

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 1

Fund: 110 - General Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	117,981,845.54	
1010100	Cash and Investment / Petty Cash - Finance	500.00	
1010110	Asset / Petty Cash - Comm Service	250.00	
1010120	Asset / Petty Cash - Visitor Ctr	250.00	
1010200	Cash and Investment / Petty Cash - Public Works	700.00	
1010400	Cash and Investment / Petty Cash - Planning	500.00	
1010500	Cash and Investment / Cash Register Change	500.00	
1010600	Cash and Investment / Postage Meter	5,918.26	
1010700	Cash and Investment / Petty Cash- City Council	400.00	
1010800	Cash and Investment / Cash Register Business Lic	200.00	
1010900	Cash and Investment / Cash Register Building-Safety	200.00	
1030200	Investments / Investm-LAIF	20,817,543.64	
1030300	Investments / Investments - Camp	154,438,584.68	
1030600	Investments / Investm-Custodian Union Bank	60,933,495.00	
1030800	Investments / Riverside County Inv Pool	2,504,768.68	
1039900	Investments / Contra-Investment A/C		238,694,392.00
1040000	Fair Value Adjustments / Fair Value Adjustments		1,131,019.26
1150000	Accounts Receivable / Accounts Receivable	2,280,538.04	
1150100	Accounts Receivable / Travel & Misc Advances	7,657.00	
1150200	Accounts Receivable / NSF Checks	19,270.86	
1150300	Accounts Receivable / Employee Health Receivable		358.10
1151100	Accounts Receivable / AR- Court Ordered	15,552.21	
1151310	Asset / Account Receivable - Leases	3,196,492.88	
1160000	Interest Receivable / Interest Receivable	522,674.61	
1160300	Interest Receivable / Int Rec - Loans/Notes Rec	67,686.08	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	452,089.34	
1260000	Due From other Governments / Due From Other Government	5,764,388.88	
1280000	Notes Receivables / Notes Receivable	1,032,000.00	
1280900	Notes Receivables / Highland Notes	14,977.73	
1290900	Loans Receivables / Energy Independen Loan Program	956,000.00	
1300000	Due from other Funds / Due From Other Funds	1,136,961.77	
1305201	Asset / Due From Fund 520 Princp	1,000,000.00	
1305203	Asset / PDRFC - Rent	420,000.00	
1430100	Prepaid Expense / Prepaid Accounts Payable	512,346.22	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		12,914,342.30
2060000	Retention Payable / Retentions Payable		2,888.47
2070200	Accounts Payable / Sales/Use Tax Payable		891.78
2160000	Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		579,551.04

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 2

Account	Account Description	Debit Balance	Credit Balance
2160700	Wages / Taxes / Insurance Pay / Long-Term Disability Pay		63.86
2160800	Wages / Taxes / Insurance Pay / Health Payable	58,372.54	
2160900	Wages / Taxes / Insurance Pay / Dental Payable		43.14
2161000	Wages / Taxes / Insurance Pay / Life Payable		39.26
2161100	Wages / Taxes / Insurance Pay / Pers Payable (2 7%)		2,119.91
2161200	Wages / Taxes / Insurance Pay / United Way Contributions		389.00
2161300	Wages / Taxes / Insurance Pay / Employee Organization Dues		1,660.00
2161400	Wages / Taxes / Insurance Pay / Vision Payable	3,308.23	
2161600	Wages / Taxes / Insurance Pay / Supp Insurance Payable		22,862.91
2161800	Wages / Taxes / Insurance Pay / Short-Term Disability Pay		49.63
2161900	Wages / Taxes / Insurance Pay / Wages-Cobra Deposits-Employees		1,487.68
2162100	Wages / Taxes / Insurance Pay / Def Comp Pay-Uscm		5,728.83
2162201	Liability / 401-A - ICMA		9,708.70
2162300	Wages / Taxes / Insurance Pay / Def Comp Pay-Icma		13,790.08
2162600	Wages / Taxes / Insurance Pay / Rhs Plan - ICMA		44.04
2220000	Deferred Revenue / Deferred Revenue		1,188,279.98
2220001	Liability / Deferred Inflows - Leases		3,168,657.44
2221600	Deferred Revenue / Deferred Revenue-Int/Rec		273,595.47
2431000	Fund Balance / Community Contingency		444,000.00
2460000	Fund Balance / Res-Prepaid Exp/Deposits		294,435.66
2470300	Fund Balance / Res-Sunline Advance Rec		4,044,568.85
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		110,413,293.58
2550000	Fund Balance / Adjustment For Fair Value		62,677.06
	Year to Date - Revenues		85,419,778.93
	Year to Date - Expenses	84,544,744.77	
FUND TOTALS		458,690,716.96	458,690,716.96
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 3

Fund: 210 - Traffic Safety

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,805.92	
1260000	Due From other Governments / Due From Other Government	3,903.66	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		2,937.82
	Year to Date - Revenues		7,471.76
	Year to Date - Expenses	4,700.00	
FUND TOTALS		10,409.58	10,409.58
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 4

Fund: 211 - Gas Tax(2106,2107,2107.5)

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	4,718,978.66	
1040000	Fair Value Adjustments / Fair Value Adjustments		45,508.68
1260000	Due From other Governments / Due From Other Government	337,925.13	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		183,461.40
2060000	Retention Payable / Retentions Payable		4,431.10
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		5,169,167.95
	Year to Date - Revenues		2,507,736.86
	Year to Date - Expenses	2,853,402.20	
FUND TOTALS		7,910,305.99	7,910,305.99
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 5

Fund: 213 - Measure A

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	21,925,606.47	
1040000	Fair Value Adjustments / Fair Value Adjustments		205,983.56
1260000	Due From other Governments / Due From Other Government	1,004,356.22	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		788,149.63
2060000	Retention Payable / Retentions Payable		56,555.35
2220000	Deferred Revenue / Deferred Revenue		280,889.10
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		21,806,997.24
2550000	Fund Balance / Adjustment For Fair Value		11,452.93
	Year to Date - Revenues		4,398,555.55
	Year to Date - Expenses	4,618,620.67	
FUND TOTALS		27,548,583.36	27,548,583.36
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 6

Fund: 214 - Housing Mitigation Fee

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	3,190,119.02	
1040000	Fair Value Adjustments / Fair Value Adjustments		31,122.02
2020000	Accounts Payable / Accounts Payable-Warrant Regis		3,053.71
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		3,547,148.40
	Year to Date - Revenues		211,596.55
	Year to Date - Expenses	602,801.66	
FUND TOTALS		3,792,920.68	3,792,920.68
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 7

Fund: 220 - Community Development (CDBG)

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	7,998.04	
1260000	Due From other Governments / Due From Other Government	93,470.55	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		62,306.54
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	126,614.59	
	Year to Date - Revenues		352,646.09
	Year to Date - Expenses	186,869.45	
FUND TOTALS		414,952.63	414,952.63
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 8

Fund: 225 - Permanent Local Housing Alloc

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	7,849.28	
1040000	Fair Value Adjustments / Fair Value Adjustments		2,714.68
	Year to Date - Revenues		271,397.60
	Year to Date - Expenses	266,263.00	
FUND TOTALS		274,112.28	274,112.28
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 9

Fund: 226 - Opioid Settlement Funds

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	103,529.35	
2228100	Deferred Revenue / Unearned Rev		101,041.28
	Year to Date - Revenues		2,488.07
FUND TOTALS		103,529.35	103,529.35
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 10

Fund: 228 - Child Care Program

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	775,782.63	
1040000	Fair Value Adjustments / Fair Value Adjustments		6,714.91
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		673,863.30
	Year to Date - Revenues		95,204.42
FUND TOTALS		775,782.63	775,782.63
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 11

Fund: 229 - Public Safety Police Grants

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	209,710.86	
1040000	Fair Value Adjustments / Fair Value Adjustments		2,657.43
2020000	Accounts Payable / Accounts Payable-Warrant Regis		109,800.34
2220000	Deferred Revenue / Deferred Revenue		76,180.13
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		16,046.65
	Year to Date - Revenues		387,337.51
	Year to Date - Expenses	382,311.20	
FUND TOTALS		592,022.06	592,022.06
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 12

Fund: 230 - Prop. A Fire Tax

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	19,175,845.68	
1040000	Fair Value Adjustments / Fair Value Adjustments		117,395.97
1150000	Accounts Receivable / Accounts Receivable	496,957.43	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	54,677.10	
1260000	Due From other Governments / Due From Other Government	1,733,240.14	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		4,511,692.88
2070400	Accounts Payable / Accts Payable-Jv/Oth Govt		1,093,000.28
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		12,679,320.36
2550000	Fund Balance / Adjustment For Fair Value		2,991.95
	Year to Date - Revenues		20,687,722.15
	Year to Date - Expenses	17,631,403.24	
FUND TOTALS		39,092,123.59	39,092,123.59
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 13

Fund: 231 - New Construction Tax

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,593,843.81	
1040000	Fair Value Adjustments / Fair Value Adjustments		14,999.15
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,444,179.62
2550000	Fund Balance / Adjustment For Fair Value		8,168.52
	Year to Date - Revenues		570,926.72
	Year to Date - Expenses	444,430.20	
FUND TOTALS		2,038,274.01	2,038,274.01
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 14

Fund: 232 - Drainage Facility

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	905,245.15	
1040000	Fair Value Adjustments / Fair Value Adjustments		7,897.97
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		735,323.59
2550000	Fund Balance / Adjustment For Fair Value		5,212.82
	Year to Date - Revenues		159,210.77
	Year to Date - Expenses	2,400.00	
FUND TOTALS		907,645.15	907,645.15
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 15

Fund: 233 - Park & Recreation Facilities

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,854,891.25	
1040000	Fair Value Adjustments / Fair Value Adjustments		16,668.36
2020000	Accounts Payable / Accounts Payable-Warrant Regis		207,954.25
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,703,488.85
2550000	Fund Balance / Adjustment For Fair Value		5,142.71
	Year to Date - Revenues		130,391.33
	Year to Date - Expenses	208,754.25	
FUND TOTALS		2,063,645.50	2,063,645.50
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 16

Fund: 234 - Traffic Signals

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	530,078.74	
1040000	Fair Value Adjustments / Fair Value Adjustments		4,544.53
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		435,575.73
2550000	Fund Balance / Adjustment For Fair Value		3,174.43
	Year to Date - Revenues		86,784.05
FUND TOTALS	Fund is in Balance	530,078.74	530,078.74

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 17

Fund: 235 - Fire Facilities

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,676,002.37	
1040000	Fair Value Adjustments / Fair Value Adjustments		14,038.24
2020000	Accounts Payable / Accounts Payable-Warrant Regis		81,263.60
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,368,086.14
	Year to Date - Revenues		346,836.74
	Year to Date - Expenses	134,222.35	
FUND TOTALS		1,810,224.72	1,810,224.72
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 18

Fund: 236 - Recycling Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	3,250,412.89	
1040000	Fair Value Adjustments / Fair Value Adjustments		28,676.29
1150000	Accounts Receivable / Accounts Receivable	65,691.20	
1430100	Prepaid Expense / Prepaid Accounts Payable	1,050.00	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		30,671.83
2220000	Deferred Revenue / Deferred Revenue		103,613.00
2460000	Fund Balance / Res-Prepaid Exp/Deposits		200.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		2,926,622.06
2550000	Fund Balance / Adjustment For Fair Value		1,125.19
	Year to Date - Revenues		516,037.88
	Year to Date - Expenses	289,792.16	
FUND TOTALS		3,606,946.25	3,606,946.25
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 19

Fund: 237 - Energy Independence Loan Prog

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,567,194.38	
1040000	Fair Value Adjustments / Fair Value Adjustments		14,476.81
1160300	Interest Receivable / Int Rec - Loans/Notes Rec	49,250.84	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	4,480.56	
1281000	Notes Receivables / Energy Loan Program	1,221,674.64	
1430100	Prepaid Expense / Prepaid Accounts Payable	4,000.00	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		2,235.00
2221600	Deferred Revenue / Deferred Revenue-Int/Rec		48,585.91
2341001	Liability / Loans Payable-City Of PD		956,000.00
2470000	Fund Balance / Res-Noncurr Note/Loan Rec		1,435,166.80
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		456,518.38
	Year to Date - Revenues		100,263.00
	Year to Date - Expenses	166,645.48	
FUND TOTALS		3,013,245.90	3,013,245.90
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 20

Fund: 238 - Air Quality Mgmt-AB2766

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	41,353.87	
1040000	Fair Value Adjustments / Fair Value Adjustments		277.66
1260000	Due From other Governments / Due From Other Government	16,972.19	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		25,758.76
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		14,667.27
2550000	Fund Balance / Adjustment For Fair Value		168.89
	Year to Date - Revenues		86,204.02
	Year to Date - Expenses	68,750.54	
FUND TOTALS		127,076.60	127,076.60
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 21

Fund: 242 - Aquatic Center

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	2,103,540.51	
1040000	Fair Value Adjustments / Fair Value Adjustments		9,305.75
1150000	Accounts Receivable / Accounts Receivable	666,790.05	
1430100	Prepaid Expense / Prepaid Accounts Payable	11,918.00	
1660100	Inventory / Inventory-Soft Merchandise	9,210.06	
1660300	Inventory / Inventory-Food	4,640.24	
1660400	Inventory / Inventory-Beverage	3,719.69	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		888,980.71
2070200	Accounts Payable / Sales/Use Tax Payable		589.94
2430100	Fund Balance / Res-Equipment Replacement		1,000,000.00
2460400	Fund Balance / Reserve For Inventory		9,765.26
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		986,494.52
	Year to Date - Revenues		2,632,570.12
	Year to Date - Expenses	2,727,887.75	
FUND TOTALS		5,527,706.30	5,527,706.30
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 22

Fund: 243 - Cannabis Compliance Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	297,066.88	
1022000	Cash with Fiscal Agent / Cannabis Compliance - Cash	1,136,880.80	
1150000	Accounts Receivable / Accounts Receivable	160,963.27	
2080000	Due to Other Funds / Due To Other Funds		1,136,961.77
2289900	Trust - Cash Deposit / Deposits		3,780.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		574,003.85
	Year to Date - Revenues		2,017,146.13
	Year to Date - Expenses	2,136,980.80	
FUND TOTALS		3,731,891.75	3,731,891.75
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 23

Fund: 271 - El Paseo Assessment District

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	82,611.76	
1040000	Fair Value Adjustments / Fair Value Adjustments		771.72
1150000	Accounts Receivable / Accounts Receivable	9,043.50	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		28,669.09
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		71,484.29
	Year to Date - Revenues		272,890.85
	Year to Date - Expenses	282,160.69	
FUND TOTALS		373,815.95	373,815.95
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 24

Fund: 272 - Zone #4 -Parkview Estates

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,391.08	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	145.55	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		430.06
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	1,589.29	
2550000	Fund Balance / Adjustment For Fair Value		5.88
	Year to Date - Revenues		5,793.70
	Year to Date - Expenses	3,103.72	
FUND TOTALS		6,229.64	6,229.64
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 25

Fund: 273 - ZONE#5 Cook & Country Club

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	70,462.41	
1040000	Fair Value Adjustments / Fair Value Adjustments		546.79
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	3.30	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		2,103.46
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		61,570.11
2550000	Fund Balance / Adjustment For Fair Value		275.63
	Year to Date - Revenues		25,864.01
	Year to Date - Expenses	19,894.29	
FUND TOTALS		90,360.00	90,360.00
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 26

Fund: 275 - Zone #6 Hovley Lane

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	212,614.04	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,594.66
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	1,091.12	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		9,425.14
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		189,054.03
2550000	Fund Balance / Adjustment For Fair Value		106.17
	Year to Date - Revenues		102,721.29
	Year to Date - Expenses	89,196.13	
FUND TOTALS		302,901.29	302,901.29
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 27

Fund: 276 - Zone #2 Canyon Cove/Haystack

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	32,618.05	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	517.59	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		29,964.44
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		4,276.37
2550000	Fund Balance / Adjustment For Fair Value		13.03
	Year to Date - Revenues		141,185.16
	Year to Date - Expenses	142,303.36	
FUND TOTALS		175,439.00	175,439.00
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 28

Fund: 277 - Zone #1 President Plaza Parkng

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	394,249.32	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,942.64
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	13,996.32	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		26,497.68
2430200	Fund Balance / Res-Maintenance		74,100.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		138,364.11
2550000	Fund Balance / Adjustment For Fair Value		103.90
	Year to Date - Revenues		459,679.05
	Year to Date - Expenses	292,441.74	
FUND TOTALS		700,687.38	700,687.38
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 29

Fund: 278 - Zone #3-Vineyards

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	35,737.01	
1040000	Fair Value Adjustments / Fair Value Adjustments		290.96
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	215.60	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		704.94
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		33,729.44
2550000	Fund Balance / Adjustment For Fair Value		26.46
	Year to Date - Revenues		11,444.59
	Year to Date - Expenses	10,243.78	
FUND TOTALS		46,196.39	46,196.39
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 30

Fund: 279 - Zone #7 -Waring Court

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	37,038.65	
1040000	Fair Value Adjustments / Fair Value Adjustments		318.54
2020000	Accounts Payable / Accounts Payable-Warrant Regis		458.97
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		34,810.11
2550000	Fund Balance / Adjustment For Fair Value		23.82
	Year to Date - Revenues		6,285.50
	Year to Date - Expenses	4,858.29	
FUND TOTALS		41,896.94	41,896.94
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 31

Fund: 280 - Zone #8 Palm Gate

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	40,433.80	
1040000	Fair Value Adjustments / Fair Value Adjustments		303.88
2020000	Accounts Payable / Accounts Payable-Warrant Regis		278.15
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		31,154.92
2550000	Fund Balance / Adjustment For Fair Value		20.06
	Year to Date - Revenues		12,129.22
	Year to Date - Expenses	3,452.43	
FUND TOTALS		43,886.23	43,886.23
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 32

Fund: 281 - Zone#9 The Grove

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	80,819.94	
1040000	Fair Value Adjustments / Fair Value Adjustments		668.53
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	188.96	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		5,632.55
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		72,269.75
2550000	Fund Balance / Adjustment For Fair Value		54.37
	Year to Date - Revenues		22,228.40
	Year to Date - Expenses	19,844.70	
FUND TOTALS		100,853.60	100,853.60
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 33

Fund: 282 - Zone#16 Pres. Plaza III

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	108,494.11	
1040000	Fair Value Adjustments / Fair Value Adjustments		797.36
2020000	Accounts Payable / Accounts Payable-Warrant Regis		3,957.86
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		83,860.32
	Year to Date - Revenues		49,471.22
	Year to Date - Expenses	29,592.65	
FUND TOTALS		138,086.76	138,086.76
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 34

Fund: 283 - Zone#11-Portola Place

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	31,344.20	
1040000	Fair Value Adjustments / Fair Value Adjustments		277.03
2020000	Accounts Payable / Accounts Payable-Warrant Regis		455.48
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		30,811.69
2550000	Fund Balance / Adjustment For Fair Value		14.96
	Year to Date - Revenues		4,752.48
	Year to Date - Expenses	4,967.44	
FUND TOTALS		36,311.64	36,311.64
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 35

Fund: 285 - Zone #14-K&B@ P.D.

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	116,569.71	
1040000	Fair Value Adjustments / Fair Value Adjustments		984.68
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	154.53	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		12,528.28
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		111,406.64
2550000	Fund Balance / Adjustment For Fair Value		58.01
	Year to Date - Revenues		23,301.78
	Year to Date - Expenses	31,555.15	
FUND TOTALS		148,279.39	148,279.39
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 36

Fund: 286 - Zone#15-Crest Landscaping

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	48,032.34	
1040000	Fair Value Adjustments / Fair Value Adjustments		419.58
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	178.50	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		584.53
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		46,944.73
	Year to Date - Revenues		8,725.20
	Year to Date - Expenses	8,463.20	
FUND TOTALS		56,674.04	56,674.04
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 37

Fund: 287 - Zone 16 Shepherd Lane

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	374,475.53	
1040000	Fair Value Adjustments / Fair Value Adjustments		3,336.22
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	673.50	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		8,457.36
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		369,434.71
	Year to Date - Revenues		44,956.92
	Year to Date - Expenses	51,036.18	
FUND TOTALS		426,185.21	426,185.21
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 38

Fund: 289 - Section 29 Benefit Imp Dist.

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	3,322,520.30	
1040000	Fair Value Adjustments / Fair Value Adjustments		29,521.60
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	1,877.96	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		57,784.75
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		3,086,446.48
	Year to Date - Revenues		316,069.21
	Year to Date - Expenses	165,423.78	
FUND TOTALS		3,489,822.04	3,489,822.04
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 39

Fund: 299 - PDCC/Comm Service Area #26

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	161,554.71	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,259.23
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	1,370.69	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		4,422.96
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		133,631.98
2550000	Fund Balance / Adjustment For Fair Value		319.18
	Year to Date - Revenues		63,100.19
	Year to Date - Expenses	39,808.14	
FUND TOTALS		202,733.54	202,733.54
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 40

Fund: 301 - DS Assessment District #83-1

Account	Account Description	Debit Balance	Credit Balance
---------	---------------------	---------------	----------------

FUND TOTALS

Fund is in Balance

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 41

Fund: 303 - DS Assessment Dist #84-1 REF

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash		2,189.24
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		521,681.26
2550000	Fund Balance / Adjustment For Fair Value		1,431.21
	Year to Date - Revenues		8,698.29
	Year to Date - Expenses	534,000.00	
FUND TOTALS		534,000.00	534,000.00
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 42

Fund: 304 - DS Assessment Dist #87-1

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	188,668.67	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		185,152.40
2550000	Fund Balance / Adjustment For Fair Value		430.41
	Year to Date - Revenues		3,085.86
FUND TOTALS		188,668.67	188,668.67
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 43

Fund: 306 - DS AD92-1 Sierra Nova

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	121,231.34	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		118,587.63
2550000	Fund Balance / Adjustment For Fair Value		660.85
	Year to Date - Revenues		1,982.86
FUND TOTALS		121,231.34	121,231.34
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 44

Fund: 307 - DS AD94-1A Bighorn

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	324,833.15	
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		317,737.66
2550000	Fund Balance / Adjustment For Fair Value		1,782.52
	Year to Date - Revenues		5,312.97
FUND TOTALS		324,833.15	324,833.15
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 45

Fund: 308 - DS AD94-2 Sunterrace/Varner

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	104,740.30	
1040000	Fair Value Adjustments / Fair Value Adjustments		955.42
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		99,854.38
2550000	Fund Balance / Adjustment For Fair Value		463.97
	Year to Date - Revenues		3,466.53
FUND TOTALS	Fund is in Balance	104,740.30	104,740.30

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 46

Fund: 309 - DS AD94-3 Merano

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	56,427.13	
1040000	Fair Value Adjustments / Fair Value Adjustments		514.72
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	837.02	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		53,718.75
2550000	Fund Balance / Adjustment For Fair Value		326.05
	Year to Date - Revenues		2,704.63
FUND TOTALS		57,264.15	57,264.15
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 47

Fund: 311 - DS AD98-1 Canyons@Bighorn

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	85,806.08	
1040000	Fair Value Adjustments / Fair Value Adjustments		782.70
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		82,183.52
	Year to Date - Revenues		2,839.86
FUND TOTALS		85,806.08	85,806.08
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 48

Fund: 312 - DS Silver Spur Ranch 2000-01

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	307,328.13	
1040000	Fair Value Adjustments / Fair Value Adjustments		2,045.24
1120100	Assessment Receivables / Long-Term Assessment Rec	681,135.30	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	2,641.04	
2220000	Deferred Revenue / Deferred Revenue		681,135.30
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		277,666.87
	Year to Date - Revenues		184,160.96
	Year to Date - Expenses	153,903.90	
FUND TOTALS		1,145,008.37	1,145,008.37
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 49

Fund: 314 - AD 04-01 Highlands Underground

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	121,295.92	
1040000	Fair Value Adjustments / Fair Value Adjustments		603.76
1120100	Assessment Receivables / Long-Term Assessment Rec	1,076,522.73	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	4,375.13	
2220000	Deferred Revenue / Deferred Revenue		1,076,522.73
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		99,705.78
	Year to Date - Revenues		131,485.18
	Year to Date - Expenses	106,123.67	
FUND TOTALS		1,308,317.45	1,308,317.45
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 50

Fund: 315 - AD Section 29 -2004-2

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,163,030.84	
1028003	Asset / Assessment 29 - 2021 Refund	1,439,316.12	
1040000	Fair Value Adjustments / Fair Value Adjustments		3,918.51
1120100	Assessment Receivables / Long-Term Assessment Rec	14,929,999.42	
1160200	Interest Receivable / Interest Receivable - Trustee	5.91	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	7,494.34	
2220000	Deferred Revenue / Deferred Revenue		14,929,999.42
2430300	Fund Balance / Reserve Requirement Fund		1,411,600.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,070,057.26
	Year to Date - Revenues		1,473,779.06
	Year to Date - Expenses	1,349,507.62	
FUND TOTALS		18,889,354.25	18,889,354.25
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 51

Fund: 351 - DS CFD91-1 Indian Ridge

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,205,246.18	
1040000	Fair Value Adjustments / Fair Value Adjustments		10,993.98
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,148,776.36
2550000	Fund Balance / Adjustment For Fair Value		5,586.56
	Year to Date - Revenues		39,889.28
FUND TOTALS	Fund is in Balance	1,205,246.18	1,205,246.18

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 52

Fund: 353 - CFD -University Park 2005-1

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	470,979.39	
1027501	Asset / University	468,428.15	
1040000	Fair Value Adjustments / Fair Value Adjustments		2,008.90
1120100	Assessment Receivables / Long-Term Assessment Rec	4,915,000.00	
1160200	Interest Receivable / Interest Receivable - Trustee	1.92	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	13,868.70	
2220000	Deferred Revenue / Deferred Revenue		4,915,000.00
2430300	Fund Balance / Reserve Requirement Fund		461,800.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		434,245.96
	Year to Date - Revenues		511,869.82
	Year to Date - Expenses	456,646.52	
FUND TOTALS		6,324,924.68	6,324,924.68
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 53

Fund: 354 - CFD -University Park 2021-1

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	661,139.66	
1027501	Asset / University	874,259.71	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,913.54
1120100	Assessment Receivables / Long-Term Assessment Rec	14,955,000.00	
1160200	Interest Receivable / Interest Receivable - Trustee	3.59	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	153.63	
2220000	Deferred Revenue / Deferred Revenue		14,955,000.00
2430300	Fund Balance / Reserve Requirement Fund		868,775.00
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		551,035.17
	Year to Date - Revenues		939,177.24
	Year to Date - Expenses	825,344.36	
FUND TOTALS		17,315,900.95	17,315,900.95
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 54

Fund: 391 - PD Financing Authority City

Account	Account Description	Debit Balance	Credit Balance
1025500	Cash with Fiscal Agent / Ad 01-01/94-3-94-2-Silver	27.47	
1025501	Asset / Ad 01-01/Silver Spur	166,717.23	
1160200	Interest Receivable / Interest Receivable - Trustee	685.98	
2440000	Fund Balance / Reserve-Debt Serv Pmt Fy		153,946.88
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		23,253.09
	Year to Date - Revenues		144,899.49
	Year to Date - Expenses	154,668.78	
FUND TOTALS		322,099.46	322,099.46
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 55

Fund: 400 - CP Capital Project Reserve Fd

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	14,236,495.87	
1040000	Fair Value Adjustments / Fair Value Adjustments		78,809.22
2020000	Accounts Payable / Accounts Payable-Warrant Regis		653,749.46
2060000	Retention Payable / Retentions Payable		8,924.28
2220000	Deferred Revenue / Deferred Revenue		251,273.00
2431100	Fund Balance / Land		420,387.20
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		9,306,412.06
2550000	Fund Balance / Adjustment For Fair Value		19,567.99
	Year to Date - Revenues		14,540,891.01
	Year to Date - Expenses	11,043,518.35	
FUND TOTALS		25,280,014.22	25,280,014.22
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 56

Fund: 420 - CP Drainage Facilities

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,824,942.69	
1040000	Fair Value Adjustments / Fair Value Adjustments		17,336.21
2020000	Accounts Payable / Accounts Payable-Warrant Regis		43,436.31
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,989,674.05
2550000	Fund Balance / Adjustment For Fair Value		14,386.03
	Year to Date - Revenues		66,253.30
	Year to Date - Expenses	306,143.21	
FUND TOTALS		2,131,085.90	2,131,085.90
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 57

Fund: 425 - Economic Development Proj

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,453,425.29	
1040000	Fair Value Adjustments / Fair Value Adjustments		14,514.07
1430100	Prepaid Expense / Prepaid Accounts Payable	17,119.23	
1711102	Asset / Deposit Security	20,000.00	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		3,434.79
2460000	Fund Balance / Res-Prepaid Exp/Deposits		37,118.62
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,750,924.07
	Year to Date - Revenues		171,622.19
	Year to Date - Expenses	487,069.22	
FUND TOTALS		1,977,613.74	1,977,613.74
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 58

Fund: 430 - CP Parks & Rec Facilities

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	10,139.75	
1040000	Fair Value Adjustments / Fair Value Adjustments		92.87
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	1,236.24	
2550000	Fund Balance / Adjustment For Fair Value		10,932.46
	Year to Date - Revenues		350.66
FUND TOTALS	Fund is in Balance	11,375.99	11,375.99

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 59

Fund: 436 - Art in Public Places

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,430,536.25	
1040000	Fair Value Adjustments / Fair Value Adjustments		12,465.91
2020000	Accounts Payable / Accounts Payable-Warrant Regis		115,381.12
2070200	Accounts Payable / Sales/Use Tax Payable		50.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		1,241,342.29
2550000	Fund Balance / Adjustment For Fair Value		3,599.36
	Year to Date - Revenues		785,174.59
	Year to Date - Expenses	727,477.02	
FUND TOTALS		2,158,013.27	2,158,013.27
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 60

Fund: 440 - CP Signalization

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	112,430.93	
1040000	Fair Value Adjustments / Fair Value Adjustments		1,025.56
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		106,998.50
2550000	Fund Balance / Adjustment For Fair Value		685.82
	Year to Date - Revenues		3,721.05
FUND TOTALS	Fund is in Balance	112,430.93	112,430.93

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 61

Fund: 441 - Golf Course Capital

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	10,574,523.40	
1040000	Fair Value Adjustments / Fair Value Adjustments		94,434.65
1305201	Asset / Due From Fund 520 Princp	3,179,887.91	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		320,988.89
2530000	Fund Balance / Fund Bal/Re - Unreserved		500,000.00
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		10,723,985.66
	Year to Date - Revenues		3,004,837.51
	Year to Date - Expenses	889,835.40	
FUND TOTALS		14,644,246.71	14,644,246.71
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 62

Fund: 450 - CP Building Maint Reserve

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	3,375,025.55	
1040000	Fair Value Adjustments / Fair Value Adjustments		24,031.40
2020000	Accounts Payable / Accounts Payable-Warrant Regis		1,375,225.14
2060000	Retention Payable / Retentions Payable		64,515.73
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		2,543,828.27
2550000	Fund Balance / Adjustment For Fair Value		6,437.18
	Year to Date - Revenues		1,257,376.70
	Year to Date - Expenses	1,896,388.87	
FUND TOTALS		5,271,414.42	5,271,414.42
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 63

Fund: 451 - CP Properties City/RDA

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,633,533.14	
1022001	Asset / Project Area #1 Capital Bonds	5,960,083.96	
1022002	Asset / Project Area #2 Capital Bonds	26,200,609.56	
1022003	Asset / Project Area #3 Capital Bonds	12,332,224.32	
1022004	Asset / Project Area #4 Capital Bonds	20,122,391.62	
1160200	Interest Receivable / Interest Receivable - Trustee	257,840.88	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		180,120.37
2060000	Retention Payable / Retentions Payable		214,519.92
2228100	Deferred Revenue / Unearned Rev		14,901,153.97
2510000	Fund Balance / Residual Equity Tr In/Out		65,566,962.49
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	17,374,571.73	
	Year to Date - Revenues		4,003,738.61
	Year to Date - Expenses	985,240.15	
FUND TOTALS		84,866,495.36	84,866,495.36
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 64

Fund: 452 - CP Building Library

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	693,848.03	
1040000	Fair Value Adjustments / Fair Value Adjustments		6,329.12
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		663,072.45
2550000	Fund Balance / Adjustment For Fair Value		1,482.61
	Year to Date - Revenues		22,963.85
FUND TOTALS	Fund is in Balance	693,848.03	693,848.03

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 65

Fund: 461 - CP-2021-1 University Park

Account	Account Description	Debit Balance	Credit Balance
1027500	Cash with Fiscal Agent / Assessment District	1.53	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1.53
FUND TOTALS		1.53	1.53
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 66

Fund: 464 - CP AD94-3 Merano

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	188,794.35	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		188,794.35
FUND TOTALS		188,794.35	188,794.35
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 67

Fund: 466 - CP Silver Spur Ranch

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	618.03	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		618.03
FUND TOTALS		618.03	618.03
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 68

Fund: 467 - Highlands Assessment Dist

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	21.45	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		21.45
FUND TOTALS		21.45	21.45
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 69

Fund: 468 - University Park CFD

Account	Account Description	Debit Balance	Credit Balance
---------	---------------------	---------------	----------------

FUND TOTALS

Fund is in Balance

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 70

Fund: 469 - Assessment 29 -2004-2

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	669.83	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		669.83
FUND TOTALS		669.83	669.83
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 71

Fund: 510 - PD Office Complex-Enterprise

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	8,316,609.06	
1040000	Fair Value Adjustments / Fair Value Adjustments		74,298.57
1150000	Accounts Receivable / Accounts Receivable	75,509.76	
1151310	Asset / Account Receivable - Leases	5,171,212.50	
1620100	Buildings / Building#444 Improvements	2,353,037.65	
1620101	Asset / Accumulated Depr B444 Imp		1,938,494.63
1620200	Buildings / Henderson Building-Improv	78,363.66	
1620201	Asset / Accumulated Depreciation		33,111.03
1621011	Asset / Building A	2,585,000.00	
1621012	Asset / Accumulated Deprec Bldg A		1,822,755.00
1621013	Asset / Building B	1,085,000.00	
1621014	Asset / Accumulated Deprec Bldg B		765,065.40
1621015	Asset / Henderson Building	5,926,159.35	
1621016	Asset / Accumulated Depreciation-Hende		2,172,925.04
1640200	Machinery/Equipment / Office Fixtures	218,806.86	
1640201	Asset / Accum Depr/Office Fixture		218,806.86
1640202	Asset / Henderson Building	64,909.75	
1640203	Asset / Acc Dep Off Fix/Henderson		64,909.75
2020000	Accounts Payable / Accounts Payable-Warrant Regis		351,632.94
2060000	Retention Payable / Retentions Payable		3,788.01
2220000	Deferred Revenue / Deferred Revenue		29,314.21
2220001	Liability / Deferred Inflows - Leases		5,051,338.77
2285301	Liability / Trust - Security Deposits		26,589.92
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		8,958,533.12
2542010	Fund Balance / Equity-Fixed Assets		3,967,543.01
	Year to Date - Revenues		1,804,824.30
	Year to Date - Expenses	1,409,321.97	
FUND TOTALS		27,283,930.56	27,283,930.56
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 72

Fund: 520 - Desert Willow Golf Course

Account	Account Description	Debit Balance	Credit Balance
1025201	Asset / Petty Cash	500.00	
1025202	Asset / Cash In Register	16,500.00	
1025203	Asset / Checking Account	1,487,369.89	
1030100	Investments / Investment-Savings Account	4,353,838.41	
1150000	Accounts Receivable / Accounts Receivable	106,702.48	
1342200	Due From Other Funds / Due Fr Other Funds	1,578,564.24	
1430000	Prepaid Expense / Prepaid Expense	25,479.25	
1616100	Land / Land-North Golf Course	11,503,649.59	
1616200	Land / Land-South Golf Course	8,590,194.17	
1636100	Improvements other than Build / No Desert Willow-Constrn	18,011,676.83	
1636200	Improvements other than Build / Desert Willow - Maintenance Fa	16,574,332.03	
1636201	Asset / Accum Depr/Maint Facility		9,354,664.86
1636300	Improvements other than Build / So Deser Willow-Constrn	15,199,444.44	
1640100	Machinery/Equipment / Office Equipment	2,094,869.31	
1640101	Asset / Accum Depr/Office Equipmt		1,928,611.67
1640300	Machinery/Equipment / Golf Course Equipment	6,009,225.43	
1640301	Asset / Accum Depr/Golf Course Eq		2,436,591.68
1660100	Inventory / Inventory-Soft Merchndise	238,508.22	
1660200	Inventory / Inventory-Hard Merchndise	75,423.53	
2070000	Accounts Payable / Accounts Payable		575,810.52
2070200	Accounts Payable / Sales/Use Tax Payable		75,029.05
2080000	Due to Other Funds / Due To Other Funds		4,179,887.91
2160000	Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		232,666.03
2228101	Liability / Unearned Rev-Gift Certf		107,504.13
2228102	Liability / Un Rev/Prepaid Golf Fees		197,017.63
2341001	Liability / Loans Payable-City Of PD		319,169.56
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn	8,809,833.30	
2541001	Fund Balance / Contributed Captl-Governm		73,707,134.28
	Year to Date - Revenues		12,635,152.56
	Year to Date - Expenses	11,073,128.76	
FUND TOTALS		105,749,239.88	105,749,239.88

Fund is in Balance

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 73

Fund: 521 - Palm Desert Recrec Facilities

Account	Account Description	Debit Balance	Credit Balance
1025201	Asset / Petty Cash	321,915.42	
1025204	Asset / PDRF-Checking Account	894,775.14	
1155200	Accounts Receivable / PDRFC - Accts Receivable	33,236.22	
1430000	Prepaid Expense / Prepaid Expense	10,936.91	
1640500	Lease Assets / Lease Asset	2,636,688.00	
1640501	Asset / Accum Amort / Leases		142,524.00
1660300	Inventory / Inventory-Food	25,009.07	
1660400	Inventory / Inventory-Beverage	50,161.02	
2051000	Interest Payable / Lease Interest Payable		7,262.00
2070200	Accounts Payable / Sales/Use Tax Payable		26,454.00
2071100	Accounts Payable / PDRFc - Accounts Payable		10,658.82
2080000	Due to Other Funds / Due To Other Funds		1,578,564.24
2081103	Liability / PDRFc - Rent Due		420,000.00
2160000	Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		137,002.45
2228103	Liability / Prepaid Dinners		188,192.59
2260001	Liability / Lease Liability		2,529,042.00
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	980,428.99	
	Year to Date - Revenues		4,875,791.78
	Year to Date - Expenses	4,962,341.11	
FUND TOTALS		9,915,491.88	9,915,491.88
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 74

Fund: 530 - Equipment Replacement Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	6,881,062.05	
1040000	Fair Value Adjustments / Fair Value Adjustments		56,946.72
1430100	Prepaid Expense / Prepaid Accounts Payable	1,996.43	
1640000	Machinery/Equipment / Machinery/Equipment/Fixtr	8,880,348.28	
1641001	Asset / Accum Depr/Equipment		6,282,713.49
1650000	Construction in Progress / Construction In Progress	11,821.00	
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		7,925,395.92
2541001	Fund Balance / Contributed Captl-Governm		1,508,028.37
	Year to Date - Revenues		1,155,471.75
	Year to Date - Expenses	1,153,328.49	
FUND TOTALS		16,928,556.25	16,928,556.25
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 75

Fund: 575 - Liability Self Insurance Res

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	4,846,109.04	
1040000	Fair Value Adjustments / Fair Value Adjustments		44,189.29
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		4,633,958.14
2550000	Fund Balance / Adjustment For Fair Value		7,602.38
	Year to Date - Revenues		160,359.23
FUND TOTALS	Fund is in Balance	4,846,109.04	4,846,109.04

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 76

Fund: 576 - Retiree Health Sink Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	2,978,065.82	
1040000	Fair Value Adjustments / Fair Value Adjustments		22,006.52
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		2,882,729.19
2550000	Fund Balance / Adjustment For Fair Value		620.42
	Year to Date - Revenues		907,363.46
	Year to Date - Expenses	834,653.77	
FUND TOTALS		3,812,719.59	3,812,719.59
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 77

Fund: 577 - ISF-Compensation Absences

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	2,349,401.64	
1040000	Fair Value Adjustments / Fair Value Adjustments		20,772.99
2030000	Compensation Payable / Compensation Payable L-T		2,601,027.87
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	25,338.64	
	Year to Date - Revenues		178,023.74
	Year to Date - Expenses	425,084.32	
FUND TOTALS		2,799,824.60	2,799,824.60
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 78

Fund: 610 - T&A Performance Deposits

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	3,281,904.82	
1029100	Cash with Fiscal Agent / Invest-Def Comp USCM	11,237.45	
1029200	Cash with Fiscal Agent / Invest-RHS Plan - ICMA	402,134.40	
1029201	Asset / Invest-401-A- ICMA	16,855.38	
1029300	Cash with Fiscal Agent / Invest-Def Comp ICMA	2,272,572.99	
1170000	Property Tax Receivable / Property Tax/Assesmnt Rec	70,577.42	
2162100	Wages / Taxes / Insurance Pay / Def Comp Pay-Uscm		11,237.45
2162200	Wages / Taxes / Insurance Pay / Rhs Plan - Icma		402,134.40
2162201	Liability / 401-A - ICMA		16,855.38
2162300	Wages / Taxes / Insurance Pay / Def Comp Pay-Icma		2,272,572.99
2280100	Trust - Cash Deposit / Cash Dep In Lieu Of Bond		200,047.73
2280200	Trust - Cash Deposit / Trust-Monumentation		287,662.50
2280500	Trust - Cash Deposit / Trust-Demoliti Bond		1,200.00
2280600	Trust - Cash Deposit / Trust-Faithful Perfm Bond		149,974.72
2280700	Trust - Cash Deposit / Trust-Misc 1 Time Deposit		194,593.95
2280800	Trust - Cash Deposit / Trust-Wildlife Mitigation		79,679.47
2280900	Trust - Cash Deposit / Trust-Parking Authority		101,637.53
2281000	Trust - Cash Deposit / Sb 1473		4,527.90
2281400	Trust - Cash Deposit / Trust-Candidates Deposits		3,500.00
2281800	Trust - Cash Deposit / Trust-Cafe Plan Day Care		1,961.99
2281900	Trust - Cash Deposit / Trust-Cafe Plan Medical	1,270.37	
2282100	Trust - Cash Deposit / Assessment District Dep		85,645.98
2282300	Trust - Cash Deposit / Trust-Median Constr/Lands		39,819.00
2282400	Trust - Cash Deposit / Trust-Art&Essay Contest		1,853.02
2282500	Trust - Cash Deposit / Trust-Tumf Fees		372,090.00
2282600	Trust - Cash Deposit / Burrtec Tax Collection-		65,915.80
2282700	Trust - Cash Deposit / Cul-De-Sac Construction		10,181.00
2282900	Trust - Cash Deposit / Eir Cornishe Of Bighorn		953.45
2283600	Trust - Cash Deposit / Legal Review-PW		30,249.40
2283900	Trust - Cash Deposit / Pm-10 Deposit		894,596.05
2284000	Trust - Cash Deposit / Strong Motion Instrumentation		9,185.31
2285010	Liability / Trust-Aipp Community Walk		1,158.69
2285200	Trust - Cash Deposit / Cc&R Deposits		35,692.65
2285500	Trust - Cash Deposit / Trust-Wm Arbor\$2 5K/Yr Cn		8,070.03
2286000	Trust - Cash Deposit / Planning Fee Deposit		331,421.89
2286300	Trust - Cash Deposit / Wqmp Deposit		231,536.18
2286500	Trust - Cash Deposit / Greater PS T BID		42,289.71
2399100	RDA -Trust Deposit / Consideration Deposit/Dev		168,308.66

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 79

Account	Account Description	Debit Balance	Credit Balance
FUND TOTALS		6,056,552.83	6,056,552.83
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 80

Fund: 703 - RDA Successor Agency

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	29,441,260.18	
1020200	Cash with Fiscal Agent / Investment held in LAIF	762.35	
1020300	Cash with Fiscal Agent / Investment held in CAMP	5,973.09	
1020800	Cash with Fiscal Agent / Invest Riverside County Pool	340.91	
1026900	Cash with Fiscal Agent / Proj Area2 Tarr \$15 745 2003	25,848.53	
1028001	Asset / Housing \$7.365 2017 Ser H-A	414,241.63	
1028002	Asset / Housing \$45.815 2017 Ser H-B	7,343,228.88	
1028101	Asset / SARDA \$52.390 2017 Series A	2,040,482.34	
1028102	Asset / SARDA \$140.130 2017 Series b	2,670,012.03	
1040000	Fair Value Adjustments / Fair Value Adjustments		19.19
1160000	Interest Receivable / Interest Receivable	6.04	
1160200	Interest Receivable / Interest Receivable - Trustee	157.58	
1430100	Prepaid Expense / Prepaid Accounts Payable	5,833.32	
1430500	Prepaid Expense / Attorney Fees	56,831.88	
1431010	Asset / Prepaid Bond Insurance	1,161,282.81	
1615000	Land / Land-RDA	17,226,396.66	
1900100	Energy Program / Energy Program	126,000.00	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		704,121.95
2050000	Interest Payable / Interest Payable		1,750,412.50
2081104	Liability / Due to Other Government		4,507,587.00
2231000	Unamortized Bonds / Unamortized Bond Premium		4,639,242.81
2231100	Unamortized Bonds / Deferred On Refunding		273,476.07
2231200	Unamortized Bonds / Unamortized Bond Discount	1,467,877.61	
2289900	Trust - Cash Deposit / Deposits		20,000.00
2316900	LTD -Bonds Payable / Ltd-\$15 745M Tarr Sa03		15,745,000.00
2318001	Liability / Ltd-2017 Housing \$7.365		5,025,000.00
2318002	Liability / Ltd-2017 Housing \$45.815		6,195,000.00
2318101	Liability / Ltd-2017 SARDA \$52.390		36,405,000.00
2318102	Liability / Ltd-2017 SARDA \$140.130		96,345,000.00
2510000	Fund Balance / Residual Equity Tr In/Out	215,983,989.38	
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		96,514,307.70
	Year to Date - Revenues		35,930,540.43
	Year to Date - Expenses	26,084,182.43	
FUND TOTALS		304,054,707.65	304,054,707.65

Fund is in Balance

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 81

Fund: 870 - RDA SR Housing Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	1,364,171.18	
2160000	Wages / Taxes / Insurance Pay / Wages/Taxes/Ins/Dc/Pr Pay		14,519.90
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn		1,349,651.28
	Year to Date - Revenues		415,989.96
	Year to Date - Expenses	415,989.96	
FUND TOTALS		1,780,161.14	1,780,161.14
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 82

Fund: 871 - PD Housing Authority Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	248,978.76	
1020201	Asset / LAIF Capital - Housing	885.07	
1020300	Cash with Fiscal Agent / Investment held in CAMP	16,025,299.00	
1024710	Asset / Palm Desert Housing Authority	3,262,097.45	
1024711	Asset / Petty Cash	2,050.00	
1024720	Asset / Palm Desert Housing Authority	496,248.50	
1040000	Fair Value Adjustments / Fair Value Adjustments		18,223.98
1150000	Accounts Receivable / Accounts Receivable	35,229.63	
1158700	Accounts Receivable / Bad Check - Housing	1,148.00	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		59,571.39
2025000	Accounts Payable / Accts Payable-Other	31,166.79	
2077400	Accounts Payable / Accrued Management Fees		51,633.90
2162500	Wages / Taxes / Insurance Pay / Accrued Payroll		95,968.82
2220000	Deferred Revenue / Deferred Revenue		27,002.20
2291100	Housing - Prop Deposit / Housing Auth Apt Deposit		496,248.50
2399200	RDA -Trust Deposit / Shelter Storm/Replace Res		97,025.45
2430300	Fund Balance / Reserve Requirement Fund		11,875,487.75
2510000	Fund Balance / Residual Equity Tr In/Out		28,212,089.95
2532000	Fund Balance / Fd Bl/Ret Er-Unresr/Desgn	20,962,524.44	
	Year to Date - Revenues		9,422,890.72
	Year to Date - Expenses	9,290,515.02	
FUND TOTALS		50,356,142.66	50,356,142.66
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 83

Fund: 873 - Housing Asset Fund

Account	Account Description	Debit Balance	Credit Balance
1010000	Cash and Investment / Cash	2,973,998.77	
1020201	Asset / LAIF Capital - Housing	997,133.09	
1020300	Cash with Fiscal Agent / Investment held in CAMP	34,885,422.38	
1022005	Asset / Housing Capital Bonds	2.47	
1040000	Fair Value Adjustments / Fair Value Adjustments		48,864.63
1160000	Interest Receivable / Interest Receivable	2.48	
1160300	Interest Receivable / Int Rec - Loans/Notes Rec	19,551.38	
1290000	Loans Receivables / Loans Receivable	11,178,812.91	
1430100	Prepaid Expense / Prepaid Accounts Payable	550.50	
1520200	Advances/Rec From / Advances/Rec From Proj Area2	0.32	
1520300	Advances/Rec From / Advances/Rec From Proj Area3	0.86	
1617100	Land / Land Held For Resale	61,516.00	
2020000	Accounts Payable / Accounts Payable-Warrant Regis		33,692.30
2220500	Deferred Revenue / PD Devel Company Def Int		19,551.38
2420000	Fund Balance / Reserve For Receivables		5,148,812.91
2451000	Fund Balance / Reserves-Homes For Resale		61,516.00
2480200	Fund Balance / Res For Adv RDA Pj #2		0.32
2480300	Fund Balance / Res For Adv RDA Proj #3		0.86
2510000	Fund Balance / Residual Equity Tr In/Out		6,657,037.76
2532000	Fund Balance / Fd BI/Ret Er-Unresr/Desgn		36,735,911.77
	Year to Date - Revenues		1,887,546.93
	Year to Date - Expenses	475,943.70	
FUND TOTALS		50,592,934.86	50,592,934.86
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 84

Fund: 970 - CITY GN Long-T Debt Account Gr

Account	Account Description	Debit Balance	Credit Balance
1820000	LTDAG-AMT TO BE PROVIDED / LTDAG-Amt To Be Provided	40,023,590.11	
2040000	Claims and Judgements / Claims & Judgements Pay		679,881.00
2250501	Liability / Section 29 Assessment 2021		15,715,000.00
2251001	Liability / 2021-1 University \$15.2M		14,955,000.00
2251002	Liability / 2005-1 University \$5.16M		4,915,000.00
2251100	Long Term Debt / Highlands Undergrounding		1,032,000.00
2251200	Long Term Debt / Energy Program - RDA		130,000.00
2260001	Liability / Lease Liability		2,197,126.08
2260002	Liability / SBITA Liability		399,583.03
FUND TOTALS		40,023,590.11	40,023,590.11
Fund is in Balance			

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 85

Fund: 980 - GEN Fixed Assets A/G-RDA

Account	Account Description	Debit Balance	Credit Balance
1617000	Land / Housing Land	10,561,867.62	
1625100	Buildings / Buildings-Housing	106,984,159.78	
1627001	Asset / Accum Depreciation/Housing		58,594,301.39
1637000	Improvements other than Build / Impr Other Th Bldg-House	2,441,347.20	
1637001	Asset / Accum Depr/Housing		2,226,564.23
1647000	Machinery/Equipment / Machine/Equipment-Housing	185,225.80	
1647001	Asset / Accum Depr/Housing		184,022.06
2807000	Fund Balance / RDA Inv In Fa Housing		59,167,712.72
FUND TOTALS		120,172,600.40	120,172,600.40
	Fund is in Balance		

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 86

Fund: 981 - GEN Fixed Assets A/G-CITY

Account	Account Description	Debit Balance	Credit Balance
1610000	Land / Land-Land	71,725,221.34	
1620000	Buildings / Buildings	44,156,695.17	
1621001	Asset / Accum Depr/Building		23,027,300.47
1630000	Improvements other than Build / Improv Other Than Bldgs	61,221,215.71	
1631001	Asset / Accum Depr/Improv Other		48,377,236.15
1640000	Machinery/Equipment / Machinery/Equipment/Fixtr	10,720,967.70	
1640400	Machinery/Equipment / Fire Equipment	540,530.50	
1640401	Asset / Accum Derp / Fire Equip		515,314.86
1640500	Lease Assets / Lease Asset	2,838,021.30	
1640501	Asset / Accum Amort / Leases		468,656.37
1640600	SBITA Assets / SBITA Asset	543,846.08	
1640601	Asset / Accum Amort / SBITA		128,713.95
1641001	Asset / Accum Depr/Equipment		9,816,842.52
1650000	Construction in Progress / Construction In Progress	10,167,879.02	
1680000	Infrastructure / Infrastructure	254,409,655.90	
1685001	Asset / Accum Depr/Infrast		134,534,858.40
1690000	Right of Way / Right-Of-Way	121,260,045.10	
2800000	Fund Balance / Inv In Fa Act Group		360,715,155.10
FUND TOTALS		577,584,077.82	577,584,077.82
Fund is in Balance			

City of Palm Desert
Trial Balance
Accounting Period 12/2023
As Of 06/30/2023
Summarized by Account

Report Generated on May 28, 2024 5:22:12 PM

Page 87

Fund: 991 - GLTDAG-PD FINAN AUTH CITY

Account	Account Description	Debit Balance	Credit Balance
1820000	LTDAG-AMT TO BE PROVIDED / LTDAG-Amt To Be Provided	780,000.00	
2257000	Long Term Debt / Ltd 03 \$4 423M Ast Rev Bd		780,000.00
FUND TOTALS		780,000.00	780,000.00
	Fund is in Balance		