

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, July 9, 2020 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].

YOU MAY LISTEN TO THE MEETING AND COMMENT AT THE DISTRICT'S OFFICE AT 31-705 DA VALL DRIVE, CATHEDRAL CITY, CALIFORNIA

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 only on the matter listed on this Emergency Meeting agenda. 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 March 12, 2020 Regular Meeting Minutes, March 18, 2020 Teleconference Emergency, March 20, 2020 Teleconference Emergency, March 30, 2020 Teleconference Emergency Meetings Minutes and June 11, 2020 Regular Meeting Minutes

b. Approval of June Expenditures

General Fund		\$ 76,431.03
June Reimburse Voucher 1677	\$ 61,518.67	
June Reimburse Voucher 1678	\$ 14,857.36	
Accumulative Capital Outlay		\$.00
June Reimburse Voucher	\$.00	
Pet Memorial Park Cemetery		\$.00

Total June 31, 2020 Expenditures Checks & Visa/Debit Card
23114-23113 Direct Deposits (Payroll) \$ 76,431.03

b. Financial Reports as of June 30, 2020 (F-1 thru F-5A)

6. ADMINISTRATIVE CALENDAR

- a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group
- b. 2019-2024 Strategic Plan Review for Possible Revisions
 - 1. New Desert/Turf Landscape Interment Sections – DMP
- c. Discussion for Possible Approval of a Benevolence Program
- d. East 40 Acres Lease Agreement – Update
- e. PSCD Master Plan – Desert Memorial Park
- f. Historical Tours at Welwood Murray Cemetery – Trustee Kleindienst

7. LEGISLATIVE CALENDAR

- a. Resolution 8-2020, Adopting by Reference the Model Conflict of Interest Code of the Fair Political Practices Commission as the Conflict of Interest Code for the Palm Springs Cemetery District

8. TRUSTEE AND ATTORNEY SIGNATURES

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEES

12. REPORTS

- a. Trustees
- b. District Manager

13. FUTURE AGENDA ITEMS

- a. Discussion in 2020/2021 – 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. Review for Discussion and Possible Approval the Concept of Public Restrooms - Veterans Chapel
- e. Lease Agreement Property Taxes January 2022

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

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, July 6, 2020**

Kathleen Jurasky, District Manager

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

DATE: March 12, 2020

TIME: 2:00 P.M.

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

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

2. ROLL CALL

Present: Jan M. Pye, Chairperson
William G. Kleindienst, Vice Chairperson
Lynn T. Mallotto, Treasurer
Bary A. Freet, Member, Secretary
Tim M. Radigan-Brophy, Member (arrived at 2:03pm)

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

3. PUBLIC COMMENTS – None

4. CONFIRMATION OF AGENDA Trustee Pye requested that item 6h be addressed before item 6a so that all PSCD staff can participate in the discussion. Motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve the Agenda with the change. Motion carried; vote 4-0 Freet, Kleindienst, Mallotto and Pye.

Trustee Radigan-Brophy arrived at 2:03pm

District Manager Jurasky reported that due to the Coronavirus (COVID-19) pandemic Governor Newsom issued an executive order waving the current posting requirements under the Brown Act for board meetings held via video/teleconferences. Notice of the meeting is only required to be posted at the office of the District.

Trustee Pye requested all future meetings be held via video/teleconference until further notice. Following a discussion motion was made by Trustee Radigan-Brophy, second Trustee Kleindienst to approve all future meetings being held via video/teleconference until further notice. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy. District Manager Jurasky was directed to select the company to use for video/teleconference.

District Manager Jurasky also reported that she on behalf of the District has participated with the Riverside County Operational Area Emergency Management Partners, and takes part in conference calls for County emergencies. She stated that the calls include updates from Governor Newsom and Riverside County, and they keep her informed as to the latest developments. Due to today's board meeting District Manager Jurasky was unable to take part in today's conference call, she asked Office Accountant Scott take part in the call. Office Accountant Scott reported that Governor Newsom issued a state of emergency mandate banning gatherings over 250 persons until April 30, 2020. He stated that Riverside County will be following Governor Newsom's mandate.

5. CONSENT CALENDAR Motion was made by Trustee Freet, second by Trustee Kleindienst to approve the Consent Calendar as presented. Motion carried; roll call 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

District Manager Jurasky stated that Administrative Assistant Lozano had asked her what would the District do if an employee contracts the Coronavirus (COVID-19). District Manager Jurasky informed her the District didn't have policies or protocols in place. District Manager Jurasky worked with staff and attorney Quintanilla to develop Emergency and Disaster Protocols.

6. ADMINISTRATIVE CALENDAR h. Discussion for the Establishment of Emergency and Disaster Protocols Following a discussion regarding sick leave motion was made by Trustee Freet, seconded by Trustee Mallotto that should an employee contract the Coronavirus (COVID-19), and must be quarantined for a 14-day period that employee will be allowed 14 paid days to cover their quarantine time off (weekends included in quarantine are not paid). During this time their existing sick, vacation or PTO leave will remain intact. Additional sick days off after the paid quarantine days, the employee will have the option to use their existing sick, vacation or PTO leave. The motion was also to approve the Protocols for PSCD Office Closure as presented. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

Following further discussion motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approving having the employee benefits sub-committee review Coronavirus (COVID-19) approved above and refine the details. They will then bring their recommendations back to the Board for approval. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group Neal Wilson presented the investment reports, and reported there was an overall 1.7% YTD increase total for all funds. He stated that investments coming due this year total around three million dollars, and that interest rates have dropped which means these funds will be invested at a lower rate than anticipated. He informed the Board that the investments won't be making much money, however they should remain stable with no principal losses. Mr. Wilson requested that he and the investment subcommittee meet in May to discuss investment strategies. Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to receive and file the investment report. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

b. East 40 Acres Lease Agreement – Update No action taken

c. New Computers for Workstations – Proposal Erich Fischer, Desert Tech.Com District Manager Jurasky reported that the current computers have been in use since August 2011, they are outdated and are having operational issues. Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Radigan-Brophy to approve the proposal from Erich Fischer, Desert Techs in the amount of \$5,645.00. Motion carried; roll call 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

d. Review for Discussion and Possible Approval – Green Burial Policy Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Radigan-Brophy to approve the Green Burial Policy as presented. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

e. Review and Sign Form 700 – Statement of Economic Interests Following a discussion Form 700 – Statements of Economic Interest were reviewed, signed by District Manager Jurasky and Trustees except Trustees Freet and Radigan-Brophy who will complete and return the District Manager Jurasky.

f. Review for Discussion and Possible Approval – Headstone Without 3” Border District Manager Jurasky explained the difference between headstones currently allowed and those without the 3” border. Following a discussion motion was made by Trustee Radigan-Brophy, seconded by Trustee Freet to approve allowing the placement headstones without a 3” border. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

g. Strategic Barometer Dashboard – Update District Manager Jurasky explained the difference between the dashboard and the barometer, stating that the barometer gives detailed information of what has transpired and the dashboard gives a summary overview. She stated that normally the dashboard would be included in the agenda packet. However, she has been including the barometer so the Board can get used to what it entails. Following a discussion District Manager was directed to include the dashboard only in future agenda packets and bring the barometer to the meeting to answer any questions that may arise.

7. LEGISLATIVE CALENDAR a. Resolution 3-2020, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve Resolution 3-2020 transferring \$20,343.58 from PreNeed Fund, 51265 to the General Fund, 51270 and \$11,045.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, roll call 5-0. Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

8. TRUSTEE SIGNATURES AND ATTORNEY All signatures were completed.

9. BOARD DEVELOPMENT a. CAPC Annual Conference, Oxnard, CA – Trustee Pye and District Manager Jurasky Trustee Pye stated that due to the length of today meeting, what they learned that the Conference will be discussed at a future meeting. She reported that at the conference awards dinner District Manager Jurasky, much to her surprise was presented with the Ruben Siemens-Wayne Byington award which is the association's highest honor. Also, District Manager Jurasky was recognized for her 15 years of service on the CAPC Board of Directors. She was congratulated by the Board and they stated the acknowledgments were well deserved.

Trustee Mallotto asked about the March 18, 2020 CAPC local area meeting in Murrieta, CA District. Manager Jurasky reported the has been cancelled.

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEE REPORTS – None

12. REPORTS a. Trustee Report – None

b. District Manager Report District Manager Jurasky stated that the District currently uses Merchant Services for their credit card processing, and she will be switching to GovPayNet/Allpaid. She reviewed the difference in credit card processing rates and fees. Currently the rates and fees with Merchant Services are: Card present 1.68%, card with rewards 3.13% and card not in hand 4.08%. The monthly fees average \$444.00 per month/\$5,325.00 annually.

The rates and fees with GovPayNet/Allpaid: Credit and Debit cards rates 1.85% plus \$1.50 no matter had the card is processed, and there are no fees charged to the District. This is an annual savings of \$5,325.

She stated that GovPayNet/Allpaid services are used by a majority of special districts in the state of California, and they are endorsed by the California Special Districts Association (CSDA). Following a discussion, the Board agreed with decision of District Manager Jurasky to change companies.

District Manager Jurasky reported that the new desert landscape interment section is not included in the strategic plan. Following a discuss District Manager Jurasky was directed to place the strategic plan for possible revisions adding the new interment section on a future agenda.

- 13. FUTURE AGENDA ITEMS**
- a. Discussion in 2020/2021 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. Review for Discussion and Possible Approval the Concept of Public Restrooms – Veteran Chapel** No action taken
 - e. PSCD Maser Plan – Desert Memorial Park** No action taken
 - f. Historical Tours at Welwood Murray Cemetery – Trustee Kleindienst**

14. 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 3:15 P.M.

- a.** Conference with Labor Negotiator (Government Code § 54954.5) District’s Designated Labor Negotiator: Steven B. Quintanilla, General Counsel

Unrepresented Employee: District Manager
- b.** Real Property Negotiations pursuant to Government Code Section 54956.
Property: 40 Gross Acres Parcel described as the South West quarter of the South West quarter of Section 14, Township 4 South, Range 5 East, SBBM.
District Negotiators: Board of Trustee of the Palm Springs Cemetery District
Negotiating Parties: Mario J. Gonzales, President/CEO RM Da Vall, LLC
Under Negotiation: Terms of Lease Agreement, Acres to be Developed and Conceptual Site Plan

Returned to Open Session at 3:55 P.M.

15. CLOSED SESSION ANNOUNCEMENT – No Reportable Action

16. OPEN SESSION – None

17. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:55 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, April, 2020.

DATE: _____

Bary A. Freet, Secretary

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

DATE: March 18, 2020

TIME: 2:15 P.M.

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

1. CALL TO ORDER The meeting was called to order by Chairperson Pye at 2:15 P.M.

2. ROLL CALL

Present: Jan M. Pye, Chairperson
William G. Kleindienst, Vice Chairperson
Lynn T. Mallotto, Treasurer
Bary A. Freet, Member, Secretary

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

Not Present: Tim M. Radigan-Brophy, Member

3. PUBLIC COMMENTS – None

4. RESOLUTION 04-2020 BOARD OF TRUSTEES ORDERING THE CLOSURE OF THE DISTRICT'S OFFICES AND MODIFYING CERTAIN DISTRICT OPERATIONS, SUBJECT TO CERTAIN PROTOCOLS, AND AUTHORIZING THE DISTRICT MANAGER TO ADOPT AND/OR IMPLEMENT ANY DISCRETIONARY MEASURES RECOMMENDED BY ANY CITY, COUNTY, STATE OR FEDERAL HEALTH CARE AGENCY TO MITIGATE AND/OR ABATE THE TRANSMISSION OF THE CORONAVIRUS (COVID-19) Following a discussion motion was made by Trustee Freet, seconded by Trustee Kleindienst to approve Resolution 04-2020. Motion carried; vote 4-0 Freet, Kleindienst, Mallotto and Pye.

5. ADJOURNMENT Meeting was adjourned by Trustee Pye at 2:35 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, April, 2020.

DATE: _____

Bary A. Freet, Secretary

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

DATE: March 20, 2020

TIME: 2:30 P.M.

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

1. CALL TO ORDER The meeting was called to order by Chairperson Pye at 2:31 P.M.

2. ROLL CALL

Present: Jan M. Pye, Chairperson
William G. Kleindienst, Vice Chairperson
Lynn T. Mallotto, Treasurer
Bary A. Freet, Member, Secretary
Tim M. Radigan-Brophy, Member

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

3. PUBLIC COMMENTS – None

4. RESOLUTION 05-2020 DECLARING LOCAL STATE OF EMERGENCY Following a discussion motion was made by Trustee Freet, seconded by Trustee Mallotto to approve Resolution 05-2020. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

5. ADJOURNMENT Meeting was adjourned by Trustee Pye at 2:42 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, April, 2020.

DATE: _____

Bary A. Freet, Secretary

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

DATE: March 30, 2020

TIME: 9:30 A.M.

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

1. CALL TO ORDER The meeting was called to order by Chairperson Pye at 9:32 A.M.

2. ROLL CALL

Present: Jan M. Pye, Chairperson
William G. Kleindienst, Vice Chairperson
Lynn T. Malotto, Treasurer
Bary A. Freet, Member, Secretary

Also, Present: Kathleen Jurasky, District Manager

Not Present: Tim M. Radigan-Brophy, Member

3. PUBLIC COMMENTS – None

4. RESOLUTION 06-2020 AMENDMENTS TO CURRENT PSCD PROTOCOLS FOR OFFICE CLOSURE Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Freet to approve Resolution 06-2020 amending the current PSCD Protocols for Office Closure. Motion carried; vote 4-0 Freet, Kleindienst, Malotto and Pye.

5. ADJOURNMENT Meeting was adjourned by Trustee Pye at 9:38 A.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, April, 2020.

DATE: _____

Bary A. Freet, Secretary

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

DATE: June 11, 2020

TIME: 2:00 P.M.

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

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

2. ROLL CALL

Present: Jan M. Pye, Chairperson
William G. Kleindienst, Vice Chairperson (arrive at 2:05pm)
Lynn T. Mallotto, Treasurer
Bary A. Freet, Member, Secretary
Tim M. Radigan-Brophy, Member

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

3. PUBLIC COMMENTS – None

4. CONFIRMATION OF AGENDA Motion was made by Trustee Radigan-Brophy, seconded by Trustee Freet to approve the Agenda as presented. Motion carried; vote 4-0 Freet, Mallotto, Pye and Radigan-Brophy.

Trustee Pye stated that the March minutes are not included with this agenda. District Manager Jurasky stated that the March and June meeting minutes will be included with the July agenda.

5. CONSENT CALENDAR Motion was made by Trustee Freet, second by Trustee Mallotto to approve the Consent Calendar as presented. Motion carried; roll call 4-0 Freet, Mallotto, Pye and Radigan-Brophy.

William G. Kleindienst arrived at 2:05pm

6. ADMINISTRATIVE CALENDAR

a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group Neal Wilson presented the investment reports, and reported there was an overall 2.57% YTD increase total for all funds. He stated that rates will be staying lower through 2021 and possibly through 2022. He also stated that Trustee Radigan-Brophy suggested he look at municipal bonds, which he did and as a result he purchased 2 AAA municipal bonds. One for \$30,000.00 with a rate of 4 3/4% and another for \$20,000.00 with a rate of 5%. Following a discussion motion was made by Trustee Radigan-Brophy, seconded by Trustee Kleindienst to receive and file the investment report. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

Trustee Pye stated that she would like to congratulate Trustee Mallotto for being awarded the top real estate producer for the company. The Board and District Manger Jurasky congratulated her on this achievement.

b. Ratification of Emergency Order of the District Manager Modifying Certain District Operations to Mitigate and/or Abate the Transmission of COVID-19 District Manager Jurasky explained the modifications of the daily operations and how the Coronavirus (COVID-19) affected them and the changes that were made. Following a discussion was motion was made by Trustee Freet, seconded by Trustee Kleindienst to approve ratifying the Emergency Order. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

6. ADMINISTRATIVE CALENDAR - Continued

c. Authorized Signature List for Riverside County District Manager Jurasky explained the purpose of the Authorized Signature List, and requested that the Board contact her to make arrangements to sign.

d. Review for Discussion and Approval – Allocation of Funds for 2020-2021 Development Projects Following review and discussion motion was made by Trustee Kleindienst, seconded by Trustee Radigan-Brophy to approve Allocation of Funds for 2020-2021 Development Projects. Motion carried; roll call 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

e. Review for Discussion and Approval – Future 2020-2021 Development Projects District Manager Jurasky reported that the construction documents for Desertscape Interment B-39 thru B-44 DMP being prepared by Ron Gregory/MSA Consulting, Inc. are almost completed. Following a discussion motion was made by Trustee Freet, seconded by Trustee Kleindienst to approve Future 2020-2021 Development Projects. Motion carried; roll call 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

Following a discussion regarding a PSCD Master Plan – Desert Memorial Park, District Manager Jurasky was directed to place agenda 13e on a future agenda.

f. Review for Discussion and Approval – 2020-2021 Schedules of Charges with No Rates Increases. District Manager Jurasky reported that she had reviewed the expenses of vendors and there are no significant increases, and in light of the effects of Coronavirus (COVID-19) to job and the economy she recommends no increases at this time. She suggested that the budget be reviewed in the 6 months and be adjusted if needed. Motion was made by Trustee Freet, Seconded by Trustee Mallotto to approve the 2020-2021 Schedules of Charges. Motion carried; roll call 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

g. Review for Discussion and Approval – 2020-2021 Proposed Budget Trustee Mallotto reported that she and District Manager reviewed the 2020-2021 budget, and it is her opinion that this is a very tight and solid budget. She stated that District Manager Jurasky has been very prudent, and her only concerns are related to a decrease property tax income. Due to the Coronavirus (COVID-19) foreclosures have been suspended and it isn't known what affect this will have on property taxes. Although there have been extensive communications with several persons at the Riverside County Auditor-Tax Collector office, District Manager Jurasky hasn't been able to get a definitive answer.

District Manager Jurasky reported that the only significant increases to the 2020-2021 budget were noted in her staff report: General Liability & Property Insurance increased from \$19,547.00 to \$26,280.00, and Landscape Maintenance from \$236,976.00 to \$296,400.00 annually due to change in contractor.

District Manager Jurasky stated that currently she is very pleased the Nissho of California the landscape maintenance contractor. She reported they send her job walk reports and photos of issues/tasks that need to be addressed with a date of the expected completion. Then they follow-up with photos of the issues/tasks completed and date of completion.

Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Radigan-Brophy to approve the 2020-2021 Budget. Motion carried; roll call 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

7. **LEGISLATIVE CALENDAR** a. **Resolution 6-2020, Transfer Interment Rights & Costs from PN to ACO & GF** Motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve Resolution 6-2020 transferring \$27,042.39 from PreNeed Fund, 51265 to the General Fund, 51270 and \$4,275.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, roll call 5-0. Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

8. **TRUSTEE SIGNATURES AND ATTORNEY** All signatures were completed.

9. **BOARD DEVELOPMENT** – None

10. **PUBLIC HEARING CALENDAR** – None

11. **COMMITTEE REPORTS** – None

12. **REPORTS** a. **Trustee Report** District Manger Jurasky stated that the Coronavirus (COVID-19) paid time off may need to be used. Following a discussion relating paid sick leave and Coronavirus (COVID-19) paid 14-day quarantine period (weekends included in quarantine are not paid), employees will use their sick leave for non-Coronavirus (COVID-19) illnesses. Should the employee contract Coronavirus (COVID-19) their sick leave will not be deducted during the 14-day quarantine period (weekends included in quarantine are not paid). The Board was in agreement with handling Coronavirus (COVID-19) illness and sick leave as stated above.

b. **District Manager** – None

13. **FUTURE AGENDA ITEMS** a. **Discussion in 2021/2022 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. **Review for Discussion and Possible Approval the Concept of Public Restrooms – Veteran Chapel** No action taken

e. **PSCD Maser Plan – Desert Memorial Park** No action taken

f. **Historical Tours at Welwood Murray Cemetery – Trustee Kleindienst**

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

15. **CLOSED SESSION ANNOUNCEMENT** – None

16. **OPEN SESSION** – None

17. **ADJOURNMENT** Meeting was adjourned by Trustee Pye at 2:44 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, July 9, 2020.

DATE: _____

Bary A. Freet, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 29, 2020

Date	Check #	Line Description	Debit Amount	Credit Amount
6/8/20	23114	230160 - MAY 2020 LANDSCAPE MAINTENANCE NISSHO OF CALIFORNIA, INC	24,700.00	24,700.00
6/8/20	23115	IN038742 - ENVIRONMENTAL HEALTH PERMITS 5130, 516 CO of Riverside Dept of Environmental H	1,353.00	1,353.00
6/8/20	23116	YELLOW PAGE ADVERTISING FOR MAY 2020 DEX YP	174.20	174.20
6/8/20	23117	INV000000350616 OFFICE WIFI FOR JUN 2020 ONE RING NETWORKS	200.00	200.00
6/8/20	23118	TRASH SERVICE FOR JUN 2020 BURRTEC WASTE & RECYCLING SVCS	390.47	390.47
6/8/20	23119	VOID***VOID***VOID		
6/8/20	23120	VOID***VOID***VOID		
6/8/20	23121	VOID***VOID***VOID		
6/8/20	23122	VOID***VOID***VOID		
6/8/20	23123	VOID***VOID***VOID		
6/8/20	23124	INV #000209 - CLEANING SERVICE ON 4/25, 5/02, 5/09, 5/16/ SAGE MAID LLC	480.00	480.00
6/8/20	23125	18099941 - KYOCERA COPIER CONTRACT PAYMENT MARLIN BUSINESS BANK	144.64	144.64
6/8/20	23126	INV0202001 - COVID-19 UPDATES TO WEBSITE IRENE CASTRO	150.00	150.00
6/8/20	23127	2006133 - SECURITY PATROL FOR JUN 2020 MAXWELL SECURITY SERVICES, INC	725.00	725.00
6/8/20	23128	DONUTS FOR RAMON'S BIRTHDAY (10.00), OFFICE SUPP BIRTHDAY CAKE - STEPHANIE THOUSAND PALMS CHAMBER MIXER MILEAGE REIMBURSEMENT- S VICKREY TO CVMC MEE WORK PANTS (26.79) RAIN SUIT (43.45) WORK BOOTS (80. STAFF SAFETY MEETING LUNCH 3/17/2020 CLEANING SUPPLIES FOR OUTSIDE RESTROOMS WD40 & GARAGE DOOR LUBRICANT SANITIZER TO USE ON MAIL PETTY CASH	27.95 16.99 5.00 10.79 150.43 80.00 18.49 19.85 15.32	344.82
6/8/20	23129	330693 - MAINTENANCE FOR PERIOD 06/01/20 - 08/31/20 DESERT ALARM INC	89.85	89.85
6/8/20	23130	WMC USAGE FOR JUN 2020 DESERT WATER AGENCY	672.88	672.88

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 29, 2020

Date	Check #	Line Description	Debit Amount	Credit Amount
6/8/20	23131	332245-850914 WELL REPLENISHMENT FOR MAY 2020 COACHELLA VALLEY WATER DIST	2,257.66	2,257.66
6/8/20	23132	INV 390415 - (396) GALLONS GASOLINE (200) GALLONS DI BECK OIL INC	1,554.76	1,554.76
6/15/20	23133	OFFICE PHONE FOR PERIOD ENDING 7/06/20 FRONTIER COMMUNICATIONS	363.84	363.84
6/15/20	23134	559833-884768 ADMIN BUILDING FOR JUN 2020 180819-512108 BUSINESS FOR JUN 2020 559831-884770 FIRE PROTECTION COACHELLA VALLEY WATER DIST	24.20 17.68 86.99	128.87
6/16/20	23135	INV-20-2705160 PERMIT # 17-144144 FOR 2020 CATHEDRAL CITY POLICE DEPARTMENT	30.00	30.00
6/29/20	23136	DISTRICT MANAGER CELL PHONE AT & T MOBILITY	149.24	149.24
6/29/20	23137	INVOICE 321865 - MAINTENANCE 3/01/20 - 5/31/20 DESERT ALARM INC	89.85	89.85
6/29/20	23138	INVOICE 4216943 - COURIER SERVICE 06/01/2020 GLS US	16.59	16.59
6/29/20	23139	IN042929 - (10) #5 LINERS; (2) #5 VAULTS WHITED CEMETERY SERVICE	1,980.00	1,980.00
6/29/20	23140	LEGAL SERVICES RENDERED MARCH 2020 QUINTANILLA & ASSOCIATES	2,664.00	2,664.00
6/29/20	23141	EMAIL SERVICES - MAY 2020 ERICH FISCHER	31.00	31.00
6/29/20	23142	IT0000004014 PS FINANCIALS FOR MAY 2020 IT0000003995 DATA VPN FOR MAY 2020 RIVERSIDE COUNTY INFORMATION TECHNOLOGY	118.18 4.55	122.73
6/29/20	23143	CELL PHONES FOR GROUND SUPERVISOR & OFFICE FO SPRINT	130.86	130.86
6/29/20	23144	INV 00F0032777377 - BOTTLED WATER & OTHER SUPPLIE READY REFRESH BY NESTLE	151.14	151.14
6/29/20	23145	MONTHLY SERVICE ON AMERICA PLAZA FOUNTAIN ELOY'S POOL SERVICE & REPAIRS	50.00	50.00
6/29/20	23146	INV 60974 (12) TRION FLUSH VASES ASCO PACIFIC, INC.	430.69	430.69
6/29/20	23147	JUN 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR JUN 2020 EMPLOYEE 403B PAYABLE FOR K JURASKY INVESCO INVESTMENT SERVICES, INC	597.60 1,846.16	2,443.76
6/29/20	23148	JUN 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR FRANKLIN - TEMPLETON	207.20	207.20
6/29/20	23149	JUN 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR	218.18	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 29, 2020

Date	Check #	Line Description	Debit Amount	Credit Amount
		FRANKLIN - TEMPLETON		218.18
6/29/20	23150	JUN 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR FRANKLIN - TEMPLETON	284.04	284.04
6/29/20	23151	JUN 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR FRANKLIN - TEMPLETON	226.24	226.24
6/10/20	DEBIT	JUN 2020 PSCD EMPLOYEE HEALTH INSURANCE EXPENS JUN 2020 PSCD RETIREE HEALTH INSURANCE EXPENSE JUN 2020 EMPLOYEE PORTION OF HEALTH INSURANCE CALPERS	5,424.13 1,154.34 699.82	7,278.29
6/25/20	DEBIT	3-001-6901-55 WELL #2 FOR PERIOD 5/13/20 TO 6/12/20 3-003-6360-97 WMC FOR PERIOD 5/13/20 TO 6/12/20 3-011-5009-75 DAVALL GATE FOR PERIOD 5/13/20 TO 6/12/ 3-040-5194-97 ADMIN BUILDING FOR PERIOD 5/12/20 TO 6/ 3-016-9582-84 WELL #4 FOR PERIOD 4/09/20 TO 5/11/20 3-052-1550-32 WMC DESERT COMM ENERGY GENERATIO SO CAL EDISON	202.67 11.89 28.40 699.62 2,676.76 0.24	3,619.58
6/19/20	DEBIT JR	USPS - POSTAGE STAMPS & CERTIFIED MAIL COMPANY DEBIT CARD	116.95	116.95
6/2/20	DEBIT KJ	COREL - WORDPERFECT OFFICE STANDARD 2020 COMPANY DEBIT CARD	249.99	249.99
6/6/20	DEBIT KJ	WALMART - SANITIZING RUBBING ALCOHOL COMPANY DEBIT CARD	3.85	3.85
6/10/20	DEBIT KJ	ZOOM -STANDARD PRO ANNUAL TO 06/09/2021 COMPANY DEBIT CARD	149.90	149.90
6/9/20	DEBIT KJ	ICLOUD: 200GB STORAGE PLAN COMPANY DEBIT CARD	2.99	2.99
6/14/20	DEBIT KJ	AMAZON - AMMEX GLOVES COMPANY DEBIT CARD	44.85	44.85
6/5/20	EDD_TAX	SIT P/R 05/21/2020 TO 06/03/2020 PAID 06/03/2020 SDI P/R 05/21/2020 TO 06/03/2020 PAID 06/03/2020 EMPLOYMENT DEVELOPMENT DEPT	223.53 106.54	330.07
6/19/20	EDD_TAX	SIT P/R 06/04/2020 TO 06/17/2020 PAID 06/19/2020 SDI P/R 06/04/2020 TO 06/17/2020 PAID 06/19/2020 EMPLOYMENT DEVELOPMENT DEPT	223.53 119.90	343.43
6/19/20	EDD_TAXa	SUI P/R 06/04/2020 TO 06/17/2020 PAID 06/19/2020 EMPLOYMENT DEVELOPMENT DEPT	55.67	55.67
6/5/20	EXPRESS_T	FIT P/R 05/21/2020 TO 06/03/2020 PAID 06/03/2020 SOCIAL SECURITY P/R 05/21/2020 TO 06/03/2020 PAID 06/ MEDICARE P/R 05/21/2020 TO 06/03/2020 PAID 06/03/2020 BANK OF AMERICA	847.52 1,321.06 308.96	2,477.54
6/19/20	EXPRESS_T	FIT P/R 06/04/2020 TO 06/17/2020 PAID 06/19/2020 SOCIAL SECURITY P/R 06/04/2020 TO 06/17/2020 PAID 06/1 MEDICARE P/R 06/04/2020 TO 06/17/2020 PAID 06/19/2020 BANK OF AMERICA	847.53 1,486.71 347.70	2,681.94

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2020 to Jun 29, 2020

Date	Check #	Line Description	Debit Amoun	Credit Amoun
6/5/20	FEES	P/R 05/21/2020 TO 06/03/2020 PAID 06/05/2020 CBIZ PAYROLL	74.43	74.43
6/19/20	FEES	P/R 06/04/2020 TO 06/17/2020 PAID 06/19/2020 CBIZ PAYROLL	95.09	95.09
	Total		<u>60,480.08</u>	<u>60,480.08</u>

PALM SPRINGS CEMETERY DISTRICT
Payroll Disbursement Journal-General Fund
For June 2020

Date	Reference	Employee	Amount
6/5/2020	4926	KATHLEEN JURASKY	2,319.57
6/5/2020	4927	JUAN F. REYNA	1,641.16
6/5/2020	4928	STEPHANIE C. LOZANO	1,244.68
6/5/2020	4929	SCOTT W. VICKREY	1,286.59
6/5/2020	4930	EDGAR F. ARCHILA	1,223.23
6/19/2020	4936	KATHLEEN JURASKY	2,319.58
6/19/2020	4937	KATHLEEN JURASKY	400.00
6/19/2020	4938	JUAN F. REYNA	941.38
6/19/2020	4939	STEPHANIE C. LOZANO	1,244.68
6/19/2020	4940	SCOTT W. VICKREY	1,286.57
6/19/2020	4941	EDGAR F. ARCHILA	1,223.23
6/19/2020	4942	BARY A. FREET	164.05
6/19/2020	4943	WILLIAM G. KLEINDIENST	164.05
6/19/2020	4944	LYNN T. MALLOTTO	164.06
6/19/2020	4945	JAN M. PYE	164.06
6/19/2020	4946	TIM RADIGAN-BROPHY	164.06
<u>6/1/20 thru 6/30/20</u>			<u>15,950.95</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP
June 2020

June Cash Disbursement Journal	60,480.08
June Payroll Disbursement Journal	15,950.95
TOTAL PSCD DISBURSEMENTS	<u>76,431.03</u>
TOTAL GENERAL FUND EXPENDITURES	<u>76,431.03</u>
June Payment Voucher # 1677	61,518.67
June Payment Voucher # 1678	14,857.36
Total Payment Vouchers	<u>76,376.03</u>
Refunds from Rancho Mirage Chamber of Commerce - Mixer	55.00
TOTAL ACO EXPENDITURES	<u>0.00</u>
PET CEMETERY DRAWDOWNS	<u>0.00</u>
Loan Amount:	25,000.00
Current Balance Remaining:	15,000.00
TOTAL May DISBURSEMENTS	<u>76,431.03</u>

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS
June 2020**

SALES

	Prior Months		June		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	109	0	14	0	123	0	63	0
Adult, A&B	28	0	3	0	31	0	75	0
Premium	70	0	2	0	72	0	96	0
Child	3	0	0	0	3	0	8	0
Cremation	22	0	2	0	24	0	32	1
Niche	23	0	1	0	24	0	32	0
TOTALS	255	0	22	0	277	0	306	1

LOT REPURCHASES

	Prior Months		June		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	8	0	0	0	8	0	14	0
Cremation	0	1	0	0	0	1	5	0
Niche	3	0	0	0	3	0	0	0
TOTALS	11	1	0	0	11	1	19	0

TOTAL INTERMENTS

	Prior Months		June		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	176	1	17	0	193	1	184	1
Child	5	0	0	0	5	0	8	0
Cremation	37	3	1	0	38	3	51	6
Niche	10	0	0	0	10	0	22	0
TOTALS	228	4	18	0	246	4	265	7

SATURDAY INTERMENTS

	Prior Months		June		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	17	0	0	0	17	0	17	0
Child	0	0	0	0	0	0	1	0
Cremation	3	0	0	0	3	0	9	1
Niche	0	0	0	0	0	0	0	0
TOTALS	20	0	0	0	20	0	27	1

SUNDAY INTERMENTS

	Prior Months		June		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	2	0	0	0	2	0	5	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	1	0
Niche	0	0	0	0	0	0	1	0
TOTALS	2	0	0	0	2	0	7	0

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 29, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE						
MISC SPECIAL SET-UP	30,625.00	28,275.00	2,350.00	278,155.00	289,670.00	(11,515.00)
RETURNED CHECK BANK CHARGE	0.00	225.00	(225.00)	1,425.00	2,900.00	(1,475.00)
INTEREST RECEIVED	0.00	0.00	0.00	30.00	30.00	0.00
LAND LEASE	0.86	2.82	(1.96)	37.31	44.97	(7.66)
MISC INCOME	5,656.98	5,492.14	164.84	67,883.87	65,906.67	1,977.20
CREDIT CARD CONVEN FEE	0.00	0.00	0.00	0.00	25.00	(25.00)
LATE FEE	1,040.51	534.63	505.88	6,502.13	4,813.04	1,689.09
SAT INTERMENT SURCHARGE	0.00	500.00	(500.00)	0.00	500.00	(500.00)
SUN INTERMENT SURCHARGE	0.00	900.00	(900.00)	16,200.00	21,150.00	(4,950.00)
WITNESS GRAVE CLOSING	0.00	0.00	0.00	5,500.00	7,100.00	(1,600.00)
TAX COLLECTIONS	89,420.75	84,827.08	4,593.67	9,400.00	12,350.00	(2,950.00)
VAULTS	1,805.00	1,435.00	370.00	345,446.41	331,708.23	13,738.18
CREMATION VAULTS	175.00	180.00	(5.00)	12,995.00	12,430.00	565.00
PREMIUM VAULTS	0.00	0.00	0.00	3,775.00	4,500.00	(725.00)
LINERS	2,400.00	2,050.00	350.00	530.00	0.00	530.00
GRAVE VASES	555.00	990.35	(435.35)	21,690.00	21,660.00	30.00
MEMORIAL WALL INCOME	0.00	0.00	0.00	8,427.10	10,116.15	(1,689.05)
ENR SURCHARGE	7,040.00	3,540.00	3,500.00	300.00	600.00	(300.00)
LOT TRANSFERS	100.00	100.00	0.00	45,480.00	44,130.00	1,350.00
COUNTY INTEREST INCOME	337.12	272.42	64.70	1,800.00	1,400.00	400.00
HANDLING FEE	10,795.00	8,965.00	1,830.00	871.43	1,031.80	(160.37)
PRENEED CONTRACT SERVICE CHG	500.00	1,500.00	(1,000.00)	92,705.00	91,625.00	1,080.00
VASE/HDSTN SET & CLEAN	4,065.00	3,710.00	355.00	7,500.00	10,400.00	(2,900.00)
TOTAL REVENUE	154,516.22	144,599.44	9,916.78	973,508.25	981,170.86	(7,662.61)
EXPENSES						
REGULAR SALARIES	16,871.20	22,169.67	(5,298.47)	273,861.73	294,976.78	(21,115.05)
BOT MEETING COMPENSATION	897.95	1,718.23	(820.28)	11,673.35	12,391.71	(718.36)
BOT CONFERENCES	0.00	0.00	0.00	2,519.00	2,145.00	374.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	3,616.75	1,131.20	2,485.55
COVID-19 PAYROLL	5,032.33	0.00	5,032.33	20,799.48	0.00	20,799.48
RETIREMENT/PENSION	1,533.26	1,551.88	(18.62)	20,626.33	20,635.80	(9.47)
FICA	1,403.88	1,420.39	(16.51)	18,865.26	18,929.35	(64.09)
MEDICARE	328.33	332.19	(3.86)	4,412.05	4,427.04	(14.99)
EMPLOYEE GROUP INSURANCE	5,424.13	5,783.97	(359.84)	71,113.24	66,925.32	4,187.92
RETIREE GROUP INSURANCE	1,154.34	1,184.49	(30.15)	14,032.98	13,406.68	626.30
UNEMPLOYMENT INSURANCE	55.67	55.67	0.00	2,893.71	2,949.43	(55.72)
WORKERS COMP INSURANCE	583.54	586.32	(2.78)	6,903.41	6,799.89	103.52
ELECTRICITY	3,619.58	3,611.78	7.80	40,067.73	50,909.94	(10,842.21)
TELEPHONE	643.94	561.01	82.93	8,489.39	8,375.66	113.73
WATER	3,059.41	3,088.04	(28.63)	32,300.06	41,853.08	(9,553.02)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	(50.00)	705.00	(755.00)	634.24	3,273.46	(2,639.22)
VISA-MASTER CHG FEES	1,495.76	774.58	721.18	10,703.44	8,661.34	2,042.10
COUNTY SERVICE CHARGE	122.73	177.04	(54.31)	1,198.36	1,210.16	(11.80)
EDUCATION	0.00	48.25	(48.25)	0.00	303.24	(303.24)
GENERAL INSURANCE	1,632.60	1,494.07	138.53	19,591.53	17,929.06	1,662.47
LEGAL	2,664.00	1,975.00	689.00	11,428.00	10,874.00	554.00
LOT REPURCHASE	0.00	150.00	(150.00)	1,820.00	14,531.68	(12,711.68)
OFFICE EXPENSE	1,127.76	1,161.47	(33.71)	18,875.88	21,251.48	(2,375.60)
TRAVEL & CONVENTION	161.22	778.55	(617.33)	4,817.50	7,802.19	(2,984.69)
UNIFORMS & SAFETY EQUIPMENT	0.00	267.96	(267.96)	770.21	346.52	423.69
MTG EXP & SUPPLIES	80.00	4,500.00	(4,420.00)	614.39	16,643.69	(16,029.30)
CONTRIBUTIONS	0.00	0.00	0.00	0.00	200.00	(200.00)
AUDIT	0.00	0.00	0.00	6,750.00	6,750.00	0.00
ADVERTISING/PUBLICITY	174.20	182.30	(8.10)	4,289.90	3,409.55	880.35
MEMBERSHIP & DUES	0.00	175.00	(175.00)	5,650.38	5,854.36	(203.98)
AUTO TRUCK EXPENSE	0.00	0.00	0.00	0.00	1,059.64	(1,059.64)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	867.51	0.00	867.51
EQUIPMENT REPAIRS	0.00	575.51	(575.51)	0.00	846.94	(846.94)
IRRIGATION SYSTEM REPAIRS	0.00	69.97	(69.97)	3,532.11	2,575.50	956.61
FERTILIZER AND SEED	0.00	0.00	0.00	10,783.06	10,804.42	(21.36)
GASOLINE, OIL, TIRES	1,554.76	158.78	1,395.98	5,073.56	4,477.45	596.11
PLANT & BUILDING	2,501.66	6,228.87	(3,727.21)	20,968.45	26,877.90	(5,909.45)
TOOLS & SUPPLIES	19.85	109.08	(89.23)	662.98	572.68	90.30
GRAVE LINERS & VAULTS	1,980.00	1,595.00	385.00	39,421.80	35,658.24	3,763.56
GRAVE VASES	430.69	0.00	430.69	4,931.96	4,933.87	(1.91)
CONTRACT TREE/GARDEN MAINTNCE	24,700.00	19,441.80	5,258.20	220,097.55	216,101.96	3,995.59
CONTRACT BURIALS	0.00	0.00	0.00	6,095.00	9,048.00	(2,953.00)
SECURITY CAMERA EXPENSE	0.00	138.00	(138.00)	1,104.00	1,518.00	(414.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	8,700.00	8,700.00	0.00
COVID-19 EXPENSES	363.92	0.00	363.92	1,923.96	0.00	1,923.96
TOTAL EXPENSES	(80,291.71)	(83,494.87)	3,203.16	(943,680.24)	(988,072.21)	44,391.97
NET CHANGE FROM OPERATIONS	74,224.51	61,104.57	13,119.94	29,828.01	(6,901.35)	36,729.36
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	3,516.10	(3,516.10)	30,000.00	32,381.18	(2,381.18)
TOTAL OTHER REVENUE & EXPENSE	0.00	3,516.10	(3,516.10)	30,000.00	32,381.18	(2,381.18)
NET CHANGE	74,224.51	64,620.67	9,603.84	59,828.01	25,479.83	34,348.18

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 29, 2020**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	30,625.00	25,556.00	5,069.00	278,155.00	306,650.00	(28,495.00)
MISC SPECIAL SET-UP	0.00	238.00	(238.00)	1,425.00	2,900.00	(1,475.00)
RETURNED CHECK BANK CHARGE	0.00	6.00	(6.00)	30.00	50.00	(20.00)
INTEREST RECEIVED	0.86	2.00	(1.14)	37.31	35.00	2.31
LAND LEASE	5,656.98	5,657.00	(0.02)	67,883.87	67,884.00	(0.13)
CREDIT CARD CONVEN FEE	1,040.51	388.00	652.51	6,502.13	4,700.00	1,802.13
SAT INTERMENT SURCHARGE	0.00	1,637.00	(1,637.00)	16,200.00	19,600.00	(3,400.00)
SUN INTERMENT SURCHARGE	0.00	867.00	(867.00)	5,500.00	10,360.00	(4,860.00)
WITNESS GRAVE CLOSING	0.00	1,075.00	(1,075.00)	9,400.00	12,900.00	(3,500.00)
TAX COLLECTIONS	89,420.75	27,251.00	62,169.75	345,446.41	327,056.00	18,390.41
VAULTS	1,805.00	1,419.00	386.00	12,995.00	17,050.00	(4,055.00)
CREMATION VAULTS	175.00	0.00	175.00	3,775.00	0.00	3,775.00
PREMIUM VAULTS	0.00	0.00	0.00	530.00	0.00	530.00
LINERS	2,400.00	1,982.00	418.00	21,690.00	23,850.00	(2,160.00)
GRAVE VASES	555.00	734.00	(179.00)	8,427.10	8,775.00	(347.90)
MEMORIAL WALL INCOME	0.00	13.00	(13.00)	300.00	200.00	100.00
ENR SURCHARGE	7,040.00	3,906.00	3,134.00	45,480.00	46,850.00	(1,370.00)
LOT TRANSFERS	100.00	137.00	(37.00)	1,800.00	1,600.00	200.00
COUNTY INTEREST INCOME	337.12	7.00	330.12	871.43	150.00	721.43
HANDLING FEE	10,795.00	8,010.00	2,785.00	92,705.00	96,175.00	(3,470.00)
PRENEED CONTRACT SERVICE CHG	500.00	988.00	(488.00)	7,500.00	11,900.00	(4,400.00)
VASE/HDSTN SET & CLEAN	4,065.00	4,144.00	(79.00)	46,855.00	49,750.00	(2,895.00)
TOTAL REVENUE	154,516.22	84,017.00	70,499.22	973,508.25	1,008,435.00	(34,926.75)
EXPENSES						
REGULAR SALARIES	16,871.20	25,759.00	(8,887.80)	273,861.73	309,141.00	(35,279.27)
BOT MEETING COMPENSATION	897.95	1,127.00	(229.05)	11,673.35	13,469.00	(1,795.65)
BOT CONFERENCES	0.00	337.00	(337.00)	2,519.00	4,000.00	(1,481.00)
BOT TRAVEL & EXPENSES	0.00	375.00	(375.00)	3,616.75	4,500.00	(883.25)
COVID-19 PAYROLL	5,032.33	0.00	5,032.33	20,799.48	0.00	20,799.48
TEMPORARY HELP	0.00	337.00	(337.00)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	1,533.26	1,722.00	(188.74)	20,626.33	20,675.00	(48.67)
FICA	1,403.88	1,595.00	(191.12)	18,865.26	19,140.00	(274.74)
MEDICARE	328.33	399.00	(70.67)	4,412.05	4,788.00	(375.95)
EMPLOYEE GROUP INSURANCE	5,424.13	5,714.00	(289.87)	71,113.24	68,535.00	2,578.24
RETIREE GROUP INSURANCE	1,154.34	1,088.00	66.34	14,032.98	13,056.00	976.98
UNEMPLOYMENT INSURANCE	55.67	282.00	(226.33)	2,893.71	3,395.00	(501.29)
WORKERS COMP INSURANCE	583.54	699.00	(115.46)	6,903.41	8,333.00	(1,429.59)
ELECTRICITY	3,619.58	4,898.00	(1,278.42)	40,067.73	58,776.00	(18,708.27)
TELEPHONE	643.94	663.00	(19.06)	8,489.39	8,000.00	489.39
WATER	3,059.41	2,913.00	146.41	32,300.06	35,000.00	(2,699.94)
CAPC CONFERENCE DONATIONS	0.00	0.00	0.00	200.00	0.00	200.00
COMMUNITY OUTREACH	(50.00)	375.00	(425.00)	634.24	4,500.00	(3,865.76)
VISA-MASTER CHG FEES	1,495.76	650.00	845.76	10,703.44	7,800.00	2,903.44
RETURNED CHECK	0.00	6.00	(6.00)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	122.73	100.00	22.73	1,198.36	1,200.00	(1.64)
EDUCATION	0.00	50.00	(50.00)	0.00	600.00	(600.00)
GENERAL INSURANCE	1,632.60	1,628.00	4.60	19,591.53	19,547.00	44.53
LEGAL	2,664.00	625.00	2,039.00	11,428.00	7,500.00	3,928.00
LOT REPURCHASE	0.00	538.00	(538.00)	1,820.00	6,500.00	(4,680.00)
OFFICE EXPENSE	1,127.76	1,462.00	(334.24)	18,875.88	17,500.00	1,375.88
TRAVEL & CONVENTION	161.22	913.00	(751.78)	4,817.50	11,000.00	(6,182.50)
UNIFORMS & SAFETY EQUIPMENT	0.00	112.00	(112.00)	770.21	1,300.00	(529.79)
MTG EXP & SUPPLIES	80.00	25.00	55.00	614.39	300.00	314.39
CONTRIBUTIONS	0.00	38.00	(38.00)	0.00	500.00	(500.00)
AUDIT	0.00	687.00	(687.00)	6,750.00	8,200.00	(1,450.00)
ADVERTISING/PUBLICITY	174.20	837.00	(662.80)	4,289.90	10,000.00	(5,710.10)
MEMBERSHIP & DUES	0.00	388.00	(388.00)	5,650.38	4,700.00	950.38
AUTO TRUCK EXPENSE	0.00	100.00	(100.00)	0.00	1,200.00	(1,200.00)
LARGE EQUIPMENT REPAIRS	0.00	337.00	(337.00)	867.51	4,000.00	(3,132.49)
EQUIPMENT REPAIRS	0.00	56.00	(56.00)	0.00	650.00	(650.00)
IRRIGATION SYSTEM REPAIRS	0.00	837.00	(837.00)	3,532.11	10,000.00	(6,467.89)
FERTILIZER AND SEED	0.00	894.00	(894.00)	10,783.06	10,750.00	33.06
GASOLINE, OIL, TIRES	1,554.76	462.00	1,092.76	5,073.56	5,500.00	(426.44)
PLANT & BUILDING	2,501.66	1,837.00	664.66	20,968.45	22,000.00	(1,031.55)
ROAD MAINTENANCE	0.00	163.00	(163.00)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	19.85	263.00	(243.15)	662.98	3,200.00	(2,537.02)
GRAVE LINERS & VAULTS	1,980.00	2,937.00	(957.00)	39,421.80	35,200.00	4,221.80
GRAVE VASES	430.69	350.00	80.69	4,931.96	4,200.00	731.96
CONTRACT TREE/GARDEN MAINTNCE	24,700.00	19,748.00	4,952.00	220,097.55	236,976.00	(16,878.45)
CONTRACT BURIALS	0.00	744.00	(744.00)	6,095.00	8,950.00	(2,855.00)
SECURITY CAMERA EXPENSE	0.00	207.00	(207.00)	1,104.00	2,550.00	(1,446.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	8,700.00	8,700.00	0.00
COVID-19 EXPENSES	363.92	0.00	363.92	1,923.96	0.00	1,923.96
TOTAL EXPENSES	80,291.71	86,002.00	(5,710.29)	943,680.24	1,031,881.00	(88,200.76)
NET CHANGE FROM OPERATIONS	74,224.51	(1,985.00)	76,209.51	29,828.01	(23,446.00)	53,274.01
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	3,637.00	(3,637.00)	30,000.00	43,446.00	(13,446.00)
OTHER EXPENSE APPROP CONTING	0.00	(1,652.00)	1,652.00	0.00	(20,000.00)	20,000.00
NET CHANGE	74,224.51	0.00	74,224.51	59,828.01	0.00	59,828.01

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
JUNE 29, 2020**

ASSETS

ASSETS

CASH ON HAND - COUNTY	105,678.80	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	95,669.00	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	2,723.99	
NSF CHECKS RECEIVABLE	5,367.06	
	<hr/>	
TOTAL ASSETS		<u><u>224,838.85</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

SALES TAX PAYABLE	884.29	
EMPLOYEES INSURANCE PAYABLE	903.60	
ACCRUED EMPLOYEE PAYROLL	7,512.46	
ACCRUED VACATION PAYABLE	12,312.89	
UNEARNED INCOME	50,533.00	
	<hr/>	
TOTAL LIABILITIES		72,146.24

FUND BALANCES

UNASSIGNED FUND BALANCE	77,564.60	
REVOLVING FUND RESERVE	15,300.00	
NET CHANGE IN FUND BALANCES	59,828.01	
	<hr/>	
TOTAL FUND BALANCES		<u><u>152,692.61</u></u>
 TOTAL LIABILITIES AND FUND BALANCES		 <u><u>224,838.85</u></u>

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JUNE 29, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	105,678.80	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	95,669.00	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	2,723.99	
11034	NSF CHECKS RECEIVABLE	5,367.06	
		224,838.85	
	ASSETS:		0.00
LIABILITIES:			
20102	SALES TAX PAYABLE		884.29
20111	EMPLOYEES INSURANCE PAYABLE		903.60
20220	ACCRUED EMPLOYEE PAYROLL		7,512.46
20221	ACCRUED VACATION PAYABLE		12,312.89
28999	UNEARNED INCOME		50,533.00
			(21,613.24)
	LIABILITIES:	0.00	
FUND BALANCES:			
39005	UNASSIGNED FUND BALANCE		77,564.60
39999	REVOLVING FUND RESERVE		15,300.00
			(92,864.60)
	TOTAL FUND BALANCES:	0.00	
REVENUE:			
40001	OPEN AND CLOSE		278,155.00
40201	MISC SPECIAL SET-UP		1,425.00
40202	RETURNED CHECK BANK CHARGE		30.00
40203	INTEREST RECEIVED		37.31
40204	LAND LEASE		67,883.87
40205CC	CREDIT CARD CONVEN FEE		6,502.13
40205SAT	SAT INTERMENT SURCHARGE		16,200.00
40205SUN	SUN INTERMENT SURCHARGE		5,500.00
40205WIT	WITNESS GRAVE CLOSING		9,400.00
40206	TAX COLLECTIONS		345,446.41
40207	VAULTS		12,995.00
40207CRE	CREMATION VAULTS		3,775.00
40207PREM	PREMIUM VAULTS		530.00
40208	LINERS		21,690.00
40209	GRAVE VASES		8,427.10
40210	MEMORIAL WALL INCOME		300.00
40211	ENR SURCHARGE		45,480.00
40212	LOT TRANSFERS		1,800.00
40213	COUNTY INTEREST INCOME		871.43
40216	HANDLING FEE		92,705.00
40217	PRENEED CONTRACT SERVICE CHG		7,500.00
40218	VASE/HDSTN SET & CLEAN		46,855.00
95000	RESERVES TRANSFERRED IN		30,000.00
			(1,003,508.25)
	REVENUE:	0.00	

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF JUNE 29, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	273,861.73	
60102	BOT MEETING COMPENSATION	11,673.35	
60103	BOT CONFERENCES	2,519.00	
60105	BOT TRAVEL & EXPENSES	3,616.75	
60106	COVID-19 PAYROLL	20,799.48	
71101	RETIREMENT/PENSION	20,626.33	
71201	FICA	18,865.26	
71202	MEDICARE	4,412.05	
72301	EMPLOYEE GROUP INSURANCE	71,113.24	
72302	RETIREE GROUP INSURANCE	14,032.98	
72601	UNEMPLOYMENT INSURANCE	2,893.71	
73101	WORKERS COMP INSURANCE	6,903.41	
81111	ELECTRICITY	40,067.73	
81112	TELEPHONE	8,489.39	
81113	WATER	32,300.06	
83307	CAPC CONFERENCE DONATIONS	200.00	
83308	COMMUNITY OUTREACH	634.24	
83309	VISA-MASTER CHG FEES	10,703.44	
83311	COUNTY SERVICE CHARGE	1,198.36	
83313	GENERAL INSURANCE	19,591.53	
83314	LEGAL	11,428.00	
83315	LOT REPURCHASE	1,820.00	
83316	OFFICE EXPENSE	18,875.88	
83317	TRAVEL & CONVENTION	4,817.50	
83318	UNIFORMS & SAFETY EQUIPMENT	770.21	
83319	MTG EXP & SUPPLIES	614.39	
83321	AUDIT	6,750.00	
83323	ADVERTISING/PUBLICITY	4,289.90	
83324	MEMBERSHIP & DUES	5,650.38	
84411	LARGE EQUIPMENT REPAIRS	867.51	
84413	IRRIGATION SYSTEM REPAIRS	3,532.11	
84414	FERTILIZER AND SEED	10,783.06	
84415	GASOLINE, OIL, TIRES	5,073.56	
84416	PLANT & BUILDING	20,968.45	
84418	TOOLS & SUPPLIES	662.98	
84419	GRAVE LINERS & VAULTS	39,421.80	
84420	GRAVE VASES	4,931.96	
84422	CONTRACT TREE/GARDEN MAINTNCE	220,097.55	
84423	CONTRACT BURIALS	6,095.00	
84424	SECURITY CAMERA EXPENSE	1,104.00	
84425	DMP GROUNDS SECURITY	8,700.00	
84426	COVID-19 EXPENSES	1,923.96	
	EXPENSES:	943,680.24	0.00
	REPORT TOTALS	1,168,519.09	(1,168,519.09)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 29, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	19,345.00	18,660.00	685.00	239,750.00	243,100.00	(3,350.00)
CURRENT INTEREST & DIVIDENDS	2,692.08	4,218.01	(1,525.93)	20,985.40	22,060.45	(1,075.05)
COUNTY INTEREST INCOME	1,397.94	1,540.28	(142.34)	6,570.80	3,948.12	2,622.68
DONATIONS & GRANTS	0.00	0.00	0.00	54,000.00	0.00	54,000.00
GAIN/INVEST FAIR VALUE INCREAS	3,460.92	6,820.87	(3,359.95)	71,075.48	22,052.87	49,022.61
TOTAL REVENUE	<u>26,895.94</u>	<u>31,239.16</u>	<u>(4,343.22)</u>	<u>392,381.68</u>	<u>291,161.44</u>	<u>101,220.24</u>
	<u>26,895.94</u>	<u>31,239.16</u>	<u>(4,343.22)</u>	<u>392,381.68</u>	<u>291,161.44</u>	<u>101,220.24</u>
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	4,932.00	4,683.70	248.30
COUNTY SERVICE CHARGE	0.00	0.00	0.00	4.08	6.29	(2.21)
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,936.08)</u>	<u>(4,689.99)</u>	<u>(246.09)</u>
NET CHANGE FROM OPERATIONS	<u>26,895.94</u>	<u>31,239.16</u>	<u>(4,343.22)</u>	<u>387,445.60</u>	<u>286,471.45</u>	<u>100,974.15</u>
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	(4,275.00)	(10,930.50)	6,655.50	(20,410.00)	(30,715.50)	10,305.50
REVENUE TRANSFER OUT	0.00	0.00	0.00	30,000.00	25,500.00	4,500.00
TOTAL OTHER REVENUE & EXPENSE	<u>(4,275.00)</u>	<u>(10,930.50)</u>	<u>6,655.50</u>	<u>9,590.00</u>	<u>(5,215.50)</u>	<u>14,805.50</u>
NET CHANGE	<u>31,170.94</u>	<u>42,169.66</u>	<u>(10,998.72)</u>	<u>377,855.60</u>	<u>291,686.95</u>	<u>86,168.65</u>

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF JUNE 29, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	21,709.88	
003343	ASSET RPLCE RSRVE-LAND/BLD/E	573,089.00	
004343	ASSET PURCHASE HOLDING ACC	153,709.38	
005343	CASH-OUTSIDE INVESTMENT CO	34,014.53	
006343	EFT/MUTUAL FUNDS	327,180.00	
007343	FIXED INCOME SECURITIES	684,415.05	
	ASSETS:	1,794,117.84	0.00
 FUND BALANCES:			
148343	ASSIGNED		1,416,262.24
	FUND BALANCES:		(1,416,262.24)
 REVENUE:			
201343	BURIAL RIGHT SALES		239,750.00
203343	CURRENT INTEREST & DIVIDEND		20,985.40
213343	COUNTY INTEREST INCOME		6,570.80
214343	DONATIONS & GRANTS		54,000.00
230343	GAIN/INVEST FAIR VALUE INCRE		71,075.48
500343	REVENUE TRANSFERRED IN		20,410.00
	REVENUE:	0.00	(412,791.68)
 EXPENSES:			
310343	INVESTMENT ADVISOR FEES	4,932.00	
311343	COUNTY SERVICE CHARGE	4.08	
510343	REVENUE TRANSFER OUT	30,000.00	
	EXPENSES:	34,936.08	0.00
	 REPORT TOTALS	1,829,053.92	(1,829,053.92)

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 29, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	1,990.00	1,310.00	680.00
ENDOWMENT CARE DEPOSITS	10,552.00	19,012.00	(8,460.00)	182,036.50	185,593.87	(3,557.37)
CURRENT INTEREST & DIVIDENDS	5,349.71	8,333.04	(2,983.33)	93,094.83	98,943.18	(5,848.35)
COUNTY INTEREST INCOME	1,399.06	1,154.92	244.14	5,657.64	498.06	5,159.58
GAIN/INVEST FAIR VALUE INCREAS	2,914.89	5,932.73	(3,017.84)	37,533.89	64,325.39	(26,791.50)
TOTAL REVENUE	20,215.66	34,432.69	(14,217.03)	320,312.86	350,670.50	(30,357.64)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	35,935.93	20,817.46	15,118.47
TOTAL EXPENSES	0.00	0.00	0.00	35,935.93	20,817.46	15,118.47
NET CHANGE	20,215.66	34,432.69	(14,217.03)	284,376.93	329,853.04	(45,476.11)

**ENDOWMENT CARE FUND
BALANCE SHEET
JUNE 29, 2020**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	506,531.57	
INTEREST ON DEPOSIT-COUNTY	17,661.07	
CASH - OUTSIDE INVESTMENT CO	999,087.91	
EFT/MUTUAL FUND - UNRESTRICTED	1,360,934.67	
FIXED INCOME SECURITIES	3,472,686.91	
	<hr/>	
TOTAL ASSETS		<u>6,356,902.13</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES		<u>0.00</u>
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FUND BALANCES

ASSIGNED	2,298,309.20	
CORPUS	3,774,216.00	
NET CHANGE IN FUND BALANCES	284,376.93	
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TOTAL FUND BALANCES		<u>6,356,902.13</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>6,356,902.13</u>

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF JUNE 29, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	506,531.57	
003-342	INTEREST ON DEPOSIT-COUNTY	17,661.07	
005342	CASH - OUTSIDE INVESTMENT CO	999,087.91	
006342	EFT/MUTUAL FUND - UNRESTRICTED	1,360,934.67	
007342	FIXED INCOME SECURITIES	3,472,686.91	
	ASSETS:	6,356,902.13	0.00
FUND BALANCES:			
148342	ASSIGNED		2,298,309.20
149342	CORPUS		3,774,216.00
	FUND BALANCES:	0.00	(6,072,525.20)
REVENUE:			
200342	WMC ENDOWMENT CARE		1,990.00
201342	ENDOWMENT CARE DEPOSITS		182,036.50
203342	CURRENT INTEREST & DIVIDENDS		93,094.83
213342	COUNTY INTEREST INCOME		5,657.64
230342	GAIN/INVEST FAIR VALUE INCREAS		37,533.89
	REVENUE:	0.00	(320,312.86)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	35,935.93	
	EXPENSES	35,935.93	0.00
	REPORT TOTALS	6,392,838.06	(6,392,838.06)

**PRENEED FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 29, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	9,022.82	16,028.30	(7,005.48)	130,465.39	123,715.46	6,749.93
CURRENT DEFERRED REVENUE	2,046.62	3,013.39	(966.77)	90,490.26	0.00	90,490.26
CURRENT INTEREST & DIVIDENDS	4,679.81	6,530.85	(1,851.04)	39,904.35	44,837.68	(4,933.33)
COUNTY INTEREST INCOME	1,150.05	947.61	202.44	4,693.83	3,779.65	914.18
GAIN/INVEST FAIR VALUE INCREAS	3,341.80	8,181.45	(4,839.65)	103,513.10	47,453.92	56,059.18
TOTAL REVENUE	20,241.10	34,701.60	(14,460.50)	369,066.93	219,786.71	149,280.22
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	9,716.33	9,250.60	465.73
COUNTY SERVICE CHARGES	0.00	0.00	0.00	0.00	1.70	(1.70)
LOSS ON TRANSFER (INTER COSTS)	1,900.34	963.62	936.72	8,018.57	6,549.22	1,469.35
SALES TRANSFR OUT (PRIOR YR)	4,275.00	10,930.50	(6,655.50)	23,410.00	30,715.50	(7,305.50)
TOTAL EXPENSES	6,175.34	11,894.12	(5,718.78)	41,144.90	46,517.02	(5,372.12)
NET CHANGE	14,065.76	22,807.48	(8,741.72)	327,922.03	173,269.69	154,652.34

**PRENEED FUND
BALANCE SHEET
JUNE 29, 2020**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	407,286.24	
CASH - OUTSIDE INVESTMENT CO	352,731.56	
EFT/MUTUAL FUNDS	327,180.00	
FIXED INCOME SECURITIES	1,354,585.05	
CONTRACTS RECEIVABLE	117,671.29	
	<hr/>	
TOTAL ASSETS		<u>2,559,454.14</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	1,022,831.88	
TOTAL LIABILITIES		<u>1,022,831.88</u>

FUND BALANCES

ASSIGNED	1,208,700.23	
NET CHANGE IN FUND BALANCES	327,922.03	
	<hr/>	
TOTAL FUND BALANCES		<u>1,536,622.26</u>

TOTAL LIABILITIES AND FUND BALANCES		<u>2,559,454.14</u>
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**PRENEED FUND
TRIAL BALANCE
AS OF JUNE 29, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	407,286.24	
005392	CASH - OUTSIDE INVESTMENT CO	352,731.56	
006392	EFT/MUTUAL FUNDS	327,180.00	
007392	FIXED INCOME SECURITIES	1,354,585.05	
034392	CONTRACTS RECEIVABLE	117,671.29	
		<hr/>	<hr/>
	CURRENT ASSETS:	2,559,454.14	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		1,022,831.88
			<hr/>
	LIABILITIES:	0.00	(1,022,831.88)
FUND BALANCES:			
148392	ASSIGNED		1,208,700.23
			<hr/>
	FUND BALANCES:	0.00	(1,208,700.23)
REVENUE:			
201392	CURRENT SALES		130,465.39
202392	CURRENT DEFERRED REVENUE		90,490.26
203392	CURRENT INTEREST & DIVIDENDS		39,904.35
213392	COUNTY INTEREST INCOME		4,693.83
230392	GAIN/INVEST FAIR VALUE INCREAS		103,513.10
			<hr/>
	REVENUE:	0.00	(369,066.93)
EXPENSES:			
310392	INVESTMENT FEES	9,716.33	
320392	LOSS ON TRANSFER (INTER COSTS)	8,018.57	
335392	SALES TRANSFR OUT (PRIOR YR)	23,410.00	
		<hr/>	<hr/>
	EXPENSES:	41,144.90	0.00
		<hr/>	<hr/>
	REPORT TOTALS	2,600,599.04	(2,600,599.04)
		<hr/> <hr/>	<hr/> <hr/>

Agenda Item 7a

RESOLUTION NO. 8-2020

A RESOLUTION ADOPTING BY REFERENCE THE MODEL CONFLICT OF INTEREST CODE OF THE FAIR POLITICAL PRACTICES COMMISSION AS THE CONFLICT OF INTEREST CODE FOR THE PALM SPRINGS CEMETERY DISTRICT

RESOLUTION NO. 8-2020

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT ADOPTING BY REFERENCE THE MODEL CONFLICT OF INTEREST CODE OF THE FAIR POLITICAL PRACTICES COMMISSION AS THE CONFLICT OF INTEREST CODE FOR THE PALM SPRINGS CEMETERY DISTRICT

WHEREAS, the Palm Springs Cemetery District (the "District") is an independent 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, Health and Safety Code Section 9020 provides that the Board of Trustees shall serve as the legislative body of the District, govern the District, and establish policies for the operation of the District; and

WHEREAS, the Political Reform Act (Government Code Section 81000, *et seq.*) requires local government agencies such as the District to adopt and promulgate conflict of interest codes; and

WHEREAS, the Fair Political Practices Commission ("FPPC") has adopted a regulation (2 Cal. Code of Regs. 18730), which may serve as a Model Conflict of Interest Code for the District if the Board of Trustees adopts the Model Code by reference ("FPPC Model Code"); and

WHEREAS, the Board of Trustees previously adopted the FPPC Model Code as the District's Conflict of Interest Code; and

WHEREAS, the Board of Trustees desires to amend the District's Conflict of Interest Code to reflect changes to the FPPC Model Code and new designees.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Adoption of FPPC Conflict of Interest Code

That the Board of Trustees hereby adopts, by this reference, the Model Conflict of Interest Code promulgated by the Fair Political Practices Commission as Regulation 18730 of Title 2 of the California Code of Regulations ("FPPC Model Code") as the Conflict of Interest Code for the Palm Springs Cemetery District ("Palm Springs Cemetery District Conflict of Interest Code"). A copy of the FPPC Model Code effective as of the

date of adoption of this Resolution is attached as Exhibit "A" hereto. Future amendments to the FPPC Model Code approved by the Fair Political Practices Commission are hereby incorporated into the Palm Springs Cemetery District Conflict of Interest Code.

Section 3. Disclosure Categories and Designated Positions.

That those officials, employees and consultants designated in the attached Appendix shall be subject to the provisions of the Palm Springs Cemetery District Conflict of Interest Code pursuant to the applicable disclosure categories.

Section 4. Annual Statement of Economic Interests and Filing.

That designated officials, employees, and consultants of the District shall file Statements of Economic Interest (Form 700s) with the District Manager, who shall file them with the County Clerk of the County of Riverside. The annual Statement of Economic Interests (Form 700) shall be duly filed no later than April 1 of each calendar year.

Section 5. District Manager Authorization.

That the District Manager is hereby authorized to transmit a copy of this Resolution to the County Clerk of the County of Riverside for its approval.

Section 6. Necessary Actions

That the Board of Trustees hereby directs and authorizes the District Manager or designee and other appropriate staff members and District officials to take all necessary and appropriate actions to effectuate the purpose of this Resolution subject to any modifications as may be approved by the Board of Trustees.

Section 7. Severability.

That should any provision, section, paragraph, sentence or word of this Resolution 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 the Resolution as hereby adopted shall remain in full force and effect.

Section 8. 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 9. Effective Date.

That this Resolution shall take effect upon its adoption.

Section 10. 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.

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the Palm Springs Cemetery District at a regular meeting duly held on the 9th day of July, 2020, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Barry Freet, Secretary

Jan Pye, Chairperson

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel

EXHIBIT "A"

PALM SPRINGS CEMETERY DISTRICT

CONFLICT OF INTEREST CODE

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations.)

§ 18730. Provisions of Conflict of Interest Codes.

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Section 87300 or the amendment of a conflict of interest code within the meaning of Section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (Regulations 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Section 87200; and

(C) The filing officer is the same for both agencies.¹

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of economic interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those economic interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's disclosure categories

are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.²

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1. If a person reports for military service as defined in the Servicemember's Civil Relief Act, the deadline for the annual statement of economic interests is 30 days following his or her return to office, provided the person, or someone authorized to represent the person's interests, notifies the filing officer in writing prior to the applicable filing deadline that he or she is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of his or her military status.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to Regulation 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investment and Real Property Disclosure.

When an investment or an interest in real property³ is required to be reported,⁴ the statement shall contain the following:

1. A statement of the nature of the investment or interest;

2. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;

3. The address or other precise location of the real property;

4. A statement whether the fair market value of the investment or interest in real property equals or exceeds \$2,000, exceeds \$10,000, exceeds \$100,000, or exceeds \$1,000,000.

(B) Personal Income Disclosure. When personal income is required to be reported,⁵ the statement shall contain:

1. The name and address of each source of income aggregating \$500 or more in value, or \$50 or more in value if the income was a gift, and a general description of the business activity, if any, of each source;

2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was \$1,000 or less, greater than \$1,000, greater than \$10,000, or greater than \$100,000;

3. A description of the consideration, if any, for which the income was received;

4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;

5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,⁶ the statement shall contain:

1. The name, address, and a general description of the business activity of the business entity;

2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than \$10,000.

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. Prohibition on Receipt of Honoraria.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (a), (b), and (c) of Section 89501 shall apply to the prohibitions in this section.

(D) This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Section 89506.

(8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$500.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$500 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (e), (f), and (g) of Section 89503 shall apply to the prohibitions in this section.

(8.2) Section 8.2. Loans to Public Officials.

(A) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected

officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

1. Loans made to the campaign committee of an elected officer or candidate for elective office.
2. Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.
3. Loans from a person which, in the aggregate, do not exceed \$500 at any given time.

4. Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of \$500 or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

1. Loans made to the campaign committee of the elected officer.
2. Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

3. Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

1. If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.

2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

a. The date the loan was made.

b. The date the last payment of \$100 or more was made on the loan.

c. The date upon which the debtor has made payments on the loan aggregating to less than \$250 during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.

2. A loan that would otherwise not be a gift as defined in this title.

3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action.

Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth \$2,000 or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth \$2,000 or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating \$500 or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$500 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The

fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value \$1,000 or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this code may request assistance from the Fair Political Practices Commission pursuant to Section 83114 and Regulations 18329 and 18329.5 or from the attorney for his or her agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Section 87100 or 87450 has occurred may be set aside as void pursuant to Section 91003.

¹ Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Section 81004.

² See Section 81010 and Regulation 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

³ For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

⁴ Investments and interests in real property which have a fair market value of less than \$2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

⁵ A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

⁶ Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

Note: Authority cited: Section 83112, Government Code. Reference: Sections 87103(e), 87300-87302, 89501, 89502 and 89503, Government Code.

HISTORY

1. New section filed 4-2-80 as an emergency; effective upon filing (Register 80, No. 14).
Certificate of Compliance included.
2. Editorial correction (Register 80, No. 29).
3. Amendment of subsection (b) filed 1-9-81; effective thirtieth day thereafter (Register 81, No. 2).
4. Amendment of subsection (b)(7)(B)1. filed 1-26-83; effective thirtieth day thereafter (Register 83, No. 5).
5. Amendment of subsection (b)(7)(A) filed 11-10-83; effective thirtieth day thereafter (Register 83, No. 46).
6. Amendment filed 4-13-87; operative 5-13-87 (Register 87, No. 16).
7. Amendment of subsection (b) filed 10-21-88; operative 11-20-88 (Register 88, No. 46).
8. Amendment of subsections (b)(8)(A) and (b)(8)(B) and numerous editorial changes filed 8-28-90; operative 9-27-90 (Reg. 90, No. 42).

9. Amendment of subsections (b)(3), (b)(8) and renumbering of following subsections and amendment of Note filed 8-7-92; operative 9-7-92 (Register 92, No. 32).
10. Amendment of subsection (b)(5.5) and new subsections (b)(5.5)(A)-(A)(2) filed 2-4-93; operative 2-4-93 (Register 93, No. 6).
11. Change without regulatory effect adopting Conflict of Interest Code for California Mental Health Planning Council filed 11-22-93 pursuant to title 1, section 100, California Code of Regulations (Register 93, No. 48). Approved by Fair Political Practices Commission 9-21-93.
12. Change without regulatory effect redesignating Conflict of Interest Code for California Mental Health Planning Council as chapter 62, section 55100 filed 1-4-94 pursuant to title 1, section 100, California Code of Regulations (Register 94, No. 1).
13. Editorial correction adding History 11 and 12 and deleting duplicate section number (Register 94, No. 17).
14. Amendment of subsection (b)(8), designation of subsection (b)(8)(A), new subsection (b)(8)(B), and amendment of subsections (b)(8.1)-(b)(8.1)(B), (b)(9)(E) and Note filed 3-14-95; operative 3-14-95 pursuant to Government Code section 11343.4(d) (Register 95, No. 11).
15. Editorial correction inserting inadvertently omitted language in footnote 4 (Register 96, No. 13).
16. Amendment of subsections (b)(8)(A)-(B) and (b)(8.1)(A), repealer of subsection (b)(8.1)(B), and amendment of subsection (b)(12) filed 10-23-96; operative 10-23-96 pursuant to Government Code section 11343.4(d) (Register 96, No. 43).
17. Amendment of subsections (b)(8.1) and (9)(E) filed 4-9-97; operative 4-9-97 pursuant to Government Code section 11343.4(d) (Register 97, No. 15).

18. Amendment of subsections (b)(7)(B)5., new subsections (b)(8.2)-(b)(8.4)(C) and amendment of Note filed 8-24-98; operative 8-24-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 35).

19. Editorial correction of subsection (a) (Register 98, No. 47).

20. Amendment of subsections (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 5-11-99; operative 5-11-99 pursuant to Government Code section 11343.4(d) (Register 99, No. 20).

21. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-6-2000; operative 1-1-2001 pursuant to the 1974 version of Government Code section 11380.2 and Title 2, California Code of Regulations, section 18312(d) and (e) (Register 2000, No. 49).

22. Amendment of subsections (b)(3) and (b)(10) filed 1-10-2001; operative 2-1-2001.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 2).

23. Amendment of subsections (b)(7)(A)4., (b)(7)(B)1.-2., (b)(8.2)(E)3., (b)(9)(A)-(C) and footnote 4. filed 2-13-2001. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 7).

24. Amendment of subsections (b)(8.1)-(b)(8.1)(A) filed 1-16-2003; operative 1-1-2003.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District,

nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2003, No. 3).

25. Editorial correction of History 24 (Register 2003, No. 12).

26. Editorial correction removing extraneous phrase in subsection (b)(9.5)(B) (Register 2004, No. 33).

27. Amendment of subsections (b)(2)-(3), (b)(3)(C), (b)(6)(C), (b)(8.1)-(b)(8.1)(A), (b)(9)(E) and (b)(11)-(12) filed 1-4-2005; operative 1-1-2005 pursuant to Government Code section 11343.4 (Register 2005, No. 1).

28. Amendment of subsection (b)(7)(A)4. filed 10-11-2005; operative 11-10-2005 (Register 2005, No. 41).

29. Amendment of subsections (a), (b)(1), (b)(3), (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 12-18-2006; operative 1-1-2007. Submitted to OAL pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2006, No. 51).

30. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 10-31-2008; operative 11-30-2008. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2008, No. 44).

31. Amendment of section heading and section filed 11-15-2010; operative 12-15-2010. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of*

Administrative Law, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2010, No. 47).

32. Amendment of section heading and subsections (a)-(b)(1), (b)(3)-(4), (b)(5)(C), (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) and amendment of footnote 1 filed 1-8-2013; operative 2-7-2013.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2013, No. 2).

33. Amendment of subsections (b)(8.1)-(b)(8.1)(A), (b)(8.2)(E)3. and (b)(9)(E) filed 12-15-2014; operative 1-1-2015 pursuant to section 18312(e)(1)(A), title 2, California Code of Regulations.

Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2014, No. 51).

34. Redesignation of portions of subsection (b)(8)(A) as new subsections (b)(8)(B)-(D), amendment of subsections (b)(8.1)-(b)(8.1)(A), redesignation of portions of subsection (b)(8.1)(A) as new subsections (b)(8.1)(B)-(C) and amendment of subsection (b)(9)(E) filed 12-1-2016; operative 12-31-2016 pursuant to Cal. Code Regs. tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision,

April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2016, No. 49).

35. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-12-2018; operative 1-11-2019 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2018, No. 50).

PALM SPRINGS CEMETERY DISTRICT

CONFLICT OF INTEREST CODE

APPENDIX

DISCLOSURE CATEGORIES AND DESIGNATED POSITIONS

I. Disclosure Categories

Category 1: Persons in this category shall disclose all reportable interests in real property. (FPPC Form 700, Schedule B).

Category 2: Persons in this category shall disclose all reportable income and business positions. (FPPC Form 700, Schedule C).

Category 3: Persons in this category shall disclose all reportable investments. (FPPC Form 700, Schedules A-1 and A-2).

Category 4: Persons in this category shall disclose all reportable gifts, travel payments, advances, and reimbursements. (FPPC Form 700, Schedules D and E).

Category 5: Any consultant who performs the ongoing duties of any of the designated positions shall be assigned the same disclosure categories as that position, subject to the following limitation: The District Manager may determine in writing that a particular consultant, although a designated position, is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The District Manager's determination shall be a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

II. Designated Positions

DESIGNATED POSITION	DISCLOSURE CATEGORY(IES)
Trustees of the Board of Trustees	1, 2, 3, 4
District Manager	1, 2, 3, 4
General Legal Counsel	1, 2, 3, 4
Consultants who perform the ongoing duties of any of the designated positions	5