

PALM SPRINGS CEMETERY DISTRICT

**AGENDA
SPECIAL MEETING
OF THE
BOARD OF TRUSTEES**

Thursday, December 13, 2018 at 11:30 a.m.

Spencer's Restaurant, 701 Baristo Road, Palm Springs, 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 November 8, 2018 Regular Meeting Minutes

b. Approval of November Expenditures

General Fund		\$86,357.43
November Reimburse Voucher 1620	\$ 22,724.18	
November Reimburse Voucher 1621	\$ 29,813.01	
November Reimburse Voucher 1622	\$ 33,769.92	

Accumulative Capital Outlay		\$.00
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Total November 30, 2018 Expenditures Checks & Visa/Debit Card 22244-22283 & Direct Deposits (Payroll)		\$86,357.43
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Pet Memorial Park Cemetery		\$ 50.32
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c. Financial Reports as of November 30, 2018 (F-1 thru F-5A)

d. Employee Performance Appreciation Bonuses

6. ADMINISTRATIVE CALENDAR

- a. Election of Officers
- b. Discussion and Approval Meeting with Jim McComb - Strategic Planner
- c. Solar Lights – Update

7. LEGISLATIVE CALENDAR

- a. Resolution 28-2018, Transfer Interment Rights & Costs from PN to ACO & GF (Prior Years)
- b. Resolution 29-2018, Transfer Interment Rights & Costs from PN to ACO & GF

8. TRUSTEES AND ATTORNEY SIGNATURES

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEES

12. REPORTS

- a. Trustees
- b. Manager
 - 1. DMP Tree Trimming - Kirkpatrick Landscaping, Inc.

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. Marketing

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

15. CLOSED SESSION ANNOUNCEMENT – None

16. ADJOURNMENT

THIS NOTICE OF AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 11:30 A.M., Monday, December 10, 2018

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

DATE: November 8, 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**

District Manager Jurasky reported that Trustee Pepper informed her that he is unable to attend today's meeting due to work commitments. Motion was made by Trustee Pye, seconded by Trustee Mallotto to excuse Trustee Pepper. Motion carried, vote 4-0 Alcumbrac, Kleindienst, Mallotto and Pye.

Present: Jan Pye, Chairperson
William G. Kleindienst, Secretary
Lynn T. Mallotto, Treasurer
Jane Alcumbrac, Member

Also Present: Kathleen Jurasky, District Manager

Excused: Lenny Pepper, Vice Chairperson

3. **PUBLIC COMMENTS** – None

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

5. **CONSENT CALENDAR** Trustee Pye stated that she would like to pull item 5b for discussion. Motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve items 5a and 5c on the Consent Calendar. Motion carried, roll call 4-0 Alcumbrac, Kleindienst Mallotto and Pye.

Trustee Pye stated that check #22221 for Quintanilla & Associates was for June legal fees. She said that Quintanilla needs to get caught up on their billing. Following a discussion, the Board agreed, and District Manager was directed to contact attorney Steve Quintanilla and request the billings be made current.

She also wanted to know why the District paid out \$575.00 check #22234 for Art in Public Places for Day of the Dead. District Manager Jurasky explained that Cathedral City Art in Public Places donated \$575.00 to Day of the Dead for the student art contest and the check was made payable to PSCD. She further stated that this was not an expense to the District.

Trustee Pye also asked about the expense of \$95.88 on October 15, 2018 to GoDaddy for the Pet Cemetery. District Manager Jurasky explained that the account was set-up before the Pet Cemetery had a credit card and this expense is note under item 5b as an amount due to PSCD and will deducted from the next loan disbursement.

Following the explanations motion was made by Trustee Pye, seconded by Trustee Kleindienst to approve item 5b. Motion carried, roll call 4-0 Alcumbrac, Kleindienst Mallotto and Pye.

6. ADMINISTRATIVE CALENDAR a. **District Investment General Overview – Neal Wilson, C & N Financial**
Neal Wilson presented the investment reports, reviewed the listing of holdings, their amounts at the beginning and what has been added to the accounts. He also reviewed and explained the rate of returns, market values, market fluctuations and interest and dividend of the portfolio investments. Following a discussion, the reports were received and filed.

b. **Review for Discussion and Approval Numbers of Signers for the Investment Accounts** Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve Trustees Pye, Mallotto and Kleindienst as the signers for the District investment accounts. Motion carried, roll call 4-0 Alcumbrac, Kleindienst Mallotto and Pye.

c. **Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon** Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve scheduling the Trustee Annual Year-End Meeting Luncheon for 11:30 A.M board meeting and 12:30 P.M. luncheon. Thursday, December 13, 2018 at Spencer’s Restaurant. District Manager Jurasky was directed to handle the scheduling with the restaurant and invitations to Neal Wilson, and Steve Quintanilla, Q&A Law Firm. District Manager Jurasky was directed to contact Trustee Pepper and inform him of the date, time and location. Motion carried, roll call 4-0. Alcumbrac, Kleindienst, Mallotto and Pye.

e. **Review for Discussion and Approval – Trustees Alcumbrac and Pepper Farewell Luncheon or Dinner**
Trustee Pye stated that Trustee Alcumbrac was going to speak on behalf of both her and Trustee Pepper. Trustee Alcumbrac stated She and Trustee Pepper had discussed this and that in light of what was done for them on their 20th anniversary they have decided to forgo a special farewell. She further stated that is was very special, they both felt honored, appreciated, and they just want to attend the final board meeting have a good time and say the farewells.

f. **Discussion and Possible Approval – Update** District Manager Jurasky reported that Lowes and Home Depot had been contacted and neither of them have a solar lights disposal program. They only have programs for the disposal of light bulbs and Christmas lights. She further reported that she had received an answer from the District’s insurance carrier SDRMA regarding liability if PSCD approved a policy allowing the solar lights, and a Friends of PSCD/DMP was formed to dispose of them once removed by grounds crew.

She reported that SDRMA stated in allowing this accommodation to current District policy, the private group is not an agent or volunteer for the District for the purposes of Liability or Workers Compensation coverage.

If a policy is implemented this accommodation request will be monitored by District staff and the failure of the private group to remove and safely dispose of the solar lights from District property could result in the suspension of the memorial Light Program.

District Manager Jurasky was directed to contact Sheila Lutzker and find out if she would be willing to head-up a group of families to take the solar lights for proper disposal, and that there is an understanding of and in agreement with a solar light policy.

7. **LEGISLATIVE CALENDAR** – None

8. **TRUSTEE SIGNATURES** Trustee signatures were completed

9. **BOARD DEVELOPMENT** – None

10. **PUBLIC HEARING CALENDAR** – None

11. **COMMITTEES** – None

12. **REPORTS** a. **Trustee Report** – Trustee Pye reported that District Manager Jurasky’s evaluation went well and District Manager Jurasky felt this evaluation was one which gave her clearer future directions, and she is looking forward to the strategic planning study session.

b. **District Manager Report** – None

13. **FUTURE AGENDA ITEMS** a. **Discussion in 2019/2020 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** Following a discussion the Board agreed to have the study session in January 2019 or February 2019 after the new Board members have been appointed, and due to Trustees Alcumbrac and Pepper knowledge, experience and expertise take part and give their input in forming the strategic plan. Trustee Alcumbrac agreed and felt that Trustee Pepper would be in agreement as well.

d. **Marketing** No action taken

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

15. **CLOSED SESSION ANNOUNCEMENT**– None

16. **OPEN SESSION**

17. **ADJOURNMENT** Meeting was adjourned to 2:55 P.M. by Trustee Pye at 3:24 P.M. The next board meeting is scheduled for 11:30 A.M., Thursday, December 13, 2018 at Spencer’s Restaurant in Palm Springs, CA.

DATE: _____

William G. Kleindienst, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
11/1/18	22244	NOV 2018 PSCD EMPLOYEE HEALTH INSURANCE EX NOV 2018 PSCD RETIREE HEALTH INSURANCE EXPE NOV 2018 EMPLOYEE PORTION OF HEALTH INSURA P.E.R.S.	4,842.18 1,146.90 930.69	6,919.77
11/1/18	22245	NOV 2018 PSCD EMPLOYEE DENTAL INSURANCE EX STANDARD INSURANCE COMPANY RB	378.08	378.08
11/1/18	22246	NOV 2018 PSCD EMPLOYEE LIFE INSURANCE EXPEN STANDARD INSURANCE COMPANY RQ	62.40	62.40
11/1/18	22247	NOV 2018 PScD EMPLOYEE VISION INSURANCE EXPE METLIFE GROUP BENEFITS	56.54	56.54
11/1/18	22248	K JURASKY EXTRA HEALTH INSURANCE FOR PAY P COLONIAL LIFE	203.78	203.78
11/1/18	22249	INVOICE 5011 - LANDSCAPE MAINTENANCE SERVIC LESS (1) TRION VASE DAMAGED 10/03/2018 (83.94) INVOICE 5030 - SUNDAY BURIAL 9/30/18 INVOICE 5031 - SATURDAY BURIAL 10/06/18 INVOICE 5062 - SATURDAY BURIAL 10/20/18 KIRKPATRICK LANDSCAPING SERVICES	19,664.06 522.00 348.00 348.00	20,882.06
11/1/18	22250	GROUNDS SUPERVISOR AND OFFICE CELL PHONES SPRINT	126.17	126.17
11/1/18	22251	DISTRICT MANAGER CELL PHONE USE FOR PERIOD AT & T MOBILITY	148.27	148.27
11/1/18	22252	K JURASKY OCT 2018 PSCD EMPLOYEE RETIREMEN K JURASKY OCT 2018 EMPLOYEE 403B PAYABLE OPPENHEIMER FUNDS SERVICES	565.18 1,846.16	2,411.34
11/1/18	22253	OCT 2018 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	207.94	207.94
11/1/18	22254	OCT 2018 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	213.92	213.92
11/1/18	22255	OCT 2018 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	281.42	281.42
11/1/18	22256	OCT 2018 PSCD EMPLOYEE RETIREMENT EXPENSE FRANKLIN - TEMPLETON	215.49	215.49
11/1/18	22257	INVOICE 181314-01 - PRINTING OF ENVELOPES & NO INVOICE 181315-01 - PRINTING OF ENVELOPES & BUS INVOICE 181316-01 - PRINTING OF WORK ORDER CA ACE PRINTING	848.25 1,018.99 125.06	1,992.30
11/1/18	22258	TRASH SERVICE FOR NOV BURRTEC WASTE & RECYCLING SVCS	358.17	358.17
11/6/18	22259	YELLOW PAGES ADVERTISING DEX YP	180.40	180.40

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
11/6/18	22260	INVOICE IN530294 - WATER COOLER CONTRACT FO AIS	32.63	32.63
11/6/18	22261	INVOICE 255865 - ANNUAL FIRE EXTINGUISHER INSP DESERT FIRE EXT. CO. INC	281.63	281.63
11/6/18	22262	INVOICE 17426 - WELL DESERT ALARM INC	179.85	179.85
11/6/18	22263	INVOICE 77801366 - JANITORIAL SUPPLIES WAXIE SANITARY SUPPLY	169.93	169.93
11/6/18	22264	INVOICE 025920 - MONTHLY SERVICE ON AMERICAS ELOY'S POOL SERVICE & REPAIRS	50.00	50.00
11/6/18	22265	INVOICE 1811133 - SECURITY PATROLL 11-01 THRU 1 MAXWELL SECURITY SERVICES	725.00	725.00
11/6/18	22266	INVOICE 6458140 - IRRIGATION SYSTEM REPAIR SUP EWING IRRIGATION PRODUCTS, INC	195.22	195.22
11/8/18	22267	INVOICE 1810-014 - SERVICE TO WELL 10/12/18 SOUTH WEST PUMP & DRILLING	180.00	180.00
11/8/18	22268	INVOICE 339375 (300) GALLONS OF GASOLINE & (100) BECK OIL, INC	1,335.36	1,335.36
11/8/18	22269	WMC USAGE DESERT WATER AGENCY	734.33	734.33
11/14/1	22270	ACCOUNT 332245-850914 - WELL REPLENISHMENT COACHELLA VALLEY WATER DIST	3,868.22	3,868.22
11/14/1	22271	OFFICE PHONE USE FOR PERIOD ENDING 12/06/2018 FRONTIER COMMUNICATIONS	424.98	424.98
11/14/1	22272	INVOICE 6470819 - IRRIGATION SYSTEM REPAIR SUP INVOICE 6495328 - IRRIGATION SYSTEM REPAIR SUP EWING IRRIGATION PRODUCTS, INC	116.22 27.37	143.59
11/14/1	22273	INVOICE 6501245 - MONTHLY BILL FOR OCTOBER WESTERN EXTERMINATOR	78.00	78.00
11/28/1	22274	INVOICE 3774621 - COURIER SERVICE ON 11/08/2018 GOLDEN STATE OVERNIGHT	15.50	15.50
11/28/1	22275	INVOICE - 08K0032777377 - BOTTLED WATER & OTHE READY REFRESH BY NESTLE	46.53	46.53
11/28/1	22276	ACCOUNT 3-001-6901-55 WELL #2 FOR PERIOD 10/11/1 ACCOUNT 3-003-6360-97 WMC FOR PERIOD 10/11/18 T ACCOUNT 3-011-5009-75 DAVALL GATE FOR PERIOD ACCOUNT 3-016-9582-84 WELL #4 FOR PERIOD 10/08/1 ACCOUNT 3-040-5194-97 ADMIN BUILDING FOR PERI SOUTHERN CALIF EDISON CO	796.65 25.42 36.26 4,133.69 570.09	5,562.11

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
11/28/1	22277	ACCOUNT 559833-884768 ADMIN BUILDING	26.86	
		ACCOUNT 559831-884770 FIRE PROTECTION	75.90	
		ACCOUNT 180819-512108	16.96	
		COACHELLA VALLEY WATER DIST		119.72
11/28/1	22278	INVOICE IN037178 - (3) #5 VAULTS	546.00	
		(6) #5 LINERS	810.00	
		DELIVERY FEE	126.00	
		WHITED CEMETERY SERVICE		1,482.00
11/30/1	22279	NOV 2018 PSCD EMPLOYEE RETIREMENT EXPENSE -	1,015.29	
		NOV 2018 EMPLOYEE 403B PAYABLE - K JURASKY	1,846.16	
		OPPENHEIMER FUNDS SERVICES		2,861.45
11/30/1	22280	NOV 2018 PSCD EMPLOYEE RETIREMENT EXPENSE -	264.04	
		FRANKLIN - TEMPLETON		264.04
11/30/1	22281	NOV 2018 PSCD EMPLOYEE RETIREMENT EXPENSE -	232.97	
		FRANKLIN - TEMPLETON		232.97
11/30/1	22282	NOV 2018 PSCD EMPLOYEE RETIREMENT EXPENSE -	350.93	
		FRANKLIN - TEMPLETON		350.93
11/30/1	22283	NOV 2018 PSCD EMPLOYEE RETIREMENT EXPENSE -	270.86	
		FRANKLIN - TEMPLETON		270.86
11/26/1	DEBIT JR	HOME DEPOT - ROPE & CLAMPS	32.64	
		COMPANY DEBIT CARD		32.64
11/9/18	DEBIT JR	DESERT ELECTRIC SUPPLY - BULBS	126.04	
		COMPANY DEBIT CARD		126.04
11/1/18	DEBIT KJ	STATER BROS. - OFFICE SUPPLIES	52.74	
		COMPANY DEBIT CARD		52.74
11/13/1	DEBIT KJ	PALM SPRINGS CHAMBER OF COMMERCE - ATHEN	85.00	
		COMPANY DEBIT CARD		85.00
11/6/18	DEBIT KJ	SPENCERS - MEETING LUNCH WITH TRUSTEE PYE	80.19	
		COMPANY DEBIT CARD		80.19
11/14/1	DEBIT KJ	CVS - OFFICE SUPPLIES	14.22	
		COMPANY DEBIT CARD		14.22
11/15/1	DEBIT KJ	WALGREENS - OFFICE SUPPLIES	12.83	
		COMPANY DEBIT CARD		12.83
11/7/18	DEBIT KJ	ICLOUD: 200GB STORAGE PLAN	2.99	
		COMPANY DEBIT CARD		2.99
11/30/1	DEBIT KJ	GO DADDY - PET CEMETERY WEBSITE RENEWAL	50.32	
		COMPANY DEBIT CARD		50.32
11/9/18	EDD_TAX	SIT P/R 10/25/2018 TO 11/07/2018 PAID 11/09/2018	292.86	
		SDI P/R 10/25/2018 TO 11/07/2018 PAID 11/09/2018	158.17	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

Date	Check #	Line Description	Debit Amount	Credit Amount
		EMPLOYMENT DEVELOPMENT DEPT		451.03
11/23/1	EDD_TAX	SIT P/R 11/08/2018 TO 11/21/2018 Paid 11/23/2018	419.50	
		SDI P/R 11/08/2018 TO 11/21/2018 Paid 11/23/2018	159.49	
		EMPLOYMENT DEVELOPMENT DEPT		578.99
11/9/18	EDD_TAX	SUI P/R 10/25/2018 TO 11/07/2018 PAID 11/09/2018	44.54	
		EMPLOYMENT DEVELOPMENT DEPT		44.54
11/23/1	EDD_TAX	SUI P/R 11/08/2018 TO 11/21/2018 Paid 11/23/2018	44.54	
		EMPLOYMENT DEVELOPMENT DEPT		44.54
11/9/18	EXPRESS	FIT P/R 10/25/2018 TO 11/07/2018 PAID 11/09/2018	1,007.10	
		SOCIAL SECURITY P/R 10/25/2018 TO 11/07/2018 PAID	1,961.18	
		MEDICARE P/R 10/25/2018 TO 11/07/2018 PAID 11/09/20	458.66	
		BANK OF AMERICA		3,426.94
11/23/1	EXPRESS	FIT P/R 11/08/2018 TO 11/21/2018 Paid 11/23/2018	1,242.57	
		SOCIAL SECURITY P/R 11/08/2018 TO 11/21/2018 Paid 1	1,977.78	
		MEDICARE P/R 11/08/2018 TO 11/21/2018 Paid 11/23/201	462.52	
		BANK OF AMERICA		3,682.87
11/9/18	FEES	P/R 10/25/2018 TO 11/07/2018 PAID 11/09/2018	104.24	
		CBIZ PAYROLL		104.24
11/23/1	FEES	P/R 11/08/2018 TO 11/21/2018 Paid 11/23/2018	91.04	
		CBIZ PAYROLL		91.04
	Total		63,124.06	63,124.06

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

Date	Reference	Employee	Amount
11/9/2018	4367	KATHLEEN JURASKY	1,577.30
11/9/2018	4368	KATHLEEN JURASKY	2,308.50
11/9/2018	4369	JUAN F. REYNA	690.90
11/9/2018	4370	JUAN F. REYNA	1,635.70
11/9/2018	4371	JUAN F. REYNA	138.99
11/9/2018	4372	STEPHANIE C. LOZANO	181.97
11/9/2018	4373	STEPHANIE C. LOZANO	1,238.87
11/9/2018	4374	SCOTT W. VICKREY	546.61
11/9/2018	4375	SCOTT W. VICKREY	1,280.77
11/9/2018	4376	EDGAR F. ARCHILLA	601.05
11/9/2018	4377	EDGAR F. ARCHILLA	1,345.15
11/9/2018	4378	JANE ALCUMBRAC	164.05
11/9/2018	4379	WILLIAM G. KLEINDIENST	164.05
11/9/2018	4380	LYNN T. MALLOTTO	164.05
11/9/2018	4381	JAN M. PYE	164.05
11/23/2018	4387	KATHLEEN JURASKY	3,080.67
11/23/2018	4388	KATHLEEN JURASKY	2,308.50
11/23/2018	4389	KATHLEEN JURASKY	400.00
11/23/2018	4390	JUAN F. REYNA	1,179.20
11/23/2018	4391	STEPHANIE C. LOZANO	1,247.72
11/23/2018	4392	SCOTT W. VICKREY	806.58
11/23/2018	4393	EDGAR F. ARCHILLA	1,352.46
11/23/2018	4394	JANE ALCUMBRAC	164.06
11/23/2018	4395	WILLIAM G. KLEINDIENST	164.05
11/23/2018	4396	LYNN T. MALLOTTO	164.07
11/23/2018	4397	JAN M. PYE	164.05
11/1/18 thru 11/30/18			23,233.37

GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP NOVEMBER 2018

November Cash Disbursement Journal (Includes ACO listed below)	63,124.06
November Payroll Disbursement Journal	23,233.37

TOTAL PSCD DISBURSEMENTS 86,357.43

TOTAL GENERAL FUND EXPENDITURES 86,307.11

November Payment Voucher # 1620	22,724.18
November Payment Voucher # 1621	29,813.01
November Payment Voucher # 1622	33,769.92
	<u>86,307.11</u>

TOTAL ACO EXPENDITURES 0.00

PET CEMETERY DRAWDOWNS 50.32

Bank Debit for GoDaddy-Web Host	50.32
Loan Amount:	25,146.20
Current Balance Remaining:	14,853.80

TOTAL NOVEMBER 2018 DISBURSEMENTS 86,357.43

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

SALES

	Prior Months		November		FY 2018/2019 YTD Totals		FY 2017/2018 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	24	0	5	0	29	0	24	0
Adult, A&B	28	0	2	0	30	0	24	0
Premium	28	0	5	0	33	0	56	0
Child	2	0	1	0	3	0	0	0
Cremation	10	0	5	0	15	0	8	0
Niche	10	0	5	0	15	0	8	0
TOTALS	102	0	23	0	125	0	120	0

LOT REPURCHASES

	Prior Months		November		FY 2018/2019 YTD Totals		FY 2017/2018 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	2	0	0	0	2	0	3	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	1	0
TOTALS	2	0	0	0	2	0	6	0

TOTAL INTERMENTS

	Prior Months		November		FY 2018/2019 YTD Totals		FY 2017/2018 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	56	1	9	0	65	1	75	0
Child	2	0	1	0	3	0	0	0
Cremation	11	2	5	0	16	2	17	1
Niche	10	0	0	0	10	0	8	0
TOTALS	79	3	15	0	94	3	100	1

SATURDAY INTERMENTS

	Prior Months		November		FY 2018/2019 YTD Totals		FY 2017/2018 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	6	0	0	0	6	0	1	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	2	0	3	0	2	0
Niche	0	0	0	0	0	0	1	0
TOTALS	7	0	2	0	9	0	4	0

SUNDAY INTERMENTS

	Prior Months		November		FY 2018/2019 YTD Totals		FY 2017/2018 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	2	0	0	0	2	0	4	0
Child	0	0	0	0	0	0	0	0
Cremation	1	0	0	0	1	0	1	0
Niche	0	0	0	0	0	0	1	0
TOTALS	3	0	0	0	3	0	6	0

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	14,310.00	20,605.00	(6,295.00)	102,545.00	127,315.00	(24,770.00)
MISC SPECIAL SET-UP	0.00	650.00	(650.00)	675.00	1,100.00	(425.00)
INTEREST RECEIVED	2.77	1.15	1.62	19.51	5.59	13.92
LAND LEASE	5,492.23	5,265.79	226.44	27,461.15	26,328.95	1,132.20
CREDIT CARD CONVEN FEE	446.84	513.51	(66.67)	2,149.61	1,358.80	790.81
SAT INTERMENT SURCHARGE	2,700.00	900.00	1,800.00	9,000.00	3,300.00	5,700.00
SUN INTERMENT SURCHARGE	0.00	600.00	(600.00)	3,000.00	5,300.00	(2,300.00)
WITNESS GRAVE CLOSING	750.00	550.00	200.00	3,850.00	4,250.00	(400.00)
TAX COLLECTIONS	0.00	2,180.11	(2,180.11)	8,831.39	10,824.71	(1,993.32)
VAULTS	970.00	390.00	580.00	4,085.00	4,365.00	(280.00)
CREMATION VAULTS	360.00	450.00	(90.00)	1,530.00	1,460.00	70.00
LINERS	975.00	1,650.00	(675.00)	7,825.00	9,000.00	(1,175.00)
GRAVE VASES	455.00	721.75	(266.75)	3,587.05	2,895.25	691.80
ENR SURCHARGE	4,940.00	2,790.00	2,150.00	18,320.00	18,260.00	60.00
LOT TRANSFERS	0.00	300.00	(300.00)	400.00	300.00	100.00
COUNTY INTEREST INCOME	0.00	0.00	0.00	254.49	279.37	(24.88)
HANDLING FEE	4,895.00	6,445.00	(1,550.00)	32,435.00	38,265.00	(5,830.00)
PRENEED CONTRACT SERVICE CHG	600.00	900.00	(300.00)	4,100.00	3,900.00	200.00
VASE/HDSTN SET & CLEAN	2,910.00	4,230.00	(1,320.00)	17,150.00	17,930.00	(780.00)
TOTAL REVENUE	39,806.84	49,142.31	(9,335.47)	247,218.20	276,437.67	(29,219.47)
EXPENSES						
REGULAR SALARIES	30,487.04	24,065.83	6,421.21	125,594.83	114,789.48	10,805.35
BOT MEETING COMPENSATION	1,436.72	1,616.31	(179.59)	5,208.11	4,848.93	359.18
BOT CONFERENCES	0.00	0.00	0.00	1,725.00	358.81	1,366.19
BOT MEETING EXPENSES	80.19	0.00	80.19	464.05	0.00	464.05
RETIREMENT/PENSION	3,618.04	1,684.62	1,933.42	8,791.63	7,912.80	878.83
FICA	1,969.47	1,582.50	386.97	8,055.85	7,363.66	692.19
MEDICARE	460.60	370.09	90.51	1,884.03	1,722.15	161.88
EMPLOYEE GROUP INSURANCE	5,339.20	5,618.55	(279.35)	26,702.90	28,089.97	(1,387.07)
RETIREE GROUP INSURANCE	1,146.90	1,169.28	(22.38)	5,734.50	5,433.92	300.58
UNEMPLOYMENT INSURANCE	89.08	100.21	(11.13)	322.90	300.63	22.27
WORKERS COMP INSURANCE	586.29	705.42	(119.13)	2,695.83	3,353.52	(657.69)
ELECTRICITY	5,562.11	1,773.18	3,788.93	26,649.94	25,142.56	1,507.38
TELEPHONE	699.42	668.20	31.22	3,316.05	3,373.53	(57.48)
WATER	4,722.27	4,328.66	393.61	22,614.82	18,264.56	4,350.26
COMMUNITY OUTREACH	85.00	145.00	(60.00)	664.13	829.27	(165.14)
VISA-MASTER CHG FEES	720.54	661.23	59.31	4,156.88	2,171.99	1,984.89
COUNTY SERVICE CHARGE	0.00	77.52	(77.52)	378.50	390.94	(12.44)
EDUCATION	0.00	0.00	0.00	254.99	0.00	254.99
GENERAL INSURANCE	1,494.09	1,372.75	121.34	7,470.45	6,863.75	606.70
LEGAL	0.00	686.00	(686.00)	2,346.00	1,554.00	792.00
LOT REPURCHASE	0.00	0.00	0.00	2,230.08	6,355.00	(4,124.92)
OFFICE EXPENSE	2,365.02	878.76	1,486.26	9,110.60	5,317.36	3,793.24
TRAVEL & CONVENTION	0.00	0.00	0.00	2,785.83	1,395.80	1,390.03
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	587.25	(587.25)
MTG EXP & SUPPLIES	0.00	0.00	0.00	26.00	0.00	26.00
AUDIT	0.00	0.00	0.00	6,750.00	6,800.00	(50.00)
ADVERTISING/PUBLICITY	180.40	187.00	(6.60)	1,037.00	1,825.00	(788.00)
MEMBERSHIP & DUES	0.00	0.00	0.00	913.36	325.39	587.97
AUTO TRUCK EXPENSE	0.00	0.00	0.00	1,059.64	789.44	270.20
LARGE EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	125.06	(125.06)
EQUIPMENT REPAIRS	0.00	0.00	0.00	225.00	40.00	185.00
IRRIGATION SYSTEM REPAIRS	338.81	138.15	200.66	1,009.04	1,158.09	(149.05)
FERTILIZER AND SEED	0.00	0.00	0.00	7,422.19	6,972.16	450.03
GASOLINE, OIL, TIRES	1,335.36	0.00	1,335.36	1,397.02	0.00	1,397.02
PLANT & BUILDING	1,423.62	1,280.68	142.94	8,347.83	8,242.63	105.20
TOOLS & SUPPLIES	32.64	0.00	32.64	206.17	811.54	(605.37)
GRAVE LINERS & VAULTS	1,482.00	4,428.00	(2,946.00)	10,895.37	12,513.68	(1,618.31)
GRAVE VASES	0.00	0.00	0.00	1,723.32	733.75	989.57
CONTRACT TREE/GARDEN MAINTNCE	19,664.06	19,525.74	138.32	78,908.06	78,558.36	349.70
CONTRACT BURIALS	1,218.00	1,566.00	(348.00)	2,610.00	2,784.00	(174.00)
SECURITY CAMERA EXPENSE	0.00	138.00	(138.00)	276.00	690.00	(414.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	3,625.00	3,625.00	0.00
TOTAL EXPENSES	(87,261.87)	(75,492.68)	(11,769.19)	(395,588.90)	(372,413.98)	(23,174.92)
NET CHANGE FROM OPERATIONS	(47,455.03)	(26,350.37)	(21,104.66)	(148,370.70)	(95,976.31)	(52,394.39)
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	30,000.00	(30,000.00)	27,375.00	30,000.00	(2,625.00)
TOTAL OTHER REVENUE & EXPENSE	0.00	30,000.00	(30,000.00)	27,375.00	30,000.00	(2,625.00)
NET CHANGE	(47,455.03)	3,649.63	(51,104.66)	(120,995.70)	(65,976.31)	(55,019.39)

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2018**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	14,310.00	25,374.00	(11,064.00)	102,545.00	304,485.00	(201,940.00)
MISC SPECIAL SET-UP	0.00	233.00	(233.00)	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	2.77	3.00	(0.23)	19.51	35.00	(15.49)
LAND LEASE	5,492.23	5,492.00	0.23	27,461.15	65,907.00	(38,445.85)
CREDIT CARD CONVEN FEE	446.84	383.00	63.84	2,149.61	4,600.00	(2,450.39)
SAT INTERMENT SURCHARGE	2,700.00	1,506.00	1,194.00	9,000.00	18,075.00	(9,075.00)
SUN INTERMENT SURCHARGE	0.00	823.00	(823.00)	3,000.00	9,870.00	(6,870.00)
WITNESS GRAVE CLOSING	750.00	983.00	(233.00)	3,850.00	11,800.00	(7,950.00)
TAX COLLECTIONS	0.00	26,945.00	(26,945.00)	8,831.39	323,339.00	(314,507.61)
VAULTS	970.00	1,346.00	(376.00)	4,085.00	16,150.00	(12,065.00)
CREMATION VAULTS	360.00	0.00	360.00	1,530.00	0.00	1,530.00
LINERS	975.00	1,834.00	(859.00)	7,825.00	22,005.00	(14,180.00)
GRAVE VASES	455.00	717.00	(262.00)	3,587.05	8,600.00	(5,012.95)
MEMORIAL WALL INCOME	0.00	17.00	(17.00)	0.00	200.00	(200.00)
ENR SURCHARGE	4,940.00	3,804.00	1,136.00	18,320.00	45,650.00	(27,330.00)
LOT TRANSFERS	0.00	125.00	(125.00)	400.00	1,500.00	(1,100.00)
COUNTY INTEREST INCOME	0.00	13.00	(13.00)	254.49	150.00	104.49
HANDLING FEE	4,895.00	7,857.00	(2,962.00)	32,435.00	94,289.00	(61,854.00)
PRENEED CONTRACT SERVICE CHG	600.00	975.00	(375.00)	4,100.00	11,700.00	(7,600.00)
VASE/HDSTN SET & CLEAN	2,910.00	4,039.00	(1,129.00)	17,150.00	48,465.00	(31,315.00)
TOTAL REVENUE	39,806.84	82,473.00	(42,666.16)	247,218.20	989,670.00	(742,451.80)
EXPENSES						
REGULAR SALARIES	30,487.04	25,762.00	4,725.04	125,594.83	309,141.00	(183,546.17)
BOT MEETING COMPENSATION	1,436.72	1,122.00	314.72	5,208.11	13,469.00	(8,260.89)
BOT CONFERENCES	0.00	333.00	(333.00)	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)
BOT MEETING EXPENSES	80.19	0.00	80.19	464.05	0.00	464.05
TEMPORARY HELP	0.00	333.00	(333.00)	0.00	4,000.00	(4,000.00)
RETIREMENT/PENSION	3,618.04	1,723.00	1,895.04	8,791.63	20,675.00	(11,883.37)
FICA	1,969.47	1,646.00	323.47	8,055.85	19,752.00	(11,696.15)
MEDICARE	460.60	348.00	112.60	1,884.03	4,176.00	(2,291.97)
EMPLOYEE GROUP INSURANCE	5,339.20	6,602.00	(1,262.80)	26,702.90	79,220.00	(52,517.10)
RETIREE GROUP INSURANCE	1,146.90	0.00	1,146.90	5,734.50	0.00	5,734.50
UNEMPLOYMENT INSURANCE	89.08	283.00	(193.92)	322.90	3,395.00	(3,072.10)
WORKERS COMP INSURANCE	586.29	694.00	(107.71)	2,695.83	8,333.00	(5,637.17)
ELECTRICITY	5,562.11	4,771.00	791.11	26,649.94	57,251.00	(30,601.06)
TELEPHONE	699.42	667.00	32.42	3,316.05	8,000.00	(4,683.95)
WATER	4,722.27	2,917.00	1,805.27	22,614.82	35,000.00	(12,385.18)
COMMUNITY OUTREACH	85.00	333.00	(248.00)	664.13	4,000.00	(3,335.87)
VISA-MASTER CHG FEES	720.54	642.00	78.54	4,156.88	7,700.00	(3,543.12)
RETURNED CHECK	0.00	4.00	(4.00)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	0.00	100.00	(100.00)	378.50	1,200.00	(821.50)
EDUCATION	0.00	50.00	(50.00)	254.99	600.00	(345.01)
GENERAL INSURANCE	1,494.09	1,573.00	(78.91)	7,470.45	18,873.00	(11,402.55)
LEGAL	0.00	583.00	(583.00)	2,346.00	7,000.00	(4,654.00)
LOT REPURCHASE	0.00	542.00	(542.00)	2,230.08	6,500.00	(4,269.92)
OFFICE EXPENSE	2,365.02	1,458.00	907.02	9,110.60	17,500.00	(8,389.40)
TRAVEL & CONVENTION	0.00	917.00	(917.00)	2,785.83	11,000.00	(8,214.17)
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)	26.00	300.00	(274.00)
CONTRIBUTIONS	0.00	42.00	(42.00)	0.00	500.00	(500.00)
AUDIT	0.00	658.00	(658.00)	6,750.00	7,900.00	(1,150.00)
ADVERTISING/PUBLICITY	180.40	833.00	(652.60)	1,037.00	10,000.00	(8,963.00)
MEMBERSHIP & DUES	0.00	383.00	(383.00)	913.36	4,600.00	(3,686.64)
AUTO TRUCK EXPENSE	0.00	83.00	(83.00)	1,059.64	1,000.00	59.64
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)	225.00	500.00	(275.00)
IRRIGATION SYSTEM REPAIRS	338.81	833.00	(494.19)	1,009.04	10,000.00	(8,990.96)
FERTILIZER AND SEED	0.00	896.00	(896.00)	7,422.19	10,750.00	(3,327.81)
GASOLINE, OIL, TIRES	1,335.36	458.00	877.36	1,397.02	5,500.00	(4,102.98)
PLANT & BUILDING	1,423.62	1,750.00	(326.38)	8,347.83	21,000.00	(12,652.17)
ROAD MAINTENANCE	0.00	6,208.00	(6,208.00)	0.00	74,500.00	(74,500.00)
TOOLS & SUPPLIES	32.64	250.00	(217.36)	206.17	3,000.00	(2,793.83)
GRAVE LINERS & VAULTS	1,482.00	2,934.00	(1,452.00)	10,895.37	35,200.00	(24,304.63)
GRAVE VASES	0.00	325.00	(325.00)	1,723.32	3,900.00	(2,176.68)
CONTRACT TREE/GARDEN MAINTNCE	19,664.06	19,748.00	(83.94)	78,908.06	236,976.00	(158,067.94)
CONTRACT BURIALS	1,218.00	732.00	486.00	2,610.00	8,775.00	(6,165.00)
SECURITY CAMERA EXPENSE	0.00	213.00	(213.00)	276.00	2,550.00	(2,274.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	3,625.00	8,700.00	(5,075.00)
TOTAL EXPENSES	87,261.87	91,308.00	(4,046.13)	395,588.90	1,095,686.00	(700,097.10)
NET CHANGE FROM OPERATIONS	(47,455.03)	(8,835.00)	(38,620.03)	(148,370.70)	(106,016.00)	(42,354.70)
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	7,042.00	(7,042.00)	27,375.00	84,500.00	(57,125.00)
NET CHANGE	(47,455.03)	(1,793.00)	(45,662.03)	(120,995.70)	(21,516.00)	(99,479.70)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
NOVEMBER 30, 2018**

ASSETS

ASSETS

CASH ON HAND - COUNTY	37,414.32	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	33,774.11	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	2,722.50	
LOAN TO PET CEMETERY UNSECURED	10,146.20	
NSF CHECKS RECEIVABLE	3,767.06	
PREPAID INSURANCE	10,458.61	
PREPAID W/C INSURANCE	4,104.06	
TOTAL ASSETS		117,786.86

LIABILITIES AND FUND BALANCES

LIABILITIES

SALES TAX PAYABLE	723.96	
LEASE DEPOSIT - PREPAID	38,445.52	
EMPLOYEES INSURANCE PAYABLE	1,134.47	
ACCRUED EMPLOYEE PAYROLL	7,152.32	
ACCRUED VACATION PAYABLE	12,187.36	
ACO PURCHASES PAYABLE	22,811.56	
UNEARNED INCOME	41,693.00	
TOTAL LIABILITIES		124,148.19

FUND BALANCES

UNASSIGNED FUND BALANCE	99,334.37	
REVOLVING FUND RESERVE	15,300.00	
NET CHANGE IN FUND BALANCES	(120,995.70)	
TOTAL FUND BALANCES		(6,361.33)

TOTAL LIABILITIES AND FUND BALANCES		117,786.86
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**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF NOVEMBER 30, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	37,414.32	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	33,774.11	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	2,722.50	
10010	LOAN TO PET CEMETERY UNSECURED	10,146.20	
11034	NSF CHECKS RECEIVABLE	3,767.06	
14010	PREPAID INSURANCE	10,458.61	
14011	PREPAID W/C INSURANCE	4,104.06	
	ASSETS:	107,640.66	0.00
LIABILITIES:			
20102	SALES TAX PAYABLE		723.96
20109	LEASE DEPOSIT - PREPAID		38,445.52
20111	EMPLOYEES INSURANCE PAYABLE		1,134.47
20220	ACCRUED EMPLOYEE PAYROLL		7,152.32
20221	ACCRUED VACATION PAYABLE		12,187.36
20230	ACO PURCHASES PAYABLE		22,811.56
28999	UNEARNED INCOME		41,693.00
	LIABILITIES:	0.00	(82,455.19)
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		102,545.00
40201	MISC SPECIAL SET-UP		675.00
40203	INTEREST RECEIVED		19.51
40204	LAND LEASE		27,461.15
40205CC	CREDIT CARD CONVEN FEE		2,149.61
40205SAT	SAT INTERMENT SURCHARGE		9,000.00
40205SUN	SUN INTERMENT SURCHARGE		3,000.00
40205WIT	WITNESS GRAVE CLOSING		3,850.00
40206	TAX COLLECTIONS		8,831.39
40207	VAULTS		4,085.00
40207CRE	CREMATION VAULTS		1,530.00
40208	LINERS		7,825.00
40209	GRAVE VASES		3,587.05
40211	ENR SURCHARGE		18,320.00
40212	LOT TRANSFERS		400.00
40213	COUNTY INTEREST INCOME		254.49
40216	HANDLING FEE		32,435.00
40217	PRENEED CONTRACT SERVICE CHG		4,100.00
40218	VASE/HDSTN SET & CLEAN		17,150.00
95000	RESERVES TRANSFERRED IN		27,375.00
	REVENUE:	0.00	(274,593.20)

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF NOVEMBER 30, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	125,594.83	
60102	BOT MEETING COMPENSATION	5,208.11	
60103	BOT CONFERENCES	1,725.00	
60106	BOT MEETING EXPENSES	464.05	
71101	RETIREMENT/PENSION	8,791.63	
71201	FICA	8,055.85	
71202	MEDICARE	1,884.03	
72301	EMPLOYEE GROUP INSURANCE	26,702.90	
72302	RETIREE GROUP INSURANCE	5,734.50	
72601	UNEMPLOYMENT INSURANCE	322.90	
73101	WORKERS COMP INSURANCE	2,695.83	
81111	ELECTRICITY	26,649.94	
81112	TELEPHONE	3,316.05	
81113	WATER	22,614.82	
83308	COMMUNITY OUTREACH	664.13	
83309	VISA-MASTER CHG FEES	4,156.88	
83311	COUNTY SERVICE CHARGE	378.50	
83312	EDUCATION	254.99	
83313	GENERAL INSURANCE	7,470.45	
83314	LEGAL	2,346.00	
83315	LOT REPURCHASE	2,230.08	
83316	OFFICE EXPENSE	9,110.60	
83317	TRAVEL & CONVENTION	2,785.83	
83319	MTG EXP & SUPPLIES	26.00	
83321	AUDIT	6,750.00	
83323	ADVERTISING/PUBLICITY	1,037.00	
83324	MEMBERSHIP & DUES	913.36	
84410	AUTO TRUCK EXPENSE	1,059.64	
84412	EQUIPMENT REPAIRS	225.00	
84413	IRRIGATION SYSTEM REPAIRS	1,009.04	
84414	FERTILIZER AND SEED	7,422.19	
84415	GASOLINE, OIL, TIRES	1,397.02	
84416	PLANT & BUILDING	8,347.83	
84418	TOOLS & SUPPLIES	206.17	
84419	GRAVE LINERS & VAULTS	10,895.37	
84420	GRAVE VASES	1,723.32	
84422	CONTRACT TREE/GARDEN MAINTNCE	78,908.06	
84423	CONTRACT BURIALS	2,610.00	
84424	SECURITY CAMERA EXPENSE	276.00	
84425	DMP GROUNDS SECURITY	3,625.00	
	EXPENSES:	395,588.90	0.00
	REPORT TOTALS	513,375.76	(513,375.76)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	17,055.00	15,225.00	1,830.00	99,415.00	92,555.00	6,860.00
CURRENT INTEREST & DIVIDENDS	825.82	2,559.77	(1,733.95)	6,303.42	4,714.84	1,588.58
COUNTY INTEREST INCOME	0.00	636.12	(636.12)	450.02	1,388.06	(938.04)
GAIN/INVEST FAIR VALUE INCREAS	(4,686.15)	(2,708.97)	(1,977.18)	(3,961.16)	(2,131.21)	(1,829.95)
TOTAL REVENUE	13,194.67	15,711.92	(2,517.25)	102,207.28	96,526.69	5,680.59
	<u>13,194.67</u>	<u>15,711.92</u>	<u>(2,517.25)</u>	<u>102,207.28</u>	<u>96,526.69</u>	<u>5,680.59</u>
EXPENSES						
INVESTMENT ADVISOR FEES	1,148.03	255.75	892.28	2,289.74	1,306.48	983.26
TOTAL EXPENSES	(1,148.03)	(255.75)	(892.28)	(2,289.74)	(1,306.48)	(983.26)
	<u>(1,148.03)</u>	<u>(255.75)</u>	<u>(892.28)</u>	<u>(2,289.74)</u>	<u>(1,306.48)</u>	<u>(983.26)</u>
NET CHANGE FROM OPERATIONS	12,046.64	15,456.17	(3,409.53)	99,917.54	95,220.21	4,697.33
	<u>12,046.64</u>	<u>15,456.17</u>	<u>(3,409.53)</u>	<u>99,917.54</u>	<u>95,220.21</u>	<u>4,697.33</u>
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	0.00	0.00	0.00	(4,700.00)	(6,595.00)	1,895.00
REVENUE TRANSFER OUT	0.00	0.00	0.00	25,500.00	30,000.00	(4,500.00)
TOTAL OTHER REVENUE & EXPENSE	0.00	0.00	0.00	20,800.00	23,405.00	(2,605.00)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,800.00</u>	<u>23,405.00</u>	<u>(2,605.00)</u>
NET CHANGE	12,046.64	15,456.17	(3,409.53)	79,117.54	71,815.21	7,302.33
	<u>12,046.64</u>	<u>15,456.17</u>	<u>(3,409.53)</u>	<u>79,117.54</u>	<u>71,815.21</u>	<u>7,302.33</u>

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
NOVEMBER 30, 2018**

ASSETS

ASSETS

CASH ON DEPOSIT -COUNTY	8,911.48	
ASSET RPLCE RSRVE-LAND/BLD/ETC	270,424.16	
CASH,MONEY & MUTUAL FUNDS, ETF	236,739.83	
FIXED INCOME SECURITIES	676,676.75	
TOTAL ASSETS		<u><u>1,192,752.22</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES **0.00**

FUND BALANCES

ASSIGNED	1,113,634.68	
NET INCOME	79,117.54	
TOTAL FUND BALANCES		<u><u>1,192,752.22</u></u>
TOTAL LIABILITIES AND FUND BALANCES		<u><u>1,192,752.22</u></u>

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF NOVEMBER 30, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	8,911.48	
003343	ASSET RPLCE RSRVE-LAND/BLD/ETC	270,424.16	
006343	CASH,MONEY & MUTUAL FUNDS, ETF	236,739.83	
007343	FIXED INCOME SECURITIES	676,676.75	
	ASSETS:	1,192,752.22	0.00
FUND BALANCES:			
148343	ASSIGNED		1,113,634.68
	FUND BALANCES:		(1,113,634.68)
REVENUE:			
201343	BURIAL RIGHT SALES		99,415.00
203343	CURRENT INTEREST & DIVIDENDS		6,303.42
213343	COUNTY INTEREST INCOME		450.02
230343	GAIN/INVEST FAIR VALUE INCREAS	3,961.16	
500343	REVENUE TRANSFERRED IN		4,700.00
	REVENUE:	3,961.16	(110,868.44)
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	2,289.74	
510343	REVENUE TRANSFER OUT	25,500.00	
	EXPENSES:	27,789.74	0.00
	REPORT TOTALS	1,224,503.12	(1,224,503.12)

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	190.00	60.00	130.00
ENDOWMENT CARE DEPOSITS	12,883.99	15,292.13	(2,408.14)	73,370.86	83,740.79	(10,369.93)
CURRENT INTEREST & DIVIDENDS	7,071.66	3,325.30	3,746.36	38,006.55	16,127.24	21,879.31
COUNTY INTEREST INCOME	0.00	2,601.59	(2,601.59)	352.71	5,040.54	(4,687.83)
GAIN/INVEST FAIR VALUE INCREAS	(10,086.06)	(4,689.88)	(5,396.18)	(5,658.41)	(5,149.03)	(509.38)
TOTAL REVENUE	9,869.59	16,529.14	(6,659.55)	106,261.71	99,819.54	6,442.17
EXPENSES						
INVESTMENT ADVISOR FEES	7,008.21	1,738.10	5,270.11	13,980.93	8,893.39	5,087.54
TOTAL EXPENSES	7,008.21	1,738.10	5,270.11	13,980.93	8,893.39	5,087.54
NET CHANGE	2,861.38	14,791.04	(11,929.66)	92,280.78	90,926.15	1,354.63

**ENDOWMENT CARE FUND
BALANCE SHEET
NOVEMBER 30, 2018**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	196,278.07
INTEREST ON DEPOSIT-COUNTY	20,280.44
CASH, MONEY & MUTUAL FUNDS, ETFS	402,997.43
FIXED INCOME SECURITIES	3,886,528.11
UNRESTRICTED FUNDS	1,307,020.10

TOTAL ASSETS

5,813,104.15

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES

0.00

FUND BALANCES

ASSIGNED	2,134,907.37
CORPUS	3,585,916.00
NET INCOME	92,280.78

TOTAL FUND BALANCES

5,813,104.15

TOTAL LIABILITIES AND FUND BALANCES

5,813,104.15

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF NOVEMBER 30, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	196,278.07	
003-342	INTEREST ON DEPOSIT-COUNTY	20,280.44	
006342	CASH,MONEY & MUTUAL FUNDS,ETFS	402,997.43	
007342	FIXED INCOME SECURITIES	3,886,528.11	
018342	UNRESTRICTED FUNDS	1,307,020.10	
	ASSETS:	5,813,104.15	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		190.00
201342	ENDOWMENT CARE DEPOSITS		73,370.86
203342	CURRENT INTEREST & DIVIDENDS		38,006.55
213342	COUNTY INTEREST INCOME		352.71
230342	GAIN/INVEST FAIR VALUE INCREAS	5,658.41	
	REVENUE:	5,658.41	(111,920.12)
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	13,980.93	
	EXPENSES	13,980.93	0.00
	REPORT TOTALS	5,832,743.49	(5,832,743.49)

**PRENEED FUND
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2018**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	6,173.77	8,199.95	(2,026.18)	38,705.79	71,364.76	(32,658.97)
CURRENT DEFERRED REVENUE	7,753.98	10,136.84	(2,382.86)	46,501.97	73,708.02	(27,206.05)
CURRENT INTEREST & DIVIDENDS	4,672.45	3,461.70	1,210.75	13,552.48	6,384.43	7,168.05
COUNTY INTEREST INCOME	0.00	1,580.93	(1,580.93)	325.42	4,500.15	(4,174.73)
GAIN/INVEST FAIR VALUE INCREAS	(6,720.60)	(4,618.62)	(2,101.98)	(5,463.78)	(4,587.55)	(876.23)
TOTAL REVENUE	11,879.60	18,760.80	(6,881.20)	93,621.88	151,369.81	(57,747.93)
EXPENSES						
INVESTMENT FEES	2,282.02	388.58	1,893.44	4,554.21	1,987.21	2,567.00
LOSS ON TRANSFER (INTER COSTS)	0.00	0.00	0.00	1,167.82	4,318.80	(3,150.98)
SALES TRANSFR OUT (PRIOR YR)	0.00	0.00	0.00	6,575.00	6,595.00	(20.00)
TOTAL EXPENSES	2,282.02	388.58	1,893.44	12,297.03	12,901.01	(603.98)
NET CHANGE	9,597.58	18,372.22	(8,774.64)	81,324.85	138,468.80	(57,143.95)

**PRENEED FUND
BALANCE SHEET
NOVEMBER 30, 2018**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	192,532.51
CASH,MONEY & MUTUAL FUNDS,ETF	326,589.23
FIXED INCOME SECURITIES	1,494,698.64
CONTRACTS RECEIVABLE	83,069.93

TOTAL ASSETS

2,096,890.31

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	830,693.34
TOTAL LIABILITIES	830,693.34

FUND BALANCES

ASSIGNED	1,184,872.12
NET INCOME	81,324.85

TOTAL FUND BALANCES

1,266,196.97

TOTAL LIABILITIES AND FUND BALANCES

2,096,890.31

**PRENEED FUND
TRIAL BALANCE
AS OF NOVEMBER 30, 2018**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	192,532.51	
006392	CASH,MONEY & MUTUAL FUNDS,ETF	326,589.23	
007392	FIXED INCOME SECURITIES	1,494,698.64	
034392	CONTRACTS RECEIVABLE	83,069.93	
	CURRENT ASSETS:	2,096,890.31	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		830,693.34
	LIABILITIES:	0.00	(830,693.34)
FUND BALANCES:			
148392	ASSIGNED		1,184,872.12
	FUND BALANCES:	0.00	(1,184,872.12)
REVENUE:			
201392	CURRENT SALES		38,705.79
202392	CURRENT DEFERRED REVENUE		46,501.97
203392	CURRENT INTEREST & DIVIDENDS		13,552.48
213392	COUNTY INTEREST INCOME		325.42
230392	GAIN/INVEST FAIR VALUE INCREAS	5,463.78	
	REVENUE:	5,463.78	(99,085.66)
EXPENSES:			
310392	INVESTMENT FEES	4,554.21	
320392	LOSS ON TRANSFER (INTER COSTS)	1,167.82	
335392	SALES TRANSFR OUT (PRIOR YR)	6,575.00	
	EXPENSES:	12,297.03	0.00
	REPORT TOTALS	2,114,651.12	(2,114,651.12)

**PALM SPRINGS CEMETERY DISTRICT
RESOLUTION 28-2018**

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 \$.00 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 \$6,260.00 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 December 16, 2015 to June 28, 2018.

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 13th day of December 2018, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

William Kleindienst, Secretary

**PALM SPRINGS CEMETERY DISTRICT
RESOLUTION 29-2018**

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 \$14,088.66 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 \$2,570.00 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 September 28, 2018 to November 30, 2018.

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 13th day of December 2018, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan Pye, Chairperson

ATTEST:

William Kleindienst, Secretary