

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, June 11, 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 May 14, 2015 Regular Meeting Minutes

b. Approval of May Expenditures

General Fund		\$ 76,249.23
May Reimburse Voucher 1496	\$ 37,389.54	
May Reimburse Voucher 1497	\$ 37,167.49	
Accumulative Capital Outlay		\$ 2,500.00
May Reimburse Prior Vouchers	\$ 2,500.00	
Total May 31, 2015 Expenditures Checks & Visa/Debit Card 20250 - 20300 & Payroll Checks Direct Deposits (Payroll)		\$ 78,749.23

c. Financial Reports as of May 31, 2015 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- b. Desert Landscape Interment Site Design at DMP - Proposal RGA Landscape Architects, Inc.
- c. Memorial Day Update and Discussion
- d. Authorized Signature List for Riverside County

7. LEGISLATIVE CALENDAR

- a. Resolution 05-2015, Transfer Interment Rights & Costs from PN to ACO & GF

8. BOARD DEVELOPMENT

- a. Assessing Governing Board Effectiveness

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2014/2015 – 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. 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, June 5, 2014

Kathleen Jurasky, District Manager

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

DATE: May 14, 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
George Stettler, Treasurer
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** - Trustee Stettler stated that he has moved outside the District, and because of the move he must resign from the Board. He said that he has enjoyed being on the Board, and is thankful for having worked with everyone. He also said that he feels everyone is very professional and has done a great service to the community which the District represents. The Board and District Manager Jurasky thanked him for his outstanding service and dedication to the District and said that he will be missed.

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. **CONSENT CALENDAR** Trustee Pepper stated that he has three minor spelling corrections to the minutes. Following Trustee Pepper pointing out what needed correcting motion was made by Trustee Lea, seconded by Trustee Pepper to approve the Consent Calendar with corrections. Motion carried, roll call 4-0 Alcumbrac, Lea, Pepper and Pye.

Trustee Pye requested that the vacancy of Trustee Stettler's board seat be added to the Agenda as item 6e. This will be added as an "Urgency Item". Motion was made by Trustee Pye, seconded by Trustee Alcumbrac to approve adding the vacancy of Trustee Stettler's board seat as item 6e an "Urgency Item". Motion carried, vote 4-0 Alcumbrac, Lea, Pepper and Pye.

6. **ADMINISTRATIVE CALENDAR** a. **District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc** Neal Wilson stated that investments are flat since last month, and that he has started purchasing a few small short term CD's as discussed with Trustees Pepper and Stettler (former trustee) the District's investment committee.

Mr. Wilson reported that he will be leaving Union Banc on June 30, 2015, and returning to his prior place of employment. He asked if the Board would consider making the change with him. Trustee Pye stated that the District has no reasons not to continue to retain him as their investment broker. This will be discussed at the June 2015 Board meeting.

He also stated that he hasn't been charging the District fees since May 2014, and he will continue not charging through December 2015. He said that he will revisit the District's investments status in December 2015, and make a decision whether to start charging or not at that time.

6. ADMINISTRATIVE CALENDAR - continued

b. Coachella Valley Water District Supply and Replenishment Charge - 2015 Protest Form District Manager Jurasky explained what the protest entailed. Following a discussion motion was made by Trustee Lea, seconded by Trustee Alcumbrac to protest the water rate increase. Motion carried, vote 4-0 Alcumbrac, Lea, Pepper and Pye.

c. 2015 General Manager Leadership Summit – July 12-14, 2015 Hyatt Regency, Newport Beach, CA Following a discussion motion was made Trustee Alcumbrac, seconded by Trustee Lea to approve the District Manager Jurasky attending the General Manager Leadership Summit in Newport Beach, CA. This approval is to include all necessary expenses. Motion carried, roll call 4-0, Alcumbrac, Lea, Pepper and Pye.

d. Review Board of Trustees General Provisions and Government & Trustee Duties and Responsibilities Trustee Pye noted that the date of the approved changes on July 11, 2013 wasn't changed in the last paragraph above the signatures. District Manager Jurasky said that she would make the correction. No additional changes were made to the Board of Trustees General Provisions and Government & Trustee Duties and Responsibilities

e. "Urgency Item" Acceptance of Resignation from the Board - Trustee Stettler Following a discussion District Manager was directed to send a letter to Supervisor John Benoit advising him of the vacancy of Trustee Stettler's board seat.

7. LEGISLATIVE a. Resolution 03-2015, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Pepper, seconded by Trustee Lea to approve Resolution 03-2015 transferring \$16,715.60 from PreNeed Fund, 51265 to the General Fund, 51270 and \$1,950.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, vote 4-0, Alcumbrac, Lea, Pepper and Pye.

b. Resolution 04-2015, Requiring the Signatures of at Least Two Trustees on all Financial Transactions District Manager reviewed the discussion at the May 2015 board meeting which explained why this resolution is needed. Motion was made by Trustee Pepper, seconded by Trustee Lea to approve Resolution 04-2015, Requiring the Signatures of at Least Two Trustees on all Financial Transactions. Motion carried, vote 4-0, Alcumbrac, Lea, Pepper and Pye.

8. BOARD DEVELOPMENT a. SDRMA – Target Solutions Online Course Catalog District Manager gave an overview of the catalog contents, explained the value of specific courses and stated that all can be taken free of charge to the District.

9. PUBLIC HEARING CALENDAR – None

Board took a break at 2:33pm to greet a visitor, Trustee Lea's daughter and see her Wallaby, returned at 2:43pm.

10. REPORTS a. Trustee Report - Trustee Lea reported that the Memorial Day program is set. District Manager Jurasky said that she is waiting on confirmation from the clergy.

Trustee Pepper stated that he has to take his daughter to the airport, and he will try to get back in time to attend the Memorial Day service. He expressed his regrets if he is unable to attend.

10. REPORTS - Continued

Trustee Pepper mentioned that the site sales and interments had increased substantially. District Manager Jurasky reported the over the past month staff has been asking families the reason for purchasing preneed, and attending a service was the largest response. District Manager also stated that she had two couples come in and asked for her personally because they had read the "Business Woman of the Year" new article.

Trustee Pepper said that the cremation niches in A-38 look very nice after the cleaning.

b. Manager Report - District Manager Jurasky reported that she has had positive feedback since Maxwell security has been patrolling DMP. She said that she is faxed patrol reports every evening, and the CC Police has issued two additional citations for alcohol use. She also said that Mr. Seward is going forward with ordering a headstone for his wife, and that he was surprised and pleased there hasn't been a backlash from the public due to the security patrol.

District Manager informed the Board an incident with Mrs. Grayman, mother of Sean Messina who is interred at DMP regarding a cooler chest and picnic table set up outside of the America's Plaza niche area. She also informed them of the conversations she had with Trustees Pye, Chair and Pepper, Vice Chair, and the contact between Trustee Pepper and Glen Grayman regarding the incident. Trustee Pye said that she had seen Mr. Grayman at a meeting and he thanked her for the follow-up and report. Both she and Trustee Pepper stated that the issue has been resolved and nothing further needed to be done. District Manager Jurasky will file the report.

District Manger Jurasky reported that she had accidentally put a personal charge on the District credit card, explained how it happened, and she has since gotten another personal card that looks different. She also stated that the minute she discovered the error she immediately wrote a check to the District to cover the charge. She also said that she contacted Trustees Pye, Chair and Pepper, Vice Chair to advise them of what had happened. She was directed the contact the District's auditor to find out if there would be an audit issue, which she did and was informed that there wasn't an issue and the auditor sent confirmation stating this.

On May 7, 2015 Robert Lake, DDS Church of Jesus Christ Latter Day Saints contacted District Manager Jurasky regarding their youths volunteering to take photos of headstones of families members of their church. These photos are to be uploaded to Find A Grave. District Manager approved the project for 5:30pm-6:30pm May 11, 2015 and May 14, 2015. She had him sign the required agreement/waiver.

The design for water reduction sign that will be installed at DMP was shown to the Board.

District Manager Jurasky reminded the Board of the meeting scheduled for 1:30pm, Friday, June 12, 2015 with Senator Jeff Stone and Glenn Miller, District Director.

CBS Local 2 News interviewed District Manager Jurasky at 11:00am, Thursday, May 14, 2015 regarding the drought and the District's response to the water reduction mandates. She informed the Board that the interview will be airing that evening on channel 3 at 5:00pm and channel 2 at 6:30pm.

District Manager reported that she has been discussing possible desert scape for interment sites and green burials with Ron Gregory, RGA. She stated the he will be going on vacation for two weeks and will submit a proposal upon his return.

She also reported that the District is up for District of Distinction re-accreditation in July 2015. Following a discussion District Manager Jurasky reported that she will submit the re-accreditation application as soon as possible.

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 3:16 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, June 11, 2015.

DATE: _____

John M. Lea, Secretary

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

Date	Check #	Line Description	Debit Amount	Credit Amount
5/1/15	20250	May 2015 PSCD Employee Health Ins May 2015 Employee Portion of Health Ins P.E.R.S.	4,836.19 515.97	5,352.16
5/1/15	20251	May 2015 PSCD Employee Life Ins STANDARD INSURANCE COMPANY RQ	61.12	61.12
5/1/15	20252	K Jurasky Extra Health Ins: Invoice 3692399-040 COLONIAL LIFE	203.78	203.78
5/7/15	20253	May 2015 PSCD Employee Dental Ins STANDARD INSURANCE COMPANY RB	412.24	412.24
5/7/15	20254	Security Patrol: Invoice 1505134 5/1/15 TO 5/31 MAXWELL SECURITY SERVICES	725.00	725.00
5/7/15	20255	Supplies: Trans # 3018452728 O'REILLY AUTOMOTIVE, INC	21.67	21.67
5/7/15	20256	Irrigation SYstem Supplies: Invoice 9564060 EWING IRRIGATION PRODUCTS, INC	14.66	14.66
5/7/15	20257	April 2015 Contract Maintenance: Invoice 1504-0 SOUTH WEST PUMP & DRILLING	150.00	150.00
5/7/15	20258	Green Golf Cart Tire: Invoice2030132762 PARKHOUSE TIRE, INC.	51.24	51.24
5/7/15	20259	(2) # 5 Vaults: Invoice 01144 (12) # 5 Liners LEGRAND INC	370.00 1,740.00	2,110.00
5/7/15	20260	Janitorial Service JAMILETH MOYA	250.00	250.00
5/7/15	20261	Janitorial Supllies: Invoice 75222022 WAXIE SANITARY SUPPLY	194.54	194.54
5/7/15	20262	Alarm Service Contract 5/1/15 to 7/31/15: Invoice DESERT ALARM INC	179.85	179.85
5/7/15	20263	1 M Connection 6/1/15 to 6/30/15: Invoice INV000 SKY RIVER COMMUNICATIONS INC	138.00	138.00
5/7/15	20264	COPY Machine Maintenance Cont: Invoice AR13 DESERT BUSINESS MACHINES	43.52	43.52
5/13/15	20265	WMC Usage DESERT WATER AGENCY	523.73	523.73
5/13/15	20266	Well Replenishment COACHELLA VALLEY WATER DIST	1,841.34	1,841.34
5/13/15	20267	General Matters Thru 1/1/15 to 1/31/15 Da Vall Center Matters Thru 1/15/15 1/31/15 STEVEN B. QUINTANILLA, INC	224.00 672.00	896.00
5/13/15	20268	April 2015 Maintenance Contract	14,550.00	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		KIRKPATRICK LANDSCAPING SERVICES IN		14,550.00
5/14/15	20269	Fire Protection # 559831-884770	20.00	
		Admin Building \$ 559833-884768	24.46	
		# 180819-512108	19.00	
		COACHELLA VALLEY WATER DIST		63.46
5/22/15	20270	Yellow Pages	185.85	
		DEX MEDIA		185.85
5/22/15	20271	VPN Connection 4/1 to 4/30/15: Invoice 999010700	13.52	
		RIVERSIDE COUNTY INFORMATION TECHN		13.52
5/22/15	20272	Pest Controll	64.50	
		WESTERN EXTERMINATOR		64.50
5/22/15	20273	Irrigation System Repairs: Invoice 403687	227.44	
		HIGH TECH IRRIGATION, INC		227.44
5/23/15	20274	Well # 2	388.38	
		WMC	26.21	
		Da Vall Gate	185.64	
		Well # 4	2,288.50	
		Admin Bldg	622.50	
		SOUTHERN CALIF EDISON CO		3,511.23
5/23/15	20275	Phone Charges	374.24	
		VERIZON COMMUNICATIONS		374.24
5/23/15	20276	Irrigation System Repairs: Invoice 9686112	324.00	
		Irrigation System Repairs; Invoice 9679210	243.12	
		EWING IRRIGATION PRODUCTS, INC		567.12
5/23/15	20277	Irrigation System Repairs: Invoice 403687-2	97.47	
		HIGH TECH IRRIGATION, INC		97.47
5/23/15	20278	Water Cooler Lease 5/16 to 6/15/2015: Invoice AR	29.43	
		DESERT BUSINESS MACHINES		29.43
5/23/15	20279	2500 Preneed Payment Coupons: Invoice 1552887	213.36	
		SUPERIOR BUSINESS SOLUTIONS		213.36
5/23/15	20280	Letterhead & Envelopes, Notecards & Envelopes	2,355.49	
		and Business Cards - Jurasky & Brown		
		ACE DIRECT		2,355.49
5/23/15	20281	Saturday Burial 4/18/15	300.00	
		Saturday Burial 4/25/15	300.00	
		KIRKPATRICK LANDSCAPING SERVICES IN		600.00
5/23/15	20282	Accreditation Renewal Fee	175.00	
		SPECIAL DISTRICT LEADERSHIP FOUNDATI		175.00
5/23/15	20283	Environmental Health Permit Renewal 7/1/15 to 6/	1,165.00	
		COUNTY OF RIVERSIDE		1,165.00
5/23/15	20284	To Reimburse K Jurasky for Expenses @ CSDA L	78.89	
		KATHLEEN JURASKY		78.89

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

Date	Check #	Line Description	Debit Amount	Credit Amount
5/27/15	20285	Dist Manager Cell Phone AT & T MOBILITY	87.12	87.12
5/27/15	20286	General Matters - 2/1/15 to 5/28/15 Da Vall Center Matter - 2/1/15 to 2/28/15 STEVEN B. QUINTANILLA, INC	658.00 154.00	812.00
5/27/15	20287	Commencement of Project Fee - Da Vall Entry Re TKD ASSOCIATES, INC	2,500.00	2,500.00
5/28/15	20288	Trash Service BURRTEC WASTE & RECYCLING SVCS	322.62	322.62
5/28/15	20289	Ground Supervisor Cell & Office Cell Phone SPRINT	88.56	88.56
5/28/15	20290	May 2015 Fountain Service: invoice 015614 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
5/28/15	20291	Dump Truck Repairs: Invoice 2030133284 PARKHOUSE TIRE, INC.	350.64	350.64
5/29/15	20292	May 2015 Maintenance Service: Invoice 1505-3316 SOUTH WEST PUMP & DRILLING	150.00	150.00
5/29/15	20293	VOID**VOID*8		
5/29/15	20294	Courier Service: Invoice 2821110 GOLDEN STATE OVERNIGHT	78.26	78.26
5/29/15	20295	Irrigation System Repairs: Invoice 9693187 Irrigation System Repairs: Invoice 9708983 EWING IRRIGATION PRODUCTS, INC	156.69 96.84	253.53
5/29/15	20296	Simi-Annual A/C Maintenance: Invoice 6555 - Ad ESSER SERVICES INC	225.00	225.00
5/31/15	20297	J Madrigal May 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	493.12	493.12
5/31/15	20298	J Reyna May 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	333.99	333.99
5/31/15	20299	R Clark May 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	330.63	330.63
5/31/15	20300	K Jurasky May 2015 Retirement Contribution K Jurasky May 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.20 659.23	2,351.43
5/11/15	DEBIT J	Ant Poison & Bee & Wasp Spray (Lowe's) COMPANY DEBIT CARD	101.11	101.11
5/6/15	DEBIT KJ	CC Chamber Power Lunch COMPANY DEBIT CARD	25.00	25.00

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

Date	Check #	Line Description	Debit Amount	Credit Amount
5/14/15	DEBIT KJ	Candy for Board Meetings (CVS Pharmacy) COMPANY DEBIT CARD	18.46	18.46
5/13/15	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	47.87	47.87
5/15/15	DEBIT KJ	Supplies for Senator Strong Meeting (Statter Brot COMPANY DEBIT CARD	22.64	22.64
5/20/15	DEBIT KJ	CSDA Legislative Days - Sacramento 5/18 to 5/20/ COMPANY DEBIT CARD	484.25	484.25
5/25/15	DEBIT KJ	Memorial Day Snacks for Volunteers (Stater Brot COMPANY DEBIT CARD	42.03	42.03
5/27/15	DEBIT KJ	DHS Chamber - Apple Awards Breakfast COMPANY DEBIT CARD	17.00	17.00
5/20/15	DEBIT KJ	At & T Data Connection COMPANY DEBIT CARD	25.00	25.00
5/28/15	DEBIT KJ	Intalation & Awards Luncheon PS Chamber COMPANY DEBIT CARD	65.00	65.00
5/28/15	DEBIT KJ	Odor Eliminator - Neutron Industires COMPANY DEBIT CARD	207.94	207.94
5/18/15	DEBIT KJ	SDRMA Legislative Days Registration - K Jurask COMPANY DEBIT CARD	625.00	625.00
5/18/15	DEBIT KJ	SDRMA Legislative Days - Airport Shuttle K Jura COMPANY DEBIT CARD	13.00	13.00
5/19/15	DEBIT KJ	SDRMA Legislative Days - Meals (Bangkok Thai COMPANY DEBIT CARD	21.99	21.99
5/20/15	DEBIT KJ	SDRMA Legislative Days (Hyatt Hotel) Meals COMPANY DEBIT CARD	96.29	96.29
5/21/15	DEBIT KJ	SDRMA Legislative Days - Airport Shuttle COMPANY DEBIT CARD	13.00	13.00
5/21/15	DEBIT KJ	SDRMA Legislative Days - Meals (Bankok Thai R COMPANY DEBIT CARD	40.07	40.07
5/21/15	DEBIT KJ	SDRMA Legislative Days Meals (Sheraton Grand) COMPANY DEBIT CARD	12.50	12.50
5/22/15	DEBIT KJ	SDRMA Legislative Days - Meals (Sheraton Gran COMPANY DEBIT CARD	20.70	20.70
5/1/15	EDD TAX	SIT P/R 4/16 to 4/29/15 Paid 5/1/15 SDI P/R 4/16 to 4/29/15 Paid 5/1/15 EMPLOYMENT DEVELOPMENT DEPT	180.31 91.16	271.47
5/15/15	EDD TAX	SIT P/R 4/30 to 5/13/15 Paid 5/15/2015 SDI P/R 4/30 to 5/13/15 Paid 5/15/15 EMPLOYMENT DEVELOPMENT DEPT	180.31 88.51	268.82

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

Date	Check #	Line Description	Debit Amount	Credit Amount
5/29/15	EDD TAX	SIT P/R 5/14 to 5/27/15 paid 5/29/15 SDI P/R 5/14 to 5/27/15 Paid 5/29/15 EMPLOYMENT DEVELOPMENT DEPT	257.84 96.12	353.96
5/29/15	EDD TAX	Ca Edu 7 Training P/R 5/14 to 5/27/15 paid 5/29/1 SUI P/R 5/14 Tto 5/27/15 PAID 5/29/15 EMPLOYMENT DEVELOPMENT DEPT	0.40 18.80	19.20
5/29/15	EXPRESS	FIT P/R 5/14 to 5/27/15 Paid 5/29/15 Social Security P/R 5/14 to 5/27/15 Paid 5/29/15 Medicare P/R 5/14 to 5/27/15 Paid 5/29/15 BANK OF AMERICA	989.97 1,324.11 309.68	2,623.76
5/1/15	EXPRESS	FIT P/R 4/16 to 4/29/15 Paid 5/1/15 Social Security P/R 4/16 to 4/29/15 Paid 5/1/15 Medicare P/R 4/16/15 to 4/29/15 Paid 5/1/15 BANK OF AMERICA	862.10 1,256.10 293.76	2,411.96
5/15/15	EXPRESS	FIT P/R 4/30 to 5/13/15 Paid 5/15/15 Social Security P/R 4/30 to 5/13/15 Paid 5/15/15 Medicare P/r 4/30 to 5/13/15 Paid 5/15/15 BANK OF AMERICA	862.10 1,219.50 285.22	2,366.82
5/1/15	FEES	P/R Processing Fees P/r 4/16/15 to 4/29/15 Paid 5/1 CBIZ PAYROLL	64.77	64.77
5/15/15	FEES	P/R Processing Fee P/R 4/30/15 to 5/13/15 CBIZ PAYROLL	61.90	61.90
5/29/15	FEES	P/R Process Fee P/R 5/14 to 5/27/15 Paid 5/29/15 CBIZ PAYROLL	76.26	76.26
	Total		56,335.52	56,335.52

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From May 1, 2015 to May 31, 2015

Date	Reference	Employee	Amount
5/1/15	3073	KATHLEEN JURASKY	1,657.19
5/1/15	3074	JESSE B. MADRIGAL	1,750.43
5/1/15	3075	JESSE B. MADRIGAL	270.02
5/1/15	3076	STEPHANIE C. BROWN	1,062.11
5/1/15	3077	ROGER L. CLARK	1,337.34
5/1/15	3078	JUAN F. REYNA	1,275.39
5/15/15	3084	KATHLEEN JURASKY	1,657.18
5/15/15	3085	JESSE B. MADRIGAL	1,750.42
5/15/15	3086	STEPHANIE C. BROWN	1,062.11
5/15/15	3087	ROGER L. CLARK	1,337.35
5/15/15	3088	JUAN F. REYNA	1,275.37
5/29/15	3094	KATHLEEN JURASKY	2,324.25
5/29/15	3095	KATHLEEN JURASKY	400.00
5/29/15	3096	JESSE B. MADRIGAL	1,489.55
5/29/15	3097	STEPHANIE C. BROWN	1,066.57
5/29/15	3098	ROGER L. CLARK	1,337.35
5/29/15	3099	JUAN F. REYNA	1,020.28
5/29/15	3100	JANE ALCUMBRAC	91.45
5/29/15	3101	JOHN M. LEA	91.45
5/29/15	3102	LENNY PEPPER	66.45
5/29/15	3103	JAN M. PYE	91.45
5/1/15 thru 5/31/15			<u>22,413.71</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP May 2015

Cash Disbursement Journal (Includes ACO listed below)	56,335.52
Payroll Disbursement Journal	22,413.71
TOTAL PSCD DISBURSEMENTS	<u>78,749.23</u>
TOTAL GENERAL FUND EXPENDITURES	<u>76,249.23</u>
Payment Voucher # 1496	37,389.54
Payment Voucher # 1497	37,167.49 74,557.03
ACO DISBURSEMENTS	
1. TKD Associates	
Start up Payment on Entry Remodel	CK 20287 2,500.00
TOTAL ACO EXPENDITURES	<u>2,500.00</u>
1. ACO PV 1495 (April 2015)	
TOTAL May 2015 DISBURSEMENTS	<u>78,749.23</u>

PALM SPRINGS CEMETERY DISTRICT

May 31, 2015

SITE SALES & INTERMENTS

	Prior Months		May		2015 YTD Totals		May 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	74	0	5	0	79	0	67	0
Adult, A&B	74	0	7	0	81	0	62	0
Premium	48	0	2	0	50	0	32	0
Children	5	0	1	0	6	0	1	0
Cremation	7	0	0	0	7	0	5	15
Niche	20	0	7	0	27	0	16	0
TOTALS	228	0	22	0	250	0	183	15

	Prior Months		May		YTD 2015		YTD May 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	0	0	8	0	7	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	8	0	0	0	8	0	13	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		May		2015 YTD Totals		May 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	157	3	15	0	172	3	151	0
Children	6	0	1	0	7	0	2	0
Cremation	32	0	1	0	33	0	34	2
Niche	15	0	4	0	19	0	18	0
TOTALS	210	3	21	0	231	3	205	2

SATURDAY INTERMENTS

	Prior Months		May		2015 YTD Totals		May 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	0	0	10	0	10	0
Child	0	0	0	0	0	0	0	0
Cremation	6	0	0	0	6	0	7	0
TOTALS	16	0	0	0	16	0	17	0

SUNDAY INTERMENTS

	Prior Months		May		2015 YTD Totals		May 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	1	0	0	6	1	3	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	7	1	0	0	7	1	4	0

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	65,010.88	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	29,823.95	
10005	CASH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	365.76	
10009	CASH IN BANK - RESERVE CHECKN	64,884.34	
10015	ACO PURCHASES RECEIVABLE		186,021.11
10016	SECURITY DEPOSITS	130.50	
11034	NSF CHECKS RECEIVABLE	882.00	
14010	PREPAID INSURANCE	1,232.67	
14011	PREPAID W/C INSURANCE	557.32	
	ASSETS:	178,187.42	186,021.11
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		499.30
20109	LEASE DEPOSIT - PREPAID		4,820.38
20111	EMPLOYEE'S INSURANCE PAYABLE		2,070.55
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALL CENTER LLC REIMBURSE		11,112.00
27400	OPEB BENEFIT LIABILITY: GASB45		471,185.20
	LIABILITIES:		524,359.72
 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		266,787.44
40201	MISC SPECIAL SET-UP		1,200.00
40203	INTEREST RECEIVED		9.78
40204	LAND LEASE		53,024.62
40205	MISC INCOME		3,116.21
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		2,758.17
40205SAT	SAT INTERMENT SURCHARGE		11,450.00
40205SUN	SUN INTERMENT SURCHARGE		8,275.00
40206	TAX COLLECTIONS		199,145.31
40207	VAULTS		9,400.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,890.00
40208	LINERS		19,320.00
40209	GRAVE VASES		7,593.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		32,300.00
40212	LOT TRANSFERS		810.00
40213	COUNTY INTEREST INCOME		99.84
40216	HANDLING FEE		79,200.00
40217	PRENEED CONTRACT SERVICE CHG		8,200.00
40218	VASE/HDSTN SET & CLEAN		36,035.00
	REVENUE:		742,233.52

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	256,336.73	
60102	BOT BOARD MEETINGS	6,000.00	
71101	RETIREMENT/PENSION	15,580.12	
71201	FICA	16,204.11	
71202	MEDICARE	3,789.65	
72301	EMPLOYEE GROUP INSURANCE	56,806.26	
72601	UNEMPLOYMENT INSURANCE	2,150.23	
73101	WORKERS COMP INSURANCE	5,705.42	
81111	ELECTRICITY	49,414.38	
81112	TELEPHONE	6,311.70	
81113	WATER	33,155.82	
83307	CAPC CONFERENCE DONATIONS	200.00	
83308	COMMUNITY OUTREACH	2,976.85	
83309	VISA-MASTER CHG FEES	4,558.60	
83311	COUNTY SERVICE CHARGE	219.94	
83313	GENERAL INSURANCE	13,559.92	
83314	LEGAL	2,184.00	
83315	LOT REPURCHASE	4,320.00	
83316	OFFICE EXPENSE	16,285.34	
83317	TRAVEL & CONVENTION	13,222.51	
83318	UNIFORMS & SAFETY EQUIPMENT	243.75	
83321	AUDIT	11,520.00	
83323	ADVERTISING/PUBLICITY	2,913.45	
83324	MEMBERSHIP & DUES	3,900.00	
83326	BOT TRAVEL & EXPENSE	32.60	
83327	BOT EDUCATION & VOCATIOANAL	305.86	
84410	AUTO TRUCK EXPENSE	2,788.52	
84411	LARGE EQUIPMENT REPAIRS	1,069.09	
84413	IRRIGATION SYSTEM REPAIRS	12,270.23	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	5,439.66	
84416	PLANT & BUILDING	22,097.01	
84418	TOOLS & SUPPLIES	1,015.55	
84419	GRAVE LINERS & VAULTS	30,439.03	
84420	GRAVE VASES	3,627.80	
84422	CONTRACT TREE/GARDEN MAINTN	145,564.35	
84423	CONTRACT BURIALS	6,600.00	
84424	SECURITY CAMERA EXPENSE	2,375.40	
84425	DMP GROUNDS SECURITY	2,271.64	
	EXPENSES:	772,190.48	
 REPORT TOTALS		1,632,685.30	1,632,685.30

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	65,010.88	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	29,823.95	
CSH/IND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	365.76	
CASH IN BANK - RESERVE CHECKING	64,884.34	
ACO PURCHASES RECEIVABLE	(186,021.11)	
SECURITY DEPOSITS	130.50	
NSF CHECKS RECEIVABLE	882.00	
PREPAID INSURANCE	1,232.67	
PREPAID W/C INSURANCE	557.32	
 TOTAL ASSETS		 (7,833.69)
 TOTAL ASSETS		 (7,833.69)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	499.30	
LEASE DEPOSIT - PREPAID	4,820.38	
EMPLOYEES INSURANCE PAYABLE	2,070.55	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	11,112.00	
OPEB BENEFIT LIABILITY: GASB45	471,183.20	
TOTAL LIABILITIES		524,359.72
 TOTAL LIABILITIES		 524,359.72
 EQUITY		
BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(29,956.96)	
TOTAL EQUITY		(532,193.41)
 TOTAL LIABILITIES AND EQUITY		 (7,833.69)

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE ELEVEN MONTHS ENDING MAY 31, 2015**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
OPEN AND CLOSE	30,615.00	17,800.00	12,815.00	266,787.44	214,103.00	52,684.44
MISC SPECIAL SET-UP	0.00	200.00	(200.00)	1,200.00	800.00	400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	75.00	(75.00)
INTEREST RECEIVED	0.84	0.64	0.20	9.78	15.98	(6.20)
LAND LEASE	4,820.42	4,635.00	185.42	53,024.62	50,985.00	2,039.62
MISC INCOME	0.00	(28.22)	28.22	3,116.21	1,345.33	1,770.88
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	206.95	488.18	(281.23)	2,758.17	3,707.64	(949.47)
LATE FEE	0.00	0.00	0.00	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	0.00	1,300.00	(1,300.00)	11,450.00	12,950.00	(1,500.00)
SUN INTERMENT SURCHARGE	0.00	0.00	0.00	8,275.00	3,375.00	4,900.00
TAX COLLECTIONS	44,903.31	42,274.19	2,629.12	199,145.31	192,057.81	7,087.50
VAULTS	1,470.00	950.00	520.00	9,400.00	11,255.00	(1,855.00)
EX LG CREMATION VAULTS	85.00	255.00	(170.00)	2,890.00	2,975.00	(85.00)
LINERS	1,705.00	1,080.00	625.00	19,320.00	12,660.00	6,660.00
GRAVE VASES	225.00	641.90	(416.90)	7,593.15	5,699.25	1,893.90
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	1,950.00	1,000.00	950.00	32,300.00	23,750.00	8,550.00
LOT TRANSFERS	90.00	0.00	90.00	810.00	1,080.00	(270.00)
COUNTY INTEREST INCOME	0.00	0.00	0.00	99.84	75.39	24.45
DONATIONS & GRANTS	0.00	100.00	(100.00)	0.00	100.00	(100.00)
HANDLING FEE	7,640.00	6,030.00	1,610.00	79,200.00	68,020.00	11,180.00
PRENEED CONTRACT SERVICE CHG	900.00	500.00	400.00	8,200.00	5,200.00	3,000.00
VASE/HDSTN SET & CLEAN	1,865.00	3,255.00	(1,390.00)	36,035.00	33,626.17	2,408.83
TOTAL REVENUE	96,476.52	80,481.69	15,994.83	742,233.52	644,280.57	97,952.95
	96,476.52	80,481.69	15,994.83	742,233.52	644,280.57	97,952.95
EXPENSES						
REGULAR SALARIES	30,480.16	25,182.98	5,297.18	256,336.73	250,063.01	6,273.72
BOT BOARD MEETINGS	400.00	400.00	0.00	6,000.00	5,300.00	700.00
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	1,816.97	1,753.61	63.36	15,580.12	17,202.93	(1,622.81)
FICA	1,899.86	1,590.41	309.45	16,204.11	15,834.04	370.07
MEDICARE	444.32	364.85	79.47	3,789.65	3,696.02	93.63
EMPLOYEE GROUP INSURANCE	5,309.55	5,985.73	(676.18)	56,806.26	66,635.53	(9,829.27)
UNEMPLOYMENT INSURANCE	19.20	12.80	6.40	2,150.23	1,554.88	595.35
WORKERS COMP INSURANCE	557.34	563.00	(5.66)	5,705.42	6,320.89	(615.47)
ELECTRICITY	3,511.23	4,372.35	(861.12)	49,414.38	49,020.20	394.18
TELEPHONE	574.92	584.91	(9.99)	6,311.70	6,918.30	(606.60)
WATER	2,428.53	2,684.84	(256.31)	33,155.82	36,825.95	(3,670.13)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	107.00	140.00	(33.00)	2,976.85	1,055.00	1,921.85
VISA-MASTER CHG FEES	497.54	699.55	(202.01)	4,558.60	5,321.15	(762.55)
COUNTY SERVICE CHARGE	13.52	(11.22)	24.74	219.94	465.24	(245.30)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	13,559.92	14,324.42	(764.50)
LEGAL	882.00	1,823.29	(941.29)	2,184.00	3,153.95	(969.95)
LOT REPURCHASE	0.00	800.00	(800.00)	4,320.00	6,700.80	(2,380.80)
OFFICE EXPENSE	3,228.99	969.89	2,259.10	16,285.34	15,015.00	1,270.34
TRAVEL & CONVENTION	1,405.69	444.69	961.00	13,222.51	10,535.34	2,687.17
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	243.75	435.05	(191.30)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	0.00	0.00	0.00	11,520.00	11,243.00	277.00
ADVERTISING/PUBLICITY	185.85	938.20	(752.35)	2,913.45	4,519.60	(1,606.15)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,900.00	3,663.00	237.00
BOT TRAVEL & EXPENSE	0.00	0.00	0.00	32.60	0.00	32.60
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	372.31	0.00	372.31	2,788.52	431.60	2,356.92
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	1,069.09	4,205.85	(3,136.76)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	1,160.22	1,278.61	(118.39)	12,270.23	5,645.22	6,625.01
FERTILIZER AND SEED	0.00	2,969.40	(2,969.40)	8,734.96	14,360.84	(5,625.88)
GASOLINE, OIL, TIRES	51.24	0.00	51.24	5,439.66	5,146.94	292.72
PLANT & BUILDING	2,930.71	1,061.17	1,869.54	22,097.01	18,209.64	3,887.37
TOOLS & SUPPLIES	0.00	0.00	0.00	1,015.55	1,628.89	(613.34)
GRAVE LINERS & VAULTS	2,110.00	1,820.00	290.00	30,439.03	23,643.36	6,795.67
GRAVE VASES	0.00	0.00	0.00	3,627.80	4,560.61	(932.81)
CONTRACT TREE/GARDEN MAINTNCE	4,550.00	14,550.00	(10,000.00)	145,564.35	145,431.90	132.45
CONTRACT BURIALS	600.00	0.00	600.00	6,600.00	3,900.00	2,700.00
SECURITY CAMERA EXPENSE	317.85	138.00	179.85	2,375.40	1,745.85	629.55
DMP GROUNDS SECURITY	725.00	0.00	725.00	2,271.64	0.00	2,271.64
TOTAL EXPENSES	(77,812.72)	(72,473.35)	(5,339.37)	(772,190.48)	(770,009.87)	(2,180.61)
NET INCOME FROM OPERATIONS	18,663.80	8,008.34	10,655.46	(29,956.96)	(125,729.30)	95,772.34
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)	18,663.80	8,008.34	10,655.46	(29,956.96)	(125,729.30)	95,772.34

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

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	30,615.00	19,828.50	10,786.50	266,787.44	237,942.00	28,845.44
MISC SPECIAL SET-UP	0.00	83.34	(83.34)	1,200.00	1,000.00	200.00
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.84	1.67	(0.83)	9.78	20.00	(10.22)
LAND LEASE	4,820.42	4,820.42	0.00	53,024.62	57,845.00	(4,820.38)
MISC INCOME	0.00	0.00	0.00	3,116.21	0.00	3,116.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	206.95	442.34	(235.39)	2,758.17	5,308.00	(2,549.83)
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)	11,450.00	14,963.00	(3,513.00)
SUN INTERMENT SURCHARGE	0.00	360.42	(360.42)	8,275.00	4,325.00	3,950.00
TAX COLLECTIONS	44,903.31	21,929.50	22,973.81	199,145.31	263,154.00	(64,008.69)
VAULTS	1,470.00	1,377.50	92.50	9,400.00	16,530.00	(7,130.00)
EX LG CREMATION VAULTS	85.00	0.00	85.00	2,890.00	0.00	2,890.00
LINERS	1,705.00	1,232.92	472.08	19,320.00	14,795.00	4,525.00
GRAVE VASES	225.00	489.59	(264.59)	7,593.15	5,875.00	1,718.15
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	1,950.00	2,087.50	(137.50)	32,300.00	25,050.00	7,250.00
LOT TRANSFERS	90.00	100.00	(10.00)	810.00	1,200.00	(390.00)
COUNTY INTEREST INCOME	0.00	8.34	(8.34)	99.84	100.00	(0.16)
HANDLING FEE	7,640.00	6,368.42	1,271.58	79,200.00	76,421.00	2,779.00
PRENEED CONTRACT SERVICE CHG	900.00	483.34	416.66	8,200.00	5,800.00	2,400.00
VASE/HDSN SET & CLEAN	1,865.00	2,969.59	(1,104.59)	36,035.00	35,635.00	400.00
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	96,476.52	63,899.07	32,577.45	742,233.52	766,788.00	(24,554.48)
	96,476.52	63,899.07	32,577.45	742,233.52	766,788.00	(24,554.48)
EXPENSES						
REGULAR SALARIES	30,480.16	23,819.17	6,660.99	256,336.73	285,830.00	(29,493.27)
BOT BOARD MEETINGS	400.00	625.00	(225.00)	6,000.00	7,500.00	(1,500.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,816.97	1,667.34	149.63	15,580.12	20,008.00	(4,427.88)
FICA	1,899.86	1,550.13	349.73	16,204.11	18,601.46	(2,397.35)
MEDICARE	444.32	345.38	98.94	3,789.65	4,144.54	(354.89)
EMPLOYEE GROUP INSURANCE	5,309.55	6,219.67	(910.12)	56,806.26	74,636.00	(17,829.74)
UNEMPLOYMENT INSURANCE	19.20	198.92	(179.72)	2,150.23	2,387.00	(236.77)
WORKERS COMP INSURANCE	557.34	590.25	(32.91)	5,705.42	7,083.00	(1,377.58)
ELECTRICITY	3,511.23	4,745.00	(1,233.77)	49,414.38	56,940.00	(7,525.62)
TELEPHONE	574.92	508.34	66.58	6,311.70	6,100.00	211.70
WATER	2,428.53	3,107.34	(678.81)	33,155.82	37,288.00	(4,132.18)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	107.00	166.67	(59.67)	2,976.85	2,000.00	976.85
VISA-MASTER CHG FEES	497.54	466.67	30.87	4,558.60	5,600.00	(1,041.40)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	13.52	50.00	(36.48)	219.94	600.00	(380.06)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	13,559.92	14,793.00	(1,233.08)
LEGAL	882.00	333.34	548.66	2,184.00	4,000.00	(1,816.00)
LOT REPURCHASE	0.00	575.00	(575.00)	4,320.00	6,900.00	(2,580.00)
OFFICE EXPENSE	3,228.99	1,333.34	1,895.65	16,285.34	16,000.00	285.34
TRAVEL & CONVENTION	1,405.69	1,000.00	405.69	13,222.51	12,000.00	1,222.51
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	243.75	500.00	(256.25)
MTG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	983.34	(983.34)	11,520.00	11,800.00	(280.00)
ADVERTISING/PUBLICITY	185.85	833.34	(647.49)	2,913.45	10,000.00	(7,086.55)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	3,900.00	4,000.00	(100.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIONAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	372.31	83.34	288.97	2,788.52	1,000.00	1,788.52
LARGE EQUIPMENT REPAIRS	0.00	375.00	(375.00)	1,069.09	4,500.00	(3,430.91)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	1,160.22	666.67	493.55	12,270.23	8,000.00	4,270.23
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	51.24	500.00	(448.76)	5,439.66	6,000.00	(560.34)
PLANT & BUILDING	2,930.71	1,666.67	1,264.04	22,097.01	20,000.00	2,097.01
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	150.00	(150.00)	1,015.55	1,800.00	(784.45)
GRAVE LINERS & VAULTS	2,110.00	2,382.17	(272.17)	30,439.03	28,586.00	1,853.03
GRAVE VASES	0.00	383.34	(383.34)	3,627.80	4,600.00	(972.20)
CONTRACT TREE/GARDEN MAINTNC	14,550.00	14,550.00	0.00	145,564.35	174,600.00	(29,035.65)
CONTRACT BURIALS	600.00	404.17	195.83	6,600.00	4,850.00	1,750.00
SECURITY CAMERA EXPENSE	317.85	183.34	134.51	2,375.40	2,200.00	175.40
DAMP GROUNDS SECURITY	725.00	0.00	725.00	2,271.64	0.00	2,271.64
TOTAL EXPENSES	77,812.72	74,274.90	3,537.82	772,190.48	891,297.00	(119,106.52)
NET INCOME FROM OPERATIONS	18,663.80	(10,375.83)	29,039.63	(29,956.96)	(124,509.00)	94,552.04
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)	18,663.80	0.00	18,663.80	(29,956.96)	0.00	(29,956.96)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT - COUNTY	15,549.09	
003343	ASSET REPLCE RSRVT-LAND/BLD/ET	363,116.82	
004343	ASSET PURCHASE HOLDING ACCO	84,082.12	
006343	CASH - INTEREST/DIVIDENDS	548,555.43	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNRJALIZED G/L ON SECURITIES		152,455.67
	CURRENT ASSETS:	1,379,855.57	152,455.67
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		163,425.00
203343	CURRENT INTEREST & DIVIDENDS		10,594.68
213343	COUNTY INTEREST INCOME		689.41
230343	GAIN/INVEST FAIR VALUE INCREA	99,401.54	
500343	REVENUE TRANSFERRED IN		8,350.00
	REVENUE:	99,401.54	183,059.09
EXPENSES:			
311343	COUNTY SERVICE CHARGE	5.78	
	EXPENSES:	5.78	
	REPORT TOTALS	6,419,489.70	6,419,489.70

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,549.09	
ASSET RPLCE RSRVE-LAND/BLD/ETC	363,116.82	
ASSET PURCHASE HOLDING ACCOUNT	84,082.12	
CASH - INTEREST/DIVIDENDS	548,555.43	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(152,455.67)	
TOTAL CURRENT ASSETS		1,227,399.90

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		6,167,626.71

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS	3,948,718.30	
NET INCOME	83,651.77	
TOTAL RETAINED EARNINGS		4,032,370.07
TOTAL LIABILITIES AND EQUITY		6,167,626.71

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE ELEVEN MONTHS ENDING MAY 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	13,475.00	13,700.00	(225.00)	163,425.00	153,425.00	10,000.00
CURRENT INTEREST & DIVIDENDS	383.67	2,351.96	(1,968.29)	10,594.68	24,157.53	(13,562.85)
COUNTY INTEREST INCOME	0.00	0.00	0.00	689.41	310.54	378.87
GAIN/INVEST FAIR VALUE INCREASES	(1,813.07)	21,726.04	(23,539.11)	(99,401.54)	11,294.31	(110,695.85)
TOTAL REVENUE	12,045.60	37,778.00	(25,732.40)	75,307.55	189,187.38	(113,879.83)
	12,045.60	37,778.00	(25,732.40)	75,307.55	189,187.38	(113,879.83)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	65.30	(65.30)	0.00	2,872.64	(2,872.64)
COUNTY SERVICE CHARGE	0.00	(163.55)	163.55	5.78	(13.99)	19.77
TOTAL EXPENSES	0.00	98.25	(98.25)	(5.78)	(2,858.65)	2,852.87
NET INCOME FROM OPERATIONS	12,045.60	37,876.25	(25,830.65)	75,301.77	186,328.73	(111,026.96)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(1,950.00)	0.00	(1,950.00)	(8,350.00)	(2,790.00)	(5,560.00)
TOTAL OTHER INCOME & EXPENSE	(1,950.00)	0.00	(1,950.00)	(8,350.00)	(2,790.00)	(5,560.00)
NET INCOME (LOSS)	13,995.60	37,876.25	(23,880.65)	83,651.77	189,118.73	(105,466.96)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	781,989.72	
003-342	INTEREST ON DEPOSIT-COUNTY	123,270.28	
006342	CASH - INTEREST/DIVIDENDS	1,196,447.47	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		158,845.73
	ASSETS:	5,254,202.92	158,845.73
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 ENDQWMENT CARE		1,300.00
201342	ENDOWMENT CARE DEPOSITS		127,143.75
203342	CURRENT INTEREST & DIVIDENDS		28,157.30
213342	COUNTY INTEREST INCOME		1,813.22
230342	GAIN/INVEST FAIR VALUE INCREA	31,259.33	
	REVENUE:	31,259.33	158,414.27
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	5,285,462.25	5,285,462.25

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	781,989.72	
INTEREST ON DEPOSIT-COUNTY	123,270.28	
CASH - INTEREST/DIVIDENDS	1,196,447.47	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(158,845.73)	
 TOTAL ASSETS		 5,095,357.19
 TOTAL ASSETS		 5,095,357.19

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	127,154.94	
 TOTAL RETAINED EARNINGS		 5,095,357.19
 TOTAL LIABILITIES AND FUND EQUITY		 5,095,357.19

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE ELEVEN MONTHS ENDING MAY 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	1,300.00	7,575.00	(6,275.00)
ENDOWMENT CARE DEPOSITS	12,289.44	7,907.00	4,382.44	127,143.75	104,394.68	22,749.07
CURRENT INTEREST & DIVIDENDS	1,369.68	5,688.93	(4,319.25)	28,157.30	50,022.40	(21,865.10)
COUNTY INTEREST INCOME	0.00	409.84	(409.84)	1,813.22	1,890.65	(77.43)
GAIN/INVEST FAIR VALUE INCREAS	(8,719.18)	28,467.04	(37,186.22)	(31,259.33)	(66,450.31)	35,190.98
TOTAL REVENUE	4,939.94	42,472.81	(37,532.87)	127,154.94	97,432.42	29,722.52
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	(225.75)	225.75	0.00	15,429.95	(15,429.95)
TOTAL EXPENSES	0.00	(225.75)	225.75	0.00	15,429.95	(15,429.95)
NET INCOME (LOSS)	4,939.94	42,698.56	(37,758.62)	127,154.94	82,002.47	45,152.47

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	426,617.75	
006392	CASH -INTEREST/DIVIDENDS	379,879.95	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		123,437.42
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	1,593,043.66	123,437.42
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		684,468.85
	LIABILITIES:		684,468.85
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		644,716.38
REVENUE:			
201392	CURRENT SALES		88,108.34
202392	CURRENT DEFERRED REVENUE		86,816.77
203392	CURRENT INTEREST & DIVIDENDS		22,407.94
213392	COUNTY INTEREST INCOME		764.46
230392	GAIN/INVEST FAIR VALUE INCREA	37,777.77	
	REVENUE:	37,777.77	198,097.51
EXPENSES:			
311392	COUNTY SERVICE CHARGES	770.00	
320392	LOSS ON TRANSFER (INTER COSTS	8,958.73	
335392	SALES TRANSFR OUT (PRIOR YR)	10,170.00	
	EXPENSES:	19,898.73	
	REPORT TOTALS	1,650,720.16	1,650,720.16

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	426,617.75	
CASH -INTEREST/DIVIDENDS	379,879.95	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(123,437.42)	
CONTRACTS RECEIVABLE	62,325.21	
 TOTAL ASSETS		 1,469,606.24
 TOTAL ASSETS		 1,469,606.24

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	684,468.85	
TOTAL LIABILITIES		684,468.85

RETAINED EARNINGS

RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	140,421.01	
 TOTAL RETAINED EARNINGS		 785,137.39
 TOTAL LIABILITIES AND EQUITY		 1,469,606.24

**PRENEED FUND
INCOME STATEMENT
FOR THE ELEVEN MONTHS ENDING MAY 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	11,159.56	3,595.55	7,564.01	88,108.34	48,206.57	39,901.77
CURRENT DEFERRED REVENUE	7,304.54	5,540.13	1,764.41	86,816.77	65,101.88	21,714.89
CURRENT INTEREST & DIVIDENDS	1,250.02	4,299.58	(3,049.56)	22,407.94	29,124.18	(6,716.24)
COUNTY INTEREST INCOME	0.00	0.00	0.00	764.46	619.15	145.31
GAIN/INVEST FAIR VALUE INCREAS	(3,073.52)	15,472.48	(18,546.00)	(37,777.77)	(9,529.53)	(28,248.24)
TOTAL REVENUE	16,640.60	28,907.74	(12,267.14)	160,319.74	133,522.25	26,797.49
EXPENSES						
INVESTMENT FEES	0.00	(51.28)	51.28	0.00	3,537.30	(3,537.30)
COUNTY SERVICE CHARGES	78.80	(101.06)	179.86	770.00	582.88	187.12
LOSS ON TRANSFER (INTER COSTS)	2,840.66	0.00	2,840.66	8,958.73	4,450.29	4,508.44
SALES TRANSFER OUT (PRIOR YR)	1,950.00	0.00	1,950.00	10,170.00	3,390.00	6,780.00
TOTAL EXPENSES	4,869.46	(152.34)	5,021.80	19,898.73	11,960.47	7,938.26
NET INCOME (LOSS)	11,771.14	29,060.08	(17,288.94)	140,421.01	121,561.78	18,859.23



AUTHORIZATION FOR SERVICES

DATE: May 26, 2015

PROJECT: Desert Memorial Park Cemetery
31-705 Da Vall Road; Cathedral City, CA

FROM: Ron Gregory

TO: Kathleen Jurasky
Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 92234
Phone: (760) 328-3316
Email: info@pscemetery.com

C: Tom Miller, RGA Landscape Architects, Inc.

We are pleased to submit our proposal for landscape architectural design services. After reviewing our proposal, should you wish to discuss it further, please feel free to give me a call. If everything is satisfactory, to authorize commencement of work, please sign and return. We will then sign and return a fully executed copy of the agreement to you.

Scope of Work:

Conceptual landscape design services for an approximately 5-acre additional parcel within the existing cemetery on Da Vall Road. It is understood that the design will be in a water efficient desert style.

Process:

1. Review of site conditions and existing planting. "Kick-off meeting" with Owner.
2. Initial conceptual design in plan view with proposed plant palette and plant photos, for review by the Owner. Includes 1 meeting.
3. Final concept, incorporating Owner comments, for presentation to the Owner. Includes plan view, plant palette, plant photos and one photo simulation. Includes 1 meeting.

Design development, coordination with the City of Cathedral City and CVWD, and construction documents will be by separate agreement.

Fee:

1. Our fee for the above services will be: \$7,500.00
2. Additional photo simulations, if requested: \$950.00 each

All fees will be invoiced monthly, based on percentage of completion. Invoices are due upon receipt and will be considered delinquent if payment is not received within 30 days from the date on the invoice.

Additional work, if requested, or revisions requested after completion of final landscape plan, will be provided as an extra service per our hourly rates, which are:

Principal Landscape Architect:	\$200.00/hr	Drafter:	\$100.00/hr
Associate Landscape Architect:	\$150.00/hr	Secretary:	\$65.00/hr

Reimbursable expenses are in addition to the compensation for basic and extra services and include actual expenditures made by Landscape Architect and employees and consultants in the interest of the project, such as printing by outside printing companies and mailing costs. Reimbursable expenses will be billed at cost plus 15% for bookkeeping and handling.

Prints and copies prepared in-house by RGA, as well as deliveries done by RGA, will be billed at our cost with no mark-up.

Please sign and return one copy of this authorization to initiate commencement of work. The Terms and Conditions on the following page of this contract are included within this contract.

Landscape Architect:

RGA LANDSCAPE ARCHITECTS, INC.

By: _____
Ronald Gregory, President

Dated: _____

Owner:

By: _____

Dated: _____

WJK/bc Desert Memorial Park Cemetery 5.26.15

TERMS AND CONDITIONS (Continued on following page)

1. **Code Compliance.** RGA shall put forth reasonable efforts to comply with applicable laws, codes and regulations in effect as of the date of (the execution of this Agreement, submission to building authorities, or other appropriate date). Design changes made necessary by newly enacted laws, codes and regulations after this date shall entitle RGA to a reasonable adjustment in the schedule and additional compensation in accordance with the Additional Services provisions of this Agreement.
2. **Consequential damages.** Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the Client nor RGA, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of actions including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the Client and RGA shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.
3. **Corporate Protection.** It is intended by the parties to this Agreement that RGA's services in connection with the Project shall not subject RGA Landscape Architect, Inc.'s individual employees, officers or directors to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, the Client agrees that as the Client's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against the Consultant, a California corporation, and not against any of RGA's individual employees, officers or directors.
4. **Delays.** The Client agrees that RGA is not responsible for damages arising directly or indirectly from any delays for causes beyond RGA's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; severe weather disruptions or other natural disasters or acts of God; fires, riots, war or other emergencies; failure of any government agency to act in a timely manner; failure or performance by the Client or the Client's contractors or consultants; or discovery or any hazardous substances or differing site conditions. In addition, if the delays resulting from any such causes increase the cost or time required by RGA to perform its services in an orderly and efficient manner, RGA shall be entitled to a reasonable adjustment in schedule and compensation.
5. **Dispute Resolution:** In the event of a dispute arising out of or relating to this engagement letter or the services rendered hereunder (including fee disputes), the client and RGA agree to attempt to resolve such disputes in the following matter: First, the parties agree to attempt to resolve such disputes through direct negotiations between the appropriate representatives of each party. Second, if such negotiations are not fully successful, the parties agree to attempt to resolve any remaining dispute by formal Mediation/Arbitration. Any judgment or award rendered by the arbitrator(s) may be entered in the court having jurisdiction thereof. The Mediator/Arbitrator shall be a California licensed landscape architect. Dispute resolution meetings shall be held in Palm Desert, CA.
6. **Limitation of Liability.** To the fullest extent permitted by law, and notwithstanding any other provisions of this Agreement, the total liability, in the aggregate, of RGA and RGA's officers, directors, partners, employees and subconsultants, and any of them, to the Client and anyone claiming by or through the Client, for any and all claims, losses, costs or damages of any nature whatsoever or claims expenses resulting from or in any way related to the Project or the Agreement from any cause or causes shall not exceed the total compensation received by RGA under this Agreement, or the total amount of \$100,000, whichever is greater. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.
7. **NOTICE TO PROPERTY OWNER:** IF BILLS ARE NOT PAID IN FULL FOR THE LABOR, SERVICES, EQUIPMENT, OR MATERIALS FURNISHED, A MECHANIC'S LIEN LEADING TO THE LOSS, THROUGH COURT FORECLOSURE PROCEEDINGS, OF ALL OR PART OF YOUR PROPERTY BEING SO IMPROVED MAY BE PLACED AGAINST THE PROPERTY EVEN THOUGH YOU HAVE PAID YOUR CONTRACTOR IN FULL. YOU MAY WISH TO PROTECT YOURSELF AGAINST THIS CONSEQUENCE BY (1) REQUIRING YOUR CONTRACTOR TO FURNISH A SIGNED RELEASE BY THE PERSON OR FIRM GIVING YOU THIS NOTICE BEFORE MAKING PAYMENT TO YOUR CONTRACTOR, OR (2) ANY OTHER METHOD OR DEVICE WHICH IS APPROPRIATE UNDER THE CIRCUMSTANCES.
8. **Order of Precedence.** Following is the order of precedence of documentation governing any conflicts for this project, 1) this agreement, 2) general and special conditions of the specifications, 3) individual specification sections, and 4) drawings.

9. Owner's Responsibility for Maintenance. Owner acknowledges and agrees that proper project maintenance is required after the project is complete. A lack of or improper maintenance in areas such as, but not limited to, plants, irrigation system, pool, excessive soil compaction, etc. may result in damage to property or persons. Owner further acknowledges that, as between the parties to this Agreement, Owner is solely responsible for the results of any lack of or improper maintenance.
10. Ownership of Instruments of Service – Reuse: The Client acknowledges that RGA's construction documents, including electronic files, are instruments of professional service. Nevertheless, the final construction documents prepared under this Agreement shall become the property of the Client upon completion of the services and payment in full of all monies due to RGA. The Client shall not reuse or make any modification to the construction documents without the prior written authorization from RGA. The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless RGA, its officers, directors and employees and subconsultants (collectively, RGA) against any damages, liabilities or costs arising from or allegedly arising from or in any way connected with the unauthorized reuse or modification of the construction documents by the Client or any person or entity that acquires or obtains the construction documents from or through the Client without the written authorization of RGA.
11. We are not responsible for nor do we warrant the quality of workmanship of any contractor or subcontractor hired by you or your contractor for the construction of those items included in the scope of work. The Owner agrees to require that the contractor and/or subcontractor who performs the work certifies that it has reviewed RGA's plans and specifications, that the plans and specifications are within the standard of care, and that they will notify in writing any issue concerning said plans and specification to the Landscape Architect (RGA) before construction.
12. Replacement of the Consultant. If RGA for any reason is not allowed to complete all the services called for by this Agreement, RGA shall not be held responsible for the accuracy, completeness or constructability of the construction documents prepared by RGA, if used, changed or completed by the Client or by another party. Accordingly, the Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless RGA, its officers, directors, employees and subconsultants (collectively, Consultant) from any damages, liabilities or costs arising or allegedly arising from such use, change or completion by any other party of any construction documents prepared by RGA.
13. Severability. If any term or provision of this Agreement is held to be invalid or unenforceable under any applicable statute or rule of law, such holding shall be applied only to the provision so held, and the remainder of this Agreement shall remain in full force and effect.
14. Standard of Care. In providing services under this Agreement, RGA will endeavor to perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.
15. Survival. Notwithstanding completion or termination of this Agreement for any reason, all rights, duties and obligations of the parties to this Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.
16. Termination of Agreement: This agreement will automatically be terminated upon receipt by the Landscape Architect of the final payment from the Owner. Either party may terminate this agreement upon seven (7) days written notice. If the Owner should elect to terminate this agreement, then all fees and expenses accrued but unbilled to that date, plus all outstanding invoices, are immediately due and payable.
17. Third Parties and Non-Assignment of Agreement: This agreement may not be assigned to a party not a signatory of this agreement. The intended beneficiaries are the parties to this agreement, and there is no other intended beneficiary.

Landscape Architects licensed in California are regulated by the Landscape Architects Technical Committee at 400 R Street, Suite 4000, Sacramento, California 95814, (916) 445-4954.

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 5-2015

RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS HELD IN THE PRENEED FUND TO THE GENERAL FUND AND THE ACCUMULATIVE CAPITAL OUTLAY FUND.

WHEREAS, it has been determined by the Board of Trustees of the Palm Springs Cemetery District that said District now has on deposit with the Treasurer of Riverside County, funds in the Preneed Fund; now, therefore,

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that \$7,151.25 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

FURTHER RESOLVED, the Board of Trustees of the Palm Springs Cemetery District that \$3,850.00 of the funds in PreNeed Fund, 51265, shall be transferred to the Accumulative Capital Fund, 51275.

BE IT FURTHER RESOLVED, that these fund transfers are the result of interment costs and contract refunds incurred for the months of May 1, 2015 to May 31, 2015.

BE IT FURTHER RESOLVED, that the Manager of the District is hereby authorized and directed to forward a certified copy of this resolution to the Treasurer of Riverside County and to the Auditor-Controller of Riverside County.

Section 1. CERTIFICATION

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

APPROVED AND ADOPTED this 11th day of June, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary

ASSESSING GOVERNING BOARD EFFECTIVENESS

This survey was developed by Len Wood & Associates to help assess the effectiveness of the governing body and its relationship with staff. Please address each statement by allocating points on the answer grid as follows:

"0" if you feel the statement is very true.

"1" if you feel the statement is somewhat true.

"2" if you feel the statement is somewhat untrue.

"3" if you feel the statement is very untrue.

Do not spend too much time on any statement. Your first reaction is usually best. Answer the way things are - not the way you would like them to be.

ISSUE

POINTS

- | | |
|--|----------------------|
| 1. Board meetings start on time. | <input type="text"/> |
| 2. All board members feel free to express their opinions. | <input type="text"/> |
| 3. All members are contributing members of the board team. | <input type="text"/> |
| 4. The elected body does not attempt to micro-manage. | <input type="text"/> |
| 5. While they may not like some of the decisions, people perceive the board as fair. | <input type="text"/> |
| 6. Staff provides a recommendation on every issue no matter how controversial. | <input type="text"/> |
| 7. The board has an overall vision for the community. | <input type="text"/> |
| 8. The chair keeps audience members informed of board issues and actions | <input type="text"/> |
| 9. Our board gets things done. | <input type="text"/> |
| 10. There is agreement on who is ultimately responsible for putting items on and/or removing them from the agenda. | <input type="text"/> |
| 11. Members feel free to critique each other's positions on issues. | <input type="text"/> |

ASSESSING GOVERNING BOARD EFFECTIVENESS

12. The board works well as a team.
13. Our board does not engage in solution "re-engineering" at meetings.
14. Board members avoid berating members of the audience even if provoked.
15. The board conducts timely and meaningful evaluations of the manager's Performance.
16. The board has developed its own mission or goal statement.
17. The chairperson prevents dominating board members from having a disproportionate influence.
18. The board does not get stalemated over the process or procedures.
19. The board does not spend too much time modifying or correcting the minutes at meetings.
20. Civilized disagreement is a board's strength.
21. Team members actively listen to each other.
22. Staff does not get overly involved in policy decisions.
23. Meaningful public participation is encouraged.
24. Staff does not filter the information it passes on to the board.
25. Members know what the board's top five goals are.
26. The chairperson protects board members from audience or colleague attacks.
27. The board made significant progress on its top goals last year.
28. Operating rules and procedures are known by all board members.
29. "Baggage" from one argument is not carried to the next.
30. While board members may have positions, minds are not made up before meetings.

ASSESSING GOVERNING BOARD EFFECTIVENESS

- 31. Individual board members do not try to influence personnel decisions.
- 32. Board members keep the audience informed of each item, the issue, the background and possible decisions.
- 33. Staff follows through as promised.
- 34. Day-to-day decisions are consistent with the board's overall goals.
- 35. The chairperson prevents premature rejection of new thoughts without a fair evaluation.
- 36. Board members do their homework before meetings.
- 37. The agenda packet is "user friendly."
- 38. Decisions are usually made only after each member has his/her say.
- 39. Members are open with each other.
- 40. Board members adequately communicate goals and philosophies to staff.
- 41. Members of the audience do not feel intimidated when appearing before the board.
- 42. Openness and trust exists between the board and staff.
- 43. The board develops an annual work program with clear objectives.
- 44. The chairperson does not unfairly use the power of the position to win a point or argument.
- 45. The board is not reluctant to make an important, yet controversial decision.
- 46. Staff provides all the significant alternatives in their staff reports.
- 47. Members know how to keep conflict from becoming destructive.
- 48. The board does not operate as an exclusive country club.

ASSESSING GOVERNING BOARD EFFECTIVENESS

49. The board is not complacent about its oversight responsibilities.
50. Board members take care to observe the appearance as well as the principle of impartiality.
51. The board and staff do not surprise each other at meetings.
52. Our priorities do not change too often.
53. In our meetings, the discussion rarely drifts off the subject.
54. The board is adept at identifying and exploiting opportunities.

ASSESSING GOVERNING BOARD EFFECTIVENESS

	Points	Rank
A. A Supportive Framework	<input type="text"/>	<input type="text"/>
B. Conflict Management Process	<input type="text"/>	<input type="text"/>
C. Teamwork	<input type="text"/>	<input type="text"/>
D. Roles	<input type="text"/>	<input type="text"/>
E. Community Rapport	<input type="text"/>	<input type="text"/>
F. Staff Relationships	<input type="text"/>	<input type="text"/>
G. Clear Sense of Purpose	<input type="text"/>	<input type="text"/>
H. Chairperson Leadership	<input type="text"/>	<input type="text"/>
I. Productivity	<input type="text"/>	<input type="text"/>