

**PALM SPRINGS CEMETERY DISTRICT  
AGENDA  
REGULAR MEETING  
OF THE  
BOARD OF TRUSTEES**

**Thursday, November 14, 2024 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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**The Public May Also Observe the Meeting and Offer Public Comment Remotely**

**If you would like to participate in this Board Meeting via teleconference, please follow these instructions: YOU MAY JOIN MEETING AND COMMENT VIA ZOOM AT:**

<https://us02web.zoom.us/j/2464673948>; or

**CALL IN: 669-900-6833 MEETING ID: 246 467 3948**

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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 giving his or her name and city of residence for the record.

Pursuant to the Brown Act, the Board of Trustees will not take action on or discuss matters raised during the Public Comment portion of the agenda that are not listed on the agenda.

Comments shall be limited to three (3) minutes per speaker. Speakers may not yield their time to others without the consent of the Presiding Officer. All comments shall be directed to the Board of Trustees and shall be devoid of any personal attacks. Members of the public are expected to maintain a professional and courteous decorum during public comments. **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, 2024, Regular Meeting Minutes

**5. CONSENT CALENDAR – continued**

- b. Approval of October Expenditures
  - General Fund \$ 113,912.30
  - Oct Reimburse Voucher 1828 \$ 34,303.42
  - Oct Reimburse Voucher 1829 \$ 79,477.47
  
  - Accumulative Capital Outlay \$ .00
  - Oct Reimburse Voucher \$ .00
  
  - Pet Memorial Park Cemetery \$ .00
  - Total October 31, 2024 Expenditures Checks & Visa/Debit Card  
25119-25151 & Direct Deposits (Payroll) \$ 113,912.30
- c. Financial Reports as of October 31, 2024 (F-1 thru F-5A)

**6. ADMINISTRATIVE CALENDAR**

- a. Invitation from the Palm Springs Historical Society - Welwood Murray Cemetery Private Historical Tour
- b. Review for Discussion and Possible Approval –Trustee Annual Year-End Meeting Luncheon
- c. Da Vall Drive & McCallum Way Exterior Wall Extension - Update
- d. Welwood Murray Niche Project - Update

**7. LEGISLATIVE CALENDAR – None**

**8. TRUSTEE AND ATTORNEY SIGNATURES**

**9. BOARD DEVELOPMENT**

- a. How Are Special Districts Governed?

**10. PUBLIC HEARING CALENDAR – None**

**11. COMMITTEES**

**12. REPORTS**

- a. Trustees
- b. District Manager
  - 1. Day of the Dead/Día de los Muertos Event - Report
  - 2. AMVETS Post 66 Veterans Day Ceremony – Report
  - 3. Wreaths Across America Ceremony, 12:00 P.M., Saturday, December 14, 2024, at DMP & WMC

**13. FUTURE AGENDA ITEMS**

- a. Discussion in 2025/2026 – 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. Marketing/Advertising
- d. Future Long-Range Planning – PSCD Staffing
- e. Discussion for Possible Trustee Meeting Attendance Compensation Increase in May 2025

**14. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE**

- a.

**15. CLOSED SESSION ANNOUNCEMENT**

**16. OPEN SESSION**

**17. ADJOURNMENT**

**THIS AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M.,  
MONDAY, November 11, 2024**

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Kathleen Jurasky, District Manager

**PALM SPRINGS CEMETERY DISTRICT  
MINUTES**

**REGULAR BOARD OF TRUSTEE MEETING**

**DATE:** October 10, 2024  
**TIME:** 2:00 P.M.  
**PLACE:** 31-705 Da Vall Drive, Cathedral City, California 92234

**1. CALL TO ORDER** Meeting was called to order by Trustee Pye at 2:00 P.M.

**2. ROLL CALL** Present: Jan M. Pye, Chairperson  
Michael V. Smith, Vice Chairperson  
LaFaye M. Platter, Secretary (arrived at 2:02pm)  
Lynn T. Mallotto, Treasurer  
Tim Radigan-Brophy, Member

Also Present: Kathleen Jurasky, District Manager  
Steven Quintanilla, Attorney

**3. PUBLIC COMMENTS** Brad Anderson, Rancho Mirage requested he receive notification of all meetings including special meetings.

**4. CONFIRMATION OF AGENDA** Motion was made by Trustee Radigan-Brophy, seconded by Trustee Mallotto to approve the agenda as presented. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Smith and Radigan-Brophy.

**5. CONSENT CALENDAR** Trustee Pye stated she has a question regarding an item on page 5b 1 of 4 check #25106 in the amount of \$10,200.00. District Manager Jurasky reported this was a budgeted item to repair the damaged plaster block wall panels on Da Vall Drive. Following the explanation by District Manager Jurasky motion was made by Trustee Mallotto, seconded by Trustee Smith to approve the Consent Calendar as presented. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Smith and Radigan-Brophy.

**6. ADMINISTRATIVE CALENDAR a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group** Mr. Wilson reported the combined investment accounts as of September 30, 2024, was \$11,135,000.00. He stated this is an increase of \$447,977.00 over the same period in 2023.

Mr. Wilson stated the average rate of return for the combined portfolios is now 3.4%, which has been a marked improvement over the last couple of years, and the goal is to get over an average of 4% plus. He reported there is still a significant dollar amount in the fund accounts maturing by the end of this year. Thus, allowing the opportunity to reinvest and take advantage of higher interest rates.

Following a discussion the report from Mr. Wilson was received and filed.

**b. KMI Columbarium - Niche and Ossuary Installation at Desert Memorial Park – Update and Location Visit** District Manager Jurasky reported that the niche and ossuary installation has been completed, however the niche shutters are the wrong color granite. She stated that KMI Columbarium has ordered the correct color, and delivery will take 4-6 weeks.

The Trustee had the opportunity to view the project and were very pleased with the looks and location of the installation.

**6. ADMINISTRATIVE CALENDAR – continued**

**c. Meeting with John Corella, Director of Engineering/Public Works and David Faessel, Engineering for City of Cathedral City - Da Vall Drive & McCallum Way Exterior Wall Extension - Update** District Manager Jurasky reported she met with John Corella, Director of Engineering/Public Works and Dave Faessel, Engineering and the meeting went very well. She stated the City of Cathedral City agreed to reduce the right-of-way setback from 16feet to 10feet, and the plans have gone back to MSA Consulting, Inc. to revise the plan drawings and resubmit to the Cathedral City planning department.

**d. Section B-39 through B-45 Burial Sites Expansion at DMP - Update** District Manager Jurasky reported that Mike Greene, Green Towne, Inc. the original general contractor contacted her and advised her he would not be able to handle the project due to family illnesses and company issues.

She stated that she contacted Mike Fontana, the project manager for the District new office building to ask if he had any referrals. Mr. Fontana gave her the name of Gary Chaney, who she met with, and he is going to submit a proposal.

District Manager Jurasky reported that the project has been permitted by the City of Cathedral City, and only a general contractor is needed for the project to start.

**7. LEGISLATIVE a. Resolution 7-2024, Transfer Interment Rights & Costs from PN to ACO & GF** Motion was made by Trustee Mallotto, seconded by Trustee Smith to approve Resolution 7-2024 transferring \$19,203.73 from PreNeed Fund, 51265 to the General Fund, 51270 and \$7,502.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, roll call 5-0. Mallotto, Platter, Pye, Smith and Radigan-Brophy.

**8. TRUSTEE AND ATTORNEY SIGNATURES** All documents were signed as needed by the Trustees and attorney.

**9. BOARD DEVELOPMENT** – None

**10. PUBLIC HEARING CALENDAR** – None

**11. COMMITTEE REPORTS** – None

**12. REPORTS a. Trustee Report** – Trustee Pye reported on her attending a breakout session Navigating a First Amendment Audit at the CSDA Conference in Indian Wells. She stated the session was very informative and shed light on exactly what a First Amendment Audit involved.

Trustee Platter reported that she will not attend the November 14, 2024, board meeting.

**b. District Manager – Upcoming Events**

1. Dia de los Muertos/Day of the Dead, 11:00am-3:00pm, Saturday, November 2, 2024, at DMP
2. AMVETS Veterans Day Service, 10:00am-12:00pm, Monday, November 22, 2024, at DMP

**13. FUTURE AGENDA ITEMS a. Discussion in 2025/2026 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. Marketing/Advertising** No action taken

**d. Future Long-Range Planning – PSCD Staff** No action taken

**e. Trustee Meeting Attendance Compensation** No action taken

**14. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** Safe Harbor language was read by Attorney Steven Quintanilla. Convened into Closed Session at 2:35 P.M.

a. Real Property Negotiations Pursuant to Government Code Section 54956.8

**Property:** Assessor Parcel No. 670230017-4 (6.72 Acres) and Assessor Parcel No. 670230019-6 (29.45 Acres)

**District Negotiator:** Board of Trustees of the Palm Springs Cemetery District and Steven B. Quintanilla, General Legal Counsel

**Negotiating Parties:** Mario J. Gonzales, President/CEO RM Da Vall, LLC

**Under Negotiation:** Memorandum of Understanding, Price and Terms of Payment

b. Lease Agreement Delinquent Prior Years Property Taxes Riverside County Treasurer - Update

c. East 40 Acres Lease Agreement – Update

Returned to Open Session at 3:06 P.M.

**15. CLOSED SESSION ANNOUNCEMENT** – Attorney Steven Quintanilla announced no reportable action.

**16. OPEN SESSION** – None

**17. ADJOURNMENT** Meeting was adjourned by Trustee Pye at 3:07 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, November 14, 2024.

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

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LaFaye M. Platter, Secretary

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Oct 1, 2024 to Oct 31, 2024

Date	Check #	Line Description		
10/1/24	25119	INV 258993 - LANDSCAPE MAINTENANCE FOR SEP 2024 NISSHO OF CALIFORNIA, INC	24,700.00	24,700.00
10/1/24	25120	023-629271 - SALES & USE TAX FOR PERIOD ENDING 9/30/2024 CALIFORNIA DEPT OF TAX & FEE ADMIN	1,346.00	1,346.00
10/2/24	25121	REFUND CREDIT CARD OVERPAYMENT FOR BURIAL OF E. MUDRA ( DAVE MUDRA	21.08	21.08
10/2/24	25122	INV 12BDCFCB-0021 - WEB SERVICES FOR OCT 2024 STREAMLINE	100.00	100.00
10/2/24	25123	INV 5364383 -COURIER SERVICE ON 9/6/2024 GLS US	37.44	37.44
10/2/24	25124	INV 1410032777377 - HYDRATION HERO ANNUAL MEMBERSHIP & WA READY REFRESH	87.58	87.58
10/2/24	25125	INV 6108 - SEP 2024 FERTIGATION SERVICE ECOFERT, INC	1,350.00	1,350.00
10/9/24	25126	INV 24I0032777377 - BOTTLED WATER & OTHER SUPPLIES READY REFRESH	188.17	188.17
10/9/24	25127	IT0000006055 - PS FINANCIALS FOR SEP 2024 DATA ENTRY RIVERSIDE COUNTY INFORMATION TECHNOLOGY	82.94 4.66	87.60
10/9/24	25128	INV 82780289 - FURNITURE POLISH BATH TISSUE & PAPER TOWELS WAXIE SANITARY SUPPLY	104.63 454.70	559.33
10/9/24	25129	INV 20685 - SERVICE ON WELL #2 SERVICE ON WELL #4 L O LYNCH QUALITY WELLS & PUMPS INC	412.50 1,125.00	1,537.50
10/9/24	25130	INV 2410133 - SECURITY PATROL FOR OCT 2024 MAXWELL SECURITY SERVICES, INC	825.00	825.00
10/9/24	25131	INV 1272-1 - REPAIRS TO STUCCO WALL & IRON PANEL DAMAGED BY 5/9/24 AUTO ACCIDENT JOHN BARAJAS	3,256.00	3,256.00
10/17/24	25132	INV 9002741487 - (3) #5 VAULTS; (8) #5 LINERS MATTHEWS INTERNATIONAL CORP	3,215.00	3,215.00
10/17/24	25133	VOID***VOID***VOID		
10/17/24	25134	INV E202385 - WEBSITE UPDATES IRENE CASTRO	500.00	500.00
10/17/24	25135	INV 208158713 - RYEGRASS SEED (6500 LBS) SIMPLOT TURF & HORTICULTURE	10,249.69	10,249.69
10/21/24	25136	IN964930 - KYOCERA COPIER FOR 10/16/24 TO 11/15/24 AIS	254.14	254.14
10/21/24	25137	INV 11170 - REPAIR BREAKROOM FAUCET GOODMAN PLUMBING, INC	130.00	130.00
10/28/24	25138	NOV 2024 PSCD EMPLOYEE DENTAL INSURANCE EXPENSE STANDARD INSURANCE COMPANY RB	537.24	537.24

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Oct 1, 2024 to Oct 31, 2024

Date	Check #	Line Description		
10/28/24	25139	GROUND SUPERVISOR CELL PHONE FOR 10/20/24 - 11/19/24 T-MOBILE	125.59	125.59
10/28/24	25140	INV 5384627 - COURIER SERVICE ON 10/07/2024 GLS US	27.82	27.82
10/28/24	25141	INV 69674414 - SHOP AIR CONDITIONER REPAIRS ESSER SERVICES INC	1,574.00	1,574.00
10/28/24	25142	INV 9002787981 - (2) #5 VAULT; (6) #5 LINER MATTHEWS INTERNATIONAL CORP	2,441.00	2,441.00
10/31/24	25143	INV 10102401 - STRATEGIC PLANNING PROGRESS BILLING #4 SALJIM ENTERPRISES	3,000.00	3,000.00
10/31/24	25144	INV W33676 - REPAIRS TO 310J BACKHOE ENGINE CONTROL UNIT POWERPLAN OIB ( RDO EQUIPMENT )	2,723.28	2,723.28
10/31/24	25145	NOV 2024 PSCD EMPLOYEE LIFE INSURANCE EXPENSE STANDARD INSURANCE COMPANY RQ	67.19	67.19
10/31/24	25146	DISTRICT MANAGER CELL PHONE FOR 10/20/24 TO 11/19/24 AT & T MOBILITY	215.36	215.36
10/31/24	25147	OCT 2024 PSCD EMPLOYEE RETIREMENT EXPENSE FOR K JURASKY OCT 2024 EMPLOYEE 403B PAYABLE FOR K JURASKY INVESCO INVESTMENT SERVICES, INC	757.83 2,576.94	3,334.77
10/31/24	25148	OCT 2024 PSCD EMPLOYEE RETIREMENT EXPENSE FOR E ARCHILA FRANKLIN - TEMPLETON	366.03	366.03
10/31/24	25149	OCT 2024 PSCD EMPLOYEE RETIREMENT EXPENSE FOR G HERRERA FRANKLIN - TEMPLETON	262.43	262.43
10/31/24	25150	OCT 2024 PSCD EMPLOYEE RETIREMENT EXPENSE FOR S LOZANO FRANKLIN - TEMPLETON	297.58	297.58
10/31/24	25151	OCT 2024 PSCD EMPLOYEE RETIREMENT EXPENSE FOR S VICKREY FRANKLIN - TEMPLETON	125.44	125.44
10/8/24	APPLE	ICLOUD+ WITH 200 GB OF STORAGE KJ COMPANY DEBIT CARD	2.99	2.99
10/1/24	BURRTEC	TRASH SERVICE FOR OCT 2024 BURRTEC WASTE & RECYCLING SVCS	638.58	638.58
10/8/24	CALPERS	OCT 2024 PSCD EMPLOYEE HEALTH INSURANCE EXPENSE OCT 2024 PSCD RETIREE HEALTH INSURANCE EXPENSE CALPERS	5,295.21 2,032.64	7,327.85
10/10/24	COLONIAL	COLONIAL LIFE - SEP 2024 EXTRA HEALTH INSURANCE FOR K JURA COLONIAL LIFE	203.78	203.78
10/9/24	CVWD	332245-850914 - WELL REPLENISHMENT FOR SEP 2024 COACHELLA VALLEY WATER DISTRICT	3,820.05	3,820.05
10/17/24	CVWD	559833-884768 ADMIN BUILDING FOR OCT 2024 COACHELLA VALLEY WATER DISTRICT	36.69	36.69
10/17/24	CVWD	180819-512108 BUSINESS FOR OCT 2024 COACHELLA VALLEY WATER DISTRICT	26.08	26.08



**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Oct 1, 2024 to Oct 31, 2024

Date	Check #	Line Description		
10/17/24	CVWD	559831-884770 FIRE PROTECTION FOR OCT 2024 COACHELLA VALLEY WATER DISTRICT	86.99	86.99
10/15/24	DESERT PR	DESERT PROMOTIONAL & EMBROIDERY-DAY OF THE DEAD BANNE KJ COMPANY DEBIT CARD	65.25	65.25
10/9/24	DWA	WMC USAGE FOR OCT 2024 DESERT WATER	619.01	619.01
10/3/24	EARTHLIN	EARTHLINK - OFFICE WIFI FOR OCT 2024 ONE RING NETWORKS	200.00	200.00
10/4/24	EDD_TAX	SIT P/R 09/19/2024 TO 10/02/2024 PAID 10/05/2024 SDI P/R 09/19/2024 TO 10/02/2024 PAID 10/05/2024 EMPLOYMENT DEVELOPMENT DEPT	353.89 160.82	514.71
10/18/24	EDD_TAX	SIT P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 SDI P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 EMPLOYMENT DEVELOPMENT DEPT	344.89 166.29	511.18
10/18/24	EDD_TAXa	SUI P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 CA EDU & TRAINING P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 EMPLOYMENT DEVELOPMENT DEPT	27.84 0.90	28.74
10/28/24	EDISON	8000493032 ADMIN BUILDING FOR 09/11/24 TO 10/09/24 8001545238 DAVALL GATE FOR 09/12/24 TO 10/10/24 8002601833 WELL #4 FOR 09/10/24 TO 10/08/24 8003526191 WELL #2 FOR 09/12/24 TO 10/10/24 8004476833 WMC FOR 09/12/24 TO 10/10/24 8004476833 WMC DCE FOR 09/12/24 TO 10/10/24 SO CAL EDISON	1,813.63  4,263.82 216.60  0.59	60.08  71.33 6,163.23
10/4/24	EXPRESS_T	FIT P/R 09/19/2024 TO 10/02/2024 PAID 10/05/2024 SOCIAL SECURITY P/R 09/19/2024 TO 10/02/2024 PAID 10/05/2024 MEDICARE P/R 09/19/2024 TO 10/02/2024 PAID 10/05/2024 BANK OF AMERICA	1,231.25 1,812.81 423.96	3,468.02
10/18/24	EXPRESS_T	FIT P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 SOCIAL SECURITY P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 MEDICARE P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 BANK OF AMERICA	1,347.23 1,874.59 438.39	3,660.21
10/4/24	FEES	P/R 09/19/2024 TO 10/02/2024 PAID 10/05/2024 CBIZ PAYROLL	91.22	91.22
10/18/24	FEES	P/R 10/03/2024 TO 10/16/2024 PAID 10/18/2024 CBIZ PAYROLL	138.28	138.28
10/17/24	FRONTIER	FRONTIER - OFFICE PHONES FOR 10/07/24 TO 11/06/24 FRONTIER	556.29	556.29
10/3/24	HOME DEP	HOME DEPOT - ANT & RODENT BAIT; LATCH FOR DOOR SHOP EA COMPANY DEBIT CARD	139.05	139.05
10/8/24	STAPLES	STAPLES - OFFICE SUPPLIES KJ COMPANY DEBIT CARD	350.16	350.16
10/24/24	STATE WA	STATE WATER RESOURCES CONTROL BOARD RAG33300824 - WELL #4 ANNUAL PERMIT RAG33153424 - WELL #2 ANNUAL PERMIT KJ COMPANY DEBIT CARD	50.00 50.00	100.00

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Oct 1, 2024 to Oct 31, 2024

<b>Date</b>	<b>Check #</b>	<b>Line Description</b>		
10/7/24	USPS	USPS - POSTAGE STAMPS (2 ROLLS) EA COMPANY DEBIT CARD	146.00	146.00
10/17/24	WESTERN	INV 68593833 PEST CONTROL MAINTENANCE ON 10/03/24 WESTERN EXTERMINATOR CO	109.00	109.00
	<b>Total</b>		<u>92,677.03</u>	<u>92,677.03</u>

**PALM SPRINGS CEMETERY DISTRICT  
PAYROLL DISBURSEMENT JOURNAL - GENERAL FUND  
For OCTOBER 2024**

Date	Reference	Employee	Amount
10/4/2024	6326	KATHLEEN JURASKY	3,052.65
10/4/2024	6327	LYNSEY GENCHI	1,368.16
10/4/2024	6328	STEPHANIE C. LOZANO	1,678.68
10/4/2024	6329	SCOTT W. VICKREY	764.62
10/4/2024	6330	EDGAR F. ARCHILA	2,038.96
10/4/2024	6331	GABRIEL C. HERRERA	1,540.87
10/18/2024	6338	KATHLEEN JURASKY	3,052.65
10/18/2024	6339	LYNSEY GENCHI	1,210.97
10/18/2024	6340	STEPHANIE C. LOZANO	1,678.67
10/18/2024	6341	SCOTT W. VICKREY	419.08
10/18/2024	6342	EDGAR F. ARCHILA	2,180.42
10/18/2024	6343	GABRIEL C. HERRERA	1,594.03
10/18/2024	6344	LYNN T. MALLOTTO	0.00
10/18/2024	6345	LAFAYE M. PLATTER	163.88
10/18/2024	6346	JAN M. PYE	163.87
10/18/2024	6347	TIM RADIGAN-BROPHY	163.88
10/18/2024	6348	MICHAEL V. SMITH	163.88
<b>10/1/2024 thru 10/31/2024</b>			<b>21,235.27</b>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP  
For OCTOBER 2024**

October Cash Disbursement Journal	92,677.03
October Payroll Disbursement Journal	21,235.27
<b>TOTAL PSCD DISBURSEMENTS</b>	<b>113,912.30</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>113,912.30</b>
October Payment Voucher # 1828	34,303.42
October Payment Voucher # 1829	79,477.47
<b>Total General Fund Payment Vouchers</b>	<b>113,780.89</b>
Refund - So. California Edison CA Climate Credit	131.41
<b>TOTAL ACO EXPENDITURES</b>	<b>0.00</b>
<b>PET CEMETERY DRAWDOWNS</b>	<b>0.00</b>
Loan Amount:	25,000.00
Current Balance Remaining:	15,000.00
<b>TOTAL OCTOBER 2024 DISBURSEMENTS</b>	<b>113,912.30</b>

**5b 5 of 5 OCTOBER 2024 Recap**

**PALM SPRINGS CEMETERY DISTRICT  
SITE SALES & INTERMENTS  
OCTOBER 2024**

**SALES**

	Prior Months		October		FY 2024/2025 YTD Totals		FY 2023/2024 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	64	0	35	0	99	0	101	0
Adult, A&B	2	0	1	0	3	0	0	0
Premium	0	0	0	0	0	0	3	0
Baby	0	0	0	0	0	0	1	0
Cremation	7	0	0	0	7	0	11	0
Niche	12	0	6	0	18	0	19	0
<b>TOTALS</b>	<b>85</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>127</b>	<b>0</b>	<b>135</b>	<b>0</b>

**LOT REPURCHASES**

	Prior Months		October		FY 2024/2025 YTD Totals		FY 2023/2024 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	0	0	1	0	8	1
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>1</b>

**TOTAL INTERMENTS**

	Prior Months		October		FY 2024/2025 YTD Totals		FY 2023/2024 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	52	0	18	0	70	0	78	1
Baby	0	0	0	0	0	0	2	0
Cremation	11	0	4	1	15	1	18	1
Niche	6	0	8	0	14	0	6	0
<b>TOTALS</b>	<b>69</b>	<b>0</b>	<b>30</b>	<b>1</b>	<b>99</b>	<b>1</b>	<b>104</b>	<b>2</b>

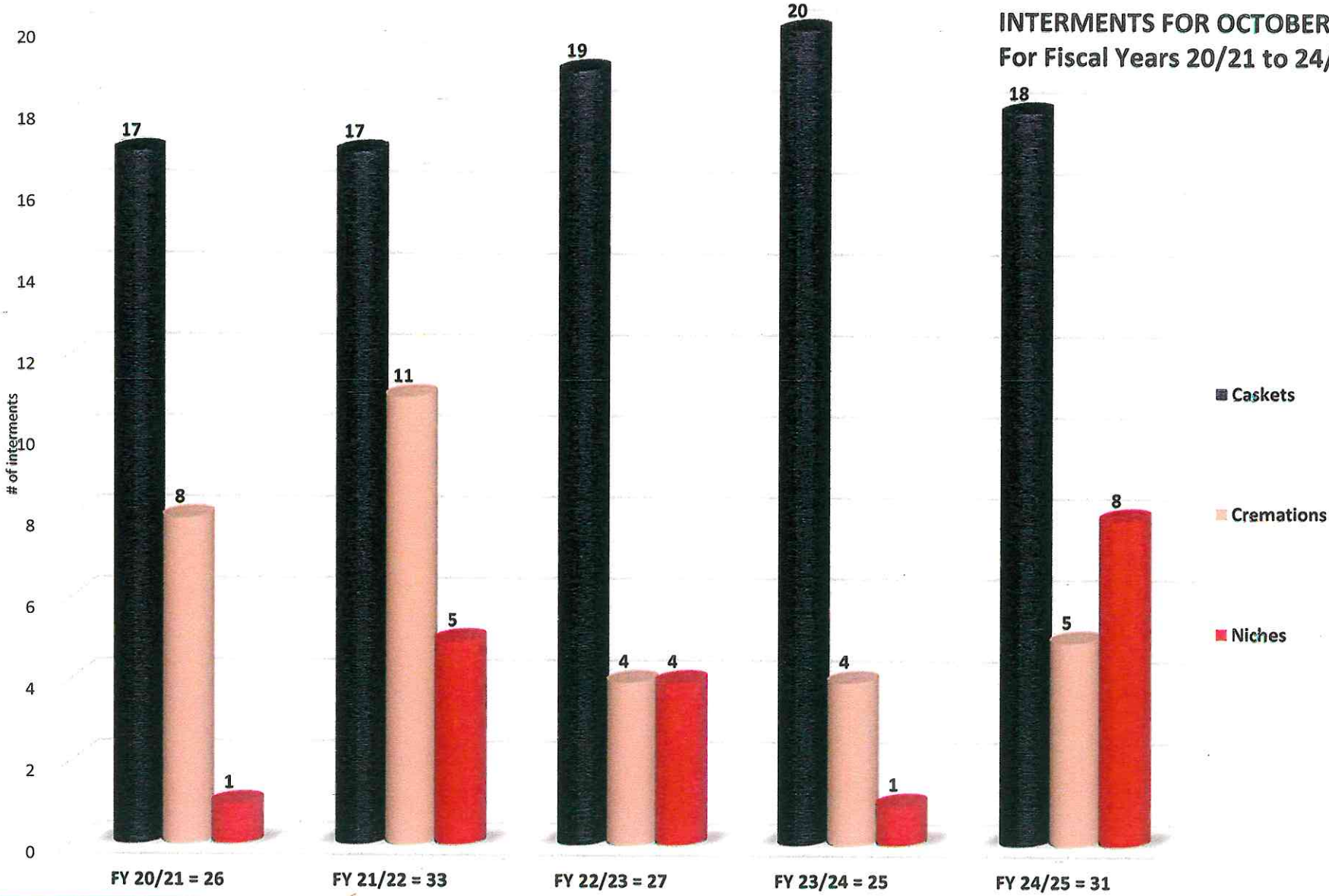
**SATURDAY INTERMENTS**

	Prior Months		October		FY 2024/2025 YTD Totals		FY 2023/2024 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Baby	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

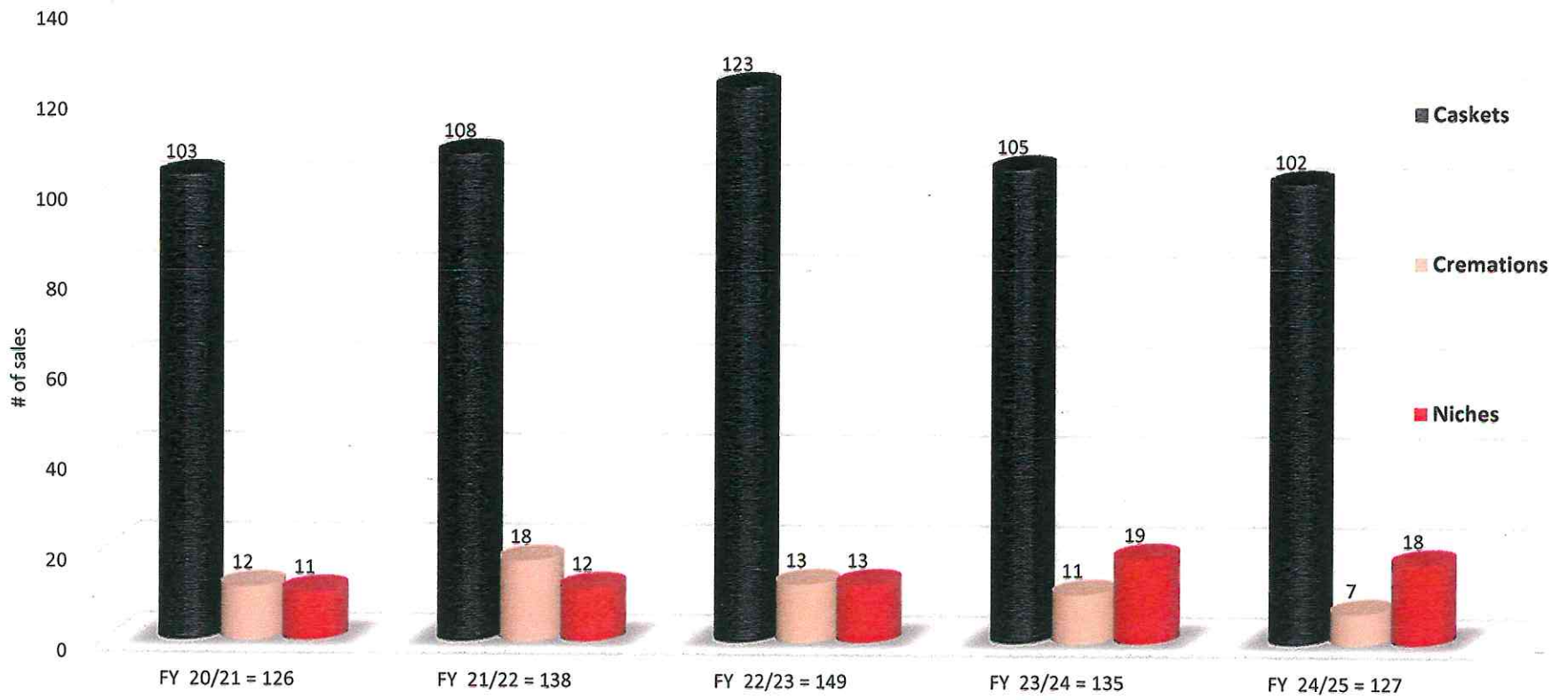
**SUNDAY INTERMENTS**

	Prior Months		October		FY 2024/2025 YTD Totals		FY 2023/2024 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Baby	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

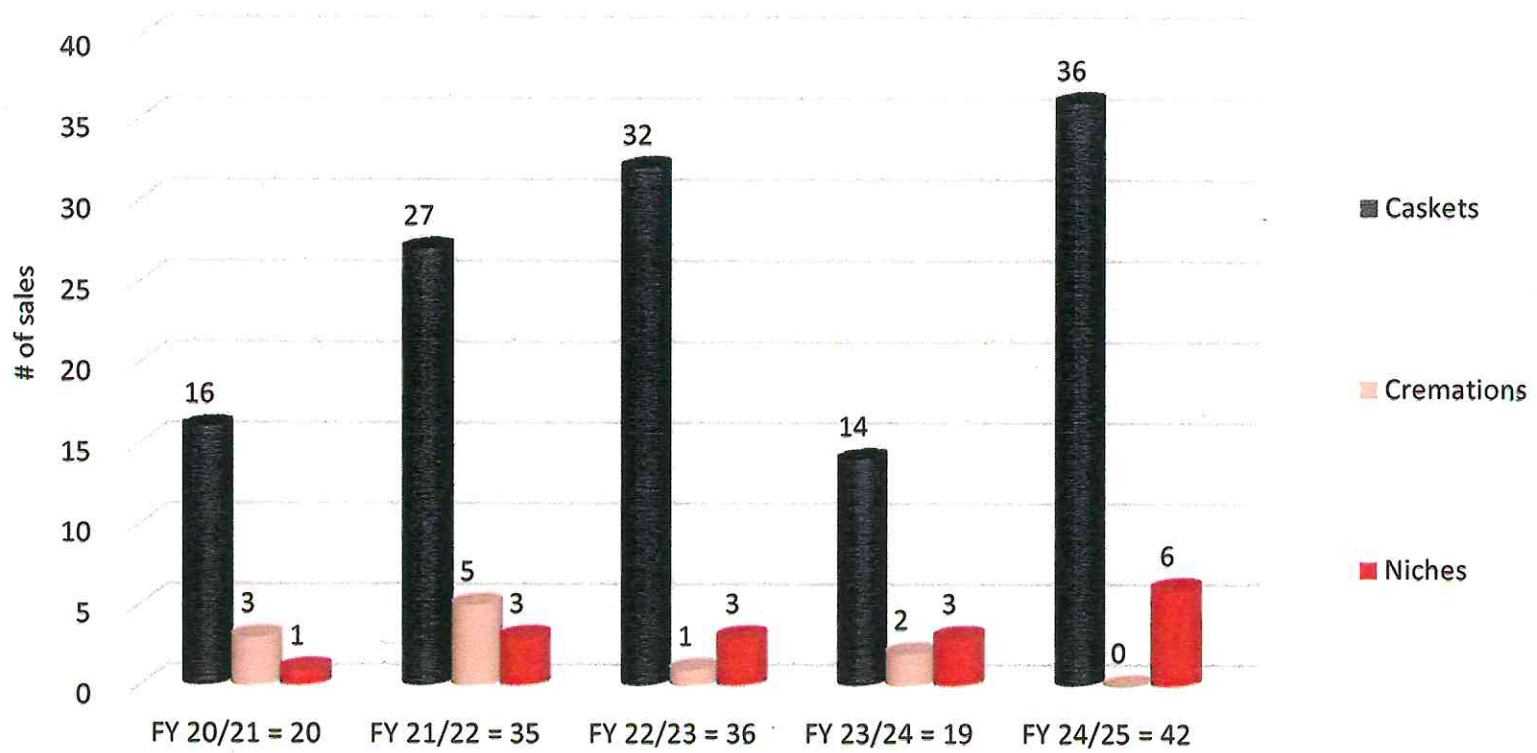
### INTERMENTS FOR OCTOBER For Fiscal Years 20/21 to 24/25



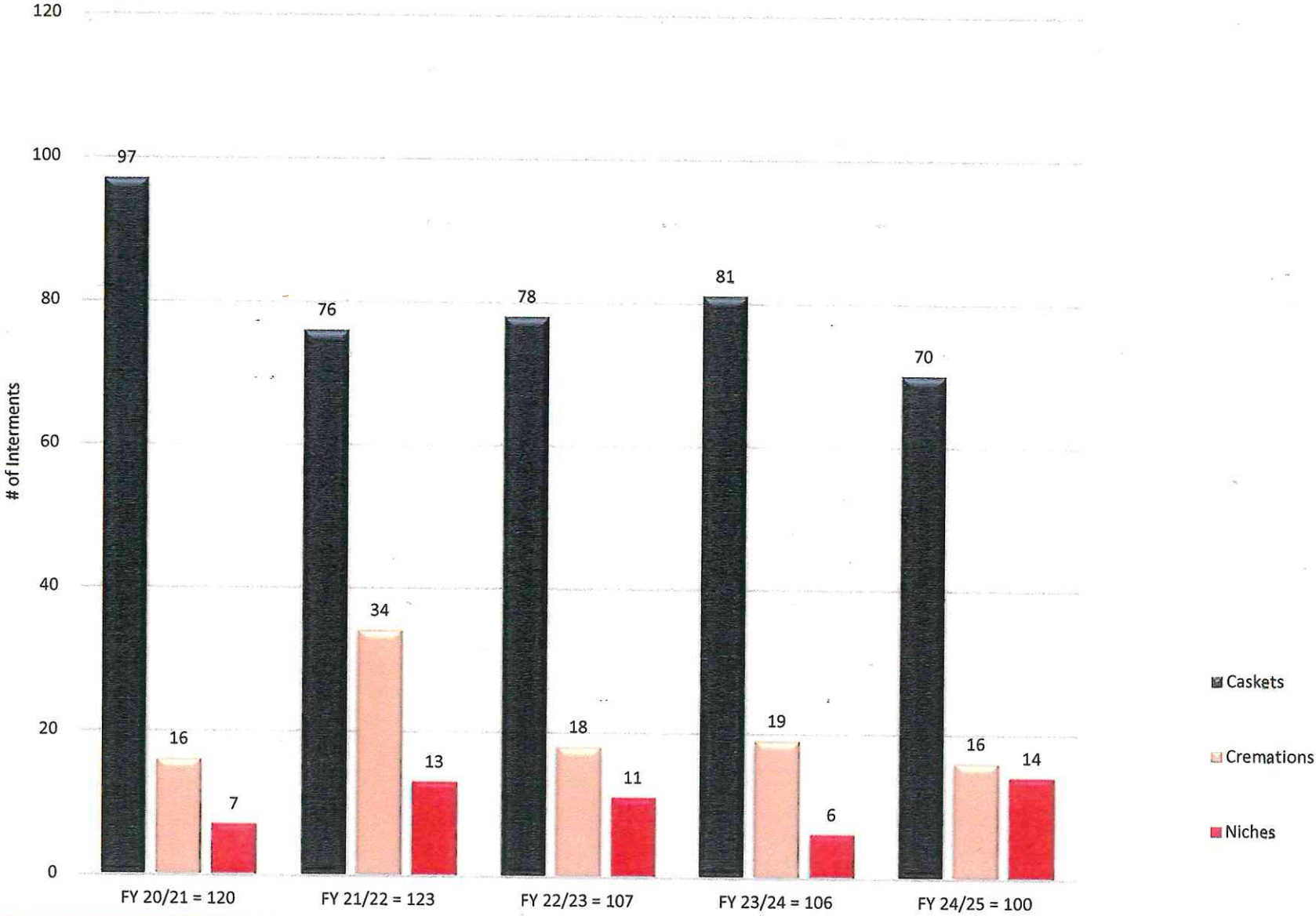
### PSCD Site Sales by Fiscal Years 20/21 - 24/25 thru OCTOBER



### PSCD Site Sales by Fiscal Years 20/21 to 24/25 for OCTOBER



# PSCD INTERMENTS BY FISCAL YEARS 20/21 - 24/25 thru OCTOBER





**PALM SPRINGS CEMETERY DIST**  
**INCOME STATEMENT - GENERAL FUND**  
**FOR THE FOUR MONTHS ENDING OCTOBER 31, 2024**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	42,600.00	15,900.00	26,700	113,600.00	114,465.00	(865)
MISC SPECIAL SET-UP	500.00	0.00	500	500.00	0.00	500
RETURNED CHECK BANK CHARGE	0.00	0.00	0	0.00	30.00	(30)
INTEREST RECEIVED	0.82	0.62	0	3.08	1.86	1
LAND LEASE	7,235.39	6,937.09	298	28,941.56	27,748.36	1,193
MISC INCOME	25.00	0.00	25	25.00	0.00	25
CREDIT CARD CONVEN FEE	450.54	495.56	(45)	2,489.59	2,524.43	(35)
WITNESS GRAVE CLOSING	800.00	600.00	200	3,200.00	4,600.00	(1,400)
TAX COLLECTIONS	15,559.02	13,401.84	2,157	15,559.02	9,556.84	6,002
VAULTS	2,560.00	290.00	2,270	5,100.00	5,800.00	(700)
CREMATION VAULTS	540.00	360.00	180	1,260.00	1,260.00	0
LINERS	4,085.00	1,680.00	2,405	12,305.00	10,680.00	1,625
GRAVE VASES	1,145.00	1,044.09	101	5,044.50	4,869.34	175
ENR SURCHARGE	7,200.00	2,200.00	5,000	14,410.00	14,590.00	(180)
LOT TRANSFERS	100.00	0.00	100	700.00	100.00	600
COUNTY INTEREST INCOME	622.13	656.61	(34)	7,663.07	20,662.71	(13,000)
DONATIONS & GRANTS	2.00	0.00	2	5.18	4.00	1
HANDLING FEE	12,440.00	4,560.00	7,880	32,800.00	33,775.00	(975)
PRENEED CONTRACT SERVICE CHG	300.00	700.00	(400)	3,100.00	2,200.00	900
VASE/HDSTN SET & CLEAN	4,535.00	5,005.00	(470)	17,150.00	17,575.00	(425)
<b>TOTAL REVENUE</b>	<b>100,699.90</b>	<b>53,830.81</b>	<b>46,869</b>	<b>263,856.00</b>	<b>270,442.54</b>	<b>(6,587)</b>
<b>EXPENSES</b>						
REGULAR SALARIES	28,997.28	27,274.08	1,723	118,665.21	132,787.55	(14,122)
BOT MEETING COMPENSATION	897.95	718.36	180	2,155.08	2,155.08	0
BOT CONFERENCES	0.00	0.00	0	3,875.00	700.00	3,175
BOT TRAVEL & EXPENSES	0.00	0.00	0	0.00	1,405.11	(1,405)
RETIREMENT/PENSION	1,809.31	1,673.99	135	7,292.82	8,360.62	(1,068)
FICA	1,843.70	1,725.72	118	7,451.64	8,327.21	(876)
MEDICARE	431.18	403.60	28	1,742.72	1,947.50	(205)
EMPLOYEE GROUP INSURANCE	5,899.64	5,844.61	55	26,929.10	21,693.32	5,236
RETIREE GROUP INSURANCE	2,032.64	421.41	1,611	4,964.09	1,685.64	3,278
UNEMPLOYMENT INSURANCE	27.84	30.89	(3)	262.98	92.67	170
WORKERS COMP INSURANCE	3,085.86	1,413.92	1,672	10,783.54	6,934.79	3,849
ELECTRICITY	6,163.23	5,974.36	189	31,884.39	33,082.75	(1,198)
TELEPHONE	897.24	1,046.04	(149)	3,694.23	3,132.22	562
WATER	4,588.82	2,942.56	1,646	16,484.98	14,170.28	2,315
COMMUNITY OUTREACH	65.25	0.00	65	395.25	1,250.15	(855)
VISA-MASTER CHG FEES	456.34	650.79	(194)	2,597.99	2,600.27	(2)
COUNTY SERVICE CHARGE	87.60	100.36	(13)	382.88	307.46	75
GENERAL INSURANCE	3,135.42	2,849.45	286	12,541.68	11,397.80	1,144
LOT REPURCHASE	0.00	0.00	0	1,100.00	800.00	300
OFFICE EXPENSE	2,123.69	1,003.58	1,120	7,847.24	6,592.84	1,254
TRAVEL & CONVENTION	0.00	0.00	0	775.00	2,522.65	(1,748)
MTG EXP & SUPPLIES	3,000.00	0.00	3,000	7,109.68	324.81	6,785
ADVERTISING/PUBLICITY	0.00	134.85	(135)	269.70	269.70	0
MEMBERSHIP & DUES	0.00	0.00	0	835.00	475.00	360
CA EDUCATION & TRAINING (EDD)	0.90	0.72	0	8.49	2.16	6
LARGE EQUIPMENT REPAIRS	2,723.28	0.00	2,723	2,835.56	0.00	2,836
IRRIGATION SYSTEM REPAIRS	0.00	0.00	0	882.86	2,280.05	(1,397)
FERTILIZER AND SEED	11,599.69	13,296.19	(1,697)	14,299.69	15,996.19	(1,697)
GASOLINE, OIL, TIRES	0.00	175.97	(176)	2,650.32	805.80	1,845
PLANT & BUILDING	7,904.41	3,084.30	4,820	14,775.83	7,882.91	6,893
TOOLS & SUPPLIES	139.05	127.50	12	628.10	2,517.69	(1,890)
GRAVE LINERS & VAULTS	5,656.00	4,950.00	706	22,233.00	23,594.22	(1,361)
GRAVE VASES	0.00	885.99	(886)	2,853.71	4,607.68	(1,754)
CONTRACT TREE/GARDEN MAINTNCE	24,700.00	24,700.00	0	74,100.00	74,100.00	0
SECURITY CAMERA EXPENSE	0.00	0.00	0	179.70	179.70	0
DMP GROUNDS SECURITY	825.00	825.00	0	3,300.00	3,300.00	0
COVID-19 EXPENSES	0.00	0.00	0	0.00	184.80	(185)
<b>TOTAL EXPENSES</b>	<b>(119,091.32)</b>	<b>(102,254.24)</b>	<b>(16,837)</b>	<b>(408,787.46)</b>	<b>(398,466.62)</b>	<b>(10,321)</b>
<b>NET CHANGE FROM OPERATIONS</b>	<b>(18,391.42)</b>	<b>(48,423.43)</b>	<b>30,032</b>	<b>(144,931.46)</b>	<b>(128,024.08)</b>	<b>(16,907)</b>
<b>OTHER REVENUE &amp; EXPENSE</b>						
<b>TOTAL OTHER REVENUE &amp; EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>NET CHANGE</b>	<b>(18,391.42)</b>	<b>(48,423.43)</b>	<b>30,032</b>	<b>(144,931.46)</b>	<b>(128,024.08)</b>	<b>(16,907)</b>

**PALM SPRINGS CEMETERY DIST**  
**ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND**  
**FOR THE FOUR MONTHS ENDING OCTOBER 31, 2024**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
OPEN AND CLOSE	42,600.00	27,158.00	15,442	113,600.00	325,900.00	(212,300)
MISC SPECIAL SET-UP	500.00	83.00	417	500.00	1,000.00	(500)
RETURNED CHECK BANK CHARGE	0.00	13.00	(13)	0.00	150.00	(150)
INTEREST RECEIVED	0.82	1.00	0	3.08	15.00	(12)
LAND LEASE	7,235.39	6,937.00	298	28,941.56	83,245.00	(54,303)
MISC INCOME	25.00	0.00	25	25.00	0.00	25
CREDIT CARD CONVEN FEE	450.54	717.00	(266)	2,489.59	8,600.00	(6,110)
SAT INTERMENT SURCHARGE	0.00	1,633.00	(1,633)	0.00	19,600.00	(19,600)
SUN INTERMENT SURCHARGE	0.00	733.00	(733)	0.00	8,800.00	(8,800)
WITNESS GRAVE CLOSING	800.00	1,125.00	(325)	3,200.00	13,500.00	(10,300)
TAX COLLECTIONS	15,559.02	13,000.00	2,559	15,559.02	556,500.00	(540,941)
VAULTS	2,560.00	1,613.00	947	5,100.00	19,355.00	(14,255)
CREMATION VAULTS	540.00	425.00	115	1,260.00	5,100.00	(3,840)
LINERS	4,085.00	2,479.00	1,606	12,305.00	29,745.00	(17,440)
GRAVE VASES	1,145.00	1,030.00	115	5,044.50	12,355.00	(7,311)
MEMORIAL WALL INCOME	0.00	25.00	(25)	0.00	300.00	(300)
ENR SURCHARGE	7,200.00	3,981.00	3,219	14,410.00	47,770.00	(33,360)
LOT TRANSFERS	100.00	125.00	(25)	700.00	1,500.00	(800)
COUNTY INTEREST INCOME	622.13	1,500.00	(878)	7,663.07	9,500.00	(1,837)
DONATIONS & GRANTS	2.00	0.00	2	5.18	0.00	5
HANDLING FEE	12,440.00	8,307.00	4,133	32,800.00	99,685.00	(66,885)
PRENEED CONTRACT SERVICE CHG	300.00	667.00	(367)	3,100.00	8,000.00	(4,900)
VASE/HDSTN SET & CLEAN	4,535.00	4,323.00	212	17,150.00	51,870.00	(34,720)
<b>TOTAL REVENUE</b>	<b>100,699.90</b>	<b>75,875.00</b>	<b>24,825</b>	<b>263,856.00</b>	<b>1,302,490.00</b>	<b>(1,038,634)</b>
REGULAR SALARIES	28,997.28	32,471.00	(3,474)	118,665.21	389,652.00	(270,987)
BOT MEETING COMPENSATION	897.95	1,659.00	(761)	2,155.08	19,903.00	(17,748)
BOT CONFERENCES	0.00	0.00	0	3,875.00	3,000.00	875
BOT TRAVEL & EXPENSES	0.00	0.00	0	0.00	3,000.00	(3,000)
RETIREMENT/PENSION	1,809.31	2,221.00	(412)	7,292.82	26,646.00	(19,353)
FICA	1,843.70	2,044.00	(200)	7,451.64	24,522.00	(17,070)
MEDICARE	431.18	510.00	(79)	1,742.72	6,120.00	(4,377)
EMPLOYEE GROUP INSURANCE	5,899.64	7,235.00	(1,335)	26,929.10	86,825.00	(59,896)
RETIREE GROUP INSURANCE	2,032.64	930.00	1,103	4,964.09	11,160.00	(6,196)
UNEMPLOYMENT INSURANCE	27.84	55.00	(27)	262.98	1,918.00	(1,655)
WORKERS COMP INSURANCE	3,085.86	2,306.00	780	10,783.54	27,670.00	(16,886)
ELECTRICITY	6,163.23	5,294.00	869	31,884.39	63,526.00	(31,642)
TELEPHONE	897.24	823.00	74	3,694.23	9,878.00	(6,184)
WATER	4,588.82	3,022.00	1,567	16,484.98	36,262.00	(19,777)
COMMUNITY OUTREACH	65.25	167.00	(102)	395.25	2,000.00	(1,605)
VISA-MASTER CHG FEES	456.34	625.00	(169)	2,597.99	7,500.00	(4,902)
RETURNED CHECK	0.00	13.00	(13)	0.00	150.00	(150)
COUNTY SERVICE CHARGE	87.60	92.00	(4)	382.88	1,100.00	(717)
EDUCATION	0.00	33.00	(33)	0.00	400.00	(400)
GENERAL INSURANCE	3,135.42	3,135.00	0	12,541.68	37,625.00	(25,083)
LEGAL	0.00	750.00	(750)	0.00	9,000.00	(9,000)
LOT REPURCHASE	0.00	667.00	(667)	1,100.00	8,000.00	(6,900)
OFFICE EXPENSE	2,123.69	1,667.00	457	7,847.24	20,000.00	(12,153)
TRAVEL & CONVENTION	0.00	500.00	(500)	775.00	6,000.00	(5,225)
UNIFORMS & SAFETY EQUIPMENT	0.00	83.00	(83)	0.00	1,000.00	(1,000)
MTG EXP & SUPPLIES	3,000.00	167.00	2,833	7,109.68	2,000.00	5,110
CONTRIBUTIONS	0.00	0.00	0	0.00	200.00	(200)
ADVERTISING/PUBLICITY	0.00	250.00	(250)	269.70	3,000.00	(2,730)
MEMBERSHIP & DUES	0.00	625.00	(625)	835.00	7,500.00	(6,665)
CA EDUCATION & TRAINING (EDD)	0.90	0.00	1	8.49	0.00	8
AUTO TRUCK EXPENSE	0.00	417.00	(417)	0.00	5,000.00	(5,000)
LARGE EQUIPMENT REPAIRS	2,723.28	542.00	2,181	2,835.56	6,500.00	(3,664)
EQUIPMENT REPAIRS	0.00	250.00	(250)	0.00	3,000.00	(3,000)
IRRIGATION SYSTEM REPAIRS	0.00	583.00	(583)	882.86	7,000.00	(6,117)
FERTILIZER AND SEED	11,599.69	14,997.00	(3,397)	14,299.69	34,500.00	(20,200)
GASOLINE, OIL, TIRES	0.00	500.00	(500)	2,650.32	6,000.00	(3,350)
PLANT & BUILDING	7,904.41	3,000.00	4,904	14,775.83	36,000.00	(21,224)
ROAD MAINTENANCE	0.00	7,905.00	(7,905)	0.00	94,855.00	(94,855)
TOOLS & SUPPLIES	139.05	400.00	(261)	628.10	4,800.00	(4,172)
GRAVE LINERS & VAULTS	5,656.00	5,408.00	248	22,233.00	64,890.00	(42,657)
GRAVE VASES	0.00	814.00	(814)	2,853.71	9,768.00	(6,914)
CONTRACT TREE/GARDEN MAINTNCE	24,700.00	24,700.00	0	74,100.00	296,400.00	(222,300)
CONTRACT BURIALS	0.00	333.00	(333)	0.00	4,000.00	(4,000)
SECURITY CAMERA EXPENSE	0.00	83.00	(83)	179.70	1,000.00	(820)
DMP GROUNDS SECURITY	825.00	825.00	0	3,300.00	9,900.00	(6,600)
<b>TOTAL EXPENSES</b>	<b>119,091.32</b>	<b>128,101.00</b>	<b>(9,010)</b>	<b>408,787.46</b>	<b>1,407,670.00</b>	<b>(998,883)</b>
<b>NET CHANGE FROM OPERATIONS</b>	<b>(18,391.42)</b>	<b>(52,226.00)</b>	<b>33,835</b>	<b>(144,931.46)</b>	<b>(105,180.00)</b>	<b>(39,751)</b>
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	10,431.00	(10,431)	0.00	125,180.00	(125,180)
OTHER EXPENSE APPROP CONTING	0.00	(1,667.00)	1,667	0.00	(20,000.00)	20,000
<b>NET CHANGE</b>	<b>(18,391.42)</b>	<b>(43,462.00)</b>	<b>25,071</b>	<b>(144,931.46)</b>	<b>0.00</b>	<b>(144,931)</b>

**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2024**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	34,400.00	14,050.00	20,350	123,600.00	116,260.00	7,340
COUNTY INTEREST INCOME	1,699.06	1,488.35	211	19,222.08	20,762.33	(1,540)
CURRENT INTEREST & DIVIDENDS GAIN/LOSS INVESTMENT FMV	12,888.90 (16,617.88)	0.00 0.00	12,889 (16,618)	26,844.09 31.69	1,559.16 1,974.65	25,285 (1,943)
<b>TOTAL REVENUE</b>	<b>32,370.08</b>	<b>15,538.35</b>	<b>16,832</b>	<b>169,697.86</b>	<b>140,556.14</b>	<b>29,142</b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	1,413.26	0.00	1,413	2,797.14	1,326.08	1,471
COUNTY SERVICE CHARGE	0.00	0.00	0	29.67	0.00	30
<b>TOTAL EXPENSES</b>	<b>1,413.26</b>	<b>0.00</b>	<b>1,413</b>	<b>2,826.81</b>	<b>1,326.08</b>	<b>1,501</b>
<b>NET CHANGE FROM OPERATION</b>	<b>30,956.82</b>	<b>15,538.35</b>	<b>15,418</b>	<b>166,871.05</b>	<b>139,230.06</b>	<b>27,641</b>
<b>OTHER REVENUE &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	7,502.00	0.00	7,502	7,502.00	17,935.00	(10,433)
<b>TOTAL OTHER</b>	<b>7,502.00</b>	<b>0.00</b>	<b>7,502</b>	<b>7,502.00</b>	<b>17,935.00</b>	<b>(10,433)</b>
<b>NET CHANGE</b>	<b>38,458.82</b>	<b>15,538.35</b>	<b>22,920</b>	<b>174,373.05</b>	<b>157,165.06</b>	<b>17,208</b>

**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2024**

REVENUE	FTD ACTUAL	FTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
WMC ENDOWMENT CARE	60.00	0.00	60	120.00	0.00	120
ENDOWMENT CARE DEPOSITS	22,366.00	10,665.00	11,701	94,963.00	71,407.00	23,556
COUNTY INTEREST INCOME	481.67	288.30	193	5,115.73	6,228.69	(1,113)
CURRENT INTEREST & DIVIDENDS	19,229.09	0.00	19,229	84,106.48	16,885.32	67,221
GAIN/LOSS INVESTMENT FMV	<u>(55,048.30)</u>	<u>0.00</u>	<u>(55,048)</u>	<u>53,403.49</u>	<u>17,171.72</u>	<u>36,232</u>
<b>TOTAL REVENUE</b>	<b><u>(12,911.54)</u></b>	<b><u>10,953.30</u></b>	<b><u>(23,865)</u></b>	<b><u>237,708.70</u></b>	<b><u>111,692.73</u></b>	<b><u>126,016</u></b>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	<u>7,276.66</u>	<u>0.00</u>	<u>7,277</u>	<u>14,401.67</u>	<u>6,832.32</u>	<u>7,569</u>
<b>TOTAL EXPENSES</b>	<b><u>7,276.66</u></b>	<b><u>0.00</u></b>	<b><u>7,277</u></b>	<b><u>14,401.67</u></b>	<b><u>6,832.32</u></b>	<b><u>7,569</u></b>
<b>NET CHANGE</b>	<b><u><u>(20,188.20)</u></u></b>	<b><u><u>10,953.30</u></u></b>	<b><u><u>(31,142)</u></u></b>	<b><u><u>223,307.03</u></u></b>	<b><u><u>104,860.41</u></u></b>	<b><u><u>118,447</u></u></b>

**PRENEED FUND  
INCOME STATEMENT  
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2024**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
CURRENT SALES	6,695.08	12,829.45	(6,134)	38,475.78	65,735.15	(27,259)
CURRENT DEFERRED REVENUE	5,586.26	7,329.32	(1,743)	31,793.11	30,968.02	825
COUNTY INTEREST INCOME	604.56	524.87	80	6,668.02	3,841.98	2,826
CURRENT INTEREST & DIVIDENDS	18,905.77	0.00	18,906	35,143.48	6,637.06	28,506
GAIN/LOSS INVESTMENTS FMV	<u>(22,100.51)</u>	<u>0.00</u>	<u>(22,101)</u>	<u>22,442.78</u>	<u>13,714.97</u>	<u>8,728</u>
<b>TOTAL REVENUE</b>	<b>9,691.16</b>	<b>20,683.64</b>	<b>(10,992)</b>	<b>134,523.17</b>	<b>120,897.18</b>	<b>13,626</b>
<b>EXPENSES</b>						
INVESTMENT FEES	2,911.66	0.00	2,912	5,765.08	2,739.27	3,026
COUNTY SERVICE CHARGES	0.00	0.00	0	1.36	0.00	1
LOSS ON TRANSFER (INTER COSTS)	1,997.97	0.00	1,998	1,997.97	1,753.63	244
SALES TRANSFR OUT (PRIOR YR)	<u>7,502.00</u>	<u>0.00</u>	<u>7,502</u>	<u>7,502.00</u>	<u>17,935.00</u>	<u>(10,433)</u>
<b>TOTAL EXPENSES</b>	<b><u>12,411.63</u></b>	<b><u>0.00</u></b>	<b><u>12,412</u></b>	<b><u>15,266.41</u></b>	<b><u>22,427.90</u></b>	<b><u>(7,161)</u></b>
<b>NET CHANGE</b>	<b><u>(2,720.47)</u></b>	<b><u>20,683.64</u></b>	<b><u>(23,404)</u></b>	<b><u>119,256.76</u></b>	<b><u>98,469.28</u></b>	<b><u>20,787</u></b>



## **HOW ARE SPECIAL DISTRICTS GOVERNED?**

### **THE BOARD OF DIRECTORS**

Most independent special districts have boards elected directly by the residents or landowners in the district, making special districts directly accountable to the people they serve. Some types of special district boards are appointed to fixed terms. Either way, special district boards serve the same function. The special district board of directors is the governing body of the special district.

The board of directors sets the policies for the special district, which is carried out by the district's employees. The special district's general manager is charged with overseeing the day to day operation of the district and reports directly to the board of directors. All district policies and decisions are public and the district's residents can make sure their board members continue to represent the best interests of the community.

### **STATUTORY AUTHORITY FOR SPECIAL DISTRICTS**

All special districts are created based on laws passed by the State Legislature. These laws also determine which services the districts can provide and how districts are managed and governed. Most special districts are created by laws that are applicable to specific types of special districts. These laws are known as "principal acts." For example, California water districts have a specific principal act that governs all California water districts.

Sometimes, the Legislature will identify certain factors or challenges that would make the formation of a special district under one of the general principal acts problematic. In these situations, the Legislature can create a "special act" district. These districts have a law that applies to that individual district only. This gives the Legislature room to make adjustments needed to allow the district to perform its best in specific local circumstances.

### **BROWN ACT AND OPEN MEETINGS**

All special districts must obey California's open meeting law, commonly known as the "Brown Act." This law is designed to encourage public participation in local government business and to ensure all decision making is transparent. Special district board members must only consider and make decisions in an open and public meeting. This means that a majority of the board cannot meet in secret to discuss potential decisions. The Brown Act even prohibits a majority of the board from having these discussions over the phone or via email. That way, the public can watch the deliberations of the board members and understand their decision process.

The Brown Act also ensures the public has a role at each special district meeting. The board of directors of a special district cannot vote on any decision until members of the public have first had an opportunity to share their opinion with the board. This guarantees that special district board members are able to hear from all interested residents and will be able to take the comments of the people they serve into consideration before acting on any matter.



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## **PUBLIC RECORDS**

The public has the right to look at and request copies of the public records kept by a special district due to the provisions in the California Public Records Act. The exceptions to the rule that all records must be made available for public inspection are generally limited to records that, if they were shared, could interfere with a person's right to privacy or pose threats to security. Exceptions also involve records that must remain confidential to allow the district to effectively conduct its business, such as records related to ongoing criminal investigations and legal proceedings.

## **AUDITS AND REPORTING**

Special districts are required to submit to annual, independent audits conducted by the county auditor or a certified public accountant. This information is filed with the State Controller's Office. The annual audit can be changed to a multi-year audit if approved unanimously by the district board and the county board of supervisors, but only under very limited conditions. Similarly, special districts must also annually report financial transactions and information on annual compensation to the State Controller's Office, which makes this information publically available.

Special tax and bond revenues are also subject to additional reporting requirements. Local officials are required to issue annual reports on how they spend parcel or special revenues. The report includes the amount of funds collected and spent, as well as the status of projects for which the special tax was imposed.

Any local bond that is subject to voter approval, and provides for the sale of bonds by a special district, must be transparent. A special district must file a report that indicates the purpose of the bond, create a specific account into which the proceeds will be submitted, and file an annual report on how bond proceeds were actually spent.

## **LOCAL AGENCY FORMATION COMMISSIONS AND MUNICIPAL SERVICE REVIEWS**

Local Agency Formation Commissions (LAFCOs) also provide a level of oversight for special districts. LAFCOs are independent commissions, formed by the Legislature, that approve the formation, reorganization, and dissolution of special districts and other public agencies in order to guide orderly development and growth of municipal services.

Municipal Service Reviews, or MSRs, are completed by LAFCOs at least every five years. MSRs comprehensively study existing and future public service conditions and evaluate organizational options for accommodating growth, preventing urban sprawl, and making sure that critical services are efficiently and cost-effectively provided.



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## **ETHICS**

Special districts must also comply with State ethics laws. The Fair Political Practices Commission (FPPC) requirements include disclosure of gifts and money received by public officials and specified employees and the annual filing of a Statement of Economic Interest detailing financial holdings for individuals. Special district board members are prohibited from voting on or otherwise attempting to influence any decision in which the board member has a financial interest. Gift disclosures and the annual filing of a Statement of Economic Interest allows the FPPC and the public to ensure board members make decisions solely to benefit their constituents.

Assembly Bill 1234 created requirements for every public official of a local agency to attend ethics training. All board members serving a special district must receive this training when elected or appointed, and must repeat the training every two years. This training requirement helps special district board members understand their ethical duties and disclosure requirements.

## **SPECIAL DISTRICT LEADERSHIP FOUNDATION**

Special districts can also undergo voluntary trainings. The Special District Leadership Foundation (SDLF) is an independent, non-profit organization formed to promote good governance and best practices among California's special districts through certification, accreditation, and other recognition programs. These programs can be completed by administrators, board members, or the special district as a whole. Individual board members complete programs by participating in continuing education and completing evaluations, which demonstrate their knowledge and skills in special district governance. Districts complete programs and obtain recognition primarily by adopting good governance best practices in the district's policies and procedures.