

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

**Thursday, February 9, 2023 at 2:00 P.M.**

31-705 Da Vall Drive, Cathedral City, California

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In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact District Manager Kathleen Jurasky by telephone at (760) 328-3316 forty-eight hours prior to the meeting. Such timely notification will enable the District to make reasonable arrangements to ensure accessibility to this meeting. [CFR 35.102-35.104, ADA title 11].

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**IMPORTANT NOTICE**

**NEW LAW**

**Pursuant to Assembly Bill No. 361**

**Effective September 16, 2021**

**The Public May Observe the Meeting and Offer Public Comment Remotely**

**If you would like to participate in this teleconferenced Board Meeting, please follow these instructions:**

**YOU MAY JOIN MEETING AND COMMENT VIA ZOOM AT: <https://us02web.zoom.us/j/2464673948>; or**

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

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**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

At this time, pursuant to the Brown Act, any person may comment on matters of general interest within the subject matter jurisdiction of the Board of Trustees, NOT listed on the agenda. Pursuant to the Brown Act, the Board of Trustees will not take action on or discuss matters raised during Public Comment portion of the agenda that are not listed on the agenda.

Comments shall be limited to three (3) minutes per speaker. Speakers may not yield their time to others without the consent of the Presiding Officer. All comments shall be directed to the Board of Trustees and shall be devoid of any personal attacks unrelated to District business. Members of the public are expected to maintain a professional, courteous decorum during 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 January 12, 2022 Regular Meeting Minutes

**5. CONSENT CALENDAR - continued**

b.	Approval of January Expenditures			
	General Fund			\$ 86,547.92
	Jan Reimburse Voucher 1762	\$	30,214.96	
	Jan Reimburse Voucher 1763	\$	56,332.96	
	Accumulative Capital Outlay			\$ 737.50
	Jan Reimburse Voucher 1764	\$	737.50	
	Pet Memorial Park Cemetery			\$ .00
	Total January 31, 2023 Expenditures Checks & Visa/Debit Card			
	24385-24424 Direct Deposits (Payroll)			\$ 87,285.42
c.	Financial Reports as of January 31, 2023 (F-1 thru F-5A)			

**6. ADMINISTRATIVE CALENDAR**

- a. Rob Dennis, RT Dennis Accountancy – Annual Audit Report
- b. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group
- c. Review for Discussion and Possible Approval Cremation Niches – Welwood Murray Cemetery
- d. Review for Discussion and Possible Approval Two-Year Extension Landscape Maintenance Contract – Nissho California
- e. Post State of Emergency Brown Act Teleconferencing Rules – Oral Report by Legal Counsel
- f. Website Update for ADA Compliance – Streamline
- g. California Association of Public Cemeteries (CAPC) Local Area Meeting, 10:00A.M., Thursday, April 27, 2023 at Palo Verde Cemetery District in Blythe, CA
- h. Review for Discussion and Possible Approval Sunnylands Visit & Tour:  
12:00pm-2:00pm, Wednesday, February 22, 2023 or 12:00pm-2:00pm, Thursday, February 23, 2023
- i. East Lease Agreement – Update 40 Acres (Nothing to Report)

**7. LEGISLATIVE CALENDAR – None**

**8. TRUSTEE AND ATTORNEY SIGNATURES**

**9. BOARD DEVELOPMENT – Responses to Tough Questions**

**10. PUBLIC HEARING CALENDAR – None**

**11. COMMITTEES**

**12. REPORTS**

- a. Trustees
- b. District Manager
  - 1. PSCD Strategic Barometer Dashboard and Strategic Barometer (Nothing to Report - No Changes)

**13. FUTURE AGENDA ITEMS**

- a. Discussion in 2023/2024 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Marketing/Advertising
- d. Future Long-Range Planning – PSCD Staffing

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

- a. Real Property Negotiations pursuant to Government Code Section 54956.8  
**Property:** Assessor Parcel No. 670230017-4 (6.72 Acres) and Assessor Parcel No. 670230019-6 (29.45 Acres)  
**District Negotiator:** Board of Trustees of the Palm Springs Cemetery District and Steven B. Quintanilla, General Legal Counsel  
**Negotiating Parties:** Mario J. Gonzales, President/CEO RM Da Vall, LLC and Michael Braun, Grit Development  
**Under Negotiation:** Memorandum of Understanding, Price and Terms of Payment

**15. CLOSED SESSION ANNOUNCEMENT**

**16. OPEN SESSION**

**17. ADJOURNMENT**

**THIS AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M.,  
MONDAY, February 6, 2023**

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Kathleen Jurasky, District Manager

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

**DATE:** January 12, 2022  
**TIME:** 2:00 P.M.  
**PLACE:** 31-705 Da Vall Drive, Cathedral City, California 92234

**1. CALL TO ORDER** Meeting was called to order by Chairperson Pye at 2:06 P.M.

**2. ROLL CALL**

Present: Jan M. Pye, Chairperson  
William G. Kleindienst, Vice Chairperson – Arrived at 2:07 P.M.  
Lynn T. Mallotto, Treasurer  
LaFaye M. Platter, Secretary  
Michael V. Smith, Member – Arrived at 2:12 P.M.

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

**3. PUBLIC COMMENTS** – Brad Anderson, Resident in the city of Rancho Mirage submitted written public comments via email on January 11, 2023 (copy attached for the records).

Trustee Kleindienst arrived.

Trustee Pye requested that item 5d be pulled and addressed with item 6f, and item 5e be pulled for discussion. Trustee Pye also, requested that item 6g be moved to follow item 6b.

**4. CONFIRMATION OF AGENDA** Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Mallotto to approve the agenda as amended. Motion carried; roll call 4-0 Kleindienst, Mallotto, Platter and Pye.

**5. CONSENT CALENDAR** Motion was made by Trustee Kleindienst, second by Trustee Mallotto approve the Consent Calendar as amended Motion carried; roll call 4-0 Kleindienst, Mallotto, Platter and Pye.

**5. CONSENT CALENDAR e. Resolution 2-2023, Employee Year-End Appreciation Incentives** Trustee Pye stated she pulled this item for the benefit of Trustee Platter as a new board member. District Manager Jurasky explained the purpose of the incentives, and stated Interim Grounds Supervisor was given \$1,200.00, Office Accountant \$1,100.00 and Administrative Assistant \$1,000.00. This item was approved by a 4-0 roll call vote. Kleindienst, Mallotto, Platter and Pye.

**6. ADMINISTRATIVE CALENDAR a. Election of Officers** Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Platter to keep the slate of officers the same: Trustee Pye, Chairperson, Trustee Kleindienst, Vice Chairperson, Trustee Mallotto, Treasurer and Trustee Platter, Secretary. Motion carried; roll call 4-0 Kleindienst, Mallotto, Platter and Pye.

Trustee Smith arrived. Trustee Pye left the meeting.

**b. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group** Neal Wilson presented a PowerPoint presentation to the Board and discussed the following:

**Statement balances:** He explained the statements continue to show unrealized losses. Bond prices and yields are inversely related. As the rates increase, the bonds in the portfolio decrease in value. This is until they mature, at which time their principal is paid back in full.

## **6. ADMINISTRATIVE CALENDAR - continued**

**Maturity Schedule:** Schedule shows cash now, and noted the dollar amounts and maturity years through 2027.

**Current Rate of Return:** Showing 37% of portfolios earning less than 2%, 35% earning 2-4% or less and 28% earning greater than 4%.

**Rate of Return with Infusion of New Money:** 34% of portfolios earning less than 2%, 24% of portfolios earning 2-3%, 17% of portfolios earning 3-4% and 25% of portfolios earning greater than 4%.

**Summary:** He stated by adding new money to the accounts and investing it at the current higher rates the average rate of return has increased significantly. Now approximately 63% of the holdings are earning 2% or more, and 28% are earning over 4% or more. The investment report was received and filed.

Trustee Kleindienst stated his wife does business with Mario Gonzalez, GHA, and left the meeting for item 6g due to a possible conflict of interest, and left the meeting.

### **g. East 40 Acres Lease Agreement – No Action Taken**

Trustee Pye left the meeting.

Trustee Kleindienst returned to the meeting.

**c. Review for Discussion and Possible Approval Replacement Utility Vehicle- Quote for John Deere Gator** District Manager Jurasky stated the current utility vehicle was purchased in June 2007, and it is in constant need of repairs. She said the vehicle isn't worth repairing any longer due to the age and very costly repairs. Following a discussion motion was made by Trustee Platter, seconded by Trustee Mallotto to approve the purchase of the John Deere Gator for the amount of \$21,436.43 which includes a governmental discount in the amount of 3,171.11. Motion carried; roll call 4-0 Kleindienst, Mallotto, Platter and Smith.

**d. Soil Fertility Program at Desert Memorial Park – EcoFert, Inc. Proposal** District Manager Jurasky explained the Soil Fertility Program, and informed the Board she is having a survey done by MSA Consulting to obtain the actual acres to be irrigated. She advised the Board when the survey is concluded the total acres will be corrected and the monthly fee will be reduced by EcoFert. The proposal from EcoFert is \$2,400.00 monthly, and \$28,800.00 annually for a total of 32 acres.

District Manager Jurasky informed the Board she negotiated with EcoFert that they be responsible for any and all on-site improvement, which will save the District an estimated \$12,000.00. Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Mallotto. Motion carried, roll call 4-0, Kleindienst, Mallotto, Platter and Smith.

**e. California Association of Public Cemeteries (CAPC) 65<sup>th</sup> Annual Conference – Embassy Suites Monterey Bay, March 23-25, 2023 in Seaside, CA** Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Smith to approve Trustees and District Manager Jurasky attending the CAPC annual conference. This approval is to include all necessary expenses. Motion carried, roll call 4-0, Kleindienst, Mallotto, Platter and Smith.

**f. Review for Discussion and Possible Approval – Return to In-Person Board Meetings** Following a discussion motion was made by Trustee Kleindienst, seconded by Trustee Platter to approve a hybrid board meeting attendance approach. Allowing those choosing to attend in-person, and those choosing to attend via ZOOM to do so. Motion carried; roll call 4-0. Kleindienst, Mallotto, Platter and Smith.

Trustee Kleindienst left the meeting.

**7. LEGISLATIVE a. Resolution 1-2023, Transfer Interment Rights & Costs from PN to ACO & GF**  
Motion was made by Trustee Smith, seconded by Trustee Mallotto to approve Resolution 1-2023 transferring \$19,132.06 from PreNeed Fund, 51265 to the General Fund, 51270 and \$9,925.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275. Motion carried, roll call 3-0. Smith, Mallotto and Platter.

**8. TRUSTEE SIGNATURES AND ATTORNEY** District Manager Jurasky will contact Trustees and attorney to arrange for signature completions.

**9. BOARD DEVELOPMENT** – None

**10. PUBLIC HEARING CALENDAR** – None

**11. COMMITTEE REPORTS** – None

Trustee Pye returned to the meeting

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

**b. District Manager** District Manager Jurasky

**1. PSCD Strategic Barometer Dashboard and Strategic Barometer** – No changes

**13. FUTURE AGENDA ITEMS a. Discussion in 2022/2023 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken

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

**c. Marketing/Advertising** No action taken

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

**14. CLOSED SESSION - READING OF THE SAFE HARBOR** Safe Harbor language was read by attorney Steve Quintanilla. Convened into Closed Session at 2:47 P.M.

**a. Real Property Negotiations pursuant to Government Code Section 54956.8**

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

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

**Negotiating Parties:** Mario J. Gonzales, President/CEO RM Da Vall, LLC and Michael Braun, Grit  
Development

**Under Negotiation:** Price and Terms of Payment

Trustee Mallotto left the meeting.

**15. CLOSED SESSION ANNOUNCEMENT** Returned to Open Session at 3:06 P.M. No reportable action

**16. OPEN SESSION**

**17. ADJOURNMENT** Meeting was adjourned by Trustee Pye at 3:06 P.M. The next regular board meeting is scheduled for 2:00 P.M., Thursday, February 9, 2023.

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

\_\_\_\_\_  
LaFaye M. Platter, Secretary

## Kathleen Jurasky

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**From:** Brad Anderson <ba4612442@gmail.com>  
**Sent:** Wednesday, January 11, 2023 8:33 PM  
**To:** Kathleen Jurasky  
**Subject:** Public Comment(s) For Palm Springs Cemetery District Board meeting of 1/12/23 - 2:PM (remotely performed meeting)

January 11, 2023

Palm Springs Cemetery District (PSCD)  
31705 Da Vall Dr.  
Cathedral City, CA. 92234  
Attn: Clerk of the Board/General Manager

Re: Written Public Comment(s)

Dear PSCD appointees,

Please consider reviewing these written statements in regards to Agenda Items listed and Non-Agenda topics that are mentioned, prior to consideration of each agenda Items as they are brought to the body for discussion and decision for the January 12, 2023 Palm Springs Cemetery District Board meeting.

1) Agenda Item: 3. (Non-Agenda Public comment)

Its been demonstrated that the administration of the Palm Springs Cemetery District has denied access to certain Public meetings of its organization. Please be aware that prior years Public meeting notices have not been received by this meeting notices requestor for the past years, December's Cemetery District Board meetings. It appears that the Palm Springs Cemetery District has decided to limit Public participation and the monitoring of it's operations while taking full advantage of certain California laws in a very questionable matter under the advice of that organizations general counsel (Steven Quintanilla and associated). Consider full transparency - In person Public meetings/Legal counsel conflicts of interest/ and the continuous transfers of taxpayers and grieving families monies.

2) Agenda Item: 5-d, (Resolution 8-2021) remotely performed meetings

Opposed,

Discontinue the ability of board members to avoid the Public that has potentially been disenfranchised by the Palm Springs Cemetery Districts lack of concern to conduct In-person Public meetings of its organization. Please consider allowing citizens the opportunity to monitor and or participate in the Peoples business at In-person events and have the ability to approach board members in-person of the Palm Springs Cemetery District Board.

It appears that very little effort was made to notify Coachella Valley Resident's of December's "Special" PSCD Public meeting that was held at a City of Palm Springs restaurant (Spencer's) for what appears to be an established luncheon for administration/board members of the PSCD. The December 2022 meeting agenda was written in a matter to deny the Public from attending in-person while ONLY allowing for remote access for the general Public.

Please be advised that having a meeting that lasts less then ten minutes while being able to dine at taxpayer's expense without the interruptions of the general Public at a "Public meeting" - and potentially using a false narrative (AB361) to limit Public participation and in-person monitoring of appointed board members under a false narrative of health concerns should be discouraged.

Please stop with what clearly appears to be possible disingenuous conduct if not fraud against the citizens of our Valley.

3) Agenda Item: 6-f, (Discussion "Return to In-person board meetings")

Please see written statements of agenda Item: 5-d  
It's highly recommended to discontinue board member only remote meeting access under California's AB361.

4) Agenda Item: 14-a, (Close session topic)

Opposed,

Public acquired lands should be used and retained for the original purpose (cemetery related use). Communication or other industry use of Palm Springs Cemetery District land holdings shouldn't be considered.

Any and all negotiations for release of interested of Palm Springs Cemetery District property that was obtained with Public resources for assumed use of Residents to be secure and not to have Industrial design impact their love ones or themselves for a potential revenue stream on property that was not intended for any consideration of construction or business use.

Please discontinue the direct use of PSCD general legal counsel in this matter - seek other non-related business ventures to provide advice and legal expertise to the PSCD.

Sincerely,

Brad Anderson | 37043 Ferber Dr. Rancho Mirage, CA. 92270

Cc:



**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Jan 1, 2023 to Jan 31, 2023

Date	Check #	Line Description	Debit Amount	Credit Amount
1/6/23	24385	INV 246193 - DEC 2022 LANDSCAPE MAINTENANCE NISSHO OF CALIFORNIA, INC	24,700.00	24,700.00
1/6/23	24386	CA SALES TAX FOR PERIOD 10/01/2022 TO 12/31/2022 CALIFORNIA DEPT OF TAX & FEE ADMIN	1,472.00	1,472.00
1/6/23	24387	JAN 2023 PSCD EMPLOYEE DENTAL INSURANCE EXPENS STANDARD INSURANCE COMPANY RB	424.20	424.20
1/6/23	24388	DISTRICT MANAGER CELL PHONE FOR 12/20/2022 TO 1/1 AT & T MOBILITY	190.39	190.39
1/6/23	24389	TRASH SERVICE FOR JAN 2023 BURRTEC WASTE & RECYCLING SVCS	473.79	473.79
1/6/23	24390	INV 2301133 - SECURITY PATROL FOR JAN 2023 MAXWELL SECURITY SERVICES, INC	825.00	825.00
1/6/23	24391	INV 29545905 - PEST CONTROL FOR DEC 2022 WESTERN EXTERMINATOR	97.15	97.15
1/6/23	24392	INV 12465955 - FIRE EXTINGUISHER INSPECTION 11/08/2 DESERT FIRE EXT. CO. INC	681.51	681.51
1/6/23	24393	INV000000507209 - OFFICE WIFI FOR JAN 2023 ONE RING NETWORKS	200.00	200.00
1/6/23	24394	INV 12982 - 2023 CORPORATE MEMBERSHIP DUES CALIFORNIA ASSOC OF PUBLIC CEMETERIES	630.00	630.00
1/9/23	24395	INV 23-3953615 ALARM 1/3/2023 PERMIT 17-144144 CATHEDRAL CITY POLICE DEPARTMENT	100.00	100.00
1/9/23	24396	YELLOW PAGE ADVERTISING FOR DEC 2022 THRYV	181.10	181.10
1/9/23	24397	REFUND DIFFERENCE BETWEEN #2 VAULT & #1 LINER REFUND DIFFERENCE IN HANDLING FEE REFUND DIFFERENCE IN SALES TAX PAID JOSE MORAZA	10.00 10.00 0.88	20.88
1/10/23	24398	INV 68554 - (12) GRAY VASES; (13) NICHE VASES W/O BRA ASCO PACIFIC, INC.	536.04	536.04
1/20/23	24399	INV068940 - (12) CREMATION VAULTS INV 68987 - (12) NICHE VASE RINGS ASCO PACIFIC, INC.	882.42 180.79	1,063.21
1/20/23	24400	INV 3018-200768 - (2) BACKHOE 310J BATTERIES O'REILLY AUTOMOTIVE, INC	320.25	320.25
1/20/23	24401	WMC USAGE FOR JAN 2023 DESERT WATER AGENCY	455.23	455.23
1/20/23	24402	559833-884768 -ADMIN BUILDING FOR JAN 2023 180819-512108 -BUSINESS FOR JAN 2023 559831-884770 -FIRE PROTECTION FOR JAN 2023 332245-850914 -WELL REPLENISHMENT FOR DEC 2022	30.76 24.71 88.31 3,522.38	

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Jan 1, 2023 to Jan 31, 2023

Date	Check #	Line Description	Debit Amount	Credit Amount
		COACHELLA VALLEY WATER DIST		3,666.16
1/20/23	24403	OFFICE PHONES FOR PERIOD 01/07/23 TO 02/06/23 FRONTIER COMMUNICATIONS	460.26	460.26
1/20/23	24404	INV 2531.001-16 - SECTION B-39 - B44 ADDL MEETINGS, C MSA CONSULTING, INC	737.50	737.50
1/23/23	24405	REPURCHASE INTERMENT RIGHT C-152 #59 ENDOWMENT CARE FUND IS NON-REFUNDABLE DAWN & DARREN SCHULTZ	700.00	700.00
1/23/23	24406	IN825754 - KYOCERA COPIER CONTRACT FOR 12/16/22 T AIS	156.33	156.33
1/23/23	24407	INV# 18528451 - IRRIGATION SYSTEM REPAIR SUPPLIES EWING IRRIGATION PRODUCTS, INC	198.28	198.28
1/23/23	24408	MONTHLY SERVICE ON AMERICAS PLAZA FOUNTAIN - J ELOY'S POOL SERVICE & REPAIRS	50.00	50.00
1/23/23	24409	INV 3084935 - BEE REMOVAL INV 30276456 - PEST CONTROL MAINTENANCE FOR JAN WESTERN EXTERMINATOR	225.00 97.15	322.15
1/23/23	24410	FEB 2023 PSCD EMPLOYEE LIFE INSURANCE EXPENSE STANDARD INSURANCE COMPANY RQ	53.17	53.17
1/24/23	24411	IN052931 - (1)#0 LINER;(1)#2 VAULT;(2)#5 VAULT;(7) #5 LI IN052627 - (7) #5 LINERS IN052804 - (1) #0 LINER; (4) #5 VAULTS; (6) #5 LINERS IN052535 - (6) #5 LINERS; (3) #5 VAULTS WHITED CEMETERY SERVICE	2,471.00 2,049.00 2,585.00 2,175.00	9,280.00
1/24/23	24412	INV 89999 - REPAIR DAVALL GATE REPLACE CIRCUIT BOARD PATTON ENTERPRISES, INC	575.00	575.00
1/24/23	24413	EMAIL SERVICE - DEC 2022 EMAIL SERVICE - 1 YEAR BOARD EMAIL SERVICE - 3 YEAR PSCD TROUBLESHOOT K JURASKY PC - 1-4-23 ERICH FISCHER	52.00 238.80 683.40 150.00	1,124.20
1/31/23	24414	INV 4932935 COURIER SERVICE ON 01/12/2023 INV 4927405 COURIER SERVICE ON 1/03/2023 INV 4903419 COURIER SERVICE ON 12/09/22 (31.99 LESS 7.2 INV 4885247 COURIER SERVICE ON 11/14/22 (32.05 LESS 7.2 GLS US	26.30 29.39 24.77 24.83	105.29
1/31/23	24415	INV 445097 - LANDSCAPE LIGHTING ON DAVALL DR BRADLEY ELECTRIC, INC	337.08	337.08
1/31/23	24416	DISTRICT MANAGER CELL PHONE FOR 12/20/22 - 01/19/23 AT & T MOBILITY	190.78	190.78
1/31/23	24417	GROUND SUPERVISOR CELL PHONE FOR 01/20/23 - 02/19/ T-MOBILE	116.68	116.68

PALM SPRINGS CEMETERY DIST  
**Cash Disbursements Journal**  
For the Period From Jan 1, 2023 to Jan 31, 2023

Date	Check #	Line Description	Debit Amount	Credit Amount
1/31/23	24418	FEB 2023 PSCD EMPLOYEE VISION INSURANCE EXPENSE METLIFE GROUP BENEFITS	49.90	49.90
1/31/23	24419	FEB 2023 PSCD EMPLOYEE DENTAL INSURANCE EXPENS STANDARD INSURANCE COMPANY RB	424.20	424.20
1/31/23	24420	JAN 2023 EXTRA LIFE INSURANCE FOR K JURASKY COLONIAL LIFE	203.78	203.78
1/31/23	24421	JAN 2023 PSCD EMPLOYEE RETIREMENT EXPENSE - K J JAN 2023 EMPLOYEE 403B PAYABLE - K JURASKY INVESCO INVESTMENT SERVICES, INC	624.88 2,219.78	2,844.66
1/31/23	24422	JAN 2023 PSCD EMPLOYEE RETIREMENT EXPENSE - E A FRANKLIN - TEMPLETON	293.78	293.78
1/31/23	24423	JAN 2023 PSCD EMPLOYEE RETIREMENT EXPENSE - S L FRANKLIN - TEMPLETON	257.60	257.60
1/31/23	24424	JAN 2023 PSCD EMPLOYEE RETIREMENT EXPENSE - S VI FRANKLIN - TEMPLETON	268.80	268.80
1/9/23	CALPERS	JAN 2023 PSCD EMPLOYEE HEALTH INSURANCE EXPENS JAN 2023 PSCD RETIREE HEALTH INSURANCE EXPENSE JAN 2023 EMPLOYEE PORTION OF HEALTH INSURANCE CALPERS	4,704.39 421.41 389.16	5,514.96
1/17/23	DEBIT EA	USPS - (4) ROLLS OF POSTAGE STAMPS COMPANY DEBIT CARD	240.00	240.00
1/27/23	DEBIT EA	HOME DEPOT - PUSH BROOMS FOR STREET CLEAN-UP COMPANY DEBIT CARD	80.78	80.78
1/27/23	DEBIT EA	LESLIE'S - CLEANER FOR HEADSTONES COMPANY DEBIT CARD	30.98	30.98
1/9/23	DEBIT KJ	ICLOUD+ WITH 200 GB OF STORAGE COMPANY DEBIT CARD	2.99	2.99
1/12/23	DEBIT KJ	ADAMS TAX FORMS - EFILE 1099-MISC FOR 2022 COMPANY DEBIT CARD	28.99	28.99
1/17/23	DEBIT KJ	INDEED - ADVERTISING FOR GROUNDS MAN COMPANY DEBIT CARD	510.00	510.00
1/23/23	DEBIT KJ	STAPLES - PAPER TOWELS, BATTERIES, TYPEWRITER R STAPLES - DISINFECTANT SPRAY COMPANY DEBIT CARD	206.44 16.58	223.02
1/19/23	DEBIT KJ	ADOBE ACROBAT PRO - ANNUAL 1/16/23 - 1/16/24 COMPANY DEBIT CARD	239.88	239.88
1/13/23	EDD_TAX	SIT P/R 12/29/2022 TO 12/11/2023 PAID 12/13/2023 SDI P/R 12/29/2022 TO 12/11/2023 PAID 12/13/2023 EMPLOYMENT DEVELOPMENT DEPT	219.67 93.07	312.74
1/27/23	EDD_TAX	SIT P/R 01/12/2023 TO 01/25/2023 PAID 01/27/2023 SDI P/R 01/12/2023 TO 01/25/2023 PAID 01/27/2023 EMPLOYMENT DEVELOPMENT DEPT	211.92 101.71	313.63

**PALM SPRINGS CEMETERY DIST**  
**Cash Disbursements Journal**  
For the Period From Jan 1, 2023 to Jan 31, 2023

Date	Check #	Line Description	Debit Amount	Credit Amount
1/13/23	EDD_TAX	SUI P/R 12/29/2022 TO 12/11/2023 PAID 12/13/2023	558.43	
		CA EDU & TRAINING P/R 12/29/2022 TO 12/11/2023 PAID 12	10.34	
		EMPLOYMENT DEVELOPMENT DEPT		568.77
1/27/23	EDD_TAX	SUI P/R 01/12/2023 TO 01/25/2023 PAID 01/27/2023	491.08	
		CA EDU & TRAINING P/R 01/12/2023 TO 01/25/2023 PAID 01	9.09	
		EMPLOYMENT DEVELOPMENT DEPT		500.17
1/30/23	EDISON	8000493032 ADMIN BUILDING FOR 12/13/22 TO 01/10/23	704.75	
		8001545238 DAVALL GATE FOR 12/14/22 TO 01/11/23	39.56	
		8002601833 WELL #4 FOR 12/12/22 TO 01/09/23	2,422.12	
		8003526191 WELL #2 FOR 12/14/22 TO 01/11/23	258.69	
		8004476833 WMC DESERT COMMUNITY ENERGY 12/14/22	0.43	
		8004476833 WMC FOR 12/14/22 TO 01/11/23	14.67	
		SO CAL EDISON		3,440.22
1/13/23	EXPRESS_	FIT P/R 12/29/2022 TO 12/11/2023 PAID 12/13/2023	812.37	
		SOCIAL SECURITY P/R 12/29/2022 TO 12/11/2023 PAID 12/1	1,282.32	
		MEDICARE P/R 12/29/2022 TO 12/11/2023 PAID 12/13/2023	299.89	
		BANK OF AMERICA		2,394.58
1/27/23	EXPRESS_	FIT P/R 01/12/2023 TO 01/25/2023 PAID 01/27/2023	788.75	
		SOCIAL SECURITY P/R 01/12/2023 TO 01/25/2023 PAID 01/2	1,401.20	
		MEDICARE P/R 01/12/2023 TO 01/25/2023 PAID 01/27/2023	327.69	
		BANK OF AMERICA		2,517.64
1/13/23	FEES	P/R 12/29/2022 TO 12/11/2023 PAID 12/13/2023	378.00	
		CBIZ PAYROLL		378.00
1/27/23	FEES	P/R 01/12/2023 TO 01/25/2023 PAID 01/27/2023	97.95	
		CBIZ PAYROLL		97.95
	<b>Total</b>		<u>72,181.65</u>	<u>72,181.65</u>

**PALM SPRINGS CEMETERY DISTRICT  
PAYROLL DISBURSEMENT JOURNAL - GENERAL FUND  
For January 2023**

Date	Reference	Employee	Amount
1/13/2023	5742	KATHLEEN JURASKY	2,504.97
1/13/2023	5743	STEPHANIE C. LOZANO	1,468.61
1/13/2023	5744	SCOTT W. VICKREY	1,526.89
1/13/2023	5745	EDGAR F. ARCHILA	1,791.86
1/27/2023	5751	KATHLEEN JURASKY	2,504.96
1/27/2023	5752	KATHLEEN JURASKY	400.00
1/27/2023	5753	STEPHANIE C. LOZANO	1,468.61
1/27/2023	5754	SCOTT W. VICKREY	1,137.73
1/27/2023	5755	EDGAR F. ARCHILA	1,643.18
1/27/2023	5756	WILLIAM G. KLEINDIENST	164.24
1/27/2023	5757	LYNN T. MALLOTTO	164.24
1/27/2023	5758	LAFAYE M. PLATTER	164.24
1/27/2023	5759	JAN M. PYE	164.24
<b>1/1/2023 thru 1/31/2023</b>			<b>15,103.77</b>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP  
For January 2023**

January Cash Disbursement Journal		72,181.65
January Payroll Disbursement Journal		15,103.77
<b>TOTAL PSCD DISBURSEMENTS</b>		<b>87,285.42</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>86,547.92</b>
January Payment Voucher # 1762	30,214.96	
January Payment Voucher # 1763	56,332.96	
<b>Total Payment Vouchers</b>	<b>86,547.92</b>	
<b>TOTAL ACO EXPENDITURES</b>		<b>737.50</b>
January ACO Payment Voucher #1764		737.50
MSA Consulting Inc.		
Section B-39 to B-44		
Additional meetings, coordination & processing		
<b>PET CEMETERY DRAWDOWNS</b>		<b>0.00</b>
Loan Amount:	25,000.00	
Current Balance Remaining:	15,000.00	
<b>TOTAL JANUARY 2023 DISBURSEMENTS</b>		<b>87,285.42</b>

**PALM SPRINGS CEMETERY DISTRICT  
SITE SALES & INTERMENTS  
January 2023**

**SALES**

	Prior Months		January		FY 2022/2023 YTD Totals		FY 2021/2022 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	160	0	36	0	196	0	172	0
Adult, A&B	9	0	2	0	11	0	8	0
Premium	5	0	0	0	5	0	10	0
Child	5	0	0	0	5	0	4	0
Cremation	17	2	1	0	18	2	23	0
Niche	20	0	1	0	21	0	18	0
<b>TOTALS</b>	<b>216</b>	<b>2</b>	<b>40</b>	<b>0</b>	<b>256</b>	<b>2</b>	<b>235</b>	<b>0</b>

**LOT REPURCHASES**

	Prior Months		January		FY 2022/2023 YTD Totals		FY 2021/2022 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	10	0	1	0	11	0	10	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>10</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>10</b>	<b>0</b>

**TOTAL INTERMENTS**

	Prior Months		January		FY 2022/2023 YTD Totals		FY 2021/2022 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	114	0	20	0	134	0	127	1
Child	4	0	2	0	6	0	4	0
Cremation	31	2	2	0	33	2	50	2
Niche	19	0	1	0	20	0	14	0
<b>TOTALS</b>	<b>168</b>	<b>2</b>	<b>25</b>	<b>0</b>	<b>193</b>	<b>2</b>	<b>195</b>	<b>3</b>

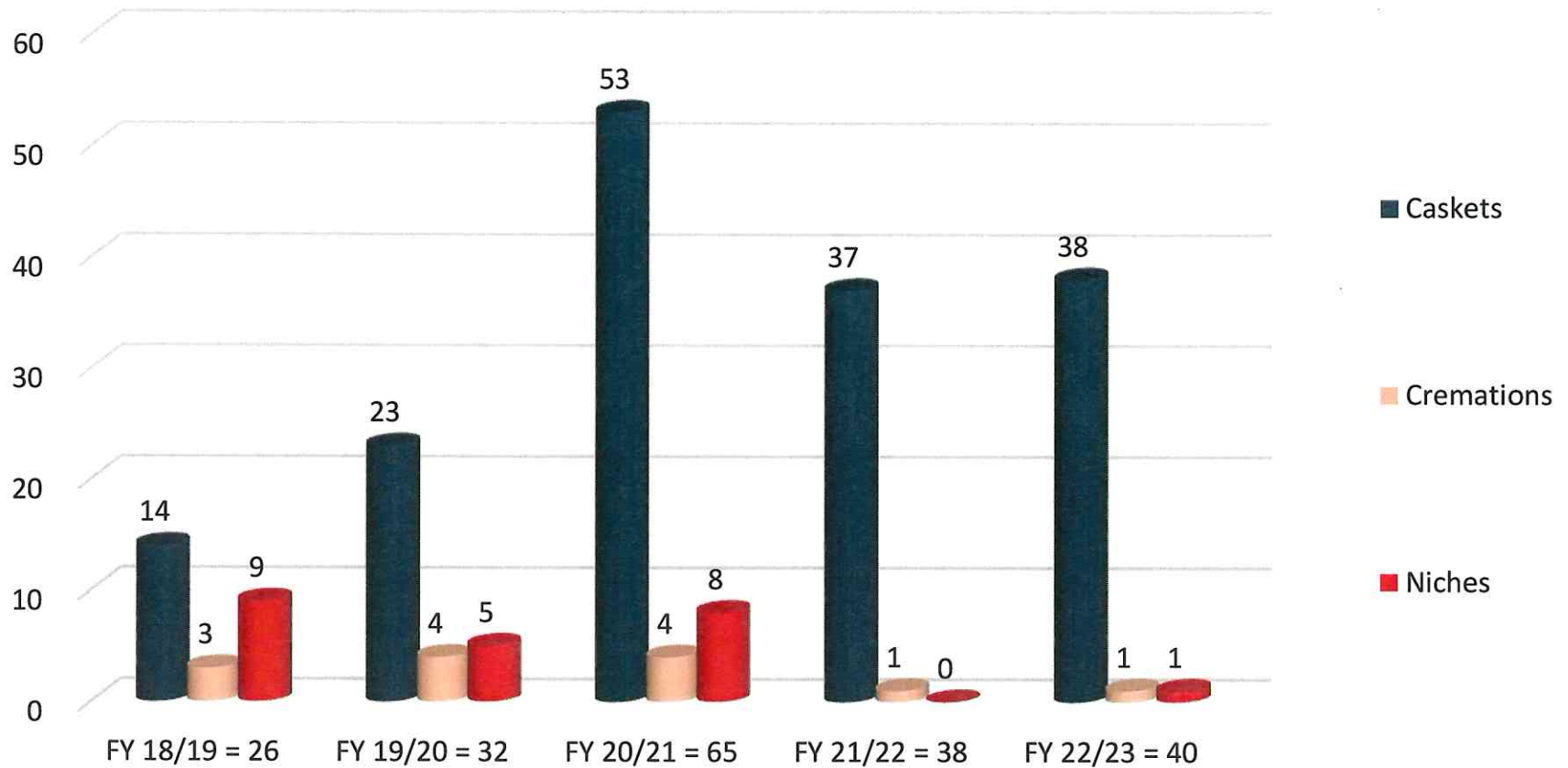
**SATURDAY INTERMENTS**

	Prior Months		January		FY 2022/2023 YTD Totals		FY 2021/2022 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
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

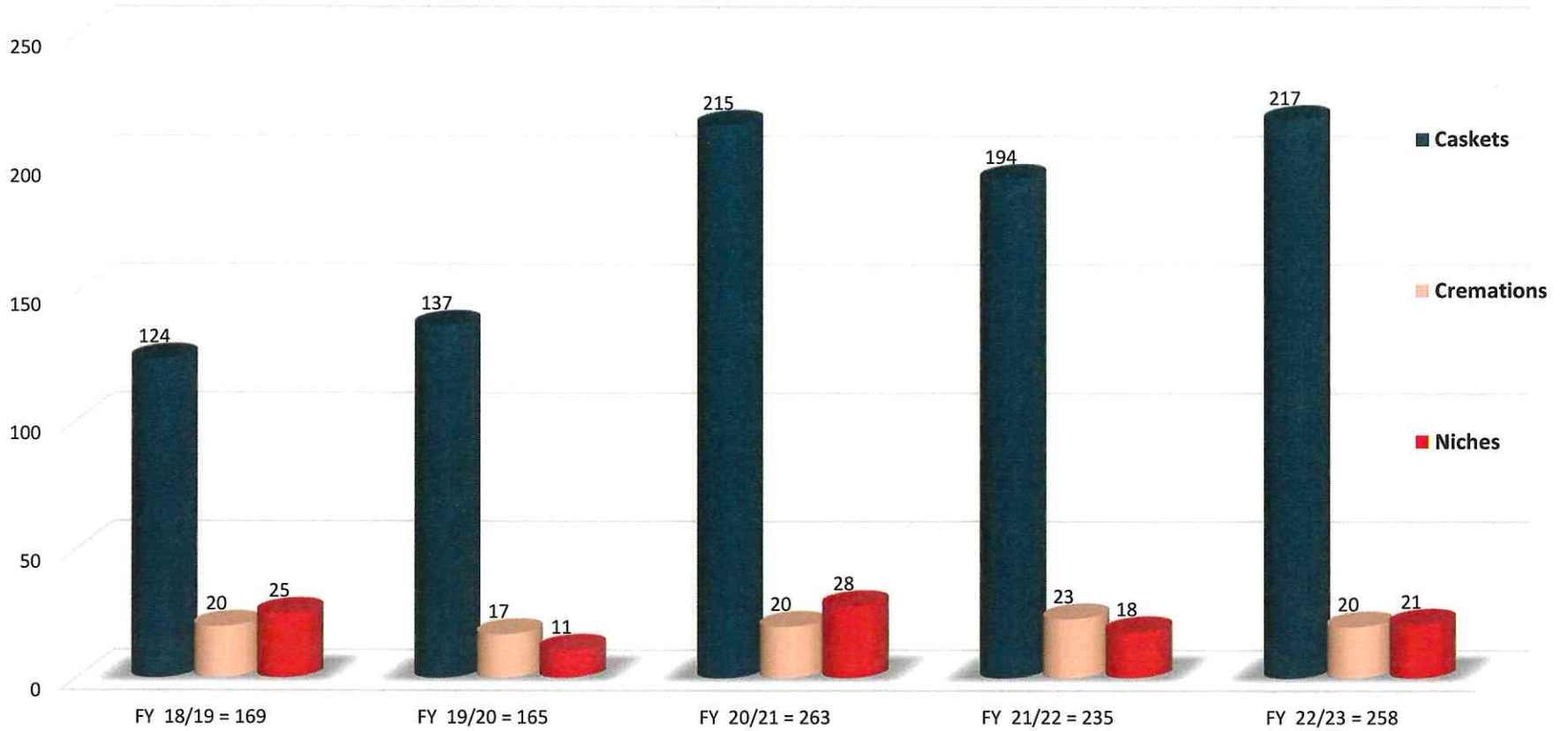
**SUNDAY INTERMENTS**

	Prior Months		January		FY 2022/2023 YTD Totals		FY 2021/2022 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
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## PSCD Site Sales by Fiscal Years 18/19 to 22/23 for the Month of January

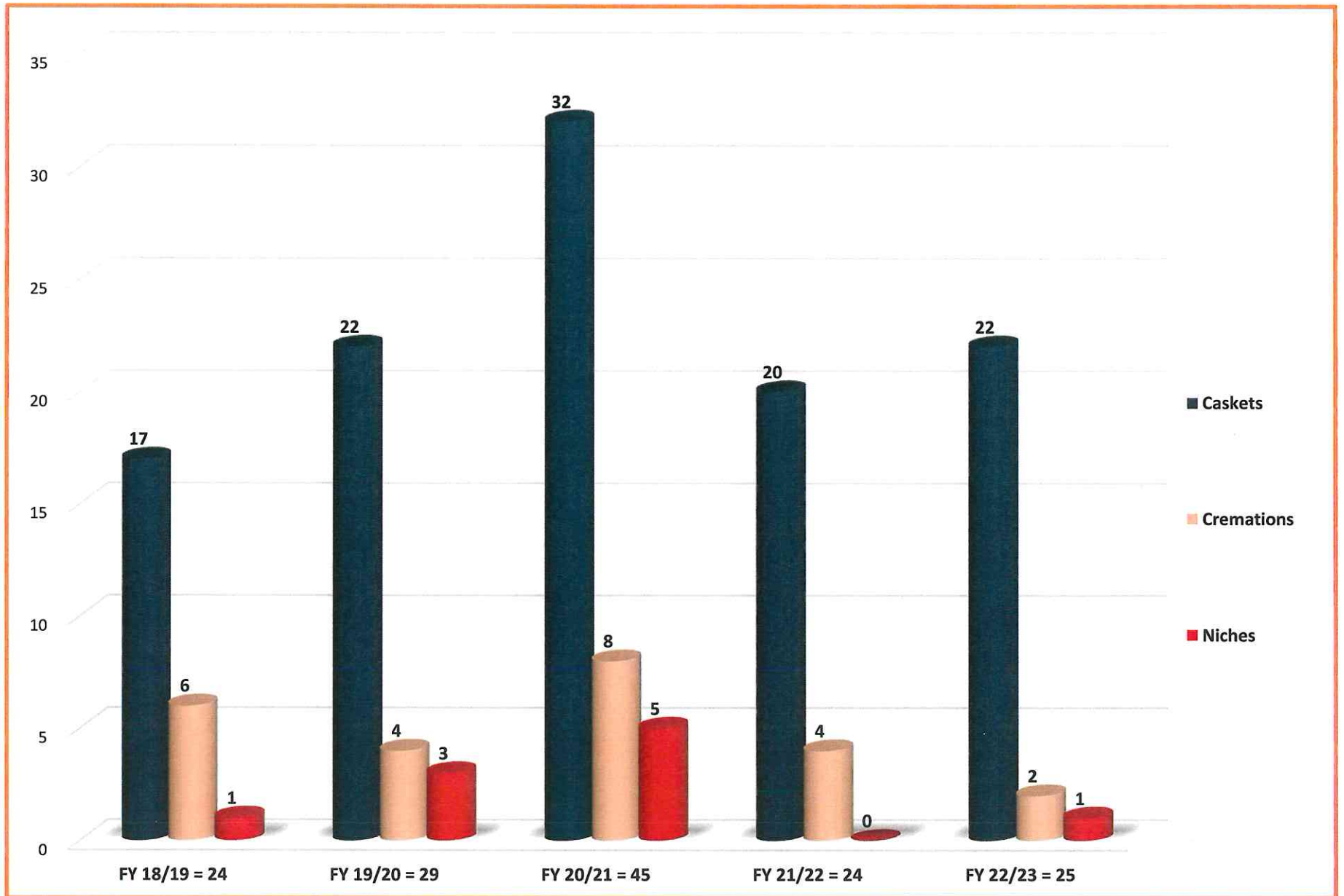


### PSCD Site Sales by Fiscal Years 18/19 - 22/23 thru JANUARY

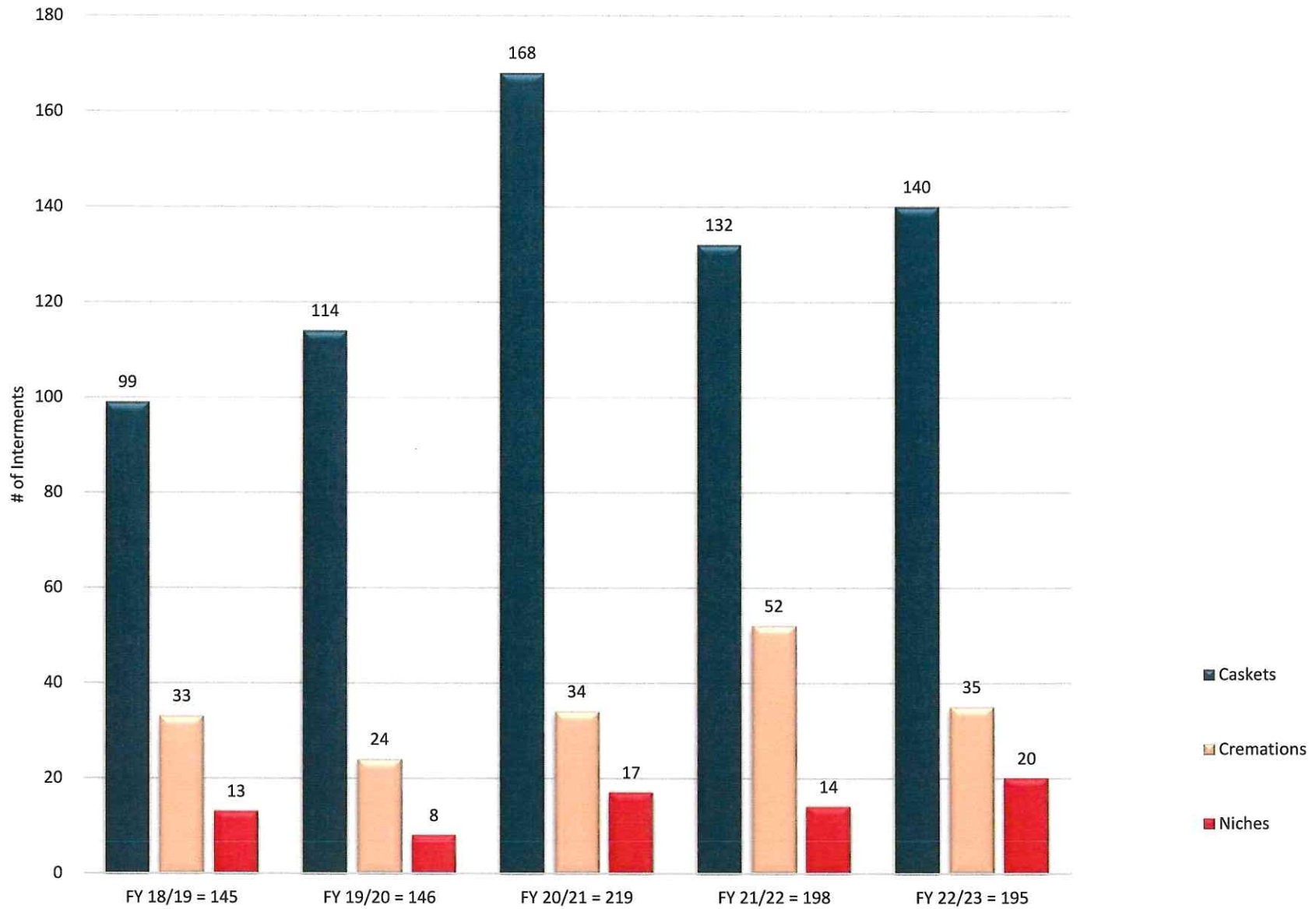




**PSCD INTERMENTS by Fiscal Years 18/19 - 22/23:  
For the month of January**



## PSCD INTERMENTS BY FISCAL YEARS 18/19 - 22/23 thru JANUARY



**PALM SPRINGS CEMETERY DIST  
INCOME STATEMENT - GENERAL FUND  
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2023**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	25,665.00	32,455.00	(6,790.00)	203,755.00	210,665.00	(6,910.00)
MISC SPECIAL SET-UP	225.00	0.00	225.00	786.50	0.00	786.50
RETURNED CHECK BANK CHARGE	0.00	60.00	(60.00)	150.00	150.00	0.00
INTEREST RECEIVED	0.42	0.56	(0.14)	5.63	8.99	(3.36)
LAND LEASE	6,676.70	6,103.01	573.69	50,743.10	42,721.07	8,022.03
MISC INCOME	0.00	39.06	(39.06)	2,657.10	239.06	2,418.04
CREDIT CARD CONVEN FEE	541.88	612.39	(70.51)	4,819.16	4,672.56	146.60
WITNESS GRAVE CLOSING	1,400.00	0.00	1,400.00	1,400.00	0.00	1,400.00
TAX COLLECTIONS	54,032.18	43,763.26	10,268.92	253,453.27	218,683.12	34,770.15
VAULTS	1,165.00	1,840.00	(675.00)	8,465.00	7,770.00	695.00
CREMATION VAULTS	90.00	270.00	(180.00)	2,810.00	4,660.00	(1,850.00)
LINERS	2,730.00	2,550.00	180.00	19,250.00	16,256.00	2,994.00
GRAVE VASES	1,160.00	1,220.00	(60.00)	8,048.55	9,046.75	(998.20)
ENR SURCHARGE	2,470.00	4,280.00	(1,810.00)	28,460.00	34,850.00	(6,390.00)
LOT TRANSFERS	0.00	0.00	0.00	800.00	400.00	400.00
COUNTY INTEREST INCOME	0.00	17.63	(17.63)	2,239.43	355.56	1,883.87
DONATIONS & GRANTS	0.00	4,147.00	(4,147.00)	0.79	4,147.70	(4,146.91)
HANDLING FEE	8,345.00	10,535.00	(2,190.00)	62,875.00	62,425.00	450.00
PRENEED CONTRACT SERVICE CHG	600.00	600.00	0.00	6,600.00	9,700.00	(3,100.00)
VASE/HDSTN SET & CLEAN	5,425.00	6,475.00	(1,050.00)	33,800.00	39,930.00	(6,130.00)
<b>TOTAL REVENUE</b>	<b>110,526.18</b>	<b>114,967.91</b>	<b>(4,441.73)</b>	<b>691,118.53</b>	<b>666,680.81</b>	<b>24,437.72</b>
<b>EXPENSES</b>						
REGULAR SALARIES	21,081.15	19,605.23	1,475.92	164,044.01	169,016.15	(4,972.14)
BOT MEETING COMPENSATION	718.36	897.95	(179.59)	6,285.65	4,489.75	1,795.90
BOT CONFERENCES	0.00	875.00	(875.00)	2,175.00	875.00	1,300.00
BOT TRAVEL & EXPENSES	0.00	0.00	0.00	34.60	0.00	34.60
RETIREMENT/PENSION	1,445.06	1,341.68	103.38	11,964.59	11,398.97	565.62
FICA	1,341.77	1,261.39	80.38	10,486.89	10,678.92	(192.03)
MEDICARE	313.80	295.00	18.80	2,452.57	2,497.48	(44.91)
EMPLOYEE GROUP INSURANCE	5,655.86	5,574.81	81.05	35,042.47	44,796.00	(9,753.53)
RETIREE GROUP INSURANCE	421.41	0.69	420.72	2,720.30	3,822.61	(1,102.31)
UNEMPLOYMENT INSURANCE	1,049.51	979.44	70.07	1,350.15	1,394.83	(44.68)
WORKERS COMP INSURANCE	1,537.21	49.76	1,487.45	10,774.53	603.02	10,171.51
ELECTRICITY	3,440.22	3,612.30	(172.08)	47,902.74	46,028.04	1,874.70
TELEPHONE	958.11	693.64	264.47	5,244.88	4,933.05	311.83
WATER	4,121.39	1,866.89	2,254.50	23,203.44	20,733.29	2,470.15
VISA-MASTER CHG FEES	531.18	694.18	(163.00)	4,690.16	4,801.07	(110.91)
RETURNED CHECK	0.00	36.00	(36.00)	105.00	36.00	69.00
COUNTY SERVICE CHARGE	0.00	87.60	(87.60)	445.04	530.15	(85.11)
EDUCATION	0.00	175.00	(175.00)	121.40	175.00	(53.60)
GENERAL INSURANCE	2,430.47	2,117.83	312.64	17,013.29	14,824.81	2,188.48
LEGAL	0.00	0.00	0.00	5,820.00	8,309.50	(2,489.50)
LOT REPURCHASE	700.00	1,300.00	(600.00)	8,450.00	5,980.00	2,470.00
OFFICE EXPENSE	3,295.04	3,734.62	(439.58)	13,516.04	13,889.65	(373.61)
TRAVEL & CONVENTION	0.00	0.00	0.00	684.59	0.00	684.59
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0.00	97.86	822.65	(724.79)
MTG EXP & SUPPLIES	0.00	0.00	0.00	955.65	795.61	160.04
AUDIT	0.00	0.00	0.00	0.00	7,290.00	(7,290.00)
ADVERTISING/PUBLICITY	181.10	181.10	0.00	1,573.83	1,571.15	2.68
MEMBERSHIP & DUES	630.00	0.00	630.00	6,357.16	5,279.00	1,078.16
CA EDUCATION & TRAINING (EDD)	19.43	18.13	1.30	25.01	18.13	6.88
AUTO TRUCK EXPENSE	0.00	129.97	(129.97)	2,716.60	1,051.90	1,664.70
LARGE EQUIPMENT REPAIRS	320.25	0.00	320.25	743.93	0.00	743.93
EQUIPMENT REPAIRS	0.00	640.00	(640.00)	31.53	640.00	(608.47)
IRRIGATION SYSTEM REPAIRS	198.28	0.00	198.28	1,218.96	4,434.93	(3,215.97)
FERTILIZER AND SEED	0.00	0.00	0.00	15,306.08	14,455.33	850.75
GASOLINE, OIL, TIRES	0.00	0.00	0.00	3,324.96	3,631.40	(306.44)
PLANT & BUILDING	2,636.68	1,708.87	927.81	11,740.27	7,496.26	4,244.01
TOOLS & SUPPLIES	111.76	0.00	111.76	1,771.78	1,355.00	416.78
GRAVE LINERS & VAULTS	10,162.42	3,559.00	6,603.42	34,303.09	29,333.16	4,969.93
GRAVE VASES	716.83	0.00	716.83	4,550.77	5,433.13	(882.36)
CONTRACT TREE/GARDEN MAINTNCE	24,700.00	24,700.00	0.00	147,988.62	148,014.31	(25.69)
SECURITY CAMERA EXPENSE	0.00	0.00	0.00	359.40	359.40	0.00
DMP GROUNDS SECURITY	825.00	825.00	0.00	5,775.00	5,175.00	600.00
COVID-19 EXPENSES	16.58	273.20	(256.62)	345.92	421.54	(75.62)
<b>TOTAL EXPENSES</b>	<b>(89,558.87)</b>	<b>(77,234.28)</b>	<b>(12,324.59)</b>	<b>(613,713.76)</b>	<b>(607,391.19)</b>	<b>(6,322.57)</b>
<b>NET CHANGE FROM OPERATIONS</b>	<b>20,967.31</b>	<b>37,733.63</b>	<b>(16,766.32)</b>	<b>77,404.77</b>	<b>59,289.62</b>	<b>18,115.15</b>
<b>OTHER REVENUE &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	0.00	0.00	2,260,000.00	0.00	2,260,000.00
RESERVE TRANSFER OUT	0.00	0.00	0.00	2,260,000.00	0.00	2,260,000.00
<b>TOTAL OTHER REVENUE &amp; EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET CHANGE</b>	<b>20,967.31</b>	<b>37,733.63</b>	<b>(16,766.32)</b>	<b>77,404.77</b>	<b>59,289.62</b>	<b>18,115.15</b>

**PALM SPRINGS CEMETERY DIST**  
**ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND**  
**FOR THE SEVEN MONTHS ENDING JANUARY 31, 2023**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>REVENUE</b>						
OPEN AND CLOSE	25,665.00	25,787.00	(122.00)	203,755.00	309,450.00	(105,695.00)
MISC SPECIAL SET-UP	225.00	75.00	150.00	786.50	900.00	(113.50)
RETURNED CHECK BANK CHARGE	0.00	6.00	(6.00)	150.00	70.00	80.00
INTEREST RECEIVED	0.42	1.00	(0.58)	5.63	20.00	(14.37)
LAND LEASE	6,676.70	6,103.00	573.70	50,743.10	73,236.00	(22,492.90)
MISC INCOME	0.00	0.00	0.00	2,657.10	0.00	2,657.10
CREDIT CARD CONVEN FEE	541.88	712.00	(170.12)	4,819.16	8,550.00	(3,730.84)
LATE FEE	0.00	750.00	(750.00)	0.00	9,000.00	(9,000.00)
SAT INTERMENT SURCHARGE	0.00	1,633.00	(1,633.00)	0.00	19,600.00	(19,600.00)
SUN INTERMENT SURCHARGE	0.00	733.00	(733.00)	0.00	8,800.00	(8,800.00)
WITNESS GRAVE CLOSING	1,400.00	0.00	1,400.00	1,400.00	0.00	1,400.00
TAX COLLECTIONS	54,032.18	35,071.00	18,961.18	253,453.27	420,850.00	(167,396.73)
VAULTS	1,165.00	1,638.00	(473.00)	8,465.00	19,650.00	(11,185.00)
CREMATION VAULTS	90.00	0.00	90.00	2,810.00	0.00	2,810.00
LINERS	2,730.00	2,232.00	498.00	19,250.00	26,780.00	(7,530.00)
GRAVE VASES	1,160.00	1,033.00	127.00	8,048.55	12,400.00	(4,351.45)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	0.00	300.00	(300.00)
ENR SURCHARGE	2,470.00	4,075.00	(1,605.00)	28,460.00	48,900.00	(20,440.00)
LOT TRANSFERS	0.00	83.00	(83.00)	800.00	1,000.00	(200.00)
COUNTY INTEREST INCOME	0.00	46.00	(46.00)	2,239.43	550.00	1,689.43
DONATIONS & GRANTS	0.00	0.00	0.00	0.79	0.00	0.79
HANDLING FEE	8,345.00	8,179.00	166.00	62,875.00	98,145.00	(35,270.00)
PRENEED CONTRACT SERVICE CHG	600.00	1,133.00	(533.00)	6,600.00	13,600.00	(7,000.00)
VASE/HDSIN SET & CLEAN	5,425.00	5,117.00	308.00	33,800.00	61,400.00	(27,600.00)
<b>TOTAL REVENUE</b>	<b>110,526.18</b>	<b>94,432.00</b>	<b>16,094.18</b>	<b>691,118.53</b>	<b>1,133,201.00</b>	<b>(442,082.47)</b>
<b>EXPENSES</b>						
REGULAR SALARIES	21,081.15	27,141.00	(6,059.85)	164,044.01	325,689.00	(161,644.99)
BOT MEETING COMPENSATION	718.36	1,122.00	(403.64)	6,285.65	13,469.00	(7,183.35)
BOT CONFERENCES	0.00	208.00	(208.00)	2,175.00	2,500.00	(325.00)
BOT TRAVEL & EXPENSES	0.00	250.00	(250.00)	34.60	3,000.00	(2,965.40)
COVID-19 PAYROLL	0.00	167.00	(167.00)	0.00	2,000.00	(2,000.00)
TEMPORARY HELP	0.00	833.00	(833.00)	0.00	10,000.00	(10,000.00)
RETIREMENT/PENSION	1,445.06	1,912.00	(466.94)	11,964.59	22,938.00	(10,973.41)
FICA	1,341.77	1,671.00	(329.23)	10,486.89	20,052.00	(9,565.11)
MEDICARE	313.80	418.00	(104.20)	2,452.57	5,016.00	(2,563.43)
EMPLOYEE GROUP INSURANCE	5,655.86	7,113.00	(1,457.14)	35,042.47	85,356.00	(50,313.53)
RETIREE GROUP INSURANCE	421.41	414.00	7.41	2,720.30	4,969.00	(2,248.70)
UNEMPLOYMENT INSURANCE	1,049.51	283.00	766.51	1,350.15	3,395.00	(2,044.85)
WORKERS COMP INSURANCE	1,537.21	1,645.00	(107.79)	10,774.53	19,742.00	(8,967.47)
ELECTRICITY	3,440.22	5,529.00	(2,088.78)	47,902.74	66,350.00	(18,447.26)
TELEPHONE	958.11	671.00	287.11	5,244.88	8,050.00	(2,805.12)
WATER	4,121.39	3,354.00	767.39	23,203.44	40,250.00	(17,046.56)
COMMUNITY OUTREACH	0.00	83.00	(83.00)	0.00	1,000.00	(1,000.00)
VISA-MASTER CHG FEES	531.18	750.00	(218.82)	4,690.16	9,000.00	(4,309.84)
RETURNED CHECK	0.00	8.00	(8.00)	105.00	100.00	5.00
COUNTY SERVICE CHARGE	0.00	92.00	(92.00)	445.04	1,100.00	(654.96)
EDUCATION	0.00	33.00	(33.00)	121.40	400.00	(278.60)
GENERAL INSURANCE	2,430.47	2,449.00	(18.53)	17,013.29	29,391.00	(12,377.71)
LEGAL	0.00	1,458.00	(1,458.00)	5,820.00	17,500.00	(11,680.00)
LOT REPURCHASE	700.00	625.00	75.00	8,450.00	7,500.00	950.00
OFFICE EXPENSE	3,295.04	1,583.00	1,712.04	13,516.04	19,000.00	(5,483.96)
TRAVEL & CONVENTION	0.00	500.00	(500.00)	684.59	6,000.00	(5,315.41)
UNIFORMS & SAFETY EQUIPMENT	0.00	92.00	(92.00)	97.86	1,100.00	(1,002.14)
MTG EXP & SUPPLIES	0.00	67.00	(67.00)	955.65	800.00	155.65
CONTRIBUTIONS	0.00	17.00	(17.00)	0.00	200.00	(200.00)
AUDIT	0.00	683.00	(683.00)	0.00	8,200.00	(8,200.00)
ADVERTISING/PUBLICITY	181.10	333.00	(151.90)	1,573.83	4,000.00	(2,426.17)
MEMBERSHIP & DUES	630.00	500.00	130.00	6,357.16	6,000.00	357.16
CA EDUCATION & TRAINING (EDD)	19.43	0.00	19.43	25.01	0.00	25.01
AUTO TRUCK EXPENSE	0.00	292.00	(292.00)	2,716.60	3,500.00	(783.40)
LARGE EQUIPMENT REPAIRS	320.25	333.00	(12.75)	743.93	4,000.00	(3,256.07)
EQUIPMENT REPAIRS	0.00	83.00	(83.00)	31.53	1,000.00	(968.47)
IRRIGATION SYSTEM REPAIRS	198.28	692.00	(493.72)	1,218.96	8,300.00	(7,081.04)
FERTILIZER AND SEED	0.00	1,667.00	(1,667.00)	15,306.08	20,000.00	(4,693.92)
GASOLINE, OIL, TIRES	0.00	808.00	(808.00)	3,324.96	9,700.00	(6,375.04)
PLANT & BUILDING	2,636.68	1,667.00	969.68	11,740.27	20,000.00	(8,259.73)
ROAD MAINTENANCE	0.00	7,446.00	(7,446.00)	0.00	89,355.00	(89,355.00)
TOOLS & SUPPLIES	111.76	250.00	(138.24)	1,771.78	3,000.00	(1,228.22)
GRAVE LINERS & VAULTS	10,162.42	3,988.00	6,174.42	34,303.09	47,850.00	(13,546.91)
GRAVE VASES	716.83	709.00	7.83	4,550.77	8,510.00	(3,959.23)
CONTRACT TREE/GARDEN MAINTNCE	24,700.00	24,700.00	0.00	147,988.62	296,400.00	(148,411.38)
CONTRACT BURIALS	0.00	417.00	(417.00)	0.00	5,000.00	(5,000.00)
SECURITY CAMERA EXPENSE	0.00	125.00	(125.00)	359.40	1,500.00	(1,140.60)
DMP GROUNDS SECURITY	825.00	725.00	100.00	5,775.00	8,700.00	(2,925.00)
COVID-19 EXPENSES	16.58	42.00	(25.42)	345.92	500.00	(154.08)
<b>TOTAL EXPENSES</b>	<b>89,558.87</b>	<b>105,948.00</b>	<b>(16,389.13)</b>	<b>613,713.76</b>	<b>1,271,382.00</b>	<b>(657,668.24)</b>
<b>NET CHANGE FROM OPERATIONS</b>	<b>20,967.31</b>	<b>(11,516.00)</b>	<b>32,483.31</b>	<b>77,404.77</b>	<b>(138,181.00)</b>	<b>215,585.77</b>
<b>OTHER REVENUE &amp; EXPENSE</b>						
RESERVES TRANSFERRED IN	0.00	13,182.00	(13,182.00)	2,260,000.00	158,181.00	2,101,819.00
RESERVE TRANSFER OUT	0.00	0.00	0.00	(2,260,000.00)	0.00	(2,260,000.00)
OTHER EXPENSE APPROP CONTING	0.00	(1,667.00)	1,667.00	0.00	(20,000.00)	20,000.00
<b>NET CHANGE</b>	<b>20,967.31</b>	<b>(1.00)</b>	<b>20,968.31</b>	<b>77,404.77</b>	<b>0.00</b>	<b>77,404.77</b>

**ACCUMULATIVE CAPITAL OUTLAY  
INCOME STATEMENT  
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2023**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
BURIAL RIGHT SALES	28,700.00	33,900.00	(5,200.00)	185,920.00	188,640.00	(2,720.00)
CURRENT INTEREST & DIVIDENDS	2,434.81	1,310.73	1,124.08	15,661.69	14,076.11	1,585.58
COUNTY INTEREST INCOME	0.00	70.82	(70.82)	6,221.32	1,271.89	4,949.43
GAIN/LOSS INVESTMENT FMV	2,518.72	(10,351.77)	12,870.49	(23,504.41)	(17,552.80)	(5,951.61)
<b>TOTAL REVENUE</b>	<b>33,653.53</b>	<b>24,929.78</b>	<b>8,723.75</b>	<b>184,298.60</b>	<b>186,435.20</b>	<b>(2,136.60)</b>
	<u>33,653.53</u>	<u>24,929.78</u>	<u>8,723.75</u>	<u>184,298.60</u>	<u>186,435.20</u>	<u>(2,136.60)</u>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	1,686.66	1,296.25	390.41	4,214.16	3,941.48	272.68
COUNTY SERVICE CHARGE	0.00	0.00	0.00	20.85	0.00	20.85
<b>TOTAL EXPENSES</b>	<b>(1,686.66)</b>	<b>(1,296.25)</b>	<b>(390.41)</b>	<b>(4,235.01)</b>	<b>(3,941.48)</b>	<b>(293.53)</b>
	<u>(1,686.66)</u>	<u>(1,296.25)</u>	<u>(390.41)</u>	<u>(4,235.01)</u>	<u>(3,941.48)</u>	<u>(293.53)</u>
<b>NET CHANGE FROM OPERATIONS</b>	<b>31,966.87</b>	<b>23,633.53</b>	<b>8,333.34</b>	<b>180,063.59</b>	<b>182,493.72</b>	<b>(2,430.13)</b>
	<u>31,966.87</u>	<u>23,633.53</u>	<u>8,333.34</u>	<u>180,063.59</u>	<u>182,493.72</u>	<u>(2,430.13)</u>
<b>OTHER REVENUE &amp; EXPENSE</b>						
REVENUE TRANSFERRED IN	0.00	4,525.00	(4,525.00)	23,140.00	20,125.00	3,015.00
<b>TOTAL OTHER REVENUE &amp; EXPENSE</b>	<b>0.00</b>	<b>4,525.00</b>	<b>(4,525.00)</b>	<b>23,140.00</b>	<b>20,125.00</b>	<b>3,015.00</b>
	<u>0.00</u>	<u>4,525.00</u>	<u>(4,525.00)</u>	<u>23,140.00</u>	<u>20,125.00</u>	<u>3,015.00</u>
<b>NET CHANGE</b>	<b>31,966.87</b>	<b>28,158.53</b>	<b>3,808.34</b>	<b>203,203.59</b>	<b>202,618.72</b>	<b>584.87</b>
	<u>31,966.87</u>	<u>28,158.53</u>	<u>3,808.34</u>	<u>203,203.59</u>	<u>202,618.72</u>	<u>584.87</u>

**ENDOWMENT CARE FUND  
INCOME STATEMENT  
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2023**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
WMC ENDOWMENT CARE	0.00	70.00	(70.00)	1,490.00	165.00	1,325.00
ENDOWMENT CARE DEPOSITS	20,631.00	19,906.41	724.59	158,322.00	166,329.05	(8,007.05)
CURRENT INTEREST & DIVIDENDS	22,603.43	2,853.22	19,750.21	49,783.06	36,856.66	12,926.40
COUNTY INTEREST INCOME	3,550.59	0.00	3,550.59	5,557.03	1,047.19	4,509.84
GAIN/LOSS INVESTMENT FMV	18,948.63	(53,225.80)	72,174.43	(75,339.75)	(104,669.66)	29,329.91
<b>TOTAL REVENUE</b>	<u>65,733.65</u>	<u>(30,396.17)</u>	<u>96,129.82</u>	<u>139,812.34</u>	<u>99,728.24</u>	<u>40,084.10</u>
<b>EXPENSES</b>						
INVESTMENT ADVISOR FEES	8,582.91	7,156.39	1,426.52	22,520.88	21,855.82	665.06
<b>TOTAL EXPENSES</b>	<u>8,582.91</u>	<u>7,156.39</u>	<u>1,426.52</u>	<u>22,520.88</u>	<u>21,855.82</u>	<u>665.06</u>
<b>NET CHANGE</b>	<u><u>57,150.74</u></u>	<u><u>(37,552.56)</u></u>	<u><u>94,703.30</u></u>	<u><u>117,291.46</u></u>	<u><u>77,872.42</u></u>	<u><u>39,419.04</u></u>



**PRENEED FUND  
INCOME STATEMENT  
FOR THE SEVEN MONTHS ENDING JANUARY 31, 2023**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
<b>REVENUE</b>						
CURRENT SALES	19,960.01	21,855.21	(1,895.20)	161,185.55	145,437.30	15,748.25
CURRENT DEFERRED REVENUE	7,194.77	5,576.76	1,618.01	85,807.38	83,651.62	2,155.76
CURRENT INTEREST & DIVIDENDS	10,684.31	1,011.52	9,672.79	29,601.72	20,944.02	8,657.70
COUNTY INTEREST INCOME	2,785.58	45.26	2,740.32	4,363.31	737.64	3,625.67
GAIN/LOSS INVESTMENTS FMV	7,172.50	(20,555.45)	27,727.95	(30,898.20)	(35,166.37)	4,268.17
<b>TOTAL REVENUE</b>	<b>47,797.17</b>	<b>7,933.30</b>	<b>39,863.87</b>	<b>250,059.76</b>	<b>215,604.21</b>	<b>34,455.55</b>
<b>EXPENSES</b>						
INVESTMENT FEES	3,512.65	2,510.72	1,001.93	8,406.98	7,645.73	761.25
COUNTY SERVICE CHARGES	0.00	0.00	0.00	0.34	0.00	0.34
LOSS ON TRANSFER (INTER COSTS)	0.00	1,727.60	(1,727.60)	2,468.33	3,764.51	(1,296.18)
SALES TRANSFR OUT (PRIOR YR)	0.00	4,525.00	(4,525.00)	23,140.00	20,125.00	3,015.00
<b>TOTAL EXPENSES</b>	<b>3,512.65</b>	<b>8,763.32</b>	<b>(5,250.67)</b>	<b>34,015.65</b>	<b>31,535.24</b>	<b>2,480.41</b>
<b>NET CHANGE</b>	<b>44,284.52</b>	<b>(830.02)</b>	<b>45,114.54</b>	<b>216,044.11</b>	<b>184,068.97</b>	<b>31,975.14</b>

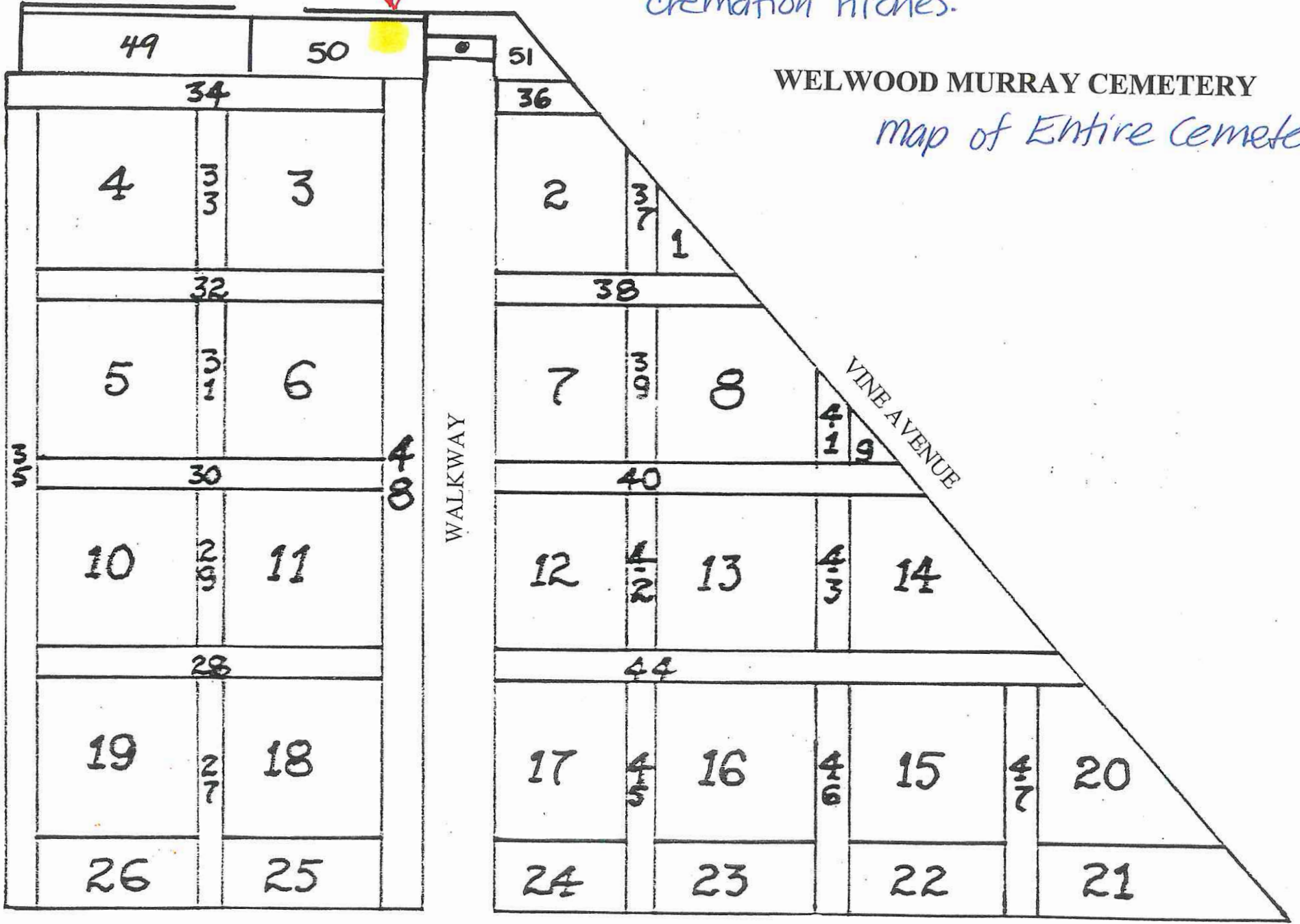
CHINO DRIVE

Location for possible cremation niches.

# WELWOOD MURRAY CEMETERY

map of Entire Cemetery

MOUNTAINS



O'DONNELL GOLF COURSE

ALEJO ROAD



- N -

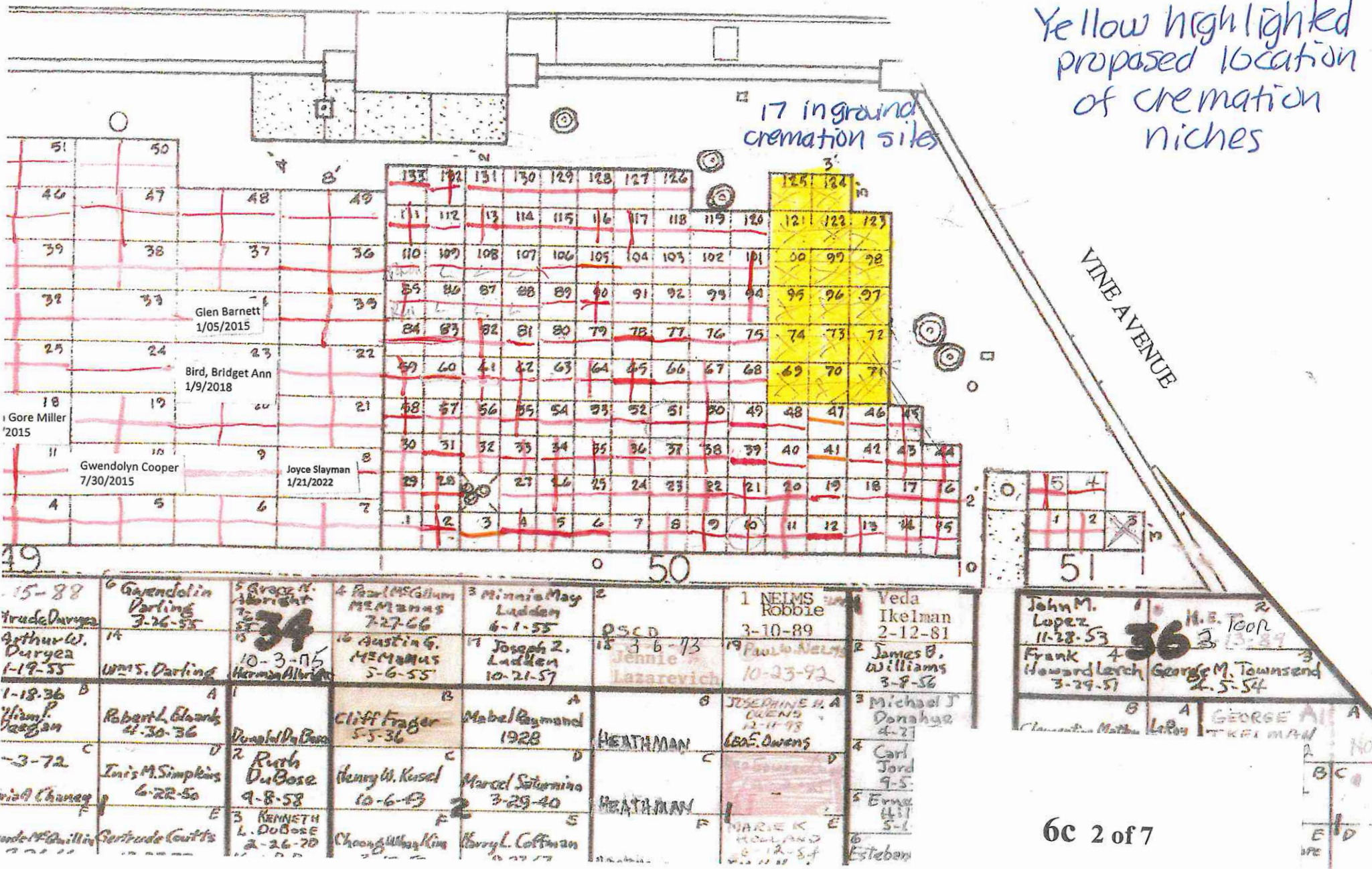
Detail of section 50

CHINO DRIVE

WELWOOD MURRAY CEMETERY

Yellow highlighted proposed location of cremation niches

17 in ground cremation sites



15-88 Trude Duryea Arthur W. Duryea 1-19-55	6 Gwendolyn Darling 3-26-55	5 Grace H. Abright 10-3-76 Herman Abright	4 Paul McGillem MEMORIAS 7-27-66	3 Minnie May Ludden 6-1-55	2 OSCD Jennie Lazarevich	1 NELMS Robbie 3-10-89	Veda Ikelman 2-12-81
1-18-36 Hamp Morgan	Robert L. Glauks 4-30-36	Donald DuBose	Cliff Frager 5-5-36	Mabel Raymond 1928	HEATHMAN	JOSEPHINE H. A OWENS 12-11-93 LEAF OWENS	3 Michael J Donahue 4-27
3-72 via Chaney	Inis M. Simpkins 6-22-50	2 Ruth DuBose 9-8-58	Henry W. Kusel 10-6-43	Marcel Saturnino 3-29-40	HEATHMAN	MARIE K HOLLAND 8-12-54	4 Carl Jord 9-5
under McQuillan	Bertrude Courtts	3 KENNETH L. DUBOSE 2-26-70	Chong Whang Kim	Harry L. Coffman			5 Ernie 4-1 5-1

John M. Lopez 11-28-53	11. E. 100ft 3 13-89	36 George M. Townsend 2-5-54
Frank Howard Larch 3-29-51	4	GEORGE A TRKELMAN

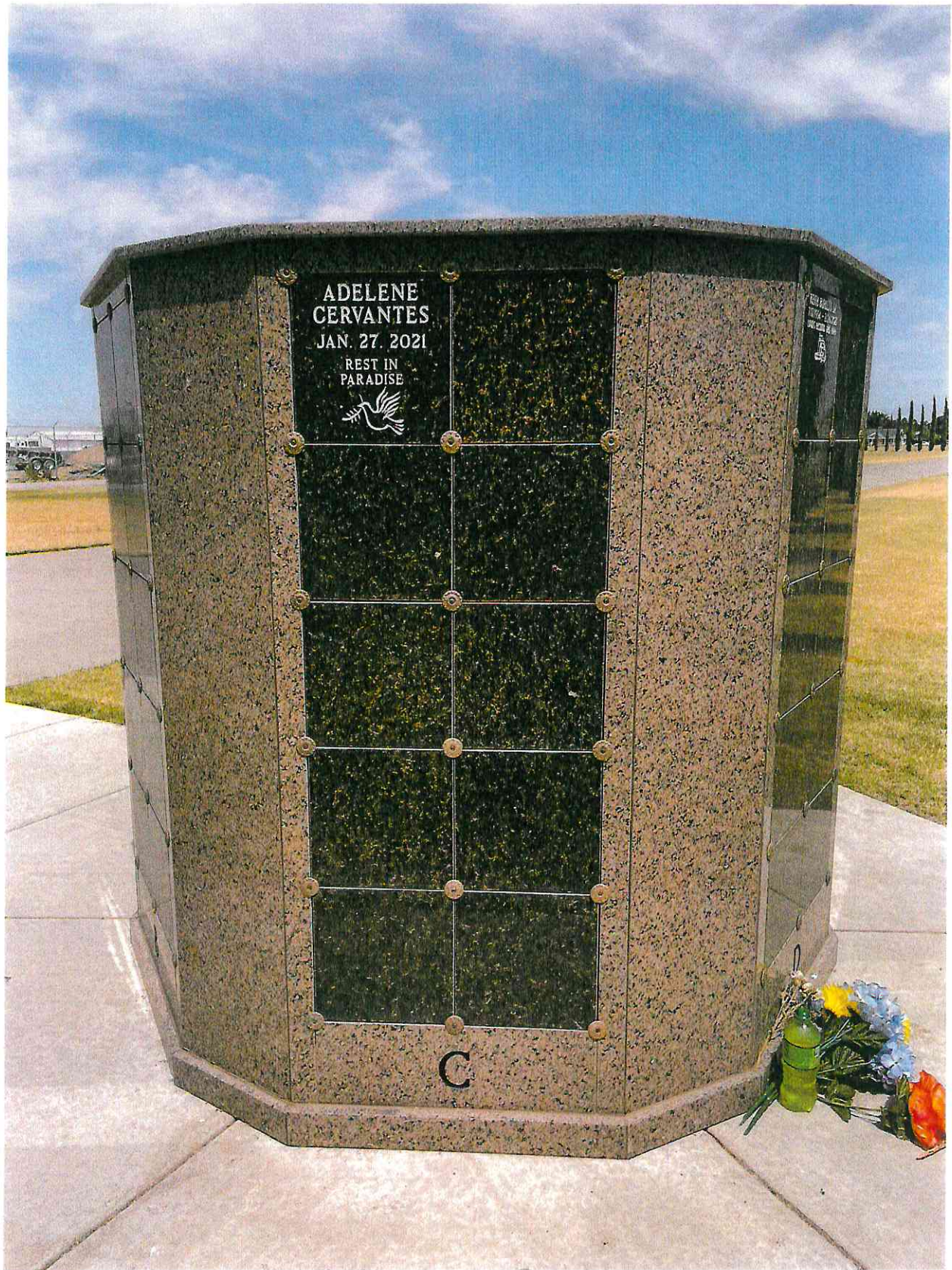




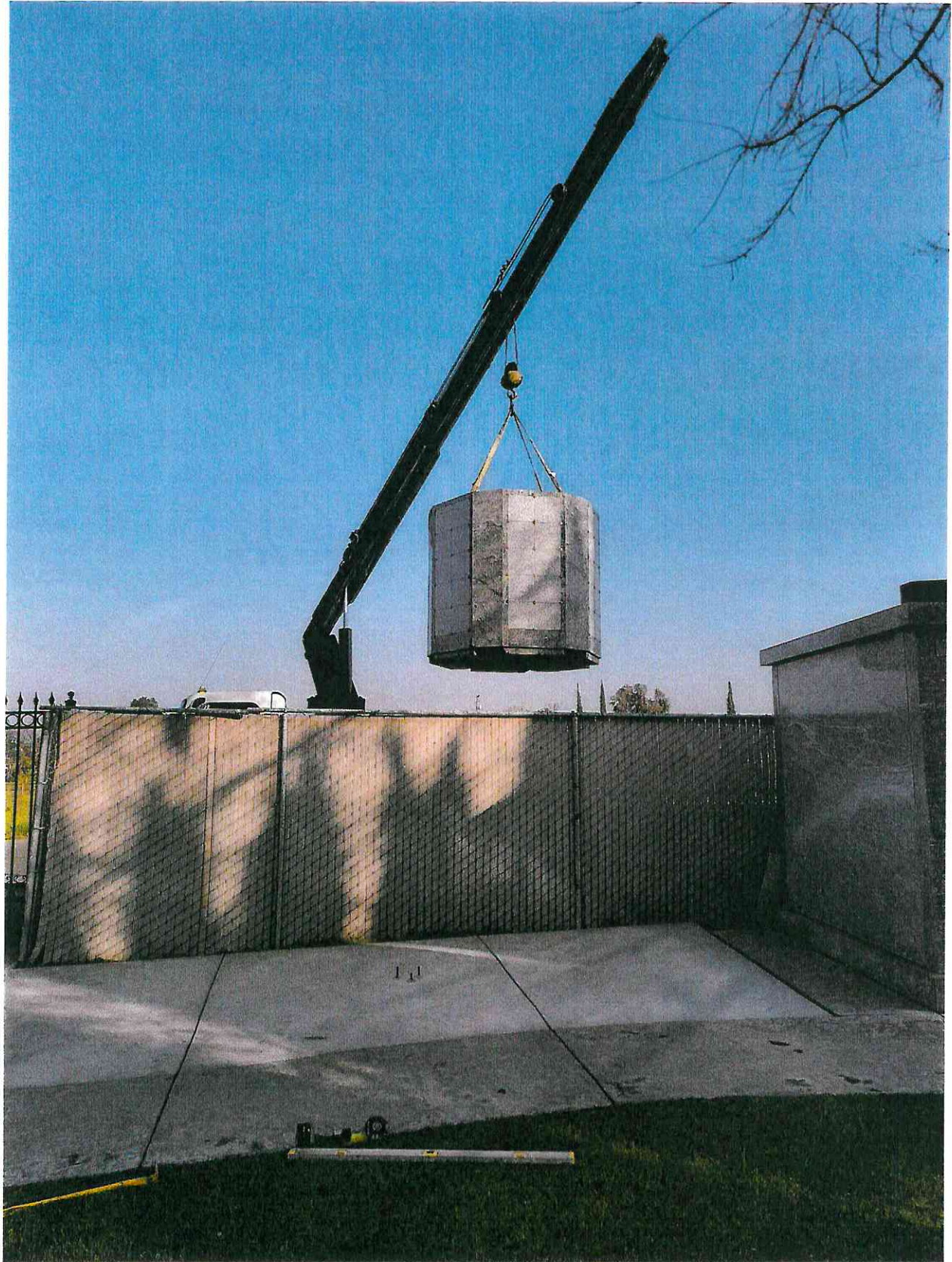












## **Hendricks' Hexagon Cremation Niches**

Costs: \$35,000.00 - \$40,000.00 installed

Additional costs: Concrete base, and any area improvements.

Total of 60 medium sized niches.

10 niches per side: Which can be 10 singles, 5 companions or a combination of both.

The center cavity can be used as an Ossuary, or the top can be used to accommodate statuary.

If we had any cremation in-ground site available they would currently sell for \$4,300.00.

I believe we can sell the cremation niches for \$4,500.00 - \$6,000.00 each.

Even if we sold all 60 for \$4,500.00 each that would total \$270,000.00.



February 2, 2023

Palm Springs Cemetery District  
Attn: Kathleen Jurasky  
31-705 Da Vial Drive  
Cathedral City, CA 92234

Dear Kathleen and PSCD Board of Directors:

We obtained the Landscape Maintenance Contract and began services for The Palm Springs Cemetery District on March 1, 2020. Over the course of the last 3 years, we have enjoyed working closely with the onsite staff to ensure the needs of the Cemetery were met and we take pride in the work we do for the Cemetery District.

We would like to express our interest in extending our current contract for an additional 2 years, from March 1, 2023 – February 28, 2025. We hope to continue at our same monthly rate of \$24,700.00, for a total annual compensation of \$296,400.00. Additionally, weekend burial rates would be compensated as follows:

- \$484.00 for Saturday burial
- \$527.00 for Sunday burial

In this ongoing partnership, should there be any additional questions of concerns, we would be happy to address them and find a solution that works for both the Cemetery District and our internal processes. We have appreciated the open lines of communication and look forward to continuing that communication.

We are proud to serve you and your community with honesty, quality and integrity.

Sincerely,

Tom Baird  
Vice President  
Nissho of California, Inc.

## **CURRENT COMPENSATION**

**\$296,400.00 annually**  
**\$ 24,700.00 monthly**  
**\$ 484.00 for each Saturday interment**  
**\$ 527.00 for each Sunday interment**

**NISSHO is willing to sign a 2-year agreement at the same rates.**





## Responses to Tough Questions

As with all forms of government, special districts sometimes face tough questions. Special district board members should be aware of these questions and be prepared to respond to them.

*Why are some special districts funded by property taxes, while others are funded by fees or a combination of fees and taxes?*

Special district funding is primarily determined by the residents who receive district services and pay for those services. Special districts may receive two types of revenue: enterprise revenue and non-enterprise revenue. Some districts rely exclusively on one type, but most receive a combination of the two.

Enterprise revenue is derived by fees for service. Common forms of enterprise revenue include property-related fees, governed under Proposition 218, such as water, sewer,

or trash rates. However, enterprise revenue may also include smaller charges like registration fees for a soccer league or yoga class. Facility rentals, cemetery interment fees, and medical billing are also forms of enterprise revenues.

Non-enterprise revenue is derived from taxes and assessments paid as a condition of owning property that benefits from the services and infrastructure provided by a special district. The most common form of non-enterprise revenue is the one percent ad valorem local property tax, which is distributed through the county auditor-controller's office. This is dictated by Proposition 13 and is usually what someone is referring to when they mention the "property tax." Non-enterprise revenue may also include special taxes, benefit assessment districts, community facilities districts (also known as CFDs or Mello-Roos districts), and similar funding mechanisms.

It is important to note that most residents have approved at least some level of both enterprise and non-enterprise revenue for their special district. This provides the district



While special districts may dot many local landscapes, each one is unique to the needs of its community. Special districts arguably offer the closest, or “most local,” level of service to their community. Residents will likely notice a difference in access and responsiveness when attending a recreation and park district meeting to discuss a playground as opposed to what they may receive on such a specific topic at a general-purpose government meeting. The same could be said in relation to library districts, harbor districts, mosquito abatement districts, water districts, and so on.



Similarly, special districts offer residents a meaningful opportunity to engage with their government and serve their community. The barriers associated with running for Congress, the State Legislature, and even county or city governing bodies are often staggering, with campaigns sometimes costing hundreds of thousands or millions of dollars. And the politics are sometimes highly partisan. Raising that level of campaign money and investing that number of hours away from family and paid employment is out of the reach of most Californians. While serving on a special district board is a significant undertaking, it is far more accessible to the average person.

An inherent bias for or against consolidation doesn't improve services. Rather, a thoughtful, case-by-case approach, that includes stakeholders and an objective analysis, will promote the best local government options for each community. Ultimately, the residents who receive and pay for the services should have the final say.

It is also important to keep in mind that there are not 2,000 special districts providing the same service throughout the state. For instance, there are about 346 fire protection districts, 47 mosquito abatement and vector control districts, 95 recreation and park districts, 10 airport districts, and so on.

#### *Who are special districts accountable to?*

Special districts are accountable to the residents who elect their boards, approve their funding sources, and use their services. This offers a community local control.

If residents need something or want to see something changed, they may go to their special district and petition their board. When authority is pulled away from local government bodies and centralized further from residents, the community's ability to influence its government and hold it accountable may become more challenging.

Numerous state laws help residents hold special districts accountable, such as the Ralph M. Brown Act, the California Public Records Act, the Political Reform Act, and more. Additionally, a number of other bodies facilitate oversight and reporting requirements, including the LAFCO, county auditor-controller, county district attorney, state attorney general, and state controller's office.

#### *Do special district services overlap with cities and counties?*

No. local agency formation commissions (LAFCOs) oversee the formation, dissolution, and boundaries of special districts and cities. There are 58 LAFCOs, one per county. They ensure that special districts and cities don't overlap in a way that provides redundant services. LAFCOs also conduct regular municipal services reviews (MSR) on special districts to help ensure they are providing efficient and effective services.

#### *There are just over 2,000 independent special districts compared to 977 school districts, 482 cities and 58 counties.*

#### *Why so many and why can't they be consolidated to save taxpayers money?*

What really matters is the quality of services and how well a special district responds to the residents it serves. Consolidation may work in some cases, but it doesn't work in all cases. Bigger bureaucracies that are further removed from voters are not always more efficient. Even where consolidation may make sense in concept, it may not be economically feasible due to lack of proximity to neighboring infrastructure, such as water or sewer pipes.

with a diverse and sustainable revenue portfolio that can better withstand economic shifts and secure the highest credit ratings for infrastructure investment. It also ensures that everyone who benefits from a district contributes to the cost of the district. For example, water and sewer services benefit a property's value regardless of whether that property's owner currently uses those services.

*Can special districts tax residents without their consent?*

No. Proposition 13 limited ad valorem property taxes to one percent of property value for every homeowner. Many special districts, along with cities, counties, and schools, receive a share of this revenue. If a district requires additional revenue it must obtain the approval of its voters or property owners as appropriate.

While cities and counties may impose general taxes with majority voter approval, all special district taxes are considered "special taxes" and require a two-thirds vote. A general obligation bond that raises property taxes temporarily to pay-off the bond must also receive two-thirds voter approval. Certain assessments may be approved with a majority of those who benefit from the service and property related fees must go through what's known as a majority protest proceeding in accordance with Proposition 218.

*Why do we have community facilities districts, Mello-Roos districts, and special districts all funding our services?*

Community facilities districts (CFDs) and Mello-Roos districts are just two names for the same thing, but neither are a special district with a board that provides a service. CFDs or Mello-Roos districts are funding mechanisms that may be established by a special district, city, county, or school district to help fund services and public works for that area. CFDs or Mello-Roos districts are typically approved by property owners in developing areas where there are fewer than 12 residents. In cases where there are 12 or more residents, they must be approved by voters.

*Why do special districts have such large reserves?*

Special districts need adequate reserves to ensure they can respond to their community's needs in the event of emergencies or disasters, like flooding, earthquakes, wildfires, or even droughts. Prudent reserves are often needed to accumulate the capital to pay for large infrastructure projects, or to secure financing. In addition, reserves provide a safety cushion to stabilize rates and maintain adequate services during economic downturns.

It should be noted that some reports of special district reserve levels have misinterpreted data within the state controller's Financial Transaction Report in a manner that confused districts' fixed assets with cash on hand. CSDA has worked with the State Controller's Office to ensure this report is presented in the most clear and consistent manner possible to avoid such errors in the future.

CSDA has also developed the Special District Reserve Guidelines, a comprehensive guide for accumulation and management of special district reserves. The report lays out policy procedures and high standards for special districts to follow in handling their fiduciary responsibilities.

*Don't special districts have board members who are heavily compensated?*

Board member compensation is set in statute by the State Legislature. Some special districts have statutory authority to adjust compensation, within strict limits, via a vote of the board during a properly noticed open and public meeting. Unlike city council members and county supervisors, special district board members are not eligible for the California Public Employees' Retirement System (SB 53 of 1993).

While every type of special district must comply with its own statutory parameters, most special district board members receive about \$100 per meeting. It is important to note that the work of a board member does not begin when a meeting commences and end when it adjourns. Board members typically review lengthy meeting packets, study issues thoroughly, and may be in communication with constituents or district staff throughout the month.

Every special district is unique and the demands and qualifications necessary to well-serve different special districts will vary.

*Aren't special districts fragmented government?*

Special districts provide real-world solutions to meet the needs of residents that otherwise would not be met. In fact, their name and their strength is derived from the way they specialize in a service. Special districts are passionate about providing a service people need. They are not easily distracted from their mission, and they develop an expertise at providing a service in the most efficient, effective, and sustainable manner possible.