

**PALM SPRINGS CEMETERY DISTRICT**

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

**Thursday, July 11, 2013 at 2:00 p.m.**

31-705 Da Vall Drive, Cathedral City, California

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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].

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**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 June 13, 2013 Regular Meeting Minutes

b. Approval of June Expenditures

General Fund		\$ 78,586.89
June Reimburse Voucher 1409	\$ 58,299.46	
June Reimburse Voucher 1411A	\$ 16,056.63	
Accumulative Capital Outlay		\$201,749.24
Prior Reimburse Vouchers	\$198,013.59	
June Reimburse Voucher 1412	\$ 360.65	
June Reimburse Voucher 1411	\$ 3,375.00	

Total June 30, 2013 Expenditures Checks & Visa/Debit Card 19119-19194 & Direct Deposits (Payroll)		\$280,336.13
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c. Financial Reports as of June 30, 2013 (F-1 thru F-15)

d. Board of Trustees General Provisions and Government – Changes to Item 11 and Item 16

## **6. ADMINISTRATIVE CALENDAR**

- a. Review for Discussion and Approval – 2013-2014 Revised Budget
- b. Review for Approval - PSCD Reserves and Fund Balance Policy
- c. Review for Discussion and Approval – GASB 45 AMM Preparation – CA School Board Association
- d. Authorized Signature List for Riverside County
- e. CAPC Annual Education Seminar & Area Meeting – October 4-5, 2013 in Irvine, CA
- f. CSDA Annual Conference & Exhibitors Showcase – September 16-19, 2013 in Monterey, CA
- g. PSCD New Office Building/Public Restrooms - Update

## **7. LEGISLATIVE CALENDAR**

- a. Resolution 04-2013, 2013-2014 Budget Adoption
- b. Ordinance 01-2013, Restricting Use of Cemetery District Property  
Waive Full Reading of the Ordinance and Introduce By Title Only -- An Ordinance of the Board of Trustees of the Palm Springs Cemetery District Restricting the Use of Cemetery District Property to Protect the Health, Safety and Welfare of the Public, Public Investment, and Public Property..
- c. Resolution 05-2013, Trustee Compensation Policy

## **8. BOARD DISCUSSION**

- a. Review Board of Trustees General Provisions and Government & Trustee Duties and Responsibilities
- b. Review Investment Policy of the Palm Springs Cemetery District

## **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. 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, July 8, 2013**

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

**DATE:** June 13, 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.

Trustee Pye informed the Board that she has another meeting at 3:00 PM and has to leave at 2:40 PM. Lenny as Vice Chair will conduct the remainder of the meeting.

**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  
Steven Quintanilla, Green, de Bortnowsky & Quintanilla

**3. PUBLIC COMMENTS** – None

**4. CONFIRMATION OF AGENDA** Attorney Quintanilla requested that the board add a potential litigation item as an “Urgency Item” to Closed Session. He stated that it is regarding the city of La Quinta suing the Department of Finance over tax issues which the District has not been formally served. He also stated that the District will be served regarding this issue. Motion was made by Trustee Stettler, seconded by Trustee Lea to approve adding potential litigation item as an “Urgency Item” to Closed Session. Motion carried, vote 5-0.

Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve the Agenda with the Urgency Item added. 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. **Neal Wilson, C & N Financial – General Overview of District Investments 1st Quarter 2013** Neal Wilson, C & N Financial gave the Board an overview of the District’s 1st quarter investments. Following a discussion motion was made by Trustee Stettler, seconded by Trustee Pepper to receive and file the District’s 1st quarter investment report. Motion carried, vote 5-0.

**b. Proposed Increase in District Manager’s Annual Compensation**

**Recommendation:** That the Board take whatever action it deems appropriate and direct Legal Counsel to prepare any necessary amendments to the District Manager’s Employment Agreement.

Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve an annual salary increase for District Manager Jurasky in the amount of \$4,500.00. District Manager Jurasky expressed her gratitude and stated she truly enjoys her job.

**c. Review for Discussion and Approval - PSCD Expense and Reimbursement Policy** No action taken

**d. Review for Discussion and Approval - PSCD Reserves Policy** No action taken

**e. Authorized Signature List for Riverside County** District Manager Jurasky explained the purpose of the authorized signature list, and stated that the form was in her office. Form will be signed by Trustees at a later date.

**f. Review for Discussion and Approval – Allocation of Funds for 2013-2014 Development Projects** Following a discussion it was agreed that this agenda item will be addressed under item 7b.

**g. Review for Discussion and Approval – Future 2015-2017 Development Projects** Following a discussion motion was made by Trustee Stettler, seconded by Trustee Lea to receive and file the distribution of funds allocations for future 2015-2017 development projects. Motion carried, vote 5-0.

**h. Review for Discussion and Approval – 2013-2014 Proposed Schedule of Charges** Following a discussion the 2013-2014 Schedule of Charges were approved as listed.

**i. Review for Discussion and Approval – 2013-2014 Proposed Budget** Following a discussion it was agreed that this agenda item will be addressed under item 7b.

**j. CSDA General Manager Leadership Summit – July 14-16, 2013 in Newport Beach, CA** Following a discussion motion was made Trustee Pepper, seconded by Trustee Lea to approve Trustees and District Manager Jurasky attending the CSDA General Manager Leadership Summit. This approval is to include all necessary expenses. Motion carried, roll call 5-0.

**k. Well #4 Repairs – Update** District Manager Jurasky reported that Well #4 is repaired and back in operation.

**7. LEGISLATIVE** **a. Resolution 03-2013, Transfer Interment Rights & Costs from PN to ACO & GF** Motion was made by Trustee Stettler, seconded by Trustee Pepper to approve Resolution 03-2013 transferring \$14,641.47 from PreNeed Fund, 51265 to the General Fund, 51270. Motion carried, roll call 5-0.

**b. Resolution 04-2013, 2013-2014 Budget Adoption** Following a discussion motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the 2013-2014 Budget. District Manager Jurasky was directed to edit the revenue projections, and once edited review the edited revenue projections and proposed budget with Trustee Stettler. This item is to be placed on the July 11, 2013 agenda.

**8. BOARD DISCUSSION** **a. Review Board of Trustees General Provisions and Government & Trustee Duties and Responsibilities** No action taken.

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

**9. PUBLIC HEARING CALENDAR** - None

**10. REPORTS** **a. Trustee Report** Trustee Pepper expressed his concerns regarding a potential litigation issue. The Board acknowledged is concerns and directed attorney Quintanilla to prepare a letter addressing them.

Trustee Stettler stated that he was concerned with how the purchases of furnishings for new building are being handled. He said that he wants to make sure that all purchases are being handled properly, and with Board approval when required.

Following a discussion District Manager was directed to schedule a meeting with Trustees Alcumbrac and Stettler, the new building sub-committee to review the furnishings plan and proposal.

**b. Manager Report** - District Manager Jurasky reported that Kirkpatrick Landscaping has responded favorably to the District's concerns about them adhering to the maintenance schedule.

Trustee Pye left the meeting at 2:43 PM

- 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** – Safe Harbor language was read by Steven Quintanilla the District’s general legal counsel. Convened into Closed Session at 2:50 P.M.

- a. Conference with Legal Counsel regarding potential initiation of litigation pursuant to Government Code Section 54956.9: (one case)

Convened into Open Session at 2:54 P.M.

13. **CLOSED SESSION ANNOUNCEMENTS** – No reportable action.

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pepper at 2:55P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, July 11, 2013.

DATE: \_\_\_\_\_

\_\_\_\_\_  
John M. Lea, Secretary

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Jun 1, 2013 to Jun 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
6/1/13	19119	June 2013 PSCD Employee Health Insurance Expen June 2013 Employee Portion Health Insurance P.E.R.S.	5,549.63 685.15	6,234.78
6/1/13	19120	K Jurasky June 2013 Extra Health Insurance COLONIAL LIFE	305.67	305.67
6/1/13	19121	June 2013 PSCD Employee Life Insurance Expens STANDARD INSURANCE COMPANY RQ	85.05	85.05
6/1/13	19122	June 2013 PSCD Employee Dental Insurance Expe STANDARD INSURANCE COMPANY RB	380.36	380.36
6/1/13	19123	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
6/11/13	19124	June 2013 PSCD Vision Insurance Expense SAFEGUARD DENTAL & VISION	60.98	60.98
6/12/13	19125	J Madrigal may 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	471.33	471.33
6/12/13	19126	J Burnett May 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	306.71	306.71
6/12/13	19127	R.Clark May 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	321.04	321.04
6/12/13	19128	K Jurasky May 2013 Retirement Contribution K Jurasky May 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	2,538.48 603.68	3,142.16
6/12/13	19129	Application # 6 - New Admin Building Project RDP/SCI INC.	106,273.65	106,273.65
6/12/13	19130	Construction Staking - Water Lines: Invoice 8027 A/E SANBORN INC	170.00	170.00
6/12/13	19131	May Billing - Project Manager - new Admin Proje MICHAEL E. FONTANA	3,375.00	3,375.00
6/12/13	19132	Architectural Sevices March 30 to May 17, 2013: I PREST - VUKSIC	8,900.00	8,900.00
6/12/13	19133	Density Testing- New Admin Building Project: Inv EARTH SYSTEMS SOUTHWEST	630.00	630.00
6/12/13	19134	WMC Usage DESERT WATER AGENCY	571.72	571.72
6/12/13	19135	Well Replenishment COACHELLA VALLEY WATER DIST	1,267.99	1,267.99
6/12/13	19136	(12) Gray Vase: Invoice 40869 ASCO PACIFIC, INC.	360.73	360.73

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Jun 1, 2013 to Jun 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
6/12/13	19137	Irrigation System Repairs: Invoice 6379306 Irrigation System Repairs: Invoice 6436371 Supplie/Tools: Invoice: 6436371 Irrigation System Repairs: Invoice 6480302 EWING IRRIGATION PRODUCTS, INC	284.96 223.00 69.64 45.56	623.16
6/12/13	19138	Service 5/24/13: Invoice 4286 Service 5/28/13: Invoice 4287 GOODMAN PLUMBING, INC	353.00 610.55	963.55
6/12/13	19139	May 2013 Monthly Service WESTERN EXTERMINATOR	59.50	59.50
6/12/13	19140	Water Cooler Lease 6/01 to 6/30/13: Invoice AR11 Copier Maintenance Contact DESERT BUSINESS MACHINES	58.32 43.52	101.84
6/12/13	19141	Office Window Cleaning: Invoice 2618-13666 FISH WINDOW CLEANING	23.00	23.00
6/12/13	19142	May 2013 Fountain Service: Invoice 009491 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
6/12/13	19143	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	85.92	85.92
6/12/13	19144	District Manager Cell Phone AT & T MOBILITY	81.80	81.80
6/12/13	19145	Yellow Pages SUPERMEDIA LLC	180.60	180.60
6/12/13	19146	(7) # 5 Vaults: Invoice 39761 (20 # 5 Liners LEGRAND WILBERT, LLC	1,225.00 258.00	1,483.00
6/12/13	19147	May 2013 Janitorial Servie Supplies NOE B SALCEDO	250.00 176.49	426.49
6/12/13	19148	Well # 4 Pump Project: Invoice1305-024 SOUTH WEST PUMP & DRILLING	62,222.99	62,222.99
6/12/13	19149	2013-2014 Membership Directories CAPC	50.00	50.00
6/12/13	19150	Trash Service BURRTEC WASTE & RECYCLING SVCS	313.83	313.83
6/12/13	19151	VPN Service 4/1 to 4/30/13: Invoice 9990140700-13 RIVERSIDE COUNTY INFOMATION TECHNO	17.70	17.70
6/12/13	19152	Network Tech Service: Invoice 2013-120 DATATRAQUE	131.25	131.25
6/12/13	19153	Irrigation System Repairs: Invoice 313868 Irrigation System Repairs: Invoice 133339	1,192.63 278.77	

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Jun 1, 2013 to Jun 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
		HIGH TECH IRRIGATION, INC		1,471.40
6/12/13	19154	May 2013 Contract Maintenance: Invoice 0005135 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
6/12/13	19155	Repurchase Section B-35 Lot 217 & 218 Repurchase Contract 1616 S. ROBERT & MURIEL LICKER	1,600.00 2,458.68	4,058.68
6/12/13	19156	Repurchase Section C-18 #'s 21 & 22 HERBERT & JEANNA PENCE	980.00	980.00
6/12/13	19157	Repurchase Section c-16 # 168 Repurchase Contract 1578 DARLENE DENTON	490.00 1,480.58	1,970.58
6/12/13	19158	Refund Headstone Set Fee C-16 # 89 MICHAEL WELCH	160.00	160.00
6/12/13	19159	May Sevice: Invoice 1305-015 5/30/13 Service: Invoice 1305-038 SOUTH WEST PUMP & DRILLING	75.00 142.50	217.50
6/12/13	19160	J Reyna May 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	318.02	318.02
6/13/13	19161	Domestic Usage COACHELLA VALLEY WATER DIST	72.76	72.76
6/18/13	19162	Lot Repurchase: Section c-22 # 22 STEPHEN C SCOTT	600.00	600.00
6/18/13	19163	Install Wires at New Admin Office for Network: I DATATRAQUE	156.82	156.82
6/18/13	19164	Phone Charges VERIZON COMMUNICATIONS	322.71	322.71
6/18/13	19165	Irrigation System Repairs: Invoice 6507935 7" Cutting Pliers EWING IRRIGATION PRODUCTS, INC	43.40 20.25	63.65
6/18/13	19166	Plant # 2 Well # 2 WMC Da Vall Gate Well # 4 SOUTHERN CALIF EDISON CO	471.56 3,248.89 27.11 176.95 1,838.56	5,763.07
6/19/13	19167	Foamboard & Supples for Sample Display - New Chamber Mixers Office Supplies Milage 4/23/13 Fuel Hose for Diahatsui Irrigation System Repairs Supplies PETTY CASH	25.70 125.00 1.05 5.44 1.46 11.16 190.16	359.97



**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Jun 1, 2013 to Jun 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
6/21/13	19168	Annual Notice of Groundwater Extraction for 201 Annual Notice of Groundwater Extraction for 201 STATE WTR RESOURCES CNTRL BRD	50.00 50.00	100.00
6/21/13	19169	Office Window Cleaning: invoice 2618-14207 FISH WINDOW CLEANING	23.00	23.00
6/21/13	19170	General Matters thru 3/31/2013: Invoice 40668 GREEN, de BORTNOWSKY & QUINTAN	714.97	714.97
6/21/13	19171	VPN Service 5/1/2013 to 5/31/13: Invoice 99901070 RIVERSIDE COUNTY INFOMATION TECHNO	17.70	17.70
6/21/13	19172	Courier Service : Invoice 2418455 GOLDEN STATE OVERNIGHT	82.95	82.95
6/21/13	19173	(12) # 5 lLiners: Invoice 39892 (2) # 5 Vaults (1) B-D Liner LEGRAND WILBERT, LLC	1,548.00 350.00 75.00	1,973.00
6/21/13	19174	June 2013 Maintenance: Invoice SOUTH WEST PUMP & DRILLING	150.00	150.00
6/25/13	19175	Architectural Service 5/18 to 6/14/13: Invoice1693 PREST - VUKSIC	15,575.00	15,575.00
6/27/13	19176	K Jurasky Extra Health In : Invoice 3692-2399-06 COLONIAL LIFE	203.78	203.78
6/27/13	19177	June 2013 Fouintain Service: Invoice 009722 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
6/27/13	19178	District Manager Cell Phone AT & T MOBILITY	93.74	93.74
6/27/13	19179	Office Cell Phone & Ground Supervisor Cell Pho SPRINT	85.92	85.92
6/27/13	19180	Tire for Sod Cutter: Invoice 2030111245 PARKHOUSE TIRE, INC.	47.80	47.80
6/28/13	19181	R Clark June 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	221.05	221.05
6/28/13	19182	K Jurasky June 2013 PSCD Retirement Expense K Jurasky June 2013 Retirement Contribution OPPENHEIMER FUNDS SERVICES	402.45 1,692.32	2,094.77
6/28/13	19183	J Reyna June 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	223.94	223.94
6/28/13	19184	J burnett June 2013 Retirement Expense FRANKLIN - TEMPLETON	203.84	203.84
6/28/13	19185	J Madrigal June 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	311.91	311.91

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal - General Fund**  
**For the Period From Jun 1, 2013 to Jun 30, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
6/28/13	19186	void**void**		
6/28/13	19194	25% Startup Payment on Veterans Chapel Projec MORENO & SONS PAINTING, INC.	4,216.25	4,216.25
6/7/13	DEBIT KJ	Lunch with Trustee Jan Pye (Spencers) COMPANY DEBIT CARD	73.04	73.04
6/18/13	DEBIT KJ	New Office Bathroom Light Fixture (Lumens.com) COMPANY DEBIT CARD	203.83	203.83
6/30/13	DEBIT KJ	AT & T Monthly Data Connection COMPANY DEBIT CARD	25.00	25.00
6/24/13	DEBIT KJ	PS Chamber Intallation & Award Luncheon COMPANY DEBIT CARD	55.00	55.00
6/26/13	DEBIT KJ	Postage (SDRMA) COMPANY DEBIT CARD	8.37	8.37
6/14/13	EDD TAX	SIT P/R 5/30 to 6/12/13 Paid 6/14/13 SDI P/R 5/30 to 6/12/13 Paid 6/14/13 EMPLOYMENT DEVELOPMENT DEPT	174.58 103.05	277.63
6/28/13	EDD TAX	SIT P/R 6/13 to 6/26/13 paid 6/28/13 Paid 6/28/13 SDI P/R 6/13 to 6/26/13 Paid 6/28/13 EMPLOYMENT DEVELOPMENT DEPT	181.84 105.20	287.04
6/14/13	EDD TAX	CA Edu & Training P/R 5/30 to 6/12/13 Paid 6/14/ SUI P/R 5/30/13 to 6/12/13 Paid 6/14/13 EMPLOYMENT DEVELOPMENT DEPT	0.80 28.94	29.74
6/28/13	EDD TAX	CA Edu & training P/r 6/13 to 6/26/13 Paid 6/28/1 SUI P/R 6/13 TO 6/6/13 pAID 6/28/13 EMPLOYMENT DEVELOPMENT DEPT	0.27	0.27
6/14/13	EXPRESS	FIT P/R 5/30 to 6/12/13 Paid 6/14/13 Soc Security P/R 5/30 to 6/12/13 Paid 6/14/13 Medicare P/r 5/30/13 to 6/12/13 Paid 6/14/13 BANK OF AMERICA	825.28 1,277.94 298.87	2,402.09
6/28/13	EXPRESS	FIT P/R 6/13 to 6/26/13 paid 6/28/2013 Social Security P/R 6/13 to 6/26/13 Paid 6/28/13 Medicare P/R 6/13 to 6/26/13 Paid 6/28/13 BANK OF AMERICA	847.96 1,304.26 305.02	2,457.24
6/14/13	FEES	Payroll Processing Fees P/R 5/30/13 to 6/12/13 pai CBIZ PAYROLL	70.45	70.45
6/28/13	FEES	P/R Process Fees P/r 6/13 to 6/26/2013 paid 6/28/1 CBIZ PAYROLL	62.77	62.77
	<b>Total</b>		<b>265,766.05</b>	<b>265,766.05</b>

**PALM SPRINGS CEMETERY DIST**  
**Payroll Disbursement Journal-General Fund**  
**For the Period From Jun 1, 2013 to Jun 30, 2013**

<b>Date</b>	<b>Reference</b>	<b>Employee</b>	<b>Amount</b>
6/14/13	2387	KATHLEEN JURASKY	1,458.46
6/14/13	2388	JESSE B. MADRIGAL	1,666.55
6/14/13	2389	JANET M. BURNETT	1,123.79
6/14/13	2390	ROGER L. CLARK	1,347.82
6/14/13	2391	BIANCA FELIX	277.71
6/14/13	2392	JUAN F. REYNA	1,214.54
6/14/13	2393	JANE ALCUMBRAC	91.35
6/14/13	2394	JOHN M. LEA	91.35
6/14/13	2395	LENNY PEPPER	91.35
6/14/13	2396	JAN M. PYE	91.35
6/14/13	2397	GEORGE STETTLER	91.35
6/28/13	2403	KATHLEEN JURASKY	1,458.46
6/28/13	2404	KATHLEEN JURASKY	400.00
6/28/13	2405	JESSE B. MADRIGAL	1,321.07
6/28/13	2406	JESSE B. MADRIGAL	155.96
6/28/13	2407	JANET M. BURNETT	1,123.79
6/28/13	2408	ROGER L. CLARK	1,324.76
6/28/13	2409	BIANCA FELIX	242.99
6/28/13	2410	JUAN F. REYNA	997.43
		6/1/13 thru 6/30/13	<u>14,570.08</u>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP JUNE 2013**

Cash Disbursement Journal (Includes ACO listed below)	265,766.05
Payroll Disbursement Journal	14,570.08
<b>TOTAL PSCD DISBURSEMENTS</b>	<u>280,336.13</u>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>78,586.89</u>
Payment Voucher # 1409	58,299.46
Payment Voucher # 1411A	16,056.63    74,356.09

**ACO DISBURSEMENTS**

1 RDP/SCI, Inc		
New Admin Building Contractor	CK 19129	106,273.65
2 A E Sanborn, Inc		
New Building Construction Stakes-Water Lines	CK 19130	170.00
3 Michael Fontana	CK 19131	3,375.00
New Admin Building Project Manager		
4 Prest-Vuksic		
New Admin Building Architects	CK 19132	8,900.00
5 Earth Systems SouthWest		
	ck 19133	630.00
6 South West Pump & Drilling		
Well # 4 Pump Project	CK 19148	62,222.99
7 Datatraque		
Install Wiring for Network Conections	CK 19163	156.82
8 Lumin.Com		
New Light Fixture for New Admin Office Bathroom	Debit KJ	203.83
9 Petty Cash Expense	CK 19167	25.70
Foam Board for Sample Display New Adm Building		
10 Prest-Vuksic	CK 19175	15,575.00
New Admin Building Architects		
11 Moreno & Sons Painting		
25% Start up Payment on Veterans Chapel Painting	CK 19194	4,216.25
<b>TOTAL ACO EXPENDITURES</b>		<u>201,749.24</u>

- 1 ACO PV 1402 (April 4, 2013)
- 2 ACO PV 1410 (May 16, 2013)
- 3 ACO PV 1411 (June 11, 2013)
- 4 ACO PV 1332 (Jan 19, 2012)
- 5 ACO PV 1410 (May16, 2013)
- 6 ACO PV 1405 (April 15, 2013)
- 7 ACO PV 1412 ( June 2013)
- 8 ACO PV 1412 ( June 2013)
- 9 ACO PV 1397 March 15, 2013)
- 10 ACO PV 1332 (Jan 19, 2012)
- 11 ACO PV 1394 (Feb 27, 2013)

<b>TOTAL JUNE 2013 DISBURSEMENTS</b>	<u>280,336.13</u>
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## PALM SPRINGS CEMETERY DISTRICT

### BOARD OF TRUSTEES GENERAL PROVISIONS AND GOVERNMENT

1. The Palm Springs Cemetery District is a public cemetery district formed August 29, 1917 by resolution of the Riverside County Board of Supervisors under the provisions of the State of California.

2. The District is governed by a Board of Trustees consisting of five members who are appointed by the Riverside County Board of Supervisors from the electors residing within the District. The Trustees shall hold office for four years and until the appointment and qualification of their successors. Trustees may receive an amount of one hundred dollars (\$100) for attendance at each public Board meeting and each sub-committee meeting; however, no Trustee shall receive more than four hundred dollars (\$400) in compensation in any calendar month. The necessary expenses of each Trustee, for actual traveling in connection with meetings or business of the Board of Trustees, shall be allowed and paid. (Health & Safety Code Sections 9031(a) and 9031(c)).

Social gatherings, such as a Board Member farewell luncheon, holiday luncheon shall not be classified as "special meetings" and Trustees shall not receive fees for their attendance.

An attendance fee shall not be paid Trustees when attending an educational seminar and/or meetings.

3. A Statement of Economic Interests, Form 700, shall be filed with the Board of Supervisors:

- a. No later than 30 days after appointment to the Board.
- b. Each year prior to April 1.
- c. No later than 30 days after you leave your designated position.

4. Pursuant to Chapter 1805 of Government Code Section 53051, a Roster of Public Agencies shall be filed with the Secretary of State within ten days of a change in the name of the District, the address of the District or a change in the members of the governing board. A copy shall also be filed with the County Clerk.

5. An authorized Signature List shall be filed annually, June 30, with the Auditor Controller's Office.

6. Meetings shall be:

- a. Regular meetings: Time, date, and agenda of regular meetings of the Board of Trustees will be posted in a location accessible to members of the public at least 72 hours prior to the regular meeting. No action shall be taken on any item not appearing on the posted agenda without first meeting the several exceptions to the agenda requirement of Section 54954.2 of the Government Code.
- b. Special meetings: The presiding officer or a majority of the members of the Board, may call a special meeting by delivering personally or by mail, a written notice to each member. The notice and agenda of the meeting must be posted at least 24 hours prior to such a meeting. The notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

c. Closed Sessions: A closed session may be called at a regular meeting or a special meeting. The general reason for a closed meeting must be made public either before or after the closed session of a meeting. Closed sessions not expressly authorized by the Brown Act are prohibited. (Government Code Sections 54940 through 54926.)

7. The office of a member of the Board of Trustees becomes vacant upon the members ceasing to discharge the duties of his/ her office for the period of three consecutive months, except when prevented by sickness, or when absent from the state with the permission required by law. (Government Code Section 1770(g).)
8. Board of Trustee Officers shall consist of a Chairman, Vice Chairman, Secretary and Treasurer. The officers shall be elected annually from the Board of Trustees Membership at the December Regular Meeting commencing December 1998. The officers shall assume their duties in January of the following year. Each officer shall hold office for a one year term or until their successors are elected.
9. The board of Trustees may appoint and approve by motion a Sub-committee(s). This fact finding committee shall consist of any two Board Members. The Sub-committee shall report their findings to the Board at a scheduled meeting. Any and all action must be taken by the Board of Trustees.

A regular board meeting will be held at the District's Board Room the second week of each month. The time and date shall be determined by the current members and duly posted.

A quorum of three (of a five-member board) is necessary to hold a meeting. In all cases it takes three members to approve any and all actions of the Board.

10. The Palm Springs Cemetery District maintains Welwood Murray Cemetery and Desert Memorial Park for the use of the residents and taxpayers of the District within limits set by the Health and Safety Code.
11. The Board of Trustees employs, terminates, directs and evaluates the Manager, who employs other employees as may be necessary for the proper operation and maintenance of the District.

***A written evaluation shall be completed April 30 each year.***

12. The Board of Trustees approves a contract for the purpose of District Interment and Maintenance Services at Welwood Murray Cemetery and Desert Memorial Park.
13. The Board of Trustees maintains an endowment care fund for the District Cemeteries.
14. The Board of Trustee sets policy and makes proper rules and regulations, in accordance with the Health and Safety Code, for the day to day operation of the cemeteries. A copy of the current Rules and Regulations is attached.
15. The Trustees establish a Schedule of Charges, for the sale of burial rights, the endowment care deposits, and all services performed by the District.

16. The Trustees shall approve all expenditures of the District.

Except in emergency circumstances, all purchases exceeding \$10,000 require multiple proposals. **In addition, the preceding sentence will be placed on the Agenda as a sub-item under any expense requiring Board approval.** District operation expenditures and Capital purchases up to and including \$1000 may be made by the Manager and without Board of Trustee approval.

17. The Trustees shall be the custodian of all funds of the District.

18. The Trustees shall prepare or cause to be prepared and shall maintain all records and reports as required by the Health and Safety Code, by the County of Riverside and by the State of California Offices.

Adopted by motion duly made, seconded and unanimously approved by the Board of Trustees of the Palm Springs Cemetery District, March 8, 2007.

Signed: \_\_\_\_\_

Jan Pye, Chairperson

Attest: \_\_\_\_\_

John M. Lea, Secretary

Revised: March 12, 1991  
Revised: December 10, 1996  
Revised: May 13, 1997  
Revised: January 8, 1998  
Revised: January 14, 1999  
Revised: September 9, 1999  
Revised: April 13, 2000  
Revised: September 13, 2000  
Revised: March 22, 2004  
Revised: March 8, 2007  
Revised: September 13, 2012  
Revised: May 9, 2013

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PALM SPRINGS CEMETERY DISTRICT

June 30, 2013

SITE SALES & INTERMENTS

	Prior Months		June		2013 YTD Totals		June 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	97	0	6	0	103	0	81	0
Adult, A&B	67	0	9	0	76	0	76	0
Premium	35	0	3	0	38	0	65	3
Children	4	0	0	0	4	0	2	0
Cremation	14	4	0	2	14	6	10	7
Niche	16	0	3	0	19	0	20	0
Memorial Wall	1	0	0	0	1	0	2	0
<b>TOTALS</b>	<b>234</b>	<b>4</b>	<b>21</b>	<b>2</b>	<b>255</b>	<b>6</b>	<b>256</b>	<b>10</b>

LOT REPURCHASES

	Prior Months		June		YTD 2013		YTD June 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	12	0	3	0	15	0	10	3
Cremation	0	0	0	0	0	0	1	0
Niche	3	0	0	0	3	0	4	0
<b>TOTALS</b>	<b>15</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>15</b>	<b>3</b>

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		June		2013 YTD Totals		June 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	173	2	11	0	184	2	186	2
Children	4	0	0	0	4	0	5	0
Cremation	44	3	2	0	46	3	30	5
Niche	11	0	1	0	12	0	18	0
<b>TOTALS</b>	<b>232</b>	<b>5</b>	<b>14</b>	<b>0</b>	<b>246</b>	<b>5</b>	<b>239</b>	<b>7</b>

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	11	0	2	0	13	0	11	1
Child	0	0	0	0	0	0	1	0
Cremation	2	0	0	0	2	0	7	1
<b>TOTALS</b>	<b>13</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>19</b>	<b>2</b>

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	0	0	8	0	9	0
Child	0	0	0	0	0	0	0	0
Cremation	2	0	1	0	3	0	0	0
<b>TOTALS</b>	<b>10</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>9</b>	<b>0</b>



**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
10002	CASH ON HAND - COUNTY	100,156.72	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	18,587.52	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	186.17	
10009	CASH IN BANK - RESERVE CHECKN	320,837.67	
10015	ACO PURCHASES RECEIVABLE		399,673.25
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	9,449.53	
	<b>ASSETS:</b>	<b>464,648.11</b>	<b>399,673.25</b>
 <b>LIABILITIES:</b>			
20100	ACCRUED INVOICES PAYABLE		14,718.32
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		912.18
20111	EMPI.OYEEES INSURANCE PAYABLI		2,162.24
20124	DUE TO ACO - DONATION & GRAN	25.00	
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		7,909.30
20226	STATE DISABILITY INS PAYABLE	.22	
27400	OPEB BENIFIT LIABILITY:GASB45		272,839.22
	<b>LIABILITIES:</b>	<b>25.22</b>	<b>314,844.46</b>
 <b>EQUITY:</b>			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	402,524.93	
	<b>TOTAL EQUITY:</b>	<b>402,524.93</b>	<b>180,070.95</b>
 <b>REVENUE:</b>			
40001	OPEN AND CLOSE		263,594.60
40201	MISC SPECIAL SET-UP		800.00
40202	RETURNED CHECK BANK CHARGE		25.00
40203	INTEREST RECEIVED		35.79
40204	LAND LEASE		55,620.00
40205	MISC INCOME		1,969.00
40205CC	CREDIT CARD CONVEN FEE		2,679.36
40205SAT	SAT INTERMENT SURCHARGE		11,950.00
40205SUN	SUN INTERMENT SURCHARGE		7,975.00
40206	TAX COLLECTIONS		253,018.22
40207	VAULTS		14,805.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,985.00
40208	LINERS		15,295.00
40209	GRAVE VASES		7,681.90
40210	MEMORIAL WALL INCOME		400.00
40211	ENR SURCHARGE		31,300.00
40212	LOT TRANSFERS		1,260.00
40213	COUNTY INTEREST INCOME		129.22
40216	HANDLING FEE		87,810.00
40217	PRENEED CONTRACT SERVICE CH		8,500.00
40218	VASE/HDSTN SET & CLEAN		38,055.00
95000	RESERVES TRANSFERRED IN		900,000.00
	<b>REVENUE:</b>		<b>1,705,888.09</b>

**PALM SPRINGS CEMETERY DIST  
GENERAL FUND TRIAL BALANCE  
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>EXPENSES:</b>			
60101	REGULAR SALARIES	260,375.44	
60102	TRUSTEE FEES	6,200.00	
61101	TEMPORARY HELP	5,882.11	
71101	RETIREMENT/PENSION	17,809.97	
71201	FICA	16,765.21	
71202	MEDICARE	3,920.78	
72301	EMPLOYEE GROUP INSURANCE	70,957.41	
72601	UNEMPLOYMENT INSURANCE	1,764.16	
73101	WORKERS COMP INSURANCE	7,202.00	
81111	ELECTRICITY	51,306.34	
81112	TELEPHONE	6,015.81	
81113	WATER	32,447.65	
83308	COMMUNITY OUTREACH	1,570.00	
83309	VISA-MASTER CHG FEES	4,339.31	
83311	COUNTY SERVICE CHARGE	637.10	
83312	EDUCATION	250.00	
83313	GENERAL INSURANCE	14,187.02	
83314	LEGAL	3,507.92	
83315	LOT REPURCHASE	9,965.00	
83316	OFFICE EXPENSE	17,659.32	
83317	TRAVEL & CONVENTION	14,794.30	
83318	UNIFORMS & SAFETY EQUIPMENT	315.27	
83319	MTG EXP & SUPPLIES	877.86	
83321	AUDIT	13,265.00	
83323	ADVERTISING/PUBLICITY	4,995.70	
84410	AUTO TRUCK EXPENSE	507.48	
84411	LARGE EQUIPMENT REPAIRS	423.66	
84412	EQUIPMENT REPAIRS	93.90	
84413	IRRIGATION SYSTEM REPAIRS	8,376.58	
84414	FERTILIZER AND SEED	11,751.10	
84415	GASOLINE, OIL, TIRES	5,496.98	
84416	PLANT & BUILDING	23,494.66	
84418	TOOLS & SUPPLIES	1,567.99	
84419	GRAVE LINERS & VAULTS	31,079.54	
84420	GRAVE VASES	3,033.81	
84422	CONTRACT TREE/GARDEN MAINT?	174,547.26	
84423	CONTRACT BURIALS	4,425.00	
84424	SECURITY CAMERA EXPENSE	1,469.85	
96000	REVENUE TRANSFER OUT	900,000.00	
	<b>EXPENSES:</b>	<b>1,733,278.49</b>	
<b>REPORT TOTALS</b>		<b>2,600,476.75</b>	<b>2,600,476.75</b>

**PALM SPRINGS CEMETERY DIST  
BALANCE SHEET  
JUNE 30, 2013**

ASSETS

ASSETS

CASH ON HAND - COUNTY	100,156.72	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	18,587.52	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	186.17	
CASH IN BANK - RESERVE CHECKNG	320,837.67	
ACO PURCHASES RECEIVABLE	(399,673.25)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	9,449.53	
 TOTAL ASSETS		 64,974.86
 TOTAL ASSETS		 64,974.86

LIABILITIES AND EQUITY

LIABILITIES

ACCRUED INVOICES PAYABLE	14,718.32	
REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	912.18	
EMPLOYEES INSURANCE PAYABLE	2,162.24	
DUE TO ACO - DONATION & GRANTS	(25.00)	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	7,909.30	
STATE DISABILITY INS PAYABLE	(0.22)	
OPEB BENIFIT LIABILITY:GASB45	272,839.22	
TOTAL LIABILITIES		314,819.24
 TOTAL LIABILITIES		 314,819.24
 EQUITY		
BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(402,524.93)	
NET INCOME	(27,390.40)	
TOTAL EQUITY		(249,844.38)
 TOTAL LIABILITIES AND EQUITY		 64,974.86

**PALM SPRINGS CEMETERY DIST  
INCOME STATEMENT - GENERAL FUND  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	21,525.00	13,450.00	8,075.00	263,594.60	251,858.50	11,736.10
MISC SPECIAL SET-UP	400.00	0.00	400.00	800.00	1,900.00	(1,100.00)
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	25.00	0.00	25.00
INTEREST RECEIVED	7.15	1.40	5.75	35.79	19.68	16.11
LAND LEASE	4,635.00	4,635.00	0.00	55,620.00	55,620.00	0.00
MISC INCOME	(1,137.00)	(350.00)	(787.00)	1,969.00	(350.00)	2,319.00
CREDIT CARD CONVEN FEE	64.77	190.67	(125.90)	2,679.36	2,998.10	(318.74)
SAT INTERMENT SURCHARGE	1,700.00	750.00	950.00	11,950.00	12,500.00	(550.00)
SUN INTERMENT SURCHARGE	(1,350.00)	0.00	(1,350.00)	7,975.00	7,650.00	325.00
TAX COLLECTIONS	60,703.78	71,340.42	(10,636.64)	253,018.22	248,346.38	4,671.84
VAULTS	1,510.00	740.00	770.00	14,805.00	13,745.00	1,060.00
EX LG CREMATION VAULTS	255.00	85.00	170.00	2,985.00	2,975.00	10.00
PREMIUM VAULTS	0.00	0.00	0.00	0.00	2,100.00	(2,100.00)
LINERS	1,080.00	780.00	300.00	15,295.00	14,155.00	1,140.00
GRAVE VASES	425.00	435.00	(10.00)	7,681.90	5,892.05	1,789.85
MEMORIAL WALL INCOME	0.00	0.00	0.00	400.00	400.00	0.00
ENR SURCHARGE	3,400.00	2,400.00	1,000.00	31,300.00	31,200.00	100.00
LOT TRANSFERS	0.00	450.00	(450.00)	1,260.00	5,015.00	(3,755.00)
COUNTY INTEREST INCOME	0.00	26.24	(26.24)	129.22	223.56	(94.34)
HANDLING FEE	7,410.00	4,440.00	2,970.00	87,810.00	85,100.00	2,710.00
PRENEED CONTRACT SERVICE CHG	1,300.00	1,200.00	100.00	8,500.00	5,525.00	2,975.00
VASE/HDSTN SET & CLEAN	2,250.00	3,400.00	(1,150.00)	38,055.00	36,780.00	1,275.00
<b>TOTAL REVENUE</b>	<b>104,178.70</b>	<b>103,973.73</b>	<b>204.97</b>	<b>805,888.09</b>	<b>783,653.27</b>	<b>22,234.82</b>
	104,178.70	103,973.73	204.97	805,888.09	783,653.27	22,234.82
<b>EXPENSES</b>						
REGULAR SALARIES	19,912.28	23,492.97	(3,580.69)	260,375.44	264,053.20	(3,677.76)
TRUSTEE FEES	500.00	500.00	0.00	6,200.00	5,000.00	1,200.00
TEMPORARY HELP	570.00	0.00	570.00	5,882.11	1,716.00	4,166.11
OOEB EXPENSE GASB 45	0.00	97,468.94	(97,468.94)	0.00	97,468.94	(97,468.94)
RETIREMENT/PENSION	3,383.97	2,155.22	1,228.75	17,809.97	18,620.51	(810.54)
FICA	1,291.10	1,948.25	(657.15)	16,765.21	17,135.64	(370.43)
MEDICARE	301.95	455.64	(153.69)	3,920.78	4,007.52	(86.74)
EMPLOYEE GROUP INSURANCE	6,076.02	5,772.01	304.01	70,957.41	65,806.57	5,150.84
UNEMPLOYMENT INSURANCE	30.01	20.50	9.51	1,764.16	1,730.97	33.19
WORKERS COMP INSURANCE	600.66	1,152.78	(552.12)	7,202.00	8,024.22	(822.22)
ELECTRICITY	5,763.07	8,366.13	(2,603.06)	51,306.34	52,192.65	(886.31)
TELEPHONE	670.09	494.45	175.64	6,015.81	5,536.71	479.10
WATER	1,912.47	2,902.63	(990.16)	32,447.65	31,053.39	1,394.26
COMMUNITY OUTREACH	180.00	125.00	55.00	1,570.00	1,440.00	130.00
VISA-MASTER CHG FEES	173.17	585.52	(412.35)	4,339.31	4,746.92	(407.61)
COUNTY SERVICE CHARGE	144.50	131.88	12.62	637.10	774.94	(137.84)
EDUCATION	0.00	0.00	0.00	250.00	373.23	(123.23)
GENERAL INSURANCE	1,178.75	1,073.18	105.57	14,187.02	12,878.22	1,308.80
LEGAL	714.97	1,339.25	(624.28)	3,507.92	4,146.01	(638.09)
LOT REPURCHASE	3,070.00	280.00	2,790.00	9,965.00	11,520.00	(1,555.00)
OFFICE EXPENSE	796.24	1,096.73	(300.49)	17,659.32	17,003.59	655.73
TRAVEL & CONVENTION	5.44	86.66	(81.22)	14,794.30	12,515.06	2,279.24
UNIFORMS & SAFETY EQUIPMENT	0.00	70.03	(70.03)	315.27	149.42	165.85
MTG EXP & SUPPLIES	0.00	50.33	(50.33)	877.86	410.44	467.42
AUDIT	0.00	0.00	0.00	13,265.00	10,500.00	2,765.00
ADVERTISING/PUBLICITY	180.60	177.95	2.65	4,995.70	2,728.10	2,267.60
AUTO TRUCK EXPENSE	0.00	0.00	0.00	507.48	1,049.60	(542.12)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	423.66	1,049.27	(625.61)
EQUIPMENT REPAIRS	1.46	0.00	1.46	93.90	348.41	(254.51)
IRRIGATION SYSTEM REPAIRS	2,126.68	98.61	2,028.07	8,376.58	8,844.25	(467.67)
FERTILIZER AND SFED	0.00	2,503.45	(2,503.45)	11,751.10	10,136.76	1,614.34
GASOLINE, OIL, TIRES	47.80	0.00	47.80	5,496.98	8,104.18	(2,607.20)
PLANT & BUILDING	2,390.77	3,201.21	(810.44)	23,494.66	26,213.05	(2,718.39)
TOOLS & SUPPLIES	280.05	17.66	262.39	1,567.99	91.93	1,476.06
GRAVE LINERS & VAULTS	3,456.00	1,815.00	1,641.00	31,079.54	29,330.18	1,749.36
GRAVE VASES	360.73	321.06	39.67	3,033.81	5,489.00	(2,455.19)
CONTRACT TREE/GARDEN MAINTNCE	29,100.00	29,100.00	0.00	174,547.26	174,541.28	5.98
CONTRACT BURIALS	0.00	300.00	(300.00)	4,425.00	8,400.00	(3,975.00)
SECURITY CAMERA EXPENSE	0.00	3.99	(3.99)	1,469.85	1,299.19	170.66
<b>TOTAL EXPENSES</b>	<b>(85,218.78)</b>	<b>(187,107.03)</b>	<b>101,888.25</b>	<b>(833,278.49)</b>	<b>(926,429.35)</b>	<b>93,150.86</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>18,959.92</b>	<b>(83,133.30)</b>	<b>102,093.22</b>	<b>(27,390.40)</b>	<b>(142,776.08)</b>	<b>115,385.68</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	(350.00)	350.00	(900,000.00)	(1,200.00)	(898,800.00)
REVENUE TRANSFER OUT	0.00	0.00	0.00	900,000.00	0.00	900,000.00
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>(350.00)</b>	<b>350.00</b>	<b>0.00</b>	<b>(1,200.00)</b>	<b>1,200.00</b>
<b>NET INCOME (LOSS)</b>	<b>18,959.92</b>	<b>(82,783.30)</b>	<b>101,743.22</b>	<b>(27,390.40)</b>	<b>(141,576.08)</b>	<b>114,185.68</b>

**PALM SPRINGS CEMETERY DIST**  
**ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND**  
**FOR THE TWELVE MONTHS ENDING JUNE 30, 2013**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUES</b>						
OPEN AND CLOSE	21,525.00	18,300.00	3,225.00	263,594.60	219,600.00	43,994.60
MISC SPECIAL SET-UP	400.00	166.74	233.26	800.00	2,000.00	(1,200.00)
RETURNED CHECK BANK CHARGE	0.00	4.24	(4.24)	25.00	50.00	(25.00)
INTEREST RECEIVED	7.15	2.62	4.53	35.79	20.00	15.79
LAND LEASE	4,635.00	4,635.00	0.00	55,620.00	55,620.00	0.00
MISC INCOME	(1,137.00)	0.00	(1,137.00)	1,969.00	0.00	1,969.00
CREDIT CARD CONVEN FEE	64.77	312.50	(247.73)	2,679.36	3,750.00	(1,070.64)
SAT INTERMENT SURCHARGE	1,700.00	1,029.24	670.76	11,950.00	12,350.00	(400.00)
SUN INTERMENT SURCHARGE	(1,350.00)	666.74	(2,016.74)	7,975.00	8,000.00	(25.00)
TAX COLLECTIONS	60,703.78	17,554.12	43,149.66	253,018.22	210,649.00	42,369.22
VAULTS	1,510.00	1,480.00	30.00	14,805.00	17,760.00	(2,955.00)
EX LG CREMATION VAULTS	255.00	0.00	255.00	2,985.00	0.00	2,985.00
LINERS	1,080.00	1,094.24	(14.24)	15,295.00	13,130.00	2,165.00
GRAVE VASES	425.00	399.62	25.38	7,681.90	4,795.00	2,886.90
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	400.00	300.00	100.00
ENR SURCHARGE	3,400.00	2,408.37	991.63	31,300.00	28,900.00	2,400.00
LOT TRANSFERS	0.00	172.50	(172.50)	1,260.00	2,070.00	(810.00)
COUNTY INTEREST INCOME	0.00	16.74	(16.74)	129.22	200.00	(70.78)
HANDLING FEE	7,410.00	6,412.50	997.50	87,810.00	76,950.00	10,860.00
PRENEED CONTRACT SERVICE CHG	1,300.00	358.37	941.63	8,500.00	4,300.00	4,200.00
VASE/HDSTN SET & CLEAN	2,250.00	2,880.00	(630.00)	38,055.00	34,550.00	3,495.00
NICHE SHUTTER CLEAN-REPAINT	0.00	16.74	(16.74)	0.00	200.00	(200.00)
<b>TOTAL REVENUES</b>	<b>104,178.70</b>	<b>57,935.28</b>	<b>46,243.42</b>	<b>805,888.09</b>	<b>695,204.00</b>	<b>110,684.09</b>
	104,178.70	57,935.28	46,243.42	805,888.09	695,204.00	110,684.09
<b>EXPENSES</b>						
REGULAR SALARIES	19,912.28	22,262.50	(2,350.22)	260,375.44	267,150.00	(6,774.56)
TRUSTEE FEES	500.00	625.00	(125.00)	6,200.00	7,500.00	(1,300.00)
TEMPORARY HELP	570.00	125.00	445.00	5,882.11	1,500.00	4,382.11
RETIREMENT/PENSION	3,383.97	1,558.49	1,825.48	17,809.97	18,701.00	(891.03)
FICA	1,291.10	1,419.12	(128.02)	16,765.21	17,029.00	(263.79)
MEDICARE	301.95	331.87	(29.92)	3,920.78	3,982.00	(61.22)
EMPLOYEE GROUP INSURANCE	6,076.02	6,627.25	(551.23)	70,957.41	79,527.00	(8,569.59)
UNEMPLOYMENT INSURANCE	30.01	159.49	(129.48)	1,764.16	1,913.00	(148.84)
WORKERS COMP INSURANCE	600.66	600.24	0.42	7,202.00	7,202.00	0.00
ELECTRICITY	5,763.07	4,684.37	1,078.70	51,306.34	56,212.00	(4,905.66)
TELEPHONE	670.09	491.74	178.35	6,015.81	5,900.00	115.81
WATER	1,912.47	2,741.25	(828.78)	32,447.65	32,895.00	(447.35)
COMMUNITY OUTREACH	180.00	166.74	13.26	1,570.00	2,000.00	(430.00)
VISA-MASTER CHG FEES	173.17	375.00	(201.83)	4,339.31	4,500.00	(160.69)
RETURNED CHECK	0.00	4.24	(4.24)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	144.50	66.74	77.76	637.10	800.00	(162.90)
EDUCATION	0.00	16.74	(16.74)	250.00	200.00	50.00
GENERAL INSURANCE	1,178.75	1,204.50	(25.75)	14,187.02	14,454.00	(266.98)
LEGAL	714.97	500.00	214.97	3,507.92	6,000.00	(2,492.08)
LOT REPURCHASE	3,070.00	416.74	2,653.26	9,965.00	5,000.00	4,965.00
OFFICE EXPENSE	796.24	1,250.00	(453.76)	17,659.32	15,000.00	2,659.32
TRAVEL & CONVENTION	5.44	1,166.74	(1,161.30)	14,794.30	14,000.00	794.30
UNIFORMS & SAFETY EQUIPMENT	0.00	25.00	(25.00)	315.27	300.00	15.27
MTG EXP & SUPPLIES	0.00	133.37	(133.37)	877.86	1,600.00	(722.14)
AUDIT	0.00	895.87	(895.87)	13,265.00	10,750.00	2,515.00
ADVERTISING/PUBLICITY	180.60	416.74	(236.14)	4,995.70	5,000.00	(4.30)
AUTO TRUCK EXPENSE	0.00	83.37	(83.37)	507.48	1,000.00	(492.52)
LARGE EQUIPMENT REPAIRS	0.00	83.37	(83.37)	423.66	1,000.00	(576.34)
EQUIPMENT REPAIRS	1.46	41.74	(40.28)	93.90	500.00	(406.10)
IRRIGATION SYSTEM REPAIRS	2,126.68	666.74	1,459.94	8,376.58	8,000.00	376.58
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	11,751.10	15,000.00	(3,248.90)
GASOLINE, OIL, TIRES	47.80	333.37	(285.57)	5,496.98	4,000.00	1,496.98
PLANT & BUILDING	2,390.77	1,666.74	724.03	23,494.66	20,000.00	3,494.66
ROAD MAINTENANCE	0.00	166.74	(166.74)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	280.05	108.37	171.68	1,567.99	1,300.00	267.99
GRAVE LINERS & VAULTS	3,456.00	2,208.37	1,247.63	31,079.54	26,500.00	4,579.54
GRAVE VASES	360.73	416.74	(56.01)	3,033.81	5,000.00	(1,966.19)
CONTRACT TREE/GARDEN MAINTNC	29,100.00	14,633.37	14,466.63	174,547.26	175,600.00	(1,052.74)
CONTRACT BURIALS	0.00	691.74	(691.74)	4,425.00	8,300.00	(3,875.00)
SECURITY CAMERA EXPENSE	0.00	108.37	(108.37)	1,469.85	1,300.00	169.85
<b>TOTAL EXPENSES</b>	<b>85,218.78</b>	<b>70,723.77</b>	<b>14,495.01</b>	<b>833,278.49</b>	<b>848,665.00</b>	<b>(15,386.51)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>18,959.92</b>	<b>(12,788.49)</b>	<b>31,748.41</b>	<b>(27,390.40)</b>	<b>(153,461.00)</b>	<b>126,070.60</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	14,455.12	(14,455.12)	900,000.00	173,461.00	726,539.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	900,000.00	0.00	900,000.00
OTHER EXPENSE APPROP CONTING	0.00	1,666.63	(1,666.63)	0.00	20,000.00	(20,000.00)
<b>TOTAL OTHER INCOME &amp; EXPENSES</b>	<b>0.00</b>	<b>(12,788.49)</b>	<b>12,788.49</b>	<b>0.00</b>	<b>(153,461.00)</b>	<b>153,461.00</b>
<b>NET INCOME (LOSS)</b>	<b>18,959.92</b>	<b>0.00</b>	<b>18,959.92</b>	<b>(27,390.40)</b>	<b>0.00</b>	<b>(27,390.40)</b>

**ACCUMULATIVE CAPITAL OUTLAY FUND  
TRIAL BALANCE  
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002343	CASH ON DEPOSIT -COUNTY	14,561.73	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	79,483.54	
004343	ASSET PURCHASE HOLDING ACCO	1,801,752.15	
006343	CASH - INTEREST/DIVIDENDS	511,054.33	
007343	INVESTED FUNDS - PSCD	522,563.48	
009343	DONATIONS & GRANTS	25.00	
018343	UNREALIZED G/L ON SECURITIES		37,071.04
	<b>CURRENT ASSETS:</b>	<b>2,929,440.23</b>	<b>37,071.04</b>
<b>FIXED ASSETS:</b>			
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	
	<b>FIXED ASSETS:</b>	<b>3,424,357.12</b>	
<b>OTHER ASSETS:</b>			
033343	INTEREST RECEIVABLE	2,491.92	
	<b>OTHER ASSETS:</b>	<b>2,491.92</b>	
<b>CURRENT LIABILITIES:</b>			
131343	ACCUMULATED DEPRECIATION		2,102,789.87
	<b>CURRENT LIABILITIES:</b>		<b>2,102,789.87</b>
<b>RETAINED EARNINGS:</b>			
141343	RETAINED EARNINGS		2,182,869.16
142343	ACO PROPOSED EXPENDITURES		1,851,869.96
	<b>RETAINED EARNINGS:</b>		<b>4,034,739.12</b>
<b>REVENUE:</b>			
201343	BURIAL RIGHT SALES		180,200.00
203343	CURRENT INTEREST & DIVIDENDS		49,943.60
213343	COUNTY INTEREST INCOME		1,561.70
214343	DONATIONS & GRANTS		2,844.00
230343	GAIN/INVEST FAIR VALUE INCREA.	49,395.88	
500343	REVENUE TRANSFERRED IN		5,297.54
	<b>REVENUE:</b>	<b>49,395.88</b>	<b>239,846.84</b>
<b>EXPENSES:</b>			
310343	INVESTMENT ADVISOR FEES	8,496.00	
311343	COUNTY SERVICE CHARGE	265.72	
	<b>EXPENSES:</b>	<b>8,761.72</b>	
	<b>REPORT TOTALS</b>	<b>6,414,446.87</b>	<b>6,414,446.87</b>

**ACCUMULATIVE CAPITAL OUTLAY  
BALANCE SHEET  
JUNE 30, 2013**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT - COUNTY	14,561.73	
ASSET REPLCE RSRVE-LAND/BLD/ETC	79,483.54	
ASSET PURCHASE HOLDING ACCOUNT	1,801,752.15	
CASH - INTEREST/DIVIDENDS	511,054.33	
INVESTED FUNDS - PSCD	522,563.48	
DONATIONS & GRANTS	25.00	
UNREALIZED G/L ON SECURITIES	(37,071.04)	
<b>TOTAL CURRENT ASSETS</b>		<b>2,892,369.19</b>

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	
<b>TOTAL FIXED ASSETS</b>		<b>3,424,357.12</b>

OTHER ASSETS

UNREALIZED G/L ON SECURITIES	(37,071.04)	
INTEREST RECEIVABLE	2,491.92	
<b>TOTAL OTHER ASSETS</b>		<b>(34,579.12)</b>
<b>TOTAL ASSETS</b>		<b>6,282,147.19</b>

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,102,789.87	
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,102,789.87</b>
<b>TOTAL LIABILITIES</b>		<b>2,102,789.87</b>

RETAINED EARNINGS

RETAINED EARNINGS	2,182,869.16	
ACO PROPOSED EXPENDITURES	1,851,869.96	
NET INCOME	181,689.24	
<b>TOTAL RETAINED EARNINGS</b>		<b>4,216,428.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>6,319,218.23</b>

**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	14,350.00	15,150.00	(800.00)	180,200.00	202,910.00	(22,710.00)
CURRENT INTEREST & DIVIDENDS	2,932.08	5,572.62	(2,640.54)	49,943.60	42,222.44	7,721.16
COUNTY INTEREST INCOME	0.00	185.85	(185.85)	1,561.70	1,920.42	(358.72)
DONATIONS & GRANTS	0.00	0.00	0.00	2,844.00	0.00	2,844.00
GAIN (LOSS) ON SALE OF ASSETS	0.00	(14,299.23)	14,299.23	0.00	(14,299.23)	14,299.23
GAIN/INVEST FAIR VALUE INCREAS	(42,326.55)	(697.26)	(41,629.29)	(49,395.88)	(5,560.67)	(43,835.21)
<b>TOTAL REVENUE</b>	<b>(25,044.47)</b>	<b>5,911.98</b>	<b>(30,956.45)</b>	<b>185,153.42</b>	<b>227,192.96</b>	<b>(42,039.54)</b>
	(25,044.47)	5,911.98	(30,956.45)	185,153.42	227,192.96	(42,039.54)
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	(1,121.92)	0.00	(1,121.92)	8,496.00	9,447.08	(951.08)
COUNTY SERVICE CHARGE	171.86	136.64	35.22	265.72	290.06	(24.34)
DEPRECIATION EXPENSE	0.00	149,203.93	(149,203.93)	0.00	149,203.93	(149,203.93)
<b>TOTAL EXPENSES</b>	<b>950.06</b>	<b>(149,340.57)</b>	<b>150,290.63</b>	<b>(8,761.72)</b>	<b>(158,941.07)</b>	<b>150,179.35</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(24,094.41)</b>	<b>(143,428.59)</b>	<b>119,334.18</b>	<b>176,391.70</b>	<b>68,251.89</b>	<b>108,139.81</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(5,297.54)	(3,700.00)	(1,597.54)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,297.54)</b>	<b>(3,700.00)</b>	<b>(1,597.54)</b>
<b>NET INCOME (LOSS)</b>	<b>(24,094.41)</b>	<b>(143,428.59)</b>	<b>119,334.18</b>	<b>181,689.24</b>	<b>71,951.89</b>	<b>109,737.35</b>



**ENDOWMENT CARE FUND  
TRIAL BALANCE  
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
002342	CASH ON DEPOSIT - COUNTY	531,655.18	
003-342	INTEREST ON DEPOSIT-COUNTY	119,345.38	
006342	CASH - INTEREST/DIVIDENDS	1,122,237.24	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
033342	INTEREST RECEIVABLE	3,558.69	
018342	UNREALIZED G/L ON SECURITIES		21,941.37
	<b>ASSETS:</b>	<b>4,929,291.94</b>	<b>21,941.37</b>
 <b>RETAINED EARNINGS:</b>			
141342	RETAINED EARNINGS- ENDOWMEN		4,350,832.70
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS:		18,405.00
	<b>RETAINED EARNINGS:</b>		<b>4,797,478.15</b>
 <b>REVENUE:</b>			
200342	WMC ENDOWMENT CARE		2,425.00
201342	ENDOWMENT CARE DEPOSITS		131,380.66
203342	CURRENT INTEREST & DIVIDENDS		60,904.53
213342	COUNTY INTEREST INCOME		1,623.21
230342	GAIN/INVEST FAIR VALUE INCREA:	64,994.49	
	<b>REVENUE:</b>	<b>64,994.49</b>	<b>196,333.40</b>
 <b>EXPENSES:</b>			
310342	INVESTMENT ADVISOR FEES	21,466.49	
	<b>EXPENSES:</b>	<b>21,466.49</b>	
 <b>REPORT TOTALS</b>		<b>5,015,752.92</b>	<b>5,015,752.92</b>

**ENDOWMENT CARE FUND  
BALANCE SHEET  
JUNE 30, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	531,655.18	
INTEREST ON DEPOSIT-COUNTY	119,345.38	
CASH - INTEREST/DIVIDENDS	1,122,237.24	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(21,941.37)	
INTEREST RECEIVABLE	3,558.69	

TOTAL ASSETS		4,907,350.57
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TOTAL ASSETS		4,907,350.57
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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	109,872.42	

TOTAL RETAINED EARNINGS		4,907,350.57
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TOTAL LIABILITIES AND FUND EQUITY		4,907,350.57
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**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
WMC ENDOWMENT CARE	0.00	1,866.68	(1,866.68)	2,425.00	13,955.00	(11,530.00)
ENDOWMENT CARE DEPOSITS	12,965.44	13,485.32	(519.88)	131,380.66	134,588.66	(3,208.00)
CURRENT INTEREST & DIVIDENDS	8,208.80	4,311.51	3,897.29	60,904.53	54,223.63	6,680.90
COUNTY INTEREST INCOME	0.00	193.64	(193.64)	1,623.21	1,607.34	15.87
GAIN/INVEST FAIR VALUE INCREAS	(57,732.55)	11,709.41	(69,441.96)	(64,994.49)	67,953.68	(132,948.17)
<b>TOTAL REVENUE</b>	<b>(36,558.31)</b>	<b>31,566.56</b>	<b>(68,124.87)</b>	<b>131,338.91</b>	<b>272,328.31</b>	<b>(140,989.40)</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	1.00	2.00	(1.00)	21,466.49	21,197.76	268.73
COUNTY SERVICE CHARGE	0.00	14.40	(14.40)	0.00	36.80	(36.80)
<b>TOTAL EXPENSES</b>	<b>1.00</b>	<b>16.40</b>	<b>(15.40)</b>	<b>21,466.49</b>	<b>21,234.56</b>	<b>231.93</b>
<b>NET INCOME (LOSS)</b>	<b>(36,559.31)</b>	<b>31,550.16</b>	<b>(68,109.47)</b>	<b>109,872.42</b>	<b>251,093.75</b>	<b>(141,221.33)</b>

**PRENEED FUND  
TRIAL BALANCE  
AS OF JUNE 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002392	CASH ON DEPOSIT- COUNTY	263,195.60	
006392	CASH -INTEREST/DIVIDENDS	324,969.24	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		61,847.61
033392	INTEREST RECEIVABLE	2,167.94	
034392	CONTRACTS RECEIVABLE	48,733.35	
	<b>CURRENT ASSETS:</b>	<b>1,363,286.88</b>	<b>61,847.61</b>
 <b>LIABILITIES:</b>			
101392	DEFERRED REVENUE PAYABLE		611,150.45
	<b>LIABILITIES:</b>		<b>611,150.45</b>
 <b>RETAINED EARNINGS:</b>			
141392	RETAINED EARNINGS		391,723.07
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	<b>RETAINED EARNINGS:</b>		<b>560,696.95</b>
 <b>REVENUE:</b>			
201392	CURRENT SALES		54,853.17
202392	CURRENT DEFERRED REVENUE		101,828.88
203392	CURRENT INTEREST & DIVIDENDS		25,844.87
213392	COUNTY INTEREST INCOME		558.59
230392	GAIN/INVEST FAIR VALUE INCREA	32,626.41	
	<b>REVENUE:</b>	<b>32,626.41</b>	<b>183,085.51</b>
 <b>EXPENSES:</b>			
310392	INVESTMENT FEES	5,059.89	
311392	COUNTY SERVICE CHARGES	735.90	
320392	LOSS ON TRANSFER (INTER COSTS	8,911.44	
335392	SALES TRANSFR OUT (PRIOR YR)	6,160.00	
	<b>EXPENSES:</b>	<b>20,867.23</b>	
 <b>REPORT TOTALS</b>		<b>1,416,780.52</b>	<b>1,416,780.52</b>

**PRENEED FUND  
BALANCE SHEET  
JUNE 30, 2013**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	263,195.60	
CASH -INTEREST/DIVIDENDS	324,969.24	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(61,847.61)	
INTEREST RECEIVABLE	2,167.94	
CONTRACTS RECEIVABLE	48,733.35	

TOTAL ASSETS		1,301,439.27
--------------	--	--------------

TOTAL ASSETS		1,301,439.27
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LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	611,150.45	
TOTAL LIABILITIES		611,150.45

RETAINED EARNINGS

RETAINED EARNINGS	391,723.07	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	129,591.87	

TOTAL RETAINED EARNINGS		690,288.82
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TOTAL LIABILITIES AND EQUITY		1,301,439.27
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**PRENEED FUND  
INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
CURRENT SALES	4,221.78	14,439.91	(10,218.13)	54,853.17	45,355.00	9,498.17
CURRENT DEFERRED REVENUE	9,984.89	(60,458.61)	70,443.50	101,828.88	0.00	101,828.88
CURRENT INTEREST & DIVIDENDS	3,376.12	2,465.00	911.12	25,844.87	22,803.27	3,041.60
COUNTY INTEREST INCOME	0.00	59.31	(59.31)	558.59	550.00	8.59
GAIN/INVEST FAIR VALUE INCREAS	(26,563.23)	(1,246.99)	(25,316.24)	(32,626.41)	(5,530.26)	(27,096.15)
<b>TOTAL REVENUE</b>	(8,980.44)	(44,741.38)	35,760.94	150,459.10	63,178.01	87,281.09
<b>EXPENSES</b>						
INVESTMENT FEES	0.00	0.00	0.00	5,059.89	4,985.34	74.55
COUNTY SERVICE CHARGES	83.11	85.26	(2.15)	735.90	728.72	7.18
LOSS ON TRANSFER (INTER COSTS)	1,607.49	1,612.67	(5.18)	8,911.44	12,179.50	(3,268.06)
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	6,160.00	4,900.00	1,260.00
<b>TOTAL EXPENSES</b>	1,690.60	1,697.93	(7.33)	20,867.23	22,793.56	(1,926.33)
<b>NET INCOME (LOSS)</b>	(10,671.04)	(46,439.31)	35,768.27	129,591.87	40,384.45	89,207.42



# PALM SPRINGS CEMETERY D I S T R I C T

Telephone

760/328-3316

Fax

760/321-6524

E-mail

info@pscemetery.com

Website

pscemetery.com

Board of Trustees

Lenny Pepper  
Jane Alcumbrac  
John M. Lea  
Jan Pye  
George Stettler

General Legal Counsel

Steven B. Quintanilla

District Manager

Kathleen Jurasky

Desert Memorial Park

31-705 Da Vall Drive  
Cathedral City, CA  
92234

Welwood Murray  
Cemetery

471 Chino Drive  
Palm Springs, CA  
92262

District Office  
& Mailing Address

31-705 Da Vall Drive  
Cathedral City, CA  
92234

## **Agenda Topic:**

Consideration and approval of Reserve and Fund Balance Policy. *Submitted by Kathleen Jurasky, District Manager and Steven B. Quintanilla, General Counsel.*

## **Staff Recommendation:**

That the Board of Trustees consider and approve the Reserve and Fund Balance Policy, which will assist with effective development of annual budgets, and promote clear communications with the general public, staff, and administration.

## **Background:**

The attached Reserve and Fund Balance Policy (Policy) is being presented to the Board of Trustees for consideration and approval. The Policy was prepared by Accountant Brenda Manriquez on behalf of the Orange County Cemetery District and has been revised to apply to the District. Steven B. Quintanilla also serves as General Counsel to the Orange County Cemetery District. The attached Policy addresses the different types of reserves and designations (Per GASB 54). Ms. Manriquez utilized the Orange County Cemetery District's Fund Balance Policy, along with documents from the Government Finance Officers Association and the California Special Districts Association, to develop the attached draft Policy.

The Policy becomes effective upon its approval by the Board.

Attachment: District Reserve and Fund Balance Policy

# **PALM SPRINGS CEMETERY DISTRICT RESERVES AND FUND BALANCE POLICY**

## **I. POLICY STATEMENT**

The Palm Springs Cemetery District (“District”) considers it prudent to establish a policy for its reserves and fund balances. The Reserves and Fund Balance Policy (“Policy”) will assist with effective development of annual budgets, and promote clear communications with the general public, staff, and administration. The elements of the Policy are created by the District for its own purposes and may, therefore, be revised by the District as needed in the future.

It is the intention that this Policy be informed by best practices and advisories developed by organizations such as the Government Finance Officers Associate (“GFOA”) and the California Special Districts Association (“CSDA”); however the Policy must also reflect the objectives and tolerances of the District. The GFOA recommends that all state and local governments adopt comprehensive written financial management policies, including a formal policy on the level of fund balance maintained in the general fund. This Policy has been drafted with reference to the guidance of the GFOA and the CSDA as of the date of adoption. The District Manager will periodically review the GFOA Best Practices and Advisories and any guidance issued by CSDA and recommend conforming modifications to this Policy as warranted.

This Fund Balance Policy will set guidelines for the appropriate level of fund balance, so as to mitigate current and future risks. The Policy is intended to enhance the quality of decisions about budgeting and net asset management. Through this Policy, the Board will oversee the process by which the District will manage for revenue volatility, maintain adequate liquidity, manage and mitigate financial market risk, ensure stable tax rates, and anticipate District commitments and assignments.

## **II. POLICY PURPOSE AND SCOPE**

The purpose of this Policy is to promote financial stability of the District by setting guidelines for fund balance. In accordance with Generally Accepted Accounting Principles, the term fund balance refers to the difference between assets and liabilities under the modified accrual basis of accounting for governmental funds. Unrestricted fund balance refers to the categories of fund balance that include only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself. Unrestricted fund balance is a measure of economic stability, and adequate levels of unrestricted fund balance will assure liquidity and will mitigate the risks associated with revenue volatility and unanticipated expenditures.



### III. FUND BALANCE CONSIDERATIONS UNDER GASB 54

The Governmental Accounting Standards Board (GASB) issued Statement No. 54 for implementation effective for fiscal years beginning on or after June 15, 2010. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to honor constraints imposed upon the use of the resources reported in governmental funds. In addition, GASB 54 requires the identification of the authorization level and type of action for Committing or Assigning fund balances.

#### A. Nonspendable Fund Balance

Resources that are inherently nonspendable. The amounts may be in a nonspendable form (such as inventory or prepaid expense) or the amounts may be required by legal or contractual provisions to be maintained intact (such as a revolving fund or principal of an endowment).

#### B. Restricted Fund Balance

Resources that are subject to externally enforceable legal restrictions; these restrictions are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Examples of restricted fund balance for the District include the income from the endowment principal fund, grants, and funds restricted for debt service.

#### C. Unrestricted Fund Balance

##### (i) Committed fund balance:

Resources that are constrained to specific purposes by a formal action of the highest level of decision-making authority. Action to commit funds must occur within the fiscal reporting period while the amount committed may be determined subsequently. Examples include contracts already executed but not yet spent, specific agreements that have not yet been executed, and minimum fund balance reserves

*Authority to Commit* – The highest level of decision-making authority for the District is the Board of Trustees and the commitment must be made by a formal action (defined as either resolutions or minute actions approved by the Board of Trustees at a noticed public meeting). The constraint remains binding unless removed in the same formal manner by the Board.

##### (ii) Assigned fund balance:

Resources that are intended for a specific purpose as evidenced by the District's adopted budget and/or long-term financial plan, or to eliminate a projected deficit in the subsequent year's budget. Assignments may be made after the end of the fiscal year but prior to financial statement issuance.

*Authority to Commit* – Upon action by the Board of Trustees, the District Manager shall assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

(iii) Unassigned fund balance:

Any residual net resources, in excess of the amounts in the foregoing categories. These amounts are available for any purpose, and are reported only in the general fund.

**Rainy Day or Contingency Funds**

GASB Statement No. 54 further classifies rainy day funds or contingency funds as “stabilization arrangements” and places specific restrictions on what qualifies for such designation. The formal action of a governing body that imposes the parameters for these arrangements must identify and describe the specific circumstances under which a need for funding would arise. Those circumstances should be such that they would not be expected to occur routinely. The intended purpose must be sufficiently detailed and reported as either restricted or committed, depending on the source of the constraint.

**IV. DISTRICT FUND SUMMARY**

The following describes the District’s major governmental funds:

General Fund – Use to account for all financial resources except those required to be accounted for in other funds. By definition, unassigned fund balance is reported only in the General Fund.

Special Revenue Fund for Pre-Need Trust – Used to account for resources collected in advance of District services.

Special Revenue Fund for Endowment Care Income – Used to account for the earnings of the Endowment Care Principal Permanent Fund. These resources are restricted for the maintenance and care of cemeteries in accordance with the provisions of the Health and Safety Code.

Permanent Fund for Endowment Care Principal – Used to account for resources that are collected with the sale of interment spaces and that is legally restricted per the Health and Safety Code. Resources are restricted to the extent that only earnings, and not principal, may be used for purposes that support the District’s programs.

**V. POLICY DIRECTIVES**

The GFOA recommends, at a minimum, that general purpose governments, regardless of size, maintain aggregate unrestricted fund balances in their general fund of no less than two months of regular general fund operating revenues or expenditures, whichever is most predictable. The CSDA recommends that special districts should consider the unique circumstances associated with the District’s operational environment when setting a target level of reserves (factors include capital improvement plans, frequency of one-time revenues and expenditures and key operating benchmarks)

In accordance with best practices, and legal and accounting guidelines, the District hereby adopts the following fund balance policies:

- A. The District will make an annual determination as to its target unrestricted fund balance level. In determining this level of fund balance, the District will give consideration to revenue volatility and predictability, perceived exposure to significant one-time outlays, liquidity pressures, and ongoing commitments and assignments. It is understood that there will be discrepancies between GAAP fund balance and budgetary fund balance, and this parameter shall refer to the GAAP determined fund balance. Notwithstanding other requirements and fund balance designations as described herein, it shall be the policy of the District to seek to maintain a minimum, unassigned General Fund balance equal to 50% of projected annual operating expenditures.
- B. The District establishes the following usage flow of fund balance. If there is an expenditure incurred for purposes for which both restricted and unrestricted fund balance is available, the District will consider restricted fund balance to have been spent before unrestricted fund balance. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, then the District will consider committed fund balance to be spent before assigned fund balance, and consider assigned fund balance to be spent before unassigned fund balance.
- C. The District may choose to balance its annual budget by assigning a portion of existing unassigned fund balance, or by reassigning funds in an amount no greater than the projected excess of expected expenditures over expected revenues.
- D. The District will make an annual determination of allotting funding to the existing Economic Uncertainties Account. In determining the need, the District will give consideration of any withdrawals from the fund in the previous fiscal year. The Economic Uncertainties Account was established to fund any unforeseen, unbudgeted operational needs.

## VI. POLICY REVIEW AND REVISION

This Reserve and Fund Balance Policy shall be reviewed annually by the District Manager and the Finance Committee, and may be amended by the Board of Trustees as conditions warrant. This Reserve and Fund Balance Policy was approved by the Board of Trustees on \_\_\_\_\_, 2013 and replaces any previous fund balance and contingency reserve policies of the District.

Date Adopted: July \_\_\_\_\_, 2013  
Effective Date: July \_\_\_\_\_, 2013  
Date Revised: N/A

G:\MGE\MGR\Reserve and Fund Balance Policy (7 11 13).docx

## Area Meeting:

- Enjoy the fellowship and share knowledge with other cemeterians from all areas of the state.
- Participate in discussion of operational problems common to public cemetery districts.
- Bring your questions and participate in group discussions of cemetery district problems and concerns.
- Review proposed **Legislation** that affects your districts budget and operational capabilities.
- **“Accommodating Bad Behavior”** consists of topics such as Absenteeism, Tardiness, Emotional Outburst and Alcoholism. When is an employee’s bad behavior disability related and what bad behaviors are employers required to accommodate? What are reasonable accommodations and what to do when there are no reasonable accommodations available?

**Location:** The education seminar and area meeting will be held at the: Hyatt Regency Hotel, Irvine, CA 92614. For hotel accommodations call (888) 421-1442. Mention you are attending the CAPC Education Seminar/Area Meeting. A special room rate of \$148.63 (Tax included) has been obtained for CAPC participants. Or go online to <https://resweb.passkey.com/go/capcoct2013> Check in-time is 3:00 p.m. and check-out time is 12:00 p.m.

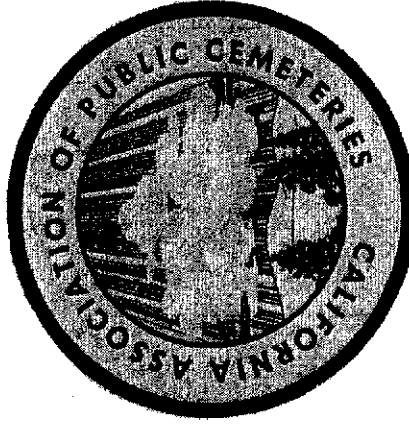
Hyatt Regency Irvine provides a complimentary airport shuttle to and from John Wayne Airport. The shuttle is obtained in the transportation center at the airport and you need the Hyatt Irvine Shuttle. The shuttle will run 15 and 45 minutes after the hour.

[Make your hotel reservations today](#)

**Deadline for hotel reservations is  
September 3, 2013**

## California Association of Public Cemeteries

Presents the  
**CAPC  
Annual  
Education Seminar  
Friday, October 4, 2013**



**Area Meeting  
Saturday, October 5, 2013  
Hyatt Regency Hotel  
17900 Jamboree Blvd.  
Irvine, CA 92614**

California Association of Public Cemeteries  
 Annual Education Seminar & Area Meeting  
 Hyatt Regency Hotel  
 Irvine, California

<b>Education Seminar</b>	
<b>Thursday, October 3, 2013</b>	
5:30-7:30 p.m.	Hospitality for Attendees and Guests <b>Dinner on Your Own</b>
<b>Friday, October 4, 2013</b>	
7:00-8:00 a.m.	Hyatt Signature Continental Breakfast
7:00 a.m.	Meeting Registration
8:00 a.m.	Welcome and Program Introduction
8:15 a.m.	<b>Featured Cemetery, West Side Cemetery District, Presented By:</b> Joel Bauer
8:30 a.m.	<b>“Board’s Role in Finance and Fiscal Accountability”, Presented By:</b> Harry Ehrlich, SDA, President of Project Resources Specialists
10:30 a.m.	Break
10:45 a.m.	<b>“Board’s Role in Finance and Fiscal Accountability”, Presented By:</b> Harry Ehrlich, SDA, President of Project Resources Specialists
Noon:	Lunch
1:20 p.m.	50/50 Drawing
1:30 p.m.	<b>“Board’s Role in Finance and Fiscal Accountability”, Presented By:</b> Harry Ehrlich, SDA, President of Project Resources Specialists
3:30 p.m.	Adjourn
3:45 p.m.	CAPC Board of Directors Meeting <b>Dinner on Your Own</b>

<b>Area Meeting</b>	
<b>Saturday, October 5, 2013</b>	
7:00-8:00 a.m.	Breakfast: Seasonal Deli Buffet
7:30 a.m.	Meeting Registration
8:30 a.m.	Split Sessions: <b>Trustees Discussion Group, Facilitated By:</b> Tim Underdown, Elsinore Cemetery District <b>Managers/Secretaries Discussion Group, Facilitated By:</b> Dona Shores, Visalia Cemetery District
10:30 a.m.	Break
10:50 a.m.	Recap of Discussion Groups
11:00 a.m.	<b>“Legislation Affecting Public Cemetery Districts”, Presented By:</b> Kyle Packham, California Special Districts Association Advocacy & Public Affairs Director
Noon	Lunch
1:20 p.m.	50/50 Drawing
1:30 p.m.	<b>“Accommodating Bad Behavior; We’re Not Going To take It”, Presented By:</b> Connie C. Almond, Liberty, Cassidy & Whitmore
3:30 p.m.	Adjourn
	<b>Dinner on Your Own</b>

Public Cemetery District Trustees, Managers, Secretaries and Key Employees.

## Education Seminar

### BOARD'S ROLE IN FINANCE AND FISCAL ACCOUNTABILITY

In a continuing joint venture with California Special Districts Assoc., this year's education seminar will feature the third of a series of four curriculum-based courses designed specifically for special district directors and trustees. General Managers are encouraged to enroll in the program as a member of the governance team.

The Academy represents the core set of knowledge created and accepted by the special district Community, and encompasses everything trustees need to know about:

1. Governance Foundations
2. Setting Direction and Community Leadership
3. The Board's Role in Finance and Fiscal Accountability
4. The Board's Role in Human Resources

The first of the series, "Governance Foundations", was presented at The Crowne Plaza Hotel in Ventura in October 2011.

The second session "Setting Direction & Community Leadership", was presented at the Embassy Suites Resort in South Lake Tahoe October 2012.

Although recommended it is not necessary to have attended the first two sessions prior to attending any of the other two.

The third and this year's session, **Board's Role in Finance and Fiscal Accountability** focuses on how to develop a method for approving the district's annual budget, communicate budget information to the public, establish financial goals for the district, review district finances, develop and analyze capital improvement plans and reserve guidelines, comprehend the relationship between district finance and district belief and values as set forth in the district mission and strategic goals.

## Registration Form

"Public Cemetery District  
Annual Education Seminar & Area Meeting"  
Friday, October 4, & Saturday, October 5, 2013

Name \_\_\_\_\_ Position \_\_\_\_\_  
District \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
First time attendee at CAPC event, Yes \_\_\_\_\_ No \_\_\_\_\_  
Guest \_\_\_\_\_

### Friday, October 4, 2013

#### Education Seminar Registration Fee. ...

CAPC Members \$146.00 Non-Members \$173.00 \$ \_\_\_\_\_  
(Includes Friday "Continental Breakfast and Plated Lunch")  
\_\_\_\_ Guest Continental Breakfast @ \$30.00 each \$ \_\_\_\_\_  
\_\_\_\_ Guest Plated Lunch @ \$56.00 each \$ \_\_\_\_\_

### Saturday, October 5, 2013

#### Area Meeting Registration Fee. ...

CAPC Members \$150.00 Non-Members \$177.00 \$ \_\_\_\_\_  
(Includes Saturday "Breakfast Buffet and Buffet Lunch")  
\_\_\_\_ Guest Breakfast Buffet @ \$37.00 each \$ \_\_\_\_\_  
\_\_\_\_ Guest Buffet Lunch @ \$53.00 each \$ \_\_\_\_\_  
Total Enclosed: \$ \_\_\_\_\_

Please complete separate registration for each attendee and return with payment not later than Friday, September 10, 2013

To: CAPC  
P.O. Box 119  
San Jacinto, CA 92581  
Telephone: (888) 344-9858  
Fax: (951) 925-1111

No refunds for cancellations received after September 10, 2013  
Applications from CAPC member districts are being accepted until September 3, 2013 for grants to attend the seminar. Contact CAPC



**ATTENDEE REGISTRATION FORM**  
2013 CSDA Annual Conference and Exhibitor Showcase  
Monterey, California

One form per attendee.

**THREE WAYS TO REGISTER**

1. ONLINE by visiting the CSDA Annual Conference website at [conference.cstda.net](http://conference.cstda.net)
  2. FAX your registration form to 916-520-2485. All faxed forms must include payment.
  3. MAIL: CSDA, 1112 I Street, Suite 200, Sacramento, CA 95814, please include registration form along with payment.
- Check should be made payable to: California Special Districts Association.

**REGISTRATION FEES INCLUDE:**

- President's Reception with the Exhibitors Monday evening
- Keynote Sessions and Super Session
- Exhibitor Showcase Dessert on Tuesday
- Exhibitor Showcase on Monday and Tuesday
- SDRMA Full Plated Breakfast on Wednesday
- Awards Luncheon on Wednesday
- All Breakout Sessions on Tuesday, Wednesday, and Thursday
- SDLF "Taste of the City" Reception
- Closing Brunch on Thursday

**NOT SURE IF YOU ARE A MEMBER**

Contact the CSDA office at 877-924-2732 to find out if your agency or company is already a member. To learn more about the benefits of membership contact Cathrine Lemaire at [cathrine@cstda.net](mailto:cathrine@cstda.net) or call toll-free 877-924-2732.

Name:		Title:	
District:		State:	
Address:		Zip:	
City:		Fax:	
Phone:		Website:	
Email:		Emergency Contact:	
Member status: <input type="checkbox"/> Member <input type="checkbox"/> Non-member		<input type="checkbox"/> Vegetarian <input type="checkbox"/> Any Special Needs:	
<b>Separate Registration Fees</b>			
<input type="checkbox"/> CSDA Member - Full Conference	Early Bird (at least 90 days)	\$575.00	
<input type="checkbox"/> Non-member - Full Conference		\$735.00	
<input type="checkbox"/> Guest - Full Conference (Cannot be from a district) <input type="checkbox"/> Vegetarian		\$300.00	
<input type="checkbox"/> CSDA Member - One-day registration <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday <input type="checkbox"/> Thursday		\$275.00 each day	
<input type="checkbox"/> Non-member - One-day registration <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday <input type="checkbox"/> Thursday		\$435.00 each day	
<b>Separate Registration Fees</b>			
<input type="checkbox"/> Pre-Conference Workshop: SDLA Module 1: Governance Foundations - Sept. 16	Member	\$225.00	
<input type="checkbox"/> Pre-Conference Workshop: Comprehensive Organizational Assessment for Special Districts - Sept. 16	Non-member	\$200.00	
<input type="checkbox"/> CSDA Golf Tournament (includes lunch) - Sept. 16		\$125.00	
<input type="checkbox"/> Monterey Regional Waste Management District Tour - Sept. 16		\$ 25.00 (includes transportation) (limited seating)	
<input type="checkbox"/> Moss Landing Harbor District and Elkhorn Slough Safari - Sept. 16		\$ 48.00 (includes transportation) (limited to 21 attendees)	
<input type="checkbox"/> Evening at the Monterey Bay Aquarium (limited attendees) - Sept. 17		\$ 55.00 (first 150 registered conference attendees - \$110 after 150 attendees)	
<input type="checkbox"/> CSDA Awards Luncheon (Guests only) - Sept. 18		\$ 40.00	
<input type="checkbox"/> SDLF "Taste of the City" Reception (Guests only) - Sept. 18		\$ 50.00	
Payment type: <input type="checkbox"/> Check <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> AMEX <input type="checkbox"/> Discover		Account Number:	
Expiration date:		Authorized Signature:	
		<b>TOTAL</b>	

## ATTENDEE BREAKOUT SELECTION FORM

2013 CSDA Annual Conference and Exhibitor Showcase

Please indicate the breakout sessions you plan on attending.

### TUESDAY, SEPTEMBER 17, 2013

11:00 a.m. – 12:15 p.m. – Breakout Sessions

- Media Relations: Surviving and Thriving When Dealing with the Media
- Mandate Reimbursements: What's Still Available and When Will You Get Paid?
- Understanding the New GASB Pension Standards and What it Means to Your District
- Best Practices in Board Protocols, Policies & Procedures
- The People's Business – Public Meeting Law (Ralph M. Brown Act and the Public Records Act)
- Social Media in the Workplace – A Trap for the Unwary but it's Here to Stay

3:15 – 4:30 p.m.

- CSDA Super Session: Leading with Laughter: How U.S. Presidents Use Humor to Relate, Motivate, and Communicate – And How You Can Too!
- Specialized Session: Mitigating for Species, Water and Other Natural Resource Impacts of Public Agency Projects: A Holistic Approach
- Specialized Session: Cellular Antennas on Special District Property: The Opportunity and the Risk
- Specialized Session: Navigating Your Way through Bid Protests

### WEDNESDAY, SEPTEMBER 18, 2013

11:00 a.m. – 12:00 p.m. – Breakout Sessions

- Secret Agent: Understanding Potential Liability Exposures to Your Agency from the Acts or Omissions of Employees and Volunteers
- AB 1234 Required Ethics Training Part 1
- The New Normal: Impacts of Recent Court Decisions on Assessments
- California Environmental Quality Act (CEQA) Reform: Threat to Environmental Protection or Long Overdue
- Local Agency Formation Commissions 101: A Primer for Special Districts on the Powers and Responsibilities of LAFCOs
- The Great Board – Best Practices for Board Development

1:45 – 2:45 p.m. – Breakout Sessions

- Workers' Compensation Update – Discussion of Update in Workers' Compensation Reform and the Effect on Claims Handling Situations
- Liability Claims – FEHA/CFRA Accommodations and the Good Faith Interaction Process
- AB 1234 Required Ethics Training Part 2
- Why You Can't Afford NOT to Refund OPEBI
- Getting to YES: Gaining Voter & Community Approval to Fund Critical Projects
- Pay or Play - Practical Ways to Implement Health Care Reform and Avoid Penalties

3:00 – 4:30 p.m. – Breakout Sessions

- Board Member Liability Issues
- Reserves: Prudent Measures to Assure the Long-Term Solvency of Your District
- Working with a Virtual Workforce
- Designing a Public Works Contract that Protects Your District
- The Exceptional Agency: How to Assure Your Agency's Mission is Fulfilled
- Can't We All Just Get Along? – LAFCOs' Power to Initiate Changes of Organization Affecting Special Districts

### THURSDAY, SEPTEMBER 19, 2013

8:30 – 10:00 a.m. – Breakout Sessions

- Chapter Roundtable Discussion
- From Typewriters to iPads: Communication Across Generations
- Hiring Retired Annuitants: The Impact of the PEPPA of 2013
- Board and Staff Roles in Local Government
- A Sustainable Competency-Based Training Solution That Works - A District's Perspective
- Let's Be Clear: Plain Language for Local Government

## HOTEL & LOCATION

### MONTEREY MARRIOTT HOTEL

Monterey Marriott Hotel  
350 Calle Principal  
Monterey, CA 93940

To reserve a room at the Monterey Marriott Hotel, either book a room through the conference website, [conference.cstda.net](http://conference.cstda.net), or contact the Marriott toll-free at 1-800-266-9432. All reservations must be accompanied by a one night room and tax deposit, guaranteed with a major credit card. Hotel will not hold any reservations unless secured by this deposit. (All major credit cards accepted.) The first night room and tax becomes NON-REFUNDABLE if a reservation is cancelled after the cut-off date of Monday, August 26, 2013.

CSDA room rate: \$165.00 plus tax. When booking your room, please ask for the CSDA group rate.



### ARRIVING AT MONTEREY AIRPORT

Monterey flights arrive at Monterey Peninsula Airport (MRY) via international and domestic connecting routes. The airport is situated only 10 minutes from downtown Monterey. The advantage of this small airport is that there are no long waiting lines, and security will be conducted without any hassles to the passengers. Car rentals are available at the airport for the short drive to downtown Monterey. A number of car rental companies are represented. Airfare to Monterey, including cheap flights to Monterey, is readily available online all year round.

You can also book flights to Monterey via the Norman Y. Mineta San Jose International Airport (SJC), which is located just 60 minutes from Monterey.

### GETTING AROUND MONTEREY

The Monterey Trolley runs continuously on a circular route around downtown Monterey and Cannery Row from mid-morning to early evening. Car rentals are available, and it is advisable to have access to a car in order to enjoy the beautiful scenery surrounding Monterey. Taxicabs and the Monterey-Salinas Transit bus are also available.

Monterey Bay and the Cannery Row area are best explored on foot as there is so much to see and enjoy. Californian sea lions and harbor seals, otters, and pelicans are just a few of the varieties of sea life that you might encounter on your walks.



### CAR RENTAL DISCOUNT

Enterprise Rent A Car is offering all CSDA conference attendees a special conference discount. You can make reservations online at [www.enterprise.com](http://www.enterprise.com) or call directly to 800-Rent-A-Car. The group code is: NACA 107. Reservations are recommended.



**PALM SPRINGS CEMETERY DISTRICT**

**RESOLUTION 4-2013**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, FOR THE PURPOSE OF ADOPTING THE GENERAL FUND AND ACCUMULATIVE CAPITAL OUTLAY FUND BUDGETS FOR THE FISCAL YEAR 2014**

**WHEREAS;** Pursuant to California Government Code Section 53901, every district is required to file with the Office of County Auditor Controller an itemized estimate of anticipated revenues and appropriations for fiscal year 2013;

**BE IT RESOLVED** that the Board of Trustees of the Palm Springs Cemetery District adopt the General Fund Budget, Fund 51270, in the amount of \$912,717.00, and;

**BE IT FURTHER RESOLVED** that the Board of Trustees of the Palm Springs Cemetery District adopt the Accumulative Capital Outlay Fund Budget, Fund 51275 in the amount of \$1,034,838.00.

**APPROVED AND ADOPTED** this 11th day of July, 2013, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Jan Pye, Chairperson

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John M. Lea, Secretary



# PALM SPRINGS CEMETERY D I S T R I C T

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info@pscemetery.com

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Board of Trustees  
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Jane Alcumbrac  
John M. Lea  
Jan Pye  
George Stettler

General Legal Counsel  
Steven B. Quintanilla

District Manager  
Kathleen Jurasky

Desert Memorial Park  
31-705 Da Vall Drive  
Cathedral City, CA  
92234

Welwood Murray  
Cemetery  
471 Chino Drive  
Palm Springs, CA  
92262

District Office  
& Mailing Address  
31-705 Da Vall Drive  
Cathedral City, CA  
92234

## **Agenda Topic:**

Ordinance adopting the District's Use Regulations. *Submitted by Kathleen Jurasky, District Manager and Steven B. Quintanilla, General Counsel.*

## **Staff Recommendation:**

That the Board of Trustees adopt the Ordinance adopting the District's Use Regulations, which restrict the use of cemetery district property to protect the health, safety, and welfare of the public, public investment, and public property.

## **Background:**

There is a need to restrict the use of cemetery district property in order to protect the health, safety and welfare of the public, public investment, and public property.

Accordingly, this Ordinance restricts or prohibits the following activities on district property: (1) restricts the operation of vehicles, (2) prohibits commercial activities, (3) prohibits animals, except for service dogs, which must be properly restrained, and requires proper cleanup for such animals (4) prohibits glass containers, (5) prohibits any person's presence on the property outside of operating hours, and (6) prohibits fires, damaging property, amplified sound, sports activities, bicycles, camping, alcohol, smoking, picnicking, loitering, bathing in fountains, and unsupervised children. The Ordinance contains a special events exception whereby use restriction(s) may be waived or modified pursuant to a special events permit issued by the District.

The Ordinance provides for the following penalties: The first violation, up to one hundred dollars (\$100); second violation within one year, up to two hundred dollars (\$200); third violation within one year, up to five hundred dollars (\$500). A fourth violation within one year is a misdemeanor.

The Ordinance becomes effective January 1, 2014.

P:\APPS\WPDATA\PSCD\0001\247 - Staff Report re Cemetery District Use Regulations Ordinance (6\_18\_13)

**ORDINANCE NUMBER 01-2013**

**AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE  
PALM SPRINGS CEMETERY DISTRICT RESTRICTING THE  
USE OF CEMETERY DISTRICT PROPERTY TO PROTECT  
THE HEALTH, SAFETY AND WELFARE OF THE PUBLIC,  
PUBLIC INVESTMENT, AND PUBLIC PROPERTY**

**WHEREAS**, there is a need to restrict the use of cemetery district property in order to protect the health, safety and welfare of the public, public investment, and public property.

**NOW THEREFORE, THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT ORDAINS AS FOLLOWS:**

**Section 1. RECITALS**

The above recitals are true and correct and are incorporated as though fully set forth herein.

**Section 2. USE RESTRICTIONS**

A. Operation of Vehicles.

No person, except for peace officers and District employees acting in the course and scope of their employment, shall drive any motorized vehicle on any surface of Cemetery District property which is not specifically designated for public use as roadway or parking lot.

B. Commercial Activities.

No person shall practice, carry on, or conduct any business or profession or other commercial enterprise, nor sell or offer for sale any service, merchandise, food, or beverage on any Cemetery District property.

C. Animals.

(1) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present on Cemetery District property except a "service animal" or "service dog" which means any guide dog, signal dog, or other animal individually trained to do work or perform tasks for the benefit of an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimal protection or rescue work, pulling a wheelchair, or retrieving dropped items.

(2) No person shall cause, permit, or allow any animal owned or possessed by them, or any animal in their care, custody, or control to be present of Cemetery District property which is not under physical restraint by leash of a size and material appropriate to the size and temperament of the animal and which is held by a person capable of restraining the animal, or is not otherwise physically restrained by some other device or instrument, except that such device or instrument shall not include voice control, eye control or signal control of the animal by any person, device or instrument.

(3) Any person having the custody or control of any dog as may be permitted by ordinance or any applicable law shall have in their immediate possession a bag for picking up and disposing of dog feces and shall remove and dispose of in a sanitary manner any feces left by any dog in their custody and control.

D. Glass Containers.

No person shall possess any glass container on Cemetery District property lawns, sidewalks, patios, fountain areas, interment areas, parking areas or roadways.

E. Hours.

No person, other than a Cemetery District employee acting in the course and scope of their employment, shall enter or remain on Cemetery District property any time before or after the Cemetery District's posted business hours.

F. Fires.

No person shall kindle a fire on any Cemetery District property.

G. Damaging Property.

No person shall cut, break, injure, deface, or disturb any tree, shrub, plant, rock, building, fence, bench, monument or other structure situated upon or within any within any Cemetery District property.

H. Amplified Sound.

No person shall use or operate a loudspeaker or any sound amplifying equipment within any Cemetery District property.

I. Sport Activities.

No person shall play or engage in any sport activities including, but not limited to driving of golf balls, archery, baseball, softball, football, roller skating, skate boarding, playing soccer, volleyball or any other sport upon or within any Cemetery District property.

J. Bicycles.

No person shall ride any cycle, whether powered by a motor or human power, within or upon any Cemetery District property, except on paths, roads or drives designed and provided for such purpose.

K. Camping.

No person shall camp at any time within any Cemetery District property.

L. Alcoholic Beverages.

No person shall be in possession of any can, bottle, or other receptacle containing any alcoholic beverage which has been opened, or a seal broken, or the contents of which has been partially removed, upon or within any Cemetery District property.

M. Smoking.

No person shall smoke any tobacco products within 25 feet of any interment site or building or outdoor public gathering place situated upon or within any Cemetery District property.

N. Picnicking.

No person shall engage in any picnicking activities upon or within any Cemetery District property.

O. Loitering.

No person shall loiter on the grounds of the cemetery. As used in this section, loitering means and includes entering and remaining on the grounds of the cemetery without lawful business thereon and under such circumstances that a reasonable person would conclude that the person who has entered and remains on the grounds of the cemetery does not have a purpose connected with the lawful and ordinary use of the cemetery, does not have a bona fide intent to exercise a constitutional right, and is causing public inconvenience and annoyance.

P. Supervision of Children

No person shall fail to supervise children who accompany that person to the cemetery. No children under the age of 12 shall be permitted unless accompanied by an adult who shall be responsible for their conduct.

Q. Bathing or Wading

No person shall bathe, wade, or otherwise immerse any part of his or her body in any fountain, pool, or other body of water located on cemetery property.

R. Special Events Exception.

The use restrictions described in this ordinance may be waived or modified pursuant to a special events permit issued by the Cemetery District.

**Section 3. VIOLATIONS**

Any violation of the provisions of this ordinance by a member of the public shall be deemed an infraction punishable by: (a) a fine in an amount not to exceed one hundred dollars for a first violation; (b) a fine in an amount not to exceed two hundred dollars for a second violation of the same provision within a twelve month period commencing on the date of the first violation; and (c) a fine in an amount not to exceed five hundred dollars for the third violation of the same provision within a twelve month period commencing on the date of the first violation. A fourth violation and subsequent violations of the same provision within a twelve month period from the date of the first violation shall be deemed a misdemeanor.

**Section 4. SEVERABILITY**

The Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this ordinance as hereby adopted shall remain in full force and effect.

**Section 5. REPEAL OF CONFLICTING PROVISIONS**

All the provisions of any resolution or ordinance as heretofore adopted by the Board of Trustees that are in conflict with the provisions of this ordinance are hereby repealed.

**Section 6. EFFECTIVE DATE**

This ordinance shall take effect January 1, 2014.

**Section 7. CERTIFICATION**

The Secretary of the Board of Trustees shall certify to the passage of this ordinance.

The foregoing Ordinance was approved and adopted at a meeting of the Palm Springs Cemetery District Board of Trustees held on July 11, 2013 by the following vote:

Ayes:  
Noes:  
Abstain:  
Absent:

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**Jan Pye, Chair**

**ATTEST:**

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**John Lea, Secretary**

**APPROVED AS TO FORM:**

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**Steven B. Quintanilla, General Counsel**



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## STAFF REPORT

**TO: Board of Trustees**  
**FROM: Steve Quintanilla, General Counsel**  
**DATE: July 2, 2013**  
**RE: Trustee Compensation**

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### RECOMMENDATION:

That the Board consider the attached resolution and take whatever action it deems appropriate.

### BACKGROUND:

Each trustee may receive compensation in an amount not to exceed \$100 for attending each board meeting. Board meeting compensation must be set by resolution or ordinance. Board meetings include "any congregation of a majority of the board members at the same time and location to hear discuss, deliberate or take action on any item within the subject matter jurisdiction of the board" such as: (1) regular board meetings, (2) special board meetings, (3) closed sessions, (4) emergency board meetings, (5) board field trips, (6) District public hearings, (7) board committee meetings. Compensation is not permitted for more than four (4) board meetings per month and trustees are not entitled to traveling and incidental expenses for attending board meetings.

The amount of compensation per board meeting may be increased above \$100 per board meeting, but the increase may not exceed 5 percent, for each calendar year following the operative date of the last adjustment. Increases may only be made by an ordinance adopted pursuant Water Code Section 20200, et seq. A public hearing is required and notice of the public hearing must be published in a newspaper of general circulation pursuant to Government Code section 60660. The ordinance can only take effect 60 days after the ordinance is adopted. The ordinance is subject to referendum by voters. If petitions protesting adoption of ordinance is presented prior to effective date of ordinance,



the ordinance shall be suspended and the board shall reconsider the ordinance. If board does not repeal ordinance, then the board must put ordinance up for a vote at a special or general election.

Trustees are also entitled to compensation for attending or participating in activities other than board meetings. The determination of whether a trustee's activities on any specific day are compensable shall be made pursuant to Article 2.3 of Chapter 2 of Part 1 of Division 3 of Title 5 of the Government Code, commencing with Government Code section 53232. This section of the Government Code provides that when compensation is otherwise authorized by statute, which it is for trustees, a local agency (the district) may pay compensation to the trustees for attendance at the following occurrences: (1) a meeting of an advisory body, (2) a conference, (3) an organized educational activity, including the mandatory biennial Ethics Training. The District may pay compensation for attendance at other activities only if the board has adopted, in a public meeting, a written policy specifying other types of occasions that constitute the performance of official duties for which a trustee may receive payment. Trustees may receive actual and necessary traveling and incidental expenses incurred in connection with participating or attending such activities.

P:\APPS\WPDATA\OCCD\OCCD 01-01 General Matters\DOC\041 - Trustee Compensation SR (06.28.13).doc

## RESOLUTION 5-2013

### A RESOLUTION OF THE PALM SPRINGS CEMETERY DISTRICT BOARD OF TRUSTEES ESTABLISHING A TRUSTEE COMPENSATION POLICY

**WHEREAS**, the Palm Springs Cemetery District (the "District") is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

**WHEREAS**, Health and Safety Code Section 9031 (a) provides that a board of trustees may provide, by ordinance or resolution, that each of its members may receive compensation in an amount not to exceed one hundred dollars (\$100) for attending each meeting of the board; and

**WHEREAS**, Health and Safety Code Section 9031 (a) further provides that a member of the board of trustees shall not receive compensation for more than four meetings of the board in a month; and

**WHEREAS**, Health and Safety Code Section 9031 (c) provides a meeting of the board of trustees includes, but is not limited to, regular meetings, special meetings, closed sessions, emergency meetings, board field trips, district public hearings, or meetings of a committee of the board; and

**WHEREAS**, Health and Safety Code Section 9048 provides that a district may authorize the members of its board of trustees to attend professional, educational, or vocational meetings, and pay their actual and necessary traveling and incidental expenses while on official business in addition to the payments made pursuant to Health and Safety Code Section 9031; and

**WHEREAS**, Health and Safety Code Section 9031 (c) provides that members of the board of trustees may also receive their actual and necessary traveling and incidental expenses incurred while on official business other than a meeting of the board; and

**WHEREAS**, Health and Safety Code Section 9031 (f) provides that the determination of whether a trustee's activities on any specific day are compensable shall be made pursuant to Article 2.3 of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code, commencing with Government Code Section 53232; and

**WHEREAS**, Government Code Section 53232.1 provides that a local agency may pay compensation to members of a legislative body for attendance at the following occurrences: (a) a meeting of the legislative body; (b) a meeting of an advisory body; and (c) a conference or organized educational activity including, but not limited to, ethics training only if the governing body has adopted, in a public meeting, a written policy specifying other types of occasions that constitute the performance of official duties for which a member of the legislative body may receive payment.

**NOW, THEREFORE, be it resolved by the Board of Trustees of the Palm Springs Cemetery District as follows:**

**Section 1. Recitals.**

That the Recitals set forth above are true and correct.

**Section 2. Trustee Compensation Policy**

That the following Compensation Policy is hereby adopted:

**Trustee Compensation Policy**

**1.0 Board Meetings**

- (a) Trustees shall be entitled to \$100 per board meeting, not to exceed four board meetings per month, which may be increased only by ordinance pursuant to the applicable provisions of the Health and Safety Code.
- (b) A board meeting shall include regular meetings, special meetings, closed sessions, emergency meetings, board field trips, district public hearings, at which a majority of the board is in attendance or meetings of a committee of the board.
- (c) A committee of the board shall mean a committee consisting of three or more trustees or a committee that has continuing jurisdiction over a particular issue.
- (d) Trustees shall not be entitled to reimbursement for traveling or any other incidental expenses for attending a board meeting.

**2.0 Conferences**

- (a) Trustees shall be entitled to \$\_\_\_\_\_ for attending a conference approved by the board for attendance.
- (b) The District shall pay the actual and necessary traveling and incidental expenses for a trustee's attendance at a conference.

**3.0 Educational and Vocational Activities**

- (a) Trustees shall be entitled to \$ \_\_\_\_\_ for participating in any educational and vocational activities approved by the board, including without limitation the mandatory biennial Ethics Training.
- (b) The District shall pay the actual and necessary traveling and incidental expenses for a trustee's participation in any education and vocational activities.

#### 4.0 Other District Related Activities

- (a) Trustees shall be entitled to \$\_\_\_\_\_ for attending any District related activity or function on behalf of the board if authorized by the board prior to attendance.
- (b) The District shall pay the actual and necessary traveling and incidental expenses for a trustee's attendance at any District related activity of function.

#### **Section 3. Severability.**

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this policy be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this policy as hereby adopted shall remain in full force and effect.

#### **Section 4. Repeal of Conflicting Provisions.**

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

#### **Section 5. Effective Date.**

That this Resolution shall take effect immediately upon its adoption.

#### **Section 6. Certification.**

That 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.

The remainder of this page left intentionally blank.

**APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Palm Springs Cemetery District held this 11th day of July, 2013.**

AYES:

NOES:

ABSTAIN:

ABSENT:

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Jan Pye, Chairperson

ATTEST:

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John M. Lea, Secretary