

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, September 13, 2018 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 July 12, 2018 Regular Meeting Minutes and No August Meeting.

b. Approval of July & August Expenditures

General Fund		\$ 180,929.18
July Reimburse Voucher 1612	\$ 66,533.34	
July Reimburse Voucher 1613	\$ 28,074.84	
Aug Reimburse Voucher 1614	\$ 73,661.79	
Aug Reimburse Voucher 1615	\$ 12,198.08	

Accumulative Capital Outlay	\$.00
-----------------------------	----	-----

Pet Memorial Park Cemetery	\$.00
----------------------------	----	-----

Total July 31, 2018 & August 31, 2018 Expenditures Checks & Visa/Debit Card 22078-22155 & Direct Deposits (Payroll)	\$	180,929.18
--	----	------------

c. Financial Reports as of August 31, 2018 (F-1 thru F-5C)

6. ADMINISTRATIVE CALENDAR

- a. District Investment General Overview & Update – Neal Wilson, C & N Financial
- b. Review for Discussion and Possible Approval Re-Purchasing Sites Sold to the Jewish Community
- c. Review for Discussion Desert Landscape Interment Site Section Revision to Possible Turf
- d. Review for Discussion and Approval 2018/2019, 2019/2020 and 2020/2021 Audit Proposal – Dennis Cooper and Associates, CPA
- e. Review for Discussion and Approval Ethics Training – 11:00 A.M., Monday, October 1, 2018 Bellatrix at the Classic Club

7. LEGISLATIVE CALENDAR – None

8. TRUSTEE 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 2019/2020 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Strategic Planning Study Session
- d. Marketing

14. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

- a. Conference with Legal Counsel – Regarding Potential Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4): (One Potential Case)

15. CLOSED SESSION ANNOUNCEMENT – None

16. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., MONDAY, September 10, 2018

Kathleen Jurasky, District Manager

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

DATE: July 12, 2018

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 Pye, Chairperson
Lenny Pepper, Vice Chairperson
William G. Kleindienst, Secretary
Jane Alcumbrac, Member

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

Not Present: Lynn T. Mallotto, Treasurer

Trustee Pepper stated that due to a prior commitment he needs to leave at 3:0 PM.

3. PUBLIC COMMENTS – None

3a. VISITOR GREETING AND INTRODUCTIONS The Board, District Manager Jurasky, District's attorney Steven Quintanilla and District's Investment Agent Neal Wilson gave self-introductions and welcomed V. Manuel Perez, Supervisor, 4th District Riverside County and Esmeralda Perez, Board Assistant.

Supervisor Perez greeted everyone, thanked them for allowing him to attend and stated that District Manager Jurasky had extended the invitation over a year ago.

Trustee Pye gave an overview of how the Board operates and works as a team for the benefit of the District and constituents. She stated that PSCD is a District of Distinction and she gave him a Special District Leadership Foundation (SDLF) handout that outlined the requirements to receive the District of Distinction accreditation.

She further stated that District Manager Jurasky is a Special District Administrator (SDA) which the highest SDLF accreditation for a manager. District Manager gave an overview of the requirements to receive the SDA distinction.

Supervisor Perez briefly discussed the issue and concerns with the Coachella Valley Cemetery District and explained changes being made to correct them. District Manager Jurasky stated that she is willing to assist and share her expertise whenever needed. She informed him of some of the seminars, conferences and educational opportunities which include local area meetings available to help educate trustees and staff of cemetery districts.

He stated that he attended the Dia de los Muertos celebration at Desert Memorial Park last year and commended the Board for the holding the event, and expressed his appreciation. As a tie in he discussed his upcoming trip to Oaxaca, Mexico and how it relates to Dia de los Muertos.

Supervisor Perez and Esmeralda Perez left the meeting at 2:23

4. CONFIRMATION OF AGENDA Motion was made by Trustee Pepper, seconded by Trustee Kleindienst to approve the Agenda as presented. Motion carried; vote 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

5. CONSENT CALENDAR Motion was made by Trustee Pepper, seconded by Trustee Alcumbrac to approve the Consent Calendar as presented. Motion carried, roll call 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

6. ADMINISTRATIVE CALENDAR a. **District Investment General Overview – Neal Wilson, C & N Financial** Neal Wilson presented the Board with forms to be signed for LPL and explained their purpose. He informed the Board that due to their size LPL has been having customer services issues, and they have formed super groups. Mr. Wilson explained how they work and how beneficial they will be for customers.

He reviewed the investments reports and stated that the reporting format requested by Trustee Kleindienst has been implemented. Following a discussion the reports were received and filed.

b. Review for Discussion and Approval – Allocation of Funds for 2018-2020 Development Projects Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Alcumbrac to approve allocation of funds for 2018-2020 development projects. Motion carried, roll call 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

c. Review for Discussion and Approval – Future 2019-2020 Development Projects Following a discussion motion was made by Trustee Pepper, seconded by Trustee Kleindienst to approve allocation of funds for 2019-2020 development projects. Motion carried, roll call 4-0 Alcumbrac, Kleindienst, Pepper and Pye.

d. Review for Discussion and Approval – 2018-2019 & 2019-2020 Proposed Schedules of Charges Following a discussion motion was made by Trustee Pepper, seconded by Trustee Kleindienst to approve the 2018-2019 & 2019-2020 proposed schedule of charges. Motion carried, roll call 3-0 Alcumbrac, Kleindienst, Pepper and Pye.

2:46 PM Trustee Pepper left the meeting.

e. Review for Discussion and Approval – 2018-2019 & 2019-2020 Proposed Budgets Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Alcumbrac to approve the 2018-2019 & 2019-2020 proposed budgets. Motion carried, roll call 3-0 Alcumbrac, Kleindienst, and Pye.

2:48 PM Trustee Pepper returned to the meeting.

f. CAPC Annual Education Seminar & Area Meeting – October 5-6, 2018 in South Lake Tahoe, CA Following a discussion motion was made Trustee Alcumbrac, seconded by Trustee Pepper to approve Trustees, District Manager Jurasky and select staff attending the CAPC Annual Education Seminar & Area Meeting. Motion is to include all necessary expenses. Motion carried roll call 4-0, Alcumbrac, Kleindienst, Pepper and Pye

g. CSDA Annual Conference & Exhibitors Showcase – September 24-27, 2018 in Indian Wells, CA Following a discussion motion was made Trustee Alcumbrac, seconded by Trustee Pepper to approve Trustees, District Manager Jurasky and select staff attending the CSDA Annual Conference & Exhibitors Showcase. Motion is to include all necessary expenses. Motion carried, 4-0, Alcumbrac, Kleindienst, Pepper and Pye.

Trustee Pepper left at 3:02 PM

7. LEGISLATIVE CALENDAR a. **Resolution 8-2018, Adopting Paid Leave Policies** Deferred to September 13, 2018 meeting.

b. Resolution 24-2018, 2018-2019 & 2019-2020 Budget Adoptions Following a discussion motion was made by Trustee Alcumbrac, seconded by Trustee Kleindienst to approve Resolution 24-2018, 2018-2019 & 2019-2020 Budget Adoptions. Motion carried, roll call 3-0, Alcumbrac, Kleindienst, and Pye.

8. TRUSTEE SIGNATURES All documents were signed by all Trustees except Trustee Mallotto. District Manager Jurasky will get her signature at a later date.

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEES – None

12. REPORTS a. **Trustee Report** – None

b. **District Manager Report** – None

13. FUTURE AGENDA ITEMS a. **Discussion in 2018/2019 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken

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

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

d. **Marketing** No action taken

14. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

a. **Conference with Labor Negotiator (Government Code § 54954.5) District's Designated Labor Negotiator: Steven B. Quintanilla, General Counsel** **Unrepresented Employee:** District Manager Deferred to September 13, 2018 meeting.

15. CLOSED SESSION ANNOUNCEMENTS – None

16. OPEN SESSION a. **District Manager Employment Agreement, Salary Compensation and Other Terms** Deferred to September 13, 2018 meeting.

17. ADJOURNMENT Meeting was adjourned by Trustee Pye at 3:21 P.M. No August board meeting. The next regular board meeting is scheduled for 2:00 P.M., Thursday, September 13, 2018.

DATE: _____

William G. Kleindienst, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jul 1, 2018 to Jul 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
7/2/18	22078	JULY 2018 PSCD EMPLOYEE HEALTH INSURANCE EX JULY 2018 PSCD RETIREE HEALTH INSURANCE EXP JULY 2018 EMPLOYEE PORTION OF HEALTH INSURA P.E.R.S.	4,849.08 1,146.90 930.69	6,926.67
7/2/18	22079	JULY 2018 PSCD EMPLOYEE DENTAL INSURANCE EX STANDARD INSURANCE COMPANY RB	378.08	378.08
7/2/18	22080	JULY 2018 PSCD EMPLOYEE LIFE INSURANCE EXPE STANDARD INSURANCE COMPANY RQ	62.40	62.40
7/2/18	22081	JULY 2018 PSCD EMPLOYEE VISION INSURANCE EXP METLIFE GROUP BENEFITS	56.54	56.54
7/2/18	22082	K JURASKY EXTRA HEALTH INSURANCE FOR PAYP COLONIAL LIFE	203.78	203.78
7/2/18	22083	INVOICE IN0319220 ENVIROMENTAL HEALTH PERMI CO of Riverside Dept of Environmental H	1,328.00	1,328.00
7/2/18	22084	INVOICE 64573 - PROPERTY LIABILITY INSURANCE F INVOICE 62727 - WORKERS' COMPENSATION INSURA SPECIAL DISTRICT RISK MANAGEMENT AUTH	17,929.06 5,621.80	23,550.86
7/5/18	22085	SALES TAX 04/01/2018 - 06/30/2018 ACCOUNT NUMBER CALIFORNIA DEPT OF TAX & FEE ADMINISTRA	1,287.00	1,287.00
7/6/18	22086	INVOICE 4798 - LANDSCAPE MAINTENANCE SERVIC KIRKPATRICK LANDSCAPING SERVICES INC	19,748.00	19,748.00
7/6/18	22087	DOLLAR TREE - BIRTHDAY CAKE & CARD 1/22/18 COSTCO - KLEENIX FACIAL TISSUE 3/3/18 NICOLINO'S - STAFF SAFETY MEETING LUNCH 3/27/1 RAMON MARTINEZ - CLEAN FLAG POLE HOLES 5/30/ FAMOUS FOOTWEAR - WORK BOOTS 2/27/18 PETTY CASH	12.08 14.00 85.00 100.00 75.41	286.49
7/6/18	22088	INVOICE 5635967 - IRRIGATION SYSTEM REPAIR SUP EWING IRRIGATION PRODUCTS, INC	68.47	68.47
7/6/18	22089	INVOICE 55744 - (12) GOLD & (12) WHITE CREMATIO ASCO PACIFIC, INC.	1,499.37	1,499.37
7/6/18	22090	INVOICE 1807133 - SECURITY PATROL 07-01 THRU 07- MAXWELL SECURITY SERVICES	725.00	725.00
7/6/18	22091	INVOICE AC0000001605 - LAFCO FY19 FEES LAFCO FY19 ADMIN FEES COUNTY OF RIVERSIDE	250.79 88.36	339.15
7/25/18	22092	UPS - NOTARIZATION ON CVWD METERING AGREE JAN PYE	15.00	15.00
7/25/18	22093	INVOICE IT0000002088 - PS FINANCIALS INVOICE IT0000002051 - DATA VPN RIVERSIDE COUNTY INFORMATION TECHNOLOGY	68.42 9.10	77.52

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jul 1, 2018 to Jul 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
7/25/18	22094	INVOICE INV00100448 - WELL #2 - PERIOD 08/01/2018-0	138.00	
		INVOICE INV00100459 - OFFICE - PERIOD 08/01/2018-08	138.00	
		SKY RIVER COMMUNICATIONS INC		276.00
7/25/18	22095	INVOICE 1806-022 -JUNE WELL MAINTENANCE SERV	150.00	
		INVOICE 1807-002 - JULY WELL MAINTENANCE SERV	150.00	
		SOUTH WEST PUMP & DRILLING		300.00
7/25/18	22096	JANITORIAL SERVICES FOR JUNE	350.00	
		JAMILETH MOYA		350.00
7/25/18	22097	WMC USAGE	638.77	
		DESERT WATER AGENCY		638.77
7/25/18	22098	INVOICE 13964 - ANNUAL MEMBERSHIP WITH TECH	400.00	
		THE GREATER COACHELLA VALLEY CHAMBER		400.00
7/25/18	22099	INVOICE 11842 - WEB HOSTING FOR 3RD QUARTER 2	135.00	
		PALMER INTERNET		135.00
7/25/18	22100	YELLOW PAGE ADVERTISING	180.40	
		DEX YP		180.40
7/25/18	22101	INVOICE 6197395 - MONTHLY BILL FOR JUNE	78.00	
		WESTERN EXTERMINATOR		78.00
7/25/18	22102	OFFICE PHONE SERVICE FOR PERIOD ENDING 08/06/	427.92	
		FRONTIER COMMUNICATIONS		427.92
7/25/18	22103	ACCOUNT 180819-512108	16.96	
		ACCOUNT 559833-884768 ADMIN BUILDING	24.22	
		ACCOUNT 559831-884770 FIRE PROTECTION	75.90	
		ACCOUNT 332245-850914 WELL REPLENISHMENT	4,012.02	
		COACHELLA VALLEY WATER DIST		4,129.10
7/25/18	22104	INVOICE 08G003277377 - BOTTLED WATER	4.88	
		READY REFRESH BY NESTLE		4.88
7/25/18	22105	INVOICE IN036029 - (12) #5 BELL LINERS	1,620.00	
		DELIVERY FEE	126.00	
		WHITED CEMETERY SERVICE		1,746.00
7/25/18	22106	3-001-6901-55 WELL#2 FOR PERIOD 06/13/18 TO 07/13/1	944.92	
		3-003-6360-97 WMC FOR PERIOD 06/13/18 TO 07/13/18	26.49	
		3-011-5009-75 DAVALL GATE FOR PERIOD 06/13/18 TO	35.56	
		3-016-9582-84 WELL #4 - TO BE BILLED LATER		
		3-040-5194-97 ADMIN BUILDING FOR PERIOD 06/12/18	1,549.36	
		SOUTHERN CALIF EDISON CO		2,556.33
7/25/18	22107	TRASH SERVICE FOR JULY	358.17	
		BURRTEC WASTE & RECYCLING SVCS		358.17
7/25/18	22108	INVOICE IN506728 - WATER COOLER FOR 07/13/2018	32.63	
		INVOICE IN508703 - COPIER MAINTENANCE CONTRA	60.79	
		AIS		93.42

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jul 1, 2018 to Jul 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
7/25/18	22109	INVOICE 24922 - TOOLS & SUPPLIES JIMMY'S EQUIPMENT	80.48	80.48
7/25/18	22110	INVOICE 3676054 - COURIER SERVICE 06/22/2018 GOLDEN STATE OVERNIGHT	19.07	19.07
7/30/18	22111	INVOICE 4836 - ANNUAL NON-PROFIT MEMBERSHIP RANCHO MIRAGE CHAMBER OF COMMERCE	175.00	175.00
7/30/18	22112	LEGAL SERVICES FOR PERIOD 3/1/2018 TO 3/31/2018 QUINTANILLA & ASSOCIATES	1,316.00	1,316.00
7/30/18	22113	GROUND SUPERVISOR & OFFICE CELL PHONES FOR SPRINT	92.36	92.36
7/31/18	22114	K JURASKY - JULY 2018 PSCD EMPLOYEE RETIREME K JURASKY - JULY 2018 EMPLOYEE 403B PAYABLE OPPENHEIMER FUNDS SERVICES	565.18 1,846.16	2,411.34
7/31/18	22115	E ARCHILA - JULY 2018 PSCD EMPLOYEE RETIREME FRANKLIN - TEMPLETON	208.40	208.40
7/31/18	22116	S BROWN - JULY 2018 PSCD EMPLOYEE RETIREMEN FRANKLIN - TEMPLETON	213.92	213.92
7/31/18	22117	J REYNA - JULY 2018 PSCD EMPLOYEE RETIREMENT FRANKLIN - TEMPLETON	270.43	270.43
7/31/18	22118	S VICKREY - JULY 2018 PSCD EMPLOYEE RETIREME FRANKLIN - TEMPLETON	215.49	215.49
7/16/18	DEBIT JR	CHINA 8 - STAFF SAFETY MEETING LUNCH COMPANY DEBIT CARD	44.10	44.10
7/2/18	DEBIT KJ	PEGASUS RIDING ACADEMY FOR THE HANDICAPPE COMPANY DEBIT CARD	65.00	65.00
7/4/18	DEBIT KJ	ALBERTSONS - OFFICE SUPPLIES COMPANY DEBIT CARD	13.94	13.94
7/9/18	DEBIT KJ	USPS - POSTAGE STAMPS COMPANY DEBIT CARD	100.00	100.00
7/7/18	DEBIT KJ	ICLOUD: 200 GB STORAGE PLAN COMPANY DEBIT CARD	2.99	2.99
7/13/18	DEBIT KJ	CARBONITE - INVOICE CARB-000008666552 (BUSINES COMPANY DEBIT CARD	175.99	175.99
7/16/18	DEBIT KJ	AT-A-GLANCE APPOINTMENT BOOK 2019 COMPANY DEBIT CARD	29.87	29.87
7/17/18	DEBIT KJ	LOWES - OSMOSIS FILTER FOR OFFICE BREAKROO COMPANY DEBIT CARD	112.02	112.02

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jul 1, 2018 to Jul 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
7/19/18	DEBIT KJ	THE PALMS CAFE - BREAKFAST MEETING W/ STEVE COMPANY DEBIT CARD	15.20	15.20
7/21/18	DEBIT KJ	DOMINOS - STAFF LUNCH SATURDAY COMPANY DEBIT CARD	39.59	39.59
7/2/18	DEBIT KJ	LOWES - OSMOSIS FILTER COMPANY DEBIT CARD	85.08	85.08
7/25/18	DEBIT KJ	AMAZON.COM - EDUCATIONAL BOOKS COMPANY DEBIT CARD	25.00	25.00
7/26/18	DEBIT KJ	AMAZON.COM - EDUCATIONAL BOOKS COMPANY DEBIT CARD	4.99	4.99
7/6/18	EDD_TAX	SIT P/R 06/21/2018 TO 07/04/2018 PAID 07/06/2018 SDI P/R 06/21/2018 TO 07/04/2018 PAID 07/06/2018 EMPLOYMENT DEVELOPMENT DEPT	217.43 102.16	319.59
7/20/18	EDD_TAX	SIT P/R 07/05/2018 TO 07/18/2018 PAID 07/20/2018 SDI P/R 07/05/2018 TO 07/18/2018 PAID 07/20/2018 EMPLOYMENT DEVELOPMENT DEPT	315.65 113.95	429.60
7/20/18	EDD_TAX	SUI P/R 07/05/2018 TO 07/18/2018 PAID 07/20/2018 EMPLOYMENT DEVELOPMENT DEPT	44.54	44.54
7/6/18	EXPRESS	FIT P/R 06/21/2018 TO 07/04/2018 PAID 07/06/2018 SOCIAL SECURITY P/R 06/21/2018 TO 07/04/2018 PAID MEDICARE P/R 06/21/2018 TO 07/04/2018 PAID 07/06/20 BANK OF AMERICA	735.19 1,266.86 296.28	2,298.33
7/20/18	EXPRESS	BANK OF AMERICA		
7/20/18	EXPRESS	FIT P/R 07/05/2018 TO 07/18/2018 PAID 07/20/2018 SOCIAL SECURITY P/R 07/05/2018 TO 07/18/2018 PAID MEDICARE P/R 07/05/2018 TO 07/18/2018 PAID 07/20/20 BANK OF AMERICA	737.15 1,412.69 330.37	2,480.21
7/6/18	FEEs	P/R 06/21/2018 TO 07/04/2018 PAID 07/06/2018 CBIZ PAYROLL	71.26	71.26
7/20/18	FEEs	P/R 07/05/2018 TO 07/18/2018 PAID 07/20/2018 CBIZ PAYROLL	110.06	110.06
	Total		79,696.17	79,696.17

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Aug 1, 2018 to Aug 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
8/1/18	22119	AUG 2018 PSCD EMPLOYEE DENTAL INSURANCE EX STANDARD INSURANCE COMPANY RB	378.08	378.08
8/1/18	22120	AUG 2018 PSCD EMPLOYEE LIFE INSURANCE EXPEN STANDARD INSURANCE COMPANY RQ	62.40	62.40
8/1/18	22121	AUG 2018 PSCD EMPLOYEE HEALTH INSURANCE EX AUG 2018 PSCD RETIREE HEALTH INSURANCE EXPE AUG 2018 EMPLOYEE PORTION OF HEALTH INSURA P.E.R.S.	4,842.18 1,146.90 930.69	6,919.77
8/1/18	22122	AUG 2018 PSCD EMPLOYEE VISION INSURANCE EXP METLIFE GROUP BENEFITS	56.54	56.54
8/1/18	22123	K JURASKY EXTRA HEALTH INSURANCE FOR PAY P COLONIAL LIFE	203.70	203.70
8/2/18	22124	INVOICE 4873 - LANDSCAPE MAINTENANCE SERVIC KIRKPATRICK LANDSCAPING SERVICES INC	19,748.00	19,748.00
8/1/18	22125	JANITORIAL SERVICES FOR JULY 2018 JAMILETH MOYA	350.00	350.00
8/2/18	22126	INVOICE 025060 - MONTHLY SERVICE FOR AMERICA ELOY'S POOL SERVICE & REPAIRS	40.00	40.00
8/2/18	22127	DISTRICT MANAGER CELL PHONE FOR PERIOD END AT & T MOBILITY	148.21	148.21
8/10/18	22128	WMC USAGE DESERT WATER AGENCY	668.18	668.18
8/10/18	22129	INVOICE 480954 - SERVICE & REPAIRS: FORD RANGE INCLUDING SMOG CHECK, FRONT BRAKES, FILTER PALM SPRINGS MOTORS	993.43	993.43
8/10/18	22130	SECURITY PATROL - 08-01 THRU 08-31-18 MAXWELL SECURITY SERVICES	725.00	725.00
8/10/18	22131	INVOICE 313139 - WELL FOR PERIOD 08/01/2018 TO 10 DESERT ALARM INC	179.85	179.85
8/10/18	22132	INVOICE 551097 - (10) ACME PIPE, (25) CONNECTORS HIGH TECH IRRIGATION, INC	274.79	274.79
8/10/18	22133	INVOICE INV00102032 - WELL #2 - FOR PERIOD 09/01/2 INVOICE INV00102058 - OFFICE - FOR PERIOD 09/01/20 SKY RIVER COMMUNICATIONS INC	138.00 138.00	276.00
8/10/18	22134	FOR LEGAL SERVICES FROM 4/1/2018 TO 4/30/18 QUINTANILLA & ASSOCIATES	1,078.00	1,078.00
8/10/18	22135	INVOICE 280348 - SEPTEMBER RENEWAL PALM SPRINGS CHAMBER OF COMMERCE	250.00	250.00
8/10/18	22136	YELLOW PAGE ADVERTISING	180.40	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Aug 1, 2018 to Aug 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
		DEX YP		180.40
8/10/18	22137	REFUND EDC-DMP VASE (2)	20.00	
		REFUND SET FEE - VASE (2)	50.00	
		BEGONIA SAUBEL		70.00
8/13/18	22138	TRASH SERVICE - AUG 2018	358.17	
		BURRTEC WASTE & RECYCLING SVCS		358.17
8/13/18	22139	INVOICE 6273313 - MONTHLY BILL FOR JULY 2018	78.00	
		WESTERN EXTERMINATOR		78.00
8/13/18	22140	ACCOUNT 332245-850914 - WELL REPLENISHMENT	3,408.06	
		COACHELLA VALLEY WATER DIST		3,408.06
8/16/18	22141	NETWORK RECONSTRUCTION FROM RANSOMWAR	2,094.99	
		ERICH FISCHER		2,094.99
8/16/18	22142	180819-512108	16.96	
		ADMIN BUILDING 559833-884768	22.90	
		FIRE PROTECTION 559831-884770	75.90	
		COACHELLA VALLEY WATER DIST		115.76
8/16/18	22143	OFFICE PHONE FOR PERIOD ENDING SEP 9, 2018	446.02	
		FRONTIER COMMUNICATIONS		446.02
8/16/18	22144	INVOICE 3323549 - EMISSIONS FEE FOR FY 18-19	131.79	
		INVOICE 3322131 - ANNUAL RENEWAL FOR RULE 461	120.26	
		SOUTH COAST A.Q.M.D.		252.05
8/16/18	22145	REFUND FEE FOR OPENING NICHE - INTERMENT OF	450.00	
		MICHAEL SNYDER		450.00
8/17/18	22146	ACCOUNT 3-001-6901-55 WELL #2 - PERIOD 07/13/18 T	883.37	
		ACCOUNT 3-003-6360-97 WMC - PERIOD 07/13/18 TO 08/	27.34	
		ACCOUNT 3-011-5009-75 DAVALL GATE - PERIOD 07/1	37.22	
		ACCOUNT 3-016-9582-84 WELL #4 - PERIOD 06/08/18 T	3,024.80	
		ACCOUNT 3-016-9582-84 WELL #4 - PERIOD 07/11/18 T	2,934.65	
		ACCOUNT 3-040-5194-97 ADMIN BUILDING - PERIOD 0	1,687.12	
		SOUTHERN CALIF EDISON CO		8,594.50
8/17/18	22147	INVOICE 5950134 - IRRIGATION SYSTEM REPAIR SUP	65.87	
		EWING IRRIGATION PRODUCTS, INC		65.87
8/17/18	22148	INVOICE 39778 - REPAIR RAMON GATE LIGHTING CI	238.43	
		BRADLEY ELECTRIC, INC		238.43
8/17/18	22149	INVOICE 4877 - SATURDAY 07/07/2018 BURIAL	348.00	
		INVOICE 4929 - SATURDAY 08/04/2018 BURIAL	348.00	
		KIRKPATRICK LANDSCAPING SERVICES INC		696.00
8/17/18	22150	INVOICE 0000022336 - REPAIR OFFICE AIR CONDITIO	90.00	
		ESSER SERVICES INC		90.00
8/17/18	22151	INVOICE IN513516 - WATER COOLER FOR 08/16/2018	32.63	
		COPIER MAINTENANCE CONTRACT FOR 08/21/2018 T	60.79	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Aug 1, 2018 to Aug 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
		AIS		93.42
8/20/18	22152	INVOICE IT0000002154 - PS FINANCIALS FOR JULY 20 INVOICE IT0000002142 - DATA VPN FOR JULY 2018 RIVERSIDE COUNTY INFORMATION TECHNOLOGY	93.30 9.10	102.40
8/20/18	22153	INVOICE IN036335 - (12) #5 BELL LINERS AND DELIVE WHITED CEMETERY SERVICE	1,746.00	1,746.00
8/20/18	22154	INVOICE 08H0032777377 - BOTTLED WATER & OTHE TOTAL INVOICE OF \$106.32 LESS \$55.12 PAID BY K J READY REFRESH BY NESTLE	51.20	51.20
8/20/18	22155	INVOICE 2018-054 - NETWORK RECONSTRUCTION FR DATATRAQUE	487.50	487.50
8/10/18	DEBIT JR	USPS - POSTAGE STAMPS COMPANY DEBIT CARD	100.00	100.00
8/21/18	DEBIT JR	DOMINOS - LUNCH FOR STAFF SAFETY MEETING 08/ COMPANY DEBIT CARD	69.24	69.24
8/2/18	DEBIT KJ	STAPLES - PRINTER CARTRIDGE, OFFICE SUPPLIES COMPANY DEBIT CARD	134.70	134.70
8/7/18	DEBIT KJ	ICLOUD: 200 GB STORAGE PLAN COMPANY DEBIT CARD	2.99	2.99
8/9/18	DEBIT KJ	CSDA - 2018 ANNUAL CONFERENCE 9/24-9/27/2018 RE COMPANY DEBIT CARD	600.00	600.00
8/13/18	DEBIT KJ	USPS - POSTAGE STAMPS COMPANY DEBIT CARD	100.00	100.00
8/14/18	DEBIT KJ	PALM SPRINGS CHAMBER MIXER TICKETS COMPANY DEBIT CARD	30.00	30.00
8/14/18	DEBIT KJ	PALM SPRINGS CHAMBER STATE OF THE CITY - LU COMPANY DEBIT CARD	75.00	75.00
8/15/18	DEBIT KJ	CSDA - 2018 CONFERENCE 9/24/2018 -GOVERNACE FO COMPANY DEBIT CARD	225.00	225.00
8/15/18	DEBIT KJ	CSDA - 2018 CONFERENCE 9/24/2018 -GOVERNACE FO COMPANY DEBIT CARD	225.00	225.00
8/15/18	DEBIT KJ	CSDA - 2018 CONFERENCE 9/24 - 9/27/2018 -FULL CON COMPANY DEBIT CARD	825.00	825.00
8/16/18	DEBIT KJ	GCV CHAMBER QUARTERLY LEGISLATIVE BREAKF COMPANY DEBIT CARD	22.13	22.13
8/9/18	DEBIT KJ	CSDA - GOVERNANCE FOUNDATIONS FOR K JURASK COMPANY DEBIT CARD	225.00	225.00
8/21/18	DEBIT KJ	CSDA - 2018 CONFERENCE 9/24/2018 -GOVERNACE FO	225.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Aug 1, 2018 to Aug 31, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
		COMPANY DEBIT CARD		225.00
8/21/18	DEBIT KJ	CSDA - GOVERNANCE FOUNDATIONS FOR LYNN MA COMPANY DEBIT CARD	225.00	225.00
8/3/18	EDD_TAX	SIT P/R 07/19/2018 TO 08/01/2018 PAID 08/03/2018 SDI P/R 07/19/2018 TO 08/01/2018 PAID 08/03/2018 EMPLOYMENT DEVELOPMENT DEPT	313.49 110.33	423.82
8/3/18	EDD_TAX	SDI P/R 07/19/2018 TO 08/01/2018 PAID 08/03/2018 EMPLOYMENT DEVELOPMENT DEPT	7.19	7.19
8/17/18	EDD_TAX	SIT P/R 08/02/2018 TO 08/15/2018 PAID 08/17/2018 SDI P/R 08/02/2018 TO 08/15/2018 PAID 08/17/2018 EMPLOYMENT DEVELOPMENT DEPT	217.43 102.16	319.59
8/31/18	EDD_TAX	SIT P/R 08/16/2018 TO 08/29/2018 PAID 08/31/2018 SDI P/R 08/16/2018 TO 08/29/2018 PAID 08/31/2018 EMPLOYMENT DEVELOPMENT DEPT	219.45 103.07	322.52
8/3/18	EDD_TAX	SUI P/R 07/19/2018 TO 08/01/2018 PAID 08/03/2018 EMPLOYMENT DEVELOPMENT DEPT	55.67	55.67
8/3/18	EXPRESS	FIT P/R 07/19/2018 TO 08/01/2018 PAID 08/03/2018 SOCIAL SECURITY P/R 07/19/2018 TO 08/01/2018 PAID MEDICARE P/R 07/19/2018 TO 08/01/2018 PAID 08/03/20 BANK OF AMERICA	727.31 1,368.42 320.07	2,415.80
8/3/18	EXPRESS	SOCIAL SECURITY P/R 07/19/2018 TO 08/01/2018 PAID MEDICARE P/R 07/19/2018 TO 08/01/2018 PAID 08/03/20 BANK OF AMERICA	89.09 20.84	109.93
8/17/18	EXPRESS	FIT P/R 08/02/2018 TO 08/15/2018 PAID 08/17/2018 SOCIAL SECURITY P/R 08/02/2018 TO 08/15/2018 PAID MEDICARE P/R 08/02/2018 TO 08/15/2018 PAID 08/17/20 BANK OF AMERICA	735.19 1,266.85 296.27	2,298.31
8/31/18	EXPRESS	FIT P/R 08/16/2018 TO 08/29/2018 PAID 08/31/2018 SOCIAL SECURITY P/R 08/16/2018 TO 08/29/2018 PAID MEDICARE P/R 08/16/2018 TO 08/29/2018 PAID 08/31/20 BANK OF AMERICA	744.37 1,278.25 298.94	2,321.56
8/3/18	FEES	P/R 07/19/2018 TO 08/01/2018 PAID 08/03/2018 CBIZ PAYROLL	87.75	87.75
8/17/18	FEES	P/R 08/02/2018 TO 08/15/2018 PAID 08/17/2018 CBIZ PAYROLL	71.26	71.26
8/31/18	FEES	P/R 08/16/2018 TO 08/29/2018 PAID 08/31/2018 CBIZ PAYROLL	71.26	71.26
	Total		63,559.44	63,559.44

PALM SPRINGS CEMETERY DISTRICT
Payroll Disbursement Journal-General Fund
For the Period From July 1, 2018 to August 31, 2018

<u>Date</u>	<u>Reference</u>	<u>Employee</u>	<u>Amount</u>
7/6/18	4241	KATHLEEN JURASKY	2,140.62
7/6/18	4242	JUAN F. REYNA	1,562.85
7/6/18	4243	STEPHANIE C. BROWN	1,216.75
7/6/18	4244	SCOTT W. VICKREY	1,224.89
7/6/18	4245	EDGAR F. ARCHILLA	1,289.24
7/20/18	4252	KATHLEEN JURASKY	2,140.62
7/20/18	4253	KATHLEEN JURASKY	400.00
7/20/18	4254	JUAN F. REYNA	1,106.34
7/20/18	4255	STEPHANIE C. BROWN	1,216.75
7/20/18	4256	SCOTT W. VICKREY	750.71
7/20/18	4257	EDGAR F. ARCHILLA	1,304.83
7/20/18	4258	JANE ALCUMBRAC	164.05
7/20/18	4259	WILLIAM G. KLEINDIENST	164.05
7/20/18	4260	LENNY PEPPER	66.26
7/20/18	4261	JAN M. PYE	164.05
7/1/18 thru 7/31/18			<u>14,912.01</u>
8/3/2018	4267	KATHLEEN JURASKY	2,140.62
8/3/2018	4268	JUAN F. REYNA	1,562.85
8/3/2018	4269	STEPHANIE C. LOZANO	1,216.74
8/3/2018	4270	SCOTT W. VICKREY	1,224.89
8/3/2018	4271	EDGAR F. ARCHILLA	1,226.91
8/3/2018	4272	JANE ALCUMBRAC	164.06
8/3/2018	4273	WILLIAM G. KLEINDIENST	164.06
8/3/2018	4274	LYNN T. MALLOTTO	164.06
8/3/2018	4274	LYNN T. MALLOTTO	(164.06)
8/3/2018	4275	LENNY PEPPER	66.27
8/3/2018	4276	JAN M. PYE	164.06
8/3/2018	4282	KATHLEEN JURASKY	400.00
8/3/2018	4283	STEPHANIE C. LOZANO	202.83
8/3/2018	4284	SCOTT W. VICKREY	217.50
8/17/2018	4289	KATHLEEN JURASKY	2,140.62
8/17/2018	4290	JUAN F. REYNA	1,562.85
8/17/2018	4291	STEPHANIE C. LOZANO	1,216.76
8/17/2018	4292	SCOTT W. VICKREY	1,224.89
8/17/2018	4293	EDGAR F. ARCHILLA	1,289.25
8/31/2018	4299	KATHLEEN JURASKY	2,140.62
8/31/2018	4300	JUAN F. REYNA	1,106.35
8/31/2018	4301	STEPHANIE C. LOZANO	1,216.74
8/31/2018	4302	SCOTT W. VICKREY	750.72
8/31/2018	4303	EDGAR F. ARCHILLA	1,361.97
8/1/18 thru 8/31/18			<u>22,761.56</u>

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP JULY/AUGUST 2018

July Cash Disbursement Journal	79,696.17
July Payroll Disbursement Journal	14,912.01
August Cash Disbursement Journal	63,559.44
August Payroll Disbursement Journal	22,761.56

TOTAL PSCD DISBURSEMENTS 180,929.18

TOTAL GENERAL FUND EXPENDITURES 180,929.18

July Payment Voucher # 1612	66,533.34
July Payment Voucher # 1613	28,074.84
August Payment Voucher # 1614	73,661.79
August Payment Voucher # 1615	12,198.08
	<u>180,468.05</u>

TOTAL ACO EXPENDITURES 0.00

PET CEMETERY DRAWDOWNS 0.00

Loan Amount:	25,000.00
Current Balance Remaining:	15,000.00

TOTAL July and August 2018 DISBURSEMENTS 180,929.18

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS
August 2018**

SALES

	Prior Months		Month		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	11	0	4	0	15	0	10	0
Adult, A&B	14	0	5	0	19	0	12	0
Premium	8	0	7	0	15	0	24	0
Child	0	0	0	0	0	0	0	0
Cremation	2	0	0	0	2	0	2	0
Niche	3	0	3	0	6	0	3	0
TOTALS	38	0	19	0	57	0	51	0

LOT REPURCHASES

	Prior Months		Month		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	2	0
Cremation	0	0	0	0	0	0	1	0
Niche	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	3	0

TOTAL INTERMENTS

	Prior Months		Month		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	14	0	14	1	28	1	27	0
Child	0	0	0	0	0	0	0	0
Cremation	3	0	3	1	6	1	3	0
Niche	3	0	3	0	6	0	4	0
TOTALS	20	0	20	2	40	2	34	0

SATURDAY INTERMENTS

	Prior Months		Month		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	2	0	3	0	0	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	1	0	1	0	0	0
Niche	0	0	0	0	0	0	1	0
TOTALS	1	0	3	0	4	0	1	0

SUNDAY INTERMENTS

	Prior Months		Month		2018 YTD Totals		2017 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	0	0

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	19,790.00	11,940.00	7,850.00	40,200.00	37,505.00	2,695.00
MISC SPECIAL SET-UP	450.00	225.00	225.00	675.00	450.00	225.00
INTEREST RECEIVED	3.66	1.16	2.50	7.87	2.41	5.46
LAND LEASE	5,492.23	10,531.58	(5,039.35)	10,984.46	10,531.58	452.88
CREDIT CARD CONVEN FEE	470.62	164.40	306.22	1,072.96	268.42	804.54
SAT INTERMENT SURCHARGE	1,500.00	0.00	1,500.00	2,400.00	500.00	1,900.00
WITNESS GRAVE CLOSING	700.00	600.00	100.00	850.00	1,400.00	(550.00)
VAULTS	820.00	390.00	430.00	1,600.00	1,350.00	250.00
CREMATION VAULTS	0.00	90.00	(90.00)	0.00	180.00	(180.00)
CREMATION VAULTS	180.00	0.00	180.00	450.00	0.00	450.00
LINERS	1,440.00	900.00	540.00	2,940.00	3,150.00	(210.00)
GRAVE VASES	661.75	330.00	331.75	1,421.80	666.75	755.05
ENR SURCHARGE	3,170.00	4,895.00	(1,725.00)	6,590.00	8,990.00	(2,400.00)
LOT TRANSFERS	0.00	0.00	0.00	200.00	0.00	200.00
COUNTY INTEREST INCOME	0.00	90.35	(90.35)	0.00	229.35	(229.35)
HANDLING FEE	6,040.00	3,735.00	2,305.00	12,705.00	12,300.00	405.00
PRENEED CONTRACT SERVICE CHG	600.00	600.00	0.00	1,300.00	1,500.00	(200.00)
VASE/HDSTN SET & CLEAN	3,330.00	3,080.00	250.00	7,650.00	4,955.00	2,695.00
TOTAL REVENUE	44,648.26	37,572.49	7,075.77	91,047.09	83,978.51	7,068.58
EXPENSES						
REGULAR SALARIES	31,798.16	30,080.51	1,717.65	52,847.07	49,815.93	3,031.14
BOT MEETING COMPENSATION	718.36	718.36	0.00	1,436.72	1,616.31	(179.59)
BOT CONFERENCES	1,725.00	0.00	1,725.00	1,725.00	0.00	1,725.00
RETIREMENT/PENSION	0.00	1,383.86	(1,383.86)	1,473.42	2,734.72	(1,261.30)
FICA	2,001.31	1,894.82	106.49	3,341.08	3,164.28	176.80
MEDICARE	468.05	443.15	24.90	781.38	740.04	41.34
EMPLOYEE GROUP INSURANCE	5,339.20	5,618.55	(279.35)	10,685.30	11,234.32	(549.02)
RETIREE GROUP INSURANCE	1,146.90	1,169.28	(22.38)	2,293.80	1,926.08	367.72
UNEMPLOYMENT INSURANCE	44.54	44.54	0.00	89.08	100.21	(11.13)
WORKERS COMP INSURANCE	468.48	618.63	(150.15)	936.96	1,237.26	(300.30)
ELECTRICITY	8,594.50	5,917.07	2,677.43	11,150.83	9,547.56	1,603.27
TELEPHONE	594.23	674.41	(80.18)	1,111.83	1,366.90	(255.07)
WATER	4,192.00	4,040.57	151.43	8,959.87	5,463.08	3,496.79
COMMUNITY OUTREACH	127.13	100.00	27.13	192.13	420.00	(227.87)
VISA-MASTER CHG FEES	1,174.59	214.58	960.01	2,045.45	557.46	1,487.99
COUNTY SERVICE CHARGE	102.40	89.96	12.44	179.92	89.96	89.96
EDUCATION	225.00	0.00	225.00	254.99	0.00	254.99
GENERAL INSURANCE	1,494.09	1,372.75	121.34	2,988.18	2,745.50	242.68
LOT REPURCHASE	0.00	2,500.00	(2,500.00)	0.00	2,500.00	(2,500.00)
OFFICE EXPENSE	3,502.31	1,230.05	2,272.26	4,824.84	2,365.40	2,459.44
TRAVEL & CONVENTION	600.00	0.00	600.00	600.00	525.00	75.00
UNIFORMS & SAFETY EQUIPMENT	0.00	587.25	(587.25)	0.00	587.25	(587.25)
ADVERTISING/PUBLICITY	180.40	187.00	(6.60)	495.80	1,264.00	(768.20)
MEMBERSHIP & DUES	250.00	250.00	0.00	913.36	325.39	587.97
AUTO TRUCK EXPENSE	993.43	64.84	928.59	993.43	64.84	928.59
LARGE EQUIPMENT REPAIRS	0.00	125.06	(125.06)	0.00	125.06	(125.06)
IRRIGATION SYSTEM REPAIRS	340.66	70.50	270.16	340.66	70.50	270.16
PLANT & BUILDING	1,586.50	2,155.73	(569.23)	3,772.67	3,554.32	218.35
TOOLS & SUPPLIES	0.00	206.55	(206.55)	80.48	206.55	(126.07)
GRAVE LINERS & VAULTS	1,746.00	2,964.00	(1,218.00)	4,991.37	2,964.00	2,027.37
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	19,748.00	19,748.00	0.00
CONTRACT BURIALS	696.00	0.00	696.00	696.00	0.00	696.00
SECURITY CAMERA EXPENSE	138.00	138.00	0.00	276.00	276.00	0.00
DMP GROUNDS SECURITY	725.00	725.00	0.00	1,450.00	1,450.00	0.00
TOTAL EXPENSES	(90,720.24)	(85,333.02)	(5,387.22)	(141,675.62)	(128,785.92)	(12,889.70)
NET CHANGE FROM OPERATIONS	(46,071.98)	(47,760.53)	1,688.55	(50,628.53)	(44,807.41)	(5,821.12)
OTHER REVENUE & EXPENSE						
TOTAL OTHER REVENUE & EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
NET CHANGE	(46,071.98)	(47,760.53)	1,688.55	(50,628.53)	(44,807.41)	(5,821.12)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWO MONTHS ENDING AUGUST 31, 2018

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	19,790.00	25,374.00	(5,584.00)	40,200.00	304,485.00	(264,285.00)
MISC SPECIAL SET-UP	450.00	233.00	217.00	675.00	2,800.00	(2,125.00)
RETURNED CHECK BANK CHARGE	0.00	4.00	(4.00)	0.00	50.00	(50.00)
INTEREST RECEIVED	3.66	3.00	0.66	7.87	35.00	(27.13)
LAND LEASE	5,492.23	5,492.00	0.23	10,984.46	65,907.00	(54,922.54)
CREDIT CARD CONVEN FEE	470.62	383.00	87.62	1,072.96	4,600.00	(3,527.04)
SAT INTERMENT SURCHARGE	1,500.00	1,506.00	(6.00)	2,400.00	18,075.00	(15,675.00)
SUN INTERMENT SURCHARGE	0.00	823.00	(823.00)	0.00	9,870.00	(9,870.00)
WITNESS GRAVE CLOSING	700.00	983.00	(283.00)	850.00	11,800.00	(10,950.00)
TAX COLLECTIONS	0.00	26,945.00	(26,945.00)	0.00	323,339.00	(323,339.00)
VAULTS	820.00	1,346.00	(526.00)	1,600.00	16,150.00	(14,550.00)
CREMATION VAULTS	180.00	0.00	180.00	450.00	0.00	450.00
LINERS	1,440.00	1,834.00	(394.00)	2,940.00	22,005.00	(19,065.00)
GRAVE VASES	661.75	717.00	(55.25)	1,421.80	8,600.00	(7,178.20)
MEMORIAL WALL INCOME	0.00	17.00	(17.00)	0.00	200.00	(200.00)
ENR SURCHARGE	3,170.00	3,804.00	(634.00)	6,590.00	45,650.00	(39,060.00)
LOT TRANSFERS	0.00	125.00	(125.00)	200.00	1,500.00	(1,300.00)
COUNTY INTEREST INCOME	0.00	13.00	(13.00)	0.00	150.00	(150.00)
HANDLING FEE	6,040.00	7,857.00	(1,817.00)	12,705.00	94,289.00	(81,584.00)
PRENEED CONTRACT SERVICE CHG	600.00	975.00	(375.00)	1,300.00	11,700.00	(10,400.00)
VASE/HDSTN SET & CLEAN	3,330.00	4,039.00	(709.00)	7,650.00	48,465.00	(40,815.00)
TOTAL REVENUE	44,648.26	82,473.00	(37,824.74)	91,047.09	989,670.00	(898,622.91)
EXPENSES						
REGULAR SALARIES	31,798.16	25,762.00	6,036.16	52,847.07	309,141.00	(256,293.93)
BOT MEETING COMPENSATION	718.36	1,122.00	(403.64)	1,436.72	13,469.00	(12,032.28)
BOT CONFERENCES	1,725.00	333.00	1,392.00	1,725.00	4,000.00	(2,275.00)
BOT TRAVEL & EXPENSES	0.00	375.00	(375.00)	0.00	4,500.00	(4,500.00)
TEMPORARY HELP	0.00	333.00	(333.00)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	0.00	1,723.00	(1,723.00)	1,473.42	20,675.00	(19,201.58)
FICA	2,001.31	1,646.00	355.31	3,341.08	19,752.00	(16,410.92)
MEDICARE	468.05	348.00	120.05	781.38	4,176.00	(3,394.62)
EMPLOYEE GROUP INSURANCE	5,339.20	6,602.00	(1,262.80)	10,685.30	79,220.00	(68,534.70)
RETIREE GROUP INSURANCE	1,146.90	0.00	1,146.90	2,293.80	0.00	2,293.80
UNEMPLOYMENT INSURANCE	44.54	283.00	(238.46)	89.08	3,395.00	(3,305.92)
WORKERS COMP INSURANCE	468.48	694.00	(225.52)	936.96	8,333.00	(7,396.04)
ELECTRICITY	8,594.50	4,771.00	3,823.50	11,150.83	57,251.00	(46,100.17)
TELEPHONE	594.23	667.00	(72.77)	1,111.83	8,000.00	(6,888.17)
WATER	4,192.00	2,917.00	1,275.00	8,959.87	35,000.00	(26,040.13)
COMMUNITY OUTREACH	127.13	333.00	(205.87)	192.13	4,000.00	(3,807.87)
VISA-MASTER CHG FEES	1,174.59	642.00	532.59	2,045.45	7,700.00	(5,654.55)
RETURNED CHECK	0.00	4.00	(4.00)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	102.40	100.00	2.40	179.92	1,200.00	(1,020.08)
EDUCATION	225.00	50.00	175.00	254.99	600.00	(345.01)
GENERAL INSURANCE	1,494.09	1,573.00	(78.91)	2,988.18	18,873.00	(15,884.82)
LEGAL	0.00	583.00	(583.00)	0.00	7,000.00	(7,000.00)
LOT REPURCHASE	0.00	542.00	(542.00)	0.00	6,500.00	(6,500.00)
OFFICE EXPENSE	3,502.31	1,458.00	2,044.31	4,824.84	17,500.00	(12,675.16)
TRAVEL & CONVENTION	600.00	917.00	(317.00)	600.00	11,000.00	(10,400.00)
UNIFORMS & SAFETY EQUIPMENT	0.00	100.00	(100.00)	0.00	1,200.00	(1,200.00)
MTG EXP & SUPPLIES	0.00	25.00	(25.00)	0.00	300.00	(300.00)
CONTRIBUTIONS	0.00	42.00	(42.00)	0.00	500.00	(500.00)
AUDIT	0.00	658.00	(658.00)	0.00	7,900.00	(7,900.00)
ADVERTISING/PUBLICITY	180.40	833.00	(652.60)	495.80	10,000.00	(9,504.20)
MEMBERSHIP & DUES	250.00	383.00	(133.00)	913.36	4,600.00	(3,686.64)
AUTO TRUCK EXPENSE	993.43	83.00	910.43	993.43	1,000.00	(6.57)
LARGE EQUIPMENT REPAIRS	0.00	292.00	(292.00)	0.00	3,500.00	(3,500.00)
EQUIPMENT REPAIRS	0.00	42.00	(42.00)	0.00	500.00	(500.00)
IRRIGATION SYSTEM REPAIRS	340.66	833.00	(492.34)	340.66	10,000.00	(9,659.34)
FERTILIZER AND SEED	0.00	896.00	(896.00)	0.00	10,750.00	(10,750.00)
GASOLINE, OIL, TIRES	0.00	458.00	(458.00)	0.00	5,500.00	(5,500.00)
PLANT & BUILDING	1,586.50	1,750.00	(163.50)	3,772.67	21,000.00	(17,227.33)
ROAD MAINTENANCE	0.00	6,208.00	(6,208.00)	0.00	74,500.00	(74,500.00)
TOOLS & SUPPLIES	0.00	250.00	(250.00)	80.48	3,000.00	(2,919.52)
GRAVE LINERS & VAULTS	1,746.00	2,934.00	(1,188.00)	4,991.37	35,200.00	(30,208.63)
GRAVE VASES	0.00	325.00	(325.00)	0.00	3,900.00	(3,900.00)
CONTRACT TREE/GARDEN MAINTNCE	19,748.00	19,748.00	0.00	19,748.00	236,976.00	(217,228.00)
CONTRACT BURIALS	696.00	732.00	(36.00)	696.00	8,775.00	(8,079.00)
SECURITY CAMERA EXPENSE	138.00	213.00	(75.00)	276.00	2,550.00	(2,274.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	1,450.00	8,700.00	(7,250.00)
TOTAL EXPENSES	90,720.24	91,308.00	(587.76)	141,675.62	1,095,686.00	(954,010.38)
NET CHANGE FROM OPERATIONS	(46,071.98)	(8,835.00)	(37,236.98)	(50,628.53)	(106,016.00)	55,387.47
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	7,042.00	(7,042.00)	0.00	84,500.00	(84,500.00)
TOTAL OTHER REVENUE & EXPENSES	0.00	7,042.00	(7,042.00)	0.00	84,500.00	(84,500.00)
NET CHANGE	(46,071.98)	(1,793.00)	(44,278.98)	(50,628.53)	(21,516.00)	(29,112.53)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
AUGUST 31, 2018**

ASSETS

ASSETS

CASH ON HAND - COUNTY	68,290.07	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	14,447.29	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	76,384.02	
LOAN TO PET CEMETERY UNSECURED	10,000.00	
NSF CHECKS RECEIVABLE	3,767.06	
PREPAID INSURANCE	14,940.88	
PREPAID W/C INSURANCE	4,684.84	
TOTAL ASSETS		207,914.16

LIABILITIES AND FUND BALANCES

LIABILITIES

SALES TAX PAYABLE	561.19	
EMPLOYEE 403B PAYABLE	2,769.24	
LEASE DEPOSIT - PREPAID	54,922.21	
EMPLOYEES INSURANCE PAYABLE	1,236.44	
ACCRUED EMPLOYEE PAYROLL	7,152.32	
ACCRUED VACATION PAYABLE	12,187.36	
ACO PURCHASES PAYABLE	22,811.56	
DAY OF THE DEAD PAYABLE	575.00	
UNEARNED INCOME	41,693.00	
TOTAL LIABILITIES		143,908.32

FUND BALANCES

UNASSIGNED FUND BALANCE	99,334.37	
REVOLVING FUND RESERVE	15,300.00	
NET CHANGE IN FUND BALANCES	(50,628.53)	
TOTAL FUND BALANCES		64,005.84

TOTAL LIABILITIES AND FUND BALANCES		207,914.16
--	--	-------------------

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF AUGUST 31, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	68,290.07	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	14,447.29	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	76,384.02	
11034	NSF CHECKS RECEIVABLE	3,767.06	
14010	PREPAID INSURANCE	14,940.88	
14011	PREPAID W/C INSURANCE	4,684.84	
		-----	-----
	ASSETS:	197,914.16	0.00
LIABILITIES:			
20102	SALES TAX PAYABLE		561.19
20107	EMPLOYEE 403B PAYABLE		2,769.24
20109	LEASE DEPOSIT - PREPAID		54,922.21
20111	EMPLOYEES INSURANCE PAYABLE		1,236.44
20220	ACCRUED EMPLOYEE PAYROLL		7,152.32
20221	ACCRUED VACATION PAYABLE		12,187.36
20230	ACO PURCHASES PAYABLE		22,811.56
20231	DAY OF THE DEAD PAYABLE		575.00
28999	UNEARNED INCOME		41,693.00
		-----	-----
	LIABILITIES:	0.00	(102,215.32)
FUND BALANCES:			
39005	UNASSIGNED FUND BALANCE		99,334.37
39999	REVOLVING FUND RESERVE		15,300.00
		-----	-----
	TOTAL FUND BALANCES:	0.00	(114,634.37)
REVENUE:			
40001	OPEN AND CLOSE		40,200.00
40201	MISC SPECIAL SET-UP		675.00
40203	INTEREST RECEIVED		7.87
40204	LAND LEASE		10,984.46
40205CC	CREDIT CARD CONVEN FEE		1,072.96
40205SAT	SAT INTERMENT SURCHARGE		2,400.00
40205WIT	WITNESS GRAVE CLOSING		850.00
40207	VAULTS		1,600.00
40207CRE	CREMATION VAULTS		450.00
40208	LINERS		2,940.00
40209	GRAVE VASES		1,421.80
40211	ENR SURCHARGE		6,590.00
40212	LOT TRANSFERS		200.00
40216	HANDLING FEE		12,705.00
40217	PRENEED CONTRACT SERVICE CHG		1,300.00
40218	VASE/HDSTN SET & CLEAN		7,650.00
		-----	-----
	REVENUE:	0.00	(91,047.09)

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF AUGUST 31, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	52,847.07	
60102	BOT MEETING COMPENSATION	1,436.72	
60103	BOT CONFERENCES	1,725.00	
71101	RETIREMENT/PENSION	1,473.42	
71201	FICA	3,341.08	
71202	MEDICARE	781.38	
72301	EMPLOYEE GROUP INSURANCE	10,685.30	
72302	RETIREE GROUP INSURANCE	2,293.80	
72601	UNEMPLOYMENT INSURANCE	89.08	
73101	WORKERS COMP INSURANCE	936.96	
81111	ELECTRICITY	11,150.83	
81112	TELEPHONE	1,111.83	
81113	WATER	8,959.87	
83308	COMMUNITY OUTREACH	192.13	
83309	VISA-MASTER CHG FEES	2,045.45	
83311	COUNTY SERVICE CHARGE	179.92	
83312	EDUCATION	254.99	
83313	GENERAL INSURANCE	2,988.18	
83316	OFFICE EXPENSE	4,824.84	
83317	TRAVEL & CONVENTION	600.00	
83323	ADVERTISING/PUBLICITY	495.80	
83324	MEMBERSHIP & DUES	913.36	
84410	AUTO TRUCK EXPENSE	993.43	
84413	IRRIGATION SYSTEM REPAIRS	340.66	
84416	PLANT & BUILDING	3,772.67	
84418	TOOLS & SUPPLIES	80.48	
84419	GRAVE LINERS & VAULTS	4,991.37	
84422	CONTRACT TREE/GARDEN MAINTNCE	19,748.00	
84423	CONTRACT BURIALS	696.00	
84424	SECURITY CAMERA EXPENSE	276.00	
84425	DMP GROUNDS SECURITY	1,450.00	
	EXPENSES:	141,675.62	0.00
	REPORT TOTALS	349,589.78	(349,589.78)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	16,330.00	18,080.00	(1,750.00)	40,640.00	45,220.00	(4,580.00)
CURRENT INTEREST & DIVIDENDS	2,324.41	679.80	1,644.61	2,324.41	911.71	1,412.70
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	541.19	(541.19)
GAIN/INVEST FAIR VALUE INCREAS	132.59	1,318.85	(1,186.26)	132.59	2,891.41	(2,758.82)
TOTAL REVENUE	18,787.00	20,078.65	(1,291.65)	43,097.00	49,564.31	(6,467.31)
	18,787.00	20,078.65	(1,291.65)	43,097.00	49,564.31	(6,467.31)
EXPENSES						
INVESTMENT ADVISOR FEES	1,141.71	264.70	877.01	1,141.71	529.29	612.42
TOTAL EXPENSES	(1,141.71)	(264.70)	(877.01)	(1,141.71)	(529.29)	(612.42)
NET CHANGE FROM OPERATIONS	17,645.29	19,813.95	(2,168.66)	41,955.29	49,035.02	(7,079.73)
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	0.00	(425.00)	425.00
TOTAL OTHER REVENUE & EXPENSE	0.00	0.00	0.00	0.00	(425.00)	425.00
NET CHANGE	17,645.29	19,813.95	(2,168.66)	41,955.29	49,460.02	(7,504.73)

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
AUGUST 31, 2018**

ASSETS

ASSETS

CASH ON DEPOSIT -COUNTY	8,461.46	
ASSET RPLCE RSRVE-LAND/BLD/ETC	232,449.16	
CASH,MONEY & MUTUAL FUNDS, ETF	638,135.80	
FIXED INCOME SECURITIES	276,543.55	
	<hr/>	
TOTAL ASSETS		<u>1,155,589.97</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

	<hr/>	
TOTAL LIABILITIES		0.00

FUND BALANCES

ASSIGNED	1,113,634.68	
NET INCOME	41,955.29	
	<hr/>	
TOTAL FUND BALANCES		<u>1,155,589.97</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>1,155,589.97</u>

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF AUGUST 31, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	8,461.46	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	232,449.16	
006343	CASH,MONEY & MUTUAL FUNDS, ETF	638,135.80	
007343	FIXED INCOME SECURITIES	276,543.55	
		1,155,589.97	0.00
 ASSETS:			
		1,155,589.97	0.00
 FUND BALANCES:			
148343	ASSIGNED		1,113,634.68
			1,113,634.68
 FUND BALANCES:			
			(1,113,634.68)
 REVENUE:			
201343	BURIAL RIGHT SALES		40,640.00
203343	CURRENT INTEREST & DIVIDENDS		2,324.41
230343	GAIN/INVEST FAIR VALUE INCREAS		132.59
			43,097.00
	REVENUE:	0.00	(43,097.00)
 EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,141.71	
		1,141.71	0.00
	EXPENSES:	1,141.71	0.00
 REPORT TOTALS			
		1,156,731.68	(1,156,731.68)

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	70.00	0.00	70.00	130.00	0.00	130.00
ENDOWMENT CARE DEPOSITS	7,837.87	14,851.00	(7,013.13)	25,366.87	40,285.66	(14,918.79)
CURRENT INTEREST & DIVIDENDS	15,154.54	4,366.71	10,787.83	15,154.54	4,738.49	10,416.05
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	1,577.01	(1,577.01)
GAIN/INVEST FAIR VALUE INCREAS	5,023.59	1,959.66	3,063.93	5,023.59	4,222.85	800.74
TOTAL REVENUE	28,086.00	21,177.37	6,908.63	45,675.00	50,824.01	(5,149.01)
EXPENSES						
INVESTMENT ADVISOR FEES	6,972.72	1,815.15	5,157.57	6,972.72	3,610.46	3,362.26
TOTAL EXPENSES	6,972.72	1,815.15	5,157.57	6,972.72	3,610.46	3,362.26
NET CHANGE	21,113.28	19,362.22	1,751.06	38,702.28	47,213.55	(8,511.27)

**ENDOWMENT CARE FUND
BALANCE SHEET
AUGUST 31, 2018**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	161,098.07
INTEREST ON DEPOSIT-COUNTY	7,043.74
CASH,MONEY & MUTUAL FUNDS,ETFS	2,822,993.44
FIXED INCOME SECURITIES	1,455,948.20
UNRESTRICTED FUNDS (VANGUARD)	1,312,442.20

TOTAL ASSETS

5,759,525.65

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES

0.00

FUND BALANCES

ASSIGNED	2,134,907.37
CORPUS	3,585,916.00
NET INCOME	38,702.28

TOTAL FUND BALANCES

5,759,525.65

TOTAL LIABILITIES AND FUND BALANCES

5,759,525.65

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF AUGUST 31, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	161,098.07	
003-342	INTEREST ON DEPOSIT-COUNTY	7,043.74	
006342	CASH,MONEY & MUTUAL FUNDS,ETFs	2,822,993.44	
007342	FIXED INCOME SECURITIES	1,455,948.20	
018342	UNRESTRICTED FUNDS (VANGUARD)	1,312,442.20	
	ASSETS:	5,759,525.65	0.00
FUND BALANCES:			
148342	ASSIGNED		2,134,907.37
149342	CORPUS		3,585,916.00
	FUND BALANCES:	0.00	(5,720,823.37)
REVENUE:			
200342	WMC ENDOWMENT CARE		130.00
201342	ENDOWMENT CARE DEPOSITS		25,366.87
203342	CURRENT INTEREST & DIVIDENDS		15,154.54
230342	GAIN/INVEST FAIR VALUE INCREAS		5,023.59
	REVENUE:	0.00	(45,675.00)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	6,972.72	
	EXPENSES	6,972.72	0.00
	REPORT TOTALS	5,766,498.37	(5,766,498.37)

**PRENEED FUND
INCOME STATEMENT
FOR THE TWO MONTHS ENDING AUGUST 31, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	9,608.49	13,109.12	(3,500.63)	21,478.79	42,478.35	(20,999.56)
CURRENT DEFERRED REVENUE	11,127.42	12,914.89	(1,787.47)	29,514.80	45,049.30	(15,534.50)
CURRENT INTEREST & DIVIDENDS	3,820.96	922.28	2,898.68	3,820.96	1,376.67	2,444.29
COUNTY INTEREST INCOME	0.00	0.00	0.00	0.00	2,395.44	(2,395.44)
GAIN/INVEST FAIR VALUE INCREAS	2,222.81	2,322.84	(100.03)	2,222.81	3,715.40	(1,492.59)
TOTAL REVENUE	26,779.68	29,269.13	(2,489.45)	57,037.36	95,015.16	(37,977.80)
EXPENSES						
INVESTMENT FEES	2,272.19	402.69	1,869.50	2,272.19	805.37	1,466.82
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	0.00	2,585.90	(2,585.90)
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	0.00	425.00	(425.00)
TOTAL EXPENSES	2,272.19	402.69	1,869.50	2,272.19	3,816.27	(1,544.08)
NET CHANGE	24,507.49	28,866.44	(4,358.95)	54,765.17	91,198.89	(36,433.72)

**PRENEED FUND
BALANCE SHEET
AUGUST 31, 2018**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	178,780.31
CASH,MONEY & MUTUAL FUNDS,ETF	1,336,642.96
FIXED INCOME SECURITIES	484,882.00
CONTRACTS RECEIVABLE	83,069.93

TOTAL ASSETS

2,083,375.20

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	843,737.91
TOTAL LIABILITIES	

843,737.91

FUND BALANCES

ASSIGNED	1,184,872.12
NET INCOME	54,765.17

TOTAL FUND BALANCES

1,239,637.29

TOTAL LIABILITIES AND FUND BALANCES

2,083,375.20

**PRENEED FUND
TRIAL BALANCE
AS OF AUGUST 31, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	178,780.31	
006392	CASH,MONEY & MUTUAL FUNDS,ETF	1,336,642.96	
007392	FIXED INCOME SECURITIES	484,882.00	
034392	CONTRACTS RECEIVABLE	83,069.93	
	CURRENT ASSETS:	2,083,375.20	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		843,737.91
	LIABILITIES:	0.00	(843,737.91)
FUND BALANCES:			
148392	ASSIGNED		1,184,872.12
	FUND BALANCES:	0.00	(1,184,872.12)
REVENUE:			
201392	CURRENT SALES		21,478.79
202392	CURRENT DEFERRED REVENUE		29,514.80
203392	CURRENT INTEREST & DIVIDENDS		3,820.96
230392	GAIN/INVEST FAIR VALUE INCREAS		2,222.81
	REVENUE:	0.00	(57,037.36)
EXPENSES:			
310392	INVESTMENT FEES	2,272.19	
	EXPENSES:	2,272.19	0.00
	REPORT TOTALS	2,085,647.39	(2,085,647.39)

**FEE
SCHEDULE**

	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
	\$6,800	\$7,100	\$7,500
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
Total-not-to-exceed	\$ 7,500	\$ 7,900	\$ 8,100

Staff level	<u>Est. Hours</u>	<u>Billing Rates</u>	<u>2018/19 Fees</u>
Partner	42	\$ 165.00	\$ 6,930
Clerical	3	50.00	150
Total hours	45	Out-of-pocket expenses	420
Total (not to exceed)			\$ 7,500