

Board of Trustees

Mark Franey
Tanya Gordon
Mark Vasquez
Victor Keaton
Eugene Butticci

**Barstow Cemetery District
Mtn. View Memorial Park**

37067 Irwin Rd.
P.O. Box 1033 Barstow, CA 92312
www.barstow.cemsites.com
(760) 256-2797 Office / (442) 309-0038 Cell

OPEN TO THE PUBLIC

Ashley Tarpley,
General Manager

BOARD OF TRUSTEES
Regular Meeting Agenda
Wednesday August 20, 2025, 4:00 p.m.

CALL TO ORDER:**ROLL CALL:**

- ☐ Mark Franey
- ☐ Tanya Gordon
- ☐ Mark Vasquez
- ☐ Victor Keaton
- ☐ Eugene Butticci

PLEDGE OF ALLEGIANCE:

PARTICIPATION IS INVITED: *Members of the public are encouraged to participate in Board meetings. If you wish to be heard on any item(s) on the Agenda, including Public Comments, please indicate so by filling out a Speaker Request Card and handing it to the General Manager prior to the start of the meeting. **Each Speaker is limited to three minutes.** All comments are to be directed to the Board and shall not consist of any personal attacks. Members of the public are expected to maintain a professional, courteous decorum during their comments. Comments may also be submitted to the Board of Trustees by e-mail to gmbarstowcem@gmail.com. If special accommodations are required, 48 hours notice must be given to the General Manager.*

PRESENTATIONS: None.

REVIEW AND APPROVAL OF AGENDA: *This is the time for members of the Board of Trustees to call for rearranging the order of the Agenda, adding items to or removing items from the Agenda, or removing items from the Consent Calendar for discussion and/or separate action. Items may only be added to the Agenda as allowed by State Law, including Government Code Section 54954.2(b) or (b)2.*

PUBLIC COMMENTS: *This is the time and place for the General Public to address the Board of Trustees on issues within the District's jurisdiction that are **NOT** on the Agenda. **Each Speaker is limited to three (3) minutes.** The Board of Trustees is prohibited by State law from acting or discussing items not included on the Agenda.*

GENERAL MANAGER REPORT:

The General Manager will provide an overview of financials, announce upcoming events, and report on Cemetery activities since the last meeting.

CONSENT CALENDAR:

1. **MINUTES REGULAR MEETING – July 16, 2025, 4:00 P.M.**

Recommended Action:

Approve Minutes as presented.

BUSINESS / ACTION ITEMS:

2. **CASH HANDLING POLICIES AND PROCEDURES FY 25/26- DISCUSSION ONLY.**

BOARD OF TRUSTEES REPORTS / COMMENTS:

CLOSED SESSION: None.

ADJOURNMENT:

The next meeting of the Board of Trustees will take place on September 17, 2025, 4:00 p.m., in the Community Room of the Barstow Cemetery District, 37067 Irwin Road, Barstow, CA 92311.

NOTICE:

I, Ashley Tarpley, General Manager of the Barstow Cemetery District, do hereby declare that a copy of the foregoing Agenda was posted on the Cemetery website at www.barstow.cemsites.com and at the District office at 37067 Irwin Rd, Barstow, CA 92311 for public review.



Date: August 20, 2025

From: Ashley Tarpley, General Manager

To: Barstow Cemetery District Board

Subject: Agenda Item - General Managers Report

General Managers overview of financials, announcement of upcoming events, and brief report on activities of staff since the last meeting.

*The General Manager report will consist of the following items. These items are subject to change or update. It is the intention of the General Manager to give a small report on each of these items some in more detail than others. *

- Monthly Interments:
This will include the number of interments including cremations and full burials.
- Grounds:
Update on projects being worked on by the grounds crew and goals for grounds.
- Grants:

Update on the status of current grants and what new grants have been applied for.

- Events
Announcement for upcoming events

Subject: Agenda Item - Cash Handling Procedures FY 25/26 - Discussion Only

General Managers recommendation

The General Managers recommendation is to implement internal cash handling procedures for the FY 25/26. This was recommended in the final audit for FY 23/24. The General Manager has provided procedures and recommends the Boards discussion on the items to make any changes or corrections before voting at the next meeting.

Barstow Cemetery District Internal Controls and Cash Handling Procedures

1. Deposits of cash shall be made by the next business day once the total of receipts reaches \$1,000 in cash and coins. For receipts consisting of checks and money orders, deposits should be processed within three business days. Should funds be held overnight, they must be secured in a safe or locked box until such time as a deposit can be completed.
2. Receipts for cash transactions shall be initialed by two authorized employees. In the event that one of the authorized employees is unavailable, cash and the corresponding receipt shall be securely held until the employee is present, provided the amount is less than \$1,000.00.
3. All cash retained overnight shall be secured within a safe or a locked file cabinet situated in a restricted area not accessible to the public.
4. Access to areas where cash is handled shall be strictly limited to authorized personnel only.
5. Access to the safe combination shall be restricted to the minimum number of authorized employees necessary for operational purposes, this includes the General Manager and Administrative Assistant. Employees are encouraged to commit the combination to memory. In cases where a written record of the safe combination is required, it must be stored in a highly secure location at all times.
6. During business hours, all cash shall be maintained in a cash drawer or cash box that is not accessible to unauthorized individuals. Cash drawers or cash boxes must remain closed when not actively in use.
7. Maintain a formal log of all office keys or access cards issued to personnel. The designated employee responsible for key or access card management shall ensure that all such items are retrieved promptly from any employee who is terminated or transferred.
8. At no time should the amount of cash held within the cash box exceed \$300.00. Excess funds must be deposited or otherwise secured according to established procedures.
9. A formal reconciliation of all bank accounts shall be conducted on a monthly basis, ensuring that receipts and deposits correspond accurately.
10. Upon completion of a deposit at the bank, the deposit slip and all supporting receipts shall be scanned together as a single packet and clearly labeled with the corresponding deposit date and amount. This documentation is to be retained for purposes of reconciliation and audit verification.
11. Checks shall be accepted only if they are made payable to the Barstow Cemetery District. In the event that a check received via mail contains a blank payee line, departmental personnel may, with the verification and approval of a manager or supervisor, complete the

payee field with "Barstow Cemetery District," provided that appropriate supporting documentation is available to substantiate the action.

12. Checks shall be accepted solely for the exact amount due. In instances where a check is received by mail without a numeric payment amount indicated, departmental personnel may be authorized to complete the numeric payment field, provided that a manager or supervisor verifies the accuracy of the written amount and ensures that appropriate supporting documentation is available to substantiate the action.
13. Verify that the numeric amount and the written amount match. Per Uniform Commercial Code Section 3-114 Contradictory Terms of Instrument, if an instrument contains contradictory terms, typewritten terms prevail over printed terms, handwritten terms prevail over both, and words prevail over numbers. Therefore, if the two amounts differ, the bank will process the check for the written amount. Do not change the numeric amount to match the word written amount
14. Endorse the check immediately using a restrictive endorsement format. Endorse the check using the dedicated stamp provided by the District.
15. Under no circumstances shall a check be accepted if it is known that the issuer has previously had a check returned or dishonored by their financial institution.
16. At the conclusion of each month, all funds collected for individual accounts shall be transferred to the appropriate accounts maintained with the County via a Treasurer's deposit. Each Treasurer's deposit must include a detailed breakdown specifying the amount to be allocated to each account, accompanied by a corresponding spreadsheet to ensure that all receipts are properly matched and reconciled.
17. In instances where a pre-need service is fulfilled within a given month, the corresponding funds previously maintained in the pre-need account shall be transferred to the general fund for immediate utilization. This transfer will be executed via a journal entry form, accompanied by all requisite supporting documentation to substantiate the transaction.

July 2025 Payments Processed

Account	Date	Vendor	Reference	Amount
5090	07.07.2025	Ewilson	Clerical Services	\$997.50
5090	07.21.2025	Cemsites	License Fee	\$390.00
5090	07.17.2025	Ewilson	Clerical Services	\$945.00
5090	07.21.2025	Hepburns	Niche Urns	\$673.83
4415	07.01.2025	ADT	Security	\$135.10
4415	07.01.2025	Sandy Raynor	Quickbooks	\$300.00
4415	07.01.2025	SCE	Electricity Utility	\$564.75
4415	07.15.2025	CalPers	Retirement	\$1,782.39
4415	07.15.2025	Mercury	Insurance	\$191.09
4415	07.22.2025	ALS	Equipment Rental	\$232.24
4415	07.28.2025	Golden State Water	Water utility	\$1,524.95
4415	07.31.2025	State Fund	Workers Comp Insu	\$2,428.33
4415	07.16.2025	Verizon	Cell Phone	\$102.96
62017	06.18.2028	Home Depot	Grounds Supplies	\$154.47
62017	06.18.2025	USPS	Postage	\$10.10
62017	06.23.2025	Amazon	Service supplies	\$105.30
62017	06.24.2025	Vistaprint	Fee Schedules	\$128.21
62017	07.03.2025	Barstow Industrial	Service supplies	\$18.73
62017	07.03.2025	Home Depot	Grounds Supplies	\$47.27
62017	07.03.2025	Food 4 less	Fuel	\$98.77
62017	07.03.2025	Food 4 less	Fuel	\$11.96
62017	07.09.2025	Brubaker Mann	Decorative Rock	\$150.85
62017	07.10.2025	Tractor Supply	Grounds Supplies	\$32.61
62017	07.14.2025	Amazon	Uniform Supplies	\$260.69
62017	07.14.2025	Amazon	Grounds Supplies	\$93.36
62017	07.14.2025	USPS	Postage	\$11.00
62025	06.16.2025	UIA	Phone and Internet June Payment	\$395.68
62025	06.23.2025	Barstow Industrial	Grounds Supplies	\$18.62
62025	07.14.2025	UIA	Phone and Internet July Payment	\$395.68

Total	\$12,201.44
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July 2025 County Transfers Processed

Account From	Date	Account To	Reference	Amount
5090	07.10.2025	4415	Utility & Operations transfer	\$2,299.95

This is a transfer between accounts only, this amount is accounted for in payments processed.

July 2025 Payments Received

Account	Reference	Amount
General Fund	At Need Services	\$5,700.00
Pre Need	July Payments	\$4,656.40
Endowment	New contract Endowment collected	\$1,000.00
General Fund	Intrest Accrued (Quarterly)	\$372.48
Preneed	Intrest Accrued (Quarterly)	\$82.80
Endowment	Intrest Accrued (Quarterly)	\$2,738.96
Apportionment	Tax apportionment collected	\$3,053.61
Total		\$17,604.25