

PALM SPRINGS CEMETERY DISTRICT

AGENDA REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, July 9, 2026 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].

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

If you would like to participate in this Board Meeting via teleconference, please follow these instructions: YOU MAY JOIN MEETING AND COMMENT VIA ZOOM AT:

<https://us02web.zoom.us/j/2464673948>; or

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

-
1. CALL TO ORDER
 2. ROLL CALL
 3. PLEDGE OF ALLEGIANCE
 4. PUBLIC COMMENTS

During this part of the meeting, the public is invited to address the Board of Trustees on any matter **not on the Agenda** or any item on the **Consent Calendar** by giving his or her name and city of residence for the record. **If you wish to speak on any other Agenda item, please wait to be recognized by the Presiding Officer when that Agenda item is open for public comments.**

Pursuant to the Brown Act, the Board of Trustees will not take action on or discuss matters raised during the Public Comments portion of the Agenda that are not listed on the Agenda.

Public comments shall be limited to three (3) minutes per speaker. Speakers may not yield their time to others without the consent of the Presiding Officer. All comments shall be directed to the Board of Trustees. Members of the public are expected to maintain a professional and courteous decorum during public comments.

5. 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 that 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.

6. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered to be routine in nature and will be approved 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.

6. CONSENT CALENDAR - Continued

- a. 1. Approval of May 14, 2026 Regular Meeting Minutes.
- 2. Approval of May 28, 2026 Special Meeting Minutes.
- 3. Approval of June 11, 2026, Regular Meeting Minutes.
- b. Approval of June Expenditures

General Fund		\$ 129,041.73
Jun Reimburse Voucher 1884	\$ 40,596.19	
Jun Reimburse Voucher 1885	\$ 88,445.54	
Accumulative Capital Outlay		\$ 4,743.72
Jun Reimburse Voucher 1886	\$ 6,124.97	
Pet Memorial Park Cemetery		\$.00
Total June 30, 2026 Expenditures, Checks & Visa/Debit Card 25757-25783 & Direct Deposits (Payroll)		\$ 133,785.45
- c. Financial Reports as of June 30, 2026 (C-1 thru C-5A)

7. ADMINISTRATIVE CALENDAR

- a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group.
- b. Discussion and Approval to Cancel August 13, 2026 Regular Board Meeting
- c. Discussion and Possible Approval to Change the Date of October 8, 2026 Regular Board Meeting Due to Conflict with California Association of Public Cemeteries (CAPC) Education Seminar and Area Meeting
- d. California Association of Public Cemeteries (CAPC) Education Seminar and Area Meeting October 8-10, 2026, in Burlingame, CA (San Francisco)
- e. Da Vall Drive & McCallum Way Exterior Wall Extension at DMP – Update
- f. Phase 2 Burial Sites Development Expansion at DMP – Update

8. LEGISLATIVE CALENDAR

- a. Resolution 7-2026, Adopting an Amended Conflict of Interest Code of the District

9. TRUSTEE AND ATTORNEY SIGNATURES

10. BOARD DEVELOPMENT – None

11. PUBLIC HEARING CALENDAR – None

12. COMMITTEES

13. REPORTS

- a. Trustees
- b. District Manager

14. FUTURE AGENDA ITEMS

- a. Discussion in 2027/2028 – Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums
- b. Postcard Survey Mailing to the Community to Determine Pre-Planning Needs
- c. Marketing/Advertising
- d. Future Long-Range Planning – PSCD Staffing
- e. Trustee Meeting Attendance Compensation
- f. Public Hearing Report on Workforce Status - May

15. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

a. Conference with Legal Counsel – Existing Litigation

Re: Zenergy Capital LLC, Trustee of the Caliente Conservancy Trust vs. Palm Springs Cemetery District et al. Superior Court of California for the County of Riverside, Case No. CVPS2406355 Pursuant to California Government Code Section 54956.9(d)(1)

b. Conference with Real Property Negotiators

Re: Real Property Negotiations Pursuant to California Government Code Section 54956.8

Property: Property Located at Corner of Da Vall Drive and Ramon Road, City of Rancho Mirage, CA; Assessor Parcel Nos. 670230017-4 / 670230019-6;

Possessory Interest Assessment Nos. 009618001 / 009617999

District Negotiators: Board of Trustees of the Palm Springs Cemetery District and Kendall D. Levan, General Legal Counsel

Negotiating Parties: Mario J. Gonzales, Managing Member, Da Vall Center, LLC; President/CEO RM Da Vall, LLC

Under Negotiation: Both Price and Terms of Payment

c. Conference with Legal Counsel – Anticipated Litigation

Re: Initiation of Litigation (1 Item)

Pursuant to California Government Code Section 54956.9(d)(4)

16. CLOSED SESSION ANNOUNCEMENT

17. ADJOURNMENT

18. NEXT REGULAR BOARD MEETING - 2:00 P.M., THURSDAY, AUGUST 13, 2026

THIS AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., MONDAY, JULY 6, 2026

Kathleen Jurasky, District Manager

**PALM SPRINGS CEMETERY DISTRICT
MINUTES**

REGULAR BOARD OF TRUSTEE MEETING

DATE: May 14, 2026
TIME: 2:00 P.M.
PLACE: 31-705 Da Vall Drive, Cathedral City, California 92234

1. **CALL TO ORDER** Meeting was called to order by Trustee Radigan-Brophy at 2:03 P.M.

2. **ROLL CALL**

Present: Tim Radigan-Brophy, Chairperson
Michael V. Smith, Vice Chairperson
Lynn T. Mallotto, Treasurer
Jan M. Pye, Member

Also Present: Kathleen Jurasky, District Manager
Kendall Levan, Attorney- Kane, Ballmer & Berkman

Absent: LaFaye M. Platter, Secretary

District Manager Jurasky stated that Trustee Platter contacted her and informed her that she was unable to attend today's meeting. Motion was made by Trustee Radigan-Brophy, seconded by Trustee Mallotto to excuse Trustee Platter. Motion carried, roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

3. **PLEDGE OF ALLEGIANCE**

4. **PUBLIC COMMENTS** – Brad Anderson resides in the city of Rancho Mirage submitted a written testimony via email dated May 13, 2026 for public record.

5. **CONFIRMATION OF AGENDA** Motion was made by Trustee Mallotto, seconded by Trustee Pye to approve the agenda as presented. Motion carried, roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

Grace Garner from Supervisor Perez's office stated that he is on the way. Following a discussion motion was made by Trustee Smith, seconded by Trustee Mallotto to move agenda item 7a to follow 7f or sooner if Supervisor Perez arrives earlier. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

6. **CONSENT CALENDAR** Motion was made by Trustee Smith, seconded by Trustee Pye to approve the Consent Calendar as presented. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

7. **ADMINISTRATIVE CALENDAR** b. **Review for Discussion and Approval of a 10% Consulting Fee Increase for the District's Financial Advisor, Neal Wilson, Wealth Consulting Group; Authorize Preparation of an Amendment to Professional Services Agreement** Attorney Levan stated that Mr. Wilson's fee is based on the amount of assets in the account, so is not a typical flat fee and the fee will go up/down depending on the amount of investments. Following a discussion motion was made by Trustee Radigan-Brophy, seconded by Trustee Mallotto to approve the 10% consulting fee increase and the amended professional services agreement. Motion carried; rollcall 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

7. ADMINISTRATIVE CALENDAR – continued

c. Review for Discussion and Approval of Welwood Murray Cemetery Niches Pricing and Adding to the Approved 2025-2026 Schedules of Charges District Manager Jurasky reviewed the different Welwood Murray Cemetery niches pricing by location. She informed the Board that she had researched other historic and public cemeteries to obtain various pricing to determine pricing for Welwood Murray Cemetery. Following a discussion motion was made by Trustee Malotto, seconded by Trustee Pye to approve Welwood Murray Cemetery niches pricing and adding this item to the approved 2025-2026 Schedules of Charges. The niche prices will be \$5,500.00, \$6,000.00, \$6,500.00 and \$7,000.00 per niche based on location. Motion carried; roll call 4-0 Malotto, Pye, Radigan-Brophy and Smith.

Supervisor V. Manuel Perez arrived

Trustee Radigan-Brophy entertained a motion to move agenda item 7a to follow item agenda item 7c. Motion was made by Trustee Malotto, seconded by Trustee Smith to move item 7a. Motion carried; roll call 4-0 Malotto, Pye, Radigan-Brophy and Smith.

a. Discussion with Supervisor V. Manuel Perez 4th District Riverside County Trustee Radigan-Brophy welcomed Supervisor Perez and Grace Garner. The Trustees, attorney and District Manager made self-introductions and welcomed the Supervisor and Ms. Garner.

Supervisor Perez introduced Grace Garner and asked that everyone give him information about the District and bring anything to his attention they felt he should know. District Manager Jurasky gave a brief overview of the history of the Palm Springs Cemetery District and the two cemeteries the District operates; Desert Memorial Park and Welwood Murray Cemetery. She also mentioned the historic significance of Welwood Murray Cemetery, its historic designation and the interments of pioneering families in this location. She further mentioned the interments of interest at Desert Memorial Park.

Trustee Radigan-Brophy informed the Supervisor that the District runs a transparent operation and is conscientious about being fiscally responsible.

The Trustees and District Manager Jurasky informed him of the various events that happen at the District, and about the veteran monuments located on the grounds.

Supervisor Perez stated that he would like to return especially when the District has events and requested that his office be notified. He said to contact him or his office if you could be of assistance for anything.

District Manager Jurasky stated that she would be in contact with him and him staff regarding the Community Project Grants when the application period nears. He stated that he and his staff look forward to helping in any way possible.

David Tiskman entered the meeting via ZOOM and briefly discussed with Supervisor Perez his desire to put a Jewish cemetery on District land.

Attorney Levan stated the land is in a long-term ground lease at this time, and this item is not on the agenda, so it is inappropriate to discuss it at this time. She stated the land is not for sale and it is for future cemetery purpose for the District. She further stated the District wouldn't want the County to take over the land. Supervisor Perez stated he's not talking about the County taking over the land. Supervisor Perez said that he would like to remain in attendance at the meeting until Closed Session. The Trustees and District Manager Jurasky stated that he was more than welcome to stay.

d. Ratification of First Amendment to Service Provider Agreement By and Between the District and Maxwell Security Services to (i) Amend in Its Entirety the “Scope of Services” set forth in Exhibit “A” attached to the Agreement to Expand the Security Services Provided at Desert Memorial Park to Full-Time; (ii) Amend Section 4 of the Agreement to Increase the Maximum Monthly Compensation Payable by the District to Maxwell Security Services; and (iii) Amend Section 3 of the Agreement to Change the Term of the Agreement to a Month-To-Month Term. District Manager reported the Fritz Maxwell owner of Maxwell Security contacted her and informed her that one of their security vehicles was in an accident and it was severely damaged, so at this time they can’t take on the additional security services and withdraw their proposal. District Manager Jurasky stated that the District will need to go out to bids, and she has been compiling a list of other security companies. She said she will be working with attorney Levan in preparing a Request for Proposals.

Following a discussion motion was made by Trustee Pye, seconded by Trustee Mallotto to approve authoring staff to seek informal proposals and bids for security services. Motion carried, roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

e. Discuss Fair Political Practices Commission (FPPC) Form 700 Regulation Section 18700.3 for 87200 Filers Attorney Levan gave an overview and explanation of Form 700 Regulation Section 18700.3 for 87200 Filers and stated that the requirements are all 87200 filers must file their Form 700 directly to the FPPC. She also stated the District received the Biennial Notice from the County of Riverside and District must update their Conflict of Interest. She said this is one of the filings that will also be handled.

f. Review for Discussion and Approval of the Removal of the Port-O-Potty at Desert Memorial Park Due to Continued Graffiti Vandalism District Manager Jurasky stated that the Port-O-Potty was vandalized so badly that Burrtec Waste Management reported that it could not be repaired and they will be charging the District \$826.38 for a replacement. She reported that Burrtec removed the vandalized one and delivered a replacement. She further stated the replacement has already been vandalized and because of this she wants to have the Port-O-Potty permanently removed. Following a discussion was made by Trustee Smith, seconded by Trustee Mallotto to approve the permanent removal of the Port-O-Potty. Motion carried, roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

8. LEGISLATIVE CALENDAR – None

9. TRUSTEE AND ATTORNEY SIGNATURES All documents and checks were signed as needed by the Trustees.

10. BOARD DEVELOPMENT – None

11. PUBLIC HEARING CALENDAR – None

12. COMMITTEES

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

b. **District Manager**

1. Congressman Raul Ruiz Community Project Funding April 15, 2026 Meeting – Report District Manager Jurasky stated that she and Office Accountant Vickrey attended the meeting to discuss funding for future development projects at the District through the County’s Community Project Grants program.

She reported that the meeting was very informative and they received valuable feedback, information and timelines for submitting a grant application. She said they met with Lucas Pinon, Director of Special Projects and he offered his assistance in helping the District with any needed information when completing the grant application.

- 14. **FUTURE AGENDA ITEMS**
 - a. **Discussion in 2026/2027 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken
 - b. **Postcard Survey Mailing to the Community to Determine Pre-Planning Needs** No action taken
 - c. **Marketing/Advertising** No action taken
 - d. **Future Long-Range Planning – PSCD Staff** No action taken
 - e. **Trustee Meeting Attendance Compensation** No action taken
 - f. **Performance Evaluations of District Manager and District’s Legal Counsel required by Sections 11 and 12 of the District’s Board of Trustees’ General Provisions and Government Policy** Following a discussion this item to be placed on May 28, 2026 a special meeting agenda.

15. **CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** Safe Harbor language was read by attorney Kendall Levan. Convened into Closed Session at 2:53P.M.

- a. **Conference with Legal Counsel – Anticipated Litigation**
 - Re: Significant Exposure to Litigation (1 Item)
 - Pursuant to California Government Code Section 54956.9(d)(2)
 - Facts and Circumstances: Receipt of Technical and Reporting Order R7-2025-0020-01 from the Colorado River Basin Regional Water Quality Control Board dated August 11, 2025
- b. **Conference with Legal Counsel – Anticipated Litigation**
 - Re: Initiation of Litigation (1 Item)
 - Pursuant to California Government Code Section 54956.9(d)(4)

Returned to Open Session at 3:42 P.M.

16. **CLOSED SESSION ANNOUNCEMENT** – No Reportable Action

17. **ADJOURNMENT** Motion was made by Trustee Smith, seconded by Trustee Mallotto to adjourn the meeting. Motion carried, roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith. Meeting was adjourned at 3:43 P.M.

18. **NEXT REGULAR BOARD MEETING IS SCHEDULED FOR 2:00 P.M., THURSDAY, MAY 14, 2026**

DATE: _____

Tim Radigan-Brophy, Chairperson

**PALM SPRINGS CEMETERY DISTRICT
MINUTES**

SPECIAL BOARD OF TRUSTEE MEETING

DATE: May 28, 2026

TIME: 2:00 P.M.

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

1. **CALL TO ORDER** Meeting was called to order by Trustee Radigan-Brophy at 2:01 P.M.

2. **ROLL CALL**

Present: Tim Radigan-Brophy, Chairperson
Michael V. Smith, Vice Chairperson
LaFaye M. Platter, Secretary
Lynn T. Mallotto, Treasurer
Jan M. Pye, Member

Also Present: Kathleen Jurasky, District Manager
Kendall Levan, Attorney- Kane, Ballmer & Berkman

3. **PLEDGE OF ALLEGIANCE**

4. **PUBLIC COMMENTS** – None

5. **CONFIRMATION OF AGENDA** Motion was made by Trustee Smith, seconded by Trustee Mallotto to approve the agenda as presented. Motion carried, roll call 5-0 Mallotto, Platter, Pye, Radigan-Brophy and Smith.

6. **ADMINISTRATIVE CALENDAR** a. **Discussion of Proposals Received Pursuant to a Request for Proposals for Cemetery Security Services at Desert Memorial Park Issued on May 19, 2026; Selection of a Service Provider for Security Personnel and Services at Desert Memorial Park; Approve Proposed Service Provider Agreement with Selected Service Provider, Authorize the District Manager and General Counsel to Revise As Needed to Final the Service Provider Agreement with Service Provider, and Authorize Signing of the Service Provider Agreement.** District Manager Jurasky reported that the Request for Proposals was sent to six security companies, all of which are local and four proposals were received. She gave an overview of the proposals, their rates, what was included, and stated that three of proposals included paid holidays. District Manager also stated that she checked the backgrounds and list clientele and all four are reputable.

Attorney Levan stated the RFP was issued on May 19, 2026 and posted on the District's website as well. She further stated the Proposed Service Provider Agreement was also provided with the RFP and posted on the District's website.

Following a discussion motion was made by Trustee Smith, seconded by Trustee Platter to approve hiring Allied Universal Security Services for an amount not to exceed \$8,585.43 per month and \$103,025.16 annually. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Radigan-Brophy and Smith.

7. **LEGISLATIVE CALENDAR** a. **Approval of Resolution 4-2026 of the District (1) Adopting An Economic Uncertainty Fund Policy and (2) Establishing An Economic Uncertainly Fund** Attorney Levan stated this is an item staff was asked to investigate at a prior board meeting and after looking at other public agencies for such a fund the Economic Uncertainty title was most prevalent. She gave an overview and explanation of the resolution adopting the policy and establishing the fund.

Following a discussion motion was made by Trustee Smith, seconded by Trustee Mallotto to approve Resolution 4-2026 Adopting An Economic Uncertainty Fund Policy and Establishing An Economic Uncertainly Fund in the amount of \$100,000.00. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Radigan-Brophy and Smith.

8. **TRUSTEE AND ATTORNEY SIGNATURES** All documents and checks were signed as needed by the Trustees.

9. **PUBLIC HEARING CALENDAR** a. **Receive a Presentation on the Report on Workforce Status, Vacancies, and Recruitment Efforts Pursuant to Assembly Bill 2561** Attorney Levan gave a brief report on the requirements of Assembly Bill 2561 and stated that this report is for transparency regarding the workforce status of the District.

Trustee Radigan-Brophy opened the Public Hearing at 2:24 P.M. and asked for public comments. Hearing none he closed the Public Hearing at 2:25 P..M. The report was signed by Trustee Radigan-Brophy and the report was received and filed.

10. **CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** Safe Harbor language was read by attorney Kendall Levan. Convened into Closed Session at 2:27P.M.

- a. **Public Employee Performance Evaluation Pursuant to Government Code Section 54957**
Title: District Manager
- b. **Conference with Labor Negotiators Pursuant to Government Code Section 54957.6**
District’s Designated Representatives: Kendall D. Levan, General Counsel
Unrepresented Employee: District Manager
- c. **Public Employee Performance Evaluation Pursuant to Government Code Section 54957**
Title: General Counsel

Trustee Platter left the meeting at 3:10 P.M.

Returned to Open Session at 4:32 P.M.

Trustee Smith stated that he will be out of town and unable to attend the June 11, 2026 board meeting.

11. **CLOSED SESSION ANNOUNCEMENT** – The Trustees reported they are pleased with the performance of attorney Kendall Levan stating that her work is very thorough. District Manager Jurasky stated that she appreciates her responsiveness, attention to what is important and keeping the District informed of industry, legislative and any changes that might affect the District. The Trustees agreed and said look forward to continuing to work with her and her firm.

12. **ADJOURNMENT** Motion was made by Trustee Mallotto, seconded by Trustee Smith to adjourn the meeting. Motion carried, roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith. Meeting was adjourned at 4:32 P.M.

13. **NEXT REGULAR BOARD MEETING IS SCHEDULED FOR 2:00 P.M., THURSDAY, JUNE 11, 2026**

DATE: _____

LaFaye M. Platter, Secretary

**PALM SPRINGS CEMETERY DISTRICT
MINUTES**

REGULAR BOARD OF TRUSTEE MEETING

DATE: June 11, 2026

TIME: 2:00 P.M.

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

1. **CALL TO ORDER** Meeting was called to order by Trustee Radigan-Brophy at 2:03 P.M.

2. **ROLL CALL**

Present: Tim Radigan-Brophy, Chairperson
LaFaye M. Platter, Secretary
Jan M. Pye, Member

Also Present: Kathleen Jurasky, District Manager
Kendall Levan, Attorney- Kane, Ballmer & Berkman

Absent: Lynn T. Mallotto, Treasurer
Michael V. Smith, Vice Chairperson

District Manager Jurasky stated that Trustee Smith informed her and the Board at the May 28, 2026 Special meeting that he would be out of town and unable to attend today's meeting. Motion was made by Trustee Pye, seconded by Trustee Platter to excuse Trustee Smith. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

3. **PLEDGE OF ALLEGIANCE**

4. **PUBLIC COMMENTS** – Brad Anderson resides in the city of Rancho Mirage submitted a written testimony via email dated June 11, 2026 for public record.

5. **CONFIRMATION OF AGENDA** Motion was made by Trustee Pye, seconded by Trustee Platter to approve the agenda as presented. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

6. **CONSENT CALENDAR** Motion was made by Trustee Pye, seconded by Trustee Platter to approve the Consent Calendar as presented. Motion carried; roll call 3-0 Platter, Pye and Radigan-Brophy.

7. **ADMINISTRATIVE CALENDAR** a. **Approval of, and Authorization to the District Chairperson to Execute, the Fourth Amendment to Amended and Restated Employment Agreement By and Between the District and Kathleen Jurasky to Increase the District Manager's Base Gross Annual Salary by 3.5% Commencing on July 1, 2026 for Fiscal Year 2026-2027, and to Approve Related Actions.** Following a discussion motion was made by Trustee Platter, seconded by Trustee Pye to approve the Fourth Amendment to the Employment Agreement for District Manager Jurasky. This approval is to include a 3.5% salary increase and a District issued cell phone and I-Pad. Motion carried; roll call 3-0 Platter, Pye and Radigan-Brophy.

b. **Authorized Signature List for Riverside County** Authorized Signature List was signed by all Trustees in attendance and District Manager.

c. **Review for Discussion and Approval of the Allocation of Funds for 2026-2027 Accumulated Capital Outlay and Development Projects Estimated Expenditures** District Manager Jurasky reviewed the development projects and costs. Following a discussion, Motion was made by Trustee Platter, seconded by Trustee Pye to approve the 2026-2027 Development Projects. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

7. ADMINISTRATIVE CALENDAR - continued

d. Review for Discussion and Approval of the Allocation of Funds for 2026-2029 Accumulated Capital Outlay and Future Development Projects Estimated Expenditures District Manager Jurasky reviewed the future development projects and estimated cost. Following a discussion motion was made by Trustee Platter, seconded by Trustee Pye to approve the 2026-2029 Future Development Projects. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

e. Review for Discussion and Approval – 2026-2027 Schedules of Charges District Manager Jurasky reviewed the schedule of charges, explained which charges were increasing, which were not and why. Following a discussion motion was made by Trustee Platter, seconded by Trustee Pye to approve the 2026-2027 Schedule of Charges. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

f. Review for Discussion and Approval – 2026-2027 Proposed Budget District Manager Jurasky reviewed the 2026-2027 proposed budget, explained why there was an item with a significant expenditure increase and noted the Economic Uncertainty Fund a new budget item. Following a discussion motion was made by Trustee Platter, seconded by Trustee Radigan-Brophy to approve the 2026-2027 Proposed Budget. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

g. CSDA Annual Conference & Exhibitor Showcase – August 24-27, 2026, in Palm Desert, CA Following a discussion motion was made Trustee Pye, seconded by Trustee Platter to approve Trustees and District Manager Jurasky attending the CSDA Annual Conference & Exhibitor Showcase. This approval is to include all necessary expenses. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

h. Da Vall Drive & McCallum Way Exterior Wall Extension - Ratification of Selection of John Barajas Masonry and Approval of Public Works Construction Agreement with Increased Compensation for a Total Compensation Amount of Not-To-Exceed \$313,244; Authorization to the District Manager to Execute the Agreement and Related Documents. Due to not being registered with the Department of Industrial Relations (DIR) Contractor pulled the proposal – No Action Taken

i. Da Vall Drive & McCallum Way Exterior Wall Extension - Selection of Bradley Electric, Inc. and Approval of Public Works Construction Agreement for a Total Compensation Amount of Not-To-Exceed \$12,939; Authorization to the District Manager to Execute the Agreement and Related Documents. No Action Taken, this item to be on a future agenda,

8. LEGISLATIVE CALENDAR a. Resolution 5-2026, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Smith, seconded by Trustee Radigan-Brophy to approve Resolution 5-2026 transferring \$23,678.456 from PreNeed Fund, 51265 to the General Fund, 51270 and \$10,055.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275.00 from PreNeed Fund, 51275. Motion carried, roll call 3-0 Platter, Pye and Radigan-Brophy.

b. Resolution 6-2026, 2026-2027 Budget Adoption Following a discussion motion was made by Trustee Platter, seconded by Trustee Radigan-Brophy to approve Resolution 6-2026, 2026-2027 Budget Adoption. Motion carried, roll call 3-0. Platter, Pye and Radigan-Brophy.

9. TRUSTEE AND ATTORNEY SIGNATURES All documents and checks were signed as needed by the Trustees.

10. **BOARD DEVELOPMENT** – None
11. **PUBLIC HEARING CALENDAR** – None
12. **COMMITTEES**
13. **REPORTS**
 - a. **Trustee Report** – None
 - b. **District Manager** – None
14. **FUTURE AGENDA ITEMS**
 - a. **Discussion in 2027/2028 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken
 - b. **Postcard Survey Mailing to the Community to Determine Pre-Planning Needs** No action taken
 - c. **Marketing/Advertising** No action taken
 - d. **Future Long-Range Planning – PSCD Staff** No action taken
 - e. **Trustee Meeting Attendance Compensation** No action taken
15. **CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE** Safe Harbor language was read by attorney Kendall Levan. Convened into Closed Session at 2:48 P.M.
 - a. **Conference with Legal Counsel – Existing Litigation**

Re: Zenergy Capital LLC, Trustee of the Caliente Conservancy Trust vs. Palm Springs Cemetery District et al.
Superior Court of California for the County of Riverside, Case No. CVPS2406355
Pursuant to California Government Code Section 54956.9(d)(1)
 - b. **Conference with Legal Counsel – Anticipated Litigation**

Re: Significant Exposure to Litigation (1 Item)
Pursuant to California Government Code Section 54956.9(d)(2)
Facts and Circumstances: Receipt of Technical and Reporting Order R7-2025-0020-01 from the Colorado River Basin Regional Water Quality Control Board dated August 11, 2025
 - c. **Conference with Legal Counsel – Anticipated Litigation**

Re: Initiation of Litigation (1 Item)
Pursuant to California Government Code Section 54956.9(d)(4)Returned to Open Session at 3:42 P.M.
16. **CLOSED SESSION ANNOUNCEMENT** – No Reportable Action
17. **ADJOURNMENT** Meeting was adjourned by Trustee Radigan-Brophy at 3:34 P.M.
18. **NEXT REGULAR BOARD MEETING IS SCHEDULED FOR 2:00 P.M., THURSDAY, AUGUST 13, 2026**

DATE: _____

Tim Radigan-Brophy, Chairperson

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2026 to Jun 29, 2026

Date	Check #	Line Description		
6/1/26	25757	INV 272678 - LANDSCAPE MAINTENANCE FOR MAY 2026 NISSHO OF CALIFORNIA, INC	25,935.00	25,935.00
6/1/26	25758	INV 83936272 - TOILET PAPER, PAPER TOWELS, SOAP, ETC WAXIE SANITARY SUPPLY	574.02	574.02
6/4/26	25759	INV N261072 - TRIM OUTDATED LETTERHEAD ACE PRINTING	79.75	79.75
6/4/26	25760	INV 2606133 - SECURITY PATROL FOR JUN 2026 MAXWELL SECURITY SERVICES, INC	998.25	998.25
6/4/26	25761	DISTRICT MANAGER CELL PHONE FOR 5/20/26 - 6/19/26 AT & T MOBILITY	235.56	235.56
6/4/26	25762	APR 2026 SERVICE ON AMERICAS PLAZA FOUNTAIN REPLACE PUMP ON POTS ELOY'S POOL SERVICE & REPAIRS	110.00 350.00	460.00
6/4/26	25763	610J BACKHOE REPAIR POWERPLAN OIB (RDO EQUIPMENT)	490.24	490.24
6/10/26	25764	INV 6843 - FERTIGATION FOR MAY 2026 ECOFERT, INC	1,350.00	1,350.00
6/10/26	25765	INV 76549 -(12) GOLD CREM VAULTS ASCO PACIFIC, INC.	1,207.14	1,207.14
6/12/26	25766	INV 29777 - MAY 2026 LEGAL SERVICES RENDERED FOR ZENERGY INV 29775 - MAY 2026 LEGAL SERVICES RENDERED FOR PROFESSION INV 29776 - MAY 2026 LEGAL SERVICES FOR WATER BOARD KANE, BALLMER & BERKMAN	210.00 14,973.40 5,203.50	20,386.90
6/12/26	25767	REFUND PAYMENT FOR USE OF VETERANS CHAPEL (RECEIPT 46774) TOM SWANN HERNANDEZ	100.00	100.00
6/12/26	25768	IT0000006581 - PS FINANCIALS FOR MAY 2026 DATA VPN FOR MAY 2026 RIVERSIDE COUNTY INFORMATION TECHNOLOGY	82.94 4.66	87.60
6/18/26	25769	INV W90972 - ANNUAL SCAQMD VAPOR RECOVERY TEST 5/08/2026 WESTERN PUMP INC	1,179.84	1,179.84
6/18/26	25770	INV 71217 - MAY 2026 LEGAL SERVICES RENDERED FOR ZENERGY C COLANTUONO, HIGHSMITH & WHATLEY, PC	3,978.55	3,978.55
6/18/26	25771	INV-26-6106193 - PERMIT 17-144144 FOR 2026 CATHEDRAL CITY POLICE DEPARTMENT	30.00	30.00
6/26/26	25772	WORK BOOTS FOR G. HERRERA - 12/21/25 WORK BOOTS FOR G. HERRERA - 6/18/26 PARKING FEE FOR K. JURASKY - 9/12/25 OFFICE SUPPLIES FOR WMC NICHE RIBBON CUTTING CEREMONY - ICE & SNACKS FOR WMC NICHE RIBBON CUTTING CEREMONY - 4/9/ ICE FOR WMC NICHE RIBBON CUTTING CEREMONY - 4/10/26 PETTY CASH	125.00 125.00 18.00 66.30 131.96 6.54	472.80
6/26/26	25773	CELL PHONE FOR GROUND SUPERVISOR 6/20/26 - 7/19/26 T-MOBILE	125.22	125.22
6/26/26	25774	INV 5693657 - COURIER SERVICE ON 6/12/26 GLS US INC	49.38	49.38

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2026 to Jun 29, 2026

Date	Check #	Line Description		
6/29/26	25775	INV-00046883 - RENEWAL PERMIT BLDG-0308-2024 CITY OF CATHEDRAL CITY	4,743.72	4,743.72
6/29/26	25776	DISTRICT MANAGER CELL PHONE FOR 6/20/26 - 7/19/26 AT & T MOBILITY	235.56	235.56
6/29/26	25777	INV 30852 - SERVICE ON AMERICAS PLAZA FOUNTAIN MAY 2026 INV 030923 - SERVICE ON AMERICAS PLAZA FOUNTAIN JUN 2026 ELOY'S POOL SERVICE & REPAIRS	110.00 100.00	210.00
6/29/26	25778	JUN 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - K JURASKY JUN 2026 EMPLOYEE 403B PAYABLE - K JURASKY INVESCO INVESTMENT SERVICES, INC	815.61 2,807.70	3,623.31
6/29/26	25779	JUN 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - E ARCHILA FRANKLIN - TEMPLETON	373.97	373.97
6/29/26	25780	JUN 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - L GENCHI FRANKLIN - TEMPLETON	242.26	242.26
6/29/26	25781	JUN 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - G HERRERA FRANKLIN - TEMPLETON	270.48	270.48
6/29/26	25782	JUN 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - S LOZANO FRANKLIN - TEMPLETON	309.57	309.57
6/29/26	25783	JUN 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - S VICKREY FRANKLIN - TEMPLETON	183.46	183.46
6/18/26	AIS	IN1103664 - KYOCERA COPIER FOR 6/16/2026 TO 7/15/2026 AIS	562.47	562.47
6/8/26	APPLE	ICLOUD+ WITH 200 GB KJ COMPANY DEBIT CARD	2.99	2.99
6/10/26	BURRTEC	N121526519 - REPLACEMENT OF PORTA-TOILET BURRTEC WASTE & RECYCLING SVCS	923.57	923.57
6/10/26	BURRTEC	TRASH SERVICE FOR JUN 2026 BURRTEC WASTE & RECYCLING SVCS	668.49	668.49
6/8/26	CALPERS	JUN 2026 PSCD EMPLOYEE HEALTH INSURANCE EXPENSE JUN 2026 PSCD RETIREE HEALTH INSURANCE EXPENSE JUN 2026 EMPLOYEE PORTION OF HEALTH INSURANCE - S VICKREY JUN 2026 EMPLOYEE PORTION OF HEALTH INSURANCE - S LOZANO JUN 2026 EMPLOYEE PORTION OF HEALTH INSURANCE - E ARCHILA CALPERS	9,009.07 1,389.46 1,375.56 279.94 201.70	12,255.73
6/11/26	COLONIAL	K JURASKY EXTRA HEALTH INSURANCE FOR JUN 2026 COLONIAL LIFE	226.74	226.74
6/26/26	CVWD	559833-884768 COMMERCIAL FOR JUN 2026 COACHELLA VALLEY WATER DISTRICT	32.45	32.45
6/26/26	CVWD	180819-512108 BUSINESS FOR JUN 2026 COACHELLA VALLEY WATER DISTRICT	26.78	26.78
6/26/26	CVWD	55931-884770 - FIRE PROTECTION FOR JUN 2026 COACHELLA VALLEY WATER DISTRICT	86.99	86.99
6/26/26	CVWD	332245-850914 - WELL REPLENISHMENT FOR MAY 2026 COACHELLA VALLEY WATER DISTRICT	3,836.59	3,836.59

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2026 to Jun 29, 2026

Date	Check #	Line Description		
6/10/26	DWA	WMC USAGE FOR JUN 2026 DESERT WATER	865.95	865.95
6/12/26	EDD_TAX	SIT P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 SDI P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 EMPLOYMENT DEVELOPMENT DEPT	381.62 219.53	601.15
6/26/26	EDD_TAX	SIT P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 SDI P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 EMPLOYMENT DEVELOPMENT DEPT	370.24 217.86	588.10
6/12/26	EDD_TAXa	SDI P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 CA EDU & TRAINING P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 EMPLOYMENT DEVELOPMENT DEPT	26.75 1.11	27.86
6/26/26	EDD_TAXa	SUI P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 CA EDU & TRAINING P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 EMPLOYMENT DEVELOPMENT DEPT	20.06 0.84	20.90
6/12/26	EXPRESS_T	FIT P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 SOCIAL SECURITY P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 MEDICARE P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 BANK OF AMERICA	1,451.97 2,094.15 489.75	4,035.87
6/26/26	EXPRESS_T	FIT P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 SOCIAL SECURITY P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 MEDICARE P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 BANK OF AMERICA	1,253.14 2,077.95 485.98	3,817.07
6/12/26	FEES	P/R 05/28/2026 TO 06/10/2026 PAID 06/12/2026 CBIZ PAYROLL	119.33	119.33
6/26/26	FEES	P/R 06/11/2026 TO 06/24/2026 PAID 06/26/2026 CBIZ PAYROLL	119.33	119.33
6/2/26	FRONTIER	760-197-1745 INTERNET FOR 05/18/26 TO 06/17/26 FRONTIER	450.00	450.00
6/12/26	FRONTIER	OFFICE PHONES FOR JUN 2026 FRONTIER	568.98	568.98
6/26/26	FRONTIER	760-197-1745-031626-5 INTERNET ACCESS FOR 6/18/26 - 7/17/26 FRONTIER	450.00	450.00
6/23/26	HOME DEP	HOME DEPOT - ASPHALT PATCH, BLADES, RAT BAIT, PLYWOOD EA COMPANY DEBIT CARD	326.19	326.19
6/10/26	MATTHEW	INV 9004553121-(2)#5 VAULTS;(1)B VAULT;(8)#5 LINERS MATTHEW INTERNATIONAL	3,339.00	3,339.00
6/12/26	PRIMO	PRIMO - BOTTLED WATER PRIMO BRANDS	162.08	162.08
6/22/26	SCE	8000493032 ADMIN BUILDING FOR 05/13/26 TO 06/11/26 8001545238 DAVALL GATE FOR 05/14/26 TO 06/14/26 8002601833 WELL #4 FOR 05/12/26 TO 06/10/26 8003526191 WELL #2 FOR 05/14/26 TO 06/14/26 8004476833 WMC FOR 05/14/26 TO 06/14/26 8004476833 WMC DCE FOR 05/14/26 TO 06/14/26 SO CAL EDISON	1,357.17 30.57 6,583.22 550.96 16.16 0.61	8,538.69
6/18/26	SHERMANS	SHERMAN'S DELI - LUNCH MEETING WITH TRUSTEE RADIGAN-BRO KJ COMPANY DEBIT CARD	74.84	74.84

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Jun 1, 2026 to Jun 29, 2026

Date	Check #	Line Description		
6/1/26	STATER BR	STATER BROS - BIRTHDAY FLOWERS FOR JAN PYE KJ COMPANY DEBIT CARD	32.76	32.76
6/10/26	STATER BR	STATER BROS - DRINKS FOR BOT MEETING KJ COMPANY DEBIT CARD	12.66	12.66
6/18/26	SWISS DON	SWISS DONUTS - DONUTS FOR SCOTT'S BIRTHDAY KJ COMPANY DEBIT CARD	24.05	24.05
6/1/26	TMOBILE	GROUND SUPERVISOR CELL PHONE FOR MAR & FEB 2026 T-MOBILE	260.93	260.93
6/3/26	USPS	USPS - LETTER OF TERMINATION TO MAXWELL SECURITY EA COMPANY DEBIT CARD	10.48	10.48
6/22/26	USPS	USPS - MAIL BUDGET TO COUNTY EA COMPANY DEBIT CARD	11.87	11.87
6/2/26	WESTERN	INV 96241225 - PEST CONTROL MAINTENANCE ON 5/4/26 WESTERN EXTERMINATOR CO	129.72	129.72
6/10/26	ZOOM	ZOOM WORKPLACE PRO ANNUAL 6/10/26 - 6/9/27 KJ COMPANY DEBIT CARD	175.00	175.00
	Total		<u>111,318.19</u>	<u>111,318.19</u>

**PALM SPRINGS CEMETERY DISTRICT
PAYROLL DISBURSEMENT JOURNAL - GENERAL FUND
For JUN 2026**

Date	Reference	Employee	Amount
6/12/2026	6930	KATHLEEN JURASKY	3,289.94
6/12/2026	6931	LYNSEY GENCHI	1,412.17
6/12/2026	6932	STEPHANIE C. LOZANO	1,748.96
6/12/2026	6933	SCOTT W. VICKREY	336.31
6/12/2026	6934	EDGAR F. ARCHILA	2,165.69
6/12/2026	6935	GABRIEL C. HERRERA	1,624.87
6/12/2026	6936	LYNN T. MALLOTTO	89.79
6/12/2026	6937	JAN M. PYE	253.68
6/12/2026	6938	TIM M. RADIGAN-BROPHY	253.67
6/12/2026	6939	MICHAEL V. SMITH	253.68
6/26/2026	6945	KATHLEEN JURASKY	3,289.96
6/26/2026	6946	KATHLEEN JURASKY	400.00
6/26/2026	6947	LYNSEY GENCHI	1,412.15
6/26/2026	6948	STEPHANIE C. LOZANO	1,469.02
6/26/2026	6949	SCOTT W. VICKREY	117.52
6/26/2026	6950	EDGAR F. ARCHILA	1,963.96
6/26/2026	6951	GABRIEL C. HERRERA	1,624.86
6/26/2026	6952	LAFAYE M. PLATTER	253.68
6/26/2026	6953	JAN M. PYE	253.68
6/26/2026	6954	TIM M. RADIGAN-BROPHY	253.67
<u>6/01/2026 to 6/30/2026</u>			<u>22,467.26</u>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP
For JUNE 2026**

June Cash Disbursement Journal	111,318.19
June Payroll Disbursement Journal	22,467.26
TOTAL PSCD DISBURSEMENTS	<u>133,785.45</u>
TOTAL GENERAL FUND EXPENDITURES	<u>129,041.73</u>
June Payment Voucher # 1884	40,596.19
June Payment Voucher # 1885	88,445.54
Total General Fund Payment Vouchers	<u>129,041.73</u>
TOTAL ACO EXPENDITURES	<u>4,743.72</u>
City of Cathedral City	4,743.72
Check #25775 - DMP Section B Phase 2	
JUNE ACO Payment Voucher 1886 for \$6,124.97	
includes these May expenditures:	
MSA Consulting, Inc.	
Check #25733 - Da Vall Exterior Wall Design	390.00
MSA Consulting, Inc.	
Check #25742 - Da Vall Exterior Wall Design	991.25
PET CEMETERY DRAWDOWNS	<u>0.00</u>
Loan Amount:	25,000.00
Current Balance Remaining:	15,000.00
TOTAL JUNE 2026 DISBURSEMENTS	<u>133,785.45</u>

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS
JUNE 2026**

SALES

	Prior Months		June		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	175	0	3	0	178	0	198	0
Adult, B	103	0	14	0	117	0	7	0
Adult, A	2	0	0	0	2	0	0	0
Baby	2	0	1	0	3	0	2	0
Cremation	37	0	3	0	40	0	32	0
Niche	57	0	4	0	61	0	61	0
TOTALS	376	0	25	0	401	0	300	0

LOT REPURCHASES

	Prior Months		June		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	14	0	1	0	15	0	6	0
Cremation	1	0	0	0	1	0	1	0
Niche	4	0	0	0	4	0	0	0
TOTALS	19	0	1	0	20	0	7	0

TOTAL INTERMENTS

	Prior Months		June		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	193	1	12	1	205	2	180	1
Baby	2	0	1	0	3	0	2	0
Cremation	47	7	11	0	58	7	54	4
Niche	37	0	1	0	38	0	37	0
TOTALS	279	8	25	1	304	9	273	5

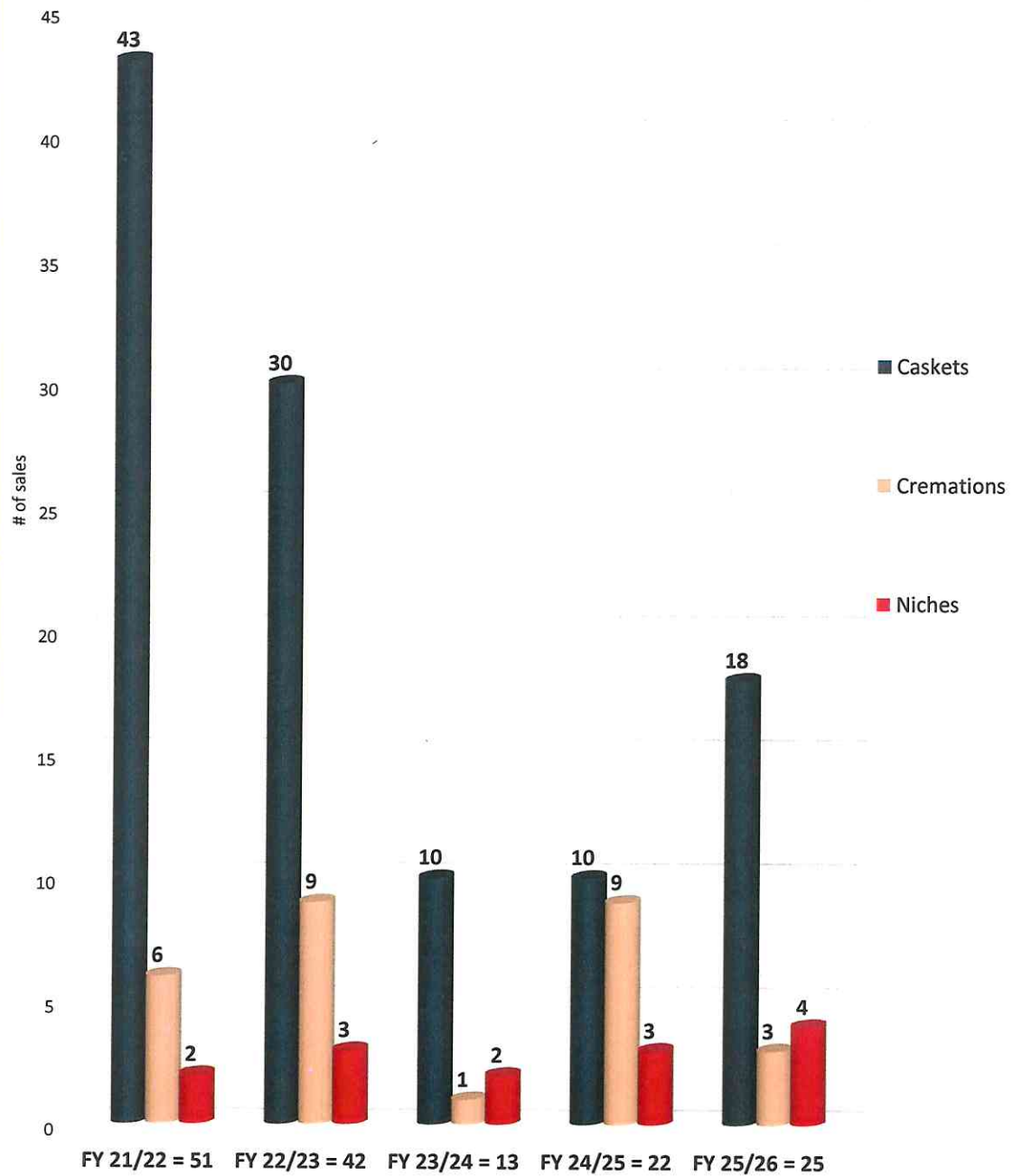
SATURDAY INTERMENTS

	Prior Months		June		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Baby	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	0	0

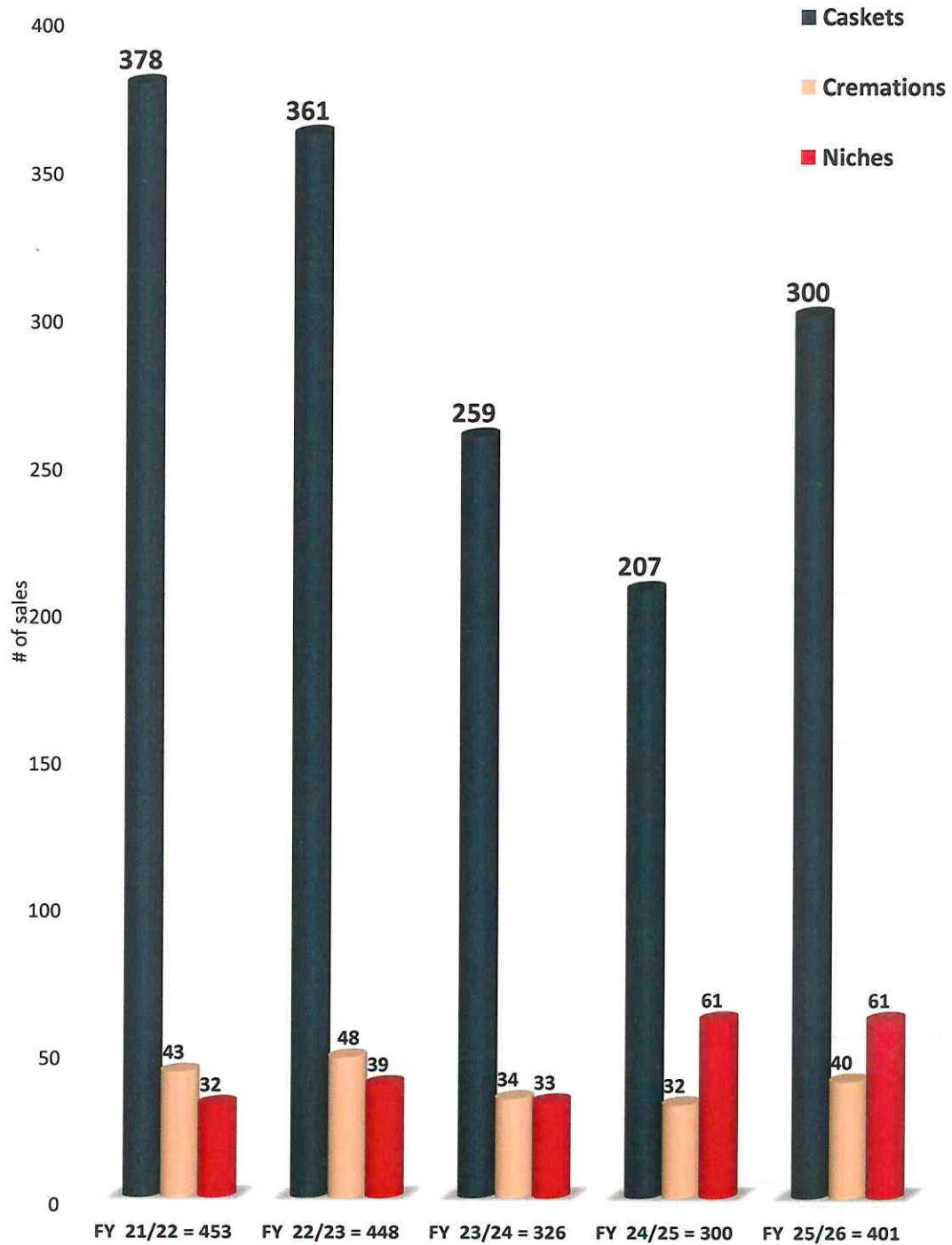
SUNDAY INTERMENTS

	Prior Months		June		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Baby	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	0	0

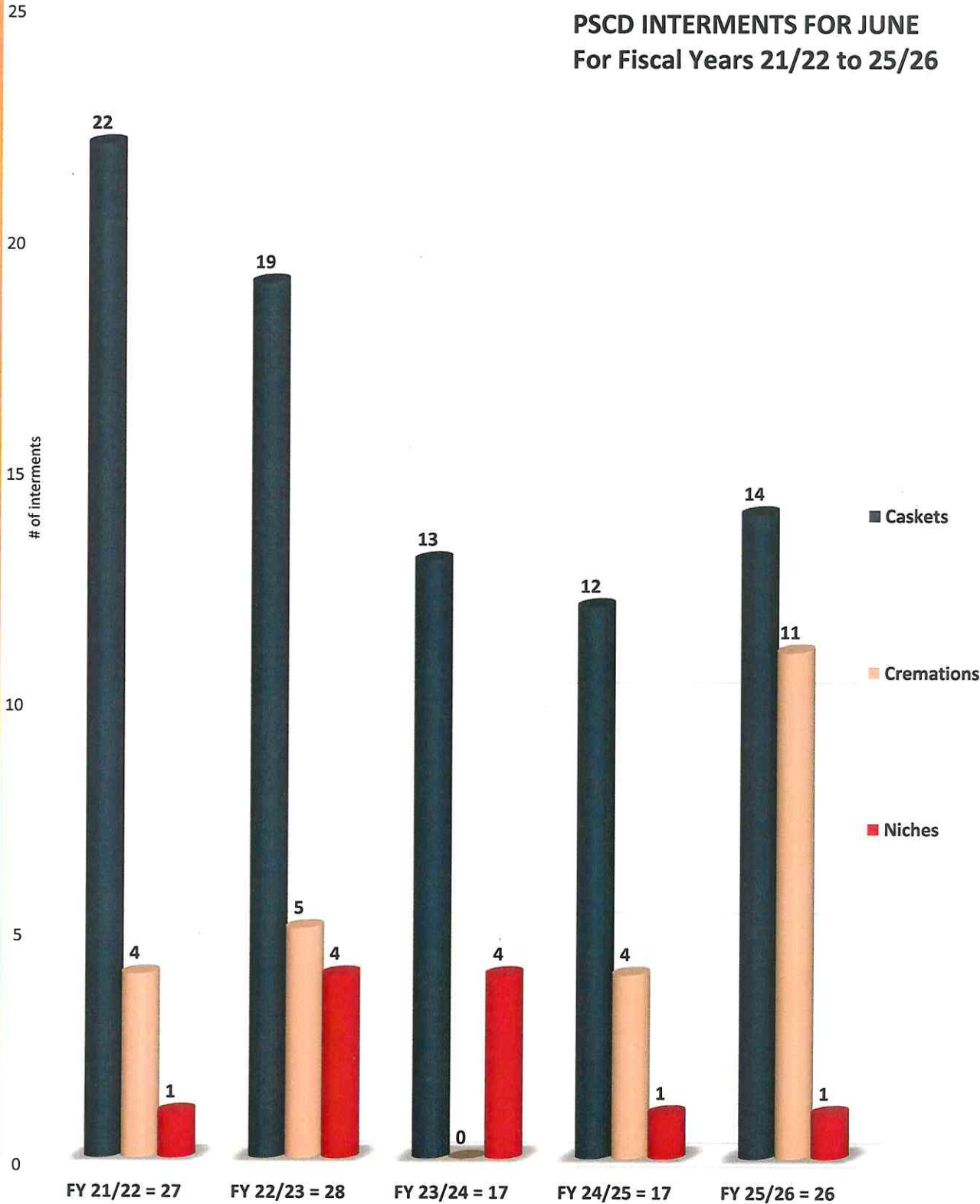
PSCD Site Sales For JUNE for Fiscal Years 21/22 - 25/26



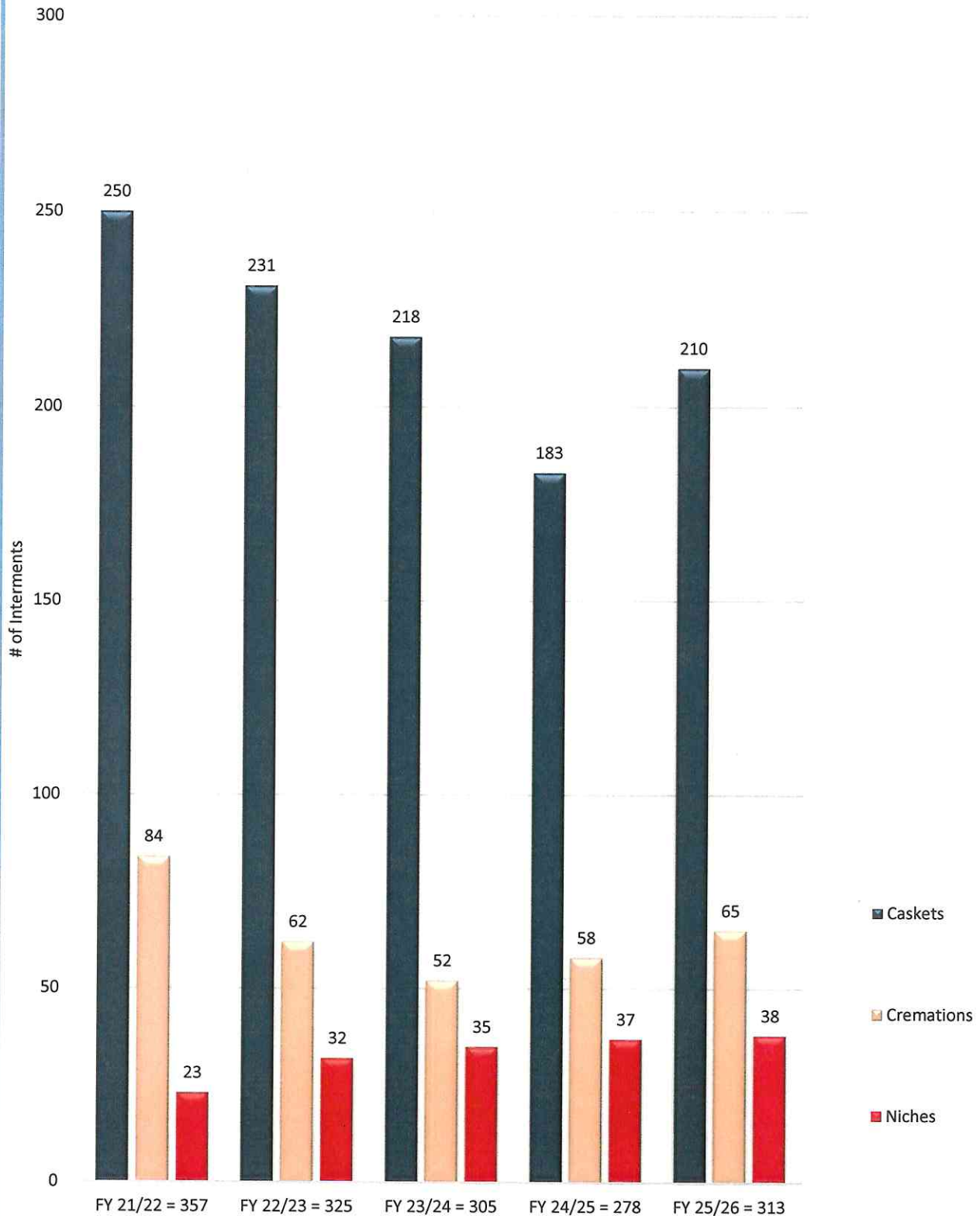
PSCD Site Sales by Fiscal Years 21/22 - 25/26 thru JUNE



**PSCD INTERMENTS FOR JUNE
For Fiscal Years 21/22 to 25/26**



PSCD INTERMENTS BY FISCAL YEARS 21/22 - 25/26 thru JUNE



PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 29, 2026

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	36,200.00	19,950.00	16,250	353,000.00	299,255.00	53,745
MISC SPECIAL SET-UP	500.00	0.00	500	2,000.00	1,250.00	750
RETURNED CHECK BANK CHARGE	30.00	0.00	30	185.00	30.00	155
INTEREST RECEIVED	0.54	3.30	(3)	15.66	15.50	0
LAND LEASE	7,416.24	7,235.32	181	88,995.32	86,824.61	2,171
MISC INCOME	0.00	0.00	0	226.88	25.00	202
CREDIT CARD CONVEN FEE	1,180.15	581.37	599	11,124.69	7,687.03	3,438
WITNESS GRAVE CLOSING	600.00	200.00	400	7,600.00	7,400.00	200
TAX COLLECTIONS	178,519.63	166,136.47	12,383	612,283.58	584,872.38	27,411
VAULTS	2,955.00	960.00	1,995	18,140.00	16,330.00	1,810
CREMATION VAULTS	760.00	450.00	310	6,000.00	4,505.00	1,495
LINERS	3,250.00	1,840.00	1,410	39,020.00	29,555.00	9,465
GRAVE VASES	1,166.75	485.00	682	11,665.25	11,300.75	365
MEMORIAL WALL INCOME	0.00	0.00	0	0.00	200.00	(200)
ENR SURCHARGE	6,800.00	3,700.00	3,100	58,000.00	45,760.00	12,240
LOT TRANSFERS	600.00	100.00	500	1,400.00	1,900.00	(500)
COUNTY INTEREST INCOME	3,589.94	5,094.79	(1,505)	16,541.43	24,860.13	(8,319)
DONATIONS & GRANTS	2.72	0.00	3	4.78	17.36	(13)
HANDLING FEE	11,470.00	5,855.00	5,615	109,470.00	88,505.00	20,965
PRENEED CONTRACT SERVICE CHG	1,700.00	1,500.00	200	16,200.00	8,900.00	7,300
VASE/HDSTN SET & CLEAN	6,080.00	2,887.60	3,192	51,800.00	47,847.60	3,952
TOTAL REVENUE	262,820.97	216,978.85	45,842	1,403,672.59	1,267,040.36	136,632
EXPENSES						
REGULAR SALARIES	31,801.32	30,412.88	1,388	419,233.96	406,666.39	12,568
BOT MEETING COMPENSATION	1,950.27	1,326.75	624	14,846.04	11,707.68	3,138
BOT CONFERENCES	0.00	0.00	0	454.00	4,447.00	(3,993)
BOT TRAVEL & EXPENSES	0.00	0.00	0	773.51	1,738.78	(965)
RETIREMENT/PENSION	2,195.35	1,862.98	332	28,977.58	25,039.49	3,938
FICA	2,086.05	1,961.31	125	26,827.85	25,823.11	1,005
MEDICARE	487.87	458.70	29	6,274.27	6,039.29	235
EMPLOYEE GROUP INSURANCE	9,009.07	8,378.92	630	114,785.30	90,821.27	23,964
RETIREE GROUP INSURANCE	1,389.46	1,306.25	83	16,154.81	16,866.87	(712)
UNEMPLOYMENT INSURANCE	46.81	31.84	15	1,364.31	1,516.94	(153)
WORKERS COMP INSURANCE	1,741.14	3,085.62	(1,344)	18,274.18	35,470.18	(17,196)
ELECTRICITY	8,538.69	6,698.01	1,841	75,318.57	73,507.39	1,811
TELEPHONE	1,426.25	1,465.12	(39)	12,103.12	11,733.65	369
WATER	4,761.77	4,158.41	603	45,837.39	42,777.95	3,059
CAPC CONFERENCE DONATIONS	0.00	0.00	0	200.00	200.00	0
COMMUNITY OUTREACH	0.00	0.00	0	240.86	440.25	(199)
VISA-MASTER CHG FEES	1,230.57	583.16	647	11,192.88	7,752.20	3,441
COUNTY SERVICE CHARGE	87.60	175.20	(88)	1,190.24	1,278.42	(88)
EDUCATION	0.00	0.00	0	0.00	20.21	(20)
GENERAL INSURANCE	2,918.36	3,135.35	(217)	35,948.61	37,624.97	(1,676)
LEGAL	24,365.45	26,265.50	(1,900)	245,014.16	38,670.00	206,344
LOT REPURCHASE	0.00	1,600.00	(1,600)	12,090.00	8,450.00	3,640
OFFICE EXPENSE	2,219.52	1,563.85	656	29,296.09	24,036.80	5,259
TRAVEL & CONVENTION	0.00	0.00	0	1,686.46	4,232.45	(2,546)
UNIFORMS & SAFETY EQUIPMENT	250.00	100.00	150	1,379.00	355.72	1,023
MTG EXP & SUPPLIES	295.26	164.70	131	1,591.90	10,196.42	(8,605)
AUDIT	0.00	0.00	0	10,500.00	8,500.00	2,000
ADVERTISING/PUBLICITY	0.00	200.00	(200)	1,680.00	2,840.51	(1,161)
MEMBERSHIP & DUES	0.00	0.00	0	7,853.00	8,016.00	(163)
CA EDUCATION & TRAINING (EDD)	1.95	1.33	1	56.83	60.05	(3)
AUTO TRUCK EXPENSE	0.00	0.00	0	165.25	210.00	(45)
LARGE EQUIPMENT REPAIRS	490.24	0.00	490	1,745.18	9,049.94	(7,305)
EQUIPMENT REPAIRS	0.00	0.00	0	1,211.00	198.27	1,013
IRRIGATION SYSTEM REPAIRS	0.00	250.14	(250)	8,332.43	3,031.14	5,301
FERTILIZER AND SEED	1,350.00	1,755.63	(406)	22,201.98	26,508.03	(4,306)
GASOLINE, OIL, TIRES	574.02	0.00	574	4,465.16	6,240.89	(1,776)
PLANT & BUILDING	3,688.61	3,813.92	(125)	30,986.92	42,628.70	(11,642)
TOOLS & SUPPLIES	326.19	2,624.86	(2,299)	2,121.40	4,203.41	(2,082)
GRAVE LINERS & VAULTS	4,546.14	4,457.26	89	69,638.50	61,328.13	8,310
GRAVE VASES	0.00	393.76	(394)	8,170.09	6,881.48	1,289
CONTRACT TREE/GARDEN MAINTNCE	25,935.00	24,593.98	1,341	283,978.37	270,996.82	12,982
SECURITY CAMERA EXPENSE	0.00	179.70	(180)	718.80	718.80	0
DMP GROUNDS SECURITY	998.25	907.50	91	11,434.50	10,395.00	1,040
TOTAL EXPENSES	(134,711.21)	(133,912.68)	(799)	(1,586,314.50)	(1,349,220.60)	(237,094)
NET CHANGE FROM OPERATIONS	128,109.76	83,066.17	45,044	(182,641.91)	(82,180.24)	(100,462)
OTHER REVENUE & EXPENSE						
TOTAL OTHER REVENUE & EXPENSE	0.00	0.00	0	0.00	0.00	0
NET CHANGE	128,109.76	83,066.17	45,044	(182,641.91)	(82,180.24)	(100,462)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE TWELVE MONTHS ENDING JUNE 29, 2026

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
OPEN AND CLOSE	36,200.00	25,462.00	10,738	353,000.00	305,500.00	47,500
MISC SPECIAL SET-UP	500.00	87.00	413	2,000.00	1,000.00	1,000
RETURNED CHECK BANK CHARGE	30.00	7.00	23	185.00	150.00	35
INTEREST RECEIVED	0.54	1.00	0	15.66	15.00	1
LAND LEASE	7,416.24	7,239.00	177	88,995.32	86,824.00	2,171
MISC INCOME	0.00	0.00	0	226.88	0.00	227
CREDIT CARD CONVEN FEE	1,180.15	612.00	568	11,124.69	7,300.00	3,825
WITNESS GRAVE CLOSING	600.00	625.00	(25)	7,600.00	7,500.00	100
TAX COLLECTIONS	178,519.63	164,116.00	14,404	612,283.58	584,616.00	27,668
VAULTS	2,955.00	1,304.00	1,651	18,140.00	15,670.00	2,470
CREMATION VAULTS	760.00	440.00	320	6,000.00	5,225.00	775
LINERS	3,250.00	2,419.00	831	39,020.00	28,995.00	10,025
GRAVE VASES	1,166.75	938.00	229	11,665.25	11,245.00	420
MEMORIAL WALL INCOME	0.00	37.00	(37)	0.00	400.00	(400)
ENR SURCHARGE	6,800.00	3,587.00	3,213	58,000.00	43,000.00	15,000
LOT TRANSFERS	600.00	125.00	475	1,400.00	1,500.00	(100)
COUNTY INTEREST INCOME	3,589.94	1,500.00	2,090	16,541.43	12,500.00	4,041
DONATIONS & GRANTS	2.72	0.00	3	4.78	0.00	5
HANDLING FEE	11,470.00	7,481.00	3,989	109,470.00	89,750.00	19,720
PRENEED CONTRACT SERVICE CHG	1,700.00	638.00	1,062	16,200.00	7,700.00	8,500
VASE/HDSTN SET & CLEAN	6,080.00	3,989.00	2,091	51,800.00	47,890.00	3,910
TOTAL REVENUE	262,820.97	220,607.00	42,214	1,403,672.59	1,256,780.00	146,893
REGULAR SALARIES	31,801.32	34,174.00	(2,373)	419,233.96	410,066.00	9,168
BOT MEETING COMPENSATION	1,950.27	1,633.00	317	14,846.04	19,640.00	(4,794)
BOT CONFERENCES	0.00	0.00	0	454.00	4,500.00	(4,046)
BOT TRAVEL & EXPENSES	0.00	0.00	0	773.51	3,000.00	(2,226)
RETIREMENT/PENSION	2,195.35	2,389.00	(194)	28,977.58	28,635.00	343
FICA	2,086.05	2,184.00	(98)	26,827.85	26,252.00	576
MEDICARE	487.87	547.00	(59)	6,274.27	6,564.00	(290)
EMPLOYEE GROUP INSURANCE	9,009.07	7,391.00	1,618	114,785.30	88,692.00	26,093
RETIREE GROUP INSURANCE	1,389.46	1,079.00	310	16,154.81	13,190.00	2,965
UNEMPLOYMENT INSURANCE	46.81	129.00	(82)	1,364.31	1,548.00	(184)
WORKERS COMP INSURANCE	1,741.14	921.00	820	18,274.18	11,118.00	7,156
ELECTRICITY	8,538.69	5,795.00	2,744	75,318.57	69,485.00	5,834
TELEPHONE	1,426.25	1,080.00	346	12,103.12	12,905.00	(802)
WATER	4,761.77	3,311.00	1,451	45,837.39	39,710.00	6,127
CAPC CONFERENCE DONATIONS	0.00	0.00	0	200.00	200.00	0
COMMUNITY OUTREACH	0.00	163.00	(163)	240.86	2,000.00	(1,759)
VISA-MASTER CHG FEES	1,230.57	625.00	606	11,192.88	7,500.00	3,693
RETURNED CHECK	0.00	7.00	(7)	0.00	150.00	(150)
COUNTY SERVICE CHARGE	87.60	100.00	(12)	1,190.24	1,200.00	(10)
EDUCATION	0.00	37.00	(37)	0.00	400.00	(400)
GENERAL INSURANCE	2,918.36	3,312.00	(394)	35,948.61	39,810.00	(3,861)
LEGAL	24,365.45	9,587.00	14,778	245,014.16	115,000.00	130,014
LOT REPURCHASE	0.00	587.00	(587)	12,090.00	7,000.00	5,090
OFFICE EXPENSE	2,219.52	1,663.00	557	29,296.09	20,000.00	9,296
TRAVEL & CONVENTION	0.00	500.00	(500)	1,686.46	6,000.00	(4,314)
UNIFORMS & SAFETY EQUIPMENT	250.00	87.00	163	1,379.00	1,000.00	379
MTG EXP & SUPPLIES	295.26	250.00	45	1,591.90	3,000.00	(1,408)
AUDIT	0.00	0.00	0	10,500.00	8,500.00	2,000
ADVERTISING/PUBLICITY	0.00	375.00	(375)	1,680.00	4,500.00	(2,820)
MEMBERSHIP & DUES	0.00	687.00	(687)	7,853.00	8,200.00	(347)
CA EDUCATION & TRAINING (EDD)	1.95	0.00	2	56.83	0.00	57
AUTO TRUCK EXPENSE	0.00	413.00	(413)	165.25	5,000.00	(4,835)
LARGE EQUIPMENT REPAIRS	490.24	587.00	(97)	1,745.18	7,000.00	(5,255)
EQUIPMENT REPAIRS	0.00	163.00	(163)	1,211.00	2,000.00	(789)
IRRIGATION SYSTEM REPAIRS	0.00	413.00	(413)	8,332.43	5,000.00	3,332
FERTILIZER AND SEED	1,350.00	1,773.00	(423)	22,201.98	34,500.00	(12,298)
GASOLINE, OIL, TIRES	574.02	525.00	49	4,465.16	6,300.00	(1,835)
PLANT & BUILDING	3,688.61	3,250.00	439	30,986.92	39,000.00	(8,013)
ROAD MAINTENANCE	0.00	7,999.00	(7,999)	0.00	95,955.00	(95,955)
TOOLS & SUPPLIES	326.19	250.00	76	2,121.40	3,000.00	(879)
GRAVE LINERS & VAULTS	4,546.14	5,307.00	(761)	69,638.50	63,750.00	5,889
GRAVE VASES	0.00	717.00	(717)	8,170.00	8,560.00	(390)
CONTRACT TREE/GARDEN MAINTNCE	25,935.00	25,935.00	0	283,978.37	311,220.00	(27,242)
CONTRACT BURIALS	0.00	337.00	(337)	0.00	4,000.00	(4,000)
SECURITY CAMERA EXPENSE	0.00	87.00	(87)	718.80	1,000.00	(281)
DMP GROUNDS SECURITY	998.25	902.00	96	11,434.50	10,890.00	545
TOTAL EXPENSES	134,711.21	127,271.00	7,440	1,586,314.50	1,556,940.00	29,375
NET CHANGE FROM OPERATIONS	128,109.76	93,336.00	34,774	(182,641.91)	(300,160.00)	117,518
OTHER REVENUE & EXPENSE	0.00	26,680.00	(26,680)	0.00	320,160.00	(320,160)
RESERVES TRANSFERRED IN	0.00	(1,663.00)	1,663	0.00	(20,000.00)	20,000
OTHER EXPENSE APPROP CONTING	0.00	0.00	0	0.00	0.00	0
NET CHANGE	128,109.76	118,353.00	9,757	(182,641.91)	0.00	(182,642)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 29, 2026**

REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
BURIAL RIGHT SALES	40,050.00	22,400.00	17,650	516,925.00	308,700.00	208,225
COUNTY INTEREST INCOME	12,685.82	16,233.37	(3,548)	53,610.46	72,383.51	(18,773)
CURRENT INTEREST & DIVIDENDS GAIN/LOSS INVESTMENT FMV	3,052.54 (3,886.34)	0.00 0.00	3,053 (3,886)	59,636.50 (20,268.57)	52,917.64 13,175.07	6,719 (33,444)
MISC REVENUE	0.00	0.00	0	82.03	0.00	82
TOTAL REVENUE	<u>51,902.02</u>	<u>38,633.37</u>	<u>13,269</u>	<u>609,985.42</u>	<u>447,176.22</u>	<u>162,809</u>
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0	5,856.44	5,597.87	259
COUNTY SERVICE CHARGE	0.00	0.00	0	90.54	73.26	17
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>5,946.98</u>	<u>5,671.13</u>	<u>276</u>
NET CHANGE FROM OPERATION	<u><u>51,902.02</u></u>	<u><u>38,633.37</u></u>	<u><u>13,269</u></u>	<u><u>604,038.44</u></u>	<u><u>441,505.09</u></u>	<u><u>162,533</u></u>
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	10,055.00	2,300.00	7,755	41,950.00	37,317.00	4,633
TOTAL OTHER	<u>10,055.00</u>	<u>2,300.00</u>	<u>7,755</u>	<u>41,950.00</u>	<u>37,317.00</u>	<u>4,633</u>
NET CHANGE	<u><u>61,957.02</u></u>	<u><u>40,933.37</u></u>	<u><u>21,024</u></u>	<u><u>645,988.44</u></u>	<u><u>478,822.09</u></u>	<u><u>167,166</u></u>

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 29, 2026**

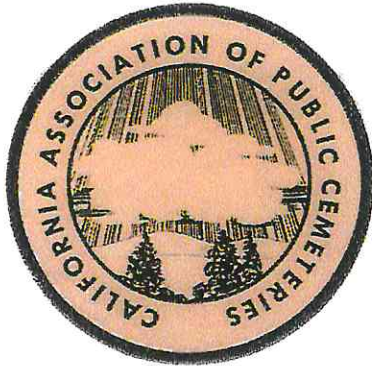
REVENUE	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
WMC ENDOWMENT CARE	4,060.00	60.00	4,000	4,440.00	180.00	4,260
ENDOWMENT CARE DEPOSITS	44,081.18	16,699.67	27,382	479,646.36	227,419.00	252,227
COUNTY INTEREST INCOME	7,441.84	5,360.54	2,081	28,513.76	21,489.60	7,024
CURRENT INTEREST & DIVIDENDS	36,008.32	0.00	36,008	279,886.58	213,624.21	66,262
GAIN/LOSS INVESTMENT FMV	(17,157.13)	0.00	(17,157)	(64,479.78)	105,333.28	(169,813)
TOTAL REVENUE	74,434.21	22,120.21	52,314	728,006.92	568,046.09	159,961
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0	30,182.42	28,835.75	1,347
TOTAL EXPENSES	0.00	0.00	0	30,182.42	28,835.75	1,347
NET CHANGE	74,434.21	22,120.21	52,314	697,824.50	539,210.34	158,614

**PRENEED FUND
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING JUNE 29, 2026**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	23,519.33	8,388.33	15,131	179,011.86	101,206.95	77,805
CURRENT DEFERRED REVENUE	16,934.66	21,281.93	(4,347)	186,429.46	103,883.94	82,546
COUNTY INTEREST INCOME	6,204.57	5,780.45	424	25,896.70	25,629.48	267
CURRENT INTEREST & DIVIDENDS	17,450.01	0.00	17,450	122,805.82	95,607.21	27,199
GAIN/LOSS INVESTMENTS FMV	(7,304.37)	0.00	(7,304)	(28,540.56)	39,065.74	(67,606)
TOTAL REVENUE	56,804.20	35,450.71	21,353	485,603.28	365,393.32	120,210
EXPENSES						
INVESTMENT FEES	0.00	0.00	0	12,119.35	11,565.09	554
COUNTY SERVICE CHARGES	0.00	0.00	0	2.38	2.72	0
LOSS ON TRANSFER (INTER COSTS)	891.97	1,056.70	(165)	10,470.64	9,766.70	704
SALES TRNSFR OUT (CURRENT YR)	0.45	0.00	0	0.45	0.00	0
SALES TRANSFR OUT (PRIOR YR)	10,055.00	5,000.00	5,055	46,119.00	40,017.00	6,102
TOTAL EXPENSES	10,947.42	6,056.70	4,891	68,711.82	61,351.51	7,360
NET CHANGE	45,856.78	29,394.01	16,463	416,891.46	304,041.81	112,850

California Association of Public Cemeteries

Presents the
CAPC
Annual
Education Seminar
Friday, October 9, 2026



Area Meeting
Saturday, October 10, 2026

Embassy Suites San Francisco
Airport Waterfront
150 Anza Blvd.
Burlingame, CA 94010

Registration Form

"Public Cemetery District

Annual Education Seminar & Area Meeting"

Friday, October 9 & Saturday, October 10, 2026

Name _____ Position _____

District _____

Address _____

City/State/Zip _____

Telephone _____

First time attendee at CAPC event, Yes ___ No ___

Guest _____

Please complete separate registration for each attendee and return with payment no later than September 18, 2026. Refunds will only be made on cancellations received in the CAPC office by September 18, 2026.

Member Registration Fee (For One Person): **\$ 415.00**

Includes:

- Friday Lunch (Plated)
(Special Need: ___ Vegetarian Lunch)
- Saturday Lunch (Plated)
(Special Need: ___ Vegetarian Lunch)

Friday, October 9, 2026

(Plated Lunch: Local Monterey Lettuces, Herb Crusted Roast Chicken, Garlic Mashed Potatoes, Grilled Vegetables & New York Cheesecake)

___ Guest Plated Lunch @ \$ 81.00 each \$ _____

*Special Need: ___ Vegetarian Lunch

Saturday, October 10, 2026

(Plated Lunch: Crisp Romaine Salad, Roasted Pork Tenderloin, Herb Roasted Potatoes, Rice Pilaf & Carrot Cake)

___ Guest Plated Lunch @ \$ 86.00 each \$ _____

*Special Need: ___ Vegetarian Lunch

Total Enclosed: \$ _____

Send completed registration and check to:

California Association of Public Cemeteries
P.O. Box 119
San Jacinto, CA 92581

Phone: 951-925-1111
Toll Free (CA): 888-344-9858
Fax: 951-652-3643

No refunds for cancellations received after **September 18, 2026**.
Scholarship Applications to attend the seminar are being accepted from
CAPC member districts until **August 28, 2026**. Contact CAPC.
Public is welcome with a paid registration.

California Association of Public Cemeteries
 Annual Education Seminar & Area Meeting
 Embassy Suites San Francisco Airport Waterfront, Burlingame, California

Education Seminar

Thursday, October 8, 2026

4:30-6:30 p.m. Registration

5:00-6:30 p.m. **Hotel's Hospitality Reception**
Dinner on Your Own

Friday, October 9, 2026

6:30-9:30 a.m. Hotel Breakfast Buffet for Registered Guests

7:30 a.m. Meeting Registration

8:30 a.m. Welcome and Program Introduction

8:45 a.m. **Featured Cemetery:**
 Saratoga Cemetery District, *Presented by:*
 Steve Albright, General Manager

9:00 a.m. **Grounds Crew: Job Skills, Management,
 Safety & Equipment from the Ground Up,**
Presented by: Jake Dickman, GSRMA

10:30 a.m. Break

11:00 a.m. **Headstone Ownership & Liability,**
Presented by: Brian Hughes, Attorney,
 Best Best & Krieger

Noon: Lunch

1:20 p.m. Donation Drawing

1:30 p.m. **Job Descriptions & Why They Matter,**
Presented by: Mark Velasquez, Attorney

3:00 p.m. Adjourn

3:30 p.m. CAPC Board of Directors Meeting

Dinner on Your Own

Area Meeting

Saturday, October 10, 2026

7:30-10:30 a.m. Hotel Breakfast Buffet for Registered Guests

7:30 a.m. Meeting Registration

8:30 a.m. Combined Group Session:

10:30 a.m. Break

11:00 a.m. **101 on Employee Handbooks,** *Presented by:*
 Tooba Naveed, Labor & Employment
 Associate Attorney, Best Best & Krieger

Noon: Lunch

1:20 p.m. Donation Drawing

1:30 p.m. **SB 827 Required Fiscal Responsibility &
 Training,** *Presented by:* Brian Hughes,
 Attorney, Best Best & Krieger

3:30 p.m. Adjourn

Dinner on Your Own

Education Seminar

-Featured Cemetery: Saratoga Cemetery District

-Grounds Crew: Job Skills, Management, Safety & Equipment from the Ground Up:

Learn about how to improve our day-to-day grounds operations to protect yourselves, the District and the public.

-Headstone Ownership & Liability:

Dive into the confusing world of headstones covering preservation, liability, oversight & ownership.

-Job Descriptions & Why They Matter:

This presentation examines the purpose & value of the job description in today's workplace. Participants will learn how well-written job descriptions support effective hiring, performance management, employee development & legal compliance. The session will cover key components of a job description, common challenges, best practices for ensuring roles & responsibilities are clearly defined & aligned with business needs.

Area Meeting

-Problem Solving: Trustees, Managers/Secretaries Workshop:

Provides the opportunity to share information and ask questions about problems that are common to other districts. To ensure your problem will be addressed, you can submit your problem/question in advance.

-101 on Employee Handbooks:

Learn as an employee & as a manager why a robust employee handbook matters to an agency & the employees.

-SB 827 Required Fiscal Responsibility & Training:

Certification training for management & trustees pursuant to SB 827 covering what you need to know about your district's finances.

Ed/Area Meeting

LOCATION: The education seminar and area meeting will be held at the: **Embassy Suites San Francisco Airport Waterfront, Burlingame, CA.**

For hotel accommodations please click on the link below:

<https://www.hilton.com/en/attend-my-event/sfobges-cqm-7f5cf593-c14a-4fa3-ac1a-0d60f57c7702/>

Or you can call the hotel reservation phone number: **1-800-445-8667** and mention **Group Code: CQM**

- A special room rate of \$245.92 (Tax included) per night has been obtained for CAPC participants.
- Check in-time is 4:00 p.m.
- Check-out time is 12:00 p.m.
- Free High Speed Wireless Internet in meeting rooms & registered guest rooms.
- Parking is available for \$10.00 per night for overnight guests.
- Complimentary Airport Shuttle



Make your hotel reservations today!

**Deadline for hotel reservations is
Thursday, September 17, 2026**



PALM SPRINGS CEMETERY
D I S T R I C T

STAFF REPORT

TO: Board of Trustees
FROM: Kathleen Jurasky, District Manager
Kendall D. Levan, District General Legal Counsel
DATE: July 9, 2026
RE: Amended Conflict of Interest Code of the District

SPECIFIC REQUEST OR RECOMMENDATION:

That the Board of Trustees of the District approve Resolution 7-2026 adopting the amended Conflict of Interest Code of the District.

BACKGROUND

The District is required to adopt a conflict of interest code ("Conflict of Interest Code") pursuant to and in accordance with the California Political Reform Act of 1974 (California Government Code Section 81000 *et seq.*) and its implementing regulations set forth in the California Code of Regulations (collectively, the "Act").

The Fair Political Practices Commission ("FPPC") has adopted 2 California Code of Regulations Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code, rather than an agency creating its own code. This is typically referred to as the FPPC's model Conflict of Interest Code.

At its meeting conducted on July 9, 2020, the Board of Trustees ("Board") of the District adopted a Conflict of Interest Code in compliance with the Act, utilizing the then proposed FPPC's model Conflict of Interest Code.

California Senate Bill No. 852 ("SB 852") was enacted by the Legislature and signed by the Governor making certain changes to the Act effective January 1, 2026. With the enactment of SB 852, it became evident that each of the members of the Board of Trustees are considered "public officials who manage public investments" as defined in California Code of Regulations Section 18700.3(b)(1), are subject to the provisions of California Government Code Section 87200, and are now required to file their respective statement of economic interests ("Form 700") directly and electronically with the FPPC pursuant to California Government Code Section 87500.

DISCUSSION

INFORMATION CONTINUED:

Based on the provisions of the Act as amended by SB 852, it is recommended that the District's Conflict of Interest Code be amended to reflect that the members of the Board of Trustees are no longer designated to file under the District's Conflict of Interest Code but, instead, are subject to the provisions of California Government Code Section 87200 and now required to file their respective Form 700s directly and electronically with the FPPC.

In addition, rather than the District having to attach to the adopting Resolution all of 2 California Code of Regulations Section 18730, which contains the terms of a standard conflict of interest code adopted by the FPPC, as done by the District in July 2020, the FPPC has created a sample "Incorporation Page" that expressly incorporates by reference 2 California Code of Regulations Section 18730. As such, the proposed amended Conflict of Interest Code is slightly shorter. However, the current version of 2 California Code of Regulations Section 18730 is attached to this Staff Report as Attachment No. 2 for your reference.

The District's proposed amended Conflict of Interest Code is in compliance with the Act and the FPPC's model Conflict of Interest Code.

Further, the Riverside County Board of Supervisors is the "code reviewing body" for the District under the Act. Upon approval of this Resolution adopting the amended Conflict of Interest Code, the District will submit the District's proposed amended Conflict of Interest Code to the Board of Supervisors of the County of Riverside for its review and consideration of approval.

The proposed Resolution includes authorization for the District Manager to transmit a copy of the signed Resolution and the attached amended Conflict of Interest Code to the Clerk of the Board of Supervisors of the County of Riverside for the Board of Supervisors review and consideration of approval of the District's Conflict of Interest Code.

The proposed Resolution also includes authorization for the District Manager to make any changes to the Conflict of Interest Code required by the Riverside County Board of Supervisors upon its review and approval, and such revised Conflict of Interest Code will then be the final Conflict of Interest Code of the District. This authorization was added to the Resolution because the Riverside County Board of Supervisors will be reviewing the District's amended Conflict of Interest Code after the District's Board reviews it for approval and submits it to the County. As an alternative if desired by the District's Board, any changes required by the Riverside County Board of Supervisors can be brought back to the District's Board for its review and approval.

Attachments:

1. Resolution 7-2026 Adopting the amended Conflict of Interest Code of the District (including Exhibit "A" – the Conflict of Interest Code of the District).
2. Current Version of 2 California Code of Regulations Section 18730.

RESOLUTION NO. 7-2026

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
PALM SPRINGS CEMETERY DISTRICT ADOPTING AN
AMENDED CONFLICT OF INTEREST CODE OF THE
DISTRICT**

WHEREAS, the Palm Springs Cemetery District (“District”) is an independent special district and a public cemetery duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in California Health and Safety Code Section 9000 *et seq.*; and

WHEREAS, the District is required to adopt a conflict of interest code (“Conflict of Interest Code”) pursuant to and in accordance with the California Political Reform Act of 1974 (California Government Code Section 81000 *et seq.*) and its implementing regulations (collectively, the “Act”); and

WHEREAS, the Fair Political Practices Commission (“FPPC”) has adopted 2 California Code of Regulations Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency’s code; and

WHEREAS, the District previously adopted a Conflict of Interest Code in compliance with the Act, utilizing the FPPC’s model Conflict of Interest Code; and

WHEREAS, the Board of Trustees of the District desires to amend the District’s Conflict of Interest Code to reflect changes in disclosure categories of designated positions stated in the District’s existing Conflict of Interest Code; and

WHEREAS, the District’s proposed amended Conflict of Interest Code is in compliance with the Act; and

WHEREAS, the Riverside County Board of Supervisors is the “code reviewing body” for the District under the Act. Upon approval of this Resolution, the District will submit the District’s proposed amended Conflict of Interest Code to the Board of Supervisors of the County of Riverside for its review and consideration of approval.

**NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE PALM SPRINGS
CEMETERY DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:**

SECTION 1. Recitals.

That the Recitals set forth above are true and correct.

SECTION 2. Adoption of Amended Conflict of Interest Code.

That the District hereby adopts the Conflict of Interest Code attached hereto as Exhibit "A", in its entirety, as the Conflict of Interest Code of the District. The Conflict of Interest Code attached hereto as Exhibit "A" shall replace and supersede in its entirety the Conflict of Interest Code previously adopted by the District, subject to the terms of Section 4 hereinbelow.

SECTION 3. District Manager Authorization.

That the District Manager is hereby authorized to transmit a copy of this Resolution and the attached amended Conflict of Interest Code to the Clerk of the Board of Supervisors of the County of Riverside for the Board of Supervisors review and consideration of approval of the District's Conflict of Interest Code.

SECTION 4. Changes Required by Riverside County Board of Supervisors.

That the District Manager is hereby authorized on behalf of the District to make any changes to the Conflict of Interest Code required by the Riverside County Board of Supervisors upon its review and approval, and such revised Conflict of Interest Code shall be the final Conflict of Interest Code of the District.

SECTION 5. Effective Date.

That this Resolution shall take effect immediately from and after its passage and adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Trustees of the Palm Springs Cemetery District at its regular meeting held on the 9th day of July 2026, by the following vote:

AYES: TRUSTEES:
NOES: TRUSTEES:
ABSENT: TRUSTEES:
ABSTAIN: TRUSTEES:

APPROVED:

Tim Radigan-Brophy, Chairperson

ATTEST:

LaFaye M. Platter, Secretary

EXHIBIT "A"

**CONFLICT OF INTEREST CODE
OF THE
PALM SPRINGS CEMETERY DISTRICT**

[behind this page]

**CONFLICT OF INTEREST CODE
OF THE
PALM SPRINGS CEMETERY DISTRICT**

Incorporation of FPPC Regulation 18730 (2 California Code of Regulations Section
18730) by Reference

The Political Reform Act (Government Code Section 81000, *et seq.*) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted 2 California Code of Regulations Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing, Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference into the conflict of interest code of the Palm Springs Cemetery District. The terms of 2 California Code of Regulations Section 18730 and the attached Exhibits designating positions and establishing disclosure categories shall constitute the conflict of interest code of the Palm Springs Cemetery District.

Place of Filing of Statements of Economic Interests

All designated positions required to submit a Statement of Economic Interests ("Statement") shall file their Statements with the District Manager. The District Manager shall make and retain a copy of all Statements filed by the District Manager and forward the originals of such Statements to the Clerk of the Board of Supervisors of the County of Riverside.

The District shall retain the originals of Statements filed by all other Designated Positions named in the District's Conflict of Interest Code. All retained statements, original or copied, shall be available for public inspection and reproduction (Cal. Gov. Code Section 81008).

Conflict of Interest Code of the Palm Springs Cemetery District

EXHIBIT "A"

DISCLOSURE CATEGORIES:

CATEGORY 1

Persons in this category shall disclose all reportable interests in real property. (FPPC Form 700, Schedule B).

CATEGORY 2

Persons in this category shall disclose all reportable income and business positions. (FPPC Form 700, Schedule C).

CATEGORY 3

Persons in this category shall disclose all reportable investments. (FPPC Form 700, Schedules A-1 and A-2).

CATEGORY 4

Persons in this category shall disclose all reportable gifts, travel payments, advances, and reimbursements. (FPPC Form 700, Schedules D and E).

CATEGORY 5

Any consultant who performs the ongoing duties of any of the designated positions shall be assigned the same disclosure categories as that position, subject to the following limitation: The District Manager may determine in writing that a particular consultant, although a designated position, is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The District Manager's determination shall be a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

Conflict of Interest Code of the Palm Springs Cemetery District

EXHIBIT "B"

OFFICIALS WHO MANAGE PUBLIC INVESTMENTS:

District officials who manage public investments, as defined by 2 California Code of Regulations Section 18700.3(b), are not subjected to this agency's code but must file under Government Code Section 87200 *et seq.*, pursuant to 2 California Code of Regulations Section 18730(b)(3). These positions are listed here for informational purposes only. All Statements filed by the Members of the Board of Trustees and the Financial Advisor must be filed with the Fair Political Practices Commission using its electronic filing system.

It has been determined that the positions listed below are officials who manage public investments¹:

Member, Board of Trustees

DESIGNATED POSITIONS:

DISCLOSURE CATEGORIES:

District Manager	1, 2, 3, 4
General Legal Counsel	1, 2, 3, 4
Consultants who perform the ongoing duties of any of the designated positions	5

EFFECTIVE:

M:\MGR\ PSCD - Conflict of Interest Code July 2026.docx

¹ Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

Agenda Item 8a

**Westlaw California Code of Regulations
Provisions of Conflict of Interest Codes**

[Browse - California Code of Regulations Table of Contents](#)

§ 18730. Provisions of Conflict of Interest Codes.

2 CAADC § 18730

Barclays Official California Code of Regulations

Barclays California Code of Regulations
Title 2. Administration
Division 6. Fair Political Practices Commission (Refs & Annos)
Chapter 7. Conflicts of Interest
Article 2. Disclosure

2 CCR § 18730

§ 18730. Provisions of Conflict of Interest Codes.

Currentness

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Section 87300 or the amendment of a conflict of interest code within the meaning of Section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (Regulations 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Section 87200; and

(C) The filing officer is the same for both agencies. [FN1]

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of economic interests are reportable. Such a designated employee shall disclose in the employee's statement of economic interests those economic interests the employee has which are of the kind described in the disclosure categories to which the employee is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which the employee foreseeably can affect materially through the conduct of the employee's office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code or with the Fair Political Practices Commission using the Commission's electronic filing system as required under Section 87500. [FN2]

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1. If a person reports for military service as defined in the Servicemember's Civil Relief Act, the deadline for the annual statement of economic interests is 30 days following the person's return to office, provided the person, or someone authorized to represent the person's interests, notifies the filing officer in writing prior to the applicable filing deadline that the person is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of the person's military status.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided the person did not make or participate in the making of, or use the person's position to influence any decision and did not receive or become entitled to receive any form of payment as a result of the person's appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation the person did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to Regulation 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investment and Real Property Disclosure.

When an investment or an interest in real property [FN3] is required to be reported, [FN4] the statement shall contain the following:

1. A statement of the nature of the investment or interest;
2. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
3. The address or other precise location of the real property;
4. A statement whether the fair market value of the investment or interest in real property equals or exceeds \$2,000, exceeds \$10,000, exceeds \$100,000, or exceeds \$1,000,000.

(B) Personal Income Disclosure. When personal income is required to be reported, [FN5] the statement shall contain:

1. The name and address of each source of income aggregating \$500 or more in value, or \$50 or more in value if the income was a gift, and a general description of the business activity, if any, of each source;
2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was \$1,000 or less, greater than \$1,000, greater than \$10,000, or greater than \$100,000;
3. A description of the consideration, if any, for which the income was received;
4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;
5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported, [FN6] the statement shall contain:

1. The name, address, and a general description of the business activity of the business entity;
2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than \$10,000.

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which the employee is a director, officer, partner, trustee, employee, or in which the employee holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. Prohibition on Receipt of Honoraria.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on the member's or employee's statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (a), (b), and (c) of Section 89501 shall apply to the prohibitions in this section.

(D) This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Section 89506.

(8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$630.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$630 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on the member's or employee's statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (e), (f), and (g) of Section 89503 shall apply to the prohibitions in this section.

(8.2) Section 8.2. Loans to Public Officials.

(A) No elected officer of a state or local government agency shall, from the date of the election to office through the date that the officer vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of the election to office through the date that the officer vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while the official holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

1. Loans made to the campaign committee of an elected officer or candidate for elective office.
2. Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.
3. Loans from a person which, in the aggregate, do not exceed \$500 at any given time.
4. Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of the officer's election to office through the date the officer vacates office, receive a personal loan of \$500 or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

1. Loans made to the campaign committee of the elected officer.
2. Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.
3. Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

1. If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.
2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:
 - a. The date the loan was made.
 - b. The date the last payment of \$100 or more was made on the loan.

c. The date upon which the debtor has made payments on the loan aggregating to less than \$250 during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.
2. A loan that would otherwise not be a gift as defined in this title.
3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.
4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.
5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use the employee's official position to influence the making of any governmental decision which the employee knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of the official's immediate family or on:

- (A) Any business entity in which the designated employee has a direct or indirect investment worth \$2,000 or more;
- (B) Any real property in which the designated employee has a direct or indirect interest worth \$2,000 or more;
- (C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating \$500 or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;
- (D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or
- (E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$630 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent the employee's participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make the employees' participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use the official's position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of the official's immediate family has, within 12 months prior to the time when the official action is to be taken:

- (A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or
- (B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value \$1,000 or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that the employee should not make a governmental decision because the employee has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of the duties under this code may request assistance from the Fair Political Practices Commission pursuant to Section 83114 and Regulations 18329 and 18329.5 or from the attorney for the employee's agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Section 87100 or 87450 has occurred may be set aside as void pursuant to Section 91003.

[FN1]

Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Section 81004.

[FN2]

See Section 81010 and Regulation 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

[FN3]

For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

[FN4]

Investments and interests in real property which have a fair market value of less than \$2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

[FN5]

A designated employee's income includes the employee's community property interest in the income of the employee's spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

[FN6]

Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

Credits

NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 87103(e), 87300-87302, 89501, 89502 and 89503, Government Code.

HISTORY

1. New section filed 4-2-80 as an emergency; effective upon filing (Register 80, No. 14). Certificate of Compliance included.
2. Editorial correction (Register 80, No. 29).
3. Amendment of subsection (b) filed 1-9-81; effective thirtieth day thereafter (Register 81, No. 2).
4. Amendment of subsection (b)(7)(B)1. filed 1-26-83; effective thirtieth day thereafter (Register 83, No. 5).
5. Amendment of subsection (b)(7)(A) filed 11-10-83; effective thirtieth day thereafter (Register 83, No. 46).
6. Amendment filed 4-13-87; operative 5-13-87 (Register 87, No. 16).
7. Amendment of subsection (b) filed 10-21-88; operative 11-20-88 (Register 88, No. 46).
8. Amendment of subsections (b)(8)(A) and (b)(8)(B) and numerous editorial changes filed 8-28-90; operative 9-27-90 (Reg. 90, No. 42).
9. Amendment of subsections (b)(3), (b)(8) and renumbering of following subsections and amendment of NOTE filed 8-7-92; operative 9-7-92 (Register 92, No. 32).
10. Amendment of subsection (b)(5.5) and new subsections (b)(5.5)(A)-(A)(2) filed 2-4-93; operative 2-4-93 (Register 93, No. 6).
11. Change without regulatory effect adopting Conflict of Interest Code for California Mental Health Planning Council filed 11-22-93 pursuant to title 1, section 100, California Code of Regulations (Register 93, No. 48). Approved by Fair Political Practices Commission 9-21-93.
12. Change without regulatory effect redesignating Conflict of Interest Code for California Mental Health Planning Council as chapter 62, section 55100 filed 1-4-94 pursuant to title 1, section 100, California Code of Regulations (Register 94, No. 1).

13. Editorial correction adding HISTORY 11 and 12 and deleting duplicate section number (Register 94, No. 17).
14. Amendment of subsection (b)(8), designation of subsection (b)(8)(A), new subsection (b)(8)(B), and amendment of subsections (b)(8.1)-(b)(8.1)(B), (b)(9)(E) and NOTE filed 3-14-95; operative 3-14-95 pursuant to Government Code section 11343.4(d) (Register 95, No. 11).
15. Editorial correction inserting inadvertently omitted language in footnote 4 (Register 96, No. 13).
16. Amendment of subsections (b)(8)(A)-(B) and (b)(8.1)(A), repealer of subsection (b)(8.1)(B), and amendment of subsection (b)(12) filed 10-23-96; operative 10-23-96 pursuant to Government Code section 11343.4(d) (Register 96, No. 43).
17. Amendment of subsections (b)(8.1) and (9)(E) filed 4-9-97; operative 4-9-97 pursuant to Government Code section 11343.4(d) (Register 97, No. 15).
18. Amendment of subsections (b)(7)(B)5., new subsections (b)(8.2)-(b)(8.4)(C) and amendment of NOTE filed 8-24-98; operative 8-24-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 35).
19. Editorial correction of subsection (a) (Register 98, No. 47).
20. Amendment of subsections (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 5-11-99; operative 5-11-99 pursuant to Government Code section 11343.4(d) (Register 99, No. 20).
21. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-6-2000; operative 1-1-2001 pursuant to the 1974 version of Government Code section 11380.2 and Title 2, California Code of Regulations, section 18312(d) and (e) (Register 2000, No. 49).
22. Amendment of subsections (b)(3) and (b)(10) filed 1-10-2001; operative 2-1-2001. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 2).
23. Amendment of subsections (b)(7)(A)4., (b)(7)(B)1.-2., (b)(8.2)(E)3., (b)(9)(A)-(C) and footnote 4. filed 2-13-2001. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 7).
24. Amendment of subsections (b)(8.1)-(b)(8.1)(A) filed 1-16-2003; operative 1-1-2003. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2003, No. 3).
25. Editorial correction of HISTORY 24 (Register 2003, No. 12).
26. Editorial correction removing extraneous phrase in subsection (b)(9.5)(B) (Register 2004, No. 33).
27. Amendment of subsections (b)(2)-(3), (b)(3)(C), (b)(6)(C), (b)(8.1)-(b)(8.1)(A), (b)(9)(E) and (b)(11)-(12) filed 1-4-2005; operative 1-1-2005 pursuant to Government Code section 11343.4 (Register 2005, No. 1).
28. Amendment of subsection (b)(7)(A)4. filed 10-11-2005; operative 11-10-2005 (Register 2005, No. 41).
29. Amendment of subsections (a), (b)(1), (b)(3), (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 12-18-2006; operative 1-1-2007. Submitted to OAL pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2006, No. 51).
30. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 10-31-2008; operative 11-30-2008. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2008, No. 44).
31. Amendment of section heading and section filed 11-15-2010; operative 12-15-2010. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2010, No. 47).
32. Amendment of section heading and subsections (a)-(b)(1), (b)(3)-(4), (b)(5)(C), (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) and amendment of footnote 1 filed 1-8-2013; operative 2-7-2013. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2013, No. 2).
33. Amendment of subsections (b)(8.1)-(b)(8.1)(A), (b)(8.2)(E)3. and (b)(9)(E) filed 12-15-2014; operative 1-1-2015 pursuant to section 18312(e)(1)(A), title 2, California Code of Regulations. Submitted to OAL for filing and printing pursuant to *Fair Political*

Practices Commission v. Office of Administrative Law, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2014, No. 51).

34. Redesignation of portions of subsection (b)(8)(A) as new subsections (b)(8)(B)-(D), amendment of subsections (b)(8.1)-(b)(8.1)(A), redesignation of portions of subsection (b)(8.1)(A) as new subsections (b)(8.1)(B)-(C) and amendment of subsection (b)(9)(E) filed 12-1-2016; operative 12-31-2016 pursuant to Cal. Code Regs. tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2016, No. 49).

35. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-12-2018; operative 1-11-2019 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2018, No. 50).

36. Amendment of subsections (b)(8.1)-(8.1)(A) filed 12-23-2020; operative 1-1-2021 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2020, No. 52).

37. Amendment of subsections (b)(3)(C), (b)(5)(C), (b)(5.5), (b)(5.5)(A)(2), (b)(7)(D), (b)(8)(A), (b)(8.1)(A), (b)(8.2)(A), (b)(8.2)(C)-(D), (b)(8.3)(A), (b)(9), (b)(9.3), (b)(9.5), (b)(10) and (b)(11) and footnote 5 filed 5-12-2021; operative 6-11-2021 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2021, No. 20).

38. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-20-2022; operative 1-19-2023 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2022, No. 51).

39. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 2-18-2025; operative 3-20-2025 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2025, No. 8).

40. Amendment of subsection (b)(4) filed 5-8-2025; operative 6-7-2025 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2025, No. 19).

This database is current through 6/5/26 Register 2026, No. 23.

Cal. Admin. Code tit. 2, § 18730, 2 CA ADC § 18730

END OF DOCUMENT