

# City of Palm Springs

Revenue and Expenditures  
June 30, 2015

**Maryanov Madsen Gordon & Campbell**  
CERTIFIED PUBLIC ACCOUNTANTS - A Professional Corporation

INDEPENDENT ACCOUNTANTS' REPORT

Mayor, City Council, and Measure J Commission  
City of Palm Springs  
Palm Springs, California

We have performed the procedures enumerated below, which were agreed to by the City of Palm Springs, solely to assist you in evaluating the actual revenues and expenditures of Measure J for the year ended June 30, 2015 as presented on Schedule 1. The City of Palm Springs' management is responsible for the Measure J revenues and expenditures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have verified all Measure J revenues (sales tax receipts) from the State of California for the period noted in the first paragraph by reviewing documentation for each individual deposit. Schedule 1 reports year-to-date revenues of \$12,926,395.

We have verified the Measure J expenditures for the period noted above by reviewing prior Council approval of expenditures and supporting documentation. Schedule 1 reports year-to-date expenditures of \$15,761,274. Based on statistical sampling methods, we tested 73% (\$11,435,728) of total expenditures, all of which were verified without exception.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the Measure J revenues and expenditures. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Mayor, City Council, and the Measure J Commission of the City of Palm Springs and is intended to be used by such parties to assist in meeting the requirements of section 3.22.140 "Independent Annual Audit" of Measure J, which requires an accounting of the revenues received and expenditures made from the transaction and use tax and is not intended to be used by anyone other than those specified parties.

*Maryanov Madsen Gordon & Campbell*

December 23, 2015

Measure J Capital Projects Fund  
City of Palm Springs  
Revenues and Expenditures  
June 30, 2015 Report (Final)

	2014-2015 Fiscal Year			Balances / Variances
	Revised Budget	YTD Actuals	Encumbered	
<b>Revenues and Transfers In:</b>				
<b>Measure J Sales Tax Transfer In</b>				
from General Fund	12,854,984	12,854,984	0	0
Interest Income	63,126	63,126	0	0
Unrealized Investment Gain or (Loss)	8,285	8,285	0	0
<b>Total Revenues and Transfers In</b>	<b>12,926,395</b>	<b>12,926,395</b>	<b>0</b>	<b>0</b>
<b>Expenditures and Transfers Out:</b>				
<b>Unscheduled Capital Projects / Reserves:</b>				
Project Contingency Reserve (Remnant of 10%)	1,388,834	0	0	1,388,834
Community Project Reserve	0	0	0	0
Delayed Projects Under Discussion and Study	0	0	0	0
Unscheduled Capital Projects Reserve	0	0	0	0
Transfer Out to Debt Service Fund	3,189,883	3,189,883	0	0
Special Audit	17,925	17,925	0	0
Communications Expenses	27,483	1,000	0	26,483
Downtown Prop Maint and Landscaping	51,888	51,888	0	0
Streets - 2013 - Reconstruction & Overlay	271,705	0	271,705	0
Streets - 2013 - Slurry Seal	42,678	0	0	42,678
Streets - 2014 - Reconstruction & Overlay	1,293,201	729,867	563,291	43
Streets - 2015 - Recon/Overlay/Seal	1,999,881	28,102	1,971,779	0
Desert Highland Light Poles / Fixture Replacement	78,934	0	0	78,934
Ruth Hardy Park Security Path Lighting	46,031	9,674	1,825	34,532
Demuth Community Center - Gym Floor Replacement	79,294	79,294	0	0
Demuth and Ruth Hardy Parks - Parking Lot Repairs	7,441	7,441	0	0
Replace 20 Trees - Palm Cyn, Indian Cyn, Sunrise Park	141,205	141,205	0	0
Downtown / Uptown Crosswalks	10,543	10,543	0	0
Light Poles - Raise Footings - Citywide	7,073	7,073	0	0
Palm Canyon Electric "Backbone" Replacement	890,083	281,116	11,150	597,818
New Fire Station #5 Site Location and Design Study	43,884	1,696	0	42,188
Welwood Memorial Library Renovation Project	645,296	645,296	0	0
iHUB Acclerator Campus	250,000	250,000	0	0
Architecture and Design Museum	284,000	284,000	0	0
Downtown PS Development / Walk of Stars	306,713	130,077	26,400	150,237
Swim Center Deck	336,111	336,111	0	0
Bike Crossing at Cat Cyn (50% paid for by Cat City)	11,720	11,720	0	0
Shade Cover at Mizell Senior Center	25,000	4,110	0	20,890
Airport Fire Station Back-up Generator (50% Airport)	54,838	53,999	840	0
Security Cameras at Park Restrooms	26,207	26,207	0	0
Palm Springs High School Auditorium Remodel	291,000	291,000	0	0
Landscape Visitors' Center Landscaping	24,750	21,263	1,219	2,267
Library Planning	125,294	0	0	125,294
Property Acquisition	5,200,000	5,200,000	0	0
JO Jessie DHUC - Gym Air Conditioning	414,725	70,355	328,800	15,570
Entry Way Signs	145,353	13,950	2,756	128,646
Police Department Remodel	413,234	55,774	72,628	284,832
Firefighting Support Unit	0	0	0	0
Building Department Microfilm to Internet	109,669	65,889	6,400	37,379
Veteran's Track "Pocket" Park (Ave. Evelita)	12,960	0	0	12,960
NMTP / Biking Issues	792,594	158,444	634,150	0
NMTP / Biking - CMAQ/CVAG Bike Lanes Grant Match	73,000	0	0	73,000
Tahquitz Creek Master Plan Improvements	293,250	65,106	13,364	214,781
Repave Police Rear and Front Parking Lots	283,396	237,366	25,255	20,775
Fire Station #2 - Chiller Replacement	60,000	13,851	5,976	40,173
Fire Stations Security Cameras	61,285	0	61,285	0
Fire Stations Keyless Entry System	50,000	0	12,077	37,923
Uptown Treewell Irrigation	34,723	2,449	2,644	29,630
Cornelia White House Improvements	10,067	10,067	0	0
City Hall Security Design and Installation	100,000	390	36,228	63,382
Arnico Tract Sewer Improvements	516,625	516,625	0	0
City Hall Parking Lot Resurfacing	817,487	759,272	58,215	0
Tahquitz Cyn Median Landscaping Sunrise to El Cielo	1,560,000	1,071,389	405,932	82,679
Trolley Shuttle	828,657	580,423	217,108	31,127
Project Management	60,755	60,755	0	0
Trash Service - Trails	14,400	12,000	0	2,400

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Measure J Signs	6,108	6,108	0	0
Air Conditioning Controls at the iHub building	119,273	45,960	73,313	0
Downtown Park / Parking Structure / Change Orders	2,115,605	154,409	1,761,763	199,433
Fire - Replace Apparatus Door - Fire Station 442	60,000	55	0	59,945
Fire - Emergency Alerting Systems - All Stations	100,000	152	0	99,848
Fire - Oil / Water Separator - Station 443	50,000	0	0	50,000
Special Events / Villagefest - Replace Portable Restrms	35,000	35,000	0	0
Public Trails - Chino Cone	30,000	15,000	0	15,000
Public Works - Ajejo / Belardo Church Parking Lot Rep.	0	delayed to FY 15-16		0
CC - User WIFI Network Upgrade	0	delayed to FY 15-16		0
CC - Replace Pergola Lumber on Exterior	0	delayed to FY 15-16		0
CC - Integration of HVAC / Lighting Control Systems	0	delayed to FY 15-16		0
Recreation - Replace Weightroom Equipment - JOJ	0	delayed to FY 15-16		0
<b>Total Expenditures and Transfers Out</b>	<b>26,337,057</b>	<b>15,761,274</b>	<b>6,566,103</b>	<b>4,009,680</b>