

PALM SPRINGS CEMETERY DISTRICT

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

Thursday, November 12, 2020 at 2:00 P.M.

31-705 Da Vall Drive, Cathedral City, California

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

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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

During this part of the meeting, the public is invited to address the Board of Trustees only on the matter listed on this Emergency Meeting agenda. Unless additional time is authorized by the Board of Trustees, remarks on Agenda items shall be limited to 3 minutes.

If you wish to speak on an agenda item, please wait to be recognized by the Presiding Officer when that Agenda item is opened for public comments.

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

- a. Approval of October 8, 2020 Teleconference Regular Meeting Minutes
- b. Approval of October Expenditures

General Fund		\$ 94,067.03
Oct Reimburse Voucher 1685	\$ 39,271.23	
Oct Reimburse Voucher 1686	\$ 43,263.82	
Accumulative Capital Outlay		\$ 2,000.00
Oct Reimburse Voucher 1689	\$ 2,000.00	
Pet Memorial Park Cemetery		\$.00
Total October 31, 2020 Expenditures Checks & Visa/Debit Card		
23278-23321 Direct Deposits (Payroll)		\$ 96,067.03
- c. Financial Reports as of October 31, 2020 (F-1 thru F-5A)

6. ADMINISTRATIVE CALENDAR

- a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group
- b. PSCD Master Plan Discussion – Desert Memorial Park
- c. Historical Tours at Welwood Murray Cemetery – Update Trustee Kleindienst
- d. East 40 Acres Lease Agreement – Update
- e. Review for Discussion and Approval – Trustee Annual Year-End Meeting Luncheon

7. LEGISLATIVE CALENDAR – None

8. TRUSTEE AND ATTORNEY SIGNATURES

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEES

12. REPORTS

- a. Trustees
- b. District Manager

13. FUTURE AGENDA ITEMS

- a. Discussion in 2021/2022 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Marketing/Advertising
- d. Review for Discussion and Possible Approval the Concept of Public Restrooms - Veterans Chapel
- e. Lease Agreement Property Taxes January 2022

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

15. CLOSED SESSION ANNOUNCEMENT

16. OPEN SESSION

17. ADJOURNMENT

**THIS AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M.,
MONDAY, November 9, 2020**

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

DATE: October 8, 2020

TIME: 2:00 P.M.

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

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

2. **ROLL CALL**

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

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

Not Present: Jan M. Pye, Chairperson

District Manager Jurasky reported that Trustee Pye had contacted her to inform her that she would be unable to attend today's board meeting due to her participating in the League of California Cities virtual conference.

Motion was made by Trustee Kleindienst, seconded by Trustee Radigan-Brophy to excuse Trustee Pye, motion carried vote 4-0.

3. **PUBLIC COMMENTS** Brad Anderson stated he resides in Rancho Mirage, CA. He made comments regarding the timely posting of agendas on the website, he commented that the call in for ZOOM is a Jose, CA number, and also suggested the Board consider going out the bid for new legal services.

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

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

6. **ADMINISTRATIVE CALENDAR**

a. **District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group** Neal Wilson presented the investment reports, and informed the Board that in the month of September the three accounts collectively earned \$349.23, and the increase was net of all expenses. He also reported the year-to-date the accounts have gained \$260,041.00, which translates into a 3% total return. He further reported with the 10-year treasury bond paying under .70%, and the 30-year treasury paying under 1.50% the biggest challenge is where to put the new dollars coming due.

Mr. Wilson stated that Charles Schwab purchased TD Ameritrade, and it is expected to take 18-36 months for the sale to be completed. He informed the Board that this may require new signatures. Following a discussion, motion was made by Trustee Kleindienst, seconded by Trustee Radigan-Brophy to receive and file investment report. Motion carried; vote 4-0 Freet, Kleindienst, Mallotto and Radigan-Brophy.

6. ADMINISTRATIVE CALENDAR - Continued

b. Review for Discussion and Approval to Remove Automatic Gate Openers for Exiting After Closing Hours – DMP District Manager Jurasky reported there are increased incidences of visitors on the cemetery grounds opening the closed gate to allow others to enter after closing. She stated this results in a larger number of vehicles and visitors on the grounds after closing hours, and creates an extended amount of time for security to clear the cemetery. Following a discussion motion was made by Trustee Mallotto, seconded by Trustee Radigan-Brophy directing District Manager Jurasky to have the automatic gate opener sensors disengaged effective January 1, 2021 to allow time for visitor to adapt, and to post signs advising visitors of the change. Motion carried; vote 4-0 Freet, Kleindienst, Mallotto and Radigan-Brophy.

c. PSCD Schedule of Special Events – Cancel or Postpone District Manager reported that Dia de los Muertos/Day of the Dead event has been cancelled. She stated that she hasn't be contacted by the Daughters of the American Revolution who are the organizers of the Wreaths Across America, so this event is possibility cancelled as well. The only other event is Memorial Day in May 2021, and with COVID pandemic this event will be a wait and see status.

d. PSCD Master Plan Discussion – Desert Memorial Park No action taken

e. Historical Tours at Welwood Murray Cemetery – Update Trustee Kleindienst Trustee Kleindienst reported he has spoken with the Historical Society about conditions of approval and possibly having an agreement put together by their legal team. He also stated the Historical Society is compiling a list of people they want to have noted on the tour, and they are lining volunteers who will begin the research. He said there is great support and excitement from the Historical Society regarding the tours.

f. East 40 Acres Lease Agreement - Update No action taken

7. LEGISLATIVE CALENDAR a. Resolution 11-2020, Employer's Contribution for Employees – PERS Health Following a discussion motion was made by Trustee Mallotto, seconded by Trustee Freet to approve Resolution 11-2020 for PERS health employer monthly allowance in the amount of \$1,045.83 and Resolution 12-2020 for dental, vision & life employer monthly allowance in the amount of \$98.65. Motion carried; roll call 4-0. Freet, Kleindienst, Mallotto and Radigan-Brophy.

b. Resolution 12-2020, Employer's Contribution for Employees – Dental, Vision & Life Approved with agenda item 7a.

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

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEE REPORTS – None

12. REPORTS a. Trustee Report – None

b. District Manager District Manager Jurasky reported that PSCD received a reimbursement in the amount of \$383.76 from Special District Risk Management Association (SDRMA) for COVID safety implementations.

13. **FUTURE AGENDA ITEMS** a. **Discussion in 2021/2022 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken
- b. **Postcard Survey Mailing to the Community to Determine Pre-Planning Needs** No action taken
- c. **Marketing/Advertising** No action taken
- d. **Review for Discussion and Possible Approval the Concept of Public Restrooms – Veteran Chapel** No action taken
- e. **Lease Agreement Property Taxes January 2022** No action taken

14. **CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** No action taken

- a. Public Employee Performance Evaluation (Pursuant to Government Code Section 54957)
 Title: District Manager
- b. Labor Negotiations – Unrepresented Employee (Pursuant to Government Code Section 54957.6(a))
 Unrepresented Employee: Kathleen Jurasky, District Manager
 District Representative: Steven B. Quintanilla, General Legal Counsel

15. **CLOSED SESSION ANNOUNCEMENT** – None

16. **OPEN SESSION** – None

17. **ADJOURNMENT** Meeting was adjourned by Trustee Kleindienst at 2:27 P.M. The next regular board meeting via ZOOM is scheduled for 2:00 P.M., Thursday, November 12, 2020.

DATE: _____

Bary A. Freet, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Oct 1, 2020 to Oct 31, 2020

Date	Check #	Line Description	Debit Amoun	Credit Amoun
10/1/20	23278	INVOICE 232162 - MONTHLY LANDSCAPE MAINTENANC LESS 111.13 for RAISED VASE DAMAGED BY MOWER 9/2/2 NISSHO OF CALIFORNIA, INC	24,588.87	24,588.87
10/1/20	23279	ACCOUNT 023-629271 SALES & USE TAX FOR PERIOD EN CALIFORNIA DEPT OF TAX & FEE ADMIN	1,388.00	1,388.00
10/1/20	23280	OCT 2020 PSCD EMPLOYEE VISION INSURANCE EXPENS METLIFE GROUP BENEFITS	65.95	65.95
10/1/20	23281	INV000000366155 - OFFICE WIFI FOR OCT 2020 ONE RING NETWORKS	200.00	200.00
10/1/20	23282	INVOICE 61777 - (6) SPARTAN VASES ASCO PACIFIC, INC.	142.10	142.10
10/1/20	23283	***VOID***VOID***VOID		
10/1/20	23284	Q044907 - UPDATED USER LEGACY ANNUAL RENEWAL T E-FILECABINET	200.00	200.00
10/1/20	23285	REFUND DIFFERENCE BETWEEN TWO (2) SINGLE HEAD JOSE MANUEL SANDOVAL	115.00	115.00
10/1/20	23286	ADA COMPLIANT WEBSITE WORK (50% DEPOSIT) BUILD CONTROL MANAGEMENT SYSTEM FOR WEBSITE IRENE CASTRO	1,000.00 1,000.00	2,000.00
10/6/20	23287	YELLOW PAGE ADVERTISING FOR SEP 2020 DEX YP	184.14	184.14
10/6/20	23288	W24842 - BACKHOE REPAIRS (WATER PUMPS, AIR FILTE POWERPLAN OIB (RDO EQUIPMENT)	2,119.58	2,119.58
10/6/20	23289	IN043950 - (3) #5 VAULTS, (8) #5 LINERS WHITED CEMETERY SERVICE	1,885.00	1,885.00
10/6/20	23290	INV#12727793 - IRRIGATION SYSTEM REPAIR SUPPLIES EWING IRRIGATION PRODUCTS, INC	118.58	118.58
10/6/20	23291	INV #O202003 - WEB UPDATES FOR BURIALS WEB UPDATE FOR COVID IRENE CASTRO	150.00 50.00	200.00
10/6/20	23292	EMAIL SERVICES - JUN, JULY, AUG & SEP 2020 MALWARE BYTES LICENSE - 2020 ERICH FISCHER	124.00 59.99	183.99
10/8/20	23293	FOR LEGAL SERVICES RENDERED 7/1/2020 TO 7/31/2020 QUINTANILLA & ASSOCIATES	1,316.00	1,316.00
10/8/20	23294	WMC USAGE FOR OCT 2020 DESERT WATER AGENCY	720.72	720.72
10/8/20	23295	INVOICE 61842 - (12) CREM VAULTS (12) GRAY FLUSH VASES ASCO PACIFIC, INC.	797.59 432.88	1,230.47

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Oct 1, 2020 to Oct 31, 2020

Date	Check #	Line Description	Debit Amount	Credit Amount
10/8/20	23296	RO#765029/3 - FORD RANGER (FUEL PUMP, RADIATOR, C PALM SPRINGS MOTORS	2,501.12	2,501.12
10/15/20	23297	OFFICE PHONES FOR PERIOD ENDING 11/06/20 FRONTIER COMMUNICATIONS	360.21	360.21
10/15/20	23298	PEST MANAGEMENT SERVICE FOR SEPT 2020 WESTERN EXTERMINATOR	82.50	82.50
10/15/20	23299	INV #2010133 - SECURITY PATROL FOR OCT 2020 MAXWELL SECURITY SERVICES, INC	725.00	725.00
10/15/20	23300	332245-850914 WELL REPLENISHMENT FOR SEPTEMBER COACHELLA VALLEY WATER DIST	2,142.62	2,142.62
10/15/20	23301	VOID***VOID***VOID		
10/29/20	23302	2021 CSDA MEMBERSHIP RENEWAL CALIFORNIA SPECIAL DIST ASSOC	3,861.00	3,861.00
10/29/20	23303	2021 BUSINESS LICENSE RENEWAL CITY OF CATHEDRAL CITY	143.00	143.00
10/29/20	23304	INV 644284 - SUNDOWN PERENNIAL RYEGRASS SEED HIGH TECH IRRIGATION, INC	7,634.25	7,634.25
10/29/20	23305	IN044122 - (2) #5 VAULTS, (10) #5 LINERS WHITED CEMETERY SERVICE	1,980.00	1,980.00
10/29/20	23306	INV 407892 - HYDRAULIC OIL FOR WELL #4 (20 GALLONS BECK OIL INC	175.96	175.96
10/29/20	23307	VOID***VOID***VOID		
10/29/20	23308	INV 61998 - (12) THRIFTY PLASTIC VASES ASCO PACIFIC, INC.	304.63	304.63
10/29/20	23309	MONTHLY SERVICE OF AMERICAS PLAZA FOUNTAIN ELOY'S POOL SERVICE & REPAIRS	50.00	50.00
10/29/20	23310	INV 4305766 - COURIER SERVICE ON 10/02/2020 GLS US	16.63	16.63
10/29/20	23311	IN671839 - KYOCERA COPIER CONTRACT FOR 10/16/2020 IN672731 - WATER COOLER FOR 10/16/2020 TO 11/15/2020 AIS	39.15 32.63	71.78
10/29/20	23312	559831-884770 FIRE PROTECTION 180819-512108 BUSINESS FOR OCT 2020 559833-884768 ADMIN BUILDING FOR OCT 2020 COACHELLA VALLEY WATER DIST	86.99 17.68 22.83	127.50
10/29/20	23313	GROUND SUPERVISOR & OFFICE CELL PHONES FOR PE SPRINT	131.26	131.26
10/29/20	23314	DISTRICT MANAGER CELL PHONE FOR PERIOD ENDING AT & T MOBILITY	149.97	149.97

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Oct 1, 2020 to Oct 31, 2020

Date	Check #	Line Description	Debit Amoun	Credit Amoun
10/29/20	23315	NOV 2020 PSCD EMPLOYEE DENTAL INSURANCE EXPEN STANDARD INSURANCE COMPANY RB	463.80	463.80
10/29/20	23316	NOV 2020 PSCD EMPLOYEE LIFE INSURANCE EXPENSE STANDARD INSURANCE COMPANY RQ	70.87	70.87
10/29/20	23317	EXTRA LIFE INSURANCE FOR K JURASKY FOR PAY PERI COLONIAL LIFE	203.78	203.78
10/29/20	23318	OCT 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR OCT 2020 EMPLOYEE 403B PAYABLE FOR K JURASKY INVESCO INVESTMENT SERVICES, INC	597.54 1,846.16	2,443.70
10/29/20	23319	OCT 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR FRANKLIN - TEMPLETON	207.20	207.20
10/29/20	23320	OCT 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR FRANKLIN - TEMPLETON	218.18	218.18
10/29/20	23321	OCT 2020 PSCD EMPLOYEE RETIREMENT EXPENSE FOR FRANKLIN - TEMPLETON	226.24	226.24
10/9/20	DEBIT	OCT 2020 PSCD EMPLOYEE HEALTH INSURANCE EXPEN OCT 2020 PSCD RETIREE HEALTH INSURANCE EXPENSE OCT 2020 EMPLOYEE PORTION OF HEALTH INSURANCE CALPERS	5,416.89 1,154.34 704.88	7,276.11
10/7/20	DEBIT	KYOCERA COPIER CONTRACT #401-1811614-001 - SEP 202 MARLIN BUSINESS BANK	144.64	144.64
10/29/20	DEBIT	3-001-6901-55 WELL #2 FOR PERIOD 09/14/20 TO 10/14/20 3-003-6360-97 WMC FOR PERIOD 09/14/20 TO 10/14/20 3-011-5009-75 DAVALL GATE FOR PERIOD 09/14/20 TO 10/1 3-040-5197-97 ADMIN BUILDING FOR PERIOD 09/11/20 TO 1 3-016-9582-84 WELL #4 FOR PERIOD 08/11/20 TO 09/10/20 3-016-9582-84 WELL #4 FOR PERIOD 09/10/20 TO 10/12/20 3-052-1550-32 WMC DESERT COMMUNITY ENERGY SO CAL EDISON	422.28 12.25 22.20 959.87 3,421.31 2,891.14 0.34	7,729.39
10/7/20	DEBIT KJ	ICLOUD: 200GB STORAGE PLAN COMPANY DEBIT CARD	2.99	2.99
10/9/20	DEBIT KJ	USPS - POSTAGE STAMPS & CERTIFIED MAIL TO RIVER COMPANY DEBIT CARD	117.80	117.80
10/12/20	DEBIT KJ	DOMINO'S PIZZA - STAFF LUNCH COMPANY DEBIT CARD	115.40	115.40
10/28/20	DEBIT KJ	DESERT PROMOTIONAL - COVID GATE BANNERS COMPANY DEBIT CARD	590.50	590.50
10/22/20	DEBIT KJ	JESSUP - REPAIRS FOR GMC SIERRA COMPANY DEBIT CARD	993.01	993.01
10/9/20	EDD_TAX	SIT P/R 09/24/2020 TO 10/07/2020 PAID 10/09/2020 SDI P/R 09/24/2020 TO 10/07/2020 PAID 10/09/2020 EMPLOYMENT DEVELOPMENT DEPT	184.68 86.25	270.93

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Oct 1, 2020 to Oct 31, 2020

Date	Check #	Line Description	Debit Amoun	Credit Amoun
10/23/20	EDD_TAX	SIT P/R 10/08/2020 TO 10/21/2020 PAID 10/23/2020 SDI P/R 10/08/2020 TO 10/21/2020 PAID 10/23/2020 EMPLOYMENT DEVELOPMENT DEPT	184.73 97.82	282.55
10/23/20	EDD_TAXa	SUI P/R 10/08/2020 TO 10/21/2020 PAID 10/23/2020 EMPLOYMENT DEVELOPMENT DEPT	44.54	44.54
10/9/20	EXPRESS_T	FIT P/R 09/24/2020 TO 10/07/2020 PAID 10/09/2020 SOCIAL SECURITY P/R 09/24/2020 TO 10/07/2020 PAID 10/0 MEDICARE P/R 09/24/2020 TO 10/07/2020 PAID 10/09/2020 BANK OF AMERICA	674.09 1,069.39 250.11	1,993.59
10/23/20	EXPRESS_T	FIT P/R 10/08/2020 TO 10/21/2020 PAID 10/23/2020 SOCIAL SECURITY P/R 10/08/2020 TO 10/21/2020 PAID 10/2 MEDICARE P/R 10/08/2020 TO 10/21/2020 PAID 10/23/2020 BANK OF AMERICA	674.18 1,212.87 283.64	2,170.69
10/9/20	FEES	P/R 09/24/2020 TO 10/07/2020 PAID 10/09/2020 CBIZ PAYROLL	93.30	93.30
10/23/20	FEES	P/R 10/08/2020 TO 10/21/2020 PAID 10/23/2020 CBIZ PAYROLL	88.20	88.20
	Total		82,863.24	82,863.24

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

Date	Reference	Employee	Amount
10/9/2020	5031	KATHLEEN JURASKY	2,319.01
10/9/2020	5032	STEPHANIE C. LOZANO	1,244.67
10/9/2020	5033	SCOTT W. VICKREY	1,286.59
10/9/2020	5034	EDGAR F. ARCHILA	1,223.23
10/23/2020	5041	KATHLEEN JURASKY	2,319.58
10/23/2020	5042	KATHLEEN JURASKY	400.00
10/23/2020	5043	STEPHANIE C. LOZANO	1,244.69
10/23/2020	5044	SCOTT W. VICKREY	1,286.59
10/23/2020	5045	EDGAR F. ARCHILA	1,223.23
10/23/2020	5046	BARY A. FREET	164.05
10/23/2020	5047	WILLIAM G. KLEINDIENST	164.05
10/23/2020	5048	LYNN T. MALLOTTO	164.05
10/23/2020	5049	TIM RADIGAN-BROPHY	164.05
10/1/20 thru 10/31/20			13,203.79

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP
October 2020**

October Cash Disbursement Journal		82,863.24
October Payroll Disbursement Journal		13,203.79
TOTAL PSCD DISBURSEMENTS		<u>96,067.03</u>
TOTAL GENERAL FUND EXPENDITURES		<u>94,067.03</u>
October Payment Voucher # 1687	52,196.23	
October Payment Voucher # 1688	41,755.80	
Total Payment Vouchers	<u>93,952.03</u>	
Refunds:		
Jose Sandoval - check 23285	115.00	
Difference between (2) single and (1) companion headstone		
TOTAL ACO EXPENDITURES		<u>2,000.00</u>
October ACO Payment Voucher # 1689	2,000.00	
Irene Castro - check 23286		
ADA Compliant Website Work (50% Deposit) \$1,000.00		
Website Control Management System (50%) \$1,000.00		
PET CEMETERY DRAWDOWNS		<u>0.00</u>
Loan Amount:	25,000.00	
Current Balance Remaining:	15,000.00	
TOTAL OCTOBER DISBURSEMENTS		<u>96,067.03</u>

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

SALES

	Prior Months		October		FY 2020/2021 YTD Totals		FY 2019/2020 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	70	0	13	0	83	0	38	0
Adult, A&B	4	0	0	0	4	0	7	0
Premium	12	0	3	0	15	0	30	0
Child	1	0	0	0	1	0	2	0
Cremation	9	0	3	0	12	0	6	0
Niche	10	0	1	0	11	0	1	0
TOTALS	106	0	20	0	126	0	84	0

LOT REPURCHASES

	Prior Months		October		FY 2020/2021 YTD Totals		FY 2019/2020 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	1	0	0	0	1	0	6	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	3	0
TOTALS	1	0	0	0	1	0	9	0

TOTAL INTERMENTS

	Prior Months		October		FY 2020/2021 YTD Totals		FY 2019/2020 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	79	0	17	0	96	0	59	0
Child	1	0	0	0	1	0	3	0
Cremation	8	0	8	0	16	0	15	1
Niche	6	0	1	0	7	0	3	0
TOTALS	94	0	26	0	120	0	80	1

SATURDAY INTERMENTS

	Prior Months		October		FY 2020/2021 YTD Totals		FY 2019/2020 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	8	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	2	0
Niche	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	10	0

SUNDAY INTERMENTS

	Prior Months		October		FY 2020/2021 YTD Totals		FY 2019/2020 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	1	0
Child	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	1	0

**PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	41,325.00	29,980.00	11,345.00	135,390.00	87,490.00	47,900.00
MISC SPECIAL SET-UP	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)
RETURNED CHECK BANK CHARGE	0.00	0.00	0.00	90.00	0.00	90.00
INTEREST RECEIVED	3.85	3.11	0.74	15.37	9.91	5.46
LAND LEASE	5,730.53	5,656.99	73.54	22,922.12	22,627.96	294.16
MISC INCOME	0.00	0.00	0.00	224.00	0.00	224.00
CREDIT CARD CONVEN FEE	489.00	665.26	(176.26)	2,481.58	1,988.38	493.20
SAT INTERMENT SURCHARGE	0.00	1,800.00	(1,800.00)	0.00	8,400.00	(8,400.00)
SUN INTERMENT SURCHARGE	0.00	1,100.00	(1,100.00)	0.00	2,200.00	(2,200.00)
WITNESS GRAVE CLOSING	0.00	1,800.00	(1,800.00)	0.00	4,500.00	(4,500.00)
TAX COLLECTIONS	10,320.47	9,308.18	1,012.29	10,320.47	9,308.18	1,012.29
VAULTS	2,460.00	1,380.00	1,080.00	6,355.00	4,545.00	1,810.00
CREMATION VAULTS	720.00	450.00	270.00	1,640.00	1,350.00	290.00
LINERS	2,735.00	2,400.00	335.00	10,705.00	6,530.00	4,175.00
GRAVE VASES	905.00	915.00	(10.00)	3,978.25	2,933.50	1,044.75
MEMORIAL WALL INCOME	0.00	0.00	0.00	0.00	300.00	(300.00)
ENR SURCHARGE	4,650.00	3,580.00	1,070.00	20,950.00	11,560.00	9,390.00
LOT TRANSFERS	300.00	0.00	300.00	800.00	400.00	400.00
COUNTY INTEREST INCOME	9.54	64.59	(55.05)	320.83	64.43	256.40
HANDLING FEE	13,730.00	10,080.00	3,650.00	45,095.00	29,235.00	15,860.00
PRENFED CONTRACT SERVICE CHG	800.00	400.00	400.00	3,100.00	2,100.00	1,000.00
VASE/HDSTN SET & CLEAN	5,885.00	3,994.95	1,890.05	20,940.00	15,909.95	5,030.05
TOTAL REVENUE	90,063.39	73,578.08	16,485.31	285,327.62	212,452.31	72,875.31
EXPENSES						
REGULAR SALARIES	17,845.12	22,363.84	(4,518.72)	79,220.83	99,448.26	(20,227.43)
BOT MEETING COMPENSATION	718.36	538.77	179.59	2,514.26	2,334.67	179.59
BOT CONFERENCES	0.00	0.00	0.00	0.00	2,061.00	(2,061.00)
BOT TRAVEL & EXPENSES	0.00	949.68	(949.68)	0.00	2,534.51	(2,534.51)
COVID-19 PAYROLL	0.00	0.00	0.00	4,921.29	0.00	4,921.29
RETIREMENT/PENSION	1,249.16	1,565.47	(316.31)	5,889.96	6,961.39	(1,071.43)
FICA	1,141.13	1,410.15	(269.02)	5,328.56	6,266.42	(937.86)
MEDICARE	266.88	329.80	(62.92)	1,246.20	1,465.53	(219.33)
EMPLOYEE GROUP INSURANCE	6,017.51	6,360.54	(343.03)	24,606.55	23,971.73	634.82
RETIREE GROUP INSURANCE	1,154.34	1,184.49	(30.15)	4,617.36	4,737.96	(120.60)
UNEMPLOYMENT INSURANCE	44.54	33.40	11.14	155.88	144.74	11.14
WORKERS COMP INSURANCE	562.36	583.61	(21.25)	2,233.54	2,234.60	(1.06)
ELECTRICITY	7,729.39	0.00	7,729.39	21,530.07	14,978.15	6,551.92
TELEPHONE	641.44	1,216.32	(574.88)	2,595.84	3,280.91	(685.07)
WATER	2,990.84	2,604.30	386.54	14,990.82	13,646.57	1,344.25
COMMUNITY OUTREACH	0.00	85.00	(85.00)	0.00	244.36	(244.36)
VISA-MASTER CHG FEES	543.14	1,129.93	(586.79)	3,551.03	3,533.35	17.68
COUNTY SERVICE CHARGE	0.00	85.41	(85.41)	489.07	391.40	97.67
GENERAL INSURANCE	2,190.03	1,632.63	557.40	8,760.12	6,530.52	2,229.60
LEGAL	1,316.00	1,358.00	(42.00)	1,974.00	1,358.00	616.00
LOT REPURCHASE	0.00	(1,580.00)	1,580.00	1,135.00	910.00	225.00
OFFICE EXPENSE	1,527.86	1,271.19	256.67	7,313.69	5,097.76	2,215.93
TRAVEL & CONVENTION	0.00	637.48	(637.48)	0.00	2,765.33	(2,765.33)
MTG EXP & SUPPLIES	0.00	0.00	0.00	0.00	28.98	(28.98)
AUDIT	0.00	0.00	0.00	6,320.00	6,750.00	(430.00)
ADVERTISING/PUBLICITY	184.14	317.30	(133.16)	794.21	864.20	(69.99)
MEMBERSHIP & DUES	3,861.00	0.00	3,861.00	4,742.87	679.38	4,063.49
AUTO TRUCK EXPENSE	3,494.13	0.00	3,494.13	3,494.13	0.00	3,494.13
LARGE EQUIPMENT REPAIRS	2,119.58	0.00	2,119.58	2,347.29	853.61	1,493.68
IRRIGATION SYSTEM REPAIRS	118.58	1,148.40	(1,029.82)	2,055.17	2,285.16	(229.99)
FERTILIZER AND SEED	7,634.25	0.00	7,634.25	7,634.25	7,492.88	141.37
GASOLINE, OIL, TIRES	175.96	233.57	(57.61)	587.71	1,149.12	(561.41)
PLANT & BUILDING	132.50	1,908.64	(1,776.14)	3,059.94	6,420.43	(3,360.49)
TOOLS & SUPPLIES	0.00	0.00	0.00	73.14	41.26	31.88
GRAVE LINERS & VAULTS	4,662.59	5,647.60	(985.01)	17,604.59	13,158.60	4,445.99
GRAVE VASES	879.61	869.46	10.15	2,043.62	2,387.24	(343.62)
CONTRACT TREE/GARDEN MAINTNCE	24,388.87	19,748.00	4,640.87	73,766.61	47,558.31	26,208.30
CONTRACT BURIALS	0.00	696.00	(696.00)	0.00	1,914.00	(1,914.00)
SECURITY CAMERA EXPENSE	0.00	138.00	(138.00)	0.00	552.00	(552.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	2,900.00	2,900.00	0.00
COVID-19 EXPENSES	640.50	0.00	640.50	1,697.25	0.00	1,697.25
TOTAL EXPENSES	(95,154.81)	(75,191.98)	(19,962.83)	(322,194.85)	(299,932.33)	(22,262.52)
NET CHANGE FROM OPERATIONS	(5,091.42)	(1,613.90)	(3,477.52)	(36,867.23)	(87,480.02)	50,612.79
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	30,000.00	(30,000.00)	0.00	30,000.00	(30,000.00)
TOTAL OTHER REVENUE & EXPENSE	0.00	30,000.00	(30,000.00)	0.00	30,000.00	(30,000.00)
NET CHANGE	(5,091.42)	28,386.10	(33,477.52)	(36,867.23)	(57,480.02)	20,612.79

**PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2020**

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
REVENUE						
OPEN AND CLOSE	41,325.00	24,754.00	16,571.00	135,390.00	297,050.00	(161,660.00)
MISC SPECIAL SET-UP	0.00	242.00	(242.00)	0.00	2,900.00	(2,900.00)
RETURNED CHECK BANK CHARGE	0.00	4.00	(4.00)	90.00	50.00	40.00
INTEREST RECEIVED	3.85	3.00	0.85	15.37	35.00	(19.63)
LAND LEASE	5,730.53	5,793.00	(62.47)	22,922.12	69,513.00	(46,590.88)
MISC INCOME	0.00	0.00	0.00	224.00	0.00	224.00
CREDIT CARD CONVEN FEE	489.00	713.00	(224.00)	2,481.58	8,550.00	(6,068.42)
LATE FEE	0.00	1,075.00	(1,075.00)	0.00	12,900.00	(12,900.00)
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)
TAX COLLECTIONS	10,320.47	28,297.00	(17,976.53)	10,320.47	339,569.00	(329,248.53)
VAULTS	2,460.00	1,421.00	1,039.00	6,355.00	17,050.00	(10,695.00)
CREMATION VAULTS	720.00	0.00	720.00	1,640.00	0.00	1,640.00
LINERS	2,735.00	1,988.00	747.00	10,705.00	23,850.00	(13,145.00)
GRAVE VASES	905.00	731.00	174.00	3,978.25	8,775.00	(4,796.75)
MEMORIAL WALL INCOME	0.00	25.00	(25.00)	0.00	300.00	(300.00)
ENR SURCHARGE	4,650.00	3,561.00	1,089.00	20,950.00	42,730.00	(21,780.00)
LOT TRANSFERS	300.00	133.00	167.00	800.00	1,600.00	(800.00)
COUNTY INTEREST INCOME	9.54	41.00	(31.46)	320.83	491.00	(170.17)
HANDLING FEE	13,730.00	7,848.00	5,882.00	45,095.00	94,175.00	(49,080.00)
PRENEED CONTRACT SERVICE CHG	800.00	667.00	133.00	3,100.00	8,000.00	(4,900.00)
VASE/HDSTN SET & CLEAN	5,885.00	3,824.00	2,061.00	20,940.00	45,890.00	(24,950.00)
TOTAL REVENUE	90,063.39	83,486.00	6,577.39	285,327.62	1,001,828.00	(716,500.38)
EXPENSES						
REGULAR SALARIES	17,845.12	23,678.00	(5,832.88)	79,220.83	284,141.00	(204,920.17)
BOT MEETING COMPENSATION	718.36	1,122.00	(403.64)	2,514.26	13,469.00	(10,954.74)
BOT CONFERENCES	0.00	208.00	(208.00)	0.00	2,500.00	(2,500.00)
BOT TRAVEL & EXPENSES	0.00	250.00	(250.00)	0.00	3,000.00	(3,000.00)
COVID-19 PAYROLL	0.00	2,083.00	(2,083.00)	4,921.29	25,000.00	(20,078.71)
TEMPORARY HELP	0.00	833.00	(833.00)	0.00	10,000.00	(10,000.00)
RETIREMENT/PENSION	1,249.16	1,723.00	(473.84)	5,889.96	20,675.00	(14,785.04)
FICA	1,141.13	1,595.00	(453.87)	5,328.56	19,140.00	(13,811.44)
MEDICARE	266.88	399.00	(132.12)	1,246.20	4,788.00	(3,541.80)
EMPLOYEE GROUP INSURANCE	6,017.51	5,711.00	306.51	24,606.55	68,536.00	(43,929.45)
RETIREE GROUP INSURANCE	1,154.34	1,088.00	66.34	4,617.36	13,056.00	(8,438.64)
UNEMPLOYMENT INSURANCE	44.54	283.00	(238.46)	155.88	3,395.00	(3,239.12)
WORKERS COMP INSURANCE	562.36	626.00	(63.64)	2,233.54	7,507.00	(5,273.46)
ELECTRICITY	7,729.39	3,917.00	3,812.39	21,530.07	47,000.00	(25,469.93)
TELEPHONE	641.44	667.00	(25.56)	2,595.84	8,000.00	(5,404.16)
WATER	2,990.84	2,917.00	73.84	14,990.82	35,000.00	(20,009.18)
COMMUNITY OUTREACH	0.00	125.00	(125.00)	0.00	1,500.00	(1,500.00)
VISA-MASTER CHG FEES	543.14	917.00	(373.86)	3,551.03	11,000.00	(7,448.97)
RETURNED CHECK	0.00	4.00	(4.00)	0.00	50.00	(50.00)
COUNTY SERVICE CHARGE	0.00	100.00	(100.00)	489.07	1,200.00	(710.93)
EDUCATION	0.00	33.00	(33.00)	0.00	400.00	(400.00)
GENERAL INSURANCE	2,190.03	2,190.00	0.03	8,760.12	26,280.00	(17,519.88)
LEGAL	1,316.00	833.00	483.00	1,974.00	10,000.00	(8,026.00)
LOT REPURCHASE	0.00	542.00	(542.00)	1,135.00	6,500.00	(5,365.00)
OFFICE EXPENSE	1,527.86	1,333.00	194.86	7,313.69	16,000.00	(8,686.31)
TRAVEL & CONVENTION	0.00	583.00	(583.00)	0.00	7,000.00	(7,000.00)
UNIFORMS & SAFETY EQUIPMENT	0.00	83.00	(83.00)	0.00	1,000.00	(1,000.00)
MTG EXP & SUPPLIES	0.00	50.00	(50.00)	0.00	600.00	(600.00)
CONTRIBUTIONS	0.00	17.00	(17.00)	0.00	200.00	(200.00)
AUDIT	0.00	683.00	(683.00)	6,320.00	8,200.00	(1,880.00)
ADVERTISING/PUBLICITY	184.14	417.00	(232.86)	794.21	5,000.00	(4,205.79)
MEMBERSHIP & DUES	3,861.00	471.00	3,390.00	4,742.87	5,650.00	(907.13)
AUTO TRUCK EXPENSE	3,494.13	100.00	3,394.13	3,494.13	1,200.00	2,294.13
LARGE EQUIPMENT REPAIRS	2,119.58	333.00	1,786.58	2,347.29	4,000.00	(1,652.71)
EQUIPMENT REPAIRS	0.00	54.00	(54.00)	0.00	650.00	(650.00)
IRRIGATION SYSTEM REPAIRS	118.58	583.00	(464.42)	2,055.17	7,000.00	(4,944.83)
FERTILIZER AND SEED	7,634.25	917.00	6,717.25	7,634.25	11,000.00	(3,365.75)
GASOLINE, OIL, TIRES	175.96	417.00	(241.04)	587.71	5,000.00	(4,412.29)
PLANT & BUILDING	132.50	1,833.00	(1,700.50)	3,059.94	22,000.00	(18,940.06)
ROAD MAINTENANCE	0.00	167.00	(167.00)	0.00	2,000.00	(2,000.00)
TOOLS & SUPPLIES	0.00	125.00	(125.00)	73.14	1,500.00	(1,426.86)
GRAVE LINERS & VAULTS	4,662.59	3,208.00	1,454.59	17,604.59	38,500.00	(20,895.41)
GRAVE VASES	879.61	375.00	504.61	2,043.62	4,500.00	(2,456.38)
CONTRACT TREE/GARDEN MAINTNCE	24,588.87	24,700.00	(111.13)	73,766.61	296,400.00	(222,633.39)
CONTRACT BURIALS	0.00	583.00	(583.00)	0.00	7,000.00	(7,000.00)
SECURITY CAMERA EXPENSE	0.00	167.00	(167.00)	0.00	2,000.00	(2,000.00)
DMP GROUNDS SECURITY	725.00	725.00	0.00	2,900.00	8,700.00	(5,800.00)
COVID-19 EXPENSES	640.50	167.00	473.50	1,697.25	2,000.00	(302.75)
TOTAL EXPENSES	95,154.81	89,935.00	5,219.81	322,194.85	1,079,237.00	(757,042.15)
NET CHANGE FROM OPERATIONS	(5,091.42)	(6,449.00)	1,357.58	(36,867.23)	(77,409.00)	40,541.77
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	8,116.00	(8,116.00)	0.00	97,409.00	(97,409.00)
OTHER EXPENSE APPROP CONTING	0.00	(1,667.00)	1,667.00	0.00	(20,000.00)	20,000.00
NET CHANGE	(5,091.42)	0.00	(5,091.42)	(36,867.23)	0.00	(36,867.23)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
OCTOBER 31, 2020**

ASSETS

ASSETS

CASH ON HAND - COUNTY	152,421.46	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	6,926.63	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - BBVA BANK	100.00	
RESERVE - BANK OF AMERICA	2,724.12	
ACO PURCHASES RECEIVABLE	2,000.00	
PREPAID INSURANCE	17,520.20	
PREPAID W/C INSURANCE	4,498.79	
TOTAL ASSETS		201,491.20

LIABILITIES AND FUND BALANCES

LIABILITIES

SALES TAX PAYABLE	596.27	
LEASE DEPOSIT - PREPAID	45,844.24	
ACCRUED EMPLOYEE PAYROLL	9,659.57	
ACCRUED VACATION PAYABLE	12,091.10	
UNEARNED INCOME	62,992.95	
TOTAL LIABILITIES		131,184.13

FUND BALANCES

UNASSIGNED FUND BALANCE	91,774.30	
REVOLVING FUND RESERVE	15,400.00	
NET CHANGE IN FUND BALANCES	(36,867.23)	
TOTAL FUND BALANCES		70,307.07

TOTAL LIABILITIES AND FUND BALANCES		201,491.20
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**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF OCTOBER 31, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	152,421.46	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	6,926.63	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - BBVA BANK	100.00	
10009	RESERVE - BANK OF AMERICA	2,724.12	
14010	PREPAID INSURANCE	17,520.20	
14011	PREPAID W/C INSURANCE	4,498.79	
	ASSETS:	201,491.20	0.00
LIABILITIES:			
20102	SALES TAX PAYABLE		596.27
20109	LEASE DEPOSIT - PREPAID		45,844.24
20220	ACCRUED EMPLOYEE PAYROLL		9,659.57
20221	ACCRUED VACATION PAYABLE		12,091.10
28999	UNEARNED INCOME		62,992.95
	LIABILITIES:	0.00	(131,184.13)
FUND BALANCES:			
39005	UNASSIGNED FUND BALANCE		91,774.30
39999	REVOLVING FUND RESERVE		15,400.00
	TOTAL FUND BALANCES:	0.00	(107,174.30)
REVENUE:			
40001	OPEN AND CLOSE		135,390.00
40202	RETURNED CHECK BANK CHARGE		90.00
40203	INTEREST RECEIVED		15.37
40204	LAND LEASE		22,922.12
40205	MISC INCOME		224.00
40205CC	CREDIT CARD CONVEN FEE		2,481.58
40206	TAX COLLECTIONS		10,320.47
40207	VAULTS		6,355.00
40207CRE	CREMATION VAULTS		1,640.00
40208	LINERS		10,705.00
40209	GRAVE VASES		3,978.25
40211	ENR SURCHARGE		20,950.00
40212	LOT TRANSFERS		800.00
40213	COUNTY INTEREST INCOME		320.83
40216	HANDLING FEE		45,095.00
40217	PRENEED CONTRACT SERVICE CHG		3,100.00
40218	VASE/HDSTN SET & CLEAN		20,940.00
	REVENUE:	0.00	(285,327.62)

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF OCTOBER 31, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	79,220.83	
60102	BOT MEETING COMPENSATION	2,514.26	
60106	COVID-19 PAYROLL	4,921.29	
71101	RETIREMENT/PENSION	5,889.96	
71201	FICA	5,328.56	
71202	MEDICARE	1,246.20	
72301	EMPLOYEE GROUP INSURANCE	24,606.55	
72302	RETIREE GROUP INSURANCE	4,617.36	
72601	UNEMPLOYMENT INSURANCE	155.88	
73101	WORKERS COMP INSURANCE	2,233.54	
81111	ELECTRICITY	21,530.07	
81112	TELEPHONE	2,595.84	
81113	WATER	14,990.82	
83309	VISA-MASTER CHG FEES	3,551.03	
83311	COUNTY SERVICE CHARGE	489.07	
83313	GENERAL INSURANCE	8,760.12	
83314	LEGAL	1,974.00	
83315	LOT REPURCHASE	1,135.00	
83316	OFFICE EXPENSE	7,313.69	
83321	AUDIT	6,320.00	
83323	ADVERTISING/PUBLICITY	794.21	
83324	MEMBERSHIP & DUES	4,742.87	
84410	AUTO TRUCK EXPENSE	3,494.13	
84411	LARGE EQUIPMENT REPAIRS	2,347.29	
84413	IRRIGATION SYSTEM REPAIRS	2,055.17	
84414	FERTILIZER AND SEED	7,634.25	
84415	GASOLINE, OIL, TIRES	587.71	
84416	PLANT & BUILDING	3,059.94	
84418	TOOLS & SUPPLIES	73.14	
84419	GRAVE LINERS & VAULTS	17,604.59	
84420	GRAVE VASES	2,043.62	
84422	CONTRACT TREE/GARDEN MAINTNCE	73,766.61	
84425	DMP GROUNDS SECURITY	2,900.00	
84426	COVID-19 EXPENSES	1,697.25	
	EXPENSES:	322,194.85	0.00
	REPORT TOTALS	523,686.05	(523,686.05)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	18,500.00	30,385.00	(11,885.00)	120,225.00	86,375.00	33,850.00
CURRENT INTEREST & DIVIDENDS	1,610.73	0.00	1,610.73	4,031.27	3,517.86	513.41
COUNTY INTEREST INCOME	76.80	494.65	(417.85)	1,121.96	494.56	627.40
GAIN/INVEST FAIR VALUE INCREAS	172.10	0.00	172.10	5,998.45	13,497.70	(7,499.25)
TOTAL REVENUE	20,359.63	30,879.65	(10,520.02)	131,376.68	103,885.12	27,491.56
	20,359.63	30,879.65	(10,520.02)	131,376.68	103,885.12	27,491.56
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	1,317.06	1,209.65	107.41
COUNTY SERVICE CHARGE	0.00	0.00	0.00	5.27	0.00	5.27
TOTAL EXPENSES	0.00	0.00	0.00	(1,322.33)	(1,209.65)	(112.68)
NET CHANGE FROM OPERATIONS	20,359.63	30,879.65	(10,520.02)	130,054.35	102,675.47	27,378.88
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	(3,770.00)	(450.00)	(3,320.00)	(3,770.00)	(1,625.00)	(2,145.00)
REVENUE TRANSFER OUT	0.00	30,000.00	(30,000.00)	0.00	30,000.00	(30,000.00)
TOTAL OTHER REVENUE & EXPENSE	(3,770.00)	29,550.00	(33,320.00)	(3,770.00)	28,375.00	(32,145.00)
NET CHANGE	24,129.63	1,329.65	22,799.98	133,824.35	74,300.47	59,523.88

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
OCTOBER 31, 2020**

ASSETS

ASSETS

CASH ON DEPOSIT -COUNTY	23,075.53	
ASSET RPLCE RSRVE-LAND/BLD/ETC	703,900.37	
CASH-OUTSIDE INVESTMENT CO	270,084.94	
EFT/MUTUAL FUNDS	204,075.00	
FIXED INCOME SECURITIES	582,474.04	
DUE FROM GF/PN/EDC	(6,823.00)	
TOTAL ASSETS		<u>1,776,786.88</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES		0.00
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FUND BALANCES

ASSIGNED	1,642,962.53	
NET CHANGE IN FUND BALANCES	133,824.35	
TOTAL FUND BALANCES		<u>1,776,786.88</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>1,776,786.88</u>

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF OCTOBER 31, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	23,075.53	
003343	ASSET RPLCE RSRVE-LAND/BLD/E	703,900.37	
005343	CASH-OUTSIDE INVESTMENT CO	270,084.94	
006343	EFT/MUTUAL FUNDS	204,075.00	
007343	FIXED INCOME SECURITIES	582,474.04	
008343	DUE FROM GF/PN/EDC		6,823.00
		1,783,609.88	(6,823.00)
	ASSETS:		
 FUND BALANCES:			
148343	ASSIGNED		1,642,962.53
			(1,642,962.53)
	FUND BALANCES:		
 REVENUE:			
201343	BURIAL RIGHT SALES		120,225.00
203343	CURRENT INTEREST & DIVIDEND		4,031.27
213343	COUNTY INTEREST INCOME		1,121.96
230343	GAIN/INVEST FAIR VALUE INCRE		5,998.45
500343	REVENUE TRANSFERRED IN		3,770.00
		0.00	(135,146.68)
	REVENUE:		
 EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,317.06	
311343	COUNTY SERVICE CHARGE	5.27	
		1,322.33	0.00
	EXPENSES:		
	 REPORT TOTALS	1,784,932.21	(1,784,932.21)

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	0.00	0.00	0.00	0.00	70.00	(70.00)
ENDOWMENT CARE DEPOSITS	14,350.00	18,312.78	(3,962.78)	80,375.50	62,788.00	17,587.50
CURRENT INTEREST & DIVIDENDS	807.78	0.00	807.78	14,755.51	17,278.24	(2,522.73)
COUNTY INTEREST INCOME	67.18	371.21	(304.03)	1,014.02	371.23	642.79
GAIN/LOSS INVESTMENT FMV	(3,135.03)	0.00	(3,135.03)	(9,168.30)	7,840.62	(17,008.92)
TOTAL REVENUE	12,089.93	18,683.99	(6,594.06)	86,976.73	88,348.09	(1,371.36)
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0.00	7,344.34	14,254.24	(6,909.90)
TOTAL EXPENSES	0.00	0.00	0.00	7,344.34	14,254.24	(6,909.90)
NET CHANGE	12,089.93	18,683.99	(6,594.06)	79,632.39	74,093.85	5,538.54

**ENDOWMENT CARE FUND
BALANCE SHEET
OCTOBER 31, 2020**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	586,907.07	
INTEREST ON DEPOSIT-COUNTY	18,895.85	
CASH - OUTSIDE INVESTMENT CO	2,470,881.86	
EFT/MUTUAL FUND - UNRESTRICTED	1,360,785.99	
FIXED INCOME SECURITIES	2,010,119.19	
	<hr/>	
TOTAL ASSETS		<u><u>6,447,589.96</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

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

ASSIGNED	2,593,741.57	
CORPUS	3,774,216.00	
NET CHANGE IN FUND BALANCES	79,632.39	
	<hr/>	
TOTAL FUND BALANCES		<u><u>6,447,589.96</u></u>
 TOTAL LIABILITIES AND FUND BALANCES		 <u><u>6,447,589.96</u></u>

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF OCTOBER 31, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	586,907.07	
003-342	INTEREST ON DEPOSIT-COUNTY	18,895.85	
005342	CASH - OUTSIDE INVESTMENT CO	2,470,881.86	
006342	EFT/MUTUAL FUND - UNRESTRICTED	1,360,785.99	
007342	FIXED INCOME SECURITIES	2,010,119.19	
		6,447,589.96	0.00
FUND BALANCES:			
148342	ASSIGNED		2,593,741.57
149342	CORPUS		3,774,216.00
		0.00	(6,367,957.57)
REVENUE:			
201342	ENDOWMENT CARE DEPOSITS		80,375.50
203342	CURRENT INTEREST & DIVIDENDS		14,755.51
213342	COUNTY INTEREST INCOME		1,014.02
		0.00	(96,145.03)
EXPENSES:			
230342	GAIN/LOSS INVESTMENT FMV	9,168.30	
310342	INVESTMENT ADVISOR FEES	7,344.34	
		16,512.64	0.00
	REPORT TOTALS	6,464,102.60	(6,464,102.60)

**PRENEED FUND
INCOME STATEMENT
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2020**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	9,061.66	10,839.32	(1,777.66)	52,414.32	55,458.72	(3,044.40)
CURRENT DEFERRED REVENUE	7,057.81	407.80	6,650.01	32,034.93	37,237.02	(5,202.09)
CURRENT INTEREST & DIVIDENDS	1,879.32	0.00	1,879.32	6,278.11	14,204.11	(7,926.00)
COUNTY INTEREST INCOME	51.84	307.23	(255.39)	815.83	307.56	508.27
GAIN/INVEST FAIR VALUE INCREAS	(985.67)	0.00	(985.67)	6,285.57	17,161.92	(10,876.35)
TOTAL REVENUE	17,064.96	11,554.35	5,510.61	97,828.76	124,369.33	(26,540.57)
EXPENSES						
INVESTMENT FEES	0.00	0.00	0.00	2,558.59	4,819.71	(2,261.12)
LOSS ON TRANSFER (INTER COSTS)	4,725.23	1,604.33	3,120.90	4,725.23	3,249.87	1,475.36
SALES TRANSFR OUT (PRIOR YR)	3,770.00	2,650.00	1,120.00	3,770.00	3,825.00	(55.00)
TOTAL EXPENSES	8,495.23	4,254.33	4,240.90	11,053.82	11,894.58	(840.76)
NET CHANGE	8,569.73	7,300.02	1,269.71	86,774.94	112,474.75	(25,699.81)

**PRENEED FUND
BALANCE SHEET
OCTOBER 31, 2020**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	461,977.65	
CASH - OUTSIDE INVESTMENT CO	716,750.43	
EFT/MUTUAL FUNDS	371,390.00	
FIXED INCOME SECURITIES	957,561.17	
CONTRACTS RECEIVABLE	93,634.01	
	<hr/>	
TOTAL ASSETS		<u><u>2,601,313.26</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	1,077,608.92	
TOTAL LIABILITIES		<u>1,077,608.92</u>

FUND BALANCES

ASSIGNED	1,436,929.40	
NET CHANGE IN FUND BALANCES	86,774.94	
	<hr/>	
TOTAL FUND BALANCES		<u>1,523,704.34</u>

TOTAL LIABILITIES AND FUND BALANCES		<u><u>2,601,313.26</u></u>
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**PRENEED FUND
TRIAL BALANCE
AS OF OCTOBER 31, 2020**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	461,977.65	
005392	CASH - OUTSIDE INVESTMENT CO	716,750.43	
006392	EFT/MUTUAL FUNDS	371,390.00	
007392	FIXED INCOME SECURITIES	957,561.17	
034392	CONTRACTS RECEIVABLE	93,634.01	
		2,601,313.26	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		1,077,608.92
		0.00	(1,077,608.92)
FUND BALANCES:			
148392	ASSIGNED		1,436,929.40
		0.00	(1,436,929.40)
REVENUE:			
201392	CURRENT SALES		52,414.32
202392	CURRENT DEFERRED REVENUE		32,034.93
203392	CURRENT INTEREST & DIVIDENDS		6,278.11
213392	COUNTY INTEREST INCOME		815.83
230392	GAIN/INVEST FAIR VALUE INCREAS		6,285.57
		0.00	(97,828.76)
EXPENSES:			
310392	INVESTMENT FEES	2,558.59	
320392	LOSS ON TRANSFER (INTER COSTS)	4,725.23	
335392	SALES TRANSFR OUT (PRIOR YR)	3,770.00	
		11,053.82	0.00
	REPORT TOTALS	2,612,367.08	(2,612,367.08)