

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, September 10, 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

1a. WELCOME AND SWEARING IN NEW TRUSTEE:

Lynne T. Mallotto

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 July 9, 2015 Meeting Minutes and Approval of August 6, 2015 Special Meeting Minutes – No Regular August Meeting

b. Approval of July & August Expenditures

| | | |
|-----------------------------|--------------|--------------|
| General Fund | | \$177,559.86 |
| July Reimburse Voucher 1500 | \$ 48,620.47 | |
| July Reimburse Voucher 1501 | \$ 55,581.07 | |
| Aug Reimburse Voucher 1502 | \$ 44,316.52 | |
| Aug Reimburse Voucher 1503 | \$ 26,426.52 | |

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

| | | |
|------------------------------------------------------------------------------------------------------------------------------------|--|--------------|
| Total July 31, 2015 & August 31, 2015 Expenditures Checks & Visa/Debit Card 20346-20398/20399-20445 & Direct Deposits (Payroll) | | \$177,559.86 |
|------------------------------------------------------------------------------------------------------------------------------------|--|--------------|

c. Financial Reports as of July 31, 2015 & August 31, 2015 (F-1 thru F-29)

6. ADMINISTRATIVE CALENDAR

- a. New Assistant Office Accountant Introduction – Scott Vickrey
- b. Steve Kirkpatrick, Owner/Kirkpatrick Landscaping Services, Inc. – Request for Contract Renewal and Compensation Increase
- c. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- d. Review for Discussion and Approval – Revised Allocation of Funds for 2015-2016 Development Projects
- e. Review for Discussion and Approval – 2015-2016 Proposed Revised Budget
- f. Administrative Policy on Release and Reproduction of District Records
- g. Local Public Cemetery Districts Area Meeting – September 17, 2015 at Temecula Public Cemetery District in Temecula, CA
- h. Discussion for Approval – District Manager Jurasky to Run for Re-election to the CAPC Board
- i. Desert Landscape Interment Site Design - Update
- j. Da Vall Drive Entry Remodel – Update
- k. Possible Pet Cemetery – Update

7. LEGISLATIVE CALENDAR

- a. Resolution 06-2015, Board of Trustee Adopting Rules of Decorum & Brown Act Compliance Policy
- b. Resolution 07-2015, 2015-2016 Revised Budget Adoption

8. BOARD DISCUSSION – None

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2016/2017 – 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

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

- a. Conference with Labor Negotiators Regarding Unrepresented Employee Pursuant to Government Code Section 54954.5 (f).
Position: District Manager
- b. Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b)
Title: District Manager

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, September 7, 2015

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

DATE: July 9, 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.

2. **ROLL CALL**

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

Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** - None

4. **CONFIRMATION OF AGENDA** Motion was made by Trustee Pepper, seconded by Trustee Lea to approve the Agenda with a correction to item 6h, year should be 2015. Motion carried; vote 4-0 Alcumbrac, Lea, Pepper and Pye.

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

6. **ADMINISTRATIVE CALENDAR** a. **Antara Energy Solutions Energy Strategy Presentation and Proposal (Solar) – Jerry Sprecher** Mr. Sprecher gave an overview presentation of what Antara Energy has to offer the District regarding energy solutions, and explained the difference between demand and energy. Following a discussion District Manager Jurasky was directed to arrange a meeting with Mr. Sprecher to get clarification of the information presented, and place this item on a future agenda.

b. **Review for Discussion and Possible Approval Government Affairs Consulting Agreement - California Consulting, LLC** Following a discussion this item was deferred to a future agenda.

c. **Review for Discussion and Possible Approval Proposal for New Canopy Covers – Palm to Pines Canvas** Following a discussion motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approved the proposal from Palm to Pines Canvas in the amount of \$3,960.00 to install new covers on the canopies. Motion carried, roll call 4-0 Alcumbrac, Lea, Pepper and Pye.

d. **New PSCD Staff Position – Assistant Office Accountant** District Manager Jurasky advised the Board that she is currently in the process of hiring an assistant office accountant. She stated that she has selection twelve applicants and will start interviewing next.

e. **Discussion for Approval – Appreciation Luncheon Former Trustee George Stettler** Following a discussion motion as made by Trustee Pepper, seconded by Trustee Lea to approve a special board meeting for the evaluation of District Manager Jurasky in conjunction with an appreciation luncheon for former Trustee Stettler. District Manager Jurasky was directed to contact Mr. Stettler to arrange the location, date and time, and schedule it with the Board. Motion carried, roll call 4-0 Alcumbrac, Lea, Pepper and Pye.

6. ADMINISTRATIVE CALENDAR - continued

- f. Discussion for Approval – Suspend August Board Meeting** Following a discussion motion was made by Trustee Pye, seconded by Trustee Lea to approve suspending the August board meeting. Motion carried 4-0, Alcumbrac, Lea, Pepper and Pye.
- g. Discussion for Approval – Change Date Only of the October 8, 2015 Board Meeting** District Manager Jurasky stated that the October board meeting falls on a travel day for the CAPC Annual Education Seminar & Area Meeting and requested a date change. Following a discussion motion was made by Trustee Pye, seconded by Trustee Alcumbrac to change the meeting date to October 7, 2015. Motion carried 4-0, Alcumbrac, Lea, Pepper and Pye.
- h. CAPC Annual Education Seminar & Area Meeting – October 9-10, 2015 in Ventura, CA** Following a discussion motion was made Trustee Pye, seconded by Trustee Pepper to approve Trustees, District Manager Jurasky and select staff attending the CAPC Annual Education Seminar & Area Meeting. Motion is to include all necessary expenses. Motion carried roll call 4-0, Alcumbrac, Lea, Pepper and Pye.
- i. CSDA Annual Conference & Exhibitors Showcase – September 21-24, 2015 in Monterey, CA** Following a discussion motion was made Trustee Pye, seconded by Trustee Pepper to approve Trustees and District Manager Jurasky attending the CSDA Annual Conference & Exhibitors Showcase. Motion is to include all necessary expenses. Motion carried, 4-0, Alcumbrac, Lea, Pepper and Pye.
- j. Da Vall Drive Entry Remodel – Update** District Manager Jurasky reported that she met with Tom Doczi, TKD Associates, Inc. last week, and she stated that Mr. Doczi is waiting on the report from the structural engineer before moving to the next phase.
- k. Possible Pet Cemetery – Update** District Manager Jurasky reported that the meeting with Senator Jeff Stone went very well, and that he is in support of the pet cemetery. However, she stated that Senator Stone wants to make sure he has the support of Supervisor John Benoit. District Manger Jurasky said that she has contacted Supervisor Benoit's office to schedule a meeting, and is waiting on a call back.

7. LEGISLATIVE a. Resolution 06-2015, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve Resolution 06-2015 transferring \$6,135.15 from PreNeed Fund, 51265 to the General Fund, 51270 and \$2,850.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, vote 4-0, Alcumbrac, Lea, Pepper and Pye.

8. BOARD DEVELOPMENT – None

9. PUBLIC HEARING CALENDAR – None

10. REPORTS a. Trustee Report Trustee Pepper reported that he had a phone conversation with Neal Wilson, Union Banc regarding the District's investments. He gave the Board an overview of the investment discussion.

b. Manager Report District Manger Jurasky reported that Lynn Mallotto has decided to not apply for the vacant Board position, and that Dan Seward and Tim Radigan Brophy have expressed an interest in applying.

- 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 Trustee Pye, Chairperson Convened into Closed Session at 3:07 P.M.

- a. **Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b)**

Title: District Manager

Returned to Open Session at 3:17 P.M.

13. CLOSED SESSION ANNOUNCEMENTS No reportable action

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:17 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, September 10, 2015.

DATE: _____

John M. Lea, Secretary

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

DATE: August 6, 2015

TIME: 11:30 P.M.

PLACE: Bellatrix at the Classic Club, 75-200 Classic Club Drive, Palm Desert, California

Trustee Pye called and stated that she is running late

Trustees Pye arrived at 11:49 A.M.

1. **CALL TO ORDER** The meeting was called to order by Chairperson Pye at 11:50 A.M.

2. **ROLL CALL**

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

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

3. **PUBLIC COMMENTS** – None

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

5. **ADMINISTRATIVE CALENDAR** a. Discussion for Possible Approval 457(b) Tax-Deferred Compensation Retirement Plan for District Manager Attorney Steve Quintanilla gave an overview of the plan. This item was deferred to a future meeting.

6. **CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** – Safe Harbor language was read by Trustee Pye, Chairperson Convened into Closed Session at 12:02 P.M.

a. Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b)

Title: District Manager

Returned to Open Session at 12:08 P.M.

7. **CLOSED SESSION ANNOUNCEMENTS** No reportable action

8. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 12:08 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, September 10, 2015.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2015 to Jul 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------|
| 7/1/15 | 20346 | July 2015 PSCD Employee Health Insurance Expe July 20145 Employees' Heath Insurance Portion P.E.R.S. | 4,836.19 515.97 | 5,352.16 |
| 7/1/15 | 20347 | July 2015 PSCD Employee Life Insurance STANDARD INSURANCE COMPANY RQ | 61.12 | 61.12 |
| 7/1/15 | 20348 | July 2015 PSCD Employee Vision Insurance METLIFE- GROUP BENIFITS | 60.98 | 60.98 |
| 7/1/15 | 20349 | Liability Insurance FY 2015/2016: Invoice 51387 W/C Insurance 7/1/15 to 6/30/16: Invoice 50995 SPECIAL DISTRICT RISK MANAGEMENT AU | 14,334.15 8,805.69 | 23,139.84 |
| 7/10/15 | 20350 | July 2015 PSCD Employee Dental Ins STANDARD INSURANCE COMPANY RB | 412.24 | 412.24 |
| 7/10/15 | 20351 | Fire Protection 7/1/15 to 8/13/15: Invoice 211206 Fire Protection 6/1/15 to 6/30/15 Alarm Montoring (Maint) 6/1/15 to 6/30/15: Invoic Alarm Montoring (Maint) 7/1/15 to 8/31/15 Alarm Montoring (Office) 6/1/15 to 6/30/15: Invoic Alarm Montoring (Office) 7/1/15 to 8/31/15 DESERT ALARM INC | 79.98 39.99 29.95 59.90 29.95 59.90 | 299.67 |
| 7/10/15 | 20352 | VPN Connection 6/1/15 to 6/30/15: Invoice 999010 RIVERSIDE COUNTY INFORMATION TECHN | 13.52 | 13.52 |
| 7/10/15 | 20353 | Irrigation System Repairs: Invoice 409628 HIGH TECH IRRIGATION, INC | 819.17 | 819.17 |
| 7/10/15 | 20354 | Supplies: Invoice 3018462581 O'REILLY AUTOMOTIVE, INC | 42.48 | 42.48 |
| 7/10/15 | 20355 | June 2015 Maintenance: Invoice 1506-014 SOUTH WEST PUMP & DRILLING | 150.00 | 150.00 |
| 7/10/15 | 20356 | Sales Tax 4/1/15 to 6/30/15 STATE BOARD OF EQUALIZATION | 1,094.00 | 1,094.00 |
| 7/10/15 | 20357 | 1 M Connection 7/1/15 to 7/31/15: Invoice INV000 1 M Connection 7/1/15 to 7/31/15: Invoice INV000 SKY RIVER COMMUNICATIONS INC | 138.00 138.00 | 276.00 |
| 7/10/15 | 20358 | Web Hosting for 3rd QTR 2015: Invoice 11402 PALMER INTERNET | 135.00 | 135.00 |
| 7/10/15 | 20359 | Janitorial Service JAMILETH MOYA | 250.00 | 250.00 |
| 7/10/15 | 20360 | Copier Maintenance: Invoice AR131911 DESERT BUSINESS MACHINES | 43.52 | 43.52 |
| 7/10/15 | 20361 | July 2015 Security Patrol: Invoice 1507133 MAXWELL SECURITY SERVICES | 725.00 | 725.00 |
| 7/10/15 | 20362 | Trash Service - july 2015 BURRTEC WASTE & RECYCLING SVCS | 328.70 | 328.70 |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2015 to Jul 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------|
| 7/10/15 | 20363 | June 2015 Contract Maintenance: Invoice 853 (Total Invoice \$14550.00 (Less) (\$29.15) for Dama KIRKPATRICK LANDSCAPING SERVICES IN | 14,520.85 | 14,520.85 |
| 7/10/15 | 20364 | void**void** | | |
| 7/11/15 | 20365 | Empty Used 55 gal Oil Drum: Invoice 130511161 ASBURY ENVIRONMENTAL SERVICE | 35.00 | 35.00 |
| 7/11/15 | 20366 | WMC Usage DESERT WATER AGENCY | 611.65 | 611.65 |
| 7/11/15 | 20367 | VOID**VOID** | | |
| 7/13/15 | 20368 | Well Replenishment COACHELLA VALLEY WATER DIST | 2,954.97 | 2,954.97 |
| 7/13/15 | 20369 | Irrigation System Repairs: Invoice 9961679 Irrigation System Repairs: Invoice 9977367 EWING IRRIGATION PRODUCTS, INC | 18.54 46.74 | 65.28 |
| 7/13/15 | 20370 | (12) Trion Gray Vases: Invoice 47022 (12) Spartan Vases (6) Gold Cremation Valuts Freight Freight ASCO PACIFIC, INC. | 336.00 336.00 325.50 43.92 10.76 | 1,052.18 |
| 7/20/15 | 20371 | 1 M Connection 6/1/15 to 6/30/15: Invoice INV000 1 M Connection 8/1/15 to 8/31/15: Invoice: INV00 1 M Connection 8/1/15 to 8/31/15; Invoice INV000 SKY RIVER COMMUNICATIONS INC | 138.00 138.00 138.00 | 414.00 |
| 7/20/15 | 20372 | Irrigation System Repairs: Invoice 411153 HIGH TECH IRRIGATION, INC | 179.27 | 179.27 |
| 7/20/15 | 20373 | Computer Network Tech SVC: Invoice 2015-042 Computer Network Tech SVC: Invoice 2015-038 Computer Network Tech SVC: Invoice 2015-039 Computer Network Tech SVC: Invoice 2015-040 Compter Network Tech SVC: Invoice 2012-041 KEVIN THOMPSON | 37.50 112.50 612.50 112.50 150.00 | 1,025.00 |
| 7/20/15 | 20374 | General Matters May 1, 2015 to 5/31/15 STEVEN B. QUINTANILLA, INC | 952.00 | 952.00 |
| 7/20/15 | 20375 | Yellow Pages DEX MEDIA | 185.85 | 185.85 |
| 7/20/15 | 20376 | (6) 5' X 8" Nylon American Flags: Invoice 954129 FLAGS "A" FLYING | 360.00 | 360.00 |
| 7/20/15 | 20377 | (1) # 7 Vault: Invoice IN023753 (10) # 5 Liners (8) # 5 Vaults | 423.00 1,190.00 1,312.00 | |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2015 to Jul 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------|
| | | Freight WHITED CEMETERY SERVICE | 100.00 | 3,025.00 |
| 7/20/15 | 20378 | 50% Downpayment on Fabric for Canopies: Invoi PINES TO PALMS CANVAS | 1,980.00 | 1,980.00 |
| 7/20/15 | 20379 | Phone Charges VERIZON COMMUNICATIONS | 374.36 | 374.36 |
| 7/20/15 | 20380 | Fire Protection: 559831-884770 Admin Bldg.: 559833-884768 Business: 180819-512108 COACHELLA VALLEY WATER DIST | 20.30 24.89 19.29 | 64.48 |
| 7/21/15 | 20381 | Well # 2 June Charges Well # 2 July Charges WMC Da Vall Gate June Charges Da Vall Gate July Charges Well # 4 June Charges Well # 4 July Charges Admin Bldg June Charges Admin Bldg July Charges Late Fee SOUTHERN CALIF EDISON CO | 567.68 532.12 27.26 107.36 100.58 2,094.80 1,047.15 789.26 581.54 36.62 | 5,884.37 |
| 7/22/15 | 20382 | Repurchase Section C-14 # 149 BETTE FAYE CORSINI | 220.00 | 220.00 |
| 7/23/15 | 20383 | Water Cooler Lease: Invoice AR132485 DESERT BUSINESS MACHINES | 29.43 | 29.43 |
| 7/23/15 | 20384 | Courier Service: Invoice 2866857 GOLDEN STATE OVERNIGHT | 66.60 | 66.60 |
| 7/24/15 | 20385 | CSDA- Geneal Manager Leadership Summit - Rei KATHLEEN JURASKY | 55.03 | 55.03 |
| 7/31/15 | 20386 | Ground Supervisor Cell & Office Cell Phones SPRINT | 88.88 | 88.88 |
| 7/31/15 | 20387 | District Manager Cell Phone AT & T MOBILITY | 87.13 | 87.13 |
| 7/31/15 | 20388 | Irrigation System Repairs: Invoice 41931 EWING IRRIGATION PRODUCTS, INC | 93.81 | 93.81 |
| 7/31/15 | 20389 | Copier Maintenance Contract: Invoice AR132634 DESERT BUSINESS MACHINES | 43.52 | 43.52 |
| 7/31/15 | 20390 | Sat Burial: Invoice 929 (July 11, 2015) Sat Buria: Invoice 930 (July 25, 2015) Sat Burial: Invoice 931 (July 11,2015) Sun Burial: Invoice 936 (June 7,2015) KIRKPATRICK LANDSCAPING SERVICES IN | 300.00 300.00 300.00 450.00 | 1,350.00 |
| 7/31/15 | 20391 | Bottle Water & Supplies: Invoice 05G0032777377 ARROWHEAD | 162.99 | 162.99 |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2015 to Jul 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|----------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
| 7/31/15 | 20392 | J Madrigal: July 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON | 333.42 | 333.42 |
| 7/31/15 | 20393 | J Reyna: July 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON | 222.66 | 222.66 |
| 7/31/15 | 20394 | R Clark: July 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 220.42 | 220.42 |
| 7/31/15 | 20395 | K Jurasky: July 2015 Retirement Contribution K Jurasky: July 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 1,692.20 439.49 | 2,131.69 |
| 7/31/15 | 20396 | LAFCO FY16 Fees: Invoice AC0000001296 LAFCO FY16 Admin Fees COUNTY OF RIVERSIDE | 215.08 54.89 | 269.97 |
| 7/31/15 | 20397 | Fountain Service: Invoice 16144 ELOY'S POOL SERVICE & REPAIRS | 175.00 | 175.00 |
| 7/31/15 | 20398 | Return of Remaining Balance on Deposit DA VALL CENTER, LLC | 11,126.00 | 11,126.00 |
| 7/2/15 | DEBIT KJ | Soft Drinks for Board Meeting (Albertsons) COMPANY DEBIT CARD | 14.69 | 14.69 |
| 7/7/15 | DEBIT KJ | Time Clock Program 7/7/15 to 7/6/16 (TimeClockF COMPANY DEBIT CARD | 200.00 | 200.00 |
| 7/17/15 | DEBIT KJ | Insecticide for Hibiscus Plants (Lowes) COMPANY DEBIT CARD | 43.53 | 43.53 |
| 7/21/15 | DEBIT KJ | Advertising on Indeed.com COMPANY DEBIT CARD | 142.13 | 142.13 |
| 7/21/15 | DEBIT KJ | Office Supplies (Staples) COMPANY DEBIT CARD | 412.59 | 412.59 |
| 7/22/15 | DEBIT KJ | AT & T Monthly Connection Charge COMPANY DEBIT CARD | 25.00 | 25.00 |
| 7/12/15 | DEBIT KJ | CSDA - General Manager Leadership Summit 7/1 COMPANY DEBIT CARD | 50.00 | 50.00 |
| 7/12/15 | DEBIT KJ | CSDA General Manager Leadership Summit 7/12/ COMPANY DEBIT CARD | 35.44 | 35.44 |
| 7/14/15 | DEBIT KJ | CSDA- General Manager Leadership Summit 7/12 COMPANY DEBIT CARD | 470.06 | 470.06 |
| 7/27/15 | DEBIT KJ | Award for George Stettler (Trophy Awards Manu COMPANY DEBIT CARD | 161.30 | 161.30 |
| 7/23/15 | DEBIT KJ | Toner HP90XL Black (Staples) COMPANY DEBIT CARD | 76.29 | 76.29 |
| 7/29/15 | DEBIT KJ | HP 98A Toner (Staples) | 131.88 | |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jul 1, 2015 to Jul 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|
| | | COMPANY DEBIT CARD | | 131.88 |
| 7/30/15 | DEBIT KJ | 92) Rolls Stamps & Mailing (CC Post Office) COMPANY DEBIT CARD | 106.23 | 106.23 |
| 7/31/15 | DEBIT KJ | Break Room Supplies (Smart & Final) COMPANY DEBIT CARD | 13.17 | 13.17 |
| 7/10/15 | EDD TAX | SIT P/R 6/25 to 7/8/18 PAID 7/10/15 SDI P/R 6/25/15 to 7/8/18 PAID 7/10/15 EMPLOYMENT DEVELOPMENT DEPT | 208.00 89.78 | 297.78 |
| 7/24/15 | EDD TAX | SIT P/R 7/9 to 7/22/15 Paid 7/24/15 SDI P/R 7/9 to 7/22/15 Paid 7/24/15 EMPLOYMENT DEVELOPMENT DEPT | 205.31 98.42 | 303.73 |
| 7/10/15 | EDD TAX | Ca Edu & Training P/R 6/25 to 7/8/18 Paid 7/10/15 SUI P/R 6/25 to 7/8/15 Paid 7/10/15 EMPLOYMENT DEVELOPMENT DEPT | 0.10 4.70 | 4.80 |
| 7/24/15 | EDD TAX | CA Edu & Training P/R 7/9 to 7/22/15 Paid 7/24/15 SUI P/R 7/9 to 7/22/15 Paid 7/24/15 EMPLOYMENT DEVELOPMENT DEPT | 0.40 18.80 | 19.20 |
| 7/10/15 | EXPRESS | FIT P/R 6/25/15 to 7/8/15 paid 7/10/15 Social Security P/R 6/25 to 7/8/15 Paid 7/10/15 Medicare P/R 6/25 to 7/8/15 Paid 7/10/15 BANK OF AMERICA | 868.22 1,236.97 289.28 | 2,394.47 |
| 7/24/15 | EXPRESS | FIT P/R 7/9 to 7/22/15 Paid 7/24/15 Social Security P/R 7/9 to 7/22/15 Paid 7/24/15 Medicare P/R 7/9 to 7/22/15 Paid 7/24/15 BANK OF AMERICA | 862.10 1,356.01 317.14 | 2,535.25 |
| 7/10/15 | FEES | P/R Process Fees P/R 6/25/15 to 7/8/15 Paid 7/10/15 CBIZ PAYROLL | 87.08 | 87.08 |
| 7/24/15 | FEES | P/R Process Fees P/R 7/9/15 to 7/22/15 Paid 7/24/15 CBIZ PAYROLL | 79.13 | 79.13 |
| | Total | | 91,167.96 | 91,167.96 |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2015 to Aug 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
| 8/1/15 | 20399 | Aug 2015 PSCD Employee Health Ins Expense Aug 2015 Employee Portion P.E.R.S. | 4,835.12 515.97 | 5,351.09 |
| 8/1/15 | 20400 | Aug 2015 PSCD Employee Vision Ins Expense METLIFE- GROUP BENIFITS | 60.98 | 60.98 |
| 8/1/15 | 20401 | Aug 2015 PSCD Employee Dental Ins Expense STANDARD INSURANCE COMPANY RB | 412.24 | 412.24 |
| 8/1/15 | 20402 | Aug 2015 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ | 61.12 | 61.12 |
| 8/1/15 | 20403 | K Jurasky Extra Health Insurance 7/10/15 & 7/24/ COLONIAL LIFE | 203.78 | 203.78 |
| 8/4/15 | 20404 | Aug 2015 Trash Service BURRTEC WASTE & RECYCLING SVCS | 328.70 | 328.70 |
| 8/4/15 | 20405 | void**void** | | |
| 8/4/15 | 20406 | Irrigation System Repairs: Invoice 413697 Irrigation System Repairs: Invoice 413311 HIGH TECH IRRIGATION, INC | 30.80 624.21 | 655.01 |
| 8/4/15 | 20407 | July 2015 Maintenance Service: Invoice 1507-015 SOUTH WEST PUMP & DRILLING | 150.00 | 150.00 |
| 8/4/15 | 20408 | Annual Dues: Invoice 3307 RANCHO MIRAGE CHAMBER OF COMMERC | 175.00 | 175.00 |
| 8/4/15 | 20409 | Service Contract (Well): Invoice 215913 8/1/15 -10 DESERT ALARM INC | 179.85 | 179.85 |
| 8/4/15 | 20410 | Janitorial Service JAMILETH MOYA | 250.00 | 250.00 |
| 8/4/15 | 20411 | Membership Dues: Invoice 22715 PALM SPRINGS CHAMBER OF COMMERCE | 200.00 | 200.00 |
| 8/4/15 | 20412 | Security Patrol 8/1/15 - 8/31/15: Invoice 1508133 MAXWELL SECURITY SERVICES | 725.00 | 725.00 |
| 8/5/15 | 20413 | Grinder & Stand: Invoice 3018469976 O'REILLY AUTOMOTIVE, INC | 249.81 | 249.81 |
| 8/11/15 | 20414 | WMC Usage DESERT WATER AGENCY | 542.57 | 542.57 |
| 8/11/15 | 20415 | Well Replenishment COACHELLA VALLEY WATER DIST | 3,225.60 | 3,225.60 |
| 8/11/15 | 20416 | 1 M Connection 9/1/15 - 9/30/15: Invoice INV0004 1 M Connection 9/1/15 - 9/30/15: Invoice INV0004 SKY RIVER COMMUNICATIONS INC | 138.00 138.00 | 276.00 |
| 8/11/15 | 20417 | Service Call - Villager 6 Golf Cart: Invoice 057549 | 90.00 | |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2015 to Aug 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------------------|
| | | ELECTRIC CAR DISTRIBUTORS | | 90.00 |
| 8/11/15 | 20418 | Membership 8/2015 to 7/2016: Invoice 51351 DESERT HOT SPRINGS CHAMBER OF COM | 175.00 | 175.00 |
| 8/11/15 | 20419 | Membership 8/1/15 to 8/1/2016: Invoice 11400 CATHEDRAL CITY CHAMBER OF COMMER | 305.00 | 305.00 |
| 8/11/15 | 20420 | Pest Control: Invoice 3429124 WESTERN EXTERMINATOR | 64.50 | 64.50 |
| 8/13/15 | 20421 | (8) #5 Liners: Invoice INV023980 (4) # 5 Vaults Delivery WHITED CEMETERY SERVICE | 952.00 656.00 100.00 | 1,708.00 |
| 8/13/15 | 20422 | Prepare and Enamel 2 Canopies Prepare and Enamel 2 Casket Carriers MORENO & SONS PAINTING, INC. | 1,007.00 481.00 | 1,488.00 |
| 8/13/15 | 20423 | (8) 6 Volt Trojan Batteries for Office Golf Cart an LACERN PERFORMANCE GOLF CARS | 1,170.00 | 1,170.00 |
| 8/13/15 | 20424 | July 2015 Contract Maintenance KIRKPATRICK LANDSCAPING SERVICES IN | 14,550.00 | 14,550.00 |
| 8/17/15 | 20425 | Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg SOUTHERN CALIF EDISON CO | 1,009.03 26.40 217.69 3,462.81 1,355.01 | 6,070.94 |
| 8/17/15 | 20426 | Phone Charges VERIZON COMMUNICATIONS | 396.17 | 396.17 |
| 8/17/15 | 20427 | Service Call 7/28/15 SOUTH WEST PUMP & DRILLING | 360.00 | 360.00 |
| 8/17/15 | 20428 | Water Cooler Lease 8/16/15 to 9/15/15: Invoice AR DESERT BUSINESS MACHINES | 29.43 | 29.43 |
| 8/17/15 | 20429 | Computer Tech Service: Invoice 2015-063 KEVIN THOMPSON | 112.50 | 112.50 |
| 8/17/15 | 20430 | Rule 491 Liquid Fuel Dispensing System: Invoice 2 FY 15-16: Flat Fee for Last Fiscal Year Emissions: SOUTH COAST A.Q.M.D. | 102.45 121.44 | 223.89 |
| 8/17/15 | 20431 | Yellow Pages DEX MEDIA | 185.85 | 185.85 |
| 8/17/15 | 20432 | Act # 180819-512108 Fire Protection- # 559831-884770 Admin Bldg # 559833-884768 COACHELLA VALLEY WATER DIST | 19.00 20.00 37.90 | 76.90 |
| 8/25/15 | 20433 | K Jurasky - Registration CAPC Annual Seminar | 244.00 | |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2015 to Aug 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|-------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------|
| | | J Lea - Registration CAPC Annual Seminar & Me | 244.00 | |
| | | J Pye - Registration CAPC Annual Seminar & Me | 244.00 | |
| | | CAPC | | 732.00 |
| 8/25/15 | 20434 | Courier Service: Invoice 2879544 GOLDEN STATE OVERNIGHT | 13.67 | 13.67 |
| 8/28/15 | 20435 | Final Payment on Invoice 8495 PALMS TO PINES CANVAS | 1,980.00 | 1,980.00 |
| 8/28/15 | 20436 | Bottle Water & Supplies: Invoice 05H0032777377 READY REFRESH BY NESTLE | 34.03 | 34.03 |
| 8/28/15 | 20437 | New Fuel Tank for Tamper: Invoice 49849 JIMMY'S EQUIPMENT | 268.86 | 268.86 |
| 8/28/15 | 20438 | Ground Supervisor Cell & Office Cell Phone SPRINT | 89.58 | 89.58 |
| 8/28/15 | 20439 | Aug 2015 Fountain Service: Invoice 016400 ELOY'S POOL SERVICE & REPAIRS | 100.00 | 100.00 |
| 8/31/15 | 20440 | J Reyna - Aug 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON | 222.66 | 222.66 |
| 8/31/15 | 20441 | J Madrigal - Aug 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON | 324.56 | 324.56 |
| 8/31/15 | 20442 | S Brown - July 7, 2015 to Aug 31, 2015 PSCD Reti FRANKLIN - TEMPLETON | 327.22 | 327.22 |
| 8/31/15 | 20443 | R Clark - Aug 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES | 221.10 | 221.10 |
| 8/31/15 | 20444 | K Jurasky - Aug 2015 PSCD Retirement Expense K Jurasky - Aug 2015 Retirement Contribution OPPENHEIMER FUNDS SERVICES | 439.49 923.08 | 1,362.57 |
| 8/31/15 | 20445 | (24) Gray Metal Trion Vases: Invoice 47436 (9) Gold Cremation Vaults (9) White Cremation Vaults Freight ASCO PACIFIC, INC. | 672.00 488.25 488.25 58.25 | 1,706.75 |
| 8/31/15 | 20446 | Janitorial Service JAMILETH MOYA | 250.00 | 250.00 |
| 8/13/15 | DEBIT J | Wasp Spray & Plywood for Backhoe and Lumber COMPANY DEBIT CARD | 162.23 | 162.23 |
| 8/17/15 | DEBIT J | L Bracket to repair Canopy (HomeDepot) COMPANY DEBIT CARD | 28.95 | 28.95 |
| 8/1/15 | DEBIT KJ | Break Room Supplies (Smart & Final) COMPANY DEBIT CARD | 13.17 | 13.17 |
| 8/6/15 | DEBIT KJ | Luncheon to Honor George Stettler (The Classic COMPANY DEBIT CARD | 285.44 | 285.44 |

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Aug 1, 2015 to Aug 31, 2015

| Date | Check # | Line Description | Debit Amount | Credit Amount |
|---------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------|
| 8/5/15 | DEBIT KJ | Debit Card Credit issued for Return of Black HP COMPANY DEBIT CARD | 5.45 | 5.45 |
| 8/17/15 | DEBIT KJ | 100GB Additional Data Storage: Carbonite Back COMPANY DEBIT CARD | 54.24 | 54.24 |
| 8/18/15 | DEBIT KJ | Parts to Repair WMC Popup Canopy: Invoice 616 COMPANY DEBIT CARD | 80.40 | 80.40 |
| 8/18/15 | DEBIT KJ | Office Supplies (Staples) COMPANY DEBIT CARD | 70.84 | 70.84 |
| 8/10/15 | DEBIT KJ | New Keyboard for District Manager - Logitech M COMPANY DEBIT CARD | 65.39 | 65.39 |
| 8/27/15 | DEBIT KJ | Office Supplies (Staples) COMPANY DEBIT CARD | 100.98 | 100.98 |
| 8/27/15 | DEBIT KJ | Refund on Debit Card Staples COMPANY DEBIT CARD | 10.40 | 10.40 |
| 8/27/15 | DEBIT KJ | Soft Drinks for BOT Meetings (Stater Brothers) COMPANY DEBIT CARD | 20.13 | 20.13 |
| 8/7/15 | EDD TAX | SIT P/R 7/23/15 to 8/5/15 Paid 8/7/15 SDI P/R 7/23/15 to 8/5/15 Paid 8/7/15 EMPLOYMENT DEVELOPMENT DEPT | 238.15 94.91 | 333.06 |
| 8/21/15 | EDD TAX | SIT P/R 8/6 to 8/19/15 Paid 8/21/15 SDI P/R 8/6 to 8/19/15 Paid 8/16/15 EMPLOYMENT DEVELOPMENT DEPT | 235.29 108.51 | 343.80 |
| 8/7/15 | EDD TAX | CA Edu & Training P/R 7/23/15 to 8/5/15 Paid 8/7/ SUI P/R 7/23/15 to 8/5/15 Paid 8/7/15 EMPLOYMENT DEVELOPMENT DEPT | 0.38 17.90 | 18.28 |
| 8/21/15 | EDD TAX | CA Edu & training P/R 8/6 to 8/19/15 Paid 8/21/15 SUI P/R 8/6 to 8/19/15 Paid 8/21/15 EMPLOYMENT DEVELOPMENT DEPT | 1.69 79.25 | 80.94 |
| 8/7/15 | EXPRESS | FIT P/R 7/23/15 - 8/5/15 Paid 8/7/15 Social Security P/R 7/23-15 to 8/5/15 Paid 8/7/15 Medi Care P/R 7/23/15 to 8/5/15 Paid 8/7/15 BANK OF AMERICA | 1,016.87 1,307.60 305.81 | 2,630.28 |
| 8/21/15 | EXPRESS | FIT P/R 8/6 to 8/19/15 Paid 8/21/15 Social Security P/R 8/6 to 8/19/2015 Paid 8/21/15 Medicare P/R 8/6 to 8/19/15 Paid 8/21/15 BANK OF AMERICA | 1,004.24 1,495.09 349.66 | 2,848.99 |
| 8/7/15 | FEES | P/R Processing Fees P/R 7/23/15 to 8/5/15 Paid 8/7/ CBIZ PAYROLL | 73.29 | 73.29 |
| 8/21/15 | FEES | P/R Processing Fee P/R 8/6 to 8/19/205 Paid 8/21/1 CBIZ PAYROLL | 79.13 | 79.13 |
| | Total | | 54,991.32 | 54,991.32 |

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal - General Fund
For the Period Jul 1, 2015 to Jul 31, 2015 and Aug 1, 2015 to Aug 31, 2015

| Date | Reference | Employee | Amount |
|---------------------|------------------|--------------------|---------------|
| 7/10/15 | 3138 | KATHLEEN JURASKY | 1,657.18 |
| 7/10/15 | 3139 | JESSE B. MADRIGAL | 1,750.43 |
| 7/10/15 | 3140 | STEPHANIE C. BROWN | 1,090.61 |
| 7/10/15 | 3141 | ROGER L. CLARK | 1,337.34 |
| 7/10/15 | 3142 | JUAN F. REYNA | 1,275.38 |
| 7/10/15 | 3143 | LENNY PEPPER | 66.45 |
| 7/24/15 | 3150 | KATHLEEN JURASKY | 1,657.19 |
| 7/24/15 | 3151 | KATHLEEN JURASKY | 400.00 |
| 7/24/15 | 3152 | JESSE B. MADRIGAL | 1,489.57 |
| 7/24/15 | 3153 | JESSE B. MADRIGAL | 241.08 |
| 7/24/15 | 3154 | STEPHANIE C. BROWN | 1,062.11 |
| 7/24/15 | 3155 | ROGER L. CLARK | 1,337.35 |
| 7/24/15 | 3156 | JUAN F. REYNA | 1,020.29 |
| 7/24/15 | 3157 | JANE ALCUMBRAC | 91.45 |
| 7/24/15 | 3158 | JOHN M. LEA | 91.45 |
| 7/24/15 | 3159 | LENNY PEPPER | 66.45 |
| 7/24/15 | 3160 | JAN M. PYE | 91.45 |
| 7/1/15 thru 7/31/15 | | | 14,725.78 |
| 8/7/15 | 3166 | KATHLEEN JURASKY | 2,324.26 |
| 8/7/15 | 3167 | JESSE B. MADRIGAL | 1,750.44 |
| 8/7/15 | 3168 | JESSE B. MADRIGAL | 125.36 |
| 8/7/15 | 3169 | STEPHANIE C. BROWN | 1,122.69 |
| 8/7/15 | 3170 | STEPHANIE C. BROWN | 87.79 |
| 8/7/15 | 3171 | ROGER L. CLARK | 1,345.38 |
| 8/7/15 | 3172 | SCOTT W. VICKREY | 334.46 |
| 8/7/15 | 3173 | JUAN F. REYNA | 1,275.37 |
| 8/21/15 | 3179 | KATHLEEN JURASKY | 1,595.13 |
| 8/21/15 | 3180 | KATHLEEN JURASKY | 400.00 |
| 8/21/15 | 3181 | JESSE B. MADRIGAL | 1,489.55 |
| 8/21/15 | 3182 | STEPHANIE C. BROWN | 1,131.18 |
| 8/21/15 | 3183 | ROGER L. CLARK | 1,337.34 |
| 8/21/15 | 3184 | SCOTT W. VICKREY | 1,010.61 |
| 8/21/15 | 3185 | JUAN F. REYNA | 1,020.29 |
| 8/21/15 | 3186 | JANE ALCUMBRAC | 91.45 |
| 8/21/15 | 3187 | JOHN M. LEA | 91.45 |
| 8/21/15 | 3188 | LENNY PEPPER | 66.45 |
| 8/21/15 | 3189 | JAN M. PYE | 91.45 |
| 8/1/15 thru 8/31/15 | | | 16,690.65 |

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP July & Aug 2015

| | | |
|-------------------------------------------------------|-----------|-------------------|
| Cash Disbursement Journal (Includes ACO listed below) | July 2015 | 91,167.96 |
| Cash Disbursement Journal (Includes ACO listed below) | Aug 2015 | 54,991.32 |
| Debit Card Credit for Return (Staples) | Aug 2015 | (5.45) |
| Debit Card Credit for Return (Staples) | Aug 2015 | (10.40) |
| Payroll Disbursement Journal | July 2015 | 14,725.78 |
| Payroll Disbursement Journal | Aug 2015 | 16,690.65 |
| TOTAL PSCD DISBURSEMENTS | | <u>177,559.86</u> |

| | | |
|----------------------------------------|-----------|-------------------|
| TOTAL GENERAL FUND EXPENDITURES | | <u>177,559.86</u> |
| Payment Voucher # 1500 | 48,620.47 | |
| Payment Voucher # 1501 | 55,581.07 | |
| Payment Voucher # 1502 | 44,316.52 | 174,944.58 |
| Payment Voucher # 1503 | 26,426.52 | |

ACO DISBURSEMENTS

| | |
|-------------------------------|-------------|
| TOTAL ACO EXPENDITURES | <u>0.00</u> |
|-------------------------------|-------------|

| | |
|------------------------------------------------|-------------------|
| TOTAL JULY & AUG 2015 DISBURSEMENTS | <u>177,559.86</u> |
|------------------------------------------------|-------------------|

PALM SPRINGS CEMETERY DISTRICT

July 31, 2015

SITE SALES & INTERMENTS

| | Prior Months | | July | | 2015 YTD Totals | | July 2014 YTD Totals | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|-------------------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult, C | 0 | 0 | 8 | 0 | 8 | 0 | 11 | 0 |
| Adult, A&B | 0 | 0 | 6 | 0 | 6 | 0 | 8 | 0 |
| Premium | 0 | 0 | 5 | 0 | 5 | 0 | 3 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Niche | 0 | 0 | 6 | 0 | 6 | 0 | 4 | 0 |
| TOTALS | 0 | 0 | 25 | 0 | 25 | 0 | 26 | 0 |

| | Prior Months | | July | | YTD 2015 | | YTD July 2014 | |
|---------------|--------------|----------|----------|----------|----------|----------|---------------|----------|
| | | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |

INTERMENTS (Includes Saturday & Sunday)

| | Prior Months | | July | | 2015 YTD Totals | | July 2014 | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|-----------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 13 | 1 | 13 | 1 | 15 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 4 | 1 | 4 | 1 | 1 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 0 | 0 | 17 | 2 | 17 | 2 | 16 | 0 |

SATURDAY INTERMENTS

| | Prior Months | | July | | 2015 YTD Totals | | July 2014 | |
|---------------|--------------|----------|----------|----------|--------------------|----------|-----------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| TOTALS | 0 | 0 | 3 | 0 | 3 | 0 | 1 | 0 |

SUNDAY INTERMENTS

| | Prior Months | | July | | 2015 YTD Totals | | July 2014 | |
|---------------|--------------|----------|----------|----------|--------------------|----------|-----------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |

PALM SPRINGS CEMETERY DISTRICT

August 31, 2015

SITE SALES & INTERMENTS

| | Prior Months | | Aug | | 2015 YTD Totals | | Aug 2014 YTD Totals | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|------------------------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult, C | 8 | 0 | 10 | 0 | 18 | 0 | 23 | 0 |
| Adult, A&B | 6 | 0 | 6 | 0 | 12 | 0 | 11 | 0 |
| Premium | 5 | 0 | 0 | 0 | 5 | 0 | 5 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Niche | 6 | 0 | 0 | 0 | 6 | 0 | 7 | 0 |
| TOTALS | 25 | 0 | 16 | 0 | 41 | 0 | 46 | 0 |

| | Prior Months | | Aug | | YTD 2015 | | YTD Aug 2014 | |
|---------------|--------------|----------|----------|----------|----------|----------|--------------|----------|
| | | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |

INTERMENTS (Includes Saturday & Sunday)

| | Prior Months | | Aug | | 2015 YTD Totals | | Aug 2014 | |
|---------------|--------------|----------|-----------|----------|--------------------|----------|-----------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 13 | 1 | 14 | 0 | 27 | 1 | 34 | 0 |
| Children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 4 | 1 | 1 | 0 | 5 | 1 | 5 | 0 |
| Niche | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| TOTALS | 17 | 2 | 15 | 0 | 32 | 2 | 42 | 0 |

SATURDAY INTERMENTS

| | Prior Months | | Aug | | 2015 YTD Totals | | Aug 2014 | |
|---------------|--------------|----------|----------|----------|--------------------|----------|----------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 3 | 0 | 1 | 0 | 4 | 0 | 0 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| TOTALS | 3 | 0 | 1 | 0 | 4 | 0 | 1 | 0 |

SUNDAY INTERMENTS

| | Prior Months | | Aug | | 2015 YTD Totals | | Aug 2014 | |
|---------------|--------------|----------|----------|----------|--------------------|----------|----------|----------|
| | DMP | WMC | DMP | WMC | DMP | WMC | DMP | WMC |
| Adult | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Child | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cremation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JULY 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------|-------------------------------|-------------------|-------------------|
| ASSETS: | | | |
| 10002 | CASH ON HAND - COUNTY | 121,422.71 | |
| 10003 | PETTY CASH | 900.00 | |
| 10004 | CASH IN BANK - CHECKING | 31,298.93 | |
| 10005 | CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| 10008 | CASH CLEARING ACCOUNT | 126.09 | |
| 10009 | CASH IN BANK - RESERVE CHECKN | 58,182.02 | |
| 10015 | ACO PURCHASES RECEIVABLE | | 175,468.60 |
| 10016 | SECURITY DEPOSITS | 130.50 | |
| 11034 | NSF CHECKS RECEIVABLE | 882.00 | |
| 14010 | PREPAID INSURANCE | 13,139.63 | |
| 14011 | PREPAID W/C INSURANCE | 8,071.88 | |
| | ASSETS: | 248,553.76 | 175,468.60 |
| LIABILITIES: | | | |
| 20101 | REVOLVING FUND/IMPREST CASH | | 14,400.00 |
| 20102 | SALES TAX PAYABLE | | 143.64 |
| 20109 | LEASE DEPOSIT - PREPAID | | 55,724.01 |
| 20111 | EMPLOYEES INSURANCE PAYABLE | | 1,968.66 |
| 20220 | ACCRUED EMPLOYEE PAYROLL | | 3,928.96 |
| 20221 | ACCRUED VACATION PAYABLE | | 12,908.57 |
| 27400 | OPEB BENEFIT LIABILITY:GASB45 | | 587,642.05 |
| | LIABILITIES: | | 676,715.89 |
| EQUITY: | | | |
| 39004 | BEGINNING BALANCE EQUITY | | 180,070.95 |
| 39005 | RETAINED EARNINGS | 780,246.24 | |
| | TOTAL EQUITY: | 780,246.24 | 180,070.95 |
| REVENUE: | | | |
| 40001 | OPEN AND CLOSE | | 22,750.00 |
| 40201 | MISC SPECIAL SET-UP | | 200.00 |
| 40204 | LAND LEASE | | 5,013.25 |
| 40205 | MISC INCOME | | 100.16 |
| 40205CC | CREDIT CARD CONVEN FEE | | 418.98 |
| 40205SAT | SAT INTERMENT SURCHARGE | | 2,550.00 |
| 40207 | VAULTS | | 950.00 |
| 40207-EX LG CRE | EX LG CREMATION VAULTS | | 340.00 |
| 40208 | LINERS | | 1,305.00 |
| 40209 | GRAVE VASES | | 861.75 |
| 40211 | ENR SURCHARGE | | 2,650.00 |
| 40212 | LOT TRANSFERS | | 180.00 |
| 40216 | HANDLING FEE | | 6,590.00 |
| 40217 | PRFNEED CONTRACT SERVICE CHG | | 1,100.00 |
| 40218 | VASE/HDSTN SET & CLEAN | | 3,715.00 |
| | REVENUE: | | 48,724.14 |

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JULY 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|--------------------------|---------------------------|---------------------|---------------------|
| EXPENSES: | | | |
| 60101 | REGULAR SALARIES | 20,569.26 | |
| 60102 | BOT BOARD MEETINGS | 500.00 | |
| 71101 | RETIREMENT/PENSION | 1,215.99 | |
| 71201 | FICA | 1,296.49 | |
| 71202 | MEDICARE | 303.21 | |
| 72301 | EMPLOYEE GROUP INSURANCE | 5,370.53 | |
| 72601 | UNEMPLOYMENT INSURANCE | 24.00 | |
| 73101 | WORKERS COMP INSURANCE | 733.81 | |
| 81111 | ELECTRICITY | 2,325.27 | |
| 81112 | TELEPHONE | 575.37 | |
| 81113 | WATER | 3,631.10 | |
| 83309 | VISA-MASTER CHG FEES | 877.10 | |
| 83313 | GENERAL INSURANCE | 1,194.52 | |
| 83315 | LOT REPURCHASE | 220.00 | |
| 83316 | OFFICE EXPENSE | 2,273.00 | |
| 83317 | TRAVEL & CONVENTION | 610.53 | |
| 83323 | ADVERTISING/PUBLICITY | 320.85 | |
| 84413 | IRRIGATION SYSTEM REPAIRS | 338.36 | |
| 84416 | PLANT & BUILDING | 3,372.01 | |
| 84419 | GRAVE LINERS & VAULTS | 3,361.26 | |
| 84420 | GRAVE VASES | 715.92 | |
| 84423 | CONTRACT BURIALS | 1,350.00 | |
| 84424 | SECURITY CAMERA EXPENSE | 276.00 | |
| 84425 | DMP GROUNDS SECURITY | 725.00 | |
| | EXPENSES: | 52,179.58 | |
| REPORT TOTALS | | 1,080,979.58 | 1,080,979.58 |

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
JULY 31, 2015**

ASSETS

ASSETS

| | | |
|--------------------------------|--------------|---------------|
| CASH ON HAND - COUNTY | 121,422.71 | |
| PETTY CASH | 900.00 | |
| CASH IN BANK - CHECKING | 31,298.93 | |
| CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| CASH CLEARING ACCOUNT | 126.09 | |
| CASH IN BANK - RESERVE CHECKNG | 58,182.02 | |
| ACO PURCHASES RECEIVABLE | (175,468.60) | |
| SECURITY DEPOSITS | 130.50 | |
| NSF CHECKS RECEIVABLE | 882.00 | |
| PREPAID INSURANCE | 13,139.63 | |
| PREPAID W/C INSURANCE | 8,071.88 | |
| TOTAL ASSETS | | 73,085.16 |
| TOTAL ASSETS | | 73,085.16 |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|-------------------------------|------------|----------------|
| REVOLVING FUND/IMPREST CASH | 14,400.00 | |
| SALES TAX PAYABLE | 143.64 | |
| LEASE DEPOSIT - PREPAID | 55,724.01 | |
| EMPLOYEES INSURANCE PAYABLE | 1,968.66 | |
| ACCRUED EMPLOYEE PAYROLL | 3,928.96 | |
| ACCRUED VACATION PAYABLE | 12,908.57 | |
| OPEB BENIFIT LIABILITY:GASB45 | 587,642.05 | |
| TOTAL LIABILITIES | | 676,715.89 |
| TOTAL LIABILITIES | | 676,715.89 |

EQUITY

| | | |
|----------------------------------|--------------|---------------|
| BEGINNING BALANCE EQUITY | 180,070.95 | |
| RETAINED EARNINGS | (780,246.24) | |
| NET INCOME | (3,455.44) | |
| TOTAL EQUITY | | (603,630.73) |
| TOTAL LIABILITIES AND EQUITY | | 73,085.16 |

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE ONE MONTH ENDING JULY 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|-----------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|
| REVENUE | | | | | | |
| OPEN AND CLOSE | 22,750.00 | 16,225.00 | 6,525.00 | 22,750.00 | 16,225.00 | 6,525.00 |
| MISC SPECIAL SET-UP | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 | 200.00 |
| INTEREST RECEIVED | 0.00 | 1.16 | (1.16) | 0.00 | 1.16 | (1.16) |
| LAND LEASE | 5,013.25 | 4,820.42 | 192.83 | 5,013.25 | 4,820.42 | 192.83 |
| MISC INCOME | 100.16 | 30.00 | 70.16 | 100.16 | 30.00 | 70.16 |
| CREDIT CARD CONVEN FEE | 418.98 | 133.18 | 285.80 | 418.98 | 133.18 | 285.80 |
| SAT INTERMENT SURCHARGE | 2,550.00 | 0.00 | 2,550.00 | 2,550.00 | 0.00 | 2,550.00 |
| SUN INTERMENT SURCHARGE | 0.00 | 950.00 | (950.00) | 0.00 | 950.00 | (950.00) |
| VAULTS | 950.00 | 570.00 | 380.00 | 950.00 | 570.00 | 380.00 |
| EX LG CREMATION VAULTS | 340.00 | 0.00 | 340.00 | 340.00 | 0.00 | 340.00 |
| LINERS | 1,305.00 | 1,390.00 | (85.00) | 1,305.00 | 1,390.00 | (85.00) |
| GRAVE VASES | 861.75 | 545.00 | 316.75 | 861.75 | 545.00 | 316.75 |
| ENR SURCHARGE | 2,650.00 | 650.00 | 2,000.00 | 2,650.00 | 650.00 | 2,000.00 |
| LOT TRANSFERS | 180.00 | 180.00 | 0.00 | 180.00 | 180.00 | 0.00 |
| HANDLING FEE | 6,590.00 | 5,220.00 | 1,370.00 | 6,590.00 | 5,220.00 | 1,370.00 |
| PRENEED CONTRACT SERVICE CHG | 1,100.00 | 200.00 | 900.00 | 1,100.00 | 200.00 | 900.00 |
| VASE/HDSTN SET & CLEAN | 3,715.00 | 3,175.00 | 540.00 | 3,715.00 | 3,175.00 | 540.00 |
| TOTAL REVENUE | 48,724.14 | 34,089.76 | 14,634.38 | 48,724.14 | 34,089.76 | 14,634.38 |
| | 48,724.14 | 34,089.76 | 14,634.38 | 48,724.14 | 34,089.76 | 14,634.38 |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 20,569.26 | 19,581.33 | 987.93 | 20,569.26 | 19,581.33 | 987.93 |
| BOT BOARD MEETINGS | 500.00 | 600.00 | (100.00) | 500.00 | 600.00 | (100.00) |
| RETIREMENT/PENSION | 1,215.99 | 1,219.94 | (3.95) | 1,215.99 | 1,219.94 | (3.95) |
| FICA | 1,296.49 | 1,241.43 | 55.06 | 1,296.49 | 1,241.43 | 55.06 |
| MEDICARE | 303.21 | 290.33 | 12.88 | 303.21 | 290.33 | 12.88 |
| EMPLOYEE GROUP INSURANCE | 5,370.53 | 4,500.17 | 870.36 | 5,370.53 | 4,500.17 | 870.36 |
| UNEMPLOYMENT INSURANCE | 24.00 | 78.72 | (54.72) | 24.00 | 78.72 | (54.72) |
| WORKERS COMP INSURANCE | 733.81 | 558.34 | 175.47 | 733.81 | 558.34 | 175.47 |
| ELECTRICITY | 2,325.27 | 5,997.50 | (3,672.23) | 2,325.27 | 5,997.50 | (3,672.23) |
| TELEPHONE | 575.37 | 578.31 | (2.94) | 575.37 | 578.31 | (2.94) |
| WATER | 3,631.10 | 4,108.50 | (477.40) | 3,631.10 | 4,108.50 | (477.40) |
| VISA-MASTER CHG FEES | 877.10 | 302.74 | 574.36 | 877.10 | 302.74 | 574.36 |
| GENERAL INSURANCE | 1,194.52 | 1,232.72 | (38.20) | 1,194.52 | 1,232.72 | (38.20) |
| LOT REPURCHASE | 220.00 | 0.00 | 220.00 | 220.00 | 0.00 | 220.00 |
| OFFICE EXPENSE | 2,273.00 | 1,039.21 | 1,233.79 | 2,273.00 | 1,039.21 | 1,233.79 |
| TRAVEL & CONVENTION | 610.53 | 0.00 | 610.53 | 610.53 | 0.00 | 610.53 |
| ADVERTISING/PUBLICITY | 320.85 | 663.20 | (342.35) | 320.85 | 663.20 | (342.35) |
| MEMBERSHIP & DUES | 0.00 | 305.00 | (305.00) | 0.00 | 305.00 | (305.00) |
| AUTO TRUCK EXPENSE | 0.00 | 97.54 | (97.54) | 0.00 | 97.54 | (97.54) |
| IRRIGATION SYSTEM REPAIRS | 338.36 | 631.34 | (292.98) | 338.36 | 631.34 | (292.98) |
| GASOLINE, OIL, TIRES | 0.00 | 1,681.99 | (1,681.99) | 0.00 | 1,681.99 | (1,681.99) |
| PLANT & BUILDING | 3,372.01 | 2,357.50 | 1,014.51 | 3,372.01 | 2,357.50 | 1,014.51 |
| GRAVE LINERS & VAULTS | 3,361.26 | 1,900.00 | 1,461.26 | 3,361.26 | 1,900.00 | 1,461.26 |
| GRAVE VASES | 715.92 | 0.00 | 715.92 | 715.92 | 0.00 | 715.92 |
| CONTRACT TREE/GARDEN MAINTNCE | 0.00 | 450.00 | (450.00) | 0.00 | 450.00 | (450.00) |
| CONTRACT BURIALS | 1,350.00 | 0.00 | 1,350.00 | 1,350.00 | 0.00 | 1,350.00 |
| SECURITY CAMERA EXPENSE | 276.00 | 138.00 | 138.00 | 276.00 | 138.00 | 138.00 |
| DMP GROUNDS SECURITY | 725.00 | 0.00 | 725.00 | 725.00 | 0.00 | 725.00 |
| TOTAL EXPENSES | (52,179.58) | (49,553.81) | (2,625.77) | (52,179.58) | (49,553.81) | (2,625.77) |
| NET INCOME FROM OPERATIONS | (3,455.44) | (15,464.05) | 12,008.61 | (3,455.44) | (15,464.05) | 12,008.61 |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | (3,455.44) | (15,464.05) | 12,008.61 | (3,455.44) | (15,464.05) | 12,008.61 |

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE ONE MONTH ENDING JULY 31, 2015

| | PTD ACTUAL | PTD BUDGET | VARIANCE | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| REVENUES | | | | | | |
| OPEN AND CLOSE | 22,750.00 | 20,398.34 | 2,351.66 | 22,750.00 | 244,780.00 | (222,030.00) |
| MISC SPECIAL SET-UP | 200.00 | 83.34 | 116.66 | 200.00 | 1,000.00 | (800.00) |
| RETURNED CHECK BANK CHARGE | 0.00 | 8.34 | (8.34) | 0.00 | 100.00 | (100.00) |
| INTEREST RECEIVED | 0.00 | 2.09 | (2.09) | 0.00 | 25.00 | (25.00) |
| LAND LEASE | 5,013.25 | 5,013.25 | 0.00 | 5,013.25 | 60,159.00 | (55,145.75) |
| MISC INCOME | 100.16 | 0.00 | 100.16 | 100.16 | 0.00 | 100.16 |
| CREDIT CARD CONVEN FEE | 418.98 | 481.09 | (62.11) | 418.98 | 5,773.00 | (5,354.02) |
| LATE FEE | 0.00 | 54.17 | (54.17) | 0.00 | 650.00 | (650.00) |
| SAT INTERMENT SURCHARGE | 2,550.00 | 1,309.17 | 1,240.83 | 2,550.00 | 15,710.00 | (13,160.00) |
| SUN INTERMENT SURCHARGE | 0.00 | 439.59 | (439.59) | 0.00 | 5,275.00 | (5,275.00) |
| TAX COLLECTIONS | 0.00 | 22,170.67 | (22,170.67) | 0.00 | 266,048.00 | (266,048.00) |
| VAULTS | 950.00 | 1,520.84 | (570.84) | 950.00 | 18,250.00 | (17,300.00) |
| EX LG CREMATION VAULTS | 340.00 | 0.00 | 340.00 | 340.00 | 0.00 | 340.00 |
| LINERS | 1,305.00 | 1,391.25 | (86.25) | 1,305.00 | 16,695.00 | (15,390.00) |
| GRAVE VASES | 861.75 | 520.00 | 341.75 | 861.75 | 6,240.00 | (5,378.25) |
| MEMORIAL WALL INCOME | 0.00 | 16.67 | (16.67) | 0.00 | 200.00 | (200.00) |
| ENR SURCHARGE | 2,650.00 | 2,195.84 | 454.16 | 2,650.00 | 26,350.00 | (23,700.00) |
| LOT TRANSFERS | 180.00 | 108.34 | 71.66 | 180.00 | 1,300.00 | (1,120.00) |
| COUNTY INTEREST INCOME | 0.00 | 10.00 | (10.00) | 0.00 | 120.00 | (120.00) |
| HANDLING FEE | 6,590.00 | 6,599.42 | (9.42) | 6,590.00 | 79,193.00 | (72,603.00) |
| PRENEED CONTRACT SERVICE CHG | 1,100.00 | 500.00 | 600.00 | 1,100.00 | 6,000.00 | (4,900.00) |
| VASE/HDSTN SET & CLEAN | 3,715.00 | 3,055.84 | 659.16 | 3,715.00 | 36,670.00 | (32,955.00) |
| NICHE SHUTTER CLEAN-REPAINT | 0.00 | 8.34 | (8.34) | 0.00 | 100.00 | (100.00) |
| TOTAL REVENUES | 48,724.14 | 65,886.59 | (17,162.45) | 48,724.14 | 790,638.00 | (741,913.86) |
| | 48,724.14 | 65,886.59 | (17,162.45) | 48,724.14 | 790,638.00 | (741,913.86) |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 20,569.26 | 23,819.17 | (3,249.91) | 20,569.26 | 285,830.00 | (265,260.74) |
| BOT BOARD MEETINGS | 500.00 | 625.00 | (125.00) | 500.00 | 7,500.00 | (7,000.00) |
| TEMPORARY HELP | 0.00 | 333.34 | (333.34) | 0.00 | 4,000.00 | (4,000.00) |
| RETIREMENT/PENSION | 1,215.99 | 1,667.34 | (451.35) | 1,215.99 | 20,008.00 | (18,792.01) |
| FICA | 1,296.49 | 1,550.13 | (253.64) | 1,296.49 | 18,601.46 | (17,304.97) |
| MEDICARE | 303.21 | 345.38 | (42.17) | 303.21 | 4,144.54 | (3,841.33) |
| EMPLOYEE GROUP INSURANCE | 5,370.53 | 6,657.67 | (1,287.14) | 5,370.53 | 79,892.00 | (74,521.47) |
| UNEMPLOYMENT INSURANCE | 24.00 | 198.92 | (174.92) | 24.00 | 2,387.00 | (2,363.00) |
| WORKERS COMP INSURANCE | 733.81 | 604.17 | 129.64 | 733.81 | 7,250.00 | (6,516.19) |
| ELECTRICITY | 2,325.27 | 4,821.59 | (2,496.32) | 2,325.27 | 57,859.00 | (55,533.73) |
| TELEPHONE | 575.37 | 516.67 | 58.70 | 575.37 | 6,200.00 | (5,624.63) |
| WATER | 3,631.10 | 3,265.92 | 365.18 | 3,631.10 | 39,191.00 | (35,559.90) |
| COMMUNITY OUTREACH | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | (2,000.00) |
| VISA-MASTER CHG FEES | 877.10 | 483.34 | 393.76 | 877.10 | 5,800.00 | (4,922.90) |
| RETURNED CHECK | 0.00 | 4.17 | (4.17) | 0.00 | 50.00 | (50.00) |
| COUNTY SERVICE CHARGE | 0.00 | 50.00 | (50.00) | 0.00 | 600.00 | (600.00) |
| EDUCATION | 0.00 | 25.00 | (25.00) | 0.00 | 300.00 | (300.00) |
| GENERAL INSURANCE | 1,194.52 | 1,319.00 | (124.48) | 1,194.52 | 15,828.00 | (14,633.48) |
| LEGAL | 0.00 | 333.34 | (333.34) | 0.00 | 4,000.00 | (4,000.00) |
| LOT REPURCHASE | 220.00 | 575.00 | (355.00) | 220.00 | 6,900.00 | (6,680.00) |
| OFFICE EXPENSE | 2,273.00 | 1,333.34 | 939.66 | 2,273.00 | 16,000.00 | (13,727.00) |
| TRAVEL & CONVENTION | 610.53 | 1,083.34 | (472.81) | 610.53 | 13,000.00 | (12,389.47) |
| UNIFORMS & SAFETY EQUIPMENT | 0.00 | 45.84 | (45.84) | 0.00 | 550.00 | (550.00) |
| MTG EXP & SUPPLIES | 0.00 | 45.84 | (45.84) | 0.00 | 550.00 | (550.00) |
| AUDIT | 0.00 | 1,004.17 | (1,004.17) | 0.00 | 12,050.00 | (12,050.00) |
| ADVERTISING/PUBLICITY | 320.85 | 833.34 | (512.49) | 320.85 | 10,000.00 | (9,679.15) |
| MEMBERSHIP & DUES | 0.00 | 350.00 | (350.00) | 0.00 | 4,200.00 | (4,200.00) |
| BOT CONFERENCE | 0.00 | 208.34 | (208.34) | 0.00 | 2,500.00 | (2,500.00) |
| BOT TRAVEL & EXPENSE | 0.00 | 150.00 | (150.00) | 0.00 | 1,800.00 | (1,800.00) |
| AUTO TRUCK EXPENSE | 0.00 | 83.34 | (83.34) | 0.00 | 1,000.00 | (1,000.00) |
| LARGE EQUIPMENT REPAIRS | 0.00 | 375.00 | (375.00) | 0.00 | 4,500.00 | (4,500.00) |
| EQUIPMENT REPAIRS | 0.00 | 41.67 | (41.67) | 0.00 | 500.00 | (500.00) |
| IRRIGATION SYSTEM REPAIRS | 338.36 | 666.67 | (328.31) | 338.36 | 8,000.00 | (7,661.64) |
| FERTILIZER AND SEED | 0.00 | 1,250.00 | (1,250.00) | 0.00 | 15,000.00 | (15,000.00) |
| GASOLINE, OIL, TIRES | 0.00 | 500.00 | (500.00) | 0.00 | 6,000.00 | (6,000.00) |
| PLANT & BUILDING | 3,372.01 | 1,666.67 | 1,705.34 | 3,372.01 | 20,000.00 | (16,627.99) |
| ROAD MAINTENANCE | 0.00 | 166.67 | (166.67) | 0.00 | 2,000.00 | (2,000.00) |
| TOOLS & SUPPLIES | 0.00 | 154.17 | (154.17) | 0.00 | 1,850.00 | (1,850.00) |
| GRAVE LINERS & VAULTS | 3,361.26 | 2,501.25 | 860.01 | 3,361.26 | 30,015.00 | (26,653.74) |
| GRAVE VASES | 715.92 | 406.67 | 309.25 | 715.92 | 4,880.00 | (4,164.08) |
| CONTRACT TREE/GARDEN MAINTNC | 0.00 | 15,714.00 | (15,714.00) | 0.00 | 188,568.00 | (188,568.00) |
| CONTRACT BURIALS | 1,350.00 | 437.50 | 912.50 | 1,350.00 | 5,250.00 | (3,900.00) |
| SECURITY CAMERA EXPENSE | 276.00 | 183.34 | 92.66 | 276.00 | 2,200.00 | (1,924.00) |
| DMP GROUNDS SECURITY | 725.00 | 0.00 | 725.00 | 725.00 | 0.00 | 725.00 |
| TOTAL EXPENSES | 52,179.58 | 76,562.98 | (24,383.40) | 52,179.58 | 918,754.00 | (866,574.42) |
| NET INCOME FROM OPERATIONS | (3,455.44) | (10,676.39) | 7,220.95 | (3,455.44) | (128,116.00) | 124,660.56 |
| OTHER INCOME & EXPENSE | | | | | | |
| RESERVES TRANSFERRED IN | 0.00 | 10,676.39 | (10,676.39) | 0.00 | 128,116.00 | (128,116.00) |
| TOTAL OTHER INCOME & EXPENSES | 0.00 | (10,676.39) | 10,676.39 | 0.00 | (128,116.00) | 128,116.00 |
| NET INCOME (LOSS) | (3,455.44) | 0.00 | (3,455.44) | (3,455.44) | 0.00 | (3,455.44) |

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF JULY 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-----------------------------|----------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002343 | CASH ON DEPOSIT -COUNTY | 15,853.17 | |
| 003343 | ASSET PURCHASE RSRVE-LAND/BLD/ET | 394,791.82 | |
| 004343 | ASSET PURCHASE HOLDING ACCOI | 84,082.12 | |
| 006343 | CASH - INTEREST/DIVIDENDS | 549,478.93 | |
| 007343 | INVESTED FUNDS - PSCD | 222,563.48 | |
| 008343 | DUE FROM GF/PN/EDC | 145,988.63 | |
| 018343 | UNREALIZED G/L ON SECURITIES | | 159,327.56 |
| | CURRENT ASSETS: | 1,412,758.15 | 159,327.56 |
| 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 | | 4,046,480.89 |
| | RETAINED EARNINGS: | | 4,046,480.89 |
| REVENUE: | | | |
| 201343 | BURIAL RIGHT SALES | | 12,850.00 |
| 203343 | CURRENT INTEREST & DIVIDENDS | 930.13 | |
| | REVENUE: | 930.13 | 12,850.00 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | REPORT TOTALS | 6,353,915.09 | 6,353,915.09 |

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
JULY 31, 2015**

ASSETS

CURRENT ASSETS

| | | |
|--------------------------------|--------------|---------------------|
| CASH ON DEPOSIT -COUNTY | 15,853.17 | |
| ASSET RPLCE RSRVE-LAND/BLD/ETC | 394,791.82 | |
| ASSET PURCHASE HOLDING ACCOUNT | 84,082.12 | |
| CASH - INTEREST/DIVIDENDS | 549,478.93 | |
| INVESTED FUNDS - PSCD | 222,563.48 | |
| DUE FROM GF/PN/EDC | 145,988.63 | |
| UNREALIZED G/L ON SECURITIES | (159,327.56) | |
| TOTAL CURRENT ASSETS | | 1,253,430.59 |

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 | | 6,193,657.40 |

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 | 4,046,480.89 | |
| NET INCOME | 11,919.87 | |
| TOTAL RETAINED EARNINGS | | 4,058,400.76 |
| TOTAL LIABILITIES AND EQUITY | | 6,193,657.40 |

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|-----------------------------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| REVENUE | | | | | | |
| BURIAL RIGHT SALES | 12,850.00 | 16,250.00 | (3,400.00) | 12,850.00 | 16,250.00 | (3,400.00) |
| CURRENT INTEREST & DIVIDENDS | (930.13) | 251.89 | (1,182.02) | (930.13) | 251.89 | (1,182.02) |
| GAIN/INVEST FAIR VALUE INCREAS | 0.00 | (3,161.23) | 3,161.23 | 0.00 | (3,161.23) | 3,161.23 |
| TOTAL REVENUE | 11,919.87 | 13,340.66 | (1,420.79) | 11,919.87 | 13,340.66 | (1,420.79) |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME FROM OPERATIONS | 11,919.87 | 13,340.66 | (1,420.79) | 11,919.87 | 13,340.66 | (1,420.79) |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 11,919.87 | 13,340.66 | (1,420.79) | 11,919.87 | 13,340.66 | (1,420.79) |

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF JULY 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|---------------------------|------------------------------|---------------------|---------------------|
| ASSETS: | | | |
| 002342 | CASH ON DEPOSIT - COUNTY | 810,538.40 | |
| 003-342 | INTEREST ON DEPOSIT-COUNTY | 124,149.65 | |
| 006342 | CASH - INTEREST/DIVIDENDS | 1,202,877.29 | |
| 007342 | INVESTED FUNDS - PSCD | 3,152,495.45 | |
| 018342 | UNREALIZED G/L ON SECURITIES | | 178,536.92 |
| | ASSETS: | 5,290,060.79 | 178,536.92 |
| | | | |
| RETAINED EARNINGS: | | | |
| 141342 | RETAINED EARNINGS- ENDOWMEN | | 4,655,208.79 |
| 142342 | ACCRUED INTEREST & DIVIDENDS | | 428,240.45 |
| 143342 | REALIZED INVESTMENT GAIN/LOS | | 18,405.00 |
| | RETAINED EARNINGS: | | 5,101,854.24 |
| | | | |
| REVENUE: | | | |
| 200342 | WMC ENDOWMENT CARE | | 200.00 |
| 201342 | ENDOWMENT CARE DEPOSITS | | 13,527.00 |
| 203342 | CURRENT INTEREST & DIVIDENDS | 4,057.37 | |
| | REVENUE: | 4,057.37 | 13,727.00 |
| | | | |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | | | |
| | REPORT TOTALS | 5,294,118.16 | 5,294,118.16 |

**ENDOWMENT CARE FUND
BALANCE SHEET
JULY 31, 2015**

ASSETS

ASSETS

| | | |
|------------------------------|--------------|------------------|
| CASH ON DEPOSIT - COUNTY | 810,538.40 | |
| INTEREST ON DEPOSIT-COUNTY | 124,149.65 | |
| CASH - INTEREST/DIVIDENDS | 1,202,877.29 | |
| INVESTED FUNDS - PSCD | 3,152,495.45 | |
| UNREALIZED G/L ON SECURITIES | (178,536.92) | |
| TOTAL ASSETS | | 5,111,523.87 |
| TOTAL ASSETS | | 5,111,523.87 |

LIABILITIES AND FUND EQUITY

LIABILITIES

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

RETAINED EARNINGS

| | | |
|---------------------------------------|--------------|------------------|
| RETAINED EARNINGS- ENDOWMENT | 4,655,208.79 | |
| ACCRUED INTEREST & DIVIDENDS | 428,240.45 | |
| REALIZED INVESTMENT GAIN/LOSS | 18,405.00 | |
| NET INCOME | 9,669.63 | |
| TOTAL RETAINED EARNINGS | | 5,111,523.87 |
| TOTAL LIABILITIES AND FUND EQUITY | | 5,111,523.87 |

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|-----------------|-------------------|---------------|-----------------|-------------------|---------------|
| REVENUE | | | | | | |
| WMC ENDOWMENT CARE | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 | 200.00 |
| ENDOWMENT CARE DEPOSITS | 13,527.00 | 10,264.44 | 3,262.56 | 13,527.00 | 10,264.44 | 3,262.56 |
| CURRENT INTEREST & DIVIDENDS | (4,057.37) | (1,025.80) | (3,031.57) | (4,057.37) | (1,025.80) | (3,031.57) |
| GAIN/INVEST FAIR VALUE INCREAS | 0.00 | (407.81) | 407.81 | 0.00 | (407.81) | 407.81 |
| TOTAL REVENUE | 9,669.63 | 8,830.83 | 838.80 | 9,669.63 | 8,830.83 | 838.80 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 9,669.63 | 8,830.83 | 838.80 | 9,669.63 | 8,830.83 | 838.80 |

**PRENEED FUND
TRIAL BALANCE
AS OF JULY 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------------|------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002392 | CASH ON DEPOSIT- COUNTY | 455,960.52 | |
| 006392 | CASH -INTEREST/DIVIDENDS | 384,341.15 | |
| 007392 | INVESTED FUNDS -PSCD | 724,220.75 | |
| 018392 | UNREALIZED G/L - SECURITIES | | 131,374.73 |
| 034392 | CONTRACTS RECEIVABLE | 62,325.21 | |
| | CURRENT ASSETS: | 1,626,847.63 | 131,374.73 |
| LIABILITIES: | | | |
| 101392 | DEFERRED REVENUE PAYABLE | | 674,676.64 |
| | LIABILITIES: | | 674,676.64 |
| RETAINED EARNINGS: | | | |
| 141392 | RETAINED EARNINGS | | 627,129.79 |
| 142392 | ACCRUED INTEREST & DIVIDENDS | | 168,973.88 |
| | RETAINED EARNINGS: | | 796,103.67 |
| REVENUE: | | | |
| 201392 | CURRENT SALES | | 10,769.29 |
| 202392 | CURRENT DEFERRED REVENUE | | 15,510.78 |
| 203392 | CURRENT INTEREST & DIVIDENDS | 1,587.48 | |
| | REVENUE: | 1,587.48 | 26,280.07 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| REPORT TOTALS | | | |
| | | 1,628,435.11 | 1,628,435.11 |

**PRENEED FUND
BALANCE SHEET
JULY 31, 2015**

ASSETS

ASSETS

| | | |
|-----------------------------|--------------|------------------|
| CASH ON DEPOSIT- COUNTY | 455,960.52 | |
| CASH -INTEREST/DIVIDENDS | 384,341.15 | |
| INVESTED FUNDS -PSCD | 724,220.75 | |
| UNREALIZED G/L - SECURITIES | (131,374.73) | |
| CONTRACTS RECEIVABLE | 62,325.21 | |
| TOTAL ASSETS | | 1,495,472.90 |
| TOTAL ASSETS | | 1,495,472.90 |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|--------------------------|------------|------------|
| DEFERRED REVENUE PAYABLE | 674,676.64 | |
| TOTAL LIABILITIES | | 674,676.64 |

RETAINED EARNINGS

| | | |
|----------------------------------|------------|------------------|
| RETAINED EARNINGS | 627,129.79 | |
| ACCRUED INTEREST & DIVIDENDS | 168,973.88 | |
| NET INCOME | 24,692.59 | |
| TOTAL RETAINED EARNINGS | | 820,796.26 |
| TOTAL LIABILITIES AND EQUITY | | 1,495,472.90 |

**PRENEED FUND
INCOME STATEMENT
FOR THE ONE MONTH ENDING JULY 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|------------------|-------------------|------------------|------------------|-------------------|------------------|
| REVENUE | | | | | | |
| CURRENT SALES | 10,769.29 | 5,996.69 | 4,772.60 | 10,769.29 | 5,996.69 | 4,772.60 |
| CURRENT DEFERRED REVENUE | 15,510.78 | 4,216.08 | 11,294.70 | 15,510.78 | 4,216.08 | 11,294.70 |
| CURRENT INTEREST & DIVIDENDS | (1,587.48) | (84.26) | (1,503.22) | (1,587.48) | (84.26) | (1,503.22) |
| GAIN/INVEST FAIR VALUE INCREAS | 0.00 | (2,639.39) | 2,639.39 | 0.00 | (2,639.39) | 2,639.39 |
| TOTAL REVENUE | 24,692.59 | 7,489.12 | 17,203.47 | 24,692.59 | 7,489.12 | 17,203.47 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 24,692.59 | 7,489.12 | 17,203.47 | 24,692.59 | 7,489.12 | 17,203.47 |

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF AUGUST 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------|-------------------------------|-------------------|-------------------|
| ASSETS: | | | |
| 10002 | CASH ON HAND - COUNTY | 50,106.42 | |
| 10003 | PETTY CASH | 900.00 | |
| 10004 | CHECKING - BANK OF AMERICA | 26,648.85 | |
| 10005 | CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| 10008 | CASH CLEARING - BBVA BANK | 32.97 | |
| 10009 | RESERVE - BANK OF AMERICA | 89,858.21 | |
| 10015 | ACO PURCHASES RECEIVABLE | | 175,468.60 |
| 10016 | SECURITY DEPOSITS | 130.50 | |
| 11030 | TAX REVENUE RECEIVABLE | 2,718.22 | |
| 11034 | NSF CHECKS RECEIVABLE | 882.00 | |
| 14010 | PREPAID INSURANCE | 11,945.11 | |
| 14011 | PREPAID W/C INSURANCE | 7,338.07 | |
| | ASSETS: | 204,960.35 | 175,468.60 |
| LIABILITIES: | | | |
| 20101 | REVOLVING FUND/IMPREST CASH | | 14,400.00 |
| 20102 | SALES TAX PAYABLE | | 358.90 |
| 20109 | LEASE DEPOSIT - PREPAID | | 50,710.76 |
| 20111 | EMPLOYEES INSURANCE PAYABLE | | 1,968.66 |
| 20220 | ACCRUED EMPLOYEE PAYROLL | | 3,928.96 |
| 20221 | ACCRUED VACATION PAYABLE | | 12,908.57 |
| 27400 | OPEB BENIFIT LIABILITY:GASB45 | | 587,642.05 |
| | LIABILITIES: | | 671,917.90 |
| EQUITY: | | | |
| 39004 | BEGINNING BALANCE EQUITY | | 180,070.95 |
| 39005 | RETAINED EARNINGS | 777,528.02 | |
| | TOTAL EQUITY | 777,528.02 | 180,070.95 |
| REVENUE: | | | |
| 40001 | OPEN AND CLOSE | | 36,625.00 |
| 40201 | MISC SPECIAL SET-UP | | 200.00 |
| 40203 | INTEREST RECEIVED | | 3.12 |
| 40204 | LAND LEASE | | 10,026.50 |
| 40205 | MISC INCOME | | 100.16 |
| 40205CC | CREDIT CARD CONVEN FEE | | 587.94 |
| 40205SAT | SAT INTERMENT SURCHARGE | | 3,400.00 |
| 40206 | TAX COLLECTIONS | | 94.29 |
| 40207 | VAULTS | | 1,520.00 |
| 40207-EX LG CRE | EX LG CREMATION VAULTS | | 510.00 |
| 40208 | LINERS | | 2,320.00 |
| 40209 | GRAVE VASES | | 1,498.50 |
| 40211 | ENR SURCHARGE | | 5,600.00 |
| 40212 | LOT TRANSFERS | | 180.00 |
| 40216 | HANDLING FEE | | 11,170.00 |
| 40217 | PRENEED CONTRACT SERVICE CHG | | 1,800.00 |
| 40218 | VASE/HDSTN SET & CLEAN | | 6,690.00 |
| | REVENUE: | | 82,325.51 |
| EXPENSES: | | | |
| 60101 | REGULAR SALARIES | 42,929.79 | |
| 60102 | BOT BOARD MEETINGS | 900.00 | |
| 71101 | RETIREMENT/PENSION | 2,751.02 | |

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF AUGUST 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-----------------------|----------------------------|---------------------|---------------------|
| 71201 | FICA | 2,697.83 | |
| 71202 | MEDICARE | 630.95 | |
| 72301 | EMPLOYEE GROUP INSURANCE | 10,739.99 | |
| 72601 | UNEMPLOYMENT INSURANCE | 123.22 | |
| 73101 | WORKERS COMP INSURANCE | 1,467.62 | |
| 81111 | ELECTRICITY | 8,396.21 | |
| 81112 | TELEPHONE | 1,061.12 | |
| 81113 | WATER | 7,476.17 | |
| 83309 | VISA-MASTER CHG FEES | 1,189.18 | |
| 83313 | GENERAL INSURANCE | 2,389.04 | |
| 83315 | LOT REPURCHASE | 220.00 | |
| 83316 | OFFICE EXPENSE | 3,344.32 | |
| 83317 | TRAVEL & CONVENTION | 2,569.93 | |
| 83323 | ADVERTISING/PUBLICITY | 506.70 | |
| 83324 | MEMBERSHIP & DUES | 855.00 | |
| 84412 | EQUIPMENT REPAIRS | 268.86 | |
| 84413 | IRRIGATION SYSTEM REPAIRS | 993.37 | |
| 84416 | PLANT & BUILDING | 9,936.45 | |
| 84418 | TOOLS & SUPPLIES | 412.04 | |
| 84419 | GRAVE LINERS & VAULTS | 6,104.01 | |
| 84420 | GRAVE VASES | 1,387.92 | |
| 84422 | CONTRACT TREE/GARDEN MAINT | 14,550.00 | |
| 84423 | CONTRACT BURIALS | 1,350.00 | |
| 84424 | SECURITY CAMERA EXPENSE | 593.85 | |
| 84425 | DMP GROUNDS SECURITY | 1,450.00 | |
| | EXPENSES: | 127,294.59 | |
| | REPORT TOTALS | 1,109,782.96 | 1,109,782.96 |

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
AUGUST 31, 2015**

ASSETS

ASSETS

| | | |
|----------------------------|--------------|---------------|
| CASH ON HAND - COUNTY | 50,106.42 | |
| PETTY CASH | 900.00 | |
| CHECKING - BANK OF AMERICA | 26,648.85 | |
| CSH/HND-CNTY-RESTRICTED | 14,400.00 | |
| CASH CLEARING - BBVA BANK | 32.97 | |
| RESERVE - BANK OF AMERICA | 89,858.21 | |
| ACO PURCHASES RECEIVABLE | (175,468.60) | |
| SECURITY DEPOSITS | 130.50 | |
| TAX REVENUE RECEIVABLE | 2,718.22 | |
| NSF CHECKS RECEIVABLE | 882.00 | |
| PREPAID INSURANCE | 11,945.11 | |
| PREPAID W/C INSURANCE | 7,338.07 | |
| TOTAL ASSETS | | 29,491.75 |
| TOTAL ASSETS | | 29,491.75 |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|-------------------------------|------------|----------------|
| REVOLVING FUND/IMPREST CASH | 14,400.00 | |
| SALES TAX PAYABLE | 358.90 | |
| LEASE DEPOSIT - PREPAID | 50,710.76 | |
| EMPLOYEES INSURANCE PAYABLE | 1,968.66 | |
| ACCRUED EMPLOYEE PAYROLL | 3,928.96 | |
| ACCRUED VACATION PAYABLE | 12,908.57 | |
| OPEB BENIFIT LIABILITY:GASB45 | 587,642.05 | |
| TOTAL LIABILITIES | | 671,917.90 |
| TOTAL LIABILITIES | | 671,917.90 |

EQUITY

| | | |
|----------------------------------|--------------|---------------|
| BEGINNING BALANCE EQUITY | 180,070.95 | |
| RETAINED EARNINGS | (777,528.02) | |
| NET INCOME | (44,969.08) | |
| TOTAL EQUITY | | (642,426.15) |
| TOTAL LIABILITIES AND EQUITY | | 29,491.75 |

PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2015

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|-----------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| REVENUE | | | | | | |
| OPEN AND CLOSE | 13,875.00 | 18,502.44 | (4,627.44) | 36,625.00 | 34,727.44 | 1,897.56 |
| MISC SPECIAL SET-UP | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |
| INTEREST RECEIVED | 1.34 | 0.60 | 0.74 | 3.12 | 1.76 | 1.36 |
| LAND LEASE | 5,013.25 | 4,820.42 | 192.83 | 10,026.50 | 9,640.84 | 385.66 |
| MISC INCOME | 0.00 | 3,041.21 | (3,041.21) | 100.16 | 3,071.21 | (2,971.05) |
| CREDIT CARD CONVEN FEE | 168.96 | 120.97 | 47.99 | 587.94 | 254.15 | 333.79 |
| SAT INTERMENT SURCHARGE | 850.00 | 0.00 | 850.00 | 3,400.00 | 0.00 | 3,400.00 |
| SUN INTERMENT SURCHARGE | 0.00 | 0.00 | 0.00 | 0.00 | 950.00 | (950.00) |
| TAX COLLECTIONS | 94.29 | 0.00 | 94.29 | 94.29 | 0.00 | 94.29 |
| VAULTS | 570.00 | 760.00 | (190.00) | 1,520.00 | 1,330.00 | 190.00 |
| EX LG CREMATION VAULTS | 170.00 | 170.00 | 0.00 | 510.00 | 170.00 | 340.00 |
| LINERS | 1,015.00 | 1,160.00 | (145.00) | 2,320.00 | 2,550.00 | (230.00) |
| GRAVE VASES | 636.75 | 490.00 | 146.75 | 1,498.50 | 1,035.00 | 463.50 |
| MEMORIAL WALL INCOME | 0.00 | 175.00 | (175.00) | 0.00 | 175.00 | (175.00) |
| ENR SURCHARGE | 2,950.00 | 1,350.00 | 1,600.00 | 5,600.00 | 2,000.00 | 3,600.00 |
| LOT TRANSFERS | 0.00 | 0.00 | 0.00 | 180.00 | 180.00 | 0.00 |
| HANDLING FEE | 4,580.00 | 5,500.00 | (920.00) | 11,170.00 | 10,720.00 | 450.00 |
| PRENEED CONTRACT SERVICE CHG | 700.00 | 400.00 | 300.00 | 1,800.00 | 600.00 | 1,200.00 |
| VASE/HDSTN SET & CLEAN | 2,975.00 | 3,135.00 | (160.00) | 6,690.00 | 6,310.00 | 380.00 |
| TOTAL REVENUE | 33,599.59 | 39,625.64 | (6,026.05) | 82,325.51 | 73,715.40 | 8,610.11 |
| | 33,599.59 | 39,625.64 | (6,026.05) | 82,325.51 | 73,715.40 | 8,610.11 |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 22,360.53 | 19,705.05 | 2,655.48 | 42,929.79 | 39,286.38 | 3,643.41 |
| BOT BOARD MEETINGS | 400.00 | 0.00 | 400.00 | 900.00 | 600.00 | 300.00 |
| RETIREMENT/PENSION | 1,535.03 | 1,198.57 | 336.46 | 2,751.02 | 2,418.51 | 332.51 |
| FICA | 1,401.34 | 1,211.90 | 189.44 | 2,697.83 | 2,453.33 | 244.50 |
| MEDICARE | 327.74 | 283.43 | 44.31 | 630.95 | 573.76 | 57.19 |
| EMPLOYEE GROUP INSURANCE | 5,369.46 | 4,406.67 | 962.79 | 10,739.99 | 8,906.84 | 1,833.15 |
| UNEMPLOYMENT INSURANCE | 99.22 | 68.65 | 30.57 | 123.22 | 147.37 | (24.15) |
| WORKERS COMP INSURANCE | 733.81 | 558.34 | 175.47 | 1,467.62 | 1,116.68 | 350.94 |
| ELECTRICITY | 6,070.94 | 2,564.61 | 3,506.33 | 8,396.21 | 8,562.11 | (165.90) |
| TELEPHONE | 485.75 | 667.58 | (181.83) | 1,061.12 | 1,245.89 | (184.77) |
| WATER | 3,845.07 | 4,708.14 | (863.07) | 7,476.17 | 8,816.64 | (1,340.47) |
| COMMUNITY OUTREACH | 0.00 | 40.00 | (40.00) | 0.00 | 40.00 | (40.00) |
| VISA-MASTER CHG FEES | 372.96 | 169.52 | 203.44 | 1,189.18 | 472.26 | 716.92 |
| GENERAL INSURANCE | 1,194.52 | 1,232.72 | (38.20) | 2,389.04 | 2,465.44 | (76.40) |
| LOT REPURCHASE | 0.00 | 0.00 | 0.00 | 220.00 | 0.00 | 220.00 |
| OFFICE EXPENSE | 1,074.39 | 624.58 | 449.81 | 3,344.32 | 1,663.79 | 1,680.53 |
| TRAVEL & CONVENTION | 732.00 | 2,014.70 | (1,282.70) | 2,569.93 | 2,014.70 | 555.23 |
| ADVERTISING/PUBLICITY | 185.85 | 183.20 | 2.65 | 506.70 | 846.40 | (339.70) |
| MEMBERSHIP & DUES | 855.00 | 550.00 | 305.00 | 855.00 | 855.00 | 0.00 |
| AUTO TRUCK EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 97.54 | (97.54) |
| EQUIPMENT REPAIRS | 268.86 | 0.00 | 268.86 | 268.86 | 0.00 | 268.86 |
| IRRIGATION SYSTEM REPAIRS | 655.01 | 1,002.46 | (347.45) | 993.37 | 1,633.80 | (640.43) |
| GASOLINE, OIL, TIRES | 0.00 | 0.00 | 0.00 | 0.00 | 1,681.99 | (1,681.99) |
| PLANT & BUILDING | 6,564.44 | 1,101.98 | 5,462.46 | 9,936.45 | 3,459.48 | 6,476.97 |
| TOOLS & SUPPLIES | 412.04 | 0.00 | 412.04 | 412.04 | 0.00 | 412.04 |
| GRAVE LINERS & VAULTS | 2,742.75 | 1,900.00 | 842.75 | 6,104.01 | 3,800.00 | 2,304.01 |
| GRAVE VASES | 672.00 | 377.32 | 294.68 | 1,387.92 | 377.32 | 1,010.60 |
| CONTRACT TREE/GARDEN MAINTNCE | 14,550.00 | 14,550.00 | 0.00 | 14,550.00 | 14,550.00 | 0.00 |
| CONTRACT BURIALS | 0.00 | 0.00 | 0.00 | 1,350.00 | 450.00 | 900.00 |
| SECURITY CAMERA EXPENSE | 317.85 | 317.85 | 0.00 | 593.85 | 455.85 | 138.00 |
| DMP GROUNDS SECURITY | 725.00 | 0.00 | 725.00 | 1,450.00 | 0.00 | 1,450.00 |
| TOTAL EXPENSES | (73,951.56) | (59,437.27) | (14,514.29) | (127,294.59) | (108,991.08) | (18,303.51) |
| NET INCOME FROM OPERATIONS | (40,351.97) | (19,811.63) | (20,540.34) | (44,969.08) | (35,275.68) | (9,693.40) |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | (40,351.97) | (19,811.63) | (20,540.34) | (44,969.08) | (35,275.68) | (9,693.40) |

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2015

| | PTD ACTUAL | PTD BUDGET | VARIANCE | YTD ACTUAL | ANNUAL BUDGET | VARIANCE |
|------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | | |
| OPEN AND CLOSE | 13,875.00 | 20,398.33 | (6,523.33) | 36,625.00 | 244,780.00 | (208,155.00) |
| MISC SPECIAL SET-UP | 0.00 | 83.33 | (83.33) | 200.00 | 1,000.00 | (800.00) |
| RETURNED CHECK BANK CHARGE | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | (100.00) |
| INTEREST RECEIVED | 1.34 | 2.08 | (0.74) | 3.12 | 25.00 | (21.88) |
| LAND LEASE | 5,013.25 | 5,013.25 | 0.00 | 10,026.50 | 60,132.50 | (50,132.50) |
| MISC INCOME | 0.00 | 0.00 | 0.00 | 100.16 | 0.00 | 100.16 |
| CREDIT CARD CONVEN FEE | 168.96 | 481.08 | (312.12) | 587.94 | 5,773.00 | (5,185.06) |
| LATE FEE | 0.00 | 54.16 | (54.16) | 0.00 | 650.00 | (650.00) |
| SAT INTERMENT SURCHARGE | 850.00 | 1,309.16 | (459.16) | 3,400.00 | 15,710.00 | (12,310.00) |
| SUN INTERMENT SURCHARGE | 0.00 | 439.58 | (439.58) | 0.00 | 5,275.00 | (5,275.00) |
| TAX COLLECTIONS | 94.29 | 22,170.66 | (22,076.37) | 94.29 | 266,048.00 | (265,953.71) |
| VAULTS | 570.00 | 1,520.83 | (950.83) | 1,520.00 | 18,250.00 | (16,730.00) |
| EX LG CREMATION VAULTS | 170.00 | 0.00 | 170.00 | 510.00 | 0.00 | 510.00 |
| LINERS | 1,015.00 | 1,391.25 | (376.25) | 2,320.00 | 16,695.00 | (14,375.00) |
| GRAVE VASES | 636.75 | 520.00 | 116.75 | 1,498.50 | 6,240.00 | (4,741.50) |
| MEMORIAL WALL INCOME | 0.00 | 16.66 | (16.66) | 0.00 | 200.00 | (200.00) |
| ENR SURCHARGE | 2,950.00 | 2,195.83 | 754.17 | 5,600.00 | 26,350.00 | (20,750.00) |
| LOT TRANSFERS | 0.00 | 108.33 | (108.33) | 180.00 | 1,300.00 | (1,120.00) |
| COUNTY INTEREST INCOME | 0.00 | 10.00 | (10.00) | 0.00 | 120.00 | (120.00) |
| HANDLING FEE | 4,580.00 | 6,599.41 | (2,019.41) | 11,170.00 | 79,193.00 | (68,023.00) |
| PRENEED CONTRACT SERVICE CHG | 700.00 | 500.00 | 200.00 | 1,800.00 | 6,000.00 | (4,200.00) |
| VASE/HDSTN SET & CLEAN | 2,975.00 | 3,055.83 | (80.83) | 6,690.00 | 36,670.00 | (29,980.00) |
| NICHE SHUTTER CLEAN-REPAINT | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | (100.00) |
| TOTAL REVENUES | 33,599.59 | 65,886.43 | (32,286.84) | 82,325.51 | 790,638.00 | (708,312.49) |
| | 33,599.59 | 65,886.43 | (32,286.84) | 82,325.51 | 790,638.00 | (708,312.49) |
| EXPENSES | | | | | | |
| REGULAR SALARIES | 22,360.53 | 23,819.16 | (1,458.63) | 42,929.79 | 285,830.00 | (242,900.21) |
| BOT BOARD MEETINGS | 400.00 | 625.00 | (225.00) | 900.00 | 7,500.00 | (6,600.00) |
| TEMPORARY HELP | 0.00 | 333.33 | (333.33) | 0.00 | 4,000.00 | (4,000.00) |
| RETIREMENT/PENSION | 1,535.03 | 1,667.33 | (132.30) | 2,751.02 | 20,008.00 | (17,256.98) |
| FICA | 1,401.34 | 1,550.13 | (148.79) | 2,697.83 | 18,603.46 | (15,903.63) |
| MEDICARE | 327.74 | 345.38 | (17.64) | 630.95 | 4,144.54 | (3,513.59) |
| EMPLOYEE GROUP INSURANCE | 5,369.46 | 6,657.66 | (1,288.20) | 10,739.99 | 79,892.00 | (69,152.01) |
| UNEMPLOYMENT INSURANCE | 99.22 | 198.91 | (99.69) | 123.22 | 2,387.00 | (2,263.78) |
| WORKERS COMP INSURANCE | 733.81 | 604.16 | 129.65 | 1,467.62 | 7,250.00 | (5,782.38) |
| ELECTRICITY | 6,070.94 | 4,821.58 | 1,249.36 | 8,396.21 | 57,859.00 | (49,462.79) |
| TELEPHONE | 485.75 | 516.66 | (30.91) | 1,061.12 | 6,200.00 | (5,138.88) |
| WATER | 3,845.07 | 3,265.91 | 579.16 | 7,476.17 | 39,191.00 | (31,714.83) |
| COMMUNITY OUTREACH | 0.00 | 166.66 | (166.66) | 0.00 | 2,000.00 | (2,000.00) |
| VISA-MASTER CHG FEES | 372.96 | 483.33 | (110.37) | 1,189.18 | 5,800.00 | (4,610.82) |
| RETURNED CHECK | 0.00 | 4.16 | (4.16) | 0.00 | 50.00 | (50.00) |
| COUNTY SERVICE CHARGE | 0.00 | 50.00 | (50.00) | 0.00 | 600.00 | (600.00) |
| EDUCATION | 0.00 | 25.00 | (25.00) | 0.00 | 300.00 | (300.00) |
| GENERAL INSURANCE | 1,194.52 | 1,319.00 | (124.48) | 2,389.04 | 15,828.00 | (13,438.96) |
| LEGAL | 0.00 | 333.33 | (333.33) | 0.00 | 4,000.00 | (4,000.00) |
| LOT REPURCHASE | 0.00 | 575.00 | (575.00) | 220.00 | 6,900.00 | (6,680.00) |
| OFFICE EXPENSE | 1,074.39 | 1,333.33 | (258.94) | 3,344.32 | 16,000.00 | (12,655.68) |
| TRAVEL & CONVENTION | 732.00 | 1,083.33 | (351.33) | 2,569.93 | 13,000.00 | (10,430.07) |
| UNIFORMS & SAFETY EQUIPMENT | 0.00 | 45.83 | (45.83) | 0.00 | 550.00 | (550.00) |
| MTG EXP & SUPPLIES | 0.00 | 45.83 | (45.83) | 0.00 | 550.00 | (550.00) |
| AUDIT | 0.00 | 1,004.16 | (1,004.16) | 0.00 | 12,050.00 | (12,050.00) |
| ADVERTISING/PUBLICITY | 185.85 | 833.33 | (647.48) | 506.70 | 10,000.00 | (9,493.30) |
| MEMBERSHIP & DUES | 855.00 | 350.00 | 505.00 | 855.00 | 4,200.00 | (3,345.00) |
| BOT CONFERENCE | 0.00 | 208.33 | (208.33) | 0.00 | 2,500.00 | (2,500.00) |
| BOT TRAVEL & EXPENSE | 0.00 | 150.00 | (150.00) | 0.00 | 1,800.00 | (1,800.00) |
| AUTO TRUCK EXPENSE | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | (1,000.00) |
| LARGE EQUIPMENT REPAIRS | 0.00 | 375.00 | (375.00) | 0.00 | 4,500.00 | (4,500.00) |
| EQUIPMENT REPAIRS | 268.86 | 41.66 | 227.20 | 268.86 | 500.00 | (231.14) |
| IRRIGATION SYSTEM REPAIRS | 655.01 | 666.66 | (11.65) | 993.37 | 8,000.00 | (7,006.63) |
| FERTILIZER AND SEED | 0.00 | 1,250.00 | (1,250.00) | 0.00 | 15,000.00 | (15,000.00) |
| GASOLINE, OIL, TIRES | 0.00 | 500.00 | (500.00) | 0.00 | 6,000.00 | (6,000.00) |
| PLANT & BUILDING | 6,564.44 | 1,666.66 | 4,897.78 | 9,936.45 | 20,000.00 | (10,063.55) |
| ROAD MAINTENANCE | 0.00 | 166.66 | (166.66) | 0.00 | 2,000.00 | (2,000.00) |
| TOOLS & SUPPLIES | 412.04 | 154.16 | 257.88 | 412.04 | 1,850.00 | (1,437.96) |
| GRAVE LINERS & VAULTS | 2,742.75 | 2,501.25 | 241.50 | 6,104.01 | 30,015.00 | (23,910.99) |
| GRAVE VASES | 672.00 | 406.66 | 265.34 | 1,387.92 | 4,880.00 | (3,492.08) |
| CONTRACT TREE/GARDEN MAINTNC | 14,550.00 | 15,714.00 | (1,164.00) | 14,550.00 | 188,568.00 | (174,018.00) |
| CONTRACT BURIALS | 0.00 | 437.50 | (437.50) | 1,350.00 | 5,250.00 | (3,900.00) |
| SECURITY CAMERA EXPENSE | 317.85 | 183.33 | 134.52 | 593.85 | 2,200.00 | (1,606.15) |
| DMP GROUNDS SECURITY | 725.00 | 0.00 | 725.00 | 1,450.00 | 0.00 | 1,450.00 |
| TOTAL EXPENSES | 73,951.56 | 76,562.70 | (2,611.14) | 127,294.59 | 918,754.00 | (791,459.41) |
| NET INCOME FROM OPERATIONS | (40,351.97) | (10,676.27) | (29,675.70) | (44,969.08) | (128,116.00) | 83,146.92 |
| OTHER INCOME & EXPENSE | | | | | | |
| RESERVES TRANSFERRED IN | 0.00 | 10,676.27 | (10,676.27) | 0.00 | 128,116.00 | (128,116.00) |
| TOTAL OTHER INCOME & EXPENSES | 0.00 | (10,676.27) | 10,676.27 | 0.00 | (128,116.00) | 128,116.00 |
| NET INCOME (LOSS) | (40,351.97) | 0.00 | (40,351.97) | (44,969.08) | 0.00 | (44,969.08) |

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF AUGUST 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-----------------------------|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002343 | CASH ON DEPOSIT -COUNTY | 15,853.17 | |
| 003343 | ASSET RPLCE RSRVE-LAND/BLD/ET | 404,241.82 | |
| 004343 | ASSET PURCHASE HOLDING ACCO | 84,082.12 | |
| 006343 | CASH - INTEREST/DIVIDENDS | 549,970.67 | |
| 007343 | INVESTED FUNDS - PSCD | 222,563.48 | |
| 008343 | DUE FROM GF/PN/EDC | 145,988.63 | |
| 018343 | UNREALIZED G/L ON SECURITIES | | 157,997.03 |
| | CURRENT ASSETS: | 1,422,699.89 | 157,997.03 |
| 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 | | 4,046,480.89 |
| | RETAINED EARNINGS: | | 4,046,480.89 |
| REVENUE: | | | |
| 201343 | BURIAL RIGHT SALES | | 22,300.00 |
| 203343 | CURRENT INTEREST & DIVIDENDS | 438.39 | |
| 230343 | GAIN/INVEST FAIR VALUE INCREA: | | 1,330.53 |
| | REVENUE: | 438.39 | 23,630.53 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | REPORT TOTALS | 6,363,365.09 | 6,363,365.09 |

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
AUGUST 31, 2015**

ASSETS

CURRENT ASSETS

| | | |
|--------------------------------|--------------|---------------------|
| CASH ON DEPOSIT -COUNTY | 15,853.17 | |
| ASSET RPLCE RSRVE-LAND/BLD/ETC | 404,241.82 | |
| ASSET PURCHASE HOLDING ACCOUNT | 84,082.12 | |
| CASH - INTEREST/DIVIDENDS | 549,970.67 | |
| INVESTED FUNDS - PSCD | 222,563.48 | |
| DUE FROM GF/PN/EDC | 145,988.63 | |
| UNREALIZED G/L ON SECURITIES | (157,997.03) | |
| TOTAL CURRENT ASSETS | | 1,264,702.86 |

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 | | 6,204,929.67 |

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 | 4,046,480.89 | |
| NET INCOME | 23,192.14 | |
| TOTAL RETAINED EARNINGS | | 4,069,673.03 |
| TOTAL LIABILITIES AND EQUITY | | 6,204,929.67 |

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|-----------------------------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|
| REVENUE | | | | | | |
| BURIAL RIGHT SALES | 9,450.00 | 15,500.00 | (6,050.00) | 22,300.00 | 31,750.00 | (9,450.00) |
| CURRENT INTEREST & DIVIDENDS | 491.74 | 1,099.79 | (608.05) | (438.39) | 1,351.68 | (1,790.07) |
| GAIN/INVEST FAIR VALUE INCREAS | 1,330.53 | (95,923.29) | 97,253.82 | 1,330.53 | (99,084.52) | 100,415.05 |
| TOTAL REVENUE | 11,272.27 | (79,323.50) | 90,595.77 | 23,192.14 | (65,982.84) | 89,174.98 |
| | 11,272.27 | (79,323.50) | 90,595.77 | 23,192.14 | (65,982.84) | 89,174.98 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME FROM OPERATIONS | 11,272.27 | (79,323.50) | 90,595.77 | 23,192.14 | (65,982.84) | 89,174.98 |
| OTHER INCOME & EXPENSE | | | | | | |
| TOTAL OTHER INCOME & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 11,272.27 | (79,323.50) | 90,595.77 | 23,192.14 | (65,982.84) | 89,174.98 |

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF AUGUST 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|-------------------------------|-------------------------------|---------------------|---------------------|
| ASSETS: | | | |
| 002342 | CASH ON DEPOSIT - COUNTY | 823,252.28 | |
| 003-342 | INTEREST ON DEPOSIT-COUNTY | 124,149.65 | |
| 006342 | CASH - INTEREST/DIVIDENDS | 1,205,270.32 | |
| 007342 | INVESTED FUNDS - PSCD | 3,152,495.45 | |
| 018342 | UNREALIZED G/L ON SECURITIES | | 173,905.51 |
| | ASSETS: | 5,305,167.70 | 173,905.51 |
| RETAINED EARNINGS: | | | |
| 141342 | RETAINED EARNINGS- ENDOWMEN | | 4,655,208.79 |
| 142342 | ACCRUED INTEREST & DIVIDENDS | | 428,240.45 |
| 143342 | REALIZED INVESTMENT GAIN/LOS | | 18,405.00 |
| | RETAINED EARNINGS: | | 5,101,854.24 |
| REVENUE: | | | |
| 200342 | WMC ENDOWMENT CARE | | 200.00 |
| 201342 | ENDOWMENT CARE DEPOSITS | | 26,240.88 |
| 203342 | CURRENT INTEREST & DIVIDENDS | 1,664.34 | |
| 230342 | GAIN/INVEST FAIR VALUE INCREA | | 4,631.41 |
| | REVENUE: | 1,664.34 | 31,072.29 |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| <hr/> | | | |
| | REPORT TOTALS | 5,306,832.04 | 5,306,832.04 |

**ENDOWMENT CARE FUND
BALANCE SHEET
AUGUST 31, 2015**

ASSETS

ASSETS

| | | |
|------------------------------|--------------|------------------|
| CASH ON DEPOSIT - COUNTY | 823,252.28 | |
| INTEREST ON DEPOSIT-COUNTY | 124,149.65 | |
| CASH - INTEREST/DIVIDENDS | 1,205,270.32 | |
| INVESTED FUNDS - PSCD | 3,152,495.45 | |
| UNREALIZED G/L ON SECURITIES | (173,905.51) | |
| TOTAL ASSETS | | 5,131,262.19 |
| TOTAL ASSETS | | 5,131,262.19 |

LIABILITIES AND FUND EQUITY

LIABILITIES

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

RETAINED EARNINGS

| | | |
|---------------------------------------|--------------|------------------|
| RETAINED EARNINGS- ENDOWMENT | 4,655,208.79 | |
| ACCRUED INTEREST & DIVIDENDS | 428,240.45 | |
| REALIZED INVESTMENT GAIN/LOSS | 18,405.00 | |
| NET INCOME | 29,407.95 | |
| TOTAL RETAINED EARNINGS | | 5,131,262.19 |
| TOTAL LIABILITIES AND FUND EQUITY | | 5,131,262.19 |

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|
| REVENUE | | | | | | |
| WMC ENDOWMENT CARE | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |
| ENDOWMENT CARE DEPOSITS | 12,713.88 | 10,305.00 | 2,408.88 | 26,240.88 | 20,569.44 | 5,671.44 |
| CURRENT INTEREST & DIVIDENDS | 2,393.03 | 1,526.11 | 866.92 | (1,664.34) | 500.31 | (2,164.65) |
| GAIN/INVEST FAIR VALUE INCREAS | 4,631.41 | (39,198.90) | 43,830.31 | 4,631.41 | (39,606.71) | 44,238.12 |
| TOTAL REVENUE | 19,738.32 | (27,367.79) | 47,106.11 | 29,407.95 | (18,536.96) | 47,944.91 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 19,738.32 | (27,367.79) | 47,106.11 | 29,407.95 | (18,536.96) | 47,944.91 |

**PRENEED FUND
TRIAL BALANCE
AS OF AUGUST 31, 2015**

| ACCOUNT NUMBER | DESCRIPTION | DEBITS | CREDITS |
|---------------------------|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | | |
| 002392 | CASH ON DEPOSIT- COUNTY | 471,616.12 | |
| 006392 | CASH -INTEREST/DIVIDENDS | 385,971.24 | |
| 007392 | INVESTED FUNDS -PSCD | 724,220.75 | |
| 018392 | UNREALIZED G/L - SECURITIES | | 130,483.84 |
| 034392 | CONTRACTS RECEIVABLE | 62,362.11 | |
| | CURRENT ASSETS: | 1,644,170.22 | 130,483.84 |
| | | | |
| LIABILITIES: | | | |
| 101392 | DEFERRED REVENUE PAYABLE | | 770,087.04 |
| | LIABILITIES: | | 770,087.04 |
| | | | |
| RETAINED EARNINGS: | | | |
| 141392 | RETAINED EARNINGS | | 531,756.29 |
| 142392 | ACCRUED INTEREST & DIVIDENDS | | 168,973.88 |
| | RETAINED EARNINGS: | | 700,730.17 |
| | | | |
| REVENUE: | | | |
| 201392 | CURRENT SALES | | 18,238.89 |
| 202392 | CURRENT DEFERRED REVENUE | | 23,696.78 |
| 203392 | CURRENT INTEREST & DIVIDENDS | | 42.61 |
| 230392 | GAIN/INVEST FAIR VALUE INCREA. | | 890.89 |
| | REVENUE: | | 42,869.17 |
| | | | |
| EXPENSES: | | | |
| | EXPENSES: | 0.00 | |
| | | | |
| | REPORT TOTALS | 1,644,170.22 | 1,644,170.22 |

**PRENEED FUND
BALANCE SHEET
AUGUST 31, 2015**

ASSETS

ASSETS

| | | |
|-----------------------------|--------------|------------------|
| CASH ON DEPOSIT- COUNTY | 471,616.12 | |
| CASH -INTEREST/DIVIDENDS | 385,971.24 | |
| INVESTED FUNDS -PSCD | 724,220.75 | |
| UNREALIZED G/L - SECURITIES | (130,483.84) | |
| CONTRACTS RECEIVABLE | 62,362.11 | |
| TOTAL ASSETS | | 1,513,686.38 |
| TOTAL ASSETS | | 1,513,686.38 |

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|--------------------------|------------|------------|
| DEFERRED REVENUE PAYABLE | 770,087.04 | |
| TOTAL LIABILITIES | | 770,087.04 |

RETAINED EARNINGS

| | | |
|----------------------------------|------------|------------------|
| RETAINED EARNINGS | 531,756.29 | |
| ACCRUED INTEREST & DIVIDENDS | 168,973.88 | |
| NET INCOME | 42,869.17 | |
| TOTAL RETAINED EARNINGS | | 743,599.34 |
| TOTAL LIABILITIES AND EQUITY | | 1,513,686.38 |

**PRENEED FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2015**

| | PTD ACTUAL | PTD PRIOR YEAR | VARIANCE | YTD ACTUAL | YTD PRIOR YEAR | VARIANCE |
|--------------------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|
| REVENUE | | | | | | |
| CURRENT SALES | 7,469.60 | 2,925.31 | 4,544.29 | 18,238.89 | 8,922.00 | 9,316.89 |
| CURRENT DEFERRED REVENUE | 8,186.00 | 6,576.73 | 1,609.27 | 23,696.78 | 10,792.81 | 12,903.97 |
| CURRENT INTEREST & DIVIDENDS | 1,630.09 | 1,469.11 | 160.98 | 42.61 | 1,384.85 | (1,342.24) |
| GAIN/INVEST FAIR VALUE INCREAS | 890.89 | (36,737.07) | 37,627.96 | 890.89 | (39,376.46) | 40,267.35 |
| TOTAL REVENUE | 18,176.58 | (25,765.92) | 43,942.50 | 42,869.17 | (18,276.80) | 61,145.97 |
| EXPENSES | | | | | | |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME (LOSS) | 18,176.58 | (25,765.92) | 43,942.50 | 42,869.17 | (18,276.80) | 61,145.97 |



Kirkpatrick

Landscaping Services, Inc.

Serving the Coachella Valley Since 1968
Contractor Lic# 503360 • DIR# 1000008332

August 04, 2015

Kathleen Jurasky, SDA
District Manager
Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 92234

Dear Kathleen,

At this time, we wish to follow up on our conversation recently and the letter to the Cemetery District enclosed herein dated June 02, 2014.

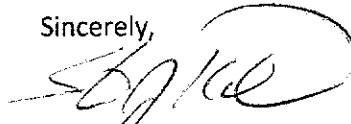
The second State mandated minimum wage increase shall take effect on January 01, 2016. As a result our net recurring operating costs shall be increased by 16% or \$27,936.00 annually.

In addition, at a minimum, 2,500 – 3,000 headstones have been added the past 10 years. Our 2 on-site men are now unable to perform landscape maintenance as they attend to increased duties related to the burials. This equates to additional 2,080 hours annually to maintain the grounds in accordance with the agreement specifications. The net cost for this additional labor is \$34,440.00 annually. Our current price is within \$150.00 per month of our original price 10 years ago when we commenced. To cover these additional costs our new annual price shall be \$236,976.00.


Saturday Interments shall be \$348.00 per burial.

Sunday Interments shall be \$522.00 per burial.

Sincerely,



Steve et al

8-10-15


Enc. Letter dated June 02, 2014

43-752 Jackson Street, Indio, CA. 92201 • Office: 760.347.6926 • Fax: 760.347.4846
megan@kirkpatricklandscaping.com • www.kirkpatricklandscaping.com

6b 1 of 2 Requested Increase

Kirkpatrick Landscaping Services, Inc.

Current Compensation:

\$14,550.00 Monthly ~ \$174,600.00 Annually
\$300.00 per Saturday Interment
\$450.00 per Sunday Interment

Requested Increase:

\$19,748.00 Monthly ~ \$236,976.00 Annually
\$348.00 per Saturday Interment
\$522.00 per Sunday Interment

Difference between Current and Requested Compensation:

Increased Compensation Amounts
\$5,198.00 Monthly ~ \$62,376.00 Annually
\$48.00 per Saturday Interment
\$72.00 per Sunday Interment

**Current Compensation and
Requested Compensation Comparison/Increase**

**PALM SPRINGS CEMETERY DISTRICT
ACCUMULATED CAPITAL OUTLAY
2014-2016 APPROVED ESTIMATED EXPENDITURES AND
CURRENT LIQUID ASSETS AND INVESTMENTS**

EXPENDITURES:

DA VALL NEW ENTRY

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 27,500.00 |
| 10% Contingency | 2,750.00 |
| | 30,250.00 |

WELWOOD MURRAY NEW SIGNAGE

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 15,900.00 |
| 10% Contingency | 1,590.00 |
| | 17,490.00 |

WELWOOD MURRAY NEW NICHE PROJECT

| | |
|------------------------------|------------|
| Preliminary Cost (Estimated) | 100,000.00 |
| 10% Contingency | 10,000.00 |
| | 110,000.00 |

CAROB, MESQUITE, OLIVE & PALM TREES FOR SECTION B-39 thru B-44

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 19,750.00 |
| | 19,750.00 |

DIRECTION SIGNS FOR NEW ADMINISTRATION BUILDING

| | |
|------------------------------|----------|
| Preliminary Cost (Estimated) | 3,500.00 |
| | 3,500.00 |

NEW SURFACE PRO 2 CORE I5 TABLETS, AIR PRINT, ROUTER, E-BOARDS (2)

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 11,200.00 |
| | 11,200.00 |

ORDINANCE SIGNAGE - DMP VARIOUS LOCATIONS

| | |
|------------------------------|----------|
| Preliminary Cost (Estimated) | 3,745.00 |
| | 3,745.00 |

| | |
|-------------------------------------|-------------------|
| TOTAL ESTIMATED EXPENDITURES | 195,935.00 |
|-------------------------------------|-------------------|

LIQUID AND INVESTMENT ASSETS AS OF JUNE 30, 2015:

| | |
|----------------------------------------------------|------------|
| CASH ON DEPOSIT - COUNTY | 15,853.17 |
| ASSET REPLACEMENT RESERVE/LAND/BLDG/ETC - COUNTY | 203,541.82 |
| INVESTED FUNDS - OUTSIDE COUNTY (UNION BANC) | 612,714.85 |
| TOTAL ESTIMATED LIQUID AND INVESTMENT ASSETS | 832,109.84 |
| 2014-2015 ACTUAL BURIAL SITES/RIGHTS SALES REVENUE | 175,550.00 |

| | |
|-----------------------------------------------------------------------------|---------------------|
| TOTAL LIQUID/INVESTMENT ASSETS AND BURIAL SITES/RIGHTS SALES REVENUE | 1,007,659.84 |
|-----------------------------------------------------------------------------|---------------------|

| | |
|------------------------------------------------|-------------------|
| NET ACTUAL LIQUID AND INVESTMENT ASSETS | 811,724.84 |
|------------------------------------------------|-------------------|

**APPROVED
2014-2016
6d 1 of 2**

**PALM SPRINGS CEMETERY DISTRICT
ACCUMULATED CAPITAL OUTLAY
2015-2016 PROPOSED REVISED ESTIMATED EXPENDITURES AND
CURRENT LIQUID ASSETS AND INVESTMENTS**

EXPENDITURES:

DA VALL NEW ENTRY

| | |
|------------------------------------------------|-----------|
| Preliminary Cost (Estimated Construction Cost) | 67,500.00 |
| 10% Contingency | 6,750.00 |
| TKD Associates, Inc. - Construction Documents | 9,800.00 |
| 10% Contingency | 980.00 |
| | 85,030.00 |

ADDITION: BLOCK WALLS AND WROUGHT IRON FENCE - DMP

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 16,836.00 |
| 10% Contingency | 1,683.60 |
| | 18,519.60 |

DESERTSCAPE INTERMENT SECTIONS B-39 thru B-44 - DMP

| | |
|----------------------------------------------------------------------|----------|
| RGA Landscape Architect, Inc. - Conceptual Landscape Design Services | 7,500.00 |
| 10% Contingency | 750.00 |
| | 8,250.00 |

CEM SITES SECURE MAIN CORE DATE MANAGEMENT SYSTEM

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 13,970.00 |
| | 13,970.00 |

NEW SURFACE PRO 2 CORE i5 TABLETS, AIR PRINT, ROUTER, E-BOARDS (2)

| | |
|------------------------------|-----------|
| Preliminary Cost (Estimated) | 11,200.00 |
| | 11,200.00 |

TOTAL ESTIMATED EXPENDITURES

136,969.60

LIQUID AND INVESTMENT ASSETS AS OF AUGUST 31, 2015:

| | |
|-------------------------------------------------------------------|--------------|
| CASH ON DEPOSIT - COUNTY | 15,853.17 |
| ASSET REPLACEMENT RESERVE/LAND/BLDG/ETC - COUNTY | 381,941.82 |
| INVESTED FUNDS - OUTSIDE COUNTY (UNION BANC) | 611,563.35 |
| TOTAL ESTIMATED LIQUID AND INVESTMENT ASSETS | 1,009,358.34 |
| 2015-2016 AS OF AUGUST 31, 2015 BURIAL SITES/RIGHTS SALES REVENUE | 22,300.00 |

TOTAL LIQUID/INVESTMENT ASSETS AND BURIAL SITES/RIGHTS SALES REVENUE

1,031,658.34

NET ESTIMATED LIQUID AND INVESTMENT ASSETS

894,688.74

**PROPOSED
2015-2016**

6d 2 of 2

**PALM SPRINGS CEMETERY DISTRICT
2015-2016 APPROVED TWO YEAR BUDGET- INCOME**

| GENERAL FUND | June 30, 2015 YTD 2015 INCOME | APPROVED 2015 BUDGET | APPROVED 2016 BUDGET | PROPOSED REVISED 2016 BUDGET |
|-------------------------------------|-------------------------------------|-------------------------|-------------------------|------------------------------------|
| Services | | | | |
| Misc Special Set Up | 1,200 | 1,000 | 1,000 | 1,000 |
| Returned Check | 0 | 75 | 100 | 50 |
| Opening & Closing | 295,162 | 237,942 | 244,780 | 285,950 |
| Saturday Interment Surcharge | 11,900 | 14,963 | 15,710 | 11,050 |
| Sunday Interment Surcharge | 9,225 | 4,325 | 5,275 | 8,650 |
| Vase-Headstone Set-Clean | 39,450 | 35,635 | 36,670 | 38,185 |
| Niche Shutter Clean-Repaint | 0 | 100 | 100 | 100 |
| Lot Transfer Fees | 810 | 1,200 | 1,300 | 990 |
| Handling Fee | 88,240 | 76,421 | 79,193 | 86,200 |
| P/N Contract Fee | 9,500 | 5,800 | 6,000 | 8,900 |
| Lost Doc-Credit Card Conv Fee, Misc | 7,842 | 5,308 | 5,773 | 6,950 |
| Late Hour/Witness Grave Closure | 8,500 | 450 | 650 | 8,250 |
| Memorial Wall | 175 | 200 | 200 | 200 |
| ENR Fee | 35,300 | 25,050 | 26,350 | 34,500 |
| | <u>507,304</u> | <u>408,469</u> | <u>423,101</u> | <u>490,975</u> |
| Other Income | | | | |
| Interest Income | 10 | 20 | 25 | 15 |
| Land Lease | 57,845 | 57,845 | 60,159 | 60,737 |
| County Interest Income | 136 | 100 | 120 | 120 |
| Taxes Apportioned | 267,509 | 263,154 | 266,048 | 269,070 |
| Grave Liners | 20,880 | 14,795 | 16,695 | 19,925 |
| Grave Vaults | 14,650 | 16,530 | 18,250 | 15,540 |
| Grave Vases | 8,415 | 5,875 | 6,240 | 8,095 |
| | <u>369,445</u> | <u>358,319</u> | <u>367,537</u> | <u>373,502</u> |
| Total Income | 876,749 | 766,788 | 790,638 | 864,477 |
| Carryover | 62,547 | 84,509 | 88,116 | 93,421 |
| Transfer In | 0 | 60,000 | 60,000 | 60,000 |
| Total | <u>939,296</u> | <u>911,297</u> | <u>938,754</u> | <u>1,017,898</u> |

ACCUMULATIVE CAPITAL OUTLAY FUND

| | | | | |
|------------------------|----------------|----------------|----------------|----------------|
| Burial Sites | 175,550 | 161,096 | 165,929 | 173,475 |
| Interest or Dividends | 11,077 | 14,107 | 16,336 | 12,336 |
| County Interest Income | 926 | 378 | 492 | 875 |
| Total | <u>187,553</u> | <u>175,581</u> | <u>182,757</u> | <u>186,686</u> |

**PALM SPRINGS CEMETERY DISTRICT
2014-2015 & 2015-2016 APPROVED TWO YEAR BUDGET - EXPENDITURES**

| GENERAL FUND | June 30, 2015 YTD 2015 EXPEND | APPROVED 2015 BUDGET | APPROVED 2016 BUDGET | PROPOSED REVISED 2016 BUDGET |
|-----------------------------------------|-------------------------------------|-------------------------|-------------------------|------------------------------------|
| CODE 1 - SALARIES & BENEFITS | | | | |
| 60101 Regular Salaries | 276,945 | 285,830 | 285,830 | 307,830 |
| 60102 BOT Board Meetings | 6,400 | 7,500 | 7,500 | 7,500 |
| 60103 BOT Conference | 3,210 | 2,500 | 2,500 | 2,500 |
| 60105 BOT Travel & Expense | 910 | 1,600 | 1,800 | 1,800 |
| 61101 Temporary Help | 0 | 4,000 | 4,000 | 4,000 |
| 71101 Retirement | 16,798 | 20,008 | 20,008 | 20,008 |
| 71201/2 FICA - Medicare | 21,589 | 22,746 | 22,746 | 22,746 |
| 72301 Employee Group Ins | 58,061 | 74,636 | 79,892 | 82,589 |
| 72601 Unemployment Ins | 2,169 | 2,387 | 2,387 | 2,520 |
| 73101 Workers' Comp Ins | 6,263 | 7,083 | 7,250 | 8,806 |
| | <u>392,345</u> | <u>428,290</u> | <u>433,913</u> | <u>460,299</u> |
| CODE 2 - UTILITIES | | | | |
| 81111 Electricity | 54,130 | 56,940 | 57,859 | 57,859 |
| 81112 Telephone | 6,881 | 6,100 | 6,200 | 6,200 |
| 81113 Water | 35,885 | 37,288 | 39,191 | 39,191 |
| | <u>96,896</u> | <u>100,328</u> | <u>103,250</u> | <u>103,250</u> |
| CODE 2 - ADMINISTRATIVE EXP | | | | |
| 83308 Community Outreach | 2,997 | 2,000 | 2,000 | 3,000 |
| 83309 Visa-Master Card Fees | 5,287 | 5,600 | 5,800 | 5,300 |
| 83310 Returned Checks | 0 | 50 | 50 | 50 |
| 83311 County Service Charge | 247 | 600 | 600 | 300 |
| 83312 Education | 0 | 300 | 300 | 300 |
| 53313 General Insurance | 14,793 | 14,793 | 15,828 | 15,828 |
| 83314 Legal | 3,150 | 4,000 | 4,000 | 3,500 |
| 83315 Lot Repurchase | 4,225 | 6,900 | 6,900 | 5,000 |
| 83316 Office Expense | 17,711 | 16,000 | 16,000 | 16,000 |
| 83317 Travel & Convention | 9,552 | 12,000 | 13,000 | 11,000 |
| 83318 Uniforms-Safety Equipment | 379 | 500 | 550 | 600 |
| 83319 Meeting Exp, Admin. Supplies | 200 | 500 | 550 | 300 |
| 83321 Audit | 11,520 | 11,800 | 12,050 | 12,050 |
| 83323 Advertising - Publicity | 3,099 | 10,000 | 10,000 | 10,000 |
| 83324 Membership & Dues | 3,900 | 4,000 | 4,200 | 4,200 |
| | <u>77,060</u> | <u>89,043</u> | <u>91,828</u> | <u>87,428</u> |
| CODE 2 - OPERATIONAL EXP | | | | |
| 84410 Auto/Truck Expense | 3,227 | 1,000 | 1,000 | 3,500 |
| 84411 Large Equip Repairs | 3,069 | 4,500 | 4,500 | 3,000 |
| 84412 Equip Repairs | 400 | 500 | 500 | 500 |
| 84413 Irrigation Sys Repair | 12,534 | 8,000 | 8,000 | 13,000 |
| 84414 Fertilizer - Seed | 8,735 | 15,000 | 15,000 | 10,000 |
| 84415 Gas - Oil - Tires | 5,440 | 6,000 | 6,000 | 5,500 |
| 84416 Plant - Building | 21,318 | 20,000 | 20,000 | 20,000 |
| 84417 Road Maintenance | 0 | 2,000 | 2,000 | 2,000 |
| 84418 Tools - Operational Supplies | 1,081 | 1,800 | 1,850 | 1,200 |
| 84419 Grave Liners & Vaults | 34,609 | 28,586 | 30,015 | 30,015 |
| 84420 Grave Vases | 3,628 | 4,600 | 4,880 | 4,880 |
| 84422 Contract Tree-Garden Maint. | 174,635 | 174,600 | 188,568 | 236,976 |
| 84423 Contract Burials | 6,600 | 4,850 | 5,250 | 5,250 |
| 84424 Security Camera | 2,375 | 2,200 | 2,200 | 2,400 |
| 84424 Security Guards | 2,997 | 0 | 0 | 8,700 |
| | <u>280,648</u> | <u>273,636</u> | <u>289,763</u> | <u>346,921</u> |
| TOTAL EXPENDITURES | <u>846,949</u> | <u>891,297</u> | <u>918,754</u> | <u>997,898</u> |
| CODE 8 - APPROP CONTING | | | | |
| 581000 Approp contingencies | 20,000 | 20,000 | 20,000 | 20,000 |
| TOTAL APPROPRIATION | <u>866,949</u> | <u>911,297</u> | <u>938,754</u> | <u>1,017,898</u> |

| | June 30, 2015 YTD <u>2015 EXPEND</u> | APPROVED <u>2015 BUDGET</u> | APPROVED <u>2016 BUDGET</u> | PROPOSED REVISED <u>2016 BUDGET</u> |
|-------------------------------|--------------------------------------------|--------------------------------|--------------------------------|-------------------------------------------|
| CODE 4 - ACCUMULATED CAPITAL | | | | |
| 542060 Structure-Improvements | 35,906 | 805,963 | 195,935 | 136,970 |
| 581000 Approp contingencies | 0 | 20,000 | 20,000 | 20,000 |
| 546020 Equipment | <u>0</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> |
| TOTAL EXPENDITURES | <u>35,906</u> | <u>855,963</u> | <u>245,935</u> | <u>186,970</u> |

Prepared 08/31/2015

G:BKP\2014-2015 & 2015-2016 Approved Budget Expense.qpw



PALM SPRINGS CEMETERY
D I S T R I C T

**ADMINISTRATIVE POLICY ON RELEASE AND
REPRODUCTION OF DISTRICT RECORDS**

STATEMENT OF POLICY AND LAW

The California Public Records Act (Government Code §§6250-6276.48 (the "Act")) declares that access to information concerning the conduct of the people's business is a fundamental and necessary right of every person. By this policy ("Policy"), the Palm Springs Cemetery District ("District") hereby adopts the Act in its entirety, in its most current version as amended from time, as though set forth fully herein. This Policy is intended to be additional to the requirements of the Act. To the extent an issue is not addressed expressly herein, it shall be resolved with reference to the Act. To the extent a provision of this Policy conflicts with a provision of the Act, this Policy shall govern.

The spirit of the Act, and this Policy is to permit access to disclosable public records in the possession of the District, unless doing so would constitute an unwarranted invasion of personal privacy or the request calls for the production of records that are exempt from disclosure under the Act. Other records may be kept confidential on a case-by-case basis only after a District determination that the public interest served by non-disclosure clearly outweighs the public interest served by disclosure. In addition, California courts have also recognized that certain records need not be disclosed if disclosure would reveal the public agency's decision-making process in such a way as to discourage candid discussion and debate within the agency, which could undermine the agency's ability to perform its functions. Decisions involving such issues will be made by the District with the assistance of its General Counsel.

APPLICABILITY

This Policy shall apply to all individuals acting for or on behalf of the District, including but not limited to trustees, officers, employees and agents.

PROCEDURE

A. Release of Requested Records and Other Writings.

Except for routine requests made to the District (e.g., agendas and agenda-related materials), all requests for inspection or copies of District records must be submitted by the District personnel receiving the request to the District Manager, who shall then review the request, who shall have authority to make a final determination. If the District Manager determines that the request is allowable, the District Manager shall refer the request to the appropriate staff member for processing. The Public Records Act Request Form, a copy of which is attached hereto, should be completed by the District Staff by the end of the next business day after receipt of the request, if possible; otherwise it shall be completed and forwarded to the appropriate staff member for processing no later than the third business day after receipt, unless a longer time is approved by the District Manager.

B. Review by District Counsel.

If the District Manager believe that the requested records may be exempt from disclosure under the Act, or that employee rights or significant interests of the District could be compromised by the requested disclosure, the District Manager should discuss the request with the District's General Counsel prior to making a determination.

C. Timeliness.

1. Determination.

Although the District encourages a quicker response, the District shall not be obligated to act within any timeframe other than as required by the Act with respect to the time within which the District must make a determination as to whether the request, in whole or in part, calls for the production of disclosable, non-privileged and non-exempt records that are in the possession of the District. Upon making a determination, where no extension is necessary (section 2, below) the District will promptly notify the requestor in writing of the determination and the reasons therefor.

2. Extension.

The District may also be entitled to an additional period of time, as set forth in the Act, within which to make its determination. In certain circumstances as set forth in the Act, the determination time limit prescribed by the Act may be extended by written notice of the District Manager or his/her designee to the requestor, setting forth the reasons for the extension and the date on which a determination is expected to be dispatched. No notice shall specify a date that would result in an extension for more than the period of time specified in the Act circumstances set forth in the Act:

A copy of the District's notice extension shall be provided to the requestor. A determination shall be made upon or before the expiration of the extension, and a notice of determination shall be sent promptly upon making such determination.

D. Notice of Determination

When the District dispatches the notice of determination, and if the District Manager and/or General Counsel determines that the request seeks disclosable public records, the notice of determination shall state the determination and the estimated date and time when the records will be made available. If the determination is to deny a request to inspect or copy District records, the District's Manager or General Counsel must notify the requestor, in writing, of the reasons for the denial. In every instance where the District Manager and/or General Counsel determines: (1) to deny the request; or (2) to invoke the extension to make the determination, approval of the District's General Counsel should be obtained.

E. Partial Disclosure.

If portions of the requested records are determined to be exempt from disclosure and those portions are reasonably segregable from the rest of the requested records by redaction or by other means, the non-exempt portion is required to be provided to the requestor.

F. Providing Requestor with Assistance.

When a member of the public requests to inspect a public record or obtain a copy of a public record, the District must take the actions set forth in the Act in order to assist the member of the public make a focused and effective request that reasonably describes an identifiable record or records.

G. Records Inspection.

In accordance with the Act, the District's public records which are not exempt from disclosure by express provisions of law are open to inspection during the District's office hours, and every person has a right to inspect, free of charge, any public record that is subject to disclosure. If a request calls for the inspection of records, and if the District Manager and/or General Counsel has determined that the records are appropriate for public disclosure, the District shall endeavor to locate, compile and review all responsive records. The District Manager shall then arrange a mutually convenient time for the requesting party to inspect the records.

If the requestor requests access to a large number of documents, the requester may need to make additional appointments to complete the document inspection process. The operational functions of the District will not be suspended to permit inspection of records during periods in which such records are reasonably required by District personnel in the performance of their duties.

The District reserves the right to have District personnel present during the inspection of records in order to protect the integrity of the records and to prevent the loss or destruction of records.

H. Costs Recovery.

The District has made a policy determination to not charge requestors under the Act for the first ten (10) pages of records reproduced pursuant to a request. However, if a requestor has made a previous request within 30 calendar days prior to the date of the District's receipt of the instant request, the District may charge the requestor for each and every page of records reproduced pursuant to the request.

If a request calls for reproduction of records in excess of ten (10) pages or is a second or subsequent request in a 30-day period, then the requestor shall be required to pay fifteen cents (\$0.15) per page for each page to which a charge applies, which payment shall constitute reimbursement of the District's direct costs for duplication. The reimbursement rate shall not include recovery of costs for staff time spent searching for, retrieving, reviewing, evaluating, and/or handling of the responsive records. If the duplicated records are mailed to the requester, the cost of postage will be added to the foregoing cost.

At the sole discretion of the District, the District may require the requestor to submit, in advance, a deposit check based on the estimated reproduction costs, including cost of postage if the records are to be mailed. In the event the District determines that a deposit is required, payment shall be received prior to release of the copied records.

Requestors will not be permitted unsupervised direct access to any original District files, nor to take possession or custody of any original District records in order to make copies of the requested records themselves.

In his or her discretion, (especially for requests requiring reproduction of voluminous records), the Requestor may seek to utilize the services of a bonded copy service to duplicate requested records. Under such circumstances, the requestor will be required to reimburse the District, in advance, for the direct costs of duplication associated with the use of said service.

I. Cost of Videotapes, Audiotapes, or Compact Discs.

The charge to the requestor for copies of videotapes, audiotapes, or compact disc recordings shall be the District's actual cost of reproduction.

J. Media Contacts.

District trustees, officers, employees and agents are instructed to promptly refer all media contacts and media inquiries to the District Manager. All information requests requiring production of records shall be processed in accordance with the terms of this Policy, and upon completion of the preparation of the copies, shall be delivered to the requesting media representative by the General Manager or District Counsel. District managers shall report, within one hour, any and all media contacts to the District Manager. The District Manager shall coordinate any action required by such contact.

K. Hold Period.

Records identified pursuant to a request under the Act will be held for review or reproduction for no longer than twenty-one (21) business days commencing on the date of notification of availability, unless a longer time is required by the Act as amended from time to time. Thereafter, original records will be returned to the file, duplicated records will be destroyed, and the records request will be considered closed.

L. Forms.

To ensure proper and timely processing of records requests, the Public Records Act Request Form, attached hereto, should be used by District staff for purposes of processing all requests made pursuant to the Act and for complying with this Policy. Requests for public records made by members of the public may be made to the District either orally or in writing.

M. Requestor.

For purposes of this policy, the term “requestor” includes interested members of the public, as well as members of the media. Consistent with the Act, disclosure by the requestor of his or her name and/or contact information in connection with a request made pursuant to the Act shall be voluntary and shall not be required in order for the District to process any such request pursuant to this Policy.

APPROVED AND ADOPTED this 10th day of September, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John Lea, Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

REVIEWED:

Kathleen Jurasky, District Manager



PALM SPRINGS CEMETERY DISTRICT

REQUEST FOR PUBLIC RECORDS

Upon receipt of a request for District records, the District shall determine within 10 working days if the records are public and available within the District's records system, and notify the citizen of such determination. (See California Government Code Sections 6250-6276.48 (the "Act") for full text of the California Public Records Act.)

Table with 5 columns: Description of Document, Date, No. of Copies, No of Pages, Charge. Rows 1-5.

I/We agree to pay the Palm Springs Cemetery District \$0.10 per page to cover the cost of duplication.

Name/Organization Making Request: _____

Address: _____

Telephone: _____

E-mail: _____

Signature: _____ Date: _____

Print Name: _____

FOR OFFICIAL USE

Date/Time of Request: _____ Date Due: _____

Request Received by: _____ Title: _____

(Sign and give a copy to citizen; give this to Records Manager for Processing)

RECEIPT OF DOCUMENTS

Date Requestor Notified: _____

Documents Pick-up Date: _____

Documents Received By: _____ Signature _____ Print Name: _____



San Jacinto Valley Cemetery District

2555 Santa Fe * San Jacinto, California 92583

P.O. Box 505

San Jacinto, California 92581

Ph: (951) 658-4923 * Fax: (951) 652-3643

Carol Griese
Manager
Board Secretary

Maria Becerra
Secretary

Mary Huerta
Office Assistant

Myrna Rohr
Chairperson

Ben Cheeseman
Vice-Chairperson

Richard Hixson
Trustee

F. Douglas Marshall
Trustee

TO: Local Public Cemetery Districts
FROM: San Jacinto Valley Cemetery
SUBJ: LOCAL AREA MEETING

DATE: July 15, 2015

We are quickly approaching the next meeting of the local cemetery districts. As a reminder the next meeting will be hosted by Temecula Public Cemetery District on Thursday, September 17, 2015. It will be held at 41911 "C" Street, Temecula, CA 92592. The meeting will begin at 10:00 A.M., followed by lunch and visitation of the grounds. We should conclude around 1:00 P.M.

Please call Carol Griese (951) 658-4923 to RSVP by September 3, 2015 with the number of people who will be attending from your district. In addition, if you have questions or problems that you would like to see addressed at the meeting, please fax them to me at (951) 652-3643 or bring them with you. We have enclosed driving directions that you should find helpful.

We are excited about this opportunity to meet locally, view our neighboring district's operations and share information.

Hope to see you there!

Mission Statement

*Within the parameters of our authority, resources and ability
Our mission is to provide a cost effective interment of human remains consistent with the needs of
those we serve; and, to maintain an attractive, safe and serene environment for our wards, community, families, and friends.*

RESOLUTION NO. 06-2015

**A RESOLUTION OF THE PALM SPRINGS CEMETERY DISTRICT
BOARD OF TRUSTEES ADOPTING BOARD OF TRUSTEES
RULES OF DECORUM & BROWN ACT COMPLIANCE POLICY**

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

WHEREAS, Section 54950 of the California Government Code requires that the Board of Trustees of Public Cemetery Districts comply with the Ralph M. Brown Act ("Brown Act"), and that meetings of the Board of Trustees be subject to the provisions of the Brown Act; and

WHEREAS, the Board of Trustees of the District desires to adopt a Rules of Decorum and Brown Act Compliance Policy so as to provide the Board of Trustees with clear rules and procedures for the Board of Trustees to follow in order to ensure that meetings are conducted in strict compliance with the Brown Act, in an orderly, fair and open manner, so that the rights of the people to speak and be heard on matters of public interest are protected.

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

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Rules of Decorum * Brown Act Compliance Policy

That the attached Board of Trustee Meetings Rules of Decorum & Brown Act Compliance Policy is hereby adopted.

Section 3. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this policy 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 policy as hereby adopted shall remain in full force and effect.

Section 4. Repeal of Conflicting Provisions.

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

Section 5. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 6. Certification.

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

THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK

APPROVED AND ADOPTED this 10th day of September, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John Lea, Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

REVIEWED:

Kathleen Jurasky, District Manager



PALM SPRINGS CEMETERY
DISTRICT

BOARD OF TRUSTEES
RULES OF DECORUM & BROWN ACT COMPLIANCE
POLICY

PURPOSE

The Palm Springs Cemetery District ("District") hereby adopts this Rules of Decorum Policy ("Policy") to insure that the District's Board of Trustees ("Board") meetings are conducted in strict conformance with the Ralph M. Brown Act (Govt C §54950 et seq.) and in an orderly, fair and open manner, and that the rights of the people to speak and be heard on matters of public interest are protected.

The District is also committed to complying with any state-mandated Brown Act provisions which may have been suspended by the State Legislature or Governor.

APPLICABILITY

This Policy shall be applicable to the public and to all individuals acting for or on behalf of the District, including all trustees, officers, employees and agents of the District.

ADOPTION OF ROSENBERG'S RULES

The District hereby adopts Rosenberg's Rules of Decorum ("Rosenberg's Rules"), in its most current version as amended from time to time. Rosenberg's Rules are hereby incorporated into this Policy as if set forth fully herein. This Policy is intended to be observed and adhered to in addition to Rosenberg's Rules. To the extent an issue arises that is not addressed herein, such issue shall be resolved by reference to Rosenberg's Rules. To the extent an express provision of this Policy conflicts with a provision of Rosenberg's Rules, the provision set forth in this Policy shall govern.

ROLE OF THE CHAIR

The Chair is the presiding officer at all Board Meetings. The Chair shall require that all comments be directed to the Chair and cross talk between Trustees or with the public shall be ruled out of order. In the Chair's absence, the Vice Chair shall be the presiding officer at Board Meetings.

I. RULES OF DECORUM FOR TRUSTEES

- A. While the Board is in session, all Trustees shall preserve order and decorum. No Trustee shall delay or interrupt the proceedings of the Board or disturb any other Trustee while he or she is speaking.

- B. Discussion by Trustees must relate to the subject matter at hand and shall be relevant and pertinent to allow for the expeditious disposition and resolution of the business before the Board.
- C. Trustees shall not engage in any indecorous, abusive or vulgar language and shall avoid personal attacks on any other member of the Board, staff or the public; nor shall they publicly impugn the integrity, honesty or motives of such individuals.
- D. Once recognized by the Chair, a Trustee shall not be interrupted when speaking unless: (1) called to order by the Chair; (2) a point of order or personal privilege is raised by another Trustee; or (3) the speaker chooses to yield to a question by another member of the Board. If a Trustee is called to order, that Trustee shall cease speaking immediately until the question of order is determined; and, if determined to be in order, he or she shall proceed.
- E. Any Trustee may move to require the Chair to enforce this Policy, and the affirmative vote of a majority of the Board shall require the Chair to do so.

II. RULES OF DECORUM FOR THE PUBLIC

A. Members of the Audience:

Members of the audience shall not engage in disorderly or boisterous conduct, including the utterance of loud, threatening or abusive language, clapping, whistling, stomping of feet, or other acts which disturb, disrupt, impede or otherwise render the orderly conduct of the Board meeting infeasible. A member of the audience engaging in any such conduct shall, at the discretion of the presiding officer or a majority of the Board, be subject to ejection from that meeting.

B. Persons Addressing the Board:

1. Members of the public may address the Board during the Public Comment Period and prior to the consideration of any agenda item by the Board. Any person wishing to speak, whether during the Public Comment Period or on an agenda item should complete and submit a "Request to Speak" form to the Board Secretary prior to the calling of that item on the agenda by the Chair.
2. No person shall address the Board without first being recognized by the Chair. Impromptu personal points of order, comments or questions shall not be recognized. If they persist, after the presiding officer has warned of the offense, a member of the public engaging in said conduct shall be subject to ejection from the meeting.
3. The purpose of addressing the Board is to formally communicate to the Trustees about matters relating to District business or citizen concerns. Persons addressing the Board on an agenda item shall confine the subject matter of their remarks to the particular matter before the Board.

4. Each person addressing the Board shall do so in an orderly manner and shall not engage in any conduct that disrupts, disturbs or otherwise impedes the orderly conduct of the Board meeting. Any person who so disrupts the meeting shall be subject to ejection from that meeting by the Chair or a majority of the members of the Board.
5. Persons addressing the Board shall address the Board as a whole and shall not engage in a dialogue with individual Trustees, District staff or members of the audience.
6. Trustee participation during the presentation of public testimony shall be limited to questions asked at the conclusion of the testimony. Trustee comment not relevant to the motion should be reserved for the Board Member Comment portion of the agenda. Comments inconsistent with this sub-section should be ruled out of order by the Chair.

III. RULES OF ORDER FOR BOARD MEETINGS

The Board shall conduct business by motion in accordance with the following rules of order.

- A. **Obtaining the Floor:** Any Trustee wishing to speak must first obtain the floor by being recognized by the Chair. The Chair must recognize any Trustee who seeks the floor when appropriately entitled to do so. Trustees shall confine remarks to the question under debate.
- B. **Time Limits:** Time limits on motions, agenda items and items added on a subsequent need basis are as follows: Any member of the public who wishes to address the Board and has submitted a "Request to Speak" form to the Chair before that item is called by the Chair shall be given five (5) minutes to speak. The Chair, without objection from the Board, may extend the five (5) minute time limit at his or her discretion.

Members of the Board shall be given ten (10) minutes to speak on any item. The Chair, without objection from the Board, may extend this limit at his or her discretion.
- C. **Motions:** The Chair or any member of the Board may commence an action on any matter before the Board by making a motion. Before the motion can be considered or debated, it must be seconded. Once the motion has been properly made and seconded, the Chair shall open the matter for debate offering the first opportunity to debate to the moving party and, thereafter, to any Trustee properly recognized by the Chair. Once the motion has been fully debated and the Chair calls for a vote, no further debate will be allowed. Trustees may be allowed to briefly explain their vote, either just prior to or after the vote.
- D. **Voting.** All Trustees present at a meeting when a motion comes up for a vote shall vote for or against the motion or abstain. The results of all "aye" and "no" votes must be clearly set forth for the record. No Trustee can be compelled to vote on any matter, but, if a Trustee abstains for any reason, that Trustee shall give a short explanation for the abstention.

- E. Reconsideration of Items Acted Upon at a Prior Meeting. Items on which the Board has taken action shall not be agendaized for at least twelve (12) months, unless:
1. Additional action is required to support the established Board position; or
 2. The General Manager and/or General Counsel determine that the facts or legality of the issue(s) has changed to the extent that reconsideration is warranted; or
 3. A member of the voting majority at the time the action was taken requests reconsideration.
- F. Procedural Rules of Order. Once the main motion is properly placed on the floor, several related motions may be employed in addressing the main motion and, if properly made and seconded, must be disposed of before the main motion can be acted upon. The following motions are appropriate and may be made by the Chair or any Trustee at any appropriate time during the discussion of the main action. They are listed in order of precedence. The first three subsidiary motions are not debatable; the last three are debatable.

1. Subsidiary Motions

- a. Motion to Table. Any Trustee may move to table a matter, which shall have the effect of placing the item on "hold" as set forth in Rosenberg's Rules. In order to bring the matter back before the Board, a motion must be adopted that the matter be taken from the table at the same meeting at which it was placed on the table. Otherwise the motion that was tabled dies, although it can be raised later as a new motion, if the matter is properly noticed on the agenda.
- b. Motion on Previous Question. Any Trustee may move to immediately bring the question being debated by the Board to a vote, suspending any further debate.
- c. Motion to Limit or Extend Debate. Any Trustee may move to put limits on the length of debate as set forth in Rosenberg's Rules.
- d. Motion to Continue (or Postpone) to a Time Certain. Any Trustee may move to continue debate and action on the motion to a date and time certain.
- e. Motion to Refer. Any Trustee may move that the matter being discussed be referred to staff, or a committee for further study. The motion may contain directions for the staff or committee, as well as a date upon which the matter will be returned to the Board's agenda. If no date is set for returning the item to the Board agenda, it may be agendaized by the General Manager or any

Trustee may move at any time to require that the item be returned to the agenda.

- f. Motion to Amend. Any Trustee may amend the main motion or any amendment made to the main motion as set forth in Rosenberg's Rules. Before the main motion may be acted upon, all amendments and amendments to the amendments must first be acted upon. An amendment must be related to the main motion or amendment to which it is directed. An amendment may substitute a new motion for the existing motion.
2. Motions of Privilege, Order and Convenience. The following actions by the Board are to ensure orderly conduct of meetings and for the convenience of the Chair and Trustees. These motions take precedence over any pending main or subsidiary motion and may be debated except as noted.
 - a. Call for Orders of the Day. Any Trustee may demand that the agenda be followed in the order stated therein. No vote is required and the Chair must comply unless the Board, by majority vote, sets aside the agenda order of the day. This motion is not debatable.
 - b. Question of Personal Privilege. The right of a Trustee to address the Board on a question of personal privilege shall be limited to cases in which that Trustee's integrity, character or motives are questioned, or where the welfare of the Board is concerned. Any Trustee raising a point of personal privilege may interrupt another Trustee who has the floor only if the Chair recognizes the privilege. The validity of a specific question of privilege is ruled on by the Chair.
 - c. Recess. Any Trustee may move for a recess in accordance with the requirements of Rosenberg's Rules.
 - d. Adjourn. Any Trustee may move to adjourn at any time, even if there is a motion pending, in accordance with the requirements of Rosenberg's Rules. The motion is not debatable.
 - e. Point of Order. Any Trustee may raise a point of order, in accordance with the requirements of Rosenberg's Rules.
 - f. Appeal. Appeals may be made in accordance with the requirements of Rosenberg's Rules.
 - g. Suspend the Rules. Any Trustee may move to suspend the rules, in accordance with the requirements of Rosenberg's Rules.
 - h. Division of the Question. Any Trustee may move to divide the subject matter of a motion that is made up of several parts in order

to vote separately on each part. The motion requires a second and a majority vote of the quorum present to pass. This motion may also be applied to complex actions or resolutions.

- i. Reconsider. Motions to reconsider may be made in accordance with the requirements of Rosenberg's Rules.
- j. Rescind, Repeal or Annul. The Board may rescind, repeal or annul any prior action taken with reference to any legislative matter so long as the action to rescind, repeal or annul complies with all the rules applicable to the initial adoption, including any special voting or notice requirements or unless otherwise specified by law.
- k. Point of Clarification. Any Trustee may request clarification of the action taken or to be taken on a matter.

IV. POSTING OF AGENDAS

Agendas for meetings shall be posted in accordance with the applicable provisions of the Brown Act, including California Government Code Section 54954.2 and 54956.

V. SPECIAL MEETINGS

Special meetings may be called in accordance with the applicable provisions of the Brown Act, including California Government Code Section 54956.

I. ENFORCEMENT

A. Upon a violation of this Policy, the following procedure shall apply:

1. Warning. The Chair shall first request that a person who is violating this Policy cease such conduct. If, after receiving a request from the Chair, the person persists in violating this Policy, the Chair shall have the authority to order the person ejected from the meeting and/or cited in violation of Penal Code Section 403.
2. Clearing the Room. If any meeting is willfully interrupted by a group or groups of persons so that orderly conduct of such meeting is unfeasible and order cannot be restored by the removal of the individuals who are willfully interrupting the meeting, the meeting room may be ordered cleared by the Chair or a majority of the members of the Board, and the meeting shall continue in session. Only matters appearing on the agenda may be considered in such a session. Representatives of the press or other news media, except those participating in the disturbance, shall be allowed to attend.

VII. BOARD AUTHORITY

The Board shall have the authority to waive provisions of the procedures established by this Policy unless the procedure is otherwise required by laws, statutes, ordinances or resolutions. Failure of the Board to follow the procedures established by this Policy shall not invalidate or otherwise affect any action of the Board that is otherwise in conformance with the law.