

PALM SPRINGS CEMETERY DISTRICT

AGENDA REGULAR MEETING OF THE BOARD OF TRUSTEES

Thursday, October 8, 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

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- 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. Approval of September 10, 2026 Regular Meeting Minutes
- b. Approval of September Expenditures
 - General Fund \$ 160,254.82
 - Sep Reimburse Voucher 1893 \$ 43,313.59
 - Sep Reimburse Voucher 1894 \$ 94,086.27
 - Sep Reimburse Voucher 1895 \$ 22,854.96
 - Accumulative Capital Outlay \$ 3,160.95
 - Pet Memorial Park Cemetery \$.00
 - Total September 30, 2026 Expenditures, Checks & Visa/Debit Card
25855-25885 & Direct Deposits (Payroll) \$ 163,415.77
- c. Financial Reports as of September 30, 2026 (C-1 thru C-5A)

7. ADMINISTRATIVE CALENDAR

- a. District Investments General Overview & Update – Neal Wilson, Wealth Consulting Group.
- b. Review for Discussion and Approval an Agreement for Coordination and Cost Sharing By and Among Palm Springs Cemetery District, City of Cathedral City, and County of Riverside for Site Investigation Activities Pursuant to Technical Reporting Order No. R7-2025-0020-01 (Historic Cathedral City Landfill; Assessor's Parcel Nos. 670-080-016 & 670-080-017); Provide Input on 1 Representative and 1 Alternate to Serve on Behalf of the District on the Steering Committee Established by the Agreement; Authorize Changes to the Final Form of the Agreement that are Approved by District Manager and District Legal Counsel; Authorize District Chairperson to Sign the Agreement on Behalf of the District.
- c. Review for Discussion and Approval – 2026-2027 Budget Revision
- d. Exterior Wall Extension/Manual Gate Da Vall Drive and McCallum Way at DMP – Update
- e. Phase 2 Burial Sites Development Expansion at DMP – Update

8. LEGISLATIVE CALENDAR

- a. Resolution 10-2026, 2026-2027 Budget Adoption Revisions
- b. Resolution 11-2026, Resolution of the Board of Trustees Requesting Transfer of Funds in the Accumulated Capital Outlay Fund to the General Fund

9. TRUSTEE AND ATTORNEY SIGNATURES

10. BOARD DEVELOPMENT – None

11. PUBLIC HEARING CALENDAR – None

12. COMMITTEES

13. REPORTS

- a. Trustees
- b. District Manager
 - 1. Dia de los Muertos/Day of the Dead –12:00PM-3:00PM, Sunday, November 1, 2026 Arts and Crafts Event at Desert Memorial Park

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 – Anticipated Litigation

Re: Initiation of Litigation (1 Item)

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

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

16. CLOSED SESSION ANNOUNCEMENT

17. ADJOURNMENT

18. NEXT REGULAR BOARD MEETING - 2:00 P.M., THURSDAY, NOVEMBER 12, 2026

THIS AGENDA IS HEREBY CERTIFIED TO HAVE BEEN POSTED AT OR BEFORE 2:00 P.M., MONDAY, OCTOBER 5, 2026

Kathleen Jurasky, District Manager

**PALM SPRINGS CEMETERY DISTRICT
MINUTES**

REGULAR BOARD OF TRUSTEE MEETING

DATE: September 10, 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 2:00 P.M.

District Manager Jurasky reported that Trustee Platter had emailed informing her that she has a prior commitment and will not attend the September 10, 2026 board meeting. Motion was made by Trustee Mallotto, seconded by Trustee Smith to excuse Trustee Platter. Motion carried, roll call 4-0 Mallotto, Pye, Smith and Radigan-Brophy.

2. **ROLL CALL**

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

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

Absent: LaFaye M. Platter, Secretary

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 4-0 Mallotto, Pye, Smith and Radigan-Brophy.

6. **CONSENT CALENDAR** Trustee Pye requested item 6b be pulled for discussion of specific items on page 1 of 11 July. Motion was made by Trustee Mallotto, seconded by Trustee Smith to approve the remaining items on the Consent Calendar as presented. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

Trustee Pye wanted an explanation for check #25792 dated July 9, 2026, check #25796 dated July 17, 2026 and check #25800 dated July 27, 2026. District Manager Jurasky gave a reason and explanation for each check. Motion was made by Trustee Mallotto, seconded by Trustee Pye to approve item 6b. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

7. **ADMINISTRATIVE CALENDAR**

a. **Review for Discussion and Approval a Service Provider Agreement by and between the Palm Springs Cemetery District and L.O. Lynch Quality Wells & Pumps, Inc.; Authorize District Chairperson to sign the Agreement on behalf of District.** Staff recommended to the Board of Trustees that the Board approve the proposed Service Provider Agreement by and between the Palm Springs Cemetery District and L.O. Lynch Quality Wells & Pumps, Inc., as revised by the District's legal counsel with redline edits distributed to the Board of Trustees at the meeting, together with such changes to the final form of the Agreement that are approved by the District Manager and the District general legal counsel and authorize the District Chairperson to sign the Agreement on behalf of the District. Following a discussion motion was made by Trustee Smith, seconded by Trustee Mallotto to approve the Service Provider Agreement and related actions noted above. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

7. ADMINISTRATIVE CALENDAR - continued

b. Exterior Wall Extension and Interim Manual Gate Project (Project) - Da Vall Drive & McCallum Way at Desert Memorial Park (DMP): (i) CEQA Determination – Categorical Exemption: CEQA Guidelines Section 15301 (Class 1 - Existing Facilities), CEQA Guidelines Section 15302 (Class 2 – Replacement or Reconstruction), and CEQA Guidelines Section 15304 (Class 4 – Minor Alterations to Land); and (ii) Authorization to District Manager to Solicit Bids for Project by Issuance of a Request for Proposals (RFP). Staff recommended to the Board of Trustees, as revised by the District's legal counsel with redline edits distributed to the Board of Trustees at the meeting, for proposed items 1(i) that the Board determines that the Exterior Wall Extension and Interim Manual Gate Project ("Project") is categorically exempt from the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines (set forth in California Code of Regulations, Title 14, Division 6, Chapter 3, Article 19) Section 15301 (Class 1 — Existing Facilities) as the primary exemption, with CEQA Guidelines Section 15302 (Class 2 — Replacement or Reconstruction) providing an additional applicable exemption to components of the Project, and for proposed item 1(ii) that the Board finds that none of the exceptions to the categorical exemptions in CEQA Guidelines Section 15300.2 applies to the Project. Following a discussion, motion was made by Trustee Mallotto, seconded by Trustee Pye to approve staff recommendations as stated above. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

Staff recommended to the Board of Trustees for action items 2 and 3 that the Board authorizes the District Manager to solicit bids for the Project by issuance of a Request for Proposals ("RFP"); and authorize the District Manager to take such other actions as are reasonably necessary to implement the Board's CEQA determination and the issuance of the RFP for the Project. Following a discussion, motion was made by Trustee Mallotto, seconded by Trustee Pye to approve staff recommendations as stated above. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

c. Phase 2 Burial Sites Development Expansion at DMP – Update District Manager Jurasky reported that MSA Consulting Inc. has the plans with revisions recently approved by the District, and when the revisions are complete the project will be ready to seek proposals.

8. LEGISLATIVE CALENDAR

a. Resolution 8-2026, of the Board of Trustees of the Palm Springs Cemetery District (I) Designating WCG Wealth Advisors, LLC as the District's Broker, (II) Designating Neal Brian Wilson of WCG Wealth Advisors, LLC as the District's Financial Advisor; (III) Approving, and Authorizing the District's Execution of, (A) the Advisory Agreement by and between WCG Wealth Advisors, LLC and the District, and (B) the Rider to Advisory Agreement by and among WCG Wealth Advisors, LLC, Neal Brian Wilson, and the District, Pertaining to the Investments of District Funds; and (IV) Approving Other Related Actions.

Following a discussion, motion was made by Trustee Mallotto, seconded by Trustee Smith to approve Resolution 8-2026, as stated above. Motion carried; roll call 4-0 Mallotto, Pye, Radigan-Brophy and Smith.

b. Resolution 9-2026, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Mallotto, seconded by Trustee Smith to approve Resolution 9-2026 transferring \$25,056.01 from PreNeed Fund, 51265 to the General Fund, 51270 and \$20,177.87 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275.00 from PreNeed Fund, 51275. Motion carried, roll call 4-0 Mallotto, Pye, Smith and Radigan-Brophy.

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

10. BOARD DEVELOPMENT – None

11. **PUBLIC HEARING CALENDAR** – None

12. **COMMITTEES**

13. **REPORTS**

a. **Trustee Report** – Trustee Pye reported that she and other trustees had attended the California Special District Association (CSDA) Annual conference and she was surprised that there were discussions about artificial intelligence (AI). She also stated there were extensive discussions regarding requests for public records and how people are using AI to make the requests. Attorney Levan stated there is a bill coming down that would require the requestor to be a human and she will keep an eye on it.

Trustee Radigan-Brophy reported that he and Trustee Smith attended a session regarding housing and how it impacts all and the funding mechanisms, he said it wasn't germane, however it was interesting.

b. **District Manager** – District Manager Jurasky reported that she attended a breakout session that was very informative

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 3:02 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 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 (2 Items)
Pursuant to California Government Code Section 54956.9(d)(4)

Returned to Open Session at 4:00 P.M.

16. CLOSED SESSION ANNOUNCEMENT At its meeting held on September 10, 2026, the Board of Trustees reconvened in Open Session after meeting in Closed Session.

During the Closed Session meeting, the Board of Trustees discussed Closed Session Agenda Item No. 15.c. (Conference with Legal Counsel – Anticipated Litigation Re: Initiation of Litigation Pursuant to California Government Code Section 54956.9(d)(4)) and, for 1 case, voted unanimously 4-0 with Trustee Platter being absent to authorize the initiation of litigation. The action, the defendants, and other particulars will be disclosed to any person upon inquiry once the action is formally commenced.

There is no other reportable action taken in Closed Session under California Government Code Section 54957.1.

17. ADJOURNMENT Meeting was adjourned by Trustee Radigan-Brophy at 4:01 P.M.

18. NEXT REGULAR BOARD MEETING IS SCHEDULED FOR 2:00 P.M., THURSDAY, OCTOBER 8, 2026

DATE: _____

Michael V. Smith, Vice Chairperson

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Sep 1, 2026 to Sep 30, 2026

Date	Check #	Line Description		
9/1/26	25855	INV 274884 - LANDSCAPE MAINTENANCE FOR AUG 2026 NISSHO OF CALIFORNIA, INC	25,935.00	25,935.00
9/3/26	25856	INV 18875321 - WEEKDAY SECURITY PATROL FOR 7/31/26 - 8/27/26 INV 18825922 - WEEKEND PATROL FOR 9/1/26 - 9/30/26 ALLIED UNIVERSAL SECURITY SERVICES	4,921.48 1,112.33	6,033.81
9/3/26	25857	INV 29843-PROFESSIONAL LEGAL SERVICES RENDERED IN JUN 2026 INV 29844 - WATER BOARD LEGAL SERVICES RENDERED IN JUN 2026 INV 29845-ZENERGY COMPLAINT LEGAL SERVICES RENDERED IN J KANE, BALLMER & BERKMAN	14,326.52 1,560.00 630.00	16,516.52
9/3/26	25858	INV 6936 FERTIGATION FOR AUG 2026 ECOFERT, INC	1,450.00	1,450.00
9/3/26	25859	REFUND DIFFERENCE BETWEEN CASKET & CREMATION INTERME RELATED TO PRENEED CONTRACT FOR EMIL JOSEPH MURARIK CONTRACT C003064 MAUREEN MOOSBRUGER	539.63	539.63
9/9/26	25860	REPLACEMENT HEADSTONE - DAVID SARI DAMAGED BY WORK CR HONOR LIFE	1,141.00	1,141.00
9/9/26	25861	REPURCHASE INTERMENT SITE C-29 #258 ENDOWMENT CARE IS NON-REFUNDABLE ALISON ROSIN	1,600.00	1,600.00
9/9/26	25862	INV 2030262150 - BACKHOE FRONT TIRES PARKHOUSE TIRE, INC.	646.71	646.71
9/17/26	25864	OCT 2026 PSCD EMPLOYEE VISION INSURANCE EXPENSE METLIFE GROUP BENEFITS	82.00	82.00
9/17/26	25865	INV IT0000006641 - PS FINANCIALS FOR AUG 2026 DATA VPN RIVERSIDE COUNTY INFORMATION TECHNOLOGY	89.32 4.66	93.98
9/17/26	25866	INV 72402 - ZENERGY LEGAL SERVICES RENDERED IN AUG 2026 COLANTUONO, HIGHSMITH & WHATLEY, PC	8,792.40	8,792.40
9/17/26	25867	INV 29947 - PROFESSIONAL LEGAL SERVICES RENDERED IN AUG 202 INV 29948 - WATER BOARD LEGAL SERVICES RENDERED IN AUG 202 INV 29949 - ZENERGY LEGAL SERVICES RENDERED IN AUG 2026 KANE, BALLMER & BERKMAN	7,401.00 2,700.00 3,535.90	13,636.90
9/17/26	25868	INV 81002 - WORKER'S COMPENSATION RECONCILIATION SPECIAL DISTRICT RISK MANAGEMENT AUTH	2,820.70	2,820.70
9/21/26	25869	REPURCHASE INTERMENT RIGHTS SECTION A-36 # 237 REPURCHASE BURIAL COSTS PAID ON CONTRACT C003129 ENDOWMENT CARE AND CONTRACT SERVICE CHARGE ARE NON-R GERTRUDE PEREZ	1,175.00 1,932.94	3,107.94
9/21/26	25870	REPURCHASE INTERMENTS RIGHTS NICHE R-67 & R-68 REPURCHASE BURIAL COSTS PAID ON CONTRACT C002704 ENDOWMENT CARE AND CONTRACT SERVICE CHARGE ARE NON-R ROGENE SEARS & PEGGY BAKER	2,500.00 1,150.00	3,650.00
9/21/26	25871	INV 5734022 - COURIER SERVICE ON 9/11/2026 GLS US INC	45.13	45.13
9/21/26	25872	INV 2531.007-02 DMP SECTION B PH2 LANDSCAPE ARCHITECTURE SE INV 2531.003-29 DMP EXTERIOR WALL ENGINEERING & ENVIROMEN	1,562.50 1,412.50	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Sep 1, 2026 to Sep 30, 2026

Date	Check #	Line Description		
		MSA CONSULTING, INC		2,975.00
9/30/26	25873	INV 84118163 - (3) BOXES OF TOILET PAPER WAXIE SANITARY SUPPLY	357.18	357.18
9/30/26	25874	INV 2402581 - CONCRETE BORDER DAMAGED BY MOWER MULHERIN MONUMENTAL	250.00	250.00
9/30/26	25875	SEP 2026 SERVICE ON AMERICAS PLAZA FOUNTAIN ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
9/30/26	25876	INV 144962 - (12) GREY METAL VASES TRIPLE H COMPANY, INC	587.86	587.86
9/30/26	25877	GROUND SUPERVISOR CELL PHONE FOR 8/20/26 TO 9/19/26 T-MOBILE	125.53	125.53
9/30/26	25878	DISTRICT MANAGER CELL PHONE FOR 9/20/26 TO 10/19/26 AT & T MOBILITY	239.10	239.10
9/30/26	25879	OCT 2026 PSCD EMPLOYEE LIFE INSURANCE EXPENSE STANDARD INSURANCE COMPANY RQ	92.55	92.55
9/30/26	25880	SEP 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - K JURASKY SEP 2026 EMPLOYEE 403B PAYABLE - K JURASKY INVESCO INVESTMENT SERVICES, INC	844.16 2,807.70	3,651.86
9/30/26	25881	SEP 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - E ARCHILA FRANKLIN - TEMPLETON	385.28	385.28
9/30/26	25882	SEP 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - L GENCHI FRANKLIN - TEMPLETON	246.65	246.65
9/30/26	25883	SEP 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - G HERRERA FRANKLIN - TEMPLETON	280.00	280.00
9/30/26	25884	SEP 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - S LOZANO FRANKLIN - TEMPLETON	318.86	318.86
9/30/26	25885	SEP 2026 PSCD EMPLOYEE RETIREMENT EXPENSE - S VICKREY FRANKLIN - TEMPLETON	176.46	176.46
9/17/26	AIS	IN1121189 KYOCERA COPIER FOR 9/16/26 TO 10/15/26 AIS	388.10	388.10
9/9/26	APPLE	ICLOUD+ WITH 200 GB KJ COMPANY DEBIT CARD	2.99	2.99
9/17/26	BURRTEC	TRASH SERVICE FOR SEP 2026 BURRTEC WASTE & RECYCLING SVCS	698.20	698.20
9/9/26	CALPERS	SEP 2026 PSCD EMPLOYEE HEALTH INSURANCE EXPENSE SEP 2026 PSCD RETIREE HEALTH INSURANCE EXPENSE SEP 2026 EMPLOYEE PORTION OF HEALTH INSURANCE - SCOTT SEP 2026 EMPLOYEE PORTION OF HEALTH INSURANCE - STEPHANIE SEP 2026 EMPLOYEE PORTION OF HEALTH INSURANCE - EDGAR CALPERS	9,009.07 1,389.46 1,375.56 279.94 201.70	12,255.73
9/22/26	CALPERS	INV 100000018415102 - SSA 218 ANNUAL FEE FOR 2027 CALPERS	60.00	60.00
9/16/26	CATH CITY	CITY OF CATHEDRAL CITY - PERMIT REVISION 1 - INV 00048587 SECTION B PHASE 2	185.95	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Sep 1, 2026 to Sep 30, 2026

Date	Check #	Line Description		
		CITY OF CATHEDRAL CITY		185.95
9/10/26	COLONIAL	AUG 2026 EXTRA HEALTH INSURANCE FOR K JURASKY COLONIAL LIFE	151.16	151.16
9/21/26	CVWD	332245-850914 WELL REPLENISHMENT FOR AUG 2026 COACHELLA VALLEY WATER DISTRICT	5,916.80	5,916.80
9/11/26	DESERT H	DESERT HOSE - HOSES FOR BACKHOE EA COMPANY DEBIT CARD	279.12	279.12
9/21/26	DWA	WMC USAGE FOR SEP 2026 DESERT WATER	951.20	951.20
9/4/26	EDD_TAX	SIT P/R 08/20/2026 TO 09/02/2026 PAID 09/04/2026 SUI P/R 08/20/2026 TO 09/02/2026 PAID 09/04/2026 EMPLOYMENT DEVELOPMENT DEPT	396.18 207.86	604.04
9/18/26	EDD_TAX	SIT P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 SDI P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 EMPLOYMENT DEVELOPMENT DEPT	392.98 227.31	620.29
9/18/26	EDD_TAXa	SUI P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 CA EDU & TRANING P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 EMPLOYMENT DEVELOPMENT DEPT	26.75 1.11	27.86
9/17/26	EDISON	8000493032 ADMIN BUILDING FOR 8/12/26 TO 9/10/26 8001545238 DAVALL GATE FOR 8/13/26 TO 9/13/26 8002601833 WELL 4 FOR 8/11/26 TO 9/09/26 8003526191 WELL 2 FOR 8/13/26 TO 9/13/26 8004476833 WMC FOR 8/13/26 TO 9/13/26 8004476833 WMC DCE FOR 8/13/26 TO 9/13/26 SO CAL EDISON	2,464.93 29.13 6,894.54 587.26 16.32 0.69	9,992.87
9/4/26	EXPRESS_T	FIT P/R 08/20/2026 TO 09/02/2026 PAID 09/04/2026 SOCIAL SECURITY P/R 08/20/2026 TO 09/02/2026 PAID 09/04/2026 MEDICARE P/R 08/20/2026 TO 09/02/2026 PAID 09/04/2026 BANK OF AMERICA	1,313.95 1,982.69 463.69	3,760.33
9/18/26	EXPRESS_T	FIT P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 SOCIAL SECURITY P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 MEDICARE P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 BANK OF AMERICA	1,470.85 2,168.13 507.06	4,146.04
9/4/26	FEES	P/R 08/20/2026 TO 09/02/2026 PAID 09/04/2026 CBIZ PAYROLL	101.52	101.52
9/18/26	FEES	P/R 09/03/2026 TO 09/16/2026 PAID 09/18/2026 CBIZ PAYROLL	123.79	123.79
9/21/26	FRONTIER	OFFICE PHONES FOR 9/02/2026 TO 10/01/26 FRONTIER	574.32	574.32
9/10/26	GODADDY	GO DADDY - WEBSITE DOMAIN ANNUAL FEE KJ COMPANY DEBIT CARD	66.38	66.38
9/9/26	HOME DEP	HOME DEPOT - EPOXY FOR NICHES EA COMPANY DEBIT CARD	32.74	32.74
9/21/26	MATTHEW	INV 9004766661 - (3)#5 VAULTS;(8)#5 LINERS MATTHEW INTERNATIONAL	3,444.00	3,444.00
9/21/26	PRIMO	INV 26H0032777377 - BOTTLED WATER	271.00	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Sep 1, 2026 to Sep 30, 2026

Date	Check #	Line Description		
		PRIMO BRANDS		271.00
9/14/26	PSC	PS CHAMBER BUSINESS EXPO 9/16/26	80.00	
		KJ COMPANY DEBIT CARD		80.00
9/22/26	RANCHO M	RANCHO MIRAGE STATE OF THE CITY 10/21/26	125.00	
		KJ COMPANY DEBIT CARD		125.00
9/21/26	STAPLES	STAPLES-OFFICE & CLEANING SUPPLIES	179.63	
		KJ COMPANY DEBIT CARD		179.63
9/25/26	STAPLES	STAPLES- TYPEWRITER RIBBON & CORRECTION TAPE	38.22	
		KJ COMPANY DEBIT CARD		38.22
9/21/26	WESTERN	IN 103114175 - PEST CONTROL MAINTENANCE ON 9/02/26	129.72	
		WESTERN EXTERMINATOR CO		129.72
	Total		141,085.05	141,085.05

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

Date	Reference	Employee	Amount
9/4/2026	7012	KATHLEEN JURASKY	3,437.68
9/4/2026	7013	LYNSEY GENCHI	1,450.98
9/4/2026	7014	STEPHANIE C. LOZANO	1,797.05
9/4/2026	7015	SCOTT W. VICKREY	144.88
9/4/2026	7016	EDGAR F. ARCHILA	2,225.99
9/4/2026	7017	GABRIEL C. HERRERA	1,677.13
9/18/2026	7023	KATHLEEN JURASKY	3,437.67
9/18/2026	7024	KATHLEEN JURASKY	400.00
9/18/2026	7025	LYNSEY GENCHI	1,317.91
9/18/2026	7026	STEPHANIE C. LOZANO	1,517.13
9/18/2026	7027	SCOTT W. VICKREY	235.12
9/18/2026	7028	EDGAR F. ARCHILA	2,024.30
9/18/2026	7029	GABRIEL C. HERRERA	1,677.13
9/18/2026	7030	LYNN T. MALLOTTO	89.80
9/18/2026	7031	JAN M. PYE	253.67
9/18/2026	7032	TIM M. RADIGAN-BROPHY	253.67
9/18/2026	7033	MICHAEL V. SMITH	253.67
9/18/2026	25863	LYNSEY GENCHI	136.94
9/01/2026 to 9/30/2026			22,330.72

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

September Cash Disbursement Journal	141,085.05
September Payroll Disbursement Journal	22,330.72
TOTAL PSCD DISBURSEMENTS	163,415.77
TOTAL GENERAL FUND EXPENDITURES	160,254.82
September Payment Voucher # 1893	43,313.59
September Payment Voucher # 1894	94,086.27
September Payment Voucher # 1895	22,854.96
Total General Fund Payment Vouchers	160,254.82
TOTAL ACO EXPENDITURES	3,160.95
To be included in a future payment voucher	3,160.95
City of Cathedral City	185.95
Bank debit dated 9/16/26	
DMP Section B Phase 2 Permit Revision	
MSA Consulting, Inc.	
Check 25872 dated 9/21/26	
DMP Section B Phase 2 Landscape	1,562.50
Da Vall Exterior Wall Design	1,412.50
PET CEMETERY DRAWDOWNS	0.00
Loan Amount:	25,000.00
Current Balance Remaining:	15,000.00
TOTAL SEPTEMBER 2026 DISBURSEMENTS	163,415.77

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

SALES

	Prior Months		September		FY 2026/2027 YTD Totals		FY 2025/2026 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	12	0	8	0	20	0	50	0
Adult, B	18	0	11	0	29	0	4	0
Adult, A	0	0	0	0	0	0	0	0
Baby	0	0	1	0	1	0	1	0
Cremation	11	0	6	0	17	0	5	0
Niche	5	8	4	5	9	13	14	0
TOTALS	46	8	30	5	76	13	74	0

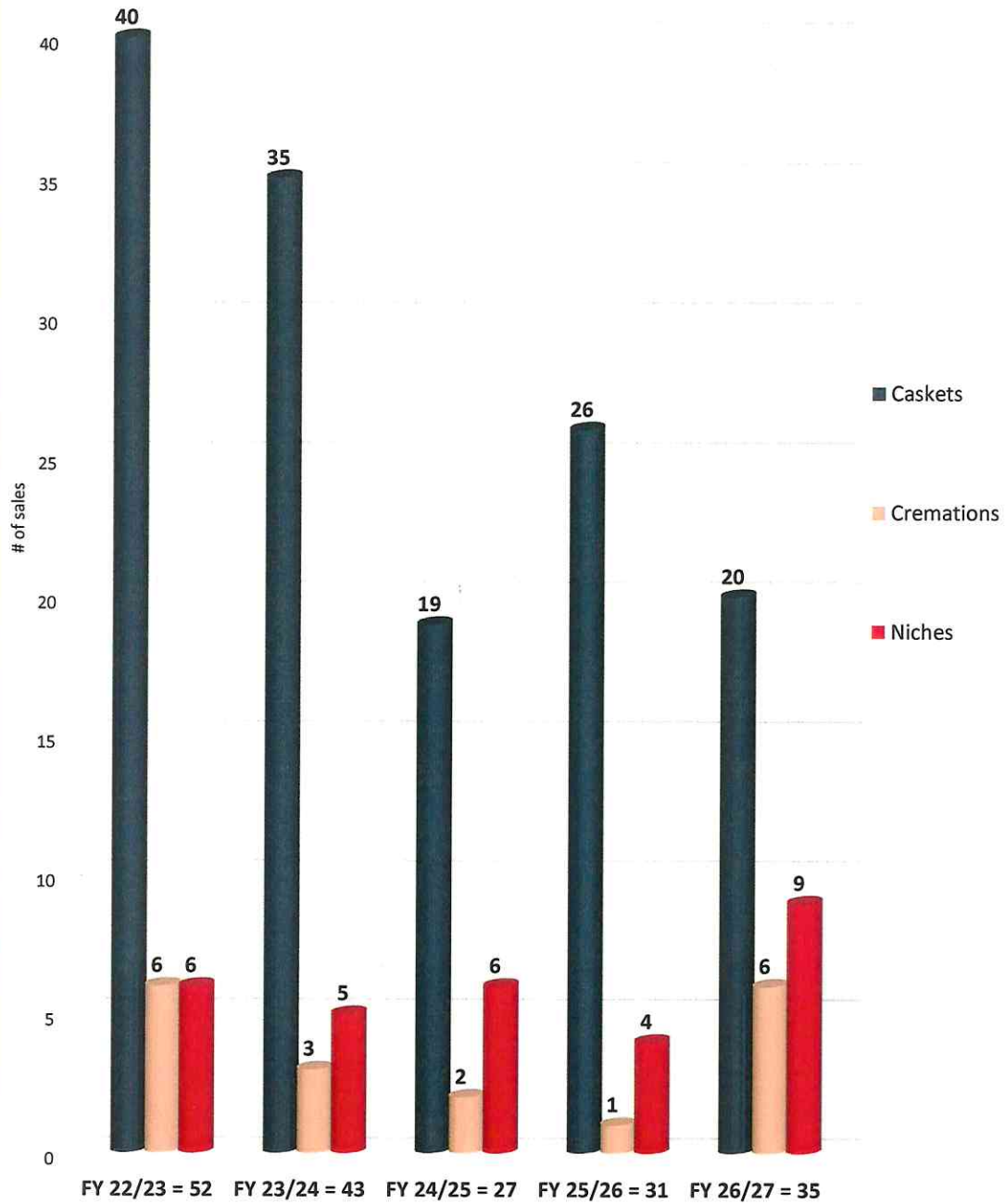
LOT REPURCHASES

	Prior Months		September		FY 2026/2027 YTD Totals		FY 2025/2026 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	4	0	1	0	5	0	5	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	2	0	2	0	0	0
TOTALS	4	0	3	0	7	0	5	0

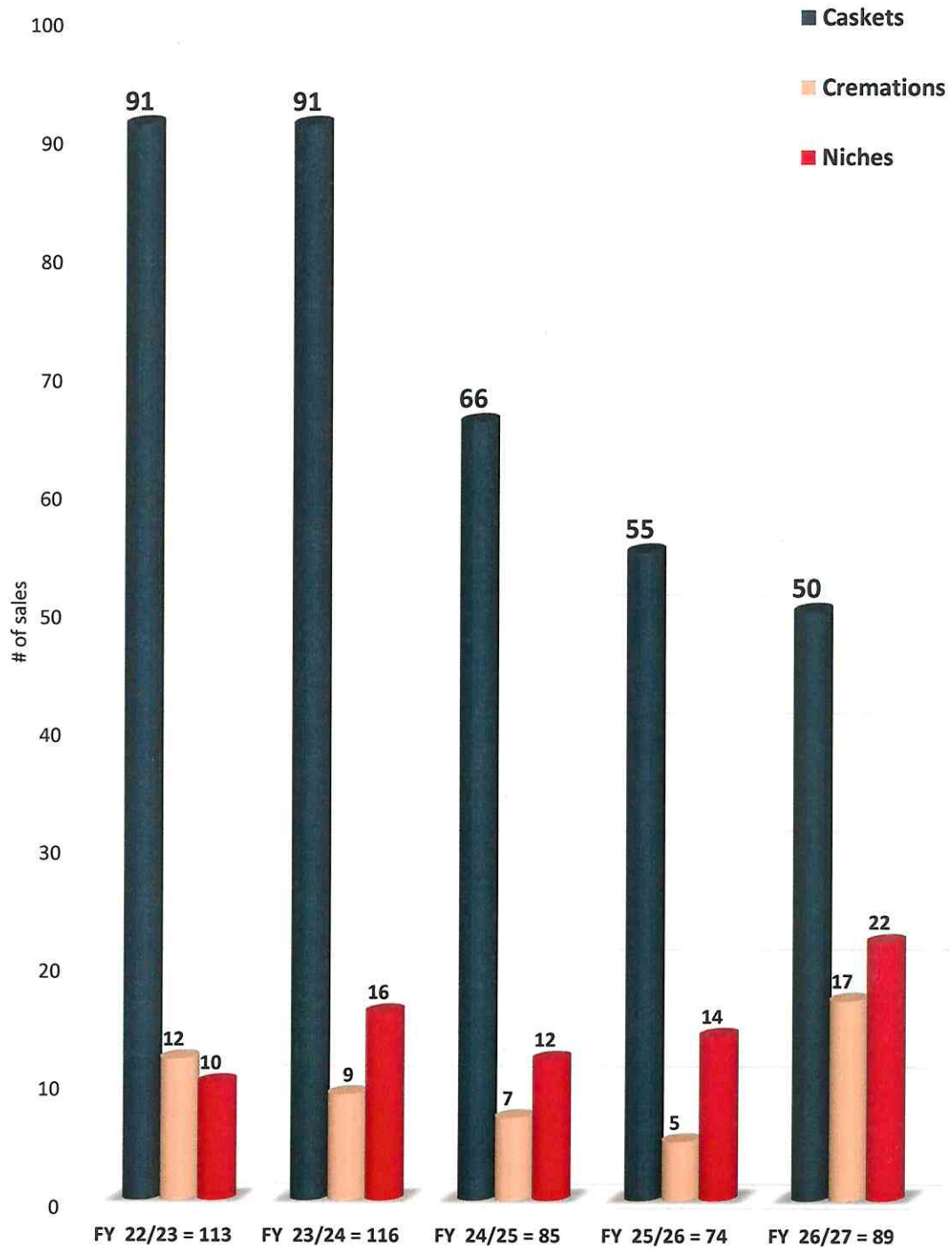
TOTAL INTERMENTS

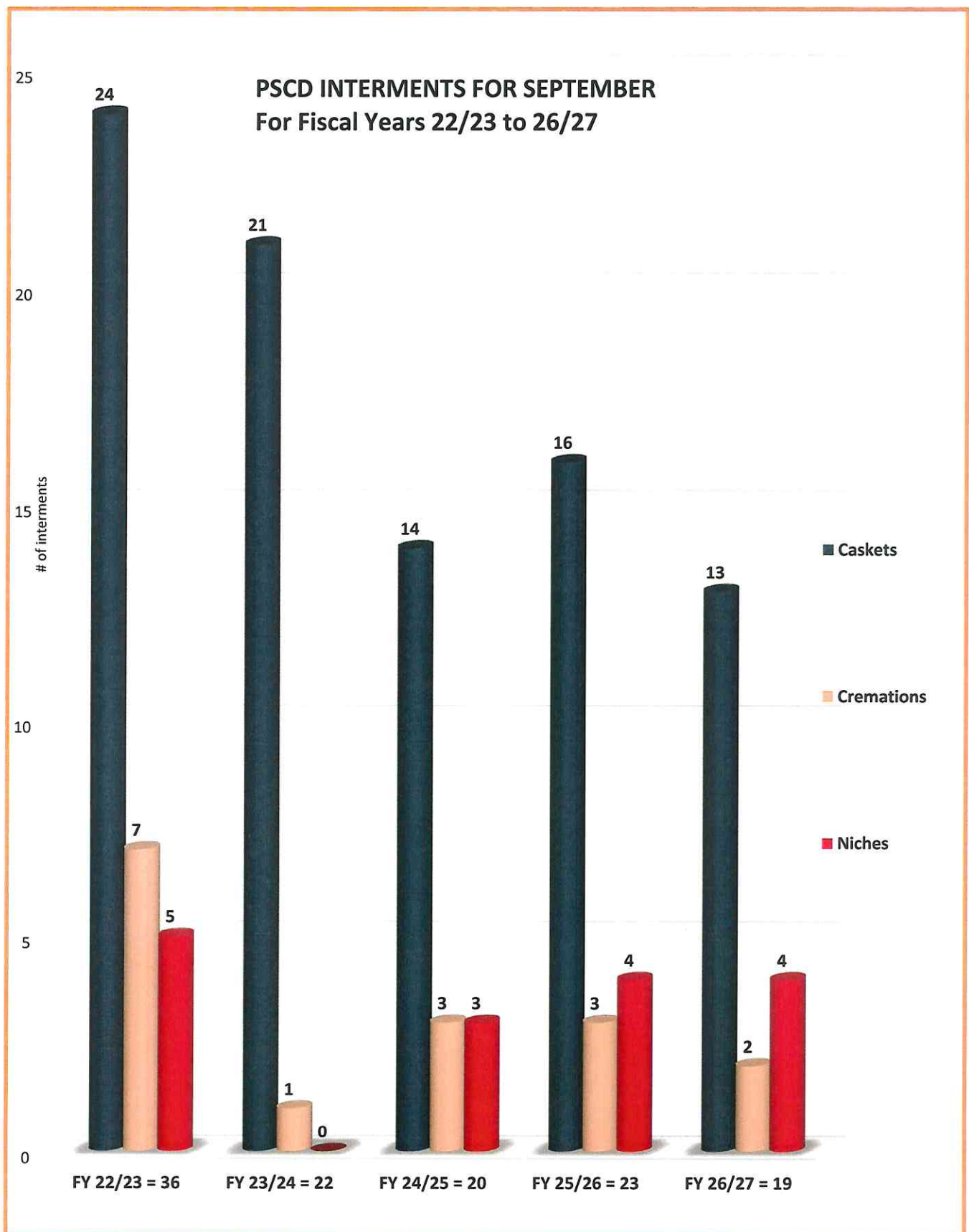
	Prior Months		September		FY 2026/2027 YTD Totals		FY 2025/2026 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	29	0	12	0	41	0	47	1
Baby	0	0	1	0	1	0	1	0
Cremation	8	0	2	0	10	0	5	0
Niche	7	0	3	1	10	1	9	0
TOTALS	44	0	18	1	62	1	62	1

PSCD Site Sales For SEPTEMBER for Fiscal Years 22/23 - 26/27

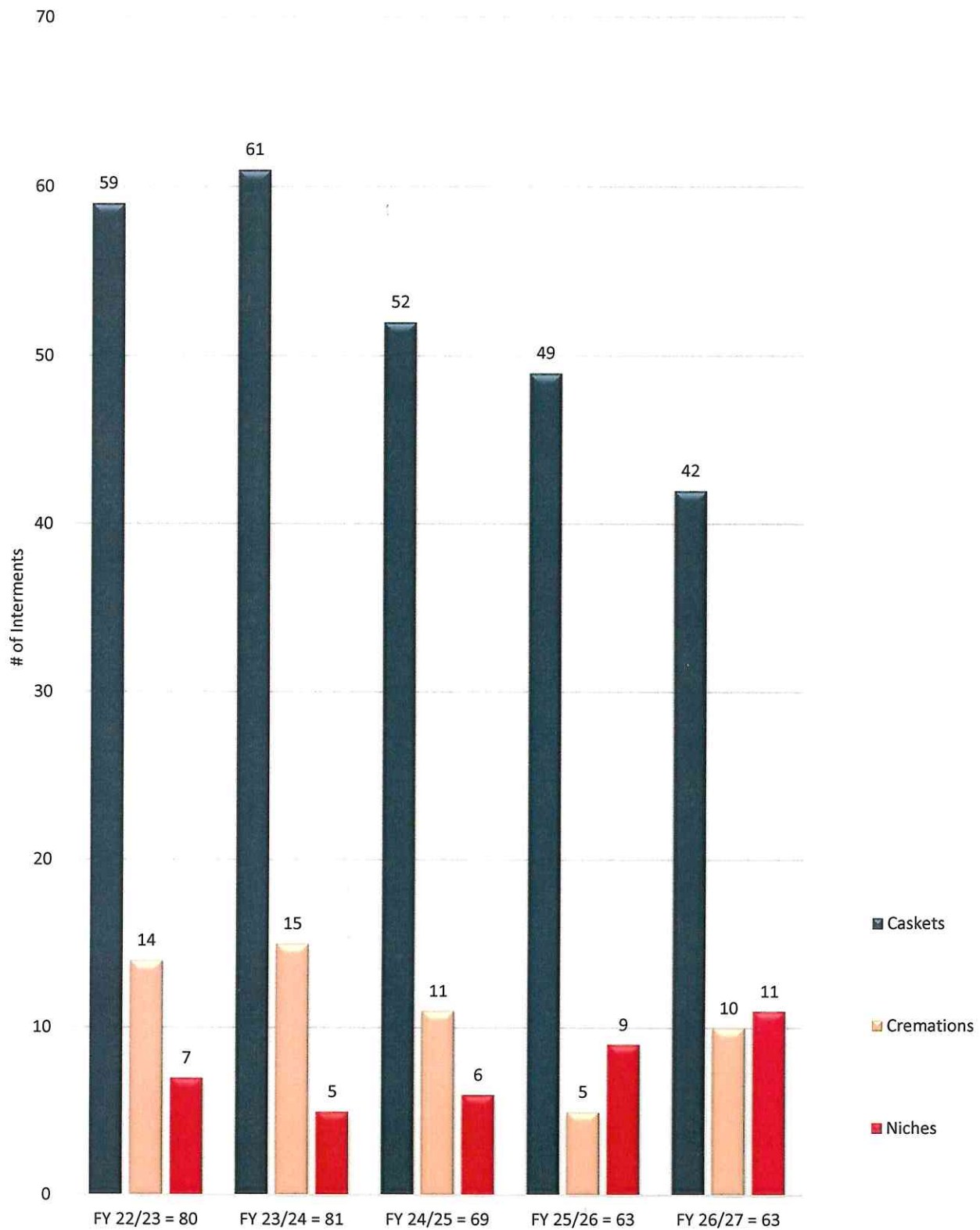


**PSCD Site Sales by Fiscal Years 22/23 - 26/27
thru SEPTEMBER**





PSCD INTERMENTS BY FISCAL YEARS 22/23 - 26/27 thru SEPTEMBER



PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2026

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	33,000.00	30,100.00	2,900	80,935.00	73,700.00	7,235
MISC SPECIAL SET-UP	500.00	0.00	500	1,250.00	500.00	750
RETURNED CHECK BANK CHARGE	0.00	30.00	(30)	30.00	30.00	0
INTEREST RECEIVED	0.50	1.35	(1)	1.94	5.31	(3)
LAND LEASE	0.00	7,416.28	(7,416)	0.00	22,248.84	(22,249)
MISC INCOME	0.00	25.00	(25)	0.00	25.00	(25)
CREDIT CARD CONVEN FEE	1,147.44	1,067.04	80	3,379.27	2,345.65	1,034
WITNESS GRAVE CLOSING	0.00	200.00	(200)	400.00	1,800.00	(1,400)
TAX COLLECTIONS	41.73	2.26	39	41.73	2.26	39
VAULTS	1,700.00	1,650.00	50	3,740.00	3,300.00	440
CREMATION VAULTS	1,090.00	270.00	820	1,930.00	540.00	1,390
LINERS	3,200.00	3,360.00	(160)	7,700.00	9,270.00	(1,570)
GRAVE VASES	535.00	750.00	(215)	2,480.00	2,320.00	160
ENR SURCHARGE	2,950.00	3,600.00	(650)	10,550.00	9,600.00	950
LOT TRANSFERS	0.00	0.00	0	200.00	100.00	100
COUNTY INTEREST INCOME	3,094.07	4,672.55	(1,578)	3,094.07	4,672.55	(1,578)
DONATIONS & GRANTS	0.00	0.00	0	0.40	0.00	0
HANDLING FEE	9,960.00	9,445.00	515	23,140.00	23,475.00	(335)
PRENEED CONTRACT SERVICE CHG	1,500.00	300.00	1,200	4,300.00	1,500.00	2,800
VASE/HDSTN SET & CLEAN	6,100.00	3,815.00	2,285	15,605.00	11,800.00	3,805
TOTAL REVENUE	64,818.74	66,704.48	(1,886)	158,777.41	167,234.61	(8,457)
EXPENSES						
REGULAR SALARIES	32,602.26	31,959.23	643	97,751.11	95,105.80	2,645
BOT MEETING COMPENSATION	1,114.44	1,061.40	53	2,507.49	2,918.85	(411)
BOT CONFERENCES	0.00	0.00	0	4,450.00	0.00	4,450
RETIREMENT/PENSION	2,251.41	4,383.78	(2,132)	6,750.33	6,565.25	185
FICA	2,075.40	2,040.74	35	6,187.91	6,057.90	130
MEDICARE	485.38	477.27	8	1,447.18	1,416.77	30
EMPLOYEE GROUP INSURANCE	9,183.62	9,316.25	(133)	29,891.05	28,578.52	1,313
RETIREE GROUP INSURANCE	1,389.46	1,302.36	87	4,168.38	3,910.97	257
UNEMPLOYMENT INSURANCE	26.75	25.47	1	60.18	70.05	(10)
WORKERS COMP INSURANCE	1,129.19	867.68	262	2,823.43	2,603.04	220
ELECTRICITY	9,992.87	7,784.12	2,209	31,712.41	24,762.77	6,950
TELEPHONE	938.95	1,266.16	(327)	2,696.51	2,880.50	(184)
WATER	6,868.00	6,467.48	401	14,118.92	13,086.54	1,032
COMMUNITY OUTREACH	205.00	0.00	205	311.58	180.00	132
VISA-MASTER CHG FEES	1,232.49	1,094.16	138	3,327.52	2,296.79	1,031
COUNTY SERVICE CHARGE	93.98	125.84	(32)	225.92	238.96	(13)
GENERAL INSURANCE	3,070.95	3,073.05	(2)	9,212.85	9,219.15	(6)
LEGAL	38,945.82	0.00	38,946	52,516.95	13,284.00	39,233
LOT REPURCHASE	5,275.00	240.00	5,035	7,225.00	2,290.00	4,935
OFFICE EXPENSE	1,281.76	1,534.70	(253)	6,205.42	8,075.07	(1,870)
TRAVEL & CONVENTION	0.00	0.00	0	1,635.00	0.00	1,635
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0	419.52	0.00	420
MTG EXP & SUPPLIES	0.00	42.70	(43)	22.95	357.23	(334)
ADVERTISING/PUBLICITY	0.00	0.00	0	0.00	320.00	(320)
MEMBERSHIP & DUES	0.00	0.00	0	910.00	790.00	120
CA EDUCATION & TRAINING (EDD)	1.11	1.06	0	2.50	2.92	0
LARGE EQUIPMENT REPAIRS	279.12	1,254.94	(976)	279.12	1,254.94	(976)
EQUIPMENT REPAIRS	0.00	256.04	(256)	0.00	256.04	(256)
IRRIGATION SYSTEM REPAIRS	0.00	(1,802.20)	1,802	2,426.99	5,313.46	(2,886)
FERTILIZER AND SEED	1,450.00	0.00	1,450	2,900.00	1,350.00	1,550
GASOLINE, OIL, TIRES	646.71	251.50	395	5,282.96	520.77	4,762
PLANT & BUILDING	2,426.10	1,689.19	737	8,124.69	5,378.84	2,746
TOOLS & SUPPLIES	32.74	0.00	33	689.88	140.79	549
GRAVE LINERS & VAULTS	3,444.00	3,240.00	204	11,511.60	13,094.00	(1,582)
GRAVE VASES	587.86	0.00	588	1,666.58	1,613.45	53
CONTRACT TREE/GARDEN MAINTNCE	26,185.00	25,935.00	250	52,120.00	51,411.45	709
SECURITY CAMERA EXPENSE	0.00	0.00	0	179.70	179.70	0
DMP GROUNDS SECURITY	6,033.81	907.50	5,126	9,496.66	2,722.50	6,774
TOTAL EXPENSES	(159,249.18)	(104,795.42)	(54,454)	(381,258.29)	(308,247.02)	(73,011)
NET CHANGE FROM OPERATIONS	(94,430.44)	(38,090.94)	(56,340)	(222,480.88)	(141,012.41)	(81,468)
OTHER REVENUE & EXPENSE						
TOTAL OTHER REVENUE & EXPENSE	0.00	0.00	0	0.00	0.00	0
NET CHANGE	(94,430.44)	(38,090.94)	(56,340)	(222,480.88)	(141,012.41)	(81,468)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2026

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
OPEN AND CLOSE	33,000.00	26,975.00	6,025	80,935.00	323,700.00	(242,765)
MISC SPECIAL SET-UP	500.00	125.00	375	1,250.00	1,500.00	(250)
RETURNED CHECK BANK CHARGE	0.00	13.00	(13)	30.00	150.00	(120)
INTEREST RECEIVED	0.50	1.00	(1)	1.94	15.00	(13)
CREDIT CARD CONVEN FEE	1,147.44	1,000.00	147	3,379.27	12,000.00	(8,621)
WITNESS GRAVE CLOSING	0.00	625.00	(625)	400.00	7,500.00	(7,100)
TAX COLLECTIONS	41.73	0.00	42	41.73	618,848.00	(618,806)
VAULTS	1,700.00	1,306.00	394	3,740.00	15,675.00	(11,935)
CREMATION VAULTS	1,090.00	435.00	655	1,930.00	5,220.00	(3,290)
LINERS	3,200.00	3,042.00	158	7,700.00	36,500.00	(28,800)
GRAVE VASES	535.00	937.00	(402)	2,480.00	11,245.00	(8,765)
MEMORIAL WALL INCOME	0.00	34.00	(34)	0.00	400.00	(400)
ENR SURCHARGE	2,950.00	4,359.00	(1,409)	10,550.00	52,300.00	(41,750)
LOT TRANSFERS	0.00	84.00	(84)	200.00	1,000.00	(800)
COUNTY INTEREST INCOME	3,094.07	1,084.00	2,010	3,094.07	13,000.00	(9,906)
DONATIONS & GRANTS	0.00	0.00	0	0.40	0.00	0
HANDLING FEE	9,960.00	8,500.00	1,460	23,140.00	102,000.00	(78,860)
PRENEED CONTRACT SERVICE CHG	1,500.00	834.00	666	4,300.00	10,000.00	(5,700)
VASE/HDSTN SET & CLEAN	6,100.00	3,942.00	2,158	15,605.00	47,300.00	(31,695)
TOTAL REVENUE	64,818.74	53,296.00	11,523	158,777.41	1,258,353.00	(1,099,576)
REGULAR SALARIES	32,602.26	35,474.00	(2,872)	97,751.11	425,688.00	(327,937)
BOT MEETING COMPENSATION	1,114.44	1,658.00	(544)	2,507.49	19,901.00	(17,394)
BOT CONFERENCES	0.00	375.00	(375)	4,450.00	4,500.00	(50)
BOT TRAVEL & EXPENSES	0.00	250.00	(250)	0.00	3,000.00	(3,000)
RETIREMENT/PENSION	2,251.41	2,442.00	(191)	6,750.33	29,308.00	(22,558)
FICA	2,075.40	2,242.00	(167)	6,187.91	26,908.00	(20,720)
MEDICARE	485.38	560.00	(75)	1,447.18	6,720.00	(5,273)
EMPLOYEE GROUP INSURANCE	9,183.62	9,491.00	(307)	29,891.05	113,889.00	(83,998)
RETIREE GROUP INSURANCE	1,389.46	1,331.00	58	4,168.38	15,972.00	(11,804)
UNEMPLOYMENT INSURANCE	26.75	160.00	(133)	60.18	1,925.00	(1,865)
WORKERS COMP INSURANCE	1,129.19	1,067.00	62	2,823.43	12,808.00	(9,985)
ELECTRICITY	9,992.87	5,964.00	4,029	31,712.41	71,570.00	(39,858)
TELEPHONE	938.95	1,160.00	(221)	2,696.51	13,922.00	(11,225)
WATER	6,868.00	3,884.00	2,984	14,118.92	46,602.00	(32,483)
CAPC CONFERENCE DONATIONS	0.00	0.00	0	0.00	200.00	(200)
COMMUNITY OUTREACH	205.00	167.00	38	311.58	2,000.00	(1,688)
VISA-MASTER CHG FEES	1,232.49	850.00	382	3,327.52	10,200.00	(6,872)
RETURNED CHECK	0.00	13.00	(13)	0.00	150.00	(150)
COUNTY SERVICE CHARGE	93.98	100.00	(6)	225.92	1,200.00	(974)
EDUCATION	0.00	34.00	(34)	0.00	400.00	(400)
GENERAL INSURANCE	3,070.95	3,372.00	(301)	9,212.85	40,467.00	(31,254)
LEGAL	38,945.82	52,220.00	(13,274)	52,516.95	626,639.00	(574,122)
LOT REPURCHASE	5,275.00	875.00	4,400	7,225.00	10,500.00	(3,275)
OFFICE EXPENSE	1,281.76	1,667.00	(385)	6,205.42	20,000.00	(13,795)
TRAVEL & CONVENTION	0.00	417.00	(417)	1,635.00	5,000.00	(3,365)
UNIFORMS & SAFETY EQUIPMENT	0.00	100.00	(100)	419.52	1,200.00	(780)
MTG EXP & SUPPLIES	0.00	167.00	(167)	22.95	2,000.00	(1,977)
AUDIT	0.00	875.00	(875)	0.00	10,500.00	(10,500)
ADVERTISING/PUBLICITY	0.00	375.00	(375)	0.00	4,500.00	(4,500)
MEMBERSHIP & DUES	0.00	683.00	(683)	910.00	8,200.00	(7,290)
CA EDUCATION & TRAINING (EDD)	1.11	0.00	1	2.50	0.00	3
AUTO TRUCK EXPENSE	0.00	417.00	(417)	0.00	5,000.00	(5,000)
LARGE EQUIPMENT REPAIRS	279.12	583.00	(304)	279.12	7,000.00	(6,721)
EQUIPMENT REPAIRS	0.00	167.00	(167)	0.00	2,000.00	(2,000)
IRRIGATION SYSTEM REPAIRS	0.00	583.00	(583)	2,426.99	7,000.00	(4,573)
FERTILIZER AND SEED	1,450.00	2,167.00	(717)	2,900.00	26,000.00	(23,100)
GASOLINE, OIL, TIRES	646.71	375.00	272	5,282.96	4,500.00	783
PLANT & BUILDING	2,426.10	2,917.00	(491)	8,124.69	35,000.00	(26,875)
ROAD MAINTENANCE	0.00	8,913.00	(8,913)	0.00	106,955.00	(106,955)
TOOLS & SUPPLIES	32.74	208.00	(175)	689.88	2,500.00	(1,810)
GRAVE LINERS & VAULTS	3,444.00	5,458.00	(2,014)	11,511.60	65,500.00	(53,988)
GRAVE VASES	587.86	692.00	(104)	1,666.58	8,300.00	(6,633)
CONTRACT TREE/GARDEN MAINTNCE	26,185.00	25,935.00	250	52,120.00	311,220.00	(259,100)
CONTRACT BURIALS	0.00	333.00	(333)	0.00	4,000.00	(4,000)
SECURITY CAMERA EXPENSE	0.00	83.00	(83)	179.70	1,000.00	(820)
DMP GROUNDS SECURITY	6,033.81	867.00	5,167	9,496.66	10,400.00	(903)
ECONOMIC UNCERTAINTIES	0.00	0.00	0	0.00	100,000.00	(100,000)
TOTAL EXPENSES	159,249.18	177,671.00	(18,422)	381,258.29	2,232,244.00	(1,850,986)
NET CHANGE FROM OPERATIONS	(94,430.44)	(124,375.00)	29,945	(222,480.88)	(973,891.00)	751,410
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	0.00	0	0.00	993,891.00	(993,891)
RESERVE TRANSFER OUT	0.00	0.00	0	0.00	(20,000.00)	20,000
NET CHANGE	(94,430.44)	(124,375.00)	29,945	(222,480.88)	0.00	(222,481)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
SEPTEMBER 30, 2026**

ASSETS

ASSETS

CASH ON HAND - COUNTY	166,399.23	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	10,728.05	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - PNC BANK	100.00	
RESERVE - BANK OF AMERICA	486.89	
ACO PURCHASES RECEIVABLE	3,160.95	
NSF CHECKS RECEIVABLE	276.00	
LONG-TERM LEASE RECEIVABLE	2,930,000.00	
PREPAID INSURANCE	27,638.55	
PREPAID W/C INSURANCE	10,162.65	
TOTAL ASSETS		<u>3,164,252.32</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

ACCRUED INVOICES PAYABLE	3,401.56	
SALES TAX PAYABLE	1,466.20	
EMPLOYEES INSURANCE PAYABLE	2,008.36	
ACCRUED EMPLOYEE PAYROLL	6,447.36	
ACCRUED VACATION PAYABLE	2,000.00	
DEFERRED INFLOWS OF RESOURCES	2,930,000.00	
TOTAL LIABILITIES		2,945,323.48

FUND BALANCES

UNASSIGNED FUND BALANCE	426,009.72	
REVOLVING FUND RESERVE	15,400.00	
NET CHANGE IN FUND BALANCES	(222,480.88)	
TOTAL FUND BALANCES		<u>218,928.84</u>

TOTAL LIABILITIES AND FUND BALANCES		<u>3,164,252.32</u>
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**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF SEPTEMBER 30, 2026**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	166,399.23	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	10,728.05	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - PNC BANK	100.00	
10009	RESERVE - BANK OF AMERICA	486.89	
10015	ACO PURCHASES RECEIVABLE	3,160.95	
11034	NSF CHECKS RECEIVABLE	276.00	
11036	LONG-TERM LEASE RECEIVABLE	2,930,000.00	
14010	PREPAID INSURANCE	27,638.55	
14011	PREPAID W/C INSURANCE	10,162.65	
	ASSETS:	3,164,252.32	0.00
LIABILITIES:			
20100	ACCRUED INVOICES PAYABLE		3,401.56
20102	SALES TAX PAYABLE		1,466.20
20111	EMPLOYEES INSURANCE PAYABLE		2,008.36
20220	ACCRUED EMPLOYEE PAYROLL		6,447.36
20221	ACCRUED VACATION PAYABLE		2,000.00
28998	DEFERRED INFLOWS OF RESOURCES		2,930,000.00
	LIABILITIES:	0.00	2,945,323.48
FUND BALANCES:			
39005	UNASSIGNED FUND BALANCE		426,009.72
39999	REVOLVING FUND RESERVE		15,400.00
	TOTAL FUND BALANCES:	0.00	441,409.72
REVENUE:			
40001	OPEN AND CLOSE		80,935.00
40201	MISC SPECIAL SET-UP		1,250.00
40202	RETURNED CHECK BANK CHARGE		30.00
40203	INTEREST RECEIVED		1.94
40205CC	CREDIT CARD CONVEN FEE		3,379.27
40205WIT	WITNESS GRAVE CLOSING		400.00
40206	TAX COLLECTIONS		41.73
40207	VAULTS		3,740.00
40207CRE	CREMATION VAULTS		1,930.00
40208	LINERS		7,700.00
40209	GRAVE VASES		2,480.00
40211	ENR SURCHARGE		10,550.00
40212	LOT TRANSFERS		200.00
40213	COUNTY INTEREST INCOME		3,094.07
40215	DONATIONS & GRANTS		0.40
40216	HANDLING FEE		23,140.00
40217	PRENEED CONTRACT SERVICE CHG		4,300.00
40218	VASE/HDSTN SET & CLEAN		15,605.00
	REVENUE:	0.00	158,777.41

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF SEPTEMBER 30, 2026**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	97,751.11	
60102	BOT MEETING COMPENSATION	2,507.49	
60103	BOT CONFERENCES	4,450.00	
71101	RETIREMENT/PENSION	6,750.33	
71201	FICA	6,187.91	
71202	MEDICARE	1,447.18	
72301	EMPLOYEE GROUP INSURANCE	29,891.05	
72302	RETIREE GROUP INSURANCE	4,168.38	
72601	UNEMPLOYMENT INSURANCE	60.18	
73101	WORKERS COMP INSURANCE	2,823.43	
81111	ELECTRICITY	31,712.41	
81112	TELEPHONE	2,696.51	
81113	WATER	14,118.92	
83308	COMMUNITY OUTREACH	311.58	
83309	VISA-MASTER CHG FEES	3,327.52	
83311	COUNTY SERVICE CHARGE	225.92	
83313	GENERAL INSURANCE	9,212.85	
83314	LEGAL	52,516.95	
83315	LOT REPURCHASE	7,225.00	
83316	OFFICE EXPENSE	6,205.42	
83317	TRAVEL & CONVENTION	1,635.00	
83318	UNIFORMS & SAFETY EQUIPMENT	419.52	
83319	MTG EXP & SUPPLIES	22.95	
83324	MEMBERSHIP & DUES	910.00	
83325	CA EDUCATION & TRAINING (EDD)	2.50	
84411	LARGE EQUIPMENT REPAIRS	279.12	
84413	IRRIGATION SYSTEM REPAIRS	2,426.99	
84414	FERTILIZER AND SEED	2,900.00	
84415	GASOLINE, OIL, TIRES	5,282.96	
84416	PLANT & BUILDING	8,124.69	
84418	TOOLS & SUPPLIES	689.88	
84419	GRAVE LINERS & VAULTS	11,511.60	
84420	GRAVE VASES	1,666.58	
84422	CONTRACT TREE/GARDEN MAINTNCE	52,120.00	
84424	SECURITY CAMERA EXPENSE	179.70	
84425	DMP GROUNDS SECURITY	9,496.66	
EXPENSES:		381,258.29	0.00
REPORT TOTALS		3,545,510.61	(3,545,510.61)

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2026**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	50,450.00	41,300.00	9,150	150,500.00	100,350.00	50,150
COUNTY INTEREST INCOME	8,770.29	12,909.90	(4,140)	8,770.29	12,909.90	(4,140)
CURRENT INTEREST & DIVIDENDS GAIN/LOSS INVESTMENT FMV	1,321.11 (17,252.45)	7,010.24 (1,449.15)	(5,689) (15,803)	15,093.77 (24,802.17)	14,631.68 2,436.63	462 (27,239)
TOTAL REVENUE	43,288.95	59,770.99	(16,482)	149,561.89	130,328.21	19,234
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0	1,490.54	1,456.75	34
COUNTY SERVICE CHARGE	0.00	29.50	(30)	12.90	29.50	(17)
TOTAL EXPENSES	0.00	29.50	(30)	1,503.44	1,486.25	17
NET CHANGE FROM OPERATION	43,288.95	59,741.49	(16,453)	148,058.45	128,841.96	19,216
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	20,177.87	0.00	20,178	20,177.87	0.00	20,178
TOTAL OTHER	20,177.87	0.00	20,178	20,177.87	0.00	20,178
NET CHANGE	63,466.82	59,741.49	3,725	168,236.32	128,841.96	39,394

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
SEPTEMBER 30, 2026**

ASSETS

ASSETS

CASH ON DEPOSIT -COUNTY	250,260.99	
ASSET RPLCE RSRVE-LAND/BLD/ETC	1,766,493.24	
ASSET PURCHASE HOLDING ACCOUNT	356,787.47	
CASH-OUTSIDE INVESTMENT CO	169,365.79	
FIXED INCOME SECURITIES	1,297,823.33	
TOTAL ASSETS		3,840,730.82

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES		0.00
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FUND BALANCES

RETAINED EARNINGS	653,103.90	
ASSIGNED	3,019,390.60	
NET CHANGE IN FUND BALANCES	168,236.32	
TOTAL FUND BALANCES		3,840,730.82
TOTAL LIABILITIES AND FUND BALANCES		3,840,730.82

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF SEPTEMBER 30, 2026**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	250,260.99	
003343	ASSET RPLCE RSRVE-LAND/BLD/E	1,766,493.24	
004343	ASSET PURCHASE HOLDING ACC	356,787.47	
005343	CASH-OUTSIDE INVESTMENT CO	169,365.79	
007343	FIXED INCOME SECURITIES	1,297,823.33	
	ASSETS:	3,840,730.82	0.00
FUND BALANCES:			
141343	RETAINED EARNINGS		653,103.90
148343	ASSIGNED		3,019,390.60
	FUND BALANCES:		3,672,494.50
REVENUE:			
201343	BURIAL RIGHT SALES		150,500.00
203343	CURRENT INTEREST & DIVIDEND		15,093.77
213343	COUNTY INTEREST INCOME		8,770.29
230343	GAIN/LOSS INVESTMENT FMV	24,802.17	
500343	REVENUE TRANSFERRED IN		20,177.87
	REVENUE:	(24,802.17)	194,541.93
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	1,490.54	
311343	COUNTY SERVICE CHARGE	12.90	
	EXPENSES:	1,503.44	0.00
	REPORT TOTALS	3,867,036.43	(3,867,036.43)

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2026**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	10,900.00	60.00	10,840	31,300.00	60.00	31,240
ENDOWMENT CARE DEPOSITS	30,241.00	30,341.32	(100)	92,173.74	70,645.65	21,528
COUNTY INTEREST INCOME	5,525.49	5,669.23	(144)	5,525.49	5,669.23	(144)
CURRENT INTEREST & DIVIDENDS	3,031.77	25,126.54	(22,095)	63,820.30	54,572.12	9,248
GAIN/LOSS INVESTMENT FMV	<u>(72,973.63)</u>	<u>6,224.29</u>	<u>(79,198)</u>	<u>(101,383.20)</u>	<u>28,208.39</u>	<u>(129,592)</u>
TOTAL REVENUE	(23,275.37)	67,421.38	(90,697)	91,436.33	159,155.39	(67,719)
EXPENSES						
INVESTMENT ADVISOR FEES	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>7,694.20</u>	<u>7,507.45</u>	<u>187</u>
TOTAL EXPENSES	0.00	0.00	0	7,694.20	7,507.45	187
NET CHANGE	<u>(23,275.37)</u>	<u>67,421.38</u>	<u>(90,697)</u>	<u>83,742.13</u>	<u>151,647.94</u>	<u>(67,906)</u>

**ENDOWMENT CARE FUND
BALANCE SHEET
SEPTEMBER 30, 2026**

ASSETS

ASSETS

CASH ON DEPOSIT - COUNTY	1,265,817.39	
INTEREST ON DEPOSIT-COUNTY	81,405.87	
CASH-INTEREST OUTSIDE INV CO	152,411.60	
CASH-PRINCIPAL OUTSIDE INV CO	184,006.06	
FIXED INCOME (RESTRICTED)	5,576,311.63	
FIXED INCOME (UNRESTRICTED)	1,673,483.15	
TOTAL ASSETS		8,933,435.70

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES	0.00
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FUND BALANCES

RETAINED EARNINGS- ENDOWMENT	702,307.41	
ASSIGNED	2,857,410.16	
CORPUS	5,289,976.00	
NET CHANGE IN FUND BALANCES	83,742.13	
TOTAL FUND BALANCES		8,933,435.70

TOTAL LIABILITIES AND FUND BALANCES	8,933,435.70
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**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF SEPTEMBER 30, 2026**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	1,265,817.39	
003-342	INTEREST ON DEPOSIT-COUNTY	81,405.87	
004342	CASH-INTEREST OUTSIDE INV CO	152,411.60	
005342	CASH-PRINCIPAL OUTSIDE INV CO	184,006.06	
007342	FIXED INCOME (RESTRICTED)	5,576,311.63	
013342	FIXED INCOME (UNRESTRICTED)	1,673,483.15	
	ASSETS:	7,259,952.55	0.00
FUND BALANCES:			
141342	RETAINED EARNINGS- ENDOWMENT		702,307.41
148342	ASSIGNED		2,857,410.16
149342	CORPUS		5,289,976.00
	FUND BALANCES:	0.00	8,849,693.57
REVENUE:			
200342	WMC ENDOWMENT CARE		31,300.00
201342	ENDOWMENT CARE DEPOSITS		92,173.74
203342	CURRENT INTEREST & DIVIDENDS		63,820.30
213342	COUNTY INTEREST INCOME		5,525.49
230342	GAIN/LOSS INVESTMENT FMV	101,383.20	
	REVENUE:	(101,383.20)	192,819.53
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	7,694.20	
	EXPENSES	7,694.20	0.00
	REPORT TOTALS	9,042,513.10	(9,042,513.10)

**PRENEED FUND
INCOME STATEMENT
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2026**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	31,844.37	5,569.33	26,275	82,409.74	14,298.66	68,111
CURRENT DEFERRED REVENUE	18,392.95	5,246.06	13,147	56,087.77	23,833.84	32,254
COUNTY INTEREST INCOME	4,343.92	5,551.90	(1,208)	4,343.92	5,551.90	(1,208)
CURRENT INTEREST & DIVIDENDS	7,362.19	8,113.71	(752)	18,638.15	18,329.99	308
GAIN/LOSS INVESTMENTS FMV	(28,183.78)	3,827.87	(32,012)	(40,087.21)	13,615.85	(53,703)
TOTAL REVENUE	33,759.65	28,308.87	5,451	121,392.37	75,630.24	45,762
EXPENSES						
INVESTMENT FEES	0.00	0.00	0	3,097.16	3,014.34	83
COUNTY SERVICE CHARGES	0.00	1.02	(1)	1.02	1.02	0
LOSS ON TRANSFER (INTER COSTS)	2,459.56	0.00	2,460	2,459.56	0.00	2,460
SALES TRANSFR OUT (PRIOR YR)	20,177.87	0.00	20,178	20,177.87	0.00	20,178
TOTAL EXPENSES	22,637.43	1.02	22,636	25,735.61	3,015.36	22,720
NET CHANGE	11,122.22	28,307.85	(17,186)	95,656.76	72,614.88	23,042

**PRENEED FUND
BALANCE SHEET
SEPTEMBER 30, 2026**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	1,045,613.46
CASH - OUTSIDE INVESTMENT CO	293,013.31
FIXED INCOME SECURITIES	2,754,351.17
CONTRACTS RECEIVABLE	270,002.80

TOTAL ASSETS

4,362,980.74

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	1,534,833.17
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TOTAL LIABILITIES

1,534,833.17

FUND BALANCES

RETAINED EARNINGS	369,998.26
ASSIGNED	2,362,492.55
NET CHANGE IN FUND BALANCES	95,656.76

TOTAL FUND BALANCES

2,828,147.57

TOTAL LIABILITIES AND FUND BALANCES

4,362,980.74

**PRENEED FUND
TRIAL BALANCE
AS OF SEPTEMBER 30, 2026**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	1,045,613.46	
005392	CASH - OUTSIDE INVESTMENT CO	293,013.31	
007392	FIXED INCOME SECURITIES	2,754,351.17	
034392	CONTRACTS RECEIVABLE	270,002.80	
	CURRENT ASSETS:	4,362,980.74	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		1,534,833.17
	LIABILITIES:	0.00	1,534,833.17
FUND BALANCES:			
141392	RETAINED EARNINGS		369,998.26
148392	ASSIGNED		2,362,492.55
	FUND BALANCES:	0.00	2,732,490.81
REVENUE:			
201392	CURRENT SALES		82,409.74
202392	CURRENT DEFERRED REVENUE		56,087.77
203392	CURRENT INTEREST & DIVIDENDS		18,638.15
213392	COUNTY INTEREST INCOME		4,343.92
230392	GAIN/LOSS INVESTMENTS FMV	40,087.21	
	REVENUE:	(40,087.21)	161,479.58
EXPENSES:			
310392	INVESTMENT FEES	3,097.16	
311392	COUNTY SERVICE CHARGES	1.02	
320392	LOSS ON TRANSFER (INTER COSTS)	2,459.56	
335392	SALES TRANSFR OUT (PRIOR YR)	20,177.87	
	EXPENSES:	25,735.61	0.00
	REPORT TOTALS	4,428,803.56	(4,428,803.56)



PALM SPRINGS CEMETERY DISTRICT

STAFF REPORT

TO: Board of Trustees
FROM: Kathleen Jurasky, District Manager
Kendall D. Levan, District Legal Counsel
DATE: October 8, 2026
RE: Review for Discussion and Approval an Agreement for Coordination and Cost Sharing By and Among Palm Springs Cemetery District, City of Cathedral City, and County of Riverside for Site Investigation Activities Pursuant to Technical Reporting Order No. R7-2025-0020-01 (Historic Cathedral City Landfill; Assessor's Parcel Nos. 670-080-016 & 670-080-017); Provide Input on 1 Representative and 1 Alternate to Serve on Behalf of the District on the Steering Committee Established by the Agreement; Authorize Changes to the Final Form of the Agreement that are Approved by District Manager and District Legal Counsel; Authorize District Chairperson to Sign the Agreement on Behalf of the District.

SPECIFIC REQUEST OR RECOMMENDATION:

That the Board of Trustees ("Board") (i) Approve the proposed Agreement for Coordination and Cost Sharing by and among Palm Springs Cemetery District, City of Cathedral City, and County of Riverside for Site Investigation Activities Pursuant to Technical Reporting Order No. R7-2025-0020-01 (Historic Cathedral City Landfill; Assessor's Parcel Nos. 670-080-016 & 670-080-017); (ii) Provide input on 1 representative and 1 alternate to serve on behalf of the District on the Steering Committee established by the Agreement; (iii) Authorize changes to the final form of the Agreement that are approved by the District Manager and District Legal Counsel; and (iv) Authorize the District Chairperson to sign the Agreement on behalf of the District.

BACKGROUND

On August 11, 2025, the Colorado River Basin Regional Water Quality Control Board ("RWQCB") reissued Technical Reporting Order No. R7-2025-0020-01 (the "Order"), naming the City of Cathedral City ("City"), County of Riverside ("County"), Palm Springs Cemetery District ("District"), and Zenenergy Capital LLC ("Zenenergy") as "Responsible Parties" for the "Historic Cathedral City Landfill". Among other things, the Order imposed the following mandatory compliance obligations on the District with respect to both the East Parcel and the West Parcel formerly owned by the District (collectively, the "Site"):

A. Site Investigation Work Plan. Within six months of issuance, the District, along with the other named Responsible Parties, was required to submit a Site Investigation Work Plan proposing activities to: (a) fully delineate the vertical and lateral extent of soil and

INFORMATION CONTINUED:

groundwater contamination; (b) characterize site hydrology and hydrogeology; (c) evaluate actual or potential off-site migration of contaminants; (d) determine the type and amount of material requiring excavation for closure or clean-closure; and (e) install a groundwater monitoring well network and properly remove past monitoring wells. (Order, Required Actions, §A.1.)

B. Time Schedule. A proposed schedule for completing all Site Investigation activities within 18 months of commencement. (Order, Required Actions, §A.2.)

C. Site Investigation Report. Within 24 months of work plan approval, a comprehensive report including: full site history; complete soil and groundwater sample analyses by an ELAP-certified laboratory; soil boring logs; and a cost estimate for clean-closure excavation. (Order, Required Actions, §B.)

D. Quarterly Progress Reports. Ongoing reports due February 15, May 15, August 15, and November 15 of each year. (Order, Required Actions, §C.)

E. Selection of Closure Method. Within 36 months (i.e. August 11, 2028), the parties must select either: (1) traditional closure under Title 27, including a prescriptive final cover; or (2) clean-closure requiring removal of all waste materials and contaminated soil. (Order, Required Actions, §D.)

The District petitioned the RWQCB on two (2) separate occasions for extensions of the compliance deadlines. On February 11, 2026 and on June 18, 2026, the RWQCB granted the District extensions of certain compliance deadlines. Currently, the Site Investigation Work Plan is now due **February 1, 2027**, and the next Quarterly Progress Report is now due **May 15, 2027**. All other compliance deadlines remain unchanged. The enforcement provisions of the Order authorize penalties of up to \$1,000 per violation per day for noncompliance under Water Code section 13268.

The Site is a single contiguous former disposal area with no physical barriers between the West Parcel and East Parcel. A natural watercourse bisects both parcels running from northwest to southeast. The Order contemplates that the Responsible Parties “shall meet and confer with each other in good faith” and “may elect to jointly submit a single Site Investigation Work Plan and Time Schedule.” (Order, Required Actions, § A.1, fn. 14.)

The District, City, and County have informally recognized that independent, parcel-by-parcel investigation would be technically inadequate, duplicative, and economically wasteful, and that a coordinated investigation of the entire Site will produce superior technical results at a substantially reduced aggregate cost. Thus, a coordinated approach to addressing the Order’s requirements is not only contemplated by the Order itself but is the only practical and cost-effective path forward for all parties. However, Zenenergy has chosen not to coordinate with the other Responsible Parties (i.e. the District, City and County) with respect to the Order,

DISCUSSION

In light of the foregoing, the District, City, and County have agreed to establish a framework for coordination and cost sharing with respect to “Phase 1 Activities” (as defined in the proposed

INFORMATION CONTINUED:

Agreement), being the preparation of the Site Investigation Work Plan and Time Schedule, the conduct of the site investigation, the preparation of the Site Investigation Report, and the preparation of Quarterly Progress Reports, while expressly reserving all rights, claims, and defenses with respect to ultimate liability, remediation, closure, and all other obligations arising under the Order, applicable law or in equity, or otherwise.

For the past few months, the District, City, and County have engaged in good faith discussions on coordination and cost sharing with respect to preparation and submission of the Phase 1 Activities required under the Order. The result of such discussions is the proposed "Agreement for Coordination and Cost Sharing" ("Agreement") by and among the District, City, and County.

The proposed Agreement includes, among other matters, the following provisions:

1. Limited Scope - Phase 1 Activities Only. The proposed Agreement governs only the Phase 1 Activities expressly required under Sections A, B, and C of the Order, being preparation of the joint Site Investigation Work Plan and Time Schedule, performance of the site investigation, and preparation of Quarterly Progress Reports and the Site Investigation Report. The activities defined as the "Phase 2 Activities", being the selection of Closure Method, closure construction, post-closure care, and remediation, are expressly deferred to a separate, future agreement, are amendment to the Agreement, to be negotiated once investigation results are available.
2. Proposed Equal Cost Allocation. Phase 1 Costs would be shared equally (i.e. 33.334% each) among the three (3) Parties to the Agreement, subject to an aggregate Phase 1 Costs/Phase 1 Budget cap and an Individual Party Cap to be inserted following further discussions among the District, City and County regarding potential consultant costs. The proposed Agreement expressly states that this allocation is for administrative convenience only, is not an admission of liability or relative responsibility, and shall not be cited as a precedent for any Phase 2 allocation.
3. Comprehensive Reservation of Rights. Article 7 preserves each Party's rights, claims, defenses, and counterclaims in full, including the right to contest Responsible Party designation, seek contribution or cost recovery, and advocate for any allocation of Phase 2 costs on any basis.
4. Joint Consultant and Joint Work Plan. The Parties would jointly agree on the selection and retention of a single California-licensed professional engineer or geologist or a qualified environmental consulting firm employing or retaining such professional, as Consultant which will prepare a joint Work Plan addressing both parcels comprehensively, as contemplated by Footnote 14 of the Order, and perform the other Phase 1 Activities. In this regard, the County as the "Lead Party (discussed below) is currently preparing a Request for Proposals ("RFP"), with input given on the RFP documents from the District and the City, to publish and seek proposals for the ultimate selection and retention of such a Consultant.
5. Steering Committee Creation and Governance. Article 4 of the proposed Agreement establishes a Steering Committee of the Parties. Each Party would designate one (1) representative and one (1) alternate to the Steering Committee. The Steering Committee is responsible for, among other matters, (a) reviewing and scoring the proposals received by the County to serve as the Consultant, (b) selecting the Consultant, (c) approving the scope and budget of the Consultant, (d) reviewing drafts of documents before submission to the RQWCB,

INFORMATION CONTINUED:

and (e) serving as the meet-and-confer forum required by Footnote 19 of the Order. Most decisions would be by majority vote (i.e. 2 of 3 of the Parties) of the Steering Committee. However, the following matters require unanimous approval of the Parties: (x) any modification to the cost-sharing percentages or monetary caps set forth in the Agreement due to a budget increase for cost overruns or additional work; (y) termination of the Consultant; and (z) any communication to the RQWCB that purports to bind all Parties or that addresses allocation of responsibility or financial liability among the Parties.

6. Lead Party In a Ministerial Role. One Party would be designated as the primary point of contact between the Consultant and the Parties and to administer the Consultant's engagement on behalf of all Parties, including signing the contract with the Consultant selected by the Parties. The Parties have informally selected the County to serve as the Lead Party. The Lead Party will also administer invoicing through a Funding Account, but with no authority to direct the Consultant's technical judgment. All Parties would be named as direct clients and beneficiaries of the contract with the Consultant and of the Consultant's work product, with full and equal access to the Consultant.

7. Standard Administrative Provisions. The proposed Agreement includes default and termination provisions, a tiered dispute-resolution clause (negotiation, JAMS mediation, then litigation), California governing law, Riverside County venue, and the customary contract language.

CONCLUSION

As stated above under the "Specific Request or Recommendation" part of this Staff Report, staff requests that the Board take the following actions:

1. Approve the proposed Agreement for Coordination and Cost Sharing by and among Palm Springs Cemetery District, City of Cathedral City, and County of Riverside for Site Investigation Activities Pursuant to Technical Reporting Order No. R7-2025-0020-01 (Historic Cathedral City Landfill; Assessor's Parcel Nos. 670-080-016 & 670-080-017);
2. Provide input on 1 representative and 1 alternate to serve on behalf of the District on the Steering Committee established by the Agreement;
3. Authorize changes to the final form of the Agreement that are approved by the District Manager and District Legal Counsel; and
4. Authorize the District Chairperson to sign the Agreement on behalf of the District.

For 2. above, the Agreement establishes a Steering Committee of the Parties, as discussed above. The Board is asked to discuss and provide input on the District's designated representative and alternate to serve on the Steering Committee.

For 3. above, because the Parties have not estimated the anticipated Consultant costs for the Phase 1 Activities by the agenda posting deadline, we request staff authority to make changes to the final form of the Agreement (before signing) that are approved by the District Manager and the District Legal Counsel so we can include this information into the Agreement.

INFORMATION CONTINUED:

ATTACHMENTS:

1. Agreement for Coordination and Cost Sharing by and among Palm Springs Cemetery District, City of Cathedral City, and County of Riverside for Site Investigation Activities Pursuant to Technical Reporting Order No. R7-2025-0020-01 (Historic Cathedral City Landfill; Assessor's Parcel Nos. 670-080-016 & 670-080-017)

**AGREEMENT FOR COORDINATION AND COST SHARING
BY AND AMONG
PALM SPRINGS CEMETERY DISTRICT, CITY OF CATHEDRAL CITY, AND
COUNTY OF RIVERSIDE
FOR SITE INVESTIGATION ACTIVITIES
PURSUANT TO TECHNICAL REPORTING ORDER NO. R7-2025-0020-01**

(Historic Cathedral City Landfill; Assessor's Parcel Nos. 670-080-016 & 670-080-017)

THIS AGREEMENT FOR COORDINATION AND COST SHARING ("Agreement") is entered into as of _____, 2026 ("Effective Date"), by and among the City of Cathedral City, a California municipal corporation ("City"); County of Riverside, by and through its Department of Waste Resources ("County" or "RCDWR"); and Palm Springs Cemetery District, a California special district and public cemetery district located in the County of Riverside, State of California ("District" or "PSCD").. The City, County, and District are each referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

A. On August 11, 2025, the Colorado River Basin Regional Water Quality Control Board ("Regional Water Board" or "Board") reissued Technical Reporting Order No. R7-2025-0020-01 ("Order") pursuant to Water Code Section 13267. The Order is directed to the City, County, District, and Zenergy Capital LLC, a California limited liability company, as Trustee of the Caliente Conservancy Trust ("Zenergy") as Responsible Parties with respect to the Historic Cathedral City Landfill ("Site") comprising Assessor's Parcel Numbers (i) 670-080-016, totaling approximately 26.5 acres owned by the City ("West Parcel"); and (ii) 670-080-017, totaling approximately 37.7 acres owned by Zenergy ("East Parcel"); and

B. The Order requires the Parties to submit, among other things: (i) a Site Investigation Work Plan ("Work Plan"); (ii) a Time Schedule; (iii) Quarterly Progress Reports; (iv) a Site Investigation Report; and (v) a Selection of Closure Method. The Order contemplates that the Parties "shall meet and confer with each other in good faith" and "may elect to jointly submit a single Site Investigation Work Plan and Time Schedule." (Order, Required Actions, § A.1, fn. 14.); and

C. All four Parties submitted responses to the Order's initial deadlines in February 2026. The Board issued Notices of Violation ("NOVs") to the City, County, and Zenergy, finding their respective submissions non-compliant. On June 18, 2026, the Board granted an extension for the submittal of the Site Investigation Workplan to February 1, 2027, and required the submittal of quarterly progress reports to begin on May 15, 2027. All other deadlines set forth in the Order remain unchanged; and

D. The Site is a single contiguous former disposal area with no physical barriers between the West Parcel and East Parcel. A natural watercourse bisects both parcels running from northwest to southeast. The Parties recognize that independent, parcel-by-parcel investigation would be technically inadequate, duplicative, and economically wasteful, and that a coordinated

investigation of the entire Site will produce superior technical results at a substantially reduced aggregate cost; and

E. Notwithstanding that Zenergy chose not to coordinate with the Parties with respect to the Order, the Parties wish to establish a framework for coordination and cost sharing with respect to the Phase 1 Activities (as defined below in this Agreement), being the preparation of the Site Investigation Work Plan and Time Schedule, the conduct of the site investigation, the preparation of the Site Investigation Report, and the preparation of Quarterly Progress Reports, while expressly reserving all rights, claims, and defenses with respect to ultimate liability, remediation, closure, and all other obligations arising under the Order, applicable law or in equity, or otherwise; and

F. The Order also requires the Parties to select a closure method within 36 months of the Order's adoption (Order, Required Actions, § D) and, depending on the method selected, to submit either a Report of Waste Discharge for traditional closure or a Clean-Closure Work Plan. The Parties acknowledge that coordination on closure planning is desirable and that the allocation of closure-related costs will need to be addressed, but the Parties have agreed to defer the negotiation of cost-sharing terms for closure and related Phase 2 Activities (as defined below in this Agreement) to a separate and future agreement or an amendment to this Agreement among the Parties once the results of the site investigation are available to inform those discussions.

NOW, THEREFORE, in consideration of the foregoing Recitals, the mutual covenants and agreements contained in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

ARTICLE 1 DEFINITIONS

1.1 **"Consultant"** means the California-licensed professional engineer or professional geologist, and/or the environmental consulting firm employing or retaining such professional, selected by the Parties pursuant to Article 3 of this Agreement to prepare the Work Plan and perform the Phase 1 Activities.

1.2 **"Lead Party"** means the Party designated under Section 3.3 of this Agreement to serve as the primary point of contact between the Consultant and the Parties and to administer the Consultant's engagement on behalf of all Parties.

1.3 **"Order"** means Technical Reporting Order No. R7-2025-0020-01, reissued August 11, 2025, by the Regional Water Board, as it may be amended, modified, or supplemented from time to time.

1.4 **"Phase 1 Activities"** means, collectively, the following activities required under Required Actions Sections A, B and C of the Order, which are the sole subject of cost sharing under this Agreement:

(a) Preparation, submission, and revision (if required by the Board) of the Site Investigation Work Plan (defined herein as the Work Plan);

(b) Preparation and submission of the Time Schedule;

(c) Performance of all investigation activities described in the approved Work Plan, including but not limited to: soil borings, soil and groundwater sampling, laboratory analysis, installation of a compliant groundwater monitoring well network, proper removal of existing non-compliant monitoring wells by over-drilling, hydrogeologic characterization, and evaluation of off-site migration;

(d) Preparation and submission of Quarterly Progress Reports; and

(e) Preparation and submission of the Site Investigation Report.

1.5 **“Phase 1 Costs”** means all reasonable and necessary costs and expenses incurred in connection with the Phase 1 Activities, including the Consultant fees, subconsultant fees, ELAP-certified laboratory analysis costs, drilling and well installation costs, permitting fees, equipment rental, and other direct costs of the investigation, but excluding each Party’s own legal fees and internal administrative costs.

1.6 **“Phase 2 Activities”** means all activities arising under the Order beyond the Phase 1 Activities, including but not limited to the Selection of Closure Method (Order, § D), preparation and submission of a Report of Waste Discharge or Clean-Closure Work Plan, closure construction, post-closure maintenance and monitoring, and any remediation activities. Phase 2 Activities are expressly excluded from the cost-sharing provisions of this Agreement, and the allocation of costs for Phase 2 Activities shall be the subject of a separate and future agreement or an amendment to this Agreement among the Parties.

1.7 **“Site”** means the Historic Cathedral City Landfill, comprising the West Parcel (APN 670-080-016) and the East Parcel (APN 670-080-017), and any areas immediately adjacent thereto that may be affected by migration of waste constituents from the Site.

1.8 **“Steering Committee”** means the committee established under Article 4 of this Agreement, consisting of one designated representative from each Party.

ARTICLE 2 SCOPE AND LIMITATIONS

2.1 **Scope.** This Agreement governs the coordination and costs of all Phase 1 Activities required under the Order. The allocation of costs and coordination for Phase 2 Activities, including closure, remediation, post-closure maintenance and monitoring, and any other obligations arising under the Order, at law, or in equity, shall be the subject of a separate and future agreement or an amendment to this Agreement among the Parties.

2.2 **No Admission.** Participation in this Agreement and any of the Phase 1 Activities and Phase 2 Activities does not constitute, and shall not be construed as, an admission by any Party of liability, responsibility, fault, or obligation with respect to the Site, the Order, or any contamination or environmental condition at, on, under, or emanating from the Site.

2.3 **No Precedent for Phase 2 Allocation.** The cost-sharing percentages, caps, and other financial arrangements set forth in this Agreement apply exclusively to Phase 1 Costs and shall not constitute, create, or be cited as a precedent, benchmark, or basis for allocating costs, liability, or responsibility for Phase 2 Activities or any other matter. Each Party expressly reserves the right to advocate for a different allocation of responsibility for Phase 2 Activities based on any and all relevant legal, equitable, and factual considerations.

2.4 **Coordination on Closure Method.** The Parties agree to coordinate in good faith on the Selection of Closure Method required under Section D of the Order, including the meet-and-confer process between landowner and non-landowner parties required by Footnote 19 of the Order. The Steering Committee shall serve as the forum for such coordination. However, the allocation of costs associated with closure planning, closure construction, post-closure maintenance and monitoring, and any related activities shall not be governed by this Agreement and shall instead be addressed in a separate and future agreement or an amendment to this Agreement to be negotiated by the Parties after the site investigation results are available. Nothing in this Agreement obligates any Party to agree to any particular closure method or cost allocation for Phase 2 Activities.

ARTICLE 3 CONSULTANT SELECTION AND RETENTION

3.1 **Solicitation of Proposals.** The County has initiated a solicitation process for qualified California-licensed professional engineers and/or geologists to prepare the Work Plan and perform the Phase 1 Activities, which will include the circulation of a Request for Proposals ("RFP")..

3.2 **Selection.** Upon receipt of qualified responses ("Proposals") to the RFP, the Steering Committee shall review the Proposals and select the Consultant by each Party scoring the Proposals based on the same scoring criteria, giving due consideration to qualifications, relevant experience with Title 27 landfill closures and RWQCB proceedings, proposed scope and methodology, cost, availability to meet the deadlines imposed by the Regional Water Board under the Order, and the County's Proposal vetting process provided in writing by the County to the other Parties before issuance of the RFP. If the Steering Committee is unable to reach a majority decision on the selection of a Proposal and proposed Consultant within twenty (20) business days following receipt of the Proposals, any Party may propose that the selection of a Consultant be resolved by the dispute resolution procedures set forth in Article 9 of this Agreement. In no event shall selection disputes delay the submission of the Work Plan beyond the applicable Board deadlines.

3.3 **Lead Party and Engagement.** The Steering Committee has designated the County to serve as the Lead Party for purposes of executing the engagement agreement with the proposed

Consultant and administering the engagement on behalf of all Parties. The Lead Party shall act in a ministerial capacity only and shall not have authority to direct the Consultant's technical judgments or conclusions. The engagement agreement shall expressly name all three Parties as direct beneficiaries of the engagement agreement and clients of the Consultant, and the Consultant shall owe duties to all Parties under the engagement agreement. The engagement agreement shall include an express requirement for the Consultant to notify the Steering Committee of any budget increases or cost overruns, as described in Section 4.2(b) below. The engagement agreement shall also include an express requirement that the Lead Party and the Consultant shall refer all developments and potential findings of the Consultant to all Parties prior to inclusion in any written reports. In any event, the Lead Party shall refer all developments and potential findings of the Consultant to all Parties prior to inclusion in any written reports. The Lead Party shall promptly circulate all Consultant invoices, work product, draft reports, and correspondence with the Regional Water Board to all Parties.

3.4 **Consultant Independence.** The Consultant shall be an independent contractor and shall exercise independent professional judgment in the preparation of all technical documents. No Party shall direct, influence, or attempt to influence the Consultant's technical conclusions, findings, or recommendations. All Parties shall have the right to communicate directly with the Consultant, provided that a summary of any substantive communication is promptly shared with all other Parties.

ARTICLE 4 STEERING COMMITTEE

4.1 **Composition.** Each Party shall designate one (1) representative and one (1) alternate to serve on the Steering Committee. Designations shall be made in writing within five (5) business days of the Effective Date and may be changed at any time upon written notice to all other Parties.

4.2 **Responsibilities.** The Steering Committee shall: (a) select the Consultant; (b) review and approve the Consultant's proposed scope of work and budget; (c) review and comment on the draft Work Plan, Time Schedule, Quarterly Progress Reports, and Site Investigation Report prior to submission to the Regional Water Board; (d) authorize expenditures exceeding the approved budget by more than ten percent (10%) subject to each Party's approval of such expenditures; (e) authorize scope of work changes requested by the Regional Water Board subject to each Party's approval of any cost increases due to the scope of work changes; (f) coordinate communications with the Regional Water Board; and (g) serve as the forum for coordination on the Selection of Closure Method, including facilitating the meet-and-confer process between landowner and non-landowner parties required by Section D, Footnote 19, of the Order.

4.3 **Meetings.** The Steering Committee shall meet, in person, by videoconference, or by telephone, at least monthly during the term of this Agreement, and more frequently as needed to meet Regional Water Board deadlines. Meetings may be called by any Party on not less than five (5) business days' notice (or shorter notice in exigent circumstances). Each Party's counsel may attend all Steering Committee meetings.

4.4 **Decision-Making.** Except as otherwise provided in this Agreement, decisions of the Steering Committee shall be made by majority vote (two of three Parties), except that the following decisions shall require unanimous consent of the Steering Committee and subject to each Party's approval: (a) any modification to the cost-sharing percentages or monetary caps set forth in Article 5 of this Agreement due to a budget increase for cost overruns or additional work described in Sections 5.2(b) and (c) of this Agreement or otherwise; (b) termination of the Consultant; and (c) any communication to the Regional Water Board that purports to bind all Parties or that addresses allocation of responsibility or financial liability among the Parties.

ARTICLE 5 COST SHARING

5.1 Equal Allocation for Phase 1 Costs.

(a) Subject to the monetary caps set forth in Section 5.2, Phase 1 Costs shall be allocated equally among the four Parties as follows ("Percentage Share"):

City of Cathedral City:	33.334%
County of Riverside (RCDWR):	33.334%
Palm Springs Cemetery District:	33.334%

(b) The Parties acknowledge that this equal allocation stated hereinabove is agreed to by the Parties solely for administrative convenience and efficiency in funding the Phase 1 Activities and does not reflect, and shall not be construed as reflecting, any determination, concession, or agreement regarding the relative responsibility, liability, or fault of any Party for conditions at the Site. Each Party expressly reserves all rights to seek a different allocation of costs and responsibility in any different or subsequent proceeding, whether administrative, judicial, or otherwise.

5.2 Aggregate Cost Cap and Individual Party Monetary Cap.

(a) **Aggregate Phase 1 Budget Cap.** The Steering Committee shall establish an initial aggregate budget for Phase 1 Costs ("Phase 1 Budget") based on the Consultant's proposal, of an amount not-to-exceed _____ without unanimous consent of all Parties. Each Party's maximum financial obligation under this Agreement shall not exceed its Percentage Share of the Phase 1 Budget as approved ("Individual Cap"), unless the Party consents in writing to a higher amount.

(b) **Budget Increases: Cost Overruns.** If the Consultant determines that the Phase 1 Activities cannot be completed within the approved Phase 1 Budget due to a cost overrun or additional work, the engagement agreement shall require the Consultant to promptly notify the Steering Committee with a detailed explanation of the additional costs and the reasons therefor. Any increase to the Phase 1 Budget shall require the approval of all Parties.

5.3 Payment Procedures.

(a) Initial Deposit. Within thirty (30) business days of the Effective Date, each Party shall deposit its Percentage Share of the Consultant's estimated fees for the first phase of work (preparation of the Work Plan and Time Schedule) into an escrow or trust account designated by the Lead Party ("Funding Account"). The estimated initial deposit for each Party shall not exceed _____. The Funding Account shall be replenished by additional deposits from each Party as directed by the Steering Committee.

(b) Progress Payments. The Lead Party shall circulate all Consultant invoices to all Parties within five (5) business days of receipt. Each Party shall authorize payment of its Percentage Share of each invoice within twenty (20) business days of receipt of such invoice. Payments from each Party shall be made from each Party's deposit held in the Funding Account.

(c) Late Payments. If any Party fails to make a required payment within the time specified in this Section 5.3, interest shall accrue on the unpaid amount at the rate of one percent (1%) per month (or the maximum rate permitted by law, whichever is less) from the due date until paid in full. A Party that is more than thirty (30) calendar days delinquent in any payment required by this Agreement shall be deemed in default under Section 8.2 of this Agreement.

(d) Accounting. The Lead Party shall maintain complete and accurate records of all Phase 1 Costs incurred by and paid to the Consultant, all payments made from the Funding Account, and all payments received from all Parties into the Funding Account. Within thirty (30) calendar days of the completion or termination of Phase 1 Activities, the Lead Party shall circulate to all Parties a final accounting of all payments made to and from the Funding Account, together with a reconciliation of amounts paid to the Consultant and amounts owed to the Consultant. Any Party may, at its own cost and expense, audit the Funding Account records, upon five (5) calendar days' prior written notice to all Parties.

5.4 Alternative Allocation by Agreement. Notwithstanding Section 5.1, the Parties may at any time unanimously agree in writing to modify the Percentage Shares to reflect an alternative allocation methodology (including, but not limited to, allocation based on acreage, historical disposal activities, duration of ownership or operational control, or any combination thereof). Any such modification shall be set forth in a written amendment to this Agreement signed by all Parties.

5.5 Separate Legal and Administrative Costs. Each Party shall bear its own attorneys' fees, legal costs, and internal administrative expenses incurred in connection with the negotiation, execution, and performance of this Agreement, and coordination among the Parties (including, but not limited to, the coordination regarding the Phase 1 Activities). Such fees and costs are not Phase 1 Costs and are not subject to the cost-sharing provisions of this Agreement.

5.6 Phase 2 Costs Excluded. For the avoidance of any doubt, the cost-sharing provisions of this Article 5 do not apply to any Phase 2 Activities, including but not limited to the Selection of Closure Method, preparation of a Report of Waste Discharge or Clean-Closure Work

Plan, closure construction, post-closure maintenance and monitoring, or any remediation activities. The allocation of Phase 2 costs shall be addressed in a separate and future agreement or an amendment to this Agreement among the Parties.

ARTICLE 6

WORK PLAN, TIME SCHEDULE, AND REPORTING

6.1 **Joint Work Plan Submission.** The Parties intend to submit a single, joint Site Investigation Work Plan and Time Schedule to the Regional Water Board, as contemplated by the Order. The Work Plan shall address both the West Parcel and East Parcel comprehensively and shall be signed and stamped by the Consultant as a California-licensed professional engineer or geologist, in compliance with General Provisions Section E.2 of the Order. Each Party's senior authorized representative shall execute the certification required by General Provisions Section E.3 of the Order with respect to the joint Work Plan.

6.2 **Board Deadline Compliance.** The Parties acknowledge that the earliest applicable Board deadline for submission of a compliant Work Plan is February 1, 2027 (unless extended by the Board). The Parties shall use good faith and commercially reasonable efforts to submit the joint Work Plan by the earliest applicable deadline. If submission by the earliest deadline is not feasible, each Party shall independently request any additional extension necessary from the Board, and all Parties shall cooperate in supporting each other's extension requests to the extent consistent with their respective interests.

6.3 **Review and Comment.** The Consultant shall circulate draft Work Plan, Time Schedule, Quarterly Progress Reports, and Site Investigation Report to the Steering Committee for review and comment at least ten (10) business days prior to the planned submission date (or such shorter period as Board deadlines may require). Each Party shall have the right to submit written comments to the Consultant, which the Consultant shall consider in the exercise of independent professional judgment. Factual errors identified by any Party shall be corrected. Disagreements regarding technical conclusions or recommendations shall be resolved by the Consultant in the exercise of professional judgment, with dissenting views noted in writing to the Steering Committee.

6.4 **Quarterly Progress Reports.** Unless the Parties obtain Executive Officer approval for a joint investigation and joint reporting under Section C, Footnote 18, of the Order, each Party shall submit its own Quarterly Progress Report. To minimize cost and ensure consistency, the Consultant shall prepare a single technical narrative describing the status of Phase 1 Activities, which each Party may incorporate into its individual Quarterly Progress Report with such additional party-specific information as it deems appropriate. The cost of the Consultant's preparation of the common technical narrative shall be a Phase 1 Cost shared according to each Party's Percentage Share. Each Party's costs in customizing its individual report shall be borne by that Party alone.

6.5 **Site Access.** Each Party that owns or controls any portion of the Site shall grant the Consultant and its subcontractors reasonable access to the Site for purposes of performing the Phase 1 Activities, subject to reasonable advance notice, insurance requirements, and compliance

with all applicable safety and environmental regulations. The City shall provide access to the West Parcel. If Zenergy fails to provide access to the East Parcel, the Parties shall seek the assistance of the Board in obtaining such access. The District and the County, as parties without current ownership or control of either parcel, shall reasonably cooperate with the City and Zenergy as needed to facilitate access.

6.6 **Investigation to Inform Closure Planning.** The Parties acknowledge that the results of the Phase 1 Activities will be essential to the Selection of Closure Method required under Section D of the Order. The Work Plan shall be designed to generate sufficient data to evaluate both traditional closure and clean-closure options, including a determination of the type and amount of material that would need to be excavated to achieve clean-closure, as required by Section A.1.d of the Order. The cost of including closure-related data collection within the scope of the Phase 1 Activities shall be a Phase 1 Cost shared equally according to the Percentage Shares under Article 5 of this Agreement.

ARTICLE 7 COMPREHENSIVE RESERVATION OF RIGHTS

7.1 **General Reservation.** Each Party enters into this Agreement with a full and express reservation of all rights, claims, defenses, and counterclaims available to it, whether arising under the Order, at law, in equity, or under any federal, state, or local statute, regulation, rule, or common law principle, including, but not limited to, rights arising under the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), the California Water Code, the California Health and Safety Code, the California Government Code, and Title 27 of the California Code of Regulations. This Agreement shall not be construed to limit, waive, impact, or modify any such rights.

7.2 **Specific Reservations.** Without limiting the generality of Section 7.1, each Party specifically reserves the right to:

- (a) Contest the Board's jurisdiction and authority to impose obligations on that Party under the Order;
- (b) Challenge its designation as a Responsible Party under the Order;
- (c) Seek administrative or judicial review of the Order or any action taken thereunder;
- (d) Assert that another Party or non-party (including persons or entities not named in the Order) bears greater, equal, or sole responsibility, fault, or liability for conditions at the Site;
- (e) Seek contribution, indemnification, or cost recovery from any other Party or non-party for costs incurred or to be incurred in connection with the Site, or any part of the Site, whether under this Agreement or otherwise;

(f) Assert any defense based on statutes of limitation, statutes of repose, laches, estoppel, or similar doctrines;

(g) Assert that the cost-sharing percentages under this Agreement do not reflect that Party's proportionate share of liability, responsibility, or fault;

(h) Advocate for any allocation of Phase 2 costs, closure costs, remediation costs, or other future costs on any basis, without regard to the allocation set forth in this Agreement; and

(i) Assert any other defense, claim, or right available under applicable law or in equity.

Without limiting the foregoing, the City and the District acknowledge there is a dispute between them related to the indemnification obligations set forth in that certain Real Estate Purchase and Sale Agreement entered into by and between the City and the District and dated May 13, 2004, and that neither party waives any of its rights under such agreement and that each party expressly reserves all such rights.

7.3 **No Admission.** Nothing in this Agreement, including any payment made or action taken pursuant hereto, shall constitute or be construed as an admission of liability, responsibility, fault, causation, or obligation by any Party. No Party's participation in this Agreement shall be admissible in any proceeding (administrative, judicial, or otherwise) as evidence of that Party's liability, fault, or responsibility, or as an admission against interest, except for the limited purpose of enforcing the terms of this Agreement itself.

7.4 **Contribution Rights Preserved.** Each Party's rights to seek contribution, indemnification, equitable apportionment, or cost recovery from any other Party or from non-parties for any costs incurred in connection with the Site, whether incurred under this Agreement, the Order, or otherwise, are expressly preserved and are not affected, limited, impacted, or waived by this Agreement. Payments made under this Agreement by a Party may be credited against any contribution or cost-recovery obligation subsequently determined to be owed by or to the paying Party, as may be appropriate under applicable law or in equity.

ARTICLE 8 TERM, DEFAULT, AND TERMINATION

8.1 **Term.** Once signed by all Parties hereto, this Agreement shall be effective as of the Effective Date and shall remain in effect until the earlier of: (a) the Board's written acceptance of the Site Investigation Report; (b) termination by unanimous written consent of all Parties; or (c) termination pursuant to Section 8.3 of this Agreement.

8.2 **Default.** A Party shall be in default under this Agreement if it: (a) fails to make any required payment under this Agreement within thirty (30) calendar days of the due date; (b) fails to perform or delays in performing any other obligation under this Agreement, or violates any provision of this Agreement, and fails to cure such failure, delay or violation within thirty (30) calendar days of written notice from any other Party specifying the failure of or delay in performance or violation; or (c) takes any action that frustrates the purposes of this Agreement, including unreasonable refusal to grant Site access as required by Section 6.5 of this Agreement.

8.3 **Remedies for Default; Termination.** If a Party is in default:

(a) The non-defaulting Parties may, by majority vote, exclude the defaulting Party from participation in the Steering Committee and from review and comment on draft submissions, without relieving the defaulting Party of its payment obligations accrued prior to the date of default;

(b) The non-defaulting Parties may reallocate the defaulting Party's Percentage Share among themselves by mutual agreement of the non-defaulting Parties, with each non-defaulting Party's right to seek recovery of such additional costs from the defaulting Party expressly reserved;

(c) Any non-defaulting Party may terminate this Agreement, without liability or penalty, upon thirty (30) calendar days' written notice to all other Parties, whereupon the provisions of Section 8.4 shall apply. In this regard, the non-defaulting Parties shall each have the right, but not the obligation, and without liability or penalty from any other Party, including, but not limited to, the defaulting Party, to separately enter into a new agreement for coordination and cost sharing regarding the Order and to re-engage the Consultant under separate agreement; and

(d) The non-defaulting Parties shall have all other rights and remedies available at law or in equity.

8.4 **Effect of Termination.**

(a) Termination of this Agreement shall not: (1) relieve any Party of payment obligations accrued prior to the effective date of termination; (2) affect the validity or enforceability of the reservation of rights set forth in Article 7 of this Agreement; (3) affect any Party's rights to seek contribution or cost recovery; or (4) relieve any Party of its independent obligations under the Order.

(b) With two (2) business days following a termination of this Agreement, the Lead Party shall terminate the engagement agreement with Consultant. In this regard, the engagement agreement with the Consultant shall include a provision allowing for the Lead Party to terminate such engagement agreement without cause, and without liability or penalty, upon two (2) business days prior written notice to the Consultant.

(c) Within three (3) business days of a termination of this Agreement, the Lead Party shall cause the return of all funds held in the Funding Account to each Party to which such funds belong based on deposits into the Funding Account by such Party and the then current accounting of such funds, following the final close out payment to the Consultant under the engagement agreement.

ARTICLE 9 DISPUTE RESOLUTION

9.1 **Negotiation.** Any dispute arising under or relating to this Agreement shall first be the subject of good faith negotiation among the Parties' respective designated Steering Committee representatives for a period of not less than fifteen (15) calendar days.

9.2 **Mediation.** If negotiation pursuant to Section 9.1 of this Agreement does not resolve the dispute, any Party may initiate non-binding mediation before a mediator mutually agreed upon by the Parties, or if the Parties cannot agree, before a mediator appointed by JAMS. The costs of mediation shall be shared equally. Mediation shall be completed within forty-five (45) calendar days of initiation, unless the Parties agree otherwise.

9.3 **Litigation.** If mediation does not resolve the dispute, any Party may pursue any available legal or equitable remedy. Nothing in this Agreement shall prevent any Party from seeking emergency or injunctive relief to prevent irreparable harm or to meet Board-imposed deadlines.

9.4 **Continued Performance.** Pending resolution of any dispute, the Parties shall continue to perform their respective obligations under this Agreement to the extent reasonably practicable, and shall not delay submission of documents to the Board on account of any inter-party dispute.

ARTICLE 10 MISCELLANEOUS PROVISIONS

10.1 Notices.

(a) Any notice to be provided pursuant to this Agreement shall be in writing, and all such notices shall be delivered by registered or certified mail, postage prepaid, return receipt requested, or by personal delivery (including by means of professional messenger service or courier service such as United Parcel Service or Federal Express, or by U.S. Postal Service), and addressed to the Parties as follows:

To the City:	John Corella, Director of Public Works City of Cathedral City 68700 Avenida Lalo Guerrero Cathedral City, CA 92234
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With a Copy to: Varco & Rosenbaum
Environmental Law Group LLP
225 Broadway, Suite 1900
San Diego, CA 92101
Attn: Suzanne R. Varco, Esq.,

To the County: Andy Cortez
General Manager – Chief Engineer
Department of Waste Resources
County of Riverside
14310 Frederick Street
Moreno Valley, California 92553

With a Copy to: Murphy & Evertz, LLP
650 Town Center Drive, Suite 550
Costa Mesa, California 92626
Attn: Douglas Evertz, Esq.
Bradford Grabske, Esq.

To the District: Kathleen Jurasky
District Manager
Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, CA 92234

With a Copy to: Kane Ballmer & Berkman
515 S. Figueroa St., Suite 780
Los Angeles, CA 90071
Attn: Kendall D. Levan, Esq.,
District General Counsel

(b) Any notice that is personally delivered (including by means of professional messenger service, courier service such as United Parcel Service or Federal Express, or by U.S. Postal Service), will be deemed received on the documented date of receipt by the recipient; and any notice that is sent by registered or certified mail, postage prepaid, return receipt required will be deemed received on the date of receipt thereof.

(c) Either Party may change the specified person or address at which it is to receive notices by so advising the other Party in writing.

10.2 **Entire Agreement.** This Agreement constitutes the entire agreement among the Parties with respect to the subject matter hereof and supersedes all prior negotiations,

representations, and agreements, whether oral or written. This Agreement may not be modified except by written instrument signed by all Parties.

10.3 **Governing Law.** The validity of this Agreement and any of its terms or provisions, as well as the rights and duties of the Parties under this Agreement, shall be construed pursuant to and in accordance with the laws of the State of California, without giving effect to its principles of conflicts of laws.

10.4 **Venue.** All proceedings involving disputes over the terms, provisions, covenants or conditions contained in this Agreement and all proceedings involving any enforcement action related to this Agreement shall be initiated and conducted in the applicable court or forum in Riverside County, California, and each Party irrevocably consents to the personal jurisdiction of such courts. Each Party waives any ability to transfer venue pursuant to Code of Civil Procedure Section 394.

10.5 **Severability.** If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

10.6 **No Third-Party Beneficiaries.** This Agreement is for the benefit of the Parties only and does not confer any rights or remedies on any third party, including the Regional Water Board, any other governmental agency, or any person or entity not a signatory hereto.

10.7 **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Electronic or facsimile signatures shall have the same force and effect as original signatures.

10.8 **Authority.**

(a) Each of the Parties to this Agreement hereby represents that all necessary and appropriate actions of their governing bodies have been taken to make this Agreement a binding obligation of each of the Parties hereto.

(b) Each Party hereby represents and warrants to the other Party that the persons signing this Agreement on behalf of such Party have been duly authorized and have full power and authority to enter into, sign, and execute this Agreement on such Party's behalf and to bind such Party pursuant to the terms and conditions of this Agreement.

(c) All individuals signing this Agreement for a Party which is a corporation, limited liability company, partnership or other legal entity, or signing under a power of attorney, or as a trustee, guardian, conservator, or in any other legal capacity, covenant to the other Parties that they have the necessary capacity and authority to act for, sign and bind the respective entity or principal on whose behalf they are signing.

10.9 **Recitals Incorporated.** The Recitals set forth above are incorporated herein by this reference and made a substantive part of this Agreement.

10.10 **Waiver.** No waiver of any provision of this Agreement shall be effective unless in writing and signed by the waiving Party. The failure of any Party to enforce any provision of this Agreement shall not constitute a waiver of such provision or of the right to enforce such provision thereafter.

10.11 **Assignment.** This Agreement shall not be assigned by any Party without the prior written consent of each other Party, which consent shall be in such Party's sole and absolute discretion.

10.12 **Cumulative Remedies.** Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the Parties are cumulative and the exercise by any Party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default of any other default by any other Party.

10.13 **Litigation Costs.** If any action, suit or proceeding is brought for the enforcement of, or the declaration of any right or obligation pursuant to this Agreement, or as a result of any alleged uncured default of any provision of this Agreement, each Party is responsible for its own costs and expenses, including its own attorneys' fees. This provision will also apply to any post-judgment action by any Party, including but not limited to, efforts to enforce a judgment.

10.14 **Further Assurances.** The Parties agree to take such further actions and sign and deliver such additional documents and instruments as may be reasonably required in order to more effectively carry out the terms of this Agreement and the intentions of the Parties.

10.15 **Future Agreement on Phase 2 Costs.** The Parties acknowledge and agree that the allocation of costs for Phase 2 Activities, including closure planning, closure construction, post-closure maintenance and monitoring, and remediation, shall be the subject of a separate and future agreement or an amendment to this Agreement among the Parties to be negotiated in good faith following the completion or substantial completion of the Phase 1 Activities. Nothing in this Agreement shall be construed to obligate any Party to enter into any future agreement regarding Phase 2 costs on any particular terms, or at all.

[THIS PORTION OF THE PAGE IS INTENTIONALLY LEFT BLANK;
SIGNATURES ARE ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

CITY:

CITY OF CATHEDRAL CITY

By: _____
Name: _____
Title: _____
Date: _____

COUNTY:

COUNTY OF RIVERSIDE, DEPARTMENT OF WASTE RESOURCES

By: _____
Name: _____
Title: _____
Date: _____

[SIGNATURES CONTINUE ON THE FOLLOWING PAGE]

DISTRICT:

PALM SPRINGS CEMETERY DISTRICT

By: _____
Tim Radigan-Brophy, Chairperson

Date: _____

ATTEST:

By: _____
Lafaye M. Platter, Secretary

APPROVED AS TO CONTENT:

By: _____
Kathleen Jurasky, District Manager

APPROVED AS TO FORM:

KANE, BALLMER & BERKMAN

By: _____
Kendall D. Levan, General Counsel

EXHIBIT "A"

PHASE 1 ACTIVITIES — SCOPE OF WORK SUMMARY

The following is a summary of the Phase 1 Activities to be addressed in the Site Investigation Work Plan and performed by the Consultant. This summary is provided for reference and does not limit the Consultant's professional judgment in designing the investigation program to meet the requirements of the Order.

1. Site Investigation Work Plan Components (Order, § A.1)

- (a) Full delineation of the vertical and lateral extent of contamination of the soil and groundwater on and emanating from the Site (both parcels), in cooperation with all Parties.
- (b) Characterization of the site hydrology and hydrogeology sufficient for adequate assessment of contamination migration pathways.
- (c) Evaluation of actual or potential off-site migration of contaminants and methods to mitigate or prevent such migration.
- (d) Determination of the type of material and amount of material that would need to be excavated to achieve clean-closure or closure as a landfill with post-closure monitoring.
- (e) Installation of a compliant groundwater monitoring well network (minimum one upgradient and two downgradient wells per Title 27 requirements). Proper removal of existing non-compliant monitoring wells (MW-1, MW-2, MW-3) by the method of over-drilling.

2. Time Schedule (Order, § A.2)

Proposed schedule for completing each Phase 1 Activity, not to exceed 18 months from commencement.

3. Site Investigation Report (Order, § B)

Due within 24 months of Work Plan and Time Schedule approval, to include:

- (a) Full site history including types of waste disposed, ownership, disposal methods.
- (b) Complete soil and groundwater sample analyses performed by ELAP-certified laboratory, including: VOCs (EPA Method 8260B), base/neutrals and acids, total petroleum hydrocarbons, per- and polyfluoroalkyl substances (PFAS), RCRA metals soil sampling, pesticides, dioxins, furans, and polycyclic aromatic hydrocarbons (PAH).
- (c) Soil boring logs and narrative description of site geology and extent of waste column.

(d) Cost estimate for clean-closure excavation, if clean-closure is selected.

4. Quarterly Progress Reports (Order, § C)

Reports due February 15, May 15, August 15, and November 15 of each year, or as such due dates are revised by the Board, documenting all actions taken to comply with the Order.

PALM SPRINGS CEMETERY DISTRICT

RESOLUTION 10-2026

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, FOR THE PURPOSE OF ADOPTING THE REVISED GENERAL FUND BUDGET FOR THE FISCAL YEAR 2026-2027.

WHEREAS; Pursuant to California Government Code Section 53901, every district is required to file with the Office of County Auditor Controller an itemized estimate of anticipated revenues and appropriations for fiscal year 2026-2027;

BE IT RESOLVED that the Board of Trustees of the Palm Springs Cemetery District adopt the Revised General Fund Budget, Fund 51270, in the amount of \$2,552,244.00; and

APPROVED AND ADOPTED this 8th day of October 2026, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tim Radigan-Brophy, Chairperson

ATTEST:

Lynn T. Mallotto, Treasurer

PALM SPRINGS CEMETERY DISTRICT

**BUDGET TRANSFER
RESOLUTION 11-2026**

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS IN THE ACCUMULATIVE CAPITAL FUND TO THE GENERAL FUND.

WHEREAS, it has been determined by the Board of Trustees of the Palm Springs Cemetery District that said District now has on deposit with the Treasurer of Riverside County funds in the Accumulative Capital Fund: now therefore

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that the 2026-2027 Budget allocation in the amount \$300,000.00 shall be transferred from the Accumulative Capital Fund, 51275, to the General Fund, 51270.

BE IT FURTHER RESOLVED, that the Manager of the District is hereby authorized and directed to forward a certified copy of this resolution to the Treasurer of Riverside County and to the Auditor-Controller of Riverside County.

Section 1. CERTIFICATION

The Secretary of the Board of Trustees shall certify to the passage and adoption of this Resolution, enter the same in the book for original Resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this Resolution is passed and adopted.

APPROVED AND ADOPTED this 8th day of October, by the following roll call vote:

Tim Radigan-Brophy, Chairperson

ATTEST:

Lynn T. Mallotto, Treasurer