

**PALM SPRINGS CEMETERY DISTRICT
AGENDA
REGULAR MEETING
OF THE
BOARD OF TRUSTEES**

Thursday, January 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

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

During this part of the meeting, the public is invited to address the Board of Trustees on any matter **not on the Agenda** or any item on the **Consent Agenda** by giving his or her name and city of residence for the record.

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

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 and shall be devoid of any personal attacks. Members of the public are expected to maintain a professional and courteous decorum during public comments. **If you wish to speak on an agenda item, please wait to be recognized by the Presiding Officer when that Agenda item is open for public comments.**

4. CONFIRMATION OF AGENDA

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

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

5. CONSENT CALENDAR

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

- a. Approval of November 13, 2025, Regular Meeting Minutes

5. CONSENT CALENDAR – continued

- b. Approval of November Expenditures
 - General Fund \$ 121,067.51
 - Nov Reimburse Voucher 1866 \$ 36,825.02
 - Nov Reimburse Voucher 1867 \$ 84,242.49

 - Accumulative Capital Outlay \$ 5,544.93
 - Nov Reimburse Voucher 1868 \$ 5,544.93

 - Pet Memorial Park Cemetery \$.00
 - Total November 30, 2025 Expenditures Checks & Visa/Debit Card
25543-25573 & Direct Deposits (Payroll) \$ 126,612.44
- c. Financial Reports as of November 30, 2025 (F-1 thru F-5A)
- d. Resolution 1-2026, Employee Year-End Appreciation Incentives

6. ADMINISTRATIVE CALENDAR

- a. Presentation by Jewish Burial Society of the Desert for their Interest in Palm Springs Cemetery District Land for Cemetery Use – David Tsikman and Brian Hughes, BB&K
- b. Discussion and Consideration for Approval – Kane, Ballmer & Berkman as the District’s Legal Counsel
- c. Discussion for Approval to Cancel PreNeed Contract in Default – T. Mooney, Contract #C003363
- d. California Association of Public Cemeteries (CAPC) Annual Conference – Embassy Suites Monterey Bay, March 19-21, 2026 in Garden Grove, CA
- e. Sections B-39 through B-46 Burial Sites Expansion at DMP – Update
- f. Welwood Murray Cemetery Niche Project - Update
- g. Da Vall Drive & McCallum Way Exterior Wall Extension – Update
- h. Special Districts Association of Riverside County (SDARC) Quarterly Luncheon, 12:00PM, Thursday, January 29, 2026

7. LEGISLATIVE CALENDAR

- a. Resolution 2-2026, Transfer Interment Rights & Costs from PN to ACO & GF

8. TRUSTEE AND ATTORNEY SIGNATURES

9. BOARD DEVELOPMENT

- a. CSDA Webinar: SB 827 Required Fiscal & Financial Training 1:00PM-3:00PM, Wednesday, March 4, 2026

10. PUBLIC HEARING CALENDAR - None

11. COMMITTEES

12. REPORTS

- a. Trustees
- b. District Manager

13. FUTURE AGENDA ITEMS

- a. Discussion in 2026/2027 – 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

14. CLOSED SESSION - READING OF THE SAFE HARBOR LANGUAGE

- a. Real Property Negotiations Pursuant to Government Code Section 54956.8
Property: Assessor Parcel No. 670230017-4 (6.72 Acres) and Assessor Parcel No. 670230019-6 (29.45 Acres)
District Negotiator: Board of Trustees of the Palm Springs Cemetery District and Steven B. Quintanilla, General Legal Counsel
Negotiating Parties: Mario J. Gonzales, President/CEO RM Da Vall, LLC
Under Negotiation: Memorandum of Understanding, Price and Terms of Pay
- b. Case Number CVPS2406355: Zenergy Capital, LLC, Trustee of the Caliente Conservancy Trust vs Palm Springs Cemetery District. Memo – Holly O. Whatley, Colantuono, Highsmith & Whatley, PC
- c. Public Employee Performance Evaluation Pursuant to Government Code Section 54957
Title: District Manager

15. CLOSED SESSION ANNOUNCEMENT

16. ADJOURNMENT

17. NEXT REGULAR BOARD MEETING - 2:00 P.M., Thursday, February 12, 2026

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

Kathleen Jurasky, District Manager

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

DATE: November 13, 2025
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 Smith at 2:00 P.M.

2. **ROLL CALL** Present: Jan M. Pye, Chairperson
Michael V. Smith, Vice Chairperson
LaFaye M. Platter, Secretary
Lynn T. Mallotto, Treasurer
Tim Radigan-Brophy, Member
Also Present: Kathleen Jurasky, District Manager

3. **PUBLIC COMMENTS** – None

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

5. **CONSENT CALENDAR** Motion was made by Trustee Radigan-Brophy, seconded by Trustee Platter to approve the Consent Calendar as presented. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Radigan-Brophy and Smith.

6. **ADMINISTRATIVE CALENDAR** a. **Succession Planning October 31, 2025, Meeting Report – Trustees Radigan-Brophy and Smith** Trustee Smith stated that he and Trustee Radigan Brophy met with District Manager Jurasky and they discussed planning for the future, which included her retirement. Following a discussion District Manager Jurasky was directed to work with the board in the development a succession planning policy.

b. **Review for Discussion and Possible Approval to Place a Port-O-Potty at DMP** Following a discussion motion was made by Trustee Mallotto, seconded by Trustee Radigan-Brophy to approve placing a permanent portable standard rental unit from Burrtec Waste Management at Desert Memorial Park for the fee of \$88.07 monthly and \$1,056.84 annually. Motion carried, roll call 5-0, Mallotto, Platter, Pye, Radigan-Brophy and Smith.

c. **Review for Discussion and Possible Approval PSCD Workplace Violence Prevention Plan** Following a discussion motion was made by Trustee Radigan-Brophy, seconded by Trustee Platter to approve the PSCD Workplace Violence Prevention Plan. Motion carried, roll call 5-0, Mallotto, Platter, Pye, Radigan-Brophy and Smith.

d. **Review for Discussion and Possible Approval –Trustee Annual Year-End Luncheon** Following a discussion motion was made by Trustee Platter, seconded by Trustee Mallotto approve scheduling the Trustee Annual Year-End Luncheon for 12:00 P.M, Friday, December 5, 2025, at Spencer’s Restaurant. District Manager Jurasky was directed to handle the scheduling with the restaurant and to send invitations. Motion carried, roll call 5-0, Mallotto, Platter, Pye, Radigan-Brophy and Smith.

6. ADMINISTRATIVE CALENDAR – continued

e. Sections B-39 through B-46 Burial Sites Expansion at DMP – Update District Manger Jurasky reported the aluminum grave markers have been shipped, and the sections will be opened for sell when received and installed.

f. Welwood Murray Cemetery Niche Project – Update District Manager Jurasky reported that the contractor will be pouring concrete for the bases of the cremation niches later next week.

g. Da Vall Drive & McCallum Way Exterior Wall Extension – Update District Manager Jurasky stated that the plans are still in the Cathedral City planning department for review.

7. LEGISLATIVE CALENDAR a. Resolution 11-2025, Transfer Interment Rights & Costs from PN to ACO & GF Motion was made by Trustee Radigan-Brophy, seconded by Trustee Pye to approve Resolution 11-2025 transferring \$10,849.39 from PreNeed Fund, 51265 to the General Fund, 51270 and \$7,275.00 from PreNeed Fund, 51265 to Accumulative Capital Fund, 51275.00 from PreNeed Fund, 51275. Motion carried, roll call 5-0. Mallotto, Platter, Pye, Radigan-Brophy and Smith.

b. Resolution 10-2025, 2025-2026 Revised Budget Adoption Following a discussion motion was made by Trustee Mallotto, seconded by Trustee Smith to approve Resolution 10-2025 increasing the legal expenditure from \$15,000.00 to \$115,000.00 due to current dump site litigation. Motion carried, roll call 5-0. Mallotto, Platter, Pye, Radigan-Brophy and Smith.

c. Staff Report and Ordinance 01-2025, PSCD Increasing the Trustees' Compensation for Attending Board Meetings from \$265.34 to \$278.61 Following a discussion motion was made by Trustee Smith, seconded by Trustee Radigan-Brophy to approve Ordinance 01-2025 increasing the Trustees' compensation for attending board meetings from \$265.34 to \$278.61 effective November 1, 2025. Motion carried, roll call 5-0. Mallotto, Platter, Pye, Radigan-Brophy and Smith.

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

9. BOARD DEVELOPMENT – None

10. PUBLIC HEARING CALENDAR – None

11. COMMITTEE REPORTS – None

12. REPORTS a. Trustee Report – None

b. District Manager

1. AMVETS Post 66 Veterans Day Ceremony at DMP – Report District Manager Jurasky stated that is was a nice ceremony, however the attendance was low.

2. Wreaths Across America Ceremony, 12:00 pm, Saturday, December 13, 2025, at DMP & WMC

- 13. FUTURE AGENDA ITEMS**
- a. **Discussion in 2026/2027 Possible Cap on PSCD Monthly Employer Contribution for Employee Health Insurance Premiums** No action taken
 - b. **Postcard Survey Mailing to the Community to Determine Pre-Planning Needs** No action taken
 - c. **Marketing/Advertising** No action taken
 - d. **Future Long-Range Planning – PSCD Staff** No action taken
 - e. **Trustee Meeting Attendance Compensation** No action taken

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

15. CLOSED SESSION ANNOUNCEMENT – None

Agenda item 17 was addressed before adjournment.

17. NEXT REGULAR BOARD MEETING IS SCHEDULED FOR 2:00 P.M., Thursday, December 11, 2025

Following a discussion motion was made by Trustee Radigan-Brophy, seconded by Trustee Smith to cancel the December 11, 2025, board meeting. The next regular board meeting will be scheduled for 2:00 P.M., Thursday, January 8, 2026, in the District office conference room. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Radigan-Brophy and Smith.

16. ADJOURNMENT Motion was made by Trustee Radigan- Brophy, seconded by Trustee Platter to adjourn the meeting. Motion carried; roll call 5-0 Mallotto, Platter, Pye, Radigan-Brophy and Smith. The meeting was adjourned at 2:46 P.M.

DATE: _____

LaFaye M. Platter, Secretary

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2025 to Nov 30, 2025

Date	Check #	Line Description		
11/3/25	25543	INV 267818 - OCT 2025 LANDSCAPE MAINTENANCE LESS SEVEN (7) VASES DAMAGED BY MOWERS (106.01 * 7 + \$742.07) NISSHO OF CALIFORNIA, INC	25,192.93	25,192.93
11/5/25	25544	INV 6607 - FERTIGATION FOR OCT 2025 ECOFERT, INC	1,350.00	1,350.00
11/5/25	25545	INV 12BDCFCB-0034 - FLEX WEB SERVICES FOR NOV 2025 STREAMLINE	140.00	140.00
11/5/25	25546	INV 2511133 - SECURITY PATROL FOR NOV 2025 MAXWELL SECURITY SERVICES, INC	907.50	907.50
11/13/25	25547	REPURCHASE INTERMENT RIGHT SECTION B-31 #137 ENDOWMENT CARE IS NON-REFUNDABLE MICHELLE FISCHER	530.00	530.00
11/13/25	25548	INV IT0000006405 - PS FINANCIALS FOR OCT 2025 DATA VPN RIVERSIDE COUNTY INFORMATION TECHNOLOGY	89.32 4.66	93.98
11/13/25	25549	INV 188390 - (350) GALLONS OF GAS; (300) GALLONS OF DIESEL BECK OIL INC	3,071.72	3,071.72
11/13/25	25550	INV 5587876 - COURIER SERVICE ON 10/29/25 GLS US INC	33.66	33.66
11/13/25	25551	INV 76015-20 - SECTION B-39 - B-46 LOT MARKERS ASCO PACIFIC, INC.	2,631.08	2,631.08
11/13/25	25552	INV 4466 - GENERAL LEGAL SERVICES RENDERED IN JUL 2025 INV 4467 - LEGAL SERVICES FOR LEASE AGREEMENT - JUL 2025 INV 4468 - LEGAL SERVICES FOR ZENERGY COMPLAINT - JUL 2025 INV 4469 - LEGAL SERVICES FOR LEASE AGREEMENT - AUG 2025 INV 4470 - LEGAL SERVICES FOR PERSONNEL MATTERS - AUG 2025 INV 4471 - LEGAL SERVICES FOR ZENERGY COMPLAINT - AUG 2025 QUINTANILLA & ASSOCIATES	1,760.00 3,602.50 5,230.00 687.50 1,110.00 2,050.00	14,440.00
11/19/25	25553	INV 2531.005-10 DA VALL WALL FINAL DESIGN SERVICES MSA CONSULTING, INC	193.75	193.75
11/19/25	25554	INV 26005 - 2026 MEMBERSHIP DUES 2026 ADVERTISING THOUSAND PALMS CHAMBER OF COMMERCE	200.00 100.00	300.00
11/19/25	25555	IN1057559 - KYOCERA COPIER FOR 11/16/25 - 11/15/25 AIS	378.54	378.54
11/19/25	25556	INV 6560 - FERTIGATION FOR AUG 2025 ECOFERT, INC	1,350.00	1,350.00
11/19/25	25557	INV 9003963330 - (3) #5 VAULTS; (6) #5 LINERS MATTHEWS INTERNATIONAL CORP	2,857.00	2,857.00
11/19/25	25558	INV 76075 - (12) WHITE & (12) GOLD CREMATION VAULTS ASCO PACIFIC, INC.	1,956.52	1,956.52
11/20/25	25559	OCT 2025 SERVICE ON AMERICAS PLAZA FOUNTAIN ELOY'S POOL SERVICE & REPAIRS	100.00	100.00
11/20/25	25560	INV 25K0032777377 - BOTTLED WATER PRIMO BRANDS	136.59	136.59

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2025 to Nov 30, 2025

Date	Check #	Line Description		
11/28/25	25561	INV 76116 - SECTION B-40 LOT MARKERS INV 76118 - SECTION B-41 LOT MARKERS ASCO PACIFIC, INC.	1,028.11 1,691.99	2,720.10
11/28/25	25562	CONTRACT REPURCHASE - CONTRACT C003870 ENDOWMENT CARE FUND AND SERVICE CHARGE ARE NON-REFUN LESS UNPAID BALANCE OF \$993.88 CATHY YBARRA	1,069.00	1,069.00
11/28/25	25563	INV 5594912 - COURIER SERVICE ON 11/14/2025 GLS US INC	30.12	30.12
11/28/25	25564	INV 143328 - (12) GREY PLASTIC VASES; (12) BROWN PLASTIC VASES TRIPLE H COMPANY, INC	796.62	796.62
11/28/25	25565	INV 9004005162 -(2) #5 VAULTS;(6)#5 LINERS;(1)#6 VAULT MATTHEWS INTERNATIONAL CORP	2,923.00	2,923.00
11/28/25	25566	DEC 2025 PSCD EMPLOYEE LIFE INSURANCE EXPENSE STANDARD INSURANCE COMPANY RQ	83.25	83.25
11/28/25	25567	INV 2030254057 - GATOR TIRE REPAIR PARKHOUSE TIRE, INC.	298.65	298.65
11/28/25	25568	NOV 2025 PSCD EMPLOYEE RETIREMENT EXPENSE - K JURASKY NOV 2025 EMPLOYEE 403B PAYABLE - K JURASKY INVESCO INVESTMENT SERVICES, INC	815.61 1,596.12	2,411.73
11/28/25	25569	NOV 2025 PSCD EMPLOYEE RETIREMENT EXPENSE - E ARCHILA FRANKLIN - TEMPLETON	402.02	402.02
11/28/25	25570	NOV 2025 PSCD EMPLOYEE RETIREMENT EXPENSE - L GENCHI FRANKLIN - TEMPLETON	240.17	240.17
11/28/25	25571	NOV 2025 PSCD EMPLOYEE RETIREMENT EXPENSE - G HERRERA FRANKLIN - TEMPLETON	274.92	274.92
11/28/25	25572	NOV 2025 PSCD EMPLOYEE RETIREMENT EXPENSE - S LOZANO FRANKLIN - TEMPLETON	301.59	301.59
11/28/25	25573	NOV 2025 PSCD EMPLOYEE RETIREMENT EXPENSE - S VICKREY FRANKLIN - TEMPLETON	171.23	171.23
11/10/25	APPLE	ICLOUD+ WITH 200GB KJ COMPANY DEBIT CARD	2.99	2.99
11/3/25	BURRTEC	TRASH SERVICE FOR NOV 2025 BURRTEC WASTE & RECYCLING SVCS	668.49	668.49
11/6/25	CALPERS	NOV 2025 PSCD EMPLOYEE HEALTH INSURANCE EXPENSE NOV 2025 PSCD RETIREE HEALTH INSURANCE EXPENSE NOV 2025 EMPLOYEE PORTION OF HEALTH INSURANCE - SCOTT NOV 2025 EMPLOYEE PORTION OF HEALTH INSURANCE - STEPHANI CALPERS	8,365.40 1,302.36 1,132.72 89.54	10,890.02
11/10/25	COLONIAL	OCT 2025 EXTRA HEALTH INSURANCE FOR K JURASKY COLONIAL LIFE	226.74	226.74
11/19/25	CVWD	332245-850914 - WELL REPLENISHMENT FOR OCT 2025 COACHELLA VALLEY WATER DISTRICT	2,960.12	2,960.12
11/19/25	CVWD	559833-884768 - ADMIN BUILDING FOR NOV 2025 COACHELLA VALLEY WATER DISTRICT	33.81	33.81

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2025 to Nov 30, 2025

Date	Check #	Line Description		
11/19/25	CVWD	180819-512108 BUSINESS FOR NOV 2025 COACHELLA VALLEY WATER DISTRICT	26.78	26.78
11/19/25	CVWD	559831-884770 FIRE PROTECTION COACHELLA VALLEY WATER DISTRICT	86.99	86.99
11/10/25	DIY	DIY - REFRIDGERATOR FOR GROUNDS CREW BREAKROOM KJ COMPANY DEBIT CARD	631.47	631.47
11/13/25	DWA	WMC USAGE FOR NOV 2025 DESERT WATER	1,152.05	1,152.05
11/3/25	EARTH LIN	INV0000001944750 - OFFICE WIFI FOR NOV 2025 EARTHLINK	235.00	235.00
11/14/25	EDD_TAX	SIT P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 SDI P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 EMPLOYMENT DEVELOPMENT DEPT	406.03 198.43	604.46
11/28/25	EDD_TAX	SIT P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 SDI P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 EMPLOYMENT DEVELOPMENT DEPT	472.84 207.08	679.92
11/14/25	EDD_TAXa	SUI P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 CA EDU & TRAINING P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 EMPLOYMENT DEVELOPMENT DEPT	13.37 0.56	13.93
11/28/25	EDD_TAXa	SUI P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 CA EDU & TRAINING P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 EMPLOYMENT DEVELOPMENT DEPT	33.43 1.39	34.82
11/25/25	EDISON	8000493032 ADMIN BUILDING FOR 10/10/25 TO 11/09/25 8001545238 DA VALL GATE FOR 10/13/25 TO 11/11/25 8002601833 WELL #4 FOR 10/09/25 TO 11/06/25 8003526191 WELL #2 FOR 10/13/25 TO 10/11/25 8004476833 WMC FOR 10/13/25 TO 11/11/25 8004476833 WMC DCE FOR 10/13/25 TO 11/11/25 SO CAL EDISON	844.28 30.24 5,553.49 421.78 15.28 0.60	6,865.67
11/4/25	EWING	EWING - IRRIGATION SYSTEM REPAIR SUPPLIES EA COMPANY DEBIT CARD	12.52	12.52
11/4/25	EWING	INV 28239301 - IRRIGATION SYSTEM REPAIR SUPPLIES EWING IRRIGATION PRODUCTS INC	439.09	439.09
11/14/25	EXPRESS_T	FIT P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 SOCIAL SECURITY P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 MEDICARE P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 BANK OF AMERICA	1,369.51 2,050.22 479.50	3,899.23
11/28/25	EXPRESS_T	FIT P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 SOCIAL SECURITY P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 MEDICARE P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 BANK OF AMERICA	1,692.59 2,139.86 500.46	4,332.91
11/14/25	FEES	P/R 10/30/2025 TO 11/12/2025 PAID 11/14/2025 CBIZ PAYROLL	105.16	105.16
11/28/25	FEES	P/R 11/13/2025 TO 11/26/2025 PAID 11/28/2025 CBIZ PAYROLL	122.13	122.13
11/19/25	FRONTIER	OFFICE PHONES FOR 11/07/25 - 12/06/25	702.47	

PALM SPRINGS CEMETERY DIST
Cash Disbursements Journal
For the Period From Nov 1, 2025 to Nov 30, 2025

Date	Check #	Line Description		
		FRONTIER		702.47
11/20/25	G H POOLS	G H POOLS - PUMICE STONES TO CLEAN HEADSTONES EA COMPANY DEBIT CARD	32.78	32.78
11/20/25	HOME DEP	HOME DEPOT - BOARDS FOR BACKHOE @ GRAVE SITES EA COMPANY DEBIT CARD	211.20	211.20
11/6/25	STAPLES	STAPLES - FOLDING TABLE, TAPE, SOFTSOAP KJ COMPANY DEBIT CARD	106.49	106.49
11/3/25	SWISS DON	SWISS DONUTS - DONUTS FOR STAFF & BOT MEETINGS KJ COMPANY DEBIT CARD	24.37	24.37
11/4/25	USPS	USPS - CERTIFIED MAIL FOR PRENEED LOAN IN DEFAULT EA COMPANY DEBIT CARD	10.48	10.48
11/4/25	WESTERN	INV 84010933 - PEST CONTROL MAINTENANCE ON 10/07/25 WESTERN EXTERMINATOR CO	119.01	119.01
	Total		<u><u>102,616.77</u></u>	<u><u>102,616.77</u></u>

**PALM SPRINGS CEMETERY DISTRICT
PAYROLL DISBURSEMENT JOURNAL - GENERAL FUND
For November 2025**

Date	Reference	Employee	Amount
11/14/2025	6722	KATHLEEN JURASKY	3,335.42
11/14/2025	6723	LYNSEY GENCHI	1,407.38
11/14/2025	6724	STEPHANIE C. LOZANO	1,743.31
11/14/2025	6725	SCOTT W. VICKREY	321.91
11/14/2025	6726	EDGAR F. ARCHILA	2,417.69
11/14/2025	6727	GABRIEL C. HERRERA	1,635.93
11/14/2025	6728	TIM M. RADIGAN-BROPHY	253.96
11/14/2025	6729	MICHAEL V. SMITH	253.95
11/28/2025	6735	KATHLEEN JURASKY	4,093.85
11/28/2025	6736	KATHLEEN JURASKY	400.00
11/28/2025	6737	LYNSEY GENCHI	1,385.14
11/28/2025	6738	STEPHANIE C. LOZANO	1,571.08
11/28/2025	6739	SCOTT W. VICKREY	234.21
11/28/2025	6740	EDGAR F. ARCHILA	2,193.05
11/28/2025	6741	GABRIEL C. HERRERA	1,642.89
11/28/2025	6742	LYNN T. MALLOTTO	90.06
11/28/2025	6743	LA FAYE M. PLATTER	253.96
11/28/2025	6744	JAN PYE	253.96
11/28/2025	6745	TIM M. RADIGAN-BROPHY	253.96
11/28/2025	6746	MICHAEL V. SMITH	253.96
<u>11/01/2025 to 11/30/2025</u>			<u>23,995.67</u>

**GENERAL FUND, INVESTMENTS & ACO DISBURSEMENT RECAP
For NOVEMBER 2025**

November Cash Disbursement Journal		102,616.77
November Payroll Disbursement Journal		23,995.67
TOTAL PSCD DISBURSEMENTS		<u>126,612.44</u>
TOTAL GENERAL FUND EXPENDITURES		<u>121,067.51</u>
November Payment Voucher # 1866	36,825.02	
November Payment Voucher # 1867	84,242.49	
Total General Fund Payment Vouchers	<u>121,067.51</u>	
TOTAL ACO EXPENDITURES		<u>5,544.93</u>
November ACO Payment Voucher # 1868		5,544.93
ASCO Pacific, Inc.	2,631.08	
Check 25551 dated 11/13/2025		
Section B-39 - B-46 Lot Markers		
MSA Consulting Inc	193.75	
Check 25553 dated 11/19/2025		
Da Vall Wall Final Design Services		
ASCO Pacific, Inc.	2,720.10	
Check 25561 dated 11/28/2025		
Section B-39 - B-46 Lot Markers		
PET CEMETERY DRAWDOWNS		<u>0.00</u>
Loan Amount:	25,000.00	
Current Balance Remaining:	15,000.00	
TOTAL November 2025 DISBURSEMENTS		<u>126,612.44</u>

RESOLUTION NO. 1-2026

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT FINDING AND DETERMINING THAT A PUBLIC PURPOSE IS SERVED BY A FINANCIAL CONTRIBUTION FROM THE GENERAL FUND TO DISTRICT EMPLOYEES IN THE FORM OF YEAR-END APPRECIATION INCENTIVES AND THAT THE CONTRIBUTION WILL BENEFIT THE MEMBERS OF THE DISTRICT

WHEREAS, the Board of Trustees of the Palm Springs Cemetery District (the "Board") has the discretion to make a financial contribution using the general fund provided the expenditure serves a public purpose; and

WHEREAS, the Board desires to make a financial contribution to the employees of the District in the form of a year-end appreciation incentives; and

WHEREAS, the Board has determined that providing a financial bonus to the employees of the District serves a public purpose in that such appreciation incentives will foster employee loyalty to the District, strengthen relationships between the District employees and the Board, and show the District's appreciation for employees' dedication and hard work, all of which will benefit the members of the District by minimizing District employee turnover.

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

Section 1. FINDINGS REGARDING DISTRIBUTION OF YEAR-END APPRECIATION INCENTIVES TO DISTRICT EMPLOYEES

That the Board of Trustees of the Palm Springs Cemetery District finds as follows:

- That providing a financial appreciation incentive to the employees of the District serves a public purpose in that such appreciation incentives will foster employee loyalty to the District, strengthen relationships between the District employees and the Board, show appreciation for employees' dedication and hard work; and
- That providing a financial appreciation incentive to the employees of the District will benefit the members of the District by minimizing District employee turnover.

Section 2. APPROVAL OF DISTRIBUTION OF YEAR-END TO APPRECIATION INCENTIVES DISTRICT EMPLOYEES

That the Board approves year-end appreciation incentives to be distributed for the calendar year ending 2025 to the following employees in the amounts indicated:

<u>Employee</u>	<u>Appreciation Incentive Net Amount</u>
Stephanie Lozano, Administrative Assistant	\$ 1,500.00
Scott Vickrey, Office Accountant	\$ 1,000.00
Edgar Archila, Grounds Supervisor	\$ 2,000.00
Gabriel Herrera, Grounds Man	\$ 1,000.00
Lynsey Genchi, Office Assistant	\$ 500.00

Section 3. 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 January 2026, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan M. Pye, Chairperson

ATTEST:

LaFaye M. Platter, Secretary

**PALM SPRINGS CEMETERY DISTRICT
SITE SALES & INTERMENTS
NOVEMBER 2025**

SALES

	Prior Months		November		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult, C	59	0	16	0	75	0	107	0
Adult, A&B	6	0	3	0	9	0	3	0
Premium	0	0	0	0	0	0	0	0
Baby	1	0	0	0	1	0	1	0
Cremation	7	0	0	0	7	0	7	0
Niche	27	0	0	0	27	0	21	0
TOTALS	100	0	19	0	119	0	139	0

LOT REPURCHASES

	Prior Months		November		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	12	0	1	0	13	0	1	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	12	0	1	0	13	0	1	0

TOTAL INTERMENTS

	Prior Months		November		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	61	1	19	0	80	1	78	0
Baby	1	0	0	0	1	0	1	0
Cremation	12	0	1	4	13	4	20	3
Niche	15	0	2	0	17	0	18	0
TOTALS	89	1	22	4	111	5	117	3

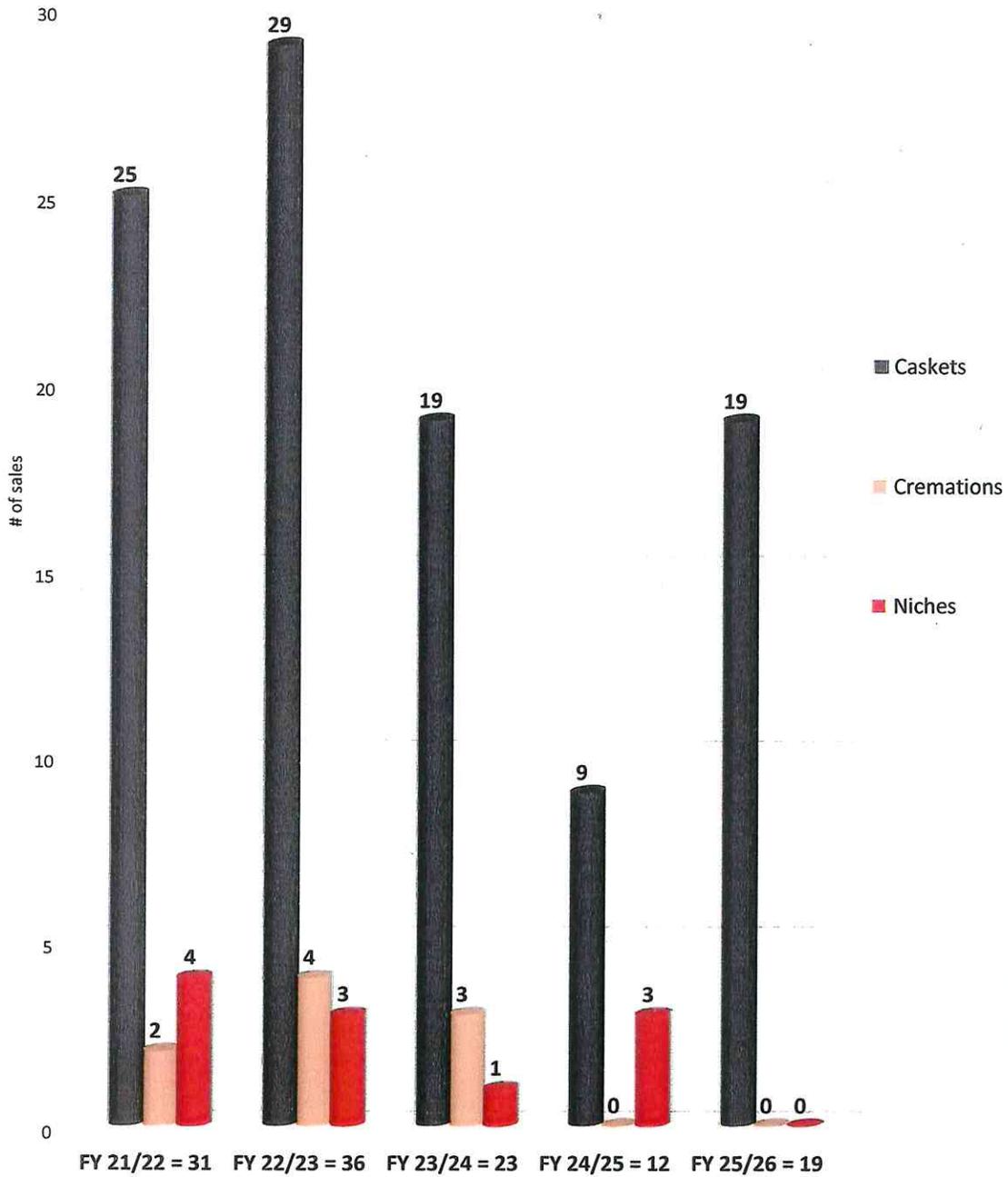
SATURDAY INTERMENTS

	Prior Months		November		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Baby	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	0	0

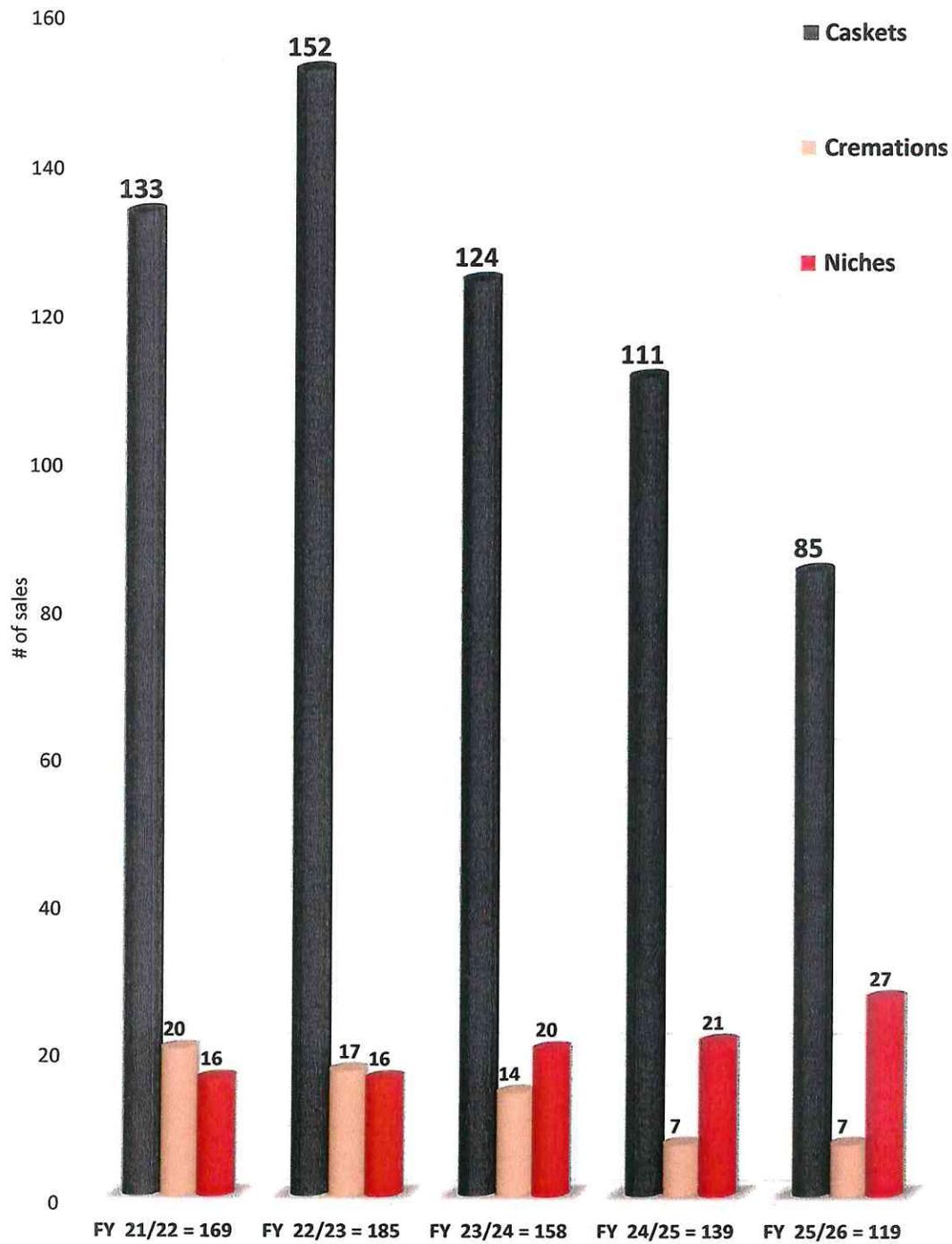
SUNDAY INTERMENTS

	Prior Months		November		FY 2025/2026 YTD Totals		FY 2024/2025 YTD Totals	
	DMP	WMC	DMP	WMC	DMP	WMC	DMP	WMC
Adult	0	0	0	0	0	0	0	0
Baby	0	0	0	0	0	0	0	0
Cremation	0	0	0	0	0	0	0	0
Niche	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	0	0

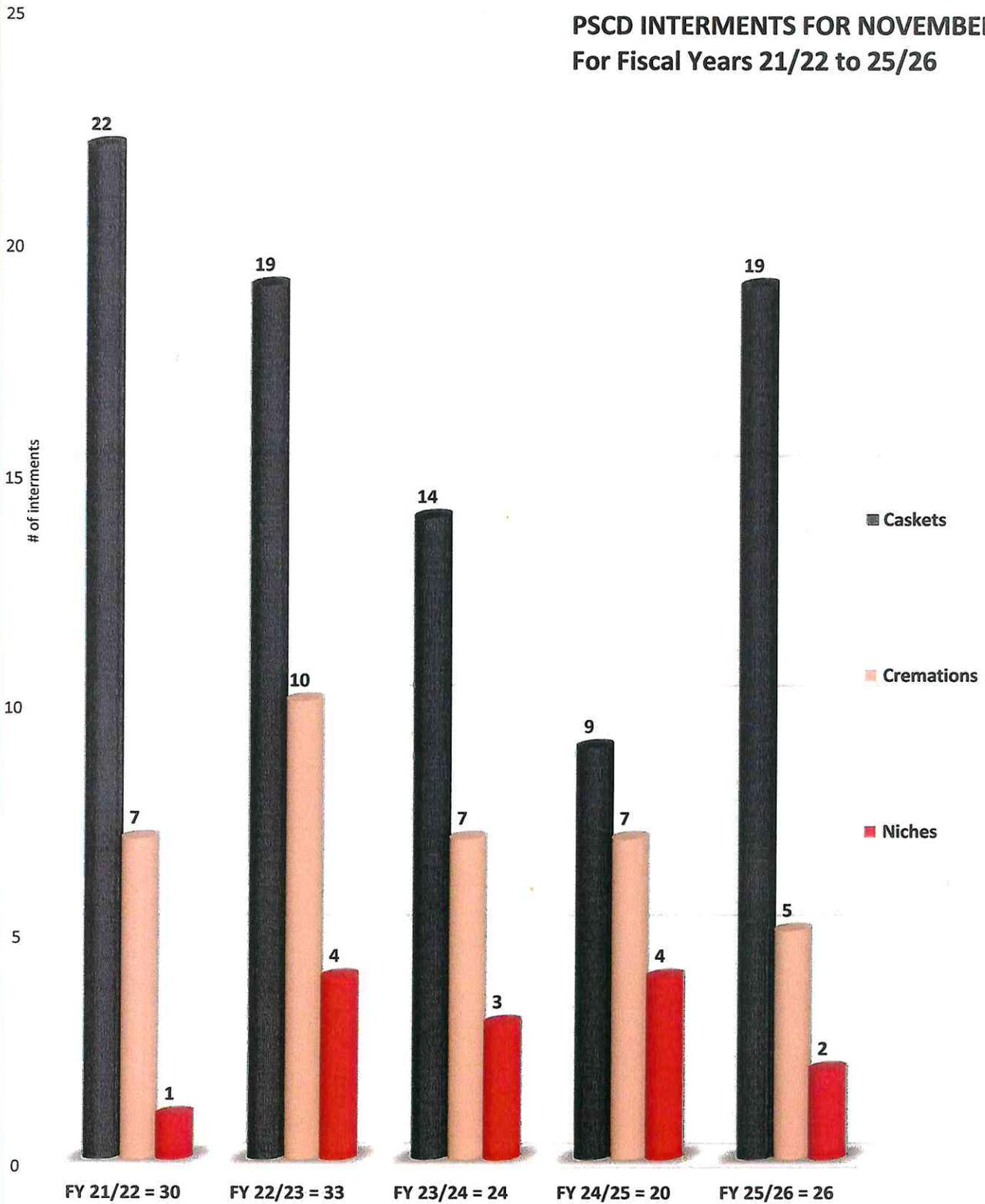
PSCD Site Sales For NOVEMBER for Fiscal Years 21/22 - 25/26



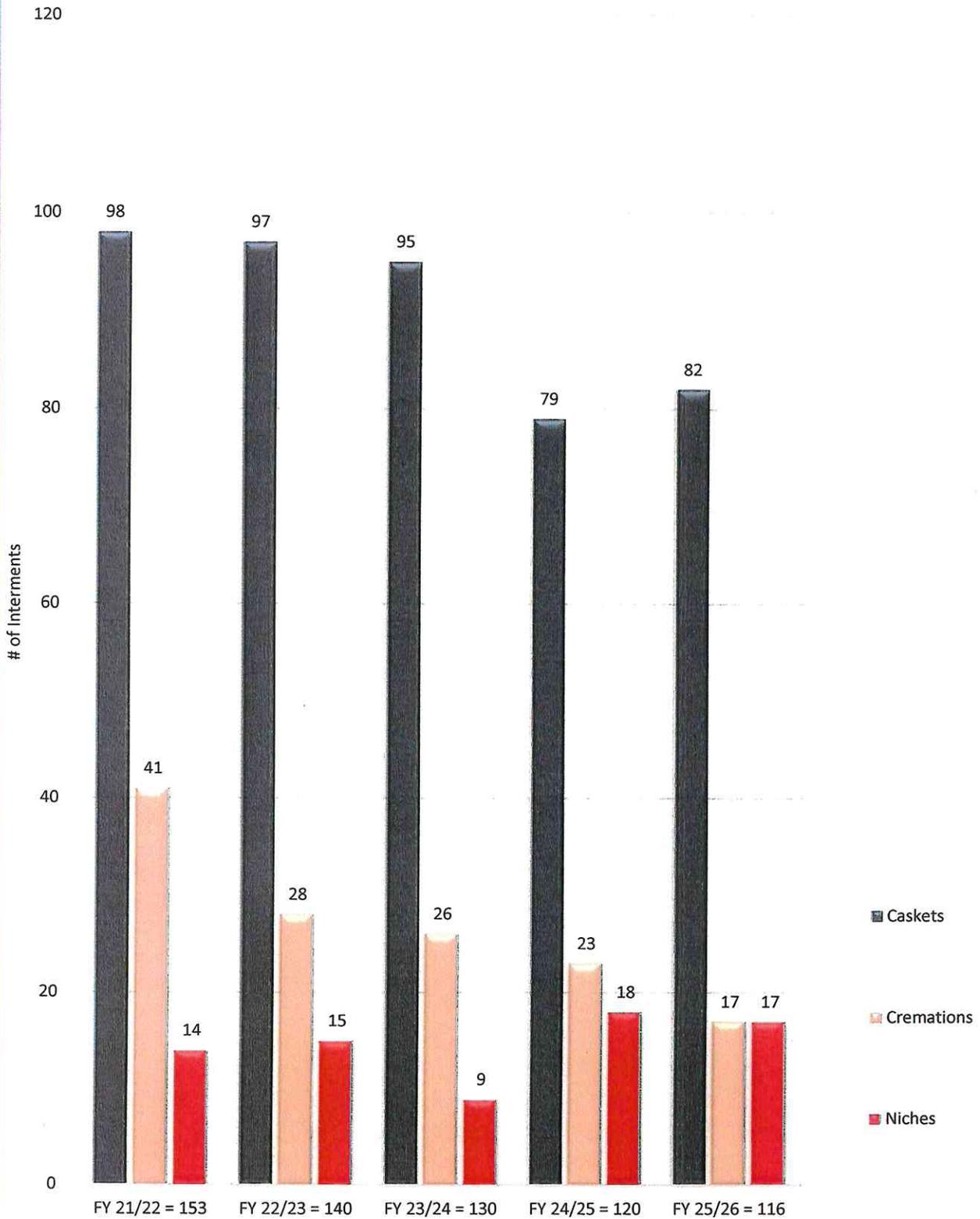
PSCD Site Sales by Fiscal Years 21/22 - 25/26 thru NOVEMBER



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



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



PALM SPRINGS CEMETERY DIST
INCOME STATEMENT - GENERAL FUND
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2025

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
OPEN AND CLOSE	32,200.00	11,400.00	20,800	135,200.00	125,000.00	10,200
MISC SPECIAL SET-UP	0.00	0.00	0	500.00	500.00	0
RETURNED CHECK BANK CHARGE	30.00	30.00	0	60.00	30.00	30
INTEREST RECEIVED	1.34	0.56	1	8.25	3.64	5
LAND LEASE	7,416.28	7,235.39	181	37,081.40	36,176.95	904
MISC INCOME	0.00	0.00	0	50.00	25.00	25
CREDIT CARD CONVEN FEE	751.84	296.75	455	3,603.65	2,786.34	817
WITNESS GRAVE CLOSING	600.00	800.00	(200)	3,000.00	4,000.00	(1,000)
TAX COLLECTIONS	30.79	0.00	31	17,222.98	15,559.02	1,664
VAULTS	1,475.00	540.00	935	6,425.00	5,640.00	785
CREMATION VAULTS	630.00	455.00	175	1,800.00	1,715.00	85
LINERS	3,600.00	460.00	3,140	15,260.00	12,765.00	2,495
GRAVE VASES	536.75	670.00	(133)	3,713.50	5,714.50	(2,001)
ENR SURCHARGE	4,800.00	3,250.00	1,550	18,800.00	17,660.00	1,140
LOT TRANSFERS	0.00	100.00	(100)	200.00	800.00	(600)
COUNTY INTEREST INCOME	0.00	0.00	0	4,983.94	7,663.07	(2,679)
DONATIONS & GRANTS	0.00	0.00	0	0.06	5.18	(5)
HANDLING FEE	10,025.00	2,545.00	7,480	41,975.00	35,345.00	6,630
PRENEED CONTRACT SERVICE CHG	700.00	600.00	100	2,800.00	3,700.00	(900)
VASE/HDESTN SET & CLEAN	4,935.00	2,560.00	2,375	19,865.00	19,710.00	155
TOTAL REVENUE	67,732.00	30,942.70	36,789	312,548.78	294,798.70	17,750
EXPENSES						
REGULAR SALARIES	31,946.44	51,630.23	(19,684)	173,490.67	170,295.44	3,195
BOT MEETING COMPENSATION	1,950.27	2,388.15	(438)	5,930.52	4,543.23	1,387
BOT CONFERENCES	0.00	0.00	0	0.00	3,875.00	(3,875)
RETIREMENT/PENSION	2,205.54	0.00	2,206	11,990.77	7,292.82	4,698
FICA	2,095.05	3,334.42	(1,239)	11,088.12	10,786.06	302
MEDICARE	489.97	779.83	(290)	2,593.19	2,522.55	71
EMPLOYEE GROUP INSURANCE	8,448.65	5,295.21	3,153	46,261.42	32,224.31	14,037
RETIREE GROUP INSURANCE	1,302.36	2,032.64	(730)	6,515.69	6,996.73	(481)
UNEMPLOYMENT INSURANCE	46.80	74.03	(27)	142.32	337.01	(195)
WORKERS COMP INSURANCE	1,741.25	3,085.86	(1,345)	6,085.54	13,869.40	(7,784)
ELECTRICITY	6,865.67	6,650.21	215	37,053.05	38,534.60	(1,482)
TELEPHONE	702.47	598.01	104	4,632.46	4,292.24	340
WATER	4,172.76	4,497.50	(325)	21,910.89	20,808.50	1,102
COMMUNITY OUTREACH	0.00	0.00	0	180.00	395.25	(215)
VISA-MASTER CHG FEES	793.14	341.52	452	3,698.09	2,939.51	759
COUNTY SERVICE CHARGE	93.98	100.36	(6)	469.90	483.24	(13)
GENERAL INSURANCE	3,073.05	3,135.42	(62)	15,365.25	15,677.10	(312)
LEGAL	14,440.00	0.00	14,440	27,724.00	0.00	27,724
LOT REPURCHASE	530.00	0.00	530	7,420.00	1,100.00	6,320
OFFICE EXPENSE	1,185.53	1,193.90	(8)	11,112.97	8,941.14	2,172
TRAVEL & CONVENTION	0.00	0.00	0	0.00	775.00	(775)
UNIFORMS & SAFETY EQUIPMENT	0.00	0.00	0	125.00	0.00	125
MTG EXP & SUPPLIES	0.00	28.29	(28)	357.23	7,137.97	(6,781)
ADVERTISING/PUBLICITY	240.00	200.00	40	700.00	569.70	130
MEMBERSHIP & DUES	200.00	200.00	0	990.00	1,035.00	(45)
CA EDUCATION & TRAINING (EDD)	1.95	2.39	(0.44)	5.93	10.88	(5)
LARGE EQUIPMENT REPAIRS	0.00	0.00	0	1,254.94	2,835.56	(1,581)
EQUIPMENT REPAIRS	0.00	77.56	(78)	256.04	77.56	178
IRRIGATION SYSTEM REPAIRS	451.61	0.00	452	5,863.74	882.86	4,981
FERTILIZER AND SEED	2,700.00	1,880.94	819	14,773.65	16,180.63	(1,407)
GASOLINE, OIL, TIRES	3,370.37	0.00	3,370	3,891.14	2,650.32	1,241
PLANT & BUILDING	1,605.96	3,465.30	(1,859)	11,265.74	18,415.11	(7,149)
TOOLS & SUPPLIES	243.98	81.59	162	483.00	709.69	(227)
GRAVE LINERS & VAULTS	7,736.52	4,029.75	3,707	28,294.52	26,262.75	2,032
GRAVE VASES	796.62	61.07	736	2,410.07	2,914.78	(505)
CONTRACT TREE/GARDEN MAINTNCE	25,192.93	24,594.31	599	102,539.38	98,694.31	3,845
SECURITY CAMERA EXPENSE	0.00	179.70	(180)	179.70	359.40	(180)
DMP GROUNDS SECURITY	907.50	825.00	83	4,537.50	4,125.00	413
TOTAL EXPENSES	(125,530.37)	(120,763.19)	(4,767)	(571,592.43)	(529,550.65)	(42,042)
NET CHANGE FROM OPERATIONS	(57,798.37)	(89,820.49)	32,022	(259,043.65)	(234,751.95)	(24,292)
OTHER REVENUE & EXPENSE						
TOTAL OTHER REVENUE & EXPENSE	0.00	0.00	0	0.00	0.00	0
NET CHANGE	(57,798.37)	(89,820.49)	32,022	(259,043.65)	(234,751.95)	(24,292)

PALM SPRINGS CEMETERY DIST
ANNUAL BUDGET INCOME STATEMENT - GENERAL FUND
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2025

	PTD ACTUAL	PTD BUDGET	VARIANCE	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
OPEN AND CLOSE	32,200.00	25,458.00	6,742	135,200.00	305,500.00	(170,300)
MISC SPECIAL SET-UP	0.00	83.00	(83)	500.00	1,000.00	(500)
RETURNED CHECK BANK CHARGE	30.00	13.00	17	60.00	150.00	(90)
INTEREST RECEIVED	1.34	1.00	0	8.25	15.00	(7)
LAND LEASE	7,416.28	7,235.00	181	37,081.40	86,824.00	(49,743)
MISC INCOME	0.00	0.00	0	50.00	0.00	50
CREDIT CARD CONVEN FEE	751.84	608.00	144	3,603.65	7,300.00	(3,696)
WITNESS GRAVE CLOSING	600.00	625.00	(25)	3,000.00	7,500.00	(4,500)
TAX COLLECTIONS	30.79	0.00	31	17,222.98	584,616.00	(567,393)
VAULTS	1,475.00	1,306.00	169	6,425.00	15,670.00	(9,245)
CREMATION VAULTS	630.00	435.00	195	1,800.00	5,225.00	(3,425)
LINERS	3,600.00	2,416.00	1,184	15,260.00	28,995.00	(13,735)
GRAVE VASES	536.75	937.00	(400)	3,713.50	11,245.00	(7,532)
MEMORIAL WALL INCOME	0.00	33.00	(33)	0.00	400.00	(400)
ENR SURCHARGE	4,800.00	3,583.00	1,217	18,800.00	43,000.00	(24,200)
LOT TRANSFERS	0.00	125.00	(125)	200.00	1,500.00	(1,300)
COUNTY INTEREST INCOME	0.00	0.00	0	4,983.94	12,500.00	(7,516)
DONATIONS & GRANTS	0.00	0.00	0	0.00	0.00	0
HANDLING FEE	10,025.00	7,479.00	2,546	41,975.00	89,750.00	(47,775)
PRENEED CONTRACT SERVICE CHG	700.00	642.00	58	2,800.00	7,700.00	(4,900)
VASE/HDSTN SET & CLEAN	4,935.00	3,991.00	944	19,865.00	47,890.00	(28,025)
TOTAL REVENUE	67,732.00	54,970.00	12,762	312,548.78	1,256,780.00	(944,231)
REGULAR SALARIES	31,946.44	34,172.00	(2,226)	173,490.67	410,066.00	(236,575)
BOT MEETING COMPENSATION	1,950.27	1,637.00	313	5,930.52	19,640.00	(13,709)
BOT CONFERENCES	0.00	0.00	0	0.00	4,500.00	(4,500)
BOT TRAVEL & EXPENSES	0.00	0.00	0	0.00	3,000.00	(3,000)
RETIREMENT/PENSION	2,205.54	2,386.00	(180)	11,990.77	28,635.00	(16,644)
FICA	2,095.05	2,188.00	(93)	11,088.12	26,252.00	(15,164)
MEDICARE	489.97	547.00	(57)	2,593.19	6,564.00	(3,971)
EMPLOYEE GROUP INSURANCE	8,448.65	7,391.00	1,058	46,261.42	88,692.00	(42,431)
RETIREE GROUP INSURANCE	1,302.36	1,101.00	201	6,515.69	13,190.00	(6,674)
UNEMPLOYMENT INSURANCE	46.80	129.00	(82)	142.32	1,548.00	(1,406)
WORKERS COMP INSURANCE	1,741.25	927.00	814	6,085.54	11,118.00	(5,032)
ELECTRICITY	6,865.67	5,790.00	1,076	37,053.05	69,485.00	(32,432)
TELEPHONE	702.47	1,075.00	(373)	4,632.46	12,905.00	(8,273)
WATER	4,172.76	3,309.00	864	21,910.89	39,710.00	(17,799)
CAPC CONFERENCE DONATIONS	0.00	0.00	0	0.00	200.00	(200)
COMMUNITY OUTREACH	0.00	167.00	(167)	180.00	2,000.00	(1,820)
VISA-MASTER CHG FEES	793.14	625.00	168	3,698.09	7,500.00	(3,802)
RETURNED CHECK	0.00	13.00	(13)	0.00	150.00	(150)
COUNTY SERVICE CHARGE	93.98	100.00	(6)	469.90	1,200.00	(730)
EDUCATION	0.00	33.00	(33)	0.00	400.00	(400)
GENERAL INSURANCE	3,073.05	3,318.00	(245)	15,365.25	39,810.00	(24,445)
LEGAL	14,440.00	9,583.00	4,857	27,724.00	115,000.00	(87,276)
LOT REPURCHASE	530.00	583.00	(53)	7,420.00	7,000.00	420
OFFICE EXPENSE	1,185.53	1,667.00	(481)	11,112.97	20,000.00	(8,887)
TRAVEL & CONVENTION	0.00	500.00	(500)	0.00	6,000.00	(6,000)
UNIFORMS & SAFETY EQUIPMENT	0.00	83.00	(83)	125.00	1,000.00	(875)
MTG EXP & SUPPLIES	0.00	250.00	(250)	357.23	3,000.00	(2,643)
AUDIT	0.00	0.00	0	0.00	8,500.00	(8,500)
ADVERTISING/PUBLICITY	240.00	375.00	(135)	700.00	4,500.00	(3,800)
MEMBERSHIP & DUES	200.00	683.00	(483)	990.00	8,200.00	(7,210)
CA EDUCATION & TRAINING (EDD)	1.95	0.00	2	5.93	0.00	6
AUTO TRUCK EXPENSE	0.00	417.00	(417)	0.00	5,000.00	(5,000)
LARGE EQUIPMENT REPAIRS	0.00	583.00	(583)	1,254.94	7,000.00	(5,745)
EQUIPMENT REPAIRS	0.00	167.00	(167)	256.04	2,000.00	(1,744)
IRRIGATION SYSTEM REPAIRS	451.61	417.00	35	5,863.74	5,000.00	864
FERTILIZER AND SEED	2,700.00	1,773.00	927	14,773.65	34,500.00	(19,726)
GASOLINE, OIL, TIRES	3,370.37	525.00	2,845	3,891.14	6,300.00	(2,409)
PLANT & BUILDING	1,605.96	3,250.00	(1,644)	11,265.74	39,000.00	(27,734)
ROAD MAINTENANCE	0.00	7,996.00	(7,996)	0.00	95,955.00	(95,955)
TOOLS & SUPPLIES	243.98	250.00	(6)	483.00	3,000.00	(2,517)
GRAVE LINERS & VAULTS	7,736.52	5,313.00	2,424	28,294.52	63,750.00	(35,455)
GRAVE VASES	796.62	713.00	84	2,410.07	8,560.00	(6,150)
CONTRACT TREE/GARDEN MAINTNCE	25,192.93	25,935.00	(742)	102,539.38	311,220.00	(208,681)
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	907.50	908.00	(1)	4,537.50	10,890.00	(6,353)
TOTAL EXPENSES	125,530.37	127,295.00	(1,765)	571,592.43	1,556,940.00	(985,348)
NET CHANGE FROM OPERATIONS	(57,798.37)	(72,325.00)	14,527	(259,043.65)	(300,160.00)	41,116
OTHER REVENUE & EXPENSE						
RESERVES TRANSFERRED IN	0.00	26,680.00	(26,680)	0.00	320,160.00	(320,160)
OTHER EXPENSE APPROP CONTING	0.00	(1,667.00)	1,667	0.00	(20,000.00)	20,000
NET CHANGE	(57,798.37)	(47,312.00)	(10,486)	(259,043.65)	0.00	(259,044)

**PALM SPRINGS CEMETERY DIST
BALANCE SHEET
NOVEMBER 30, 2025**

ASSETS

ASSETS

CASH ON HAND - COUNTY	371,736.56	
PETTY CASH	900.00	
CHECKING - BANK OF AMERICA	86,536.48	
CSH/HND-CNTY-RESTRICTED	14,400.00	
CASH CLEARING - PNC BANK	100.00	
RESERVE - BANK OF AMERICA	54,679.19	
ACO PURCHASES RECEIVABLE	5,544.93	
NSF CHECKS RECEIVABLE	290.00	
LONG-TERM LEASE RECEIVABLE	3,003,000.00	
PREPAID INSURANCE	21,511.34	
PREPAID W/C INSURANCE	12,188.64	
	<hr/>	
TOTAL ASSETS		<u><u>3,570,887.14</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

SALES TAX PAYABLE	1,088.76	
LEASE DEPOSIT - PREPAID	51,913.92	
EMPLOYEES INSURANCE PAYABLE	1,373.42	
ACCRUED EMPLOYEE PAYROLL	3,163.68	
ACCRUED VACATION PAYABLE	2,000.00	
ACO PURCHASES PAYABLE	99,733.83	
DEFERRED INFLOWS OF RESOURCES	3,003,000.00	
UNEARNED INCOME	73,912.95	
	<hr/>	
TOTAL LIABILITIES		3,236,186.56

FUND BALANCES

UNASSIGNED FUND BALANCE	578,344.23	
REVOLVING FUND RESERVE	15,400.00	
NET CHANGE IN FUND BALANCES	(259,043.65)	
	<hr/>	
TOTAL FUND BALANCES		<u><u>334,700.58</u></u>

TOTAL LIABILITIES AND FUND BALANCES		<u><u>3,570,887.14</u></u>
--	--	-----------------------------------

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF NOVEMBER 30, 2025**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
10002	CASH ON HAND - COUNTY	371,736.56	
10003	PETTY CASH	900.00	
10004	CHECKING - BANK OF AMERICA	86,536.48	
10005	CSH/HND-CNTY-RESTRICTED	14,400.00	
10008	CASH CLEARING - PNC BANK	100.00	
10009	RESERVE - BANK OF AMERICA	54,679.19	
10015	ACO PURCHASES RECEIVABLE	5,544.93	
11034	NSF CHECKS RECEIVABLE	290.00	
11036	LONG-TERM LEASE RECEIVABLE	3,003,000.00	
14010	PREPAID INSURANCE	21,511.34	
14011	PREPAID W/C INSURANCE	12,188.64	
	ASSETS:	3,570,887.14	0.00
LIABILITIES:			
20102	SALES TAX PAYABLE		1,088.76
20109	LEASE DEPOSIT - PREPAID		51,913.92
20111	EMPLOYEES INSURANCE PAYABLE		1,373.42
20220	ACCRUED EMPLOYEE PAYROLL		3,163.68
20221	ACCRUED VACATION PAYABLE		2,000.00
20230	ACO PURCHASES PAYABLE		99,733.83
28998	DEFERRED INFLOWS OF RESOURCES		3,003,000.00
28999	UNEARNED INCOME		73,912.95
	LIABILITIES:	0.00	3,236,186.56
FUND BALANCES:			
39005	UNASSIGNED FUND BALANCE		578,344.23
39999	REVOLVING FUND RESERVE		15,400.00
	TOTAL FUND BALANCES:	0.00	593,744.23
REVENUE:			
40001	OPEN AND CLOSE		135,200.00
40201	MISC SPECIAL SET-UP		500.00
40202	RETURNED CHECK BANK CHARGE		60.00
40203	INTEREST RECEIVED		8.25
40204	LAND LEASE		37,081.40
40205	MISC INCOME		50.00
40205CC	CREDIT CARD CONVEN FEE		3,603.65
40205WIT	WITNESS GRAVE CLOSING		3,000.00
40206	TAX COLLECTIONS		17,222.98
40207	VAULTS		6,425.00
40207CRE	CREMATION VAULTS		1,800.00
40208	LINERS		15,260.00
40209	GRAVE VASES		3,713.50
40211	ENR SURCHARGE		18,800.00
40212	LOT TRANSFERS		200.00
40213	COUNTY INTEREST INCOME		4,983.94
40215	DONATIONS & GRANTS		0.06
40216	HANDLING FEE		41,975.00
40217	PRENEED CONTRACT SERVICE CHG		2,800.00
40218	VASE/HDSTN SET & CLEAN		19,865.00
	REVENUE:	0.00	312,548.78

**PALM SPRINGS CEMETERY DIST
GENERAL FUND TRIAL BALANCE
AS OF NOVEMBER 30, 2025**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
EXPENSES:			
60101	REGULAR SALARIES	173,490.67	
60102	BOT MEETING COMPENSATION	5,930.52	
71101	RETIREMENT/PENSION	11,990.77	
71201	FICA	11,088.12	
71202	MEDICARE	2,593.19	
72301	EMPLOYEE GROUP INSURANCE	46,261.42	
72302	RETIREE GROUP INSURANCE	6,515.69	
72601	UNEMPLOYMENT INSURANCE	142.32	
73101	WORKERS COMP INSURANCE	6,085.54	
81111	ELECTRICITY	37,053.05	
81112	TELEPHONE	4,632.46	
81113	WATER	21,910.89	
83308	COMMUNITY OUTREACH	180.00	
83309	VISA-MASTER CHG FEES	3,698.09	
83311	COUNTY SERVICE CHARGE	469.90	
83313	GENERAL INSURANCE	15,365.25	
83314	LEGAL	27,724.00	
83315	LOT REPURCHASE	7,420.00	
83316	OFFICE EXPENSE	11,112.97	
83318	UNIFORMS & SAFETY EQUIPMENT	125.00	
83319	MTG EXP & SUPPLIES	357.23	
83323	ADVERTISING/PUBLICITY	700.00	
83324	MEMBERSHIP & DUES	990.00	
83325	CA EDUCATION & TRAINING (EDD)	5.93	
84411	LARGE EQUIPMENT REPAIRS	1,254.94	
84412	EQUIPMENT REPAIRS	256.04	
84413	IRRIGATION SYSTEM REPAIRS	5,863.74	
84414	FERTILIZER AND SEED	14,773.65	
84415	GASOLINE, OIL, TIRES	3,891.14	
84416	PLANT & BUILDING	11,265.74	
84418	TOOLS & SUPPLIES	483.00	
84419	GRAVE LINERS & VAULTS	28,294.52	
84420	GRAVE VASES	2,410.07	
84422	CONTRACT TREE/GARDEN MAINTNCE	102,539.38	
84424	SECURITY CAMERA EXPENSE	179.70	
84425	DMP GROUNDS SECURITY	4,537.50	
	EXPENSES:	<u>571,592.43</u>	<u>0.00</u>
	REPORT TOTALS	<u><u>4,142,479.57</u></u>	<u><u>(4,142,479.57)</u></u>

**ACCUMULATIVE CAPITAL OUTLAY
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2025**

	FTD ACTUAL	FTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
BURIAL RIGHT SALES	26,600.00	10,700.00	15,900	156,650.00	134,300.00	22,350
COUNTY INTEREST INCOME	0.00	0.00	0	13,816.33	19,222.08	(5,406)
CURRENT INTEREST & DIVIDENDS	3.38	496.81	(493)	27,233.83	27,340.90	(107)
GAIN/LOSS INVESTMENT FMV	3,374.96	3,483.35	(108)	6,493.47	3,515.04	2,978
TOTAL REVENUE	<u>29,978.34</u>	<u>14,680.16</u>	<u>15,298</u>	<u>204,193.63</u>	<u>184,378.02</u>	<u>19,816</u>
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0	2,929.24	2,797.14	132
COUNTY SERVICE CHARGE	0.00	0.00	0	50.86	29.67	21
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>2,980.10</u>	<u>2,826.81</u>	<u>153</u>
NET CHANGE FROM OPERATION	<u><u>29,978.34</u></u>	<u><u>14,680.16</u></u>	<u><u>15,298</u></u>	<u><u>201,213.53</u></u>	<u><u>181,551.21</u></u>	<u><u>19,662</u></u>
OTHER REVENUE & EXPENSE						
REVENUE TRANSFERRED IN	7,275.00	0.00	7,275	13,070.00	7,502.00	5,568
TOTAL OTHER	<u>7,275.00</u>	<u>0.00</u>	<u>7,275</u>	<u>13,070.00</u>	<u>7,502.00</u>	<u>5,568</u>
NET CHANGE	<u><u>37,253.34</u></u>	<u><u>14,680.16</u></u>	<u><u>22,573</u></u>	<u><u>214,283.53</u></u>	<u><u>189,053.21</u></u>	<u><u>25,230</u></u>

**ACCUMULATIVE CAPITAL OUTLAY
BALANCE SHEET
NOVEMBER 30, 2025**

ASSETS

ASSETS

CASH ON DEPOSIT -COUNTY	194,609.61	
ASSET RPLCE RSRVE-LAND/BLD/ETC	1,253,270.74	
ASSET PURCHASE HOLDING ACCOUNT	810,474.00	
CASH-OUTSIDE INVESTMENT CO	86,871.32	
FIXED INCOME SECURITIES	<u>1,388,803.31</u>	
TOTAL ASSETS		<u><u>3,734,028.98</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

TOTAL LIABILITIES	<u>0.00</u>
--------------------------	-------------

FUND BALANCES

RETAINED EARNINGS	491,278.58	
ASSIGNED	3,028,466.87	
NET CHANGE IN FUND BALANCES	<u>214,283.53</u>	
TOTAL FUND BALANCES		<u><u>3,734,028.98</u></u>
TOTAL LIABILITIES AND FUND BALANCES		<u><u>3,734,028.98</u></u>

**ACCUMULATIVE CAPITAL OUTLAY FUND
TRIAL BALANCE
AS OF NOVEMBER 30, 2025**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002343	CASH ON DEPOSIT -COUNTY	194,609.61	
003343	ASSET RPLCE RSRVE-LAND/BLD/E	1,253,270.74	
004343	ASSET PURCHASE HOLDING ACC	810,474.00	
005343	CASH-OUTSIDE INVESTMENT CO	86,871.32	
007343	FIXED INCOME SECURITIES	1,388,803.31	
		<hr/>	<hr/>
	ASSETS:	3,734,028.98	0.00
FUND BALANCES:			
141343	RETAINED EARNINGS		491,278.58
148343	ASSIGNED		3,028,466.87
			<hr/>
	FUND BALANCES:		3,519,745.45
REVENUE:			
201343	BURIAL RIGHT SALES		156,650.00
203343	CURRENT INTEREST & DIVIDEND		27,233.83
213343	COUNTY INTEREST INCOME		13,816.33
230343	GAIN/LOSS INVESTMENT FMV		6,493.47
500343	REVENUE TRANSFERRED IN		13,070.00
			<hr/>
	REVENUE:	0.00	217,263.63
EXPENSES:			
310343	INVESTMENT ADVISOR FEES	2,929.24	
311343	COUNTY SERVICE CHARGE	50.86	
		<hr/>	<hr/>
	EXPENSES:	2,980.10	0.00
	REPORT TOTALS	3,737,009.08	(3,737,009.08)
		<hr/> <hr/>	<hr/> <hr/>

**ENDOWMENT CARE FUND
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2025**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
WMC ENDOWMENT CARE	190.00	0.00	190	250.00	120.00	130
ENDOWMENT CARE DEPOSITS	18,830.00	9,261.00	9,569	110,407.85	104,224.00	6,184
COUNTY INTEREST INCOME	0.00	0.00	0	6,153.83	5,115.73	1,038
CURRENT INTEREST & DIVIDENDS	8,442.63	7,684.99	758	99,955.76	91,791.47	8,164
GAIN/LOSS INVESTMENT FMV	11,593.22	147.20	11,446	42,190.10	53,550.69	(11,361)
TOTAL REVENUE	39,055.85	17,093.19	21,963	258,957.54	254,801.89	4,156
EXPENSES						
INVESTMENT ADVISOR FEES	0.00	0.00	0	15,090.79	14,401.67	689
TOTAL EXPENSES	0.00	0.00	0	15,090.79	14,401.67	689
NET CHANGE	39,055.85	17,093.19	21,963	243,866.75	240,400.22	3,467

**ENDOWMENT CARE FUND
TRIAL BALANCE
AS OF NOVEMBER 30, 2025**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
ASSETS:			
002342	CASH ON DEPOSIT - COUNTY	768,915.14	
003-342	INTEREST ON DEPOSIT-COUNTY	49,037.54	
004342	CASH-INTEREST OUTSIDE INV CO	70,875.06	
005342	CASH-PRINCIPAL OUTSIDE INV CO	41,712.73	
007342	FIXED INCOME (RESTRICTED)	5,856,964.25	
013342	FIXED INCOME (UNRESTRICTED)	1,603,748.19	
		6,787,504.72	0.00
ASSETS:			
		6,787,504.72	0.00
FUND BALANCES:			
141342	RETAINED EARNINGS- ENDOWMENT		606,824.27
148342	ASSIGNED		2,478,185.89
149342	CORPUS		5,062,376.00
			8,147,386.16
	FUND BALANCES:	0.00	8,147,386.16
REVENUE:			
200342	WMC ENDOWMENT CARE		250.00
201342	ENDOWMENT CARE DEPOSITS		110,407.85
203342	CURRENT INTEREST & DIVIDENDS		99,955.76
213342	COUNTY INTEREST INCOME		6,153.83
230342	GAIN/LOSS INVESTMENT FMV		42,190.10
			258,957.54
	REVENUE:	0.00	258,957.54
EXPENSES:			
310342	INVESTMENT ADVISOR FEES	15,090.79	
		15,090.79	0.00
	EXPENSES	15,090.79	0.00
	REPORT TOTALS	8,406,343.70	(8,406,343.70)

**PRENEED FUND
INCOME STATEMENT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2025**

	PTD ACTUAL	PTD PRIOR YEAR	VARIANCE	YTD ACTUAL	YTD PRIOR YEAR	VARIANCE
REVENUE						
CURRENT SALES	7,237.00	7,168.82	68	29,578.31	45,644.60	(16,066)
CURRENT DEFERRED REVENUE	8,191.40	4,856.96	3,334	40,706.05	36,650.07	4,056
COUNTY INTEREST INCOME	0.00	0.00	0	6,012.91	6,668.02	(655)
CURRENT INTEREST & DIVIDENDS	3,960.97	3,954.73	6	42,045.64	39,098.21	2,947
GAIN/LOSS INVESTMENTS FMV	4,120.00	(1,097.42)	5,217	17,144.79	21,345.36	(4,201)
TOTAL REVENUE	23,509.37	14,883.09	8,626	135,487.70	149,406.26	(13,919)
EXPENSES						
INVESTMENT FEES	0.00	0.00	0	6,057.85	5,765.08	293
COUNTY SERVICE CHARGES	0.00	0.00	0	1.02	1.36	0
LOSS ON TRANSFER (INTER COSTS)	1,433.17	0.00	1,433	4,658.35	1,997.97	2,660
SALES TRANSFR OUT (PRIOR YR)	10,375.00	0.00	10,375	16,170.00	7,502.00	8,668
TOTAL EXPENSES	11,808.17	0.00	11,808	26,887.22	15,266.41	11,621
NET CHANGE	11,701.20	14,883.09	(3,182)	108,600.48	134,139.85	(25,539)

**PRENEED FUND
BALANCE SHEET
NOVEMBER 30, 2025**

ASSETS

ASSETS

CASH ON DEPOSIT- COUNTY	705,631.76	
CASH - OUTSIDE INVESTMENT CO	85,541.14	
FIXED INCOME SECURITIES	2,957,356.23	
CONTRACTS RECEIVABLE	77,416.94	

TOTAL ASSETS		<u><u>3,825,946.07</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

DEFERRED REVENUE PAYABLE	1,354,853.04	

TOTAL LIABILITIES		1,354,853.04

FUND BALANCES

RETAINED EARNINGS	212,429.42	
ASSIGNED	2,150,063.13	
NET CHANGE IN FUND BALANCES	108,600.48	

TOTAL FUND BALANCES		2,471,093.03

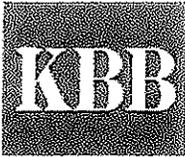
TOTAL LIABILITIES AND FUND BALANCES		<u><u>3,825,946.07</u></u>

**PRENEED FUND
TRIAL BALANCE
AS OF NOVEMBER 30, 2025**

ACCOUNT	DESCRIPTION	DEBITS	CREDITS
CURRENT ASSETS:			
002392	CASH ON DEPOSIT- COUNTY	705,631.76	
005392	CASH - OUTSIDE INVESTMENT CO	85,541.14	
007392	FIXED INCOME SECURITIES	2,957,356.23	
034392	CONTRACTS RECEIVABLE	77,416.94	
		3,825,946.07	0.00
LIABILITIES:			
101392	DEFERRED REVENUE PAYABLE		1,354,853.04
		0.00	1,354,853.04
FUND BALANCES:			
141392	RETAINED EARNINGS		212,429.42
148392	ASSIGNED		2,150,063.13
		0.00	2,362,492.55
REVENUE:			
201392	CURRENT SALES		29,578.31
202392	CURRENT DEFERRED REVENUE		40,706.05
203392	CURRENT INTEREST & DIVIDENDS		42,045.64
213392	COUNTY INTEREST INCOME		6,012.91
230392	GAIN/LOSS INVESTMENTS FMV		17,144.79
		0.00	135,487.70
EXPENSES:			
310392	INVESTMENT FEES	6,057.85	
311392	COUNTY SERVICE CHARGES	1.02	
320392	LOSS ON TRANSFER (INTER COSTS)	4,658.35	
335392	SALES TRANSFR OUT (PRIOR YR)	16,170.00	
		26,887.22	0.00
	REPORT TOTALS	3,852,833.29	(3,852,833.29)

Agenda Item 6b

**Discussion and Consideration for Approval –
Kane, Ballmer & Berkman as the District’s Legal Counsel**



KANE, BALLMER & BERKMAN
A LAW CORPORATION

WWW.KBBLAW.COM

FLORIDA OFFICE:
EMERALD VIEW
2054 VISTA PARKWAY, SUITE 400
WEST PALM BEACH, FL 33411
TELEPHONE (855) 498-8554 (TOLL FREE)
TELEPHONE (561) 515-6023
FACSIMILE (561) 515-6001

MAIN OFFICE:
515 S. FIGUEROA STREET, SUITE 780
LOS ANGELES, CALIFORNIA 90071
TELEPHONE (213) 617-0480
FACSIMILE (213) 625-0931

SAN DIEGO OFFICE:
402 WEST BROADWAY, 4TH FLOOR
SAN DIEGO, CALIFORNIA 92101
TELEPHONE (619) 567-3450
FACSIMILE (619) 567-3448

ATTORNEYS ADMITTED IN FLORIDA:
KENDALL D. LEVAN, PRINCIPAL SHAREHOLDER

MURRAY O. KANE
OF COUNSEL

BRUCE D. BALLMER
(RETIRED)

ROBERT P. BERKMAN
(1919-2001)

November 26, 2025

Via Email

Kathleen Jurasky, CSDM
District Manager
Palm Springs Cemetery District
31-705 Da Vall Drive
Cathedral City, California 92234
Email: kjurasky@psccemetery.com

RE: Legal Counsel Services to Palm Springs Cemetery District

Dear Ms. Jurasky:

Thank you for providing Kane, Ballmer & Berkman, a law corporation ("KBB") the opportunity to submit a proposal for legal services to the Palm Springs Cemetery District ("District"). This proposal is in response to the District's desire to retain legal counsel for legal counsel services relating to (i) governance of the District, and (ii) District programs and projects.

KBB is pleased to submit this proposal to the District for consideration. KBB is qualified for selection as legal counsel to the District and submits the following information about the firm:

1. Firm Qualifications (including sample projects and references)
2. Staff Qualifications (resumes)
3. Methodology
4. Rate Schedule

KBB is an AV-rated law firm with six (6) attorneys and support staff, and is headquartered in downtown Los Angeles, with additional offices in downtown San Diego and West Palm Beach, Florida. Since its inception in 1963, KBB has specialized in providing legal services to municipalities, housing authorities, redevelopment agencies, development commissions, special

KANE BALLMER & BERKMAN

Palm Springs Cemetery District
Attn: Kathleen Jurasky, CSDM, District Manager

November 26, 2025
Page 2

districts, public financing authorities, and joint exercise of powers authorities, among others, for all sizes and types of communities, primarily in the fields of real estate development, housing, economic development, public agency and municipal law, and redevelopment law (including redevelopment dissolution).

Our proposal is for Kendall D. Levan, a Principal attorney and shareholder of KBB who is based in the San Diego office, to serve as the lead counsel, with primary assistance provided by Todd C. Mooney, also a Principal attorney and shareholder of KBB who is based in the Los Angeles office. Other attorneys of KBB will be available to provide assistance as necessary. The main point of contact for this proposal is Kendall D. Levan, whose email address is kendall@kbbblaw.com.

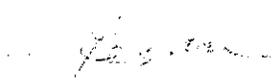
KBB specializes in providing top quality, efficient and ethical legal services to various public agencies, and is well-qualified and fully committed to providing legal services and support to the District. Our clients benefit from our six-decade track record in providing legal services for highly scrutinized community-wide developments and projects of all types and uses. We take pride in providing ethical and efficient legal expertise in our services to public agencies, including promoting government transparency, ethical leadership, and professional conduct. KBB's objective is to provide top quality, efficient and ethical legal services to each of our clients.

Please refer to the enclosed documents in our proposal, which include our proposed schedule of costs and hourly rates. We are happy to provide any additional information or documents desired by the District with respect to our proposed legal services.

We appreciate your consideration and look forward to hearing from you regarding this exciting opportunity.

Very truly yours,

KANE BALLMER & BERKMAN



Kendall D. Levan
Principal Attorney

Enclosures

1.

**FIRM QUALIFICATIONS
(including sample projects and references)**

FIRM QUALIFICATIONS

Introduction:

Kane, Ballmer & Berkman (“**KBB**”) is an AV-rated law firm with six (6) attorneys and support staff, and California offices located in the cities of Los Angeles and San Diego. Since its inception in 1963, KBB has specialized in providing legal services to municipalities, housing authorities, redevelopment agencies, development commissions, special districts, public financing authorities, and joint exercise of powers authorities, among others, for all sizes and types of communities, primarily in the fields of real estate development, housing, economic development, public agency and municipal law, and redevelopment law (including redevelopment dissolution). In connection with this practice, KBB also provides legal services in related substantive fields such as environmental procedures and determinations (CEQA and NEPA), hazardous waste litigation and remediation, land use, permitting, general real estate development and finance, the negotiation and drafting of development agreements, broadband fiber infrastructure, surety bonds and public works, municipal bonds (representing the issuer but not as bond or disclosure counsel), securitization programs, property taxation and assessments, affordable and market-rate housing, eminent domain, the California Public Records Act and freedom of information laws and regulations, laws and best practices pertaining to The Ralph M. Brown Act, the California Political Reform Act and other conflicts of interest and ethics matters, and general municipal and trial and appellate litigation relating to these and other subjects. KBB also keeps abreast of relevant proposed and enacted legislation on matters important to our clients.

Since 1963, KBB has represented over eighty public entities. KBB currently represents more than two dozen public entities located in California, mostly cities, housing authorities, and successor agencies and housing successor entities of former redevelopment agencies, located in California. The following is a sample of current clients of KBB: Glendale, Pasadena, Culver City, Huntington Beach, Orange, Imperial Beach, La Mesa, Poway, Solana Beach, Coronado, Lynwood, Inglewood, Ontario, Oxnard, Palmdale, Redondo Beach, and Gateway Cities Affordable Housing Trust. Further, KBB represents a limited number of private clients (generally business owners, property owners, and/or developers) with redevelopment and related matters in cities that are not clients of KBB.

KBB is extremely familiar with the intricate details involved with public-private projects and has extensive experience successfully negotiating on behalf of public agencies several large scale projects in California. For example, while representing the interests of the City of Inglewood, KBB has worked on the construction and development of the new Los Angeles Rams and Chargers NFL Stadium and the Los Angeles Clippers arena, both in the City of Inglewood. KBB served as the City of Inglewood’s lead counsel with respect to the negotiation and preparation of the development agreement for the NFL Stadium, and is presently engaged in various related implementation activities including the review of various City permit application documentation and land use entitlements, along with public infrastructure financing and construction. With regard to the Los Angeles Clippers arena, as the City’s lead counsel, KBB was integrally involved with the preparation, review, and discussions held with respect to the requisite environmental CEQA-EIR documents necessary for certification and project approval, as well as the AB 987 state statutory streamlining process for any challenges to the CEQA-EIR. Locally, KBB, with Kendall

Levan as the lead co-counsel, assisted the City of San Diego in the negotiations and preparation of legal documents needed to accomplish the sale of the former Qualcomm Stadium – Mission Valley site to San Diego State University, which project includes a large housing component.

Our legal experience was gained by advocating on behalf of municipal clients for over 49 years against private interests that often outnumber and overspend our public clients. We are proud to have stood side-by-side well-heeled adverse counsel and interests. We earned a reputation as a firm known for its expert, ethical, efficient, and effective special counsel for our public entity clients. Few firms have the experience as special counsel with such a high volume of public development projects. Far fewer firms are able to almost exclusively limit their practice to the representation of public entities.

It is KBB's overriding objective to assist and provide each of our clients with the level of activism most appropriate and useful to the client in order for that client to accomplish its myriad goals and objectives. This is accomplished by drawing upon the diverse and varied experiences of the attorneys of KBB. KBB prides itself on training its attorneys to become partners and leaders in the field of municipal and public law. Our attorneys have served in the capacity of city attorney (as in-house and independent contractor capacities), general counsel, planning commissioner, and Chief Operating Officer. Our attorneys have also taught law at the UCLA School of Law, and many are sought for speaking engagements with municipal associations.

KBB also has expertise in matters important to the implementation of land use and governing plans, including: zoning; general and community plans; subdivision and tentative mapping; the property and sales tax system; the conceptual and practical aspects of tax increment financing and the sharing of property tax by law or agreement among public entities; the methods of obtaining developer advances and payments for governmental purposes; bond or assessment districts and various other financial alternatives available for capital outlays; and real estate debt and equity financing and security. While KBB does not act as bond counsel per se, we have acted as special counsel for many public bodies with direct involvement in formulating plans and the essential structure and terms for bond issues. KBB has assisted agencies when they issue tax allocation bonds, certificates of participation, lease revenue bonds, mortgage revenue bonds and Qualified Redevelopment Bonds.

KBB also has broad expertise in environmental law including state and federal hazardous waste/toxic material liability, risk programs, and remediation guidelines. Our understanding of the Polanco Redevelopment Act and related advocacy has assisted our clients in applications to the Department of Toxic Substance Control Orphan Share Trust Fund. Moreover, KBB has substantial experience in handling environmental matters involving CEQA which serves to protect the California environment through the utilization of certain environmental assessment measures.

In addition, whether assisting clients in voluntary or involuntary property acquisitions, KBB has substantial experience in securing the most appropriate title insurance for our client's property acquisition projects.

KBB's litigation practice coordinates directly with and facilitates the transactional activities of our clients. In the area of real estate development, KBB has been able to successfully bring its

expertise to bear to both defend and prosecute claims related to regulatory and covenant compliance, contractual disputes, and related matters peculiar to municipal and housing agencies and projects. In litigation, KBB takes a flexible and pragmatic approach to solving client issues. KBB has handled complex and precedent setting issues at both the trial and appellate levels of advocacy.

Firm Ownership and Attorneys:

KBB's Los Angeles office contains the majority of its attorneys and staff and serves as its main office. KBB has four (4) shareholders/board of directors, namely Royce K. Jones, Kendall D. Levan, Susan Y. Apy, and Todd C. Mooney. All shareholders/board of directors are licensed to practice law in California. Kendall D. Levan is also licensed to practice law in Florida and Connecticut and before the United States District Court for the Southern District of California and the United States Supreme Court. Murray O. Kane and Glenn W. Calsada, both Of Counsel with KBB, are also licensed to practice law in California.

Firm Location:

KBB's offices are located at the following addresses:

Los Angeles:

515 S. Figueroa Street, Suite 780
Los Angeles, California 90071

San Diego:

402 West Broadway, 4th Floor
San Diego, California 92101

West Palm Beach:

Emerald View
2054 Vista Parkway; Suite 400
West Palm Beach, Florida 33411

The Los Angeles and San Diego offices serve all California clients.

For the proposed legal services pertaining to governance and related issues for the District, every KBB attorney would be available to provide legal advice, legal services, and assistance as needed. Kendall D. Levan, a Principal attorney and shareholder of KBB who is based in the San Diego office will serve as the lead counsel, with primary assistance provided by Todd C. Mooney, also a Principal attorney and shareholder of KBB located in the Los Angeles office, with additional assistance provided by other KBB attorneys as needed.

Legal representation for public agencies requires an attune understanding of California public law, public meeting laws and governance, conflicts of interest, land use and development, public works, private real estate transactions, and related legislation and litigation, among other areas. This experience benefits public entities in furthering their specific purpose and mission. Since 1963, KBB's attorneys have been leaders in many areas of public agency representation. In fact, our attorneys are often consulted on some of the largest municipal public projects in California, including large affordable housing development projects, real estate and construction litigation, and real estate financing and tax credit matters. KBB's attorneys have leveraged a generation of experience to assure our client's goals are achieved in the most cost effective and ethical manner.

All KBB attorneys have extensive experience in significant public projects and related transactions. Ms. Levan has assisted on numerous public projects in the Palm Springs, Los Angeles and San Diego areas, including serving as lead attorney in negotiations for several San Diego redevelopment projects. Mr. Mooney and Ms. Apy have each worked on many public/private real estate matters relating to both vacant and developed land which included varied and complex public and private property interests, including three dimensional property and condominiumized interests. Mr. Kane, one of the founders of KBB, and Mr. Jones are preeminent attorneys in the field of public agency real estate development and have served as lead attorney on numerous significant public projects throughout California. Further, each of them has negotiated contentious projects under extreme time pressure and with adverse private industry, other governments, lenders, and title insurers resulting in favorable transactions for the local government clients.

In this area, virtually all of the key legal documents used throughout California by municipal redevelopment attorneys are based on forms developed by KBB as to concept, name, form, and content. This includes Exclusive Negotiation Agreements, Owner Participation Agreements and Disposition and Development Agreements. KBB's attorneys have created, drafted, negotiated, finalized, and implemented literally hundreds of these documents for dozens of local governments, redevelopment agencies, and other public agencies. Also important is KBB's extensive experience in conceiving and negotiating risk, cost and cash flow allocation between an agency and the private sector in these transactions, including acquisition of land, parking facilities, public improvements, relocation and replacement housing. KBB has a thorough knowledge of the needs of developers, the bond market, lenders, title companies, owners, tenants, etc., so that the real estate transaction documents, once negotiated and approved by an agency, will survive as workable documents throughout the planning, financing, construction and use and operation phases.

KBB has negotiated and drafted the most complicated agreements, including disposition and development agreements for the California Plaza (Los Angeles - Bunker Hill) and Horton Plaza (San Diego) projects, and the leases and other documentation for the Santa Clara Trade and Convention Center, as well as disposition and development agreements and owner participation agreements, purchase and sale agreements, long-term ground leases, and similar agreements relating to every sort of project in which a local government may have been involved. A partial list of real estate transactions in which KBB served as legal counsel on behalf of municipalities and redevelopment agencies is set forth in Exhibit "A" with our references set forth in Exhibit "B", both exhibits are attached hereto and incorporated herein by this reference.

In addition to the above, KBB has experience in matters important to the preparation and implementation of land use related plans including, without limitation, zoning regulations; general, community, comprehensive, strategic, specific, and capital improvement plans; subdivision and tentative mapping; property, hotel and sales tax systems; conceptual and practical aspects of tax sharing arrangements; public-private developments and developer advances and payments for governmental purposes; real estate construction and rehabilitation; real estate debt and equity financing and security; and bonds, assessment districts and various other financial alternatives available for capital outlays. While KBB does not act as bond counsel per se, KBB has acted as special counsel to many public entities with direct involvement in formulating plans and the essential structure and terms for bond issuances and other indebtedness such as tax allocation bonds, certificates of participation, lease revenue bonds, mortgage revenue bonds, and qualified redevelopment bonds, for the purpose of achieving overall objectives of such plans and the desires of the client.

Further, KBB also has broad expertise in environmental law including state and federal hazardous waste/toxic material liability, risk programs, and remediation guidelines. KBB has substantial experience in handling environmental matters involving CEQA that protect the California environment through the utilization of certain environmental assessment measures.

KBB is also on the forefront assisting clients' expenditures of low- and moderate-housing asset fund monies by means successful for the local community. KBB has also represented a former redevelopment agency client in several apartment developments with a major private university where several of the developments were student housing and others were market rate housing, as well negotiating a development with a California state university non-profit. KBB has created useful documentation to assist with housing projects. KBB has assisted clients in achieving their goals through programs for new and rehabilitated stand-alone and in-fill housing projects, as well as for senior, assisted living, disabled, homeless and rehabilitation housing. KBB has also guided clients through joint use of such funds with neighboring communities. KBB has participated in the negotiation and preparation of documents for scores of housing projects involving the use of various funding sources (including tax-exempt bond funds, Community Development Block Grant, HOME, Section 202/811 and other HUD funds). Our experience in this area includes the preparation and/or review of the following: environmental documentation; NOPAs (Notice of Program Availability); purchase and acquisition documents; ground leases; agreements with nonprofit and for-profit developers; predevelopment loan agreements; construction and permanent loan agreements; rent subsidy agreements; disbursement agreements; promissory notes and deeds of trust and other loan documentation relating to fixed interest rate loans, shared appreciation loans or residual receipts loans; agreements relating to ownership housing (including second mortgage loans to moderate income home buyers) and rental housing, new construction and rehabilitation; agreements relating to adaptive reuse of buildings for housing; agreements involving historic preservation of buildings to be used for housing; agreements relating to homeless shelters, special user housing (i.e., AIDS housing, social service providers, elderly or handicapped), mixed-use projects (including affordable housing/retail, and affordable housing/parking), and mixed-income housing.

Our experience also includes enforcement of affordable housing and owner-occupancy covenants. In representing local governments and redevelopment agencies in housing negotiations, KBB

brings a solid understanding of the law, as well as a sensitivity gained from years of experience regarding the delicate balance between the interests of the government or agency and community it serves and those of the other parties whose interests must be addressed in all such projects, including commercial lenders, other governmental agency lenders, housing developers, and the local community.

KBB's overriding objective is to assist and provide each client with the level of activism most appropriate and useful to the client in order for that client to accomplish its myriad goals and objectives. This objective is accomplished by drawing upon the diverse and varied experiences of the attorneys in KBB. Many of our attorneys are sought for speaking engagements at professional events by various associations and the California State Bar. In addition, KBB's founder Murray O. Kane and founder Gene Jacobs were each a recipient of the California Redevelopment Association's prestigious Lifetime Achievement Award.

EXHIBIT "A"

**PARTIAL LIST OF REAL ESTATE TRANSACTIONS
AS COUNSEL TO CITIES, HOUSING AUTHORITIES, REDEVELOPMENT
AGENCIES, OR SUCCESSOR AGENCIES**

RESIDENTIAL

- 9th and Broadway, San Diego
- Heritage Homes/ERAS, Culver City
- Ten Fifty B Street Housing Partners, L.P., San Diego
- Seventh & Market Mixed-use Project, San Diego
- 15th & Commercial Affordable Housing Project, San Diego
- RiverPark, Oxnard
- YMCA, San Diego
- Cedar Gateway, San Diego
- Tilden Terrace, Culver City
- Briercrest Housing Project, La Mesa
- Alterra/Pravada Housing Project, La Mesa
- Residential Component of Qualcomm Stadium – Mission Valley Site
- 8181 Allison Avenue TOD Housing Project – La Mesa

NON-RESIDENTIAL PROJECTS IN LOS ANGELES COUNTY

- Culver Steps, Culver City
- LA Harbor Blocks 6, 7 and 8 DDA with Acme Development, industrial development
- Bunker Hill California Plaza Agreement and Ground Lease, mixed use office, hotel, retail, housing, Museum of Contemporary Art, Dance Gallery
- CBD Los Angeles Theatre Center DDA
- Watts Martin Luther King Jr. Shopping Center DDA
- CBD Central Library Rehabilitation and Expansion
- Crenshaw Baldwin Hills Shopping Center
- North Hollywood Academy mixed-use DDA
- Participation Agreement
- Little Tokyo Allright Garage OPA
- CBD 550 South Hope OPA, office tower
- CBD Pershing Square Center OPA, office tower and rehabilitation of historic Title Guaranty Building
- CBD Maguire Thomas Library Square OPA, office tower
- CBD Maguire Thomas 5th and Grand OPA, office tower
- LA Harbor Komax Systems DDA, industrial project
- Chinatown Bamboo Plaza Parking Garage and retail project
- Participation Agreement
- CBD Broadway-Spring Center OPA, mixed parking and retail project to serve the Ronald Reagan State Office Building
- CBD Los Angeles Garage Associates OPA

- Chinatown Castelar Elementary School Cooperation Agreement
- CBD Home Savings Tower OPA
- Hollywood Self-Storage facility OPA
- CBD Ronald Reagan State Office Building DDA pursuant to a joint powers agreement between the CRA and State of California
- CBD Convention Center Expansion Cooperation Agreement, involving acquisition, relocation, replacement housing and conveyance to the City of Los Angeles
- Chinatown Kaiser Hospital OPA
- Pico Union 2 Boys Market DDA
- Hollywood Galaxy mixed-use OPA
- CBD Fashion Institute of Design and Management (FIDM) DDA
- Little Tokyo Japanese American National Museum
- Loan Agreement
- Beacon Street Pacific Place Office Development DDA
- CBD Mitsui Fudosan OPA, office tower
- CBD Manulife OPA, office tower
- CBD Home Savings Peripheral Parking Implementation Agreement
- Hoover Parcel M-3 mixed-use development
- Watts Train Station Adaptive Reuse Lease to DWP
- Beacon Street Hotel DDA
- North Hollywood Birtcher-Kensley II Hotel DDA
- CBD TGY Development Parking Garage
- Bunker Hill Union Bank Square Rehabilitation OPA
- CBD One Bunker Hill OPA, office building rehabilitation
- CBD Union Rescue Mission Relocation Agreement
- L.A. Harbor Cooper and Brain Participation Agreement, industrial project
- CBD Million Dollar Theater Preservation Agreement
- CBD Grand Central Square OPA, rehabilitation of historic Grand Central Market, construction of parking
- Hoover Al Malakiah Auditorium Parking Garage OPA
- CBD City Centre Development (Metropolis), mixed-use office, hotel, cultural facility and retail OPA and TFAR
- CBD R&T Development office tower OPA and TFAR
- CBD Pacific Atlas Grand Plaza Development mixed-use office and hotel OPA and TFAR
- Culver Connect Network (broadband fiber), Culver City
- Corporate Pointe, Culver City
- Town Plaza, Culver City
- The Culver Steps Project, Culver City

NON-RESIDENTIAL PROJECTS, OUTSIDE LOS ANGELES COUNTY

- Breakwater Hotel and Retail Center, Imperial Beach
- Pier South Hotel, Imperial Beach
- Piemonte, Ontario
- Riverpark, Oxnard

- Waterfront Hyatt Regency, Huntington Beach
- The Strand Development, Huntington Beach
- San Diego Downtown Library, San Diego
- Pedestrian Bridge, San Diego
- Horton Grand Hotel, San Diego
- Balboa Theater, San Diego
- Santa Clara convention center, hotel, high tech center
- Purchase and lease-back of Great America Theme Park, Santa Clara
- Pacific Savings Courtyards retail center, Costa Mesa
- Koll Center, San Diego
- Lyceum Theaters, San Diego
- Riverside Raceway mixed use project, Moreno Valley
- Gaslamp Quarter Historic rehabilitation, San Diego
- Gateway Center East and West Industrial Parks, San Diego
- Railroad Facility relocations in downtown San Diego and Oceanside
- Emerald mixed use, shopping-hotel-office, in San Diego
- America Plaza, Wells Fargo and other San Diego office towers
- Sale of Qualcomm Stadium – Mission Valley Site, San Diego

SHOPPING MALLS

- Plaza Pasadena
- Glendale Galleria
- Fox Hills Mall (twice)
- Santa Monica Place (twice)
- Horton Plaza, San Diego

EXHIBIT "B"

**REFERENCE AND CONTACT INFORMATION
FOR SELECT CURRENT CLIENTS**

1. Client Name: CITY OF CULVER CITY
Contact Person(s): John Nachbar, City Manager
John.Nachbar@culvercity.org
(310) 253-6000
Elaine Gerety-Warner, Economic Development Director
Elaine.Warner@culvercity.org
(310) 253-5710
Heather S. Baker, City Attorney
City.attorney@culvercity.org
(310) 253-5660
Address: City Hall
9770 Culver Boulevard
Culver City, CA 90232

2. Client Name: CITY OF IMPERIAL BEACH
Contact Person(s): Tyler Foltz, City Manager
tfoltz@imperialbeachca.gov
(619) 423-8303
Jennifer M. Lyon, City Attorney
jlyon@mcdougalllove.com
(619) 440-4444
Address: City Hall
825 Imperial Beach Boulevard
Imperial Beach, CA 91932

3. Client Name: CITY OF LA MESA
Contact Person(s): Greg Humora, City Manager
citymgr@cityoflamesa.us
(619) 667-1105
Glenn Sabine, City Attorney
gsabine@cityoflamesa.us
(619) 667-1125
Address: City Hall
8130 Allison Avenue
La Mesa, CA 91942

4. Client Name: CITY OF OXNARD
Contact Person(s): Stephen M. Fischer, City Attorney
Stephen.Fischer@Oxnard.org
(805) 385-7483
Address: City Hall
300 W. Third St., Suite 100E
Oxnard, CA 93030

5. Client Name: CITY OF SOLANA BEACH
Contact Person(s): Johanna Canlas, City Attorney
attorney@cosb.org
(858) 720-2431
Address: City Hall
635 S. Highway 101
Solana Beach, CA 92075
6. Client Name: CITY OF INGLEWOOD
Contact Person(s): Louis Atwell, City Manager
latwell@cityofinglewood.org
(310) 412-5301
Rick Olivarez, City Attorney
rolivarez@omlolaw.com
(310) 692-5814
Christopher E. Jackson, Sr.
Assistant City Manager
cejackson@cityofinglewood.org
(310) 412-5237
Address: City Hall
One Manchester Boulevard
Inglewood, CA 90301
7. Client Name: GATEWAY CITIES AFFORDABLE HOUSING
TRUST
Contact Person(s): Adam B. Eliason, Trust Manager
aeliason@gchousingtrust.org
(909) 706 - 7193 (mobile)
Address: 1 League #62335
Irvine, CA 92602
8. Client Name: CITY OF PALMDALE
Contact Person(s): Sophia Reyes, Director of Housing
sreyes@cityofpalmdale.org
(661) 267-5167
Address: City Hall
38300 N. Sierra Highway
Palmdale, CA 93550

2.

**STAFF QUALIFICATIONS
(resumes)**

KENDALL DEMATTEO LEVAN

Education:

JD, 1994 - Thomas Jefferson School of Law, San Diego, California

BA, 1989 - Rollins College, Winter Park, Florida

Attended Harvard College, Cambridge, Massachusetts and University of Florence, Florence, Italy during college.

Professional Experience:

Ms. Levan is licensed to practice law in the States of California, Florida and Connecticut and before the United States District Court, Southern District and the United States Supreme Court. Ms. Levan is also a certified Redevelopment Professional by the Florida Redevelopment Association.

Ms. Levan has been practicing specifically in the areas of municipal, public and redevelopment law for over two decades and has represented a variety of public agencies including municipalities and their related entities such as housing authorities, parking authorities, public financing authorities, successor agencies to former redevelopment agencies, former redevelopment agencies, in addition to joint exercise of powers authorities, community service districts, and public cemetery districts throughout California on a variety matters. During this time, Ms. Levan has advised on all pertinent areas of public law and acquired a wide range of skills through her unique experiences of advising public agencies on transactional matters and governmental processes and representing public agencies in court on various criminal and civil litigation matters. Ms. Levan has significant experience with negotiations on behalf of public agencies in various matters involving real estate and land use projects.

Ms. Levan is a Principal attorney with Kane, Ballmer & Berkman, and serves as Special Counsel to several of the firm's public agency clients, with a focus of advising on governmental processes, redevelopment and real estate development projects, and fiber broadband projects. Ms. Levan also serves as General Counsel to the Gateway Cities Affordable Housing Trust, a joint powers authority created to assist with affordable housing development within the gateway cities region of Los Angeles County.

Specifically, Ms. Levan provides legal services on affordable housing, mixed-use and commercial real estate development projects, real property and development project workouts, and real property acquisitions and dispositions. Such projects have included, but are not limited to, serving as a lead counsel on the City of San Diego's sale of the former Charger's stadium to San Diego State University. Although Kane, Ballmer & Berkman is not bond counsel per se, Ms. Levan has assisted municipal bond issuers with bond issue and bond refinancing/refunding matters. Further, Ms. Levan advises on municipal fiber projects and has negotiated complex agreements for the use of dark fiber and level one transport services and for colocation. In addition, Ms. Levan advises successor agencies and their oversight boards and successor housing entities of former redevelopment agencies on the implementation of state regulations governing the dissolution of redevelopment agencies and the wind down of such agencies' business and fiscal affairs and on the appropriate uses of former tax increment and property tax. Further, Ms. Levan advises on various other public agency matters including, without limitation, environmental review, land use, planning, zoning, mapping, capital projects, public contracting, open government, public record, conflicts of interest, and pending and potential litigation matters.

As a principal of Kane, Ballmer & Berkman, Ms. Levan opened the West Palm Beach, Florida office of Kane, Ballmer & Berkman, and serves as its managing attorney.

Prior to joining Kane, Ballmer & Berkman, Ms. Levan served as Senior Deputy City Attorney/Senior Deputy General Counsel with the San Diego City Attorney's Office in San Diego, California, where she was the primary legal advisor to the Redevelopment Agency of the City of San Diego and supervised and managed the Redevelopment Unit of the San Diego City Attorney's Office. In addition, from the beginning of her legal career practicing public law and for a decade thereafter until joining the City of San Diego, Ms. Levan was a senior associate attorney with the law firm of Green, de Bortnowsky & Quintanilla, LLP based in Rancho Mirage and Calabasas, California, where she served as Assistant City Attorney, Assistant General Counsel, and City Prosecutor for several of the firm's public agency clients. In such capacities, Ms. Levan regularly attended meetings of the governing bodies and committees/commissions, appeared in court proceedings, and advised on numerous areas of public law. Ms. Levan also conducted training sessions for public officials on ethics, open government, public records, and conflicts of interest.

Ms. Levan was named a 2014 Top Attorney in the Municipal & Government category by the San Diego Daily Transcript, was a finalist for the 2013 Women Who Mean Business Award from the San Diego Business Journal, and is a past recipient of the Athena Award in recognition for contributions to the business community and community service. In addition, Ms. Levan served as pro bono counsel for CASA for Riverside County, Inc. (which assists children who are dependents of the juvenile court), a past president of the Cathedral City Rotary Club, and a member of the Inns of Court. For several years, Ms. Levan served as an editor, and then as Chairperson, of the Municipal Law Handbook Editorial Committee of the City Attorney's Department of the League of California Cities. Ms. Levan currently serves on the Board of Directors of the California Association for Local Economic Development (and formerly on its Legislative Action Committee), on the Board of Trustees of the Thomas Jefferson School of Law. Ms. Levan recently served on the Revenue and Taxation Policy Committee of the League of California Cities for two (2) terms. In addition, Ms. Levan is a member of the California Lawyers Association (Sections on Public Law and Real Property Law), the San Diego County Bar Association (Sections on Real Property Law, Construction Law and Animal Law), the California Association for Local Economic Development, the California Special Districts Association, the San Diego Junior League, Inc., and the Palm Beach County Bar Association (serving on its Local Government and Land Use Committee).

Ms. Levan has been a Program Speaker for several organizations on public law issues, such as for the City Clerk's Association of California on municipal law issues, the San Diego County Bar Association on redevelopment law issues, the San Diego Chapter of City Attorneys of the League of California Cities on redevelopment agency dissolution matters, the California State Bar on local government matters, the California Association for Local Economic Development on real estate development, and the Broadband Communities Summit on municipal dark fiber networks.

TODD C. MOONEY

Education:

United States Military Academy, West Point, New York - B.S. - 1993

Loyola Law School, Los Angeles, California - J.D. (Order of the Coif) - 2001

Professional Experience:

Mr. Mooney is a Principal of the firm, which he joined in 2008. His practice, which commenced in 2001, has consisted of assisting clients by performing public and private transactional real estate work, with a special emphasis on economic development, affordable housing, prevailing wage, land use, CEQA, Surplus Land Act compliance, and public agency law.

Prior to joining Kane, Ballmer & Berkman, Mr. Mooney worked for the law firm of Brown Winfield Canzoneri Abram Inc., rising to the position of senior associate. His experience included, among other things, long-term involvement with multiple mixed-use redevelopment projects, assisting with all phases from inception through construction and operation, representing either the developer or the public agency.

Prior to attending law school, Mr. Mooney spent over five years on active duty in the U.S. Army as an officer in the Military Police Corps, rising to the rank of Captain. He served in a variety of domestic and overseas assignments, including conducting refugee rescue operations in Guantanamo Bay, Cuba and supporting felony criminal investigations in Seoul, South Korea.

He is a member of the State Bar of California (CLA Sections on Public Law and Real Property Law) and a licensed California real estate broker.

ROYCE K. JONES

Education:

University of Southern California - J.D. - 1982

University of Southern California - A.B. - 1978 (Dual Degree - Political Science and History)

Experience:

Mr. Jones joined the law firm of Kane, Ballmer & Berkman in 1983. Since joining the firm, Mr. Jones has been widely recognized throughout the state as an expert in the field of redevelopment, municipal, land use and general public law. As such, he currently represents several cities, successor agencies to former redevelopment agencies, public agencies and private clients of the firm. However, with the dissolution of redevelopment agencies, Mr. Jones continues to work on various redevelopment projects for various successor agencies to former redevelopment agencies as part of their efforts to wind down the outstanding obligations and affairs of former redevelopment agencies.

With an emphasis now primarily in the area of economic and community development for both public and private clients, Mr. Jones is frequently called upon to handle those highly specialized matters involving highly complex real estate and land use transactions. Such transactions include commercial/retail shopping centers, industrial and business parks, office, residential (market rate and affordable), mixed-use developments and billboard displays. Examples of such highly complex development projects include the construction and development of the new Los Angeles Rams and Chargers NFL Stadium in the City of Inglewood as well as the newly proposed development of the Los Angeles Clippers arena also in the City of Inglewood. In both instances, Mr. Jones served as the City of Inglewood's lead counsel with respect to the negotiation and preparation of the various development and related agreements, project-related implementation activities consisting of project entitlements (e.g., general plan and specific plan amendments, various zoning designations and amendments), CEQA-EIR environmental analysis, review and certification, public infrastructure and property disposition. Specific to the proposed LA Clippers arena development, Mr. Jones has been integrally involved with the adoption and implementation of AB 987, a statutory streamlining process adopted specifically for the development of the Clippers arena to limit the time by which all litigation challenges to the proposed development would have to be completed. In addition, Mr. Jones has also served as co-counsel with respect to the acquisitions of private parcels necessary for the proposed development of the arena.

Mr. Jones has also been integrally involved with hazardous waste/toxic material liability and remediation, and federal and state environmental quality control and regulatory issues for various clients of the firm.

Following the dissolution of redevelopment agencies, Mr. Jones has spearheaded and played a vital part in assisting cities in their efforts both as municipalities and through the use of their successor agencies to former redevelopment agencies to sustain as well as create new economic development. In this regard, Mr. Jones served as special and lead counsel for the City of Inglewood in connection with the post AB 26 (redevelopment dissolution law) acquisition and substantial rehabilitation of the Inglewood Forum by Madison Square Garden. In addition, Mr. Jones was called upon and served as lead special counsel for the City of Inglewood with respect to the development of the new music hall for the Los Angeles Junior Philharmonic orchestra.

As a result of his legal accomplishments in the fields of real estate and land use law, Mr. Jones is regularly invited to speak at various real estate seminars. One such speaking engagement took place at the California State Bar convention at which Mr. Jones addressed the Real Estate Section on complex real estate transactions. In addition, Mr. Jones served on the Advisory Board of the University of Southern California Minority Real Estate Developer Program.

Complementary to his real estate practice, Mr. Jones has specialization certification credits in the post-legal courses of personal and corporate taxation as well as corporate mergers and acquisitions.

Professional Societies:

Los Angeles County Bar Association (Real Estate and Taxation Divisions)
State Bar of California
American Bar Association
National Bar Association
Langston Bar Association

SUSAN Y. APY

Education:

University of California, Santa Barbara – B.A. - 1990
Santa Clara University Law School – J. D. (*magna cum laude*) - 1996

Professional Experience:

Ms. Apy is a principal of Kane Ballmer and Berkman, which she joined in 1999. Ms. Apy uses her extensive experience in real estate, land use, affordable housing, and general municipal/public agency law to advise and assist the firm's public agency clients in related areas of law, such as real estate transactions, economic development, and affordable housing projects.

Ms. Apy has negotiated and drafted numerous multi-million-dollar public/private sales and lease transactions relating to both vacant and developed land helping public agency clients statewide enhance their communities. For example, Ms. Apy has assisted one municipal/public agency client over a 25-year period with the purchase and redevelopment of an over 100-acre site with development of housing, retail, office, and hotel components. The real estate projects she works on often include varied and complex public and private property interests, including three dimensional properties and condominiumized interests. Ms. Apy also advises and assists the firm's public agency clients in related areas of municipal and public agency law. Her services include advising staff, negotiating, reviewing and drafting contracts, reviewing and drafting resolutions, ordinances and staff reports, reviewing, negotiating, and drafting real estate documents (such as purchase and sale agreements and leases), working with and assisting other legal counsel/consultants, negotiating and drafting statutory development agreements, and negotiating and drafting affordable housing agreements. Ms. Apy's work with respect to affordable housing projects includes assisting public agency clients with negotiating and drafting loan agreements for diverse affordable housing projects. Projects consists of both ground lease and fee conveyance, using HOME, Low and Moderate Income Housing Asset Funds, and other sources of funds for affordable housing (such as local inclusionary housing funds). Ms. Apy's affordable housing work also entails assisting with loan conversions at permanent financing, housing project sales, and refinancings.

Before joining Kane, Ballmer & Berkman, Ms. Apy worked as an associate in the Public Law Department of Best Best & Krieger LLP where she represented a wide variety of public agency clients (such as cities, redevelopment agencies, and school districts) in municipal, redevelopment and real estate matters. Prior to Best Best & Krieger LLP, Ms. Apy worked as an attorney for the City of San Jose Redevelopment Agency, General Counsel's Office, where she concentrated on negotiating and drafting redevelopment agreements and implementing statutory provisions of the California Community Redevelopment Law. Ms. Apy is a member of the Los Angeles County Bar Association and California State Bar Association.

MURRAY O. KANE

Education:

University of California at Los Angeles
A.B. 1967
J.D. 1970

Professional Experience:

Mr. Kane is a nationally prominent lawyer specializing in economic development, real estate, land use, planning and affordable housing. Mr. Kane, now of counsel with the firm, joined the firm in 1973. He has extensive experience in all phases of land development and disposition and financing. He served as General Counsel for the Community Redevelopment Agency of the City of Los Angeles for over fifteen (15) years and, prior to redevelopment dissolution, was primarily responsible for the firm's representation of Culver City, Palmdale, Huntington Beach, Santa Monica, Los Angeles, Indio, Moreno Valley, Pasadena, and Redondo Beach redevelopment agencies. In connection with redevelopment dissolution, Mr. Kane has been the primary advocate sought out by numerous clients, including Los Angeles and the League of California Cities. Mr. Kane is active with dozens of local government successor agency assignments, including many in litigation involving core municipal government operations.

Mr. Kane also served as litigation counsel on validating actions involving the Central Business District Redevelopment Project of the City of Los Angeles, the Alpine Redevelopment Project of the City of Tulare, the Village Redevelopment Project of the City of Claremont, the Redevelopment Plan of the Community Redevelopment Agency of the City of Santa Ana, and other projects.

Among his other most noteworthy accomplishments have been:

- Creator of concept of insurability of Orders of Immediate Possession to permit conveyance and construction financing prior to Agency property ownership.
- Advised on first use of tax increment for affordable housing. 1974-75 (Mission Inn, Riverside and Airport Move-On Program, Los Angeles).
- Drafted redevelopment plan language as the basis for redevelopment affordable housing set aside legislation.
- Successful adoptions of redevelopment plans under Disaster Redevelopment (Including Whittier plan, adopted six weeks after October, 1987 earthquake, and Santa Monica and five Los Angeles Earthquake Recovery Plans adopted after January, 1994 earthquake).

- Lead attorney in the negotiation and documentation of such projects as:
 - Fox Hills Mall, Culver City.
 - Central Library Revitalization Project
 - Maguire/Thomas Library Tower Project.
 - County of Los Angeles First Street Properties.
 - San Jose Convention Center Hotel
 - Corporate Pointe, Culver City
 - Waterfront Project, Huntington Beach

Mr. Kane is a frequent lecturer to such organizations as the League of California Cities, the Los Angeles County Bar Association and the former California Redevelopment Association, as well as serving as periodic guest lecturer of the Schools of Law and Business (Real Estate) of the University of Southern California. Mr. Kane has testified on the financing of redevelopment projects before Legislative Committees of the States of California, Colorado and Kansas. Mr. Kane has also testified as an expert witness of the subject of redevelopment in the Superior Court of the State of California for the County of Los Angeles and the County of Napa. His expert testimony was expressly relied upon by the California Supreme Court in Napa v. Marek, a major case decided in favor of redevelopment agencies of the State of California.

Before joining the firm, Mr. Kane served as City Prosecutor, Assistant City Attorney and Acting City Attorney for the City of Culver City, California.

In those capacities Mr. Kane had personal and primary responsibility for providing legal services to all levels of city government on all aspects of municipal law. He sat as legal counsel to City Council and Planning Commission, and prosecuted all misdemeanors occurring within the City (both State and Municipal Code) and advised and defended the police department and its officers in civil and criminal matters. He drafted all revisions to the Municipal Code and all City ordinances, resolutions and contracts, and represented City and its officers and employees in state and federal courts in many civil litigation matters, including police department matters, attacks on validity of City ordinances and regulations, municipal finance, and personnel matters.

Mr. Kane received a Lifetime Achievement Award from the California Redevelopment Association in 2012.

GLENN WARD CALSADA

Education:

- JD, 1986 – U.C.L.A. School of Law, Los Angeles, California
- BS, 1982 – U.S.C. Public Administration, Los Angeles, California

Professional Experience:

Mr. Calsada is licensed to practice law in all courts in the State of California and is admitted to practice before the United States District Courts for the Northern District, Central District and Southern District. Mr. Calsada is also admitted to practice before the Bankruptcy Appellate Panel for the Ninth Circuit and the Ninth Circuit Court of Appeals. Since 1999, Mr. Calsada has been certified by the California State Bar as a Certified Specialist in Bankruptcy Law and appeared as Pro Hac Vice counsel in the States of Nevada, Delaware and Texas.

Mr. Calsada has been practicing specifically in the areas of real estate, land use, municipal, election law and redevelopment law for over three decades and has represented numerous public officials and a wide variety of public agencies, including municipalities, school districts and water districts. Mr. Calsada has advised municipalities in the emerging area of Cannabis law resulting in the creation and implementation of special overlay zones for several cannabis operators.

As Deputy General Counsel for the former Los Angeles Community Redevelopment Agency, Mr. Calsada was responsible for drafting and reviewing exclusive negotiation agreements, owner participation agreements, development agreements, parking agreements, loan documents, grant deeds, trust deeds, covenants running with the land, ground leases and low-income housing tax credit deals. Mr. Calsada counseled the Agency on bankruptcy litigation matters and oversaw litigation handled by outside counsel. Mr. Calsada advised the Agency on its in-house loan policies and procedures, compliance with the Brown Act, Public Records Act, the Public Contract Code, the Tort Claims Act, and resolved numerous redevelopment, environmental, land use, inverse condemnation, eminent domain, and tort and contract law disputes.

As Deputy City Attorney for the City of Los Angeles, Mr. Calsada advised the City and its various departments, commissions and boards on housing, rent control, building and safety, zoning and planning matters.

Over his career, Mr. Calsada has acquired extensive litigation experience matters, at both the trial and appellate level, having litigated to settlement or judgment significant land use, real estate, contract law, election law, bankruptcy law and environmental law matters.

As Of Counsel to Kane, Ballmer & Berkman, Mr. Calsada serves as litigation counsel to several of the firm's public agency clients. Prior to joining Kane Ballmer & Berkman, Mr. Calsada has served as counsel to the Cities of Los Angeles, Lynwood, South Gate, Bell and Maywood. Mr. Calsada has also served as litigation counsel for the Lynwood Unified School District and the West Valley Water District.

Since 2017, Mr. Calsada has been special counsel to the City of Cudahy on cannabis matters and has represented the City of Cudahy in several administrative hearings concerning code compliance and development agreement violations by operators.

Current Position: Mr. Calsada serves as a hearing officer for the Cities of Los Angeles and Santa Ana in 15 subject areas including, rent stabilization, relocation assistance, building and safety violations, housing code compliance and cannabis regulation.

Mediation Experience: Mr. Calsada is an award winning mediator for the Central District of California Bankruptcy Courts and the Los Angeles Superior Court.

Pro Bono Work: Mr. Calsada has received numerous awards for pro bono work for San Fernando Valley domestic violence housing shelters.

METHODOLOGY

The Role of Legal Counsel:

KBB sees the role of legal counsel as providing the tools and guidance that allows the governing body of the District, the District Manager, and administrative staff to pursue the District's policy objectives in the most legally viable, effective, and efficient manner. This includes providing up-to-date guidance on the legal parameters of decision-making, including clear explanations of relevant statutory, common, and case law. It also includes bringing our experience to bear by pointing out potential pitfalls or consequences of contemplated actions, which might not otherwise be readily apparent, and suggesting alternatives to consider.

KBB understands that timely and responsive legal advice is critical to the smooth running of the District and we pride ourselves on providing well-considered responses to questions. KBB's attorneys work collaboratively as a team and strategically to provide their clients with the benefits of their many years of combined experience in providing legal services directly to public entities. We take our direction from the governing bodies we represent, providing advice and counsel on all issues related to the business of governance. Our attorneys work cooperatively to ensure that our clients always have the most experienced and knowledgeable attorney assigned to each matter, and we regularly meet to "brain storm" ideas for our clients to provide the best solution to all issues. We understand that the governing body of the District looks to legal counsel to be the legal arbiter of issues that can be politically sensitive and we strive to provide advice in a way that is non-political, yet understanding of public concerns.

We believe that legal counsel can be a primary player in furthering the goals of the District, as directed and defined by the governing body of the District. This includes coordinating closely with the District Manager, District staff, and other District consultants. It also includes careful analysis of legal issues and thoughtful recommendations on various courses of action. Finally, KBB strives to resolve disputes outside of court, because that is usually the most cost-effective and expeditious approach, but KBB does not shrink from recommending litigation when there is a sound legal argument to be made and it becomes apparent that other avenues will not lead to the result the District seeks.

Structuring Working Relationships:

KBB believes there should be established at the outset of providing legal services a regular method of communication between legal counsel and the governing body of the District, the District Manager, and District staff. Such a process will be most effective in ensuring that the District is provided quality services at a manageable cost. Such a process should not, however, become so rigid as to curtail quick access for immediate needs. Additionally, legal counsel would be available to the District Manager and District staff as needed for consultation and discussion of legal issues. Legal counsel will consistently and constantly be professional and respectful in all communications. KBB is strongly committed to creating and maintaining an atmosphere of mutual

respect and credibility between legal counsel and the District officers, staff, and other consultants and the public.

Keeping The District Informed:

KBB understands the importance of keeping its clients informed. On matters that are specific to the District and District business, we will provide updates to let the District know if any circumstances have changed in a way that effects potential outcome or timing, or to let the District know if issues have evolved in an unexpected direction, or just to let the District know that everything is proceeding on course. If something has occurred that changes the outlook for a pending matter or project, we will promptly bring that to the District's attention and propose alternatives. Depending on the nature of the matter, these updates could be raised in regular meetings with the District Manager or District staff or could take the form of a phone call or email to the District Manager or appropriate District staff. When the matter requires a more detailed explanation or analysis, we would prepare a confidential memorandum or request a meeting to discuss.

Response Time:

Generally, KBB would respond to inquiries the day they are made. For matters requiring preparation or review of documents or research and in-depth analysis, we strive to provide our response within the time frame required by the District. If it appears that a response will be delayed, we will promptly let the District know, explain the reason for the delay, and provide a proposed response time.

Tracking And Managing Legal Costs:

When a legal matter is referred to KBB, we begin by obtaining all the pertinent information at the District's disposal. Only then do we start the process of analyzing the issues and preparing recommendations and documents. This process prevents much of the wasted time that comes with having to revisit and rewrite our work product because necessary information was not obtained at the outset. This approach also provides a more accurate basis for predicting the time commitment that will be required. With that time estimate, we can track our actual hours and make appropriate adjustments.

Managing legal costs is also a matter of drawing on KBB's previous experience. For example, the attorney handling the matter will seek the expertise and experience of other members of the firm before embarking on lengthy research. We often find that a particular issue has already been addressed for another client and the insights gained can be applied to the District's matter.

If requested, KBB would provide, with each monthly invoice, a summary of the cumulative costs incurred and the remaining contract balance if applicable. If it appears that costs over the course of the contract period may exceed the contract amount, depending upon the complexity of the matters being handled or if unexpected issues have arisen, we would confer with the District to propose ways of addressing those unexpected costs.

Providing Proactive Advice:

As a regular matter, KBB prepares client memoranda to bring new legislation or noteworthy rulings to our clients' attention and uses those memoranda to provide guidance and recommended actions. If that new legislation or ruling has particular significance to the District or District business, we may prepare a more extensive analysis for the District's consideration. We also periodically distribute to the client specific emails to provide reminders of pending legal deadlines that may have been overlooked in the crush of day-to-day business. As we become more familiar with the specific issues facing the District or District business, we will be better able to identify the legislation, rulings, and legal trends that will have the most significance to the District.

Coordination With The District Manager And District Staff:

Aside from establishing at the outset a regular method of communication between legal counsel and the District Manager and District staff, legal counsel is available to attend the periodic meetings of the District Manager and District staff to learn and discuss, as applicable, the potential or pending legal issues and needs of the District. Legal counsel would coordinate and communicate periodically and as needed with the District Manager and applicable District staff on performing necessary legal services. As a part of the services provided by legal counsel, legal counsel would advise the District Manager and District staff, as applicable, of changes in the law pertinent to the District or District business or legal issues that may affect or impact the District or District business.

Determining The Need For Outside Counsel:

KBB recognizes that the District requires a wide range of legal services and unique legal issues may potentially arise. KBB's emphasis is on meeting the client's needs, which at times may mean that an attorney from another firm should be enlisted to address a particular issue or participate in litigation. Whether we would recommend to the District that the services of an outside firm or attorney be retained on a particular matter would primarily depend on whether KBB possesses the specialized in-depth knowledge of the particular issue or whether KBB has a legal conflict in representing the District in such matter. If an outside attorney or firm would provide more timely and comprehensive legal services to the District on a particular matter in a more cost-effective manner because such attorney or firm has a more in-depth knowledge of and experience in a particular issue (for example, employment or labor related legal issues), then KBB would recommend that the District retain such outside legal counsel services. If KBB's representation of the District in such matter would create a conflict of interest, then KBB would recommend that the District retain outside legal counsel services. Thus, we would need to review each particular matter on a case by case basis in order to make such a recommendation to the District.

Reports To The District Manager And Governing Body Of The District:

KBB would prepare, as needed, closed session memoranda to the governing body of the District, would prepare or review District public meeting agenda reports, and would provide other reports

as needed or requested. KBB would follow the District's direction regarding the distribution of these reports to the governing body of the District and appropriate District staff.

Transmittals To Legal Counsel:

KBB believes it is important to strike a balance between assuring timely access to legal services and managing legal costs and the flow of information. We suggest that the District provide general guidance as to whether, for example, all requests for services should flow through the District Manager's office or through pertinent District staff. Since public entity policies and practices vary as to the amount of direct contact that a governing body, department heads, and staff are authorized to have with their respective legal counsel, we suggest that, at a minimum, the governing body or the District Manager designate the individual staff members, if any, who may contact us directly with requests for legal services.

Monthly Itemized Statements:

KBB prepares detailed monthly written invoices for its services provided the prior month. We can adjust the amount of detail provided in said invoices, as requested by the District. In addition, we can provide backup records as needed to comply with annual audit requirements.

4.

RATE SCHEDULE

**KANE, BALLMER & BERKMAN,
a Law Corporation**

SCHEDULE OF RATES

Principal	\$300/hour
Of Counsel	\$300/hour
Senior Counsel	\$250/hour
Senior Associate	\$225/hour
Associate	\$210/hour
Paralegal	\$125/hour

CLASSIFICATION OF ATTORNEYS AND OTHER PROFESSIONALS

Royce K. Jones	Managing Principal	\$300/hour
Kendall D. Levan	Principal	\$300/hour
Susan Y. Apy	Principal	\$300/hour
Todd C. Mooney	Principal	\$300/hour
Murray O. Kane	Of Counsel	\$300/hour
Glenn W. Calsada	Of Counsel	\$300/hour

NOTE: The same hourly rate is applicable to Court Appearances.

NOTE: The firm may modify the name and status of attorneys listed above.

Travel, subsistence, and other out-of-pocket expenses authorized in connection with the performance of duties under the Professional Services Agreement would include, along with any other such authorized expenses:

- a. The amount of the actual cost of coach class transportation by common carrier, or at the per mile rate established by the IRS if travel is performed by privately owned vehicle;
- b. Reasonable subsistence expenses, supported by detailed records in the amount of actual costs;
- c. Taxi fares, long distance telephone calls, postage, online legal research and similar expenditures in the amount of the actual cost;
- d. Duplication costs for all copies at twenty-five (25) cents per page, and facsimile costs at one dollar per page; and
- e. Fees and costs incurred by the firm in engaging consultants and experts approved by the client.

The firm shall be reimbursed for travel time between the applicable office of the firm (i.e. San Diego or Los Angeles office) and the offices of the District, and for mileage at the per mile rate established by the IRS.

The firm shall not be reimbursed for secretarial or typist services or normal office operating expenses, with the exception of word processing fees but only if noted in the rate schedule.

The firm shall be reimbursed for actual litigation costs, fees and expenses, such as filing fees, expert witness fees, charges for service of process and costs of investigation.

California Association
of
Public Cemeteries



68th
Annual Conference

March 19th - 21st, 2026

Embassy Suites by Hilton
Anaheim South
11767 Harbor Blvd.
Garden Grove, CA 92840

CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES
68th ANNUAL CONFERENCE
March 19th-21st, 2026
REGISTRATION

Name _____ Position _____

Guest Name _____

District _____

Address _____

City/State/Zip _____

First time attendee at CAPC event, Yes ___ No ___
Please complete separate registration for each attendee and return with
payment no later than Friday, February 20, 2026. Refunds will only be made
on cancellations received in the CAPC office by February 20, 2026.

Member Registration Fee (For One Person): \$ 454.00

Includes:

- Thursday Evening Hospitality
- Friday Lunch (Buffet)
- Friday Awards Dinner (Plated)
(Special Need: ___ Vegetarian Lunch)
- Saturday Lunch (Buffet)
- Saturday Dinner on your own

Mark any additional Guest Meals below:

_____ Guest Friday Buffet Lunch @ \$ 74.00 each \$ _____
Smokehouse Buffet: Wedge Salad, Potato Salad, Baked Beans, Corn on the Cob, Mac &
Cheese, Corn Bread, Brisket, BBQ Chicken Breast and Bread Pudding

_____ Guest Friday Awards Plated Dinner @ \$ 77.00 each \$ _____
(Special Need: ___ Vegetarian Lunch)
Caesar Salad, Thyme-Roasted Chicken Breast, Garlic Mashed Potatoes, Veggies, Ricotta
Cheesecake

_____ Guest Saturday Buffet Lunch @ \$ 65.00 each \$ _____
Traditional Butcher Block Buffet: Tossed Greens, Roasted Turkey Breast, Honey Ham, Roast
Beef, Salami, Cheese, Lettuce, Tomatoes, Red Onions. Assorted Breads, Pasta Salad, Cookies
and Brownies

Hospitality Co-Sponsor (Optional) \$ _____

\$ 50.00 to \$ 99.00 Silver

\$ 100.00 to \$ 199.00 Gold

\$ 200.00 and up Platinum

Total Enclosed: \$ _____

Send completed registration and check to:

California Association of Public Cemeteries Phone: 951-925-1111
P.O. Box 119 Toll Free (CA): 888-344-9858
San Jacinto, CA 92581 Fax: 951-652-3643

No refunds for cancellations received after February 20, 2026.
Applications from CAPC member districts are being accepted until
January 30, 2026 for Scholarships to attend the conference. Contact CAPC.
Public is welcome with a paid registration.

Conference Agenda

Thursday, March 19, 2026

- 6:30-9:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 8:00 a.m. Exhibitor's set-up displays
- 8:00 a.m. **Annual Golf Tournament - River View Golf Course**
- 4:30-7:00 p.m. Registration Desk Open
- 5:30-7:00 p.m. **Hospitality in Exhibitor's Showroom**

Friday, March 20, 2026

- 6:30-9:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 7:15 a.m. Registration Desk Opens
- 7:50 a.m. CAPC Welcomed by: Don Wagner, County of Orange, Board of Supervisor
- 8:05 a.m. Welcome/Program Introductions
- 8:15 a.m. Featured Cemetery - Orange County Cemetery District
Presented by: Tim Deutsch, General Manager
- 8:30 a.m. Ethics Training AB1234, *Presented by: Brian Hughes, Best, Best & Krieger*
- 10:00 a.m. Break: **Visit Exhibits**
- 11:00 a.m. Ethics Training AB1234, *Presented by: Brian Hughes, Best, Best & Krieger*
- 11:30 a.m. Lunch: Exhibitor's Introductions
"Mel Lewis Memorial Award"
- 1:20 p.m. Donation Drawing
- 1:30 p.m. Disaster Preparedness for California Public Entities,
Presented by: Ryan Brannon, GSRMA
- 2:30 p.m. **Adjourn - Visit Exhibits/Scavenger Hunt Drawing**
- 3:00 p.m. Board of Directors Meeting
- 6:00 p.m. Dinner/Awards/Door Prizes

Saturday, March 21, 2026

- 6:30-9:30 a.m. Cooked-to-Order breakfast for registered Hotel Guests
- 7:15 a.m. Registration Desk Opens
- 8:00 a.m. Combined Group Session:
Trustees/Managers/Secretaries
- 10:00 a.m. Break: **Visit Exhibits**
- 10:50 a.m. **Exhibitor's Drawing**
- 11:00 a.m. Addressing Homelessness In Your Cemetery,
Presented By: Doug Becht, Director, OC Executive Office/Office of Care Coordination
- 12:00 Noon Lunch
- 1:20 p.m. Donation Drawing
- 1:30 p.m. Annual Meeting - Board of Directors Election
- 2:00 p.m. Cemeteries Are Not Just For The Dead, *Presented by: Tim Deutsch, General Manager, Orange County Cemetery District*
- 3:00 p.m. **Adjourn - Grand Prize Drawing**
- 3:30 p.m. Board of Directors Meeting
- Dinner on your own**

CONFERENCE LOCATION

Embassy Suites by Hilton Anaheim South
11767 Harbor Blvd.
Garden Grove, CA 92840
(714) 539-3300

Make your hotel reservations with the Embassy Suites Hotel. The hotel is charging CAPC guests \$260.17 for a King and \$275.41 for a Double (Tax included).

To make your reservations please click on the link below:
[CAPC 68th Annual Conference 2026](#)

Hotel check-in time is 4:00 p.m. and check-out time is 11:00 a.m. Hotel room rate includes cooked-to-order breakfast each day and free standard guestroom Wi-Fi. Self Parking is \$20.00 per night.

MAKE YOUR HOTEL RESERVATIONS TODAY!

**The hotel is holding a block of rooms for us until:
Wednesday, February 18, 2026**



CAPC CONFERENCE HIGHLIGHTS

Who should attend: Trustees, Managers, Secretaries and employees interested in increasing their knowledge of public cemetery district governance, operation and administration.

Featuring:

- **Ethics Training AB1234:** Required (2 hour) Training for Trustees & Designated Staff Members.
- **Disaster Preparedness for California Public Entities:** Preparing your agency for California's most common disasters including wildfires, floods and incidents impacting cemeteries. Learn how to build practical readiness checklists and take-home tools you can use right away. This session provides actionable steps to strengthen emergency response, keep essential services running and support both staff and community resilience.
- **Problem Solving:** Trustees, Managers/Secretaries combined breakout session will provide the opportunity to share information and ask questions about problems that are common to other districts.
-To ensure your problem will be addressed, submit your problem/question in advance with the attached Registration.
- **Addressing Homelessness In Your Cemetery:** Knowing how to approach someone who appears to be experiencing homelessness and encamping in your cemetery can be challenging, then knowing the right resources to direct and/or connect that individual to is an additional challenge to this circumstance. Doug Becht will discuss the different approaches and resources that can be considered when engaging a person that appears to be experiencing homelessness in your cemetery.
- **Cemeteries Are Not Just For The Dead:** How can the living Community you serve benefit from the use of the cemeteries we operate? Learn about the experiences of several cemetery managers on the creative activities or events that your District can consider hosting in your cemeteries. Day or night, free or with a fee - there are many opportunities for you to explore.
- **Exhibitors of Cemetery:** Equipment, supplies, computer programs, liability/property & workers' compensation insurance and much more.
- **Friday - Exhibitor's Scavenger Hunt Drawing:** You must visit Exhibits.
- **Saturday - Exhibitor's Drawing:** You must visit Exhibits.
- **Grand Door Prize:** A drawing for the Grand Door Prizes will be held at the end of the conference programs on Saturday afternoon. You have to be present to win.
- **Door Prizes:** Traditionally, Districts bring door prizes that are common to their area of the state. These are distributed to attendees at the evening event.

"AND MUCH MORE"

Special Events:

Thursday, March 19, 2026:

- **CAPC Annual Golf Tournament:** River View Golf Course
- **Hospitality:** Don't miss the Thursday evening Exhibitor's Hospitality from 5:30 - 7:00 p.m. Co-Sponsored by CAPC, Participating Districts and Exhibitors. There will be a tempting variety of hors d'oeuvres and fellowship with other cemeterymen from districts throughout the state.
 - Districts and Exhibitors are encouraged to help make this another successful event. All co-sponsors funds collected will be used for the Thursday evening Exhibitor's Hospitality.
 - **Recognition for Hospitality Co-Sponsors:**
 - \$ 50.00 to \$99.00 Silver
 - \$ 100.00 to \$ 199.00 Gold
 - Over \$ 199.00 Platinum

Friday, March 20, 2026: Friday lunch will be our Exhibitor's Lunch, where you will hear about what the Exhibitors have to offer Cemetery Districts. The Mel Lewis Memorial Award will also be presented.

Friday evening will be our Annual Awards Dinner, which will include announcing the selection of the Presidents' Award, Trustee & Manager of the Year Awards, Ruben Siemens-Wayne Byington Memorial Award and Cemeteryman of the Year Award.

Saturday, March 21, 2026: Dinner will be on your own.

Take this opportunity to go explore the town and enjoy some food & fun.

"Donated Door Prizes are encouraged and appreciated"

Drawings for door prizes donated by Districts and Exhibitors will be held at the Friday evening event.

**PALM SPRINGS CEMETERY DISTRICT
RESOLUTION 2-2026**

RESOLUTION OF THE BOARD OF TRUSTEES OF THE PALM SPRINGS CEMETERY DISTRICT, RIVERSIDE COUNTY, CALIFORNIA, REQUESTING TRANSFER OF FUNDS HELD IN THE PRENEED FUND TO THE GENERAL FUND AND THE ACCUMULATIVE CAPITAL OUTLAY 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 Preneed Fund; now, therefore,

BE IT RESOLVED, by the Board of Trustees of the Palm Springs Cemetery District that \$12,973.32 of the funds in the PreNeed Fund, 51265 shall be transferred to the General Fund, 51270

FURTHER RESOLVED, the Board of Trustees of the Palm Springs Cemetery District that \$5,225.00 of the funds in PreNeed Fund, 51265, shall be transferred to the Accumulative Capital Fund, 51275.

BE IT FURTHER RESOLVED that these fund transfers are the result of interment costs and contract refunds incurred for the months of November 1, 2025 to December 31, 2025.

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 January 8, 2026, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jan M. Pye, Chairperson

ATTEST:

Lynn T. Mallotto, Treasurer

2026 New Laws Series, Part 8: New Mandatory Trainings for Local Government Board Members and Staff (SB 827)

By [Morgan Leskody](#)



By: *Nicholaus Norvell, Partner and Stephanie Cook, Associate, Best Best & Krieger LLP*

Current law requires certain elected and appointed local public officials to receive training on ethics principles and laws relevant to the official's public service for a minimum of two hours every two years. Starting in 2026, an additional two-hour fiscal and financial training will be required and certain local government staff will be required to take the respective trainings.

In October of 2025, Governor Gavin Newsom signed into law SB 827, a bill authored by State Senate Majority Leader Lena Gonzalez. The new law builds upon current ethics training requirements, commonly known as "AB 1234 training", by adding a new "fiscal and financial training" requirement aimed at providing local officials with the tools and knowledge necessary to practice good governance and effective stewardship of public funds. While the requirements of SB 827 are largely similar to the ethics training requirements of AB 1234, there are a few notable differences that local agencies will need to become familiar with before impending deadlines.

SB 827: NAVIGATING GOVERNANCE & FINANCE IN SPECIAL DISTRICTS



New! Required Training

- Jan 7 Apple Valley
- Feb 24 Sacramento
- Mar 26 Clearlake
- Mar 4 Webinar
- Jun 9 Fresno
- Oct 14 Hayward
- Oct 27 Redding

[Register Now](#)

New Fiscal and Financial Training for Board Members and Certain Employees

The legislative history of SB 827 notes that local officials hold a fiduciary duty to the public and a requirement to act as responsible stewards in guiding and managing local funds. Further, because this duty involves extensive and complex fiscal management responsibilities—including tracking multiple revenue streams, creating restrictions on how funds may be used, and broadly acting to ensure the management of funds is carried out in the public interest—an expansion of current ethics training requirements to include a fiscal component helps ensure local officials are adequately educated on the fiscal responsibilities relevant to their public office, and, thereby, can effectively execute their duties, avoid mismanagement of funds, and, additionally, promote transparency and bolster public confidence.

Under current law, a member of a local agency legislative body or an elected local agency official who receives any type of compensation, salary, or stipend or reimbursement for actual and necessary expenses incurred in the performance of official duties is deemed to be a “local agency official,” and all local agency officials are currently required to complete biennial ethics trainings under AB 1234 (Salinas, 2005). SB 827 builds on this requirement by additionally mandating completion of “fiscal and financial training.”

The newly required fiscal and financial trainings must include education on at least the following subjects:

1. laws and principles relating to financial administration and short- and long-term fiscal management, including, but not limited to, the role and responsibilities of financial administration, financial policies, municipal budgets and budget processes, and financial reporting and auditing;
2. laws and principles relating to, but not limited to, capital financing and debt management, mechanisms for local agency revenues, pensions and other postemployment benefits, cash management and investments, the prudent investor standard, and the ethics of safeguarding public resources; and
3. general fiscal and financial planning principles and any pertinent laws relevant to the local agency official's public service and role in overseeing the local agency's operations and relevant to the local agency's procurement and contracting practices and responsibilities.

As is the requirement under AB 1234, all local agency officials must complete the new fiscal and financial training every two years. To address initial implementation of this new training, all local agency officials in the service of the local agency before January 1, 2026 will be required to comply with the fiscal and financial training requirements no later than January 1, 2028. However an exception to this requirement applies to local agency officials whose term of office ends before January 9, 2028. Unlike AB 1234, which historically granted local agency officials one year from the start of their service to comply with ethics trainings, AB 827 requires that all local agency officials who begin their service on, or after, January 1, 2026 complete the fiscal and financial training no later than six months following the start of their service.

SB 827 provides only limited guidance on how local agencies can provide the training to their officials. Under the new law, local agencies may broadly “contract or otherwise collaborate” with a training course provider. However, the new law specifically requires that training courses and materials must be developed “in consultation with widely recognized experts in local government finances, including local government associations.” Trainings must be provided in the form of a course, or self-study materials with tests, and the training may be completed in person or online.

Details as to the training course or materials must be made available to local agency officials at least annually, and participants must be provided with proof of participation upon completion of the training requirements. Similar to prior law on ethics training, if an official serves on more than one local agency, they are only required to comply with the requirement once within the required time period, but must provide a copy of proof of their participation to all local agencies that they serve.

Aligned with the AB 1234 record-keeping requirements, SB 827 requires local agencies to maintain records demonstrating both the date the local agency official completed the fiscal and financial training as well as the entity that provided the training. The local agency must maintain the records for at least five years after the official's completion of the training, and these records are public records subject to disclosure under California's Public Records Act. However, SB 827 adds an additional requirement with regard to record-keeping for both fiscal and financial training and ethics training; specifically, local agencies must post clear instructions and contact information on their websites, if the agency has one, for the purpose of assisting the public to request or access both fiscal and financial training records and ethics training records. This posting requirement goes into effect on July 1, 2026 thereby providing local agencies with additional time to compile training records and post the required information on their agency website.

Expansion of AB 1234 Ethics Training to Department Heads and Similar Employees

Finally, in addition to imposing a new two-hour fiscal and financial training requirement, SB 827 also expands the types of officials required to receive AB 1234 ethics training. Previously, the law provided most types of public agencies with discretion on which employees would be required to receive AB 1234 ethics training. Under the new law, “department heads and other similar administrative officers of a local agency” are now required to comply with ethics training requirements.

Who Must Take Statutorily Required Trainings for Local Officials?

Ethics Training	Fiscal and Financial Training
A member of a local agency legislative body or an elected officer of a local agency who receives any type of compensation, salary, or stipend or reimbursement for actual and necessary expenses incurred in the performance of official duties	Any member of a local agency legislative body or any elected officer of a local agency
Any department head or other similar administrative officer	Any official who is appointed by the governing body who, as part of their official duties, makes decisions or recommendations regarding financial administration, budgeting, or the use of public resources
Any additional employees designated by the board	A local agency executive, as defined in subdivision (d) of Section 3511.1, or other similar administrative officer of a local agency*
	Any additional employees designated by the board

*Subdivision (d) of Government Code Section 3511.1 defines “Local agency executive” to mean any person employed by a local agency who is not subject to the Meyers-Milias-Brown Act (Chapter 10 (commencing with Section 3500)), Chapter 5 (commencing with Section 45100) of Part 25 of Division 3 of Title 2 of the Education Code, or Chapter 4 (commencing with Section 88000) of Part 51 of Division 7 of Title 3 of the Education Code, and who meets any of the following requirements:

1. The person is the chief executive officer, a deputy chief executive officer, or an assistant chief executive officer of the local agency.
2. The person is the head of a department of a local agency.
3. The person’s position within the local agency is held by an employment contract between the local agency and that person.

Deadlines for Completing Statutorily Required Trainings

Training	If Began Service Before January 1, 2026	If Began Service On/After January 1, 2026	Retake
Ethics	Within one year of commencing service	Within six months of commencing service	Every two years
Fiscal and Financial	Before January 1, 2028 (Unless service term ends before January 9, 2028)	Within six months of commencing service	Every two years

This article was contributed by [Nicholaus Norvell](#) and [Stephanie Cook](#) from [Best Best & Krieger LLP \(BBK\)](#), a CSDA Business Affiliate. CSDA