

**PALM SPRINGS CEMETERY DISTRICT**

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

**Thursday, June 13, 2013 at 2:00 p.m.**

31-705 Da Vall Drive, Cathedral City, California

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

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**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

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

**4. CONFIRMATION OF AGENDA**

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

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

**5. CONSENT CALENDAR**

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

a. Approval of May 9, 2013 Regular Meeting Minutes and May 31, 2013 Special Meeting Minutes

b. Approval of May Expenditures

General Fund		\$ 63,491.00
May Reimburse Voucher 1408	\$ 60,952.52	

Accumulative Capital Outlay		\$599,283.69
Prior Reimburse Vouchers	\$598,485.88	
May Reimburse Voucher 1402	\$ 1,062.00	
May Reimburse Voucher 1410	\$ 797.81	

Total May 31, 2013 Expenditures Checks & Visa/Debit Card		
19076-19117 & Direct Deposits (Payroll)		\$662,774.69

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

## **6. ADMINISTRATIVE CALENDAR**

- a. Neal Wilson, C & N Financial – General Overview of District Investments 1<sup>st</sup> Quarter 2013
- b. Proposed Increase in District Manager's Annual Compensation  
**Recommendation:** That the Board take whatever action it deems appropriate and direct Legal Counsel to prepare any necessary amendments to the District Manager's Employment Agreement.
- c. Review for Discussion and Approval - PSCD Expense and Reimbursement Policy
- d. Review for Discussion and Approval - PSCD Reserves Policy
- e. Authorized Signature List for Riverside County
- f. Review for Discussion and Approval – Allocation of Funds for 2013-2014 Development Projects
- g. Review for Discussion and Approval – Future 2015-2017 Development Projects
- h. Review for Discussion and Approval – 2013-2014 Proposed Schedule of Charges
- i. Review for Discussion and Approval – 2013-2014 Proposed Budget
- j. CSDA General Manager Leadership Summit – July 14-16, 2013 in Newport Beach, CA
- k. Well #4 Repairs – Update

## **7. LEGISLATIVE CALENDAR**

- a. Resolution 03-2013, Transfer Interment Rights & Costs from PN to ACO & GF
- b. Resolution 04-2013, 2013-2014 Budget Adoption

## **8. BOARD DISCUSSION**

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

## **9. PUBLIC HEARING CALENDAR – None**

## **10. REPORTS**

- a. Trustees
- b. Manager

## **11. FUTURE AGENDA ITEMS**

- a. Discussion in 2014/2015 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session
- d. Demolition of Old Office and Apartment Buildings

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

## **13. CLOSED SESSION ANNOUNCEMENT – None**

## **14. ADJOURNMENT**

**THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, June 10, 2013**

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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
5/1/13	19076	May 2013 PSCD Health Ins Expense May 2013 Employees portion Health Ins P.E.R.S.	5,549.63 685.15	6,234.78
5/1/13	19077	May 2013 PSCD Life Ins Expense STANDARD INSURANCE COMPANY RQ	85.05	85.05
5/1/13	19078	May 2013 PSCD Dental Ins Expense STANDARD INSURANCE COMPANY RB	380.36	380.36
5/1/13	19079	Application 4: New Admin Building Contractor RDP/SCI INC.	156,536.25	156,536.25
5/9/13	19080	Masonry/ Welding Inspection Invoice #042183 EARTH SYSTEMS SOUTHWEST	1,062.00	1,062.00
5/9/13	19081	Payment Application #5 and Change Order #1 RDP/SCI INC.	434,166.15	434,166.15
5/9/13	19082	Architectural Services Feb 16 - March 29, 2013 PREST - VUKSIC	2,266.48	2,266.48
5/9/13	19083	Landscape Maintenance - April 2013 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
5/9/13	19084	VOID **VOID**		
5/9/13	19085	Fountains Service - April ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
5/9/13	19086	Manager Cell Phone AT & T MOBILITY	82.06	82.06
5/9/13	19087	Project Manager-New Bldg Apr 1-Apr 29, 2013 MICHAEL E. FONTANA	4,455.00	4,455.00
5/9/13	19088	WMC - Chino Drive Service DESERT WATER AGENCY	471.10	471.10
5/9/13	19089	Trash Service - May BURRTEC WASTE & RECYCLING SVCS	313.83	313.83
5/9/13	19090	Janitorial Services - April NOE B SALCEDO	250.00	250.00
5/9/13	19091	Repairs: Eagle Sprinkler Heads (5) 6" Main Line Leak Repairs: Clamps/Materials HIGH TECH IRRIGATION, INC	993.86 576.93	1,570.79
5/9/13	19092	Business Cards - Roger Clark (1,000) ACE DIRECT	212.55	212.55
5/9/13	19093	Vision Insurance - May 2013 SAFEGUARD DENTAL & VISION	60.98	60.98
5/13/13	19094	Administrative Bldg FEB 2013 Invoice #40608 General Matters JAN 2013 Invoice #40435	72.24 28.00	

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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
		General Matters FEB 2013 Invoice #40607 GREEN, de BORTNOWSKY & QUINTAN	61.94	162.18
5/13/13	19095	Website Domain (4) Registration Fee - 2 Years: In Add Addition Links to Web Site: Invoice 00010000 KAMINSKY PRODUCTIONS	200.00 175.00	375.00
5/13/13	19096	Monthly Service - April 2013 WESTERN EXTERMINATOR	59.50	59.50
5/13/13	19097	Copier Contract APR 2013 Invoice #AR111357 DESERT BUSINESS MACHINES	43.52	43.52
5/13/13	19098	Maintenance Svc-Well #2 Invoice #1304-013A SOUTH WEST PUMP & DRILLING	75.00	75.00
5/13/13	19099	Courier Service Invoice #2397250 GOLDEN STATE OVERNIGHT	28.02	28.02
5/20/13	19100	Plant # 2 Plant # 1 WMC Da Vall Gate Well # 4 SOUTHERN CALIF EDISON CO	451.68 392.49 35.98 178.89 40.69	1,099.73
5/20/13	19101	Courier Service: Invoice 2404278 GOLDEN STATE OVERNIGHT	55.23	55.23
5/20/13	19102	Repair Chain Link Fence on Da Vall ( Hit & Run ALLEN FENCE CONSTRUCTION INC	1,081.00	1,081.00
5/20/13	19103	Refund Over Payment H/S set Fee Originally Wanted Double but Chose Single H/S fo JUDITH CHAMBERLAIN	40.00	40.00
5/20/13	19104	(15) Flats Bi-Annual Flowers + Delivery: Invoice 2 (12) Flats Bi-Annual Flowers + Fungicide: Invoice CAMERON NURSERY, LLC	140.27 199.62	339.89
5/20/13	19105	1 M Wireless Service - Office SR0002010: Invoice 1 M Wireless Service - Well SR0002370: Invoice I SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
5/20/13	19106	Alarm Service - Well # 2: Invoice 151037 05/01/13 DESERT ALARM INC	179.85	179.85
5/20/13	19107	Office Window Cleaning: invoice 2618-13149 FISH WINDOW CLEANING	23.00	23.00
5/20/13	19108	Irrigation System Repairs: Invoice 6317617 EWING IRRIGATION PRODUCTS, INC	92.16	92.16
5/20/13	19109	Sat Burial: 4/20/2013: Invoice 00053123 KIRKPATRICK LANDSCAPING SERVICES IN	300.00	300.00
5/20/13	19110	Water Cooler Lease 5/1/13 to 5/31/13: Invoice AR1 DESERT BUSINESS MACHINES	58.32	58.32

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**For the Period From May 1, 2013 to May 31, 2013**

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
5/20/13	19111	Phone Charges VERIZON COMMUNICATIONS	327.07	327.07
5/20/13	19112	Repairs to Americas Plaza Fountain: Invoice 3357 BRADLEY ELECTRIC, INC	120.00	120.00
5/20/13	19113	Yellow Pages SUPERMEDIA LLC	180.60	180.60
5/20/13	19114	Irrigation System Repairs: Invoice 310053 HIGH TECH IRRIGATION, INC	77.23	77.23
5/20/13	19115	Domestic Usage COACHELLA VALLEY WATER DIST	33.56	33.56
5/20/13	19116	Well Replenishment COACHELLA VALLEY WATER DIST	1,808.27	1,808.27
5/20/13	19117	Network Tech Service: Invoice 2013-104 ( New Ad Network Tech Service Invoice 2013-110 (New Ad Network Tech Service: Invoice 2013-110 Network Tech Service: Invoice 2013-105 (New Ad DATATRAQUE	156.82 256.25 281.25 312.50	1,006.82
5/20/13	19118	(4) # 5 Vaults: Invoice 39612 (8) # 5 Liners LEGRAND WILBERT, LLC	700.00 1,032.00	1,732.00
5/31/13	DEBIT K	Monthly A T & T Data connection COMPANY DEBIT CARD	25.00	25.00
5/24/13	DEBIT KJ	(2) Rolls Stamps & 20 .20 cent Stamps (Rancho Mi COMPANY DEBIT CARD	96.00	96.00
5/24/13	DEBIT KJ	Flowers for Pat Conway (Teleflora) COMPANY DEBIT CARD	55.94	55.94
5/31/13	DEBIT KJ	Birthday Cake & Ice Cream for J Madrigal COMPANY DEBIT CARD	33.27	33.27
5/3/13	EDD TAX	SIT P/R 4/18 to 5/1/13 Paid 5/3/13 SDI P/R 4/18 to 5/1/13 Paid 5/3/13 EMPLOYMENT DEVELOPMENT DEPT	175.24 103.75	278.99
5/17/13	EDD TAX	SIT P/R 5/2 to 5/15/13 Paid 5/17/13 SDI P/R 5/2 to 5/15/13 Paid 5/17/13 EMPLOYMENT DEVELOPMENT DEPT	174.34 106.79	281.13
5/31/13	EDD TAX	SIT P/R 5/16 TO 5/29/13 PAID 5/31/13 SDI P/R 5/16 TO 5/29/13 PAID 5/31/13 EMPLOYMENT DEVELOPMENT DEPT	174.34 98.24	272.58
5/3/13	EDD TAX	CA Edu & Training P/R 4/18 to 5/1/13 Paid 5/3/13 SUI P/R 4/185/13 to 5/1/13 Paid 5/3/13 EMPLOYMENT DEVELOPMENT DEPT	0.30 10.94	11.24
5/17/13	EDD TAX	CA Edu & Training P/R 5/2 to 5/15/13 Paid 5/7/13	0.80	

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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
		SUI P/R 5/2 to 5/15/13 Paid 5/17/13 EMPLOYMENT DEVELOPMENT DEPT	28.94	29.74
5/31/13	EDD TAX	CA Edu & Training P/R 5/16 TO5/29/13 PAID 5/3 SUI P/R 5/16 TO 5/29/13 PAID 5/31/13 EMPLOYMENT DEVELOPMENT DEPT	0.26 9.21	9.47
5/3/13	EXPRESS	FIT P/R 4/18 to 5/1/13 Paid 5/3/13 Social Security P/R 4/18 to 5/01/13 Paid 5/3/13 Medicare P/R 4/18 to 5/1/13 Paid 5/3/13 BANK OF AMERICA	820.88 1,286.33 300.84	2,408.05
5/17/13	EXPRESS	FIT P/R 5/2 to 5/15/13 Paid 5/17/13 Social Security P/r 5/2 to 5/15/13 Paid 5/17/13 Medicare P/R 5/2 to 5/15/13 Paid 5/17/13 BANK OF AMERICA	818.83 1,324.24 309.71	2,452.78
5/31/13	EXPRESS	FIT P/R 5/16 TO 5/29/13 PAID 5/31/13 SOCIAL SECURITY P/R 5/16 TO 5/29/13 PAID 5 MEDICARE P/R 5/16 TO 5/29/13 PAID 5/31/13 BANK OF AMERICA	818.83 1,218.13 284.87	2,321.83
5/3/13	FEES	P/R Process Fee P/R 4/18 to 5/01/13 Paid 5/3/13 CBIZ PAYROLL	62.77	62.77
5/17/13	FEES	P/R Processing Fees P/R 5/2 to 5/15/13 paid 5/17/1 CBIZ PAYROLL	73.01	73.01
5/31/13	FEES	P/R processing Fee P/R 05/16/13 TO 5/29/13 Paid CBIZ PAYROLL	60.21	60.21
	<b>Total</b>		<b>640,843.34</b>	<b>640,843.34</b>

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

<b>Date</b>	<b>Reference</b>	<b>Employee</b>	<b>Amount</b>
5/3/13	2345	KATHLEEN JURASKY	1,458.47
5/3/13	2346	KATHLEEN JURASKY	400.00
5/3/13	2347	JESSE B. MADRIGAL	1,666.54
5/3/13	2348	JESSE B. MADRIGAL	165.15
5/3/13	2349	JANET M. BURNETT	1,133.31
5/3/13	2350	ROGER L. CLARK	1,295.59
5/3/13	2351	BIANCA FELIX	277.70
5/3/13	2352	JUAN F. REYNA	1,214.54
5/17/13	2358	KATHLEEN JURASKY	1,458.46
5/17/13	2359	KATHLEEN JURASKY	400.00
5/17/13	2360	JESSE B. MADRIGAL	1,666.53
5/17/13	2361	JANET M. BURNETT	1,123.78
5/17/13	2362	ROGER L. CLARK	1,295.59
5/17/13	2363	BIANCA FELIX	277.70
5/17/13	2364	JUAN F. REYNA	1,214.55
5/17/13	2365	JANE ALCUMBRAC	91.35
5/17/13	2366	JOHN M. LEA	91.35
5/17/13	2367	LENNY PEPPER	91.35
5/17/13	2368	JAN M. PYE	91.35
5/17/13	2369	GEORGE STETTLER	91.35
5/31/13	2375	KATHLEEN JURASKY	1,458.47
5/31/13	2376	JESSE B. MADRIGAL	1,321.09
5/31/13	2377	JESSE B. MADRIGAL	119.26
5/31/13	2378	JANET M. BURNETT	1,123.79
5/31/13	2379	ROGER L. CLARK	1,295.61
5/31/13	2380	BIANCA FELIX	233.62
5/31/13	2381	JUAN F. REYNA	874.85
5/1/13 thru 5/31/13			21,931.35

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

Cash Disbursement Journal (Includes ACO listed below)	640,843.34
Payroll Disbursement Journal	21,931.35
<b>TOTAL PSCD DISBURSEMENTS</b>	<u>662,774.69</u>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>63,491.00</u>
Payment Voucher # 1408	60,952.52
	0.00 60,952.52

**ACO DISBURSEMENTS**

<b>1 RDP/SCI INC</b>		
New Admin Building Contractor	ck 19079	156,536.25
<b>2 Earth Systems</b>		
Observe/Test Grading New Admin Building	ck 19080	1,062.00
<b>3 RDP/SCI INC</b>		
New Admin Building Contractor	ck 19081	434,166.15
<b>4 Prest- Vuksic</b>		
New Admin Building Architects	ck 19082	2,266.48
<b>5 Michael Fontanta</b>		
New Admin Building Project Manager	ck 19087	4,455.00
<b>6 Green, de Bortnowsky</b>		
Legal Service - New Admin Building Project	ck 19094	72.24
<b>7 DataTracque</b>		
	ck 19117	725.57

<b>TOTAL ACO EXPENDITURES</b>	<u>599,283.69</u>
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- 1 ACO PV 1393 (Feb 25 ,2013)
- 2 ACO PV 1406 (April 23, 2013)
- 3 ACO PV 1402 (April 4, 2013)
- 4 ACO PV 1333 (Jan 19, 2012)
- 5 ACO PV' 1336/1310/1394/1352/1410
- 6 ACO PV 1410 (May 2013)
- 7 ACO PV 1410 (May 2013)

<b>TOTAL MAY 2013 DISBURSEMENTS</b>	<u>662,774.69</u>
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PALM SPRINGS CEMETERY DISTRICT

May 31, 2013

SITE SALES & INTERMENTS

	Prior Months		May		2013 YTD Totals		May 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	90	0	7	0	97	0	68	0
Adult, A&B	59	0	8	0	67	0	66	0
Premium	32	0	3	0	35	0	63	3
Children	3	0	1	0	4	0	2	0
Cremation	13	4	1	0	14	4	10	7
Niche	15	0	1	0	16	0	20	0
Memorial Wall	1	0	0	0	1	0	2	0
<b>TOTALS</b>	<b>213</b>	<b>4</b>	<b>21</b>	<b>0</b>	<b>234</b>	<b>4</b>	<b>231</b>	<b>10</b>

LOT REPURCHASES

	Prior Months		May		YTD 2013		YTD May 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	12	0	0	0	12	0	9	3
Cremation	0	0	0	0	0	0	1	0
Niche	3	0	0	0	3	0	4	0
<b>TOTALS</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>14</b>	<b>3</b>

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		May		2013 YTD Totals		YTD May 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	157	2	16	0	173	2	175	2
Children	3	0	1	0	4	0	5	0
Cremation	42	1	2	2	44	3	27	4
Niche	10	0	1	0	11	0	18	0
<b>TOTALS</b>	<b>212</b>	<b>3</b>	<b>20</b>	<b>2</b>	<b>232</b>	<b>5</b>	<b>225</b>	<b>6</b>

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	1	0	11	0	10	1
Child	0	0	0	0	0	0	1	0
Cremation	2	0	0	0	2	0	6	1
<b>TOTALS</b>	<b>12</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>17</b>	<b>2</b>

SUNDAY INTERMENTS

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

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
10002	CASH ON HAND - COUNTY	58,693.84	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	41,525.62	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	204.57	
10009	CASH IN BANK - RESERVE CHECKN	512,268.50	
10015	ACO PURCHASES RECEIVABLE		596,426.45
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	4,910.27	
11034	NSF CHECKS RECEIVABLE	90.00	
14010	PREPAID INSURANCE	1,178.75	
14011	PREPAID W/C INSURANCE	600.66	
	<b>ASSETS:</b>	<b>634,902.71</b>	<b>596,426.45</b>
 <b>LIABILITIES:</b>			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		624.16
20107	EMPLOYEE 403B PAYABLE		2,538.48
20109	LEASE DEPOSIT - PREPAID		4,635.00
20111	EMPLOYEES INSURANCE PAYABLE		2,467.91
20124	DUE TO ACO - DONATION & GRANT	25.00	
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		7,909.30
20226	STATE DISABILITY INS PAYABLE	22	
27400	OPEB BENIFIT LIABILITY:GASB45		272,839.22
	<b>LIABILITIES:</b>	<b>25.22</b>	<b>307,317.27</b>
 <b>EQUITY:</b>			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	402,524.93	
	<b>TOTAL EQUITY:</b>	<b>402,524.93</b>	<b>180,070.95</b>
 <b>REVENUE:</b>			
40001	OPEN AND CLOSE		242,069.60
40201	MISC SPECIAL SET-UP		400.00
40202	RETURNED CHECK BANK CHARGE		25.00
40203	INTEREST RECEIVED		17.15
40204	LAND LEASE		50,985.00
40205	MISC INCOME		3,106.00
40205CC	CREDIT CARD CONVEN FEE		2,614.59
40205SAT	SAT INTERMENT SURCHARGE		10,250.00
40205SUN	SUN INTERMENT SURCHARGE		9,325.00
40206	TAX COLLECTIONS		192,314.44
40207	VAULTS		13,295.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,730.00
40208	LINERS		14,215.00
40209	GRAVE VASES		7,256.90
40210	MEMORIAL WALL INCOME		400.00
40211	ENR SURCHARGE		27,900.00
40212	LOT TRANSFERS		1,260.00
40213	COUNTY INTEREST INCOME		129.22
40216	HANDLING FEE		80,400.00
40217	PRENEED CONTRACT SERVICE CHG		7,200.00
40218	VASE/HDSTN SET & CLEAN		35,805.00
95000	RESERVES TRANSFERRED IN		900,000.00
	<b>REVENUE:</b>		<b>1,601,697.90</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>EXPENSES:</b>			
60101	REGULAR SALARIES	240,463.16	
60102	TRUSTEE FEES	5,700.00	
61101	TEMPORARY HELP	5,312.11	
71101	RETIREMENT/PENSION	14,426.00	
71201	FICA	15,474.11	
71202	MEDICARE	3,618.83	
72301	EMPLOYEE GROUP INSURANCE	64,881.39	
72601	UNEMPLOYMENT INSURANCE	1,734.15	
73101	WORKERS COMP INSURANCE	6,601.34	
81111	ELECTRICITY	45,543.27	
81112	TELEPHONE	5,345.72	
81113	WATER	30,535.18	
83308	COMMUNITY OUTREACH	1,390.00	
83309	VISA-MASTER CHG FEES	4,166.14	
83311	COUNTY SERVICE CHARGE	492.60	
83312	EDUCATION	250.00	
83313	GENERAL INSURANCE	13,008.27	
83314	LEGAL	2,792.95	
83315	LOT REPURCHASE	6,895.00	
83316	OFFICE EXPENSE	16,863.08	
83317	TRAVEL & CONVENTION	14,788.86	
83318	UNIFORMS & SAFETY EQUIPMENT	315.27	
83319	MTG EXP & SUPPLIES	877.86	
83321	AUDIT	13,265.00	
83323	ADVERTISING/PUBLICITY	4,815.10	
84410	AUTO TRUCK EXPENSE	507.48	
84411	LARGE EQUIPMENT REPAIRS	423.66	
84412	EQUIPMENT REPAIRS	92.44	
84413	IRRIGATION SYSTEM REPAIRS	6,249.90	
84414	FERTILIZER AND SEED	11,751.10	
84415	GASOLINE, OIL, TIRES	5,449.18	
84416	PLANT & BUILDING	21,103.89	
84418	TOOLS & SUPPLIES	1,287.94	
84419	GRAVE LINERS & VAULTS	27,623.54	
84420	GRAVE VASES	2,673.08	
84422	CONTRACT TREE/GARDEN MAINTN	148,222.26	
84423	CONTRACT BURIALS	1,650.00	
84424	SECURITY CAMERA EXPENSE	1,469.85	
96000	REVENUE TRANSFER OUT	900,000.00	
	<b>EXPENSES:</b>	<b>1,648,059.71</b>	
<b>REPORT TOTALS</b>		<b>2,685,512.57</b>	<b>2,685,512.57</b>

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	58,693.84	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	41,525.62	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	204.57	
CASH IN BANK - RESERVE CHECKING	512,268.50	
ACO PURCHASES RECEIVABLE	(596,426.45)	
SECURITY DEPOSITS	130.50	
DUE FROM PRENEED	4,910.27	
NSF CHECKS RECEIVABLE	90.00	
PREPAID INSURANCE	1,178.75	
PREPAID W/C INSURANCE	600.66	
 TOTAL ASSETS		 38,476.26
 TOTAL ASSETS		 38,476.26

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	624.16	
EMPLOYEE 403B PAYABLE	2,538.48	
LEASE DEPOSIT - PREPAID	4,635.00	
EMPLOYEES INSURANCE PAYABLE	2,467.91	
DUE TO ACO - DONATION & GRANTS	(25.00)	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	7,909.30	
STATE DISABILITY INS PAYABLE	(0.22)	
OPEB BENIFIT LIABILITY:GASB45	272,839.22	
TOTAL LIABILITIES		307,292.05
 TOTAL LIABILITIES		 307,292.05

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(402,524.93)	
NET INCOME	(46,361.81)	
TOTAL EQUITY		(268,815.79)
 TOTAL LIABILITIES AND EQUITY		 38,476.26

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

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	22,775.00	36,250.00	(13,475.00)	242,069.60	238,408.50	3,661.10
MISC SPECIAL SET-UP	0.00	0.00	0.00	400.00	1,900.00	(1,500.00)
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	25.00	0.00	25.00
INTEREST RECEIVED	0.00	1.69	(1.69)	17.15	18.28	(1.13)
LAND LEASE	4,635.00	4,635.00	0.00	50,985.00	50,985.00	0.00
MISC INCOME	175.00	0.00	175.00	3,106.00	0.00	3,106.00
CREDIT CARD CONVEN FEE	163.07	591.73	(428.66)	2,614.59	2,807.43	(192.84)
SAT INTERMENT SURCHARGE	850.00	400.00	450.00	10,250.00	11,750.00	(1,500.00)
SUN INTERMENT SURCHARGE	575.00	0.00	575.00	9,325.00	7,650.00	1,675.00
TAX COLLECTIONS	43,643.42	37,872.23	5,771.19	192,314.44	177,005.96	15,308.48
VAULTS	1,330.00	1,850.00	(520.00)	13,295.00	13,005.00	290.00
EX LG CREMATION VAULTS	340.00	340.00	0.00	2,730.00	2,890.00	(160.00)
PREMIUM VAULTS	0.00	2,100.00	(2,100.00)	0.00	2,100.00	(2,100.00)
LINERS	1,160.00	2,080.00	(920.00)	14,215.00	13,375.00	840.00
GRAVE VASES	903.00	385.00	518.00	7,256.90	5,457.05	1,799.85
MEMORIAL WALL INCOME	0.00	0.00	0.00	400.00	400.00	0.00
ENR SURCHARGE	350.00	3,300.00	(2,950.00)	27,900.00	28,800.00	(900.00)
LOT TRANSFERS	0.00	360.00	(360.00)	1,260.00	4,565.00	(3,305.00)
COUNTY INTEREST INCOME	17.68	28.65	(10.97)	129.22	197.32	(68.10)
HANDLING FEE	7,380.00	12,540.00	(5,160.00)	80,400.00	80,660.00	(260.00)
PRENEED CONTRACT SERVICE CHG	900.00	500.00	400.00	7,200.00	4,325.00	2,875.00
VASE/HDSTN SET & CLEAN	4,170.00	3,960.00	210.00	35,805.00	33,380.00	2,425.00
<b>TOTAL REVENUE</b>	<b>89,367.17</b>	<b>107,194.30</b>	<b>(17,827.13)</b>	<b>701,697.90</b>	<b>679,679.54</b>	<b>22,018.36</b>
	89,367.17	107,194.30	(17,827.13)	701,697.90	679,679.54	22,018.36
<b>EXPENSES</b>						
REGULAR SALARIES	30,054.17	19,461.44	10,592.73	240,463.16	240,560.23	(97.07)
TRUSTEE FEES	500.00	500.00	0.00	5,700.00	4,500.00	1,200.00
TEMPORARY HELP	559.74	0.00	559.74	5,312.11	1,716.00	3,596.11
RETIREMENT/PENSION	0.00	1,332.29	(1,332.29)	14,426.00	16,465.29	(2,039.29)
FICA	1,914.35	1,227.80	686.55	15,474.11	15,187.39	286.72
MEDICARE	447.71	287.15	160.56	3,618.83	3,551.88	66.95
EMPLOYEE GROUP INSURANCE	6,076.02	4,934.60	1,141.42	64,881.39	60,034.56	4,846.83
UNEMPLOYMENT INSURANCE	50.45	20.50	29.95	1,734.15	1,710.47	23.68
WORKERS COMP INSURANCE	600.66	549.00	51.66	6,601.34	6,871.44	(270.10)
ELECTRICITY	1,099.73	4,092.49	(2,992.76)	45,543.27	43,826.52	1,716.75
TELEPHONE	409.13	520.00	(110.87)	5,345.72	5,042.26	303.46
WATER	2,312.93	1,971.87	341.06	30,535.18	28,150.76	2,384.42
COMMUNITY OUTREACH	0.00	0.00	0.00	1,390.00	1,315.00	75.00
VISA-MASTER CHG FEES	295.80	418.42	(122.62)	4,166.14	4,161.40	4.74
COUNTY SERVICE CHARGE	0.00	17.90	(17.90)	492.60	643.06	(150.46)
EDUCATION	0.00	0.00	0.00	250.00	373.23	(123.23)
GENERAL INSURANCE	1,178.77	1,073.18	105.59	13,008.27	11,805.04	1,203.23
LEGAL	89.94	0.00	89.94	2,792.95	2,806.76	(13.81)
LOT REPURCHASE	0.00	0.00	0.00	6,895.00	11,240.00	(4,345.00)
OFFICE EXPENSE	1,246.09	1,474.25	(228.16)	16,863.08	15,906.86	956.22
TRAVEL & CONVENTION	0.00	416.44	(416.44)	14,788.86	12,428.40	2,360.46
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	315.27	79.39	235.88
MTG EXP & SUPPLIES	0.00	0.00	0.00	877.86	360.11	517.75
AUDIT	0.00	0.00	0.00	13,265.00	10,500.00	2,765.00
ADVERTISING/PUBLICITY	555.60	177.95	377.65	4,815.10	2,550.15	2,264.95
AUTO TRUCK EXPENSE	0.00	0.00	0.00	507.48	1,049.60	(542.12)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	423.66	1,049.27	(625.61)
EQUIPMENT REPAIRS	0.00	0.00	0.00	92.44	348.41	(255.97)
IRRIGATION SYSTEM REPAIRS	1,740.18	2,482.83	(742.65)	6,249.90	8,745.64	(2,495.74)
FERTILIZER AND SEED	339.89	550.20	(210.31)	11,751.10	7,633.31	4,117.79
GASOLINE, OIL, TIRES	0.00	2,240.66	(2,240.66)	5,449.18	8,104.18	(2,655.00)
PLANT & BUILDING	2,317.18	2,533.51	(216.33)	21,103.89	23,011.84	(1,907.95)
TOOLS & SUPPLIES	0.00	0.00	0.00	1,287.94	74.27	1,213.67
GRAVE LINERS & VAULTS	1,732.00	5,129.00	(3,397.00)	27,623.54	27,515.18	108.36
GRAVE VASES	0.00	672.53	(672.53)	2,673.08	5,167.94	(2,494.86)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	148,222.26	145,441.28	2,780.98
CONTRACT BURIALS	300.00	0.00	300.00	1,650.00	8,100.00	(6,450.00)
SECURITY CAMERA EXPENSE	0.00	138.00	(138.00)	1,469.85	1,295.20	174.65
<b>TOTAL EXPENSES</b>	<b>(68,370.34)</b>	<b>(66,772.01)</b>	<b>(1,598.33)</b>	<b>(748,059.71)</b>	<b>(739,322.32)</b>	<b>(8,737.39)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>20,996.83</b>	<b>40,422.29</b>	<b>(19,425.46)</b>	<b>(46,361.81)</b>	<b>(59,642.78)</b>	<b>13,280.97</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	(850.00)	850.00	(900,000.00)	(850.00)	(899,150.00)
REVENUE TRANSFER OUT	0.00	0.00	0.00	900,000.00	0.00	900,000.00
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>(850.00)</b>	<b>850.00</b>	<b>0.00</b>	<b>(850.00)</b>	<b>850.00</b>
<b>NET INCOME (LOSS)</b>	<b>20,996.83</b>	<b>41,272.29</b>	<b>(20,275.46)</b>	<b>(46,361.81)</b>	<b>(58,792.78)</b>	<b>12,430.97</b>

**PALM SPRINGS CEMETERY DIST**  
**ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND**  
**FOR THE ELEVEN MONTHS ENDING MAY 31, 2013**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUES</b>						
OPEN AND CLOSE	22,775.00	18,300.00	4,475.00	242,069.60	219,600.00	22,469.60
MISC SPECIAL SET-UP	0.00	166.66	(166.66)	400.00	2,000.00	(1,600.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	25.00	50.00	(25.00)
INTEREST RECEIVED	0.00	1.58	(1.58)	17.15	20.00	(2.85)
LAND LEASE	4,635.00	4,635.00	0.00	50,985.00	55,620.00	(4,635.00)
MISC INCOME	175.00	0.00	175.00	3,106.00	0.00	3,106.00
CREDIT CARD CONVEN FEE	163.07	312.50	(149.43)	2,614.59	3,750.00	(1,135.41)
SAT INTERMENT SURCHARGE	850.00	1,029.16	(179.16)	10,250.00	12,350.00	(2,100.00)
SUN INTERMENT SURCHARGE	575.00	666.66	(91.66)	9,325.00	8,000.00	1,325.00
TAX COLLECTIONS	43,643.42	17,554.08	26,089.34	192,314.44	210,649.00	(18,334.56)
VAULTS	1,330.00	1,480.00	(150.00)	13,295.00	17,760.00	(4,465.00)
EX LG CREMATION VAULTS	340.00	0.00	340.00	2,730.00	0.00	2,730.00
LINERS	1,160.00	1,094.16	65.84	14,215.00	13,130.00	1,085.00
GRAVE VASES	903.00	399.58	503.42	7,256.90	4,795.00	2,461.90
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	400.00	300.00	100.00
ENR SURCHARGE	350.00	2,408.33	(2,058.33)	27,900.00	28,900.00	(1,000.00)
LOT TRANSFERS	0.00	172.50	(172.50)	1,260.00	2,070.00	(810.00)
COUNTY INTEREST INCOME	17.68	16.66	1.02	129.22	200.00	(70.78)
HANDLING FEE	7,380.00	6,412.50	967.50	80,400.00	76,950.00	3,450.00
PRENEED CONTRACT SERVICE CHG	900.00	358.33	541.67	7,200.00	4,300.00	2,900.00
VASE/HDSTN SET & CLEAN	4,170.00	2,880.00	1,290.00	35,805.00	34,560.00	1,245.00
NICHE SHUTTER CLEAN-REPAINT	0.00	16.66	(16.66)	0.00	200.00	(200.00)
<b>TOTAL REVENUES</b>	<b>89,367.17</b>	<b>57,933.52</b>	<b>31,433.65</b>	<b>701,697.90</b>	<b>695,204.00</b>	<b>6,493.90</b>
	89,367.17	57,933.52	31,433.65	701,697.90	695,204.00	6,493.90
<b>EXPENSES</b>						
REGULAR SALARIES	30,054.17	22,262.50	7,791.67	240,463.16	267,150.00	(26,686.84)
TRUSTEE FEES	500.00	625.00	(125.00)	5,700.00	7,500.00	(1,800.00)
TEMPORARY HELP	559.74	125.00	434.74	5,312.11	1,500.00	3,812.11
RETIREMENT/PENSION	0.00	1,558.41	(1,558.41)	14,426.00	18,701.00	(4,275.00)
FICA	1,914.35	1,419.08	495.27	15,474.11	17,029.00	(1,554.89)
MEDICARE	447.71	331.83	115.88	3,618.83	3,982.00	(363.17)
EMPLOYEE GROUP INSURANCE	6,076.02	6,627.25	(551.23)	64,881.39	79,527.00	(14,645.61)
UNEMPLOYMENT INSURANCE	50.45	159.41	(108.96)	1,734.15	1,913.00	(178.85)
WORKERS COMP INSURANCE	600.66	600.16	0.50	6,601.34	7,202.00	(600.66)
ELECTRICITY	1,099.73	4,684.33	(3,584.60)	45,543.27	56,212.00	(10,668.73)
TELEPHONE	409.13	491.66	(82.53)	5,345.72	5,900.00	(554.28)
WATER	2,312.93	2,741.25	(428.32)	30,535.18	32,895.00	(2,359.82)
COMMUNITY OUTREACH	0.00	166.66	(166.66)	1,390.00	2,000.00	(610.00)
VISA-MASTER CHG FEES	295.80	375.00	(79.20)	4,166.14	4,500.00	(333.86)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	0.00	66.66	(66.66)	492.60	800.00	(307.40)
EDUCATION	0.00	16.66	(16.66)	250.00	200.00	50.00
GENERAL INSURANCE	1,178.77	1,204.50	(25.73)	13,008.27	14,454.00	(1,445.73)
LEGAL	89.94	500.00	(410.06)	2,792.95	6,000.00	(3,207.05)
LOT REPURCHASE	0.00	416.66	(416.66)	6,895.00	5,000.00	1,895.00
OFFICE EXPENSE	1,246.09	1,250.00	(3.91)	16,863.08	15,000.00	1,863.08
TRAVEL & CONVENTION	0.00	1,166.66	(1,166.66)	14,788.86	14,000.00	788.86
UNIFORMS & SAFETY EQUIPMENT	0.00	25.00	(25.00)	315.27	300.00	15.27
MTG EXP & SUPPLIES	0.00	133.33	(133.33)	877.86	1,600.00	(722.14)
AUDIT	0.00	895.83	(895.83)	13,265.00	10,750.00	2,515.00
ADVERTISING/PUBLICITY	555.60	416.66	138.94	4,815.10	5,000.00	(184.90)
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	507.48	1,000.00	(492.52)
LARGE EQUIPMENT REPAIRS	0.00	83.33	(83.33)	423.66	1,000.00	(576.34)
EQUIPMENT REPAIRS	0.00	41.66	(41.66)	92.44	500.00	(407.56)
IRRIGATION SYSTEM REPAIRS	1,740.18	666.66	1,073.52	6,249.90	8,000.00	(1,750.10)
FERTILIZER AND SEED	339.89	1,250.00	(910.11)	11,751.10	15,000.00	(3,248.90)
GASOLINE, OIL, TIRES	0.00	333.33	(333.33)	5,449.18	4,000.00	1,449.18
PLANT & BUILDING	2,317.18	1,666.66	650.52	21,103.89	20,000.00	1,103.89
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	108.33	(108.33)	1,287.94	1,300.00	(12.06)
GRAVE LINERS & VAULTS	1,732.00	2,208.33	(476.33)	27,623.54	26,500.00	1,123.54
GRAVE VASES	0.00	416.66	(416.66)	2,673.08	5,000.00	(2,326.92)
CONTRACT TREE/GARDEN MAINTN	14,550.00	14,633.33	(83.33)	148,222.26	175,600.00	(27,377.74)
CONTRACT BURIALS	300.00	691.66	(391.66)	1,650.00	8,300.00	(6,650.00)
SECURITY CAMERA EXPENSE	0.00	108.33	(108.33)	1,469.85	1,300.00	169.85
<b>TOTAL EXPENSES</b>	<b>68,370.34</b>	<b>70,721.93</b>	<b>(2,351.59)</b>	<b>748,059.71</b>	<b>848,665.00</b>	<b>(100,605.29)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>20,996.83</b>	<b>(12,788.41)</b>	<b>33,785.24</b>	<b>(46,361.81)</b>	<b>(153,461.00)</b>	<b>107,099.19</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	14,455.08	(14,455.08)	900,000.00	173,461.00	726,539.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	900,000.00	0.00	900,000.00
OTHER EXPENSE APPROP CONTING	0.00	1,666.67	(1,666.67)	0.00	20,000.00	(20,000.00)
<b>TOTAL OTHER INCOME &amp; EXPENSES</b>	<b>0.00</b>	<b>(12,788.41)</b>	<b>12,788.41</b>	<b>0.00</b>	<b>(153,461.00)</b>	<b>153,461.00</b>
<b>NET INCOME (LOSS)</b>	<b>20,996.83</b>	<b>0.00</b>	<b>20,996.83</b>	<b>(46,361.81)</b>	<b>0.00</b>	<b>(46,361.81)</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002343	CASH ON DEPOSIT -COUNTY	14,733.59	
003343	ASSET RPLCE RSRVE-LAND/BLD/ET	70,129.58	
004343	ASSET PURCHASE HOLDING ACCO	1,796,756.11	
006343	CASH - INTEREST/DIVIDENDS	507,000.33	
007343	INVESTED FUNDS - PSCD	522,563.48	
018343	UNREALIZED G/L ON SECURITIES	5,255.51	
	<b>CURRENT ASSETS:</b>	<b>2,916,438.60</b>	
<b>FIXED ASSETS:</b>			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	127,594.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,824,058.32	
016343	WATER SYSTEMS	909,097.48	
	<b>FIXED ASSETS:</b>	<b>3,424,357.12</b>	
<b>OTHER ASSETS:</b>			
033343	INTEREST RECEIVABLE	2,491.92	
	<b>OTHER ASSETS:</b>	<b>2,491.92</b>	
<b>CURRENT LIABILITIES:</b>			
131343	ACCUMULATED DEPRECIATION		2,102,789.87
	<b>CURRENT LIABILITIES:</b>		<b>2,102,789.87</b>
<b>RETAINED EARNINGS:</b>			
141343	RETAINED EARNINGS		2,182,869.16
142343	ACO PROPOSED EXPENDITURES		1,851,869.96
	<b>RETAINED EARNINGS:</b>		<b>4,034,739.12</b>
<b>REVENUE:</b>			
201343	BURIAL RIGHT SALES		165,850.00
203343	CURRENT INTEREST & DIVIDENDS		47,011.52
213343	COUNTY INTEREST INCOME		1,561.70
214343	DONATIONS & GRANTS		2,819.00
230343	GAIN/INVEST FAIR VALUE INCREA	7,069.33	
500343	REVENUE TRANSFERRED IN		5,297.54
	<b>REVENUE:</b>	<b>7,069.33</b>	<b>222,539.76</b>
<b>EXPENSES:</b>			
310343	INVESTMENT ADVISOR FEES	9,617.92	
311343	COUNTY SERVICE CHARGE	93.86	
	<b>EXPENSES:</b>	<b>9,711.78</b>	
	<b>REPORT TOTALS</b>	<b>6,360,068.75</b>	<b>6,360,068.75</b>

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,733.59	
ASSET RPLCE RSRVE-LAND/BLD/ETC	70,129.58	
ASSET PURCHASE HOLDING ACCOUNT	1,796,756.11	
CASH - INTEREST/DIVIDENDS	507,000.33	
INVESTED FUNDS - PSCD	522,563.48	
UNREALIZED G/L ON SECURITIES	5,255.51	
<b>TOTAL CURRENT ASSETS</b>		<b>2,916,438.60</b>

FIXED ASSETS

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

OTHER ASSETS

UNREALIZED G/L ON SECURITIES	5,255.51	
INTEREST RECEIVABLE	2,491.92	
<b>TOTAL OTHER ASSETS</b>		<b>7,747.43</b>
<b>TOTAL ASSETS</b>		<b>6,348,543.15</b>

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

RETAINED EARNINGS

RETAINED EARNINGS	2,182,869.16	
ACO PROPOSED EXPENDITURES	1,851,869.96	
NET INCOME	205,758.65	
<b>TOTAL RETAINED EARNINGS</b>		<b>4,240,497.77</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>6,343,287.64</b>



**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	20,575.00	20,600.00	(25.00)	165,850.00	187,760.00	(21,910.00)
CURRENT INTEREST & DIVIDENDS	2,891.57	4,774.66	(1,883.09)	47,011.52	36,649.82	10,361.70
COUNTY INTEREST INCOME	181.33	241.72	(60.39)	1,561.70	1,734.57	(172.87)
DONATIONS & GRANTS	0.00	0.00	0.00	2,819.00	0.00	2,819.00
GAIN/INVEST FAIR VALUE INCREAS	10,665.72	6,242.64	4,423.08	(7,069.33)	(4,863.41)	(2,205.92)
<b>TOTAL REVENUE</b>	<b>34,313.62</b>	<b>31,859.02</b>	<b>2,454.60</b>	<b>210,172.89</b>	<b>221,280.98</b>	<b>(11,108.09)</b>
	34,313.62	31,859.02	2,454.60	210,172.89	221,280.98	(11,108.09)
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	2,397.89	2,346.11	51.78	9,617.92	9,447.08	170.84
COUNTY SERVICE CHARGE	0.00	0.00	0.00	93.86	153.42	(59.56)
<b>TOTAL EXPENSES</b>	<b>(2,397.89)</b>	<b>(2,346.11)</b>	<b>(51.78)</b>	<b>(9,711.78)</b>	<b>(9,600.50)</b>	<b>(111.28)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>31,915.73</b>	<b>29,512.91</b>	<b>2,402.82</b>	<b>200,461.11</b>	<b>211,680.48</b>	<b>(11,219.37)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	0.00	(800.00)	800.00	(5,297.54)	(3,700.00)	(1,597.54)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>0.00</b>	<b>(800.00)</b>	<b>800.00</b>	<b>(5,297.54)</b>	<b>(3,700.00)</b>	<b>(1,597.54)</b>
<b>NET INCOME (LOSS)</b>	<b>31,915.73</b>	<b>30,312.91</b>	<b>1,602.82</b>	<b>205,758.65</b>	<b>215,380.48</b>	<b>(9,621.83)</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
002342	CASH ON DEPOSIT - COUNTY	518,689.74	
003-342	INTEREST ON DEPOSIT-COUNTY	119,345.38	
006342	CASH - INTEREST/DIVIDENDS	1,114,029.44	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
033342	INTEREST RECEIVABLE	3,558.69	
018342	UNREALIZED G/L ON SECURITIES	35,791.18	
	<b>ASSETS:</b>	<b>4,943,909.88</b>	
<b>RETAINED EARNINGS:</b>			
141342	RETAINED EARNINGS- ENDOWMEN		4,350,832.70
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	<b>RETAINED EARNINGS:</b>		<b>4,797,478.15</b>
<b>REVENUE:</b>			
200342	WMC ENDOWMENT CARE		2,425.00
201342	ENDOWMENT CARE DEPOSITS		118,415.22
203342	CURRENT INTEREST & DIVIDENDS		52,695.73
213342	COUNTY INTEREST INCOME		1,623.21
230342	GAIN/INVEST FAIR VALUE INCREA	7,261.94	
	<b>REVENUE:</b>	<b>7,261.94</b>	<b>175,159.16</b>
<b>EXPENSES:</b>			
310342	INVESTMENT ADVISOR FEES	21,465.49	
	<b>EXPENSES:</b>	<b>21,465.49</b>	
	<b>REPORT TOTALS</b>	<b>4,972,637.31</b>	<b>4,972,637.31</b>

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	518,689.74	
INTEREST ON DEPOSIT-COUNTY	119,345.38	
CASH - INTEREST/DIVIDENDS	1,114,029.44	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	35,791.18	
INTEREST RECEIVABLE	3,558.69	

TOTAL ASSETS		4,943,909.88
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TOTAL ASSETS		4,943,909.88
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LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,350,832.70	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	146,431.73	

TOTAL RETAINED EARNINGS		4,943,909.88
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TOTAL LIABILITIES AND FUND EQUITY		4,943,909.88
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**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
WMC ENDOWMENT CARE	0.00	1,404.16	(1,404.16)	2,425.00	12,088.32	(9,663.32)
ENDOWMENT CARE DEPOSITS	15,741.44	11,832.78	3,908.66	118,415.22	121,103.34	(2,688.12)
CURRENT INTEREST & DIVIDENDS	5,042.91	4,706.76	336.15	52,695.73	49,912.12	2,783.61
COUNTY INTEREST INCOME	249.99	235.37	14.62	1,623.21	1,413.70	209.51
GAIN/INVEST FAIR VALUE INCREAS	19,252.30	15,750.09	3,502.21	(7,261.94)	56,244.27	(63,506.21)
<b>TOTAL REVENUE</b>	<b>40,286.64</b>	<b>33,929.16</b>	<b>6,357.48</b>	<b>167,897.22</b>	<b>240,761.75</b>	<b>(72,864.53)</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	5,340.53	5,272.95	67.58	21,465.49	21,195.76	269.73
COUNTY SERVICE CHARGE	0.00	0.00	0.00	0.00	22.40	(22.40)
<b>TOTAL EXPENSES</b>	<b>5,340.53</b>	<b>5,272.95</b>	<b>67.58</b>	<b>21,465.49</b>	<b>21,218.16</b>	<b>247.33</b>
<b>NET INCOME (LOSS)</b>	<b>34,946.11</b>	<b>28,656.21</b>	<b>6,289.90</b>	<b>146,431.73</b>	<b>219,543.59</b>	<b>(73,111.86)</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002392	CASH ON DEPOSIT- COUNTY	260,089.26	
006392	CASH -INTEREST/DIVIDENDS	321,593.66	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		35,284.38
033392	INTEREST RECEIVABLE	2,167.94	
034392	CONTRACTS RECEIVABLE	48,733.35	
	<b>CURRENT ASSETS:</b>	<b>1,356,804.96</b>	<b>35,284.38</b>
 <b>LIABILITIES:</b>			
101392	DEFERRED REVENUE PAYABLE		620,560.18
	<b>LIABILITIES:</b>		<b>620,560.18</b>
 <b>RETAINED EARNINGS:</b>			
141392	RETAINED EARNINGS		391,723.07
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	<b>RETAINED EARNINGS:</b>		<b>560,696.95</b>
 <b>REVENUE:</b>			
201392	CURRENT SALES		50,631.39
202392	CURRENT DEFERRED REVENUE		91,843.99
203392	CURRENT INTEREST & DIVIDENDS		22,468.75
213392	COUNTY INTEREST INCOME		558.59
230392	GAIN/INVEST FAIR VALUE INCREA:	6,063.18	
	<b>REVENUE:</b>	<b>6,063.18</b>	<b>165,502.72</b>
 <b>EXPENSES:</b>			
310392	INVESTMENT FEES	5,059.35	
311392	COUNTY SERVICE CHARGES	652.79	
320392	LOSS ON TRANSFER (INTER COSTS	7,303.95	
335392	SALES TRANSFR OUT (PRIOR YR)	6,160.00	
	<b>EXPENSES:</b>	<b>19,176.09</b>	
 <b>REPORT TOTALS</b>		<b>1,382,044.23</b>	<b>1,382,044.23</b>

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	260,089.26	
CASH -INTEREST/DIVIDENDS	321,593.66	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(35,284.38)	
INTEREST RECEIVABLE	2,167.94	
CONTRACTS RECEIVABLE	48,733.35	

TOTAL ASSETS 1,321,520.58

TOTAL ASSETS 1,321,520.58

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	620,560.18	
TOTAL LIABILITIES		620,560.18

RETAINED EARNINGS

RETAINED EARNINGS	391,723.07	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	140,263.45	

TOTAL RETAINED EARNINGS 700,960.40

TOTAL LIABILITIES AND EQUITY 1,321,520.58

**PRENEED FUND  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDING MAY 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
CURRENT SALES	6,516.42	3,390.96	3,125.46	50,631.39	30,915.09	19,716.30
CURRENT DEFERRED REVENUE	6,590.93	8,909.00	(2,318.07)	91,843.99	60,458.61	31,385.38
CURRENT INTEREST & DIVIDENDS	1,958.48	2,141.95	(183.47)	22,468.75	20,338.27	2,130.48
COUNTY INTEREST INCOME	94.40	78.35	16.05	558.59	490.69	67.90
GAIN/INVEST FAIR VALUE INCREAS	4,716.65	1,236.96	3,479.69	(6,063.18)	(4,283.27)	(1,779.91)
<b>TOTAL REVENUE</b>	<b>19,876.88</b>	<b>15,757.22</b>	<b>4,119.66</b>	<b>159,439.54</b>	<b>107,919.39</b>	<b>51,520.15</b>
<b>EXPENSES</b>						
INVESTMENT FEES	1,252.40	1,235.70	16.70	5,059.35	4,985.34	74.01
COUNTY SERVICE CHARGES	0.00	54.86	(54.86)	652.79	643.46	9.33
LOSS ON TRANSFER (INTER COSTS)	0.00	2,813.23	(2,813.23)	7,303.95	10,566.83	(3,262.88)
SALES TRANSFR OUT (PRIOR YR)	0.00	1,650.00	(1,650.00)	6,160.00	4,900.00	1,260.00
<b>TOTAL EXPENSES</b>	<b>1,252.40</b>	<b>5,753.79</b>	<b>(4,501.39)</b>	<b>19,176.09</b>	<b>21,095.63</b>	<b>(1,919.54)</b>
<b>NET INCOME (LOSS)</b>	<b>18,624.48</b>	<b>10,003.43</b>	<b>8,621.05</b>	<b>140,263.45</b>	<b>86,823.76</b>	<b>53,439.69</b>

**ORDINANCE NUMBER 01-2013**

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

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

**WHEREAS**, the current cemetery use restrictions need to be expanded in order to address loitering, stone-rubbings, and unsupervised minors.

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

**Section 1. RECITALS**

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

**Section 2. ADDITIONAL USE RESTRICTIONS**

A. Loitering.

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

B. Supervision of Children

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

C. Stone Rubbings

No person shall engage in stone rubbing without prior written approval from the General Manager. For purposes of this section, the term "stone rubbing" means the act of obtaining an impression on a piece of paper or other material by sliding a pencil or other object against it while it is placed upon a monument, tombstone, or gravestone.



**Section 3. VIOLATIONS**

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

**Section 4. SEVERABILITY**

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

**Section 5. REPEAL OF CONFLICTING PROVISIONS**

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

**Section 6. EFFECTIVE DATE**

This ordinance shall take effect thirty (30) days after its second reading.

**Section 7. CERTIFICATION**

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

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The foregoing Ordinance was approved and adopted at a meeting of the Palm Springs Cemetery District Board of Trustees held on March 14, 2013 by the following vote:

Ayes:  
Noes:  
Abstain:  
Absent:

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**Jan Pye, Chair**

**ATTEST:**

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**John Lea, Secretary**

**APPROVED AS TO FORM:**

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**Steven B. Quintanilla, General Counsel**

**PALM SPRINGS CEMETERY DISTRICT  
ACCUMULATED CAPITAL OUTLAY  
2015-2017 PROPOSED CAPITAL IMPROVEMENTS**

**EXPENDITURES:**

**FAMILY ESTATE GARDENS**

RJM Design Group - Design Development & Construction Documents	87,500.00
Preliminary Cost (Estimated)	911,500.00
10% Contingency	<u>91,150.00</u>
	1,090,150.00

**CHAPEL & CONFERENCE CENTER**

Preliminary Cost (Estimated)	1,550,000.00
Construction Documents	80,000.00
10% Contingency	<u>155,000.00</u>
	1,785,000.00

**TAMARISK TREE REMOVAL - WEST SIDE OF DMP**

Preliminary Cost (Estimated)	142,500.00
10% Contingency	<u>14,250.00</u>
	156,750.00

**NICHE PROJECT - WELWOOD MURRAY CEMETERY**

Preliminary Cost (Estimated)	100,000.00
10% Contingency	<u>10,000.00</u>
	110,000.00

**BLOCK WALL INSTALLATION - WEST SIDE OF DMP**

Preliminary Cost (Estimated)	94,500.00
10% Contingency	<u>9,450.00</u>
	103,950.00

<b>2015-2017 TOTAL ESTIMATED EXPENDITURES</b>	<u><u>3,245,850.00</u></u>
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**PALM SPRINGS CEMETERY DISTRICT  
2013 - 2014 PROPOSED BUDGET- INCOME**

GENERAL FUND	May 31, 2013 YTD <u>2013 INCOME</u>	<u>APPROVED 2013 BUDGET</u>	<u>PROPOSED 2014 BUDGET</u>
<b>Services</b>			
Misc Special Set Up	400	2,000	600
Returned Check	25	50	50
Opening & Closing	242,070	219,600	240,500
Saturday Interment Surcharge	10,250	12,350	11,050
Sunday Interment Surcharge	9,325	8,000	9,500
Vase-Headstone Set-Clean	35,805	34,560	34,970
Niche Shutter Clean-Repaint	0	200	100
Lot Transfer Fees	1,260	2,070	720
Handling Fee	80,400	76,950	79,750
P/N Contract Fee	7,200	4,300	5,500
Lost Doc-Credit Card Conv Fee, Misc	5,721	3,750	4,540
Memorial Wall	400	300	300
ENR Fee	27,900	28,900	28,900
	<u>420,756</u>	<u>393,030</u>	<u>416,480</u>
<b>Other Income</b>			
Interest Income	17	20	20
Land Lease	55,620	55,620	55,620
County Interest Income	129	200	130
Taxes Apportioned	192,314	210,649	222,558
Grave Liners	14,215	13,130	14,420
Grave Vaults	16,025	17,760	18,770
Grave Vases	7,257	4,795	7,440
	<u>285,577</u>	<u>302,174</u>	<u>318,958</u>
<b>Total Income</b>	<b>706,333</b>	<b>695,204</b>	<b>735,438</b>
Carryover	0	123,461	117,279
Transfer In	0	50,000	60,000
<b>Total</b>	<b>706,333</b>	<b>868,665</b>	<b>912,717</b>

**ACCUMULATIVE CAPITAL OUTLAY FUND**

Burial Sites	165,850	142,275	155,975
Interest or Dividends	36,650	34,870	18,945
County Interest Income	1,735	1,275	868
<b>Total</b>	<b>204,235</b>	<b>178,420</b>	<b>175,788</b>

**PALM SPRINGS CEMETERY DISTRICT  
2013 - 2014 PROPOSED BUDGET - EXPENDITURES**

GENERAL FUND	May 31, 2013	APPROVED	PROPOSED
	YTD 2013 EXPEND	2013 BUDGET	2014 BUDGET
<b>CODE 1 - SALARIES &amp; BENEFITS</b>			
60101 Regular Salaries	240,463	267,150	272,750
60102 Trustee Fees	5,700	7,500	7,500
61101 Temporary Help	5,312	1,500	21,840
71101 Retirement	14,426	18,701	19,093
71201/2 FICA - Medicare	19,093	21,011	23,110
72301 Employee Group Ins	64,881	79,527	81,678
72601 Unemployment Ins	1,734	1,913	2,772
73101 Workers' Comp Ins	6,601	7,202	7,550
	<u>358,210</u>	<u>404,504</u>	<u>436,293</u>
<b>CODE 2 - UTILITIES</b>			
81111 Electricity	45,543	56,212	60,709
81112 Telephone	5,346	5,900	6,100
81113 Water	30,535	32,895	34,540
	<u>81,424</u>	<u>95,007</u>	<u>101,349</u>
<b>CODE 2 - ADMINISTRATIVE EXP</b>			
83308 Community Outreach	1,390	2,000	2,000
83309 Visa-Master Card Fees	4,166	4,500	4,500
83310 Returned Checks	0	50	50
83311 County Service Charge	493	800	600
83312 Education	250	200	300
53313 General Insurance	13,008	14,454	16,275
83314 Legal	2,793	6,000	4,000
83315 Lot Repurchase	6,895	5,000	6,000
83316 Office Expense	16,863	15,000	17,000
83317 Travel & Convention	14,789	14,000	15,000
83318 Uniforms-Safety Equipment	315	300	400
83319 Meeting Exp, Admin. Supplies	878	1,600	1,100
83321 Audit	13,265	10,750	11,250
83323 Advertising - Publicity	4,815	5,000	6,000
	<u>79,920</u>	<u>79,654</u>	<u>84,475</u>
<b>CODE 2 - OPERATIONAL EXP</b>			
84410 Auto/Truck Expense	507	1,000	1,000
84411 Large Equip Repairs	424	1,000	1,000
84412 Equip Repairs	92	500	500
84413 Irrigation Sys Repair	6,250	8,000	7,000
84414 Fertilizer - Seed	11,751	15,000	15,000
84415 Gas - Oil - Tires	5,449	4,000	6,500
84416 Plant - Building	21,104	20,000	22,000
84417 Road Maintenance	0	2,000	2,000
84418 Tools - Operational Supplies	1,288	1,300	1,400
84419 Grave Liners & Vaults	27,624	26,500	27,500
84420 Grave Vases	2,673	5,000	2,800
84422 Contract Tree-Garden Maint.	148,222	175,600	175,600
84423 Contract Burials	1,650	8,300	6,500
84424 Security Camera	1,470	1,300	1,800
	<u>228,504</u>	<u>269,500</u>	<u>270,600</u>
<b>TOTAL EXPENDITURES</b>	<u>748,058</u>	<u>848,665</u>	<u>892,717</u>
<b>CODE 8 - APPROP CONTING</b>			
581000 Approp contingencies	0	20,000	20,000
<b>TOTAL APPROPRIATION</b>	<u>748,058</u>	<u>868,665</u>	<u>912,717</u>
<hr/>			
<b>CODE 4 - ACCUMULATED CAPITAL</b>			
542060 Structure-Improvements	1,157,432	1,846,455	805,963
581000 Approp contingencies	0	20,000	20,000
546020 Equipment	0	30,000	30,000
<b>TOTAL EXPENDITURES</b>	<u>1,157,432</u>	<u>1,896,455</u>	<u>855,963</u>

## Schedule of Events

### SUNDAY, JULY 14

4:00 – 6:00 p.m.

Registration

5:30 – 7:00 p.m.

Welcome Reception

### MONDAY, JULY 15

9:00 - 10:30 a.m.

OPENING KEYNOTE AND  
CONTINENTAL BREAKFAST

**"The Leadership Formula – It's a  
PROCESS, Not an EVENT"**

***Robert Stevenson***

The Leadership program's focus is on practical, insightful and useful skills that help to make relationships work and districts prosper. Designed with the goal of helping organizations thrive in today's marketplace, Stevenson identifies how to start, maintain, and deepen working relationships. This program starts with the nine elements of the Leadership Formula then delves even deeper into the philosophy of relationships. Stevenson addresses courage and challenge, confidence and commitment, compassion and communication, change, cooperation, and control. Participants will be able to: establish rapport, develop respect, recognize effort, provide effective encouragement, deal with differing viewpoints, improve listening skills, and master the skills to gain willing cooperation.

10:30 a.m. – 12:00 p.m.

<<< 90 MINUTE BREAKOUT SESSIONS >>>

**Effective Use of Social Media for Special Districts**

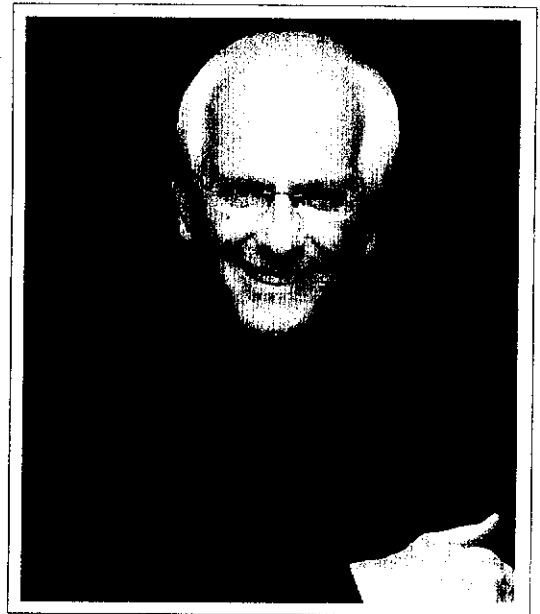
*Linda Hunter, Hunter Squared*

This panel discussion will focus on how special districts can incorporate social media into their existing community outreach program. We will also discuss the maze of different social media outlets, which ones to use and which ones are not worth the time and effort. We will educate the attendees on: when and why to use social media to reach customers/constituents; how to set up an effective social media program; which social media outlets are most effective for the various special districts; how to build followers and what to share through social media outlets.

**Making the Record: How to Effectively Document Employee Performance**

*George Joseph, Nossaman LLP*

Making an effective written record of employee performance management is essential not only to ensure clear communication of expectations, but also to prepare employers and managers to respond to grievances, claims and lawsuits. Through the use of hypothetical situations and interactive discussion, this session will focus on best practices to ensure that documentation achieves these goals and avoids legal pitfalls that can create trouble later on. The objective of the session is to equip managers with documentation strategies that strike an appropriate balance between positive encouragement and direct, effective communication, in three areas: (1) writing effective employee performance appraisals (2) appropriately documenting employee counseling and discipline (3) making an accurate record when investigating employee concerns.





## MONDAY, JULY 15 CONTINUED

12:00 – 1:30 p.m.

### Networking Lunch

1:30 – 3:00 p.m.

#### <<< 90 MINUTE BREAKOUT SESSIONS >>>

##### **Optimizing Your District...Strategically!**

*Brent Ives, BHI Management Consulting*

Strategic planning comes in many forms. Find out from the expert how a proper strategic plan that is customized to special districts can smooth out many of the issues or potential issues that districts face today. Brent Ives is a foremost authority in strategic planning for special districts, working across the state with many agencies on this very subject. His unique planning model, customized to special districts, has been incorporated in over 100 California special districts. The class will cover: why a strategic plan is critical to optimizing a district; what a good plan should look like and include; who does what for a proper strategic plan and what a strategic plan will mean to a district, its staff and its Board today and tomorrow.

##### **Building and Maintaining Community Support: Dealing with Difficult Outreach and Communication Challenges**

*Martin Rauch, Rauch Communication Consultants, Inc.*

This session will help you explore your agency's communication approach in normal times and at times of controversy. It includes examples, case studies and tips, as well as time for managers to share their experiences and have their questions answered. We will identify appropriate roles for staff, directors and consultants. Examples will be given for lower-cost outreach techniques, and for measuring outreach program performance. The session will also cover: methods for gaining public support for controversial projects; ways of turning the tide when your agency is under attack; proven guidelines for dealing with vocal activist and opponent groups; techniques for working with the press; using social media and more.

3:00 – 3:30 p.m.

### Break and Networking with Exhibitors

3:30 – 4:30 p.m.

#### <<< 60 MINUTE BREAKOUT SESSIONS >>>

##### **Discrimination and Disability Claims: What Are Your Duties and Responsibilities?**

*Dennis Timoney, Special District Risk Management Authority and Christine Balbo Reed, Esq. – Partner, Low Ball & Lynch*

This session will address new changes with the Department of Fair Employment & Housing Commission (DFEC) and potential exposures public entity employers face today. Under California law how is the term "disability" defined? What are the employer's duties? What does the "Interactive Process" look like? How much does a "Reasonable Accommodation" cost? What "Affirmative Duty" does your entity have? These questions and more will be discussed to assist your agency in developing policies to comply with the new regulations.

##### **What's Up with Public Employees' Pension Reform Act of 2013 (PEPRA)?**

*Jeff Chang, Chang, Ruthenberg & Long, Attorney*

Jeff Chang will provide a high level overview of what is going on as special districts attempt to comply with the Public Employees' Pension Reform Act of 2013, including: important resources for learning more about PEPRA; the status of technical corrections and clarifications to the original legislation; advice and guidance coming from CalPERS on PEPRA; best practices for complying with PEPRA – depending on whether you are in or out of CalPERS and problems and issues not addressed by PEPRA. Bring your questions about PEPRA to make the overall discussion more practical.

# MONDAY

5:30 – 7:00 p.m.  
FOOD & WINE EXPERIENCE RECEPTION  
**Reception and Networking with the Exhibitors**



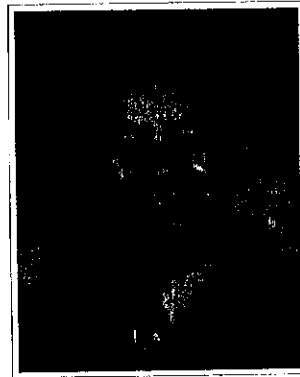
*Sponsored by Special District Risk Management Authority*

A reception you won't want to miss! The Hyatt will feature some great food and wine pairings featuring fresh local ingredients that reflect the season and local flavors.



# TUESDAY, JULY 16

7:30 – 8:30 a.m.  
**Coffee with the Exhibitors**



8:30 – 10:00 a.m.  
SDLF SPONSORED KEYNOTE  
AND BREAKFAST  
**Bringing out the Best in  
Your Board: How to Prepare,  
Interact and Communicate**  
*Brent Ives, BHI Management  
Consulting*



Experience tells us there are common issues that can effect optimal board dynamics and the overall organizational health of a district (rogue member, un-focused board, lack of respect for one another and more). This session will review those, discuss examples and provide remedies. *This keynote includes recognition of current Special District Administrators*

10:00 – 10:30 a.m.  
**Break and Networking with Exhibitors**

10:30 a.m. – 11:30 a.m.  
<<< 60 MINUTE BREAKOUT SESSIONS >>>

### **Managing Ethics in a Crisis**

*Joan Gladstone, Gladstone International*

Ethical decision-making while in the "heat of the moment" is critical to preserving your district's reputation over the long-term. Districts and boards must have the courage to manage media and public pressure in the first critical hours of a crisis without compromising integrity. This session will examine the seven enemies of ethical conduct in a crisis and offer specific leadership concepts. By examining actual cases, you'll learn new ways to guide ethical decision-making the next time you and your board face a major issue or crisis situation. Learning outcomes include: how to achieve consensus when time is of the essence; how to neutralize tension and emotion; ways to develop "crystal ball" thinking to forecast outcomes, assess options and compare consequences and when to seek third-party support to break logjams and add new perspectives.



Bringing out the Best in Your Board: How to Prepare, Interact and Communicate is sponsored by the Special District Leadership Foundation.

TUESDAY, JULY 16 CONTINUED

10:30 a.m. – 11:30 a.m.

<<< 60 MINUTE BREAKOUT SESSIONS >>>

**Public Records Act - To Disclose or Not Disclose? It's More Complicated Now Than Ever Before**

*Mark Meyerhoff, Liebert Cassidy Whitmore*

With government transparency a top priority in today's political culture, public agencies are facing increasing demands under the Public Records Act (PRA). How do you handle responding to a PRA request that involves potentially thousands of emails that contain confidential information? How do you respond when you know the PRA request is informal discovery? What must a public agency disclose with respect to employee compensation and retiree pension amounts? Come discuss these and other recent PRA related challenges facing your agency. This session is everything you always wanted to know about the PRA but were afraid to ask.



11:30 a.m. – 1:00 p.m.

LUNCHEON

**Mid-Year Legislative Update  
Kyle Packham, CSDA Advocacy  
and Public Affairs Director**

Kyle will share the latest details on the hottest legislative topics of 2013. This mid-year legislative overview will include a run-down of the critical legislation and public policy issues impacting special districts' revenue, governance and operations. Hear about

CEQA reform, pension reform implementation and "cleanup bills," new opportunities and threats facing property tax revenue and more. Learn what all of this means for your district and how you can work together with CSDA to impact the legislative process in Sacramento.

SDLF

## Special District Leadership Foundation



FOR GENERAL MANAGERS AND TOP MANAGEMENT

### Special District Administrator Certification

#### Become a Certified Leader in Special Districts

The Special District Administrator (SDA) Certification is a voluntary designation sought by individuals who strive to be the best in their field. Administrators with various academic and professional backgrounds can be candidates for the program.

The certification examination and study guide were developed through the participation of over 100 volunteer subject matter experts who know about special district administration. Guided by the SDLF Board, Certification and Audit Advisory Committee and under direction by a professional examination development firm, this certification gives successful candidates recognition unmatched by any other program.

The two hour exam covers all key aspects of special district administration including: Governance, Legal Requirements, Policy Development, Ethics in Public Service, Strategic Planning, Public Finance and more. To find out the requirements for taking the Special District Administrator examination visit [www.sdlf.org](http://www.sdlf.org) or call 916-231-2939.

The General Manager Leadership Summit qualifies for 16 hours of continuing education toward the Special District Administrator Certification.

TUESDAY, JULY 16 CONTINUED

1:00 – 2:30 p.m.

<<< 90 MINUTE BREAKOUT SESSIONS >>>

**Effective GM Performance Evaluation: A Critical Element of the Board/Manager Relationship**

*Martin Rauch, Rauch Communication Consultants, Inc.*

Every board has a responsibility to evaluate their manager effectively, and every manager should insist on a quality process that identifies both good performance and problem areas, as well as provide opportunities for feedback. This session outlines a proven process that gives each board member and the manager an opportunity to hear from each other; incorporates both subjective and objective metrics; provides an opportunity for the manager to lay out his or her accomplishments for the past year; ensures there is policy level direction to clarify the managers goals for the coming year, and links evaluation to the strategic plan and manager's goals for the year. The session includes opportunities to share evaluation experiences, ask questions, and explore broader issues related to board and manager roles and relationships.

**I See What You Mean! Using Visual Tools to Share Ideas and Solve Problems**

*Eris Weaver, Facilitator and Group Process Consultant*

As a special district leader, you address complex problems. You are asked to do more work with fewer resources in a constantly changing social and political environment. You juggle the needs of competing constituencies and must communicate a consistent message in settings. Wouldn't it be great if this were easier? It can be! Learn cutting-edge tools to improve your team's creativity, communication and problem solving skills, as well as more effectively communicate your message. These tools can not only save time and money, but boost employee engagement and morale. In this highly participatory workshop, we will briefly review the building blocks of visual communication and then grab markers, sticky notes, and play-dough and get to it! We'll explore mind mapping, graphic recording, kinesthetic modeling, and gamestorming tools. All materials as well as an extensive resource list will be provided. Artistic ability is not required!

2:30 – 3:00 p.m.

Break and Networking with Exhibitors



3:00 – 4:15 p.m.

CLOSING SESSION

**Surviving the "Retirement Wave" – 10 Lessons in Growing Our Successors**

*Dr. Frank Benest, former City Manager of Palo Alto, California, and Senior Advisor for Next Generation Initiatives for the International City/County Management Association.*

As a generation of baby-boomer managers retires from local government, there are fewer numbers of Generation Xers ready and able to replace them. Learn about the demographic trends that have contributed to this leadership and brain drain crisis in the public sector and the talent development and succession planning strategies that can address the "Next Generation" challenge. This session will also identify ten lessons learned from succession planning initiatives from local governments around the country.

## Location

### \* Hyatt Regency Newport Beach

1107 Jamboree Road  
Newport Beach, CA 92660

Room Rate: \$165 single or double occupancy, plus tax, complimentary self-parking and complimentary guest room internet.

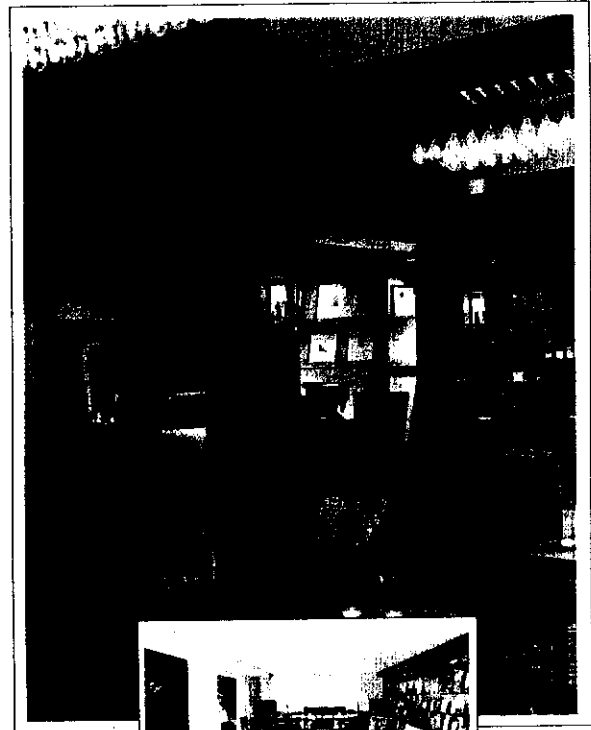
Room reservations can be made by calling 1-888-421-1442 and asking for the CSDA General Manager Leadership Summit rate. All room reservations must be guaranteed with a major credit card. The room reservation cut-off is Friday, June 14, however, rooms at the CSDA rate are expected to sell out before this date.

## Bring a Guest

Whether your passion is world-class shopping, dining, boating, or performing arts – you'll find it in Newport Beach. Go sailing on beautiful Newport Bay, walk over the bridge to Balboa Island or relax on stellar beaches. The Hyatt Regency Newport Beach also offers a complimentary shuttle to/from Fashion Island and Balboa Island.

*Guest Fee (cannot be from a district)*

Includes Welcome Reception, Continental Breakfast on Monday and Tuesday, and Food and Wine Experience on Monday for only \$175 at the Early Bird price.



## Registration Fees

### \* Early Bird (on or before June 14, 2013):

Member	\$600
Non-Member	\$725
Guest (cannot be from a district)	\$175

### Regular (after June 14, 2013):

Member	\$650
Non-Member	\$775
Guest (cannot be from a district)	\$200

### **Full Conference Registration fees include:**

- Welcome Reception on Sunday, July 14
- Keynote sessions
- All breakout sessions
- Continental breakfast on July 15 and 16
- Luncheon on July 15 and 16
- Food & Wine Experience Reception on July 15

Guest registration includes Welcome Reception, continental breakfasts, and Food & Wine Experience Reception only.

If you need special payment arrangements, please contact the CSDA Professional Development Department at 877-924-2732.

**PALM SPRINGS CEMETERY DISTRICT**

**RESOLUTION 03-2013**

**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 \$14,641.47 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

**FURTHER RESOLVED**, that these fund transfers are the result of interment costs and contract refunds incurred for the months of March 1, 2013 to May 31, 2013.

**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 13th day of June, 2013,** by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Jan Pye, Chairperson

ATTEST:

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