

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, January 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].

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

a. Approval of December 12, 2019 Special Meeting Minutes

b. Approval of December Expenditures

General Fund		\$ 98,995.03
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December Reimburse Voucher 1658	\$ 43,986.85	
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December Reimburse Voucher 1659	\$ 47,414.55	
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Accumulative Capital Outlay	\$.00
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Pet Memorial Park Cemetery	\$.00
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Total December 31, 2019 Expenditures Checks & Visa/Debit Card 22860-22898 & 22873-22876 (Bonuses) and Direct Deposits (Payroll)	\$ 98,995.03	
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c. Financial Reports as of December 31, 2019 (F-1 thru F-5A)

d. Resolution 1-2020, Employee Year-End Appreciation Bonuses

6. ADMINISTRATIVE CALENDAR

- a. Rob Dennis, RT Dennis Accountancy – Annual Audit Report
- b. District Investment General Overview & Update – Neal Wilson, C & N Financial
- c. Review for Discussion and Possible Approval PSCD Landscape Maintenance – Proposals
- d. East 40 Acres Lease Agreement
- e. DMP Tamarisk Trees Removal Project - Update
- f. Review for Discussion Tamarisk Trees Removal - Campanile Block Wall Damage

7. LEGISLATIVE CALENDAR

- a. Resolution 2-2020, Transfer Interment Rights & Costs from PN to ACO & GF

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. PSCD Master Plan – Desert Memorial Park

14. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

15. CLOSED SESSION ANNOUNCEMENT

16. OPEN SESSION

17. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., MONDAY, January 6, 2020

Kathleen Jurasky, District Manager

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

DATE: December 12, 2019

TIME: 11:30 A.M.

PLACE: Spencer's Restaurant, 701 Baristo Road, Palm Springs, California 92264

1. **CALL TO ORDER** The meeting was called to order by Chairperson Pye at 11:32 A.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. **CONFIRMATION OF AGENDA** Motion was made by Trustee Kleindienst, seconded by Trustee Freet to approve the Agenda as presented. Motion carried; vote 5-0 Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

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

6. **ADMINISTRATIVE CALENDAR** a. **Election of Officers** Following a discussion motion was made by Trustee Freet, seconded by Trustee Kleindienst to re-elect the current slate of officers for 2020:

Jan M. Pye, Chair,
William G. Kleindienst, Vice Chair,
Lynn T. Mallotto, Treasurer
Bary A. Freet, Secretary.

Motion carried, vote 5-0, Freet, Kleindienst, Mallotto, Pye and Radigan-Brophy.

b. **East 40 Acres Lease Agreement** No report from the sub-committee, no action taken

c. **DMP Tamarisk Trees Removal Project - Update** District Manager Jurasky reported that the staging of the equipment began on Wednesday, December 11th, removal to start on December 13, and it will take 15 days from start date for completion.

d. **PSCD Landscape Maintenance Request for Proposals - Update** District Manager Jurasky reported the RFP was set to run in The Desert Sun December 4th and December 18th, and the job-walk is scheduled for December 27th. She further reported that the bid packet is being reviewed by attorney Quintanilla office.

7. **LEGISLATIVE CALENDAR** – None

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

9. **BOARD DEVELOPMENT** – None

10. **PUBLIC HEARING CALENDAR** – None

11. **COMMITTEE REPORTS** Trustee Freet stated there is nothing to report from lease agreement sub-committee, and nothing to report from the District Manager evaluation sub-committee.

12. **REPORTS** a. **Trustee Report** Trustee Kleindienst informed the Board that he will be giving a lecture about Palm Springs “PS There Is No Place Like It” at 6:00pm tonight at the Camelot Theatre.

b. **District Manager Report** District Manager Jurasky reported that Larry Davis, Forest Lawn donated chairs for the Wreaths Across America which is scheduled for 12:00PM, Saturday, December 14, 2019 at DMP.

She also reported that a new cleaning company Sage Maid, LLC had been hired from the nine companies interviewed, and attorney Quintanilla prepared the professional services agreement.

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** 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

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 11:41 A.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, January 9, 2020.

DATE: _____

Bary A. Freet, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Dec 1, 2019 to Dec 31, 2019

Date	Check #	Line Description	Debit Amount	Credit Amount
12/2/19	22860	4064488 - COURIER SERVICE FOR 11/15/2019 GOLDEN STATE OVERNIGHT	16.18	16.18
12/2/19	22861	312547 - FIRE PROTECTION FOR PERIOD 12/01/2019 - 313365 - MAINTENANCE BUILDING FOR PERIOD 12/0 INVOICE 313559 - OFFICE FOR PERIOD 12/01/2019 - 2/ DESERT ALARM INC	119.97 89.85 89.85	299.67
12/2/19	22862	BUSINESS LICENSE RENEWAL FOR 01/01/2020 - 12/31 CITY OF CATHEDRAL CITY	143.00	143.00
12/2/19	22863	RMS - REGULAR MEMBER 2020 RENEWAL CALIFORNIA SPECIAL DIST ASSOC	3,767.00	3,767.00
12/4/19	22864	INV000000327854 - WELL #2 SECURITY CAMERA INT INV000000327837 - OFFICE SECURITY CAMERA INTE ONE RING NETWORKS	138.00 138.00	276.00
12/4/19	22865	TRASH SERVICE FOR DECEMBER BURRTEC WASTE & RECYCLING SVCS	390.47	390.47
12/4/19	22866	09K0032777377 - BOTTLED WATER & OTHER SUPPLI READY REFRESH BY NESTLE	71.76	71.76
12/4/19	22867	FUND 51275 - SDRMA INSURANCE PAYMENT FOR E COUNTY OF RIVERSIDE TREASURER	6,823.00	6,823.00
12/6/19	22868	191233 - SECURITY PATROL FOR DECEMBER 2019 MAXWELL SECURITY SERVICES, INC	725.00	725.00
12/6/19	22869	INVOICE 5769 - LANDSCAPE MAINTENANCE SERVI KIRKPATRICK LANDSCAPING SERVICES	19,748.00	19,748.00
12/9/19	22870	ACCOUNT 332245-850914 WELL REPLENISHMENT COACHELLA VALLEY WATER DIST	2,300.80	2,300.80
12/9/19	22871	WMC USAGE FOR NOVEMBER DESERT WATER AGENCY	999.44	999.44
12/9/19	22872	YELLOW PAGE ADVERTISING FOR NOVEMBER 201 DEX YP	182.30	182.30
12/23/19	22877	INVOICE 7586909 - PEST CONTROL FOR NOVEMBER WESTERN EXTERMINATOR	82.50	82.50
12/23/19	22878	OFFICE PHONES FOR PERIOD ENDING 1/06/2020 FRONTIER COMMUNICATIONS	369.98	369.98
12/23/19	22879	78777784 - JANITORIAL SUPPLIES WAXIE SANITARY SUPPLY	380.34	380.34
12/23/19	22880	559833-884768 ADMIN BUILDING FOR PERIOD ENDIN 559831-884770 FIRE PROTECTION 180819-512108 COACHELLA VALLEY WATER DIST	64.73 86.99 17.68	169.40
12/23/19	22881	MONTHLY SERVICE ON AMERICAS PLAZA FOUNTA	50.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Dec 1, 2019 to Dec 31, 2019

Date	Check #	Line Description	Debit Amount	Credit Amount
		ELOY'S POOL SERVICE & REPAIRS		50.00
12/23/19	22882	INVOICE 8593 - RECONFIGURE BSM NETWORK BURROWES CONSULTING SVC	600.00	600.00
12/24/19	22883	INVOICE 8824772 - IRRIGATION SYSTEM REPAIR SU INVOICE 8830466 - IRRIGATION SYSTEM REPAIR SU EWING IRRIGATION PRODUCTS, INC	149.55 70.89	220.44
12/24/19	22884	09L0032777377 - BOTTLED WATER AND OTHER OFFI READY REFRESH BY NESTLE	57.12	57.12
12/24/19	22885	IN041160 - (1) #1 LINER, (2) #5 VAULTS, (8) #5 LINERS WHITED CEMETERY SERVICE	1,826.00	1,826.00
12/27/19	22886	GROUND SUPERVISOR & OFFICE CELL PHONES FO SPRINT	130.78	130.78
12/27/19	22887	78784161 - JANITORIAL SUPPLIES WAXIE SANITARY SUPPLY	19.86	19.86
12/27/19	22888	IN619423 - WATER COOLER FOR PERIOD 12/16/2019 IN621645 - COPIER MAINTAINANCE CONTRACT FO AIS	32.63 73.56	106.19
12/27/19	22889	JAN 2020 PSCD EMPLOYEE LIFE INSURANCE EXPEN STANDARD INSURANCE COMPANY RQ	80.40	80.40
12/27/19	22890	JAN 2020 PSCD EMPLOYEE VISION INSURANCE EXP METLIFE GROUP BENEFITS	63.41	63.41
12/27/19	22891	EXTRA HEALTH INSURANCE FOR K JURASKY FOR COLONIAL LIFE	203.78	203.78
12/27/19	22892	DEC 2019 PSCD EMPLOYEE RETIREMENT EXPENSE DEC 2019 EMPLOYEE 403B PAYABLE FOR K JURASK OPPENHEIMER FUNDS SERVICES	880.96 1,846.16	2,727.12
12/27/19	22893	DEC 2019 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	270.12	270.12
12/27/19	22894	DEC 2019 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	267.47	267.47
12/27/19	22895	DEC 2019 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	389.87	389.87
12/27/19	22896	DEC 2019 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	275.53	275.53
12/30/19	22897	JAN 2020 PSCD EMPLOYEE DENTAL INSURANCE EX STANDARD INSURANCE COMPANY RB	445.84	445.84
12/30/19	22898	DISTRICT MANAGER CELL PHONE FOR PERIOD EN AT & T MOBILITY	149.20	149.20
12/3/19	DEBIT	SSA 218 ANNUAL FEE	250.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Dec 1, 2019 to Dec 31, 2019

Date	Check #	Line Description	Debit Amount	Credit Amount
		CALPERS		250.00
12/9/19	DEBIT	DEC 2019 PSCD EMPLOYEE HEALTH INSURANCE E DEC 2019 PSCD RETIREE HEALTH INSURANCE EXP DEC 2019 EMPLOYEE PORTION OF HEALTH INSUR CALPERS	5,276.45 1,184.49 593.56	7,054.50
12/30/19	DEBIT	3-001-6901-55 WELL #2 FOR PERIOD 11-13-19 TO 12/13 3-003-6360-97 WMC FOR PERIOD 11/13/19 TO 12/13/19 3-011-5009-75 DAVALL GATE FOR PERIOD 11/13/19 T 3-040-5194-97 ADMIN BUILDING - BILLING CORRECT 3-040-5194-97 ADMIN BUILDING FOR PERIOD 11/12/19 3-016-9582-84 WELL #4 FOR PERIOD 10/09/19 TO 11/08/ 3-016-9582-84 WELL #4 FOR PERIOD 11/08/19 TO 12/11/ LATE PAYMENT ADJUSTMENT SO CAL EDISON	371.03 10.78 41.78 444.96 3,960.89 2,105.00	719.19 51.44 6,163.81
12/10/19	DEBIT JR	USPS - POSTAGE STAMPS AND A MAILING TO RIVE COMPANY DEBIT CARD	111.45	111.45
12/10/19	DEBIT JR	TOPS PRODUCTS - FORMS 1099 COMPANY DEBIT CARD	23.48	23.48
12/12/19	DEBIT JR	DESERT PROMOTIONAL & EMBROIDERY - WREAT COMPANY DEBIT CARD	214.88	214.88
12/4/19	DEBIT KJ	STAPLES - PRINTER INK AND OTHER SUPPLIES COMPANY DEBIT CARD	132.78	132.78
12/6/19	DEBIT KJ	SEE'S CANDIES - TRUSTEES ANNUAL LUNCHEON COMPANY DEBIT CARD	226.10	226.10
12/12/19	DEBIT KJ	SPENCERS - BOT ANNUAL HOLIDAY LUNCHEON COMPANY DEBIT CARD	279.31	279.31
12/13/19	DEBIT KJ	STAPLES - PRINTER INK COMPANY DEBIT CARD	44.57	44.57
12/17/19	DEBIT KJ	OUTBACK - STAFF HOLIDAY LUNCH COMPANY DEBIT CARD	273.22	273.22
12/17/19	DEBIT KJ	NOTHING BUNDT CAKES - STAFF HOLIDAY LUNCH COMPANY DEBIT CARD	33.25	33.25
12/24/19	DEBIT KJ	STAPLES - OFFICE SUPPLIES COMPANY DEBIT CARD	130.97	130.97
12/9/19	DEBIT KJ	APPLE.COM ICLOUD STORAGE COMPANY DEBIT CARD	2.99	2.99
12/6/19	EDD_TAX	SIT P/R 11/21/2019 TO 12/04/2019 PAID 12/06/2019 SDI P/R 11/21/2019 TO 12/04/2019 PAID 12/06/2019 EMPLOYMENT DEVELOPMENT DEPT	237.54 110.46	348.00
12/20/19	EDD_TAX	SIT P/R 12/05/2019 TO 12/18/2019 PAID 12/20/2019 SDI P/R 12/05/2019 TO 12/18/2019 PAID 12/20/2019 EMPLOYMENT DEVELOPMENT DEPT	425.76 196.44	622.20

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Dec 1, 2019 to Dec 31, 2019

Date	Check #	Line Description	Debit Amount	Credit Amount
12/6/19	EDD_TAX	SUI P/R 11/21/2019 TO 12/04/2019 PAID 12/06/2019 EMPLOYMENT DEVELOPMENT DEPT	11.13	11.13
12/20/19	EDD_TAX	SUI P/R 12/05/2019 TO 12/18/2019 PAID 12/20/2019 EMPLOYMENT DEVELOPMENT DEPT	55.67	55.67
12/6/19	EXPRESS_	FIT P/R 11/21/2019 TO 12/04/2019 PAID 12/06/2019 SOCIAL SECURITY P/R 11/21/2019 TO 12/04/2019 PAID MEDICARE P/R 11/21/2019 TO 12/04/2019 PAID 12/06/2 BANK OF AMERICA	877.09 1,369.88 320.38	2,567.35
12/20/19	EXPRESS_	FIT P/R 12/05/2019 TO 12/18/2019 PAID 12/20/2019 SOCIAL SECURITY P/R 12/05/2019 TO 12/18/2019 PAID MEDICARE P/R 12/05/2019 TO 12/18/2019 PAID 12/20/2 BANK OF AMERICA	1,483.18 2,435.65 569.65	4,488.48
12/6/19	FEES	P/R 11/21/2019 TO 12/04/2019 PAID 12/06/2019 CBIZ PAYROLL	77.88	77.88
12/20/19	FEES	P/R 12/05/2019 TO 12/18/2019 PAID 12/20/2019 CBIZ PAYROLL	114.59	114.59
	Total		68,625.21	68,625.21

**PALM SPRINGS CEMETERY DISTRICT
Payroll Disbursement Journal-General Fund
For December 2019**

Date	Reference	Employee	Amount
12/6/2019	4741	KATHLEEN JURASKY	2,314.35
12/6/2019	4742	JUAN F. REYNA	1,638.99
12/6/2019	4743	STEPHANIE C. LOZANO	1,242.08
12/6/2019	4744	SCOTT W. VICKREY	1,283.99
12/6/2019	4745	EDGAR F. ARCHILA	1,388.08
12/6/2019	4746	BARY A. FREET	164.07
12/17/2019	22873	EDGAR F. ARCHILA	500.00
12/17/2019	22874	STEPHANIE C. LOZANO	600.00
12/17/2019	22875	JUAN F. REYNA	1,100.00
12/17/2019	22876	SCOTT W. VICKREY	600.00
12/20/2019	4752	KATHLEEN JURASKY	3,096.59
12/20/2019	4753	KATHLEEN JURASKY	2,314.34
12/20/2019	4754	KATHLEEN JURASKY	400.00
12/20/2019	4755	JUAN F. REYNA	939.14
12/20/2019	4756	JUAN F. REYNA	173.76
12/20/2019	4757	STEPHANIE C. LOZANO	1,242.09
12/20/2019	4758	SCOTT W. VICKREY	1,283.98
12/20/2019	4759	EDGAR F. ARCHILA	1,318.51
12/20/2019	4760	BARY A. FREET	164.05
12/20/2019	4761	WILLIAM G. KLEINDIENST	164.05
12/20/2019	4762	LYNN T. MALLOTTO	164.05
12/20/2019	4763	JAN M. PYE	164.07
12/20/2019	4764	TIM RADIGAN-BROPHY	164.07
12/31/2019	4770	KATHLEEN JURASKY	2,318.56
12/31/2019	4771	JUAN F. REYNA	1,641.20
12/31/2019	4772	JUAN F. REYNA	150.58
12/31/2019	4773	STEPHANIE C. LOZANO	1,244.22
12/31/2019	4774	SCOTT W. VICKREY	1,286.13
12/31/2019	4775	EDGAR F. ARCHILA	1,308.87
<u>12/1/19 thru 12/31/19</u>			<u>30,369.82</u>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP
December 2019**

December Cash Disbursement Journal	68,625.21
December Payroll Disbursement Journal	30,369.82
TOTAL PSCD DISBURSEMENTS	<u>98,995.03</u>
TOTAL GENERAL FUND EXPENDITURES	<u>98,995.03</u>
December Payment Voucher # 1658	43,986.85
December Payment Voucher # 1659	47,414.55
Total Payment Vouchers	<u>91,401.40</u>
County of Riverside Treasurer	6,823.00
Reimburse ACO for SDRMA Insurance Payment	
Refund from So. California Edison (rate adjustment)	770.63
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 December 2019 DISBURSEMENTS	<u>98,995.03</u>

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS
December 2019**

SALES

	Prior Months		December		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	45	0	7	0	52	0	36	0
Adult, A&B	14	0	4	0	18	0	31	0
Premium	35	0	7	0	42	0	40	0
Child	2	0	0	0	2	0	3	0
Cremation	6	0	7	0	13	0	17	0
Niche	5	0	1	0	6	0	16	0
TOTALS	107	0	26	0	133	0	143	0

LOT REPURCHASES

	Prior Months		December		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	0	0	0	6	0	5	0
Cremation	0	0	0	0	0	0	2	0
Niche	3	0	0	0	3	0	0	0
TOTALS	9	0	0	0	9	0	7	0

TOTAL INTERMENTS

	Prior Months		December		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	71	0	17	0	88	0	78	1
Child	3	0	1	0	4	0	3	0
Cremation	16	1	2	1	18	2	24	3
Niche	5	0	0	0	5	0	12	0
TOTALS	95	1	20	1	115	2	117	4

SATURDAY INTERMENTS

	Prior Months		December		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	1	0	11	0	9	0
Child	0	0	0	0	0	0	0	0
Cremation	2	0	1	0	3	0	4	1
Niche	0	0	0	0	0	0	0	0
TOTALS	12	0	2	0	14	0	13	1

SUNDAY INTERMENTS

	Prior Months		December		FY 2019/2020 YTD Totals		FY 2018/2019 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	1	0	2	0	2	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	0	0
TOTALS	1	0	1	0	2	0	3	0

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE SIX MONTHS ENDING DECEMBER 31, 2019**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	15,505.00	25,690.00	(10,185.00)	121,585.00	128,235.00	(6,650.00)
MISC SPECIAL SET-UP	0.00	0.00	0.00	1,000.00	675.00	325.00
RETURNED CHECK BANK CHARGE	0.00	30.00	(30.00)	30.00	30.00	0.00
INTEREST RECEIVED	5.26	2.72	2.54	18.57	22.23	(3.66)
LAND LEASE	5,656.99	5,492.23	164.76	33,941.94	32,953.38	988.56
CREDIT CARD CONVEN FEE	267.67	201.83	65.84	2,687.48	2,351.44	336.04
SAT INTERMENT SURCHARGE	1,500.00	1,350.00	150.00	11,700.00	10,350.00	1,350.00
SUN INTERMENT SURCHARGE	1,100.00	0.00	1,100.00	4,400.00	3,000.00	1,400.00
WITNESS GRAVE CLOSING	1,000.00	700.00	300.00	6,150.00	4,550.00	1,600.00
TAX COLLECTIONS	132,035.91	46,865.74	85,170.17	141,344.09	55,697.13	85,646.96
VAULTS	615.00	1,295.00	(680.00)	5,775.00	5,380.00	395.00
CREMATION VAULTS	450.00	630.00	(180.00)	1,800.00	2,160.00	(360.00)
LINERS	1,095.00	1,440.00	(345.00)	9,400.00	9,265.00	135.00
GRAVE VASES	760.00	886.75	(126.75)	4,675.25	4,473.80	201.45
MEMORIAL WALL INCOME	0.00	0.00	0.00	300.00	0.00	300.00
ENR SURCHARGE	3,910.00	3,910.00	0.00	17,610.00	22,230.00	(4,620.00)
LOT TRANSFERS	0.00	200.00	(200.00)	600.00	600.00	0.00
COUNTY INTEREST INCOME	260.81	0.00	260.81	658.24	254.49	403.75
HANDLING FEE	4,930.00	7,940.00	(3,010.00)	39,995.00	40,375.00	(380.00)
PRENEED CONTRACT SERVICE CHG	700.00	600.00	100.00	3,300.00	4,700.00	(1,400.00)
VASE/HDSTN SET & CLEAN	3,490.00	3,970.00	(480.00)	23,194.95	21,120.00	2,074.95
TOTAL REVENUE	173,281.64	101,204.27	72,077.37	430,165.52	348,422.47	81,743.05
EXPENSES						
REGULAR SALARIES	40,778.65	25,196.27	15,582.38	162,399.62	150,791.10	11,608.52
BOT MEETING COMPENSATION	1,077.54	897.95	179.59	4,310.16	6,106.06	(1,795.90)
BOT CONFERENCES	0.00	0.00	0.00	2,061.00	1,725.00	336.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	2,689.79	0.00	2,689.79
RETIREMENT/PENSION	2,083.95	1,166.42	917.53	10,597.43	9,958.05	639.38
FICA	2,580.36	1,608.03	972.33	10,267.36	9,663.88	603.48
MEDICARE	603.48	376.07	227.41	2,401.24	2,260.10	141.14
EMPLOYEE GROUP INSURANCE	5,866.10	11,114.09	(5,247.99)	35,688.03	37,816.99	(2,128.96)
RETIREE GROUP INSURANCE	1,184.49	2,331.39	(1,146.90)	7,106.94	8,065.89	(958.95)
UNEMPLOYMENT INSURANCE	66.80	55.67	11.13	267.21	378.57	(111.36)
WORKERS COMP INSURANCE	583.61	586.29	(2.68)	3,401.82	3,282.12	119.70
ELECTRICITY	6,163.81	3,899.73	2,264.08	25,015.50	30,549.67	(5,534.17)
TELEPHONE	649.96	701.77	(51.81)	4,587.00	4,017.82	569.18
WATER	3,469.64	4,897.03	(1,427.39)	20,380.08	27,511.85	(7,131.77)
COMMUNITY OUTREACH	214.88	0.00	214.88	574.24	664.13	(89.89)
VISA-MASTER CHG FEES	688.68	625.24	63.44	5,369.61	4,782.12	587.49
COUNTY SERVICE CHARGE	0.00	83.74	(83.74)	470.59	462.24	8.35
EDUCATION	0.00	0.00	0.00	0.00	254.99	(254.99)
GENERAL INSURANCE	1,632.63	1,494.09	138.54	9,795.78	8,964.54	831.24
LEGAL	0.00	3,659.50	(3,659.50)	2,408.00	6,005.50	(3,597.50)
LOT REPURCHASE	0.00	3,070.00	(3,070.00)	4,510.00	5,300.08	(790.08)
OFFICE EXPENSE	2,327.43	2,638.30	(310.87)	9,028.81	11,748.90	(2,720.09)
TRAVEL & CONVENTION	0.00	0.00	0.00	2,765.33	2,785.83	(20.50)
UNIFORMS & SAFETY EQUIPMENT	0.00	78.56	(78.56)	0.00	78.56	(78.56)
MTG EXP & SUPPLIES	505.41	594.69	(89.28)	534.39	1,084.74	(550.35)
AUDIT	0.00	0.00	0.00	6,750.00	6,750.00	0.00
ADVERTISING/PUBLICITY	182.30	255.40	(73.10)	1,303.80	1,292.40	11.40
MEMBERSHIP & DUES	3,767.00	3,962.00	(195.00)	4,846.38	4,875.36	(28.98)
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	853.61	0.00	853.61
EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	225.00	(225.00)
IRRIGATION SYSTEM REPAIRS	220.44	491.83	(271.39)	2,505.60	1,500.87	1,004.73
FERTILIZER AND SEED	0.00	0.00	0.00	7,601.03	7,422.19	178.84
GASOLINE, OIL, TIRES	0.00	0.00	0.00	3,263.82	1,397.02	1,866.80
PLANT & BUILDING	1,222.84	2,370.65	(1,147.81)	8,166.24	10,718.48	(2,552.24)
TOOLS & SUPPLIES	0.00	132.03	(132.03)	229.74	338.20	(108.46)
GRAVE LINERS & VAULTS	1,826.00	4,957.36	(3,131.36)	18,373.60	15,852.73	2,520.87
GRAVE VASES	0.00	0.00	0.00	2,963.04	1,723.32	1,239.72
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,445.74	302.26	98,439.24	98,353.80	85.44
CONTRACT BURIALS	0.00	1,392.00	(1,392.00)	1,914.00	4,002.00	(2,088.00)
SECURITY CAMERA EXPENSE	138.00	414.00	(276.00)	828.00	690.00	138.00
DMP GROUNDS SECURITY	725.00	725.00	0.00	4,350.00	4,350.00	0.00
TOTAL EXPENSES	(98,307.00)	(99,220.84)	913.84	(489,018.03)	(494,809.74)	5,791.71
NET CHANGE FROM OPERATIONS	74,974.64	1,983.43	72,991.21	(58,852.51)	(146,387.27)	87,534.76
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	1,490.08	(1,490.08)	33,600.00	28,865.08	4,734.92
TOTAL OTHER REVENUE & EXPENSE	0.00	1,490.08	(1,490.08)	33,600.00	28,865.08	4,734.92
NET CHANGE	74,974.64	3,473.51	71,501.13	(25,252.51)	(117,522.19)	92,269.68

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE SIX MONTHS ENDING DECEMBER 31, 2019**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	15,505.00	25,554.00	(10,049.00)	121,585.00	306,650.00	(185,065.00)
MISC SPECIAL SET-UP	0.00	242.00	(242.00)	1,000.00	2,900.00	(1,900.00)
RETURNED CHECK BANK CHARGE	0.00	4.00	(4.00)	30.00	50.00	(20.00)
INTEREST RECEIVED	5.26	3.00	2.26	18.57	35.00	(16.43)
LAND LEASE	5,656.99	5,657.00	(0.01)	33,941.94	67,884.00	(33,942.06)
CREDIT CARD CONVEN FEE	267.67	392.00	(124.33)	2,687.48	4,700.00	(2,012.52)
SAT INTERMENT SURCHARGE	1,500.00	1,633.00	(133.00)	11,700.00	19,600.00	(7,900.00)
SUN INTERMENT SURCHARGE	1,100.00	863.00	237.00	4,400.00	10,360.00	(5,960.00)
WITNESS GRAVE CLOSING	1,000.00	1,075.00	(75.00)	6,150.00	12,900.00	(6,750.00)
TAX COLLECTIONS	132,035.91	27,255.00	104,780.91	141,344.09	327,056.00	(185,711.91)
VAULTS	615.00	1,421.00	(806.00)	5,775.00	17,050.00	(11,275.00)
CREMATION VAULTS	450.00	0.00	450.00	1,800.00	0.00	1,800.00
LINERS	1,095.00	1,988.00	(893.00)	9,400.00	23,850.00	(14,450.00)
GRAVE VASES	760.00	731.00	29.00	4,675.25	8,775.00	(4,099.75)
MEMORIAL WALL INCOME	0.00	17.00	(17.00)	300.00	200.00	100.00
ENR SURCHARGE	3,910.00	3,904.00	6.00	17,610.00	46,850.00	(29,240.00)
LOT TRANSFERS	0.00	133.00	(133.00)	600.00	1,600.00	(1,000.00)
COUNTY INTEREST INCOME	260.81	13.00	247.81	658.24	150.00	508.24
HANDLING FEE	4,930.00	8,015.00	(3,085.00)	39,995.00	96,175.00	(56,180.00)
PRENEED CONTRACT SERVICE CHG	700.00	992.00	(292.00)	3,300.00	11,900.00	(8,600.00)
VASE/HDSTN SET & CLEAN	3,490.00	4,146.00	(656.00)	23,194.95	49,750.00	(26,555.05)
TOTAL REVENUE	173,281.64	84,038.00	89,243.64	430,165.52	1,008,435.00	(578,269.48)
EXPENSES						
REGULAR SALARIES	40,778.65	25,762.00	15,016.65	162,399.62	309,141.00	(146,741.38)
BOT MEETING COMPENSATION	1,077.54	1,122.00	(44.46)	4,310.16	13,469.00	(9,158.84)
BOT CONFERENCES	0.00	333.00	(333.00)	2,061.00	4,000.00	(1,939.00)
BOT TRAVEL & EXPENSES	0.00	375.00	(375.00)	2,689.79	4,500.00	(1,810.21)
TEMPORARY HELP	0.00	333.00	(333.00)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	2,083.95	1,723.00	360.95	10,597.43	20,675.00	(10,077.57)
FICA	2,580.36	1,595.00	985.36	10,267.36	19,140.00	(8,872.64)
MEDICARE	603.48	399.00	204.48	2,401.24	4,788.00	(2,386.76)
EMPLOYEE GROUP INSURANCE	5,866.10	5,711.00	155.10	35,688.03	68,535.00	(32,846.97)
RETIREE GROUP INSURANCE	1,184.49	1,088.00	96.49	7,106.94	13,056.00	(5,949.06)
UNEMPLOYMENT INSURANCE	66.80	283.00	(216.20)	267.21	3,395.00	(3,127.79)
WORKERS COMP INSURANCE	583.61	694.00	(110.39)	3,401.82	8,333.00	(4,931.18)
ELECTRICITY	6,163.81	4,898.00	1,265.81	25,015.50	58,776.00	(33,760.50)
TELEPHONE	649.96	667.00	(17.04)	4,587.00	8,000.00	(3,413.00)
WATER	3,469.64	2,917.00	552.64	20,380.08	35,000.00	(14,619.92)
COMMUNITY OUTREACH	214.88	375.00	(160.12)	574.24	4,500.00	(3,925.76)
VISA-MASTER CHG FEES	688.68	650.00	38.68	5,369.61	7,800.00	(2,430.39)
RETURNED CHECK	0.00	4.00	(4.00)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	0.00	100.00	(100.00)	470.59	1,200.00	(729.41)
EDUCATION	0.00	50.00	(50.00)	0.00	600.00	(600.00)
GENERAL INSURANCE	1,632.63	1,629.00	3.63	9,795.78	19,547.00	(9,751.22)
LEGAL	0.00	625.00	(625.00)	2,408.00	7,500.00	(5,092.00)
LOT REPURCHASE	0.00	542.00	(542.00)	4,510.00	6,500.00	(1,990.00)
OFFICE EXPENSE	2,327.43	1,458.00	869.43	9,028.81	17,500.00	(8,471.19)
TRAVEL & CONVENTION	0.00	917.00	(917.00)	2,765.33	11,000.00	(8,234.67)
UNIFORMS & SAFETY EQUIPMENT	0.00	108.00	(108.00)	0.00	1,300.00	(1,300.00)
MTG EXP & SUPPLIES	505.41	25.00	480.41	534.39	300.00	234.39
CONTRIBUTIONS	0.00	42.00	(42.00)	0.00	500.00	(500.00)
AUDIT	0.00	683.00	(683.00)	6,750.00	8,200.00	(1,450.00)
ADVERTISING/PUBLICITY	182.30	833.00	(650.70)	1,303.80	10,000.00	(8,696.20)
MEMBERSHIP & DUES	3,767.00	392.00	3,375.00	4,846.38	4,700.00	146.38
AUTO TRUCK EXPENSE	0.00	100.00	(100.00)	0.00	1,200.00	(1,200.00)
LARGE EQUIPMENT REPAIRS	0.00	333.00	(333.00)	853.61	4,000.00	(3,146.39)
EQUIPMENT REPAIRS	0.00	54.00	(54.00)	0.00	650.00	(650.00)
IRRIGATION SYSTEM REPAIRS	220.44	833.00	(612.56)	2,505.60	10,000.00	(7,494.40)
FERTILIZER AND SEED	0.00	896.00	(896.00)	7,601.03	10,750.00	(3,148.97)
GASOLINE, OIL, TIRES	0.00	458.00	(458.00)	3,263.82	5,500.00	(2,236.18)
PLANT & BUILDING	1,222.84	1,833.00	(610.16)	8,166.24	22,000.00	(13,833.76)
ROAD MAINTENANCE	0.00	167.00	(167.00)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	267.00	(267.00)	229.74	3,200.00	(2,970.26)
GRAVE LINERS & VAULTS	1,826.00	2,933.00	(1,107.00)	18,373.60	35,200.00	(16,826.40)
GRAVE VASES	0.00	350.00	(350.00)	2,963.04	4,200.00	(1,236.96)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	98,439.24	236,976.00	(138,536.76)
CONTRACT BURIALS	0.00	746.00	(746.00)	1,914.00	8,950.00	(7,036.00)
SECURITY CAMERA EXPENSE	138.00	213.00	(75.00)	828.00	2,550.00	(1,722.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	4,350.00	8,700.00	(4,350.00)
TOTAL EXPENSES	98,307.00	85,989.00	12,318.00	489,018.03	1,031,881.00	(542,862.97)
NET CHANGE FROM OPERATIONS	-74,974.64	(1,951.00)	76,925.64	(58,852.51)	(23,446.00)	(35,406.51)
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	3,619.00	(3,619.00)	33,600.00	43,446.00	(9,846.00)
OTHER EXPENSE APPROP CONTING	0.00	(1,668.00)	1,668.00	0.00	(20,000.00)	20,000.00
NET CHANGE	74,974.64	0.00	74,974.64	(25,252.51)	0.00	(25,252.51)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
DECEMBER 31, 2019**

ASSETS

ASSETS

CASH ON HAND - COUNTY	141,405.04	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	90,999.61	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	2,723.71	
NSF CHECKS RECEIVABLE	3,767.06	
PREPAID INSURANCE	9,795.75	
PREPAID W/C INSURANCE	3,501.59	
TOTAL ASSETS		267,592.76

LIABILITIES AND FUND BALANCES

LIABILITIES

SALES TAX PAYABLE	1,000.95	
STATE INCOME TAX PAYABLE	225.92	
FEDERAL INCOME TAX PAYABLE	862.14	
FICA PAYABLE	1,355.16	
EMPLOYEE 403B PAYABLE	923.08	
LEASE DEPOSIT - PREPAID	33,941.93	
EMPLOYEES INSURANCE PAYABLE	801.71	
MEDICARE PAYABLE	316.94	
ACCRUED EMPLOYEE PAYROLL	7,512.46	
ACCRUED VACATION PAYABLE	12,312.89	
STATE DISABILITY INS PAYABLE	109.29	
ACO PURCHASES PAYABLE	79,000.00	
UNEARNED INCOME	50,533.00	
TOTAL LIABILITIES		188,895.47

FUND BALANCES

UNASSIGNED FUND BALANCE	88,649.80	
REVOLVING FUND RESERVE	15,300.00	
NET CHANGE IN FUND BALANCES	(25,252.51)	
TOTAL FUND BALANCES		78,697.29

TOTAL LIABILITIES AND FUND BALANCES		267,592.76
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**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF DECEMBER 31, 2019**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	141,405.04	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	90,999.61	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	2,723.71	
11034	NSF CHECKS RECEIVABLE	3,767.06	
14010	PREPAID INSURANCE	9,795.75	
14011	PREPAID W/C INSURANCE	3,501.59	
		267,592.76	
	ASSETS:		0.00
LIABILITIES:			
20102	SALES TAX PAYABLE		1,000.95
20103	STATE INCOME TAX PAYABLE		225.92
20104	FEDERAL INCOME TAX PAYABLE		862.14
20105	FICA PAYABLE		1,355.16
20107	EMPLOYEE 403B PAYABLE		923.08
20109	LEASE DEPOSIT - PREPAID		33,941.93
20111	EMPLOYEES INSURANCE PAYABLE		801.71
20113	MEDICARE PAYABLE		316.94
20220	ACCRUED EMPLOYEE PAYROLL		7,512.46
20221	ACCRUED VACATION PAYABLE		12,312.89
20226	STATE DISABILITY INS PAYABLE		109.29
20230	ACO PURCHASES PAYABLE		79,000.00
28999	UNEARNED INCOME		50,533.00
		0.00	(138,362.47)
	LIABILITIES:		
FUND BALANCES:			
39005	UNASSIGNED FUND BALANCE		88,649.80
39999	REVOLVING FUND RESERVE		15,300.00
		0.00	(103,949.80)
	TOTAL FUND BALANCES:		
REVENUE:			
40001	OPEN AND CLOSE		121,585.00
40201	MISC SPECIAL SET-UP		1,000.00
40202	RETURNED CHECK BANK CHARGE		30.00
40203	INTEREST RECEIVED		18.57
40204	LAND LEASE		33,941.94
40205CC	CREDIT CARD CONVEN FEE		2,687.48
40205SAT	SAT INTERMENT SURCHARGE		11,700.00
40205SUN	SUN INTERMENT SURCHARGE		4,400.00
40205WIT	WITNESS GRAVE CLOSING		6,150.00
40206	TAX COLLECTIONS		141,344.09
40207	VAULTS		5,775.00
40207CRE	CREMATION VAULTS		1,800.00
40208	LINERS		9,400.00
40209	GRAVE VASES		4,675.25
40210	MEMORIAL WALL INCOME		300.00
40211	ENR SURCHARGE		17,610.00
40212	LOT TRANSFERS		600.00
40213	COUNTY INTEREST INCOME		658.24
40216	HANDLING FEE		39,995.00
40217	PRENEED CONTRACT SERVICE CHG		3,300.00

TRIAL BALANCE GENERAL FUND DECEMBER 31, 2019

F-2D

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF DECEMBER 31, 2019**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
40218	VASE/HDSTN SET & CLEAN		23,194.95
95000	RESERVES TRANSFERRED IN		33,600.00
	REVENUE:	0.00	(463,765.52)
EXPENSES:			
60101	REGULAR SALARIES	162,399.62	
60102	BOT MEETING COMPENSATION	4,310.16	
60103	BOT CONFERENCES	2,061.00	
60105	BOT TRAVEL & EXPENSES	2,689.79	
71101	RETIREMENT/PENSION	10,597.43	
71201	FICA	10,267.36	
71202	MEDICARE	2,401.24	
72301	EMPLOYEE GROUP INSURANCE	35,688.03	
72302	RETIREE GROUP INSURANCE	7,106.94	
72601	UNEMPLOYMENT INSURANCE	267.21	
73101	WORKERS COMP INSURANCE	3,401.82	
81111	ELECTRICITY	25,015.50	
81112	TELEPHONE	4,587.00	
81113	WATER	20,380.08	
83308	COMMUNITY OUTREACH	574.24	
83309	VISA-MASTER CHG FEES	5,369.61	
83311	COUNTY SERVICE CHARGE	470.59	
83313	GENERAL INSURANCE	9,795.78	
83314	LEGAL	2,408.00	
83315	LOT REPURCHASE	4,510.00	
83316	OFFICE EXPENSE	9,028.81	
83317	TRAVEL & CONVENTION	2,765.33	
83319	MTG EXP & SUPPLIES	534.39	
83321	AUDIT	6,750.00	
83323	ADVERTISING/PUBLICITY	1,303.80	
83324	MEMBERSHIP & DUES	4,846.38	
84411	LARGE EQUIPMENT REPAIRS	853.61	
84413	IRRIGATION SYSTEM REPAIRS	2,505.60	
84414	FERTILIZER AND SEED	7,601.03	
84415	GASOLINE, OIL, TIRES	3,263.82	
84416	PLANT & BUILDING	8,166.24	
84418	TOOLS & SUPPLIES	229.74	
84419	GRAVE LINERS & VAULTS	18,373.60	
84420	GRAVE VASES	2,963.04	
84422	CONTRACT TREE/GARDEN MAINTNCE	98,439.24	
84423	CONTRACT BURIALS	1,914.00	
84424	SECURITY CAMERA EXPENSE	828.00	
84425	DMP GROUNDS SECURITY	4,350.00	
	EXPENSES:	489,018.03	0.00
	REPORT TOTALS	756,610.79	(756,610.79)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2019**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	19,895.00	16,755.00	3,140.00	125,035.00	116,170.00	8,865.00
CURRENT INTEREST & DIVIDENDS	3,969.76	4,076.63	(106.87)	10,740.40	10,380.05	360.35
COUNTY INTEREST INCOME	1,997.50	0.00	1,997.50	4,395.06	12.02	4,383.04
GAIN/INVEST FAIR VALUE INCREAS	(353.82)	(3,267.42)	2,913.60	10,438.72	(7,228.58)	17,667.30
TOTAL REVENUE	25,508.44	17,564.21	7,944.23	150,609.18	119,333.49	31,275.69
	25,508.44	17,564.21	7,944.23	150,609.18	119,333.49	31,275.69
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	2,436.69	2,289.74	146.95
TOTAL EXPENSES	0.00	0.00	0.00	(2,436.69)	(2,289.74)	(146.95)
NET CHANGE FROM OPERATIONS	25,508.44	17,564.21	7,944.23	148,172.49	117,043.75	31,128.74
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	0.00	(8,830.00)	8,830.00	(1,625.00)	(13,530.00)	11,905.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	30,000.00	25,500.00	4,500.00
TOTAL OTHER REVENUE & EXPENSE	0.00	(8,830.00)	8,830.00	28,375.00	11,970.00	16,405.00
NET CHANGE	25,508.44	26,394.21	(885.77)	119,797.49	105,073.75	14,723.74

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
DECEMBER 31, 2019**

ASSETS

ASSETS

CASH ON DEPOSIT -COUNTY	17,631.14
ASSET RPLCE RSRVE-LAND/BLD/ETC	400,097.15
ASSET PURCHASE HOLDING ACCOUNT	148,599.15
CASH-OUTSIDE INVESTMENT CO	115,095.91
EFT/MUTUAL FUNDS	188,778.82
FIXED INCOME SECURITIES	673,348.40

TOTAL ASSETS

1,543,550.57

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES

0.00

FUND BALANCES

RETAINED EARNINGS	286,868.84
ASSIGNED	1,136,884.24
NET CHANGE IN FUND BALANCES	119,797.49

TOTAL FUND BALANCES

1,543,550.57

TOTAL LIABILITIES AND FUND BALANCES

1,543,550.57

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF DECEMBER 31, 2019**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	17,631.14	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	400,097.15	
004343	ASSET PURCHASE HOLDING ACCOUNT	148,599.15	
005343	CASH-OUTSIDE INVESTMENT CO	115,095.91	
006343	EFT/MUTUAL FUNDS	188,778.82	
007343	FIXED INCOME SECURITIES	673,348.40	
		1,543,550.57	
	ASSETS:		0.00
 FUND BALANCES:			
141343	RETAINED EARNINGS		286,868.84
148343	ASSIGNED		1,136,884.24
			(1,423,753.08)
	FUND BALANCES:		
 REVENUE:			
201343	BURIAL RIGHT SALES		125,035.00
203343	CURRENT INTEREST & DIVIDENDS		10,740.40
213343	COUNTY INTEREST INCOME		4,395.06
230343	GAIN/INVEST FAIR VALUE INCREAS		10,438.72
500343	REVENUE TRANSFERRED IN		1,625.00
			(152,234.18)
	REVENUE:	0.00	
 EXPENSES:			
310343	INVESTMENT ADVISOR FEES	2,436.69	
510343	REVENUE TRANSFER OUT	30,000.00	
		32,436.69	
	EXPENSES:		0.00
 REPORT TOTALS			
		1,575,987.26	(1,575,987.26)

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2019**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	70.00	190.00	(120.00)
ENDOWMENT CARE DEPOSITS	18,963.61	11,885.47	7,078.14	97,659.11	85,256.33	12,402.78
CURRENT INTEREST & DIVIDENDS	7,301.02	8,234.37	(933.35)	44,328.21	46,240.92	(1,912.71)
COUNTY INTEREST INCOME	1,499.00	0.00	1,499.00	3,266.23	(2,423.29)	5,689.52
GAIN/INVEST FAIR VALUE INCREAS	(977.51)	(2,595.34)	1,617.83	9,420.50	(8,253.75)	17,674.25
TOTAL REVENUE	26,786.12	17,524.50	9,261.62	154,744.05	121,010.21	33,733.84
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	21,515.96	13,980.93	7,535.03
TOTAL EXPENSES	0.00	0.00	0.00	21,515.96	13,980.93	7,535.03
NET CHANGE	26,786.12	17,524.50	9,261.62	133,228.09	107,029.28	26,198.81

**ENDOWMENT CARE FUND
BALANCE SHEET
DECEMBER 31, 2019**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	420,234.18
INTEREST ON DEPOSIT-COUNTY	13,873.66
CASH - OUTSIDE INVESTMENT CO	42,788.96
EFT/MUTUAL FUND - UNRESTRICTED	1,353,899.00
FIXED INCOME SECURITIES	4,373,561.49

TOTAL ASSETS

6,204,357.29

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES

0.00

FUND BALANCES

RETAINED EARNINGS- ENDOWMENT	347,529.83
ASSIGNED	2,137,683.37
CORPUS	3,585,916.00
NET CHANGE IN FUND BALANCES	133,228.09

TOTAL FUND BALANCES

6,204,357.29

TOTAL LIABILITIES AND FUND BALANCES

6,204,357.29

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF DECEMBER 31, 2019**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	420,234.18	
003-342	INTEREST ON DEPOSIT-COUNTY	13,873.66	
005342	CASH - OUTSIDE INVESTMENT CO	42,788.96	
006342	EFT/MUTUAL FUND - UNRESTRICTED	1,353,899.00	
007342	FIXED INCOME SECURITIES	4,373,561.49	
		6,204,357.29	
	ASSETS:		0.00
FUND BALANCES:			
141342	RETAINED EARNINGS- ENDOWMENT		347,529.83
148342	ASSIGNED		2,137,683.37
149342	CORPUS		3,585,916.00
			6,071,129.20
	FUND BALANCES:	0.00	(6,071,129.20)
REVENUE:			
200342	WMC ENDOWMENT CARE		70.00
201342	ENDOWMENT CARE DEPOSITS		97,659.11
203342	CURRENT INTEREST & DIVIDENDS		44,328.21
213342	COUNTY INTEREST INCOME		3,266.23
230342	GAIN/INVEST FAIR VALUE INCREAS		9,420.50
			154,744.05
	REVENUE:	0.00	(154,744.05)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	21,515.96	
		21,515.96	
	EXPENSES		0.00
REPORT TOTALS		6,225,873.25	(6,225,873.25)

**PRENEED FUND
INCOME STATEMENT
FOR THE SIX MONTHS ENDING DECEMBER 31, 2019**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	8,848.82	6,947.06	1,901.76	64,307.54	56,416.62	7,890.92
CURRENT DEFERRED REVENUE	4,348.01	2,043.72	2,304.29	41,585.03	58,392.91	(16,807.88)
CURRENT INTEREST & DIVIDENDS	6,133.04	6,302.16	(169.12)	20,337.15	22,952.52	(2,615.37)
COUNTY INTEREST INCOME	1,240.65	0.00	1,240.65	2,700.21	450.76	2,249.45
GAIN/INVEST FAIR VALUE INCREAS	(777.38)	(3,880.61)	3,103.23	16,384.54	(4,543.43)	20,927.97
TOTAL REVENUE	19,793.14	11,412.33	8,380.81	145,314.47	133,669.38	11,645.09
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	4,819.71	4,554.21	265.50
LOSS ON TRANSFER (INTER COSTS)	0.00	2,108.24	(2,108.24)	3,249.87	3,276.06	(26.19)
SALES TRANSFR OUT (PRIOR YR)	0.00	8,830.00	(8,830.00)	3,825.00	13,530.00	(9,705.00)
TOTAL EXPENSES	0.00	10,938.24	(10,938.24)	11,894.58	21,360.27	(9,465.69)
NET CHANGE	19,793.14	474.09	19,319.05	133,419.89	112,309.11	21,110.78

**PRENEED FUND
BALANCE SHEET
DECEMBER 31, 2019**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	365,141.08	
CASH - OUTSIDE INVESTMENT CO	201,084.15	
EFT/MUTUAL FUNDS	304,399.28	
FIXED INCOME SECURITIES	1,427,214.04	
CONTRACTS RECEIVABLE	117,671.29	
	<hr/>	
TOTAL ASSETS		<u>2,415,509.84</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	1,074,541.72	
TOTAL LIABILITIES		<u>1,074,541.72</u>

FUND BALANCES

RETAINED EARNINGS	179,236.11	
ASSIGNED	1,028,312.12	
NET CHANGE IN FUND BALANCES	133,419.89	
	<hr/>	
TOTAL FUND BALANCES		<u>1,340,968.12</u>

TOTAL LIABILITIES AND FUND BALANCES		<u>2,415,509.84</u>
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**PRENEED FUND
TRIAL BALANCE
AS OF DECEMBER 31, 2019**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	365,141.08	
005392	CASH - OUTSIDE INVESTMENT CO	201,084.15	
006392	EFT/MUTUAL FUNDS	304,399.28	
007392	FIXED INCOME SECURITIES	1,427,214.04	
034392	CONTRACTS RECEIVABLE	117,671.29	
	CURRENT ASSETS:	2,415,509.84	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		1,074,541.72
	LIABILITIES:	0.00	(1,074,541.72)
FUND BALANCES:			
141392	RETAINED EARNINGS		179,236.11
148392	ASSIGNED		1,028,312.12
	FUND BALANCES:	0.00	(1,207,548.23)
REVENUE:			
201392	CURRENT SALES		64,307.54
202392	CURRENT DEFERRED REVENUE		41,585.03
203392	CURRENT INTEREST & DIVIDENDS		20,337.15
213392	COUNTY INTEREST INCOME		2,700.21
230392	GAIN/INVEST FAIR VALUE INCREAS		16,384.54
	REVENUE:	0.00	(145,314.47)
EXPENSES:			
310392	INVESTMENT FEES	4,819.71	
320392	LOSS ON TRANSFER (INTER COSTS)	3,249.87	
335392	SALES TRANSFR OUT (PRIOR YR)	3,825.00	
	EXPENSES:	11,894.58	0.00
	REPORT TOTALS	2,427,404.42	(2,427,404.42)

RESOLUTION NO. 1-2020

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT FINDING AND DETERMINING THAT A PUBLIC PURPOSE IS SERVED BY A FINANCIAL CONTRIBUTION FROM THE GENERAL FUND TO DISTRICT EMPLOYEES IN THE FORM OF YEAR-END BONUSES AND THAT THE CONTRIBUTION WILL BENEFIT THE MEMBERS OF THE DISTRICT

WHEREAS, the Board of Trustees of the Palm Springs Cemetery District (the "Board") has the discretion to make a financial contribution using the general fund provided the expenditure serves a public purpose; and

WHEREAS, the Board desires to make a financial contribution to the employees of the District in the form of a year-end bonus; and

WHEREAS, the Board has determined that providing a financial bonus to the employees of the District serves a public purpose in that such bonuses will foster employee loyalty to the District, strengthen relationships between the District employees and the Board, and show the District's appreciation for employees' dedication and hard work, all of which will benefit the members of the District by minimizing District employee turnover.

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

Section 1. FINDINGS REGARDING DISTRIBUTION OF YEAR-END BONUSES TO DISTRICT EMPLOYEES

That the Board of Trustees of the Palm Springs Cemetery District finds as follows:

- That providing a financial bonus to the employees of the District serves a public purpose in that such bonuses will foster employee loyalty to the District, strengthen relationships between the District employees and the Board, show appreciation for employees' dedication and hard work; and
- That providing a financial bonus to the employees of the District will benefit the members of the District by minimizing District employee turnover.

Section 2. APPROVAL OF DISTRIBUTION OF YEAR-END BONUSES TO DISTRICT EMPLOYEES

That the Board approves year-end bonuses to be distributed for the calendar year ending 2019 to the following employees in the amounts indicated:

<u>Employee</u>	<u>Bonus Net Amount</u>
Juan Reyna, Grounds Supervisor	\$1,100.00
Stephanie Lozano, Administrative Assistant	\$ 600.00
Scott Vickrey, Assistant Office Accountant	\$ 600.00
Edgar Archila, Groundsman	\$ 500.00

Section 3. CERTIFICATION

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

APPROVED AND ADOPTED this 9th day of January, 2020, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan M. Pye, Chairperson

ATTEST:

Bary A. Freet, Secretary

**PALM SPRINGS CEMETERY DISTRICT
RESOLUTION 2-2020**

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

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

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that \$16,184.57 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

FURTHER RESOLVED, the Board of Trustees of the Palm Springs Cemetery District that \$3,465.00 of the funds in PreNeed Fund, 51265, shall be transferred to the Accumulative Capital Fund, 51275.

BE IT FURTHER RESOLVED that these fund transfers are the result of interment costs and contract refunds incurred for the months of October 1, 2019 to December 31, 2019.

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

Section 1. CERTIFICATION

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

APPROVED AND ADOPTED this 9th day of January 9, 2020, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan M. Pye, Chairperson

ATTEST:

Bary A. Freet, Secretary