. BOARD DISCUSSION

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2013/2014 – 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. Demolition of Old Office and Apartment Buildings

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

13. CLOSED SESSION ANNOUNCEMENT – None

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, March 11, 2013

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

DATE: February 14, 2013

TIME: 2:00 P.M.

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

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

2. **ROLL CALL**

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

Also Present: Kathleen Jurasky, District Manager
Steven B. Quintanilla, Green, de Bortnowsky & Quintanilla

Not Present: John Lea, Secretary

Motion was made by Trustee Pye, seconded by Trustee Stettler to excuse Trustee Lea due to him having a scheduled vacation. Motion carried, vote 4-0.

3. **PUBLIC COMMENTS** – None

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

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.

6. **ADMINISTRATIVE CALENDAR** a. **Review for Discussion and Possible Approval – Dia de los Muertos/Day of the Dead Celebration, Saturday, November 2, 2013 from 11:00AM – 4:00PM at Desert Memorial Park** Simeon Den, Co-Chair of the Dia de los Muertos/Day of the Dead Celebration planning group gave a brief overview of his background and connection with the Cathedral City Historical Society/Agnes Pelton Society. Following a discussion the Board approved Dia de los Muertos/Day of the Dead Celebration being held at Desert Memorial Park from 11:00AM – 4:00PM on Saturday, November 2, 2013.

Attorney Steven Quintanilla stated that he just completed a special events ordinance which he could revise for the District. District Manager Jurasky was directed to work with attorney on the revisions.

b. **Review for Discussion and Approval – Proposal from Arbor Tech Services for Treatment of 31 Pine Trees for Spider Mites and 1 Mesquite Tree for Borers and Spider Mites** District Manager Jurasky informed the Board of spider mite infestation and condition of the Pine trees. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Pepper to approve the proposal from Arbor Tech Services in the amount of \$5,785.00 for treatment of spider mites on 31 Pine trees and 1 Mesquite tree. Motion carried, roll call 4-0.

6. ADMINISTRATIVE CALENDAR continued

c. Review for Discussion and Approval – Proposal from Western Pump, Inc. to Refurbish Aboveground Gasoline Storage Tank for Compliance with State of California Air Resources Board Enhanced Vapor Recovery System Executive Order (EO) VR-301 District Manager Jurasky explained the Compliance Order (EO) VR-301 from the State of California Air Resources Board. Following a discussion motion was made Trustee Pepper, seconded by Trustee Stettler to approve the proposal in the amount of \$3,928.00.

d. Review for Discussion and Approval – 3-Year Audit Proposal from Lund & Guttry, CPA LLP Following a discussion motion was made by Trustee Pepper, seconded by Trustee Stettler to approve the 3-year proposal from in the amounts \$11,000.00 (2013), \$11,250.00 (2014) and \$11,500.00 from Lund & Guttry, CPA LLC for audit services. Motion carried, roll call 4-0.

e. USC Price Executive Education Forum – USC Davidson Conference Center, March 8 -9, 2013 Trustee Pye stated that if she attends there would be no hotel expense; she would only request the District cover one-half of other expenses. Following a discussion motion was made by Trustee Pye seconded, by Trustee Pepper to approve Trustees and District Manager attendance at the USC Price Executive Education Forum – USC Davidson Conference Center, March 8 -9, 2013 in Los Angeles, CA. Motion is to include all necessary expenses. Motion carried, roll call 4-0.

f. Local Public Cemetery Districts Area Meeting – March 21, 2013 in Anaheim, CA Motion was made by Trustee Alcumbrac seconded, by Trustee Pepper to approve Trustees, District Manager and selected Staff attendance at the Local Public Cemetery Districts Area Meeting on March 21, 2013 in Anaheim, CA. Motion is to include all necessary expenses. Motion carried, roll call 4-0.

g. CAPC Annual Conference – April 4-6, 2013 in Monterey, CA Motion was made by Trustee Pye seconded, by Trustee Stettler to approve Trustees, District Manager and selected Staff attendance at the CAPC Annual Conference on April 4-6, 2013 in Monterey, CA. Motion is to include all necessary expenses. Motion carried, roll call 4-0.

h. Review for Discussion and Approval – PSCD Services/History Presentation to Local City Councils by District Manager Jurasky Following a discussion District Manager Jurasky was directed to expand the District about us presentation to city councils, chamber and others. The presentations are to start after SDLF District of Distinction, and is to include information about the new administration building, District achievements and Day of the Dead celebration in November 2013.

i. Discussion and Approval – Trustee Rights, Responsibilities and Liabilities Training – Green, de Bortnowsky & Quintanilla Following a discussion motion was made by Trustee Pye, seconded by Trustee Pepper to schedule Trustee Rights, Responsibilities & Liabilities and Sexual Harassment Training facilitated by Steven, GDQ at 11:00 AM on either Monday, March 4, 2013 or Monday, March 11, 2013 at Escena Golf Club. District Manager was directed to check availability at Escena, and notify the Board and attorney Quintanilla of the date. Motion is to include all necessary expenses. Motion carried, roll call 4-0.

j. PSCD New Office Building/Public Restrooms – Update District Manager Jurasky reviewed budget worksheet and updated the actual building status.

7. **LEGISLATIVE** - None

8. **BOARD DISCUSSION** - None

9. **PUBLIC HEARING CALENDAR** - None

10. **REPORTS** a. **Trustee Report** - None

b. **Manager Report** District Manager Jurasky reported that the current audit was approved by SDLF for District of Distinction, however there are now new requirements. She stated that most of which the District are already complying with, and that the most important item is for Board completion of sexual harassment training. Sexual harassment training will take place in March, after training District Manager Jurasky will resubmit to SDLF.

11. **FUTURE AGENDA ITEMS** a. **Discussion in 2012/2013 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. **Demolition of Old Office and Apartment Buildings** No action taken

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

13. **CLOSED SESSION ANNOUNCEMENTS** – None

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye, Chairperson at 3:00 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, March 14, 2013.

DATE: _____

Lenny Pepper, Vice Chairperson

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2013 to Feb 28, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
2/1/13	18923	Feb 2013 PSCD Health Ins Expense Feb 2013 Employees Health Ins Portion P.E.R.S.	5,549.63 685.15	6,234.78
2/1/13	18924	Feb 2013 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	369.20	369.20
2/1/13	18925	Feb 2013 PSCD Vision Ins Expense STANDARD INSURANCE COMPANY RQ	85.05	85.05
2/14/13	18926	Feb 2013 PSCD Vision Insurance Expense SAFEGUARD DENTAL & VISION	60.98	60.98
2/14/13	18927	Well Alarm Service Contract: 2/01/13 to 4/30/13 I DESERT ALARM INC	179.85	179.85
2/14/13	18928	Alarm Permit Renewal CITY OF CATHEDRAL CITY	30.00	30.00
2/14/13	18929	January 2013 Maintenance: Invoice 1301-005 SOUTH WEST PUMP & DRILLING	150.00	150.00
2/14/13	18930	Feb 2013 Trash Service BURRTEC WASTE & RECYCLING SVCS	313.83	313.83
2/14/13	18931	CA Health & Safety Code Updates Subscription 1 THOMSON WEST	120.72	120.72
2/14/13	18932	Irrigation System Repairs; Invoice 297225 HIGH TECH IRRIGATION, INC	134.93	134.93
2/14/13	18933	Pest Control WESTERN EXTERMINATOR	59.50	59.50
2/14/13	18934	WMC Usage DESERT WATER AGENCY	229.87	229.87
2/14/13	18935	Copier Service Contract; Invoice AR108906 Water Cooler Lease: Invoice AR109148 DESERT BUSINESS MACHINES	43.52 58.32	101.84
2/14/13	18936	Wireless Service 03/01/13 to 3/31/13 - Office: Invo Wireless Service 03/01/13 to 3/31/13 - Well: Invoic SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
2/14/13	18937	Yellow Pages SUPERMEDIA LLC	180.60	180.60
2/14/13	18938	Annual Luncheon 2/18/13 - Kathleen Jurasky ANGEL VIEW	85.00	85.00
2/14/13	18939	Irrigation System Repairs EWING IRRIGATION PRODUCTS, INC	269.47	269.47
2/14/13	18940	Saturday Burial 1/5/13, Sunday Burial 01/06/13, S Saturday Burial 2/2/13, Saturday Burial 2/2/13, Su Sunday Burial 2/3/13: Invoice 00052101 KIRKPATRICK LANDSCAPING SERVICES IN	2,325.00	2,325.00

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2013 to Feb 28, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
2/14/13	18941	(8)#5 Liners: Invoice 38880 (4) # 5 Vaults LEGRAND WILBERT, LLC	1,032.00 700.00	1,732.00
2/14/13	18942	Well Replenishment COACHELLA VALLEY WATER DIST	1,565.69	1,565.69
2/14/13	18943	Domestic Usage COACHELLA VALLEY WATER DIST	31.32	31.32
2/14/13	18944	Renewal 1 Year Sage FA Tech Support: Invoice 90 SAGE SOFTWARE INC	384.56	384.56
2/19/13	18945	Reimbursement for Milage: Annual Conference 9/ JOHN M. LEA	137.64	137.64
2/21/13	18946	Annual Dues: for Jesse Madrigal -Desert Diabetes EISENHOWER MED. CNT. DES. DIABETES CL	25.00	25.00
2/26/13	18947	Office Window Cleaning: Invoice 2618-11621 FISH WINDOW CLEANING	23.00	23.00
2/26/13	18948	Phone Charges VERIZON COMMUNICATIONS	306.28	306.28
2/26/13	18949	Ground Supervisor Cell & Office Cell Phones SPRINT	91.14	91.14
2/26/13	18950	Feb 2013 Fountian Service: Invoice 008801 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
2/26/13	18951	K Jurasky Feb 2013 PSCD Retirement Contributi K Jurasky Feb 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 402.45	2,094.77
2/26/13	18952	R Clark Feb 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	214.03	214.03
2/26/13	18953	J Burnet Feb 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	203.84	203.84
2/26/13	18954	J Madrigal Feb 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	312.67	312.67
2/26/13	18955	J Reyna Feb 2013 Retirement Expense FRANKLIN - TEMPLETON	232.76	232.76
2/26/13	18956	Expense Reimbursement: CAPC Local Meeting 9/ Expense Reimbursement: CSDA Annual Conferen Expense Reimbursement: CAPC Annual Conferen KATHLEEN JURASKY	121.34 144.99 23.07	289.40
2/26/13	18957	Irrigation System Repairs: Invoice 299419 HIGH TECH IRRIGATION, INC	146.88	146.88
2/26/13	18958	Plant # 2 Well # 2	221.80 207.44	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2013 to Feb 28, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		Plant # 1	274.04	
		WMC	24.83	
		Da Vall Gate	161.50	
		Well # 4	2,712.74	
		SOUTHERN CALIF EDISON CO		3,602.35
2/26/13	18959	Jan 2013 Contract Maintenance: Invoice 00052007 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
2/26/13	18960	Application # 2: New Admin Building Project RDP/SCI INC.	72,594.25	72,594.25
2/7/13	DEBIT KJ	Office Supplies (Legal Paper, Chair Mats, IBM Co COMPANY DEBIT CARD	136.45	136.45
2/11/13	DEBIT KJ	Food Items fo rNEW Admin Building Ground Bre COMPANY DEBIT CARD	44.31	44.31
2/11/13	DEBIT KJ	Supplies for New Admin building Ground Breakin COMPANY DEBIT CARD	144.89	144.89
2/11/13	DEBIT KJ	CC Chamber Monthly Meeting 2/28/13 COMPANY DEBIT CARD	5.00	5.00
2/7/13	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	138.35	138.35
2/14/13	DEBIT KJ	(2) Rolls Stamps & Postage (CC Post Office) COMPANY DEBIT CARD	98.77	98.77
2/8/13	EDD TAX	SIT P/R 1/26 to 2/6/13 Paid 2/8/13 SDI P/R 1/26 to 2/6/13 Paid 2/8/13 EMPLOYMENT DEVELOPMENT DEPT	181.56 101.08	282.64
2/22/13	EDD TAX	SIT P/R 2/7 TO 2/20/13 Paid 2/22/13 SDI P/R 2/7 to 2/20/13 Paid 2/22/13 EMPLOYMENT DEVELOPMENT DEPT	180.17 108.48	288.65
2/8/13	EDD TAX	CA Edu & Training P/R 1/26 TO 2/6/13 Paid 2/8/1 SUI P/R 1/26 to 2/6/13 Paid 2/8/13 EMPLOYMENT DEVELOPMENT DEPT	8.29 298.27	306.56
2/22/13	EDD TAX	CA Edu & Training P/R 2/7 to 2/20/13 Paid 2/22/1 SUI P/R 2/7 TO 2/20/13 Paid 2/22/13 EMPLOYMENT DEVELOPMENT DEPT	5.59 201.06	206.65
2/8/13	EXPRESS	FIT P/R 1/24 to 2/6/13 PAID 2/8/13 SOC SECURITY P/R 1/24 to 2/6/13 Paid 2/8/13 MECICARE P/R 1/26 top2/6/13 Paid 2/8/13 BANK OF AMERICA	843.44 1,253.66 293.19	2,390.29
2/22/13	EXPRESS	FIT P/R 2/7 TO 2/20/13 Paid2/22/13 Soc Security P/R 2/7 to 2/20/13 Paid 2/22/13 Medicar P/R 2/7 to 2/20/13 Paid 2/23/13 BANK OF AMERICA	838.70 1,345.05 314.57	2,498.32
2/8/13	FEES	P/R Processing Fee P/R 01/24/13 to 2/06/13 Paid 2/ CBIZ PAYROLL	57.87	57.87

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2013 to Feb 28, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
2/22/13	FEES	Payroll Process Fees P/r 2/7 to 2/20/13 Paid 2/22/1 CBIZ PAYROLL	70.15	70.15
	Total		116,513.10	116,513.10

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Feb 1, 2013 to Feb 28, 2013

Date	Reference	Employee	Amount
2/8/13	2253	KATHLEEN JURASKY	1,458.45
2/8/13	2254	JESSE B. MADRIGAL	1,666.53
2/8/13	2255	JESSE B. MADRIGAL	165.16
2/8/13	2256	JANET M. BURNETT	1,123.77
2/8/13	2257	ROGER L. CLARK	1,295.61
2/8/13	2258	BIANCA FELIX	299.41
2/8/13	2259	JUAN F. REYNA	1,332.58
2/22/13	2265	KATHLEEN JURASKY	1,458.48
2/22/13	2266	KATHLEEN JURASKY	400.00
2/22/13	2267	JESSE B. MADRIGAL	1,321.07
2/22/13	2268	JANET M. BURNETT	1,123.79
2/22/13	2269	ROGER L. CLARK	1,295.60
2/22/13	2270	BIANCA FELIX	310.26
2/22/13	2271	JUAN F. REYNA	970.21
2/22/13	2272	JANE ALCUMBRAC	91.35
2/22/13	2273	JOHN M. LEA	91.35
2/22/13	2274	LENNY PEPPER	91.35
2/22/13	2275	JAN M. PYE	91.35
2/22/13	2276	GEORGE STETTLER	91.35
		2/1/13 thru 2/28/13	<u>14,677.67</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP February 2013

Cash Disbursement Journal (Includes ACO listed below)	116,513.10
Payroll Disbursement Journal	14,677.67
TOTAL PSCD DISBURSEMENTS	<u>131,190.77</u>
TOTAL GENERAL FUND EXPENDITURES	<u>58,596.52</u>
Payment Voucher # 1386	24,506.02
Payment Voucher # 1387	32,398.18 56,904.20
ACO DISBURSEMENTS	
1 RDP/SCL, Inc.	Ck 18960 72,594.25
New Admin Building Contractor	
TOTAL ACO EXPENDITURES	<u>72,594.25</u>
1 ACO PV 1388 (02/1/2013)	
TOTAL February 2013 DISBURSEMENTS	<u>131,190.77</u>

PALM SPRINGS CEMETERY DISTRICT

February 28, 2013

SITE SALES & INTERMENTS

	Prior Months		Feb		2013 YTD Totals		Feb 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	61	0	13	0	74	0	47	0
Adult, A&B	41	0	5	0	46	0	37	0
Premium	23	0	3	0	26	0	47	3
Children	0	0	1	0	1	0	1	0
Cremation	11	4	0	0	11	4	7	1
Niche	10	0	1	0	11	0	10	0
Memorial Wall	0	0	0	0	0	0	2	0
TOTALS	146	4	23	0	169	4	151	4

LOT REPURCHASES

	Prior Months		Feb		YTD 2013		YTD Feb 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	9	0	0	0	9	0	6	3
Cremation	0	0	0	0	0	0	1	0
Niche	2	0	0	0	2	0	4	0
TOTALS	11	0	0	0	11	0	11	3

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Feb		2013 YTD Totals		YTD Feb 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	109	1	19	0	128	1	126	1
Children	0	0	1	0	1	0	3	0
Cremation	33	1	3	0	36	1	23	3
Niche	10	0	0	0	10	0	12	0
TOTALS	152	2	23	0	175	2	164	4

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	3	0	8	0	9	1
Child	0	0	0	0	0	0	1	0
Cremation	2	0	0	0	2	0	5	0
TOTALS	7	0	3	0	10	0	15	1

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	3	0	8	0	7	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	0	0
TOTALS	6	0	3	0	9	0	7	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF FEBRUARY 28, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	37,322.36	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	19,849.01	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	140.68	
10009	CASH IN BANK - RESERVE CHECKN	50,490.72	
10015	ACQ PURCHASES RECEIVABLE		74,844.07
10016	SECURITY DEPOSITS	130.50	
14010	PREPAID INSURANCE	4,715.06	
14011	PREPAID W/C INSURANCE	600.00	
	ASSETS:	128,548.33	74,844.07
 LIABILITIES:			
20101	RFVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		602.87
20109	LEASE DEPOSIT - PREPAID		18,540.00
20111	EMPLOYEES INSURANCE PAYABLE		2,569.80
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		7,909.30
20226	STATE DISABILITY INS PAYABLE	.19	
27400	OPEB BENEFIT LIABILITY:GASB45		272,839.22
	LIABILITIES:	.19	318,764.39
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	402,524.93	
	EQUITY:	402,524.93	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		166,455.00
40201	MISC SPECIAL SET-UP		200.00
40203	INTEREST RECEIVED		3.96
40204	LAND LEASE		37,080.00
40205	MISC INCOME		2,931.00
40205CC	CREDIT CARD CONVEN FEE		2,082.21
40205SAT	SAT INTERMENT SURCHARGE		7,700.00
40205SUN	SUN INTERMENT SURCHARGE		8,750.00
40206	TAX COLLECTIONS		136,825.59
40207	VAULTS		9,495.00
40207-EX LG CRE	EX LG CREMATION VAULTS		1,795.00
40208	LINERS		9,655.00
40209	GRAVE VASES		4,942.00
40210	MEMORIAL WALL INCOME		200.00
40211	ENR SURCHARGE		21,000.00
40212	LOT TRANSFERS		1,080.00
40213	COUNTY INTEREST INCOME		100.17
40216	HANDLING FEE		55,790.00
40217	PRENEED CONTRACT SERVICE CHC		4,600.00
40218	VASE/HIDSTN SET & CLEAN		24,595.00
	REVENUE:		495,279.93

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF FEBRUARY 28, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	170,821.40	
60102	TRUSTEE FEES	3,800.00	
61101	TEMPORARY HELP	3,560.12	
71101	RETIREMENT/PENSION	11,716.21	
71201	FICA	10,964.22	
71202	MEDICARE	2,564.11	
72301	EMPLOYEE GROUP INSURANCE	46,675.65	
72601	UNEMPLOYMENT INSURANCE	1,493.59	
73101	WORKERS COMP INSURANCE	4,800.00	
81111	ELECTRICITY	34,527.30	
81112	TELEPHONE	3,792.71	
81113	WATER	24,902.19	
83308	COMMUNITY OUTREACH	1,135.00	
83309	VISA-MASTER CHG FEES	3,256.65	
83311	COUNTY SERVICE CHARGE	427.60	
83313	GENERAL INSURANCE	9,430.16	
83314	LEGAL	1,750.45	
83315	LOT REPURCHASE	4,780.00	
83316	OFFICE EXPENSE	13,132.00	
83317	TRAVEL & CONVENTION	8,959.13	
83318	UNIFORMS & SAFETY EQUIPMENT	315.27	
83319	MTG EXP & SUPPLIES	877.86	
83321	AUDIT	13,265.00	
83323	ADVERTISING/PUBLICITY	2,675.30	
83324	MEMBERSHIP & DUES	25.00	
84410	AUTO TRUCK EXPENSE	408.00	
84411	LARGE EQUIPMENT REPAIRS	405.68	
84413	IRRIGATION SYSTEM REPAIRS	4,210.75	
84414	FERTILIZER AND SEED	11,411.21	
84415	GASOLINE, OIL, TIRES	2,494.69	
84416	PLANT & BUILDING	11,998.18	
84418	TOOLS & SUPPLIES	807.35	
84419	GRAVE LINERS & VAULTS	17,554.58	
84420	GRAVE VASES	1,784.27	
84422	CONTRACT TREE/GARDEN MAINT	104,572.26	
84423	CONTRACT BURIALS	1,350.00	
84424	SECURITY CAMERA EXPENSE	1,242.00	
	EXPENSES:	537,885.89	
 REPORT TOTALS		1,068,959.34	1,068,959.34

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
FEBRUARY 28, 2013**

ASSETS

ASSETS

CASH ON HAND - COUNTY	37,322.36	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	19,849.01	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	140.68	
CASH IN BANK - RESERVE CHECKNG	50,490.72	
ACO PURCHASES RECEIVABLE	(74,844.07)	
SECURITY DEPOSITS	130.50	
PREPAID INSURANCE	4,715.06	
PREPAID W/C INSURANCE	600.00	
 TOTAL ASSETS		 53,704.26
 TOTAL ASSETS		 53,704.26

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	602.87	
LEASE DEPOSIT - PREPAID	18,540.00	
EMPLOYEES INSURANCE PAYABLE	2,569.80	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	7,909.30	
STATE DISABILITY INS PAYABLE	(0.19)	
OPEB BENIFIT LIABILITY:GASB45	272,839.22	
TOTAL LIABILITIES		318,764.20
 TOTAL LIABILITIES		 318,764.20

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(402,524.93)	
NET INCOME	(42,605.96)	
TOTAL EQUITY		(265,059.94)
 TOTAL LIABILITIES AND EQUITY		 53,704.26

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	22,300.00	16,818.50	5,481.50	166,455.00	165,408.50	1,046.50
MISC SPECIAL SET-UP	200.00	600.00	(400.00)	200.00	1,500.00	(1,300.00)
INTEREST RECEIVED	0.00	2.55	(2.55)	3.96	11.58	(7.62)
LAND LEASE	4,635.00	4,635.00	0.00	37,080.00	37,080.00	0.00
MISC INCOME	150.00	0.00	150.00	2,931.00	0.00	2,931.00
CREDIT CARD CONVEN FEE	49.18	164.19	(115.01)	2,082.21	1,547.68	534.53
SAT INTERMENT SURCHARGE	1,700.00	1,900.00	(200.00)	7,700.00	10,100.00	(2,400.00)
SUN INTERMENT SURCHARGE	1,525.00	0.00	1,525.00	8,750.00	5,950.00	2,800.00
TAX COLLECTIONS	0.00	789.70	(789.70)	136,825.59	117,870.60	18,954.99
VAULTS	1,710.00	555.00	1,155.00	9,495.00	8,405.00	1,090.00
EX LG CREMATION VAULTS	255.00	255.00	0.00	1,795.00	2,295.00	(500.00)
LINERS	1,025.00	1,115.00	(90.00)	9,655.00	9,270.00	385.00
GRAVE VASES	657.00	280.00	377.00	4,942.00	3,660.15	1,281.85
MEMORIAL WALL INCOME	0.00	400.00	(400.00)	200.00	400.00	(200.00)
ENR SURCHARGE	3,650.00	2,700.00	950.00	21,000.00	21,300.00	(300.00)
LOT TRANSFERS	270.00	180.00	90.00	1,080.00	2,765.00	(1,685.00)
COUNTY INTEREST INCOME	15.79	22.67	(6.88)	100.17	142.30	(42.13)
HANDLING FEE	7,660.00	5,340.00	2,320.00	55,790.00	54,410.00	1,380.00
PRENEED CONTRACT SERVICE CHG	700.00	300.00	400.00	4,600.00	3,025.00	1,575.00
VASE/HDSTN SET & CLEAN	3,140.00	2,575.00	565.00	24,595.00	22,645.00	1,950.00
TOTAL REVENUE	49,641.97	38,632.61	11,009.36	495,279.93	467,785.81	27,494.12
	49,641.97	38,632.61	11,009.36	495,279.93	467,785.81	27,494.12
EXPENSES						
REGULAR SALARIES	19,948.05	19,721.88	226.17	170,821.40	181,285.43	(10,464.03)
TRUSTEE FEES	500.00	500.00	0.00	3,800.00	3,200.00	600.00
TEMPORARY HELP	667.38	0.00	667.38	3,560.12	1,716.00	1,844.12
RETIREMENT/PENSION	1,365.75	2,689.61	(1,323.86)	11,716.21	12,406.10	(689.89)
FICA	1,299.36	1,243.95	55.41	10,964.22	11,456.26	(492.04)
MEDICARE	303.88	290.93	12.95	2,564.11	2,679.28	(115.17)
EMPLOYEE GROUP INSURANCE	6,064.86	5,739.52	325.34	46,675.65	43,604.90	3,070.75
UNEMPLOYMENT INSURANCE	513.21	533.49	(20.28)	1,493.59	1,531.36	(37.77)
WORKERS COMP INSURANCE	600.00	548.00	52.00	4,800.00	5,225.44	(425.44)
ELECTRICITY	3,602.35	3,247.53	354.82	34,527.30	33,293.13	1,234.17
TELEPHONE	397.42	457.98	(60.56)	3,792.71	3,632.12	160.59
WATER	1,826.88	1,490.92	335.96	24,902.19	23,228.09	1,674.10
COMMUNITY OUTREACH	90.00	0.00	90.00	1,135.00	1,260.00	(125.00)
VISA-MASTER CHG FEES	349.48	337.39	12.09	3,256.65	2,736.19	520.46
COUNTY SERVICE CHARGE	32.10	0.00	32.10	427.60	571.46	(143.86)
EDUCATION	0.00	0.00	0.00	0.00	373.23	(373.23)
GENERAL INSURANCE	1,178.77	1,073.18	105.59	9,430.16	8,585.50	844.66
LEGAL	0.00	761.44	(761.44)	1,750.45	2,554.76	(804.31)
LOT REPURCHASE	0.00	1,490.00	(1,490.00)	4,780.00	9,355.00	(4,575.00)
OFFICE EXPENSE	1,269.71	672.72	596.99	13,132.00	12,634.35	497.65
TRAVEL & CONVENTION	427.04	1,333.10	(906.06)	8,959.13	7,236.34	1,722.79
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	315.27	79.39	235.88
MTG EXP & SUPPLIES	189.20	0.00	189.20	877.86	347.10	530.76
AUDIT	0.00	0.00	0.00	13,265.00	10,500.00	2,765.00
ADVERTISING/PUBLICITY	180.60	312.95	(132.35)	2,675.30	2,016.30	659.00
MEMBERSHIP & DUES	25.00	0.00	25.00	25.00	0.00	25.00
AUTO TRUCK EXPENSE	0.00	468.38	(468.38)	408.00	1,049.60	(641.60)
LARGE EQUIPMENT REPAIRS	0.00	854.02	(854.02)	405.68	861.02	(455.34)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	38.41	(38.41)
IRRIGATION SYSTEM REPAIRS	551.28	227.40	323.88	4,210.75	5,883.01	(1,672.26)
FERTILIZER AND SEED	0.00	0.00	0.00	11,411.21	7,083.11	4,328.10
GASOLINE, OIL, TIRES	0.00	0.00	0.00	2,494.69	5,582.76	(3,088.07)
PLANT & BUILDING	833.18	1,268.51	(435.33)	11,998.18	17,230.53	(5,232.35)
TOOLS & SUPPLIES	0.00	0.00	0.00	807.35	74.27	733.08
GRAVE LINERS & VAULTS	1,732.00	5,341.00	(3,609.00)	17,554.58	19,088.18	(1,533.60)
GRAVE VASES	0.00	1,409.29	(1,409.29)	1,784.27	4,495.41	(2,711.14)
CONTRACT TREE/GARDEN MAINTNCE	16,875.00	14,520.64	2,354.36	104,572.26	101,791.28	2,780.98
CONTRACT BURIALS	0.00	300.00	(300.00)	1,350.00	5,700.00	(4,350.00)
SECURITY CAMERA EXPENSE	138.00	198.00	(60.00)	1,242.00	891.00	351.00
TOTAL EXPENSES	(60,960.50)	(67,031.83)	6,071.33	(537,885.89)	(551,276.31)	13,390.42
NET INCOME FROM OPERATIONS	(11,318.53)	(28,399.22)	17,080.69	(42,605.96)	(83,490.50)	40,884.54
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(11,318.53)	(28,399.22)	17,080.69	(42,605.96)	(83,490.50)	40,884.54

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2013

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	22,300.00	18,300.00	4,000.00	166,455.00	219,600.00	(53,145.00)
MISC SPECIAL SET-UP	200.00	166.66	33.34	200.00	2,000.00	(1,800.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	0.00	50.00	(50.00)
INTEREST RECEIVED	0.00	1.58	(1.58)	3.96	20.00	(16.04)
LAND LEASE	4,635.00	4,635.00	0.00	37,080.00	55,620.00	(18,540.00)
MISC INCOME	150.00	0.00	150.00	2,931.00	0.00	2,931.00
CREDIT CARD CONVEN FEE	49.18	312.50	(263.32)	2,082.21	3,750.00	(1,667.79)
SAT INTERMENT SURCHARGE	1,700.00	1,029.16	670.84	7,700.00	12,350.00	(4,650.00)
SUN INTERMENT SURCHARGE	1,525.00	666.66	858.34	8,750.00	8,000.00	750.00
TAX COLLECTIONS	0.00	17,554.08	(17,554.08)	136,825.59	210,649.00	(73,823.41)
VAULTS	1,710.00	1,480.00	230.00	9,495.00	17,760.00	(8,265.00)
EX LG CREMATION VAULTS	255.00	0.00	255.00	1,795.00	0.00	1,795.00
LINERS	1,025.00	1,094.16	(69.16)	9,655.00	13,130.00	(3,475.00)
GRAVE VASES	657.00	399.58	257.42	4,942.00	4,795.00	147.00
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	200.00	300.00	(100.00)
ENR SURCHARGE	3,650.00	2,408.33	1,241.67	21,000.00	28,900.00	(7,900.00)
LOT TRANSFERS	270.00	172.50	97.50	1,080.00	2,070.00	(990.00)
COUNTY INTEREST INCOME	15.79	16.66	(0.87)	100.17	200.00	(99.83)
HANDLING FEE	7,660.00	6,412.50	1,247.50	55,790.00	76,950.00	(21,160.00)
PRENEED CONTRACT SERVICE CHG	700.00	358.33	341.67	4,600.00	4,300.00	300.00
VASE/HDSTN SET & CLEAN	3,140.00	2,880.00	260.00	24,595.00	34,560.00	(9,965.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	16.66	(16.66)	0.00	200.00	(200.00)
TOTAL REVENUES	49,641.97	57,933.52	(8,291.55)	495,279.93	695,204.00	(199,924.07)
	49,641.97	57,933.52	(8,291.55)	495,279.93	695,204.00	(199,924.07)
EXPENSES						
REGULAR SALARIES	19,948.05	22,262.50	(2,314.45)	170,821.40	267,150.00	(96,328.60)
TRUSTEE FEES	500.00	625.00	(125.00)	3,800.00	7,500.00	(3,700.00)
TEMPORARY HELP	667.38	125.00	542.38	3,560.12	1,500.00	2,060.12
RETIREMENT/PENSION	1,365.75	1,558.41	(192.66)	11,716.21	18,701.00	(6,984.79)
FICA	1,299.36	1,419.08	(119.72)	10,964.22	17,029.00	(6,064.78)
MEDICARE	303.88	331.83	(27.95)	2,564.11	3,982.00	(1,417.89)
EMPLOYEE GROUP INSURANCE	6,064.86	6,627.25	(562.39)	46,675.65	79,527.00	(32,851.35)
UNEMPLOYMENT INSURANCE	513.21	159.41	353.80	1,493.59	1,913.00	(419.41)
WORKERS COMP INSURANCE	600.00	600.16	(0.16)	4,800.00	7,202.00	(2,402.00)
ELECTRICITY	3,602.35	4,684.33	(1,081.98)	34,527.30	56,212.00	(21,684.70)
TELEPHONE	397.42	491.66	(94.24)	3,792.71	5,900.00	(2,107.29)
WATER	1,826.88	2,741.25	(914.37)	24,902.19	32,895.00	(7,992.81)
COMMUNITY OUTREACH	90.00	166.66	(76.66)	1,135.00	2,000.00	(865.00)
VISA-MASTER CHG FEES	349.48	375.00	(25.52)	3,256.65	4,500.00	(1,243.35)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	32.10	66.66	(34.56)	427.60	800.00	(372.40)
EDUCATION	0.00	16.66	(16.66)	0.00	200.00	(200.00)
GENERAL INSURANCE	1,178.77	1,204.50	(25.73)	9,430.16	14,454.00	(5,023.84)
LEGAL	0.00	500.00	(500.00)	1,750.45	6,000.00	(4,249.55)
LOT REPURCHASE	0.00	416.66	(416.66)	4,780.00	5,000.00	(220.00)
OFFICE EXPENSE	1,269.71	1,250.00	19.71	13,132.00	15,000.00	(1,868.00)
TRAVEL & CONVENTION	427.04	1,166.66	(739.62)	8,959.13	14,000.00	(5,040.87)
UNIFORMS & SAFETY EQUIPMENT	0.00	25.00	(25.00)	315.27	300.00	15.27
MTG EXP & SUPPLIES	189.20	133.33	55.87	877.86	1,600.00	(722.14)
AUDIT	0.00	895.83	(895.83)	13,265.00	10,750.00	2,515.00
ADVERTISING/PUBLICITY	180.60	416.66	(236.06)	2,675.30	5,000.00	(2,324.70)
MEMBERSHIP & DUES	25.00	0.00	25.00	25.00	0.00	25.00
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	408.00	1,000.00	(592.00)
LARGE EQUIPMENT REPAIRS	0.00	83.33	(83.33)	405.68	1,000.00	(594.32)
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	551.28	666.66	(115.38)	4,210.75	8,000.00	(3,789.25)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	11,411.21	15,000.00	(3,588.79)
GASOLINE, OIL, TIRES	0.00	333.33	(333.33)	2,494.69	4,000.00	(1,505.31)
PLANT & BUILDING	833.18	1,666.66	(833.48)	11,998.18	20,000.00	(8,001.82)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	108.33	(108.33)	807.35	1,300.00	(492.65)
GRAVE LINERS & VAULTS	1,732.00	2,208.33	(476.33)	17,554.58	26,500.00	(8,945.42)
GRAVE VASES	0.00	416.66	(416.66)	1,784.27	5,000.00	(3,215.73)
CONTRACT TREE/GARDEN MAINTNCE	16,875.00	14,633.33	2,241.67	104,572.26	175,600.00	(71,027.74)
CONTRACT BURIALS	0.00	691.66	(691.66)	1,350.00	8,300.00	(6,950.00)
SECURITY CAMERA EXPENSE	138.00	108.33	29.67	1,242.00	1,300.00	(58.00)
TOTAL EXPENSES	60,960.50	70,721.93	(9,761.43)	537,885.89	848,665.00	(310,779.11)
NET INCOME FROM OPERATIONS	(11,318.53)	(12,788.41)	1,469.88	(42,605.96)	(153,461.00)	110,855.04
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	14,455.08	(14,455.08)	0.00	173,461.00	(173,461.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.67	(1,666.67)	0.00	20,000.00	(20,000.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(12,788.41)	12,788.41	0.00	(153,461.00)	153,461.00
NET INCOME (LOSS)	(11,318.53)	0.00	(11,318.53)	(42,605.96)	0.00	(42,605.96)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	14,457.74	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	409,041.88	
004343	ASSET PURCHASE HOLDING ACCO	451,708.81	
006343	CASH - INTEREST/DIVIDENDS	498,393.85	
007343	INVESTED FUNDS - PSCD	1,422,563.48	
018343	UNREALIZED G/L ON SECURITIES		26,316.73
	CURRENT ASSETS:	2,796,165.76	26,316.73
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	127,594.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,824,058.32	
016343	WATER SYSTEMS	909,097.48	
	FIXED ASSETS:	3,424,357.12	
OTHER ASSETS:			
033343	INTEREST RECEIVABLE	2,491.92	
035343	OFFICE/APT REMODEL- CASH	50,000.00	
	OTHER ASSETS:	52,491.92	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,102,789.87
	CURRENT LIABILITIES:		2,102,789.87
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		2,182,869.16
142343	ACO PROPOSED EXPENDITURES		1,851,869.96
	RETAINED EARNINGS:		4,034,739.12
REVENUE:			
201343	BURIAL RIGHT SALES		114,075.00
203343	CURRENT INTEREST & DIVIDENDS		36,007.15
213343	COUNTY INTEREST INCOME		1,263.75
214343	DONATIONS & GRANTS		2,819.00
230343	GAIN/INVEST FAIR VALUE INCREA	38,641.57	
500343	REVENUE TRANSFERRED IN		937.54
	REVENUE:	38,641.57	155,102.44
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	7,220.03	
311343	COUNTY SERVICE CHARGE	71.76	
	EXPENSES:	7,291.79	
	REPORT TOTALS	6,318,948.16	6,318,948.16

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
FEBRUARY 28, 2013**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,457.74	
ASSET RPLCE RSRVE-LAND/BLD/ETC	409,041.88	
ASSET PURCHASE HOLDING ACCOUNT	451,708.81	
CASH - INTEREST/DIVIDENDS	498,393.85	
INVESTED FUNDS - PSCD	1,422,563.48	
UNREALIZED G/L ON SECURITIES	(26,316.73)	
TOTAL CURRENT ASSETS		2,769,849.03

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	127,594.72	
BUILDINGS	349,920.12	
EQUIPMENT	59,977.50	
FURNITURE & FIXTURES	90,226.35	
LAND & IMPROVEMENTS	1,824,058.32	
WATER SYSTEMS	909,097.48	
TOTAL FIXED ASSETS		3,424,357.12

OTHER ASSETS

UNREALIZED G/L ON SECURITIES	(26,316.73)	
INTEREST RECEIVABLE	2,491.92	
OFFICE/APT REMODEL- CASH	50,000.00	
TOTAL OTHER ASSETS		26.175.19
TOTAL ASSETS		6,220,381.34

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,102,789.87	
TOTAL CURRENT LIABILITIES		2,102,789.87
TOTAL LIABILITIES		2,102,789.87

RETAINED EARNINGS

RETAINED EARNINGS	2,182,869.16	
ACO PROPOSED EXPENDITURES	1,851,869.96	
NET INCOME	109,169.08	
TOTAL RETAINED EARNINGS		4,143,908.20
TOTAL LIABILITIES AND EQUITY		6,246,698.07

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	14,625.00	15,150.00	(525.00)	114,075.00	120,860.00	(6,785.00)
CURRENT INTEREST & DIVIDENDS	3,449.58	5,728.84	(2,279.26)	36,007.15	17,039.48	18,967.67
COUNTY INTEREST INCOME	298.00	311.43	(13.43)	1,263.75	1,270.40	(6.65)
DONATIONS & GRANTS	0.00	0.00	0.00	2,819.00	0.00	2,819.00
GAIN/INVEST FAIR VALUE INCREAS	(26,147.14)	18,414.20	(44,561.34)	(38,641.57)	22,655.37	(61,296.94)
TOTAL REVENUE	(7,774.56)	39,604.47	(47,379.03)	115,523.33	161,825.25	(46,301.92)
	(7,774.56)	39,604.47	(47,379.03)	115,523.33	161,825.25	(46,301.92)
EXPENSES						
INVESTMENT ADVISOR FEES	2,366.76	2,342.56	24.20	7,220.03	7,085.97	134.06
COUNTY SERVICE CHARGE	19.26	0.00	19.26	71.76	153.42	(81.66)
TOTAL EXPENSES	(2,386.02)	(2,342.56)	(43.46)	(7,291.79)	(7,239.39)	(52.40)
NET INCOME FROM OPERATIONS	(10,160.58)	37,261.91	(47,422.49)	108,231.54	154,585.86	(46,354.32)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(337.54)	0.00	(337.54)	(937.54)	(2,900.00)	1,962.46
TOTAL OTHER INCOME & EXPENSE	(337.54)	0.00	(337.54)	(937.54)	(2,900.00)	1,962.46
NET INCOME (LOSS)	(9,823.04)	37,261.91	(47,084.95)	109,169.08	157,485.86	(48,316.78)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	478,808.86	
003-342	INTEREST ON DEPOSIT-COUNTY	118,934.62	
006342	CASH - INTEREST/DIVIDENDS	1,103,539.68	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
033342	INTEREST RECEIVABLE	3,558.69	
018342	UNREALIZED G/L ON SECURITIES	2.48	
	ASSETS:	4,857,339.78	
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,350,832.70
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,797,478.15
 REVENUE:			
200342	WMC ENDOWMENT CARE		2,375.00
201342	ENDOWMENT CARE DEPOSITS		78,584.34
203342	CURRENT INTEREST & DIVIDENDS		36,863.44
213342	COUNTY INTEREST INCOME		1,212.45
230342	GAIN/INVEST FAIR VALUE INCREA	43,050.64	
	REVENUE:	43,050.64	119,035.23
 EXPENSES:			
310342	INVESTMENT ADVISOR FEES	16,122.96	
	EXPENSES:	16,122.96	
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	REPORT TOTALS	4,916,513.38	4,916,513.38

**ENDOWMENT CARE FUND
BALANCE SHEET
FEBRUARY 28, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	478,808.86	
INTEREST ON DEPOSIT-COUNTY	118,934.62	
CASH - INTEREST/DIVIDENDS	1,103,539.68	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	2.48	
INTEREST RECEIVABLE	3,558.69	

TOTAL ASSETS		4,857,339.78
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TOTAL ASSETS		4,857,339.78
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LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,350,832.70	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	59,861.63	

TOTAL RETAINED EARNINGS		4,857,339.78
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TOTAL LIABILITIES AND FUND EQUITY		4,857,339.78
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**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	2,375.00	4,800.00	(2,425.00)
ENDOWMENT CARE DEPOSITS	11,394.67	9,339.00	2,055.67	78,584.34	82,410.32	(3,825.98)
CURRENT INTEREST & DIVIDENDS	3,265.07	5,030.84	(1,765.77)	36,863.44	30,484.18	6,379.26
COUNTY INTEREST INCOME	302.33	247.85	54.48	1,212.45	961.73	250.72
GAIN/INVEST FAIR VALUE INCREAS	(32,711.04)	12,119.29	(44,830.33)	(43,050.64)	82,054.11	(125,104.75)
TOTAL REVENUE	(17,748.97)	26,736.98	(44,485.95)	75,984.59	200,710.34	(124,725.75)
EXPENSES						
INVESTMENT ADVISOR FEES	5,291.00	5,291.60	(0.60)	16,122.96	15,905.81	217.15
COUNTY SERVICE CHARGE	0.00	0.00	0.00	0.00	22.40	(22.40)
TOTAL EXPENSES	5,291.00	5,291.60	(0.60)	16,122.96	15,928.21	194.75
NET INCOME (LOSS)	(23,039.97)	21,445.38	(44,485.35)	59,861.63	184,782.13	(124,920.50)

**PRENEED FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	237,740.45	
006392	CASH -INTEREST/DIVIDENDS	316,144.54	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		48,279.32
033392	INTEREST RECEIVABLE	2,167.94	
034392	CONTRACTS RECEIVABLE	48,733.35	
	CURRENT ASSETS:	1,329,007.03	48,279.32
 LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		637,971.25
	LIABILITIES:		637,971.25
 RETAINED EARNINGS:			
141392	RETAINED EARNINGS		391,723.07
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		560,696.95
 REVENUE:			
201392	CURRENT SALES		34,743.06
202392	CURRENT DEFERRED REVENUE		60,068.97
203392	CURRENT INTEREST & DIVIDENDS		15,767.23
213392	COUNTY INTEREST INCOME		403.47
230392	GAIN/INVEST FAIR VALUE INCREA.	19,058.12	
	REVENUE:	19,058.12	110,982.73
 EXPENSES:			
310392	INVESTMENT FEES	3,806.95	
311392	COUNTY SERVICE CHARGES	505.27	
320392	LOSS ON TRANSFER (INTER COSTS)	3,752.88	
335392	SALES TRANSFR OUT (PRIOR YR)	1,800.00	
	EXPENSES:	9,865.10	
 REPORT TOTALS		1,357,930.25	1,357,930.25

**PRENEED FUND
BALANCE SHEET
FEBRUARY 28, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	237,740.45	
CASH -INTEREST/DIVIDENDS	316,144.54	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(48,279.32)	
INTEREST RECEIVABLE	2,167.94	
CONTRACTS RECEIVABLE	48,733.35	

TOTAL ASSETS		1,280,727.71
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TOTAL ASSETS		1,280,727.71
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LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	637,971.25	
TOTAL LIABILITIES		637,971.25

RETAINED EARNINGS

RETAINED EARNINGS	391,723.07	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	82,059.51	

TOTAL RETAINED EARNINGS		642,756.46
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TOTAL LIABILITIES AND EQUITY		1,280,727.71
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**PRENEED FUND
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	3,717.20	2,107.63	1,609.57	34,743.06	18,942.91	15,800.15
CURRENT DEFERRED REVENUE	8,949.70	1,744.51	7,205.19	60,068.97	48,878.68	11,190.29
CURRENT INTEREST & DIVIDENDS	1,266.55	2,562.09	(1,295.54)	15,767.23	9,851.64	5,915.59
COUNTY INTEREST INCOME	105.00	87.30	17.70	403.47	340.23	63.24
GAIN/INVEST FAIR VALUE INCREAS	(13,414.22)	6,186.87	(19,601.09)	(19,058.12)	8,694.04	(27,752.16)
TOTAL REVENUE	624.23	12,688.40	(12,064.17)	91,924.61	86,707.50	5,217.11
EXPENSES						
INVESTMENT FEES	1,239.63	1,233.67	5.96	3,806.95	3,734.64	72.31
COUNTY SERVICE CHARGES	71.21	54.86	16.35	505.27	478.88	26.39
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	3,752.88	5,907.05	(2,154.17)
SALES TRANSFER OUT (PRIOR YR)	0.00	0.00	0.00	1,800.00	2,900.00	(1,100.00)
TOTAL EXPENSES	1,310.84	1,288.53	22.31	9,865.10	13,020.57	(3,155.47)
NET INCOME (LOSS)	(686.61)	11,399.87	(12,086.48)	82,059.51	73,686.93	8,372.58

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 02-2013

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 \$23,058.95 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 \$4,360.00 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 November 1, 2012 to February 28, 2013.

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 14th day of March, 2013, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary

ORDINANCE NUMBER 01-2013

**AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE
PALM SPRINGS CEMETERY DISTRICT RESTRICTING THE
USE OF CEMETERY DISTRICT PROPERTY TO PROTECT
THE HEALTH, SAFETY AND WELFARE OF THE PUBLIC,
PUBLIC INVESTMENT, AND PUBLIC PROPERTY**

WHEREAS, there is a need to restrict the use of cemetery district property in order to protect the health, safety and welfare of the public, public investment, and public property.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT ORDAINS AS FOLLOWS:

Section 1. RECITALS

The above recitals are true and correct and are incorporated as though fully set forth herein.

Section 2. USE RESTRICTIONS

A. Operation of Vehicles.

No person, except for peace officers and District employees acting in the course and scope of their employment, shall drive any motorized vehicle on any surface of Cemetery District property which is not specifically designated for public use as roadway or parking lot.

B. Commercial Activities.

No person shall practice, carry on, or conduct any business or profession or other commercial enterprise, nor sell or offer for sale any service, merchandise, food, or beverage on any Cemetery District property.

C. Animals.

(1) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present on Cemetery District property except a "service animal" or "service dog" which means any guide dog, signal dog, or other animal individually trained to do work or perform tasks for the benefit of an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimal protection or rescue work, pulling a wheelchair, or retrieving dropped items.

(2) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present of Cemetery District property which is not under physical restraint by leash of a size and material appropriate to the size and temperament of the animal and which is held by a person capable of restraining the animal, or is not otherwise physically restrained by some other device or instrument, except that such device or instrument shall not include voice control, eye control or signal control of the animal by any person, device or instrument.

(3) Any person having the custody or control of any dog as may be permitted by ordinance or any applicable law shall have in their immediate possession a bag for picking up and disposing of dog feces and shall remove and dispose of in a sanitary manner any feces left by any dog in their custody and control.

D. Glass Containers.

No person shall possess any glass container on Cemetery District property lawns, sidewalks, patios, fountain areas, interment areas, parking areas or roadways.

E. Hours.

No person, other than a Cemetery District employee acting in the course and scope of their employment, shall enter or remain on Cemetery District property anytime before or after the Cemetery District's posted business hours.

F. Fires.

No person shall kindle a fire on any Cemetery District property.

G. Damaging Property.

No person shall cut, break, injure, deface, or disturb any tree, shrub, plant, rock, building, fence, bench, monument or other structure situated upon or within any within any Cemetery District property.

H. Amplified Sound.

No person shall use or operate a loudspeaker or any sound amplifying equipment within any Cemetery District property.

I. Sport Activities.

No person shall play or engage in any sport activities including, but not limited to driving of golf balls, archery, baseball, softball, football, roller skating, skate boarding, playing soccer, volleyball or any other sport upon or within any Cemetery District property.

J. Bicycles.

No person shall ride any cycle, whether powered by a motor or human power, within or upon any Cemetery District property, except on paths, roads or drives designed and provided for such purpose.

K. Camping.

No person shall camp at any time within any Cemetery District property.

L. Alcoholic Beverages.

No person shall be in possession of any can, bottle, or other receptacle containing any alcoholic beverage which has been opened, or a seal broken, or the contents of which has been partially removed, upon or within any Cemetery District property.

M. Smoking.

No person shall smoke any tobacco products within 25 feet of any interment site or building or outdoor public gathering place situated upon or within any Cemetery District property.

N. Picnicking.

No person shall engage in any picnicking activities upon or within any Cemetery District property.

O. Special Events Exception.

The use restrictions described in this ordinance may be waived or modified pursuant to a special events permit issued by the Cemetery District.

Section 3. VIOLATIONS

Any violation of the provisions of this ordinance by a member of the public shall be deemed an infraction punishable by: (a) a fine in an amount not to exceed one hundred dollars for a first violation; (b) a fine in an amount not to exceed two hundred dollars for a second violation of the same provision within a twelve month period commencing on the date of the first violation; and (c) a fine in an amount not to exceed five hundred dollars for the third violation of the same provision within a twelve month period commencing on the date of the first violation. A fourth violation and subsequent violations of the same provision within a twelve month period from the date of the first violation shall be deemed a misdemeanor.

Section 4. SEVERABILITY

The Board of Trustees declares that, should any provision, section, paragraph,

sentence or word of this ordinance 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 ordinance as hereby adopted shall remain in full force and effect.

Section 5. REPEAL OF CONFLICTING PROVISIONS

All the provisions of any resolution or ordinance as heretofore adopted by the Board of Trustees that are in conflict with the provisions of this ordinance are hereby repealed.

Section 6. EFFECTIVE DATE

This ordinance shall take effect thirty (30) days after its second reading.

Section 7. CERTIFICATION

The Secretary of the Board of Trustees shall certify to the passage of this ordinance.

[THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK]

The foregoing Ordinance was approved and adopted at a meeting of the Palm Springs Cemetery District Board of Trustees held on _____, 2013 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

Jan Pye, Chair

ATTEST:

John Lea, Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel