

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, May 14, 2015 at 2:00 p.m.

31-705 Da Vall Drive, Cathedral City, California

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of April 9, 2015 Meeting Minutes

b. Approval of April Expenditures

General Fund		\$ 63,124.50
April Reimburse Voucher 1492	\$ 36,117.73	
April Reimburse Voucher 1493	\$ 26,160.61	
Accumulative Capital Outlay		\$ 6,624.00
Prior Reimburse Voucher	\$ 6,624.00	

Total April 30, 2015 Expenditures Checks & Visa/Debit Card
20202 - 20249 & Direct Deposits (Payroll) \$ 69,748.50

c. Financial Reports as of April 30, 2015 (F-1 thru F-15)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, Vice President Investments Union Bank
- b. Coachella Valley Water District Water Supply and Replenishment Charge – 2015 Protest Form
- c. 2015 General Manager Leadership Summit – July 12-14, 2015 Hyatt Regency, Newport Beach, CA
- d. Review Board of Trustees General Provisions and Government & Trustee Duties and Responsibilities

7. LEGISLATIVE CALENDAR – None

8. BOARD DEVELOPMENT

- a. SDRMA – Target Solutions Online Course Catalog

9. PUBLIC HEARING CALENDAR – None

10. REPORTS

- a. Trustees
- b. Manager

11. FUTURE AGENDA ITEMS

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

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

- a. Public Employee Performance Evaluation Pursuant to Government Code §54945.6
Title: District Manager

13. CLOSED SESSION ANNOUNCEMENT

14. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., Monday, May 11, 2015

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

DATE: April 9, 2015

TIME: 2:00 P.M.

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

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

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

Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** - None

4. **CONFIRMATION OF AGENDA** Trustee Pye stated that item 12b would not be addressed today and requested that it be removed from the Agenda. Motion was made by Trustee Pepper, seconded by Trustee Stettler to approve the Agenda with item 12b removed. Motion carried, vote 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

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

6. **ADMINISTRATIVE CALENDAR** a. **District Investments General Overview & Update – Neal Wilson, Vice President Investments Union Banc** Mr. Wilson reported that he met with Trustees Pepper and Stettler the District's investment sub-committee and discussed purchasing short term certificates of deposit to lock in rates and ladder investment. They also discussed Union Banc's concern that one signer for the District could liquidate investments, and felt that there should be three-four signers with the signature of two required to complete a transaction. District Manager Jurasky stated that all of the District bank accounts currently require two signatures.

Mr. Wilson informed the Board that he is considering returning to his prior place of employment, and advised them that should he make the move, and the District decided to keep him as their advisor he would cover any expenses incurred by the District. He stated that he would inform the Board of his decision at the May 2015 board meeting.

Following a discussion motion was made by Trustee Pye, seconded by Trustee Lea to approve the investment committee's recommendations. Attorney Quintanilla was directed to prepare a resolution requiring two signers for all District bank and investment transactions. Motion carried, roll call 5-0 Alcumbrac, Lea, Pepper, Pye and Stettler.

b. **Discussion California 25% Water Reduction Mandate – Report District Manager Jurasky** District Manager Jurasky informed the Board that to save water irrigation has been turned off on grassy areas where there are no burial, and the grass will be replaced with desert landscape. These areas include grass behind the Veterans Chapel, south side of the new administration building, north side of the maintenance building and the area west of the old office building.

c. Review and Discussion for Possible Approval – Proposal from MilleStone Marble & Tile, Inc. for Cremation Niches Cleaning and Repair at DMP Following a discussion motion was made by Trustee Pepper, seconded by Trustee Stettler to approve the proposal in the amount of \$6,624.00 from MilleStone Marble & Tile, Inc. to clean and polish the granite cremation niches in section A-38. Motion carried, roll call 5-0, Alcumbrac, Lea, Pepper, Pye and Stettler.

d. Review and Discussion for Possible Approval – Da Vall Drive Entry/Ramon Road Da Vall Trellis/Signage Estimated Costs and to Seek Bids Following a discussion motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve directing District Manager to seek bids when the design development and construction documents are received from TKD Associates, Inc. Motion carried, vote 5-0, Alcumbrac, Lea, Pepper, Pye and Stettler.

e. Review and Discussion for Possible Approval – Proposal from TKD Associates, Inc. for Design Development and Construction Documents Following a discussion motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the proposal in the amount of \$9,800.00 plus reimbursable expenses from TKD Associates, Inc. for design development and construction documents. Motion carried, roll call 5-0, Alcumbrac, Lea, Pepper, Pye and Stettler.

f. Discussion Marketing and Survey Mailing to Determine Pre-Planning Needs Following a discussion District Manager Jurasky was directed to put together a strategic marketing plan and place it on a future agenda.

7. **LEGISLATIVE** – None

8. **BOARD DEVELOPMENT** a. **CAPC Annual Conference Report – Trustees Lea & Pye** Trustee Lea shared what he had learned at the conference and at the trustee breakout session. Trustee Pye reported on the session regarding water conservation and managing turf grasses during drought. She shared some of the processes used to find irrigation deficiencies, and stated that it was one of the best CAPC conferences she has attended.

9. **PUBLIC HEARING CALENDAR** – None

10. **REPORTS** a. **Trustee Report** - Trustee Pepper mentioned that the site sales and interments had increased substantially, and asked District Manager Jurasky if there was a reason. She stated that she could not pinpoint an exact reason. Following a discussion District Manager Jurasky was directed to have staff start asking families who purchase preneed how they heard about us.

b. Manager Report - District Manager Jurasky reported that she has spoken with two solar companies, Renova and Antara, Ltd regarding solar at DMP, and provided them with requested energy information needed to determine the costs benefits and future saving of using solar.

She also reported that she is having signs made to inform the public of the water use reduction on the cemetery grounds. The signs will read “Please Pardon Our Landscaping ~ Irrigation Reduced to Save Water ~ Thank You for Your Understanding”.

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

b. Strategic Planning Study Session No action taken

c. Discussion for Possible Pet Cemetery No action taken

12. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE Safe Harbor language was read by Steven Quintanilla the District's general legal counsel. Convened into Closed Session at 3:10 P.M.

a. **Conference with Legal Counsel – Significant Exposure to Litigation Pursuant to California Government Code §54956.9(d)(2) (1 case)**

b. **Public Employee Performance Evaluation Pursuant to Government Code §54945.6**
Title: District Manager

13. CLOSED SESSION ANNOUNCEMENTS Returned to Open Session at 3:20 P.M. No reportable action

14. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:22 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, May 14, 2015.

DATE: _____

John M. Lea, Secretary

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

Date	Check #	Line Description	Debit Amount	Credit Amount
4/1/15	20202	April 2015 PSCD Employee Health Ins Expense April 2015 Employee Portion Health Ins P.E.R.S.	4,836.19 515.97	5,352.16
4/1/15	20203	April 2015 PSCD Employee Life Ins Expense STANDARD INSURANCE COMPANY RQ	61.12	61.12
4/1/15	20204	April 2015 PSCD Employee Dental Ins Expense STANDARD INSURANCE COMPANY RB	412.21	412.21
4/1/15	20205	K Jurasky - Extra Health Insurance 3/6/15 & 3/20/ COLONIAL LIFE	203.78	203.78
4/1/15	20206	Sales Tax 10/1/14 to 12/31/14 - Notice ID 0001978 Penalty and Interest Interest 2/1/15 to 3/31/15 STATE BOARD OF EQUALIZATION	100.00 10.00 1.00	111.00
4/9/15	20207	April 2015 PSCD Employee Vision Insurance; Inv METLIFE	60.98	60.98
4/9/15	20208	Janitorial Service JAMILETH MOYA	250.00	250.00
4/9/15	20209	Tire for Green Golf Cart: Invoice 2030131734 PARKHOUSE TIRE, INC.	42.63	42.63
4/9/15	20210	Copier Service Maintenance Cont. 3/21/15 to 4/20/ DESERT BUSINESS MACHINES	43.52	43.52
4/9/15	20211	Irrigation System Repairs: Invoice 9430759 Irrigation System Repairs: Invoice 9363792 Irrigation System Repairs: Invoice 93763.54 Irrigation System Repairs: Invoice 9356713 EWING IRRIGATION PRODUCTS, INC	43.94 60.52 61.01 34.23	199.70
4/9/15	20212	Security Patrol: 4/1 to 4/30/15: Invoice 1504134 MAXWELL SECURITY SERVICES	725.00	725.00
4/9/15	20213	(24) Spartan Vases: Invoice 46117 (@ 28.00 per va ASCO PACIFIC, INC.	718.51	718.51
4/9/15	20214	(2) # 5 Vaults: Invoice 01084 (12) # 5 Liners LEGRAND INC	370.00 1,740.00	2,110.00
4/9/15	20215	(24) Trion Vases @ 14.89 each plus Frt. PACIFIC CEMETERY SUPPLY CO	382.36	382.36
4/9/15	20216	500' White Wire: Invoice 399480 HIGH TECH IRRIGATION, INC	59.95	59.95
4/9/15	20217	Web Hosting- 2nd Qtr 2015: Invoice 11348 PALMER INTERNET	135.00	135.00
4/9/15	20218	Back Hoe Repairs: Invoice P77050 POWERPLAN OIB (RDO EQUIPMENT)	166.32	166.32

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

Date	Check #	Line Description	Debit Amount	Credit Amount
4/9/15	20219	Sales Tax 1/1/2015 to 3/31/2015 STATE BOARD OF EQUALIZATION	974.00	974.00
4/9/15	20220	Sat Burial 3/21/15: Invoice 714 Mar 2015 Contract Maintenance: invoice 691 KIRKPATRICK LANDSCAPING SERVICES IN	300.00 14,550.00	14,850.00
4/9/15	20221	WMC Usage DESERT WATER AGENCY	503.32	503.32
4/13/15	20222	50% Deposit on A-38 Niches Cleaning & Polishing MILLESTONE MARBLE & TILE , INC	3,312.00	3,312.00
4/16/15	20223	Well Replenishment: Act. 332245-850914 Admin Bldg: Act. 559833-884768 Fire Protection: Act 559831-884770 Act. 180819-512108 COACHELLA VALLEY WATER DIST	1,400.30 24.46 20.00 19.00	1,463.76
4/16/15	20224	(2) Roundup Promax Herbicide: Invoice 20804682 SIMPLOT PARTNERS	194.02	194.02
4/16/15	20225	1 M Connection 5/1/15 to 5/31/2015: Invoice INV0 1 M Connection 5/1/15 to 5/31/15: Invoice INV000 SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
4/16/15	20226	March 2015 Maintenance: Invoice 1503-010 SOUTH WEST PUMP & DRILLING	209.47	209.47
4/16/15	20227	Pest Control WESTERN EXTERMINATOR	64.50	64.50
4/16/15	20228	Yellow Pages DEX MEDIA	185.85	185.85
4/22/15	20229	Irrigation System Repairs: Invoice 9492237 EWING IRRIGATION PRODUCTS, INC	186.25	186.25
4/22/15	20230	Repairs on Chains: invoice 33687 PALM SPRINGS WELDING, INC	25.00	25.00
4/22/15	20231	VPN Connection: 3/1 to 3/31/15: Invoice 99901070 RIVERSIDE COUNTY INFORMATION TECHN	13.52	13.52
4/22/15	20232	Courier Service: Invoice 2804743 GOLDEN STATE OVERNIGHT	67.98	67.98
4/22/15	20233	Bees in Maint Bldg POWERFUL PEST MANAGEMENT, INC	195.00	195.00
4/22/15	20234	Phone Charges VERIZON COMMUNICATIONS	379.90	379.90
4/22/15	20235	void**void**void**		
4/27/15	20236	(5) # 5 Vaults: Invoice 01125 (2) B-B Liners	925.00 200.00	

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

Date	Check #	Line Description	Debit Amount	Credit Amount
		LEGRAND INC		1,125.00
4/28/15	20237	District Manager Cell Phone AT & T MOBILITY	87.12	87.12
4/28/15	20238	April 2015 Fourntain Service: Invoice 015356 ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
4/28/15	20239	Water Cooler 4/16/15 to 4/15/15: Invoice AR13006 DESERT BUSINESS MACHINES	29.43	29.43
4/28/15	20240	May 2015 Trash Service BURRTEC WASTE & RECYCLING SVCS	322.62	322.62
4/28/15	20241	Bal Due A-38 Niche Cleaning Project: Invoice 637 MILLESTONE MARBLE & TILE , INC	3,312.00	3,312.00
4/28/15	20242	Well # 2 WMC Da Vall Gate Well # 4 - February 2015 Well # 4 - March 2015 Admin Bldg Late Charge Credit Adjustment SOUTHERN CALIF EDISON CO	349.86 27.09 195.14 1,968.11 2,316.94 625.24	71.01 5,411.37
4/28/15	20243	Bottled Water and Cups: Invoice 05D0032777377 () ARROWHEAD	106.85	106.85
4/29/15	20244	Ground Supervisor Cell & Office Cell Phone SPRINT	88.56	88.56
4/29/15	20245	CAPC Annual Conference San Luis Obispo, CA 3/ CAPC Local Area Meeting - Blythe , CA 4/16/15 KATHLEEN JURASKY	82.41 135.79	218.20
4/30/15	20246	J Reyna: April 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	237.36	237.36
4/30/15	20247	J Madrigal: April 2015 PSCD Retirement Expense FRANKLIN - TEMPLETON	314.97	314.97
4/30/15	20248	K Jurasky: April 2015 Retirement Contribution K Jurasky: April 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	846.16 439.49	1,285.65
4/30/15	20249	R Clark: April 2015 PSCD Retirement Expense OPPENHEIMER FUNDS SERVICES	220.42	220.42
4/17/15	DEBIT KJ	Women in Business Awards Luncheon 5/5/15 COMPANY DEBIT CARD	75.00	75.00
4/20/15	DEBIT KJ	Monthly Connection Fee COMPANY DEBIT CARD	25.00	25.00
4/16/15	DEBIT KJ	Charge in Error - K Jurasky (see Reimbursement) COMPANY DEBIT CARD	1,565.75	1,565.75

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

Date	Check #	Line Description	Debit Amount	Credit Amount
4/3/15	EDD TAX	SIT P/R 3/19 TO 4/1/15 Paid 4/3/15 SDI P/R 3/19 to 4/1/15 Paid 4/3/15 EMPLOYMENT DEVELOPMENT DEPT	209.66 91.11	300.77
4/17/15	EDD TAX	SIT P/R 4/2 to 4/15/15 Paid 4/17/15 SDI P/R 4/2 to 4/15/15 Paid 4/15/15 EMPLOYMENT DEVELOPMENT DEPT	257.42 96.95	354.37
4/3/15	EDD TAX	Ca Edu & training P/R 3/19 to 4/3/15 Paid 4/3/15 SUI P/R 3/19 to 4/1/15 Paid 4/3/15 EMPLOYMENT DEVELOPMENT DEPT	0.20 9.40	9.60
4/17/15	EDD TAX	CA Edu & Taining P/R 4/2/15 to 4/15/15 Paid 4/17/15 SUI P/R 4/2/15 TO 4/15/15 Paid 4/17/15 EMPLOYMENT DEVELOPMENT DEPT	0.50 23.50	24.00
4/3/15	EXPRESS	FIT P/R 3/19 to 4/1/15 Paid 4/3/15 Social Security P/R 3/19 to 4/1/15 Paid 4/3/15 Medicare P/R 3/19 to 4/1/15 Paid 4/3/15 BANK OF AMERICA	875.35 1,255.25 293.57	2,424.17
4/17/15	EXPRESS	FIT P/R 4/2 to 4/15/15 Paid 4/17/15 Social Security P/R 4/2 to 4/15/15 Paid 4/17/15 Medicare P/r4/2 to 4/15/15 Paid 4/17/15 BANK OF AMERICA	989.01 1,335.72 312.38	2,637.11
4/3/15	FEES	P/R Processing Fee P/R 03/19/2015 to 4/1/15 Paid CBIZ PAYROLL	67.64	67.64
4/17/15	FEES	P/R Processing Fee P/R 4/2 to 4/15/15 paid 4/17/15 CBIZ PAYROLL	101.45	101.45
	Total		54,450.23	54,450.23

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

<u>Date</u>	<u>Reference</u>	<u>Employee</u>	<u>Amount</u>
4/3/15	3044	KATHLEEN JURASKY	1,657.11
4/3/15	3045	JESSE B. MADRIGAL	1,750.42
4/3/15	3046	STEPHANIE C. BROWN	1,076.95
4/3/15	3047	ROGER L. CLARK	1,337.35
4/3/15	3048	JUAN F. REYNA	1,323.74
4/3/15	3049	LENNY PEPPER	66.45
4/3/15	3050	GEORGE STETTLER	91.45
4/17/15	3057	KATHLEEN JURASKY	2,324.27
4/17/15	3058	KATHLEEN JURASKY	400.00
4/17/15	3059	JESSE B. MADRIGAL	1,489.56
4/17/15	3060	STEPHANIE C. BROWN	1,062.11
4/17/15	3061	ROGER L. CLARK	1,337.35
4/17/15	3062	JUAN F. REYNA	1,020.27
4/17/15	3063	JANE ALCUMBRAC	91.45
4/17/15	3064	JOHN M. LEA	91.45
4/17/15	3065	LENNY PEPPER	66.45
4/17/15	3066	JAN M. PYE	91.45
4/17/15	3067	GEORGE STETTLER	91.45
		4/1/15 thru 4/30/15	<u>15,369.28</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP April 2015

Cash Disbursement Journal (Includes ACO listed below)	54,450.23
Credit- Edison for SVC	(71.01)
Payroll Disbursement Journal	<u>15,369.28</u>
TOTAL PSCD DISBURSEMENTS	<u>69,748.50</u>

TOTAL GENERAL FUND EXPENDITURES	<u>63,124.50</u>
Payment Voucher # 1492	36,117.73
Payment Voucher # 1493	26,160.61 62,278.34

ACO DISBURSEMENTS

1. MilleStone Marble & Tile	CK 2022	3,312.00
50% for Niche A-38 Cleaning & Polishing		
2 MilleStone Marble & Tile	CK 20241	3,312.00
Bal Due on Niche A-38 Cleaning & Polishing		

TOTAL ACO EXPENDITURES	<u>6,624.00</u>
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1 & 2. ACO PV 1494 (April 2015)

TOTAL April 2015 DISBURSEMENTS	<u>69,748.50</u>
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PALM SPRINGS CEMETERY DISTRICT

April 30, 2015

SITE SALES & INTERMENTS

	Prior Months		April		2015 YTD Totals		April 2014 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	70	0	4	0	74	0	65	0
Adult, A&B	68	0	6	0	74	0	54	0
Premium	40	0	8	0	48	0	26	0
Children	4	0	1	0	5	0	1	0
Cremation	5	0	2	0	7	0	4	13
Niche	18	0	2	0	20	0	16	0
TOTALS	205	0	23	0	228	0	166	13

	Prior Months		April		YTD 2015		YTD April 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	0	0	8	0	6	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	4	0
TOTALS	8	0	0	0	8	0	12	0

INTERMENTS (Includes Saturday & Sunday)

	Prior Months		April		2015 YTD Totals		April 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	137	3	20	0	157	3	136	0
Children	4	0	2	0	6	0	2	0
Cremation	31	0	0	0	31	0	30	2
Niche	15	0	0	0	15	0	16	0
TOTALS	187	3	22	0	209	3	184	2

SATURDAY INTERMENTS

	Prior Months		April		2015 YTD Totals		April 2014	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	2	0	10	0	10	0
Child	0	0	0	0	0	0	0	0
Cremation	6	0	0	0	6	0	7	0
TOTALS	14	0	2	0	16	0	17	0

SUNDAY INTERMENTS

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

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	46,756.19	
10003	PETTY CASH	900.00	
10004	CASH IN BANK - CHECKING	49,168.30	
10005	CASH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING ACCOUNT	613.88	
10009	CASH IN BANK - RESERVE CHECKN	34,951.71	
10015	ACO PURCHASES RECEIVABLE		172,097.11
10016	SECURITY DEPOSITS	130.50	
11034	NSF CHECKS RECEIVABLE	882.00	
14010	PREPAID INSURANCE	2,465.39	
14011	PREPAID W/C INSURANCE	1,114.66	
	ASSETS:	151,382.63	172,097.11
 LIABILITIES:			
20101	REVOLVING FUND/IMPREST CASH		14,400.00
20102	SALES TAX PAYABLE		185.65
20109	LEASE DEPOSIT - PREPAID		9,640.80
20111	EMPLOYEES INSURANCE PAYABLE		1,968.66
20220	ACCRUED EMPLOYEE PAYROLL		3,181.17
20221	ACCRUED VACATION PAYABLE		17,093.12
20222	DA VALI CENTER LLC REIMBURSE		11,938.00
27400	OPEB BENEFIT LIABILITY: GASB45		471,183.20
	LIABILITIES:		529,590.60
 EQUITY:			
39004	BEGINNING BALANCE EQUITY		180,070.95
39005	RETAINED EARNINGS	682,307.40	
	TOTAL EQUITY:	682,307.40	180,070.95
 REVENUE:			
40001	OPEN AND CLOSE		236,172.44
40201	MISC SPECIAL SET-UP		1,200.00
40203	INTEREST RECEIVED		7.83
40204	LAND LEASE		48,204.20
40205	MISC INCOME		3,116.21
40205BAR	BROWN ACT REVENUE		444.00
40205CC	CREDIT CARD CONVEN FEE		2,551.22
40205SAT	SAT INTERMENT SURCHARGE		11,450.00
40205SUN	SUN INTERMENT SURCHARGE		8,275.00
40206	TAX COLLECTIONS		154,242.00
40207	VAULTS		7,930.00
40207-EX LG CRE	EX LG CREMATION VAULTS		2,805.00
40208	LINERS		17,615.00
40209	GRAVE VASES		7,368.15
40210	MEMORIAL WALL INCOME		175.00
40211	ENR SURCHARGE		30,350.00
40212	LOT TRANSFERS		720.00
40213	COUNTY INTEREST INCOME		99.84
40216	HANDLING FEE		71,560.00
40217	PRENEED CONTRACT SERVICE CHC		7,300.00
40218	VASE/HDSTN SET & CLEAN		34,170.00
	REVENUE:		645,755.89

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	225,856.57	
60102	BOT BOARD MEETINGS	5,600.00	
71101	RETIREMENT/PENSION	13,763.15	
71201	FICA	14,304.25	
71202	MEDICARE	3,345.33	
72301	EMPLOYEE GROUP INSURANCE	51,496.71	
72601	UNEMPLOYMENT INSURANCE	2,131.03	
73101	WORKERS COMP INSURANCE	5,148.08	
81111	ELECTRICITY	45,903.15	
81112	TELEPHONE	5,736.78	
81113	WATER	30,727.29	
83307	CAPC CONFERENCE DONATIONS	200.00	
83308	COMMUNITY OUTREACH	2,869.85	
83309	VISA-MASTER CHG FEES	4,149.10	
83311	COUNTY SERVICE CHARGE	206.42	
83313	GENERAL INSURANCE	12,327.20	
83314	LEGAL	1,302.00	
83315	LOT REPURCHASE	4,320.00	
83316	OFFICE EXPENSE	12,590.07	
83317	TRAVEL & CONVENTION	11,641.82	
83318	UNIFORMS & SAFETY EQUIPMENT	243.75	
83321	AUDIT	11,520.00	
83323	ADVERTISING/PUBLICITY	2,727.60	
83324	MEMBERSHIP & DUES	3,900.00	
83326	BOT TRAVEL & EXPENSE	32.60	
83327	BOT EDUCATION & VOCATIOANAL	305.86	
84410	AUTO TRUCK EXPENSE	2,416.21	
84411	LARGE EQUIPMENT REPAIRS	1,069.09	
84413	IRRIGATION SYSTEM REPAIRS	11,110.01	
84414	FERTILIZER AND SEED	8,734.96	
84415	GASOLINE, OIL, TIRES	5,388.42	
84416	PLANT & BUILDING	19,166.30	
84418	TOOLS & SUPPLIES	1,015.55	
84419	GRAVE LINERS & VAULTS	28,329.03	
84420	GRAVE VASES	3,627.80	
84422	CONTRACT TREE/GARDEN MAINTN	131,014.35	
84423	CONTRACT BURIALS	6,000.00	
84424	SECURITY CAMERA EXPENSE	2,057.55	
84425	DMP GROUNDS SECURITY	1,546.64	
	EXPENSES:	693,824.52	
REPORT TOTALS		1,527,514.55	1,527,514.55

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

ASSETS

ASSETS

CASH ON HAND - COUNTY	46,756.19	
PETTY CASH	900.00	
CASH IN BANK - CHECKING	49,168.30	
CASH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING ACCOUNT	613.88	
CASH IN BANK - RESERVE CHECKNG	34,951.71	
ACO PURCHASES RECEIVABLE	(172,097.11)	
SECURITY DEPOSITS	130.50	
NSF CHECKS RECEIVABLE	882.00	
PREPAID INSURANCE	2,465.39	
PREPAID W/C INSURANCE	1,114.66	
 TOTAL ASSETS		 (20,714.48)
 TOTAL ASSETS		 (20,714.48)

LIABILITIES AND EQUITY

LIABILITIES

REVOLVING FUND/IMPREST CASH	14,400.00	
SALES TAX PAYABLE	185.65	
LEASE DEPOSIT - PREPAID	9,640.80	
EMPLOYEES INSURANCE PAYABLE	1,968.66	
ACCRUED EMPLOYEE PAYROLL	3,181.17	
ACCRUED VACATION PAYABLE	17,093.12	
DA VALL CENTER LLC REIMBURSE	11,938.00	
OPEB BENEFIT LIABILITY:-GASB45	471,183.20	
TOTAL LIABILITIES		529,590.60
 TOTAL LIABILITIES		 529,590.60

EQUITY

BEGINNING BALANCE EQUITY	180,070.95	
RETAINED EARNINGS	(682,307.40)	
NET INCOME	(48,068.63)	
TOTAL EQUITY		(550,305.08)
 TOTAL LIABILITIES AND EQUITY		 (20,714.48)

PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TEN MONTHS ENDING APRIL 30, 2015

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	21,600.00	19,275.00	2,325.00	236,172.44	196,303.00	39,869.44
MISC SPECIAL SET-UP	0.00	0.00	0.00	1,200.00	600.00	600.00
RETURNED CHECK BANK CHARGE	0.00	25.00	(25.00)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	0.46	(0.46)	7.83	15.34	(7.51)
LAND LEASE	4,820.42	4,635.00	185.42	48,204.20	46,350.00	1,854.20
MISC INCOME	0.00	121.55	(121.55)	3,116.21	1,373.55	1,742.66
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	280.35	597.10	(316.75)	2,551.22	3,219.46	(668.24)
LATE FEE	0.00	0.00	0.00	0.00	400.00	(400.00)
SAT INTERMENT SURCHARGE	1,700.00	0.00	1,700.00	11,450.00	11,650.00	(200.00)
SUN INTERMENT SURCHARGE	0.00	0.00	0.00	8,275.00	3,375.00	4,900.00
TAX COLLECTIONS	12,769.56	12,220.91	548.65	154,242.00	149,783.62	4,458.38
VAULTS	950.00	765.00	185.00	7,930.00	10,305.00	(2,375.00)
EX LG CREMATION VAULTS	170.00	85.00	85.00	2,805.00	2,720.00	85.00
LINERS	1,505.00	1,585.00	(80.00)	17,615.00	11,580.00	6,035.00
GRAVE VASES	1,209.00	538.25	670.75	7,368.15	5,057.35	2,310.80
MEMORIAL WALL INCOME	0.00	0.00	0.00	175.00	25.00	150.00
ENR SURCHARGE	2,650.00	2,950.00	(300.00)	30,350.00	22,750.00	7,600.00
LOT TRANSFERS	90.00	180.00	(90.00)	720.00	1,080.00	(360.00)
COUNTY INTEREST INCOME	13.52	3.53	9.99	99.84	75.39	24.45
HANDLING FEE	6,620.00	5,890.00	730.00	71,560.00	61,990.00	9,570.00
PRENEED CONTRACT SERVICE CHG	600.00	800.00	(200.00)	7,300.00	4,700.00	2,600.00
VASE/HDSTN SET & CLEAN	5,425.00	2,860.00	2,565.00	34,170.00	30,371.17	3,798.83
TOTAL REVENUE	60,402.85	52,531.80	7,871.05	645,755.89	563,798.88	81,957.01
	60,402.85	52,531.80	7,871.05	645,755.89	563,798.88	81,957.01
EXPENSES						
REGULAR SALARIES	20,353.16	22,289.32	(1,936.16)	225,856.57	224,880.03	976.54
BOT BOARD MEETINGS	700.00	400.00	300.00	5,600.00	4,900.00	700.00
BOT CONFERENCES	0.00	0.00	0.00	0.00	1,752.00	(1,752.00)
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	0.00	1,562.25	(1,562.25)
TEMPORARY HELP	0.00	0.00	0.00	0.00	1,616.62	(1,616.62)
RETIREMENT/PENSION	1,212.24	1,529.61	(317.37)	13,763.15	15,449.32	(1,686.17)
FICA	1,295.48	1,396.93	(101.45)	14,304.25	14,243.63	60.62
MEDICARE	302.97	326.70	(23.73)	3,345.33	3,331.17	14.16
EMPLOYEE GROUP INSURANCE	5,370.50	5,731.24	(360.74)	51,496.71	60,649.80	(9,153.09)
UNEMPLOYMENT INSURANCE	33.60	31.94	1.66	2,131.03	1,542.08	588.95
WORKERS COMP INSURANCE	557.34	563.00	(5.66)	5,148.08	5,757.89	(609.81)
ELECTRICITY	5,411.37	4,306.02	1,105.35	45,903.15	44,647.85	1,255.30
TELEPHONE	580.58	671.07	(90.49)	5,736.78	6,333.39	(596.61)
WATER	1,967.08	2,403.46	(436.38)	30,727.29	34,141.11	(3,413.82)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	75.00	45.00	30.00	2,869.85	915.00	1,954.85
VISA-MASTER CHG FEES	732.37	695.50	36.87	4,149.10	4,621.60	(472.50)
COUNTY SERVICE CHARGE	13.52	27.04	(13.52)	206.42	476.46	(270.04)
GENERAL INSURANCE	1,232.72	761.52	471.20	12,327.20	12,968.13	(640.93)
LEGAL	0.00	0.00	0.00	1,302.00	1,330.66	(28.66)
LOT REPURCHASE	0.00	0.00	0.00	4,320.00	5,900.80	(1,580.80)
OFFICE EXPENSE	565.87	1,241.38	(675.51)	12,590.07	14,045.11	(1,455.04)
TRAVEL & CONVENTION	218.20	418.26	(200.06)	11,641.82	10,090.65	1,551.17
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	243.75	435.05	(191.30)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	15.00	(15.00)
AUDIT	0.00	0.00	0.00	11,520.00	11,243.00	277.00
ADVERTISING/PUBLICITY	320.85	183.20	137.65	2,727.60	3,581.40	(853.80)
MEMBERSHIP & DUES	0.00	0.00	0.00	3,900.00	3,663.00	237.00
BOT TRAVEL & EXPENSE	0.00	0.00	0.00	32.60	0.00	32.60
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	0.00	60.56	(60.56)	2,416.21	431.60	1,984.61
LARGE EQUIPMENT REPAIRS	166.32	476.46	(310.14)	1,069.09	4,205.85	(3,136.76)
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	350.00	(350.00)
IRRIGATION SYSTEM REPAIRS	445.90	1,234.18	(788.28)	11,110.01	4,366.61	6,743.40
FERTILIZER AND SEED	0.00	0.00	0.00	8,734.96	11,391.44	(2,656.48)
GASOLINE, OIL, TIRES	42.63	431.71	(389.08)	5,388.42	5,146.94	241.48
PLANT & BUILDING	1,360.61	1,147.66	212.95	19,166.30	17,148.47	2,017.83
TOOLS & SUPPLIES	0.00	501.35	(501.35)	1,015.55	1,628.89	(613.34)
GRAVE LINERS & VAULTS	3,235.00	2,005.00	1,230.00	28,329.03	21,823.36	6,505.67
GRAVE VASES	1,100.87	0.00	1,100.87	3,627.80	4,560.61	(932.81)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	131,014.35	130,881.90	132.45
CONTRACT BURIALS	300.00	0.00	300.00	6,000.00	3,900.00	2,100.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	2,057.55	1,607.85	449.70
DMP GROUNDS SECURITY	725.00	0.00	725.00	1,546.64	0.00	1,546.64
TOTAL EXPENSES	(63,007.18)	(63,566.11)	558.93	(693,824.52)	(697,536.52)	3,712.00
NET INCOME FROM OPERATIONS	(2,604.33)	(11,034.31)	8,429.98	(48,068.63)	(133,737.64)	85,669.01
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	0.00	(300,000.00)	300,000.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	0.00	300,000.00	(300,000.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(2,604.33)	(11,034.31)	8,429.98	(48,068.63)	(133,737.64)	85,669.01

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TEN MONTHS ENDING APRIL 30, 2015**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUES						
OPEN AND CLOSE	21,600.00	19,828.50	1,771.50	236,172.44	237,942.00	(1,769.56)
MISC SPECIAL SET-UP	0.00	83.34	(83.34)	1,200.00	1,000.00	200.00
RETURNED CHECK BANK CHARGE	0.00	6.25	(6.25)	0.00	75.00	(75.00)
INTEREST RECEIVED	0.00	1.67	(1.67)	7.83	20.00	(12.17)
LAND LEASE	4,820.42	4,820.42	0.00	48,204.20	57,845.00	(9,640.80)
MISC INCOME	0.00	0.00	0.00	3,116.21	0.00	3,116.21
BROWN ACT REVENUE	0.00	0.00	0.00	444.00	0.00	444.00
CREDIT CARD CONVEN FEE	280.35	442.34	(161.99)	2,551.22	5,308.00	(2,756.78)
LATE FEE	0.00	37.50	(37.50)	0.00	450.00	(450.00)
SAT INTERMENT SURCHARGE	1,700.00	1,246.92	453.08	11,450.00	14,963.00	(3,513.00)
SUN INTERMENT SURCHARGE	0.00	360.42	(360.42)	8,275.00	3,950.00	4,325.00
TAX COLLECTIONS	11,769.56	21,929.50	(9,159.94)	154,242.00	263,154.00	(108,912.00)
VAULTS	950.00	1,377.50	(427.50)	7,930.00	16,530.00	(8,600.00)
EX LG CREMATION VAULTS	170.00	0.00	170.00	2,805.00	0.00	2,805.00
LINERS	1,505.00	1,232.92	272.08	17,615.00	14,795.00	2,820.00
GRAVE VASES	1,209.00	489.59	719.41	7,368.15	5,875.00	1,493.15
MEMORIAL WALL INCOME	0.00	16.67	(16.67)	175.00	200.00	(25.00)
ENR SURCHARGE	2,650.00	2,087.50	562.50	30,350.00	25,050.00	5,300.00
LOT TRANSFERS	90.00	100.00	(10.00)	720.00	1,200.00	(480.00)
COUNTY INTEREST INCOME	13.52	8.34	5.18	99.84	100.00	(0.16)
HANDLING FEE	6,620.00	6,368.42	251.58	71,560.00	76,421.00	(4,861.00)
PRENEED CONTRACT SERVICE CHG	600.00	483.34	116.66	7,300.00	5,800.00	1,500.00
VASE/HDSTN SET & CLEAN	5,425.00	2,969.59	2,455.41	34,170.00	35,635.00	(1,465.00)
NICHE SHUTTER CLEAN-REPAINT	0.00	8.34	(8.34)	0.00	100.00	(100.00)
TOTAL REVENUES	60,402.85	63,899.07	(3,496.22)	645,755.89	766,788.00	(121,032.11)
	60,402.85	63,899.07	(3,496.22)	645,755.89	766,788.00	(121,032.11)
EXPENSES						
REGULAR SALARIES	20,353.16	23,819.17	(3,466.01)	225,856.57	285,830.00	(59,973.43)
BOT BOARD MEETINGS	700.00	625.00	75.00	5,600.00	7,500.00	(1,900.00)
TEMPORARY HELP	0.00	333.34	(333.34)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,212.24	1,667.34	(455.10)	13,763.15	20,008.00	(6,244.85)
FICA	1,295.48	1,550.13	(254.65)	14,304.25	18,601.46	(4,297.21)
MEDICARE	302.97	345.38	(42.41)	3,345.33	4,144.54	(799.21)
EMPLOYEE GROUP INSURANCE	5,370.50	6,219.67	(849.17)	51,496.71	74,636.00	(23,139.29)
UNEMPLOYMENT INSURANCE	33.60	198.92	(165.32)	2,131.03	2,387.00	(255.97)
WORKERS COMP INSURANCE	557.34	590.25	(32.91)	5,148.08	7,083.00	(1,934.92)
ELECTRICITY	5,411.37	4,745.00	666.37	45,903.15	56,940.00	(11,036.85)
TELEPHONE	580.58	508.34	72.24	5,736.78	6,100.00	(363.22)
WATER	1,967.08	3,107.34	(1,140.26)	30,727.29	37,288.00	(6,560.71)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	75.00	166.67	(91.67)	2,869.85	2,000.00	869.85
VISA-MASTER CHG FEES	732.37	466.67	265.70	4,149.10	5,600.00	(1,450.90)
RETURNED CHECK	0.00	4.17	(4.17)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	13.52	50.00	(36.48)	206.42	600.00	(393.58)
EDUCATION	0.00	25.00	(25.00)	0.00	300.00	(300.00)
GENERAL INSURANCE	1,232.72	1,232.75	(0.03)	12,327.20	14,793.00	(2,465.80)
LEGAL	0.00	333.34	(333.34)	1,302.00	4,000.00	(2,698.00)
LOT REPURCHASE	0.00	575.00	(575.00)	4,320.00	6,900.00	(2,580.00)
OFFICE EXPENSE	565.87	1,333.34	(767.47)	12,590.07	16,000.00	(3,409.93)
TRAVEL & CONVENTION	218.20	1,000.00	(781.80)	11,641.82	12,000.00	(358.18)
UNIFORMS & SAFETY EQUIPMENT	0.00	41.67	(41.67)	243.75	500.00	(256.25)
MTG EXP & SUPPLIES	0.00	41.67	(41.67)	0.00	500.00	(500.00)
AUDIT	0.00	983.34	(983.34)	11,520.00	11,800.00	(280.00)
ADVERTISING/PUBLICITY	320.85	833.34	(512.49)	2,727.60	10,000.00	(7,272.40)
MEMBERSHIP & DUES	0.00	333.34	(333.34)	3,900.00	4,000.00	(100.00)
BOT CONFERENCE	0.00	208.34	(208.34)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSE	0.00	133.34	(133.34)	32.60	1,600.00	(1,567.40)
BOT EDUCATION & VOCATIOANAL	0.00	0.00	0.00	305.86	0.00	305.86
AUTO TRUCK EXPENSE	0.00	83.34	(83.34)	2,416.21	1,000.00	1,416.21
LARGE EQUIPMENT REPAIRS	166.32	375.00	(208.68)	1,069.09	4,500.00	(3,430.91)
EQUIPMENT REPAIRS	0.00	41.67	(41.67)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	445.90	666.67	(220.77)	11,110.01	8,000.00	3,110.01
FERTILIZER AND SEED	0.00	1,250.00	(1,250.00)	8,734.96	15,000.00	(6,265.04)
GASOLINE, OIL, TIRES	42.63	500.00	(457.37)	5,388.42	6,000.00	(611.58)
PLANT & BUILDING	1,360.61	1,666.67	(306.06)	19,166.30	20,000.00	(833.70)
ROAD MAINTENANCE	0.00	166.67	(166.67)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	150.00	(150.00)	1,015.55	1,800.00	(784.45)
GRAVE LINERS & VAULTS	3,235.00	2,382.17	852.83	28,329.03	28,586.00	(256.97)
GRAVE VASES	1,100.87	383.34	717.53	3,627.80	4,600.00	(972.20)
CONTRACT TREE/GARDEN MAINTNCE	14,550.00	14,550.00	0.00	131,014.35	174,600.00	(43,585.65)
CONTRACT BURIALS	300.00	404.17	(104.17)	6,000.00	4,850.00	1,150.00
SECURITY CAMERA EXPENSE	138.00	183.34	(45.34)	2,057.55	2,200.00	(142.45)
DMP GROUNDS SECURITY	725.00	0.00	725.00	1,546.64	0.00	1,546.64
TOTAL EXPENSES	63,007.18	74,274.90	(11,267.72)	693,824.52	891,297.00	(197,472.48)
NET INCOME FROM OPERATIONS	(2,604.33)	(10,375.83)	7,771.50	(48,068.63)	(124,509.00)	76,440.37
OTHER INCOME & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,375.83	(10,375.83)	0.00	124,509.00	(124,509.00)
TOTAL OTHER INCOME & EXPENSES	0.00	(10,375.83)	10,375.83	0.00	(124,509.00)	124,509.00
NET INCOME (LOSS)	(2,604.33)	0.00	(2,604.33)	(48,068.63)	0.00	(48,068.63)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	15,549.09	
003343	ASSET REPLCE RSRVE-LAND/BLD/EI	364,115.82	
004343	ASSET PURCHASE HOLDING ACCO	67,658.12	
006343	CASH - INTEREST/DIVIDENDS	548,171.76	
007343	INVESTED FUNDS - PSCD	222,563.48	
008343	DUE FROM GF/PN/EDC	145,988.63	
018343	UNREALIZED GA. ON SECURITIES		150,642.60
	CURRENT ASSETS:	1,364,046.90	150,642.60
FIXED ASSETS:			
010343	AUTO	63,482.63	
011343	LARGE EQUIPMENT	120,901.08	
012343	BUILDINGS	1,810,006.10	
013343	EQUIPMENT	54,327.54	
014343	FURNITURE & FIXTURES	123,816.05	
015343	LAND & IMPROVEMENTS	1,834,882.90	
016343	WATER SYSTEMS	932,810.51	
	FIXED ASSETS:	4,940,226.81	
OTHER ASSETS:			
	OTHER ASSETS:	0.00	
CURRENT LIABILITIES:			
131343	ACCUMULATED DEPRECIATION		2,135,256.64
	CURRENT LIABILITIES:		2,135,256.64
RETAINED EARNINGS:			
141343	RETAINED EARNINGS		3,948,718.30
	RETAINED EARNINGS:		3,948,718.30
REVENUE:			
201343	BURIAL RIGHT SALES		149,950.00
203343	CURRENT INTEREST & DIVIDENDS		10,211.01
213343	COUNTY INTEREST INCOME		689.41
230343	GAIN/INVEST FAIR VALUE INCREA:	97,588.47	
500343	REVENUE TRANSFERRED IN		6,400.00
	REVENUE:	97,588.47	167,250.42
EXPENSES:			
311343	COUNTY SERVICE CHARGE	5.78	
	EXPENSES:	5.78	
	REPORT TOTALS	6,401,867.96	6,401,867.96

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

ASSETS

CURRENT ASSETS

CASH ON DEPOSIT -COUNTY	15,549.09	
ASSET RPLCE RSRVE-LAND/BLD/ETC	364,115.82	
ASSET PURCHASE HOLDING ACCOUNT	67,658.12	
CASH - INTEREST/DIVIDENDS	548,171.76	
INVESTED FUNDS - PSCD	222,563.48	
DUE FROM GF/PN/EDC	145,988.63	
UNREALIZED G/L ON SECURITIES	(150,642.60)	
TOTAL CURRENT ASSETS		1,213,404.30

FIXED ASSETS

AUTO	63,482.63	
LARGE EQUIPMENT	120,901.08	
BUILDINGS	1,810,006.10	
EQUIPMENT	54,327.54	
FURNITURE & FIXTURES	123,816.05	
LAND & IMPROVEMENTS	1,834,882.90	
WATER SYSTEMS	932,810.51	
TOTAL FIXED ASSETS		4,940,226.81

OTHER ASSETS

TOTAL OTHER ASSETS		0.00
TOTAL ASSETS		6,153,631.11

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

TOTAL LIABILITIES		2,135,256.64
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RETAINED EARNINGS

RETAINED EARNINGS	3,948,718.30	
NET INCOME	69,656.17	
TOTAL RETAINED EARNINGS		4,018,374.47
TOTAL LIABILITIES AND EQUITY		6,153,631.11

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	17,975.00	21,575.00	(3,600.00)	149,950.00	139,725.00	10,225.00
CURRENT INTEREST & DIVIDENDS	0.00	2,949.45	(2,949.45)	10,211.01	21,805.57	(11,594.56)
COUNTY INTEREST INCOME	88.57	50.49	38.08	689.41	310.54	378.87
GAIN/INVEST FAIR VALUE INCREASES	0.00	(1,949.31)	1,949.31	(97,588.47)	(10,431.73)	(87,156.74)
TOTAL REVENUE	18,063.57	22,625.63	(4,562.06)	63,261.95	151,409.38	(88,147.43)
	18,063.57	22,625.63	(4,562.06)	63,261.95	151,409.38	(88,147.43)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	2,807.34	(2,807.34)
COUNTY SERVICE CHARGE	0.00	0.00	0.00	5.78	149.56	(143.78)
TOTAL EXPENSES	0.00	0.00	0.00	(5.78)	(2,956.90)	2,951.12
	0.00	0.00	0.00	(5.78)	(2,956.90)	2,951.12
NET INCOME FROM OPERATIONS	18,063.57	22,625.63	(4,562.06)	63,256.17	148,452.48	(85,196.31)
	18,063.57	22,625.63	(4,562.06)	63,256.17	148,452.48	(85,196.31)
OTHER INCOME & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(6,400.00)	(2,790.00)	(3,610.00)
TOTAL OTHER INCOME & EXPENSE	0.00	0.00	0.00	(6,400.00)	(2,790.00)	(3,610.00)
	0.00	0.00	0.00	(6,400.00)	(2,790.00)	(3,610.00)
NET INCOME (LOSS)	18,063.57	22,625.63	(4,562.06)	69,656.17	151,242.48	(81,586.31)
	18,063.57	22,625.63	(4,562.06)	69,656.17	151,242.48	(81,586.31)

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	769,700.28	
003-342	INTEREST ON DEPOSIT-COUNTY	123,270.28	
006342	CASH - INTEREST/DIVIDENDS	1,195,077.79	
007342	INVESTED FUNDS - PSCD	3,152,495.45	
018342	UNREALIZED G/L ON SECURITIES		150,126.55
	ASSETS:	5,240,543.80	150,126.55
 RETAINED EARNINGS:			
141342	RETAINED EARNINGS- ENDOWME		4,521,556.80
142342	ACCRUED INTEREST & DIVIDENDS		428,240.45
143342	REALIZED INVESTMENT GAIN/LOS		18,405.00
	RETAINED EARNINGS:		4,968,202.25
 REVENUE:			
200342	WMC ENDOWMENT CARE		1,500.00
201342	ENDOWMENT CARE DEPOSITS		114,854.31
203342	CURRENT INTEREST & DIVIDENDS		26,787.62
213342	COUNTY INTEREST INCOME		1,813.22
230342	GAIN/INVEST FAIR VALUE INCREA	22,540.15	
	REVENUE:	22,540.15	144,755.15
 EXPENSES:			
	EXPENSES:	0.00	
 REPORT TOTALS			
		5,263,083.95	5,263,083.95

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

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	769,700.28	
INTEREST ON DEPOSIT-COUNTY	123,270.28	
CASH - INTEREST/DIVIDENDS	1,195,077.79	
INVESTED FUNDS - PSCD	3,152,495.45	
UNREALIZED G/L ON SECURITIES	(150,126.55)	
TOTAL ASSETS		5,090,417.25
TOTAL ASSETS		5,090,417.25

LIABILITIES AND FUND EQUITY

LIABILITIES

TOTAL LIABILITIES		0.00
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RETAINED EARNINGS

RETAINED EARNINGS- ENDOWMENT	4,521,556.80	
ACCRUED INTEREST & DIVIDENDS	428,240.45	
REALIZED INVESTMENT GAIN/LOSS	18,405.00	
NET INCOME	122,215.00	
TOTAL RETAINED EARNINGS		5,090,417.25
TOTAL LIABILITIES AND FUND EQUITY		5,090,417.25

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	1,300.00	7,575.00	(6,275.00)
ENDOWMENT CARE DEPOSITS	12,829.44	17,793.00	(4,963.56)	114,854.31	96,487.68	18,366.63
CURRENT INTEREST & DIVIDENDS	0.00	4,231.81	(4,231.81)	26,787.62	44,333.47	(17,545.85)
COUNTY INTEREST INCOME	226.43	126.53	99.90	1,813.22	1,480.81	332.41
GAIN/INVEST FAIR VALUE INCREAS	0.00	(2,015.32)	2,015.32	(22,540.15)	(94,917.35)	72,377.20
TOTAL REVENUE	13,055.87	20,136.02	(7,080.15)	122,215.00	54,959.61	67,255.39
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	0.00	15,655.70	(15,655.70)
TOTAL EXPENSES	0.00	0.00	0.00	0.00	15,655.70	(15,655.70)
NET INCOME (LOSS)	13,055.87	20,136.02	(7,080.15)	122,215.00	39,303.91	82,911.09

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

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	421,737.90	
006392	CASH -INTEREST/DIVIDENDS	378,629.93	
007392	INVESTED FUNDS -PSCD	724,220.75	
018392	UNREALIZED G/L - SECURITIES		120,363.90
034392	CONTRACTS RECEIVABLE	62,325.21	
	CURRENT ASSETS:	1,586,913.79	120,363.90
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		693,183.64
	LIABILITIES:		693,183.64
RETAINED EARNINGS:			
141392	RETAINED EARNINGS		475,742.50
142392	ACCRUED INTEREST & DIVIDENDS		168,973.88
	RETAINED EARNINGS:		644,716.38
REVENUE:			
201392	CURRENT SALES		76,948.78
202392	CURRENT DEFERRED REVENUE		79,512.23
203392	CURRENT INTEREST & DIVIDENDS		21,157.92
213392	COUNTY INTEREST INCOME		764.46
230392	GAIN/INVEST FAIR VALUE INCREA:	34,704.25	
	REVENUE:	34,704.25	178,383.39
EXPENSES:			
311392	COUNTY SERVICE CHARGES	691.20	
320392	LOSS ON TRANSFER (INTER COSTS	6,118.07	
335392	SALES TRANSFR OUT (PRIOR YR)	8,220.00	
	EXPENSES:	15,029.27	
REPORT TOTALS		1,636,647.31	1,636,647.31

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

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	421,737.90	
CASH -INTEREST/DIVIDENDS	378,629.93	
INVESTED FUNDS -PSCD	724,220.75	
UNREALIZED G/L - SECURITIES	(120,363.90)	
CONTRACTS RECEIVABLE	62,325.21	
 TOTAL ASSETS		 1,466,549.89
 TOTAL ASSETS		 1,466,549.89

LIABILITIES AND EQUITY

LIABILITIES

DEFERRED REVENUE PAYABLE	693,183.64	
TOTAL LIABILITIES		693,183.64

RETAINED EARNINGS

RETAINED EARNINGS	475,742.50	
ACCRUED INTEREST & DIVIDENDS	168,973.88	
NET INCOME	128,649.87	
 TOTAL RETAINED EARNINGS		 773,366.25
 TOTAL LIABILITIES AND EQUITY		 1,466,549.89

**PRENEED FUND
INCOME STATEMENT
FOR THE TEN MONTHS ENDING APRIL 30, 2015**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	5,733.58	5,024.03	709.55	76,948.78	44,611.02	32,337.76
CURRENT DEFERRED REVENUE	10,362.58	9,514.27	848.31	79,512.23	59,561.75	19,950.48
CURRENT INTEREST & DIVIDENDS	0.00	3,004.67	(3,004.67)	21,157.92	24,824.60	(3,666.68)
COUNTY INTEREST INCOME	99.44	54.31	45.13	764.46	619.15	145.31
GAIN/INVEST FAIR VALUE INCREAS	0.00	(4,967.59)	4,967.59	(34,704.25)	(25,002.01)	(9,702.24)
TOTAL REVENUE	16,195.60	12,629.69	3,565.91	143,679.14	104,614.51	39,064.63
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	0.00	3,588.58	(3,588.58)
COUNTY SERVICE CHARGES	78.80	74.86	3.94	691.20	683.94	7.26
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	6,118.07	4,450.29	1,667.78
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	8,220.00	3,390.00	4,830.00
TOTAL EXPENSES	78.80	74.86	3.94	15,029.27	12,112.81	2,916.46
NET INCOME (LOSS)	16,116.80	12,554.83	3,561.97	128,649.87	92,501.70	36,148.17

PALM SPRINGS CEMETERY DISTRICT

BOARD OF TRUSTEES GENERAL PROVISIONS AND GOVERNMENT

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

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

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

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

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

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

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

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

6. Meetings shall be:

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

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

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

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

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

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

A written evaluation shall be completed April 30 each year.

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

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

Purchases up to and including \$2,500 may be made by the Manager and without Board of Trustee approval.

All purchases exceeding \$10,000 require multiple proposals, except in emergency circumstances, as determined by the District Manager, Chair, Vice Chair or Chair designee, multiple proposals shall not be required and purchase may be approved by the District Manager, Chair, Vice Chair. In addition, the preceding sentence will be placed on the Agenda as a sub-item under any expense requiring Board approval.

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

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

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

Signed: _____
Jan Pye, Chairperson

Attest: _____
John M. Lea, Secretary

Revised: March 12, 1991
Revised: December 10, 1996
Revised: May 13, 1997
Revised: January 8, 1998
Revised: January 14, 1999
Revised: September 9, 1999
Revised: April 13, 2000
Revised: September 13, 2000
Revised: March 22, 2004
Revised: March 8, 2007
Revised: September 13, 2012
Revised: May 9, 2013
Revised: July 11, 2013

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PALM SPRINGS CEMETERY DISTRICT
TRUSTEE DUTIES AND RESPONSIBILITIES

District Trustees are appointed by the Riverside County Board of Supervisors, (Health & Safety Code 9021). Trustees shall be appointed from the electors residing within the district. (Health & Safety Code 9022) Trustees shall hold office for four years and until the appointment and qualifications of their successors. (Health & Safety Code 9024)

The Trustee of the Palm Springs Cemetery District shall:

1. Endeavor to promote the general welfare of the District.
2. Endeavor to attend all meetings of the Board of Trustees.
3. Establish rules, regulations and policy for the operation of the District.
4. Employ a manager who shall implement the established rules, regulations, policies of the District and oversee the day to day operations.
5. Establish and approve the employee salary, wage and benefit schedule.
6. Approve the District's annual budget and related expenditures.
7. Affix an authentic signature to the checks, payment vouchers, resolutions, annual authorized county signature list and any documentation for the proper, orderly and timely operation of the District.
8. Employ the services of an independent investment counselor for the purpose of advising and informing the Board of Trustees of investments of the District in accordance with the terms of the California Government Code, Health and Safety Code, and the approved Investment Policy of the District. Employment shall be by contract.
9. Require a deposit in the endowment care fund in an amount not less than the minimum amount as set forth in the California Health and Safety Code 8738.
10. Invest and reinvest the endowment principal of this fund in securities and obligations as set forth in the California Government Code, 53600 & 53601 and the California Health and Safety Code, 9066. Invest excess funds in each of the District's other funds as deemed necessary.
11. Employ Legal counsel for services as deemed necessary.
12. Employ the services of an independent Certified Public Accountant for the purpose of examining District financial transactions and preparation of an Annual Report on Examination and Financial Statements.
13. As soon after the first day of July as practicable, file with the Board of Supervisors, County Treasurer, the County Auditor Controller and the State Controller, the Report on Examination and Financial Statements.
14. File with the State Controller an Annual Report of Financial Transactions of Special Districts on or before September 30.
15. File a Statement of Economic Interest, Form 700 upon appointment to the District Board of Trustees, then annually April 1 and upon completion of the appointment.

THE OFFICER DUTIES ARE:

Chairman:

Shall conduct all meetings in accordance with the Brown Act.

Vice Chairman:

Shall conduct meetings in the absence of the Chairman.

Secretary:

Shall be responsible for attesting to all signatures of the Chairman and member of the Board.

Treasurer:

Shall be responsible for the oversight of the District finances in accordance with section 9007 of the California Health and Safety Code.

TRUSTEES SHOULD HAVE KNOWLEDGE OF:

- . Governmental agencies, public cemeteries, the Brown Act, California Health & Safety Code, and public meeting procedures.
- . Community affairs.
- . District policy, rules and regulations, Therefore, it is recommended that Trustees attend one educational conference or seminar annually.

Adopted by motion duly made, seconded and unanimously approved by the Board of Trustees of the Palm Springs Cemetery District, April 9, 2009.

Signed: _____

Jan Pye, Chair

Attest: _____

John M. Lea, Secretary

Revised: June 11, 1996

Revised: May 13, 1997

Revised: January 12, 1998

Revised: April 13, 2000

Revised: March 22, 2004

Revised: March 8, 2007

Revised: April 9, 2009

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 3-2015

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

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

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that \$16,715.60 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 \$1,950.00 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, 2015 to April 30, 2015.

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

Section 1. CERTIFICATION

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

APPROVED AND ADOPTED this 14th day of April, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

John M. Lea, Secretary

RESOLUTION 4-2015

A RESOLUTION OF THE PALM SPRINGS CEMETERY DISTRICT BOARD OF TRUSTEES AUTHORIZING ANY TWO TRUSTEES TO EXECUTE DRAFTS, CHECKS, AGREEMENTS AND OTHER DOCUMENTS RELATED TO ANY FINANCIAL TRANSACTIONS OF THE DISTRICT THAT REQUIRE THE SIGNATURES OR INITIALS OF AT LEAST TWO TRUSTEES

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

WHEREAS, certain financial transactions of the District require at least two Trustees to execute or initial certain drafts, checks, agreements and other documents to reflect approval or authorization by the Board of Trustees.

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

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Approval.

That any two Trustees may execute or initial drafts, checks, agreements and other documents related to any financial transactions of the District to reflect approval or authorization by the Board of Trustees.

Section 3. Severability.

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

Section 4. Repeal of Conflicting Provisions.

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

Section 5. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 6. Certification.

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

APPROVED AND ADOPTED this 14th day of May, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chair

ATTEST:

John Lea, Secretary

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

REVIEWED:

Kathleen Jurasky, District Manager



TARGETSOLUTIONS

ONLINE COURSE CATALOG

Agenda Item 8A ~ BOARD DEVELOPMENT

EMERGENCY MEDICAL SERVICES

TargetSolutions offers a comprehensive catalog of online EMS continuing education courses that is accepted in most states. Our courses allow first responders, EMT-Basics, EMT-Intermediates and EMT-Paramedics to complete their continuing education requirements in an engaging and easy-to-use format.

PREPARATORY

- Clinical Decision-Making
- Common Infectious Pathogens
- Communication and Documentation
- Cultural Diversity for EMS Providers
- Diet & Nutrition
- Health & Wellness
- HIPAA Awareness
- Infectious Disease Control
- Medical, Ethical, and Legal Issues
- Protecting Yourself from Influenza
- Therapeutic Communications
- Workplace Stress

AIRWAY

- Advanced Airways: Intubation and Beyond (2 hours)
- Airway Management Advanced (2 hours)
- Airway Management Basic
- Blind Nasotracheal Intubation
- Capnography
- Mechanics of Breathing
- Orotracheal Intubation
- Respiratory System A&P Review
- Suctioning the Patient Airway
- Supplemental Oxygen
- Tracheostomies Advanced

PATIENT ASSESSMENT

- Assessing the Patient with Major Trauma
- Patient Assessment Advanced
- Patient Assessment Basic
- Rapid Secondary Assessment
- Special Challenges in Patient Assessment

MEDICAL

- Acute Respiratory Distress Syndrome Advanced
- Allergies and Anaphylaxis Advanced
- Allergies and Anaphylaxis Basic
- Altered Mental Status Advanced
- Altitude Emergencies
- Aquatic Emergencies
- Asthma Advanced

- Behavioral Emergencies Advanced
- Behavioral Emergencies Basic
- Carbon Monoxide Poisoning
- Cardiac Emergencies Advanced
- Cardiac Emergencies Basic
- Cardiovascular Anatomy & Physiology Review
- Complete Resuscitation: Integrating Post-Care Advanced
- Date Rape Drugs
- Diabetic Ketoacidosis Advanced
- Endocrine System Emergencies Advanced
- Epilepsy
- Fundamentals of 12 Lead ECG Operation and Interpretation
- H1N1 (Swine Flu)
- Heat Illness and Emergencies
- Hematology
- HIV/AIDS Awareness
- Intraosseous Infusion Advanced
- Intro to Arrhythmias: Escape Rhythms and Premature Complexes
- Intro to Arrhythmias: Tachy-arrhythmias and Fibrillation
- Managing Cardiac Arrest: During and After Resuscitation
- Medication Errors
- Methamphetamine
- MRSA Infections
- Non-Traumatic Abdominal Injuries
- Non-Traumatic Chest Pain
- Obstetrical Emergencies Advanced (2 hours)
- Operating an AED
- Pharmacology Advanced
- Pharmacology Basic
- Poisoning and Overdose
- Prehospital Pulmonary Embolism Care
- Renal Failure Advanced
- Respiratory Emergencies Advanced
- Respiratory Emergencies Basic
- Toxicology and Substance Abuse Advanced
- Understanding the Basics of ECGs

TRAUMA

- Abdominal Trauma Advanced
- Abdominal Trauma Basic
- Amputation Injuries Advanced
- Bleeding and Shock Advanced
- Bleeding and Shock Basic
- Bomb Blast Injuries Advanced
- Burn Management Advanced
- Burn Management Basic
- CNS Injuries Advanced
- CNS Injuries Basic
- Environmental Emergencies Advanced
- Environmental Emergencies Basic
- Femur Fractures

- Gunshot Wounds
- Head and Facial Injuries Advanced
- Injuries and Infections of the Eye
- Kinematics of Trauma
- Musculoskeletal Injuries Advanced
- Musculoskeletal Injuries Basic
- Pelvic Fractures Advanced
- Spinal Cord Injuries
- Thoracic Emergencies Advanced
- Thoracic Emergencies Basic
- Traumatic Head and Brain Injuries Advanced
- Traumatic Injury During Pregnancy

SPECIAL CONSIDERATIONS

- Bariatric Patients
- Geriatric Behavioral Emergencies
- Geriatric Emergencies Advanced
- Geriatric Emergencies Basic
- Geriatric Hip Injuries
- Managing Chronic Care Patients
- Neonatology Advanced
- Obstetrical Emergencies Advanced (2 hour)
- Obstetrical Emergencies Basic
- Patient Abuse and Assault
- Patients with Special Challenges
- Pediatric Airway Management Advanced
- Pediatric Assessment
- Pediatric Burns Advanced
- Pediatric Cardiac Arrest Advanced
- Pediatric Emergencies Advanced
- Pediatric Emergencies Basic
- Pediatric Shock Advanced (2 hours)
- Pediatric Trauma Advanced
- Sudden Infant Death Syndrome (SIDS)

OPERATIONS

- Back Injury Prevention
- Confined-Space Entry
- Crime Scene Awareness
- Driving Safety
- Emergency Response to Terrorism (Modules 1-4)
- Fire & EMS Grant Writing
- First Responder Operations Level Refresher (Modules 1-4)
- Introduction to Hazardous Materials
- Managing Multiple Casualty Incidents
- Medical Extrication & Rescue
- Hazard Communication

ADDITIONAL COURSES

- AHA HeartCode ACLS
- AHA HeartCode BLS

FIRE

TargetSolutions' course catalog delivers more than 250 hours of recertification courses for emergency responders. Courses based on the NFPA codes and standards, including NFPA 1001, 1021 and the 1500 Series. Courses also cover wildland fire, response to terrorism and much more.

NFPA 1001 SERIES | FIREFIGHTER I & II

TargetSolutions has a complete library of Firefighter I & II awareness and refresher level courses based on NFPA codes and standards.

- Building Construction
- Fire Behavior
- Fire Control
- Fire Department Communications
- Fire Detection, Alarm & Suppression Systems
- Fire Hose
- Fire Prevention and Public Education
- Fire Streams
- Firefighter Orientation and Safety
- Firefighter Personal Protective Equipment
- Firefighting Foams
- Forcible Entry into a Structure
- Ground Ladders
- Loss Control
- Portable Extinguishers
- Protection of Evidence of Fire Origin & Cause
- Rescue and Extrication
- Self-Contained Breathing Apparatus
- Vehicle Extrication
- Ventilation
- Water Supply

NFPA 1021 SERIES | COMPANY OFFICER

TargetSolutions has developed a complete line of company officer awareness and refresher level courses based on NFPA codes and standards.

- Action Plan Implementation
- Assuming the Role of Company Officer
- Budgeting
- Community Awareness
- Company-Level Training
- Elements of Supervision and Management
- Fire and Life Safety Inspections
- Fire Department Communications
- Fire Department Structure
- Fire Investigation
- Firefighter Safety and Health
- Government Structure
- Incident Response Safety

- Incident Scene Communications
- Incident Scene Management
- Information Management
- Labor Relations
- Leadership as a Group Influence
- Legal Responsibilities and Liabilities
- Pre-Incident Planning
- Professional Ethics
- Public Education Programs

NFPA 1500 SERIES

This series of courses is designed specifically for the fire industry and meets the NFPA 1500 code requirements. These courses were developed in conjunction with the NFPA, and specific content experts at the NFPA participated in their creation.

- Advanced HAZWOPER Awareness (Modules 1-4)
- Bloodborne Pathogens Safety
- Combustible & Flammable Liquids
- Compressed Gas Safety
- Confined Space Entry
- CPR Academic
- Driving Safety
- HAZMAT Spill Prevention & Control
- HAZMAT Transportation
- Laboratory Safety
- Materials Handling, Storage, Use & Disposal
- Personal Protective Equipment
- Respiratory Protection
- Hazard Communication
- Welding Safety

WILDLAND FIREFIGHTING

- RT-130 Annual Wildland Fire Safety Refresher (Modules 1-4)
- S-190 Introduction to Wildland Fire Behavior (Modules 1-4)

GENERAL

- Customer Service for Fire Department Personnel
- Emergency Response to Terrorism (Modules 1-4)
- Fire & EMS Grant Writing
- Fire Industry Driver Intersection Safety
- Fire Industry Driver Operator
- Fire Industry Introduction to Wildland Fire Behavior
- First Responder Hybrid Vehicle Incidents
- First Responder Operations Level Refresher (Modules 1-4)
- Firefighter Rehabilitation (Modules 1 and 2)
- NFPA 1403 Live Fire Training Evolutions
- NFPA 1584 Firefighter Rehabilitation

HUMAN RESOURCES

TargetSolutions' Human Resources courses are designed to supplement the course catalog by providing training that is relevant and essential to all employees. Courses covering Employment Practices for Supervisors cover issues encountered in the workplace for individuals tasked with making employment decisions, including issues of harassment, hiring and termination, discrimination, evaluation and documentation.

HUMAN RESOURCES

- Alcohol-Free Workplace
- Computer Security Awareness
- Customer Service
- Drug-Free Workplace
- Ethics in the Workplace
- General HIPAA Awareness
- General Office Ergonomics
- Health & Wellness
- Office Safety
- Red Flag Rules (Identity Theft Protection)
- Sexual Harassment Awareness
- Workplace Diversity
- Workplace Stress
- Workplace Violence

EMPLOYMENT PRACTICES FOR SUPERVISORS

- Anger, Violence, and Conflict in the Workplace
- Dealing with Issues of Alcohol and Substance Abuse
- Discipline and Termination
- Employment Practices Overview
- Interviewing and Hiring
- Performance Management
- Preventing Discrimination in the Workplace
- Reasonable Suspicion of Alcohol for Supervisors
- Reasonable Suspicion of Drugs for Supervisors
- Understanding Employee Leave
- Motor Vehicle Incident Investigation for Supervisors
- Motor Vehicle Personnel Selection for Supervisors
- Motor Vehicle Safety Overview for Supervisors
- Sexual Harassment for Supervisors

CALIFORNIA STATE MANDATED TRAINING

- CA Local Agency Ethics (AB 1234)
- Cal/OSHA Log 300
- Sexual Harassment for Supervisors (California AB 1825)

LAW ENFORCEMENT

TargetSolutions' robust online course catalog features engaging courses covering dozens of topics germane to law enforcement officers. Courses are put through a rigorous creation process to ensure comprehensive information that features detailed lesson plans. The end result is a well-trained and prepared police force.

- Arrest and Control Techniques
- Arrest Procedures
- Computer Security Awareness (LAW)
- Crime Scene Investigation
- Critical Incident Response
- Dispatch
- Domestic Violence
- Drug Interdiction
- Drug Investigation
- Excessive Force
- Fatigue
- Gang Dynamics
- Gang Identification
- Mental Illness
- Use of Force
- Workplace Violence (LAW)
- Workplace Diversity (LAW)

CORRECTIONS

- Booking and Intake
- Community Corrections
- Con Games in Jail and Prisoner Transport
- Control, Verbal Judo and Defensive Tactics
- Corrections and Terrorism
- Corruption Continuum
- Court Tactics and Techniques
- Cross-Gender Supervision and Jail Crisis Response
- Direct Supervision
- Gangs and Jail Recreation
- Inmate Supervision
- Inmate/Cell Searches and Jail Escapes
- Integrity in the Workplace
- Interpersonal Communications and Weapon Control
- Jail Gangs
- Jail Suicides and Close Quarter Assaults
- Juvenile Corrections
- Juvenile Inmates
- Medical Emergencies
- Prisoner Escort
- Professional Communications Skills
- Stress Reduction and Improving Officer Morale
- Tactical Jaw and Limb Control
- Tuberculosis in Corrections
- Use of Force: Role of the 8th Amendment
- Violent Attacks

- Youth Gangs

DISPATCH

- Answering Suicidal Callers
- Calls from the Hearing Impaired
- Communication Essentials
- Handling Special Situations
- Managing a Communications Division
- Officer Line of Duty Death
- Stress Management:
- Team Building
- The AMBER Alert System

DRIVER TRAINING FOR POLICE

- Accidents and Emergencies
- Adjusting to Changing Conditions
- Characteristics of Law Enforcement Vehicles
- Dangers of Speeding
- Defensive Driving Strategies
- Distracted Driving
- Driver Safety Orientation
- Emergency Vehicle Operations
- Impaired Driving
- Intersection Safety
- Legal Consideration for Police Drivers
- Police Vehicle Technology
- Pursuit Driving
- Safe Backing
- Vehicle Inspection & Maintenance
- Vehicle Safety & Security

HOMELAND SECURITY

- Control Procedures for WMD Incidents
- Critical Infrastructure Protection (Modules 1-3)
- Homeland Security Awareness (Modules 1-6)

INVESTIGATION

- Bloodstain Evidence Analysis
- Bloodstain Evidence Documentation
- Body of Evidence
- Building Search Essentials
- Bullet Ricochet Phenomena
- Burned Evidence
- Cartridge Case Ejection Pattern Testing
- Cold Case Files
- Composite Interviewing
- Consent Searches: United States v. Drayton
- Dangers of Hidden Devices
- Detecting Strangulation
- DNA Evidence and Testing
- Elder Abuse
- Electron Microscopy
- Evidence Chain of Custody
- Evidentiary Reenactments

- Fatal Blood Loss Evidence
- Fiber Analysis
- Footprint Impressions Evidence
- Forensic Genetics
- Forensic Geology and Odontology
- Geophysics and Forensic Anthropology
- High Risk Warrants
- Home Seizures: Illinois v. McArthur
- Homicide Investigation
- Identity Crimes
- Insurance Fraud
- Intelligence Gathering and the U.S. Patriot Act
- Large Vehicle Bombs: Post-Blast Investigation (Modules 1-2)
- Mail Bombs
- Micro-Clues
- Motor Vehicle Theft
- Munchausen Syndrome by Proxy
- Open Source Investigations
- Post-Blast Investigation
- Profiling Criminal Violators
- Pyroanalysis and Toxicology
- Recognizing Fraudulent Identification Documents
- Retroactive Amnesia
- Rope Analysis
- Slow and Deliberate Searches
- The Proper Use of Trajectory Rods
- Toxicology
- Ultraviolet Microscopy
- Undercover Drug Buys
- Undercover Drug Reversals

OFFICER SURVIVAL

- Aerosol Defense Spray
- Collapsible Baton
- Combat Handcuffing
- Command Presence
- Concealed Carry Tactics
- Concepts of the Duty Pistol Training Course
- Confined Area Survival Tactics (Modules 1-2)
- De-escalating the Use of Force
- Edged Weapon Defense Tactics
- Electronic Control Devices
- Firearm Retention and Disarming
- Firearm Safety in the Home
- Firearms Training Paradigm
- Knife Defense Tactics
- Laser Sighting Systems
- Less Lethal Force
- Non-dominant Hand Skills
- O.C. Sprays
- Off-Duty Survival
- Officer Involved Shootings
- Operational Characteristics of the Pistol
- Physiokinetics and Time Framing

- Physiological Response to Stress
- Police Shooting Tactics
- Pressure Point Control Tactics
- Risk Assessment
- Survival Considerations for Female Officers
- Tactical Groundfighting
- The Paradigm of Pistolcraft
- Use of Deadly Force: Garner v. Tennessee
- Use of Force Decision Making
- Witness to Excessive Force

PATROL

- Achieving Peak Performance
- Approaching a Suspect on Foot
- Basic Medical Procedures
- Basic Physical Conditioning
- Basic Principles of Active Shooter Response
- Bike Patrol
- Bomb Tactics
- Child Abduction Response Teams (CART)
- Clandestine Drug Labs
- Coaching for High Quality Work Performance
- Commercial Vehicle Searches
- Communication Processes
- Community Injury Prevention Programs
- Conducting Traffic Stops
- Core Competencies of Leadership
- Crime Analysis Tools and Techniques
- Crime Prevention in the 21st Century
- Crimes in Progress
- Critical Incident Stress Management
- Danger on Traffic Stops
- Domestic Violence (Modules 1-2)
- Driving Safety
- Drug Informants
- Emergency Childbirth
- Emergency Vehicle Evacuation
- Ethics in Law Enforcement
- Evaluate and Use Non-Verbal Messages
- Explosives and Military Ordinance
- Field Sobriety Testing
- Foot Pursuits
- Geographic Information Systems and Crime Analysis
- Heart Health for Active Duty Officers
- Hostage Negotiations
- Hydroponics
- Infectious Diseases
- Law Enforcement Personnel Standards
- Major Supreme Court Decisions of 2004
- Managing Confrontation with Communication
- Managing Traumatic Injuries
- Mass Casualty Response
- Mentally Ill Crisis Intervention
- Military Courtesy for Uniformed Police Person
- Natural Disasters

- NHTSA Education Initiatives
- Non-Verbal Officer Communication
- Officer Training Techniques
- Patrol Strategies and Tactics
- Physical Control of a Raging Suspect
- Poison Exposure Hazards
- Police Response to Structure Fires
- Protection of Potential and Actual Crime Scenes
- Pursuit Driving
- Pursuit Phases and Technologies
- Rapid Vehicle Takedown
- Recognizing Possible Suspects
- Remote Area Techniques and Tactics
- Report Writing to Win Cases (Modules 1-2)
- Responding to Physical Child Abuse
- Safety Securing and Transporting Subjects
- School Resource Officers
- Sex Crimes Against Children
- Sex Offender Registrations
- Sharpening Facial Recognition Skills
- Single Officer Patrol
- Special Interest Aliens
- Sudden In-Custody Death Syndrome
- Suicide Bombers
- Suicide by Cop
- Tactical Felony Stops
- Tactical Response to Snipers and Mass Shootings
- Terrorism and the Municipal Police Department
- Traffic Stops and Racial Profiling (Modules 1-3)
- Training Techniques: SWAT
- Understanding Hate Crimes
- Vehicle Compartment Searches
- Vehicle Searches
- Verbal Judo
- Visual Sense Dominance
- Weapons of Mass Destruction Overview (Modules 1-2)
- WMD Decontamination Systems
- Women in Law Enforcement

MOTOR VEHICLE SAFETY

TargetSolutions' Online Driver Training & Compliance Program offers organizations a solution to reduce motor vehicle losses. Driver curriculum is designed to change unsafe driving behavior and reinforce critical safe-driving concepts. Courses have been tailored to meet the varied needs of drivers of automobiles, large trucks and passenger vans. Supervisor curriculum is designed to provide supervisors with the training necessary to maintain a staff of safe and capable drivers. Driver training courses and curriculum for supervisors are available.

DRIVER TRAINING

- Accidents and Emergencies
- Adjusting to Changing Conditions
- Aggressive Driving
- Dangers of Speeding
- Defensive Driving Strategies
- Distracted Driving
- Driver Safety Orientation
- Expressway and Highway Driving
- Impaired Driving
- Intersection Safety
- Passenger Van Safety
- Safe Backing
- Seat Belt & Airbag Safety
- Securing Materials for Transportation
- Sharing the Road
- Vehicle Inspection and Maintenance
- Vehicle Safety and Security

EMERGENCY VEHICLE OPERATOR TRAINING

- Accidents & Emergencies for Emergency Vehicle Operators
- Adjusting to Changing Conditions for Emergency Vehicle Operators
- Dangers of Speeding for Emergency Vehicle Operators
- Defensive Driving Strategies for Emergency Vehicle Operators
- Distracted Driving for Emergency Vehicle Operators
- Driver Safety Orientation for Emergency Vehicle Operators
- Emergency Vehicle Characteristics
- Emergency Vehicle Operations
- Impaired Driving for Emergency Vehicle Operators
- Intersection Safety for Emergency Vehicle Operators
- Legal Considerations for Emergency Vehicle Operators
- Safe Backing for Emergency Vehicle Operators
- Seat Belt & Airbag Safety for Emergency Vehicle Operators
- Securing Materials for Transportation for Emergency Vehicle Operators

- Vehicle Inspection and Maintenance for Emergency Vehicle Operators
- Fleet Program Vehicle Safety and Security for Emergency Vehicle Operators

LARGE VEHICLE DRIVER TRAINING

- Accidents & Emergencies for Large Vehicle Operators
- Adjusting to Changing Conditions for Large Vehicle Operators
- Aggressive Driving for Large Vehicle Drivers
- Dangers of Speeding for Large Vehicle Drivers
- Defensive Driving Strategies for Large Vehicle Drivers
- Distracted Driving for Large Vehicle Drivers
- Driver Safety Orientation for Large Vehicle Drivers
- Impaired Driving for Large Vehicle Drivers
- Intersection Safety for Large Vehicle Drivers
- Large Vehicle Characteristics
- Safe Backing for Large Vehicle Drivers
- Seat Belt & Airbag Safety for Large Vehicle Drivers
- Securing Materials for Transportation for Large Vehicle Drivers
- Sharing the Road for Large Vehicle Drivers
- Vehicle Inspection and Maintenance for Large Vehicle Drivers
- Vehicle Safety and Security for Large Vehicle Drivers

SUPERVISOR TRAINING

- Motor Vehicle Incident Investigation for Supervisors
- Motor Vehicle Safety Overview for Supervisors
- Motor Vehicle Personnel Selection for Supervisors

OSHA & COMPLIANCE

TargetSolutions' online courses can be used to help comply with OSHA and other federal and state regulatory agency training mandates. Complete all of your required compliance training courses online, eliminating the logistic issues inherent in traditional training methods. OSHA & Compliance courses cover the following categories: General Safety, Environmental Awareness, Human Resources and supervisor-related course topics.

OCCUPATIONAL HEALTH & SAFETY

- Advanced Construction Safety (Modules 1-4)
- Advanced HAZWOPER Awareness (Modules 1-4)
- Aerosol Transmissible Diseases
- Alcohol-Free Workplace
- Asbestos Awareness
- Back Injury Prevention
- Bloodborne Pathogens Safety
- Building Evacuation and Emergencies
- Combustible & Flammable Liquids
- Compressed Gas Safety
- Confined-Space Entry
- CPR Academic
- Diet & Nutrition
- Disaster Preparedness
- Driving Safety
- Drug-Free Workplace
- Electrical Safety
- Eye Safety
- Fall Protection
- Fire Extinguisher Safety
- Fire Prevention Safety
- First Responder Operations Level Refresher (Modules 1-4)
- Forklift Safety
- General Construction Safety
- General First Aid Part 1
- General First Aid Part 2
- General Office Ergonomics
- Hand & Power Tool Safety
- Hazard Communication
- HAZMAT Spill Prevention & Control
- HAZMAT Transportation
- Health & Wellness
- Hearing Conservation
- HIV/AIDS Awareness
- Incident Investigation
- Indoor Air Quality
- Industrial Ergonomics
- Laboratory Safety
- Ladder & Scaffolding Safety
- Laser Safety
- Lead Awareness

- Lock-Out / Tag-Out
- Machine Guarding
- Materials Handling, Storage, Use & Disposal
- Office Safety
- Personal Protective Equipment
- Radiation Safety
- Respiratory Protection
- Risk Assessment Analysis
- Slips, Trips, & Falls Prevention
- Trenching & Shoring
- Welding Safety
- Working in Extreme Temperatures
- Workplace Stress
- Workplace Violence

COMPLIANCE

- Cal/OSHA Log 300
- General HIPAA Awareness
- Sexual Harassment Awareness
- Workplace Diversity

SCHOOL DISTRICTS

TargetSolutions offers a comprehensive catalog of online courses for school district employees. Courses are designed to enhance knowledge and ensure safety in scholastic environments, covering a wide range of topics for principals, teachers, supervisors, librarians, custodians, food service employees and school security personnel. Courses cover the following categories: Emergency Operations Management, Environmental, Health, Human Resources, Library Services, Nutrition Service, School Safety & Behavioral and Transportation.

DRIVER TRAINING

- Adjusting to Changing Driving Conditions
- Defensive Driving Strategies
- Distracted Driving
- Driver Safety Orientation
- Driving Accidents & Emergencies
- Large Vehicle Characteristics
- Passenger Van Safety

FOOD SERVICE

- Food Safety, Foodborne Illness & Kitchen Sanitation
- Food Service General Safety
- Food Services Proper Lifting
- School Meal Compliance

HUMAN RESOURCES

- Ethics in the Workplace
- Maintaining Professional Staff/Student Boundaries
- Reporting Abuse, Neglect, and Exploitation of Children
- Sexual Harassment Awareness
- Sexual Harassment for Supervisors (California AB 1825)
- Workplace Diversity

OSHA, COMPLIANCE & SAFETY

- Aerosol Transmissible Diseases
- Avoiding Slips, Trips, and Falls
- Back Injury Prevention
- Bloodborne Pathogens Safety
- Breaking Up Student Fights
- Computer Security Awareness
- Crossing Guard Safety
- Electrical Safety
- FERPA: Protecting Student Privacy
- Fire Extinguisher Safety
- Fire Prevention Safety
- General First Aid Part 1
- General First Aid Part 2
- General Office Ergonomics
- Hazmat Spill Prevention & Control
- Hearing Conservation

- Incident Investigation
- Lead Awareness
- Personal Protective Equipment
- Playground Safety
- Playground Supervision
- Proper Lifting
- Proper Lifting Library Operations
- Proper Use of Seclusion and Restraint
- Recognition of Hazards for Principals
- Respiratory Protection
- School Bullying
- School Bus Behavior and Discipline
- School Shooting Awareness
- School Violence and Weapons
- Student Concussions
- Working in Extreme Temperatures
- Workplace Violence
- Youth Suicide: Awareness and Prevention

SPANISH

TargetSolutions offers online training courses in Spanish. Courses cover the following categories: Driver Training, Environmental Awareness, General Safety, Human Resources and Occupational Health. If you would like more information about TargetSolutions' Spanish library, please contact us today.

DRIVER TRAINING

- Accidents & Emergencies
- Adjusting to Changing Conditions
- Aggressive Driving
- Dangers of Speeding
- Defensive Driving Strategies
- Distracted Driving
- Driving Safety
- Expressway and Highway Driving
- Impaired Driving
- Incident Investigation for Supervisors
- Intersection Safety
- Large Vehicle Characteristics
- Incident Investigation for Supervisors
- Safe Backing
- Seat Belt & Airbag Safety
- Securing Materials for Transportation
- Sharing the Road
- Vehicle Inspection and Maintenance
- Vehicle Safety and Security

OCCUPATIONAL HEALTH & SAFETY

- Advanced HAZWOPER Awareness (Modules 1-4)
- Asbestos Awareness
- Back Injury Prevention
- Bloodborne Pathogens Safety
- Combustible & Flammable Liquids
- Compressed Gas Safety
- Confined-Space Entry
- CPR Academic
- Diet & Nutrition
- Disaster Preparedness
- Driving Safety
- Electrical Safety
- Eye Safety
- Fall Protection
- Fall Protection
- Fire Extinguisher Safety
- Fire Prevention Safety
- Forklift Safety
- General Construction Safety
- General First Aid
- General Office Ergonomics
- Hand & Power Tool Safety
- Hazmat Spill Prevention & Control

- Hazmat Transportation
- Health & Wellness
- Hearing Conservation
- Indoor Air Quality
- Industrial Ergonomics
- Laboratory Safety
- Ladder & Scaffolding Safety
- Laser Safety
- Lead Awareness
- Lock-Out / Tag-Out
- Machine Guarding
- Materials Handling, Storage, Use, & Disposal
- Office Safety
- Personal Protective Equipment
- Radiation Safety
- Respiratory Protection
- Hazard Communication
- Risk Assessment Analysis
- Slips, Trips, & Falls Prevention
- Trenching & Shoring
- Welding Safety
- Working in Extreme Temperatures
- Workplace Stress
- Workplace Violence

HUMAN RESOURCES

- Alcohol-Free Workplace
- Drug-Free Workplace
- General Office Ergonomics
- Incident Investigation
- Sexual Harassment
- Workplace Diversity

WATER & WASTEWATER

TargetSolutions' Water and Wastewater continuing education courses have been designed to fulfill both the safety and technical recertification requirements for all levels of water industry professionals. Please contact TargetSolutions for details regarding how TargetSolutions' courses meet requirements for each state. Courses cover the following categories: Environmental Awareness, General Safety, Human Resources, Occupational Health and Technical.

GENERAL

- Advanced HAZWOPER Awareness (Modules 1–4)
- Asbestos Awareness
- Back Injury Prevention
- Backflow Prevention Methods
- Backflow Prevention Overview
- Building Evacuation and Emergencies
- CA AB 54 for Water
- CPR Academic
- Coagulation, Flocculation and Sedimentation
- Combustible & Flammable Liquids
- Compressed Gas Safety
- Confined-Space Entry
- Corrosion Control
- Disaster Preparedness
- Disinfection Basics
- Distribution Service to Customers
- Distribution System Materials and Equipment
- Driving Safety
- Effective Meter Reading
- Emergency Response to Terrorism (Modules 1–4)
- Eye Safety
- Fall Protection
- Filtration Basics
- Fire Extinguisher Safety
- Fire Prevention Safety
- Forklift Safety
- General Construction Safety
- General First Aid Part 1
- General First Aid Part 2
- General Office Ergonomics
- Ground Water Treatment
- HAZMAT Spill Prevention & Control
- HAZMAT Transportation
- Hand & Power Tool Safety
- Hearing Conservation
- Hydraulics
- Incident Investigation
- Indoor Air Quality
- Industrial Ergonomics
- Infectious Disease Control
- Laboratory Safety

- Ladder & Scaffolding Safety
- Laser Safety
- Lead Awareness
- Lock-Out / Tag-Out
- Low Voltage Electrical Safety
- Machine Guarding
- Maintenance on Pumps, Motors, and Circuits
- Materials Handling, Storage, Use, & Disposal
- Mathematics Applied
- Mathematics Basics
- Personal Protective Equipment
- Radiation Safety
- Respiratory Protection
- Hazard Communication
- Risk Assessment Analysis
- Slips, Trips, & Falls Prevention
- Storm Water Pollution Prevention
- Trenching & Shoring
- Wastewater Treatment
- Water Main Installation
- Welding Safety
- Working in Extreme Temperatures

HUMAN RESOURCES & EMPLOYMENT PRACTICES

- Alcohol-Free Workplace
- Diet & Nutrition
- Drug-Free Workplace
- Health & Wellness
- Office Safety
- Principles of Debt Collections
- Reasonable Suspicion of Alcohol for Supervisors
- Reasonable Suspicion of Drugs for Supervisors
- Sexual Harassment Awareness
- Workplace Diversity
- Workplace Stress
- Workplace Violence