

PALM SPRINGS CEMETERY DISTRICT

AGENDA REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, February 14, 2013 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 10, 2013 Regular Meeting Minutes

b. Approval of January Expenditures

General Fund		\$ 96,258.27
January Reimburse Voucher 1381	\$ 40,456.66	
January Reimburse Voucher 1382	\$ 35,646.10	
January Reimburse Voucher 1385	\$ 18,163.19	
Accumulative Capital Outlay		\$ 39,787.50
January Reimburse Voucher 1380	\$ 378.00	
January Reimburse Voucher 1383	\$ 33,449.50	
January Reimburse Voucher 1384	\$ 562.50	
January Reimburse Prior Voucher	\$ 5,397.50	

Total January 31, 2013 Expenditures Checks & Visa/Debit Card
18849 -18922 & Direct Deposits (Payroll) \$ 136,045.77

c. Financial Reports as of January 31, 2013 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. Review for Discussion and Possible Approval – Dia de los Muertos/Day of the Dead Celebration, Saturday, November 2, 2013 from 11:00AM – 4:00PM at Desert Memorial Park
- b. Review for Discussion and Approval – Proposal from Arbor Tech Services for Treatment of 31 Pine Trees for Spider Mites and 1 Mesquite Tree for Borers and Spider Mites
- c. Review for Discussion and Approval – Proposal from Western Pump, Inc. to Refurbish Aboveground Gasoline Storage Tank for Compliance with State of California Air Resources Board Enhanced Vapor Recovery System Executive Order (EO) VR-301
- d. Review for Discussion and Approval – 3-Year Audit Proposal from Lund & Guttry, LLP CPA
- e. USC Price Executive Education Forum – USC Davidson Conference Center, March 8 -9, 2013
- f. Local Public Cemetery Districts Area Meeting – March 21, 2013 in Anaheim, CA
- g. CAPC Annual Conference – April 4-6, 2013 in Monterey, CA
- h. Review for Discussion and Approval – PSCD Services/History Presentation to Local City Councils by District Manager Jurasky
- i. Discussion and Approval – Trustee Rights, Responsibilities and Liabilities Training – Green, de Bortnowsky & Quintanilla
- j. PSCD New Office Building/Public Restrooms – Update

7. LEGISLATIVE CALENDAR – None

8. BOARD DISCUSSION

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2013/2014 – 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. Demolition of Old Office and Apartment Buildings

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE – None

13. CLOSED SESSION ANNOUNCEMENT – None

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, February 11, 2013

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

DATE: January 10, 2013

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
George Stettler, Treasurer
John Lea, Secretary
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** – None

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

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

6. **ADMINISTRATIVE CALENDAR** a. **Review Approved and Revised 2012-2013 Estimated Expenditures, Current Liquid Assets and Investments** District Manager Jurasky reviewed the approved 2012-2013 Budget with Board, and reported that there is no need to revise the budget because expenditures will not exceed approved amounts. She stated that the new administration building will not be completed until the next fiscal year budget.

District Manager Jurasky reported that she had spoken with Riverside County regarding increased part-time employee payroll and the new building expense and was advised the District is not required to submit a revised budget if expenditures are not exceeded.

b. **Discussion and Approval of Date and Time for Ground Breaking Ceremony – New Administration Building** Following a discussion the Board agreed to hold the ground breaking ceremony at 10:00 AM, Monday, February 11, 2013. District Manager Jurasky was directed to send out a press release to cities (council), chambers, County Board of Supervisors and news media. Coffee and pastries will be served after the ceremony. Trustee Pye suggested the District Manager Jurasky contact Kristie Ramos at the City of Desert Hot Springs regarding borrowing hard hats and shovels.

c. **PSCD New Building/Public Restrooms** – District Manager Jurasky reviewed the building status with the Board. She reported that we are still waiting fee amounts from the city of Cathedral City so they can be paid and permits pulled. There was a general discussion regarding internet from Verizon, FIOS, Dish, Direct, Hughes Network and Time Warner Cable. No Action Taken

6. ADMINISTRATIVE CALENDAR - 6c continued

District Manager Jurasky also reported on the December 17, 2012 meeting with the city of Cathedral City regarding sewer and water connections. She stated that it was agreed the most viable solution is to install a septic tank for sewer and water connection from Da Vall Drive, rather than going across Ramon Road. This will reduce costs for the District. She reported that we are now waiting on final written approval from the city of Cathedral City. She stated that John Sanborn, Sanborn A/E will be conducting a survey to determine the most appropriate location for the sewer, and will draw the plans for submission to the City for approval. After approval from the City the plans will be sent out for pricing.

District Manager Jurasky reviewed the new administration building project budget worksheet with the Board.

7. **LEGISLATIVE** - None

8. **BOARD DISCUSSION** - None

9. **PUBLIC HEARING CALENDAR** - None

10. **REPORTS** a. **Trustee Report** - Trustee Stettler stated that he had a difficult time navigating to the office with the construction fencing in place. District Manager Jurasky stated that she would install better directional signs.

b. **Manager Report** - None

11. **FUTURE AGENDA ITEMS** a. **Discussion in 2012/2013 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. **Demolition of Old Office and Apartment Buildings** 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, Chairperson at 2:30 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, February 14, 2013.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DISTRICT

January 31, 2013

SITE SALES & INTERMENTS

	Prior Months		Dec		2013 YTD Totals		Jan 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	53	0	8	0	61	0	45	0
Adult, A&B	38	0	3	0	41	0	37	0
Premium	17	0	6	0	23	0	35	3
Children	0	0	0	0	0	0	0	0
Cremation	9	4	2	0	11	4	7	1
Niche	10	0	0	0	10	0	8	0
Memorial Wall	0	0	0	0	0	0	0	0
TOTALS	127	4	19	0	146	4	132	4

LOT REPURCHASES

	Prior Months		Jan		YTD 2013		YTD Jan 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	1	0	9	0	4	3
Cremation	0	0	0	0	0	0	0	0
Niche	2	0	0	0	2	0	4	0
TOTALS	10	0	1	0	11	0	8	3

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Jan		2012 YTD Totals		YTD Jan 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	93	1	16	0	109	1	109	1
Children	0	0	0	0	0	0	2	0
Cremation	31	1	2	0	33	1	19	3
Niche	7	0	3	0	10	0	10	0
TOTALS	131	2	21	0	152	2	140	4

SATURDAY INTERMENTS

	Prior Months		Jan		2012 YTD Totals		YTD Jan 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	2	0	5	0	7	1
Child	0	0	0	0	0	0	1	0
Cremation	2	0	0	0	2	0	5	0
TOTALS	5	0	2	0	7	0	13	1

SUNDAY INTERMENTS

	Prior Months		Jan		2012 YTD Totals		YTD Jan 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	0	1	0	5	0	6	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	0	0
TOTALS	5	0	1	0	6	0	6	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JANUARY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	70,883.96	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	6,813.03	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	12.00	
10009	CASH IN BANK - RESERVE CHECKN	29,141.21	
10015	ACO PURCHASES RECEIVABLE		59,399.40
10016	SECURITY DEPOSITS	130.50	
14010	PREPAID INSURANCE	5,893.83	
14011	PREPAID W/C INSURANCE	1,200.00	
	ASSETS:	129,374.53	59,399.40
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		274.85
20109	LEASE DEPOSIT - PREPAID		23,175.00
20111	EMPLOYEES INSURANCE PAYABLE		2,366.02
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		7,909.30
27400	OPEB BENIFIT LIABILITY:GASB45		272,839.22
	LIABILITIES:		322,867.59
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	402,524.93	
	TOTAL EQUITY:	402,524.93	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		144,155.00
40203	INTEREST RECEIVED		3.49
40204	LAND LEASE		32,445.00
40205	MISC INCOME		2,781.00
40205CC	CREDIT CARD CONVEN FEE		2,033.03
40205SAT	SAT INTERMENT SURCHARGE		6,000.00
40205SUN	SUN INTERMENT SURCHARGE		7,225.00
40206	TAX COLLECTIONS		136,825.59
40207	VAULTS		7,785.00
40207-EX LG CRE	EX LG CREMATION VAULTS		1,540.00
40208	LINERS		8,630.00
40209	GRAVE VASES		4,285.00
40210	MEMORIAL WALL INCOME		200.00
40211	ENR SURCHARGE		17,350.00
40212	LOT TRANSFERS		810.00
40213	COUNTY INTEREST INCOME		84.38
40216	HANDLING FEE		48,130.00
40217	PRENEED CONTRACT SERVICE CHG		3,900.00
40218	VASE/HDSTN SET & CLEAN		21,455.00
	REVENUE:		445,637.49

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JANUARY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	150,873.35	
60102	TRUSTEE FEES	3,300.00	
61101	TEMPORARY HELP	2,892.74	
71101	RETIREMENT/PENSION	10,350.46	
71201	FICA	9,664.86	
71202	MEDICARE	2,260.23	
72301	EMPLOYEE GROUP INSURANCE	40,610.79	
72601	UNEMPLOYMENT INSURANCE	980.38	
73101	WORKERS COMP INSURANCE	4,200.00	
81111	ELECTRICITY	30,924.95	
81112	TELEPHONE	3,320.29	
81113	WATER	23,075.31	
83308	COMMUNITY OUTREACH	1,045.00	
83309	VISA-MASTER CHG FEES	2,838.90	
83311	COUNTY SERVICE CHARGE	395.50	
83313	GENERAL INSURANCE	8,251.39	
83314	LEGAL	1,750.45	
83315	LOT REPURCHASE	4,780.00	
83316	OFFICE EXPENSE	14,548.88	
83317	TRAVEL & CONVENTION	8,532.09	
83318	UNIFORMS & SAFETY EQUIPMENT	315.27	
83321	AUDIT	10,750.00	
83323	ADVERTISING/PUBLICITY	2,494.70	
84410	AUTO TRUCK EXPENSE	408.00	
84411	LARGE EQUIPMENT REPAIRS	405.68	
84413	IRRIGATION SYSTEM REPAIRS	3,659.47	
84414	FERTILIZER AND SEED	11,411.21	
84415	GASOLINE, OIL, TIRES	2,494.69	
84416	PLANT & BUILDING	10,975.92	
84418	TOOLS & SUPPLIES	807.35	
84419	GRAVE LINERS & VAULTS	15,822.58	
84420	GRAVE VASES	1,784.27	
84422	CONTRACT TREE/GARDEN MAINTN	87,697.26	
84423	CONTRACT BURIALS	1,350.00	
84424	SECURITY CAMERA EXPENSE	1,104.00	
	EXPENSES:	476,075.97	
REPORT TOTALS		1,007,975.43	1,007,975.43

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
JANUARY 31, 2013**

ASSETS

ASSETS

CASH ON HAND - COUNTY	70,883.96	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	6,813.03	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	12.00	
CASH IN BANK - RESERVE CHECKNG	29,141.21	
ACO PURCHASES RECEIVABLE	(59,399.40)	
SECURITY DEPOSITS	130.50	
PREPAID INSURANCE	5,893.83	
PREPAID W/C INSURANCE	1,200.00	
 TOTAL ASSETS		 69,975.13
 TOTAL ASSETS		 69,975.13

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	274.85	
LEASE DEPOSIT - PREPAID	23,175.00	
EMPLOYEES INSURANCE PAYABLE	2,366.02	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	7,909.30	
OPEB BENIFIT LIABILITY:GASB45	272,839.22	
TOTAL LIABILITIES		322,867.59
 TOTAL LIABILITIES		 322,867.59
 EQUITY		
BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(402,524.93)	
NET INCOME	(30,438.48)	
TOTAL EQUITY		(252,892.46)
 TOTAL LIABILITIES AND EQUITY		 69,975.13

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	18,025.00	37,590.00	(19,565.00)	144,155.00	148,590.00	(4,435.00)
MISC SPECIAL SET-UP	0.00	0.00	0.00	0.00	900.00	(900.00)
INTEREST RECEIVED	0.00	1.50	(1.50)	3.49	9.03	(5.54)
LAND LEASE	4,635.00	4,635.00	0.00	32,445.00	32,445.00	0.00
MISC INCOME	0.00	0.00	0.00	2,781.00	0.00	2,781.00
CREDIT CARD CONVEN FEE	448.49	244.60	203.89	2,033.03	1,383.49	649.54
SAT INTERMENT SURCHARGE	2,550.00	400.00	2,150.00	6,000.00	8,200.00	(2,200.00)
SUN INTERMENT SURCHARGE	2,850.00	850.00	2,000.00	7,225.00	5,950.00	1,275.00
TAX COLLECTIONS	89,054.30	65,978.67	23,075.63	136,825.59	117,080.90	19,744.69
VAULTS	1,140.00	1,850.00	(710.00)	7,785.00	7,850.00	(65.00)
EX LG CREMATION VAULTS	255.00	425.00	(170.00)	1,540.00	2,040.00	(500.00)
LINERS	945.00	2,435.00	(1,490.00)	8,630.00	8,155.00	475.00
GRAVE VASES	751.50	925.00	(173.50)	4,285.00	3,380.15	904.85
MEMORIAL WALL INCOME	0.00	0.00	0.00	200.00	0.00	200.00
ENR SURCHARGE	2,300.00	4,500.00	(2,200.00)	17,350.00	18,600.00	(1,250.00)
LOT TRANSFERS	450.00	720.00	(270.00)	810.00	2,585.00	(1,775.00)
COUNTY INTEREST INCOME	6.17	21.34	(15.17)	84.38	119.63	(35.25)
HANDLING FEE	6,200.00	12,790.00	(6,590.00)	48,130.00	49,070.00	(940.00)
PRENEED CONTRACT SERVICE CHG	700.00	500.00	200.00	3,900.00	2,725.00	1,175.00
VASE/HDSTN SET & CLEAN	3,940.00	3,950.00	(10.00)	21,455.00	20,070.00	1,385.00
TOTAL REVENUE	134,250.46	137,816.11	(3,565.65)	445,637.49	429,153.20	16,484.29
	134,250.46	137,816.11	(3,565.65)	445,637.49	429,153.20	16,484.29
EXPENSES						
REGULAR SALARIES	19,909.44	19,577.61	331.83	150,873.35	161,563.55	(10,690.20)
TRUSTEE FEES	500.00	500.00	0.00	3,300.00	2,700.00	600.00
TEMPORARY HELP	582.50	0.00	582.50	2,892.74	1,716.00	1,176.74
RETIREMENT/PENSION	2,970.65	2,272.34	698.31	10,350.46	9,716.49	633.97
FICA	1,291.71	1,235.01	56.70	9,664.86	10,212.31	(547.45)
MEDICARE	302.09	288.84	13.25	2,260.23	2,388.35	(128.12)
EMPLOYEE GROUP INSURANCE	6,064.86	5,739.55	325.31	40,610.79	37,865.38	2,745.41
UNEMPLOYMENT INSURANCE	770.85	816.70	(45.85)	980.38	997.87	(17.49)
WORKERS COMP INSURANCE	600.00	548.00	52.00	4,200.00	4,677.44	(477.44)
ELECTRICITY	8,813.53	3,083.86	5,729.67	30,924.95	30,045.60	879.35
TELEPHONE	947.54	373.41	574.13	3,320.29	3,174.14	146.15
WATER	1,007.25	1,804.37	(797.12)	23,075.31	21,737.17	1,338.14
COMMUNITY OUTREACH	150.00	140.00	10.00	1,045.00	1,260.00	(215.00)
VISA-MASTER CHG FEES	817.61	288.48	529.13	2,838.90	2,398.80	440.10
COUNTY SERVICE CHARGE	43.90	65.14	(21.24)	395.50	571.46	(175.96)
EDUCATION	0.00	0.00	0.00	0.00	373.23	(373.23)
GENERAL INSURANCE	1,178.77	1,073.18	105.59	8,251.39	7,512.32	739.07
LEGAL	952.45	365.32	587.13	1,750.45	1,793.32	(42.87)
LOT REPURCHASE	1,375.00	450.00	925.00	4,780.00	7,865.00	(3,085.00)
OFFICE EXPENSE	4,270.95	2,092.20	2,178.75	14,548.88	11,961.63	2,587.25
TRAVEL & CONVENTION	0.00	24.68	(24.68)	8,532.09	5,903.24	2,628.85
UNIFORMS & SAFETY EQUIPMENT	0.00	14.75	(14.75)	315.27	79.39	235.88
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	347.10	(347.10)
AUDIT	0.00	0.00	0.00	10,750.00	10,500.00	250.00
ADVERTISING/PUBLICITY	180.60	177.95	2.65	2,494.70	1,703.35	791.35
AUTO TRUCK EXPENSE	41.95	0.00	41.95	408.00	581.22	(173.22)
LARGE EQUIPMENT REPAIRS	369.24	7.00	362.24	405.68	7.00	398.68
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	38.41	(38.41)
IRRIGATION SYSTEM REPAIRS	314.75	300.63	14.12	3,659.47	5,655.61	(1,996.14)
FERTILIZER AND SEED	3,029.12	0.00	3,029.12	11,411.21	7,083.11	4,328.10
GASOLINE, OIL, TIRES	286.76	67.91	218.85	2,494.69	5,582.76	(3,088.07)
PLANT & BUILDING	2,914.98	763.66	2,151.32	10,975.92	15,962.02	(4,986.10)
TOOLS & SUPPLIES	410.19	0.00	410.19	807.35	74.27	733.08
GRAVE LINERS & VAULTS	5,030.00	1,622.00	3,408.00	15,822.58	13,747.18	2,075.40
GRAVE VASES	0.00	0.00	0.00	1,784.27	3,086.12	(1,301.85)
CONTRACT TREE/GARDEN MAINTNCE	29,522.81	14,550.00	14,972.81	87,697.26	87,270.64	426.62
CONTRACT BURIALS	750.00	900.00	(150.00)	1,350.00	5,400.00	(4,050.00)
SECURITY CAMERA EXPENSE	138.00	99.00	39.00	1,104.00	693.00	411.00
TOTAL EXPENSES	(95,537.50)	(59,241.59)	(36,295.91)	(476,075.97)	(484,244.48)	8,168.51
NET INCOME FROM OPERATIONS	38,712.96	78,574.52	(39,861.56)	(30,438.48)	(55,091.28)	24,652.80
OTHER INCOME & EXPENSE						
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	38,712.96	78,574.52	(39,861.56)	(30,438.48)	(55,091.28)	24,652.80

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2013

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
EVENUES						
OPEN AND CLOSE	18,025.00	18,300.00	(275.00)	144,155.00	219,600.00	(75,445.00)
MISC SPECIAL SET-UP	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	0.00	50.00	(50.00)
INTEREST RECEIVED	0.00	1.58	(1.58)	3.49	20.00	(16.51)
LAND LEASE	4,635.00	4,635.00	0.00	32,445.00	55,620.00	(23,175.00)
MISC INCOME	0.00	0.00	0.00	2,781.00	0.00	2,781.00
CREDIT CARD CONVEN FEE	448.49	312.50	135.99	2,033.03	3,750.00	(1,716.97)
SAT INTERMENT SURCHARGE	2,550.00	1,029.16	1,520.84	6,000.00	12,350.00	(6,350.00)
SUN INTERMENT SURCHARGE	2,850.00	666.66	2,183.34	7,225.00	8,000.00	(775.00)
TAX COLLECTIONS	89,054.30	17,554.08	71,500.22	136,825.59	210,649.00	(73,823.41)
VAULTS	1,140.00	1,480.00	(340.00)	7,785.00	17,760.00	(9,975.00)
EX LG CREMATION VAULTS	255.00	0.00	255.00	1,540.00	0.00	1,540.00
LINERS	945.00	1,094.16	(149.16)	8,630.00	13,130.00	(4,500.00)
GRAVE VASES	751.50	399.58	351.92	4,285.00	4,795.00	(510.00)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	200.00	300.00	(100.00)
ENR SURCHARGE	2,300.00	2,408.33	(108.33)	17,350.00	28,900.00	(11,550.00)
LOT TRANSFERS	450.00	172.50	277.50	810.00	2,070.00	(1,260.00)
COUNTY INTEREST INCOME	6.17	16.66	(10.49)	84.38	200.00	(115.62)
HANDLING FEE	6,200.00	6,412.50	(212.50)	48,130.00	76,950.00	(28,820.00)
PRENEED CONTRACT SERVICE CHG	700.00	358.33	341.67	3,900.00	4,300.00	(400.00)
VASE/HDSTN SET & CLEAN	3,940.00	2,880.00	1,060.00	21,455.00	34,560.00	(13,105.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	16.66	(16.66)	0.00	200.00	(200.00)
TOTAL REVENUES	134,250.46	57,933.52	76,316.94	445,637.49	695,204.00	(249,566.51)
	134,250.46	57,933.52	76,316.94	445,637.49	695,204.00	(249,566.51)
EXPENSES						
REGULAR SALARIES	19,909.44	22,262.50	(2,353.06)	150,873.35	267,150.00	(116,276.65)
TRUSTEE FEES	500.00	625.00	(125.00)	3,300.00	7,500.00	(4,200.00)
TEMPORARY HELP	582.50	125.00	457.50	2,892.74	1,500.00	1,392.74
RETIREMENT/PENSION	2,970.65	1,558.41	1,412.24	10,350.46	18,701.00	(8,350.54)
FICA	1,291.71	1,419.08	(127.37)	9,664.86	17,029.00	(7,364.14)
MEDICARE	302.09	331.83	(29.74)	2,260.23	3,982.00	(1,721.77)
EMPLOYEE GROUP INSURANCE	6,064.86	6,627.25	(562.39)	40,610.79	79,527.00	(38,916.21)
UNEMPLOYMENT INSURANCE	770.85	159.41	611.44	980.38	1,913.00	(932.62)
WORKERS COMP INSURANCE	600.00	600.16	(0.16)	4,200.00	7,202.00	(3,002.00)
ELECTRICITY	8,813.53	4,684.33	4,129.20	30,924.95	56,212.00	(25,287.05)
TELEPHONE	947.54	491.66	455.88	3,320.29	5,900.00	(2,579.71)
WATER	1,007.25	2,741.25	(1,734.00)	23,075.31	32,895.00	(9,819.69)
COMMUNITY OUTREACH	150.00	166.66	(16.66)	1,045.00	2,000.00	(955.00)
VISA-MASTER CHG FEES	817.61	375.00	442.61	2,838.90	4,500.00	(1,661.10)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	43.90	66.66	(22.76)	395.50	800.00	(404.50)
EDUCATION	0.00	16.66	(16.66)	0.00	200.00	(200.00)
GENERAL INSURANCE	1,178.77	1,204.50	(25.73)	8,251.39	14,454.00	(6,202.61)
LEGAL	952.45	500.00	452.45	1,750.45	6,000.00	(4,249.55)
LOT REPURCHASE	1,375.00	416.66	958.34	4,780.00	5,000.00	(220.00)
OFFICE EXPENSE	4,270.95	1,250.00	3,020.95	14,548.88	15,000.00	(451.12)
TRAVEL & CONVENTION	0.00	1,166.66	(1,166.66)	8,532.09	14,000.00	(5,467.91)
UNIFORMS & SAFETY EQUIPMENT	0.00	25.00	(25.00)	315.27	300.00	15.27
MTG EXP & SUPPLIES	0.00	133.33	(133.33)	0.00	1,600.00	(1,600.00)
AUDIT	0.00	895.83	(895.83)	10,750.00	10,750.00	0.00
ADVERTISING/PUBLICITY	180.60	416.66	(236.06)	2,494.70	5,000.00	(2,505.30)
AUTO TRUCK EXPENSE	41.95	83.33	(41.38)	408.00	1,000.00	(592.00)
LARGE EQUIPMENT REPAIRS	369.24	83.33	285.91	405.68	1,000.00	(594.32)
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	314.75	666.66	(351.91)	3,659.47	8,000.00	(4,340.53)
FERTILIZER AND SEED	3,029.12	1,250.00	1,779.12	11,411.21	15,000.00	(3,588.79)
GASOLINE, OIL, TIRES	286.76	333.33	(46.57)	2,494.69	4,000.00	(1,505.31)
PLANT & BUILDING	2,914.98	1,666.66	1,248.32	10,975.92	20,000.00	(9,024.08)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	410.19	108.33	301.86	807.35	1,300.00	(492.65)
GRAVE LINERS & VAULTS	5,030.00	2,208.33	2,821.67	15,822.58	26,500.00	(10,677.42)
GRAVE VASES	0.00	416.66	(416.66)	1,784.27	5,000.00	(3,215.73)
CONTRACT TREE/GARDEN MAINTN	29,522.81	14,633.33	14,889.48	87,697.26	175,600.00	(87,902.74)
CONTRACT BURIALS	750.00	691.66	58.34	1,350.00	8,300.00	(6,950.00)
SECURITY CAMERA EXPENSE	138.00	108.33	29.67	1,104.00	1,300.00	(196.00)
TOTAL EXPENSES	95,537.50	70,721.93	24,815.57	476,075.97	848,665.00	(372,589.03)
NET INCOME FROM OPERATIONS	38,712.96	(12,788.41)	51,501.37	(30,438.48)	(153,461.00)	123,022.52
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	14,455.08	(14,455.08)	0.00	173,461.00	(173,461.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.67	(1,666.67)	0.00	20,000.00	(20,000.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(12,788.41)	12,788.41	0.00	(153,461.00)	153,461.00
NET INCOME (LOSS)	38,712.96	0.00	38,712.96	(30,438.48)	0.00	(30,438.48)

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF JANUARY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	13,841.46	
003343	ASSET REPLCE RSRVE-LAND/BLD/EI	482,455.80	
004343	ASSET PURCHASE HOLDING ACCOI	363,669.89	
006343	CASH - INTEREST/DIVIDENDS	497,311.03	
018343	UNREALIZED G/L ON SECURITIES		169.59
007343	INVESTED FUNDS - PSCD	1,422,563.48	
	CURRENT ASSETS:	2,779,841.66	169.59
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	127,594.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,824,058.32	
016343	WATER SYSTEMS	909,097.48	
	FIXED ASSETS:	3,424,357.12	
OTHER ASSETS:			
033343	INTEREST RECEIVABLE	2,491.92	
035343	OFFICE/APT REMODEL- CASH	50,000.00	
	OTHER ASSETS:	52,491.92	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,102,789.87
	CURRENT LIABILITIES:		2,102,789.87
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		2,182,869.16
142343	ACO PROPOSED EXPENDITURES		1,851,869.96
	RETAINED EARNINGS:		4,034,739.12
REVENUE:			
201343	BURIAL RIGHT SALES		99,450.00
203343	CURRENT INTEREST & DIVIDENDS		32,557.57
213343	COUNTY INTEREST INCOME		965.75
214343	DONATIONS & GRANTS		2,819.00
230343	GAIN/INVEST FAIR VALUE INCREA:	12,494.43	
500343	REVENUE TRANSFERRED IN		600.00
	REVENUE:	12,494.43	136,392.32
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	4,853.27	
311343	COUNTY SERVICE CHARGE	52.50	
	EXPENSES:	4,905.77	
	REPORT TOTALS	6,274,090.90	6,274,090.90

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
JANUARY 31, 2013**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	13,841.46	
ASSET RPLCE RSRVE-LAND/BLD/ETC	482,455.80	
ASSET PURCHASE HOLDING ACCOUNT	363,669.89	
CASH - INTEREST/DIVIDENDS	497,311.03	
INVESTED FUNDS - PSCD	1,422,563.48	
UNREALIZED G/L ON SECURITIES	(169.59)	
TOTAL CURRENT ASSETS		2,779,672.07

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	127,594.72	
BUILDINGS	349,920.12	
EQUIPMENT	59,977.50	
FURNITURE & FIXTURES	90,226.35	
LAND & IMPROVEMENTS	1,824,058.32	
WATER SYSTEMS	909,097.48	
TOTAL FIXED ASSETS		3,424,357.12

OTHER ASSETS

UNREALIZED G/L ON SECURITIES	(169.59)	
INTEREST RECEIVABLE	2,491.92	
OFFICE/APT REMODEL- CASH	50,000.00	
TOTAL OTHER ASSETS		52,322.33
TOTAL ASSETS		6,256,351.52

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,102,789.87	
TOTAL CURRENT LIABILITIES		2,102,789.87

TOTAL LIABILITIES		2,102,789.87
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RETAINED EARNINGS

RETAINED EARNINGS	2,182,869.16	
ACO PROPOSED EXPENDITURES	1,851,869.96	
NET INCOME	118,992.12	
TOTAL RETAINED EARNINGS		4,153,731.24

TOTAL LIABILITIES AND EQUITY		6,256,521.11
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**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	14,850.00	17,910.00	(3,060.00)	99,450.00	105,710.00	(6,260.00)
CURRENT INTEREST & DIVIDENDS	5,099.11	1,537.61	3,561.50	32,557.57	11,310.64	21,246.93
COUNTY INTEREST INCOME	116.51	293.15	(176.64)	965.75	958.97	6.78
DONATIONS & GRANTS	0.00	0.00	0.00	2,819.00	0.00	2,819.00
GAIN/INVEST FAIR VALUE INCREAS	(25,996.27)	214.12	(26,210.39)	(12,494.43)	4,241.17	(16,735.60)
TOTAL REVENUE	(5,930.65)	19,954.88	(25,885.53)	123,297.89	122,220.78	1,077.11
	(5,930.65)	19,954.88	(25,885.53)	123,297.89	122,220.78	1,077.11
EXPENSES						
INVESTMENT ADVISOR FEES	15.00	0.00	15.00	4,853.27	4,743.41	109.86
COUNTY SERVICE CHARGE	20.40	45.10	(24.70)	52.50	153.42	(100.92)
TOTAL EXPENSES	(35.40)	(45.10)	9.70	(4,905.77)	(4,896.83)	(8.94)
NET INCOME FROM OPERATIONS	(5,966.05)	19,909.78	(25,875.83)	118,392.12	117,323.95	1,068.17
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	(1,250.00)	1,250.00	(600.00)	(2,900.00)	2,300.00
TOTAL OTHER INCOME & EXPENSE	0.00	(1,250.00)	1,250.00	(600.00)	(2,900.00)	2,300.00
NET INCOME (LOSS)	(5,966.05)	21,159.78	(27,125.83)	118,992.12	120,223.95	(1,231.83)

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF JANUARY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	467,414.19	
003-342	INTEREST ON DEPOSIT-COUNTY	118,632.29	
006342	CASH - INTEREST/DIVIDENDS	1,105,565.61	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
033342	INTEREST RECEIVABLE	3,558.69	
018342	UNREALIZED G/L ON SECURITIES	32,713.52	
	ASSETS:	4,880,379.75	
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,350,832.70
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS:		18,405.00
	RETAINED EARNINGS:		4,797,478.15
 REVENUE:			
200342	WMC ENDOWMENT CARE		2,375.00
201342	ENDOWMENT CARE DEPOSITS		67,189.67
203342	CURRENT INTEREST & DIVIDENDS		33,598.37
213342	COUNTY INTEREST INCOME		910.12
230342	GAIN/INVEST FAIR VALUE INCREA.	10,339.60	
	REVENUE:	10,339.60	104,073.16
 EXPENSES:			
310342	INVESTMENT ADVISOR FEES	10,831.96	
	EXPENSES:	10,831.96	
 REPORT TOTALS		4,901,551.31	4,901,551.31

**ENDOWMENT CARE FUND
BALANCE SHEET
JANUARY 31, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	467,414.19	
INTEREST ON DEPOSIT-COUNTY	118,632.29	
CASH - INTEREST/DIVIDENDS	1,105,565.61	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	32,713.52	
INTEREST RECEIVABLE	3,558.69	

TOTAL ASSETS		4,880,379.75
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TOTAL ASSETS		4,880,379.75
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LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,350,832.70	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	82,901.60	

TOTAL RETAINED EARNINGS		4,880,379.75
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TOTAL LIABILITIES AND FUND EQUITY		4,880,379.75
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**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	2,375.00	4,800.00	(2,425.00)
ENDOWMENT CARE DEPOSITS	10,723.33	13,587.66	(2,864.33)	67,189.67	73,071.32	(5,881.65)
CURRENT INTEREST & DIVIDENDS	6,666.94	4,030.18	2,636.76	33,598.37	25,453.34	8,145.03
COUNTY INTEREST INCOME	118.20	233.30	(115.10)	910.12	713.88	196.24
GAIN/INVEST FAIR VALUE INCREAS	(27,950.96)	10,831.70	(38,782.66)	(10,339.60)	69,934.82	(80,274.42)
TOTAL REVENUE	(10,442.49)	28,682.84	(39,125.33)	93,733.56	173,973.36	(80,239.80)
EXPENSES						
INVESTMENT ADVISOR FEES	16.00	0.00	16.00	10,831.96	10,614.21	217.75
COUNTY SERVICE CHARGE	0.00	8.00	(8.00)	0.00	22.40	(22.40)
TOTAL EXPENSES	16.00	8.00	8.00	10,831.96	10,636.61	195.35
NET INCOME (LOSS)	(10,458.49)	28,674.84	(39,133.33)	82,901.60	163,336.75	(80,435.15)

**PRENEED FUND
TRIAL BALANCE
AS OF JANUARY 31, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	225,039.76	
006392	CASH -INTEREST/DIVIDENDS	316,117.62	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		34,865.10
033392	INTEREST RECEIVABLE	2,167.94	
034392	CONTRACTS RECEIVABLE	48,733.35	
	CURRENT ASSETS:	1,316,279.42	34,865.10
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		637,971.25
	LIABILITIES:		637,971.25
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		391,723.07
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		560,696.95
REVENUE:			
201392	CURRENT SALES		31,025.86
202392	CURRENT DEFERRED REVENUE		51,119.27
203392	CURRENT INTEREST & DIVIDENDS		14,500.68
213392	COUNTY INTEREST INCOME		298.47
230392	GAIN/INVEST FAIR VALUE INCREA:	5,643.90	
	REVENUE:	5,643.90	96,944.28
EXPENSES:			
310392	INVESTMENT FEES	2,567.32	
311392	COUNTY SERVICE CHARGES	434.06	
320392	LOSS ON TRANSFER (INTER COSTS)	3,752.88	
335392	SALES TRANSFR OUT (PRIOR YR)	1,800.00	
	EXPENSES:	8,554.26	
	REPORT TOTALS	1,330,477.58	1,330,477.58

**PRENEED FUND
BALANCE SHEET
JANUARY 31, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	225,039.76	
CASH -INTEREST/DIVIDENDS	316,117.62	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(34,865.10)	
INTEREST RECEIVABLE	2,167.94	
CONTRACTS RECEIVABLE	48,733.35	

TOTAL ASSETS		1,281,414.32
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TOTAL ASSETS		1,281,414.32
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LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	637,971.25	
TOTAL LIABILITIES		637,971.25

RETAINED EARNINGS

RETAINED EARNINGS	391,723.07	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	82,746.12	

TOTAL RETAINED EARNINGS		643,443.07
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TOTAL LIABILITIES AND EQUITY		1,281,414.32
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**PRENEED FUND
INCOME STATEMENT
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	3,215.29	2,394.11	821.18	31,025.86	16,835.28	14,190.58
CURRENT DEFERRED REVENUE	5,298.62	8,966.00	(3,667.38)	51,119.27	47,134.17	3,985.10
CURRENT INTEREST & DIVIDENDS	2,579.56	1,072.09	1,507.47	14,500.68	7,289.55	7,211.13
COUNTY INTEREST INCOME	41.05	82.18	(41.13)	298.47	252.93	45.54
GAIN/INVEST FAIR VALUE INCREAS	(11,397.72)	919.01	(12,316.73)	(5,643.90)	2,507.17	(8,151.07)
TOTAL REVENUE	(263.20)	13,433.39	(13,696.59)	91,300.38	74,019.10	17,281.28
EXPENSES						
INVESTMENT FEES	15.00	0.00	15.00	2,567.32	2,500.97	66.35
COUNTY SERVICE CHARGES	78.01	67.66	10.35	434.06	424.02	10.04
LOSS ON TRANSFER (INTER COSTS)	0.00	3,217.43	(3,217.43)	3,752.88	5,907.05	(2,154.17)
SALES TRANSFR OUT (PRIOR YR)	0.00	1,250.00	(1,250.00)	1,800.00	2,900.00	(1,100.00)
TOTAL EXPENSES	93.01	4,535.09	(4,442.08)	8,554.26	11,732.04	(3,177.78)
NET INCOME (LOSS)	(356.21)	8,898.30	(9,254.51)	82,746.12	62,287.06	20,459.06

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
1/1/13	18849	Jan 2013 PSCD Health Insurance Expense Jan 2013 PSCD Employee Health Ins Portion P.E.R.S.	5,549.63 685.15	6,234.78
1/1/13	18850	Jan 2013 PSCD Dental Ins Expense STANDARD INSURANCE COMPANY RB	369.20	369.20
1/1/13	18851	Jan 2013 PSCD Life Insurance Expense STANDARD INSURANCE COMPANY RQ	85.05	85.05
1/1/13	18852	K Jurasky Extra Health Insurance COLONIAL LIFE	203.78	203.78
1/1/13	18853	(8) # 5 Liners: Invoice 38571 (4) # 5 Vaults LEGRAND WILBERT, LLC	1,032.00 700.00	1,732.00
1/1/13	18854	Refund Unused Balance Contract C002377 PATRICIA DIRNBERGER	852.44	852.44
1/1/13	18855	Nov 2012 Contract Maintenance: Invoice 0005101 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
1/1/13	18856	New Admin Building Manager Charges thru 11/29 MICHAEL E. FONTANA	1,957.50	1,957.50
1/1/13	18857	General Matters thru September 2012: Invoice 39 General Matters thru October 2012: Invoice 40060 New Admin Building thru Sept 2012: Invoice 3999 GREEN, de BORTNOWSKY & QUINTAN	308.00 644.45 378.00	1,330.45
1/1/13	18858	(3) USA FLAGS 5' X 8' ITEM #010007P: Invoice FLAGS "A" FLYING	125.00	125.00
1/1/13	18859	Lot Repurchase: Section B-35 # 450 RONALD S. DELUNA	925.00	925.00
1/1/13	18860	Letter Head Envelopes, Note cards, Business Card ACE PRINTING	1,769.36	1,769.36
1/7/13	18861	Plant #2 Plant # 1 WMC Da Vall Gate Well # 4 Late Charge SOUTHERN CALIF EDISON CO	13.50 429.59 26.79 161.56 3,638.06 42.51	4,312.01
1/7/13	18862	District Manager Cell Phone Charges AT & T MOBILITY	83.50	83.50
1/7/13	18863	Domestic Usage COACHELLA VALLEY WATER DIST	29.08	29.08
1/7/13	18864	AQMD Testing WESTERN PUMP	759.39	759.39
1/7/13	18865	Office Window Cleaning: Invoice 2618-10687	23.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		FISH WINDOW CLEANING		23.00
1/7/13	18866	VPN Access 11/01/12 to 11/30/12: invoice 9990107 RIVERSIDE COUNTY INFOMATION TECHNO	17.70	17.70
1/7/13	18867	Dec 2012 Fountain Maintenance: Invoice:008338 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
1/7/13	18868	Water Cooler Lease: Invoice AR107527 DESERT BUSINESS MACHINES	58.18	58.18
1/7/13	18869	Irrigation System Repairs: Invoice 289942 HIGH TECH IRRIGATION, INC	232.00	232.00
1/7/13	18870	Irrigation System Repairs: Invoice 5722820 EWING IRRIGATION PRODUCTS, INC	53.85	53.85
1/7/13	18871	Courier Service: Invoice 2336084 GOLDEN STATE OVERNIGHT	66.60	66.60
1/7/13	18872	Phone Charges VERIZON COMMUNICATIONS	288.45	288.45
1/7/13	18873	Nov 2012 Monthly Maintenance: Invoice 1211-022 Dec 2012 Monthly Maintenance: Invoice 1212-003 SOUTH WEST PUMP & DRILLING	167.22 150.00	317.22
1/7/13	18874	(5) # 5 Vaults: Invoice 38684 (6) # 5 Liners LEGRAND WILBERT, LLC	875.00 774.00	1,649.00
1/7/13	18875	Jan 2013 Trash Service BURRTEC WASTE & RECYCLING SVCS	313.83	313.83
1/7/13	18876	Battery for Ford Dump Truck POWERPLAN OIB (RDO EQUIPMENT)	369.24	369.24
1/7/13	18877	Sales Tax 10/01/12 to 12/31/12 STATE BOARD OF EQUALIZATION	943.00	943.00
1/7/13	18878	Lot Repurchase: section C-19 # 104 LAURA RAMIREZ	450.00	450.00
1/7/13	18879	Ground Supervisor Cell & Office Cell Phone SPRINT	82.25	82.25
1/7/13	18880	J Reyna - Dec 2012 PSCD Retirement Expense FRANKLIN - TEMPLETON	285.47	285.47
1/7/13	18881	J Burnett- Dec 2012 PSCD Retirement Expense FRANKLIN - TEMPLETON	227.11	227.11
1/7/13	18882	J Madrigal - Dec 2012 PSCD Retirement Expense FRANKLIN - TEMPLETON	444.45	444.45
1/7/13	18883	K Jurasky - Dec 2012 PSCD Retirement Expense K Jurasky - Dec 2012 Retirement Contribution OPPENHEIMER FUNDS SERVICES	402.46 1,692.32	2,094.78

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
1/7/13	18884	R Clark - Dec 2012 Reitement Expense OPPENHEIMER FUNDS SERVICES	248.15	248.15
1/7/13	18885	Jan 2013 PSCD Vision Insurance Expense SAFEGUARD DENTAL & VISION	60.98	60.98
1/7/13	18886	Pest Control WESTERN EXTERMINATOR	59.50	59.50
1/7/13	18887	December 2013 Janitorial Service NOE B SALCEDO	250.00	250.00
1/7/13	18888	(2) Tires for Ford Ranger: Invoice 2030105626 Burial Canopy Tire Repair: Inovce 2030105207 PARKHOUSE TIRE, INC.	286.76 9.07	295.83
1/7/13	18889	Copier Maintenance Contract: Invoice AR108009 DESERT BUSINESS MACHINES	43.47	43.47
1/7/13	18890	Courier Service: Invoice 2242621 GOLDEN STATE OVERNIGHT	26.88	26.88
1/7/13	18891	Sunday Burial 9 12/09/12): Invoice 00051268 KIRKPATRICK LANDSCAPING SERVICES IN	450.00	450.00
1/10/13	18892	2013 Membership Dues CAPC	480.00	480.00
1/16/13	18893	Community Outreach Functions Various Office Supplies Auto/Truck Expenses Irrigation System Repairs Various Plant & Building Expenses Various Tool & Supplies Exenses PETTY CASH	85.00 188.92 41.95 28.90 67.13 410.19	822.09
1/29/13	18894	New Admin Building Project Manager thru 12/31/ MICHAEL E. FONTANA	1,215.00	1,215.00
1/29/13	18895	New Admin Building Architects:Invoice 16642 11/ PREST - VUKSIC	2,225.00	2,225.00
1/29/13	18896	New Admin Building Contractor: Application # 1 RDP/SCI INC.	33,449.50	33,449.50
1/29/13	18897	New Computer Network Tech Service: Invoice 201 DATATRAQUE	562.50	562.50
1/29/13	18898	(140) Bags Fertilizer: Invoice 208015250 SIMPLOT PARTNERS	3,029.12	3,029.12
1/29/13	18899	Office Window Cleaning: Invoice 2618-11086 FISH WINDOW CLEANING	23.00	23.00
1/29/13	18900	Well # 4 Submersible Pump Repairs: Invoice 1212 SOUTH WEST PUMP & DRILLING	377.76	377.76

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
1/29/13	18901	(6) # 5 Liners: Invoice 38771 (4) # 5 Vaults LEGRAND WILBERT, LLC	774.00 875.00	1,649.00
1/29/13	18902	WMC Usage DESERT WATER AGENCY	216.97	216.97
1/29/13	18903	Dec 2012 Contract Maintenance: Invoice 0005110 Saturday Burial 12/15/12: Invoice 00051310 Sunday Burial 12/23/12 KIRKPATRICK LANDSCAPING SERVICES IN	14,522.81 300.00 450.00	15,272.81
1/29/13	18904	1 M Wireless (Office): Invoice INV00016676 (2/1/1 1 M Wireless (Well # 2: Invoice INV00016619 (2/1/ SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
1/29/13	18905	Yellow Pages SUPERMEDIA LLC	180.60	180.60
1/29/13	18906	Review Financial Statements: Invoice 45120 MARYANOV MADSEN GORDON & CAMPBEL	54.00	54.00
1/29/13	18907	Jan 2013 Water Cooler Lease: Invoice AR108295 DESERT BUSINESS MACHINES	58.32	58.32
1/29/13	18908	Well Replenishment - Act # 332245-850914 Domesic Usage - Act # 180819-512108 COACHELLA VALLEY WATER DIST	731.58 29.62	761.20
1/29/13	18909	2013 Membership: Invoice 2013-57 THOUSAND PALMS CHAMBER OF COMMER	50.00	50.00
1/29/13	18910	Phone Charges VERIZON COMMUNICATIONS	315.74	315.74
1/31/13	18911	K Jurasky: Jan 2013 Retirement Contribution K Jurasky; Jan 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 402.46	2,094.78
1/31/13	18912	R. Clark: Jan 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	214.03	214.03
1/31/13	18913	J Burnett: Jan 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	203.84	203.84
1/31/13	18914	J Reyna: Jan 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	223.28	223.28
1/31/13	18915	J Madrigal: Jan 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	319.40	319.40
1/31/13	18916	Plant # 2 Well # 2 Plant # 1 WMC Da Vall Gate Well # 4 Late Charge	103.48 1,290.66 479.09 24.23 151.15 2,495.42 33.49	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
		SOUTHERN CALIF EDISON CO		4,577.52
1/31/13	18917	Courier Service: Invoice 2349199 GOLDEN STATE OVERNIGHT	96.87	96.87
1/31/13	18918	VPN Service: Invoice e 9990107000-1212 (12/01/12 RIVERSIDE COUNTY INFOMATION TECHNO	17.70	17.70
1/31/13	18919	Janitorial Service Supplies NOE B SALCEDO	250.00 186.08	436.08
1/31/13	18920	Office Cell Phone & Ground Supervisor Cell Phon SPRINT	97.66	97.66
1/31/13	18921	District Manager Cell AT & T MOBILITY	79.94	79.94
1/31/13	18922	Jan 2012 Fountain Maintenance ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
1/7/13	DEBIT KJ	CC Chamber Power Breakfast 1/09/13 COMPANY DEBIT CARD	15.00	15.00
1/14/13	DEBIT KJ	(3) Cases Copy Paper (Staples) COMPANY DEBIT CARD	95.90	95.90
1/16/13	DEBIT KJ	(2) Rolls Stamps - C C Post Office COMPANY DEBIT CARD	90.00	90.00
1/17/13	DEBIT KJ	1 Year Premium - Carbonite Back Up COMPANY DEBIT CARD	599.00	599.00
1/11/13	EDD TAX	SIT P/R 12/27 to 1/9/13 paid 1/11/13 SDI P/R 12/27/12 to 1/09/13 paid 1/11/13 EMPLOYMENT DEVELOPMENT DEPT	181.42 100.31	281.73
1/25/13	EDD TAX	SIT P/R 1/10 to 1/23/13 Paid 1/25/13 SDI P/R 1/10 to 18/23/13 Paid 1/25/13 EMPLOYMENT DEVELOPMENT DEPT	174.34 108.04	282.38
1/11/13	EDD TAX	Ca Edu & Trainging P/R 12/27 to 1/9/13 paid 1/11/ SUI P/R 12/27 to 1/9/13 Paid 1/11/13 EMPLOYMENT DEVELOPMENT DEPT	10.03 361.09	371.12
1/25/13	EDD TAX	CA Edu & Training P/R 1/10 to 1/23/13 Paid 1/25/ SUI P/R 1/10 to 1/23/13 Paid 1/25/13 EMPLOYMENT DEVELOPMENT DEPT	10.80 388.93	399.73
1/11/13	EXPRESS	FIT P/R 12/27 to 1/19/13 Paid 1/11/13 Social Security P/R 12/27 to 1/9/13 Paid 1/10/13 Medicare P/R 12/27 to 1/9/13 Paid 1/11/13 BANK OF AMERICA	842.96 1,243.77 290.89	2,377.62
1/25/13	EXPRESS	FIT P/R 1/10 to 1/23/13 paid 1/25/13 Social Security P/r 1/1 to 1/23/13 Paid 1/25/13 Medicare P/R 1/110 to 1/23/13 Paid 1/25/13 BANK OF AMERICA	818.83 1,339.62 313.29	2,471.74

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Check #	Line Description	Debit Amount	Credit Amount
1/11/13	FEES	P/R Processing Fees P/R 12/27/12 to 1/09/13 CBIZ PAYROLL	298.84	298.84
1/25/13	FEES	Payroll Process Fees P/R 10/10 to 1/23/13 Paid 1/2 CBIZ PAYROLL	72.61	72.61
	Total		121,604.86	121,604.86

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Jan 1, 2013 to Jan 31, 2013

Date	Reference	Employee	Amount
1/11/13	2222	KATHLEEN JURASKY	1,458.45
1/11/13	2223	JESSE B. MADRIGAL	1,589.62
1/11/13	2224	JESSE B. MADRIGAL	131.50
1/11/13	2225	JANET M. BURNETT	1,123.79
1/11/13	2226	ROGER L. CLARK	1,295.59
1/11/13	2227	BIANCA FELIX	263.08
1/11/13	2228	JUAN F. REYNA	1,257.09
1/25/13	2235	KATHLEEN JURASKY	1,458.48
1/25/13	2236	KATHLEEN JURASKY	400.00
1/25/13	2237	JESSE B. MADRIGAL	1,321.09
1/25/13	2238	JESSE B. MADRIGAL	122.21
1/25/13	2239	JANET M. BURNETT	1,123.79
1/25/13	2240	ROGER L. CLARK	1,295.60
1/25/13	2241	BIANCA FELIX	269.02
1/25/13	2242	JUAN F. REYNA	874.85
1/25/13	2243	JANE ALCUMBRAC	91.35
1/25/13	2244	JOHN M. LEA	91.35
1/25/13	2245	LENNY PEPPER	91.35
1/25/13	2246	JAN M. PYE	91.35
1/25/13	2247	GEORGE STETTLER	91.35
		1/1/13 thru 1/31/13	14,440.91

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP January 2013

Cash Disbursement Journal (Includes ACO listed below)	121,604.86
Payroll Disbursement Journal	14,440.91
TOTAL PSCD DISBURSEMENTS	136,045.77
TOTAL GENERAL FUND EXPENDITURES	96,258.27
Payment Voucher # 1381	40,756.66
Payment Voucher # 1382	35,646.10
Payment Voucher # 1385	18,163.19
ACO DISBURSEMENTS	
1 Michael E Fontana	ck 18856 1,957.50
New Admin Building Project Manager	
2 Green de Bortnowski	ck 18857 378.00
New Admin Building Legat Fees	
1 Michael E Fontana	ck 18894 1,215.00
New Admin Building Project Manager	
3 Prest - Vuksic	ck 18895 2,225.00
New Admin Bldg Project Architect SVC	
4 RDP/SCI Inc	ck 18897 33,449.50
New Admin Building Project Contractor	
5 Datatraque	ck 18896 562.50
New Computer Network Tech SVC	
TOTAL ACO EXPENDITURES	39,787.50
1 ACO PV 1333 (1/19/2012)	
2 ACO PV 1380 (12/13/12))	
3 ACO PV 1332 (1/19/2012)	
4 ACO PV 1383 (1/10/13)	
5 ACO PV 1384 (1/16/13)	
TOTAL January 2013 DISBURSEMENTS	136,045.77

dba Arbor Tech Services / Future Green LandCare
 FUTURE GREEN 2001, INC.
 P.O. Box 2509
 Palm Springs CA, 92263
 (760) 322-2234 760-325-5476 Fax

2/8/2013

PROPOSAL

Palm Springs Cemetery
 Jesse Madrigal
 31-705 Da Vall Drive
 Cathedral City, CA 92234

Job Name: P. S. Cemetery 130208GKS
Work Site: 31-705 Da Vall Drive

Cathedral City, CA 92234
Proposal By: Warren Miller
Mobile: 760-328-3316

Upon inspection of your trees and shrubs I found an infestation of spider mites. Symptoms of these insects are stippling of leaves resulting from feeding punctures; foliage becoming silvery, yellow, then brown. Inner mature leaves showing first damage. The two spotted spider mite life cycle starts with eggs hatching during spring warming. Several generations on new growth before summer heat. Eggs mostly dormant during summer heat but adult activity continues. Repeated generations build up in fall. Over wintering in egg stage on twigs and undersides of leaves or needles depending on climate. Each female produces 200 eggs every 5 days. It is important to apply management programs immediately with recommended treatments until infestation is controlled. Spring inspection and treatment

This treatment in March 2013

Item #	Plant	Service Description	Qty	Cost
1	Pines	3/ MICRO-INJECT / INJECT-A-CIDE 3ml <i>Systemic injection of insecticide for treatment for borers and two spotted spider mites. This product when injected into trees has a thirty to forty-five day lethal effect on infesting insects. Treat 31 pine trees. 2013 Spring - March</i>	385	\$4235.00

This treatment in November 2013

2	Pines	3/ SPIDER MITE-3 (FALL - November) M062005SM <i>Treat infestation of two spotted spider mites. 2013</i>	31	\$1550.00
			Total:	\$5,785.00

d Arbor Tech Services / Future Green LandCare
FUTURE GREEN 2001, INC.
P.O. Box 2509
Palm Springs CA, 92263
(760) 322-2234 760-325-5476 Fax

Foliar fertilizers are added to mix to help improve health of trees.
Treatment for borers as needed if limb dieback continues. (Billed Extra)
CONTINUED TREATMENT RECOMMENDED.

Customer Signature

Date

Email: info@pscemetery.com

I AUTHORIZE WORK TO BE PERFORMED AS DISCRIBED ABOVE.

All applications will be scheduled according to most effective control target dates.

**All payments due in full upon completion of job. Any unpaid balance will be subject interest at 24% per annum (2% per month) until paid in full.

Payment Plan available upon request.

**Note: All contracts are governed by the laws of the State of California and shall retain jurisdiction thereof.

Prices are valid for 60 Days from proposal date.

Please mail or fax signed proposal to our office as soon as possible to receive prompt scheduling of your job. FAX# 323-9503

If you have any questions concerning your landscape please call me.

THANK YOU!

Warren A. Miller/Certified Arborist #WE2110A

WESTERN PUMP, INC.

petroleum & lubrication equipment specialists



PALM SPRINGS CEMETERY
69920 East Ramon Road
Cathedral City, CA 92234

ENHANCED VAPOR RECOVERY SYSTEMS FOR EXISTING ABOVEGROUND GASOLINE STORAGE TANKS

STANDING LOSS: (Deadline for Compliance is April 1, 2013)

- Standing loss control is a new requirement intended to reduce gasoline temperatures inside AST's to minimize evaporation. Standing loss control is required for both retail and non-retail AST's with a capacity of 250 gallons or greater, regardless of throughput.
- An application of certified paints is a principal mechanism for standing loss control per VR-301.
- Procedure includes, cleaning of the tank top, removing all decals and notifications, sanding down existing paint, applying approved certified paint, re-decaling tank per requirements.

Our Price for the Above Scope of Work on a 1,000 gallon tank is: \$3,450.00

- Standing loss control system also includes an approved pressure / vacuum (P/V) vent valve if not already installed (5885). Add \$478.00 if required / needed.

NOTES:

- Western Pump, Inc. shall be compensated for labor at \$75.00 per man hour plus travel and materials at a cost plus 15% for the above scope. If these terms and budget costs are acceptable please sign and date below and return.

If you have any questions please call 888-239-9988.

Western Pump appreciates your Business and looks forward to providing unsurpassed customer service backed by qualified ICC trained and factory certified technicians.

Requested Service: _____ Total Tank Size: _____

Company Name: _____ Contact: _____

Signature: _____ Title: _____

Date: _____ Phone: _____ E-mail/Fax: _____

\$ 3,450.00
478.00

\$3,928.00

January 28, 2013

Ms. Kathleen Jurasky, District Manager
Palm Springs Cemetery District
31-705 DaVall Drive
Cathedral City, CA 92234

Dear Ms. Jurasky:

We are pleased to confirm our understanding of the arrangements for our audit of the financial statements of the Palm Springs Cemetery District for the years ending June 30, 2013, 2014 and 2015.

Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole.

We will conduct our audit in accordance with U.S. generally accepted auditing standards and will include tests of the accounting records of the organization and other procedures we consider necessary to enable us to express an opinion that the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit engagement, we will not issue a report as a result of this engagement.

Audit Procedures

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the organization or to acts by management or employees acting on behalf of the organization. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or

defalcations, may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. We will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. In addition, we will inform you of any violations of laws or governmental regulations that come to our attention, unless they are clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

As part of our audit, we will obtain an understanding of the organization's internal control to plan the audit and to determine the nature, timing, and extent of auditing procedures necessary for expressing our opinion concerning the financial statements. Our audit is not specifically designed and cannot be relied on to provide assurance on internal control or to identify deficiencies in internal control. During the course of our audit, however, we will communicate internal control related matters to the Board or the Audit Committee as required under professional standards.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to the inquiry. At the conclusion of our audit, we will also request certain written representation from you about the financial statements and related matters.

Gary Dack is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Management Responsibilities – Audit

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. Although we may advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, the responsibility for the financial statements remains with you. This responsibility includes maintaining adequate records and related internal control policies and procedures, selecting and applying accounting principles, accepting actuarial methods and assumptions used by the actuary, and safeguarding assets. Management is also responsible for identifying and ensuring that the organization complies with applicable laws and regulations.

As part of our engagement, we may also propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services performed as part of this engagement, as well as evaluating the adequacy and results of

those services and accepting responsibility for the services. In addition, management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

By your signature below, you acknowledge that you are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government that involves management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm to us in your management representation letter your understanding of your responsibilities as defined in this letter.

Other

We understand that your employees may be asked to type confirmations we request and will locate any invoices selected for us for testing.

It is our policy to keep records related to this engagement for 7 years. However, Lund & Guttry LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7 year period Lund & Guttry LLP shall be free to destroy our records related to this engagement.

Our fee for these services will be as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>
• Audit of financial statements and Preparation of state controllers report	\$ 11,000	\$ 11,250	\$ 11,500

You may cancel our agreement at anytime during the three year period.

All other services will be billed at our standard hourly rates which vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our

Ms. Kathleen Jurasky
Palm Springs Cemetery District
Page 4 of 4
January 28, 2013

invoices for these fees will be rendered each month as work progresses and are payable on presentation. Payment is due 30 days after the invoice date, and a late charge shall be accrued on the unpaid amount at a rate of 1% per month from that due date until paid. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

LUND & GUTTRY LLP

Gary Dack, CPA

GD/am

APPROVED:

Ms. Kathleen Jurasky
Palm Springs Cemetery District

Title

Date

EXECUTED FORUM-LOCAL LEADERS

Date: March 8th and 9th, 2013

Time: 8:00am- 5:00pm

Location: USC Davidson Conference Center

Curriculum:

Friday, March 8th

Morning Session

- Collaborative Governance & Effective Public Administration

Lunch Session

- Post RDA Economic Development Strategies

Afternoon Session

- The Sustainability Challenge

Saturday, March 9th

Morning Session

- Housing Policy

Lunch Session

- Municipal Bond Finance Update

Afternoon Session

- Demographics



USC PRICE FACULTY:



Mark Van Pelt
Professor of Public Administration
and Director of the USC Center for Public Administration



Frank V. Schemm
Senior Public Administration Specialist
and Director of the USC Center for Public Administration



Donald M. Henderson
Professor of Public Administration
and Director of the USC Center for Public Administration



Richard Smith
Professor of Public Administration
and Director of the USC Center for Public Administration



Donald E. Brown
Professor of Public Administration
and Director of the USC Center for Public Administration

FEATURED PRACTITIONERS:

- Mr. Emaan M. Ibrahim
Executive Director, Southern California Association of Governments
- Mr. Larry Komaroff
President and CEO, Kometron Computer
- Mr. Stephen E. Blaney
Managing Director, Stone & Youngberg, a Division of Slight/Nicolson Municipal Finance

ABOUT THE DIRECTOR



Frank V. Zerunyan, J.D., is a senior Lecturer and Director of Executive Education at the University of Southern California, and a senior advisor to the Board of Directors of the University of Southern California. He has served in various capacities for the past 25 years, including as a senior advisor to the Board of Directors of the University of Southern California, as a senior advisor to the Board of Directors of the University of Southern California, and as a senior advisor to the Board of Directors of the University of Southern California. He has also served as a senior advisor to the Board of Directors of the University of Southern California, and as a senior advisor to the Board of Directors of the University of Southern California.

Frank has more than 25 years of experience in a variety of public and private sector organizations, including as a senior advisor to the Board of Directors of the University of Southern California, as a senior advisor to the Board of Directors of the University of Southern California, and as a senior advisor to the Board of Directors of the University of Southern California. He has also served as a senior advisor to the Board of Directors of the University of Southern California, and as a senior advisor to the Board of Directors of the University of Southern California.

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For more information, Executive Education Forum at

www.usc.edu/price/evd

Frank V. Zerunyan, J.D.

Senior Fellow

Director of Executive Education

University of Southern California

3187 Ocean Blvd.

Los Angeles, CA 90089

USC Price

Executive Education Forum

Executive Education Forum for Policy - Application

Application Process: To apply or for details on program dates please visit www.usc.edu/price/evd or complete, scan and email application to frank.zerunyan@usc.edu

Applicant Information

Salutation: _____
First Name: _____
Last Name: _____
Email: _____
Phone: _____
Position/Title: _____
City/Organization: _____
Address: _____
City Manager/Administrator: _____
Program Fee: \$250.00 Additional Donation to USC Price EXED (Optional): _____

Background Information

Please list the degrees you hold, along with the academic institutions you have attended (for both degree and non-degree programs).

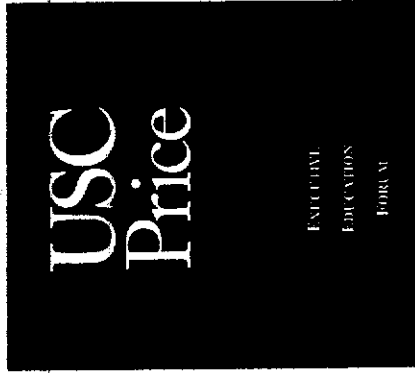
Please list any similar programs, trainings, workshops and/or seminars you have attended.

For how many years have you been an elected official or held public office?

What is the most challenging aspect of the work you do or the position you hold? What skill set would you like to further develop which would make you a better public servant?

What do you expect to accomplish by completing this certificate program?

Do you have any additional questions, comments, or suggestions?



LOCAL LEADERS PROGRAM CURRICULUM

2012-2013

USC Price Executive Education Forum for Policy (EXED)

LOCAL LEADERS PROGRAM

The Local Leaders program is designed to give elected and appointed officials a firm substantive grounding on important policy issues facing decision-makers. Typically taught in a series of modules over two days, the program's goal is to help officials make smarter decisions by using information presented in a rich local context.

THE CURRICULUM

Housing Policy

In this module, we focus on providing a flavor of the issues communities face regarding housing policy. After a quick review of where the market stands, the session begins with a review of the current landscape of housing policy, including a review of the key tools available to those seeking to produce, preserve, and improve the housing stock. The session then turns to the challenges that remain in the marketplace—with a particular emphasis on challenges faced by western states and Los Angeles—and engages in a discussion of how these might be overcome. Despite the decision-making that occurs on specific projects that occurs by local governmental bodies, the module highlights the important role that state and federal policies play in facilitating the functioning of the housing market. The session concludes with a review of possible new strategies that could emerge given the current state of play and key hot button issues, such as redevelopment policy, which we hope will spark a discussion about possible ways forward.

Demographics

In this module, we focus on providing a basic introduction to population dynamics and how they impact public and private institutions. We set these lessons in the context of the extraordinary turnaround in California demographics, changes that are so abrupt and sweeping that they sharply demonstrate how demographics reshape the fate of our cities. We begin with a brief discussion of why it is that decision-making is trapped in a focus on the present, even while the future is inexorably marching toward us. We mix into this a consideration of how the growing polarization in the electorate can be understood as a consequence of emphasis on static differences between age and ethnic groups. Understanding the population dynamics holds promise for local leaders to help their citizens and decision makers to rediscover consensus about mutual interests and shared fates.

Public Ethics

This module focuses on ethical decision-making in an organizational context. In this session we begin with some basic vocabulary and concepts related to ethical decision making. We introduce a proprietary ethical decision-making model developed by our faculty. We ask you to deal with situations in which you may have experienced a quandary or dilemma about the best thing to do in the course of your public professional work. These are times when you feel torn between competing goods or claims to certain rights. Generally, these problems do not involve legal analysis, but rather conflicts among your values. You may, for instance experience competing loyalties to friends, constituents, and your professional obligations. Or, you may feel torn between your obligations as a spouse, parent, or member of some religious organization, and your obligations as a public official. These are situations of inner conflict and tension between things that are good, but which cannot all be served. Through case studies we generate a dialogue on key concepts in ethical decision making.



Richard Becht
Professor
Johns and John Dink
Jordan Chair in Govern-
ment and the Public
Enterprise



David Lynn
Professor
Director, Population
Dynamics Research
Group



Terry L. Cooper
Professor
The Mark B. Crutcher
Professor in Citizenship
and Democratic Value

Moving Freight

The volume of freight moving around our metropolitan areas continues to grow. Freight is essential to the functioning of cities, yet it has many negative impacts, such as traffic congestion, air pollution and noise. Freight can be considered as being of two main types: freight associated with local demand and economic activity, and freight associated with national or international trade. Southern California, home of the nation's largest container port complex and 5th largest air cargo airport, has a particularly large share of trade-related freight traffic.

Although the impacts of freight are local, the drivers of freight demand are global. Local leaders therefore face a challenging problem: how can freight and its impacts be managed? The purpose of this module is to provide a basic understanding of 1) what generates freight traffic, 2) why freight traffic continues to increase, 3) how freight affects cities, 4) the role government has in regulating freight, and 5) strategies to better manage freight and its impacts.

Cost Management and Control

Many government organizations today are unfortunately in a Cost War: the struggle to accomplish their missions in an austere fiscal environment.

This module lays out a Cost Management and Control strategy as an alternative to the more mindless reaction of simply cutting staff and/or mission. This strategy has two components. One emphasizes using cost benefit analysis to ensure that decision makers are cost informed and that alternative courses of action are considered. The second component focuses on institutionalizing a culture of continuous improvement in recognition of the fact that even relatively modest annual improvements make an enormous difference over time. Case studies will be presented that demonstrate organization based, role based, and out-pub based approaches that have stood the tests of time and change.

Effective Governance

To have an efficient and effective local government organization, constituency, firm, or household, rules must be relevant for solving problems and are indeed followed by the people to whom the rules apply. Obviously, no organization or constituency can ensure one hundred percent rule compliance from its members all the time; it is always a matter of degree by which an organization or a constituency is truly rule-ordered.

This module emphasizes that although most people tend to think first about the deployment of financial and human resources when considering solutions to public policy and management problems, rules are often equally, if not more, important for getting problems solved. Based on contemporary literature on institutional analysis, in this module we explore ten practical and useful principles for effective governance. After a brief study of the ten principles, participants engage in small group discussions and exercises to understand (1) how the ten principles can be put into action to tackle specific governance, policy, and management problems, (2) what types of issues may arise when one tries to apply these principles, and (3) how different principles can be used in support of each other.

Intersectoral Leadership

This module focuses on governance as forms of interactions across public, nonprofit, and for-profit sectors, with analysis and applications. An important focus of the USC Sol Price School of Public Policy is recognition that the effective dialogue on various complex social problems and opportunities requires the combined strengths of the public, for profit, philanthropic, and nonprofit sectors. Of particular interest are the varied mechanisms in play across sectors and place-based approaches, not only in the United States, but also globally. In this module we explore various governance models as well as delivery methodologies. The case discussions are examples of public contracting, public private partnership, lease and lease back models along with finance implications.

The Sustainability Challenge

In this module we focus on a key dimension of the sustainability challenge that directly affects every local community: meeting the expectations and goals of SB375 "California's Sustainable Communities and Climate Protection Act of 2008." Topics covered include how designing sustainable communities as envisioned under SB375 is connected to California's climate change mitigation policy, but so too the reduction of traffic congestion, smart but compact development, and a new region-level, comprehensive approach to the design of our cities; the necessity of reaching across communities in new ways to achieve these goals; and, the centrality of local leaders in embracing and communicating the expectations and promises of both SB375 and climate policy. The sustainable communities plan being developed for the Los Angeles region is highlighted in addressing the issues raised by the plan and the important role of local communities the implementation of the plan if it is to be realized.

The learning objectives for the module include understanding the dimensions of California's climate change and sustainable communities policies, appreciating the centrality of cities coming together at the regional level to achieve goals of the new policies and the tensions involved in balancing competing values and perspectives as both local representatives and stewards of the future of our communities.



Frank V. Zerunyan
Senior Fellow
Director, Executive
Education



Daniel Mactomon
Professor
Director of the Institute
for the Environment
and Sustainable Cities

"Our Goal is to deliver an outstanding curriculum to build capacity among our Local Leaders."

Frank V. Zerunyan, J.D.

Senior Fellow and Director of Executive Education
USC Sol Price School of Public Policy

Executive Education Program Application

Applicant Information

Salutation: _____ First Name: _____ Last Name: _____

Email: _____ Phone: _____

Position / Title: _____

City / Organization: _____

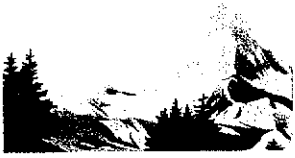
Address: _____

City Manager/Administrator: _____

Program Fee: \$250.00 Additional Donation to USC Price EXED (Optional): _____

Background Information

- Please list the degrees you hold, along with the academic institutions you have attended (for both degree and non-degree programs).
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- Do you have any additional questions, comments, or suggestions?



San Jacinto Valley Cemetery District

2555 Santa Fe * San Jacinto, California 92583

P.O. Box 505

San Jacinto, California 92581

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

Carol Griese
Manager
Board Secretary

Barbara Harvey
Secretary

Myrna Rohr
Chairperson

Ben Cheeseman
Vice-Chairperson

V. Dolly Chambers
Trustee

Marc A. Divine
Trustee

Richard Hixson
Trustee

TO: Local Public Cemetery Districts
FROM: San Jacinto Valley Cemetery
SUBJ: LOCAL AREA MEETING
DATE: January 25, 2013

We are quickly approaching the next meeting of the local cemetery districts. As a reminder, the next meeting will be hosted by Orange County Cemetery District on Thursday, March 21, 2013. The event will be held at the Anaheim Cemetery which is located at 1400 E. Sycamore Street, Anaheim Ca. 92805. The meeting will begin at 10:00 A.M., followed by lunch and visitation of the grounds. We should conclude around 1:00 P.M.

Please call Carol Griese (951) 658-4923 to RSVP by March 7, 2013, with the number of people who will be attending from your district. In addition, if you have questions or problems that you would like to see addressed at the meeting, please fax them to me at (951) 652-3643 or bring them with you. We have enclosed driving directions that you should find helpful.

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

Hope to see you there!

Mission Statement

Within the parameters of our authority, resources and ability

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

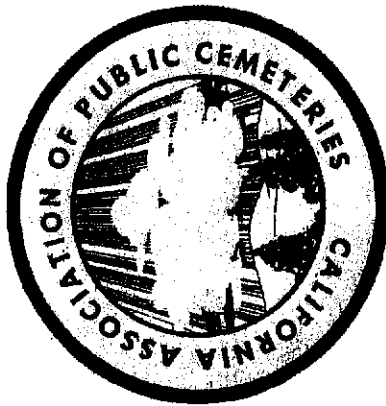
WHERE IS THE ANAHEIM CEMETERY LOCATED?



**1400 E. SYCAMORE STREET
ANAHEIM, CA 92805**

**CROSS STREETS ARE
E. LA PALMA &
N. STATE COLLEGE BLVD.**

California Association of Public Cemeteries



55th
Annual Conference

April 4-6, 2013

Embassy Suites
Monterey Bay

1441 Canyon Del Rey

Seaside, CA. 93955

CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES

55th ANNUAL CONFERENCE

April 4-6, 2013

REGISTRATION

Name _____ Position _____
 Guest Name _____
 District _____
 Address _____
 City/State/Zip _____

First time attendee at CAPC event, Yes No
 Please complete separate registration for each attendee and return with
 payment not later than Friday, March 15, 2013. Refunds will be made on
 cancellations received in the CAPC office by Friday, March 15, 2013.

Registration Fee (For One Person): \$ 331.00

Includes:

- Thursday Evening Hospitality
- Friday Buffet Lunch
- Friday Dinner (Special Need: _____ Vegetarian Dinner)
- Saturday Buffet Lunch
- Saturday Awards Dinner (Special Need: _____ Vegetarian Dinner)

_____ Guest Friday Buffet Lunches @ \$ 50.00 each \$ _____

_____ Guest Friday Dinner @ \$ 64.00 each \$ _____
 (Special Need: _____ Vegetarian Dinner)

_____ Guest Saturday Buffet Lunch @ 52.00 each \$ _____

_____ Guest Saturday Awards Dinner @ \$ 78.00 each \$ _____
 (Special Need: _____ Vegetarian Dinner)

Hospitality Co-Sponsor (Optional)

\$ 50.00 to \$ 99.00 Silver

\$ 100.00 to \$ 199.00 Gold

\$ 200 and up Platinum

Total Enclosed: \$ _____

Send completed registration and check to:

California Association of Public Cemeteries

P.O. Box 119

San Jacinto, CA. 92581

Phone: 951-925-1111

Toll Free (CA.) 888-344-9858

Fax 951-652-3643

Conference Agenda

Thursday, April 4, 2013

- 6:00-9:00 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 8:00 a.m. Exhibitors set-up displays
- 9:00 a.m. **Annual Golf Tournament - Laguna Seca Golf Ranch**
- 3:00-5:00 p.m. Board of Directors Meeting—Observers Welcome
- 4:30-5:30 p.m. Registration Desk Open
- 5:30-7:30 p.m. Hospitality in Exhibitors Showroom

Friday, April 5, 2013

- 6:00-9:00 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 7:15 a.m. Registration Desk Opens
- 8:00 a.m. Call To Order—Pledge of Allegiance
Welcome/Program Introductions
- 8:15 a.m. Featured Cemetery-Orange County Cemetery District
- 8:30 a.m. Fraud Prevention, presented by Sharla Evert,
Deputy District Attorney, San Diego County
- 10:30 a.m. Break - Visit Exhibits
- 11:00 a.m. Legislative update (TBA)
- 12:00 Noon Lunch: Exhibitors Introduction
- 1:20 p.m. "50/50" Raffle drawing
- 1:30 p.m. Perpetual Care Adequacy, presented by Hayden Burrus,
HB Actuarial Services
- 3:30 p.m. Adjourn—Visit Exhibits—Cash Door Prize
- 6:00 p.m. Music and Costume Contest, Hollywood Stars of the Past
Door Prizes
- 7:00 p.m. Dinner:

Saturday, April 6, 2013

- 7:00-10:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 7:15 a.m. Registration Desk Opens
- 8:00 a.m. Breakout Discussion Sessions—Trustees-Managers/
Secretaries
- 10:00 a.m. Break: Visit Exhibits
- 10:30 a.m. Recap Discussion Sessions
- 10:45 a.m. Cremation Trends and Options, presented by Mel Lewis
- 12:00 Noon Lunch
- 1:20 p.m. "50/50" Raffle drawing
- 1:30 p.m. Annual Meeting - Board of Directors Election
- 2:30 p.m. Cemetery Governance and Operations, Q & A
- 3:00 p.m. Adjourn "Grand Prize Drawing"
- 3:30 p.m. Board of Directors Meeting-Election of Officers
Annual Awards Dinner:
- 6:00 p.m. "Honorary Membership Appointment"
"Presidents' Award"
"Manager of the Year" / "Trustee of the Year"
"Ruben Siemens-Wayne Byington Memorial Award"
"Cemeterian of the Year"

Door Prizes

Special Events:

Thursday, April 4, 2013:

- **CAPC Annual Golf Tournament - Laguna Seca Golf Ranch**
- **Hospitality:** Don't miss the Thursday evening hospitality from 5:30—7:30 p.m. Co-Sponsored by CAPC, Participating Districts and Exhibitors. There will be a tempting variety of hors d'oeuvres, and fellowship with other cemeterians from districts throughout the state.
- Districts and Exhibitors are encouraged to help make this another successful event. All co-sponsors funds collected will be used for the Thursday evening hospitality.
- **Recognition for Hospitality Co-Sponsors:**
 - \$ 50.00 to \$ 99.00 Silver
 - \$ 100.00 to \$ 199.00 Gold
 - Over \$ 199.00 Platinum

Friday, April 5, 2013:

- *Join us in costume as we dance and party the night away*
Friday evening dinner with music
- Prizes for best "Hollywood Stars of the Past" costumes
Door prizes
- **Saturday, April 6, 2013:** Saturday evening will be our annual awards dinner which will include announcing the selection of the Trustee & Manager of the Year, Cemeterian of the Year and Ruben Siemens-Wayne Byington Memorial Awards.

"Donated Door Prizes are encouraged and appreciated"

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

CAPC CONFERENCE HIGHLIGHTS

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

Featuring:

- **Fraud Prevention:** Learn ways to prevent your personal identification and your district from becoming a victim of fraud.
- **Perpetual Care Adequacy:** Is your Endowment Care Fee Adequate? We'll there be enough income to maintain your districts' cemeteries when they are completely filled to capacity and do not generate income. Learn how to calculate the right amount to charge for endowment care.
- **State legislation:** How will the recent passing of proposition 30 effect the continuing state budget deficit? Hear the up-to-date legislative information that affects public cemetery districts.
- **Problem Solving:** Trustees, Managers/Secretaries Workshops provide the opportunity to share information and ask questions about problems that are common to other districts.
 - To ensure your problem will be addressed, submit your problem/question in advance with the attached Registration.
- **Cremation Trends and Options:** Are cremations making an impact on your revenue source? Learn various options for cremation interments.
- **Exhibitors of cemetery:** Equipment, supplies, computer programs, liability/property & workers' compensation insurance and much more.
- **Door Prizes:** Traditionally, Districts bring door prizes that are common to their area of the state. These are distributed to attendees at the evening events.
- **Grand Door Prize:** A drawing for the Grand Door Prize will be held at the end of the conference programs on Friday afternoon. You have to be present to win.

"AND MUCH MORE"

CONFERENCE LOCATION **Embassy Suites Monterey Bay** **1441 Canyon Del Rey** **Seaside, California 93955**

Make your hotel reservations directly to the Embassy Suites Hotel. The hotel is charging CAPC guests \$ 163.35 (Tax included) single/double occupancy per night.

For Reservations Call (800) 362-2779 or the hotel directly at (831) 393-1115 mention you are with the CAPC. The hotel is holding a block of rooms for us until Monday, March 11, 2013.

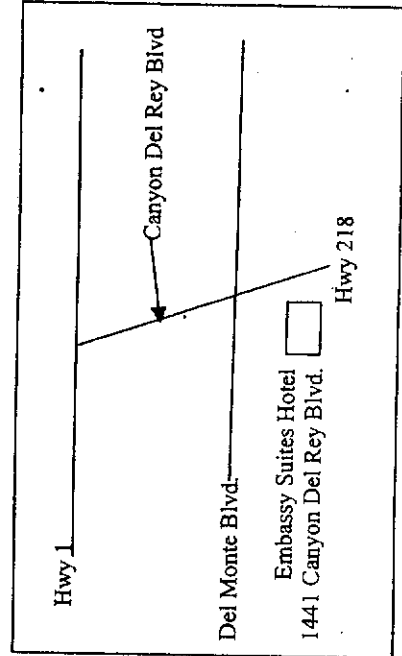
For additional information call the CAPC office at (951) 925-1111 or toll free (888) 344-9858. Hotel check-in time is 4:00 p.m. and check-out time is 12:00 noon.

Hotel room rate includes cooked-to-order breakfast each day for hotel guests.

Hotel wireless internet service is available for \$9.95 per day

MAKE YOUR HOTEL RESERVATIONS

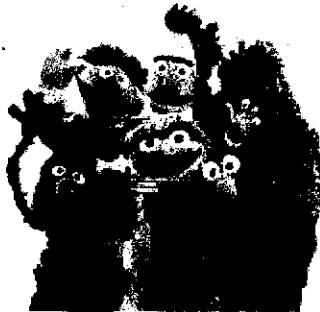
Directions to Embassy Suites Hotel



This year's upcoming theme leaves it wide open for your imagination.....

HOLLYWOOD STARS OF THE PAST.....

Actors... Actresses... Artist... Musicians...Directors....



Put your thinking caps on.....