

**PALM SPRINGS CEMETERY DISTRICT**

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

**Thursday, November 14, 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 October 10, 2013 Meeting Minutes**

**b. Approval of October Expenditures**

General Fund		\$ 84,847.82
October Reimburse Voucher 1433	\$ 30,521.93	
October Reimburse Voucher 1434	\$ 28,103.59	
October Reimburse Voucher 1437	\$ 24,529.98	
Accumulative Capital Outlay		\$ 18,190.51
Prior Reimburse Voucher	\$ 3,571.64	
October Reimburse Voucher 1432	\$ 5,279.40	
October Reimburse Voucher 1436	\$ 1,492.46	
October Reimburse Voucher 1438	\$ 7,847.01	

Total October 31, 2013 Expenditures Checks & Visa/Debit Card  
19352-19417 & Direct Deposits (Payroll) \$103,038.33

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

**6. ADMINISTRATIVE CALENDAR**

- a. Lund & Guttry, CPA – Annual Audit Report
- b. Neal Wilson, C & N Financial – District Investments
- c. PSCD Grand Opening - Recap Report District Manger Jurasky
- d. Dia de los Muertos~Day of the Dead Celebration November 2, 2013 – Report District Manger Jurasky

**7. LEGISLATIVE CALENDAR**

- a. Resolution 07-2013, Transfer Interment Rights & Costs from PN to ACO & GF

**8. BOARD DEVELOPMENT**

- a. What's a Special District?
- b. What a Special District Is Not

**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
- e. Review Investment Policy of the Palm Springs Cemetery District

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

**13. CLOSED SESSION ANNOUNCEMENT – None**

**14. ADJOURNMENT**

**THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, November 11, 2013**

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

**DATE:** October 10, 2013

**TIME:** 2:00 P.M.

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

1. **CALL TO ORDER** The meeting was called to order by Chairperson Pye at 2:02 P.M.

2. **ROLL CALL**

Present: Jan Pye, Chair  
Lenny Pepper, Vice Chair  
Jane Alcumbrac, Member

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

Not Present: George Stettler, Treasurer,  
Trustee Pye stated that he is in route.

Motion was made by Trustee Pye, seconded by Trustee Pepper to excuse Trustee Lea who had informed Trustee Pye, Chair of his inability to attend the October 10, 2013 meeting due a prior commitment. Motion carried, vote 3-0.

Excused: John Lea, Secretary

3. **PUBLIC COMMENTS** – None

4. **CONFIRMATION OF** Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Agenda as presented. Motion carried, vote 3-0.

5. **CONSENT CALENDAR** Trustee Pye requested that agenda items 5c be pulled for discussion. Motion was made by Trustee Stettler, seconded by Trustee Pye to approve the Consent Calendar except for item 5c. Motion carried, roll call 3-0.

Trustee Stettler arrived at 2:05 P.M.

Trustee Pye inquired as to why the Edison bill was almost double, and the property taxes were lower than the projected 2013-2014 Budget. District Manager Jurasky explained that Edison had not billed for July/August electricity usage for Well#4, and combined the billing for two months in August/September, thus the larger billing. District Manager Jurasky explained how property tax income flows in during the year. Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve agenda items 5c. Motion carried, roll call 4-0.

The meeting was convened at 2:06 P.M. to allow photographer Gregg Felsen time to take photos of Trustees and District Manager Jurasky.

Reconvened at 2:19 P.M.

6. **ADMINISTRATIVE CALENDAR** a. **Neal Wilson, C & N Financial – General Overview of District Investments 3<sup>rd</sup> Quarter** Following the presentation by Neal Wilson and a discussion the investment report was received and filed.

b. **Review for Discussion and Approval Exterior Painting of Shop Building – Proposal from Moreno and Sons Painting, Inc.** District Manager Jurasky explained why there is a need for refurbishing and painting the maintenance building and shop bays. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Alcumbrac. Motion carried, roll call 4-0.

**c. PSCD New Administration Building Ribbon Cutting & Grand Opening** District Manager Jurasky advised the Board that attorney Steve Quintanilla had agreed to contribute \$550.00 towards the event. The contribution of \$500.00 is to go toward the food etc. and \$50.00 is to cover the photographer fee, since he had agreed to take the Trustee's and District Manager's photos for the press release and had to cancel. Following a discussion motion was made by Trustee Pepper, seconded by Trustee Stettler to approve an amount not to exceed \$3,000.00 (including the \$500.00 from attorney Quintanilla) for the grand opening. Motion carried, roll call 4-0.

**d. Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon** Following a discussion motion was made by Trustee Pepper, seconded Stettler to approve scheduling the Trustee Annual Year-End Meeting Luncheon for 11:00 a.m. Thursday, December 12, 2013 at Spencer's Restaurant. District Manager Jurasky was directed to handle the scheduling with the restaurant and invitation to the usual attendees. Motion carried, roll call 4-0.

**e. Dia de los Muertos ~ Day of the Dead Celebration November 2, 2013** Following a discussion motion was made by Trustee Stettler, seconded by Trustee Pepper to approve hiring Cathedral City Reserve police officers for crowd and traffic control. Motion carried, roll call 4-0.

**f. Review for Approval List of Documents for Destruction** Following a discussion motion was made by Trustee Stettler, seconded by Trustee Pepper to approve the list of documents for destruction. District Manager Jurasky was directed to contact a shredding company for shredding and disposal. Motion carried, vote 4-0.

7. **LEGISLATIVE** - None

8. **BOARD DISCUSSION** a. **Mission Statement & Vision Statement** No action taken

b. **Cemetery Maps – Desert Memorial Park, Welwood Murray Cemetery and Boundaries** No action taken

Trustee Pye requested that item 8 be changed to Board Development.

9. **PUBLIC HEARING CALENDAR** - None

10. **REPORTS** a. **Trustee Report** - Trustee Pye wanted to know who would be the master of ceremonies for Veterans Day. District Manager Jurasky reported that Will Kleindienst has consented to be the MC.

b. **Manager Report** - District Manager Jurasky shared some of the older photos with the Board that she plans on having enlarged and framed to be used as artwork in the new office.

District Manager Jurasky stated that at the CAPC conference the question was asked how many Districts recite the pledge of allegiance before their board meeting.. Following a discussion the Board agreed not to recite the pledge of allegiance before their board meetings.

11. **FUTURE AGENDA ITEMS** a. **Discussion in 2012/2013 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken

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

c. **Strategic Planning Study Session** No action taken

d. **Demolition of Old Office and Apartment Buildings** No action taken

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

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

13. **CLOSED SESSION ANNOUNCEMENTS** – None

14. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 3:23 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, November 14, 2013.

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

\_\_\_\_\_  
George Stettler, Treasurer

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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
10/1/13	19352	Oct 2013 PSCD Health Insurance Expense Oct 2013 Employee Portion of Health Insurance P.E.R.S.	5,554.60 685.15	6,239.75
10/1/13	19353	Oct 2013 PSCD Dental Insurance Expense STANDARD INSURANCE COMPANY RB	380.36	380.36
10/1/13	19354	Oct 2013 PSCD Employee Life Insurance Expense STANDARD INSURANCE COMPANY RQ	85.05	85.05
10/3/13	19355	Saturday Burial (9/7/13): Invoice 00053542 Saturday Burial (9/14/13): Invoice 00053543 KIRKPATRICK LANDSCAPING SERVICES IN	300.00 300.00	600.00
10/3/13	19356	Repurchase Lots B-31 #'s 175 and 273 LINDA BOTLY	2,100.00	2,100.00
10/3/13	19357	(5) # 5 Vaults: Invoice 40508 (6) # 5 Liners LEGRAND WILBERT, LLC	875.00 774.00	1,649.00
10/3/13	19358	Copier Maintenance 8/21 to 9/20/13: Invoice AR11 DESERT BUSINESS MACHINES	43.52	43.52
10/3/13	19359	Trash Service BURRTEC WASTE & RECYCLING SVCS	319.82	319.82
10/3/13	19360	Membership: Invoice 50372 DESERT HOT SPRINGS CHAMBER OF COM	85.00	85.00
10/3/13	19361	Well # 4 Service Call 7/16 & 7/19/13: Invoice 1307- SOUTH WEST PUMP & DRILLING	1,459.90	1,459.90
10/10/13	19362	Bal. Due: New Admin Bldg - Water Connection COACHELLA VALLEY WATER DIST	5,279.40	5,279.40
10/10/13	19363	New Signs - New Admin Bldg Project: Invoice 810 BEST SIGNS, INC	3,188.78	3,188.78
10/10/13	19364	6000 lbs Perennial Ryegrass Seed: Invoice 327810 HIGH TECH IRRIGATION, INC	7,259.40	7,259.40
10/10/13	19365	Sept 2013 Janitorial Service NOE B SALCEDO	250.00	250.00
10/10/13	19366	Sept 2013 Contract Maintenance: Invoice 0005344 KIRKPATRICK LANDSCAPING SERVICES IN	14,550.00	14,550.00
10/11/13	19367	K Jurasky Extra Health Ins 8/8, 8/23, 9/6 & 9/20/1 COLONIAL LIFE	407.56	407.56
10/11/13	19368	Oct 2013 PSCD Vision Ins Expense; invoice 51521 SAFEGUARD DENTAL & VISION	69.21	69.21
10/11/13	19369	Janitorial Supplies WAXIE SANITARY SUPPLY	279.34	279.34
10/11/13	19370	(12) Gold Crem Vaults: Invoice 42045	723.36	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		ASCO PACIFIC, INC.		723.36
10/11/13	19371	Sept 2013 Maintenance Service: 1309-3316 SOUTH WEST PUMP & DRILLING	150.00	150.00
10/11/13	19372	WMC Usage DESERT WATER AGENCY	594.94	594.94
10/11/13	19373	Pest Control Service WESTERN EXTERMINATOR	61.50	61.50
10/11/13	19374	Well Replenishment COACHELLA VALLEY WATER DIST	3,055.31	3,055.31
10/11/13	19375	Pre Employment Physical: Invoice 1181-1 Employment Drug Testing EISENHOWER OCCUPATIONAL HEALTH	55.00 28.00	83.00
10/11/13	19376	CAPC Annual Edu Seminar - Mileage 222.88 @ 5 ROGER CLARK	125.92	125.92
10/11/13	19377	Sales Tax 7/1/13 to 9/30/13 STATE BOARD OF EQUALIZATION	463.00	463.00
10/18/13	19378	K. Jurasky - Extra Health Insurance COLONIAL LIFE	203.78	203.78
10/18/13	19379	Plant @ 2 (Aug 2013) Plant # 2 (Sept 2013) Well # 2 WMC Da Vall Gate Well # 4 Admin Bldg SOUTHERN CALIF EDISON CO	527.77 82.25 1,041.90 26.26 185.29 2,625.15 1,134.39	5,623.01
10/18/13	19380	To Reimburse for New Admin Office Set Up Suppl KATHLEEN JURASKY	128.34	128.34
10/18/13	19381	VPN Connection 9/41 to 9/30/13: Invoice 99901070 RIVERSIDE COUNTY INFOMATION TECHNO	13.52	13.52
10/18/13	19382	(58) Euryops: Invoice 256861 (2) Bags Flower and Bloom (5) Bags Cameron Mulch Fungicide (10) Euryops: Invoice 256904 (29) Flats Bedding Plants Delivery Charges Tax CAMERON NURSERY, LLC	188.50 95.00 16.25 80.00 32.50 242.15 10.00 52.35	716.75
10/18/13	19383	Water Cooler Leases 9/1 to 9/30/13: Invoice AR11 DESERT BUSINESS MACHINES	58.32	58.32
10/18/13	19384	Memorial Wall Engraving - Robert Steppke on 9- HEMET VALLEY MONUMENTS	150.00	150.00

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

Date	Check #	Line Description	Debit Amount	Credit Amount
10/18/13	19385	Fire Protection Meter # 55831-884770 Admin Building Meter # 559833-884768 Old Domestic Meter # 10819-512108 COACHELLA VALLEY WATER DIST	20.00 24.46 24.60	69.06
10/18/13	19386	Revese Osmosis Faucet and Instal: Invoice 4488 GOODMAN PLUMBING, INC	872.50	872.50
10/18/13	19387	Yellow Pages SUPERMEDIA LLC	180.60	180.60
10/18/13	19388	Create pdf form : Invoice 00010193 KAMINSKY PRODUCTIONS	300.00	300.00
10/24/13	19389	Lowering Devise SVC 10-16-13: Invoice 10202013 DAVID B HEPBURN	350.00	350.00
10/24/13	19390	Photography at WMC & DMP Oct 2013: Invoice 1 GREGG FELSEN	750.00	750.00
10/24/13	19391	SVC - Shop A/C 10/11/13: Invoice 68739 ESSER SERVICES INC	80.00	80.00
10/25/13	19392	Bal Due New Admin Bldg Furniture Est # 16378 d DESERT BUSINESS INTERIORS	382.86	382.86
10/25/13	19393	Shop Water Cooler Lease 10/16/13 to 11-15/13: In DESERT BUSINESS MACHINES	29.43	29.43
10/25/13	19394	Oct 2013 Fountain Service: Invoice 010644 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
10/25/13	19395	Phone Charges VERIZON COMMUNICATIONS	932.27	932.27
10/25/13	19396	Courier SVC: Invoice 2475079 GOLDEN STATE OVERNIGHT	70.15	70.15
10/25/13	19397	Billing on Audit 6/30/13: Invoice 27059 Additional Charges Testing Construction Charges LUND & GUTTRY LLP	1,000.00 490.00	1,490.00
10/25/13	19398	Ground Supervisor Cell Phone & Office Cell Phon SPRINT	87.58	87.58
10/25/13	19399	SVC Call Well # 4 10/4/13: Invoice 1310-008 October 2013 Contract Maintenance: invoice 1310 SOUTH WEST PUMP & DRILLING	95.00 150.00	245.00
10/25/13	19400	Office Wireless Conection 11/1 to 11/30/13: Invoice Well # 2 Wireless Connection11/1 to 11/30/13: Inv SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
10/25/13	19401	Seed Cover/Mulch: invoice 328194 Fertilizer: Invoice 3294490 Irrigation System Repairs: Invoice 330839 Gloves HIGH TECH IRRIGATION, INC	125.90 2,714.10 212.60 16.76	3,069.36



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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
10/31/13	19402	Admin Office Window Cleaning: Invoice 2618-166 FISH WINDOW CLEANING	170.00	170.00
10/31/13	19403	K Jurasky Oct 2013 Retirement Contribution K Jurasky Oct 2013 PSCD Retirement Expene OPPENHEIMER FUNDS SERVICES	1,692.32 426.68	2,119.00
10/31/13	19404	R.Clark Oct 2013 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	214.03	214.03
10/31/13	19405	J Madrigal Oct 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	326.67	326.67
10/31/13	19406	J Reyna Oct 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	212.01	212.01
10/31/13	19407	J Burnett Oct 2013 PSCD Retirement Expense FRANKLIN - TEMPLETON	203.84	203.84
10/31/13	19408	Bianca Felix - Sept & Oct 2013 PSCD Retirement FRANKLIN - TEMPLETON	142.20	142.20
10/31/13	19409	Paint North Gate - New Admin Bldg: Invoice 13-1 MORENO & SONS PAINTING, INC.	150.00	150.00
10/31/13	19410	Frame (33) Photos - New Admin Office 1ST GALLERY	6,156.71	6,156.71
10/31/13	19411	(40) Digital Print Photos PHOTO COLORGRAPHIX	1,540.30	1,540.30
10/31/13	19412	Reimburse for Grand Opening Supplies KATHLEEN JURASKY	1,045.61	1,045.61
10/31/13	19413	Dia de Los Muertos Security Service CATHEDRAL CITY POLICE RESERVE ASSOC	800.00	800.00
10/31/13	19414	Catus to Replace Lost Plants @ Da Vall Entry: In CAMERON NURSERY, LLC	498.15	498.15
10/31/13	19415	Treatment of Bee 7/2/2013 POWERFUL PEST MANAGEMENT, INC	195.00	195.00
10/31/13	19416	Trash SVC - Nov 2013 BURRTEC WASTE & RECYCLING SVCS	319.82	319.82
10/31/13	19417	District Manager cell phone AT & T MOBILITY	80.50	80.50
10/26/13	DEBIT JK	Grand Opening - supplies (Dollar Tree) COMPANY DEBIT CARD	22.53	22.53
10/26/13	DEBIT JK	Grand Opening Supplies (Jo-Ann) COMPANY DEBIT CARD	20.71	20.71
10/27/13	DEBIT JK	Office Supplies (Bed Bath & Beyond) COMPANY DEBIT CARD	93.70	93.70

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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
10/17/13	DEBIT JK	Postage (Compensation Report to State (PS Main COMPANY DEBIT CARD	6.11	6.11
10/28/13	DEBIT JK	Grand Opening Supplies ( Event Rental) COMPANY DEBIT CARD	422.13	422.13
10/29/13	DEBIT J	Rope to Hange DOD Banner ( Lowes) COMPANY DEBIT CARD	36.96	36.96
10/1/13	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	198.83	198.83
10/1/13	DEBIT KJ	Office Supplies (Staples) COMPANY DEBIT CARD	201.61	201.61
10/31/13	DEBIT KJ	A T & T Monthly Connection Fee COMPANY DEBIT CARD	25.00	25.00
10/10/13	DEBIT KJ	Office Candy COMPANY DEBIT CARD	19.00	19.00
10/11/13	DEBIT KJ	New Admin Bldg Front door Alert Chime (Entry COMPANY DEBIT CARD	129.96	129.96
10/21/13	DEBIT KJ	Grand Opening Supplies (Engraving & Award) COMPANY DEBIT CARD	165.53	165.53
10/25/13	DEBIT KJ	New Bulletin Board - New Admin Bldg (Staples) Office Supplies (Staples COMPANY DEBIT CARD	499.99 46.08	546.07
10/17/13	DEBIT KJ	Bookcase - Dist Managers Office (Plummer.CoM0 COMPANY DEBIT CARD	322.92	322.92
10/5/13	DEBIT R	CAPC Annual Educ Seminar - Hyatt Hotel for R COMPANY DEBIT CARD	347.26	347.26
10/4/13	EDD TAX	SIT P/R/ 9/19 to 10/2/13 Paid 10/4/13 SDI P/R 6/19 to 10/2/13 paid 10/4/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 103.68	285.64
10/18/13	EDD TAX	SIT P/R 10/63 to 10/16/13 Paid 10/18/13 SDI P/R 10/3 to 10/16/13 Paid 10/18/13 EMPLOYMENT DEVELOPMENT DEPT	181.96 108.56	290.52
10/4/13	EDD TAX	CA Edu & Training P/r 9/19 to 10/2/13 Paid 10/4/1 SUI P/R 9/19 to 10/2/13 Paid 10/4/13 EMPLOYMENT DEVELOPMENT DEPT	0.62 22.23	22.85
10/18/13	EDD TAX	CA Edu & Training P/R 10/3 to 10/16/13 Paid 10/1 SUI P/r10/3 to 10/16/13 Paid 10/18/13 EMPLOYMENT DEVELOPMENT DEPT	0.69 24.72	25.41
10/4/13	EXPRESS	FIT P/R 9/19 to 10/2/13 Paid 10/14/13 Social Security P/R/9/19 to 10/2/13 paid 10/4/13 Medicarwc P/R 9/19 to 10/2/13 paid 10/4/13 BANK OF AMERICA	844.80 1,285.72 300.68	2,431.20

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

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
10/18/13	EXPRESS	FIT P/R 10/3 to 10/16/13 Paid 10/18/13	844.80	
		Soc Security P/R 10/3 to 10/16/13 Paid 10/16/13	1,346.21	
		Medicare P/R 10/3 to 0/16/13 Paid 10/18/13	314.84	
		BANK OF AMERICA		2,505.85
10/4/13	FEES	P/R Process Fee P/r 9/19 to 10/2/13 Paid 10/4/13	60.21	
		CBIZ PAYROLL		60.21
10/18/13	FEES	P/R Processing Fee P/R 10/3 to 10/16/13 Paid 10/1	70.45	
		CBIZ PAYROLL		70.45
	<b>Total</b>		<b>88,105.94</b>	<b>88,105.94</b>

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

<b>Date</b>	<b>Reference</b>	<b>Employee</b>	<b>Amount</b>
10/4/13	2504	KATHLEEN JURASKY	1,583.00
10/4/13	2505	JESSE B. MADRIGAL	1,666.52
10/4/13	2506	JESSE B. MADRIGAL	128.42
10/4/13	2507	JANET M. BURNETT	1,123.78
10/4/13	2508	ROGER L. CLARK	1,295.59
10/4/13	2509	BIANCA FELIX	564.09
10/4/13	2510	JUAN F. REYNA	1,214.55
10/18/13	2517	KATHLEEN JURASKY	1,582.98
10/18/13	2518	JESSE B. MADRIGAL	1,321.08
10/18/13	2519	JESSE B. MADRIGAL	220.20
10/18/13	2520	JANET M. BURNETT	1,123.79
10/18/13	2521	ROGER L. CLARK	1,295.59
10/18/13	2522	BIANCA FELIX	552.55
10/18/13	2523	JUAN F. REYNA	874.85
10/18/13	2524	JANE ALCUMBRAC	91.35
10/18/13	2525	LENNY PEPPER	91.35
10/18/13	2526	JAN M. PYE	91.35
10/18/13	2527	GEORGE STETTLER	91.35
		<b>10/1/13 thru 10/31/13</b>	<b>14,912.39</b>

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

Cash Disbursement Journal (Includes ACO listed below)	88,125.94
Payroll Disbursement Journal	14,912.39
<b>TOTAL PSCD DISBURSEMENTS</b>	<u>103,038.33</u>

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>84,847.82</u>
Payment Voucher # 1433	30,521.93
Payment Voucher # 1434	28,103.59
Payment Voucher # 1437	24,529.98
	83,155.50

**ACO DISBURSEMENTS**

1 Coachella Valley Water		
Bal Due - New Admin Bldg Water Connection	CK 19362	5,279.40
2 Best Sign, Inc		
New Admin Bldg Signage	CK 19363	3,188.78
3 Goodman Plumbing, Inc		
Install New Reverse Osmosis Water Filter - New Admin Bldg	CK 19386	872.50
4 Entry Bell.Com		
Front Door Chime - New Admin Bldg	DEBIT KJ	129.96
5 Desert Business Interiors	CK 19392	382.86
Bal due - furniture - New Admin Bldg		
6 Lund & Gutry LLP CPA	CK19397	490.00
Test Construction Costs - New Admin Bldg		
7 Moreno & Sons Painting	CK 19409	150.00
Paint North Gate in New Admin Bldg		
8 1st Gallery	CK 19410	6,156.71
Framing of New Admin Office Photos		
9 Photo ColorGraphix	CK 19411	1,540.30
Digital Enlargement of New Admin Office Photos		
<b>TOTAL ACO EXPENDITURES</b>		<u>18,190.51</u>

- 1 ACO PV 1432 (10/2/13)
- 2 ACO PV 1430 (9/13/13)
- 3 ACO PV 1436 (10/24/13)
- 4 ACO PV 1436 (10/24/13)
- 5 ACO PV 1429 (9/10/13)
- 6 ACO PV 1436 (10/24/13)
- 7,8,9 ACO PV 1438 (10/30/13)

<b>TOTAL OCTOBER 2013 DISBURSEMENTS</b>	<u>103,038.33</u>
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PALM SPRINGS CEMETERY DISTRICT

October 31, 2013

SITE SALES & INTERMENTS

	Prior Months		October		2013 YTD Totals		Oct 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	12	0	4	0	16	0	37	0
Adult, A&B	14	0	4	0	18	0	26	0
Premium	7	0	1	0	8	0	10	0
Children	0	0	0	0	0	0	0	0
Cremation	1	2	0	2	1	4	6	2
Niche	2	0	5	0	7	0	7	0
<b>TOTALS</b>	<b>36</b>	<b>2</b>	<b>14</b>	<b>2</b>	<b>50</b>	<b>4</b>	<b>86</b>	<b>2</b>

LOT REPURCHASES

	Prior Months		October		YTD 2013		YTD Oct 2012	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	2	0	2	0	4	0	7	0
Cremation	2	0	0	0	2	0	0	0
Niche	4	0	0	0	4	0	1	0
<b>TOTALS</b>	<b>8</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>8</b>	<b>0</b>

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		October		2013 YTD Totals		October 2012 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	26	0	11	0	37	0	54	0
Children	0	0	0	0	0	0	0	0
Cremation	9	1	2	0	11	1	13	1
Niche	5	0	2	0	7	0	5	0
<b>TOTALS</b>	<b>40</b>	<b>1</b>	<b>15</b>	<b>0</b>	<b>55</b>	<b>1</b>	<b>72</b>	<b>1</b>

SATURDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	3	0	1	0	4	0	2	0
Child	0	0	0	0	0	0	0	0
Cremation	2	0	1	0	3	0	1	0
<b>TOTALS</b>	<b>5</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>3</b>	<b>0</b>

SUNDAY INTERMENTS

	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
<b>TOTALS</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
10002	CASH ON HAND - COUNTY	44,894.59	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	33,982.03	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	390.38	
10009	CASH IN BANK - RESERVE CHECKM	3,945.37	
10015	ACO PURCHASES RECEIVABLE		163,881.47
10016	SECURITY DEPOSITS	130.50	
11025	DUE FROM PRENEED	493.00	
14010	PREPAID INSURANCE	10,850.43	
14011	PREPAID W/C INSURANCE	1,125.34	
	<b>ASSETS:</b>	<b>110,618.64</b>	<b>163,881.47</b>
 <b>LIABILITIES:</b>			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		290.84
20109	LEASE DEPOSIT - PREPAID		55,620.00
20111	EMPLOYEES INSURANCE PAYABLE		2,162.24
20220	ACCRUED EMPLOYEE PAYROLL		1,903.20
20221	ACCRUED VACATION PAYABLE		11,786.23
20226	STATE DISABILITY INS PAYABLE	.20	
27400	OPEB BENEFIT LIABILITY: GASB45		377,488.50
	<b>LIABILITIES:</b>	<b>.20</b>	<b>463,651.01</b>
 <b>EQUITY:</b>			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	546,844.92	
	<b>TOTAL EQUITY:</b>	<b>546,844.92</b>	<b>180,070.95</b>
 <b>REVENUE:</b>			
40001	OPEN AND CLOSE		66,265.00
40202	RETURNED CHECK BANK CHARGE		25.00
40203	INTEREST RECEIVED		11.44
40205CC	CREDIT CARD CONVEN FEE		824.83
40205SAT	SAT INTERMENT SURCHARGE		5,200.00
40205SUN	SUN INTERMENT SURCHARGE		125.00
40206	TAX COLLECTIONS		11,668.17
40207	VAULTS		3,980.00
40207-EX LG CRE	EX LG CREMATION VAULTS		1,190.00
40208	LINERS		3,030.00
40209	GRAVE VASES		1,410.50
40210	MEMORIAL WALL INCOME		25.00
40211	ENR SURCHARGE		8,100.00
40212	LOT TRANSFERS		540.00
40213	COUNTY INTEREST INCOME		38.58
40216	HANDLING FEE		19,620.00
40217	PRENEED CONTRACT SERVICE CHG		1,500.00
40218	VASE/HDSTN SET & CLEAN		8,690.00
95000	RESERVES TRANSFERRED IN		600.00
	<b>REVENUE:</b>		<b>132,843.52</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>EXPENSES:</b>			
60101	REGULAR SALARIES	81,579.00	
60102	BOT BOARD MEETINGS	1,900.00	
60103	BOT CONFERENCES	1,752.00	
60105	BOT TRAVEL & EXPENSES	943.71	
61101	TEMPORARY HELP	1,730.62	
71101	RETIREMENT/PENSION	5,640.90	
71201	FICA	5,243.76	
71202	MEDICARE	1,226.36	
72301	EMPLOYEE GROUP INSURANCE	23,480.91	
72601	UNEMPLOYMENT INSURANCE	185.89	
73101	WORKERS COMP INSURANCE	2,381.55	
81111	ELECTRICITY	21,150.44	
81112	TELEPHONE	2,985.32	
81113	WATER	15,818.09	
83308	COMMUNITY OUTREACH	3,401.51	
83309	VISA-MASTER CHG FEES	1,001.00	
83311	COUNTY SERVICE CHARGE	284.38	
83313	GENERAL INSURANCE	5,425.16	
83314	LEGAL	534.80	
83315	LOT REPURCHASE	4,550.80	
83316	OFFICE EXPENSE	5,877.82	
83317	TRAVEL & CONVENTION	5,839.46	
83321	AUDIT	10,000.00	
83323	ADVERTISING/PUBLICITY	1,147.40	
84411	LARGE EQUIPMENT REPAIRS	2,730.93	
84412	EQUIPMENT REPAIRS	350.00	
84413	IRRIGATION SYSTEM REPAIRS	1,128.54	
84414	FERTILIZER AND SEED	11,314.30	
84415	GASOLINE, OIL, TIRES	2,311.26	
84416	PLANT & BUILDING	8,504.30	
84418	TOOLS & SUPPLIES	115.17	
84419	GRAVE LINERS & VAULTS	5,338.36	
84420	GRAVE VASES	1,847.70	
84422	CONTRACT TREE/GARDEN MAINTN	43,581.90	
84423	CONTRACT BURIALS	900.00	
84424	SECURITY CAMERA EXPENSE	779.85	
	<b>EXPENSES:</b>	<b>282,983.19</b>	
<b>REPORT TOTALS</b>		<b>940,446.95</b>	<b>940,939.95</b>



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

ASSETS

ASSETS

CASH ON HAND - COUNTY	44,894.59	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	33,982.03	
CSH/HIND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	390.38	
CASH IN BANK - RESERVE CHECKNG	3,945.37	
ACO PURCHASES RECEIVABLE	(163,881.47)	
SECURITY DEPOSITS	130.50	
PREPAID INSURANCE	10,850.43	
PREPAID W/C INSURANCE	1,125.34	
 TOTAL ASSETS		 (53,262.83)
 TOTAL ASSETS		 (53,262.83)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	290.84	
LEASE DEPOSIT - PREPAID	55,620.00	
EMPLOYEES INSURANCE PAYABLE	2,162.24	
ACCRUED EMPLOYEE PAYROLL	1,903.20	
ACCRUED VACATION PAYABLE	11,786.23	
STATE DISABILITY INS PAYABLE	(0.20)	
OPEB BENEFIT LIABILITY: GASB45	377,488.50	
TOTAL LIABILITIES		463,650.81
 TOTAL LIABILITIES		 463,650.81

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(546,844.92)	
NET INCOME	(150,139.67)	
TOTAL EQUITY		(516,913.64)
 TOTAL LIABILITIES AND EQUITY		 (53,262.83)

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

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	29,058.00	17,850.00	11,208.00	66,758.00	73,700.00	(6,942.00)
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	25.00	0.00	25.00
INTEREST RECEIVED	0.00	0.49	(0.49)	11.44	2.56	8.88
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	18,540.00	(18,540.00)
MISC INCOME	0.00	2,781.00	(2,781.00)	0.00	2,781.00	(2,781.00)
CREDIT CARD CONVEN FEE	280.50	157.43	123.07	824.83	820.03	4.80
SAT INTERMENT SURCHARGE	1,300.00	850.00	450.00	5,200.00	2,150.00	3,050.00
SUN INTERMENT SURCHARGE	0.00	0.00	0.00	125.00	575.00	(450.00)
TAX COLLECTIONS	0.00	0.00	0.00	11,668.17	5,194.26	6,473.91
VAULTS	2,080.00	945.00	1,135.00	3,980.00	3,415.00	565.00
EX LG CREMATION VAULTS	595.00	255.00	340.00	1,190.00	1,030.00	160.00
LINERS	1,410.00	1,080.00	330.00	3,030.00	4,715.00	(1,685.00)
GRAVE VASES	380.00	762.00	(382.00)	1,410.50	2,248.50	(838.00)
MEMORIAL WALL INCOME	0.00	0.00	0.00	25.00	200.00	(175.00)
ENR SURCHARGE	3,450.00	0.00	3,450.00	8,100.00	8,850.00	(750.00)
LOT TRANSFERS	90.00	90.00	0.00	540.00	270.00	270.00
COUNTY INTEREST INCOME	17.55	17.01	0.54	38.58	49.79	(11.21)
HANDLING FEE	9,220.00	6,130.00	3,090.00	19,620.00	24,720.00	(5,100.00)
PRENEED CONTRACT SERVICE CHG	300.00	400.00	(100.00)	1,500.00	1,700.00	(200.00)
VASE/HDSTN SET & CLEAN	1,955.00	1,935.00	20.00	8,690.00	9,935.00	(1,245.00)
<b>TOTAL REVENUE</b>	<b>50,136.05</b>	<b>37,887.93</b>	<b>12,248.12</b>	<b>132,736.52</b>	<b>160,896.14</b>	<b>(28,159.62)</b>
	50,136.05	37,887.93	12,248.12	132,736.52	160,896.14	(28,159.62)
<b>EXPENSES</b>						
REGULAR SALARIES	20,983.13	19,570.89	1,412.24	81,579.00	78,271.08	3,307.92
BOT BOARD MEETINGS	400.00	500.00	(100.00)	1,900.00	1,400.00	500.00
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	943.71	0.00	943.71
TEMPORARY HELP	0.00	650.00	(650.00)	1,730.62	650.00	1,080.62
RETIREMENT/PENSION	1,525.43	1,339.95	185.48	5,640.90	5,358.92	281.98
FICA	1,315.94	1,274.89	41.05	5,243.76	4,940.67	303.09
MEDICARE	307.76	298.16	9.60	1,226.36	1,155.48	70.88
EMPLOYEE GROUP INSURANCE	6,089.22	5,767.61	321.61	23,480.91	23,027.75	453.16
UNEMPLOYMENT INSURANCE	48.26	47.15	1.11	185.89	84.05	101.84
WORKERS COMP INSURANCE	562.66	600.00	(37.34)	2,381.55	2,400.00	(18.45)
ELECTRICITY	5,623.01	5,047.93	575.08	21,150.44	17,246.24	3,904.20
TELEPHONE	1,125.35	462.51	662.84	2,985.32	1,827.83	1,157.49
WATER	3,719.31	3,440.66	278.65	15,818.09	16,138.12	(320.03)
COMMUNITY OUTREACH	2,561.51	95.00	2,466.51	3,401.51	565.00	2,836.51
VISA-MASTER CHG FEES	311.11	254.01	57.10	1,001.00	1,315.02	(314.02)
COUNTY SERVICE CHARGE	13.52	17.70	(4.18)	284.38	295.38	(11.00)
GENERAL INSURANCE	1,356.29	1,178.77	177.52	5,425.16	4,715.08	710.08
LEGAL	0.00	336.00	(336.00)	534.80	770.00	(235.20)
LOT REPURCHASE	2,100.00	335.00	1,765.00	4,550.80	3,405.00	1,145.80
OFFICE EXPENSE	2,038.41	734.74	1,303.67	5,877.82	3,399.80	2,478.02
TRAVEL & CONVENTION	473.18	4,401.75	(3,928.57)	5,839.46	8,532.09	(2,692.63)
AUDIT	1,000.00	9,006.00	(8,006.00)	10,000.00	9,926.00	74.00
ADVERTISING/PUBLICITY	480.60	177.95	302.65	1,147.40	1,341.80	(194.40)
AUTO TRUCK EXPENSE	0.00	0.00	0.00	0.00	241.61	(241.61)
LARGE EQUIPMENT REPAIRS	0.00	36.44	(36.44)	2,730.93	36.44	2,694.49
EQUIPMENT REPAIRS	350.00	0.00	350.00	350.00	0.00	350.00
IRRIGATION SYSTEM REPAIRS	212.60	443.23	(230.63)	1,128.54	3,029.92	(1,901.38)
FERTILIZER AND SEED	11,314.30	0.00	11,314.30	11,314.30	0.00	11,314.30
GASOLINE, OIL, TIRES	0.00	0.00	0.00	2,311.26	2,012.50	298.76
PLANT & BUILDING	3,610.38	1,011.35	2,599.03	8,504.30	5,087.18	3,417.12
TOOLS & SUPPLIES	53.72	375.00	(321.28)	115.17	375.00	(259.83)
GRAVE LINERS & VAULTS	2,372.36	3,381.00	(1,008.64)	5,338.36	9,022.58	(3,684.22)
GRAVE VASES	0.00	0.00	0.00	1,847.70	343.58	1,504.12
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	43,581.90	43,624.45	(42.55)
CONTRACT BURIALS	600.00	0.00	600.00	900.00	300.00	600.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	779.85	690.00	89.85
<b>TOTAL EXPENSES</b>	<b>(85,236.05)</b>	<b>(75,471.69)</b>	<b>(9,764.36)</b>	<b>(282,983.19)</b>	<b>(251,528.57)</b>	<b>(31,454.62)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(35,100.00)</b>	<b>(37,583.76)</b>	<b>2,483.76</b>	<b>(150,246.67)</b>	<b>(90,632.43)</b>	<b>(59,614.24)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	(600.00)	0.00	(600.00)	(600.00)	0.00	(600.00)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>(600.00)</b>	<b>0.00</b>	<b>(600.00)</b>	<b>(600.00)</b>	<b>0.00</b>	<b>(600.00)</b>
<b>NET INCOME (LOSS)</b>	<b>(34,500.00)</b>	<b>(37,583.76)</b>	<b>3,083.76</b>	<b>(149,646.67)</b>	<b>(90,632.43)</b>	<b>(59,014.24)</b>

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

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUES</b>						
OPEN AND CLOSE	29,058.00	22,295.00	6,763.00	66,758.00	267,540.00	(200,782.00)
MISC SPECIAL SET-UP	0.00	66.66	(66.66)	0.00	800.00	(800.00)
RETURNED CHECK BANK CHARGE	0.00	4.16	(4.16)	25.00	50.00	(25.00)
INTEREST RECEIVED	0.00	1.66	(1.66)	11.44	20.00	(8.56)
LAND LEASE	0.00	4,635.00	(4,635.00)	0.00	55,620.00	(55,620.00)
CREDIT CARD CONVEN FEE	280.50	378.33	(97.83)	824.83	4,540.00	(3,715.17)
SAT INTERMENT SURCHARGE	1,300.00	920.83	379.17	5,200.00	11,050.00	(5,850.00)
SUN INTERMENT SURCHARGE	0.00	791.66	(791.66)	125.00	9,500.00	(9,375.00)
TAX COLLECTIONS	0.00	21,611.91	(21,611.91)	11,668.17	259,343.00	(247,674.83)
VAULTS	2,080.00	1,564.16	515.84	3,980.00	18,770.00	(14,790.00)
EX LG CREMATION VAULTS	595.00	0.00	595.00	1,190.00	0.00	1,190.00
LINERS	1,410.00	1,303.25	106.75	3,030.00	15,639.00	(12,609.00)
GRAVE VASES	380.00	620.00	(240.00)	1,410.50	7,440.00	(6,029.50)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	25.00	300.00	(275.00)
ENR SURCHARGE	3,450.00	2,647.50	802.50	8,100.00	31,770.00	(23,670.00)
LOT TRANSFERS	90.00	60.00	30.00	540.00	720.00	(180.00)
COUNTY INTEREST INCOME	17.55	10.83	6.72	38.58	130.00	(91.42)
HANDLING FEE	9,220.00	7,427.25	1,792.75	19,620.00	89,127.00	(69,507.00)
PRENEED CONTRACT SERVICE CHG	300.00	719.16	(419.16)	1,500.00	8,630.00	(7,130.00)
VASE/HDSTN SET & CLEAN	1,955.00	3,218.83	(1,263.83)	8,690.00	38,626.00	(29,936.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.33	(8.33)	0.00	100.00	(100.00)
<b>TOTAL REVENUES</b>	<b>50,136.05</b>	<b>68,309.52</b>	<b>(18,173.47)</b>	<b>132,736.52</b>	<b>819,715.00</b>	<b>(686,978.48)</b>
	50,136.05	68,309.52	(18,173.47)	132,736.52	819,715.00	(686,978.48)
<b>EXPENSES</b>						
REGULAR SALARIES	20,983.13	23,819.16	(2,836.03)	81,579.00	285,830.00	(204,251.00)
BOT BOARD MEETINGS	400.00	625.00	(225.00)	1,900.00	7,500.00	(5,600.00)
BOT CONFERENCES	0.00	0.00	0.00	1,752.00	0.00	1,752.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	943.71	0.00	943.71
TEMPORARY HELP	0.00	500.00	(500.00)	1,730.62	6,000.00	(4,269.38)
RETIREMENT/PENSION	1,525.43	1,591.08	(65.65)	5,640.90	19,093.00	(13,452.10)
FICA	1,315.94	1,546.50	(230.56)	5,243.76	18,558.00	(13,314.24)
MEDICARE	307.76	361.75	(53.99)	1,226.36	4,341.00	(3,114.64)
EMPLOYEE GROUP INSURANCE	6,089.22	6,806.50	(717.28)	23,480.91	81,678.00	(58,197.09)
UNEMPLOYMENT INSURANCE	48.26	249.41	(201.15)	185.89	2,993.00	(2,807.11)
WORKERS COMP INSURANCE	562.66	601.08	(38.42)	2,381.55	7,213.00	(4,831.45)
ELECTRICITY	5,623.01	4,625.00	998.01	21,150.44	55,500.00	(34,349.56)
TELEPHONE	1,125.35	508.33	617.02	2,985.32	6,100.00	(3,114.68)
WATER	3,719.31	2,800.00	919.31	15,818.09	33,600.00	(17,781.91)
COMMUNITY OUTREACH	2,561.51	166.66	2,394.85	3,401.51	2,000.00	1,401.51
VISA-MASTER CHG FEES	311.11	375.00	(63.89)	1,001.00	4,500.00	(3,499.00)
RETURNED CHECK	0.00	4.16	(4.16)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	13.52	54.16	(40.64)	284.38	650.00	(365.62)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,356.29	1,356.33	(0.04)	5,425.16	16,276.00	(10,850.84)
LEGAL	0.00	333.33	(333.33)	534.80	4,000.00	(3,465.20)
LOT REPURCHASE	2,100.00	500.00	1,600.00	4,550.80	6,000.00	(1,449.20)
OFFICE EXPENSE	2,038.41	1,333.33	705.08	5,877.82	16,000.00	(10,122.18)
TRAVEL & CONVENTION	473.18	1,250.00	(776.82)	5,839.46	15,000.00	(9,160.54)
UNIFORMS & SAFETY EQUIPMENT	0.00	33.33	(33.33)	0.00	400.00	(400.00)
MTG EXP & SUPPLIES	0.00	91.66	(91.66)	0.00	1,100.00	(1,100.00)
AUDIT	1,000.00	937.50	62.50	10,000.00	11,250.00	(1,250.00)
ADVERTISING/PUBLICITY	480.60	1,666.66	(1,186.06)	1,147.40	20,000.00	(18,852.60)
AUTO TRUCK EXPENSE	0.00	83.33	(83.33)	0.00	1,000.00	(1,000.00)
LARGE EQUIPMENT REPAIRS	0.00	83.33	(83.33)	2,730.93	1,000.00	1,730.93
EQUIPMENT REPAIRS	350.00	41.66	308.34	350.00	500.00	(150.00)
IRRIGATION SYSTEM REPAIRS	212.60	666.66	(454.06)	1,128.54	8,000.00	(6,871.46)
FERTILIZER AND SEED	11,314.30	1,250.00	10,064.30	11,314.30	15,000.00	(3,685.70)
GASOLINE, OIL, TIRES	0.00	500.00	(500.00)	2,311.26	6,000.00	(3,688.74)
PLANT & BUILDING	3,610.38	1,983.33	1,627.05	8,504.30	23,800.00	(15,295.70)
ROAD MAINTENANCE	0.00	166.66	(166.66)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	53.72	131.66	(77.94)	115.17	1,580.00	(1,464.83)
GRAVE LINERS & VAULTS	2,372.36	2,720.83	(348.47)	5,338.36	32,650.00	(27,311.64)
GRAVE VASES	0.00	258.33	(258.33)	1,847.70	3,100.00	(1,252.30)
CONTRACT TREE/GARDEN MAINTNC	14,550.00	14,550.00	0.00	43,581.90	174,600.00	(131,018.10)
CONTRACT BURIALS	600.00	458.33	141.67	900.00	5,500.00	(4,600.00)
SECURITY CAMERA EXPENSE	138.00	133.33	4.67	779.85	1,600.00	(820.15)
<b>TOTAL EXPENSES</b>	<b>85,236.05</b>	<b>75,188.38</b>	<b>10,047.67</b>	<b>282,983.19</b>	<b>902,262.00</b>	<b>(619,278.81)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(35,100.00)</b>	<b>(6,878.86)</b>	<b>(28,221.14)</b>	<b>(150,246.67)</b>	<b>(82,547.00)</b>	<b>(67,699.67)</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	600.00	8,545.58	(7,945.58)	600.00	102,547.00	(101,947.00)
OTHER EXPENSE APPROP CONTING	0.00	1,666.72	(1,666.72)	0.00	20,000.00	(20,000.00)
<b>TOTAL OTHER INCOME &amp; EXPENSES</b>	<b>(600.00)</b>	<b>(6,878.86)</b>	<b>6,278.86</b>	<b>(600.00)</b>	<b>(82,547.00)</b>	<b>81,947.00</b>
<b>NET INCOME (LOSS)</b>	<b>(34,500.00)</b>	<b>0.00</b>	<b>(34,500.00)</b>	<b>(149,646.67)</b>	<b>0.00</b>	<b>(149,646.67)</b>

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002343	CASH ON DEPOSIT -COUNTY	14,627.13	
003343	ASSET REPL.CE RSRVE-LAND/BLD/ET	317,331.72	
004343	ASSET PURCHASE HOLDING ACCO	1,814,694.06	
006343	CASH - INTEREST/DIVIDENDS	521,854.78	
007343	INVESTED FUNDS - PSCD	222,563.48	
018343	UNREALIZED G/L ON SECURITIES		109,750.08
	<b>CURRENT ASSETS:</b>	<b>2,891,071.17</b>	<b>109,750.08</b>
<b>FIXED ASSETS:</b>			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	122,665.72	
012343	BUILDINGS	349,920.12	
013343	EQUIPMENT	59,977.50	
014343	FURNITURE & FIXTURES	90,226.35	
015343	LAND & IMPROVEMENTS	1,878,276.81	
016343	WATER SYSTEMS	923,177.90	
	<b>FIXED ASSETS:</b>	<b>3,487,727.03</b>	
<b>OTHER ASSETS:</b>			
	<b>OTHER ASSETS:</b>		<b>0.00</b>
<b>CURRENT LIABILITIES:</b>			
131343	ACCUMULATED DEPRECIATION		2,218,436.23
	<b>CURRENT LIABILITIES:</b>		<b>2,218,436.23</b>
<b>RETAINED EARNINGS:</b>			
141343	RETAINED EARNINGS		3,257,723.40
142343	ACO PROPOSED EXPENDITURES		787,016.88
	<b>RETAINED EARNINGS:</b>		<b>4,044,740.28</b>
<b>REVENUE:</b>			
201343	BURIAL RIGHT SALES		44,150.00
203343	CURRENT INTEREST & DIVIDENDS		8,509.27
213343	COUNTY INTEREST INCOME		97.87
230343	GAIN/INVEST FAIR VALUE INCREA	47,198.44	
500343	REVENUE TRANSFERRED IN		1,540.00
	<b>REVENUE:</b>	<b>47,198.44</b>	<b>54,297.14</b>
<b>EXPENSES:</b>			
310343	INVESTMENT ADVISOR FEES	1,227.09	
	<b>EXPENSES:</b>	<b>1,227.09</b>	
	<b>REPORT TOTALS</b>	<b>6,427,223.73</b>	<b>6,427,223.73</b>

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	14,627.13	
ASSET RPLCE RSRVE-LAND/BLD/ETC	317,331.72	
ASSET PURCHASE HOLDING ACCOUNT	1,814,694.06	
CASH - INTEREST/DIVIDENDS	521,854.78	
INVESTED FUNDS - PSCD	222,563.48	
UNREALIZED G/L ON SECURITIES	(109,750.08)	
<b>TOTAL CURRENT ASSETS</b>		<b>2,781,321.09</b>

FIXED ASSETS

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

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
<b>TOTAL ASSETS</b>		<b>6,269,048.12</b>

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCUMULATED DEPRECIATION	2,218,436.23	
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,218,436.23</b>

TOTAL LIABILITIES		2,218,436.23
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RETAINED EARNINGS

RETAINED EARNINGS	3,257,723.40	
ACO PROPOSED EXPENDITURES	787,016.88	
NET INCOME	5,871.61	
<b>TOTAL RETAINED EARNINGS</b>		<b>4,050,611.89</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>6,269,048.12</b>

**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	14,350.00	17,850.00	(3,500.00)	44,150.00	58,600.00	(14,450.00)
CURRENT INTEREST & DIVIDENDS	4,257.11	5,625.80	(1,368.69)	8,509.27	15,300.94	(6,791.67)
COUNTY INTEREST INCOME	21.59	199.35	(177.76)	97.87	431.53	(333.66)
GAIN/INVEST FAIR VALUE INCREAS	12,638.63	2,813.88	9,824.75	(47,198.44)	1,345.61	(48,544.05)
<b>TOTAL REVENUE</b>	<b>31,267.33</b>	<b>26,489.03</b>	<b>4,778.30</b>	<b>5,558.70</b>	<b>75,678.08</b>	<b>(70,119.38)</b>
	31,267.33	26,489.03	4,778.30	5,558.70	75,678.08	(70,119.38)
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	0.00	15.00	(15.00)	1,227.09	2,423.63	(1,196.54)
<b>TOTAL EXPENSES</b>	<b>0.00</b>	<b>(15.00)</b>	<b>15.00</b>	<b>(1,227.09)</b>	<b>(2,423.63)</b>	<b>1,196.54</b>
	0.00	(15.00)	15.00	(1,227.09)	(2,423.63)	1,196.54
<b>NET INCOME FROM OPERATIONS</b>	<b>31,267.33</b>	<b>26,474.03</b>	<b>4,793.30</b>	<b>4,331.61</b>	<b>73,254.45</b>	<b>(68,922.84)</b>
	31,267.33	26,474.03	4,793.30	4,331.61	73,254.45	(68,922.84)
<b>OTHER INCOME &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	(1,540.00)	0.00	(1,540.00)	(1,540.00)	0.00	(1,540.00)
<b>TOTAL OTHER INCOME &amp; EXPENSE</b>	<b>(1,540.00)</b>	<b>0.00</b>	<b>(1,540.00)</b>	<b>(1,540.00)</b>	<b>0.00</b>	<b>(1,540.00)</b>
	(1,540.00)	0.00	(1,540.00)	(1,540.00)	0.00	(1,540.00)
<b>NET INCOME (LOSS)</b>	<b>32,807.33</b>	<b>26,474.03</b>	<b>6,333.30</b>	<b>5,871.61</b>	<b>73,254.45</b>	<b>(67,382.84)</b>
	32,807.33	26,474.03	6,333.30	5,871.61	73,254.45	(67,382.84)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>ASSETS:</b>			
002342	CASH ON DEPOSIT - COUNTY	564,646.52	
003-342	INTEREST ON DEPOSIT-COUNTY	120,063.42	
006342	CASH - INTEREST/DIVIDENDS	1,139,669.70	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		122,257.49
	<b>ASSETS:</b>	<b>4,976,875.09</b>	<b>122,257.49</b>
<b>RETAINED EARNINGS:</b>			
141342	RETAINED EARNINGS- ENDOWMEN		4,424,128.66
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	<b>RETAINED EARNINGS:</b>		<b>4,870,774.11</b>
<b>REVENUE:</b>			
200342	WMC ENDOWMENT CARE		4,975.00
201342	ENDOWMENT CARE DEPOSITS		28,016.34
203342	CURRENT INTEREST & DIVIDENDS		15,324.48
213342	COUNTY INTEREST INCOME		589.16
230342	GAIN/INVEST FAIR VALUE INCREA.	59,744.46	
	<b>REVENUE:</b>	<b>59,744.46</b>	<b>48,904.98</b>
<b>EXPENSES:</b>			
310342	INVESTMENT ADVISOR FEES	5,317.03	
	<b>EXPENSES:</b>	<b>5,317.03</b>	
	<b>REPORT TOTALS</b>	<b>5,041,936.58</b>	<b>5,041,936.58</b>

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	564,646.52	
INTEREST ON DEPOSIT-COUNTY	120,063.42	
CASH - INTEREST/DIVIDENDS	1,139,669.70	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(122,257.49)	
 TOTAL ASSETS		 4,854,617.60
 TOTAL ASSETS		 4,854,617.60

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,424,128.66	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	(16,156.51)	
 TOTAL RETAINED EARNINGS		 4,854,617.60
 TOTAL LIABILITIES AND FUND EQUITY		 4,854,617.60



**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	1,600.00	1,700.00	(100.00)	4,975.00	2,275.00	2,700.00
ENDOWMENT CARE DEPOSITS	6,093.34	9,197.00	(3,103.66)	28,016.34	35,919.34	(7,903.00)
CURRENT INTEREST & DIVIDENDS	7,908.96	5,439.69	2,469.27	15,324.48	14,240.17	1,084.31
COUNTY INTEREST INCOME	279.30	205.93	73.37	589.16	447.85	141.31
GAIN/INVEST FAIR VALUE INCREAS	16,703.57	(1,171.36)	17,874.93	(59,744.46)	8,811.54	(68,556.00)
TOTAL REVENUE	32,585.17	15,371.26	17,213.91	(10,839.48)	61,693.90	(72,533.38)
EXPENSES						
INVESTMENT ADVISOR FEES	1.00	16.00	(15.00)	5,317.03	5,410.16	(93.13)
TOTAL EXPENSES	1.00	16.00	(15.00)	5,317.03	5,410.16	(93.13)
NET INCOME (LOSS)	32,584.17	15,355.26	17,228.91	(16,156.51)	56,283.74	(72,440.25)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
<b>CURRENT ASSETS:</b>			
002392	CASH ON DEPOSIT- COUNTY	281,363.18	
006392	CASH -INTEREST/DIVIDENDS	335,539.76	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		104,991.38
034392	CONTRACTS RECEIVABLE	65,132.94	
	<b>CURRENT ASSETS:</b>	<b>1,406,256.63</b>	<b>104,991.38</b>
 <b>LIABILITIES:</b>			
101392	DEFERRED REVENUE PAYABLE		698,951.06
	<b>LIABILITIES:</b>		<b>698,951.06</b>
 <b>RETAINED EARNINGS:</b>			
141392	RETAINED EARNINGS		416,703.61
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	<b>RETAINED EARNINGS:</b>		<b>585,677.49</b>
 <b>REVENUE:</b>			
201392	CURRENT SALES		17,124.33
202392	CURRENT DEFERRED REVENUE		28,248.18
203392	CURRENT INTEREST & DIVIDENDS		7,873.71
213392	COUNTY INTEREST INCOME		236.50
230392	GAIN/INVEST FAIR VALUE INCREA	31,128.45	
	<b>REVENUE:</b>	<b>31,128.45</b>	<b>53,482.72</b>
 <b>EXPENSES:</b>			
310392	INVESTMENT FEES	1,231.40	
311392	COUNTY SERVICE CHARGES	224.58	
320392	LOSS ON TRANSFER (INTER COSTS	2,121.59	
335392	SALES TRANSFR OUT (PRIOR YR)	2,140.00	
	<b>EXPENSES:</b>	<b>5,717.57</b>	
 <b>REPORT TOTALS</b>		<b>1,443,102.65</b>	<b>1,443,102.65</b>

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	281,363.18	
CASH -INTEREST/DIVIDENDS	335,539.76	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(104,991.38)	
CONTRACTS RECEIVABLE	65,132.94	
 TOTAL ASSETS		 1,301,265.25
  TOTAL ASSETS		  1,301,265.25

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	698,951.06	
TOTAL LIABILITIES		698,951.06

RETAINED EARNINGS

RETAINED EARNINGS	416,703.61	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	16,636.70	
 TOTAL RETAINED EARNINGS		 602,314.19
  TOTAL LIABILITIES AND EQUITY		  1,301,265.25

**PRENEED FUND  
INCOME STATEMENT  
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2013**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
CURRENT SALES	3,129.09	4,578.94	(1,449.85)	17,124.33	16,106.25	1,018.08
CURRENT DEFERRED REVENUE	6,587.35	7,394.59	(807.24)	28,248.18	33,787.43	(5,539.25)
CURRENT INTEREST & DIVIDENDS	4,340.07	2,511.27	1,828.80	7,873.71	5,958.56	1,915.15
COUNTY INTEREST INCOME	116.39	68.64	47.75	236.50	142.74	93.76
GAIN/INVEST FAIR VALUE INCREAS	11,328.31	1,588.29	9,740.02	(31,128.45)	1,678.90	(32,807.35)
<b>TOTAL REVENUE</b>	<b>25,501.21</b>	<b>16,141.73</b>	<b>9,359.48</b>	<b>22,354.27</b>	<b>57,673.88</b>	<b>(35,319.61)</b>
<b>EXPENSES</b>						
INVESTMENT FEES	0.00	15.00	(15.00)	1,231.40	1,285.81	(54.41)
COUNTY SERVICE CHARGES	74.86	71.21	3.65	224.58	213.63	10.95
LOSS ON TRANSFER (INTER COSTS)	2,121.59	0.00	2,121.59	2,121.59	2,795.06	(673.47)
SALES TRANSFR OUT (PRIOR YR)	2,140.00	0.00	2,140.00	2,140.00	1,200.00	940.00
<b>TOTAL EXPENSES</b>	<b>4,336.45</b>	<b>86.21</b>	<b>4,250.24</b>	<b>5,717.57</b>	<b>5,494.50</b>	<b>223.07</b>
<b>NET INCOME (LOSS)</b>	<b>21,164.76</b>	<b>16,055.52</b>	<b>5,109.24</b>	<b>16,636.70</b>	<b>52,179.38</b>	<b>(35,542.68)</b>

**PALM SPRINGS CEMETERY DISTRICT**

**RESOLUTION 07-2013**

**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 \$26,219.81 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 \$1,540.00 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 March 1, 2013 to October 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 14th day of November, 2013**, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

ATTEST:

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

## What's a Special District?

State law defines a special district as "any agency of the state for the local performance of governmental or proprietary functions within limited boundaries." In plain language, a special district is a separate local government that delivers a limited number of public services to a geographically limited area.

Special districts have four distinguishing characteristics. Special districts:

- Are a form of government.
- Have governing boards.
- Provide services and facilities.
- Have defined boundaries.

Inadequate revenue bases and competing demands for existing taxes make it hard for counties and cities to provide all of the services that their constituents want. When residents or landowners want new services or higher levels of existing services, they can form a district to pay for them. Fire districts, irrigation districts, cemetery districts, and mosquito abatement districts exist today because taxpayers were willing to pay for public services they wanted. Special districts localize the costs and benefits of public services. Special districts let local residents get the services they want at prices they're willing to pay.

So, what's so special about special districts? Focused services. Special districts are a type of local government that delivers specific public services within defined boundaries.

Special districts deliver highly diverse services including water, electricity, mosquito abatement, and fire protection. Most special districts serve just a single purpose, such as sewage treatment. Others respond to a wide range of needs, as in the case of community service districts, which can deliver up to 32 services.

Districts' service areas can range from a single neighborhood to vast areas. For example, the Metropolitan Water District of Southern California serves nearly 19 million people in over 5,200 square miles in six counties, while the Kingsbury Greens Community Services District (Nevada County) runs the sewage system for 45 condominiums on 7.65 acres. Most special districts' operate within just one county, but some districts' boundaries cross over city limits and county lines. The Contra Costa County Fire Protection District serves unincorporated territory plus nine cities. The Roubidoux Community Services District delivers services to communities in two different counties: Riverside and San Bernardino. Unlike counties and cities, special districts' boundaries aren't always limited to contiguous territory. For example, the Pajaro/Sunny Mesa Community Services District (Monterey County) serves several separate pockets of territory.

Special districts have most of the same basic powers as counties and cities. They can sign contracts, employ workers, and acquire real property through purchase or eminent domain. Following constitutional limits, they can also issue bonds, impose special taxes, levy benefit assessments, and charge service fees. Like other governments, special districts can sue and be sued.

Special districts have **corporate powers** and **tax powers**, but rarely the **police power**. *Corporate power* is the ability to "do things," like building public works projects such as parks and sewers. It's the power to run recreation programs and collect garbage. *Tax power* is the authority to raise money to pay for these projects and services. *Police power* is different; it's the authority to regulate private behavior to accomplish a public goal. Governments that make rules and enforce them use the police power: zoning property, requiring business licenses, or setting speed limits. Special districts rarely have police powers. Instead, they usually build public facilities and provide services. When special districts do have police powers, they are usually related to some corporate power. One example is banning alcoholic beverages from a park district's picnic area.

## What a Special District is Not

Now that we understand what special districts are, let's look at what special districts are not.

- **Special districts are not state government.**

Special districts are local agencies which deliver specific services to specific communities. Operating under state laws, special districts are autonomous government entities that are accountable to the voters or landowners they serve. State officials, however, oversee special districts. For example, special districts must send their annual financial reports to the State Controller's Office. Districts must also follow the state laws for special taxes, bonded debt, public hearings, public records, and elections.

- **Special districts are not county governments or cities.**

Counties and cities are *general purpose* governments. Counties and cities perform a broad array of services to protect the health, safety, and welfare of all their citizens. Special districts are *limited purpose* governments. Special districts can provide only the services allowed by state law and supported by their residents. Sometimes county supervisors or city councils are special districts' governing boards, but those districts are legally separate local entities.

- **Special districts are not school districts.**

School districts exist to provide one service --- public education. Special districts can deliver a variety of public services, excluding education. School districts get most of their money from the state government. Special districts rely mostly on local revenues.

- **Special districts are not "Mello-Roos" districts or benefit assessment districts.**

Counties, cities, school districts, and many special districts can create Mello-Roos Act community facilities districts and benefit assessment districts to finance public works and public services. Mello-Roos districts and benefit assessment districts are just financing mechanisms and do not deliver services. Special districts use these financing mechanisms to provide public services.

- **Special districts are not redevelopment agencies.**

Cities and counties set up community redevelopment agencies to eliminate blight by paying for public and private improvements and economic development efforts. Special districts do not exist to eliminate blight. Special districts provide public services and infrastructure that help communities, but they're not in the business of direct economic development.

- **Who's in? Who's out?**

Most of our facts about special districts come from the annual *Special Districts Annual Reports* produced by the State Controller's Office. The total number of special districts included in this citizen's guide (3,294) varies from the State Controller's report (4,776) because the Controller defines special districts differently. The State Controller's report has a very broad reach, including 1,482 entities that we don't think are real special districts.

Our guide omits entities that don't share all four of the key characteristics: is a government, has a governing board, provides services, and has boundaries. For example, nonprofit corporations don't appear in our count because they're corporations, not governments. To be clear, we don't count: air pollution control districts, flood control maintenance districts, health districts, highway lighting districts, maintenance districts, vehicle parking districts, road maintenance districts, permanent road divisions, joint powers agencies, and nonprofit corporations. Neither we nor the State Controller count benefit assessment districts, business improvement districts, geologic hazard abatement districts, Mello-Roos Act community facilities districts, multi-family improvement districts, or parking and business improvement districts.