

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, January 9, 2014 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of December 10, 2013 Meeting Minutes

b. Approval of December Expenditures

General Fund		\$ 82,571.72
December Reimburse Voucher 1443	\$ 22,810.58	
December Reimburse Voucher 1444	\$ 29,302.22	
December Reimburse Voucher 1445	\$ 28,766.60	
Accumulative Capital Outlay		\$ 7,133.80
Prior Reimburse Voucher	\$ 5,808.50	
December Reimburse Voucher 1446	\$ 1,325.30	
Total December 31, 2013 Expenditures Checks & Visa/Debit Card 19443-19518 & Direct Deposits (Payroll)		\$ 89,705.52

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

d. Resolution 1-2014, Employees Year-End Bonuses

6. ADMINISTRATIVE CALENDAR

- a. PSCD Service Scheduling Time – Rabbi Glenn Ettman, Temple Sinai
- b. CAPC Annual Conference March 20-22, 2014 in Oxnard, CA

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. What You Should Know as a Special District Board Member and Why

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2014/2015 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session
- d. Review Investment Policy of the Palm Springs Cemetery District

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, January 6, 2014

Kathleen Jurasky, District Manager

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

DATE: December 12, 2013

TIME: 11:00 A.M.

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

1. **CALL TO ORDER** The meeting was called to order by Chairperson Pye at 11:02 A.M.

Trustee Pye, Chair stated that Trustee Pepper had contacted her to inform her that due to a work commitment he would be unable to attend the December 12, 2013 board meeting. Motion was made by Trustee Alcumbrac, seconded by Trustee Stettler to approve Trustee Pepper's absence. Motion carried, vote 4-0.

2. **ROLL CALL**

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

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

Not Present: Lenny Pepper, Vice Chair

3. **PUBLIC COMMENTS** – None

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

5. **CONSENT CALENDAR** Trustee Pye requested that item 5a be pulled for an edit. Motion was made by Trustee Stettler, seconded by Trustee Alcumbrac to approve items 5b through 5d of the Consent Calendar. Motion carried, roll call 4-0.

Trustee Pye requested that the last sentence of the second paragraph be deleted from item 10a. Motion was made by Trustee Lea, seconded by Trustee Alcumbrac to approve the edit to item 10a of the Minutes. Motion carried, vote 4-0.

6. **ADMINISTRATIVE CALENDAR** a. **Election of Officers** Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve no changes to the current slate of officers for 2014. Motion carried, vote 4-0.

b. **Review for Discussion – Demolition of Old Office and Apartment Buildings** District Manager Jurasky stated that she had obtain a quote from G & M Construction to give the Board an estimated of the approximate cost to demo the buildings and haul away. The quote was in the amount of \$30,000.00.

She also stated that she was still waiting on a response from the Rancho Mirage and Cathedral City fire departments regarding using the building for training. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Alcumbrac directing District Manger Jurasky to give them until January 15, 2014 to reply. If no reply by January 15th District Manager Jurasky was directed seek bids (RFP) for the demolition of the buildings and haul away. Motion carried, vote 4-0.

c. Review New Building Expenditures District Manager reviewed the new build expense report with the Board, and stated that the building came in under budget. Following a discussion the expense report was received and filed.

d. Review for Discussion – New Building Notice of Acceptance Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to approve the acceptance of the new building. Attorney Quintanilla was directed to prepare the necessary paperwork for formal acceptance. Motion carried, vote 4-0.

e. Discussion for Possible District Manager Title Change – No action taken

f. Employee Performance Appreciation Bonuses District Manager Jurasky reported that she had included bonuses for the same amounts as 2012-2013 for staff in the 2013-2014 Budget. The bonuses are as follows: \$1,500.00 for Grounds Supervisor Madrigal, \$600.00 for Grounds man Reyna, \$400.00 for Office Accountant Clark, \$300.00 for Administrative Assistant Burnett and \$100.00 for Office Assistant Felix. The report was received and filed.

7. LEGISLATIVE - None

8. BOARD DEVELOPMENT a. What You Should Know as a Special District Board Member and Why This item is to be placed on the January 9, 2014 Agenda

9. PUBLIC HEARING CALENDAR – None

10. REPORTS a. Trustee Report – None

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 This item is to be removed and place on the February 13, 2014 Agenda for Board action.

e. Review Investment Policy of the Palm Springs Cemetery District No action taken

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

13. CLOSED SESSION ANNOUNCEMENTS – None

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 11:27 A.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, January 9, 2014.

DATE: _____

John M. Lea, Secretary

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

Date	Check #	Line Description	Debit Amount	Credit Amount
12/9/13	19123V	Shomer Sunday Fee Holiday Fee Re: Burial of Milton E Gornbein A-37 # 246 on Su ANN JUDY GORNBEIN		1,237.00 950.00 400.00 2,587.00
12/1/13	19443	Dec 2013 PSCD Heath Ins Expense Dec 2013 Heath Ins. - Employee Contribution P.E.R.S.	6,200.66 685.15	6,885.81
12/1/13	19444	Dec 2013 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	87.30	87.30
12/1/13	19445	K Jurasky - Extra Health Ins (11/01/13, 11/15/13, COLONIAL LIFE	305.67	305.67
12/1/13	19446	December PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	429.48	429.48
12/4/13	19447	Sept/Oct 2013 Charges - New Admin Project Man MICHAEL E. FONTANA	4,277.50	4,277.50
12/4/13	19448	District Manager Cell Phone AT & T MOBILITY	82.68	82.68
12/4/13	19449	Office Cell Phone & Ground Supervisor Cell Pho SPRINT	86.96	86.96
12/4/13	19450	Hose Fittings and Bulk Hose: Invoice P65939 POWERPLAN OIB (RDO EQUIPMENT)	53.46	53.46
12/4/13	19451	void**void**		
12/4/13	19452	VPN Connection 10/1 to 10/31/13: Invoice 9990107 RIVERSIDE COUNTY INFOMATION TECHNO	13.52	13.52
12/4/13	19453	Courier Service: Invoice 2489796 GOLDEN STATE OVERNIGHT	83.13	83.13
12/4/13	19454	Nov 2013 Fountain Service: Invoice 010880 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
12/4/13	19455	Nov 2013 Maintenance Service: Invoice 1311-008 SOUTH WEST PUMP & DRILLING	150.00	150.00
12/4/13	19456	Entry Gate Service: 10/14/13: Invoice 49545 PATTON ENTERPRISES, INC	125.00	125.00
12/4/13	19457	Irrigation System Repairs: Invoice 7196923 EWING IRRIGATION PRODUCTS, INC	209.90	209.90
12/5/13	19458	Reimbursement: CAPC Annual Conf. Monterey, C Reimbursement : CSDA Legislative Days, Sacram Reimbursement : CAPC Board Meeting, Ventura, Reimbursement : Leadership Summit, Newport Be Reimbursement : CSDA Conference, Monterey , C Reimbursement: CAPC Annual Ed, Irvine, Ca	47.28 70.26 199.79 160.30 30.17 108.02	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		Reimb: CAPC Local , Beaumont, Ca & Freinds of KATHLEEN JURASKY	102.20	718.02
12/12/13	19459	Well Replenishment COACHELLA VALLEY WATER DIST	4,840.41	4,840.41
12/12/13	19460	Install Gate in North Patio: Invoice 2013000-99 VORWALLER & BROOKS, INC	1,531.00	1,531.00
12/12/13	19461	Repair Chain Hoist: Invoice 032259 PALM SPRINGS WELDING, INC	35.00	35.00
12/12/13	19462	Dec 2013 PSCD Vision Ins Expense SAFEGUARD DENTAL & VISION	69.21	69.21
12/16/13	19463	WMC Usage DESERT WATER AGENCY	562.69	562.69
12/16/13	19464	Phone Charges VERIZON COMMUNICATIONS	346.12	346.12
12/16/13	19465	Well Replenishment - Acct # 332245-850914 Fire Protection - Acct #559831-884770 Domestic Usage - Acct # 180819-512108 Admin bldg - Act # 559833-884768 COACHELLA VALLEY WATER DIST	2,683.61 20.00 33.56 24.46	2,761.63
12/16/13	19466	Trash Service BURRTEC WASTE & RECYCLING SVCS	319.82	319.82
12/16/13	19467	(10)# 5 Liners:Invoice 40720 LEGRAND WILBERT, LLC	1,290.00	1,290.00
12/16/13	19468	R Clark - Nov 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	321.04	321.04
12/16/13	19469	K Jurasky Nov 2013 Retirement Contribution K Jurasky Nov 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	2,538.48 640.03	3,178.51
12/16/13	19470	J Burnett nov 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	305.76	305.76
12/16/13	19471	J Madrigal Nov 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	458.38	458.38
12/16/13	19472	J Reyna Nov 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	325.97	325.97
12/16/13	19473	B. Felix PSCD Nov 2013 Retirement Expense FRANKLIN - TEMPLETON	119.70	119.70
12/16/13	19474	Pest Control WESTERN EXTERMINATOR	61.50	61.50
12/16/13	19475	(8) Flats Bedding Plants, Delivery, and Tax CAMERON NURSERY, LLC	77.14	77.14

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

Date	Check #	Line Description	Debit Amount	Credit Amount
12/16/13	19476	Nov 2013 Janitorial SVC NOE B SALCEDO	250.00	250.00
12/16/13	19477	38' Drive Chain - Gate Repair: Invoice 49959 PATTON ENTERPRISES, INC	332.10	332.10
12/16/13	19478	Saturday Burial 10/12/13: Invoice 00053701 Nov 2013 Contract Maint.: Invoice 00053730 KIRKPATRICK LANDSCAPING SERVICES IN	300.00 14,550.00	14,850.00
12/31/13	19484	Plant # 2 Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg SOUTHERN CALIF EDISON CO	37.72 251.94 27.06 172.89 2,294.28 739.59	3,523.48
12/31/13	19485	Repurchase Niche L # 32 ROBERT & JAN LAW	650.00	650.00
12/31/13	19486	Audit 6/30/13: Invoice 27250 Audit 6/30/13: Invoice 27182 LUND & GUTTRY LLP	500.00 500.00	1,000.00
12/31/13	19487	Business License Renewal CITY OF CATHEDRAL CITY	140.00	140.00
12/31/13	19488	General Matters thru 9/30/13: Invoice 41489 GREEN, de BORTNOWSKY & QUINTAN	238.00	238.00
12/31/13	19489	AQMD TESTING: Invoice: W26538 WESTERN PUMP	988.25	988.25
12/31/13	19490	Alarm Monitoring: Well: Invoice 165523 DESERT ALARM INC	179.85	179.85
12/31/13	19491	(5) # 5 Vaults: Invoice 40855 (6) # 5 Liners LEGRAND WILBERT, LLC	875.00 774.00	1,649.00
12/31/13	19492	Copier Maintenance 11/21 to 12/20/13: Invoice AR Water cooler Lease: Invoice AR116649 11/16 to 12 Copier Maintenance 10/21 to 11/20/13: Invoice AR DESERT BUSINESS MACHINES	43.52 29.43 43.52	116.47
12/31/13	19493	Irrigation System Repairs; Invoice 7367580 Irrigation System Repairs: Invoice 7320084 EWING IRRIGATION PRODUCTS, INC	19.51 352.71	372.22
12/31/13	19494	VPN Service 11/1 to 11/30/13: Invoice 9990107000- RIVERSIDE COUNTY INFOMATION TECHNO	13.52	13.52
12/31/13	19495	Office Cell & Ground Supervisor Cell Phone SPRINT	86.96	86.96
12/31/13	19496	Supplies (Paper Towels) WAXIE SANITARY SUPPLY	79.79	79.79

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

Date	Check #	Line Description	Debit Amount	Credit Amount
12/31/13	19497	Computer Network Tech Service: Invoice 2013-21 Computer Network Tech Service: invoice 213-212 DATATRAQUE	1,331.25 205.61	1,536.86
12/31/13	19498	J Burnett - Dec 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	227.63	227.63
12/31/13	19499	J MADRIGAL - Dec 2013 PSCD Retirement Expe FRANKLIN - TEMPLETON	445.69	445.69
12/31/13	19500	J Reyna - Dec 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	273.35	273.35
12/31/13	19501	B Felix - Dec 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	102.42	102.42
12/31/13	19502	K Jurasky - Dec 2013 Retirement Contribution K Jurasky - Dec 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.32 426.68	2,119.00
12/31/13	19503	R Clark - Dec 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	248.89	248.89
12/31/13	19504	Review 6/30/13 Financial Statements for Audit MARYANOV MADSEN GORDON & CAMPBEL	243.00	243.00
12/31/13	19505	Yellow Pages SUPERMEDIA LLC	180.60	180.60
12/31/13	19506	Dec 2013 Maintenance SVC: Invoice 1312-008 SOUTH WEST PUMP & DRILLING	150.00	150.00
12/31/13	19507	Admin Office Window Cleaning: Invoice 2618-172 FISH WINDOW CLEANING	170.00	170.00
12/31/13	19508	Dump Truck SVC: Invoice 501932 CRYSTAL CHRYSLER	88.20	88.20
12/31/13	19509	Membership SAM'S CLUB	45.00	45.00
12/31/13	19510	Turf Herbicide: Invoice 208028539 SIMPLOT PARTNERS	106.82	106.82
12/31/13	19511	Irrigation System Repairs: Invoice 7355507 EWING IRRIGATION PRODUCTS, INC	63.22	63.22
12/31/13	19512	Sunday Burial 12/08/13 KIRKPATRICK LANDSCAPING SERVICES IN	450.00	450.00
12/31/13	19513	Courier SVC: invoice 2503877 GOLDEN STATE OVERNIGHT	129.16	129.16
12/31/13	19514	Dec 2013 Fountain SVC: Invoice 011129 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
12/31/13	19515	Dec 2013 Janitorial SVC	250.00	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		NOE B SALCEDO		250.00
12/31/13	19516	Bottle Water Service ARROWHEAD	215.26	215.26
12/31/13	19517	Water Cooler Lease- 12/16 to 01/15/14: invoice AR DESERT BUSINESS MACHINES	29.43	29.43
12/31/13	19518	Ford Truck Smog SVC #'s 30 335965 & 30 336061 PALM SPRINGS MOTORS	125.89	125.89
12/3/13	DEBIT KJ	Birthday Cake - Juan and Cards (Jensens) COMPANY DEBIT CARD	30.62	30.62
12/2/13	DEBIT KJ	CC Chamber Power Breakfast (12/04/13) COMPANY DEBIT CARD	30.00	30.00
12/5/13	DEBIT KJ	Color Toner (OFFICE3 DEPOT) COMPANY DEBIT CARD	30.51	30.51
12/6/13	DEBIT KJ	Office Supplies (Staples) Toner9Hp 940XL940 Black, Correction Tape, Add COMPANY DEBIT CARD	261.53	261.53
12/6/13	DEBIT KJ	Kerurig - Chai Tea (Staples) COMPANY DEBIT CARD	10.49	10.49
12/5/13	DEBIT KJ	Window blinds for Conference Room (3 day Blind COMPANY DEBIT CARD	1,325.30	1,325.30
12/2/13	DEBIT KJ	Board of Trustee Gifts (See's Candies) COMPANY DEBIT CARD	189.88	189.88
12/12/13	DEBIT KJ	Trustee's Annual Holiday Lunch/Meeting (Spence COMPANY DEBIT CARD	309.30	309.30
12/19/13	DEBIT KJ	Office Supplies (Glue Stick, envelopes, Paper Clips COMPANY DEBIT CARD	52.46	52.46
12/18/13	DEBIT KJ	Staff Holiday Lunch (Emperor Buffet) COMPANY DEBIT CARD	96.57	96.57
12/13/13	EDD TAX	SIT P/R 11/28 to 12/11/13 Paid 12/13/13 SDI P/R 11/28 to 12/11/13 paid 12/13/13 EMPLOYMENT DEVELOPMENT DEPT	189.46 110.16	299.62
12/27/13	EDD TAX	SIT P/R 12/12 to 12/28/13 Paid 12/27/13 SDI P/R 12/12 to 12/25/13 Paid 12/27/13 EMPLOYMENT DEVELOPMENT DEPT	249.47 143.02	392.49
12/27/13	EDD TAX	CA Edu & Training P/R 12/12 to 12/25/13 Paid 12/ SUI P/R 12/12 to 12/25/13 paid 12/27/13 EMPLOYMENT DEVELOPMENT DEPT	0.40 14.40	14.80
12/13/13	EXPRESS	FIT P/R 11/28 TO 12/11/13 PAID 12/13/13 Social Security P/R 11/28 to 12/11/13 Paid 12/13/1 Medicare P/R 11/28 to 12/11/13 paid 12/13/13 BANK OF AMERICA	870.35 1,366.03 319.49	2,555.87

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

Date	Check #	Line Description	Debit Amount	Credit Amount
12/27/13	EXPRESS	FIT P/R 12/12 to 12/25/13 Paid 12/27/13	1,133.45	
		SOCIAL SECURITY P/R 12/12 to 12/25/13 Paid 1	1,773.42	
		MEDICARE P/R 12/12 to 12/25/13 Paid 12/07/13	414.74	
		BANK OF AMERICA		3,321.61
12/13/13	FEES	P/R Processing Fee P/R 11/28/13 to 12/11/13 Paid	62.77	
		CBIZ PAYROLL		62.77
12/27/13	FEES	Process Fees P/R 12/12 to 12/25/13 Paid 12/27/13	79.58	
		CBIZ PAYROLL		79.58
	Total		73,632.77	73,632.77

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

Date	Reference	Employee	Amount
12/13/13	2573	KATHLEEN JURASKY	1,583.00
12/13/13	2574	KATHLEEN JURASKY	400.00
12/13/13	2575	JESSE B. MADRIGAL	1,666.54
12/13/13	2577	JANET M. BURNETT	1,123.78
12/13/13	2578	ROGER L. CLARK	1,295.59
12/13/13	2579	BIANCA FELIX	572.77
12/13/13	2580	JUAN F. REYNA	1,337.13
12/13/13	7576	JESSE B. MADRIGAL	155.97
12/18/13	19479	JANET M. BURNETT	300.00
12/18/13	19480	ROGER L. CLARK	400.00
12/18/13	19481	JUAN F. REYNA	600.00
12/18/13	19482	JESSE B. MADRIGAL	1,500.00
12/18/13	19483	BIANCA FELIX	100.00
12/27/13	2586	KATHLEEN JURASKY	1,582.99
12/27/13	2587	JESSE B. MADRIGAL	1,519.75
12/27/13	2588	JANET M. BURNETT	1,123.79
12/27/13	2589	ROGER L. CLARK	1,295.59
12/27/13	2590	BIANCA FELIX	663.90
12/27/13	2591	JUAN F. REYNA	1,073.55
12/27/13	2592	JANE ALCUMBRAC	91.35
12/27/13	2593	JOHN M. LEA	91.35
12/27/13	2594	JAN M. PYE	91.35
12/27/13	2595	GEORGE STETTLER	91.35
12/1/13 thru 12/31/13			18,659.75

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP December 2013

Cash Disbursement Journal (Includes ACO listed below)	73,632.77
Voided CK 19123 (6/1/13 - Gorbein) Voided 12/9/13	(2,587.00)
Payroll Disbursement Journal	18,659.75
TOTAL PSCD DISBURSEMENTS	89,705.52

TOTAL GENERAL FUND EXPENDITURES	82,571.72
Payment Voucher # 1443	22,810.58
Payment Voucher # 1444	29,302.22
Payment Voucher # 1445	28,766.60

ACO DISBURSEMENTS

1 Michael Fontana New Admin Project Manager	CK 19447	4,277.50
2 3 Day Blinds Window Blind for Conference Room	Debit KJ	1,325.30
3 Vorwaller & Brooks Install Gate in North Patio	CK 19460	1,531.00

TOTAL ACO EXPENDITURES	7,133.80
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- 1 ACO PV 1438 Oct 2013)
- 2 ACO PV 1446 Dec 2013
- 3 ACO PV 1442 Nov 2013)

TOTAL December 2013 DISBURSEMENTS	89,705.52
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PALM SPRINGS CEMETERY DISTRICT

December 31, 2013

SITE SALES & INTERMENTS

	Prior Months		December		2013 YTD Totals		Dec 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	21	0	7	0	28	0	53	0
Adult, A&B	21	0	5	0	26	0	38	0
Premium	12	0	4	0	16	0	17	0
Children	0	0	0	0	0	0	0	0
Cremation	2	4	1	6	3	10	9	4
Niche	7	0	1	0	8	0	10	0
TOTALS	63	4	18	6	81	10	127	4

LOT REPURCHASES

	Prior Months		December		YTD 2013		YTD Dec 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	1	0	6	0	8	0
Cremation	2	0	0	0	2	0	0	0
Niche	4	0	0	0	4	0	2	0
TOTALS	11	0	1	0	12	0	10	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		Dec-13		2013 YTD Totals		Dec 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	50	0	14	0	64	0	93	1
Children	0	0	1	0	1	0	0	0
Cremation	14	1	6	0	20	1	31	1
Niche	10	0	1	0	11	0	7	0
TOTALS	74	1	22	0	96	1	131	2

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	5	0	1	0	6	0	3	0
Child	0	0	0	0	0	0	0	0
Cremation	4	0	2	0	6	0	2	0
TOTALS	9	0	3	0	12	0	5	0

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	1	0	2	0	4	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	2	0	1	0	3	0	5	0

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	32,635.38	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	13,354.86	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	284.53	
10009	CASH IN BANK - RESERVE CHECKN	5,370.89	
10015	ACO PURCHASES RECEIVABLE		165,074.65
10016	SECURITY DEPOSITS	130.50	
14010	PREPAID INSURANCE	8,137.85	
	ASSETS:	75,214.01	165,074.65
 LIABILITIES:			
20101	REVOLVING FUND/IMPRESST CASH		14,400.00
20102	SALES TAX PAYABLE		815.27
20109	LEASE DEPOSIT - PREPAID		55,620.00
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
27400	OPEB BENEFIT LIABILITY: GASB45		377,488.50
	LIABILITIES:		463,981.86
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	TOTAL EQUITY:	546,844.92	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		105,890.00
40201	MISC SPECIAL SET-UP		400.00
40202	RETURNED CHECK BANK CHARGE		50.00
40203	INTEREST RECEIVED		12.78
40205	MISC INCOME		1,237.00
40205CC	CREDIT CARD CONVEN FEE		1,658.07
40205LATE	LATE FEE		400.00
40205SAT	SAT INTERMENT SURCHARGE		7,800.00
40205SUN	SUN INTERMENT SURCHARGE		3,375.00
40206	TAX COLLECTIONS		48,441.76
40207	VAULTS		5,880.00
40207-EX LG CRE	EX LG CREMATION VAULTS		1,870.00
40208	LINERS		5,270.00
40209	GRAVE VASES		2,417.60
40210	MEMORIAL WALL INCOME		25.00
40211	ENR SURCHARGE		12,800.00
40212	LOT TRANSFERS		540.00
40213	COUNTY INTEREST INCOME		56.92
40216	HANDLING FEE		32,300.00
40217	PRENEED CONTRACT SERVICE CHG		2,200.00
40218	VASE/HDSTN SET & CLEAN		15,350.00
95000	RESERVES TRANSFERRED IN		600.00
	REVENUE:		248,574.13

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	138,543.92	
60102	BOT BOARD MEETINGS	2,700.00	
60103	BOT CONFERENCES	1,752.00	
60105	BOT TRAVEL & EXPENSES	1,562.25	
61101	TEMPORARY HELP	1,730.62	
71101	RETIREMENT/PENSION	9,536.44	
71201	FICA	8,800.68	
71202	MEDICARE	2,058.22	
72301	EMPLOYEE GROUP INSURANCE	37,751.63	
72601	UNEMPLOYMENT INSURANCE	214.59	
73101	WORKERS COMP INSURANCE	3,506.89	
81111	ELECTRICITY	29,982.08	
81112	TELEPHONE	3,950.13	
81113	WATER	24,988.26	
83308	COMMUNITY OUTREACH	4,074.25	
83309	VISA-MASTER CHG FEES	2,215.09	
83311	COUNTY SERVICE CHARGE	356.74	
83313	GENERAL INSURANCE	8,137.74	
83314	LEGAL	1,190.66	
83315	LOT REPURCHASE	5,900.80	
83316	OFFICE EXPENSE	9,603.73	
83317	TRAVEL & CONVENTION	6,944.74	
83318	UNIFORMS & SAFETY EQUIPMENT	102.71	
83321	AUDIT	11,000.00	
83323	ADVERTISING/PUBLICITY	1,508.60	
84410	AUTO TRUCK EXPENSE	214.09	
84411	LARGE EQUIPMENT REPAIRS	2,784.39	
84412	EQUIPMENT REPAIRS	350.00	
84413	IRRIGATION SYSTEM REPAIRS	2,007.24	
84414	FERTILIZER AND SEED	11,391.44	
84415	GASOLINE, OIL, TIRES	2,368.34	
84416	PLANT & BUILDING	12,675.35	
84418	TOOLS & SUPPLIES	364.23	
84419	GRAVE LINERS & VAULTS	8,277.36	
84420	GRAVE VASES	1,847.70	
84422	CONTRACT TREE/GARDEN MAINTN	72,681.90	
84423	CONTRACT BURIALS	1,650.00	
84424	SECURITY CAMERA EXPENSE	917.85	
	EXPENSES:	435,642.66	
REPORT TOTALS		1,057,701.59	1,057,701.59

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	32,635.38	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	13,354.86	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	284.53	
CASH IN BANK - RESERVE CHECKNG	5,370.89	
ACO PURCHASES RECEIVABLE	(165,074.65)	
SECURITY DEPOSITS	130.50	
PREPAID INSURANCE	8,137.85	
 TOTAL ASSETS		 (89,860.64)
 TOTAL ASSETS		 (89,860.64)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	795.94	
LEASE DEPOSIT - PREPAID	55,620.00	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
OPEB BENIFIT LIABILITY:GASB45	377,488.50	
TOTAL LIABILITIES		463,962.53
 TOTAL LIABILITIES		 463,962.53

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(187,049.20)	
TOTAL EQUITY		(553,823.17)
 TOTAL LIABILITIES AND EQUITY		 (89,860.64)

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

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	23,900.00	24,155.00	(255.00)	105,890.00	126,130.00	(20,240.00)
MISC SPECIAL SET-UP	0.00	0.00	0.00	400.00	0.00	400.00
RETURNED CHECK BANK CHARGE	25.00	0.00	25.00	50.00	0.00	50.00
INTEREST RECEIVED	0.00	0.48	(0.48)	12.78	3.49	9.29
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	27,810.00	(27,810.00)
MISC INCOME	1,237.00	0.00	1,237.00	1,237.00	2,781.00	(1,544.00)
CREDIT CARD CONVEN FEE	575.14	493.50	81.64	1,658.07	1,584.54	73.53
LATE FEE	400.00	0.00	400.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	1,750.00	850.00	900.00	7,800.00	3,450.00	4,350.00
SUN INTERMENT SURCHARGE	2,300.00	2,850.00	(550.00)	3,375.00	4,375.00	(1,000.00)
TAX COLLECTIONS	36,362.83	35,092.68	1,270.15	48,441.76	47,771.29	670.47
VAULTS	1,330.00	1,140.00	190.00	5,880.00	6,645.00	(765.00)
EX LG CREMATION VAULTS	425.00	170.00	255.00	1,870.00	1,285.00	585.00
LINERS	1,080.00	1,620.00	(540.00)	5,270.00	7,685.00	(2,415.00)
GRAVE VASES	522.10	730.00	(207.90)	2,417.60	3,533.50	(1,115.90)
MEMORIAL WALL INCOME	0.00	0.00	0.00	25.00	200.00	(175.00)
ENR SURCHARGE	2,650.00	3,600.00	(950.00)	12,800.00	15,050.00	(2,250.00)
LOT TRANSFERS	0.00	0.00	0.00	540.00	360.00	180.00
COUNTY INTEREST INCOME	0.00	28.42	(28.42)	56.92	78.21	(21.29)
HANDLING FEE	7,390.00	7,830.00	(440.00)	32,300.00	41,930.00	(9,630.00)
PRENEED CONTRACT SERVICE CHG	200.00	800.00	(600.00)	2,200.00	3,200.00	(1,000.00)
VASE/HDSTN SET & CLEAN	3,475.00	3,405.00	70.00	15,350.00	17,515.00	(2,165.00)
TOTAL REVENUE	83,622.07	87,400.08	(3,778.01)	247,974.13	311,387.03	(63,412.90)
	83,622.07	87,400.08	(3,778.01)	247,974.13	311,387.03	(63,412.90)
EXPENSES						
REGULAR SALARIES	25,076.36	23,394.78	1,681.58	138,543.92	130,963.91	7,580.01
BOT BOARD MEETINGS	400.00	500.00	(100.00)	2,700.00	2,800.00	(100.00)
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	1,562.25	0.00	1,562.25
TEMPORARY HELP	0.00	533.28	(533.28)	1,730.62	2,310.24	(579.62)
RETIREMENT/PENSION	3,895.54	2,020.89	1,874.65	9,536.44	7,379.81	2,156.63
FICA	1,569.73	1,504.73	65.00	8,800.68	8,373.15	427.53
MEDICARE	367.12	351.92	15.20	2,058.22	1,958.14	100.08
EMPLOYEE GROUP INSURANCE	6,786.65	5,759.09	1,027.56	37,751.63	34,545.93	3,205.70
UNEMPLOYMENT INSURANCE	14.80	42.37	(27.57)	214.59	209.53	5.06
WORKERS COMP INSURANCE	562.68	600.00	(37.32)	3,506.89	3,600.00	(93.11)
ELECTRICITY	3,523.48	4,865.18	(1,341.70)	29,982.08	22,111.42	7,870.66
TELEPHONE	602.72	185.71	417.01	3,950.13	2,422.75	1,527.38
WATER	8,164.73	3,931.95	4,232.78	24,988.26	22,068.06	2,920.20
COMMUNITY OUTREACH	30.00	220.00	(190.00)	4,074.25	895.00	3,179.25
VISA-MASTER CHG FEES	662.25	520.63	141.62	2,215.09	2,239.44	(24.35)
COUNTY SERVICE CHARGE	33.84	56.22	(22.38)	356.74	351.60	5.14
GENERAL INSURANCE	1,356.29	1,178.77	177.52	8,137.74	7,072.62	1,065.12
LEGAL	238.00	0.00	238.00	1,190.66	798.00	392.66
LOT REPURCHASE	650.00	0.00	650.00	5,900.80	3,405.00	2,495.80
OFFICE EXPENSE	3,832.02	3,012.62	819.40	9,584.40	6,888.90	2,695.50
TRAVEL & CONVENTION	718.02	0.00	718.02	6,944.74	8,532.09	(1,587.35)
UNIFORMS & SAFETY EQUIPMENT	0.00	315.27	(315.27)	102.71	315.27	(212.56)
MTG EXP & SUPPLIES	0.00	688.66	(688.66)	0.00	688.66	(688.66)
AUDIT	1,000.00	0.00	1,000.00	11,000.00	13,211.00	(2,211.00)
ADVERTISING/PUBLICITY	180.60	972.30	(791.70)	1,508.60	2,314.10	(805.50)
AUTO TRUCK EXPENSE	214.09	102.70	111.39	214.09	366.05	(151.96)
LARGE EQUIPMENT REPAIRS	53.46	0.00	53.46	2,784.39	36.44	2,747.95
EQUIPMENT REPAIRS	0.00	0.00	0.00	350.00	0.00	350.00
IRRIGATION SYSTEM REPAIRS	645.34	18.25	627.09	2,007.24	3,344.72	(1,337.48)
FERTILIZER AND SEED	77.14	58.98	18.16	11,391.44	8,382.09	3,009.35
GASOLINE, OIL, TIRES	0.00	195.43	(195.43)	2,368.34	2,207.93	160.41
PLANT & BUILDING	3,193.13	813.18	2,379.95	12,675.35	8,250.02	4,425.33
TOOLS & SUPPLIES	35.00	0.00	35.00	364.23	397.16	(32.93)
GRAVE LINERS & VAULTS	2,939.00	1,770.00	1,169.00	8,277.36	10,792.58	(2,515.22)
GRAVE VASES	0.00	0.00	0.00	1,847.70	1,784.27	63.43
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	0.00	14,550.00	72,681.90	58,174.45	14,507.45
CONTRACT BURIALS	750.00	0.00	750.00	1,650.00	600.00	1,050.00
SECURITY CAMERA EXPENSE	0.00	138.00	(138.00)	917.85	966.00	(48.15)
TOTAL EXPENSES	(82,121.99)	(53,750.91)	(28,371.08)	(435,623.33)	(380,756.33)	(54,867.00)
NET INCOME FROM OPERATIONS	1,500.08	33,649.17	(32,149.09)	(187,649.20)	(69,369.30)	(118,279.90)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	(600.00)	0.00	(600.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(600.00)	0.00	(600.00)
NET INCOME (LOSS)	1,500.08	33,649.17	(32,149.09)	(187,049.20)	(69,369.30)	(117,679.90)

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

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	23,900.00	22,295.00	1,605.00	105,890.00	267,540.00	(161,650.00)
MISC SPECIAL SET-UP	0.00	66.66	(66.66)	400.00	800.00	(400.00)
RETURNED CHECK BANK CHARGE	25.00	4.16	20.84	50.00	50.00	0.00
INTEREST RECEIVED	0.00	1.66	(1.66)	12.78	20.00	(7.22)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	55,620.00	(55,620.00)
MISC INCOME	1,237.00	0.00	1,237.00	1,237.00	0.00	1,237.00
CREDIT CARD CONVEN FEE	575.14	378.33	196.81	1,658.07	4,540.00	(2,881.93)
LATE FEE	400.00	0.00	400.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	1,750.00	920.83	829.17	7,800.00	11,050.00	(3,250.00)
SUN INTERMENT SURCHARGE	2,300.00	791.66	1,508.34	3,375.00	9,500.00	(6,125.00)
TAX COLLECTIONS	36,362.83	21,611.91	14,750.92	48,441.76	259,343.00	(210,901.24)
VAULTS	1,330.00	1,564.16	(234.16)	5,880.00	18,770.00	(12,890.00)
EX LG CREMATION VAULTS	425.00	0.00	425.00	1,870.00	0.00	1,870.00
LINERS	1,080.00	1,303.25	(223.25)	5,270.00	15,639.00	(10,369.00)
GRAVE VASES	522.10	620.00	(97.90)	2,417.60	7,440.00	(5,022.40)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	25.00	300.00	(275.00)
ENR SURCHARGE	2,650.00	2,647.50	2.50	12,800.00	31,770.00	(18,970.00)
LOT TRANSFERS	0.00	60.00	(60.00)	540.00	720.00	(180.00)
COUNTY INTEREST INCOME	0.00	10.83	(10.83)	56.92	130.00	(73.08)
HANDLING FEE	7,390.00	7,427.25	(37.25)	32,300.00	89,127.00	(56,827.00)
PRENEED CONTRACT SERVICE CHG	200.00	719.16	(519.16)	2,200.00	8,630.00	(6,430.00)
VASE/HDSTN SET & CLEAN	3,475.00	3,218.83	256.17	15,350.00	38,626.00	(23,276.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
TOTAL REVENUES	83,622.07	68,309.52	15,312.55	247,974.13	819,715.00	(571,740.87)
	83,622.07	68,309.52	15,312.55	247,974.13	819,715.00	(571,740.87)
EXPENSES						
REGULAR SALARIES	25,076.36	23,819.16	1,257.20	138,543.92	285,830.00	(147,286.08)
BOT BOARD MEETINGS	400.00	625.00	(225.00)	2,700.00	7,500.00	(4,800.00)
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	1,562.25	0.00	1,562.25
TEMPORARY HELP	0.00	500.00	(500.00)	1,730.62	6,000.00	(4,269.38)
RETIREMENT/PENSION	3,895.54	1,591.08	2,304.46	9,536.44	19,093.00	(9,556.56)
FICA	1,569.73	1,546.50	23.23	8,800.68	18,558.00	(9,757.32)
MEDICARE	367.12	361.75	5.37	2,058.22	4,341.00	(2,282.78)
EMPLOYEE GROUP INSURANCE	6,786.65	6,806.50	(19.85)	37,751.63	81,678.00	(43,926.37)
UNEMPLOYMENT INSURANCE	14.80	249.41	(234.61)	214.59	2,993.00	(2,778.41)
WORKERS COMP INSURANCE	562.68	601.08	(38.40)	3,506.89	7,213.00	(3,706.11)
ELECTRICITY	3,523.48	4,625.00	(1,101.52)	29,982.08	55,500.00	(25,517.92)
TELEPHONE	602.72	508.33	94.39	3,950.13	6,100.00	(2,149.87)
WATER	8,164.73	2,800.00	5,364.73	24,988.26	33,600.00	(8,611.74)
COMMUNITY OUTREACH	30.00	166.66	(136.66)	4,074.25	2,000.00	2,074.25
VISA-MASTER CHG FEES	662.25	375.00	287.25	2,215.09	4,500.00	(2,284.91)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	33.84	54.16	(20.32)	356.74	650.00	(293.26)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.29	1,356.33	(0.04)	8,137.74	16,276.00	(8,138.26)
LEGAL	238.00	333.33	(95.33)	1,190.66	4,000.00	(2,809.34)
LOT REPURCHASE	650.00	500.00	150.00	5,900.80	6,000.00	(99.20)
OFFICE EXPENSE	3,832.02	1,333.33	2,498.69	9,584.40	16,000.00	(6,415.60)
TRAVEL & CONVENTION	718.02	1,250.00	(531.98)	6,944.74	15,000.00	(8,055.26)
UNIFORMS & SAFETY EQUIPMENT	0.00	33.33	(33.33)	102.71	400.00	(297.29)
MTG EXP & SUPPLIES	0.00	91.66	(91.66)	0.00	1,100.00	(1,100.00)
AUDIT	1,000.00	937.50	62.50	11,000.00	11,250.00	(250.00)
ADVERTISING/PUBLICITY	180.60	1,666.66	(1,486.06)	1,508.60	20,000.00	(18,491.40)
AUTO TRUCK EXPENSE	214.09	83.33	130.76	214.09	1,000.00	(785.91)
LARGE EQUIPMENT REPAIRS	53.46	83.33	(29.87)	2,784.39	1,000.00	1,784.39
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	350.00	500.00	(150.00)
IRRIGATION SYSTEM REPAIRS	645.34	666.66	(21.32)	2,007.24	8,000.00	(5,992.76)
FERTILIZER AND SEED	77.14	1,250.00	(1,172.86)	11,391.44	15,000.00	(3,608.56)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	2,368.34	6,000.00	(3,631.66)
PLANT & BUILDING	3,193.13	1,983.33	1,209.80	12,675.35	23,800.00	(11,124.65)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	35.00	131.66	(96.66)	364.23	1,580.00	(1,215.77)
GRAVE LINERS & VAULTS	2,939.00	2,720.83	218.17	8,277.36	32,650.00	(24,372.64)
GRAVE VASES	0.00	258.33	(258.33)	1,847.70	3,100.00	(1,252.30)
CONTRACT TREE/GARDEN MAINTN	14,550.00	14,550.00	0.00	72,681.90	174,600.00	(101,918.10)
CONTRACT BURIALS	750.00	458.33	291.67	1,650.00	5,500.00	(3,850.00)
SECURITY CAMERA EXPENSE	0.00	133.33	(133.33)	917.85	1,600.00	(682.15)
TOTAL EXPENSES	82,121.99	75,188.38	6,933.61	435,623.33	902,262.00	(466,638.67)
NET INCOME FROM OPERATIONS	1,500.08	(6,878.86)	8,378.94	(187,649.20)	(82,547.00)	(105,102.20)
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	8,545.58	(8,545.58)	600.00	102,547.00	(101,947.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.72	(1,666.72)	0.00	20,000.00	(20,000.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(6,878.86)	6,878.86	(600.00)	(82,547.00)	81,947.00
NET INCOME (LOSS)	1,500.08	0.00	1,500.08	(187,049.20)	0.00	(187,049.20)

ANNUAL BUDGET
INCOME STATEMENT GENERAL

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	14,555.67	
003343	ASSET RPLCE: RSRVE-LAND/BLD/EI	262,866.48	
004343	ASSET PURCHASE HOLDING ACCO	1,892,109.30	
006343	CASH - INTEREST/DIVIDENDS	525,663.46	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC		337.00
018343	UNREALIZED G/L ON SECURITIES		112,116.36
	CURRENT ASSETS:	2,917,758.39	112,453.36
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	122,665.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,878,276.81	
016343	WATER SYSTEMS	923,177.90	
	FIXED ASSETS:	3,487,727.03	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	CURRENT LIABILITIES:		2,218,436.23
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,257,386.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	RETAINED EARNINGS:		4,044,403.28
REVENUE:			
201343	BURIAL RIGHT SALES		67,100.00
263343	CURRENT INTEREST & DIVIDENDS		13,158.90
213343	COUNTY INTEREST INCOME		120.45
230343	GAIN/INVEST FAIR VALUE INCREA	49,564.72	
500343	REVENUE TRANSFERRED IN		1,540.00
	REVENUE:	49,564.72	81,919.35
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	2,068.04	
311343	COUNTY SERVICE CHARGE	94.04	
	EXPENSES:	2,162.08	
	REPORT TOTALS	6,457,212.22	6,457,212.22

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,555.67	
ASSET RPLCE RSRVE-LAND/BLD/ETC	262,866.48	
ASSET PURCHASE HOLDING ACCOUNT	1,892,109.30	
CASH - INTEREST/DIVIDENDS	525,663.46	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	(337.00)	
UNREALIZED G/L ON SECURITIES	(112,116.36)	

TOTAL CURRENT ASSETS		2,805,305.03
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FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	122,665.72	
BUILDINGS	349,920.12	
EQUIPMENT	59,977.50	
FURNITURE & FIXTURES	90,226.35	
LAND & IMPROVEMENTS	1,878,276.81	
WATER SYSTEMS	923,177.90	

TOTAL FIXED ASSETS		3,487,727.03
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OTHER ASSETS

TOTAL OTHER ASSETS		0.00
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TOTAL ASSETS		6,293,032.06
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,218,436.23	
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TOTAL CURRENT LIABILITIES		2,218,436.23
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TOTAL LIABILITIES		2,218,436.23
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RETAINED EARNINGS

RETAINED EARNINGS	3,257,386.40	
ACO PROPOSED EXPENDITURES	787,016.88	
NET INCOME	30,192.55	

TOTAL RETAINED EARNINGS		4,074,595.83
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TOTAL LIABILITIES AND EQUITY		6,293,032.06
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**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	12,050.00	8,400.00	3,650.00	67,100.00	84,600.00	(17,500.00)
CURRENT INTEREST & DIVIDENDS	2,269.66	4,939.57	(2,669.91)	13,158.90	24,966.54	(11,807.64)
COUNTY INTEREST INCOME	0.00	333.08	(333.08)	120.45	849.24	(728.79)
DONATIONS & GRANTS	0.00	2,819.00	(2,819.00)	0.00	2,819.00	(2,819.00)
GAIN/INVEST FAIR VALUE INCREAS	(12,943.74)	12,792.95	(25,736.69)	(49,564.72)	13,501.84	(63,066.56)
TOTAL REVENUE	1,375.92	29,284.60	(27,908.68)	30,814.63	126,736.62	(95,921.99)
	1,375.92	29,284.60	(27,908.68)	30,814.63	126,736.62	(95,921.99)
EXPENSES						
INVESTMENT ADVISOR FEES	(336.99)	0.00	(336.99)	2,068.04	4,838.27	(2,770.23)
COUNTY SERVICE CHARGE	17.00	32.10	(15.10)	94.04	32.10	61.94
TOTAL EXPENSES	319.99	(32.10)	352.09	(2,162.08)	(4,870.37)	2,708.29
NET INCOME FROM OPERATIONS	1,695.91	29,252.50	(27,556.59)	28,652.55	121,866.25	(93,213.70)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(1,540.00)	(600.00)	(940.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(1,540.00)	(600.00)	(940.00)
NET INCOME (LOSS)	1,695.91	29,252.50	(27,556.59)	30,192.55	122,466.25	(92,273.70)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	579,377.52	
003-342	INTEREST ON DEPOSIT-COUNTY	120,355.37	
006342	CASH - INTEREST/DIVIDENDS	1,147,295.65	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		132,480.72
	ASSETS:	4,999,523.29	132,480.72
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,870,774.11
 REVENUE:			
200342	WMC ENDOWMENT CARE		4,975.00
201342	ENDOWMENT CARE DEPOSITS		42,747.34
203342	CURRENT INTEREST & DIVIDENDS		28,207.66
213342	COUNTY INTEREST INCOME		881.11
230342	GAIN/INVEST FAIR VALUE INCREA	69,967.69	
	REVENUE:	69,967.69	76,811.11
 EXPENSES:			
310342	INVESTMENT ADVISOR FEES	10,574.26	
	EXPENSES:	10,574.26	
 REPORT TOTALS			
		5,080,065.94	5,080,065.94

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	579,377.52	
INTEREST ON DEPOSIT-COUNTY	120,355.37	
CASH - INTEREST/DIVIDENDS	1,147,295.65	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(132,480.72)	

TOTAL ASSETS		4,867,043.27
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TOTAL ASSETS		4,867,043.27
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LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,424,128.66	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	(3,730.84)	

TOTAL RETAINED EARNINGS		4,867,043.27
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TOTAL LIABILITIES AND FUND EQUITY		4,867,043.27
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**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	4,975.00	2,375.00	2,600.00
ENDOWMENT CARE DEPOSITS	7,066.00	9,270.00	(2,204.00)	42,747.34	56,466.34	(13,719.00)
CURRENT INTEREST & DIVIDENDS	7,744.47	5,029.48	2,714.99	28,207.66	23,372.74	4,834.92
COUNTY INTEREST INCOME	0.00	344.07	(344.07)	881.11	791.92	89.19
GAIN/INVEST FAIR VALUE INCREAS	(28,420.05)	12,920.37	(41,340.42)	(69,967.69)	17,611.36	(87,579.05)
TOTAL REVENUE	(13,609.58)	27,563.92	(41,173.50)	6,843.42	100,617.36	(93,773.94)
EXPENSES						
INVESTMENT ADVISOR FEES	1.00	1.00	0.00	10,574.26	10,815.96	(241.70)
TOTAL EXPENSES	1.00	1.00	0.00	10,574.26	10,815.96	(241.70)
NET INCOME (LOSS)	(13,610.58)	27,562.92	(41,173.50)	(3,730.84)	89,801.40	(93,532.24)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	302,316.56	
006392	CASH -INTEREST/DIVIDENDS	341,227.75	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		106,159.44
034392	CONTRACTS RECEIVABLE	65,132.94	
	CURRENT ASSETS:	1,432,898.00	106,159.44
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		698,951.06
	LIABILITIES:		698,951.06
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		585,677.49
REVENUE:			
201392	CURRENT SALES		26,143.03
202392	CURRENT DEFERRED REVENUE		40,139.46
203392	CURRENT INTEREST & DIVIDENDS		14,764.97
213392	COUNTY INTEREST INCOME		358.16
230392	GAIN/INVEST FAIR VALUE INCREA:	32,296.51	
	REVENUE:	32,296.51	81,405.62
EXPENSES:			
310392	INVESTMENT FEES	2,434.67	
311392	COUNTY SERVICE CHARGES	302.84	
320392	LOSS ON TRANSFER (INTER COSTS)	2,121.59	
335392	SALES TRANSFR OUT (PRIOR YR)	2,140.00	
	EXPENSES:	6,999.10	
	REPORT TOTALS	1,472,193.61	1,472,193.61

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	302,316.56	
CASH -INTEREST/DIVIDENDS	341,227.75	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(106,159.44)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,326,738.56
 TOTAL ASSETS		 1,326,738.56

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	698,951.06	
TOTAL LIABILITIES		698,951.06

RETAINED EARNINGS

RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	42,110.01	
 TOTAL RETAINED EARNINGS		 627,787.50
 TOTAL LIABILITIES AND EQUITY		 1,326,738.56

**PRENEED FUND
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	4,242.57	4,402.17	(159.60)	26,143.03	27,810.57	(1,667.54)
CURRENT DEFERRED REVENUE	5,765.87	5,197.08	568.79	40,139.46	45,820.65	(5,681.19)
CURRENT INTEREST & DIVIDENDS	4,092.40	2,003.64	2,088.76	14,764.97	9,753.18	5,011.79
COUNTY INTEREST INCOME	0.00	114.68	(114.68)	358.16	257.42	100.74
GAIN/INVEST FAIR VALUE INCREAS	(8,440.79)	4,676.89	(13,117.68)	(32,296.51)	5,753.82	(38,050.33)
TOTAL REVENUE	5,660.05	16,394.46	(10,734.41)	49,109.11	89,395.64	(40,286.53)
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	2,434.67	2,552.32	(117.65)
COUNTY SERVICE CHARGES	3.40	71.21	(67.81)	302.84	356.05	(53.21)
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	2,121.59	3,752.88	(1,631.29)
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	2,140.00	1,800.00	340.00
TOTAL EXPENSES	3.40	71.21	(67.81)	6,999.10	8,461.25	(1,462.15)
NET INCOME (LOSS)	5,656.65	16,323.25	(10,666.60)	42,110.01	80,934.39	(38,824.38)

RESOLUTION NO. 1-2014

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

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

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

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

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

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

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

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

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

That the Board approves year-end bonuses to be distributed for the calendar year ending 2013 to the following employees in the amounts indicated:

<u>Employee</u>	<u>Bonus Net Amount</u>
Jesse Madrigal, Grounds Supervisor	\$1,500.00
Janet Burnett, Administrative Assistant	\$ 300.00
Roger Clark, Office Accountant	\$ 400.00
Juan Reyna, Groundsman	\$ 600.00
Bianca Felix, Office Assistant	\$ 100.00

Section 3. CERTIFICATION

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

APPROVED AND ADOPTED this 9th day of January, 2014, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary

CONFERENCE LOCATION
Embassy Suites Hotel
2101 Mandalay Beach Rd.
Oxnard, CA 93035

Make your hotel reservations directly to the Embassy Suites Hotel. The hotel is charging CAPC guests \$ 174.05 (Tax included) single/double occupancy per night.

For Reservations call the hotel directly at (805) 984-2500 and mention you are with the CAPC.

The hotel is holding a block of rooms for us until Monday, February 17, 2014.

For additional information call the CAPC office at (951) 925-1111 or toll free (888) 344-9858. Hotel check-in time is 3:00 p.m. and check-out time is 12:00 noon.

Hotel room rate includes cooked-to-order breakfast each day for hotel guests. Served at the Coastal Grill M-F 6:00 am - 9:00 am / Sat.-Sun. 7:30 am - 10:30 am.

Hotel wireless internet service is available for \$9.95 per day which covers throughout the hotel.

Self Parking is \$8.00 per day and Valet Parking is \$18.00 per day.

Manager's Reception is held every evening from 5:30 pm to 7:30 pm at the Coastal Grill.

MAKE YOUR HOTEL RESERVATIONS
TODAY

California Association
of
Public Cemeteries



56th
Annual Conference

March 20-22, 2014

Embassy Suites Hotel
2101 Mandalay Beach Rd.
Oxnard, CA 93035

CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES
56th ANNUAL CONFERENCE
 March 20-22, 2014
REGISTRATION

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

First time attendee at CAPC event Yes ___ No ___
Please complete separate registration for each attendee and return with payment no later than Monday, February 17, 2014. Refunds will be made on cancellations received in the CAPC office by February 17, 2014.

Member Registration Fee (For One Person): \$378.00
 (Non-Member Registration Fee For One Person \$ 478.00)

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

_____ Guest Friday Lunch @ \$38.00 each \$ _____
 _____ Guest Friday Dinner @ \$48.00 each \$ _____
 (Special Need: _____ Vegetarian Dinner)
 _____ Guest Saturday Lunch @ \$38.00 each \$ _____
 _____ Guest Saturday Awards Dinner @ \$52.00 each \$ _____
 (Special Need: _____ Vegetarian Dinner)
 Hospitality Co-Sponsor (Optional)
 \$ 50.00 to \$ 99.00 Silver
 \$ 100.00 to \$ 199.00 Gold
 \$ 200.00 and up Platinum

Total Enclosed: \$ _____
 Send completed registration and check to:
 California Association of Public Cemeteries Phone: 951-925-1111
 P.O. Box 119 Toll Free (CA): 888-344-9858
 San Jacinto, CA 92581 Fax: 951-652-3643

No refunds for cancellations received after February 17, 2014.
 Applications from CAPC member districts are being accepted until
 February 17, 2014 for Grants to attend the conference. Contact CAPC.

Conference Agenda

Thursday, March 20, 2014
 6:00-9:00 a.m. Cooked-to-Order breakfast for registered Hotel Guests
 8:00 a.m. Exhibitor's set-up displays
 8:30 a.m. **Annual Golf Tournament**
 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 Exhibitor's Showroom**

Friday, March 21, 2014
 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—Madera Cemetery District
 8:30 a.m. Managers and Trustees Training, Presented By: Dennis Shepard, North County Cemetery District and Carol Griese, San Jacinto Valley Cemetery District
 Break -Visit Exhibits

10:30 a.m. Managers and Trustee Training, continued.
 11:00 a.m. Lunch: Exhibitors Introduction
 12:00 Noon "50/50" Raffle drawing
 1:20 p.m. Ethics Training, Presented By, Karen O'Neal, Sponsored By Golden State Risk Management
 1:30 p.m. Adjourm—Visit Exhibits—Cash Door Prize
 3:30 p.m. Dinner/Door Prizes/Entertainment by Comedian Jason Love

Saturday, March 22, 2014
 7:30-10:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
 7:15 a.m. Registration Desk Opens
 8:00 a.m. Combined Breakout Discussion Sessions—Trustees/Managers/Secretaries
 10:00 a.m. Break: Visit Exhibits
 10:30 a.m. Recap Discussion Sessions
 10:40 a.m. Government Laws-Brown Act, Public Records Act & Records Retention, Presented by Steven Quintanilla

12:00 Noon Lunch
 1:20 p.m. "\$0/50" Raffle drawing
 1:30 p.m. Annual Meeting - Board of Directors Election
 2:30 p.m. Legislative update, Presented By: TBA
 3:00 p.m. Adjourm "Grand Prize Drawing"
 3:30 p.m. Board of Directors Meeting-Election of Officers
 6:00 p.m. Annual Awards Dinner:
 "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

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:

- **Managers and Trustees Training:** Trustees, do you know what your managers need to do on a day to day basis? Managers do you know what is required of your Trustees. Understanding your role as either a Trustee or a General Manager will strengthen your districts ability to work as a team. Items to be covered include: Roles of Board/Staff/GM; Liabilities of the Trustee; Current Regulations; Changes to the Brown Act; HR Issues; Reserve Accounts; Intergovernmental Issues. Dennis Shepard from North County Cemetery District and Carol Griese from San Jacinto Valley Cemetery District will facilitate.
- **Ethics Training:** Attorney Karen O'Neal presents training required for Trustees and designated staff members.
- **State legislation:** Hear the up-to-date legislative information that affects public cemetery districts.
- **Problem Solving:** Trustees, Managers/Secretaries combined breakout session will provide the opportunity to share information and ask questions about problems that are common to other districts.
 - **To ensure your problem will be addressed, submit your problem/question in advance with the attached Registration.**
- **Exhibitors of Cemetery:** Equipment, supplies, computer programs, liability/property & workers' compensation insurance and much more.
- **Door Prizes:** Traditionally, Districts bring door prizes that are common to their area of the state. These are distributed to attendees at the evening events.
- **Grand Door Prize:** A drawing for the Grand Door Prize will be held at the end of the conference programs on Saturday afternoon. You have to be present to win.

“AND MUCH MORE”

Special Events:

Thursday, March 20, 2014

- **CAPC Annual Golf Tournament -** Sterling Hills Golf Club
- **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 cemeteryans 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, March 21, 2014:

Join us Friday Evening

Dinner
Entertainment from Comedian Jason Love
Door Prizes

Saturday, March 22, 2014 Saturday evening will be our Annual Awards Dinner which will include announcing the selection of the Trustee & Manager of the Year, Cemeteryan 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

WHAT YOU SHOULD KNOW

as a Special District Board Member

Commitment and Responsibilities

As a board member or trustee for a special district, you have committed to serve the best interests of the community, provide services that are essential to the community and represent the people who placed you into office.

With a strong commitment, there are a number of responsibilities as a director on a special district board. Some of these will be identified and detailed in this handbook so that you will have an even better understanding of special districts and your role as a director.

One of the most significant responsibilities as a director is to understand that the board is a team and you need to work together as such. Understanding the dynamics of the group as well as the individual perspectives and opinions of the other board members that you sit with is crucial to the success of the team and district you represent. This united approach will help to strengthen the district and provide the grounds for maintaining a clear vision of the future, a unity of purpose and a cohesive board of directors.

Additionally, the board of directors typically has specific responsibilities that coincide with their overall role as directors. For example, in the area of human resources, the board's charge is to support and assess the performance of the general manager, approve personnel policies, establish salary structure and benefits packages, approve job descriptions and organizational structure, and establish a strong communications link between the board and general manager.

Another example of specific responsibilities can be seen when taking a look at some of the financial aspects of the district. Typically, the board will ensure that sound fiscal policy exists and that practices and controls are in place so that the district, staff, general manager, and board have direct accountability to their constituents. Furthermore, a board may be involved in such things as the approval of the annual budget, developing reserve guidelines, establishing financial goals, reviewing district finances, developing capital improvement plans, setting rates and fees, and the like.

Clearly, as demonstrated above, being a director on a special district board entails a commitment to being actively involved in setting the direction of the district and, most importantly, serving the best interests of the community and the constituents that the district serves.

Accountability

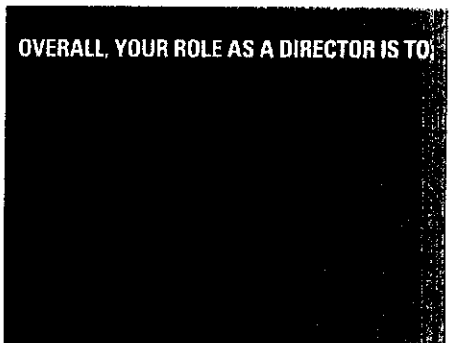
Special districts, governing officials, and management are accountable to the voters and customers who use their services. Every special district must submit annual financial reports to the California State Controller and also must follow state laws pertaining to public meetings, bonded debt, record keeping, conflict of interest, and elections.

The role of staff and the general manager

The roles of the staff and general manager are very different from that of the directors, and it is important to understand what the responsibilities and reporting avenues are of each respective group.

The general manager and staff of the district are encouraged to make recommendations and play an active role in moving the district forward. Their main role is to maintain and advance the operations of the district and implement those policies, strategies, and directives that are approved by the board of directors. All directives for staff should be given by the general manager or designated supervisor within the district.

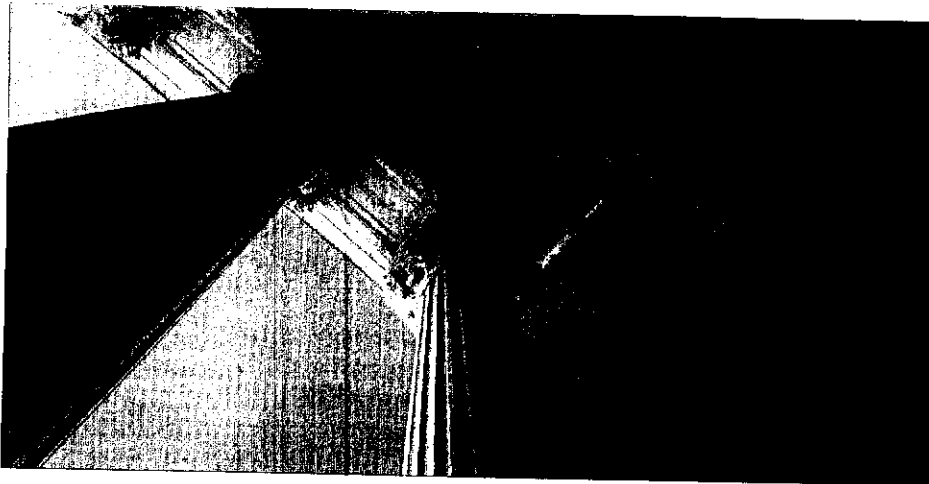
The general manager is the executive staff officer of the district and for the board of directors. He/she administers the district and has exclusive management and control of the operations and works of the district, subject to approval by the board of directors, and provides day-to-day leadership for the district. He/she delegates authority at his/her discretion and has authority over and directs all employees, including hiring, disciplinary action and termination. He/she seeks to carry into effect the expressed policies of the board of directors, including planning the short, medium, and long term work program for the district, facilitating constructive and harmonious board relations, preparing and managing the district budget, conducting studies, and delivering written and oral presentations.



WHY

Governance is Important

By Davis Campbell, Governance Consultant | Trainer



Local boards are the reason, and really the only reason, why local control is local. Special district boards are the voices of the community. Boards are also a large reason why special districts exist.

The truth is that every elected or appointed public official needs to worry about governance; governance is what boards do. Governance is taking the wishes, needs, and desires of the community and transforming them into policies that govern the district. Survival of special districts as a concept depends in large part on how well we do our jobs as board directors or trustees. The quickest way to destroy special districts is for the public to perceive districts as not responsive to the needs of the community or as not being governed effectively.

If governance is important, how do we do it well?

The good news is that in recent years a lot of work has been done on effective governance. Based upon a model developed by the California School Boards Association (CSBA) and adapted by the California Special Districts Association (CSDA), there are three critical dimensions to effective governance. The CSBA Effective Governance Model provides an in-depth examination of the three critical dimensions that interact to determine how a board operates and its effectiveness as an organization.

- First, the model looks at the board as an organizational entity;
- Second, the individuals who serve as effective board members and make up the board;
- And third, the specific jobs the board must perform.

All three of these dimensions or elements of a board must be viewed as a whole in order to truly develop an effective governance operation.

Components of the Effective Governance Model

The board as an organization

Any board, public or private, nonprofit or corporate, exists as an organizational entity, with its own unique organizational culture, norms, values, and operating style. There are attributes or characteristics that are consistently present in boards that operate in a highly effective way. Effective boards become known as effective because they operate in an organizational environment of trust, honesty and openness. These boards exhibit, as a team, the following characteristics:

- All board members are perceived to be equally legitimate—no matter how different or difficult an individual may be.
- The board strives to maintain a “no secrets, no surprises” operating norm.
- The board recognizes and accepts that conflicts and differences are inevitable, not necessarily “bad,” and must be faced and analyzed.
- The effective board tends to immediately turn to solutions rather than playing the “gotcha” game.
- The effective board treats all staff with dignity and respect.
- The effective board treats all community members with dignity and respect, even in the face of criticism and opposition.
- The effective board exhibits creative thinking, knows how to handle failure as well as success, encourages risk taking and creates a climate of support for excellence.
- The effective board assumes collective responsibility for the conduct, behavior and effectiveness of the board.

The board leader

While boards develop unique organizational cultures, they are, after all, composed of individuals. It is individuals and their values, skills, and knowledge that shape how boards operate at any given time. Individuals also determine whether the board will sustain effective behavior as a group role.

Not everyone who serves on a special district board becomes an effective board member or leader. Those who do become effective board members also become highly valued community leaders. When an entire board is composed of truly effective board members rather than individuals, the board becomes highly effective.

So, what are the characteristics of effective board members and how are they different than those who just serve on boards?

- Effective board members think about governance differently. They have distinctly different attitudes from non-effective board members. Effective board members understand the fundamental role of the citizen leader in the governance of special districts.

For example, effective board members understand fundamental principles of effective governance. They understand that the authority of any board member rests only with the board as a whole; that the board, not the individual board member, governs the special district. They tend to worry when an individual is attempting to impose his own agenda on the district rather than working to build support for an institutional agenda.

- Effective board members know that how a board member governs is as important as what a board member does. They know that manners make a huge difference.
- Effective board members work hard to make the team successful.
- Effective board members understand they need to establish trust. They treat everyone with respect, and expect others to treat them the same way.
- Effective board members respect the diversity of perspective and styles.
- Effective board members always keep confidential information confidential.

What effective boards do: The special district board's job in the district

The third dimension addresses the specific responsibilities of the governing board. We know that effective boards have strong competency-based cultures and that individual effective board members have strong governance skills, but the third question is: To do what? What are the duties and responsibilities of boards in the systems? The answer is that special district boards have certain responsibilities that no one else in the system can perform.

The specific responsibilities of the board are clustered into four areas: setting the direction for the district; establishing and supporting the structure of the district; holding the district accountable on behalf of the community; and serving as community leaders.

These are the essences of effective district governance: a competency-based, highly effective board organization and culture; individual citizens serving as effective board members, accomplishing the specific duties and responsibilities that only governing boards can do on behalf of their communities.

The real challenge to special districts is how to learn and achieve as board members. There are governance skills required and to be learned in order to be effective. But first, we must establish a culture of participation in our special district community. Every board member must understand that, just as we expect our staff to be involved in their profession, to learn and develop new skills, so too must we as effective board members learn and hone our governance skills. We must encourage our colleagues to branch out and learn the skills of governance. We must establish a culture of participation and continuing education in the special district community. The future of special districts in California depends upon it.

SPECIAL DISTRICT RESOURCES

- California Special Districts Association
www.csda.net
- Senate Local Government Committee
www.sen.ca.gov
- Assembly Local Government Committee
www.assembly.ca.gov
- Official California Legislative Information
www.leginfo.ca.gov
- League of California Cities
www.cacities.org
- California State Association of Counties
www.counties.org
- California Local Government Finance Almanac
www.californiacityfinance.com
- California Association of LAFCos
www.calafco.org
- Governor's Office of Planning & Research
www.opr.ca.gov
- California State Controller's Office
www.sco.ca.gov
- California Legislative Analyst's Office
www.lao.ca.gov
- Special District Leadership Foundation
www.sdlf.org
- Special District Risk Management Authority
www.sdrma.org
- CSDA Finance Corporation
www.csdafinance.net