

# City of Palm Springs

Revenue and Expenditures  
June 30, 2019

**Maryanov Madsen Gordon & Campbell**  
CERTIFIED PUBLIC ACCOUNTANTS - A Professional Corporation

INDEPENDENT ACCOUNTANTS' REPORT

Mayor, City Council, and Measure J Commission  
City of Palm Springs  
Palm Springs, California

We have performed the procedures enumerated below, which were agreed to by the City of Palm Springs, solely to assist you in evaluating the actual revenues and expenditures of Measure J for the year ended June 30, 2019 as presented on the City of Palm Springs Measure J Capital Project Fund Revenue and Expenditures. The City of Palm Springs' management is responsible for the Measure J revenues and expenditures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows.

1. We have verified all Measure J revenues (sales tax receipts) from the State of California for the period noted in the first paragraph by reviewing documentation for each individual deposit. The City of Palm Springs Measure J Capital Project Fund Revenue and Expenditures reports year-to-date revenues of \$16,043,737.
2. We have verified the Measure J expenditures for the period noted above by reviewing prior Council approval of expenditures and supporting documentation. The City of Palm Springs Measure J Capital Project Fund Revenue and Expenditures reports year-to-date expenditures of \$7,593,785. Based on statistical sampling methods, we tested 50% (\$3,794,954) of total expenditures, all of which were verified without exception.

The agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accounts. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Measure J revenues and expenditures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Mayor, City Council, and the Measure J Commission of the City of Palm Springs and is intended to be used by such parties to assist in meeting the requirements of section 3.22.140 "Independent Annual Audit" of Measure J, which requires an accounting of the revenues received and expenditures made from the transaction and use tax and is not intended to be used by anyone other than those specified parties.

*Maryanov Madsen Gordon & Campbell*

January 29, 2020

City of Palm Springs  
Measure J Capital Project Fund  
Revenue and Expenditures  
June 30, 2019

Account Title	Adopted Budget	Revised Budget	Actual FY19	Variance with Final Budget Positive (Negative)
<b>Revenue and Transfers In</b>				
Measure J Sales Tax Transferred In General Fund	14,200,000	14,200,000	16,043,737	1,843,737
Interest Income	-	-	408,427	408,427
Unrealized Investment Gain or (Loss)	-	-	169,861	169,861
Contributions Non-Government Sources	-	6,300	256,300	250,000
<b>Total Revenue and Transfers In</b>	<b>14,200,000</b>	<b>14,206,300</b>	<b>16,878,325</b>	<b>2,672,025</b>
<b>Expenditures and Transfers Out</b>				
Measure J Communication	1,000	9,790	-	9,790
Measure J Property Maintenance and Landscape	504,000	1,208,808	275,572	933,236
Measure J Special Audit	20,000	49,010	5,300	43,710
<b>Downtown Maintenance/ Other Expenditures</b>	<b>525,000</b>	<b>1,267,608</b>	<b>280,872</b>	<b>986,736</b>
Streets - Slurry Seal	-	42,493	-	42,493
Streets-18-Pavement/Rehab	-	2,303	-	2,303
Streets-15 Recon/O/Seal	-	148,779	141,246	7,533
Streets-19 Recon/O/Seal	3,000,000	3,000,000	2,992,812	7,188
<b>Street Repairs</b>	<b>3,000,000</b>	<b>3,193,575</b>	<b>3,134,058</b>	<b>59,517</b>
Palm Canyon PED Enhancements	-	1,627,327	41,535	1,585,792
Indian Canyon PED Enhancements	-	44,005	13,082	30,923
EPC/SPC Improvements	-	470,448	22,336	448,112
Community Enhancements	1,000,000	8,214	6,668	1,546
Community Sidewalks	-	199,744	3,969	195,775
<b>Community Projects</b>	<b>1,000,000</b>	<b>2,349,738</b>	<b>87,590</b>	<b>2,262,148</b>
TI Oversight Services	-	30,000	-	30,000
Unscheduled Capital Projects	2,625,000	4,081,033	-	4,081,033
Desert Highland Light Poles	-	3,450	-	3,450
Lighting Replacements Underground Electric	-	880,795	9,319	871,476
Downtown PS Redevelopment Expenditures	-	2,654	-	2,654
Trailhead Waste	-	7,200	-	7,200
Library Planning	-	125,294	-	125,294
Entry Way Signs	-	102	-	102
Police Training Center Tech Upgrade	-	174,692	87,594	87,098
Building Microfilm to Internet	-	40,579	-	40,579
Police Records Renovation	-	2,266,514	1,295,505	971,009
NMTP/Biking Issues	-	516,655	172	516,483
Tahquitz Creek Master Plan	-	82,410	-	82,410
Keyless Entry Fire Station	-	16,885	16,885	-
Uptown Treewell Irrigation	-	31,770	2,074	29,696

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City of Palm Springs  
Measure J Capital Project Fund  
Revenue and Expenditures  
June 30, 2019

Account Title	Adopted Budget	Revised Budget	Actual FY19	Variance with Final Budget Positive
City Hall Security Design	-	63,382	11,609	51,773
Project Management	-	50,000	28,869	21,131
Downtown Project	-	1,311,485	103,604	1,207,881
I-HUB Building Modification	-	47,680	-	47,680
CMAQ/CVAG - Bike Lanes	-	127,945	126,190	1,755
Fire Emergency Alert System	-	98,111	98,111	-
Indian Canyon EHN PED	-	250,000	-	250,000
Alejo Belardo Church Lot	-	400,000	-	400,000
CC Air Wall Rehabilitation	-	75,000	-	75,000
Uptown Parking Structure	2,000,000	2,000,000	-	2,000,000
Evaluate All City Facilities	-	178,075	8,965	169,110
Reroof CH/Leisure/DeMuth	-	59	59	-
HVAC Chiller Cooling Tower	-	206,753	59	206,694
PD Tech Enhancements	-	76,258	30,359	45,899
Cornelia White House Restoration	-	306,458	119,521	186,937
Main Library Renovation/New	-	497,789	-	497,789
Downtown Park	1,650,000	2,983,262	513,478	2,469,783
Fire Station #4	-	1,947,421	1,459,579	487,841
Bollards Phase 1 La Plaza	-	255,359	179,313	76,046
<b>Capital Projects</b>	<b>6,275,000</b>	<b>19,135,069</b>	<b>4,091,265</b>	<b>15,043,804</b>
Airport -Fuel FAA	200,000	350,000	-	350,000
<b>Measure J Airport Projects</b>	<b>200,000</b>	<b>350,000</b>	<b>-</b>	<b>350,000</b>
<b>Total Expenditures</b>	<b>11,000,000</b>	<b>26,295,990</b>	<b>7,593,785</b>	<b>18,702,205</b>
<b>Transfers Out to Debt Service</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>3,183,763</b>	<b>16,238</b>
<b>Total Measure J Expenditures and Transfers Out</b>	<b>14,200,000</b>	<b>29,495,990</b>	<b>10,777,548</b>	<b>18,718,442</b>