

FROM THE PRESIDENT

BY CINDY SUMMERS, PRESIDENT

What do you do? I manage a public cemetery.
And that's when you get the look.



Oh, interesting.

So, what does that mean and what do you do? Per definition you direct, lead, supervise, oversee and preside over. I do find it a bit humorous that per definition when you manage you also cope, make do, make ends meet, deal with the situation and muddle through. We all have had some of those days, haven't we?

I've had the opportunity to manage 3 cemeteries. Visalia with 10+ employees and an average of 450+ burials per year. I was an interim at Woodlake with 1 part time employee that retired while I was there, and they averaged 40 burials per year. I'm currently at Atascadero with 2 employees and an average of 75 burials per year. The less staff you have, the more duties the manager must take care of. In the smaller cemetery you

don't have a bookkeeper, you keep the books. You don't have an office supervisor; you are the office. You don't have a family coordinator; you meet with all the families and answer the phone calls.



We all assist with the families at some level, processing burials and insuring compliance with the health and safety code but I have found it is these other things that take up the bulk of our time. Human resource issues, payroll, bookkeeping, AR/AP, required reporting, maintaining a current website, auditing and the board agenda, packets, meetings and follow up from the meetings. And then depending on the size and condition of your cemetery, there may be multiple projects to be managed. Water issues – irrigation, wells, pumps... Roads, fences and gates....Expansion, buying property, clearing property, mapping, zoning, niches installed....Trees to be trimmed, removed, planted....Equipment to be maintained, replaced, purchased, grants....Janitorial, taking out the trash, sweep, mop, clean the restrooms...Supplies need to be ordered and

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*(Please let us know if you have particular issues or questions you would like to see addressed in a future edition of the **Update**.)*

PCA BOARD OF DIRECTORS

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FROM THE PRESIDENT

(Continued from page 1)

purchased, paper, ink, envelopes, paper towels, toilet paper, vaults, fuel...I've also represented my cemetery in small claims court and in superior court....Acted as the marketing manager for events and open houses and take the lead for public relations by interacting with other agencies and the media....I could go on and on.

So how do you keep track of all of this? I have always used To-Do lists. (Refer to pages 3 & 4.) I have one organized by pay period, monthly, ongoing, quarterly and annually. Having the list and making notes on it helps when you get interrupted and need to go back and figure out what you were doing. I keep the completed list with my monthly folder of financials.

We also have a whiteboard with scheduled burials, meetings, headstones to be installed, the Sheriff's alternative work program schedule, vacation days and appointments. This helps keep the Board, Manager and Staff up to date.

When scheduling our PCA training days and meetings we keep all these duties and requirements in mind and try and bring in speakers and choose topics that will help you to manage your public cemetery.

<https://www.calpca.org/events> We hope you can join us at one or more of these scheduled meetings.

Cindy Summers,

PCA Board President,
Atascadero Cemetery District Manager

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To-Do List

BY CINDY SUMMERS, ATASCADERO CEMETERY DISTRICT, PCA PRESIDENT

Month _____

2024

TO-DO LIST

Task	Due Date	Notes
Redeem cash rewards on BofA card, transfer into checking	about the 16th of each month when the statement is pulled	show on the cash received spreadsheet as a transfer into the checking account
Department of Labor Report	Month end	Request to be emailed for # of EE's and # of women on payroll during the 12th of the month work week
Warrants for Net Pay	day before Board Meeting	for the next month's payroll. Submit Mon before Fri pay day, Excel spreadsheet for individual and payroll by pay day, monthly, quarter and annual
Warrants for Fed tax payments for ea pay day	day before Board Meeting	for next month's payroll, submit Mon before Fri pay day. Pay online on Monday after payday from BOA
Warrant for State tax payment for the month	day before Board Meeting	pay from BOA on the 1st of the next month or within a few days after
Warrants for PERS Retirement for the month	day before Board Meeting	ACH from the County to PERS, get the billing from PERS website, split out for PEPPA and CLASSIC, check in June/July for % changes possible
Warrants for PERS Health & Dental	day before Board Meeting	Get health billing amount from PERS (after the 15th). Deposit checks from Trustee and Retiree into B of A, ACH the trustee health payment to PERS. ACH the employer health amount to PERS. The employer amount includes the EE deduction for dependent coverage. The dental bill comes from Blue Cross, pay by ACH from Bof A including the Retiree's amount that was deposited.
Deposits, Expenses and Credit Card reports	day before Board Meeting	Do monthly, pull from on line banking on the 15th
Warrant for 457	day before Board Meeting	Mail with form from their website
Report payroll to PERS retirement	Monthly after the 20th	copy forward on PERS website
Minutes	after each meeting	Post to website
Excel spreadsheets	Update monthly	Payroll totals by EE, Payroll dates - to be used to complete payroll tax reporting
Bills paid	Pay as many as possible by credit card	Water, PG&E, Mission Linen, Amazon, Amerigas, Apple, Fuel, OnStar, Digital West, Ca. Quarterly Sales Tax, Coast to Coast, Home Depot, Microsoft, Ace, Staples, Waste Management, Securitas Technology, AVG...
Deposits made	Monthly	Reconcile and include statement in Board Packet
Burials and permits	Monthly	Report to board, track full body/ash percentage, send burial permits to the county each month end
Other		
Sick and Vacation	Ongoing	Excell spreadsheets keep up to date with accruals and useage / time sheet balances
Projects	Ongoing	Road repair, Expansion, Niche repair
EDD DE9 report to State	Quarterly	Online filing & Excell spreadsheet

(Continued on page 4)

To-Do List

(Continued from page 3)

Task	Due Date	Notes
941 & Schedule B report to Fed	Quarterly	Online filing & Excell spreadsheet
Warrants for Trustee meetings	Quarterly	Warrant in 3rd month and give them out in 4th month at board meeting
Warrant for Manager's cell reimbursement	Quarterly	ACH from County to EE's account
Sales Tax on Vaults	Quarterly	Report and pay on BOE website by the end of the month after the Quarterend, pay by credit card
700 Report	Annual update & Retiring/New Manager or Trustee	Manager & Trustees each first of the year & update when they are leaving and when new ones appointed or hired.
Budget	Prior to beginning of Fiscal	Start working on in April, with SLO CO auditor rep and Trustees. Include pay raises for effective date 7-1
Bind Work Orders by fiscal year	Annual July/August	Keep work orders, interment authorizations and burial permits organized by month of burial and pull master report from burial system
Transparent CA.	Annual request, around Nov/Dec	Do excell spreadsheet with requested information, pull from the State compensation report and w2's and biweekly pay sheets
State Compensation Report	Annual in March	DEP website
Reporting	Annual in January	Employee W2 W3 Trustee's 1099 1096
Warrant for Unfunded Liability PERS retirement	Annual June/July	The amount is billed on the PERS website
Audit	Annual	For each fiscal year
Warrants for OT & Flat Fee for Saturday burials	April	for previous calendar year
Warrant for AAA reimburse to manager	August	For safety reasons - towing, accident assistance, dead battery, lock out
Warrants for Safety awards if no W/C claims	July	To all employees on payroll in July with no claims from the previous fiscal.
GSRMA Contribution & Payroll estimate	May	Estimate for the next fiscal
CALPERS out of class report	July	Report for the previous fiscal on CALPERS reporting page
GSRMA Report prior year fiscal Actual Payroll	August	Report for the previous fiscal for true up
GSRMA Renewal	September	For each fiscal year
Annual Info request SSA & Organizational meeting on agenda	Upon request	Process on the PERS website per instructions
	July	Board may rotate the Chair position and name a Vice Chair
fleet smog	December	Will be emailed from BAR

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WHAT'S HAPPENING AROUND THE STATE: PCA TRAINING SCHEDULE

BY CINDY SUMMERS, ATASCADERO CEMETERY DISTRICT, PCA BOARD PRESIDENT

There are still Training Days scheduled around the State. We encourage you to find a session near you and plan to attend. Be prepared for indoor and/or outdoor sessions by preparing your attire for either possibility.

Room Blocks are in place for those needing hotel stays. The blocks include days before and after the training date(s), so be sure to adjust the dates to what you need when booking your reservations.

The topics and speakers are in the process of being set up so these schedules are subject to change based on speaker availability.

Cemetery Training Day— Wednesday April 10, 2024

Meeting at Visalia Cemetery, 1300 W. Goshen Ave. (Outside – bring a jacket) Refer to Schedule on page 9.

Room Block at Visalia Marriott inc. 1 free breakfast & cocktail voucher per room [Book your group rate for Public Cemetery Alliance Room Block](#)

Meeting registration \$25 (\$100 for non-members)
Vendor booths \$100

Vendor sponsorships \$100 to \$375

Taco truck lunch and ice cream truck break included.

Public Cemetery Alliance Training Day Monday June 10, 2024

Meeting at Courtyard by Marriott in Santa Cruz. Refer to Schedule on Page 9.

Room Block at Courtyard by Marriott 313 Riverside Ave. Santa Cruz [Book your group rate for Public Cemetery Alliance Training](#)

No vendor spaces available, vendors can attend at regular registration cost

Meeting registration \$75 (\$150 non-members)
Plated lunch at hotel.

Public Cemetery Alliance Annual Meeting Thursday afternoon and all day Friday August 1 and 2, 2024.

Gold Miners Inn 121 Bank Street Grass Valley
<http://www.choicehotels.com/ires/en-US/html/ArrivalInfo?hotel=CAE68&srp=LPCGRP&pu=no>

\$25 for members and \$100 for non-members

Manager's reception 5pm to 7pm and Free Breakfast for Hotel guests.

Lunch on your own, 1 ½-hour lunch break.

Thursday afternoon – Tour of Fire Station and Fire Safety sessions including fire extinguisher use, Vendor Tables open and registration table open.

Friday – Fire department re: grass and wild-fire safety, Eligible Non-residents with Bob Hunt, Butte GSRMA Defensive Driving, Open discussions, Hazmat Issues and Grave Digging Safety.

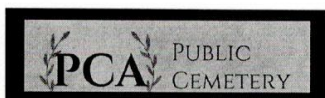
Vendor Tables - \$100 indoors only (no equipment).

Sponsorships available \$100 to \$400.



**IS COST PREVENTING YOUR
EMPLOYEES AND/OR TRUSTEES
FROM ATTENDING A
PCA TRAINING DAY?**

**THEN CHECK OUT THE
SCHOLARSHIP APPLICATION ON
PAGE 7!**



Scholarship Application for Employees and Trustees

Full name:	_____	Date:	_____
	<small>Last First</small>		
Cemetery:	_____	Phone:	_____
Your position -	_____	Email:	_____

Visalia 4-10-2024	2 \$200 scholarships available for expenses and the \$25 registration fee will be waived (to be awarded 3-1-2024)
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Santa Cruz 6-10-2024	2 \$200 scholarships available for expenses and the \$75 registration fee will be waived (to be awarded 5-1-2024)
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Grass Valley 8-1 & 8-2, 2024	2 \$200 scholarships available for expenses and the \$25 registration fee will be waived (to be awarded 6-15-2024)
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Which meeting scholarship are you applying for? _____

Requirements – Your cemetery **must** be a paid PCA member for 2024. Scholarship applicants will be required to **sign in at** the registration table at **both the beginning of the meeting and at the end of the meeting**. Attendance is required for the full days of the meetings. The scholarship will be paid to the cemetery after the meeting as reimbursement for your expenses.

Have you attended PCA meetings in the past? If so, when was the last time you attended?

Explain why this scholarship is important to you:

To increase awareness of scholarship availability you may be recognized at the meeting, and we may take pictures and include them in our newsletter. Please initial to show you have read this statement and agree to be recognized and photographed. _____

Email to: atascaderocemetery@gmail.com or mail to: PCA P O Box 425, Atascadero, Ca 93423



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ADVANCING YOUR AGENDA



Cole Huber LLP provides cost-effective and efficient advice on the full spectrum of laws affecting cemetery districts throughout California. Our firm was founded on a commitment to excellence. Our attorneys are accessible, engaged, and knowledgeable about the unique matters facing public cemeteries. The firm's motto, "Advancing Your Agenda," is more than just a tagline; *it's what we do.*

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Upcoming Training Schedules

Visalia Cemetery District: Wednesday, April 10, 2024

Tuesday, April 9:

Overnight guests - Pick up cocktail voucher in the lobby between 5:00 and 7:00 PM. One breakfast is included with room registration.

Wednesday, April 10:

7:00: Vendor set-up
8:00: *Coffee & Pastries available*, visit Vendors, Registration
8:30- 9:15: Cemetery Tour
9:15-10:15: Digging and measuring presented by Visalia Grounds Staff with
Backhoe Digging Safety presented by GSRMA
10:15-10:30: *Break* and time to visit Vendors
10:30-11:45: Eligible Non-Residents presented by Bob Hunt
11:45-12:15: Heat Illness Overview presented by GSRMA
12:15- 1:00: *Lunch*
1:00- 1:15: Vendor Raffle
1:15- 2:00: Cemetery Expansion, Panel Discussion
2:00- 2:30: *Ice Cream Break*, time to visit Vendors, and PCA Door Prizes
2:30-3:30: Trustees' Responsibilities and Interactions presented by Danny Brown
3:30-4:30: Open Discussion

Santa Cruz Cemetery District: Monday, June 10, 2024

8:00-8:50: Registration
8:50- 9:00: Introductions and Announcements
9:00- 9:45: Eligible Non-Residents presented by Anne Branham, BBK Law
9:45-10:30: Governmental Claims presented by Anne Branham, BBK Law
10:30-10:40: *Break*
10:40-11:55: Communication Excellence presented by Kelly Nickel, Shasta College
12:00- 1:00: *Lunch* *
1:00- 1:30: Follow-up – Now What? presented by Kelly Nickel, Shasta College
1:30- 2:15: Ergonomic Safety presented by GSRMA
2:15-2:25: *Break*
2:25-4:00: Board & Management & Staff & Public – Keeping Communications and
Relationships Lawful and Compliant with Policy and the Brown Act
Presented by David Ritchey, Cole Huber Law
4:00: PCA Door Prizes

*Plated lunch of either Caesar Salad with Chicken (Romain, shaved parmesan, croutons, and Caesar dressing) or Garden Salad with Chicken (Romaine, spring greens, cucumber, tomato, and red onion). Includes iced tea or lemonade, bakery basket, and assorted miniature desserts. Menu choice due by 9:00 AM, Monday, June 3, 2024 to Santa Cruz Cemetery District.

Madera Cemetery District Training Day February 7, 2024

By Ryan Brannon, GSRMA



On February 7th, 2024, the Madera Cemetery District hosted a successful training event for its staff and guests from other cemetery districts. The training sessions took place in both the grounds shop and the NEW OFFICE, and let me tell you, they're both kept in top-notch condition! It's clear that the folks at the Madera Cemetery District take real pride in how everything looks and functions. From the tools in the shop to the workstations in the office, you can see the dedication shining through in every corner. It's a testament to their commitment to maintaining a beautiful and respectful environment for everyone who visits. There were over 60 participants in attendance. The event comprised three sessions covering various topics related to cemetery operations and safety.

The first session focused on hardhat safety, led by Safety Officers Bravo and Ignacio from the Madera Cemetery District. They demonstrated the proper use and maintenance of hardhats, highlighted potential hazards, and shared best practices.

The second session, led by Jake and Ryan from GSRMA, covered back safety and proper lifting techniques. They discussed spine anatomy, injury prevention methods, and provided exercises to improve back strength and flexibility.

The third session addressed mosquito and vector control, led by Madera County Mosquito & Vector Control District. Participants learned about identifying and eliminating breeding sites, as well as protecting against diseases transmitted by pests.

The training incorporated interactive elements to engage participants, including humor, anecdotes, and quizzes. Lunch, generously sponsored by GSRMA, provided an opportunity for networking and relaxation amidst the cemetery's surroundings.

Overall, the Annual Madera Training Day enhanced knowledge, skills, and camaraderie among cemetery workers while strengthening relationships with partners.



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PROHIBITED PERKS

By Karen O'Neil (*Reprint from Fall 2020*)



Henry Clay once said, "Government is a trust, and the officers of the government are trustees; and both the trust and the trustees are created for the benefit of the people." Henry Clay died in 1852, but his words still reflect the expectation of the public today.

As the reader knows, local officials are required to complete ethics training every two years to help them navigate the laws relating to government transparency, fairness, conflicts of interest, and prohibited perks. The Fair Political Practices Commission (FPPC) provides training on-line as well as a certificate of completion. This article addresses one of these issues in greater depth, relevant to public cemeteries – prohibited perks.

One of the greatest strengths of a special district is its ability to focus on a particular service tailored to the local community. The mission of a public cemetery is "to provide for the respectful and cost-effective interment of human remains to meet the cultural, economic, religious, and social needs of California's diverse communities." (See Health and Safety Code section 9001.) In other words, public cemeteries require the local leaders, appointed as trustees, to work together to meet the unique needs of the local community.

To ensure that local officials are responsive to the community they serve, California law prohibits trustees from accepting or exercising special privileges. The purpose of these limitations is to ensure members of the public have an equal voice. When members of the public participate on equal footing, special districts stay informed and can better meet the needs of their community. Otherwise, the voices of those the district is expected to serve may be drowned out or muted, because others have captured the attention of the trustee through lavish gifts or special privileges.

As a general rule, public cemetery trustees may not accept compensation for attending conferences, conventions, meetings, publishing articles, or making speeches. Such payments, often called honoraria, do not include items of nominal value such as pens, pencils, and notepads. Trustees may, however, accept payment for presenting on topics relating to the trustee's occupation such as insurance, real estate, law, and medicine, but not for issues relating to the interment industry. For example, if a trustee was paid to attend and speak at a conference for flower companies specializing in funeral services, the implication is that there is an ulterior motive for the apparent generosity of the convention hosts. It appears to the public that the flower industry is ingratiating itself to

the trustee in the hopes of some favor down the road. Such actions undermine the public's trust in the decision making of the district, which is precisely why honoraria are banned.

The prohibition on honoraria does not apply to district-related conventions and conferences. Cemetery trustees may be reimbursed for reasonable expenses incurred to attend educational seminars relating to governing and managing the district. In contrast to honoraria, sending trustees and staff to educational conferences benefits the district, because information learned at the conferences helps them to better serve their community.

Like the restriction on perks, Government Code section 1090 prohibits trustees from entering into agreements with their district if the trustee will financially benefit. The prohibition applies even when the terms of the proposed contract are fair or when they are to the district's advantage. There are some rare exceptions for remote interests, but as a general rule, agreements in violation of section 1090 are void.

This rule will not apply if the agreement with the district is for the same services (and at the same price) as is available to the public. In other words, if the trustee is not receiving any special treatment by virtue of being a trustee **and** if he is treated the same as any other member of the public, the agreement will be valid. For example, a trustee may enter into a preneed burial contract with the district as long as the services, and the cost of those services, are the same for the public. On the other hand, if a district manager sells a niche at a discount to a trustee, and if that discount is not readily available to the public, the contract for the niche is improper and invalid. More importantly, such special treatment would likely erode the confidence and trust the public has in the governance of the district.

My experience is that trustees want to do what is right and to uphold the public's trust, which is why I encourage training and education to prevent inadvertent missteps. Ralph Waldo Emerson wrote, "The purpose of life is not to be happy. It is to be useful, to be honorable, to be compassionate, to have it make some difference that you have lived and lived well." Public cemeteries are governed and managed by compassionate and honorable people, working together to provide a vital service to their community.

Mark Your Calendars!



- April 10, 2024** - PCA Regional Training, Visalia, CA
- June 10, 2024** - PCA Regional Training, Santa Cruz, CA
- August 1-2, 2024** - **PCA Annual Meeting, Gold Miners Inn, Grass Valley, CA**
- End of October, 2024** - GSRMA Conference, Location TBD

