

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, March 12, 2015 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 12, 2015 Meeting Minutes and March 5, 2015 Special Meeting Minutes

b. Approval of February Expenditures

General Fund		\$ 68,122.18
--------------	--	--------------

February Reimburse Voucher 1488	\$ 40,009.52	
---------------------------------	--------------	--

February Reimburse Voucher 1489	\$ 26,420.34	
---------------------------------	--------------	--

Accumulative Capital Outlay		\$.00
-----------------------------	--	--------

Total February 28, 2015 Expenditures Checks & Visa/Debit Card 20115 - 20152 & Direct Deposits (Payroll)		\$ 68,122.18
--	--	--------------

c. Financial Reports as of February 28, 2015 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Bank
- b. CSDA Legislative Days – May 19-20, 2015 in Sacramento, CA
- c. CAPC Local Cemetery Districts Area Meeting at Palo Verde Cemetery District - April 16, 2015
- d. Review and Sign Form 700 - Statement of Economic Interests

7. LEGISLATIVE CALENDAR

- a. Resolution 02-2015, Transfer Interment Rights & Costs from PN to ACO & GF

8. BOARD DEVELOPMENT

- a. Learning More about Special Districts

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2015/2016 – 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. Discussion for Possible Pet Cemetery

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

13. CLOSED SESSION ANNOUNCEMENT

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, March 9, 2015

Kathleen Jurasky, District Manager

G:\Sec\Agenda March 2015.dccx

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

DATE: February 12, 2015
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.

District Manager Jurasky reported the Trustee Stettler had contacted her and said that he was running a little late. Motion was made by Trustee Pepper, seconded by Trustee Lea to excuse Trustee Stettler being tardy. Motion carried, vote 4-0, Alcumbrac, Lea, Pepper and Pye.

2. ROLL CALL

Present: Jan Pye, Chair
Lenny Pepper, Vice Chair
John M. Lea, Secretary
George Stettler, Treasurer
Jane Alcumbrac, Member

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

3. PUBLIC COMMENTS Mark Matthews stated that he wanted to make the Board aware of the status of the property tax issue with the District's East 40 acre property. He stated that all property taxes were not paid, and that the tax liability had been shifted, and a lien placed against property that he owns. He requested the Board inform of any happenings with this property. Trustee Pye stated that the District would notify him of anything with regards to the property.

Trustee Pye requested that item 6d be moved and addressed before item 5. Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve moving item 6d. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

4. CONFIRMATION OF AGENDA Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve the Agenda as changed. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

Trustee Pye requested that attorney Steve Quintanilla introduce his guests. Mr. Quintanilla stated that he was pleased to introduce Ben Jones and Colin Fitzgerald, two new attorneys that have joined his firm, and gave a brief description of their backgrounds.

6. ADMINISTRATIVE CALENDAR **d. Review for Discussion PSCD East 40 Acre Property Appraisal – Dozier Appraisal Company** District Manager Jurasky gave an overview of the appraisal and stated that there was a major dollar difference between the Dozier appraisal and the appraisal presented to the District by the Da Vall Center, LLC. Following motion was made by Trustee Alcumbrac, seconded by Trustee Pepper directing staff not to proceed any further with the East 40 area property. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

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

6. ADMINISTRATIVE CALENDAR - continued **a. Lund & Guttry, CPA – Annual Audit Report** Following the review by Gary Dack, and a discussion the annual audit report was received and filed. Trustee Stettler requested that the annual audit report be presented to the Board much earlier.

b. Neal Wilson, Vice President Investments Union Banc - District Investments Following the presentation by Neal Wilson, and a discussion the investment report was received and filed. Mr. Wilson stated the he will e-mail District Manager the next date and time he will be meeting with Trustees Pepper and Stettler the investment sub-committee.

Trustee Pepper left the meeting at 2:35 p.m.

c. Mid-Year 2014-2015 Budget Review – Report Trustee Stettler, Treasurer Trustee Stettler reported that he and District Manager Jurasky met and review the budget, and in his opinion the budget looks good.

e. Review for Discussion and Possible Approval Patrol Security Proposals – DMP Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve the proposal in the amount of \$725.00 per month from Maxwell Security Service. Motion carried, roll call 4-0, Alcumbrac, Lea, Pye and Stettler. Trustee Pepper not present.

7. LEGISLATIVE - None

8. BOARD DEVELOPMENT a. **Responses to Tough Questions**

9. PUBLIC HEARING CALENDAR - None

10. REPORTS a. **Trustee Report** - Trustee Pye congratulated the District and District on their nominations for the Orion awards. There was a discussion about the ethics and sexual harassment training.

b. Manager Report - District Manager Jurasky reported that the District's landscape architect was involved in an auto accident that involved the death of a bicyclist that he hit. She stated she wasn't sure at this point what would be happening with the District's project that his company is currently working on, however she would keep the Board updated.

11. FUTURE AGENDA ITEMS a. **Discussion in 2015/2016 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. Discussion for Possible Pet Cemetery No action taken

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE – Safe Harbor language was read by Steven Quintanilla the District's general legal counsel. Convened into Closed Session at 2:52 P.M.

a. Conference with Legal Counsel – Regarding Potential Initiation of Litigation Pursuant to Government Code Section 54956.9: (one case)

Returned to Open Session at 2:51 P.M.

13. CLOSED SESSION ANNOUNCEMENTS – No Reportable Action

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 2:54 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, March 12, 2015.

DATE: _____

John M. Lea, Secretary

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

DATE: March 5, 2015

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 1:57 P.M.

2. ROLL CALL

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

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

3. PUBLIC COMMENTS – Dan Seward restated his concerns to the Board and George Crum, Cathedral City Police Chief regarding loud music, drinking alcohol, football games, speeding and other disruptive activities at Desert Memorial Park. He also, again stated that the serenity and peacefulness of the cemetery was reason he buried his wife here. Mr. Seward said that he visits every day, and expressed how unsettling these activities are for him. The Board thanked Mr. Seward for his attendance and expressed their appreciation for him taking time to attend the meeting.

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

5. ADMINISTRATIVE CALENDAR a. Meeting with the New Cathedral City Police Chief – George Crum Police Chief Crum thanked the Board for inviting him to meet with them. He gave an extensive report on the improved changes being made at the department, the implementation of a gang task force and increased patrols of the cemetery which have resulted in five arrests. Following a lengthy discussion the Board thanked the police chief for attending the meeting, and stated that they appreciate the police department's understanding of the District's issues and concerns of visitors to the cemetery. The Board and District Manager Jurasky were pleased to hear the police chief's commitment to making the cemetery safe, and looks forward to a continued working relationship.

6. ADJOURNMENT Meeting was adjourned by Trustee Pye at 2:36 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, March 12, 2015.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2015 to Feb 28, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
2/1/15	20115	Feb 2015 PSCD Health Ins Expense: Statement # 1 Feb 2015 Employee Portion of Health Ins P.E.R.S.	4,836.19 515.97	5,352.16
2/1/15	20116	Feb 2015 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	344.48	344.48
2/1/15	20117	Feb 2015 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	61.12	61.12
2/1/15	20118	K Juraskly Extra Health Ins (1/9/15 & 1/23/15) COLONIAL LIFE	203.78	203.78
2/1/15	20119	40 Acres Land Appraisal: Invoice 1840 DOZIER APPRAISAL COMPANY	3,400.00	3,400.00
2/11/15	20120	Feb 2015 PSCD Vision Ins Expense METLIFE	60.98	60.98
2/11/15	20121	1 M Connection - Office - 3/1/15 to 3/31/15 : Invoice 1 M Connection - Well # 2 -3/1/15 to 3/31/15 : Invo SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
2/11/15	20122	Janitorial Service JAMILETH MOYA	250.00	250.00
2/11/15	20123	Repair Brakes on Ford Dump Truck: Invoice 3698 PALM SPRINGS MOTORS	1,191.72	1,191.72
2/11/15	20124	Montoring SVC-Well 2/1/15 to 4/30/15: Invoice 20 DESERT ALARM INC	179.85	179.85
2/11/15	20125	Well Replenishment COACHELLA VALLEY WATER DIST	2,697.51	2,697.51
2/11/15	20126	WMC Usage DESERT WATER AGENCY	253.69	253.69
2/11/15	20127	Review 6/30/14 Financial Statements: Invoice 5020 MARYANOV MADSEN GORDON & CAMPBEL	270.00	270.00
2/11/15	20128	Courier Service: Invoice 2722355 GOLDEN STATE OVERNIGHT	13.93	13.93
2/11/15	20129	Final Bill: Audit 6/30/14: Invoice 28984 LUND & GUTTRY LLP	500.00	500.00
2/11/15	20130	Repair Irrigation Timeclock Circuit:Invoice 35490 BRADLEY ELECTRIC,INC	139.76	139.76
2/11/15	20131	(3) Standard Casket Carriage Wheels: Invoice 456 ASCO PACIFIC, INC.	161.40	161.40
2/11/15	20132	Fountain Service Jan 2015: Invoice 014539 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
2/11/15	20133	Irrigation System Repairs: Invoice 9175119 EWING IRRIGATION PRODUCTS, INC	56.46	56.46

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2015 to Feb 28, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
2/11/15	20134	Jan 2015 Contract Maintenance: Invoice 595 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
2/11/15	20135	Copy Machine Service Agreement: Invoice AR 127 DESERT BUSINESS MACHINES	43.52	43.52
2/11/15	20136	Pest Control WESTERN EXTERMINATOR	64.50	64.50
2/12/15	20137	General Matters Thru August 2014: Da Vall Center Thru August 2014 General Matters Thru Sept 2014: Da Vall Center Matters Thru Sept 2014 General matters Thru October 2014 Da Vall Center Matters Thru Oct 2014 STEVEN B. QUINTANILLA, INC	126.00 1,624.00 308.00 406.00 364.00 490.00	3,318.00
2/12/15	20138	John Lea - Registration Annual Conference Kathleen Jurasky - Registration Annual Conferen Hospitality Co Sponsor Jan Pye - Registration Annual Conference Jurasky - Golf Registration - Annual Conference CAPC	392.00 392.00 200.00 392.00 75.00	1,451.00
2/18/15	20139	Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg Late Fee SOUTHERN CALIF EDISON CO	358.33 26.23 154.74 1,919.83 673.77 23.46	3,156.36
2/18/15	20140	Phone Charges VERIZON COMMUNICATIONS	384.46	384.46
2/18/15	20141	Acct # 10819-515108 Acct # 559831-884770 - Fire Protection Acct # 559833-884768 - Admin Bldg COACHELLA VALLEY WATER DIST	19.00 20.30 23.71	63.01
2/18/15	20142	Jack and the Beanstalk at Fools Folly Luncheon 4/ WELL IN THE DESERT	95.00	95.00
2/24/15	20143	Admin Bldg Window Cleaning: Invoice 2618-2596 FISH WINDOW CLEANING	170.00	170.00
2/24/15	20144	VPN Connection: Invoice 9990107000-1501 (1/1/15 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
2/24/15	20145	(3) # 5 Vaults: Invoice 00960 (10) # 5 Liners LEGRAND INC	555.00 1,450.00	2,005.00
2/24/15	20146	Irrigation System Repairs: Invoice 9238556 Irrigation System Repairs: Invoice 9238557 Irrigation System Repairs: Invoice 9249803 Stone for Retention Wall-New Vault & Liner Stor	28.82 16.26 7.11 312.11	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2015 to Feb 28, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
		EWING IRRIGATION PRODUCTS, INC		364.30
2/24/15	20147	Courier Service: Invoice 2733648 GOLDEN STATE OVERNIGHT	72.42	72.42
2/24/15	20148	Yellow Pages DEX MEDIA	185.85	185.85
2/27/15	20149	J Reyna : Feb 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	235.20	235.20
2/27/15	20150	J Madrigal: Feb 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	329.73	329.73
2/27/15	20151	K Jurasky: Feb 2015 Retirement Contribution K Jurasky: Feb 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 439.49	2,131.81
2/27/15	20152	R Clark: Feb 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	220.42	220.42
2/9/15	DEBIT J	Pumice Stones to Clean Niches (G H Pools) COMPANY DEBIT CARD	84.20	84.20
2/9/15	DEBIT J	Light Bulbs for Exterior of Building & Interior of COMPANY DEBIT CARD	157.37	157.37
2/11/15	DEBIT J	Light Bulbs for Building (Desert Electric) COMPANY DEBIT CARD	51.33	51.33
2/3/15	DEBIT KJ	CC Chamber Luncheon (2/4/15) COMPANY DEBIT CARD	30.00	30.00
2/13/15	DEBIT KJ	DHS Chamber Breakfast 2/25/15 COMPANY DEBIT CARD	17.00	17.00
2/13/15	DEBIT KJ	Office Supplies (Office Depot) COMPANY DEBIT CARD	83.02	83.02
2/24/15	DEBIT KJ	Postage -State Controller & Tax Collector & River COMPANY DEBIT CARD	123.35	123.35
2/24/15	DEBIT KJ	Postage to Riverside County Treasurer (PS Post O COMPANY DEBIT CARD	8.45	8.45
2/13/15	DEBIT KJ	CC Chamber - Orion Awards 20/27/15 COMPANY DEBIT CARD	630.00	630.00
2/17/15	DEBIT KJ	CC Chamber - Orion Awards 2/27/15 COMPANY DEBIT CARD	360.00	360.00
2/17/15	DEBIT KJ	AT & T Data Monthly Connection Fee COMPANY DEBIT CARD	25.00	25.00
2/18/15	DEBIT KJ	CC Chamber Awards 2/27/15 COMPANY DEBIT CARD	200.00	200.00
2/19/15	DEBIT KJ	Air Line Agent Fee	50.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Feb 1, 2015 to Feb 28, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
		COMPANY DEBIT CARD		50.00
2/19/15	DEBIT KJ	United Air Lines - Ticket COMPANY DEBIT CARD	534.20	534.20
2/19/15	DEBIT KJ	Office Supplies - Staples COMPANY DEBIT CARD	49.76	49.76
2/19/15	DEBIT KJ	Office Supplies - Staples COMPANY DEBIT CARD	39.17	39.17
2/20/15	DEBIT KJ	Office Supplies - Staples COMPANY DEBIT CARD	25.48	25.48
2/20/15	DEBIT KJ	CC Chamber - Orion Awards 2/27/15 COMPANY DEBIT CARD	170.00	170.00
2/26/15	DEBIT KJ	CC Chamber Event COMPANY DEBIT CARD	25.00	25.00
2/6/15	EDD TAX	SIT P/R 1/22 to 2/4/15 Paid 2/6/15 SDI P/R 1/22 to 2/4/15 Paid 2/6/15 EMPLOYMENT DEVELOPMENT DEPT	180.31 90.41	270.72
2/20/15	EDD TAX	SIT P/R 2/5 to 2/18/15 Paid 2/20/15 SDI P/R 2/5 to 2/18/15 Paid 2/20/15 EMPLOYMENT DEVELOPMENT DEPT	188.19 98.57	286.76
2/6/15	EDD TAX	CA Edu & Training SUI P/R 1/22 to 2/4/15 PAID 2/6/15 EMPLOYMENT DEVELOPMENT DEPT	7.43 349.11	356.54
2/20/15	EDD TAX	CA Edu & Training P/R 2/5/15 to 2/18/15 Paid 2/20/15 SUI P/R 2/5 to 2/18/15 Paid 2/20/15 EMPLOYMENT DEVELOPMENT DEPT	5.24 246.47	251.71
2/6/15	EXPRESS	FIT P/R 1/22 to 2/4/15 paid 2/6/15 Social Sec P/R 1/22 to 2/4/15 Paid 2/6/15 Medicare P/R 1/22 to 2/4/15 paid 2/6/15 BANK OF AMERICA	862.09 1,245.64 291.32	2,399.05
2/20/15	EXPRESS	FIT P/R 2/5 to 2/18/215 Paid 2/20/15 Soc Security P/R 2/5 to 2/18/2015 Paid 2/20/15 Medicare P/R 25 to 2/18/15 Paid 2/20/15 BANK OF AMERICA	888.98 1,357.95 317.58	2,564.51
2/6/15	FEES	P/R Process Fees P/r 01/22/15 to 2/04/15 paid 2/6/15 CBIZ PAYROLL	60.54	60.54
2/20/15	FEES	P/R Processing Fee P/R 02/05/15 to 2/18/2015 Paid CBIZ PAYROLL	73.97	73.97
	Total		53,294.07	53,294.07

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Feb 1, 2015 to Feb 28, 2015

<u>Date</u>	<u>Reference</u>	<u>Employee</u>	<u>Amount</u>
2/6/15	2985	KATHLEEN JURASKY	1,657.13
2/6/15	2986	JESSE B. MADRIGAL	1,750.44
2/6/15	2987	JESSE B. MADRIGAL	192.86
2/6/15	2988	STEPHANIE C. BROWN	1,062.11
2/6/15	2989	ROGER L. CLARK	1,337.35
2/6/15	2990	JUAN F. REYNA	1,275.38
2/20/15	2996	KATHLEEN JURASKY	1,657.14
2/20/15	2997	KATHLEEN JURASKY	400.00
2/20/15	2998	JESSE B. MADRIGAL	1,489.56
2/20/15	2999	STEPHANIE C. BROWN	1,062.11
2/20/15	3000	ROGER L. CLARK	1,337.35
2/20/15	3001	JUAN F. REYNA	1,149.43
2/20/15	3002	JANE ALCUMBRAC	91.45
2/20/15	3003	JOHN M. LEA	91.45
2/20/15	3004	LENNY PEPPER	91.45
2/20/15	3005	JAN M. PYE	91.45
2/20/15	3006	GEORGE STETTLER	91.45
2/1/15 thru 2/28/15			<u>14,828.11</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP February 2015

Cash Disbursement Journal (Includes ACO listed below)	53,294.07
Payroll Disbursement Journal	14,828.11
TOTAL PSCD DISBURSEMENTS	<u>68,122.18</u>
TOTAL GENERAL FUND EXPENDITURES	<u>68,122.18</u>
Payment Voucher # 1488	40,009.52
Payment Voucher # 1489	26,420.34 66,429.86
ACO DISBURSEMENTS	
TOTAL ACO EXPENDITURES	<u>0.00</u>
TOTAL February 2015 DISBURSEMENTS	<u>68,122.18</u>

PALM SPRINGS CEMETERY DISTRICT

February 28, 2015

SITE SALES & INTERMENTS

	Prior Months		Feb		2015 YTD Totals		Feb 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	59	0	4	0	63	0	44	0
Adult, A&B	49	0	2	0	51	0	42	0
Premium	35	0	4	0	39	0	22	0
Children	2	0	2	0	4	0	0	0
Cremation	5	0	0	0	5	0	4	13
Niche	14	0	4	0	18	0	10	0
TOTALS	164	0	16	0	180	0	122	13

	Prior Months		Feb		YTD 2015		YTD Feb 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	7	0	0	0	7	0	6	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	7	0	0	0	7	0	12	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Feb		2015 YTD Totals		Feb 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	107	3	17	0	124	3	104	0
Children	2	0	1	0	3	0	1	0
Cremation	27	0	2	0	29	0	27	2
Niche	11	0	3	0	14	0	14	0
TOTALS	147	3	23	0	170	3	146	2

SATURDAY INTERMENTS

	Prior Months		Feb		2015 YTD Totals		Feb 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	0	1	0	7	0	10	0
Child	0	0	0	0	0	0	0	0
Cremation	5	0	1	0	6	0	6	0
TOTALS	11	0	2	0	13	0	16	0

SUNDAY INTERMENTS

	Prior Months		Feb		2015 YTD Totals		Feb 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	1	1	0	5	1	3	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	5	1	1	0	6	1	4	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF FEBRUARY 28, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	62,902.88	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	19,979.10	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	1,304.00	
10009	CASH IN BANK - RESERVE CHECKN	76,833.86	
10015	ACO PURCHASES RECEIVABLE		179,179.12
10016	SECURITY DEPOSITS	130.50	
11034	NSF CHECKS RECEIVABLE	882.00	
14010	PREPAID INSURANCE	4,930.83	
14011	PREPAID W/C INSURANCE	558.32	
	ASSETS:	182,821.49	179,179.12
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		544.33
20109	LEASE DEPOSIT - PREPAID		19,281.64
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALI CENTER LLC REIMBURSE		12,792.00
27400	OPEB BENEFIT LIABILITY: GASB45		471,183.20
	LIABILITIES:		540,444.12
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	682,307.40	
	TOTAL EQUITY:	682,307.40	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		185,997.44
40201	MISC SPECIAL SET-UP		1,200.00
40203	INTEREST RECEIVED		6.54
40204	LAND LEASE		38,563.36
40205	MISC INCOME		7,140.21
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		1,891.82
40205SAT	SAT INTERMENT SURCHARGE		8,900.00
40205SUN	SUN INTERMENT SURCHARGE		7,325.00
40206	TAX COLLECTIONS		141,101.03
40207	VAULTS		6,030.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,465.00
40208	LINERS		13,645.00
40209	GRAVE VASES		5,630.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		21,150.00
40212	LOT TRANSFERS		540.00
40213	COUNTY INTEREST INCOME		57.71
40216	HANDLING FEE		55,420.00
40217	PRENEED CONTRACT SERVICE CHG		5,500.00
40218	VASE/HDSTN SET & CLEAN		26,265.00
	REVENUE:		529,447.26

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF FEBRUARY 28, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	184,880.16	
60102	BOT BOARD MEETINGS	3,900.00	
71101	RETIREMENT/PENSION	11,328.28	
71201	FICA	11,677.94	
71202	MEDICARE	2,731.12	
72301	EMPLOYEE GROUP INSURANCE	40,414.47	
72601	UNEMPLOYMENT INSURANCE	1,925.23	
73101	WORKERS COMP INSURANCE	4,032.42	
81111	ELECTRICITY	39,048.30	
81112	TELEPHONE	4,406.98	
81113	WATER	28,445.31	
83308	COMMUNITY OUTREACH	2,717.85	
83309	VISA-MASTER CHG FEES	2,552.09	
83311	COUNTY SERVICE CHARGE	137.34	
83313	GENERAL INSURANCE	9,861.76	
83314	LEGAL	854.00	
83315	LOT REPURCHASE	3,110.00	
83316	OFFICE EXPENSE	14,455.55	
83317	TRAVEL & CONVENTION	8,388.15	
83318	UNIFORMS & SAFETY EQUIPMENT	243.75	
83321	AUDIT	11,250.00	
83323	ADVERTISING/PUBLICITY	2,220.90	
83324	MEMBERSHIP & DUES	1,710.00	
83326	BOT TRAVEL & EXPENSE	32.60	
83327	BOT EDUCATION & VOCATIONANAL	305.86	
84410	AUTO TRUCK EXPENSE	1,787.12	
84411	LARGE EQUIPMENT REPAIRS	902.77	
84413	IRRIGATION SYSTEM REPAIRS	9,997.77	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	3,489.67	
84416	PLANT & BUILDING	14,497.80	
84418	TOOLS & SUPPLIES	1,015.55	
84419	GRAVE LINERS & VAULTS	22,984.03	
84420	GRAVE VASES	2,526.93	
84422	CONTRACT TREE/GARDEN MAINTN	101,914.35	
84423	CONTRACT BURIALS	3,750.00	
84424	SECURITY CAMERA EXPENSE	1,781.55	
	EXPENSES:	564,012.56	
REPORT TOTALS		1,429,141.45	1,429,141.45

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
FEBRUARY 28, 2015**

ASSETS

ASSETS

CASH ON HAND - COUNTY	62,902.88	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	19,979.10	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	1,304.00	
CASH IN BANK - RESERVE CHECKNG	76,833.86	
ACO PURCHASES RECEIVABLE	(179,179.12)	
SECURITY DEPOSITS	130.50	
NSF CHECKS RECEIVABLE	882.00	
PREPAID INSURANCE	4,930.83	
PREPAID W/C INSURANCE	558.32	
 TOTAL ASSETS		 3,642.37
 TOTAL ASSETS		 3,642.37

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	544.33	
LEASE DEPOSIT - PREPAID	19,281.64	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	12,792.00	
OPEB BENEFIT LIABILITY:GASB45	471,183.20	
TOTAL LIABILITIES		540,444.12
 TOTAL LIABILITIES		 540,444.12

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(34,565.30)	
TOTAL EQUITY		(536,801.75)
 TOTAL LIABILITIES AND EQUITY		 3,642.37

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	20,225.00	23,463.00	(3,238.00)	185,997.44	148,928.00	37,069.44
MISC SPECIAL SET-UP	200.00	0.00	200.00	1,200.00	600.00	600.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	50.00	(50.00)
INTEREST RECEIVED	1.42	0.71	0.71	6.54	14.35	(7.81)
LAND LEASE	4,820.42	4,635.00	185.42	38,563.36	37,080.00	1,483.36
MISC INCOME	15.00	0.00	15.00	7,140.21	1,237.00	5,903.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	287.90	430.54	(142.64)	1,891.82	2,417.70	(525.88)
LATE FEE	0.00	0.00	0.00	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	1,200.00	850.00	350.00	8,900.00	11,200.00	(2,300.00)
SUN INTERMENT SURCHARGE	950.00	(950.00)	1,900.00	7,325.00	3,375.00	3,950.00
TAX COLLECTIONS	0.00	0.00	0.00	141,101.03	137,169.60	3,931.43
VAULTS	320.00	860.00	(540.00)	6,030.00	7,880.00	(1,850.00)
EX LG CREMATION VAULTS	340.00	85.00	255.00	2,465.00	2,380.00	85.00
LINERS	1,705.00	2,025.00	(320.00)	13,645.00	8,240.00	5,405.00
GRAVE VASES	815.00	978.25	(163.25)	5,630.15	3,870.85	1,759.30
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	1,000.00	3,000.00	(2,000.00)	21,150.00	17,800.00	3,350.00
LOT TRANSFERS	90.00	90.00	0.00	540.00	720.00	(180.00)
COUNTY INTEREST INCOME	0.00	9.17	(9.17)	57.71	71.86	(14.15)
HANDLING FEE	5,980.00	8,190.00	(2,210.00)	55,420.00	46,960.00	8,460.00
PRENEED CONTRACT SERVICE CHG	600.00	700.00	(100.00)	5,500.00	3,500.00	2,000.00
VASE/HDSTN SET & CLEAN	3,080.00	4,356.17	(1,276.17)	26,265.00	22,886.17	3,378.83
TOTAL REVENUE	41,629.74	48,722.84	(7,093.10)	529,447.26	456,805.53	72,641.73
	41,629.74	48,722.84	(7,093.10)	529,447.26	456,805.53	72,641.73
EXPENSES						
REGULAR SALARIES	20,654.97	21,341.43	(686.46)	184,880.16	181,617.54	3,262.62
BOT BOARD MEETINGS	500.00	900.00	(400.00)	3,900.00	4,000.00	(100.00)
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	1,224.84	1,463.19	(238.35)	11,328.28	12,482.23	(1,153.95)
FICA	1,301.80	1,369.16	(67.36)	11,677.94	11,825.17	(152.77)
MEDICARE	304.45	320.21	(15.76)	2,731.12	2,695.40	35.72
EMPLOYEE GROUP INSURANCE	5,302.77	5,722.31	(419.54)	40,414.47	49,196.25	(8,781.78)
UNEMPLOYMENT INSURANCE	608.25	452.15	156.10	1,925.23	1,366.26	558.97
WORKERS COMP INSURANCE	558.34	562.66	(4.32)	4,032.42	4,632.21	(599.79)
ELECTRICITY	3,132.90	3,451.99	(319.09)	39,048.30	37,014.06	2,034.24
TELEPHONE	409.46	376.34	33.12	4,406.98	5,017.68	(610.70)
WATER	3,014.21	1,766.54	1,247.67	28,445.31	29,393.43	(948.12)
COMMUNITY OUTREACH	1,527.00	60.00	1,467.00	2,717.85	870.00	1,847.85
VISA-MASTER CHG FEES	295.37	724.99	(429.62)	2,552.09	3,402.64	(850.55)
COUNTY SERVICE CHARGE	56.22	27.12	29.10	137.34	397.38	(260.04)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	9,861.76	10,850.32	(988.56)
LEGAL	798.00	14.00	784.00	854.00	1,260.66	(406.66)
LOT REPURCHASE	0.00	0.00	0.00	3,110.00	5,900.80	(2,790.80)
OFFICE EXPENSE	1,395.07	1,718.99	(323.92)	14,455.55	11,526.28	2,929.27
TRAVEL & CONVENTION	1,835.20	1,021.00	814.20	8,388.15	7,965.74	422.41
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	243.75	435.05	(191.30)
MFG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	500.00	0.00	500.00	11,250.00	11,243.00	7.00
ADVERTISING/PUBLICITY	185.85	723.20	(537.35)	2,220.90	3,215.00	(994.10)
MEMBERSHIP & DUES	0.00	175.00	(175.00)	1,710.00	3,663.00	(1,953.00)
BOT TRAVEL & EXPENSE	0.00	0.00	0.00	32.60	0.00	32.60
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	1,191.72	0.00	1,191.72	1,787.12	371.04	1,416.08
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	902.77	3,729.39	(2,826.62)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	108.65	301.56	(192.91)	9,997.77	3,028.20	6,969.57
FERTILIZER AND SEED	0.00	0.00	0.00	8,734.96	11,391.44	(2,656.48)
GASOLINE, OIL, TIRES	0.00	0.00	0.00	3,489.67	4,715.23	(1,225.56)
PLANT & BUILDING	1,107.94	591.35	516.59	14,497.80	14,457.66	40.14
TOOLS & SUPPLIES	212.73	0.00	212.73	1,015.55	1,127.54	(111.99)
GRAVE LINERS & VAULTS	2,005.00	3,695.00	(1,690.00)	22,984.03	15,187.36	7,796.67
GRAVE VASES	0.00	0.00	0.00	2,526.93	3,529.20	(1,002.27)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	101,914.35	101,781.90	132.45
CONTRACT BURIALS	0.00	0.00	0.00	3,750.00	2,250.00	1,500.00
SECURITY CAMERA EXPENSE	317.85	138.00	179.85	1,781.55	1,331.85	449.70
TOTAL EXPENSES	(64,331.31)	(62,822.48)	(1,508.83)	(564,012.56)	(567,866.78)	3,854.22
NET INCOME FROM OPERATIONS	(22,701.57)	(14,099.64)	(8,601.93)	(34,565.30)	(111,061.25)	76,495.95
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	0.00	(300,000.00)	300,000.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	0.00	300,000.00	(300,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(22,701.57)	(14,099.64)	(8,601.93)	(34,565.30)	(111,061.25)	76,495.95

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2015

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	20,225.00	19,828.50	396.50	185,997.44	237,942.00	(51,944.56)
MISC SPECIAL SET-UP	200.00	83.34	116.66	1,200.00	1,000.00	200.00
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	1.42	1.67	(0.25)	6.54	20.00	(13.46)
LAND LEASE	4,820.42	4,820.42	0.00	38,563.36	57,845.00	(19,281.64)
MISC INCOME	15.00	0.00	15.00	7,140.21	0.00	7,140.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	287.90	442.34	(154.44)	1,891.82	5,308.00	(3,416.18)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	1,200.00	1,246.92	(46.92)	8,900.00	14,963.00	(6,063.00)
SUN INTERMENT SURCHARGE	950.00	360.42	589.58	7,325.00	4,325.00	3,000.00
TAX COLLECTIONS	0.00	21,929.50	(21,929.50)	141,101.03	263,154.00	(122,052.97)
VAULTS	320.00	1,377.50	(1,057.50)	6,030.00	16,530.00	(10,500.00)
EX LG CREMATION VAULTS	340.00	0.00	340.00	2,465.00	0.00	2,465.00
LINERS	1,705.00	1,232.92	472.08	13,645.00	14,795.00	(1,150.00)
GRAVE VASES	815.00	489.59	325.41	5,630.15	5,875.00	(244.85)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	1,000.00	2,087.50	(1,087.50)	21,150.00	25,050.00	(3,900.00)
LOT TRANSFERS	90.00	100.00	(10.00)	540.00	1,200.00	(660.00)
COUNTY INTEREST INCOME	0.00	8.34	(8.34)	57.71	100.00	(42.29)
HANDLING FEE	5,980.00	6,368.42	(388.42)	55,420.00	76,421.00	(21,001.00)
PRENEED CONTRACT SERVICE CHG	600.00	483.34	116.66	5,500.00	5,800.00	(300.00)
VASE/HDSTN SET & CLEAN	3,080.00	2,969.59	110.41	26,265.00	35,635.00	(9,370.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	41,629.74	63,899.07	(22,269.33)	529,447.26	766,788.00	(237,340.74)
	41,629.74	63,899.07	(22,269.33)	529,447.26	766,788.00	(237,340.74)
EXPENSES						
REGULAR SALARIES	20,654.97	23,819.17	(3,164.20)	184,880.16	285,830.00	(100,949.84)
BOT BOARD MEETINGS	500.00	625.00	(125.00)	3,900.00	7,500.00	(3,600.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,224.84	1,667.34	(442.50)	11,328.28	20,008.00	(8,679.72)
FICA	1,301.80	1,550.13	(248.33)	11,677.94	18,601.46	(6,923.52)
MEDICARE	304.45	345.38	(40.93)	2,731.12	4,144.54	(1,413.42)
EMPLOYEE GROUP INSURANCE	5,302.77	6,219.67	(916.90)	40,414.47	74,636.00	(34,221.53)
UNEMPLOYMENT INSURANCE	608.25	198.92	409.33	1,925.23	2,387.00	(461.77)
WORKERS COMP INSURANCE	558.34	590.25	(31.91)	4,032.42	7,083.00	(3,050.58)
ELECTRICITY	3,132.90	4,745.00	(1,612.10)	39,048.30	56,940.00	(17,891.70)
TELEPHONE	409.46	508.34	(98.88)	4,406.98	6,100.00	(1,693.02)
WATER	3,014.21	3,107.34	(93.13)	28,445.31	37,288.00	(8,842.69)
COMMUNITY OUTREACH	1,527.00	166.67	1,360.33	2,717.85	2,000.00	717.85
VISA-MASTER CHG FEES	295.37	466.67	(171.30)	2,552.09	5,000.00	(3,047.91)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	56.22	50.00	6.22	137.34	600.00	(462.66)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	9,861.76	14,793.00	(4,931.24)
LEGAL	798.00	333.34	464.66	854.00	4,000.00	(3,146.00)
LOT REPURCHASE	0.00	575.00	(575.00)	3,110.00	6,900.00	(3,790.00)
OFFICE EXPENSE	1,395.07	1,333.34	61.73	14,455.55	16,000.00	(1,544.45)
TRAVEL & CONVENTION	1,835.20	1,000.00	835.20	8,388.15	12,000.00	(3,611.85)
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	243.75	500.00	(256.25)
MTG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	500.00	983.34	(483.34)	11,250.00	11,800.00	(550.00)
ADVERTISING/PUBLICITY	185.85	833.34	(647.49)	2,220.90	10,000.00	(7,779.10)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	1,710.00	4,000.00	(2,290.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	1,191.72	83.34	1,108.38	1,787.12	1,000.00	787.12
LARGE EQUIPMENT REPAIRS	0.00	375.00	(375.00)	902.77	4,500.00	(3,597.23)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	108.65	666.67	(558.02)	9,997.77	8,000.00	1,997.77
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	3,489.67	6,000.00	(2,510.33)
PLANT & BUILDING	1,107.94	1,666.67	(558.73)	14,497.80	20,000.00	(5,502.20)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	212.73	150.00	62.73	1,015.55	1,800.00	(784.45)
GRAVE LINERS & VAULTS	2,005.00	2,382.17	(377.17)	22,984.03	28,586.00	(5,601.97)
GRAVE VASES	0.00	383.34	(383.34)	2,526.93	4,600.00	(2,073.07)
CONTRACT TREE/GARDEN MAINTNC	14,550.00	14,550.00	0.00	101,914.35	174,600.00	(72,685.65)
CONTRACT BURIALS	0.00	404.17	(404.17)	3,750.00	4,850.00	(1,100.00)
SECURITY CAMERA EXPENSE	317.85	183.34	134.51	1,781.55	2,200.00	(418.45)
TOTAL EXPENSES	64,331.31	74,274.90	(9,943.59)	564,012.56	891,297.00	(327,284.44)
NET INCOME FROM OPERATIONS	(22,701.57)	(10,375.83)	(12,325.74)	(34,565.30)	(124,509.00)	89,943.70
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,375.83	(10,375.83)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,375.83)	10,375.83	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	(22,701.57)	0.00	(22,701.57)	(34,565.30)	0.00	(34,565.30)

ANNUAL BUDGET
INCOME STATEMENT GENERAL FUND

Feb 28, 2015 F-6

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,282.87	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	333,490.82	
004343	ASSET PURCHASE HOLDING ACCO	67,658.12	
006343	CASH - INTEREST/DIVIDENDS	546,015.38	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNREALIZED G/L ON SECURITY		149,128.75
	CURRENT ASSETS:	1,330,999.30	149,128.75
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,834,882.90	
016343	WATER SYSTEMS	932,810.51	
	FIXED ASSETS:	4,940,226.81	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,135,256.64
	CURRENT LIABILITIES:		2,135,256.64
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,948,718.30
	RETAINED EARNINGS:		3,948,718.30
REVENUE:			
201343	BURIAL RIGHT SALES		123,925.00
203343	CURRENT INTEREST & DIVIDENDS		8,054.63
213343	COUNTY INTEREST INCOME		417.41
230343	GAIN/INVEST FAIR VALUE INCREAS	96,074.62	
500343	REVENUE TRANSFERRED IN		1,800.00
	REVENUE:	96,074.62	134,197.04
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	6,367,300.73	6,367,300.73

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
FEBRUARY 28, 2015**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,282.87	
ASSET RPLCE RSRVE-LAND/BLD/ETC	333,490.82	
ASSET PURCHASE HOLDING ACCOUNT	67,658.12	
CASH - INTEREST/DIVIDENDS	546,015.38	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(149,128.75)	
TOTAL CURRENT ASSETS		1,181,870.55

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,816.05	
LAND & IMPROVEMENTS	1,834,882.90	
WATER SYSTEMS	932,810.51	
TOTAL FIXED ASSETS		4,940,226.81

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,122,097.36

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,135,256.64	
TOTAL CURRENT LIABILITIES		2,135,256.64
TOTAL LIABILITIES		2,135,256.64

RETAINED EARNINGS

RETAINED EARNINGS	3,948,718.30	
NET INCOME	38,122.42	
TOTAL RETAINED EARNINGS		3,986,840.72
TOTAL LIABILITIES AND EQUITY		6,122,097.36

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	13,900.00	21,900.00	(8,000.00)	123,925.00	104,700.00	19,225.00
CURRENT INTEREST & DIVIDENDS	3,066.92	2,258.97	807.95	8,054.63	17,682.10	(9,627.47)
COUNTY INTEREST INCOME	0.00	85.64	(85.64)	417.41	260.05	157.36
GAIN/INVEST FAIR VALUE INCREAS	6,449.39	13,842.33	(7,392.94)	(96,074.62)	(74,445.37)	(21,629.25)
TOTAL REVENUE	23,416.31	38,086.94	(14,670.63)	36,322.42	48,196.78	(11,874.36)
	23,416.31	38,086.94	(14,670.63)	36,322.42	48,196.78	(11,874.36)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	739.30	(739.30)	0.00	2,807.34	(2,807.34)
COUNTY SERVICE CHARGE	0.00	17.00	(17.00)	0.00	111.04	(111.04)
TOTAL EXPENSES	0.00	(756.30)	756.30	0.00	(2,918.38)	2,918.38
NET INCOME FROM OPERATIONS	23,416.31	37,330.64	(13,914.33)	36,322.42	45,278.40	(8,955.98)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(1,800.00)	(1,540.00)	(260.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(1,800.00)	(1,540.00)	(260.00)
NET INCOME (LOSS)	23,416.31	37,330.64	(13,914.33)	38,122.42	46,818.40	(8,695.98)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	748,401.40	
003-342	INTEREST ON DEPOSIT-COUNTY	122,581.74	
006342	CASH - INTEREST/DIVIDENDS	1,189,422.62	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		142,341.62
	ASSETS:	5,212,901.21	142,341.62
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,968,202.25
 REVENUE:			
200342	WMC ENDOWMENT CARE		1,300.00
201342	ENDOWMENT CARE DEPOSITS		93,555.43
203342	CURRENT INTEREST & DIVIDENDS		21,132.45
213342	COUNTY INTEREST INCOME		1,124.68
230342	GAIN/INVEST FAIR VALUE INCREA.	14,755.22	
	REVENUE:	14,755.22	117,112.56
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS			
		5,227,656.43	5,227,656.43

**ENDOWMENT CARE FUND
BALANCE SHEET
FEBRUARY 28, 2015**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	748,401.40	
INTEREST ON DEPOSIT-COUNTY	122,581.74	
CASH - INTEREST/DIVIDENDS	1,189,422.62	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(142,341.62)	
 TOTAL ASSETS		 5,070,559.59
 TOTAL ASSETS		 5,070,559.59

LIABILITIES AND FUND EQUITY

LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	102,357.34	
 TOTAL RETAINED EARNINGS		 5,070,559.59
 TOTAL LIABILITIES AND FUND EQUITY		 5,070,559.59

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	800.00	(800.00)	1,300.00	7,475.00	(6,175.00)
ENDOWMENT CARE DEPOSITS	10,490.00	14,437.00	(3,947.00)	93,555.43	67,669.34	25,886.09
CURRENT INTEREST & DIVIDENDS	7,330.30	5,199.75	2,130.55	21,132.45	38,558.31	(17,425.86)
COUNTY INTEREST INCOME	0.00	290.28	(290.28)	1,124.68	1,354.28	(229.60)
GAIN/INVEST FAIR VALUE INCREAS	29,979.58	37,246.48	(7,266.90)	(14,755.22)	(85,189.17)	70,433.95
TOTAL REVENUE	47,799.88	57,973.51	(10,173.63)	102,357.34	29,867.76	72,489.58
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	5,080.44	(5,080.44)	0.00	15,655.70	(15,655.70)
TOTAL EXPENSES	0.00	5,080.44	(5,080.44)	0.00	15,655.70	(15,655.70)
NET INCOME (LOSS)	47,799.88	52,893.07	(5,093.19)	102,357.34	14,212.06	88,145.28

**PRENEED FUND
TRIAL BALANCE
AS OF FEBRUARY 28, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	399,262.20	
006392	CASH -INTEREST/DIVIDENDS	374,448.09	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		119,747.04
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	1,560,256.25	119,747.04
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		704,649.70
	LIABILITIES:		704,649.70
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		644,716.38
REVENUE:			
201392	CURRENT SALES		61,747.73
202392	CURRENT DEFERRED REVENUE		54,984.38
203392	CURRENT INTEREST & DIVIDENDS		16,976.08
213392	COUNTY INTEREST INCOME		468.16
230392	GAIN/INVEST FAIR VALUE INCREA.	34,087.39	
	REVENUE:	34,087.39	134,176.35
EXPENSES:			
311392	COUNTY SERVICE CHARGES	453.10	
320392	LOSS ON TRANSFER (INTER COSTS	4,872.73	
335392	SALES TRANSFR OUT (PRIOR YR)	3,620.00	
	EXPENSES:	8,945.83	
	REPORT TOTALS	1,603,289.47	1,603,289.47

**PRENEED FUND
BALANCE SHEET
FEBRUARY 28, 2015**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	399,262.20	
CASH -INTEREST/DIVIDENDS	374,448.09	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(119,747.04)	
CONTRACTS RECEIVABLE	62,325.21	
 TOTAL ASSETS		 1,440,509.21
 TOTAL ASSETS		 1,440,509.21

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	704,649.70	
TOTAL LIABILITIES		704,649.70
 RETAINED EARNINGS		
RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	91,143.13	
 TOTAL RETAINED EARNINGS		 735,859.51
 TOTAL LIABILITIES AND EQUITY		 1,440,509.21

**PRENEED FUND
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	2,750.49	6,926.51	(4,176.02)	61,747.73	36,093.95	25,653.78
CURRENT DEFERRED REVENUE	3,539.84	5,825.50	(2,285.66)	54,984.38	49,881.10	5,103.28
CURRENT INTEREST & DIVIDENDS	5,684.64	2,773.60	2,911.04	16,976.08	20,320.97	(3,344.89)
COUNTY INTEREST INCOME	0.00	126.79	(126.79)	468.16	564.84	(96.68)
GAIN/INVEST FAIR VALUE INCREAS	9,498.59	13,382.73	(3,884.14)	(34,087.39)	(45,037.66)	10,950.27
TOTAL REVENUE	21,473.56	29,035.13	(7,561.57)	100,088.96	61,823.20	38,265.76
EXPENSES						
INVESTMENT FEES	0.00	1,153.91	(1,153.91)	0.00	3,588.58	(3,588.58)
COUNTY SERVICE CHARGES	0.00	81.66	(81.66)	453.10	534.22	(81.12)
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	4,872.73	2,121.59	2,751.14
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	3,620.00	2,140.00	1,480.00
TOTAL EXPENSES	0.00	1,235.57	(1,235.57)	8,945.83	8,384.39	561.44
NET INCOME (LOSS)	21,473.56	27,799.56	(6,326.00)	91,143.13	53,438.81	37,704.32

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 2-2015

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 \$17,780.15 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 \$4,600.00 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, 2014 to February 28, 2015.

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 12th day of March, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary

LEARNING MORE

about Special Districts

What are special districts?

Special districts are a form of local government. They are created by their constituents to meet specific service needs for their communities. Most perform a single function such as water delivery, fire protection, wastewater or cemetery management to name just a few. Some, like community services districts, provide multiple services.

Special districts are not cities and counties, they are not school districts, they are not Mello-Roos districts, and they are not state government. Special districts work hand-in-hand with cities and counties to provide communities with essential public services and to keep pace with the demands of fulfilling all the public service needs of California's rapidly growing population.

What kinds of special districts are out there ... to name a few?

- Airport
- Public Cemetery
- Community services
- Drainage
- Flood control
- Fire protection
- Healthcare/hospital
- Harbor/port
- Irrigation
- Library
- Mosquito abatement and vector control
- Police protection
- Reclamation
- Recreation and park
- Open space
- Resource conservation
- Sanitation/wastewater
- Transit
- Utility
- Water
- Water conservation
- Waste management

How does a special district differ from a city or county?

Special districts are limited-purpose local governments. They provide only the services their residents desire within a designated, limited boundary. By contrast, cities and counties are general-purpose local governments. They provide a broad array of services for residents throughout their geographic boundaries. Furthermore, counties in unincorporated areas, and cities are responsible for land-use decisions.

What is the difference between independent special districts and dependent special districts?

Independent special districts are governed by their own boards of directors who are elected by voters or appointed to fixed terms by elected officials in their districts. These boards do not consist of ex officio members who are officers of the county or another local agency. About two-thirds of the state's special districts are independent special districts.

Dependent special districts are governed by other, existing legislative bodies such as a city council or a county board of supervisors, or appointees that serve at the pleasure of those bodies and can be removed or replaced any time at their will.

How are special districts funded?

Special districts are funded either through local property tax revenues, fees charged to customers for their services or a combination of the two. Special districts that rely primarily on property tax revenues are considered non-enterprise, while districts that primarily generate revenue through fees for service are considered enterprise.



FIND OUT MORE AT
WWW.CSDA.NET!

How are they created?

Special districts require majority-vote approval by citizens in the proposed district to be created, or a two-thirds vote if a new tax is required to fund the district's operations. When residents or landowners want new services or a higher level of service not otherwise provided by cities and counties, they can propose to form their own special district to pay for and administer the services by applying to the Local Agency Formation Commission (LAFCo).

What is Proposition 13?

Proposition 13, enacted by voters in 1978, imposed strict limits on property taxes to one percent of property value, causing special districts, cities and counties to lose much of their local control and funding security. Before Prop 13, special districts received \$945 million from property taxes (1977-1978). Shortly after Prop 13 was imposed (1978-1979), special district property tax revenue dropped to \$532 million, a loss of almost 50 percent.

What is ERAF?

ERAF is the Educational Revenue Augmentation Fund. During the recession of the early 1990s, the state took property taxes from special districts, cities and counties and shifted them into ERAF to offset its debt and spending obligations to education. That mandated property tax shift of precious local government revenue continues today despite the fiscal hardships it has caused local governments. Since ERAF began in 1992, the state has shifted over \$9 billion annually in local property tax revenue from special districts.

What is Proposition 1A?

Proposition 1A limited the state's future ability to transfer funds away from local governments, except in the case of fiscal emergencies. The amount is limited to eight percent of property tax revenues in a county and must be paid back within three years, with interest.

What is LAFCo?

Local Agency Formation Commissions (LAFCo) are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify and streamline governmental structure and preparing a Sphere of Influence for each city and special district within each county. The LAFCo's efforts are directed to seeing that services are provided efficiently and economically while agricultural and open-space lands are protected.

Where do special district tax dollars go?

