

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, February 12, 2015 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of January 8, 2015 Special Meeting Minutes

b. Approval of January Expenditures

General Fund		\$ 84,926.12
January Reimburse Voucher 1485	\$ 47,202.95	
January Reimburse Voucher 1486	\$ 36,030.85	
Accumulative Capital Outlay		\$ 8,085.13
January Reimburse Voucher 1487	\$ 4,840.13	
January Reimburse Prior Voucher	\$ 3,245.00	

Total January 31, 2015 Expenditures Checks & Visa/Debit Card
20043 - 20114 & Direct Deposits (Payroll) \$ 93,011.25

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

6. ADMINISTRATIVE CALENDAR

- a. Lund & Guttry, CPA – Annual Audit Report
- b. Neal Wilson, Vice President Investments Union Banc – District Investments
- c. Mid-Year 2014-2015 Budget Review – Report Trustee Stettler, Treasurer
- d. Review for Discussion PSCD East 40 Acre Property Appraisal – Dozier Appraisal Company
- e. Review for Discussion and Possible Approval Patrol Security Proposals - DMP

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. Responses to Tough Questions

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, February 9, 2015

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

DATE: January 8, 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
Steven Quintanilla, Quintanilla & Associates

3. **PUBLIC COMMENTS** – Dan Seward addressed the Board with his concerns regarding loud music, drinking alcohol, football games, speeding and other disruptive activities at Desert Memorial Park. He stated that the serenity and peacefulness of the cemetery was reason he buried his wife here. Mr. Seward said that he visits every day, and expressed how unsettling these activities are for him.

The Board stated that they were very grateful for his attendance and him making them aware of his concerns. District Manager Jurasky stated that she is currently working with the Cathedral City Police department to address these issues.

District Manager Jurasky was directed to arrange a meeting with the Board and George Crum the new Cathedral City police chief to acquaint him with District operations and personally discuss these issues with him.

The Board thanked Mr. Seward for his attendance and invited him to attend the meeting with the Cathedral City Police chief. He said that he would certainly attend the meeting. District Manager Jurasky was directed to contact him when the meeting is scheduled.

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

5. **CONSENT CALENDAR** Trustee Stettler requested that item 5b be pulled for discussion. Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve the Consent Calendar with item 5b removed for discussion. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

Item 5b – Trustee Stettler expressed his concerns regarding the high cost of electricity. Following a discussion District Manager Jurasky was directed to investigate the possibility of converting to solar (Well #4 in particular), an energy survey by SCE and other energy alternatives. This will be a future agenda item when information for discussion is available.

6. **ADMINISTRATIVE CALENDAR** a. **Election of Officers** Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the re-election of the current slate of officers for 2015. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

b. **District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc** Trustee Stettler stated that he has been reviewing the investment reports and the investments look good and are continuing to generate income.

Neal Wilson's update was deferred to the February 2015 board meeting.

c. Review for Discussion and Approval Proposals from Appraisers to Appraise the PSCD East 40 Acre Property Leased by Da Vall Center, LLC. District Manager Jurasky presented and reviewed the proposals with the Board. Following a discussion motion was made by Trustee Pye, seconded by Trustee Pepper to approve the proposal in the amount of \$3,400.00 from Dozier Appraisal Company. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

d. CAPC Annual Conference March 26-28, 2015 in San Luis Obispo, CA Motion was made by Trustee Stettler, seconded by Trustee Lea to approve Trustees, District Manager and selected Staff attending the CAPC Annual Conference on March 26-28, 2015 in San Luis Obispo, CA. Motion is to include all necessary expenses. Motion carried, roll call 5-0. Alcumbrac, Lea, Pepper, Pye and Stettler.

7. LEGISLATIVE - None

8. BOARD DEVELOPMENT a. California Special District Association (CSDA) Benefits & Services Trustees Pepper discussed the availability of taking sexual harassment and ethics training through webinars with CSDA.

9. PUBLIC HEARING CALENDAR - None

10. REPORTS a. **Trustee Report** - Trustee Stettler stated that he would like to see the opening of the double yellow lines widened at the Da Vall entry. District Manager Jurasky reported that when the street improvements occurred there was not an opening and she requested the city make an opening. She was informed by the City public works that an opening would be made to match up with the width of the entry, which was done.

b. Manager Report - District Manager Jurasky reported that she was contacted by Frank Dallin, an Eagle Scout with Troop 305 California Inland Empire Sunrise District Indio proposing to photograph headstone for scouts to earn badges. The photos would be uploaded to the Billion Graves website which is used for genealogy research. Following a discussion the Board gave approval for the project.

11. FUTURE AGENDA ITEMS a. **Discussion in 2015/2016 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken

b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs No action taken

c. Strategic Planning Study Session No action taken

d. Discussion for Possible Pet Cemetery No action taken

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE – Safe Harbor language was read by Steven Quintanilla the District’s general legal counsel. Convened into Closed Session at 3:02 P.M.

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

Returned to Open Session at 3:03 P.M.

13. CLOSED SESSION ANNOUNCEMENTS – No Reportable Action

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:03 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, February 12, 2015.

DATE: _____

John M. Lea, Secretary

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

Date	Check #	Line Description	Debit Amount	Credit Amount
1/1/15	20043	Jan 2015 PSCD Health Ins Expense Jan 2015 PSCD Employee Portion Health Ins P.E.R.S.	4,836.19 515.97	5,352.16
1/1/15	20044	Jan 2015 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	344.48	344.48
1/1/15	20045	Jan 2015 PSCD Life Insurance Expense STANDARD INSURANCE COMPANY RQ	61.12	61.12
1/1/15	20046	K Jurasky Extra Health Ins Portion for W/E 12/1 COLONIAL LIFE	203.78	203.78
1/2/15	20047	Membership Dues 2015 CALIFORNIA SPECIAL DIST ASSOC	2,190.00	2,190.00
1/2/15	20048	Membership Dues: Invoice 11674 CAPC	480.00	480.00
1/2/15	20049	Sage FA Business Care Gold 1 year 1/19/15 to 1/18 SAGE SOFTWARE INC	389.00	389.00
1/2/15	20050	Dump Truck Repairs: Transaction: 287946 CRYSTAL CHRYSLER	369.94	369.94
1/2/15	20051	Irrigation System Repairs: Invoice 8985514 Irrigation System Repairs: Invoice 8928582 Leather Gloves EWING IRRIGATION PRODUCTS, INC	90.85 55.75 19.92	166.52
1/2/15	20052	Admin Office Window Cleaning: Invoice 2618-247 Admin office Window Cleaning: Invoice 2618-247 FISH WINDOW CLEANING	170.00 170.00	340.00
1/2/15	20053	Irrigation System Repairs: Invoice 384461 Irrigation System Repairs: Invoice 386962 HIGH TECH IRRIGATION, INC	293.91 364.77	658.68
1/2/15	20054	FY 2013-2014 Audit: LUND & GUTTRY LLP	2,000.00	2,000.00
1/2/15	20055	Bee Removal Bee Removal POWERFUL PEST MANAGEMENT, INC	250.00 245.00	495.00
1/3/15	20056	W/C 3rd Qtr (1/1/15 to 3/31/15): Invoice 49720 SPECIAL DISTRICT RISK MANAGEMENT AU	1,675.00	1,675.00
1/3/15	20057	AQMD 461 Testing SVC: Invoice W43704 WESTERN PUMP	1,175.38	1,175.38
1/3/15	20058	Courier SVC: Invoice 2691399 GOLDEN STATE OVERNIGHT	56.24	56.24
1/3/15	20059	Copier Maintenance Cont: Invoice AR126170 (11/2 Water Cooler lease 12/16/14 to 1/15/15: invoice AR copier Maintenance Con: Invoice AR126860 (12/2 DESERT BUSINESS MACHINES	43.52 29.43 43.52	116.47

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

Date	Check #	Line Description	Debit Amount	Credit Amount
1/3/15	20060	Da Vall Entry Landscape Renovation: Invoice 156	480.00	
		Da Vall Entry Landscape Renovation: Invoice 156	1,965.00	
		Da vall Entry Landscape Renovation: Invoice 156	800.00	
		TKD ASSOCIATES, INC		3,245.00
1/3/15	20061	Sunday Burial 10/5/04: Invoice 558	450.00	
		Saturday Burial 10/18/14	300.00	
		Sunday Burial 11/9/14	450.00	
		Saturday Burial 11/15/14	300.00	
		Sunday Burial 11/16/14	450.00	
		Saturday Burial 12/6/14	300.00	
		KIRKPATRICK LANDSCAPING SERVICES IN		2,250.00
1/3/15	20062	January 2015 Trash SVC	322.42	
		BURRTEC WASTE & RECYCLING SVCS		322.42
1/3/15	20063	Dec 2014 Maintenance SVC: Invoice 1412-019	150.00	
		SOUTH WEST PUMP & DRILLING		150.00
1/3/15	20064	K jurasky - Nov 2014 PSCD Retirement Contribut	1,692.20	
		K Jurasky - Nov 2014 PSCD Retirement Expense	470.14	
		K Jurasky - Dec 2014 PSCD Retirement Contribut	846.16	
		K Jurasky - Dec 2014 PSCD Retirement Expense	689.88	
		OPPENHEIMER FUNDS SERVICES		3,698.38
1/3/15	20065	R Clark - Nov 2014 PSCD Retirement Expense	220.42	
		R Clark - Dec 2014 PSCD Retirement Expense	263.98	
		OPPENHEIMER FUNDS SERVICES		484.40
1/3/15	20066	J Reyna - Nov 2014 PSCD Retirement Expense	250.02	
		J Reyna - Dec 2014 PSCD Retirement Expense	295.97	
		FRANKLIN - TEMPLETON		545.99
1/3/15	20067	J Madrigal - Nov 2014 PSCD retirement Expense	323.82	
		J Madrigal Dec 2014 PSCD Retirement Expense	458.53	
		FRANKLIN - TEMPLETON		782.35
1/3/15	20068	1 M Connection 12/01/14-12/31/14 -Well # 2 Invoice	138.00	
		1 M Connection12/1/14 to 12/31/14 - Office: Invoice	138.00	
		1 M Connection 1/1 to 1/31/15: Invoice INV000401	138.00	
		1 M Connection 1/1 to 1/31/15: Invoice INV000401	138.00	
		1 M Connection 9/1/14 to 9/30/14 : Invoice INV000	138.00	
		SKY RIVER COMMUNICATIONS INC		690.00
1/3/15	20069	Member Dues 1/1/15 to 1/1/2015: Invoice 14144	175.00	
		THOUSAND PALMS CHAMBER OF COMMER		175.00
1/3/15	20070	(1) Casket Carriage Wheel: Invoice 45458	48.33	
		(2) Gold O/S Pyramid Urn Vaults:	144.10	
		Frt	30.57	
		(24) Spartan Vases: Invoice 45219	687.94	
		ASCO PACIFIC, INC.		910.94
1/3/15	20071	Dec 2014 Janitorial SVC	250.00	
		JAMILETH MOYA		250.00
1/3/15	20072	Repurchase B-33 #'s 449 & 450	860.00	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		LYLE H. HECKER		860.00
1/3/15	20073	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	87.47	87.47
1/3/15	20074	Dec 2014 Fountain Service: Invoice 014276 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
1/3/15	20075	Dist Manager Cell Phone AT & T MOBILITY	91.26	91.26
1/3/15	20076	Fire Monitoring 12/1/14 to 2/28/15: Invoice 197602 Monitoring - Maint: Invoice 196397 12/01/14 to 2/ Monitoring _ Office: Invoice 196396 12/01/14 to 2/ DESERT ALARM INC	119.97 89.85 89.85	299.67
1/3/15	20077	(1) # 6 Vault: Invoice 00823 (14) # 5 Liners (1) # 7 Vault: invoice 00759 (1) BB Liner (1) CB legrand (8) # 5 Liners LEGRAND INC	265.00 2,030.00 470.00 100.00 151.00 1,160.00	4,176.00
1/3/15	20078	Repair Parts O'REILLY AUTOMOTIVE, INC	38.89	38.89
1/3/15	20079	Membership SAM'S CLUB	45.00	45.00
1/3/15	20080	Nov 2014 Maintenance: Invoice 1411-010 SOUTH WEST PUMP & DRILLING	150.00	150.00
1/3/15	20081	Janitorial Supplies: Invoice 74930383 WAXIE SANITARY SUPPLY	234.93	234.93
1/3/15	20082	Web Hosting 1st QTR 2015: Invoice 11300 PALMER INTERNET	135.00	135.00
1/7/15	20083	Dec 2014 Contract Maint \$14,550.00 less (90.40) KIRKPATRICK LANDSCAPING SERVICES IN	14,391.00	14,391.00
1/8/15	20084	Sales Tax 10/1/14 to 12/31/14 STATE BOARD OF EQUALIZATION	1,089.00	1,089.00
1/16/15	20085	2015 Signage Project BEST SIGNS, INC	4,840.13	4,840.13
1/20/15	20086	Jan 2015 PSCD Vision Ins Expense: Invoice 56224 METLIFE	60.68	60.68
1/20/15	20087	Pest Control WESTERN EXTERMINATOR	64.50	64.50
1/20/15	20088	Phone Charges VERIZON COMMUNICATIONS	405.86	405.86
1/20/15	20089	Yellow Pages	185.85	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		DEX MEDIA		185.85
1/20/15	20090	WMC Usage DESERT WATER AGENCY	225.43	225.43
1/20/15	20091	Courier SVC: Invoice 2701785 GOLDEN STATE OVERNIGHT	14.06	14.06
1/20/15	20092	ALarm Keypad for Manager's Garage Bay: Invoice DESERT ALARM INC	318.60	318.60
1/20/15	20093	(12) Gold Cremation Vaults (24) Gray Metal Flower Vases ASCO PACIFIC, INC.	698.34 651.00	1,349.34
1/20/15	20094	(1) # 7 Vault: Invoice 00886 (5) # 5 Vaults (6) # 5 Liners LEGRAND INC	470.00 925.00 870.00	2,265.00
1/20/15	20095	1 M Connection: 2/1/15 to 2/28/15: Invoice INV00 1 M Connection: 2/1/15 to 2/28/15: Invoice INV00 SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
1/20/15	20096	Well Replenishment COACHELLA VALLEY WATER DIST	1,819.29	1,819.29
1/20/15	20097	Repairs to Da Vall Entry Gate: Invoice 53828 PATTON ENTERPRISES, INC	206.75	206.75
1/23/15	20098	Water Cooler Rental: Invoice AR127406 (1/16/15 t DESERT BUSINESS MACHINES	29.43	29.43
1/23/15	20099	VPN Connection 12/01/14 to 12/31/14; Invoice 999 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
1/23/15	20100	CA Health & Safety Code Updates: Invoice 83109 THOMSON WEST	143.88	143.88
1/23/15	20101	Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg SOUTHERN CALIF EDISON CO	314.59 28.88 169.16 1,809.96 698.27	3,020.86
1/23/15	20102	Fire Protection - 559831-884770 Admin Bldg - 559833-884768 COACHELLA VALLEY WATER DIST	20.27 24.46	44.73
1/30/15	20103	K Jurasky Jan 2015 Retirement Contribution K jurasky Jan 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 439.49	2,131.81
1/30/15	20104	R Clark: Jan 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	220.42	220.42
1/30/15	20105	J Madrigal: Jan 2015 PSCE Retirement Expense	314.97	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		FRANKLIN - TEMPLETON		314.97
1/30/15	20106	J Reyna: Jan 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	232.05	232.05
1/30/15	20107	Alarm Permit Renewal CITY OF CATHEDRAL CITY	30.00	30.00
1/30/15	20108	Irrigation System Repairs: Invoice 390446 HIGH TECH IRRIGATION, INC	465.11	465.11
1/30/15	20109	Jan 2015 Maintenace SVC: invoice 1501-009 SOUTH WEST PUMP & DRILLING	150.00	150.00
1/30/15	20110	Courier Service: Invoice 4709586 GOLDEN STATE OVERNIGHT	112.17	112.17
1/30/15	20111	Bottle Water Service: Invoice 04L0032777377 (11 Bottle water Service: Invoice 05A0032777377 (12/ ARROWHEAD	43.14 58.59	101.73
1/30/15	20112	District Manage Cell Phone Connection AT & T MOBILITY	86.66	86.66
1/30/15	20113	Ground Supevisor Cell & Office Cell Charges SPRINT	92.55	92.55
1/30/15	20114	Trash Service BURRTEC WASTE & RECYCLING SVCS	322.82	322.82
1/5/15	DEBIT KJ	State of the City Luncheon : CC Chamber 1/7/201 COMPANY DEBIT CARD	50.00	50.00
1/9/15	DEBIT KJ	(2) Rolls Stamps - CC Post Office COMPANY DEBIT CARD	98.00	98.00
1/15/15	DEBIT KJ	Rancho Mirage Chamber - Rammy Awards & Ins COMPANY DEBIT CARD	85.00	85.00
1/13/15	DEBIT KJ	Battery Backup UPS-650 COMPANY DEBIT CARD	100.27	100.27
1/16/15	DEBIT KJ	State of the City Palm Springs Luncheon COMPANY DEBIT CARD	60.00	60.00
1/21/15	DEBIT KJ	Office Supplies (Office Max) COMPANY DEBIT CARD	56.10	56.10
1/16/15	DEBIT KJ	Safety Goggles & Straps- (Gempler's) COMPANY DEBIT CARD	132.60	132.60
1/30/15	DEBIT KJ	AT & T Monthly Data Connection Charge COMPANY DEBIT CARD	25.00	25.00
1/13/15	DEBIT KJ	Battery Backup APC 650 COMPANY DEBIT CARD	88.29	88.29
1/9/15	EDD TAX	SIT P/R 12/25 to 1/7/15 Paid 1/9/15	180.31	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		SDI P/R 12/25/14 TO 1/7/15 PAID 1/9/15 EMPLOYMENT DEVELOPMENT DEPT	88.51	268.82
1/23/15	EDD TAX	SIT P/R 1/8 to 1/21/15 Paid 1/23/15 SDI P/R 1/8 to 1/21/15 Paid 1/23/15 EMPLOYMENT DEVELOPMENT DEPT	186.21 98.16	284.37
1/9/15	EDD TAX	Ca Edu & Training P/R 12/25 to 1/7/15 Paid 1/9/15 SUI P/R 12/25/14 to 1/7/15 Paid 1/9/15 EMPLOYMENT DEVELOPMENT DEPT	9.83 462.23	472.06
1/23/15	EDD TAX	Ca Edu & Training P/R 1/8 to 1/21/15 paid 1/23/15 SUI P/R 1/8 to 1/21/15 Paid 1/23/15 EMPLOYMENT DEVELOPMENT DEPT	10.91 512.59	523.50
1/23/15	EXPRESS	FIT P/R 1/8 to 1/21/15 paid 1/23/15 Social Security P/R 1/8/15 to 1/21/15 paid 1/23/15 Medicare P/R 1/8 to 1/21/15 paid 1/23/15 BANK OF AMERICA	882.22 1,352.39 316.29	2,550.90
1/9/15	FEES	P/R Process Fees P/R 12/25/14 to 1/7/15 paid 1/9/1 CBIZ PAYROLL	352.16	352.16
1/23/15	FEES	P/R Processing Fee P/r 1/8 to 1/21/15 Paid 1/23/15 CBIZ PAYROLL	73.97	73.97
1/9/15	FEES1	FIT P/R 12/25/14 to 1/07/15 paid 1/9/15 Social Security P/R 12/25/14 to 1/7/15 paid 1/9/15 Medicare P/R 12/25/14 to 1/7/15 paid 1/9/15 BANK OF AMERICA	862.09 1,219.49 285.20	2,366.78
	Total		78,408.49	78,408.49

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

Date	Reference	Employee	Amount
1/9/15	2958	KATHLEEN JURASKY	1,657.13
1/9/15	2959	JESSE B. MADRIGAL	1,750.43
1/9/15	2960	STEPHANIE C. BROWN	1,062.11
1/9/15	2961	ROGER L. CLARK	1,337.35
1/9/15	2962	JUAN F. REYNA	1,275.39
1/23/15	2969	KATHLEEN JURASKY	1,657.14
1/23/15	2970	KATHLEEN JURASKY	400.00
1/23/15	2971	JESSE B. MADRIGAL	1,489.55
1/23/15	2972	STEPHANIE C. BROWN	1,062.11
1/23/15	2973	ROGER L. CLARK	1,337.34
1/23/15	2974	JUAN F. REYNA	1,116.96
1/23/15	2975	JANE ALCUMBRAC	91.45
1/23/15	2976	JOHN M. LEA	91.45
1/23/15	2977	LENNY PEPPER	91.45
1/23/15	2978	JAN M. PYE	91.45
1/23/15	2979	GEORGE STETTLER	91.45
1/1/15 thru 1/31/15			<u>14,602.76</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP January 2015

Cash Disbursement Journal (Includes ACO listed below)	78,408.49
Payroll Disbursement Journal	14,602.76
TOTAL PSCD DISBURSEMENTS	<u>93,011.25</u>
TOTAL GENERAL FUND EXPENDITURES	<u>84,926.12</u>
Payment Voucher # 1485	47,202.95
Payment Voucher # 1486	36,030.85
	83,233.80
ACO DISBURSEMENTS	
1. TKD ASSOCIATES, INC	
Landscape Architectural SVC for Entry Renovation Project	CK 20060 3,245.00
2. Best Signs, Inc	
New Signs	CK 20085 4,840.13
TOTAL ACO EXPENDITURES	<u>8,085.13</u>
1. ACO PV 1484 (Dec 2014) \$ 3,245.00	
ACO PV 1487 (Jan 2015) \$ 4,840.13	
TOTAL January 2015 DISBURSEMENTS	<u>93,011.25</u>

PALM SPRINGS CEMETERY DISTRICT

January 31, 2015

SITE SALES & INTERMENTS

	Prior Months		Jan		2015 YTD Totals		Jan 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	56	0	3	0	59	0	35	0
Adult, A&B	36	0	13	0	49	0	32	0
Premium	20	0	15	0	35	0	17	0
Children	2	0	0	0	2	0	0	0
Cremation	5	0	0	0	5	0	4	12
Niche	10	0	4	0	14	0	9	0
TOTALS	129	0	35	0	164	0	97	12

LOT REPURCHASES

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

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Jan		2015 YTD Totals		Jan 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	92	2	15	1	107	3	82	0
Children	2	0	0	0	2	0	1	0
Cremation	26	0	1	0	27	0	23	2
Niche	7	0	4	0	11	0	12	0
TOTALS	127	2	20	1	147	3	118	2

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	0	2	0	6	0	8	0
Child	0	0	0	0	0	0	0	0
Cremation	4	0	1	0	5	0	6	0
TOTALS	8	0	3	0	11	0	14	0

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	1	0	0	4	1	3	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	5	1	0	0	5	1	4	0

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	62,170.33	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	816.13	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	1,293.54	
10009	CASH IN BANK - RESERVE CHECKN	122,720.83	
10015	ACO PURCHASES RECEIVABLE		171,093.99
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	4,579.03	
11034	NSF CHECKS RECEIVABLE	882.00	
14010	PREPAID INSURANCE	6,163.55	
14011	PREPAID W/C INSURANCE	1,116.66	
	ASSETS:	215,172.57	171,093.99
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		282.26
20109	LEASE DEPOSIT - PREPAID		24,102.06
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALI. CENTER LIC REIMBURSE		18,712.00
27400	OPEB BENEFIT LIABILITY:GASB45		471,183.20
	LIABILITIES:		550,922.47
 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		167,637.44
40201	MISC SPECIAL SET-UP		1,000.00
40203	INTEREST RECEIVED		3.67
40204	LAND LEASE		33,742.94
40205	MISC INCOME		7,125.23
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		1,603.92
40205SAT	SAT INTERMENT SURCHARGE		7,700.00
40205SUN	SUN INTERMENT SURCHARGE		6,375.00
40206	TAX COLLECTIONS		141,101.03
40207	VAULTS		5,710.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,125.00
40208	LINERS		12,250.00
40209	GRAVE VASES		4,815.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		20,150.00
40212	LOT TRANSFERS		450.00
40213	COUNTY INTEREST INCOME		57.71
40216	HANDLING FEE		49,590.00
40217	PRENEED CONTRACT SERVICE CHG		4,900.00
40218	VASE/HDSTN SET & CLEAN		23,185.00
	REVENUE:		490,141.07

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	164,225.19	
60102	BOT BOARD MEETINGS	3,400.00	
71101	RETIREMENT/PENSION	10,103.44	
71201	FICA	10,376.14	
71202	MEDICARE	2,426.67	
72301	EMPLOYEE GROUP INSURANCE	35,111.70	
72601	UNEMPLOYMENT INSURANCE	1,316.98	
73101	WORKERS COMP INSURANCE	3,474.08	
81111	ELECTRICITY	35,915.40	
81112	TELEPHONE	3,947.52	
81113	WATER	25,431.10	
83308	COMMUNITY OUTREACH	1,190.85	
83309	VISA-MASTER CHG FEES	2,274.65	
83311	COUNTY SERVICE CHARGE	81.12	
83313	GENERAL INSURANCE	8,629.04	
83314	LEGAL	56.00	
83315	LOT REPURCHASE	1,290.00	
83316	OFFICE EXPENSE	13,287.89	
83317	TRAVEL & CONVENTION	3,178.60	
83318	UNIFORMS & SAFETY EQUIPMENT	243.75	
83321	AUDIT	10,750.00	
83323	ADVERTISING/PUBLICITY	2,035.05	
83324	MEMBERSHIP & DUES	1,710.00	
83326	BOT TRAVEL & EXPENSE	32.60	
83327	BOT EDUCATION & VOCATIOANAL	305.86	
84410	AUTO TRUCK EXPENSE	595.40	
84411	LARGE EQUIPMENT REPAIRS	902.77	
84413	IRRIGATION SYSTEM REPAIRS	9,889.12	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	3,555.94	
84416	PLANT & BUILDING	13,389.86	
84418	TOOLS & SUPPLIES	802.82	
84419	GRAVE LINERS & VAULTS	20,979.03	
84420	GRAVE VASES	2,526.93	
84422	CONTRACT TREE/GARDEN MAINTN	87,364.35	
84423	CONTRACT BURIALS	3,750.00	
84424	SECURITY CAMERA EXPENSE	1,463.70	
	EXPENSES:	494,748.51	
REPORT TOTALS		1,392,228.48	1,392,228.48

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	62,170.33	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	816.13	
CASH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	1,293.54	
CASH IN BANK - RESERVE CHECKNG	122,720.83	
ACO PURCHASES RECEIVABLE	(171,093.99)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	4,579.03	
NSF CHECKS RECEIVABLE	882.00	
PREPAID INSURANCE	6,163.55	
PREPAID W/C INSURANCE	1,116.66	
 TOTAL ASSETS		 44,078.58
 TOTAL ASSETS		 44,078.58

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	282.26	
LEASE DEPOSIT - PREPAID	24,102.06	
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		550,922.47
 TOTAL LIABILITIES		 550,922.47

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(4,607.44)	
TOTAL EQUITY		(506,843.89)
 TOTAL LIABILITIES AND EQUITY		 44,078.58

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

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	24,100.00	19,575.00	4,525.00	167,637.44	125,465.00	42,172.44
MISC SPECIAL SET-UP	200.00	200.00	0.00	1,000.00	600.00	400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	50.00	(50.00)
INTEREST RECEIVED	0.00	0.54	(0.54)	3.67	13.64	(9.97)
LAND LEASE	4,820.42	4,635.00	185.42	33,742.94	32,445.00	1,297.94
MISC INCOME	0.00	0.00	0.00	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	546.45	329.09	217.36	1,603.92	1,987.16	(383.24)
LATE FEE	0.00	0.00	0.00	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	2,150.00	2,550.00	(400.00)	7,700.00	10,350.00	(2,650.00)
SUN INTERMENT SURCHARGE	0.00	950.00	(950.00)	6,375.00	4,325.00	2,050.00
TAX COLLECTIONS	96,661.83	29,989.10	66,672.73	141,101.03	137,169.60	3,931.43
VAULTS	950.00	1,140.00	(190.00)	5,710.00	7,020.00	(1,310.00)
EX LG CREMATION VAULTS	85.00	425.00	(340.00)	2,125.00	2,295.00	(170.00)
LINERS	1,595.00	945.00	650.00	12,250.00	6,215.00	6,035.00
GRAVE VASES	895.00	475.00	420.00	4,815.15	2,892.60	1,922.55
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	5,250.00	2,000.00	3,250.00	20,150.00	14,800.00	5,350.00
LOT TRANSFERS	0.00	90.00	(90.00)	450.00	630.00	(180.00)
COUNTY INTEREST INCOME	12.94	5.77	7.17	57.71	62.69	(4.98)
HANDLING FEE	7,110.00	6,470.00	640.00	49,590.00	38,770.00	10,820.00
PRENEED CONTRACT SERVICE CHG	800.00	600.00	200.00	4,900.00	2,800.00	2,100.00
VASE/HDSTN SET & CLEAN	3,895.00	3,180.00	715.00	23,185.00	18,530.00	4,655.00
TOTAL REVENUE	149,071.64	73,559.50	75,512.14	490,141.07	408,082.69	82,058.38
	149,071.64	73,559.50	75,512.14	490,141.07	408,082.69	82,058.38
EXPENSES						
REGULAR SALARIES	19,480.76	21,618.19	(2,137.43)	164,225.19	160,276.11	3,949.08
BOT BOARD MEETINGS	500.00	400.00	100.00	3,400.00	3,100.00	300.00
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	4,179.69	1,482.60	2,697.09	10,103.44	11,019.04	(915.60)
FICA	1,285.94	1,355.33	(69.39)	10,376.14	10,156.01	220.13
MEDICARE	300.74	316.97	(16.23)	2,426.67	2,375.19	51.48
EMPLOYEE GROUP INSURANCE	5,302.47	5,722.31	(419.84)	35,111.70	43,473.94	(8,362.24)
UNEMPLOYMENT INSURANCE	995.56	699.52	296.04	1,316.98	914.11	402.87
WORKERS COMP INSURANCE	558.34	562.66	(4.32)	3,474.08	4,069.55	(595.47)
ELECTRICITY	3,020.86	3,536.31	(515.45)	35,915.40	33,562.07	2,353.33
TELEPHONE	788.80	666.21	122.59	3,947.52	4,641.34	(693.82)
WATER	2,089.45	2,638.63	(549.18)	25,431.10	27,626.89	(2,195.79)
COMMUNITY OUTREACH	195.00	205.00	(10.00)	1,190.85	810.00	380.85
VISA-MASTER CHG FEES	553.76	517.54	36.22	2,274.65	2,677.65	(403.00)
COUNTY SERVICE CHARGE	13.52	13.52	0.00	81.12	370.26	(289.14)
GENERAL INSURANCE	1,232.72	1,356.29	(123.57)	8,629.04	9,494.03	(864.99)
LEGAL	0.00	56.00	(56.00)	56.00	1,246.66	(1,190.66)
LOT REPURCHASE	860.00	0.00	860.00	1,290.00	5,900.80	(4,610.80)
OFFICE EXPENSE	4,801.74	2,824.24	1,977.50	13,287.89	9,807.29	3,480.60
TRAVEL & CONVENTION	0.00	0.00	0.00	3,178.60	6,944.74	(3,766.14)
UNIFORMS & SAFETY EQUIPMENT	0.00	332.34	(332.34)	243.75	435.05	(191.30)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	2,000.00	0.00	2,000.00	10,750.00	11,243.00	(493.00)
ADVERTISING/PUBLICITY	320.85	183.20	137.65	2,835.05	2,491.80	456.75)
MEMBERSHIP & DUES	655.00	2,518.00	(1,863.00)	1,710.00	3,488.00	(1,778.00)
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	408.83	156.95	251.88	595.40	371.04	224.36
LARGE EQUIPMENT REPAIRS	0.00	945.00	(945.00)	902.77	3,729.39	(2,826.62)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	1,270.39	719.40	550.99	9,889.12	2,726.64	7,162.48
FERTILIZER AND SEED	0.00	0.00	0.00	8,734.96	11,391.44	(2,656.48)
GASOLINE, OIL, TIRES	0.00	2,346.89	(2,346.89)	3,555.94	4,715.23	(1,159.29)
PLANT & BUILDING	4,287.41	1,190.96	3,096.45	13,389.86	13,866.31	(476.45)
TOOLS & SUPPLIES	152.52	763.31	(610.79)	802.82	1,127.54	(324.72)
GRAVE LINERS & VAULTS	7,283.44	3,215.00	4,068.44	20,979.03	11,492.36	9,486.67
GRAVE VASES	1,369.51	1,681.50	(311.99)	2,526.93	3,529.20	(1,002.27)
CONTRACT TREE/GARDEN MAINTNCE	14,391.00	14,550.00	(159.00)	87,364.35	87,231.90	132.45
CONTRACT BURIALS	2,250.00	600.00	1,650.00	3,750.00	2,250.00	1,500.00
SECURITY CAMERA EXPENSE	552.00	276.00	276.00	1,463.70	1,193.85	269.85
TOTAL EXPENSES	(81,100.30)	(73,449.87)	(7,650.43)	(494,748.51)	(505,044.30)	10,295.79
NET INCOME FROM OPERATIONS	67,971.34	109.63	67,861.71	(4,607.44)	(96,961.61)	92,354.17
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)	67,971.34	109.63	67,861.71	(4,607.44)	(96,961.61)	92,354.17

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

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	24,100.00	19,828.50	4,271.50	167,637.44	237,942.00	(70,304.56)
MISC SPECIAL SET-UP	200.00	83.34	116.66	1,000.00	1,000.00	0.00
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	33,742.94	57,845.00	(24,102.06)
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	546.45	442.34	104.11	1,603.92	5,308.00	(3,704.08)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	2,150.00	1,246.92	903.08	7,700.00	14,963.00	(7,263.00)
SUN INTERMENT SURCHARGE	0.00	360.42	(360.42)	6,375.00	4,325.00	2,050.00
TAX COLLECTIONS	96,661.83	21,929.50	74,732.33	141,101.03	263,154.00	(122,052.97)
VAULTS	950.00	1,377.50	(427.50)	5,710.00	16,530.00	(10,820.00)
EX LG CREMATION VAULTS	85.00	0.00	85.00	2,125.00	0.00	2,125.00
LINERS	1,595.00	1,232.92	362.08	12,250.00	14,795.00	(2,545.00)
GRAVE VASES	895.00	489.59	405.41	4,815.15	5,875.00	(1,059.85)
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	20,150.00	25,050.00	(4,900.00)
LOT TRANSFERS	0.00	100.00	(100.00)	450.00	1,200.00	(750.00)
COUNTY INTEREST INCOME	12.94	8.34	4.60	57.71	100.00	(42.29)
HANDLING FEE	7,110.00	6,368.42	741.58	49,590.00	76,421.00	(26,831.00)
PRENEED CONTRACT SERVICE CHG	800.00	483.34	316.66	4,900.00	5,800.00	(900.00)
VASE/HDSTN SET & CLEAN	3,895.00	2,969.59	925.41	23,185.00	35,635.00	(12,450.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	149,071.64	63,899.07	85,172.57	490,141.07	766,788.00	(276,646.93)
	149,071.64	63,899.07	85,172.57	490,141.07	766,788.00	(276,646.93)
EXPENSES						
REGULAR SALARIES	19,480.76	23,819.17	(4,338.41)	164,225.19	285,830.00	(121,604.81)
BOT BOARD MEETINGS	500.00	625.00	(125.00)	3,400.00	7,500.00	(4,100.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	4,179.69	1,667.34	2,512.35	10,103.44	20,008.00	(9,904.56)
FICA	1,285.94	1,550.13	(264.19)	10,376.14	18,601.46	(8,225.32)
MEDICARE	300.74	345.38	(44.64)	2,426.67	4,144.54	(1,717.87)
EMPLOYEE GROUP INSURANCE	5,302.47	6,219.67	(917.20)	35,111.70	74,636.00	(39,524.30)
UNEMPLOYMENT INSURANCE	995.56	198.92	796.64	1,316.98	2,387.00	(1,070.02)
WORKERS COMP INSURANCE	558.34	590.25	(31.91)	3,474.08	7,083.00	(3,608.92)
ELECTRICITY	3,020.86	4,745.00	(1,724.14)	35,915.40	56,940.00	(21,024.60)
TELEPHONE	788.80	508.34	280.46	3,947.52	6,100.00	(2,152.48)
WATER	2,089.45	3,107.34	(1,017.89)	25,431.10	37,288.00	(11,856.90)
COMMUNITY OUTREACH	195.00	166.67	28.33	1,190.85	2,000.00	(809.15)
VISA-MASTER CHG FEES	553.76	466.67	87.09	2,274.65	5,600.00	(3,325.35)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	13.52	50.00	(36.48)	81.12	600.00	(518.88)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	8,629.04	14,793.00	(6,163.96)
LEGAL	0.00	333.34	(333.34)	56.00	4,000.00	(3,944.00)
LOT REPURCHASE	860.00	575.00	285.00	1,290.00	6,900.00	(5,610.00)
OFFICE EXPENSE	4,801.74	1,333.34	3,468.40	13,287.89	16,000.00	(2,712.11)
TRAVEL & CONVENTION	0.00	1,000.00	(1,000.00)	3,178.60	12,000.00	(8,821.40)
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	2,000.00	983.34	1,016.66	10,750.00	11,800.00	(1,050.00)
ADVERTISING/PUBLICITY	320.85	833.34	(512.49)	2,035.05	10,000.00	(7,964.95)
MEMBERSHIP & DUES	655.00	333.34	321.66	1,710.00	4,000.00	(2,290.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	408.83	83.34	325.49	595.40	1,000.00	(404.60)
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	1,270.39	666.67	603.72	9,889.12	8,000.00	1,889.12
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	4,287.41	1,666.67	2,620.74	13,389.86	20,000.00	(6,610.14)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	152.52	150.00	2.52	802.82	1,800.00	(997.18)
GRAVE LINERS & VAULTS	7,283.44	2,382.17	4,901.27	20,979.03	28,586.00	(7,606.97)
GRAVE VASES	1,369.51	383.34	986.17	2,526.93	4,600.00	(2,073.07)
CONTRACT TREE/GARDEN MAINTNOC	14,391.00	14,550.00	(159.00)	87,364.35	174,600.00	(87,235.65)
CONTRACT BURIALS	2,250.00	404.17	1,845.83	3,750.00	4,850.00	(1,100.00)
SECURITY CAMERA EXPENSE	552.00	183.34	368.66	1,463.70	2,200.00	(736.30)
TOTAL EXPENSES	81,100.30	74,274.90	6,825.40	494,748.51	891,297.00	(396,548.49)
NET INCOME FROM OPERATIONS	67,971.34	(10,375.83)	78,347.17	(4,607.44)	(124,509.00)	119,901.56
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)	67,971.34	0.00	67,971.34	(4,607.44)	0.00	(4,607.44)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,282.87	
003343	ASSET REPL.CF.RSRVE-LAND/BLD/ET	324,430.95	
004343	ASSET PURCHASE HOLDING ACCO	62,817.99	
006343	CASH - INTEREST/DIVIDENDS	542,948.46	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GP/PN/EDC	145,988.63	
018343	UNREALIZED G/L ON SECURITIES		155,578.14
	CURRENT ASSETS:	1,314,032.38	155,578.14
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		110,025.00
203343	CURRENT INTEREST & DIVIDENDS		4,987.71
213343	COUNTY INTEREST INCOME		417.41
230343	GAIN/INVEST FAIR VALUE INCREA:	102,524.01	
500343	REVENUE TRANSFERRED IN		1,800.00
	REVENUE:	102,524.01	117,230.12
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	6,356,783.20	6,356,783.20

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,282.87	
ASSET RPLCE RSRVE-LAND/BLD/ETC	324,430.95	
ASSET PURCHASE HOLDING ACCOUNT	62,817.99	
CASH - INTEREST/DIVIDENDS	542,948.46	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(155,578.14)	
TOTAL CURRENT ASSETS		1,158,454.24

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		6,098,681.05

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	14,706.11	
TOTAL RETAINED EARNINGS		3,963,424.41
TOTAL LIABILITIES AND EQUITY		6,098,681.05

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	22,900.00	15,700.00	7,200.00	110,025.00	82,800.00	27,225.00
CURRENT INTEREST & DIVIDENDS	0.00	2,264.23	(2,264.23)	4,987.71	15,423.13	(10,435.42)
COUNTY INTEREST INCOME	82.20	53.96	28.24	417.41	174.41	243.00
GAIN/INVEST FAIR VALUE INCREAS	0.00	(38,722.98)	38,722.98	(102,524.01)	(88,287.70)	(14,236.31)
TOTAL REVENUE	22,982.20	(20,704.79)	43,686.99	12,906.11	10,109.84	2,796.27
	22,982.20	(20,704.79)	43,686.99	12,906.11	10,109.84	2,796.27
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	2,068.04	(2,068.04)
COUNTY SERVICE CHARGE	0.00	0.00	0.00	0.00	94.04	(94.04)
TOTAL EXPENSES	0.00	0.00	0.00	0.00	(2,162.08)	2,162.08
NET INCOME FROM OPERATIONS	22,982.20	(20,704.79)	43,686.99	12,906.11	7,947.76	4,958.35
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)	22,982.20	(20,704.79)	43,686.99	14,706.11	9,487.76	5,218.35

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	737,911.40	
003-342	INTEREST ON DEPOSIT-COUNTY	122,581.74	
006342	CASH - INTEREST/DIVIDENDS	1,182,092.32	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		172,321.20
	ASSETS:	5,195,080.91	172,321.20
RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,968,202.25
REVENUE:			
200342	WMC ENDOWMENT CARE		1,300.00
201342	ENDOWMENT CARE DEPOSITS		83,065.43
203342	CURRENT INTEREST & DIVIDENDS		13,802.15
213342	COUNTY INTEREST INCOME		1,124.68
230342	GAIN/INVEST FAIR VALUE INCREA.	44,734.80	
	REVENUE:	44,734.80	99,292.26
EXPENSES:			
	EXPENSES:	0.00	
	REPORT TOTALS	5,239,815.71	5,239,815.71

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	737,911.40	
INTEREST ON DEPOSIT-COUNTY	122,581.74	
CASH - INTEREST/DIVIDENDS	1,182,092.32	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(172,321.20)	
 TOTAL ASSETS		 5,022,759.71
 TOTAL ASSETS		 5,022,759.71

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	54,557.46	
 TOTAL RETAINED EARNINGS		 5,022,759.71
 TOTAL LIABILITIES AND FUND EQUITY		 5,022,759.71

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	50.00	1,700.00	(1,650.00)	1,300.00	6,675.00	(5,375.00)
ENDOWMENT CARE DEPOSITS	15,737.50	10,485.00	5,252.50	83,065.43	53,232.34	29,833.09
CURRENT INTEREST & DIVIDENDS	0.00	5,150.90	(5,150.90)	13,802.15	33,358.56	(19,556.41)
COUNTY INTEREST INCOME	207.07	182.89	24.18	1,124.68	1,064.00	60.68
GAIN/INVEST FAIR VALUE INCREAS	0.00	(52,467.96)	52,467.96	(44,734.80)	(122,435.65)	77,700.85
TOTAL REVENUE	15,994.57	(34,949.17)	50,943.74	54,557.46	(28,105.75)	82,663.21
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	1.00	(1.00)	0.00	10,575.26	(10,575.26)
TOTAL EXPENSES	0.00	1.00	(1.00)	0.00	10,575.26	(10,575.26)
NET INCOME (LOSS)	15,994.57	(34,950.17)	50,944.74	54,557.46	(38,681.01)	93,238.47

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CRDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	392,971.87	
006392	CASH -INTEREST/DIVIDENDS	368,763.45	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		129,245.63
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	1,548,281.28	129,245.63
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		704,649.70
	LIABILITIES:		704,649.70
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		644,716.38
REVENUE:			
201392	CURRENT SALES		58,997.24
202392	CURRENT DEFERRED REVENUE		51,444.54
203392	CURRENT INTEREST & DIVIDENDS		11,291.44
213392	COUNTY INTEREST INCOME		468.16
230392	GAIN/INVEST FAIR VALUE INCREA	43,585.98	
	REVENUE:	43,585.98	122,201.38
EXPENSES:			
311392	COUNTY SERVICE CHARGES	453.10	
320392	LOSS ON TRANSFER (INTER COSTS)	4,872.73	
335392	SALES TRANSFR OUT (PRIOR YR)	3,620.00	
	EXPENSES:	8,945.83	
	REPORT TOTALS	1,600,813.09	1,600,813.09

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	392,971.87	
CASH -INTEREST/DIVIDENDS	368,763.45	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(129,245.63)	
CONTRACTS RECEIVABLE	62,325.21	
 TOTAL ASSETS		 1,419,035.65
 TOTAL ASSETS		 1,419,035.65

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	69,669.57	
 TOTAL RETAINED EARNINGS		 714,385.95
 TOTAL LIABILITIES AND EQUITY		 1,419,035.65

**PRENEED FUND
INCOME STATEMENT
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	17,388.20	3,024.41	14,363.79	58,997.24	29,167.44	29,829.80
CURRENT DEFERRED REVENUE	9,495.26	3,916.14	5,579.12	51,444.54	44,055.60	7,388.94
CURRENT INTEREST & DIVIDENDS	0.00	2,782.40	(2,782.40)	11,291.44	17,547.37	(6,255.93)
COUNTY INTEREST INCOME	88.21	79.89	8.32	468.16	438.05	30.11
GAIN/INVEST FAIR VALUE INCREAS	0.00	(26,123.88)	26,123.88	(43,585.98)	(58,420.39)	14,834.41
TOTAL REVENUE	26,971.67	(16,321.04)	43,292.71	78,615.40	32,788.07	45,827.33
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	2,434.67	(2,434.67)
COUNTY SERVICE CHARGES	78.80	74.86	3.94	453.10	452.56	0.54
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	4,872.73	2,121.59	2,751.14
SALES TRANSFER OUT (PRIOR YR)	0.00	0.00	0.00	3,620.00	2,140.00	1,480.00
TOTAL EXPENSES	78.80	74.86	3.94	8,945.83	7,148.82	1,797.01
NET INCOME (LOSS)	26,892.87	(16,395.90)	43,288.77	69,669.57	25,639.25	44,030.32

Agenda

Item 6b

ENV# CEBBJNDFBBDWPKD_BBBBB
 UNIONBANC INVESTMENT SERVICES
 PO BOX 513100
 LOS ANGELES, CA 90051-1100



PALM SPRINGS CEMETERY DISTRICT -
 TR FUND 343
 31-705 DA VALL DRIVE
 CATHEDRAL CITY CA 92234

STATEMENT FOR THE PERIOD JANUARY 1, 2015 TO JANUARY 31, 2015

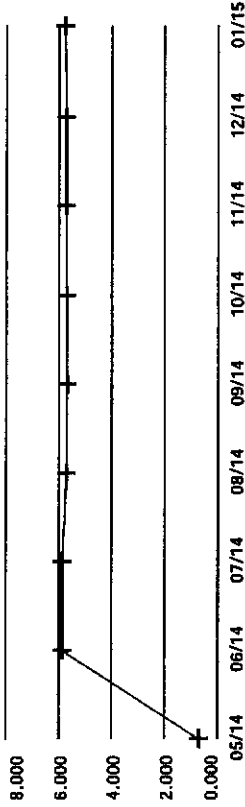
SUMMARY OF ACCOUNTS

TOTAL VALUE OF YOUR PORTFOLIOS **\$5,797,948.36**

as of January 31, 2015

Note: This summary is provided for your convenience and information only. Total Value of Your Portfolios is the sum of the Total Value for all accounts listed, including insurance and annuities assets held away. Please refer to your account statements for more detailed information and definitions. Changes in address and registration may affect accounts included in the summary.

CHANGE IN VALUE OF YOUR PORTFOLIOS
 \$ millions



Change In Value Of Your Portfolios information can be found in Miscellaneous Footnotes at the end of this statement.

ACCOUNTS INCLUDED

GENERAL INVESTMENT ACCOUNTS

PALM SPRINGS CEMETERY DISTRICT- TRUST FUND 343 -
 Unincorporated Assn

Account Number	Prior Period Value as of 01/01/15	Current Period Value as of 01/31/15
0BP-775271	\$609,933.80	\$619,450.11

UNIONBANC INVESTMENT SERVICES

MN_CEBBJNDFBBDWPKD_BBBBB 20150130

Account carried with National Financial Services LLC, Member
 NYSE, SIPC

Statement for the Period January 1, 2015 to January 31, 2015



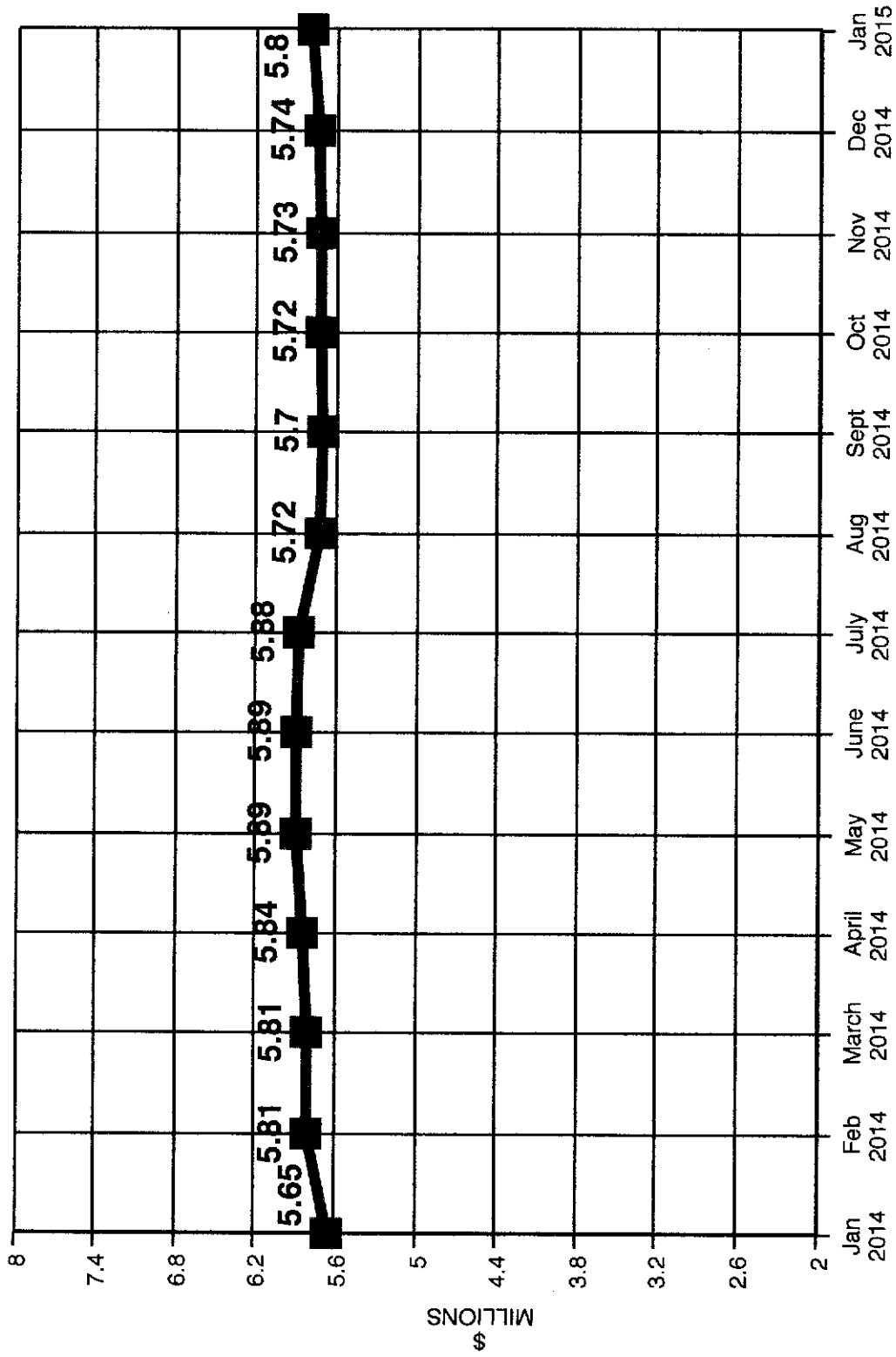
ACCOUNTS INCLUDED > GENERAL INVESTMENT ACCOUNTS <i>continued</i>	<i>Account Number</i>	<i>Prior Period Value as of 01/01/15</i>	<i>Current Period Value as of 01/31/15</i>
PALM SPRINGS CEMETERY DISTRICT-TRUST FUND 392 - Unincorporated Assn	OBP-775412	\$963,738.57	\$978,921.80
PALM SPRINGS CEMETERY DISTRICT - TRUST FUND 342 - Unincorporated Assn	OBP-775414	\$4,162,266.57	\$4,199,576.45
TOTAL GENERAL INVESTMENT ACCOUNTS		\$5,735,938.94	\$5,797,948.36
TOTAL PORTFOLIO VALUE		\$5,735,938.94	\$5,797,948.36

UNIONBANC INVESTMENT SERVICES

MN_CEBBNDFFBDDWPKD_BBBBB 20150130

Account carried with National Financial Services LLC, Member
NYSE, SIPC

PORTFOLIO VALUE \$



monthly statements

RESPONSES

to tough questions

Why are some special districts supported by property taxes, others by fees or both?

Special districts designated as “non-enterprise districts” are funded through a portion of property taxes. They don’t lend themselves to fees because the services benefit the entire community and not just individual residents. About three-quarters of the state’s special districts are non-enterprise districts. Some of them include libraries, police and fire protection, mosquito and vector control, and public cemeteries. Though non-enterprise districts rely overwhelmingly on property taxes for their operational expenses, certain services, such as a park district’s pool, can generate a small amount of fee revenue.

Special districts that are designated as “enterprise districts” run more like a business enterprise and therefore charge customers “user fees” for specific services provided. For example: water rates for the amount of water consumed or room charges for patient hospital stays. Virtually all water, wastewater and healthcare districts are enterprise districts.

Both enterprise and non-enterprise districts can pursue bonds to pay for capital improvements—for instance, to pay for a new dam or library building. In such cases they must receive a two-thirds majority vote to issue general obligation bonds backed by property taxes.

While some enterprise districts are supported by both property taxes and user fees, the property tax revenue they receive is typically minimal and primarily used to pay for their bond debts and/or stabilize rates.

How are special districts staffed? Don’t they have board members who are heavily compensated for doing very little?

The staffing of special districts is based on size and budget. Some rural districts operate

only with volunteers or staff that is paid minimally. For others, the administration or staffing may require a larger commitment of resources. The budget allocated for the operational needs of the special district is approved by an elected board in a public meeting. Board member compensation is set in statute by the Legislature. Some districts have the statutory authority to adjust their board member compensation.

Can special districts tax a resident without his/her consent?

No. Proposition 13 limited property taxes to one percent of property value. Many special districts get a share of these revenues and if they require additional revenue, they must get the approval of voters by a two-thirds majority.

Once a special district is formed, how much is a resident taxed for the services received?

The individual is taxed based on a portion of what is reallocated to that special district from the total amount of property tax revenue collected for local government purposes.

If a special district wants more than what the original allocation provided, it can request “special taxes” but Prop 13 and state law require that special taxes be approved by a two-thirds majority vote. A general obligation bond that raises property taxes also requires two-thirds voter approval.

Special assessments are another way voters can pay for special district services. But unlike special taxes, property owners pay benefit assessments only for the projects or services that directly benefit their property such as sewers, parks and water systems. In such cases, the amount of the assessment must be directly related to the benefit received. Proposition

218 enacted in 1996 required local governments, including special districts, to get weighted ballot approval from property owners before they can levy benefit assessments.

Why do we have Mello-Roos districts and special districts funding our services? Doesn’t that amount to double taxation?

Mello-Roos is just a funding mechanism. You cannot visit or see a Mello-Roos district. Special districts deliver services; Mello-Roos districts do not. California law allows many special districts along with cities and counties and schools to establish Mello-Roos districts to finance public works and public services. Local governments use Mello-Roos solely as a financing tool to provide the essential services their constituents want and need.

Wouldn’t you say special districts are the worst form of fragmented government?

Special districts actually are the best real-world solution to meet the essential public service needs of citizens that are not already being met by cities and counties because of a lack of funding or infrastructure.

There are approximately 2,200 special districts compared to 480 cities and 58 counties. Why so many and why can’t they be consolidated to save taxpayers money?

Numbers are arbitrary. What really matters is the quality of services and how well a special district responds to the customers it serves. Consolidation may work in some cases. In fact, CSDA and special districts are open to reorganization if it is deemed to be cost-effective, lead to increased efficiency and is supported by the constituents they serve.

(continued)

RESPONSES

to tough questions

But when special districts merge into a larger district, they must serve a much larger area. And when that happens, they may become further removed from the neighborhood residents who originally created them. Consolidation, often, may end up costing customers more in the long run. First, costly studies must be conducted to determine if merging is even feasible or acceptable to voters. After that is done, the districts may find that they lack the infrastructure to consolidate if, for instance, existing sewer or water pipes cannot be connected or replaced to cover larger areas.

Aren't special districts seen as inefficient because of the abundance of services that seem to overlap or are duplicative?

While special districts may dot many local landscapes, they are the closest public agencies to the communities they serve and therefore are able to provide the most expedient and responsive services. Furthermore, because special districts focus on a single function or limited functions, they are able to focus their efforts, which leads to discipline and innovation.

Every county has a Local Agency Formation Commission (LAFCO) that ensures the services provided by special districts and other local agencies do not overlap. LAFCOs also conduct Municipal Service Reviews on special districts every 5 years.

What is ERAF?

ERAF is the Education Revenue Augmentation Fund. During the recession of the early 1990s, the state took property taxes from special districts, cities and counties and shifted them into ERAF to offset its debt and spending obligations. That mandated property tax shift of precious local government revenue continues today despite the fiscal hardships it has caused local governments.

How much has been lost because of ERAF?

Since ERAF began in 1992, the state has shifted over \$9 billion in local property tax revenue from special districts. Special districts lost another \$500 million in 2012-2013, alone.

Why are multi-county districts exempted from ERAF?

Multi-county districts successfully fought to be exempted from ERAF as they and all local governments rightfully should. The state should not be raiding local governments for money designated and approved by voters for local government purposes. CSDA has joined with the League of California Cities and the California State Association of Counties (CSAC) in the Leave Our Community Assets Local (LOCAL) Coalition to stop further ERAF shifts.

If special districts are hurting for so much funding because of ERAF and Prop 13, why do some have such huge reserves?

Special districts, like cities and counties, need reserves to ensure they can respond to their constituents in the event of emergencies or disasters like flooding and earthquakes. Prudent reserves often are needed to accumulate the capital to pay for large public works projects. In addition, reserves provide a safety cushion in lean years, stabilizing consumers' rates.

CSDA has developed the Special District Reserve Guidelines, a comprehensive guide for accumulation and management of special district reserves. The report sets strict policy procedures and high standards for all independent special

district members to follow in handling their fiduciary responsibilities.

Note: The Guidelines are available through CSDA at no cost to members.

What's to stop some special district administrators from using these reserves for high-priced junkets or for "official meetings" that turn out to be nothing more than free vacations?

Local accountability is key here. As the public agencies that are closest to the people they serve, special districts are directly accountable to their constituents. As such, their leaders will be held to answer to the voters who elected them or elected officials who appointed them for any actions that come into question.

How are special districts scrutinized? Who are they accountable to and how often must they undergo checks and balances?

Special districts are accountable to the voters who elect their boards of directors and the customers who use their services—just like city council members, boards of supervisors, and state and federal legislators. Special districts must submit annual financial reports to the California State Controller and also must follow state laws pertaining to public meetings, bonded debt, record keeping and elections.

As public agencies, special districts must comply with the Brown Act. Meetings must be open and public. Special districts cannot form, their rates cannot increase nor can their governing boards be elected without the consent of a majority of voters in their district.