

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, January 8, 2015 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of December 11, 2014 Special Meeting Minutes

b. Approval of December Expenditures

General Fund		\$ 75,357.23
December Reimburse Voucher 1482	\$ 53,524.22	
December Reimburse Voucher 1483	\$ 20,986.85	
Accumulative Capital Outlay		\$ 3,462.50
December Reimburse Voucher 1480	\$ 6,925.00	
December Reimburse Voucher 1481	\$ 28,730.00	
December Reimburse Voucher 1484	\$ 3,245.00	

Total December 31, 2014 Expenditures Checks & Visa/Debit Card
19443-19518 & Direct Deposits (Payroll) \$ 78,819.73

c. Financial Reports as of December 31, 2014 (F-1 thru F-15)

d. Resolution 1-2015, Employees Year-End Bonuses

6. ADMINISTRATIVE CALENDAR

- a. Election of Officers
- b. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- c. Review for Discussion and Approval Proposals from Appraisers to Appraise the PSCD East 40 Acre Property Leased by Da Vall Center, LLC
- d. CAPC Annual Conference March 26-28, 2015 in San Luis Obispo, CA

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. California Special District Association (CSDA) Benefits & Services

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2015/2016 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session
- d. Discussion for Possible Pet Cemetery

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

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

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, January 5, 2015

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

DATE: December 11, 2014

TIME: 11:00 A.M.

PLACE: Spencer's Restaurant, 701 Baristo Road, Palm Springs, California

1. CALL TO ORDER The meeting was called to order by Chairperson Pye at 11:10 A.M.

Motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to approve Trustee Pepper's absence.
Motion carried, vote 4-0.

2. ROLL CALL

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

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

Not Present: Lenny Pepper, Vice Chair

3. PUBLIC COMMENTS – None

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

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

6. ADMINISTRATIVE CALENDAR a. **Consideration of Retaining an Appraiser to Appraise the PSCD East 40 Acre Property Leased by Da Vall Center, LLC** Following a discussion motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to approve retaining an appraiser to appraise the District's 40 acre property. Attorney Quintanilla will prepare a "Request for Quotes" and provide District Manager Jurasky with a list of local qualified appraisers. District Manager will mail the request for quotes to all the local appraisers listed. Motion carried, vote 4-0 Alcumbrac, Lea, Pye and Stettler.

11:31 A.M. Returned to discussion of item 6a: Following a discussion regarding the appraisal from Da Vall Center, LLC the Board agreed that another appraisal would be prudent and in the District's best interest. No further action was taken.

b. **District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc**
Neal Wilson presented the Board with District investment reports/graphs for the month of November and reviewed the information with the Board. Mr. Wilson stated that he will prepare a year-end report for the January 2015 board meeting. Following a discussion the Board accepted the reports as presented.

Trustee Pepper arrived at 11:20 A.M

c. **Review for Discussion and Possible Approval Canopy at Veterans Chapel – Proposal USA Shade & Fabric Structures** Trustees Alcumbrac and Stettler reported on their review of the other websites that District Manager Jurasky had provided to them. They both agreed that none of the canopies met with their approval. Following a discussion District Manager Jurasky directed to seek an architectural rendering of a possible canopy that takes into consideration DMP current building designs. This item will be placed on a future agenda.

d. Review for Discussion and Possible Approval Da Vall Entry Redesign & Signage District Manager Jurasky presented three different design options for the Da Vall entry to the Board. Following a review of the designs and a discussion the Board selected a design and directed District Manager Jurasky to obtain construction costs. Motion carried, vote 5-0. Motion carried, vote 4-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

7. **LEGISLATIVE** – None

8. **BOARD DEVELOPMENT** – None

9. **PUBLIC HEARING CALENDAR** – None

10. **REPORTS** a. **Trustee Report** – Trustee Lea informed the Board that he would be in Colorado for the Christmas holiday. He also invited the Board to drive by his home to view his Christmas light decorations.

b. **Manager Report** – District Manager Jurasky reported that 12 Golden Barrel cactus were stolen from the exterior entry on Da Vall, and that she had to grounds crew remove and relocate the remaining ones to the interior nursery. She stated that she had filed a police report.

She also reported that to clean up the Ramon Road exterior side she is having all the Natal Palm plants removed.

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** – None

13. **CLOSED SESSION ANNOUNCEMENTS** – None

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 11:46 A.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, January 8, 2015.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Dec 1, 2014 to Dec 31, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
12/1/14	20006	Dec 2014 PSCD Employee Health Ins Expense Dec 2014 Employee Portion of Health Ins P.E.R.S.	4,687.14 287.79	4,974.93
12/1/14	20007	Dec 2014 PSCD Employee Dental Ins STANDARD INSURANCE COMPANY RB	344.48	344.48
12/1/14	20008	Dec 2014 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	59.02	59.02
12/1/14	20009	K Jurasky Extra Health Ins: INVOICE 3692399-1 COLONIAL LIFE	203.78	203.78
12/1/14	20010	(25) Eagle Adjustable : Invoice 7002 ENVIRONMENTAL WATER MANAGEMENT I	3,637.50	3,637.50
12/4/14	20011	(3) Chamber Mixers - K Jurasky Postage & Supplies & Printing & Background Che Work Pants & Work Boots Rental Car Gas - J Lea CAPC Conference Ant Poison & Misc Supplies PETTY CASH	15.00 104.47 243.75 32.60 346.04	741.86
12/11/14	20012	Fire Protection: 559831-884770 Admin bldg: 559833-884768 180819-512108 Well Replenishment 332245-850914 Well Replenishment 332245-850914 COACHELLA VALLEY WATER DIST	20.30 24.88 38.29 2,092.94 4,243.89	6,420.30
12/11/14	20013	50% Deposit :Invoice J004709 WESTERN PUMP	3,462.50	3,462.50
12/11/14	20014	Annual Inspection: Invoice 228494 DESERT FIRE EXT. CO. INC	388.34	388.34
12/11/14	20015	Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg Late Payment SOUTHERN CALIF EDISON CO	523.19 26.26 157.15 3,804.76 651.69 36.60	5,199.65
12/11/14	20016	Business License Renewal 1/1/15 to 12/31/15 CITY OF CATHEDRAL CITY	132.00	132.00
12/11/14	20017	Phone Charges VERIZON COMMUNICATIONS	371.84	371.84
12/11/14	20018	Membership Dues 12/2014 to 12/2015: Invoice 254 PALM DESERT CHAMBER OF COMMERCE	200.00	200.00
12/11/14	20019	Water Cooler Rental 11/16/14 to 12/15/14: Invoice DESERT BUSINESS MACHINES	29.43	29.43
12/11/14	20020	Dist Manager Cell Phone charges AT & T MOBILITY	91.26	91.26

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Dec 1, 2014 to Dec 31, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
12/11/14	20021	WMC Usage DESERT WATER AGENCY	1,016.71	1,016.71
12/15/14	20022	NOV 2014 CONTRACT TREE/GARDEN KIRKPATRICK LANDSCAPING SERVICES IN	14,454.15	14,454.15
12/15/14	20023	Refund Headstone Setting Fee VASE/HDSTN SET & CLEAN ERIK WILLIAMS	50.00 200.00	250.00
12/23/14	20028	Bottled Water Service: Invoice 04K0032777377 ARROWHEAD	35.83	35.83
12/23/14	20029	Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg Late Charge SOUTHERN CALIF EDISON CO	339.44 28.17 166.11 4,248.34 533.30 40.39	5,355.75
12/23/14	20030	Fire Protection: 559831-884770 Admin Bldg: 559833-884768 180819-512108 COACHELLA VALLEY WATER DIST	20.03 24.83 19.29	64.15
12/23/14	20031	Yellow Pages: Nov 2014 Yellow Pages: Dec 2014 DEX MEDIA	183.20 183.20	366.40
12/23/14	20032	Phone Charges VERIZON COMMUNICATIONS	359.56	359.56
12/23/14	20033	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	91.72	91.72
12/23/14	20034	PSCD Employee Vison Insurance Expense: invoic METLIFE	60.98	60.98
12/23/14	20035	Trash Service: Dec 2014 BURRTEC WASTE & RECYCLING SVCS	322.42	322.42
12/23/14	20036	Replace Rope on Office Flag Pole: Invoice 315517 FLAGS "A" FLYING	125.00	125.00
12/23/14	20037	Nov 2014 Fountain Service ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
12/23/14	20038	Courier Service: Invoice 2686040 Courier Service: Invoice 2678413 GOLDEN STATE OVERNIGHT	14.13 68.50	82.63
12/23/14	20039	Janitorial Service JAMILETH MOYA	250.00	250.00
12/23/14	20040	(4) NCS 3' 3/16" X 1 //4 PALM SPRINGS WELDING, INC	18.19	18.19

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Dec 1, 2014 to Dec 31, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
12/23/14	20041	VPN Connection: Invoice 999010700-1410 (10/1 to VPN Connection: Invoice 9990107000-1411 (11/1 t RIVERSIDE COUNTY INFORMATION TECHN	13.52 13.52	27.04
12/23/14	20042	Pest Control: Nov 2014 Pest Control: Dec 2014 WESTERN EXTERMINATOR	64.50 64.50	129.00
12/2/14	DEBIT KJ	PS Chamber - 2014 Athena Awards Luncheon 12/4/ COMPANY DEBIT CARD	70.00	70.00
12/8/14	DEBIT KJ	(2) Rolls Stamps - CC Post Office COMPANY DEBIT CARD	98.00	98.00
12/9/14	DEBIT KJ	See's Candy for Board of Trustees COMPANY DEBIT CARD	180.00	180.00
12/11/14	DEBIT KJ	Annual Trustee Christmas Luncheon - Spencers COMPANY DEBIT CARD	425.23	425.23
12/19/14	DEBIT KJ	(1) Roll Stamps and (28) .70cent Stamps - CC Pos COMPANY DEBIT CARD	68.60	68.60
12/12/14	DEBIT KJ	Office Supplies COMPANY DEBIT CARD	24.99	24.99
12/12/14	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	11.02	11.02
12/23/14	DEBIT KJ	Staff Holiday Lunch - Emperor Buffet COMPANY DEBIT CARD	89.64	89.64
12/31/14	DEBIT KJ	AT & T Dec 2014 Monthly Connection Fee COMPANY DEBIT CARD	25.00	25.00
12/12/14	EDD TAX	SIT P/R 11/27/14 TO 12/10/14 pAID 12/12/14 SDI P/R 11/27 TO 12/10/14 pAID 12/12/14 EMPLOYMENT DEVELOPMENT DEPT	350.36 130.91	481.27
12/26/14	EDD TAX	SIT P/R 12/11 to 12/24/14 Paid 12/26/14 SDI P/R 12/11 to 12/24/14 Paid 12/26/14 EMPLOYMENT DEVELOPMENT DEPT	258.81 142.94	401.75
12/26/14	EDD TAX	CA Edu & Trainibng P/R 12/11 to 12/24/14 Paid 1 SUI P/R 12/11 to 12/24/14 Paid 12/26/14 EMPLOYMENT DEVELOPMENT DEPT	0.50 15.50	16.00
12/12/14	EXPRESS	FIT P/R 11/27 to 12/10/14 Paid 12/12/14 Soc Security P/R 11/17 to 12/10/14 Paid 12/12/14 Medicare P/R 11/17 to 12/10/14 Paid 12/12/14 BANK OF AMERICA	1,377.44 1,623.40 379.65	3,380.49
12/26/14	EXPRESS	FIT P/R 12/11 to 12/24/2014 Paid 12/26/14 Social Security P/R 12/11 to 12/24/14 Paid 12/26/1 Medicare P/R 12/11 to 12/24/14 Paid 12/26/14 BANK OF AMERICA	1,175.19 1,772.36 414.50	3,362.05

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Dec 1, 2014 to Dec 31, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
12/12/14	FEES	P/R Process Fees P/R 11/27/14 to 12/10/14 Paid 2/1 CBIZ PAYROLL	60.54	60.54
12/26/14	FEES	P/R Process Fee P/ R 12/11/12 to 12/24/12 CBIZ PAYROLL	83.79	83.79
	Total		58,144.79	58,144.79

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Dec 1, 2014 to Dec 31, 2014

Date	Reference	Employee	Amount
12/12/14	2931	KATHLEEN JURASKY	2,317.29
12/12/14	2932	KATHLEEN JURASKY	2,395.28
12/12/14	2933	JESSE B. MADRIGAL	1,745.78
12/12/14	2934	STEPHANIE C. BROWN	1,063.10
12/12/14	2935	ROGER L. CLARK	1,346.25
12/12/14	2936	JUAN F. REYNA	1,341.13
12/26/14	20024	STEPHANIE C. BROWN	50.00
12/26/14	20025	ROGER L. CLARK	500.00
12/26/14	20026	JUAN F. REYNA	700.00
12/26/14	20027	JESSE B. MADRIGAL	1,500.00
12/26/14	2942	KATHLEEN JURASKY	1,651.30
12/26/14	2943	KATHLEEN JURASKY	400.00
12/26/14	2944	JESSE B. MADRIGAL	1,598.99
12/26/14	2945	STEPHANIE C. BROWN	1,058.64
12/26/14	2946	ROGER L. CLARK	1,334.23
12/26/14	2947	JUAN F. REYNA	1,216.20
12/26/14	2948	JANE ALCUMBRAC	91.35
12/26/14	2949	JOHN M. LEA	91.35
12/26/14	2950	LENNY PEPPER	91.35
12/26/14	2951	JAN M. PYE	91.35
12/26/14	2952	GEORGE STETTLER	91.35
		12/1/14 thru 12/31/14	<u>20,674.94</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP December 2014

Cash Disbursement Journal (Includes ACO listed below)	58,144.79
Payroll Disbursement Journal	20,674.94
TOTAL PSCD DISBURSEMENTS	<u>78,819.73</u>
TOTAL GENERAL FUND EXPENDITURES	<u>75,357.23</u>
Payment Voucher # 1482	53,524.22
Payment Voucher # 1483	20,986.85 74,511.07
ACO DISBURSEMENTS	
1. Western Pump	
50% Deposit: Gasoline Tank UpGrade Ck 20013	3,462.50
TOTAL ACO EXPENDITURES	<u>3,462.50</u>
1. ACO PV 1480 (Dec 2014) \$ 6,925	
2. ACO PV 1481 (Dec 2014) \$ 28,730	
3. ACO PV 1484 (Dec 2014) \$ 3,245	
TOTAL December 2014 DISBURSEMENTS	<u>78,819.73</u>

PALM SPRINGS CEMETERY DISTRICT

December 31, 2014

SITE SALES & INTERMENTS

	Prior Months		Dec		2014 YTD Totals		Dec 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	40	0	16	0	56	0	30	0
Adult, A&B	33	0	3	0	36	0	26	0
Premium	16	0	3	0	19	0	16	0
Children	2	0	0	0	2	0	0	0
Cremation	3	0	2	0	5	0	3	10
Niche	10	0	1	0	11	0	8	0
TOTALS	104	0	25	0	129	0	83	10

LOT REPURCHASES

	Prior Months		Dec		YTD 2014		YTD Dec 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	2	0	7	0	6	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	5	0	2	0	7	0	12	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Dec		2014 YTD Totals		Dec 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	72	1	20	1	92	2	64	0
Children	2	0	0	0	2	0	1	0
Cremation	21	0	5	0	26	0	20	0
Niche	6	0	1	0	7	0	11	0
TOTALS	101	1	26	1	127	2	96	0

SATURDAY INTERMENTS

	Prior Months		Dec		2014 YTD Totals		Dec 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	1	0	4	0	6	0
Child	0	0	0	0	0	0	0	0
Cremation	3	0	1	0	4	0	6	0
TOTALS	6	0	2	0	8	0	12	0

SUNDAY INTERMENTS

	Prior Months		Dec		2014 YTD Totals		Dec 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	1	1	0	4	1	2	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	4	1	1	0	5	1	3	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF DECEMBER 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	62,859.19	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	28,895.00	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	1,455.93	
10009	CASH IN BANK - RESERVE CHECKN	6,436.75	
10015	ACO PURCHASES RECEIVABLE		143,524.12
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	4,579.03	
11034	NSF CHECKS RECEIVABLE	882.00	
14010	PREPAID INSURANCE	7,396.27	
	ASSETS:	127,934.67	143,524.12
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		1,054.07
20107	EMPLOYEE 403B PAYABLE		2,538.36
20109	LEASE DEPOSIT - PREPAID		28,922.48
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALL CENTER LLC REIMBURSE		18,712.00
27400	OPEB BENIFIT LIABILITY:GASB45		471,183.20
	LIABILITIES:		559,053.06
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	682,307.40	
	TOTAL EQUITY:	682,307.40	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		143,537.44
40201	MISC SPECIAL SET-UP		800.00
40203	INTEREST RECEIVED		3.67
40204	LAND LEASE		28,922.52
40205	MISC INCOME		7,125.21
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		1,057.47
40205SAT	SAT INTERMENT SURCHARGE		5,550.00
40205SUN	SUN INTERMENT SURCHARGE		6,375.00
40206	TAX COLLECTIONS		44,439.20
40207	VAULTS		4,760.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,040.00
40208	LINERS		10,655.00
40209	GRAVE VASES		3,920.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		14,900.00
40212	LOT TRANSFERS		450.00
40213	COUNTY INTEREST INCOME		44.77
40216	HANDLING FEE		42,480.00
40217	PRENEED CONTRACT SERVICE CHC		4,100.00
40218	VASE/HDSTN SET & CLEAN		19,290.00
	REVENUE:		341,069.43

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF DECEMBER 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	144,744.43	
60102	BOT BOARD MEETINGS	2,900.00	
71101	RETIREMENT/PENSION	5,923.75	
71201	FICA	9,090.20	
71202	MEDICARE	2,125.93	
72301	EMPLOYEE GROUP INSURANCE	29,809.23	
72601	UNEMPLOYMENT INSURANCE	321.42	
73101	WORKERS COMP INSURANCE	2,915.74	
81111	ELECTRICITY	32,894.54	
81112	TELEPHONE	3,158.72	
81113	WATER	23,341.65	
83308	COMMUNITY OUTREACH	995.85	
83309	VISA-MASTER CHG FEES	1,565.81	
83311	COUNTY SERVICE CHARGE	67.60	
83313	GENERAL INSURANCE	7,396.32	
83314	LEGAL	56.00	
83315	LOT REPURCHASE	430.00	
83316	OFFICE EXPENSE	8,497.94	
83317	TRAVEL & CONVENTION	3,178.60	
83318	UNIFORMS & SAFETY EQUIPMENT	243.75	
83321	AUDIT	8,750.00	
83323	ADVERTISING/PUBLICITY	1,714.20	
83324	MEMBERSHIP & DUES	1,055.00	
83326	BOT TRAVEL & EXPENSE	32.60	
83327	BOT EDUCATION & VOCATIOANAL	305.86	
84410	AUTO TRUCK EXPENSE	186.57	
84411	LARGE EQUIPMENT REPAIRS	902.77	
84413	IRRIGATION SYSTEM REPAIRS	8,618.73	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	3,555.94	
84416	PLANT & BUILDING	9,073.02	
84418	TOOLS & SUPPLIES	650.30	
84419	GRAVE LINERS & VAULTS	13,695.59	
84420	GRAVE VASES	1,157.42	
84422	CONTRACT TREE/GARDEN MAINTN	72,973.35	
84423	CONTRACT BURIALS	1,500.00	
84424	SECURITY CAMERA EXPENSE	911.70	
	EXPENSES:	413,475.49	
REPORT TOTALS		1,223,717.56	1,223,717.56

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
DECEMBER 31, 2014**

ASSETS

ASSETS

CASH ON HAND - COUNTY	62,859.19	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	28,895.00	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	1,455.93	
CASH IN BANK - RESERVE CHECKING	6,436.75	
ACO PURCHASES RECEIVABLE	(143,524.12)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	4,579.03	
NSF CHECKS RECEIVABLE	882.00	
PREPAID INSURANCE	7,396.27	
 TOTAL ASSETS		 (15,589.45)
 TOTAL ASSETS		 (15,589.45)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	1,054.07	
EMPLOYEE 403B PAYABLE	2,538.36	
LEASE DEPOSIT - PREPAID	28,922.48	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	18,712.00	
OPEB BENIFIT LIABILITY:GASB45	471,183.20	
TOTAL LIABILITIES		559,053.06
 TOTAL LIABILITIES		 559,053.06

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(72,406.06)	
TOTAL EQUITY		(574,642.51)
 TOTAL LIABILITIES AND EQUITY		 (15,589.45)

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE SIX MONTHS ENDING DECEMBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	27,025.00	23,900.00	3,125.00	143,537.44	105,890.00	37,647.44
MISC SPECIAL SET-UP	400.00	0.00	400.00	800.00	400.00	400.00
RETURNED CHECK BANK CHARGE	0.00	25.00	(25.00)	0.00	50.00	(50.00)
INTEREST RECEIVED	0.00	0.32	(0.32)	3.67	13.10	(9.43)
LAND LEASE	4,820.42	4,635.00	185.42	28,922.52	27,810.00	1,112.52
MISC INCOME	0.00	1,237.00	(1,237.00)	7,125.21	1,237.00	5,888.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	155.75	575.14	(419.39)	1,057.47	1,658.07	(600.60)
LATE FEE	0.00	400.00	(400.00)	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	0.00	1,750.00	(1,750.00)	5,550.00	7,800.00	(2,250.00)
SUN INTERMENT SURCHARGE	950.00	2,300.00	(1,350.00)	6,375.00	3,375.00	3,000.00
TAX COLLECTIONS	38,649.82	95,101.57	(56,451.75)	44,439.20	107,180.50	(62,741.30)
VAULTS	1,580.00	1,330.00	250.00	4,760.00	5,880.00	(1,120.00)
EX LG CREMATION VAULTS	340.00	425.00	(85.00)	2,040.00	1,870.00	170.00
LINERS	1,785.00	1,080.00	705.00	10,655.00	5,270.00	5,385.00
GRAVE VASES	855.00	522.10	332.90	3,920.15	2,417.60	1,502.55
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	5,250.00	2,650.00	2,600.00	14,900.00	12,800.00	2,100.00
LOT TRANSFERS	90.00	0.00	90.00	450.00	540.00	(90.00)
COUNTY INTEREST INCOME	20.69	0.00	20.69	44.77	56.92	(12.15)
HANDLING FEE	8,550.00	7,390.00	1,160.00	42,480.00	32,300.00	10,180.00
PRENEED CONTRACT SERVICE CHG	900.00	200.00	700.00	4,100.00	2,200.00	1,900.00
VASE/HDSTN SET & CLEAN	3,645.00	3,475.00	170.00	19,290.00	15,350.00	3,940.00
TOTAL REVENUE	95,016.68	146,996.13	(51,979.45)	341,069.43	334,523.19	6,546.24
	95,016.68	146,996.13	(51,979.45)	341,069.43	334,523.19	6,546.24
EXPENSES						
REGULAR SALARIES	27,043.27	25,076.36	1,966.91	144,744.43	138,657.92	6,086.51
BOT BOARD MEETINGS	500.00	400.00	100.00	2,900.00	2,700.00	200.00
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	0.00	3,895.54	(3,895.54)	5,923.75	9,536.44	(3,612.69)
FICA	1,697.88	1,569.73	128.15	9,090.20	8,800.68	289.52
MEDICARE	397.08	367.12	29.96	2,125.93	2,058.22	67.71
EMPLOYEE GROUP INSURANCE	5,151.62	6,786.65	(1,635.03)	29,809.23	37,751.63	(7,942.40)
UNEMPLOYMENT INSURANCE	16.00	14.80	1.20	321.42	214.59	106.83
WORKERS COMP INSURANCE	413.58	562.68	(149.10)	2,915.74	3,506.89	(591.15)
ELECTRICITY	10,518.80	3,523.48	6,995.32	32,894.54	30,025.76	2,868.78
TELEPHONE	939.38	627.72	311.66	3,158.72	3,975.13	(816.41)
WATER	7,501.16	8,164.73	(663.57)	23,341.65	24,988.26	(1,646.61)
COMMUNITY OUTREACH	85.00	210.00	(125.00)	995.85	605.00	390.85
VISA-MASTER CHG FEES	158.71	607.27	(448.56)	1,565.81	2,160.11	(594.30)
COUNTY SERVICE CHARGE	27.04	33.84	(6.80)	67.60	356.74	(289.14)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	7,396.32	8,137.74	(741.42)
LEGAL	0.00	238.00	(238.00)	56.00	1,190.66	(1,134.66)
LOT REPURCHASE	0.00	650.00	(650.00)	430.00	5,900.80	(5,470.80)
OFFICE EXPENSE	1,462.77	2,072.85	(610.08)	8,497.94	6,983.05	1,514.89
TRAVEL & CONVENTION	0.00	718.02	(718.02)	3,178.60	6,944.74	(3,766.14)
UNIFORMS & SAFETY EQUIPMENT	243.75	0.00	243.75	243.75	102.71	141.04
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	0.00	1,243.00	(1,243.00)	8,750.00	11,243.00	(2,493.00)
ADVERTISING/PUBLICITY	366.40	180.60	185.80	1,714.20	2,308.60	(594.40)
MEMBERSHIP & DUES	200.00	45.00	155.00	1,055.00	970.00	85.00
BOT TRAVEL & EXPENSE	32.60	0.00	32.60	32.60	0.00	32.60
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	0.00	214.09	(214.09)	186.57	214.09	(27.52)
LARGE EQUIPMENT REPAIRS	0.00	53.46	(53.46)	902.77	2,784.39	(1,881.62)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	3,637.50	645.34	2,992.16	8,618.73	2,007.24	6,611.49
FERTILIZER AND SEED	0.00	77.14	(77.14)	8,734.96	11,391.44	(2,656.48)
GASOLINE, OIL, TIRES	0.00	0.00	0.00	3,555.94	2,368.34	1,187.60
PLANT & BUILDING	1,314.76	3,193.13	(1,878.37)	9,073.02	12,675.35	(3,602.33)
TOOLS & SUPPLIES	364.23	35.00	329.23	650.30	364.23	286.07
GRAVE LINERS & VAULTS	0.00	2,939.00	(2,939.00)	13,695.59	8,277.36	5,418.23
GRAVE VASES	0.00	0.00	0.00	1,157.42	1,847.70	(690.28)
CONTRACT TREE/GARDEN MAINTNCE	14,454.15	14,550.00	(95.85)	72,973.35	72,681.90	291.45
CONTRACT BURIALS	0.00	750.00	(750.00)	1,500.00	1,500.00	(150.00)
SECURITY CAMERA EXPENSE	0.00	0.00	0.00	911.70	917.85	(6.15)
TOTAL EXPENSES	(77,758.40)	(80,800.84)	3,042.44	(413,475.49)	(431,594.43)	18,118.94
NET INCOME FROM OPERATIONS	17,258.28	66,195.29	(48,937.01)	(72,406.06)	(97,071.24)	24,665.18
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	0.00	(300,000.00)	300,000.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	0.00	300,000.00	(300,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	17,258.28	66,195.29	(48,937.01)	(72,406.06)	(97,071.24)	24,665.18

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE SIX MONTHS ENDING DECEMBER 31, 2014

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	27,025.00	19,828.50	7,196.50	143,537.44	237,942.00	(94,404.56)
MISC SPECIAL SET-UP	400.00	83.34	316.66	800.00	1,000.00	(200.00)
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.67	(1.67)	3.67	20.00	(16.33)
LAND LEASE	4,820.42	4,820.42	0.00	28,922.52	57,845.00	(28,922.48)
MISC INCOME	0.00	0.00	0.00	7,125.21	0.00	7,125.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	155.75	442.34	(286.59)	1,057.47	5,308.00	(4,250.53)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	0.00	1,246.92	(1,246.92)	5,550.00	14,963.00	(9,413.00)
SUN INTERMENT SURCHARGE	950.00	360.42	589.58	6,375.00	4,325.00	2,050.00
TAX COLLECTIONS	38,649.82	21,929.50	16,720.32	44,439.20	263,154.00	(218,714.80)
VAULTS	1,580.00	1,377.50	202.50	4,760.00	16,530.00	(11,770.00)
EX LG CREMATION VAULTS	340.00	0.00	340.00	2,040.00	0.00	2,040.00
LINERS	1,785.00	1,232.92	552.08	10,655.00	14,795.00	(4,140.00)
GRAVE VASES	855.00	489.59	365.41	3,920.15	5,875.00	(1,954.85)
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	5,250.00	2,087.50	3,162.50	14,900.00	25,050.00	(10,150.00)
LOT TRANSFERS	90.00	100.00	(10.00)	450.00	1,200.00	(750.00)
COUNTY INTEREST INCOME	20.69	8.34	12.35	44.77	100.00	(55.23)
HANDLING FEE	8,550.00	6,368.42	2,181.58	42,480.00	76,421.00	(33,941.00)
PRENEED CONTRACT SERVICE CHG	900.00	483.34	416.66	4,100.00	5,800.00	(1,700.00)
VASE/HDSTN SET & CLEAN	3,645.00	2,969.59	675.41	19,290.00	35,635.00	(16,345.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	95,016.68	63,899.07	31,117.61	341,069.43	766,788.00	(425,718.57)
	95,016.68	63,899.07	31,117.61	341,069.43	766,788.00	(425,718.57)
EXPENSES						
REGULAR SALARIES	27,043.27	23,819.17	3,224.10	144,744.43	285,830.00	(141,085.57)
BOT BOARD MEETINGS	500.00	625.00	(125.00)	2,900.00	7,500.00	(4,600.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	0.00	1,667.34	(1,667.34)	5,923.75	20,008.00	(14,084.25)
FICA	1,697.88	1,550.13	147.75	9,090.20	18,601.46	(9,511.26)
MEDICARE	397.08	345.38	51.70	2,125.93	4,144.54	(2,018.61)
EMPLOYEE GROUP INSURANCE	5,151.62	6,219.67	(1,068.05)	29,809.23	74,636.00	(44,826.77)
UNEMPLOYMENT INSURANCE	16.00	198.92	(182.92)	321.42	2,387.00	(2,065.58)
WORKERS COMP INSURANCE	413.58	590.25	(176.67)	2,915.74	7,083.00	(4,167.26)
ELECTRICITY	10,518.80	4,745.00	5,773.80	32,894.54	56,940.00	(24,045.46)
TELEPHONE	939.38	508.34	431.04	3,158.72	6,100.00	(2,941.28)
WATER	7,501.16	3,107.34	4,393.82	23,341.65	37,288.00	(13,946.35)
COMMUNITY OUTREACH	85.00	166.67	(81.67)	995.85	2,000.00	(1,004.15)
VISA-MASTER CHG FEES	158.71	466.67	(307.96)	1,565.81	5,600.00	(4,034.19)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	27.04	50.00	(22.96)	67.60	600.00	(532.40)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	7,396.32	14,793.00	(7,396.68)
LEGAL	0.00	333.34	(333.34)	56.00	4,000.00	(3,944.00)
LOT REPURCHASE	0.00	575.00	(575.00)	430.00	6,900.00	(6,470.00)
OFFICE EXPENSE	1,462.77	1,333.34	129.43	8,497.94	16,000.00	(7,502.06)
TRAVEL & CONVENTION	0.00	1,000.00	(1,000.00)	3,178.60	12,000.00	(8,821.40)
UNIFORMS & SAFETY EQUIPMENT	243.75	41.67	202.08	243.75	500.00	(256.25)
MTG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	983.34	(983.34)	8,750.00	11,800.00	(3,050.00)
ADVERTISING/PUBLICITY	366.40	833.34	(466.94)	1,714.20	10,000.00	(8,285.80)
MEMBERSHIP & DUES	200.00	333.34	(133.34)	1,055.00	4,000.00	(2,945.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	32.60	133.34	(100.74)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	0.00	83.34	(83.34)	186.57	1,000.00	(813.43)
LARGE EQUIPMENT REPAIRS	0.00	375.00	(375.00)	902.77	4,500.00	(3,597.23)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	3,637.50	666.67	2,970.83	8,618.73	8,000.00	618.73
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	3,555.94	6,000.00	(2,444.06)
PLANT & BUILDING	1,314.76	1,666.67	(351.91)	9,073.02	20,000.00	(10,926.98)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	364.23	150.00	214.23	650.30	1,800.00	(1,149.70)
GRAVE LINERS & VAULTS	0.00	2,382.17	(2,382.17)	13,695.59	28,586.00	(14,890.41)
GRAVE VASES	0.00	383.34	(383.34)	1,157.42	4,600.00	(3,442.58)
CONTRACT TREE/GARDEN MAINTN	14,454.15	14,550.00	(95.85)	72,973.35	174,600.00	(101,626.65)
CONTRACT BURIALS	0.00	404.17	(404.17)	1,500.00	4,850.00	(3,350.00)
SECURITY CAMERA EXPENSE	0.00	183.34	(183.34)	911.70	2,200.00	(1,288.30)
TOTAL EXPENSES	77,758.40	74,274.90	3,483.50	413,475.49	891,297.00	(477,821.51)
NET INCOME FROM OPERATIONS	17,258.28	(10,375.83)	27,634.11	(72,406.06)	(124,509.00)	52,102.94
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,375.83	(10,375.83)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,375.83)	10,375.83	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	17,258.28	0.00	17,258.28	(72,406.06)	0.00	(72,406.06)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF DECEMBER 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,200.67	
003343	ASSET RPLCE RSRVE-LAND/BLD/EI	340,430.95	
004343	ASSET PURCHASE HOLDING ACCO	23,917.99	
006343	CASH - INTEREST/DIVIDENDS	538,212.64	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNREALIZED G/L ON SECURITIES		56,215.36
	CURRENT ASSETS:	1,286,314.36	56,215.36
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,834,882.90	
016343	WATER SYSTEMS	932,810.51	
	FIXED ASSETS:	4,940,226.81	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,135,256.64
	CURRENT LIABILITIES:		2,135,256.64
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,948,718.30
	RETAINED EARNINGS:		3,948,718.30
REVENUE:			
201343	BURIAL RIGHT SALES		87,125.00
203343	CURRENT INTEREST & DIVIDENDS		251.89
213343	COUNTY INTEREST INCOME		335.21
230343	GAIN/INVEST FAIR VALUE INCREA	3,161.23	
500343	REVENUE TRANSFERRED IN		1,800.00
	REVENUE:	3,161.23	89,512.10
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	6,229,702.40	6,229,702.40

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
DECEMBER 31, 2014**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,200.67	
ASSET RPLCE RSRVE-LAND/BLD/ETC	340,430.95	
ASSET PURCHASE HOLDING ACCOUNT	23,917.99	
CASH - INTEREST/DIVIDENDS	538,212.64	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(56,215.36)	

TOTAL CURRENT ASSETS		1,230,099.00
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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
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OTHER ASSETS

TOTAL OTHER ASSETS		0.00
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TOTAL ASSETS		6,170,325.81
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS	3,948,718.30	
NET INCOME	86,350.87	

TOTAL RETAINED EARNINGS		4,035,069.17
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TOTAL LIABILITIES AND EQUITY		6,170,325.81
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**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	13,750.00	12,050.00	1,700.00	87,125.00	67,100.00	20,025.00
CURRENT INTEREST & DIVIDENDS	0.00	2,269.66	(2,269.66)	251.89	13,158.90	(12,907.01)
COUNTY INTEREST INCOME	170.67	0.00	170.67	335.21	120.45	214.76
GAIN/INVEST FAIR VALUE INCREAS	0.00	(12,943.74)	12,943.74	(3,161.23)	(49,564.72)	46,403.49
TOTAL REVENUE	13,920.67	1,375.92	12,544.75	84,550.87	30,814.63	53,736.24
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	(336.99)	336.99	0.00	2,068.04	(2,068.04)
COUNTY SERVICE CHARGE	0.00	17.00	(17.00)	0.00	94.04	(94.04)
TOTAL EXPENSES	0.00	319.99	(319.99)	0.00	(2,162.08)	2,162.08
NET INCOME FROM OPERATIONS	13,920.67	1,695.91	12,224.76	84,550.87	28,652.55	55,898.32
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(1,800.00)	(1,540.00)	(260.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(1,800.00)	(1,540.00)	(260.00)
NET INCOME (LOSS)	13,920.67	1,695.91	12,224.76	86,350.87	30,192.55	56,158.32

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF DECEMBER 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	722,123.90	
003-342	INTEREST ON DEPOSIT-COUNTY	122,374.67	
006342	CASH - INTEREST/DIVIDENDS	1,167,264.37	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		127,994.21
	ASSETS:	5,164,258.39	127,994.21
RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS:		18,405.00
	RETAINED EARNINGS:		4,968,202.25
REVENUE:			
200342	WMC ENDOWMENT CARE		1,250.00
201342	ENDOWMENT CARE DEPOSITS		67,327.93
203342	CURRENT INTEREST & DIVIDENDS	926.26	
213342	COUNTY INTEREST INCOME		818.07
230342	GAIN/INVEST FAIR VALUE INCREA:	407.81	
	REVENUE:	1,334.07	69,396.00
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	5,165,592.46	5,165,592.46

**ENDOWMENT CARE FUND
BALANCE SHEET
DECEMBER 31, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	722,123.90	
INTEREST ON DEPOSIT-COUNTY	122,374.67	
CASH - INTEREST/DIVIDENDS	1,167,264.37	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(127,994.21)	
TOTAL ASSETS		5,036,264.18
TOTAL ASSETS		5,036,264.18

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	68,061.93	
TOTAL RETAINED EARNINGS		5,036,264.18
TOTAL LIABILITIES AND FUND EQUITY		5,036,264.18

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	1,250.00	4,975.00	(3,725.00)
ENDOWMENT CARE DEPOSITS	11,662.50	7,066.00	4,596.50	67,327.93	42,747.34	24,580.59
CURRENT INTEREST & DIVIDENDS	0.00	7,744.47	(7,744.47)	(926.26)	28,207.66	(29,133.92)
COUNTY INTEREST INCOME	487.71	0.00	487.71	818.07	881.11	(63.04)
GAIN/INVEST FAIR VALUE INCREAS	0.00	(28,420.05)	28,420.05	(407.81)	(69,967.69)	69,559.88
TOTAL REVENUE	12,150.21	(13,609.58)	25,759.79	68,061.93	6,843.42	61,218.51
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	1.00	(1.00)	0.00	10,574.26	(10,574.26)
TOTAL EXPENSES	0.00	1.00	(1.00)	0.00	10,574.26	(10,574.26)
NET INCOME (LOSS)	12,150.21	(13,610.58)	25,760.79	68,061.93	(3,730.84)	71,792.77

**PRENEED FUND
TRIAL BALANCE
AS OF DECEMBER 31, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	366,153.86	
006392	CASH -INTEREST/DIVIDENDS	357,387.75	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		88,299.04
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	<u>1,510,087.57</u>	<u>88,299.04</u>
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		704,649.70
	LIABILITIES:		<u>704,649.70</u>
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		<u>644,716.38</u>
REVENUE:			
201392	CURRENT SALES		41,609.04
202392	CURRENT DEFERRED REVENUE		41,949.28
203392	CURRENT INTEREST & DIVIDENDS	84.26	
213392	COUNTY INTEREST INCOME		379.95
230392	GAIN/INVEST FAIR VALUE INCREA:	2,639.39	
	REVENUE:	<u>2,723.65</u>	<u>83,938.27</u>
EXPENSES:			
311392	COUNTY SERVICE CHARGES	299.44	
320392	LOSS ON TRANSFER (INTER COSTS)	4,872.73	
335392	SALES TRANSFR OUT (PRIOR YR)	3,620.00	
	EXPENSES:	<u>8,792.17</u>	
REPORT TOTALS		<u><u>1,521,603.39</u></u>	<u><u>1,521,603.39</u></u>

**PRENEED FUND
BALANCE SHEET
DECEMBER 31, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	366,153.86	
CASH -INTEREST/DIVIDENDS	357,387.75	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(88,299.04)	
CONTRACTS RECEIVABLE	62,325.21	
TOTAL ASSETS		1,421,788.53
TOTAL ASSETS		1,421,788.53

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	704,649.70	
TOTAL LIABILITIES		704,649.70

RETAINED EARNINGS

RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	72,422.45	
		717,138.83
TOTAL RETAINED EARNINGS		717,138.83
TOTAL LIABILITIES AND EQUITY		1,421,788.53

**PRENEED FUND
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	11,740.98	4,242.57	7,498.41	41,609.04	26,143.03	15,466.01
CURRENT DEFERRED REVENUE	8,962.61	5,765.87	3,196.74	41,949.28	40,139.46	1,809.82
CURRENT INTEREST & DIVIDENDS	0.00	4,092.40	(4,092.40)	(84.26)	14,764.97	(14,849.23)
COUNTY INTEREST INCOME	199.92	0.00	199.92	379.95	358.16	21.79
GAIN/INVEST FAIR VALUE INCREAS	0.00	(8,440.79)	8,440.79	(2,639.39)	(32,296.51)	29,657.12
TOTAL REVENUE	20,903.51	5,660.05	15,243.46	81,214.62	49,109.11	32,105.51
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	2,434.67	(2,434.67)
COUNTY SERVICE CHARGES	0.00	78.26	(78.26)	299.44	377.70	(78.26)
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	4,872.73	2,121.59	2,751.14
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	3,620.00	2,140.00	1,480.00
TOTAL EXPENSES	0.00	78.26	(78.26)	8,792.17	7,073.96	1,718.21
NET INCOME (LOSS)	20,903.51	5,581.79	15,321.72	72,422.45	42,035.15	30,387.30

RESOLUTION NO. 1-2015

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT FINDING AND DETERMINING THAT A PUBLIC PURPOSE IS SERVED BY A FINANCIAL CONTRIBUTION FROM THE GENERAL FUND TO DISTRICT EMPLOYEES IN THE FORM OF YEAR-END BONUSES AND THAT THE CONTRIBUTION WILL BENEFIT THE MEMBERS OF THE DISTRICT

WHEREAS, the Board of Trustees of the Palm Springs Cemetery District (the "Board") has the discretion to make a financial contribution using the general fund provided the expenditure serves a public purpose; and

WHEREAS, the Board desires to make a financial contribution to the employees of the District in the form of a year-end bonus; and

WHEREAS, the Board has determined that providing a financial bonus to the employees of the District serves a public purpose in that such bonuses will foster employee loyalty to the District, strengthen relationships between the District employees and the Board, and show the District's appreciation for employees' dedication and hard work, all of which will benefit the members of the District by minimizing District employee turnover.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. FINDINGS REGARDING DISTRIBUTION OF YEAR-END BONUSES TO DISTRICT EMPLOYEES

That the Board of Trustees of the Palm Springs Cemetery District finds as follows:

- That providing a financial bonus to the employees of the District serves a public purpose in that such bonuses will foster employee loyalty to the District, strengthen relationships between the District employees and the Board, show appreciation for employees' dedication and hard work; and
- That providing a financial bonus to the employees of the District will benefit the members of the District by minimizing District employee turnover.

Section 2. APPROVAL OF DISTRIBUTION OF YEAR-END BONUSES TO DISTRICT EMPLOYEES

That the Board approves year-end bonuses to be distributed for the calendar year ending 2014 to the following employees in the amounts indicated:

<u>Employee</u>	<u>Bonus Net Amount</u>
Jesse Madrigal, Grounds Supervisor	\$1,500.00
Stephanie Brown, Administrative Assistant	\$ 50.00
Roger Clark, Office Accountant	\$ 500.00
Juan Reyna, Groundsman	\$ 700.00

Section 3. CERTIFICATION

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

APPROVED AND ADOPTED this 8th day of January, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary

CONFERENCE LOCATION

Embassy Suites Hotel
333 Madonna Road
San Luis Obispo, California 93405

Make your hotel reservations directly to the Embassy Suites Hotel. The hotel is charging CAPC guests \$189.39 (Tax included) single/double occupancy per night.

For Reservations Call (800) 864-6000 or the hotel directly at (805) 549-0800 mention you are with the CAPC.

The hotel is holding a block of rooms for us until Monday, February 23, 2015.

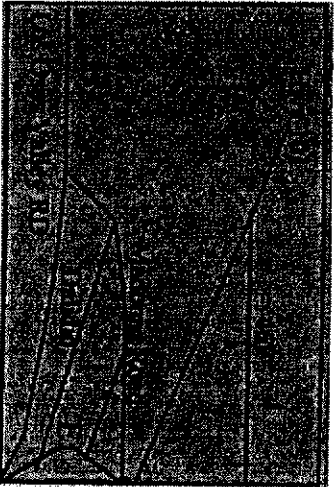
For additional information call the CAPC office at (951) 925-1111 or toll free (888) 344-9858. Hotel check-in time is 4:00 p.m. and check-out time is 11:00 a.m.

Hotel room rate includes

- Cooked-to-order breakfast each day for hotel guests
- Two hour hosted Manager's Reception nightly
- Complimentary Shuttle to and from SLO Airport
- Free parking
- Internet is \$6.95 per day

MAKE YOUR HOTEL RESERVATIONS TODAY

Directions to Embassy Suites Hotel



From 101 North or South

Exit Madonna Road, turn left, left again. Follow hotel signs

California Association of Public Cemeteries



57th

Annual Conference

March 26-28, 2015

Embassy Suites Hotel

333 Madonna Road

San Luis Obispo, CA. 93405

**CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES
57th ANNUAL CONFERENCE
March 26-28th, 2015**

REGISTRATION

Name _____ Position _____

Guest Name _____

District _____

Address _____

City/State/Zip _____

First time attendee at CAPC event, Yes _____ No _____
Please complete separate registration for each attendee and return with payment no later than Monday, February 23, 2015. Refunds will be made on cancellations received in the CAPC office by Friday, February 27, 2015.

Registration Fee (For One Person): **\$392.00**

Includes:

- Thursday Evening Hospitality
- Friday (Buffet) Lunch - Santa Maria Tri Tip BBQ
- Friday (Plated) Dinner - Chicken Piccata
- Saturday (Buffet) Lunch - Deli Sandwich Bar
- Saturday (Plated) Awards Dinner - Filet Mignon

(Special Need: _____ Vegetarian)

_____ Guest Friday Buffet Lunch @ \$37.00 each \$ _____
 _____ Guest Friday Buffet Dinner @ \$50.00 each \$ _____
 _____ Guest Saturday Lunch @ \$37.00 each \$ _____
 _____ Guest Saturday Awards Dinner @ \$58.00 each \$ _____

(Special Need: _____ Vegetarian Dinner)

Hospitality Co-Sponsor (Optional)
 \$ 50.00 to \$ 99.00 Silver
 \$ 100.00 to \$ 199.00 Gold
 \$ 200.00 Up Platinum

Total Enclosed: \$ _____

Send completed registration and check to:
 California Association of Public Cemeteries

P.O. Box 119 Phone: 951-925-1111
 San Jacinto, CA 92581 Toll Free (CA), 888-344-9858
 Fax: 951-652-3643

Applications from CAPC member districts are being accepted until
 January 31, 2015 for Grants to attend the conference. Contact CAPC.

Tentative Conference Agenda

Thursday, March 26, 2015

6:30-9:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
 8:00 a.m. Exhibitors set-up displays
 8:00 a.m. **Annual Golf Tournament-Cypress Ridge Golf Course**
 3:00-5:00 p.m. Board of Directors Meeting—Observers Welcome,
 CAPC Board of Director Candidates invited to attend

4:30-5:30 p.m. Registration Desk Open
 5:30-7:30 p.m. Hospitality in Exhibitors Showroom
Friday, March 27, 2015

6:30-9:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
 7:15 a.m. Registration/Check In
 8:00 a.m. Welcome and Introduction of program
 8:15 a.m. Featured Cemetery: "Palm Springs Cemetery District",
 presented by: Kathleen Jurasky.

8:30 a.m. Prevailing Wages, presented by: Steven Quintanilla of
 The Law Office of Quintanilla and Associates
 10:30 a.m. Break - Visit Exhibits
 11:00 a.m. "California Legislative Update" *Speaker TBID*

Noon Luncheon "Exhibitors Introductions"
 1:20 p.m. "50/50" Raffle drawing
 1:30 p.m. Wage & Hour Laws and Employee Investigations, pre-
 sented by, Karen O'Neil of Kirk and Simas

3:30 p.m. Visit Exhibits -Cash Door Prize- Must be present to win
 6:00 p.m. Dinner
Saturday, March 28, 2015

7:00-10:00 a.m. Cooked-to-Order breakfast for registered Hotel Guests
 7:15 a.m. Registration Desk Opens
 8:00 a.m. Breakout Discussion Sessions - Trustees-Managers/
 Secretaries

9:30 a.m. Break: Visit Exhibits
 10:00 a.m. Recap from breakout sessions
 10:15 a.m. State Wide Water Issues/Water Grants, presented by,
 Pete Kampha of Kampha Community Solutions

Noon Lunch
 1:20 p.m. "50/50" Raffle drawing
 1:30 p.m. Annual Meeting - Board of Directors Election
 2:30 p.m. Understanding Special District Investments, presented
 by, Sandra Wheeler, Wells Fargo Advisors, Assoc. Vice

Pres.-Inv. Advisor and Jim Hodapp of Wells Fargo
 3:30 p.m. Advisors Markets & Product Strategy.
 4:00 p.m. Adjourn "Grand Prize Drawing" Must be present to win.
 5:30 p.m. Board of Directors Meeting-Election of Officers
 7:00 p.m. Fellowship Hour

Annual Awards Dinner:
 "Manager of the Year" "Trustee of the Year"
 "President Award"
 "Ruben Siemens-Wayne Byington Memorial Award"
 "Cemeterian of the Year"

—Door Prizes—

CAPC CONFERENCE HIGHLIGHTS

Who should attend: Trustees, Managers, Secretaries and Employees interested in increasing their knowledge of public cemetery district governance, operation and administration.

Featuring:

- **Prevailing Wages:** New laws effective January 2015. Do you need to bid your project at Prevailing Wage?
- **State legislation:** Hear the up-to-date legislative information that affects public cemetery districts.
- **Wage & Hour Laws,** How to avoid California landmines in regards to wage and hour laws. **Employee Investigations,** How to conduct a fair and defensible work place investigation when an employee complains of Harassment or Discrimination.
- **State Wide Water Issues/Water Grants,** What are the options for drought relief and water grants.
- **Board of Directors Elections**
- **Understanding Special District Investments,** an overview of the importance of having an investment policy, government & state codes as it relates to permitted investments and bond investing 101 and an overview of the current economic outlook and analysis of the effects on the bond market and interest rates.
- **Problem Solving:** Trustees, Managers/Secretaries Workshops provide the opportunity to share information and ask questions about problems that are common to other districts.
 - **To ensure your problem will be addressed, submit your problem/question in advance with the attached registration.**
- **Exhibitors of cemetery:** Equipment, supplies, computer programs, liability/property & workers' compensation insurance and much more.
- **Door Prizes:** Traditionally, Districts bring door prizes that are common to their area of the state. These are distributed to attendees at the evening events.
- **Grand Door Prize:** A drawing for the Grand Door Prize will be held at the end of the conference programs on Saturday afternoon. You have to be present to win.

"AND MUCH MORE"

Special Events:

Thursday, March 26, 2015:

- **CAPC Annual Golf Tournament - Cypress Ridge Golf Course**

- **Hospitality:** Don't miss the Thursday evening hospitality from 5:30 - 7:30 p.m. Co-Sponsored by CAPC, Participating Districts and Exhibitors. There will be a tempting variety of hors d'oeuvres, and fellowship with other cemeterians from districts throughout the state.

- Districts and Exhibitors are encouraged to help make this another successful event. All co-sponsors funds collected will be used for the Thursday evening hospitality.

- **Recognition for Hospitality Co-Sponsors:**

- \$ 50.00 to \$ 99.00 Silver
- \$ 100.00 to \$ 199.00 Gold
- \$ 200.00 Up Platinum

Friday, March 27, 2015: Dinner, Entertainment and Door Prizes

Saturday, March 28, 2015: Saturday evening will be our annual awards dinner which will include announcing the selection of the Trustee & Manager of the Year, Presidents Award, Ruben Siemens-Wayne Byington Memorial Awards and Cemeterian of the Year.

"Donated Door Prizes

are encouraged and appreciated"

Drawings for door prizes donated by Districts and Exhibitors will be held at
Friday and Saturday evening events



CALIFORNIA SPECIAL DISTRICTS ASSOCIATION

The California Special Districts Association (CSDA) is a 501(c)(6), not-for-profit association that was formed in 1969 to ensure the continued existence of local, independent special districts. For over 40 years, CSDA has been offering its members cost-efficient programs and representation at the State Capitol with a strong and diverse membership throughout California.

The association is governed by an 18-member Board of Directors elected by mail ballots. The Board consists of three directors from each of the six regions throughout California. Additionally, there are a number of committees and local chapters that provide input and guidance. **The CSDA standing committees include:**

AUDIT | EDUCATION | ELECTIONS/BYLAWS | FINANCE | FISCAL | LEGISLATIVE MEMBERSHIP AND RECRUITMENT

CSDA provides education and training, risk management and insurance coverages, industry-wide litigation, public relations support, legislative advocacy, capital improvement and equipment funding, collateral design services and, most importantly, current information that is crucial to a special districts management and operational effectiveness.

CSDA is the only statewide association representing all types of independent special districts. Membership in CSDA is a valuable district's investment in its future! Through membership, special districts take an active role in educating the general public, their constituents and legislators as to the important role that special districts play in California.

CSDA BENEFITS & SERVICES

The purpose of the California Special Districts Association (CSDA) is to provide special districts throughout the state with representation, advocacy, education and services that can positively affect their operations. While our governmental affairs program serves the interests of all special districts in the state regardless of their affiliation with CSDA, these efforts are only possible with the support of these same special districts. Get involved through membership!

Legislative and legal representation

Legislative advocacy: CSDA is the only voice in the Capitol that represents and fights for all California special districts, regardless of services provided. CSDA employs full time in-house lobbyists who review and monitor every bill introduced for its potential impact on California's special districts. Any bills requiring action are quickly brought to the attention of the CSDA Legislative Committee and Board of Directors in order to determine a position on each respective issue and then lobbied accordingly.

Litigation support: CSDA often involves itself in litigation, or pending legal cases, on behalf of its members, including testifying in court, filing amicus briefs and requests for publication, among others.

Competitive risk management/workers' compensation/health coverage and financing opportunities

Special District Risk Management Authority (SDRMA): Through CSDA membership, districts can access quality coverage through SDRMA which has been created and run by special districts for 20 years. Because SDRMA is not subject to the profit-driven policies of private corporations, they offer tailored, comprehensive coverage at a substantial savings to special districts.

CSDA Finance Corporation: Need help funding capital improvement or equipment projects? The CSDA Finance Corporation was designed specifically to help CSDA members enhance revenues and reduce costs associated with these projects through the use of innovative finance programs.

Critical and current information

CSDA e-News: an electronic newsletter sent directly to your email every week, which includes updates on key legislation, information on new education workshops and trainings, and other important news that affects CSDA members and special districts in general. Additionally, there are job listings and sponsorship opportunities for those entities looking for publicity.

California Special District magazine: CSDA's bimonthly magazine, *California Special District*, is read not only by members of other special districts, but



CALIFORNIA SPECIAL DISTRICTS ASSOCIATION

also by legislators and other decision-makers in the state. The articles highlight not only special district-specific topics, but also broader policy issues that affect the state, like infrastructure and governance.

CSDA website – the CSDA website’s “Members Only” section houses tools and information useful to any and every special district and features, among other resources:

- A directory of your Senate and Assembly representatives and contact information;
- A list of bills important to special districts, CSDA’s position on those bills and sample template letters for your district to use;
- Discounted pricing on publications at the online CSDA Bookstore; .
- Reduced rates on classes and workshops by registering for an event through the Education Calendar;
- Links to additional resources related to special districts.

CSDA listserv: The email listserv provides a convenient way for CSDA members to discuss issues of importance with other special districts, share relevant information and get answers to questions from those most qualified to answer: people who have been through the same experiences.

Discount on publications: CSDA members receive significant savings on various guides, manuals and brochures offered through CSDA. Some of these include:

- A Local Official’s Guide to Ethics Laws: This comprehensive guide, published by

the Institute for Local Self Government and developed by a broad base of professionals from local agencies, is packed with useful information on the ethical “dos and don’ts” for elected or appointed public officials. Crucial areas covered include: public disclosure of personal economic interests, receipt of loans, gifts, travel payments and honoraria, conflicts of interest, campaign contributions and bias, having an interest in a contract, dual office holding and incompatible offices, and criminal misconduct in office. Each of your elected or appointed officials should have a copy of and read this document!

- California Independent Special Districts information brochure: This brochure, which is free of time-dated information to ensure a long shelf life, defines special districts, highlights the services they provide, outlines who runs them, and explains how they operate. This brochure serves as a great public information piece for your district constituents, local media representatives, and policymakers.
- Open & Public IV - A User’s Guide to the Ralph M. Brown Act: “All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency...” The main goal of this publication is to put the Ralph M. Brown Act in an easy to read format, so it can be readily understood by local officials, the public, and the news media. Topics covered in

Open & Public IV include: meetings, legislative bodies/committees, notice and agenda, teleconferencing, rights of the public and when to legally hold closed sessions. It is imperative that all district representatives have a clear understanding of the current Brown Act to avoid violations of the law.

- Sample Policy Handbook: This handbook is an accumulation of policies written and edited by Harry Ehrlich, as well as the adapted policies of various districts throughout the state. Handbook contents include: general board policies, including adoption and amendment of policies; over 80 personnel policies such as sexual harassment, advancement of wages, benefits, educational assistance and remuneration; operational policies on accounting, budget preparation and more; board of director policies such as the role of officers, attendances and committee makeup; board meeting policies regarding such issues as setting agenda, conduct and minutes; facilities development policies including annexation and environmental review guidelines. For a complete list of the contents in this handbook, contact the CSDA office.

Additional member benefits

Free legal advice: Every CSDA member is entitled to one hour of free legal advice to assist in resolving any legal issue or question. The CSDA legal counsel has been representing special districts for 50 years and is well versed in helping special districts in a variety of areas.



Local chapters: Several counties in California have a local chapter. These chapters provide a local forum for the discussion, consideration and interchange of ideas concerning local issues and CSDA's purposes and direction. Not only do these local chapters advocate at the local level, they also help to inform the public of the benefits of local control, establishing a local communication network and carrying out programs of mutual benefit to member districts. Get involved locally!

Hardworking, dedicated staff: The staff at CSDA is fully motivated and working hard every day of the week to represent you and ensure your district's success. We are here for you!

Professional Development Opportunities

CSDA is dedicated to providing high-quality educational opportunities at a reasonable price. The workshops offered vary from extensive board member and governance training to legal issues and the development of policy and personnel manuals. Workshops are offered throughout the year and at special district office locations throughout California. We now offer a variety of webinars specifically designed for special districts. Webinars provide yet another avenue to stay current and receive continuing education on a variety of topics.

Special District Leadership Academy

One of the most significant and comprehensive training series a special district board member should participate

in is the CSDA Leadership Academy. The Academy focuses on four areas that all board members should know in order to do their jobs effectively. These include:

- 1) Governance foundations
- 2) Setting direction/community leadership
- 3) The Board's role in human resources
- 4) The Board's role in finance

CSDA has developed this program and curriculum in conjunction with experts in governance as well as highly experienced special district officials and managers.

Annual Conference

The CSDA Annual Conference is an opportunity for special district employees, managers and board members to receive the latest information about special districts and the issues facing them, as well as attend workshops on the latest management techniques. The conference is also an outstanding place to visit with exhibitors and meet and network with your peers from other special districts throughout the state.

Special Districts Legislative Days (SDL)

CSDA's SDL is an annual two-day legislative conference in Sacramento. Special district leaders come to the state's capitol to exchange ideas with legislators and Capitol staff who are critical to the growth and survival of special districts and hear from key legislators and policy experts on topics that directly impact special districts. District representatives

also get to know legislators, staff and policy experts in a casual setting at the legislative reception.

Special District Leadership Foundation (SDLF)

The SDLF is a collaborative effort of eight special district organizations dedicated to excellence in local government. SDLF has implemented the Special District Administrator Certification Program, which certifies those who succeed as one of the "best of the best" in their profession. The Foundation also has implemented a similar program for special district governing officials and has endorsed the CSDA Leadership Academy as its core governance training. Lastly, a program called Districts of Distinction showcases the best of the best in districts.

Open, Ethical Leadership: AB 1234 compliance

CSDA has worked in collaboration with highly respected law firms specializing in local governments to develop the content and curriculum for ethics training courses. Board members are required by law to take a two-hour ethics training course every two years and this workshop that CSDA offers satisfies this requirement. Remember—it's the law!

Networking Opportunities

CSDA's Annual Conferences, seminars and Special Districts Legislative Days provide unequalled opportunities to network with others in your chosen profession and discuss common problems, solutions and experiences.

California Association of Public Cemeteries

Trustee of the Year Award

Manager of the Year Award

Nominations are being accepted by the CAPC Awards Committee for selection of the "Trustee and Manager of the Year" for 2015.

Trustee of the Year

This award will be given to a trustee who has been nominated by his/her district for exceptional performance on behalf of the cemetery district. A committee appointed by the president will select the winning recipient.

Areas to be considered for the award are:

- Commitment of time and energy to working with others to improve and enhance their district.
- Developed new approaches, methods and systems to improve organizational effectiveness.
- Demonstrated imagination and creativity in finding solutions to problems and fostered changes that have benefitted their district.
- Developed a plan to achieve excellence within their district.

The nominee shall have served on a board of a public cemetery district for not less than four (4) years or one (1) full term, and is currently serving as a Trustee or recently retired within the past 12 months.

Any CAPC member district may submit a nominee from their district for consideration by the Awards Committee.

Manager of the Year

This award will be given to a manager who has been nominated by his/her district for innovative costs savings, beautification of the cemetery, etc.... A committee appointed by the president will select the winning recipient.

Areas to be considered for the award are:

- A manager who has gone above their job description to understand and meet the immediate as well as underlying needs of their district.
- Act as role model, displaying a positive and professional image at all times.
- Does whatever it takes to accomplish a task.
- Demonstrates a commitment to providing a positive, supportive and welcoming environment, bringing out the best in other individuals recognizing the potential in every employee.
- An individual that understands the financial concerns of their cemetery district and continually has ideas to keep expenses down, and at the same time allow their district to continue to improve, grow and expand.

The nominee shall have served as a district manager for not less than two (2) years, and is currently serving as a Manager or recently retired within the past 12 month.

Any CAPC member district may submit a nominee from their district for consideration by the Awards Committee.

Nominations and supporting material must be received by the CAPC office no later than January 31, 2015.

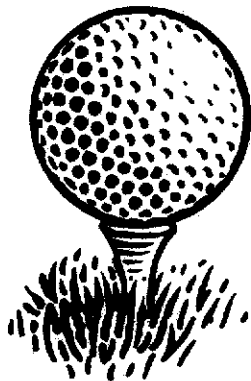
Any one *FORE...*

GOLF

California Association of Public Cemeteries
Annual Golf Tournament

Cypress Ridge Golf Course
780 Cypress Ridge Parkway
Arroyo Grande, CA 93420

Thursday, March 26, 2015
8:00 AM First Tee Time



\$10,000
Hole in one Prize!
Sponsored by:
Golden State Risk Management