

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, July 10, 2014 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of June 12, 2014 Regular Meeting Minutes

b. Approval of June Expenditures

General Fund		\$ 73,215.12
June Reimburse Voucher 1467	\$ 31,201.07	
June Reimburse Voucher 1468	\$ 40,321.85	
Accumulative Capital Outlay		\$ 5,276.29
June Reimburse Prior Vouchers	\$ 4,404.30	
June Reimburse Voucher 1463	\$ 871.99	

Total June 30, 2014 Expenditures Checks & Visa/Debit Card
19763 -19508 & Payroll Checks Direct Deposits (Payroll) \$ 78,491.41

c. Financial Reports as of June 30, 2014 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. PSCD East 40 Acre Property – Presentation by Mario J. Gonzales, President/CEO GHA Companies
- b. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc
- c. Review for Discussion and Approval – Approve Legal Services Agreement with Law Office of Steven B. Quintanilla
- d. New Administrative Assistant – Stephanie Brown
- e. Discussion for Approval – Suspend August Board Meeting
- f. Discussion for Approval – Change Date Only of the October 9, 2014 Board Meeting
- g. CSDA Annual Conference & Exhibitors Showcase – September 29-October 2, 2014 in Palm Springs, CA
- h. CAPC Annual Education Seminar & Area Meeting – October 10-11, 2014 in South Lake Tahoe, CA
- i. Discussion for Possible Pet Cemetery

7. LEGISLATIVE CALENDAR

- a. Resolution 09-2014, Transfer Interment Rights & Costs from PN to ACO & GF

8. BOARD DEVELOPMENT

- a. Vacation, PTO and Sick Leave - District Manager

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2015/2016 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

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

13. CLOSED SESSION ANNOUNCEMENT

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, July 7, 2014

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

DATE: June 12, 2014

TIME: 2:00 P.M.

PLACE: 31-705 Da Vall Drive, Cathedral City, CA 92234

1. CALL TO ORDER The meeting was called to order by Chairperson Pye at 2:00 P.M.

2. ROLL CALL

Present: Jan Pye, Chair
Lenny Pepper, Vice Chair
George Stettler, Treasurer
John M. Lea, Secretary
Jane Alcumbrac, Member

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

3. PUBLIC COMMENTS – None

4. CONFIRMATION OF AGENDA Attorney Steven Quintanilla requested that the Board add an “Urgency Item” which came to his attention after the posting of the Agenda. He stated that he learned that Mark Matthews is his selling in interest in PSCD 40 Acres Da Vall, LLC to John Wessman and Mario Gonzales. Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve agenda with the addition of “Urgency Item 6k Status of the Da Vall Center, LLC Lease Interest Sale”. Motion carried, 5-0.

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

6. ADMINISTRATIVE CALENDAR **a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Banc** District Manager Jurasky reported that Neal Wilson had been called to serve jury duty. He wanted to advise the Board that all three accounts have been transferred to Union Banc and that he would be contacting Trustees Pepper and Stettler to review the transfers.

b. Review for Discussion and Approval – Reappointment of General Counsel Steven B. Quintanilla

1. Terminate Legal Services Agreement with Green, de Bortnowsky & Quintanilla;
2. Approve Legal Services Agreement with Law Office of Steven B. Quintanilla; and
3. Reappoint Steven B. Quintanilla as the District’s General Legal Counsel

Attorney Quintanilla gave the Board an overview of his move from Green, de Bortnowsky & Quintanilla to form his own firm. He requested that the Board consider terminating the District’s agreement with GDQ, and establish a new agreement with his new firm. He stated that the terms would remain the same as the original 1997 agreement with the same rates due to the fact that District Manager Jurasky has sent a great deal of business their way.

Following a discussion Trustee Pye suggested that since the agreement was just presented to the Board, the District should continue to retain the person Steven Quintanilla until agreement from Quintanilla & Associates has been reviewed. The Board will review the agreement and make a decision at the July 2014 Board meeting.

6. ADMINISTRATIVE CALENDAR Item 6b continued:

District Manager Jurasky was directed to prepare a letter to Green de Bortnowsky requesting the District's files be forwarded to Quintanilla & Associates. Motion was made by Trustee Stettler, seconded by Trustee Lea to approve terminating the agreement with GDQ, and to retain attorney Steve Quintanilla on an as needed basis pending approval of the agreement at the next regularly scheduled meeting. Motion carried, 5-0.

c. New Administrative Assistant – Update District Manager Jurasky reported that the person selected for the position decided that she wanted to work part-time. She stated that she will continue the search; however, she would not be using an employment agency. She reported that after doing some research and hearing very positive feedback, she has elected to use an online service called Indeed. She also reported that using Indeed will save the District a great deal of money.

d. Old Office & Apartment Buildings CC Fire Department Training & Demolition Update District Manager Jurasky gave a report on the final demolition cost, and stated that with direction from the Board for her to negotiate fees she was able to save the District \$6,785.00. She also reported that the demolition of the old office and apartment buildings has been completed, and that the Cathedral City fire department was able to conduct a final training session prior to the start of demolition.

e. Kirkpatrick Landscaping Services, Inc. – Request for Compensation Increase Following a discussion motion was made by Trustee Pye, seconded by Trustee Stettler not to approve the compensation increase from Kirkpatrick. Motion carried, 5-0.

f. Authorized Signature List for Riverside County Signature list was reviewed and signed by Trustees and the District Manager.

g. Review for Discussion and Approval – Allocation of Funds for 2014-2015 Development Projects Following a discussion motion was made by Trustee Lea, seconded by Trustee Pepper to approve Allocation of Funds for 2014-2015 Development Projects. Motion carried, 5-0.

h. Review for Discussion and Approval – Future 2015-2017 Development Projects Following a discussion the Board voted to prioritize future projects: 1 – Removal of Tamarisk trees, 2 – Chapel and 3 – Conference Center. District Manager Jurasky was directed to discuss the removal Tamarisk trees with the Coachella Valley Water District for possible funds support.

Neal Wilson, Vice President Investments Union Banc arrived: Discussion of agenda item 6a to continue. Neal gave an overview of the District's investments, and stated that they are doing well. He confirmed that he will be contacting Trustees Pepper and Stettler to schedule a meeting.

i. Review for Discussion and Approval – 2014-2015 & 2015-2016 Proposed Schedules of Charges District Manager Jurasky reviewed the Schedule of Charges with the Board. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the 2014-2015 & 2015-2016 Proposed Schedules of Charges. Motion carried, 5-0.

Trustee Pepper requested that the granite shutters on the niches in section A-38 be cleaned and polished. District Manger Jurasky stated that she was aware of the need and be would arrange a schedule to handle the cleaning.

j. Review for Discussion and Approval – 2014-2015 & 2015-2016 Proposed Budgets District Manager stated that she and Trustee Stettler had reviewed the proposed budgets. Trustee Stettler reported that everything appears to be in line. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the 2014-2015 & 2015-2016 Proposed Budgets. Motion carried, 5-0.

6. ADMINISTRATIVE CALENDAR continued:

k. “Urgency Item” Status of the Da Vall Center, LLC Lease Interest Sale Attorney Quintanilla gave the Board an overview of the status of the Da Vall Center, LLC Lease Interest, and the intent of John Wessman and Mario Gonzales to purchase the property. District Manager Jurasky was directed to contact John Wessman and Mario Gonzales and request that they make a presentation of their proposal to the Board at a future regularly scheduled board meeting.

7. LEGISLATIVE a. Resolution 06-2014, 2013-2014 Budget Transfer \$40,000.00 from ACO to GF Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve Resolution 06-2014 transferring \$40,000.00 from Accumulative Capital Fund, 51275 to the General Fund, 51270. Motion carried, 5-0.

b. Resolution 07-2014, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve Resolution 07-2014 transferring \$24,482.34 from PreNeed Fund, 51265 to the General Fund, 51270 and \$2,035.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, 5-0.

c. Resolution 08-2014, 2014-2015 & 2015-2016 Budget Adoptions Following a discussion motion was made by Trustee Pepper, seconded by Trustee Lea to approve the 2014-2015 & 2015-2016 Budgets. Motion carried, 5-0.

8. BOARD DEVELOPMENT - None

9. PUBLIC HEARING CALENDAR - None

10. REPORTS a. Trustee Report - None

b. Manager Report - District Manager Jurasky reported that Memorial Day Services at DMP were well attended, and that Steve Quintanilla did a great job and master of ceremonies. She as stated that invocation and benediction message presented by Rabbi Ettman, Temple Sinai was well done, and that after the service she expressed the same to him, and thanked him. Rabbi Ettman said that he enjoyed being a part of the services and will gladly participate in the future.

11. FUTURE AGENDA ITEMS a. Discussion in 2014/2015 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

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE Safe Harbor language was read by Steven Quintanilla the District’s general legal counsel. Convened into Closed Session at 3:14 P.M.

a. Public Employee Appointment Pursuant to Government Code Section 54954.5(e)

Title: District’s General Legal Counsel

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE continued:

b. Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b)

Title: District Manager

13. CLOSED SESSION ANNOUNCEMENTS Returned to Open Session at 3:40 P.M.

The Board thanked District Manager Jurasky for the great job she has done as District Manager, and reported that they approved a bonus for her in the amount of \$5,000.00 and a 3% salary increase. District Manager Jurasky expressed her gratitude, and stated that she enjoys her job and the work she does to better the District.

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:42 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, July 12, 2014.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2014 to Jun 30, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
6/1/14	19763	June 2014 PSCD Employee Health Insurance Expe June 2014 Employee Portion Health Insurance P.E.R.S.	4,046.32 287.79	
6/1/14	19764	June 2014 PSCD Dental Insurance STANDARD INSURANCE COMPANY RB	344.48	4,334.11
6/1/14	19765	June 2014 PSCD Employee Life Insurance Expens STANDARD INSURANCE COMPANY RQ	56.62	344.48
6/12/14	19766	Environmental Health Permit Account # AR0030 COUNTY OF RIVERSIDE	1,084.00	56.62
6/12/14	19767	JUNE 2014 PSCD Vision Insurance SAFEGUARD DENTAL & VISION	52.75	1,084.00
6/12/14	19768	Pest Control WESTERN EXTERMINATOR	61.50	52.75
6/12/14	19769	WMC Usage DESERT WATER AGENCY	554.95	61.50
6/12/14	19770	Battery for Back Hoe: Invoice P70314 POWERPLAN OIB (RDO EQUIPMENT)	320.07	554.95
6/12/14	19771	Irrigation System Repairs: Invoice 8085305 EWING IRRIGATION PRODUCTS, INC	10.14	320.07
6/12/14	19772	Supplies: Invoice 74616347 WAXIE SANITARY SUPPLY	80.19	10.14
6/12/14	19773	Copy Machine Maintenance Agreement 5/21-14 to DESERT BUSINESS MACHINES	43.52	80.19
6/12/14	19774	Janitorial NOE B SALCEDO	250.00	43.52
6/12/14	19775	Saturday Burial 5/3/14: Invoice 149 May 2014 Contract Maintenance: Invoice 89 KIRKPATRICK LANDSCAPING SERVICES IN	300.00 14,550.00	250.00
6/12/14	19776	Repairs to WMC Rock Walls JOHN BARAJAS	840.00	14,850.00
6/12/14	19777	May 2014 Maintenance Service Contract: Invoice SOUTH WEST PUMP & DRILLING	150.00	840.00
6/12/14	19778	Repurchase of Contract C002612 for Lot C-20 # 2 STEPHEN C SCOTT	350.00	150.00
6/12/14	19779	Electrical at Ramon Gate - Office Demolition Proj BRADLEY ELECTRIC, INC	4,404.30	350.00
6/12/14	19780	Yellow Pages SUPERMEDIA LLC	183.20	4,404.30
				183.20

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2014 to Jun 30, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
6/17/14	19781	Niche I # 51		
		Endowment Care	750.00	
		Interment (Witness)	450.00	
		Handling	525.00	
		Eligible Non Resident Fee	50.00	
		MARCELINA VILLANUEVA	350.00	
				2,125.00
6/30/14	19782	Refund of Excess Funds on contract C002095		
			240.00	
			45.00	
			189.00	
		HARLEY MALAMUT	3.43	
				477.43
6/30/14	19783	Removal of Bee Hive		
		Removal of Bee Hive	285.00	
		POWERFUL PEST MANAGEMENT, INC	325.00	
				610.00
6/30/14	19784	General Matter Thru March 31, 2014; Invoice 424		
		Janet Burnett Separation; Invoice 42539	1,849.67	
		General Matter Thru April 30, 2014	84.00	
		GREEN, de BORTNOWSKY & QUINTAN	2,226.19	
				4,159.86
6/30/14	19785	K Jurasky Extra Health Insurance 6/13/14 & 6/27/		
		COLONIAL LIFE	203.78	
				203.78
6/30/14	19786	VPN Connecton 6/1 to 6/30/14; Invoice 999010700		
		VPN connection 5/1 to 5/31/14;invoice 9990107000	13.52	
		RIVERSIDE COUNTY INFORMATION TECHN	13.52	
				27.04
6/30/14	19787	Water Cooler Lease 6/16 to 7/15/14; Invoice AR12		
		Copier Maintarnance Contract : Invoice AR 12232	29.43	
		DESERT BUSINESS MACHINES	43.52	
				72.95
6/30/14	19788	Dist Manager Cell Phone charges		
		AT & T MOBILITY	86.03	
				86.03
6/30/14	19789	June 2014 maintenance Servive Contract		
		(3) Qtrs Oil	150.00	
		SOUTH WEST PUMP & DRILLING	25.89	
				175.89
6/30/14	19790	June 2014 fountain Service; Invoice 012698		
		ELOY'S POOL SERVICE & REPAIRS	100.00	
				100.00
6/30/14	19791	Ground Supervisor Cell & Office Cell Phone		
		SPRINT	87.34	
				87.34
6/30/14	19792	(10) Eagle 751 Dr Assay; Invoice 6859		
		ENVIRONMENTAL WATER MANAGEMENT I	1,483.00	
				1,483.00
6/30/14	19793	Sat Burial 6/7/2014		
		KIRKPATRICK LANDSCAPING SERVICES IN	300.00	
				300.00
6/30/14	19794	Irrigation System Repairs; Invoice 360813		
		Irrigation system Repairs; Invoice 360845	119.90	
		Irrigation System repairs; Invoice 360605	34.84	
		Irrigation System Repairs; Invoice 360616	405.57	
		Irrigation system repairs; Invoice 360952	94.90	
		HIGH TECH IRRIGATION, INC	18.84	
				674.05

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2014 to Jun 30, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
6/30/14	19795	Admin Office Window Cleaning: Invoice 2618-210 FISH WINDOW CLEANING	170.00	
				170.00
6/30/14	19796	Account # 180819-512108 Fire Protection # 559831-884770 Admin bldg #559833-884768 Well Replenishment COACHELLA VALLEY WATER DIST	20.42 20.30 24.81 2,975.70	
				3,041.23
6/30/14	19797	Phone Charges VERIZON COMMUNICATIONS	368.56	
				368.56
6/30/14	19798	Courier SVC: Invoice 2593627 Courier SVC: Invoice 2586131 GOLDEN STATE OVERNIGHT	54.72 14.22	
				68.94
6/30/14	19799	Plant # 2 Well # 2 WMC Da Vall Gate Well #4 Admin Bldg Late Fee SOUTHERN CALIF EDISON CO	20.14 743.80 27.32 177.77 3,134.17 935.19 33.95	
				5,072.34
6/30/14	19800	G333008 G331534 STATE WTR RESOURCES CNTRL BRD	50.00 50.00	
				100.00
6/30/14	19801	J Reyna June 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	212.02	
				212.02
6/30/14	19802	J Madrigal June 2014 PSCD Retirement Expense FRANKLIN - TEMPLETON	317.78	
				317.78
6/30/14	19803	K Jurasky June 2014 Retirement Contribution K Jurasky June 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	1,692.20 973.55	
				2,665.75
6/30/14	19804	R Clark June 2014 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	225.07	
				225.07
6/30/14	19805	Chamber Mixer Office Supplies Work Boots & Pants - J Madrigal & J Reyna Fuel Hose Tools & Supplies PETTY CASH	5.00 107.20 246.21 2.50 350.94	
				711.85
6/4/14	DEBIT KJ	Jesse Madrigal Birthday (statter Brothers COMPANY DEBIT CARD	22.99	
				22.99
6/3/14	DEBIT KJ	Battery Back Up for Front Desk computer COMPANY DEBIT CARD	88.29	
				88.29
6/13/14	DEBIT KJ	HP Officve Jet Pro X576dw Printer (Staples) 96A Toner (Staples)	871.99 31.60	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2014 to Jun 30, 2014

Date	Check #	Line Description	Debit Amount	Credit Amount
		COMPANY DEBIT CARD		903.59
6/25/14	DEBIT KJ	Office Supplies (Coffee/Tea) Staples COMPANY DEBIT CARD	55.96	
6/20/14	DEBIT KJ	AT & T Monthly Data Conection COMPANY DEBIT CARD	25.00	55.96
6/13/14	EDD TAX	SIT P/R 5/29/14 TO 6/11/14 paid 6/13/14 SDI P/R 5/29/14 TO 6/11/14 PAID 6/13/14 EMPLOYMENT DEVELOPMENT DEPT	139.89 85.17	25.00
6/27/14	EDD TAX	CA Edu & Training P/r 6/12 to 6/25/14 Paid 6/27/14 SUI P/r 6/12 to 6/25/14 Paid 6/27/14 EMPLOYMENT DEVELOPMENT DEPT	0.70 21.70	225.06
6/13/14	EDD TAX	CA Edu & Training P/R 5/29/14 to 6/11/14 Paid 6/ SUI P/R 5/29 to 6/1/14 Paid 6/13/14 EMPLOYMENT DEVELOPMENT DEPT	0.20 6.20	22.40
6/27/14	EDD TAX	SIT P/R 6/12 TO 6/25/14 PAID 6/27/2014 SDI P/R 6/12 TO 6/25/2014 PAID 6/27/2014 EMPLOYMENT DEVELOPMENT DEPT	713.69 173.54	6.40
6/13/14	EXPRESS	FIT P/R 5/29 to 6/11/14 Paid 6/13/14 Social Security P/R 5/29/14 to 6/11/14 Paid 6/13/14 Medicare P/R 5/29 to 6/11/14 Paid 6/13/14 BANK OF AMERICA	676.91 1,056.23 247.02	887.23
6/27/14	EXPRESS	FIT P/R 6/12 to 6/25/14 paid 6/27/14 Soc Security P/r 6/12 to 6/25/14 Paid 6/27/14 Medicare P/R 6/12 to 6/25/14 Paid 6/27/14 BANK OF AMERICA	2,247.46 2,061.52 482.13	1,980.16
6/13/14	FEES	P/R processing Fee P/R 5/29/14 to 6/11/14 Paid 6/1 CBIZ PAYROLL	63.22	4,791.11
6/27/14	FEES	P/R Process Fees P/R 6/12 to 6/25/14 Paid 6/27/14 CBIZ PAYROLL	84.48	63.22
	Total		60,661.63	84.48
				60,661.63

PALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Jun 1, 2014 to Jun 30, 2014

Date	Reference	Employee	Amount
6/13/14	2752	KATHLEEN JURASKY	1,585.58
6/13/14	2753	JESSE B. MADRIGAL	1,668.69
6/13/14	2754	JESSE B. MADRIGAL	110.11
6/13/14	2755	ROGER L. CLARK	1,332.13
6/13/14	2756	JUAN F. REYNA	1,216.31
6/13/14	2757	LENNY PEPPER	91.35
6/13/14	2758	GEORGE STETTLER	91.35
6/27/14	2764	KATHLEEN JURASKY	1,585.60
6/27/14	2765	KATHLEEN JURASKY	400.00
6/27/14	2766	KATHLEEN JURASKY	5,000.00
6/27/14	2767	JESSE B. MADRIGAL	1,521.91
6/27/14	2768	JESSE B. MADRIGAL	122.33
6/27/14	2770	ROGER L. CLARK	1,389.70
6/27/14	2771	JUAN F. REYNA	1,075.27
6/27/14	2772	JANE ALCUMBRAC	91.35
6/27/14	2773	JOHN M. LEA	91.35
6/27/14	2774	LENNY PEPPER	91.35
6/27/14	2775	LENNY PEPPER	91.35
6/27/14	2776	JAN M. PYE	91.35
6/27/14	2777	GEORGE STETTLER	91.35
6/27/14	2778	GEORGE STETTLER	91.35
6/1/14 thru 6/30/14			<u>17,829.78</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP June 2014

Cash Disbursement Journal (Includes ACO listed below)	60,661.63
Payroll Disbursement Journal	17,829.78
TOTAL PSCD DISBURSEMENTS	<u>78,491.41</u>

TOTAL GENERAL FUND EXPENDITURES	<u>73,215.12</u>
Payment Voucher # 1467	31,201.07
Payment Voucher # 1468	40,321.85 71,522.92

ACO DISBURSEMENTS

1 Bradley Electric Inc			
Ramon Gate Electrical Conection	CK 19779		4,404.30
2 Staples			
New HP Office Jet Pro X576 Printer	DEBIT KH		871.99

TOTAL ACO EXPENDITURES	<u>5,276.29</u>
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- 1 ACO PV 1402 (April 2013)
- 2 ACO PV 1463 (June 2014)

TOTAL June 2014 DISBURSEMENTS	<u>78,491.41</u>
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PALM SPRINGS CEMETERY DISTRICT

June 30, 2014

SITE SALES & INTERMENTS

	Prior Months		June		2014 YTD Totals		June 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	65	0	9	0	74	0	105	0
Adult, A&B	63	0	5	0	68	0	80	0
Premium	32	0	4	0	36	0	38	0
Children	1	0	0	0	1	0	4	0
Cremation	5	15	1	0	6	15	15	6
Niche	16	0	0	0	16	0	20	0
TOTALS	182	15	19	0	201	15	262	6

LOT REPURCHASES

	Prior Months		June		YTD 2014		YTD June 2013	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	7	0	1	0	8	0	17	0
Cremation	2	0	0	0	2	0	0	0
Niche	4	0	1	0	5	0	3	0
TOTALS	13	0	2	0	15	0	20	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		June		2014 YTD Totals		June 2013 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	151	0	16	0	167	0	184	2
Children	2	0	0	0	2	0	4	0
Cremation	34	2	3	0	37	2	46	3
Niche	18	0	0	0	18	0	12	0
TOTALS	205	2	19	0	224	2	246	5

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	2	0	12	0	13	0
Child	0	0	0	0	0	0	0	0
Cremation	7	0	0	0	7	0	2	0
TOTALS	17	0	2	0	19	0	15	0

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	0	0	3	0	8	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	3	0
TOTALS	4	0	0	0	4	0	11	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JUNE 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	69,251.92	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	11,014.28	
10005	CASH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	632.04	
10009	CASH IN BANK - RESERVE CHECKN	69,913.17	
10015	ACO PURCHASES RECEIVABLE		148,646.23
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	1,271.19	
11034	NSF CHECKS RECEIVABLE	50.00	
	ASSETS:	167,563.10	148,646.23
LIABILITIES:			
20100	ACCRUED INVOICES PAYABLE		16,368.24
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		900.46
20105	FICA PAYABLE	10.40	
20111	EMPLOYEES INSURANCE PAYABLE		1,764.88
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20225	STATE UNEMPLOYMENT INS PAYA	4.60	
20226	STATE DISABILITY INS PAYABLE	1.51	
27400	OPEB BENEFIT LIABILITY:GASB45		377,488.50
	LIABILITIES:	16.51	424,611.51
EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	TOTAL EQUITY:	546,844.92	180,070.95
REVENUE:			
40001	OPEN AND CLOSE		252,489.00
40201	MISC SPECIAL SET-UP		800.00
40202	RETURNED CHECK BANK CHARGE		75.00
40203	INTEREST RECEIVED		15.98
40204	LAND LEASE		55,620.00
40205	MISC INCOME		1,337.34
40205CC	CREDIT CARD CONVEN FEE		3,911.61
40205LATE	LATE FEE		400.00
40205SAT	SAT INTERMENT SURCHARGE		15,100.00
40205SUN	SUN INTERMENT SURCHARGE		3,375.00
40206	TAX COLLECTIONS		255,766.06
40207	VAULTS		13,340.00
40207-EX LG CRE	EX LG CREMATION VAULTS		3,355.00
40208	LINERS		15,090.00
40209	GRAVE VASES		6,144.25
40210	MEMORIAL WALL INCOME		25.00
40211	ENR SURCHARGE		27,300.00
40212	LOT TRANSFERS		1,350.00
40213	COUNTY INTEREST INCOME		75.39
40215	DONATIONS & GRANTS		100.00
40216	HANDLING FEE		80,900.00
40217	PRENEED CONTRACT SERVICE CHC		5,800.00
40218	VASE/HDSTN SET & CLEAN		37,626.17
95000	RESERVES TRANSFERRED IN		341,150.00
	REVENUE:		1,121,145.80

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JUNE 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	275,498.44	
60102	BOT BOARD MEETINGS	6,200.00	
60103	BOT CONFERENCES	1,752.00	
60105	BOT TRAVEL & EXPENSES	1,562.25	
61101	TEMPORARY HELP	1,616.62	
71101	RETIREMENT/PENSION	18,931.35	
71201	FICA	17,347.79	
71202	MEDICARE	4,050.04	
72301	EMPLOYEE GROUP INSURANCE	71,135.70	
72601	UNEMPLOYMENT INSURANCE	1,583.68	
73101	WORKERS COMP INSURANCE	6,577.80	
81111	ELECTRICITY	54,092.54	
81112	TELEPHONE	7,485.23	
81113	WATER	40,422.13	
83308	COMMUNITY OUTREACH	1,060.00	
83309	VISA-MASTER CHG FEES	6,436.12	
83311	COUNTY SERVICE CHARGE	550.06	
83313	GENERAL INSURANCE	15,680.82	
83314	LEGAL	7,313.81	
83315	LOT REPURCHASE	7,050.80	
83316	OFFICE EXPENSE	15,921.11	
83317	TRAVEL & CONVENTION	10,535.34	
83318	UNIFORMS & SAFETY EQUIPMENT	681.26	
83319	MTG EXP & SUPPLIES	15.00	
83321	AUDIT	11,243.00	
83323	ADVERTISING/PUBLICITY	4,702.80	
83324	MEMBERSHIP & DUES	3,663.00	
84410	AUTO TRUCK EXPENSE	434.10	
84411	LARGE EQUIPMENT REPAIRS	4,525.92	
84412	EQUIPMENT REPAIRS	350.00	
84413	IRRIGATION SYSTEM REPAIRS	7,840.76	
84414	FERTILIZER AND SEED	14,360.84	
84415	GASOLINE, OIL, TIRES	5,146.94	
84416	PLANT & BUILDING	21,631.16	
84418	TOOLS & SUPPLIES	1,979.83	
84419	GRAVE LINERS & VAULTS	25,333.36	
84420	GRAVE VASES	4,560.61	
84422	CONTRACT TREE/GARDEN MAINTN	174,531.90	
84423	CONTRACT BURIALS	4,500.00	
84424	SECURITY CAMERA EXPENSE	1,745.85	
96000	REVENUE TRANSFER OUT	300,000.00	
	EXPENSES:	1,160,049.96	
REPORT TOTALS		1,874,474.49	1,874,474.49

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
JUNE 30, 2014**

ASSETS

ASSETS

CASH ON HAND - COUNTY	69,251.92	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	11,014.28	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	632.04	
CASH IN BANK - RESERVE CHECKNG	69,913.17	
ACO PURCHASES RECEIVABLE	(148,646.23)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	1,271.19	
NSF CHECKS RECEIVABLE	50.00	
 TOTAL ASSETS		 18,916.87
 TOTAL ASSETS		 18,916.87

LIABILITIES AND EQUITY

LIABILITIES

ACCRUED INVOICES PAYABLE	16,368.24	
REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	900.46	
FICA PAYABLE	(10.40)	
EMPLOYEES INSURANCE PAYABLE	1,764.88	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE UNEMPLOYMENT INS PAYABLE	(4.60)	
STATE DISABILITY INS PAYABLE	(1.51)	
OPEB BENIFIT LIABILITY:GASB45	377,488.50	
TOTAL LIABILITIES		424,595.00
 TOTAL LIABILITIES		 424,595.00

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(38,904.16)	
TOTAL EQUITY		(405,678.13)
 TOTAL LIABILITIES AND EQUITY		 18,916.87

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	38,386.00	19,310.00	19,076.00	252,489.00	259,129.60	(6,640.60)
MISC SPECIAL SET-UP	0.00	400.00	(400.00)	800.00	800.00	0.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	75.00	25.00	50.00
INTEREST RECEIVED	0.00	7.15	(7.15)	15.98	35.79	(19.81)
LAND LEASE	4,635.00	4,635.00	0.00	55,620.00	55,620.00	0.00
MISC INCOME	(7.99)	(1,137.00)	1,129.01	1,337.34	1,944.00	(606.66)
CREDIT CARD CONVEN FEE	203.97	64.77	139.20	3,911.61	2,679.36	1,232.25
LATE FEE	0.00	0.00	0.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	2,150.00	1,700.00	450.00	15,100.00	11,950.00	3,150.00
SUN INTERMENT SURCHARGE	0.00	(1,350.00)	1,350.00	3,375.00	7,975.00	(4,600.00)
TAX COLLECTIONS	63,708.25	67,726.29	(4,018.04)	255,766.06	260,040.73	(4,274.67)
VAULTS	2,085.00	1,140.00	945.00	13,340.00	14,065.00	(725.00)
EX LG CREMATION VAULTS	380.00	255.00	125.00	3,355.00	2,900.00	455.00
LINERS	2,430.00	750.00	1,680.00	15,090.00	14,965.00	125.00
GRAVE VASES	445.00	425.00	20.00	6,144.25	7,681.90	(1,537.65)
MEMORIAL WALL INCOME	0.00	0.00	0.00	25.00	400.00	(375.00)
ENR SURCHARGE	3,550.00	3,400.00	150.00	27,300.00	30,200.00	(2,900.00)
LOT TRANSFERS	270.00	0.00	270.00	1,350.00	1,260.00	90.00
COUNTY INTEREST INCOME	0.00	8.74	(8.74)	75.39	137.96	(62.57)
DONATIONS & GRANTS	0.00	0.00	0.00	100.00	0.00	100.00
HANDLING FEE	12,880.00	6,440.00	6,440.00	80,900.00	85,920.00	(5,020.00)
PRENEED CONTRACT SERVICE CHG	600.00	1,300.00	(700.00)	5,800.00	8,500.00	(2,700.00)
VASE/HDSN SET & CLEAN	4,000.00	2,250.00	1,750.00	37,626.17	37,905.00	(278.83)
TOTAL REVENUE	135,715.23	107,324.95	28,390.28	779,995.80	804,134.34	(24,138.54)
	135,715.23	107,324.95	28,390.28	779,995.80	804,134.34	(24,138.54)
EXPENSES						
REGULAR SALARIES	25,129.34	23,789.21	1,340.13	275,498.44	263,948.37	11,550.07
BOT BOARD MEETINGS	900.00	500.00	400.00	6,200.00	6,200.00	0.00
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	1,562.25	0.00	1,562.25
TEMPORARY HELP	0.00	570.00	(570.00)	1,616.62	6,186.11	(4,569.49)
OPFB EXPENSE GASB 45	0.00	104,649.28	(104,649.28)	0.00	104,649.28	(104,649.28)
RETIREMENT/PENSION	1,728.42	3,383.97	(1,655.55)	18,931.35	17,809.97	1,121.38
FICA	1,513.75	1,291.10	222.65	17,347.79	16,765.21	582.58
MEDICARE	354.02	301.95	52.07	4,050.04	3,920.78	129.26
EMPLOYEE GROUP INSURANCE	4,500.17	6,076.02	(1,575.85)	71,135.70	70,957.41	178.29
UNEMPLOYMENT INSURANCE	28.80	30.01	(1.21)	1,583.68	1,764.10	(180.48)
WORKERS COMP INSURANCE	563.00	600.66	(37.66)	6,577.80	7,202.00	(624.20)
ELECTRICITY	5,072.34	9,434.44	(4,362.10)	54,092.54	54,977.71	(885.17)
TELEPHONE	566.93	670.09	(103.16)	7,485.23	6,015.81	1,469.42
WATER	3,596.18	1,912.47	1,683.71	40,422.13	32,447.65	7,974.48
COMMUNITY OUTREACH	5.00	180.00	(175.00)	1,060.00	1,570.00	(510.00)
VISA-MASTER CHG FEES	872.82	174.95	697.87	6,436.12	4,278.93	2,157.19
COUNTY SERVICE CHARGE	84.82	176.60	(91.78)	550.06	669.20	(119.14)
EDUCATION	0.00	0.00	0.00	0.00	250.00	(250.00)
GENERAL INSURANCE	1,356.40	1,178.75	177.65	15,680.82	14,187.02	1,493.80
LEGAL	4,159.86	1,752.65	2,407.21	7,313.81	4,545.60	2,768.21
LOT REPURCHASE	350.00	3,670.00	(3,320.00)	7,050.80	10,565.00	(3,514.20)
OFFICE EXPENSE	916.11	843.43	72.68	15,921.11	17,673.24	(1,752.13)
TRAVEL & CONVENTION	0.00	70.47	(70.47)	10,535.34	15,305.16	(4,769.82)
UNIFORMS & SAFETY EQUIPMENT	246.21	0.00	246.21	681.26	315.27	365.99
MTG EXP & SUPPLIES	0.00	0.00	0.00	15.00	877.86	(862.86)
AUDIT	0.00	0.00	0.00	11,243.00	13,265.00	(2,022.00)
ADVERTISING/PUBLICITY	183.20	180.60	2.60	4,702.80	4,995.70	(292.90)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,663.00	0.00	3,663.00
AUTO TRUCK EXPENSE	2.50	0.00	2.50	434.10	507.48	(73.38)
LARGE EQUIPMENT REPAIRS	320.07	0.00	320.07	4,525.92	423.66	4,102.26
EQUIPMENT REPAIRS	0.00	1.46	(1.46)	350.00	93.90	256.10
IRRIGATION SYSTEM REPAIRS	2,195.54	2,136.26	59.28	7,840.76	8,386.16	(545.40)
FERTILIZER AND SEED	0.00	0.00	0.00	14,360.84	11,751.10	2,609.74
GASOLINE, OIL, TIRES	0.00	47.80	(47.80)	5,146.94	5,496.98	(350.04)
PLANT & BUILDING	3,421.52	2,700.27	721.25	21,631.16	23,729.16	(2,098.00)
TOOLS & SUPPLIES	350.94	280.05	70.89	1,979.83	1,567.99	411.84
GRAVE LINERS & VAULTS	1,690.00	3,450.00	(1,760.00)	25,333.36	31,079.54	(5,746.18)
GRAVE VASES	0.00	360.73	(360.73)	4,560.61	3,033.81	1,526.80
CONTRACT TREE/GARDEN MAINTNCE	29,100.00	29,100.00	0.00	174,531.90	174,547.26	(15.36)
CONTRACT BURIALS	600.00	600.00	0.00	4,500.00	5,025.00	(525.00)
SECURITY CAMERA EXPENSE	0.00	0.00	0.00	1,745.85	1,469.85	276.00
TOTAL EXPENSES	(89,807.94)	(200,119.22)	110,311.28	(860,049.96)	(948,454.33)	88,404.37
NET INCOME FROM OPERATIONS	45,907.29	(92,794.27)	138,701.56	(80,054.16)	(144,319.99)	64,265.83
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	(41,150.00)	900,000.00	(941,150.00)	(341,150.00)	0.00	(341,150.00)
REVENUE TRANSFER OUT	0.00	(900,000.00)	900,000.00	300,000.00	0.00	300,000.00
TOTAL OTHER INCOME & EXPENSE	(41,150.00)	0.00	(41,150.00)	(41,150.00)	0.00	(41,150.00)
NET INCOME (LOSS)	87,057.29	(92,794.27)	179,851.56	(38,904.16)	(144,319.99)	105,415.83

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 30, 2014

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	38,386.00	22,295.00	16,091.00	252,489.00	267,540.00	(15,051.00)
MISC SPECIAL SET-UP	0.00	66.74	(66.74)	800.00	800.00	0.00
RETURNED CHECK BANK CHARGE	0.00	4.24	(4.24)	75.00	50.00	25.00
INTEREST RECEIVED	0.00	1.74	(1.74)	15.98	20.00	(4.02)
LAND LEASE	4,635.00	4,635.00	0.00	55,620.00	55,620.00	0.00
MISC INCOME	(7.99)	0.00	(7.99)	1,337.34	0.00	1,337.34
CREDIT CARD CONVEN FEE	203.97	378.37	(174.40)	3,911.61	4,540.00	(628.39)
LATE FEE	0.00	0.00	0.00	400.00	0.00	400.00
SAT INTERMENT SURCHARGE	2,150.00	920.87	1,229.13	15,100.00	11,050.00	4,050.00
SUN INTERMENT SURCHARGE	0.00	791.74	(791.74)	3,375.00	9,500.00	(6,125.00)
TAX COLLECTIONS	63,708.25	21,611.99	42,096.26	255,766.06	259,343.00	(3,576.94)
VAULTS	2,085.00	1,564.24	520.76	13,340.00	18,770.00	(5,430.00)
EX LG CREMATION VAULTS	380.00	0.00	380.00	3,355.00	0.00	3,355.00
LINERS	2,430.00	1,303.25	1,126.75	15,090.00	15,639.00	(549.00)
GRAVE VASES	445.00	620.00	(175.00)	6,144.25	7,440.00	(1,295.75)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	25.00	300.00	(275.00)
ENR SURCHARGE	3,550.00	2,647.50	902.50	27,300.00	31,770.00	(4,470.00)
LOT TRANSFERS	270.00	60.00	210.00	1,350.00	720.00	630.00
COUNTY INTEREST INCOME	0.00	10.87	(10.87)	75.39	130.00	(54.61)
DONATIONS & GRANTS	0.00	0.00	0.00	100.00	0.00	100.00
HANDLING FEE	12,880.00	7,427.25	5,452.75	80,900.00	89,127.00	(8,227.00)
PRENEED CONTRACT SERVICE CHG	600.00	719.24	(119.24)	5,800.00	8,630.00	(2,830.00)
VASE/HDSTN SET & CLEAN	4,000.00	3,218.87	781.13	37,626.17	38,626.00	(999.83)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.37	(8.37)	0.00	100.00	(100.00)
TOTAL REVENUES	135,715.23	68,310.28	67,404.95	779,995.80	819,715.00	(39,719.20)
	135,715.23	68,310.28	67,404.95	779,995.80	819,715.00	(39,719.20)
EXPENSES						
REGULAR SALARIES	25,129.34	23,819.24	1,310.10	275,498.44	285,830.00	(10,331.56)
BOT BOARD MEETINGS	900.00	625.00	275.00	6,200.00	7,500.00	(1,300.00)
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	1,562.25	0.00	1,562.25
TEMPORARY HELP	0.00	500.00	(500.00)	1,616.62	6,000.00	(4,383.38)
RETIREMENT/PENSION	1,728.42	1,591.12	137.30	18,931.35	19,093.00	(161.65)
FICA	1,513.75	1,546.50	(32.75)	17,347.79	18,558.00	(1,210.21)
MEDICARE	354.02	361.75	(7.73)	4,050.04	4,341.00	(290.96)
EMPLOYEE GROUP INSURANCE	4,500.17	6,806.50	(2,306.33)	71,135.70	81,678.00	(10,542.30)
UNEMPLOYMENT INSURANCE	28.80	249.49	(220.69)	1,583.68	2,993.00	(1,409.32)
WORKERS COMP INSURANCE	563.00	601.12	(38.12)	6,577.80	7,213.00	(635.20)
ELECTRICITY	5,072.34	4,625.00	447.34	54,092.54	55,500.00	(1,407.46)
TELEPHONE	566.93	508.37	58.56	7,485.23	6,100.00	1,385.23
WATER	3,596.18	2,800.00	796.18	40,422.13	33,600.00	6,822.13
COMMUNITY OUTREACH	5.00	166.74	(161.74)	1,060.00	2,000.00	(940.00)
VISA-MASTER CHG FEES	872.82	375.00	497.82	6,436.12	4,500.00	1,936.12
RETURNED CHECK	0.00	4.24	(4.24)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	84.82	54.24	30.58	550.06	650.00	(99.94)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.40	1,356.37	0.03	15,680.82	16,276.00	(595.18)
LEGAL	4,159.86	333.37	3,826.49	7,313.81	4,000.00	3,313.81
LOT REPURCHASE	350.00	500.00	(150.00)	7,050.80	6,000.00	1,050.80
OFFICE EXPENSE	916.11	1,333.37	(417.26)	15,921.11	16,000.00	(78.89)
TRAVEL & CONVENTION	0.00	1,250.00	(1,250.00)	10,535.34	15,000.00	(4,464.66)
UNIFORMS & SAFETY EQUIPMENT	246.21	33.37	212.84	681.26	400.00	281.26
MTG EXP & SUPPLIES	0.00	91.74	(91.74)	15.00	1,100.00	(1,085.00)
AUDIT	0.00	937.50	(937.50)	11,243.00	11,250.00	(7.00)
ADVERTISING/PUBLICITY	183.20	1,666.74	(1,483.54)	4,702.80	20,000.00	(15,297.20)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,663.00	0.00	3,663.00
AUTO TRUCK EXPENSE	2.50	83.37	(80.87)	434.10	1,000.00	(565.90)
LARGE EQUIPMENT REPAIRS	320.07	83.37	236.70	4,525.92	1,000.00	3,525.92
EQUIPMENT REPAIRS	0.00	41.74	(41.74)	350.00	500.00	(150.00)
IRRIGATION SYSTEM REPAIRS	2,195.54	666.74	1,528.80	7,840.76	8,000.00	(159.24)
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	14,360.84	15,000.00	(639.16)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	5,146.94	6,000.00	(853.06)
PLANT & BUILDING	3,421.52	1,983.37	1,438.15	21,631.16	23,800.00	(2,168.84)
ROAD MAINTENANCE	0.00	166.74	(166.74)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	350.94	131.74	219.20	1,979.83	1,580.00	399.83
GRAVE LINERS & VAULTS	1,690.00	2,720.87	(1,030.87)	25,333.36	32,650.00	(7,316.64)
GRAVE VASES	0.00	258.37	(258.37)	4,560.61	3,100.00	1,460.61
CONTRACT TREE/GARDEN MAINTN	29,100.00	14,550.00	14,550.00	174,531.90	174,600.00	(68.10)
CONTRACT BURIALS	600.00	458.37	141.63	4,500.00	5,500.00	(1,000.00)
SECURITY CAMERA EXPENSE	0.00	133.37	(133.37)	1,745.85	1,600.00	145.85
TOTAL EXPENSES	89,807.94	75,189.82	14,618.12	860,049.96	902,262.00	(42,212.04)
NET INCOME FROM OPERATIONS	45,907.29	(6,879.54)	52,786.83	(80,054.16)	(82,547.00)	2,492.84
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	41,150.00	8,545.62	32,604.38	341,150.00	102,547.00	238,603.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	300,000.00	0.00	300,000.00
OTHER EXPENSE APPROP CONTING	0.00	1,666.08	(1,666.08)	0.00	20,000.00	(20,000.00)
TOTAL OTHER INCOME & EXPENSES	(41,150.00)	(6,879.54)	(34,270.46)	(41,150.00)	(82,547.00)	41,397.00
NET INCOME (LOSS)	87,057.29	0.00	87,057.29	(38,904.16)	0.00	(38,904.16)

ANNUAL BUDGET
INCOME STATEMENT
GENERAL

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF JUNE 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	14,840.95	
003343	ASSET RPLCE RSRVE-LAND/BLD/EI	252,503.94	
004343	ASSET PURCHASE HOLDING ACCOI	1,966,286.84	
006343	CASH - INTEREST/DIVIDENDS	535,855.65	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC		337.00
018343	UNREALIZED G/L ON SECURITIES		48,898.16
	CURRENT ASSETS:	2,992,050.86	49,235.16
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	122,665.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,878,276.81	
016343	WATER SYSTEMS	923,177.90	
	FIXED ASSETS:	3,487,727.03	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	CURRENT LIABILITIES:		2,218,436.23
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,257,386.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	RETAINED EARNINGS:		4,044,403.28
REVENUE:			
201343	BURIAL RIGHT SALES		165,475.00
203343	CURRENT INTEREST & DIVIDENDS		24,157.53
213343	COUNTY INTEREST INCOME		310.54
230343	GAIN/INVEST FAIR VALUE INCREAS		13,653.48
500343	REVENUE TRANSFERRED IN		6,980.00
	REVENUE:		210,576.55
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	2,874.48	
311343	COUNTY SERVICE CHARGE		1.15
	EXPENSES:	2,873.33	1.15
	REPORT TOTALS	6,522,652.37	6,522,652.37

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
JUNE 30, 2014**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,840.95	
ASSET RPLCE RSRVE-LAND/BLD/ETC	252,503.94	
ASSET PURCHASE HOLDING ACCOUNT	1,966,286.84	
CASH - INTEREST/DIVIDENDS	535,855.65	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	(337.00)	
UNREALIZED G/L ON SECURITIES	(48,898.16)	
TOTAL CURRENT ASSETS		2,942,815.70

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	122,665.72	
BUILDINGS	349,920.12	
EQUIPMENT	59,977.50	
FURNITURE & FIXTURES	90,226.35	
LAND & IMPROVEMENTS	1,878,276.81	
WATER SYSTEMS	923,177.90	
TOTAL FIXED ASSETS		3,487,727.03

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,430,542.73

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS	3,257,386.40	
ACO PROPOSED EXPENDITURES	787,016.88	
NET INCOME	167,703.22	
TOTAL RETAINED EARNINGS		4,212,106.50
TOTAL LIABILITIES AND EQUITY		6,430,542.73

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	12,050.00	14,350.00	(2,300.00)	165,475.00	180,200.00	(14,725.00)
CURRENT INTEREST & DIVIDENDS	0.00	6,450.35	(6,450.35)	24,157.53	50,969.95	(26,812.42)
COUNTY INTEREST INCOME	0.00	31.73	(31.73)	310.54	1,593.43	(1,282.89)
DONATIONS & GRANTS	0.00	0.00	0.00	0.00	2,844.00	(2,844.00)
GAIN (LOSS) ON SALE OF ASSETS	0.00	(7,264.47)	7,264.47	0.00	(7,264.47)	7,264.47
GAIN/INVEST FAIR VALUE INCREAS	0.00	(67,807.15)	67,807.15	13,653.48	(74,876.48)	88,529.96
TOTAL REVENUE	12,050.00	(54,239.54)	66,289.54	203,596.55	153,466.43	50,130.12
	12,050.00	(54,239.54)	66,289.54	203,596.55	153,466.43	50,130.12
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	(1,121.92)	1,121.92	2,874.48	8,496.00	(5,621.52)
COUNTY SERVICE CHARGE	12.84	236.06	(223.22)	(1.15)	329.92	(331.07)
DEPRECIATION EXPENSE	0.00	139,936.89	(139,936.89)	0.00	139,936.89	(139,936.89)
TOTAL EXPENSES	(12.84)	(139,051.03)	139,038.19	(2,873.33)	(148,762.81)	145,889.48
	(12.84)	(139,051.03)	139,038.19	(2,873.33)	(148,762.81)	145,889.48
NET INCOME FROM OPERATIONS	12,037.16	(193,290.57)	205,327.73	200,723.22	4,703.62	196,019.60
	12,037.16	(193,290.57)	205,327.73	200,723.22	4,703.62	196,019.60
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(4,190.00)	337.00	(4,527.00)	(6,980.00)	(4,960.54)	(2,019.46)
TOTAL OTHER INCOME & EXPENSE	(4,190.00)	337.00	(4,527.00)	(6,980.00)	(4,960.54)	(2,019.46)
	(4,190.00)	337.00	(4,527.00)	(6,980.00)	(4,960.54)	(2,019.46)
NET INCOME (LOSS)	16,227.16	(193,627.57)	209,854.73	207,703.22	9,664.16	198,039.06
	16,227.16	(193,627.57)	209,854.73	207,703.22	9,664.16	198,039.06

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF JUNE 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	653,545.97	
003-342	INTEREST ON DEPOSIT-COUNTY	121,182.02	
006342	CASH - INTEREST/DIVIDENDS	1,164,254.70	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		128,963.34
	ASSETS:	5,091,478.14	128,963.34
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,870,774.11
 REVENUE:			
200342	WMC ENDOWMENT CARE		7,575.00
201342	ENDOWMENT CARE DEPOSITS		114,132.90
203342	CURRENT INTEREST & DIVIDENDS		50,022.40
213342	COUNTY INTEREST INCOME		1,890.65
230342	GAIN/INVEST FAIR VALUE INCREA	66,450.31	
	REVENUE:	66,450.31	173,620.95
 EXPENSES:			
310342	INVESTMENT ADVISOR FEES	15,429.95	
	EXPENSES:	15,429.95	
 REPORT TOTALS			
		5,173,358.40	5,173,358.40

**ENDOWMENT CARE FUND
BALANCE SHEET
JUNE 30, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	653,545.97	
INTEREST ON DEPOSIT-COUNTY	121,182.02	
CASH - INTEREST/DIVIDENDS	1,164,254.70	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(128,963.34)	
 TOTAL ASSETS		 4,962,514.80
 TOTAL ASSETS		 4,962,514.80

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,424,128.66	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	91,740.69	
 TOTAL RETAINED EARNINGS		 4,962,514.80
 TOTAL LIABILITIES AND FUND EQUITY		 4,962,514.80

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	7,575.00	2,425.00	5,150.00
ENDOWMENT CARE DEPOSITS	9,738.22	12,965.44	(3,227.22)	114,132.90	131,380.66	(17,247.76)
CURRENT INTEREST & DIVIDENDS	0.00	15,634.81	(15,634.81)	50,022.40	64,771.85	(14,749.45)
COUNTY INTEREST INCOME	0.00	128.88	(128.88)	1,890.65	1,752.09	138.56
GAIN/INVEST FAIR VALUE INCREAS	0.00	(98,304.21)	98,304.21	(66,450.31)	(105,566.15)	39,115.84
TOTAL REVENUE	9,738.22	(69,575.08)	79,313.30	107,170.64	94,763.45	12,407.19
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	2.00	(2.00)	15,429.95	21,467.49	(6,037.54)
TOTAL EXPENSES	0.00	2.00	(2.00)	15,429.95	21,467.49	(6,037.54)
NET INCOME (LOSS)	9,738.22	(69,577.08)	79,315.30	91,740.69	73,295.96	18,444.73

**PRENEED FUND
TRIAL BALANCE
AS OF JUNE 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	314,897.25	
006392	CASH -INTEREST/DIVIDENDS	354,484.33	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		83,392.46
034392	CONTRACTS RECEIVABLE	65,132.94	
	CURRENT ASSETS:	1,458,735.27	83,392.46
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		664,660.36
	LIABILITIES:		664,660.36
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		585,677.49
REVENUE:			
201392	CURRENT SALES		57,186.32
202392	CURRENT DEFERRED REVENUE		68,610.01
203392	CURRENT INTEREST & DIVIDENDS		29,124.18
213392	COUNTY INTEREST INCOME		619.15
230392	GAIN/INVEST FAIR VALUE INCREA:	9,529.53	
	REVENUE:	9,529.53	155,539.66
EXPENSES:			
310392	INVESTMENT FEES	3,537.30	
311392	COUNTY SERVICE CHARGES	657.74	
320392	LOSS ON TRANSFER (INTER COSTS	8,080.13	
335392	SALES TRANSFR OUT (PRIOR YR)	8,730.00	
	EXPENSES:	21,005.17	
	REPORT TOTALS	1,489,269.97	1,489,269.97

**PRENEED FUND
BALANCE SHEET
JUNE 30, 2014**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	314,897.25	
CASH -INTEREST/DIVIDENDS	354,484.33	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(83,392.46)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,375,342.81
 TOTAL ASSETS		 1,375,342.81

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	664,660.36	
TOTAL LIABILITIES		664,660.36

RETAINED EARNINGS

RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	125,004.96	
 TOTAL RETAINED EARNINGS		 710,682.45
 TOTAL LIABILITIES AND EQUITY		 1,375,342.81

**PRENEED FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2014**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	8,979.75	11,004.32	(2,024.57)	57,186.32	61,635.71	(4,449.39)
CURRENT DEFERRED REVENUE	3,508.13	(91,843.99)	95,352.12	68,610.01	0.00	68,610.01
CURRENT INTEREST & DIVIDENDS	0.00	7,304.33	(7,304.33)	29,124.18	27,605.14	1,519.04
COUNTY INTEREST INCOME	0.00	49.96	(49.96)	619.15	608.55	10.60
GAIN/INVEST FAIR VALUE INCREAS	0.00	(38,578.55)	38,578.55	(9,529.53)	(44,641.73)	35,112.20
TOTAL REVENUE	12,487.88	(112,063.93)	124,551.81	146,010.13	45,207.67	100,802.46
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	3,537.30	5,059.89	(1,522.59)
COUNTY SERVICE CHARGES	74.86	83.11	(8.25)	657.74	735.90	(78.16)
LOSS ON TRANSFER (INTER COSTS)	3,629.84	2,167.39	1,462.45	8,080.13	9,471.34	(1,391.21)
SALES TRANSFER OUT (PRIOR YR)	5,340.00	(1,200.00)	6,540.00	8,730.00	4,960.00	3,770.00
TOTAL EXPENSES	9,044.70	1,050.50	7,994.20	21,005.17	20,227.13	778.04
NET INCOME (LOSS)	3,443.18	(113,114.43)	116,557.61	125,004.96	24,980.54	100,024.42

Agenda Item 6c

LEGAL SERVICES AGREEMENT

THIS LEGAL SERVICES AGREEMENT (“Agreement”) is entered into this 10th day of July, 2014, by and between the Palm Springs Cemetery District (“District”) and The Law Office of Quintanilla & Associates (the “Firm”).

RECITALS

The following recitals are a substantive part of this Agreement:

1. The District is in need of General Counsel legal services.
2. The Firm represents that is qualified by virtue of experience, training, education and expertise to accomplish the services necessary under this Agreement.

AGREEMENT

THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. Term of Agreement.

The District shall have the right to terminate this Agreement with or without cause at any time. The Firm shall have the right to terminate this Agreement with 30 days prior notice to the District. The Firm, however, shall not substitute out as the Firm of record on any matters in which they may be representing the District without first obtaining written consent from the District, or first obtaining an appropriate court order, allowing the Firm to withdraw as counsel of record.

2. Services to be Provided.

The Firm shall designate Steven B. Quintanilla to serve as General Counsel for the District under this Agreement (unless otherwise directed by the District) and provide the District the services as described in the scope of work attached hereto as Exhibit A.

3. Compensation – The Firm shall be compensated as follows:

3.1 *Fee Schedule.* The Firm shall provide the subject services, at the following rates:

General Legal Services

Attorneys	- \$140.00 per hour
Paralegals	- \$ 90.00 per hour

Litigation

Partners	- \$175.00 per hour
Associates	- \$155.00 per hour
Paralegals	- \$100.00 per hour

3.2 *Billing.* The Firm agrees to provide detailed invoicing of all billing for services on a monthly basis. Monthly invoices shall begin on the first of the month following the execution of the Agreement herein. All charges must be itemized by the Firm, showing in detail the work task performed during the billing entry. All charges must be presented in a line item format and in a manner such that each task is separately explained in reasonable detail, and with a specific time allocation recorded, for each task. The invoice shall include the amount, billing rate and basis for calculation of all fees and costs.

All billing for work performed under this Agreement shall be sent to the following:

Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 922324
Attn: Kathleen Jurasky, District Manager
Telephone: (760) 328-3316
Facsimile: (760) 321-6524
Electronic Mail: kjurasky@pscemetery.com

3.3 *Reimbursements for Expenses.* The Firm shall keep accurate records of all costs, travel and expenses. These records shall be made available to the District upon reasonable request.

The District will reimburse actual, reasonable and necessary out of pocket expenses incurred by the Firm in performing any services under this Agreement as follows:

- a. Photocopying charges at actual cost to the Firm.
- b. Facsimile charges at actual cost to the Firm.
- c. Computerized legal research at the actual amount charged to the Firm.
- d. Parking fees at the actual amount charged to the Firm.
- e. Travel/Mileage at the rate then in effect for permitted reimbursement by the Internal Revenue Service. The Firm shall not be reimbursed for mileage between either of the Firm's offices and the District's offices.
- f. Statutory fees, witness fees, reporters fees, stenographic transcription, jury fees and the cost of serving process actually incurred by the Firm.
- g. Charges from third parties relating to the District's business actually incurred by the Firm.

To obtain reimbursement, the Firm shall submit a monthly summary of expenses simultaneously with billing invoices.

3.4 *Expert Consultations and Witnesses.*

Expert consultations and witnesses, and any investigators, may be retained on terms acceptable to the District, authorized and approved in advance, for which the District shall reimburse the Firm or pay investigators, consultants or experts directly. In no event shall the Firm retain any service of any expert, investigator or consultant without first receiving express authorization and approval from the District.

4. Insurance.

4.1 *Professional Errors and Omissions Insurance.*

The Firm shall obtain and maintain in full force and effect at all times Professional Errors and Omissions Liability Insurance. Such insurance shall provide coverage in an amount not less than three million dollars (\$3,000,000) per occurrence. The insurance policy required under this paragraph shall be endorsed to state that coverage shall not be suspended, voided, cancelled, reduced in coverage, or in limits, except after thirty (30) days prior written notice, by certified mail return receipt requested, given to the District.

Said insurance policy shall provide coverage to the District for any damages or losses suffered by the District as a result of any error or omission, or neglect by the Firm which arise out of the services rendered under this Agreement.

The Firm shall, within ten (10) days after entering into this Agreement, deposit with the District a certificate of insurance certifying that all insurance required herein is, and will be, in full force and effect from the time the Agreement is entered into until completion or termination of this Agreement. The Certificates of Insurance must be renewed at least fifteen (15) days prior to expiration.

All insurance required shall be carried only by responsible insurance companies licensed to do business in California and shall name as additional insured the District, its officials, officers, employees, agents and representatives. All policies shall contain language to the effect that: (1) the insurer waives any right of subrogation against the District and the District's officials, officers, employees, agents, and representatives; (2) insurance shall be primary non-contributing and any other insurance carried by the District shall be excess over such insurance; and, (3) such insurance shall not be cancelled or materially changed except after thirty (30) days notice by the insurer to the District by certified mail. The Firm shall furnish the District with copies of all applicable policies promptly upon receipt.

Nothing in this section shall be construed to make the Firm other than an independent contractor/consultant for all purposes.

The Firm agrees to notify the District in the event that the limits shall fall below the coverage stated above or if the insurance policies noted here are allowed to lapse and substitute insurance is, or is not, obtained.

4.2 *Workers Compensation Insurance.*

The Firm shall obtain and maintain workers compensation insurance in accordance with section 3700 of the California Labor Code, unless exempt.

5. Indemnification.

The Firm agrees to protect, hold harmless, defend, and indemnify the District, its employees, elective or appointive boards, officers, agents, agenda and affiliates, from any and all loss, claims liabilities, expenses, or damages of any nature whatsoever, including attorneys fees, arising out of or in any way connected with the performance of, or services rendered by, the Firm, the Firm's agents, officers, employees, sub-contractors or independent contractors of the Firm, except where the loss or liability is due to the negligence or willful misconduct of the District.

6. District Agent.

The District Manager is the District's agent for purposes of this Agreement. Whenever authorization or approval is required, the Firm understands that the District Manager has the authority to provide the authorization or approval.

7. Independent Contractor.

The Firm, and anyone employed by the Firm, are not and shall not be, deemed employees of the District. The Firm is solely responsible for the payment of employment taxes, workers compensation taxes, and any other taxes for employees.

8. Conflict of Interest.

The Firm represents that it presently has no material financial interest other than that which may be held by the general public and shall not acquire any interest, direct or indirect, in any contract or decision made on behalf of the District which may be affected by the services to be performed by the Firm under this Agreement. The Firm further agrees that no person having any such interest shall be employed by them. If the Firm, or their employees, acquires a direct or indirect personal interest, such interest shall be immediately disclosed to the District and the interested individual shall abstain from any contracts or decisions under this Agreement.

In addition to the proscriptions regarding conflicts of interest imposed on the Firm by the Business and Professions Code and by California Rules of Professional Conduct, the Firm represents that no attorney of the Firm shall represent clients before any board, commission, committee or agency of the District or represent any client with interests adverse to the District, unless a bona fide conflict of interest waiver is executed by both the District and other applicable parties. Furthermore, the Firm shall at all times avoid conflicts of interest or the appearance of a conflict of interest in performance of this Agreement. The Firm shall immediately notify the District's District Manager of any circumstances, or change of circumstances, that may provide for the potential for a conflict of interest, or actual conflict of interest.

9. Non-Liability of Officials/Employees of the District.

No official or employee of the District shall be personally liable for any default or liability under this Agreement.

10. Compliance with Law.

The Firm shall comply with all applicable laws, ordinances, codes and regulations of the Federal, State and local governments. In addition, the Firm agrees to abide by all ethical and moral standards as represented by the Rules of Professional Conduct as applied to the California State Bar.

11. Work Product.

All documents, or other information developed or received, by the Firm shall be the property of the District. The Firm shall provide the District with copies of items upon reasonable demand or upon termination of this Agreement.

12. Notices.

All notices shall be personally delivered or mailed, via first class mail, to the below listed address. In addition, such addresses shall be used for delivery for service of process. The Firm agrees to notify the District within ten (10) days of the date of any change of address and agree to keep an updated address with the applicable Courts on any matters that the Firm is representing the District.

a. Mailing Address of the Firm is as follows:

Steven B. Quintanilla, Attorney at Law
The Law Office of Steven B. Quintanilla
P.O. Box 176
Rancho Mirage, CA 92270
Electronic Mail: sbqlaw@gmail.com

b. Mailing Address of the District is as follows:

Palm Springs Cemetery District
31-705 Da Vall Drive
Palm Springs, CA 92234
Attn: Kathleen Jurasky, District Manager
Telephone: (760) 328-3316
Facsimile: (760) 321-6524
Electronic Mail: kjurasky@pscentery.com

13. Limitations Upon Assignment/Subcontracting.

The Firm agrees that no portion of their performance or services rendered under this Agreement shall be assigned by the Firm or subcontracted to any other without prior written authorization and approval of the District.

14. Non-Discrimination.

The Firm represents that it is an equal opportunity employer and shall not discriminate against any person because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age or sexual orientation.

15. Time of Essence.

Time is of the essence in the performance of this Agreement.

16. Authority to Execute.

The persons executing this Agreement on behalf of the parties warrant that they are duly authorized to execute this Agreement as herein stated.

17. Entire Agreement.

This Agreement represents the Parties' final and mutual understanding. This Agreement supersedes any previous agreements, oral or written.

18. Modification.

This Agreement shall not be modified or replaced except by another signed, written Agreement, properly executed by the parties.

19. Waiver.

The waiver of any breach or any provision of this Agreement does not waive any other breach of that term, or any other term, in this Agreement.

20. Partial Invalidity.

If any part of this Agreement is found for any reason to be unenforceable, all other parts nonetheless shall remain in force.

21. Governing Law.

This Agreement shall be interpreted and construed in accordance with the laws of the State of California. Any action commenced regarding this Agreement shall be filed in the Riverside County Superior Court.

22. Interpretation.

This Agreement shall be interpreted as though prepared by both parties.

23. Survival.

All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating responsibility or liability between the District and the Firm shall survive the termination of this Agreement.

[THIS PORTION LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF, these parties have executed this Agreement on the day and year shown hereinabove.

Date: _____

PALM SPRINGS CEMETERY DISTRICT

By: _____
Jan Pye, Chair

Date: _____

ATTEST:

By: _____
John Lea, Secretary

Date: _____

The Law Offices of Steven B. Quintanilla

By: _____
Steven B. Quintanilla, Attorney at Law

EXHIBIT A
SCOPE OF WORK

The Firm will perform services for the District on an as-needed basis. Duties and responsibilities shall include the following:

1. Advise the Board of Trustees and the District Manager on special district government legal matters including the Brown Act and parliamentary procedures for running meetings, and public official conflict requirements.
2. Attend all Board meetings, as required, either in person or by telephone. Attend other meetings as assigned by the District Manager or Chair.
3. Review Board agendas and prepare reports for monthly meetings as requested by the District Manager or Board of Trustees.
4. Coordinate and manage the services and costs of all outside legal counsel.
5. Advise the Board of Trustees and the District Manager on commencement or defense of litigation to protect the District's interests and litigate such issues as directed.
6. Prepare and/or review all ordinances, resolutions, contracts, joint powers agreements, and other agreements entered into by the District as requested by the District Manager.
7. Research and submit legal opinions on special district or other legal matters as requested by the Board of Trustees or the District Manager.
8. Provide written updates on new State and Federal legislation and judicial decisions impacting the District and suggest action or changes in operations or procedures to assure compliance.
9. Perform legal work pertaining to land use issues including but not limited to property acquisition, property disposal, public improvements, dedications and rights-of-way.
10. Partner with the Board of Trustees and the District Manager to find creative legal solutions to implement Board policies and assist the District in fulfilling its mission.
11. Provide guidance on personnel matters, including employee disciplinary and grievance matters.
12. Work with the District Manager, representing the District on negotiations with District employees.
13. Enforce District ordinances and regulations through administrative and judicial actions as requested by the Board of Trustee and/or the District Manager.
14. Promptly return all phone calls and emails from the Board of Trustees and the District Manager.

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 09-2014

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

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

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that \$4,104.20 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

FURTHER RESOLVED, the Board of Trustees of the Palm Springs Cemetery District that \$2,155.00 of the funds in PreNeed Fund, 51265, shall be transferred to the Accumulative Capital Fund, 51275.

BE IT FURTHER RESOLVED, that these fund transfers are the result of interment costs and contract refunds incurred for the months of June 1, 2014 to June 30, 2014.

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

Section 1. CERTIFICATION

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

APPROVED AND ADOPTED this 10th day of July, 2014, by the following roll call

vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Lenny Pepper, Vice Chairperson

ATTEST:

John M. Lea, Secretary

**AMENDMENT TO EMPLOYMENT AGREEMENT
BY AND BETWEEN
PALM SPRINGS CEMETERY DISTRICT
AND
KATHLEEN JURASKY**

THIS AMENDMENT TO EMPLOYMENT AGREEMENT BY AND BETWEEN THE PALM SPRINGS CEMETERY DISTRICT AND KATHLEEN JURASKY ("Amendment"), is made and entered into as of the 13th day of June, 2013, by and between the Palm Springs Cemetery District ("District") and Kathleen Jurasky ("District Manager"), with the District and District Manager sometimes together referred to herein as the "Parties."

RECITALS

WHEREAS, the Parties previously entered into that certain Employment Agreement, an executed copy of which is attached hereto and incorporated herein by this reference as Exhibit "A" ("Agreement"), for the District Manager to provide services for the District as set forth in the Agreement; and

WHEREAS, the Parties desire to amend the Agreement to increase the District Manager's annual salary.

NOW THEREFORE, in consideration of the foregoing recitals and other good and valuable consideration the receipt and adequacy of which is hereby acknowledged, the Parties hereby agree as follows:

→ * Section 7.

SICK AND PERSONAL TIME

A. Sick Time: the District Manager is entitled to 64 hours (or 8 days) of Sick Time during each calendar year. The maximum carry over to the following calendar year of Sick Time is 128 hours.

B. Personal Time: the District Manager is entitled to 32 hours (or 4 days) of Personal Time during each calendar year. There shall be no carry over of Personal Time to the following year and any Personal Time not used by the end of the calendar year will be forfeited.

C. The District Manager shall contact the Chairperson or Vice Chairperson to notify of any illness. This shall be done each day of illness. Any illness in excess of three (3) consecutive work days shall require a Doctor's statement. A record of days missed shall be on file and available for review.

Section 8.

AUTOMOBILE EXPENSES

The District agrees to provide an annual automobile allowance for expenses incurred by the District Manager for the use of her personal automobile for District purposes. Said allowance shall be in the total amount of Four Thousand Eight Hundred Dollars (\$4,800.00) per year, payable monthly in the amount of Four Hundred Dollars (\$400.00) per month.



Section 9.

VACATION TIME & HOLIDAY LEAVE

The District Manager shall accrue vacation leave on a monthly basis in accordance with the following schedule:

<u>Years of Service</u>	<u>Hours Accrued Monthly</u>	<u>Days per Year</u>
6 mo. - 5 yrs	12	18
5 yrs - 10 yrs	14	21
11 yrs	16.67	25
12 yrs	17.34	26
13 yrs	18	27
14 yrs	18.67	28
15 yrs	19.24	30
16 yrs	20	30
17 yrs and after	20.67	31

Handwritten initials and scribbles.

The District Manager shall seek prior approval from the Chairperson or Vice Chairperson in advance of taking any vacation time off. However, the District Manager shall not take more than three consecutive weeks off for vacation without prior approval of the Board of Trustees. A record of days taken shall be on file and available for review and presented to the Chair and Treasurer of the Board of Trustees on a quarterly basis. The District Manager will not be able to carry over any unused vacation from a prior year without the approval of the Board of Trustees. The District Manager, however, may cash out any accrued unused vacation every year in December. Upon termination, all unpaid accrued vacation time will be paid at employee's current salary rate.

The District Manager shall receive the same Holidays as other District's employees.

Section 10. OTHER BENEFITS

During the Term of this Agreement, except where otherwise provided herein, the District Manager shall be entitled to receive all other benefits applicable to District Employees pursuant to the District's Employee Handbook.