

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, July 9, 2015 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of June 11, 2015 Regular Meeting Minutes

b. Approval of June Expenditures

General Fund		\$ 62,193.79
June Reimburse Voucher 1498	\$ 27,222.75	
June Reimburse Voucher 1499	\$ 34,124.94	

Accumulative Capital Outlay		\$ 10,552.51
June Reimburse Prior Vouchers	\$ 10,552.51	

Total June 30, 2015 Expenditures Checks & Visa/Debit Card 20301 - 20345 & Payroll Checks Direct Deposits (Payroll)		\$ 72,746.30
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c. Financial Reports as of June 30, 2015 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. Antara Energy Solutions Energy Strategy Presentation and Proposal (Solar) – Jerry Sprecher
- b. Review for Discussion and Possible Approval Government Affairs Consulting Agreement - California Consulting, LLC
- c. Review for Discussion and Possible Approval Proposal for New Canopy Covers – Palm to Pines Canvas
- d. New PSCD Staff Position – Assistant Office Accountant
- e. Discussion for Approval – Appreciation Luncheon Former Trustee George Stettler
- f. Discussion for Approval – Suspend August Board Meeting
- g. Discussion for Approval – Change Date Only of the October 8, 2015 Board Meeting
- h. CAPC Annual Education Seminar & Area Meeting – October 9-10, 2014 in Ventura, CA
- i. CSDA Annual Conference & Exhibitors Showcase – September 21-24, 2015 in Monterey, CA
- j. Da Vall Drive Entry Remodel – Update
- k. Possible Pet Cemetery – Update

7. LEGISLATIVE CALENDAR

- a. Resolution 06-2015, Transfer Interment Rights & Costs from PN to ACO & GF

8. BOARD DEVELOPMENT – None

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

- a. Discussion in 2016/2017 – 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. Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b)
Title: District Manager

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 6, 2015

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

DATE: June 11, 2015

TIME: 2:00 P.M.

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

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

2. **ROLL CALL**

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

Also Present: Kathleen Jurasky, District Manager
Steven B. Quintanilla, Quintanilla & Associates

3. **PUBLIC COMMENTS** - None

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

5. **CONSENT CALENDAR** Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Consent Calendar as presented. Motion carried, roll call 4-0 Alcumbrac, Lea, Pepper and Pye.

6. **ADMINISTRATIVE CALENDAR** a. **District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc** Neal Wilson stated that investments are still flat, rates are starting to slowly rise and the cash on hand can be used to purchase short term CD's as previously discussed. He also said that there is still volatility on the long term investments; however income from investment should be higher.

Following a discussion the Board agreed that since George Stettler is no longer on the board another board member will be needed for the investment sub-committee. They further agreed that one will be selected after a new board member is appointed.

Mr. Wilson reported that his last day at Union Banc will officially be June 30, 2015, and he will bring the necessary transition paperwork for Board signature to the July 2015 board meeting.

b. **Desert Landscape Interment Site Design at DMP – Proposal RGA Landscape Architects, Inc.** District Manager Jurasky gave an overview of the proposed desert landscape interment site location. Following a discussion motion was made by Trustee Lea, seconded by Trustee Pepper to approve the proposal in the amount of \$7,500.00, plus reimbursable expenses from RGA Landscape Architects, Inc. Motion carried, roll call 4-0 Alcumbrac, Lea, Pepper and Pye.

6. ADMINISTRATIVE CALENDAR - continued

c. Memorial Day Update and Discussion Following a discussion motion was made Trustee Pepper, seconded by Trustee Lea to approve cancelling future Veterans Day services, and to continue with future Memorial Day services. The Board agreed that should attendance, volunteers and funding support continue to decline for future Memorial Day services they will consider cancellation of this event. Motion carried, vote 4-0, Alcumbrac, Lea, Pepper and Pye.

Veterans flags displayed on Veterans Day will continue to be posted as in previous years. District Manager Jurasky reported that the Palm Springs Boys & Girls Club, Boy Scouts and Cub Scouts have agreed to continue volunteering their time posting the flags.

District Manger Jurasky reported that she received a \$500.00 donation from the trust of William Knight for the Desert Veterans Memorial Association to help cover costs of Veterans events at DMP.

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

7. LEGISLATIVE a. Resolution 05-2015, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Pepper, seconded by Trustee Lea to approve Resolution 03-2015 transferring \$7,151.25 from PreNeed Fund, 51265 to the General Fund, 51270 and \$3,850.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, vote 4-0, Alcumbrac, Lea, Pepper and Pye.

8. BOARD DEVELOPMENT a. Assessing Governing Board Effectiveness Follow a discussion District Manager was directed to e-mail another copy to the Board, and they are to return completed assessments to her by June 26, 2015.

9. PUBLIC HEARING CALENDAR – None

10. REPORTS a. Trustee Report - Trustees had a brief discussion regarding the board vacancy.

b. Manager Report - None

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

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

c. Strategic Planning Study Session No action taken

d. Discussion for Possible Pet Cemetery No action taken

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE - No closed session

To be placed on the July 2015 Agenda.

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

Title: District Manager

13. CLOSED SESSION ANNOUNCEMENTS - None

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 2:26 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, July 9, 2015.

DATE: _____

John M. Lea, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2015 to Jun 30, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
6/1/15	20301	June 2015 PSCD Employee Health Ins Expense June 2015 Employee Portion Health Ins P.E.R.S.	4,836.19 515.97	5,352.16
6/1/15	20302	June 2015 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	61.12	61.12
6/1/15	20303	K Jurasky Extra Health Ins (5/1/15, 5/15/15, 5/29/15) COLONIAL LIFE	305.67	305.67
6/1/15	20304	Water Rights ID G331534 Recording Fee Water Rights ID G333008 Recording Fee STATE WTR RESOURCES CNTRL BRD	50.00 50.00	100.00
6/2/15	20305	Copier Maintenance Contract: Invoice AR131191 DESERT BUSINESS MACHINES	43.52	43.52
6/2/15	20306	(5) # 5 Vaults: Invoice 01213 (4) Bell Liners (1) B-D Liner LEGRAND INC	925.00 580.00 110.00	1,615.00
6/2/15	20307	Dump Truck Repairs: Invoice 49367 JIMMY'S EQUIPMENT	438.31	438.31
6/9/15	20308	Security Patrol 6/1 thru 6/30/15: Invoice 1506134 MAXWELL SECURITY SERVICES	725.00	725.00
6/9/15	20309	WMC Usage DESERT WATER AGENCY	610.08	610.08
6/9/15	20310	Pest Controll WESTERN EXTERMINATOR	64.50	64.50
6/9/15	20311	Courier Service: Invoice 2835180 GOLDEN STATE OVERNIGHT	13.67	13.67
6/9/15	20312	May 2015 Contract Maintenance: Invoice 790 KIRKPATRICK LANDSCAPING SERVICES INC	14,550.00	14,550.00
6/11/15	20313	Well Replenishment COACHELLA VALLEY WATER DIST	2,050.84	2,050.84
6/11/15	20314	June 2015 PSCD Employee Dental Ins Expense STANDARD INSURANCE COMPANY RB	412.24	412.24
6/18/15	20315	May 2015 PSCD Employee Vision Ins June 2015 PSCD Employee Vision Ins METLIFE- GROUP BENEFITS	60.98 60.98	121.96
6/18/15	20316	General Matters 3-1/2015 to 3/31/2015 STEVEN B. QUINTANILLA, INC	378.00	378.00
6/18/15	20317	Yellow Pages DEX MEDIA	185.85	185.85
6/18/15	20318	Phone Charges VERIZON COMMUNICATIONS	368.07	368.07

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2015 to Jun 30, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
6/18/15	20319	Janitorial Service JAMILETH MOYA	250.00	250.00
6/18/15	20320	(1) # 7 Vault: Invoice 01232 (20 # 5 Liners LEGRAND INC	470.00 290.00	760.00
6/18/15	20321	(6) Signs & (6) Posts: invoice 84535 ("Pardon our BEST SIGNS, INC	889.44	889.44
6/18/15	20322	(3) Work Shirts - Juan Reyna: Invoice 35491 (3) Work Pants - Juan Reyna Sales Tax GUYS & GALS UNIFORMS	55.50 68.85 11.19	135.54
6/23/15	20323	Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg SOUTHERN CALIF EDISON CO	779.11 29.05 197.17 2,902.92 807.16	4,715.41
6/23/15	20324	Admin Bldgd: 559833-884768 Fire Protection: 559831-884770 # 180819-512108 COACHELLA VALLEY WATER DIST	28.94 20.00 19.00	67.94
6/23/15	20325	Water Cooler 6/16 to 7/15/15: Invoice AR131707 DESERT BUSINESS MACHINES	29.43	29.43
6/23/15	20326	Courier Service; Invoice 2845480 GOLDEN STATE OVERNIGHT	66.76	66.76
6/23/15	20327	VPN Connection 5/1 to 5/31/15L Invoice 99901070 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
6/23/15	20328	Reimbursement for 1099 Certified Mailing Postag ROGER CLARK	32.20	32.20
6/23/15	20329	Postage, Meals, Stamps, Batteries Chamber Mixers @: \$5.00 Each Rope for Flag Pole PETTY CASH	247.77 20.00 10.77	278.54
6/23/15	20330	April 2015 PSCD Employee Vision Ins METLIFE- GROUP BENIFITS	60.98	60.98
6/23/15	20331	Irrigation System Repairs: Invoicie 9828089 Irrigation System Repairs: Invoice 9843707 EWING IRRIGATION PRODUCTS, INC	172.38 91.53	263.91
6/24/15	20332	Ast Phase 1 Final Billing of Quote: Invoice J00483 WESTERN PUMP	3,262.50	3,262.50
6/30/15	20333	(25) 750.STI Sprinkler Vaultes: Invoice 0076826-1 (25) 700 STI Sprinkler Vaultes SPORTS TURF IRRIGATION	7,290.01	7,290.01

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2015 to Jun 30, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
6/30/15	20334	(5) #5 Vaults: Invoice 01255 (6) # 5 Liners LEGRAND INC	925.00 870.00	1,795.00
6/30/15	20335	General Matters 4/1/15 to 4/30/15 STEVEN B. QUINTANILLA, INC	588.00	588.00
6/30/15	20336	District Manager Cell Phone Charges AT & T MOBILITY	87.16	87.16
6/30/15	20337	June 2015 Fountain Maintenance: Invoice 015874 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
6/30/15	20338	Extra Health Ins - K Jurasky 6/12/15 & 6/26/15 COLONIAL LIFE	203.78	203.78
6/30/15	20339	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	88.63	88.63
6/30/15	20340	Pad Locks for Irrigation Controllers PETTY CASH	23.35	23.35
6/30/15	20341	Mileage Reimbursement - CAPC Board of Directo KATHLEEN JURASKY	97.95	97.95
6/30/15	20342	J Madrigal June 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	321.61	321.61
6/30/15	20343	J Reyna June 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	233.32	233.32
6/30/15	20344	R. Clark - June 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	223.00	223.00
6/30/15	20345	K Jurasky - June 2015 Retirement Contribution K Jurasky - June 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	846.10 439.49	1,285.59
6/8/15	DEBIT J	ANT Poison & Grouting & Gloves - (Lowes) COMPANY DEBIT CARD	139.17	139.17
6/1/15	DEBIT KJ	PN Coupons (2500) - Superior Business Solutions COMPANY DEBIT CARD	290.00	290.00
6/1/15	DEBIT KJ	(3) Door Chime Receivers (Garretts Smart Electro COMPANY DEBIT CARD	66.40	66.40
6/2/15	DEBIT KJ	(2) Rolls Stamps (CC Post Office) COMPANY DEBIT CARD	98.00	98.00
6/3/15	DEBIT KJ	Postage & 1 Roll Stamps COMPANY DEBIT CARD	64.10	64.10
6/3/15	DEBIT KJ	Paint & Supplies for No Parking COMPANY DEBIT CARD	31.61	31.61
6/8/15	DEBIT KJ	Office Candy (Walmart)	45.20	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal - General Fund
For the Period From Jun 1, 2015 to Jun 30, 2015

Date	Check #	Line Description	Debit Amount	Credit Amount
		COMPANY DEBIT CARD		45.20
6/8/15	DEBIT KJ	Office Supplies (Staples) SECTION--LOTS--NICHE COMPANY DEBIT CARD	86.75	86.75
6/4/15	DEBIT KJ	Red Paint (HomeDepot) COMPANY DEBIT CARD	9.60	9.60
6/5/15	DEBIT KJ	Red Paint & Supplies (Home Depot) COMPANY DEBIT CARD	49.81	49.81
6/12/15	DEBIT KJ	Supplies for Senator Stone Meeting (Stater Brothe COMPANY DEBIT CARD	24.44	24.44
6/29/15	DEBIT KJ	AT & T Data Monthly Connection Charge COMPANY DEBIT CARD	25.00	25.00
6/14/15	DEBIT KJ	Meal - CAPC Board of Directors Meeting - Ventur COMPANY DEBIT CARD	13.57	13.57
6/12/15	EDD TAX	SIT P/R 5/28 to 6/10/15 Paid 6/12/15 SDI P/R 5/28 to 6/10/15 Paid 6/12/15 EMPLOYMENT DEVELOPMENT DEPT	240.52 92.15	332.67
6/26/15	EDD TAX	SIT P/R 6/11 To 6/24/15 Paid 6/26/15 SDI P/R 6/11 to 6/24/15 paid 6/26/15 EMPLOYMENT DEVELOPMENT DEPT	207.83 96.40	304.23
6/12/15	EDD TAX	CA Edu & Training P/R 5/28 to 6/10/15 Paid 6/12/ SUI P/R 5/28 to 6/10/15 Paid 6/12/15 EMPLOYMENT DEVELOPMENT DEPT	0.10 4.70	4.80
6/26/15	EDD TAX	CA Edu & Training P/R 6/11 to 6/24/15 Paid 6/26/ SUI P/r/11 to 6/24/15 Paid 6/26/15 EMPLOYMENT DEVELOPMENT DEPT	0.40 18.80	19.20
6/12/15	EXPRESS	FIT P/R 5/28 to 6/10/15 Paid 6/12/15 SOCIAL SECURITY P/R 5/28 to 6/10/15 Paid 6/1 MEDICARE P/R 5/28 to 6/10/15 Paid 6/12/15 BANK OF AMERICA	1,018.76 1,269.78 296.95	2,585.49
6/26/15	EXPRESS	FIT P/R 6/11 to 6/24/15 paid 6/26/15 Soc Security P/R 6/11 to 6/24/15 Paid 6/26/15 Medicare P/R 6/11 to 6/24/15 paid 6/26/15 BANK OF AMERICA	867.84 1,328.07 310.60	2,506.51
6/12/15	FEES	P/R Processing Fees P/R 5/28/15 to 6/10/15 Paid 6/ CBIZ PAYROLL	67.64	67.64
6/26/15	FEES	P/R Processing Fee P/R 6/11 to 6/24/15 Paid 6/26/1 CBIZ PAYROLL	97.51	97.51
	Total		57,421.26	57,421.26

FALM SPRINGS CEMETERY DIST
Payroll Disbursement Journal-General Fund
For the Period From Jun 1, 2015 to Jun 30, 2015

Date	Reference	Employee	Amount
6/12/15	3109	KATHLEEN JURASKY	2,324.26
6/12/15	3110	JESSE B. MADRIGAL	1,750.43
6/12/15	3111	JESSE B. MADRIGAL	86.81
6/12/15	3112	STEPHANIE C. BROWN	1,076.95
6/12/15	3113	ROGER L. CLARK	1,367.41
6/12/15	3114	JUAN F. REYNA	1,385.19
6/12/15	3115	VOID * VOID *	
6/26/15	3123	KATHLEEN JURASKY	1,657.18
6/26/15	3124	KATHLEEN JURASKY	400.00
6/26/15	3125	JESSE B. MADRIGAL	1,489.54
6/26/15	3126	STEPHANIE C. BROWN	1,088.84
6/26/15	3127	ROGER L. CLARK	1,337.35
6/26/15	3128	JUAN F. REYNA	1,020.28
6/26/15	3129	JANE ALCUMBRAC	91.45
6/26/15	3130	JOHN M. LEA	91.45
6/26/15	3131	LENNY PEPPER	66.45
6/26/15	3132	JAN M. PYE	91.45
6/1/15 thru 6/30/15			<u>15,325.04</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP June 2015

Cash Disbursement Journal (Includes ACO listed below)		57,421.26
Payroll Disbursement Journal		15,325.04
TOTAL PSCD DISBURSEMENTS		<u>72,746.30</u>
TOTAL GENERAL FUND EXPENDITURES		<u>62,193.79</u>
Payment Voucher # 1498	27,222.75	
Payment Voucher # 1499	34,124.94	61,347.69
ACO DISBURSEMENTS		
1. Western Pump		
Final Billing on Gas Tank Project	CK 20332	3,262.50
2 Sport Turf Irrigation		
(25) 750 & (25) 700 Sprinklers	CK 20333	7,290.01
TOTAL ACO EXPENDITURES		<u>10,552.51</u>
1. ACO PV 1480 (Dec 2014)		
2. ACO PV 1481 (Dec 2014)		
TOTAL JUNE 2015 DISBURSEMENTS		<u>72,746.30</u>

PALM SPRINGS CEMETERY DISTRICT

June 30, 2015

SITE SALES & INTERMENTS

	Prior Months		June		2015 YTD Totals		June 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	79	0	10	0	89	0	76	0
Adult, A&B	81	0	2	0	83	0	67	0
Premium	50	0	4	0	54	0	36	0
Children	6	0	1	0	7	0	1	0
Cremation	7	0	5	0	12	0	6	15
Niche	27	0	4	0	31	0	16	0
TOTALS	250	0	26	0	276	0	202	15

	Prior Months		June		YTD 2015		YTD June 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	0	0	8	0	8	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	5	0
TOTALS	8	0	0	0	8	0	15	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		June		2015 YTD Totals		June 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	172	3	16	0	188	3	167	0
Children	7	0	1	0	8	0	2	0
Cremation	33	0	6	0	39	0	37	2
Niche	19	0	3	0	22	0	18	0
TOTALS	231	3	26	0	257	3	224	2

SATURDAY INTERMENTS

	Prior Months		June		2015 YTD Totals		June 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	0	0	10	0	12	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	1	0	1	0	7	0
TOTALS	10	0	1	0	11	0	19	0

SUNDAY INTERMENTS

	Prior Months		June		2015 YTD Totals		June 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	1	1	0	7	1	3	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
TOTALS	7	1	1	0	8	1	4	0

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JUNE 30, 2015**

ASSETS:

10002	CASH ON HAND - COUNTY	89,388.09	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	7,172.65	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	248.95	
10009	CASH IN BANK - RESERVE CHECKN	105,435.19	
10015	ACO PURCHASES RECEIVABLE		175,4683.60
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	6,135.15	
11034	NSF CHECKS RECEIVABLE	882.00	
	ASSETS:	224,692.53	175,468.60

LIABILITIES:

20100	ACCRUED INVOICES PAYABLE		14,676.74
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		926.03
20111	EMPLOYEES INSURANCE PAYABLI		1,764.88
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALL CENTER LLC REIMBURSE		11,112.00
27400	OPEB BENIFIT LIABILITY:GASB45		467,006.24
	LIABILITIES:		530,160.18

EQUITY:

39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	682,307.40	
	TOTALEQUITY:	682,307.40	180,070.95

REVENUE:

40001	OPEN AND CLOSE		295,162.44
40201	MISC SPECIAL SET-UP		1,200.00
40203	INTEREST RECEIVED		9.78
40204	LAND LEASE		57,845.00
40205	MISC INCOME		3,116.21
40205BAR	BROWN ACT REVENUE		1,348.00
40205CC	CREDIT CARD CONVEN FEE		3,377.61
40205SAT	SAT INTERMENT SURCHARGE		11,900.00
40205SUN	SUN INTERMENT SURCHARGE		9,225.00
40206	TAX COLLECTIONS		267,509.18
40207	VAULTS		11,250.00
40207-EX LG CRE	EX LG CREMATION VAULTS		3,400.00
40208	LINERS		20,880.00
40209	GRAVE VASES		8,414.65
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		35,300.00
40212	LOT TRANSFERS		810.00
40213	COUNTY INTEREST INCOME		135.97
40216	HANDLING FEE		88,240.00
40217	PRENEED CONTRACT SERVICE CHG		9,500.00
40218	VASE/HDSTN SET & CLEAN		39,450.00
	REVENUE:		868,248.84

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JUNE 30, 2015**

EXPENSES:		
60101	REGULAR SALARIES	276,945.26
60102	BOT BOARD MEETINGS	6,400.00
71101	RETIREMENT/PENSION	16,797.54
71201	FICA	17,496.84
71202	MEDICARE	4,091.98
72301	EMPLOYEE GROUP INSURANCE	58,060.81
72601	UNEMPLOYMENT INSURANCE	2,169.43
73101	WORKERS COMP INSURANCE	6,262.74
81111	ELECTRICITY	54,129.79
81112	TELEPHONE	6,880.56
81113	WATER	35,884.68
83307	CAPC CONFERENCE DONATIONS	200.00
83308	COMMUNITY OUTREACH	2,996.85
83309	VISA-MASTER CHG FEES	5,287.35
83311	COUNTY SERVICE CHARGE	246.98
83313	GENERAL INSURANCE	14,792.59
83314	LEGAL	3,150.00
83315	LOT REPURCHASE	4,225.00
83316	OFFICE EXPENSE	17,710.68
83317	TRAVEL & CONVENTION	13,334.03
83318	UNIFORMS & SAFETY EQUIPMENT	379.29
83321	AUDIT	11,520.00
83323	ADVERTISING/PUBLICITY	3,099.30
83324	MEMBERSHIP & DUES	3,900.00
83326	BOT TRAVEL & EXPENSE	32.60
83327	BOT EDUCATION & VOCATIOANAL	305.86
84410	AUTO TRUCK EXPENSE	3,226.83
84411	LARGE EQUIPMENT REPAIRS	1,069.09
84413	IRRIGATION SYSTEM REPAIRS	12,534.14
84414	FERTILIZER AND SEED	8,734.96
84415	GASOLINE, OIL, TIRES	5,439.66
84416	PLANT & BUILDING	23,718.35
84418	TOOLS & SUPPLIES	1,081.38
84419	GRAVE LINERS & VAULTS	34,609.03
84420	GRAVE VASES	3,627.80
84422	CONTRACT TREE/GARDEN MAINT	174,635.20
84423	CONTRACT BURIALS	6,600.00
84424	SECURITY CAMERA EXPENSE	2,375.40
84425	DMP GROUNDS SECURITY	2,996.64
	EXPENSES:	846,948.64
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	REPORT TOTALS	1,753,948.57
		1,753,948.57

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
JUNE 30, 2015**

ASSETS

ASSETS

CASH ON HAND - COUNTY	89,388.09	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	7,172.65	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	248.95	
CASH IN BANK - RESERVE CHECKNG	105,435.19	
ACO PURCHASES RECEIVABLE	(175,468.60)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	6,135.15	
NSF CHECKS RECEIVABLE	882.00	
 TOTAL ASSETS		 49,223.93
 TOTAL ASSETS		 49,223.93

LIABILITIES AND EQUITY

LIABILITIES

ACCRUED INVOICES PAYABLE	14,676.74	
REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	926.03	
EMPLOYEES INSURANCE PAYABLE	1,764.88	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	11,112.00	
OPEB BENIFIT LIABILITY:GASB45	467,006.24	
TOTAL LIABILITIES		530,160.18
 TOTAL LIABILITIES		 530,160.18

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	21,300.20	
TOTAL EQUITY		(480,936.25)
 TOTAL LIABILITIES AND EQUITY		 49,223.93

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 30, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	28,375.00	37,186.00	(8,811.00)	295,162.44	251,289.00	43,873.44
MISC SPECIAL SET-UP	0.00	0.00	0.00	1,200.00	800.00	400.00
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	0.57	(0.57)	9.78	16.55	(6.77)
LAND LEASE	4,820.38	4,635.00	185.38	57,845.00	55,620.00	2,225.00
MISC INCOME	0.00	(7.99)	7.99	3,116.21	1,337.34	1,778.87
BROWN ACT REVENUE	904.00	0.00	904.00	1,348.00	0.00	1,348.00
CREDIT CARD CONVEN FEE	619.44	203.97	415.47	3,377.61	3,911.61	(534.00)
LATE FEE	0.00	0.00	0.00	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	450.00	2,150.00	(1,700.00)	11,900.00	15,100.00	(3,200.00)
SUN INTERMENT SURCHARGE	950.00	0.00	950.00	9,225.00	3,375.00	5,850.00
TAX COLLECTIONS	68,363.87	70,625.45	(2,261.58)	267,509.18	262,683.26	4,825.92
VAULTS	1,850.00	1,900.00	(50.00)	11,250.00	13,155.00	(1,905.00)
EX LG CREMATION VAULTS	510.00	380.00	130.00	3,400.00	3,355.00	45.00
LINERS	1,560.00	2,430.00	(870.00)	20,880.00	15,090.00	5,790.00
GRAVE VASES	821.50	445.00	376.50	8,414.65	6,144.25	2,270.40
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	3,000.00	3,550.00	(550.00)	35,300.00	27,300.00	8,000.00
LOT TRANSFERS	0.00	270.00	(270.00)	810.00	1,350.00	(540.00)
COUNTY INTEREST INCOME	36.13	16.53	19.60	135.97	91.92	44.05
DONATIONS & GRANTS	0.00	0.00	0.00	0.00	100.00	(100.00)
HANDLING FEE	9,040.00	12,410.00	(3,370.00)	88,240.00	80,430.00	7,810.00
PRENEED CONTRACT SERVICE CHG	1,300.00	600.00	700.00	9,500.00	5,900.00	3,700.00
VASE/HDSTN SET & CLEAN	3,415.00	4,000.00	(585.00)	39,450.00	37,626.17	1,823.83
TOTAL REVENUE	126,015.32	140,794.53	(14,779.21)	868,248.84	785,075.10	83,173.74
	<u>126,015.32</u>	<u>140,794.53</u>	<u>(14,779.21)</u>	<u>868,248.84</u>	<u>785,075.10</u>	<u>83,173.74</u>
EXPENSES						
REGULAR SALARIES	20,608.53	31,714.20	(11,105.67)	276,945.26	281,777.21	(4,831.95)
BOT BOARD MEETINGS	400.00	900.00	(500.00)	6,400.00	6,200.00	200.00
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
OPEB EXPENSE GASB 45	0.00	93,694.70	(93,694.70)	0.00	93,694.70	(93,694.70)
RETIREMENT/PENSION	1,217.42	1,728.42	(511.00)	16,797.54	18,931.35	(2,133.81)
FICA	1,292.73	1,513.75	(221.02)	17,496.84	17,347.79	149.05
MEDICARE	302.33	351.12	(48.79)	4,091.98	4,047.14	44.84
EMPLOYEE GROUP INSURANCE	1,254.55	4,500.17	(3,245.62)	58,060.81	71,135.70	(13,074.89)
UNEMPLOYMENT INSURANCE	19.20	28.80	(9.60)	2,169.43	1,583.68	585.75
WORKERS COMP INSURANCE	557.32	563.00	(5.68)	6,262.74	6,883.89	(621.15)
ELECTRICITY	4,715.41	5,072.34	(356.93)	54,129.79	54,092.54	37.25
TELEPHONE	568.86	566.93	1.93	6,880.56	7,485.23	(604.67)
WATER	2,728.86	3,596.18	(867.32)	35,884.68	40,422.13	(4,537.45)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	20.00	5.00	15.00	2,996.85	1,060.00	1,936.85
VISA-MASTER CHG FEES	787.92	543.23	244.69	5,287.35	5,864.38	(577.03)
COUNTY SERVICE CHARGE	27.04	149.02	(121.98)	246.98	614.26	(367.28)
GENERAL INSURANCE	1,232.67	1,356.40	(123.73)	14,792.59	15,680.82	(888.23)
LEGAL	966.00	5,321.86	(4,355.86)	3,150.00	8,475.81	(5,325.81)
LOT REPURCHASE	0.00	350.00	(350.00)	4,225.00	7,050.80	(2,825.80)
OFFICE EXPENSE	1,327.99	1,933.00	(605.01)	17,710.68	16,948.00	762.68
TRAVEL & CONVENTION	111.52	29.62	81.90	13,334.03	10,564.96	2,769.07
UNIFORMS & SAFETY EQUIPMENT	135.54	246.21	(110.67)	379.29	681.26	(301.97)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	0.00	0.00	0.00	11,520.00	11,243.00	277.00
ADVERTISING/PUBLICITY	185.85	183.20	2.65	3,099.30	4,702.80	(1,603.50)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,900.00	3,663.00	237.00
BOT TRAVEL & EXPENSE	0.00	0.00	0.00	32.60	0.00	32.60
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	438.31	2.50	435.81	3,226.83	434.10	2,792.73
LARGE EQUIPMENT REPAIRS	0.00	320.06	(320.06)	1,069.09	4,525.91	(3,456.82)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	263.91	2,195.54	(1,931.63)	12,534.14	7,840.76	4,693.38
FERTILIZER AND SEED	0.00	0.00	0.00	8,734.96	14,360.84	(5,625.88)
GASOLINE, OIL, TIRES	0.00	0.00	0.00	5,439.66	5,146.94	292.72
PLANT & BUILDING	1,711.19	3,671.52	(1,960.33)	23,718.35	21,881.16	1,837.19
TOOLS & SUPPLIES	65.83	350.94	(285.11)	1,081.38	1,979.83	(898.45)
GRAVE LINERS & VAULTS	4,170.00	1,690.00	2,480.00	34,609.03	25,333.36	9,275.67
GRAVE VASES	0.00	0.00	0.00	3,627.80	4,560.61	(932.81)
CONTRACT TREE/GARDEN MAINTNCE	29,070.85	29,100.00	(29.15)	174,635.20	174,531.90	103.30
CONTRACT BURIALS	0.00	600.00	(600.00)	6,600.00	4,500.00	2,100.00
SECURITY CAMERA EXPENSE	0.00	0.00	0.00	2,375.40	1,745.85	629.55
DMP GROUNDS SECURITY	725.00	0.00	725.00	2,996.64	0.00	2,996.64
TOTAL EXPENSES	(74,904.83)	(192,277.71)	117,372.88	(846,948.64)	(962,287.58)	115,338.94
NET INCOME FROM OPERATIONS	51,110.49	(51,483.18)	102,593.67	21,300.20	(177,212.48)	198,512.68
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	258,250.00	(258,250.00)	0.00	(41,750.00)	41,750.00
REVENUE TRANSFER OUT	0.00	(300,000.00)	300,000.00	0.00	0.00	0.00
TOTAL OTHER INCOME & EXPENSE	0.00	(41,750.00)	41,750.00	0.00	(41,750.00)	41,750.00
NET INCOME (LOSS)	51,110.49	(9,733.18)	60,843.67	21,300.20	(135,462.48)	156,762.68

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 30, 2015

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	28,375.00	19,828.50	8,546.50	295,162.44	237,942.00	57,220.44
MISC SPECIAL SET-UP	0.00	83.26	(83.26)	1,200.00	1,000.00	200.00
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.63	(1.63)	9.78	20.00	(10.22)
LAND LEASE	4,820.38	4,820.38	0.00	57,845.00	57,845.00	0.00
MISC INCOME	0.00	0.00	0.00	3,116.21	0.00	3,116.21
BROWN ACT REVENUE	904.00	0.00	904.00	1,348.00	0.00	1,348.00
CREDIT CARD CONVEN FEE	619.44	442.26	177.18	3,377.61	5,308.00	(1,930.39)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	450.00	1,246.88	(796.88)	11,900.00	14,963.00	(3,063.00)
SUN INTERMENT SURCHARGE	950.00	360.38	589.62	9,225.00	4,325.00	4,900.00
TAX COLLECTIONS	68,363.87	21,929.50	46,434.37	267,509.18	263,154.00	4,355.18
VAULTS	1,850.00	1,377.50	472.50	11,250.00	16,530.00	(5,280.00)
EX LG CREMATION VAULTS	510.00	0.00	510.00	3,400.00	0.00	3,400.00
LINERS	1,560.00	1,232.88	327.12	20,880.00	14,795.00	6,085.00
GRAVE VASES	821.50	489.51	331.99	8,414.65	5,975.00	2,539.65
MEMORIAL WALL INCOME	0.00	16.63	(16.63)	175.00	200.00	(25.00)
ENR SURCHARGE	3,000.00	2,087.50	912.50	35,300.00	25,050.00	10,250.00
LOT TRANSFERS	0.00	100.00	(100.00)	810.00	1,200.00	(390.00)
COUNTY INTEREST INCOME	36.13	8.26	27.87	135.97	100.00	35.97
HANDLING FEE	9,040.00	6,368.38	2,671.62	88,240.00	76,421.00	11,819.00
PRENEED CONTRACT SERVICE CHG	1,300.00	483.26	816.74	9,500.00	5,800.00	3,700.00
VASE/HDSTN SET & CLEAN	3,415.00	2,969.51	445.49	39,450.00	35,635.00	3,815.00
NICHE SHUTTER CLEAN-REPAINT	0.00	8.26	(8.26)	0.00	100.00	(100.00)
TOTAL REVENUES	126,015.32	63,898.23	62,117.09	868,248.84	766,788.00	101,460.84
	<u>126,015.32</u>	<u>63,898.23</u>	<u>62,117.09</u>	<u>868,248.84</u>	<u>766,788.00</u>	<u>101,460.84</u>
EXPENSES						
REGULAR SALARIES	20,608.53	23,819.13	(3,210.60)	276,945.26	285,830.00	(8,884.74)
BOT BOARD MEETINGS	400.00	625.00	(225.00)	6,400.00	7,500.00	(1,100.00)
TEMPORARY HELP	0.00	333.26	(333.26)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,217.42	1,667.26	(449.84)	16,797.54	20,008.00	(3,210.46)
FICA	1,292.73	1,550.03	(257.30)	17,496.84	18,601.46	(1,104.62)
MEDICARE	302.33	345.36	(43.03)	4,091.98	4,144.54	(52.56)
EMPLOYEE GROUP INSURANCE	1,254.55	6,219.63	(4,965.08)	58,060.81	74,636.00	(16,575.19)
UNEMPLOYMENT INSURANCE	19.20	198.88	(179.68)	2,169.43	2,387.00	(217.57)
WORKERS COMP INSURANCE	557.32	590.25	(32.93)	6,262.74	7,083.00	(820.26)
ELECTRICITY	4,715.41	4,745.00	(29.59)	54,129.79	56,940.00	(2,810.21)
TELEPHONE	568.86	508.26	60.60	6,880.56	6,100.00	780.56
WATER	2,728.86	3,107.26	(378.40)	35,884.68	37,288.00	(1,403.32)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	20.00	166.63	(146.63)	2,996.85	2,000.00	996.85
VISA-MASTER CHG FEES	787.92	466.63	321.29	5,287.35	5,600.00	(312.65)
RETURNED CHECK	0.00	4.13	(4.13)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	27.04	50.00	(22.96)	246.98	600.00	(353.02)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.67	1,232.75	(0.08)	14,792.59	14,793.00	(0.41)
LEGAL	966.00	333.26	632.74	3,150.00	4,000.00	(850.00)
LOT REPURCHASE	0.00	575.00	(575.00)	4,225.00	6,900.00	(2,675.00)
OFFICE EXPENSE	1,327.99	1,333.26	(5.27)	17,710.68	16,000.00	1,710.68
TRAVEL & CONVENTION	111.52	1,000.00	(888.48)	13,334.03	12,000.00	1,334.03
UNIFORMS & SAFETY EQUIPMENT	135.54	41.63	93.91	379.29	500.00	(120.71)
MTG EXP & SUPPLIES	0.00	41.63	(41.63)	0.00	500.00	(500.00)
AUDIT	0.00	983.26	(983.26)	11,520.00	11,800.00	(280.00)
ADVERTISING/PUBLICITY	185.85	833.26	(647.41)	3,099.30	10,000.00	(6,900.70)
MEMBERSHIP & DUES	0.00	333.26	(333.26)	3,900.00	4,000.00	(100.00)
BOT CONFERENCE	0.00	208.26	(208.26)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.26	(133.26)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	438.31	83.26	355.05	3,226.83	1,000.00	2,226.83
LARGE EQUIPMENT REPAIRS	0.00	375.00	(375.00)	1,069.09	4,500.00	(3,430.91)
EQUIPMENT REPAIRS	0.00	41.63	(41.63)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	263.91	666.63	(402.72)	12,534.14	8,000.00	4,534.14
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	5,439.66	6,000.00	(560.34)
PLANT & BUILDING	1,711.19	1,666.63	44.56	23,718.35	20,000.00	3,718.35
ROAD MAINTENANCE	0.00	166.63	(166.63)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	65.83	150.00	(84.17)	1,081.38	1,800.00	(718.62)
GRAVE LINERS & VAULTS	4,170.00	2,382.13	1,787.87	34,609.03	28,586.00	6,023.03
GRAVE VASES	0.00	383.26	(383.26)	3,627.80	4,600.00	(972.20)
CONTRACT TREE/GARDEN MAINTNOC	29,070.85	14,550.00	14,520.85	174,635.20	174,600.00	35.20
CONTRACT BURIALS	0.00	404.13	(404.13)	6,600.00	4,850.00	1,750.00
SECURITY CAMERA EXPENSE	0.00	183.26	(183.26)	2,375.40	2,200.00	175.40
DMP GROUNDS SECURITY	725.00	0.00	725.00	2,996.64	0.00	2,996.64
TOTAL EXPENSES	74,904.83	74,273.10	631.73	846,948.64	891,297.00	(44,348.36)
NET INCOME FROM OPERATIONS	51,110.49	(10,374.87)	61,485.36	21,300.20	(124,509.00)	145,809.20
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,374.87	(10,374.87)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,374.87)	10,374.87	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	51,110.49	0.00	51,110.49	21,300.20	0.00	21,300.20

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF JUNE 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,785.88	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	379,091.82	
004343	ASSET PURCHASE HOLDING ACCO	84,082.12	
006343	CASH - INTEREST/DIVIDENDS	549,037.61	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNREALIZED G/L ON SECURITIES		153,656.35
	CURRENT ASSETS:	1,396,549.54	153,656.35
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,834,882.90	
016343	WATER SYSTEMS	932,810.51	
	FIXED ASSETS:	4,940,226.81	
OTHER ASSETS:			
034343	DUE FROM PRENEED	2,850.00	
	OTHER ASSETS:	2,850.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,135,256.64
	CURRENT LIABILITIES:		2,135,256.64
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,948,718.30
	RETAINED EARNINGS:		3,948,718.30
REVENUE:			
201343	BURIAL RIGHT SALES		175,550.00
203343	CURRENT INTEREST & DIVIDENDS		11,076.86
213343	COUNTY INTEREST INCOME		926.20
230343	GAIN/INVEST FAIR VALUE INCREA	100,602.22	
500343	REVENUE TRANSFERRED IN		15,050.00
	REVENUE:	100,602.22	202,603.06
EXPENSES:			
311343	COUNTY SERVICE CHARGE	5.78	
	EXPENSES:	5.78	
	REPORT TOTALS	6,440,234.35	6,440,234.35

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
JUNE 30, 2015**

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,785.88
ASSET RPLCE RSRVE-LAND/BLD/ETC	379,091.82
ASSET PURCHASE HOLDING ACCOUNT	84,082.12
CASH - INTEREST/DIVIDENDS	549,037.61
INVESTED FUNDS - PSCD	222,563.48
DUE FROM GF/PN/EDC	145,988.63
UNREALIZED G/L ON SECURITIES	(153,656.35)

TOTAL CURRENT ASSETS		1,242,893.19
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FIXED ASSETS

AUTO	63,482.63
LARGE EQUIPMENT	120,901.08
BUILDINGS	1,810,006.10
EQUIPMENT	54,327.54
FURNITURE & FIXTURES	123,816.05
LAND & IMPROVEMENTS	1,834,882.90
WATER SYSTEMS	932,810.51

TOTAL FIXED ASSETS		4,940,226.81
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OTHER ASSETS

DUE FROM PRENEED		2,850.00
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TOTAL OTHER ASSETS		2,850.00
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TOTAL ASSETS		<u>6,185,970.00</u>
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION		2,135,256.64
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TOTAL CURRENT LIABILITIES		2,135,256.64
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TOTAL LIABILITIES		2,135,256.64
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RETAINED EARNINGS

RETAINED EARNINGS		3,948,718.30
NET INCOME		101,995.06

TOTAL RETAINED EARNINGS		4,050,713.36
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TOTAL LIABILITIES AND EQUITY		<u>6,185,970.00</u>
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**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2015**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
BURIAL RIGHT SALES	12,125.00	12,050.00	75.00	175,550.00	165,475.00	10,075.00
CURRENT INTEREST & DIVIDENDS	482.18	2,103.26	(1,621.08)	11,076.86	26,260.79	(15,183.93)
COUNTY INTEREST INCOME	236.79	107.99	128.80	926.20	418.53	507.67
GAIN (LOSS) ON SALE OF ASSETS	0.00	(59,295.31)	59,295.31	0.00	(59,295.31)	59,295.31
GAIN/INVEST FAIR VALUE INCREAS	(1,200.68)	(1,796.80)	596.12	(100,602.22)	9,497.51	(110,099.73)
TOTAL REVENUE	11,643.29	(46,830.86)	58,474.15	86,950.84	142,356.52	(55,405.68)
	<u>11,643.29</u>	<u>(46,830.86)</u>	<u>58,474.15</u>	<u>86,950.84</u>	<u>142,356.52</u>	<u>(55,405.68)</u>
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	2,872.64	(2,872.64)
COUNTY SERVICE CHARGE	0.00	96.32	(96.32)	5.78	82.33	(76.55)
DEPRECIATION EXPENSE	0.00	202,066.53	(202,066.53)	0.00	202,066.53	(202,066.53)
TOTAL EXPENSES	0.00	(202,162.85)	202,162.85	(5.78)	(205,021.50)	205,015.72
	<u>0.00</u>	<u>(202,162.85)</u>	<u>202,162.85</u>	<u>(5.78)</u>	<u>(205,021.50)</u>	<u>205,015.72</u>
NET INCOME FROM OPERATIONS	11,643.29	(248,993.71)	260,637.00	86,945.06	(62,664.98)	149,610.04
	<u>11,643.29</u>	<u>(248,993.71)</u>	<u>260,637.00</u>	<u>86,945.06</u>	<u>(62,664.98)</u>	<u>149,610.04</u>
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	(6,700.00)	(4,190.00)	(2,510.00)	(15,050.00)	(6,980.00)	(8,070.00)
TOTAL OTHER INCOME & EXPENSE	(6,700.00)	(4,190.00)	(2,510.00)	(15,050.00)	(6,980.00)	(8,070.00)
	<u>(6,700.00)</u>	<u>(4,190.00)</u>	<u>(2,510.00)</u>	<u>(15,050.00)</u>	<u>(6,980.00)</u>	<u>(8,070.00)</u>
NET INCOME (LOSS)	18,343.29	(244,803.71)	263,147.00	101,995.06	(55,684.98)	157,680.04
	<u>18,343.29</u>	<u>(244,803.71)</u>	<u>263,147.00</u>	<u>101,995.06</u>	<u>(55,684.98)</u>	<u>157,680.04</u>

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF JUNE 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	796,811.40	
003-342	INTEREST ON DEPOSIT-COUNTY	123,875.62	
006342	CASH - INTEREST/DIVIDENDS	1,201,015.91	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		158,048.46
	ASSETS:	5,274,198.38	158,048.46
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWMEN		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,968,202.25
 REVENUE:			
200342	WMC ENDOWMENT CARE		1,300.00
201342	ENDOWMENT CARE DEPOSITS		141,965.43
203342	CURRENT INTEREST & DIVIDENDS		32,725.74
213342	COUNTY INTEREST INCOME		2,418.56
230342	GAIN/INVEST FAIR VALUE INCREA:	30,462.06	
	REVENUE:	30,462.06	178,409.73
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS		5,304,660.44	5,304,660.44

**ENDOWMENT CARE FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	796,811.40	
INTEREST ON DEPOSIT-COUNTY	123,875.62	
CASH - INTEREST/DIVIDENDS	1,201,015.91	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(158,048.46)	

TOTAL ASSETS		5,116,149.92
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TOTAL ASSETS		5,116,149.92
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LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	147,947.67	

TOTAL RETAINED EARNINGS		5,116,149.92
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TOTAL LIABILITIES AND FUND EQUITY		5,116,149.92
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**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2015**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
WMC ENDOWMENT CARE	0.00	0.00	0.00	1,300.00	7,575.00	(6,275.00)
ENDOWMENT CARE DEPOSITS	14,821.68	9,738.22	5,083.46	141,965.43	114,132.90	27,832.53
CURRENT INTEREST & DIVIDENDS	4,568.44	4,133.41	435.03	32,725.74	54,155.81	(21,430.07)
COUNTY INTEREST INCOME	605.34	275.04	330.30	2,418.56	2,165.69	252.87
GAIN/INVEST FAIR VALUE INCREAS	797.27	1,376.94	(579.67)	(30,462.06)	(65,073.37)	34,611.31
TOTAL REVENUE	20,792.73	15,523.61	5,269.12	147,947.67	112,956.03	34,991.64
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	97.94	(97.94)	0.00	15,527.89	(15,527.89)
TOTAL EXPENSES	0.00	97.94	(97.94)	0.00	15,527.89	(15,527.89)
NET INCOME (LOSS)	20,792.73	15,425.67	5,367.06	147,947.67	97,428.14	50,519.53

**PRENEED FUND
TRIAL BALANCE
AS OF JUNE 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY		
006392	CASH -INTEREST/DIVIDENDS	438,699.95	
007392	INVESTED FUNDS -PSCD	382,792.63	
018392	UNREALIZED G/L - SECURITIES	724,220.75	
034392	CONTRACTS RECEIVABLE		122,940.24
	CURRENT ASSETS:	62,325.21	
		1,608,038.54	122,940.24
 LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		
102392	DUE TO (GENERAL FUND)		674,676.64
103392	DUE TO ACO		6,135.15
	LIABILITIES:		2,850.00
			683,661.79
 RETAINED EARNINGS:			
141392	RETAINED EARNINGS		
142392	ACCRUED INTEREST & DIVIDENDS		475,742.50
	RETAINED EARNINGS:		168,973.88
			644,716.38
 REVENUE:			
201392	CURRENT SALES		
202392	CURRENT DEFERRED REVENUE		100,574.25
203392	CURRENT INTEREST & DIVIDENDS		95,410.40
213392	COUNTY INTEREST INCOME		25,320.62
230392	GAIN/INVEST FAIR VALUE INCREA:		1,030.32
	REVENUE:	37,280.59	
		37,280.59	222,335.59
 EXPENSES:			
311392	COUNTY SERVICE CHARGES	770.00	
320392	LOSS ON TRANSFER (INTER COSTS)	10,694.87	
330392	SALES TRNSFR OUT (CURRENT YR)	1,800.00	
335392	SALES TRANSFR OUT (PRIOR YR)	15,070.00	
	EXPENSES:	28,334.87	
		28,334.87	
 REPORT TOTALS		1,673,654.00	1,673,654.00

**PRENEED FUND
BALANCE SHEET
JUNE 30, 2015**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	438,699.95	
CASH -INTEREST/DIVIDENDS	382,792.63	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(122,940.24)	
CONTRACTS RECEIVABLE	62,325.21	
TOTAL ASSETS		1,485,098.30

TOTAL ASSETS		1,485,098.30
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LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	674,676.64	
DUE TO (GENERAL FUND)	6,135.15	
DUE TO ACO	2,850.00	
TOTAL LIABILITIES		683,661.79

RETAINED EARNINGS

RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	156,720.13	
TOTAL RETAINED EARNINGS		801,436.51

TOTAL LIABILITIES AND EQUITY		1,485,098.30
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**PRENEED FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	12,465.91	11,982.43	483.48	100,574.25	60,189.00	40,385.25
CURRENT DEFERRED REVENUE	8,593.63	(65,101.88)	73,695.51	95,410.40	0.00	95,410.40
CURRENT INTEREST & DIVIDENDS	2,912.68	3,086.06	(173.38)	25,320.62	32,210.24	(6,889.62)
COUNTY INTEREST INCOME	265.86	115.92	149.94	1,030.32	735.07	295.25
GAIN/INVEST FAIR VALUE INCREAS	497.18	(2,267.19)	2,764.37	(37,280.59)	(11,796.72)	(25,483.87)
TOTAL REVENUE	24,735.26	(52,184.66)	76,919.92	185,055.00	81,337.59	103,717.41
EXPENSES						
INVESTMENT FEES	0.00	98.38	(98.38)	0.00	3,635.68	(3,635.68)
COUNTY SERVICE CHARGES	0.00	166.72	(166.72)	770.00	749.60	20.40
LOSS ON TRANSFER (INTER COSTS)	1,736.14	4,733.13	(2,996.99)	10,694.87	9,183.42	1,511.45
SALES TRNSFR OUT (CURRENT YR)	1,800.00	0.00	1,800.00	1,800.00	0.00	1,800.00
SALES TRANSFR OUT (PRIOR YR)	4,900.00	5,340.00	(440.00)	15,070.00	8,730.00	6,340.00
TOTAL EXPENSES	8,436.14	10,338.23	(1,902.09)	28,334.87	22,298.70	6,036.17
NET INCOME (LOSS)	16,299.12	(62,522.89)	78,822.01	156,720.13	59,038.89	97,681.24

STAFF REPORT

TO: Board of Trustees
FROM: Kathleen Jurasky, District Manager
Steve Quintanilla, General Counsel
DATE: July 9, 2015
RE: Government Affairs Consulting Agreement with California Consulting, LLC

Recommendation:

That the Board of Trustees take whatever action it deems appropriate.

Background:

Attached is a Government Affairs Consulting Agreement (“Agreement”) provided to the District by California Consulting, LLC (“Cal Consulting”) to render grant-related consulting services to the District, including grant research (targeted or unlimited depending on compensation plan, discussed below), identification of grant funding opportunities, grant writing and administration, and general advice.

Compensation under the proposed Agreement is structured as a fee to be paid for each grant for which services are rendered, regardless of whether a grant is awarded.¹ The following is a breakdown of the fee per grant:

Grant Amount	Fee
Up to \$10,000	\$1000
\$10,001-\$50,000	\$3000
\$50,001-\$100,000	\$4000
\$100,001-\$250,000	\$6000
\$250,000+	\$8000

Alternatively, Cal Consulting offers two other compensation structures: (1) paying a monthly retainer for unlimited grant research and writing; or (2) paying a percentage (normally 10%) that is paid only if a grant is awarded, but is paid out of District funds and not grant funds.

In addition to the above terms, the District would be obligated to pay Cal Consulting’s reasonable out-of-pocket expenses relating to services performed and to indemnify and hold harmless Cal Consulting under the Agreement.² It is important to note that under there is no guarantee of Cal Consulting’s services resulting in grant(s) being awarded.³

¹ Agreement §4.

² Agreement §§5, 8.

³ Agreement §10.

Upon becoming effective, the Agreement would continue on a month-to-month basis, allowing the parties to discuss new terms at any time, and would be subject to termination by either party upon 30 days' written notice to the other party.⁴

Exhibits:

Government Affairs Consulting Agreement.

"N:\PSCD\0001 General\DOC\5004 - Staff Report re Contract with Cal Consulting (06.17.15).docx"

⁴ Agreement §§3, 15.

GOVERNMENT AFFAIRS CONSULTING AGREEMENT

DATED: May 13, 2015

PARTIES: California Consulting, LLC, A California Limited Liability Company
(hereinafter the "Consultant"); and

Palm Springs Cemetery District, (hereinafter the "Client")

AGREEMENT:

The undersigned hereby agree to the following terms and conditions:

Section 1. Duties of Consultant: During the term of this Agreement, Consultant shall provide the Client as follows:

- a. Unlimited grant research, targeted grant research on projects specifically identified by the client, identification of funding opportunities, and grant writing at direction of Client;
- b. Offering Client general advice on matters involving funding mechanisms, grants research, identification, and writing; and
- c. Perform post-grant award administration on the grants which are awarded to the Client, including the filing of required documents by the proscribed deadlines set by the awarding entity.

Section 2. Time for Performance of Duties: Notwithstanding any other term or condition of this Agreement, Client specifically acknowledges that Consultant has other clients and/or outside employment. Consultant shall have control over the time and manner of performing its duties described in Section 1, and shall make available such time as it, in its sole discretion, shall deem appropriate for the performance of its duties under this Agreement.

Section 3. Term of the Agreement: The effective date of this Agreement is May 13, 2015, and shall continue on a month to month basis, allowing both parties to discuss potential new contract terms at any time.

Section 4. Compensation: Client shall pay Consultant on a per grant basis as compensation for Consultant's state and local government affairs consulting services. Consultant shall provide client with a written invoice monthly. Client agrees to pay invoice within 30 days of receipt.

The following is a breakdown of cost per grant:

Grant Amount	Cost
Up to \$10,000	\$1,000
\$10,001 - \$50,000	\$3,000
\$50,001 - \$100,000	\$4,000
\$100,001 - \$250,000	\$6,000
Over \$250,000	\$8,000

Section 5. Expenses: The Client agrees to reimburse the Consultant for reasonable out-of-pocket expenses related to performing services on behalf of the Client. Such expenses typically might include, but are not limited to, phone calls, faxes, copies, postage, parking, fuel, messengers, travel, and lodging expenses. Consultant shall provide Client with a receipt and a description of the expense. Client shall reimburse Consultant within Thirty (30) days of Consultant providing the receipt and description of services to Client.

Section 6. Relationship: Consultant shall perform its services hereunder as an independent contractor and not as an employee of the Client or an affiliate thereof. It is expressly understood and agreed to by the parties hereto that Consultant shall have no authority to act for, represent or bind the Client or any affiliate thereof in any manner, except as may be agreed to expressly by the Client in writing from time to time.

Section 7. Confidentiality: Except in the course of the performance of its duties hereunder, each party agrees that it shall not disclose any trade secrets, know-how, or other proprietary information not in the public domain learned as a result of this Agreement. Similarly, the parties agree that they shall not disclose or divulge this Agreement, or any of its term or conditions to third parties, except as is necessary to perform the terms and conditions stated herein.

Section 8. Indemnification: The Client agrees to indemnify and hold harmless the Consultant, its members, officers, directors, employees and each person who controls Consultant or any of its affiliates from and against any losses, claims, damages, liabilities and expenses whatsoever (including reasonable costs of investigation or defending any action) to which they or any of them may become subject under any applicable law arising out of Consultant's performance under this Agreement and will reimburse Consultant for all expenses (including counsel fees) as they are incurred. Consultant maintains liability insurance in the amount of one million dollars.

Section 9. Assignment: This Agreement shall not be assignable by either party; provided however, that Consultant shall have the discretion to allocate its duties hereunder to owners, affiliates, or employees of Consultant.

Section 10. No Guaranteed Result: Client acknowledges and agrees that Consultant does not have control over third party decision makers, and therefore Consultant makes no representations, warranties or guarantees that it can achieve any particular results. Consultant, however, shall act in good faith toward the performance of its duties described above.

Section 11. Prior Agreements: This Agreement shall supersede any prior agreements between the parties, and serves as the sole and only agreement between them. This Agreement may only be modified by a writing signed by both parties.

Section 12. Governing Law: This Agreement shall be deemed to be a contract made under the laws of the State of California and for all purposes shall be construed in accordance with the laws of said State.

Section 13. Attorneys Fees: The prevailing party in any action filed that arises out of this Agreement shall be entitled to recoup their reasonable attorney's fees and costs from the other party.

Section 14. Notices: All notices will be sent via certified mail or overnight courier such as Federal Express, to:

Consultant at: California Consulting, LLC
2491 Avenue, Suite 609
Clovis, CA 93611

Client at: Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 92234

Section 15. Termination: This Agreement may be terminated by either party for any reason not in violation of federal and/or California State law upon thirty (30) days written notice to the other party. Client shall compensate Consultant for all services rendered prior to the date of termination. There shall be no liquidated damages in the event of termination under this provision.

IN WITNESS THEREOF, this Agreement is executed on the dates set forth below and effective on the date first set forth above.

"CONSULTANT"
California Consulting, LLC
(A California Limited Liability Company)

Palm Springs Cemetery District

By _____

Steven N. Samuelian, Manager

Printed Name _____

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 6-2015

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 \$6,135.15 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 \$2,850.00 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, 2015 to June 30, 2015.

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 9th day of July, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary