

To: Olin Woods, Chair, and Members of the
Yolo County Local Agency Formation Commission

From: Elisa Carvalho, Assistant Executive Officer
Terri Tuck, Commission Clerk

Date: February 28, 2011

Subject: Draft Yolo County Public Cemetery Special Districts Municipal Service
Review and Sphere of Influence Study (LAFCO No S-036)

Recommended Actions

1. Receive and review the Draft Yolo County Public Cemetery Special Districts Municipal Service Review and Sphere of Influence Study (MSR/SOI).
2. Remove the Davis Cemetery District portion from the Draft MSR/SOI so that staff can further study the District's request for potential expansion of its Sphere of Influence.

Fiscal Impact

None, the Study was prepared in-house.

Reason for Recommended Action

The receipt of the draft document by the Commission signals a formal public review period prior to the public hearing for formal review of the studies and consideration of the recommendations for the sphere of influence boundaries.

Background

The Cortese-Knox-Hertzberg Act (CKH) requires the revision of the spheres of influence for the 53 special districts and 4 cities in Yolo County. Sphere of influence revisions require municipal service reviews. The first public hearing for the Yolo County Public Cemetery Special Districts Municipal Service Review and Sphere of Influence Study is projected for the March 28, 2011 Yolo LAFCO hearing date. The proposed date should allow sufficient time for District and public review. Except for the Davis Cemetery District

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Sphere of Influence boundary, the current recommendation is for the Capay, Cottonwood, Knights Landing, Mary's, and Winters Cemetery Districts Sphere boundaries to be coterminous with their respective boundaries.

On February 4, 2011 staff received a letter (attached) from the Davis Cemetery District Board, formally requesting an amendment to the District's current Sphere of Influence (SOI). The District would like to offer the benefits of a cemetery district to all areas of Yolo County, which are not currently in a district. Staff will analyze the feasibility of expansion of the Davis Cemetery District SOI and bring an updated SOI to the Commission for consideration at a later date.

Agency Involvement

This MSR/SOI has been distributed to the Districts, affected agencies, and interested parties.

ATTACHMENTS:

Map A - Yolo County Public Cemetery Special Districts Sphere of Influence boundaries

Attachment 1 - Draft Yolo County Public Cemetery Special Districts MSR/SOI

Attachment 2 - Davis Cemetery District letter requesting expansion of its current SOI

Administrative Draft

Yolo County
Public Cemetery Special Districts

Municipal Services Review and
Sphere of Influence Update

YOLO COUNTY

LOCAL AGENCY FORMATION COMMISSION

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Robyn Truitt Drivon, Commission Counsel

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EXECUTIVE SUMMARY

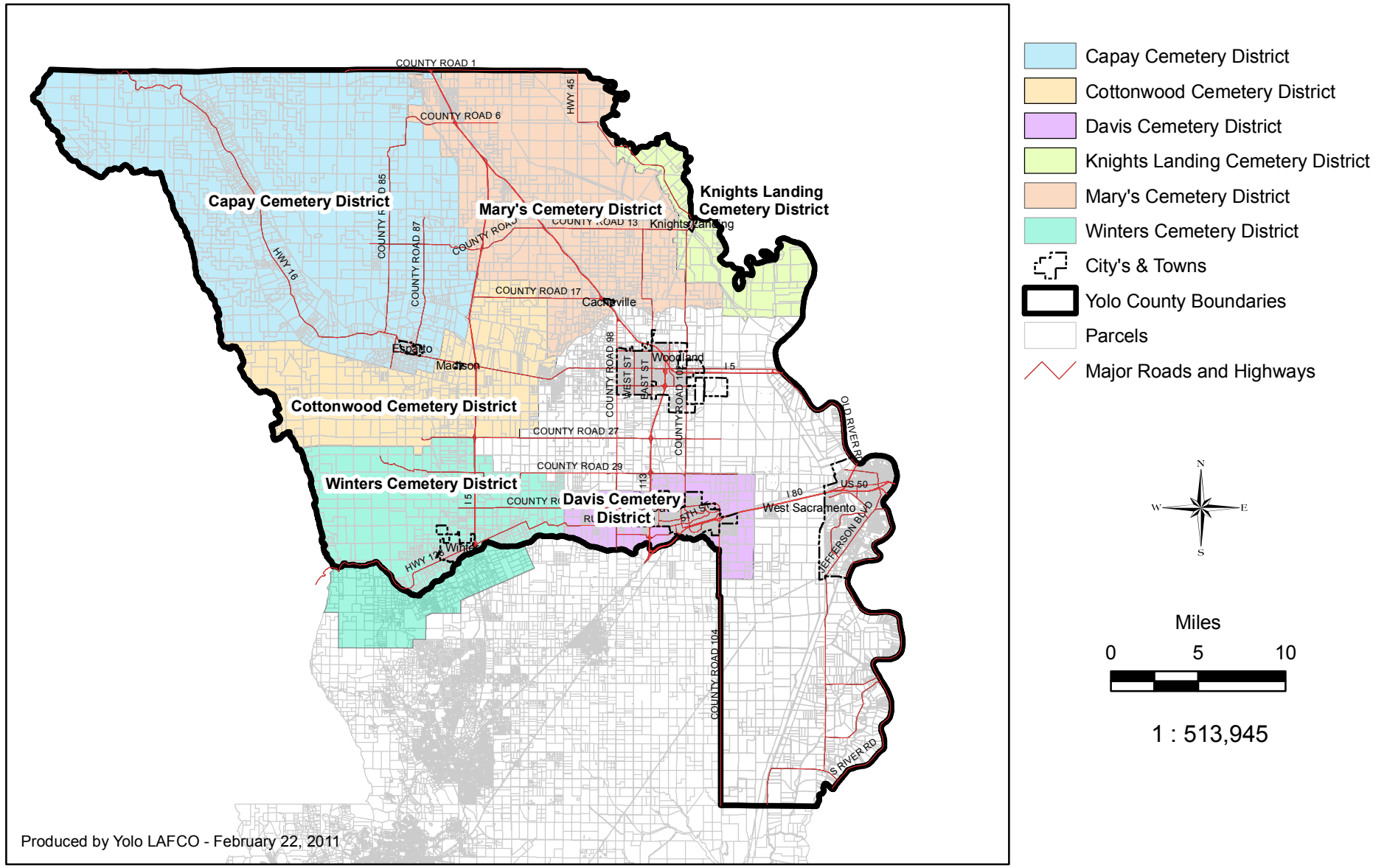
Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters Public Cemetery Special Districts exist to provide cemetery services within their District boundaries in accordance with the California Health and Safety Code. The following document is an extensive Municipal Services Review (MSR) of each of the Districts' capabilities and resources that forms the subsequent Sphere of Influence (SOI) and its conclusions.

One indicator of a cemetery district's viability is the availability of undeveloped cemetery land in proportion to the growth of its population. All of the cemeteries, except Mary's, have enough land for at least 25 years, even with projected population growth. Knights Landing, Mary's, and Winters Cemetery Districts will have to be proactive in acquiring cemetery land for service beyond this time frame. Mary's Cemetery, especially, will not have sufficient land to accommodate the expected high growth of the town of Dunnigan, proposed in the Dunnigan Specific Plan and the Yolo County 2030 General Plan. The Winters Cemetery is nearly surrounded by development on every side. There are few opportunities for expansion.

Financial resources affect a District's ability to provide quality, reliable service. Davis and Winters Cemetery Districts are in sound financial condition. They receive an adequate amount of income from property taxes and service fees. Capay, Cottonwood, Knights Landing, and Mary's Cemetery Districts are not as financially stable, and therefore, cannot provide the same level of service as Winters and Davis. Capay, Cottonwood, Knights Landing, and Mary's provide adequate service with their limited budgets, but rely largely on volunteers to provide services and sustain each Cemetery District.

The primary difference between the Spheres of Influence in 2003 and the proposed Spheres of Influence is the addition of the Clover Annexation to the Cottonwood Cemetery District in 2005. However, at the Davis Cemetery District's request, Yolo LAFCO is looking into the feasibility of expanding the Davis Cemetery District Sphere of Influence to include all areas of Yolo County not currently included in a cemetery district. This will require additional study and discussion of the District's capabilities and capacity.

Current Cemetery District Spheres of Influence



INTRODUCTION

This Municipal Service Review (MSR) and Sphere of Influence (SOI) Update is prepared for the Yolo County Public Cemetery Special Districts. Yolo County has six public cemetery districts: Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (see Map 1).

The MSR and SOI will be used to provide analysis of services in the Cemetery Districts and determine if municipal services can be extended to adequately serve potential areas of growth for the Districts. Both documents were prepared to meet the requirements and standards of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH). The Service Review was prepared using the Service Review Guidelines prepared by the Governor's Office of Planning and Research and LAFCO policies as a means of identifying and evaluating the public services for the Public Cemetery Districts and updating the District's SOIs.

A MSR is conducted prior to, or in conjunction with, the update of a SOI. The MSR evaluates municipal services. The SOI indicates the probable physical boundaries and service area of each District over the next ten and twenty years. The SOI is an important tool used to implement the CKH Act.

The fundamental role of the Local Agency Formation Commission (LAFCO) is to implement the CKH Act (Government Code §56000, et seq.), consistent with local conditions and circumstances. The CKH Act guides LAFCO decisions. The major goals of LAFCO as established by the CKH Act include:

- Encourage orderly growth and development, which are essential to the social, fiscal, and economic well being of the state;
- Promote orderly development by encouraging the logical formation and determination of boundaries and working to provide housing for families of all incomes;
- Discourage urban sprawl;
- Preserve open-space and prime agricultural lands by guiding development in a manner that minimizes resource loss;
- Exercise its authority to ensure that affected populations receive efficient governmental services;
- Promote logical formation and boundary modifications that direct the burdens and benefits of additional growth to those local agencies that are best suited to provide necessary services and housing;

- Make studies and obtain and furnish information which will contribute to the logical and reasonable development of local agencies and to shape their development so as to advantageously provide for the present and future needs of each county and its communities;
- Establish priorities by assessing and balancing total community services needs with financial resources available to secure and provide community services and to encourage government structures that reflect local circumstances, conditions, and financial resources;
- Determine whether new or existing agencies can feasibly provide needed services in a more efficient or accountable manner and, where deemed necessary, consider reorganization with other single purpose agencies that provide related services;
- Conduct a review of all municipal services by county, jurisdiction, region, sub-region or other geographic area prior to, or in conjunction with, SOI updates or the creation of new SOIs; and
- Update SOIs as necessary but not less than every five years.

To carry out State policies, LAFCO has the power to conduct studies, approve or disapprove proposals, modify boundaries, and impose terms and conditions on approval of proposals. LAFCO does not have direct land use authority. LAFCO is expected to weigh, balance, deliberate and set forth the facts and determinations of a specific action when considering a proposal.

Municipal Service Review Factors

This Municipal Service Review has been prepared in accordance with Section 56430 of the California Government Code as a means of identifying and evaluating public services provided by each of the Cemetery Districts and in conjunction with an update to the Cemetery District's Spheres of Influence.

The legislative authority for conducting Service Reviews is provided in the CKH Act. The Act states, "[i]n order to prepare and update sphere of influences in accordance with Section 56425, LAFCOs are required to conduct a review of the municipal services provided in the county or other appropriate designated areas..." (CKH Act, Section 56430). A service review must have written determinations that address the following factors in order to update a Sphere of Influence:

1. Growth and population projections for the affected area.

2. Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
3. Financial ability of agencies to provide services.
4. Status of, and opportunities for, shared facilities.
5. Accountability for community services needs, including governmental structure and operational efficiencies.
6. Any other matter related to effective or efficient service delivery, as required by commission policy.

Information regarding each of the above issue areas is provided in this document. Written determinations regarding these factors have also been prepared for the Commission's consideration.

The service review will analyze the District's services consistent with the State's guidelines for preparing such a study. The MSR will be used as an information base to update the Cemetery District's Spheres of Influence and provide a basis for discussions concerning changes to the SOI for future proposals.

Sphere of Influence Guidelines

The Sphere of Influence guidelines adopted by Yolo County LAFCO provide direction in updating the Cemetery District's Spheres of Influence. Each of the following guidelines has been addressed in either the Sphere of Influence Update or the Municipal Service Review.

1. LAFCO will designate a sphere of influence line that represents each District's probable physical boundary and includes territory eligible for annexation and the extension or withdrawal of services within a twenty-year period.
2. The sphere of influence may delineate a ten-year line that represents the ability of the Districts to provide services within ten years. The twenty-year line will show the long-term expectations of influence, impact, and control. The sphere may have only one line depending on the projections of the District and the ability to provide services.
3. LAFCO shall consider the following factors in determining an agency's sphere of influence.
 - a. Present and future need for services and the service levels specified in applicable general plans, growth management plans, annexation

policies, resource management plans, and any other plans or policies related to the ultimate boundary and service area.

- b. Service capability, including sufficient resource capacity to provide for internal needs and urban expansion.
 - c. Existence of agricultural preserves, agricultural lands, and open space lands in the area, and the effect that inclusion within a sphere of influence shall have on the physical and economic integrity of maintaining the land in non-urban use.
 - d. Present and future cost and adequacy of services anticipated to be extended within the sphere of influence.
 - e. Present and projected population growth, population densities, land uses, land area, ownership patterns, assessed valuations, and proximity to other populated areas.
 - f. Capital improvement or other plans that delineate planned facility expansions and the timing of that expansion.
 - g. Social or economic communities of interest in the area.
4. LAFCO may adopt a sphere of influence that excludes territory currently within the sphere of influence boundaries. This occurs when LAFCO determines that the territory consists of agricultural lands, open space lands, or agricultural preserves whose preservation would be jeopardized by inclusion within an agency's sphere of influence, when another agency can provide similar services better than the existing service agency, or where exclusion is deemed appropriate for other sound policy reasons. Exclusion of these areas from an agency's sphere of influence indicates that detachment is appropriate.
5. Where an area could be assigned to the sphere of influence of more than one agency providing a particular needed service, the following hierarchy shall apply dependent upon ability to service.
- a. Inclusion within a city sphere of influence.
 - b. Inclusion within a multi-purpose district sphere of influence.
 - c. Inclusion within a single-purpose district sphere of influence.

In deciding which of two or more equally-ranked agencies shall include an area with its sphere of influence, LAFCO shall consider service and financial

capabilities, social and economic interdependencies, topographic factors, and the effect that eventual service extension will have on adjacent agencies.

6. Sphere of influence boundaries shall not create islands or corridors unless it can be demonstrated that the irregular boundaries represent the most logical and orderly service area.
7. Non-adjacent, publicly owned properties and facilities used for urban purposes may be included within the sphere of influence if eventual annexation would provide an overall benefit to residents.

Sphere of Influence Update

An important tool utilized in implementing the CKH Act is the adoption of a sphere of influence for a jurisdiction. A SOI is defined by Government Code 56425 as "...a plan for the probable physical boundary and service area of a local agency..." A SOI represents an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. The Commission's methodology for sphere preparation is an essential part of updating the Sphere of Influence. In Yolo County, a SOI generally has two planning lines. One is considered a 20-year growth boundary, while the other is a 10-year, immediate growth and service extension area. The MSR/SOI document provides the foundation for updating a Sphere of Influence for the Yolo County Public Cemetery Special Districts.

For rural special districts, including most of the Yolo County Public Cemetery Special Districts, that do not have municipal level services to review, MSR's will be used to determine what type of services the District is expected to provide and the extent to which it is actually able to do so.

The process of preparing these documents has several steps, as shown below.

Sphere of Influence Update Process Outline

1. Concurrent preparation of a draft municipal services review and a draft sphere of influence update.
2. Completion of the environmental review process consistent with the California Environmental Quality Act (CEQA).
3. Public review of the municipal service review, sphere of influence and environmental review documents.

4. Approval of the municipal service review, sphere of influence study, and acceptance of the appropriate environmental document.

In a sphere of influence, the CKH Act requires LAFCO to prepare and consider written determinations for each of the following:

- Present and planned land uses in the area, including agriculture, and open space lands;
- Present and probable need for public facilities and services in the area;
- Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide; and
- Existence of any social or economic communities of interest in the area if the Commission determines that they are relevant to the agency.

CEQA Documentation

This MSR/SOI qualifies for a Categorical Exemption from CEQA review.

"The activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA." (CEQA Guidelines 15061 (b)(3))

BACKGROUND

This section describes the California Health and Safety code that regulates public cemetery districts, provides a brief background on Yolo County, and describes the Cemetery Districts reviewed in this document.

California Health and Safety Code

Public cemetery districts are single purpose special districts established and regulated under provisions of the Health and Safety Code, Part 4, Sections 9000 et seq.

Cemetery districts are legally authorized to provide standard cemetery functions, including land acquisition, cemetery maintenance, and grounds keeping. Districts also conduct activities attendant to burials and disinterment. Districts finance services through property taxes, the sale of burial plots, charges for openings and removals, and setting of markers. A district can also raise money through gifts or donations.

A board of supervisors shall appoint a board of trustees of at least three or five members for every district. Each person appointed shall be a voter in the district and serve a four year term. Each district is governed and managed by the trustees and shall meet at least once every three months, subject to the provisions of the Ralph M. Brown Act. A provision of law also exists for the board of supervisors to act as the board of trustees of a district, if necessary.

Residents and taxpayers of the district, former residents and taxpayers who acquired interment rights while they were residents or taxpayers of the district, eligible nonresidents of the district (see Section 9061), and all family members pursuant to Section 9002(e), may be interred in district cemeteries.

The endowment care fund is intended to defray the cost of care and maintenance if and when a cemetery district no longer receives revenue from the sale of plots and related services. The trustees of a district set the rate for the endowment care fund pursuant to the Health and Safety Code Section 8738.

The district may contract with the county to bury any indigent, if there is adequate space available for the foreseeable needs of the district.

Yolo County

Yolo County is located in the Sacramento Valley 20 miles northwest of the City of Sacramento (see Figure 1). The County encompasses 653,549 acres with over 96 percent of the County area designated for agricultural and open space uses. Of the 653,549 acres in Yolo County, 60 percent is farmland, 23 percent is grazing land, 12 percent is other land, and 4 percent is urbanized. The remaining 1 percent is water. As of July 2009, the County's population was 199,407. Seventy-eight percent of the population lives in the County's four cities: Davis, West Sacramento, Woodland, and Winters.



Figure 1. Yolo County, California

In recent years, there has been an increase in development and population growth in the County (see Table 1). From 2000 to 2009 the population of Yolo County grew by 21,304. In this period, the unincorporated area grew slower than the cities, at an average rate of over 1 percent per year. The City of Winters experienced a 24 percent increase and the City of Davis grew by 23 percent.

The Sacramento Area Council of Governments (SACOG) projects that Yolo County will experience an average population growth of 2.7 percent per year until 2035. Most of this growth, unlike that of previous years, is predicted to take place in the unincorporated areas of Yolo County. This growth may be attributable to Yolo County's proximity to Sacramento and the Bay Area, two major metropolitan areas in the region as well as the University of California at Davis.

It is important to note that SACOG is inclined to use high-end population estimates to project population growth.

Table 1. Yolo County Population Growth

	1990	2000	2009*	2015*	2035**
Davis	46,322	60,308	62,947	67,237	76,665
West Sac.	28,898	31,615	47,885	57,730	87,402
Winters	4,639	6,125	7,011	10,610	12,360
Woodland	39,802	49,151	55,270	60,415	76,132
Unincorporated	21,360	21,461	26,294	31,134	26,227
County Total	141,092	168,660	199,407	227,126	278,786

(Source: U.S. Census Bureau, Census 1990, 2000, *2009, 2015 Population Estimates, **SACOG Projections)

Yolo County Cemetery Districts

There are six public cemetery districts in Yolo County. These Districts are Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (see Map 1). These Districts do not serve all residents of Yolo County. Approximately one quarter of the County's area (Woodland and West Sacramento) is served by other public and private cemeteries. A portion of unincorporated area is not served by any specific cemetery. With the exception of Davis and Winters, the Cemeteries managed by the Districts are located in rural, sparsely populated areas. Table 2 outlines some general information about each of the Cemetery Districts.

Table 2. Yolo County Cemetery Districts

Cemetery District	Service Area SOI (square miles)	District Population (2000)	Cemetery Acreage	Undeveloped Cemetery Acreage	Average Interments per year
Capay	285.36	3,329	17 acres	5 acres	20 to 30
Cottonwood	99.20	1,388	5 acres	2 acres	4 to 5
Davis	43.28	67,398	27 acres	15 acres	100
Knights Landing	33.62	1,331	6.2 acres	2 acres	8
Mary's	158.73	2,471	6.5 acres	2 acres	10
Winters	87.85 (Yolo) 35.44 (Solano)	7,513	13 acres	3 to 5 acres	40 to 50

Cemetery districts are funded through property taxes and fees directly charged to customers for services. Table 3 describes the funding and spending of the Cemetery Districts in Yolo County. Table 4 describes the assessed values of the Cemetery Districts.

Table 3. Cemetery District Budgets (09-10)

Cemetery District	2009-2010 Total Revenue	% of Revenue from Taxes	2009-2010 Spending*	Difference
Capay	\$81,496	74%	\$62,520	\$18,976
Cottonwood	\$19,095	93%	\$9,213	\$9,882
Davis	\$432,590	38%	\$494,283	(\$61,693)
Knights Landing	\$31,268	75%	\$18,335	\$12,933
Mary's	\$37,990	75%	\$42,421	(\$4,431)
Winters	\$234,969	70%	\$280,207	(\$45,238)

Source: Yolo County Fiscal Year 2009/2010 Final Budget

Table 4. Cemetery District Total Assessed Values (2009-2010)

Cemetery District	Total Assessed Values	District Area (in sq. mi.)
Davis	\$6,744,659,192	43.28
Winters	\$649,564,745	123.29
Capay	\$597,982,196	285.36
Mary's	\$509,687,689	158.73
Cottonwood	\$353,870,410	99.20
Knights Landing	\$107,588,067	33.62

Source: Yolo County Auditor-Controller 2011

MUNICIPAL SERVICE REVIEW

The following is the Municipal Service Review for the Public Cemetery Special Districts of Yolo County. This Municipal Service Review has been prepared in accordance with Section 56430 of the California Government Code as a means of identifying and evaluating public services provided by the Yolo County Cemetery Districts and possible changes to the Districts Spheres of Influence.

CAPAY CEMETERY DISTRICT



***24727 County Road 22
Esparto, CA 95627***

Contact: Dorothy Motroni (530) 787-3743

The Capay Cemetery is located on County Road 22 near the intersection with Road 85B. The Cemetery borders the southern bank of the slough running through Lamb Valley and is 1.5 miles west of the town of Esparto.

In 1876, the Independent Order of Odd Fellows started the Capay Cemetery utilized today by the Capay Cemetery District. It was the first cemetery in the Capay Valley and is the resting-place of many of the pioneer families that settled in the area. The Cemetery is also the resting-place of a Revolutionary War veteran.

In 1921 the Board of Supervisors of Yolo County created the Capay Cemetery District. The District serves 285.4 square miles (182,629 acres) in northwestern Yolo County (see Map 2) and is primarily rural but includes the communities of Esparto, Capay, Brooks, Tancred, Guinda, and Rumsey.

Growth And Population Projections

The Capay Cemetery District currently services a population of 3,329 within its boundaries. On average, 20 to 30 people are buried in the Capay Cemetery per year. Given the 5 acres of undeveloped land available, there is enough space to accommodate about 100 years of burials based on the projected increase in population in the District.

The District is primarily rural, serving the communities of Esparto, Capay, Brooks, Tancred, Guinda, and Rumsey. Population growth in the rural parts of Yolo County is anticipated to increase by 2.7 percent per year until 2035 (SACOG).

Infrastructure Needs And Deficiencies

The infrastructure of the Capay Cemetery District is sufficient for the level of service it provides; there are no significant deficiencies in infrastructure.

The Cemetery currently encompasses 12 acres that are developed. The District also owns an additional five undeveloped acres immediately east of the developed Cemetery. There are still several plots available in the developed 12 acres. There are two buildings within the Cemetery: a large shed for equipment storage and a small building with restroom facilities. The District owns a backhoe, riding mower, and several small mowers. The backhoe is approximately 20 years old and may need to be replaced within the next four years. Replacement costs may be \$60,000-\$100,000. Currently, the District does not have a capital equipment replacement plan or an equipment reserve fund established to identify, plan, and pay for infrastructure needs and costs, which could impact the District’s ability to provide services in the future.

Financing Constraints And Opportunities

The Capay Cemetery District is adequately funded. The District recommended and approved a budget of \$69,670 for fiscal year 2010-2011 and has \$224,563 in cash reserves.

On average, the District receives 63 percent of its revenue from property taxes (see Table 5). Cemetery districts do not regulate property tax revenues. The Capay Cemetery District can only increase its funding by increasing the fees charged for services or levying assessments. Both of these would be subject to protest proceedings. The District can also levy special taxes, which would be subject to a vote. Given the relatively low disposable income of residents of the District, and a rate increase in 2009, raising rates again may be prohibitive. Resources are adequate for current and anticipated needs.

In 2006-2007, the District’s total revenue increased due to the reimbursement of \$8,200 for state mandated cost claims from prior years, several burial plots were purchased, and investment earnings and endowment interest increased due to the County Treasury’s 54 percent average annual rate of return increase (see Table 5).

Table 5. Capay Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2005-2006	\$65,952	\$43,610	66%	\$68,740	(\$-2,788)
2006-2007	\$102,067	\$52,279	51%	\$54,972	\$47,095

2007-2008	\$89,893	\$55,873	62%	\$56,983	\$32,910
2008-2009	\$88,951	\$60,433	68%	\$68,634	\$20,317
2009-2010	\$81,496	\$60,686	74%	\$62,520	\$18,976
5 year Avg	\$86,672	\$54,576	63%	\$62,370	\$24,302

Source: SCO Special District Financial Transaction Reports 2005 to 2010

Rates are comparable to those of neighboring cemetery districts (see Appendix B). Rates for a regular burial plot are \$500 and fees for the burial are \$400. A cremation plot is \$150, which includes the cost of burial. Fees for the endowment fund, which were raised in 2010, are \$250 for any plot.

The District does not provide a fee for eligible non-residents as required by law. Pursuant to Health and Safety Code Section 9068(b), “The board of trustees shall also adopt a schedule of fees for non-residents...”. Additional revenue could be acquired when the District adopts an eligible non-resident fee. Furthermore, by not following Health and Safety Code Section 9061(a)(2), legal action can be taken against the Board of Trustees for allowing persons to be buried at the Cemetery without acquiring interment rights.

Opportunities For Shared Facilities and Cost Avoidance

The Capay Cemetery could share resources and services with the Cottonwood and Winters Cemeteries on a fee basis or contract. Cottonwood and Winters are seven and fifteen miles apart from Capay, respectively, which might make sharing resources or services feasible.

The sole use of flush grave markers offers a potential cost avoidance opportunity. Currently, the District allows for raised markers as well as flush markers. Flush markers require much less labor to maintain and could help reduce maintenance costs. However, the community expects and desires that raised markers continue to be used.

While the District can charge a higher fee for raised monuments than for flat markers, over time the District saves more money by using flat markers. The fee for a raised monument is collected once, whereas maintenance costs for mowing around the monument are required several times a month. Having raised monuments is not cost effective, but community preference is for raised markers. A higher fee for raised markers may be in order.

Government Structure and Operational Efficiencies

The Capay Cemetery District provides an adequate level of service to the residents of the District.

The District has a three-member Board of Trustees appointed by the Yolo County Board of Supervisors for four-year terms. The Board holds meetings on the second Tuesday of every month. Their business is publicly noticed and held consistent with the Ralph M. Brown Act.

In addition to the three-member Board, the District also has two part-time employees, a secretary and a caretaker, to run the day-to-day activities. The District provides sufficient public access to information and the facilities. The public has access to the grounds during daylight hours only. The District discourages after-dark access, except by special permission. All of the District's present files are available for review by appointment.

The Yolo County Auditor-Controller's Office performed an agreed upon procedures report on the Capay Cemetery Districts financial records in April 2010 for the period of July 1, 2004 to June 30, 2009. Except for the lack of regular audits disclosed in the findings below, there is reasonable assurance that the District's financial records can be relied upon to produce financial statements in accordance with generally accepted accounting principles. However, the Auditor-Controller found the following:

- The District does not maintain accurate burial documents pursuant to the Health and Safety Code Section 9064. The County Auditor-Controller recommends that the District create an interment agreement and an authorization form to document interment rights. Additionally, the District should maintain copies of all original deeds and burial documents.
- The District has established an endowment fee that is less than the minimum amount required by Health and Safety Code Section 8738. It is recommended that the District review its endowment fee policy and procedures for the amount charged for each plot to ensure that the established endowment fee complies with the law. [The District raised its endowment fund fee sufficiently in the summer of 2010.]
- The District does not require any documentation to be completed by the purchaser to determine interment eligibility for persons to be buried at the Cemetery. The Auditor-Controller recommends that the District develop a check list based on Health and Safety Code Sections 9060 and 9061 and create a policy that clearly discloses the interment rights for persons to be buried at the Cemetery.

- The District has not had an audit since June 30, 1999. It is recommended that the Board of Trustees make arrangements for regular audits of the District's accounts and records pursuant to Health and Safety Code Section 9079 and Government Code Section 26909.
- In January 2007 the District sold a plot for a veteran burial and charged a lower rate and in October 2008 the District performed burial services and did not collect the endowment fee for a plot that was sold in 1974. The County Auditor-Controller recommends that the District consult with their legal counsel regarding its authority to waive or discount burial fees.
- The District secretary is the grandmother of one of the Trustees. It is recommended that the District consult with their legal counsel for advice on the conflict of interest situation.
- Collections for burial transactions are deposited into the County's treasury almost a month after the payment is received. The Auditor-Controller recommends that burial collections be deposited into the County's treasury daily or when the amount collected on hand exceeds a safe and reasonable threshold (usually in the range of \$500-\$1,000), but no less frequently than weekly.
- The District has three (3) sets of receipt books: 1) to record plot sales and endowment fees; 2) to record payments received for the opening and closing of graves and any other revenue received by the District; and 3) to record payments received on account (As of January 2010 the District had an outstanding receivable balance of \$600). It is recommended that the District maintain control over all cash receipt books to ensure that all receipts are accounted for; referenced to the deed book and burial documents; and agree to the amounts recorded on their revenue ledgers.
- The District exceeded its appropriation authority for the fiscal years ending in 2005, 2008, and 2009. The County Auditor-Controller recommends that the District review its monthly ledgers and submit an appropriation transfer to the Auditor-Controller when applicable.
- The agendas tested for the board meetings did not include the date and time of when the agendas were posted. Additionally, recorded minutes should illustrate all discussions at the meeting and/or describe the postponement of an agenda item on a future agenda. It is recommended that the Board of Trustees consult with their legal counsel for further advice on this matter.
- The District has an old backhoe that may need to be replaced within the next four years. The District does not have a formal capital equipment replacement

plan established. The Auditor-Controller recommends that the District develop a formal capital equipment replacement plan to account for the acquisition of equipment.

- The District does not have written procedures on handling payments on account and for documenting burial arrangements. It is recommended that the District develop written procedures on handling payments on account; documenting burial arrangements; and incorporating the laws, regulations, and recommendations as illustrated in the report.
- The District does not restrictively endorse checks received for the collection of burial fees. The County Auditor-Controller recommends that the District purchase an endorsement stamp and endorse the checks immediately upon receipt from the customer to avoid misappropriation of checks.

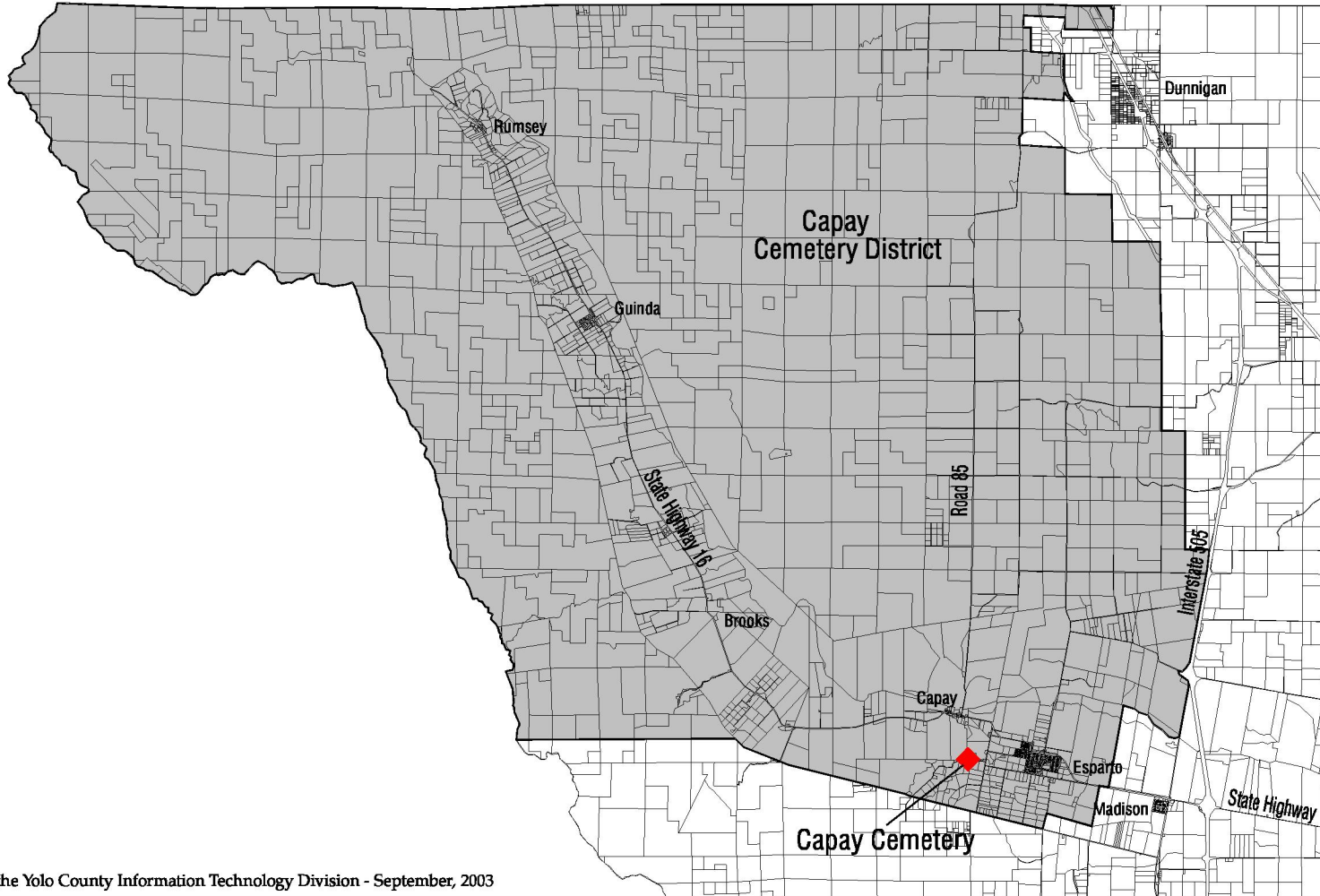
The Capay Cemetery District has yet to make a formal response to the Auditor-Controller's agreed upon procedures report on the District's financial records, although they did address the low endowment fee by raising it significantly in the summer of 2010.

Recommendations

The following actions are recommended for the Capay Cemetery District:

1. Maintain the current Sphere of Influence, which is coterminous with District boundaries.
2. Pursue agreements with Cottonwood and Winters Cemeteries to share responsibilities and services.
3. Establish operational policies and procedures consistent with the Health and Safety Code to clarify the burial process, fee collection, and services provided.
4. Develop a formal capital improvement plan/list that identifies projects that need to be completed and/or equipment that needs to be replaced, the estimated cost of the project, and possible funding sources and timing for completion.
5. Respond to and follow the recommended actions of the Yolo County Auditor-Controller's agreed upon procedures report.

Capay Cemetery District



- Capay Cemetery District
- Capay Cemetery
- Parcel Boundaries & Roads



Scale in Miles
0 1 2 3 4 5
1 : 150 000



COTTONWOOD CEMETERY DISTRICT



**29220 CR 24A
Winters, CA 95694-9028**

Contact: Myrna Spiva (530) 662-8302

The Cottonwood Cemetery was first established as a private cemetery in 1875, although the earliest burial was reportedly in 1863. The Cottonwood Cemetery District was later established in 1922. The Cemetery itself is comprised of approximately five acres and is situated near the intersection of Roads 25 and 89 between Winters and Madison in western Yolo County. There are many pioneer families buried there from the Cache Creek, Cottonwood, and Buckeye regions.

The District encompasses a total of 63,488 acres (see Map 3). The District includes the town of Madison and the Wild Wings community. Wild Wings was added to the District in 2005 as part of the Clover Annexation, which included 12,256 acres east of County Road 89 and north of Cache Creek.

The Cottonwood Cemetery has adequate space for the population it serves. Over half of the Cemetery grounds are undeveloped, and there are typically only two to four burials a year. The western side of the Cemetery is older and fully developed. Much of the land on the eastern side of the Cemetery is not developed.

Growth and Population Projections

According to the 2000 Census, the Cottonwood Cemetery District had a population of 1,388. At the time the census was completed, the town of Madison was the only densely populated area in the District. In 2005, the Wild Wings community was added to the District as part of the Clover Annexation. The Annexation resulted in the inclusion of 337 homes and an increase in population of approximately 850.

Currently, Cottonwood Cemetery District only inter two to four decedents per year. SACOG estimates that the population of unincorporated Yolo County will see a 2.7 percent growth per year through 2035. Cottonwood would still have over 100 years of space if those projections are met.

Infrastructure Needs and Deficiencies

The Cottonwood Cemetery District barely has adequate infrastructure to perform necessary Cemetery services. The District owns two riding mowers, some minor miscellaneous equipment to maintain the grounds, and a pump house. The District does not have equipment to dig graves; families of the deceased contract with a local farmer for the opening and closing of graves.

The fencing around the Cemetery needs to be improved or replaced. Most of the Cemetery is fenced with barbed wire, and needs to extend around to the undeveloped two acres on the east end of the Cemetery.

The District has an adequate sprinkler system to water the grass and trees; however, it requires annual maintenance and upgrades. The sprinkler system needs a new pump to run sufficiently and the District hopes to purchase one in the near future. Some of the trees in the old part of the Cemetery were dead or dying. Those trees have since been removed, but still need to be replaced. New trees also need to be planted in the new part of the Cemetery to offer shade and beautification.

The old part of the Cemetery was overrun with burrowing gophers and ground squirrels. The District now employs an exterminator, Animal Damage Management, for the Cottonwood Cemetery who works on an as needed basis. However, the holes have not been filled in and the ground has not been evened out. This presents a serious safety hazard to those walking around the Cemetery grounds, makes the Cemetery look unkempt, and disrupts the underground irrigation system.

Financing Constraints and Opportunities

The Cottonwood Cemetery District is adequately funded for the minimal services it provides. Of all of the cemetery districts in Yolo County, Cottonwood receives the least amount of revenue. The District recommended and approved a budget of \$18,032 for fiscal year 2010-2011.

On average, approximately 84 percent of the Cottonwood Cemetery District's revenue comes from property taxes (see Table 6). The District has more than doubled its property tax revenue with the annexation of the Clover Area in 2005. Due to the increase in property tax revenue, the District has been able to save money and has approximately \$48,000 in reserves.

Cemetery districts do not regulate property tax revenues. The Cottonwood Cemetery District can only increase its funding by increasing the fees charged for services or levying assessments. Both of these would be subject to protest proceedings. The District can also levy special taxes, which would be subject to a vote. The District approved a rate increase in July 2010, so raising rates again may be prohibitive. Resources are adequate for current and anticipated needs.

Table 6. Cottonwood Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2005-2006	\$9,979	\$8,057	81%	\$14,467	(\$4,488)
2006-2007	\$23,429	\$19,341	83%	\$9,751	\$13,678
2007-2008	\$23,237	\$20,127	87%	\$9,794	\$13,443
2008-2009	\$25,120	\$19,901	79%	\$17,248	\$7,872
2009-2010	\$19,095	\$17,700	93%	\$9,213	\$9,882
5 year Average	\$20,172	\$17,025	84%	\$12,095	\$8,077

Source: SCO Special District Financial Transaction Reports 2005 to 2010

Burial rates are comparable to other cemetery districts in the County; however, there are only two to four burials per year, so revenue from burials is negligible. The current rate for a standard burial plot is \$450 and eligible non-residents pay a burial rate of \$520 for a plot. The opening and closing rate for cremains is \$90. The current fee for the opening and closing of a grave space for a casket burial is \$475, which is provided by a local farmer on a contract basis with the family of the deceased. The endowment fund fee is \$125 for residents and \$145 for eligible non-residents (See Appendix B).

The current resident endowment fund fee of \$125 is less than the minimum amount required by law, pursuant to Health and Safety Code Section 8738. This may result in a loss of revenue to help maintain the Cemetery grounds.

Opportunities For Shared Facilities and Cost Avoidance

The Cottonwood Cemetery could share resources and services with Capay and Winters Cemeteries. Capay and Winters are seven and nine miles apart, respectively; which might make sharing resources feasible.

Cottonwood Cemetery District would benefit from sharing all of Capay or Winters Cemetery District's burial equipment, labor, and maintenance tools (except for a lawnmower). Capay or Winters Cemetery District might benefit financially from contracting out services and equipment to the Cottonwood Cemetery District.

Flush grave markers could offer a potential cost avoidance opportunity. Currently the District allows for raised markers as well as flush markers. Flush markers require much less labor to maintain and could help reduce maintenance costs; however, the Cemetery manager expressed that the community expects and desires that raised markers continue to be used.

While the District can charge a higher fee for raised monuments than for flat markers, over time the District saves more money by using flat markers. The fee for a raised monument is collected once, whereas maintenance costs for mowing around the monument are required several times a month. Having raised monuments is not cost effective, but community preference is for raised. A higher fee for raised markers may be in order.

Government Structure and Operational Efficiencies

In the last five years the Cottonwood Cemetery District has consistently had a three-member Board of Trustees appointed by the Yolo County Board of Supervisors. The Trustees each hold office for four-year terms.

The Cottonwood Cemetery District operates adequately under its current government structure. The Board of Trustees meets as needed, at least ten (10) times a year. The agenda is posted at the Madison post office. Postings now appear to comply with the provisions of the Brown Act. All Board meetings are open to the public.

The District also has an adequate amount of staff to carry out the business of the District. The District has a part-time manager and groundskeeper. The manager communicates with the District Board and oversees and maintains control of all operations in the District. All of the District's present files are available for review by appointment.

The Yolo County Auditor-Controller's Office performed an agreed upon procedures report on the Cottonwood Cemetery District's financial records in December 2008 for the period of July 1, 2000 to June 30, 2006. There is reasonable assurance that the District's financial records can be relied upon to produce financial statements in accordance with generally accepted accounting principles. However, the Auditor-Controller found the following:

- The District does not maintain accurate burial documents. The County Auditor-Controller recommended that the District create an interment agreement and

an authorization form to document interment rights; maintain copies of all burial permits and original deeds; and update the Cemetery map to illustrate the number of plots on each lot with reference to the original deed.

- The District does not have a written agreement with a local farmer who performs the opening and closing of graves for casket burials and bills the customer directly for his services without providing a statement to the District to verify the fees charged. It is recommended that the District create a written agreement between the local farmer and the District to provide services for casket burials; collect the fees for opening and closing from the customer; and pay for the services performed to the farmer in order to provide a better audit trail, and to comply with Internal Revenue Service reporting requirements for filing miscellaneous income for independent contractors.
- The District does not require any documentation to be completed by the purchaser to determine interment eligibility for persons to be buried at the Cemetery. The Auditor-Controller recommends that the District develop a check list based on Health and Safety Code Sections 9060 and 9061, and create a policy that clearly discloses the interment rights for persons to be buried at the Cemetery.
- The Board of Trustees adopted a fee schedule that does not include rates for non-residents, pursuant to Health and Safety Code Section 9068. The County Auditor-Controller recommends that the Board of Trustees adopt a non-resident fee and revise their fee schedule accordingly to comply with the law.
- The District has established an endowment fee for cremation interments that is less than the minimum amount required by law, and sells plots in advance without collecting the endowment fee at the time of sale. It is recommended that the District review its endowment fee policy and procedures for plots sold in advance and the amount charged for cremations to ensure that the established endowment fee complies with the law.
- The Board of Trustees does not receive a treasurer's report indicating all receipts and disbursements for the month; claims are submitted to the Auditor-Controller's office without approval from the Board; revenues and expenditures are not monitored to ensure that budgeted amounts are not overdrawn; and all disbursements made out of the District's funds do not have prior written authorization from the Board to ensure that the approval was obtained in advance. The County Auditor-Controller recommends that the District secretary provide the Board of Trustees with a monthly treasurer's report including all receipts and disbursements for review and approval; and that the treasurer's

report is reconciled against the monthly revenue and appropriations ledgers provided by the Auditor-Controller's office.

- The District does not have written procedures on handling and documenting burial arrangements. It is recommended that the District develop written procedures on handling and documenting burial arrangements and incorporate the laws, regulations, and recommendations, as illustrated in this report.
- The agendas for the board meetings tested did not include the date, time, and signature testifying that the agendas were posted within 72 hours before the meeting. In addition, the agenda for the January 23, 2006 meeting included an item for the summary of bills that was not recorded in the minutes. The Auditor-Controller recommends that the Board of Trustees obtain the necessary training to comply with the Brown Act requirements and also consult with their legal counsel for further advice on these matters.
- The District uses pre-numbered cash receipts that do not include the District's name and are not referenced to the deed book to identify proof of payment of the plot. In addition, the District does not maintain an inventory control of all used, unused, and voided receipts. The County Auditor-Controller recommends that the District purchase pre-numbered cash receipts with the District's name on them to record proof of payment. Additionally, it is recommended the District maintain an inventory control over all cash receipt books to ensure that all receipts are accounted for, referenced to the deed book and burial documents, and agree to the amounts recorded on their revenue ledgers.
- The District does not restrictively endorse checks received for the collection of burial fees. It is recommended that the District purchase an endorsement stamp and endorse the checks immediately upon receipt from the customer to avoid misplacement and/or misappropriation of checks.

In response to these concerns, the Cottonwood Cemetery District sent a corrective action plan for all recommendations to the Yolo County Auditor-Controller in February 2009. There is a new audit for the District that is currently under management review. The updated audit will be included in this MSR/SOI if the audit becomes available before the Commission makes its final approval.

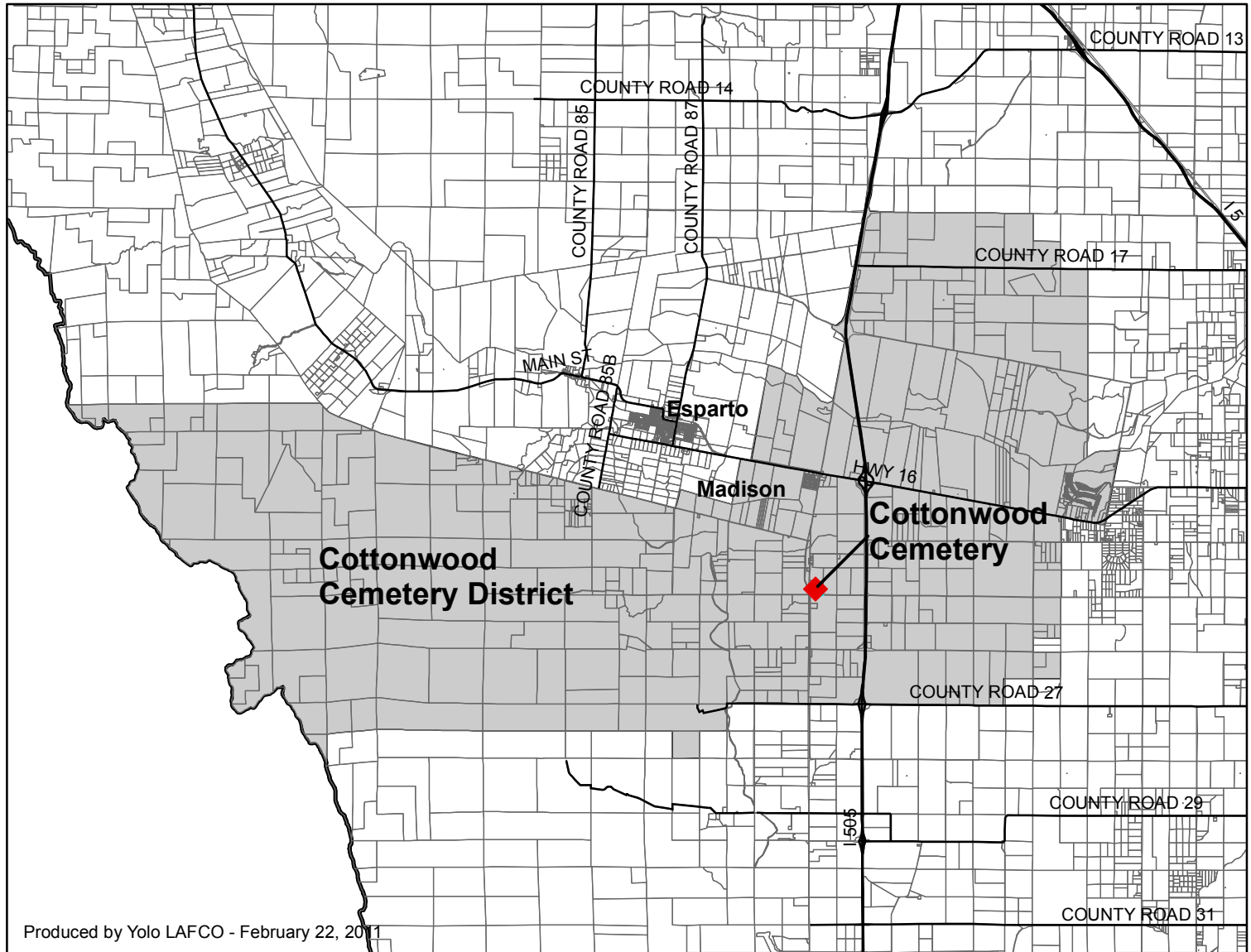
Recommendations




The following actions are recommended for the Cottonwood Cemetery District:

1. Maintain the current Sphere of Influence, which is coterminous with District boundaries.

2. Pursue agreements with Capay and Winters Cemeteries to share responsibilities and services.
3. Establish operational policies and procedures consistent with the Health and Safety Code to clarify the burial process, fee collection, and services provided.
4. Explore the possibility of holding an election to establish a special tax or fee that is paid as part of the residents' annual property tax.
5. Develop a formal capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.
6. Follow the recommended actions of the Yolo County Auditor-Controller's agreed upon procedures report.

Cottonwood Cemetery District



-  Cottonwood Cemetery District
-  Cottonwood Cemetery
-  Parcel Boundaries & Roads



Scale in Miles

0 1 2



1 : 184,615

DAVIS CEMETERY DISTRICT



***820 Pole Line Rd.
Davis, CA 95618***

Contact: Susan Finkleman (530) 756-7807

The Davis Cemetery, formerly Davisville Cemetery, is perhaps the oldest cemetery in Yolo County. The earliest remaining grave markers in the Cemetery are from 1855, on land originally owned by Colonel Joseph B. Chiles. Few burial markers from the mid-1800s exist today. The earliest settlers, predominantly Chinese, now lie unmarked due to the havoc caused by vandals and grass fires which destroyed all but one remaining wooden grave marker. However, headstones of all descriptions still mark the burial place of many pioneers.

The Davis Cemetery District was formed in 1922. In 1958 the Catholic Diocese deeded three acres of cemetery land to the Davis Cemetery District, originally donated to the Diocese by the Chiles family. The District purchased twenty additional acres from George Chiles between 1962 and 1964. The Cemetery was named a "historical site" by the Davis City Council in 1985.

The Davis Cemetery District currently serves the City of Davis and surrounding areas, totaling 27 acres. The District serves the largest population among all of the Public Cemetery Districts in Yolo County (see Map 4).

Growth and Population Projections

The Davis Cemetery District serves a population of 67,398. The main population the District serves is from the City of Davis. According to the 2000 census, the population of the City of Davis was 60,308. The Census Bureau estimate for the population of the City as of July 2009 was 62,947, a growth of 1.04 percent.

Additionally, the District's unincorporated areas will experience growth; SACOG estimates that the population of unincorporated Yolo County will see a 2.7 percent growth per year through 2035. The Cemetery will still have enough land to accommodate this growth.

The District is considering an expansion of their SOI boundaries to include all areas of Yolo County not currently included in a cemetery district. LAFCO staff will be studying the feasibility of this expansion, and the affects it may have on the population growth of the District.

Infrastructure Needs and Deficiencies

The Davis Cemetery District has adequate infrastructure to provide necessary services. The District has about 27 acres of total land; roughly 15 of those acres are undeveloped but are intermittently being planted with trees and native grasses in phases. This is in keeping with the Districts plan to enhance the existing ecological function of the Cemetery as an open green space and sanctuary for native plants and animal life. Additionally, in 2009, a water feature, gathering area, and scattering garden were implemented into the landscape.

The roads inside the Cemetery are in good condition. A wrought iron fence surrounds most of the Cemetery property with a secure gate at the Cemetery entrance on the northwest side of the Cemetery. The Cemetery contains adequate restroom facilities, which were made ADA compliant in 2000.

On average, the District inters 100 decedents per year. The District currently has 4,900 individuals interred in the Cemetery; however, it has space for an estimated 100 years of development before a need for new ground arises. In 2009, the District installed 96 double size niches with expansion room for 288 additional double size niches which helps alleviate the need for more space.

Financing Constraints and Opportunities

The Davis Cemetery District is adequately funded. The District receives the most funding of all the Yolo County Cemetery Districts. It's the only District that gets more revenue from fees than from property taxes. The District recommended and approved a budget of \$406,709 for fiscal year 2010-2011. The District has \$87,770 in cash reserves and \$142,705 in restricted funds for infrastructure improvements. The District can also access the interest accumulated on their Endowment Care Fund (see California Health and Safety Section 9003) if needed.

On a five year average, the District receives 34 percent of its revenue from property taxes (see Table 7). The rest of the District's funds come from fees such as the sale of burial plots, charges for openings and removals, and setting of markers.

From 2008-2010, expenditures increased related to the Districts development and implementation of its master plan. Additionally, in 2009-2010 interest income decreased \$24,836, due to the Treasury’s average annual rate of return decrease by 64 percent (see Table 7).

Table 7. Davis Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2005-2006	\$459,578	\$134,421	29%	\$318,392	\$141,186
2006-2007	\$459,328	\$152,512	33%	\$402,788	\$56,540
2007-2008	\$486,368	\$159,141	33%	\$455,531	\$30,837
2008-2009	\$457,729	\$161,541	35%	\$674,851	(\$217,122)
2009-2010	\$432,590	\$163,956	38%	\$494,283	(\$61,693)
5 year Avg	\$459,119	\$154,314	34%	\$469,169	(\$10,050)

Source: SCO Special District Financial Transaction Reports 2005 to 2010

Burial rates vary widely (see Appendix B) and range from \$2746 to \$3236 for casket burial; from \$435 to \$965 for scattering and in ground cremation burials; and, from \$2715 to \$3365 for niche cremation burials (all cremation burial fees are independent of the cost of actual cremation).

The Davis Cemetery District has recently implemented “green burials”. The intention of a green burial is to accelerate the return of the body to the natural world and to amalgamate the remains within the cycles of nature. The body is not embalmed. Any wrap or container/casket is made of biodegradable material such as wood, wicker, or natural fiber. Currently, the fee for a green burial is approximately \$2707.

The District rates for interment and related services are based on comparison with other cemeteries in communities of comparable economic standing. The District’s rates are mid-range compared to comparable cemeteries in the region, but are some of the highest of all the Public Cemetery Districts in Yolo County.

The District is considering an expansion of their Sphere of Influence boundaries to include all areas of Yolo County not currently included in a cemetery district. LAFCO staff will be researching the feasibility of such a large expansion to the Districts boundaries, and the revenue benefits, if any, that this expansion may generate.

Opportunities For Shared Facilities and Cost Avoidance

No opportunities for shared facilities have been identified. The District strives to strengthen the Cemetery as a more inviting and meaningful location for civic remembrance, contemplation, and healing, by creating an attractive environment that encourages people to come and enjoy nature, art, and civic history.

No opportunities for cost avoidance have been identified. The Davis Cemetery District is well maintained and would not benefit from sharing facilities with any other cemetery district in the area. Winters Cemetery, fifteen miles away, is the closest public cemetery and it is self-sufficient.

Government Structure and Operational Efficiencies

Davis Cemetery District consists of a five-member board of trustees, appointed by the Yolo County Board of Supervisors. The Trustees each hold office for four-year terms. The Board effectively and efficiently serves the District.

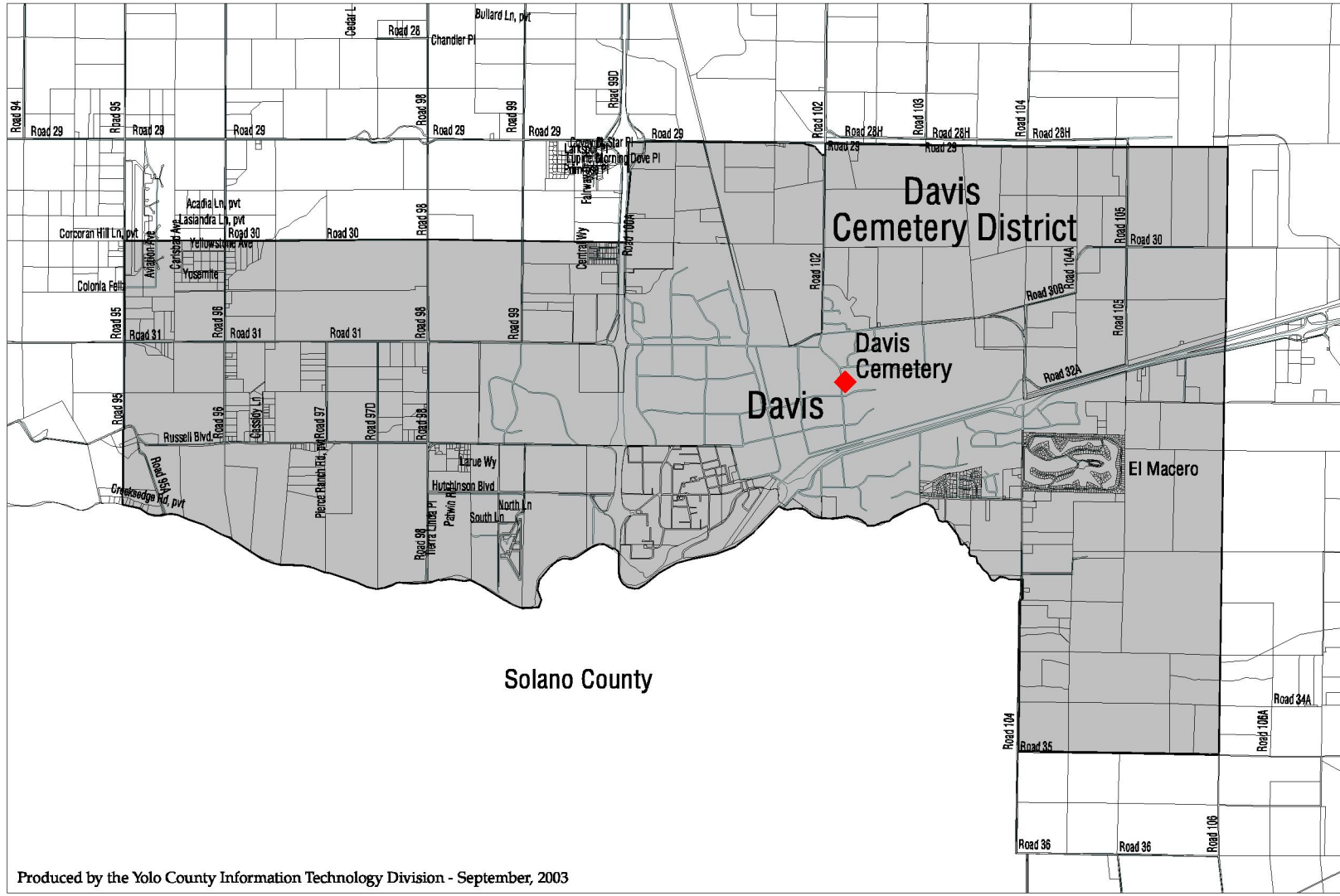
The Trustees establish policy, review administrative regulations, prepare an annual budget, employ personnel, and purchase equipment as required. The Board of Trustees meets regularly on the third Wednesday of every month at 5:00pm, unless otherwise specified. The agenda is posted in the Davis Enterprise, outside the District office, and on the website, five days prior to every meeting. Postings appear to comply with the provisions of the Brown Act. All board meetings are open to the public.

The District employs a superintendent, officer manager, grounds foreman, and two groundskeepers. The superintendent communicates with the District Board and effectively oversees and maintains control of all operations in the District. The District has an updated manual outlining the policies and procedures of the District.

Recommendations

At this time, Davis Cemetery District is maintaining its current Sphere of Influence, which is coterminous with current District boundaries; however, at the request of the District Board, staff is looking into the feasibility of expanding the current Sphere of Influence boundaries to include all areas of Yolo County not currently included in a cemetery district.

Davis Cemetery District



- Davis Cemetery District
- Davis Cemetery
- Parcel Boundaries & Roads



Scale in Miles
 0 1 2
 1 : 65 000



KNIGHTS LANDING CEMETERY DISTRICT



***P.O. Box 97
Knights Landing, CA 95645***

Contact: Mardella Archers (530) 662-3925

The Knights Landing Cemetery is located at the intersection of County Road 102 and Highway 113, south of the town of Knights Landing, near the Sacramento River (see Map 5). The Knights Landing Cemetery District's boundary and concurrent sphere of influence encompasses approximately 34 square miles (21,515 acres), primarily of farmland, and serves a population of 1,331.

In 1861, Harrison Gwinn and Charles F. Reed donated land and the Knights Landing Cemetery was organized. Many Yolo County pioneers were buried in the Cemetery including a large population of Chinese immigrants who built the railroads. The Chinese immigrants buried their dead in the southeast corner of the Knights Landing Cemetery. Sometime before 1940, the remains of these Chinese immigrants were exhumed and taken back to their ancestral burial ground in China with the assistance of the Chinese Benevolent Association of Sacramento.

Growth and Population Projections

The Knights Landing Cemetery District currently serves a population of 1,331 within its boundaries and a small population outside its boundaries. Inside its boundaries, the District primarily serves the community of Knights Landing. Outside its boundaries, the District primarily serves the community of Robbins, which is six miles outside the town of Knights Landing, in Sutter County. Individuals from Robbins are buried in the Knights Landing Cemetery under the provision in California Health and Safety Code Section 9061. On average, eight people are buried in the Knights Landing Cemetery per year, but the number fluctuates significantly from year to year.

According to the Housing Element section in the Yolo County 2030 General Plan (2009), the town of Knights Landing had a population of 1,094 in 2005 and estimates a population

of 1,656 in 2015. This represents an increase in population of 4.4 percent. The Cemetery has enough room to accommodate 30 years of growth, but will require more land to operate into the future.

Infrastructure Needs and Deficiencies

The Knights Landing Cemetery District has adequate infrastructure to perform necessary cemetery services. However, the Cemetery is in need of additional infrastructure and equipment for improved service, maintenance, and storage.

The Cemetery is approximately 6 acres, a majority of which is developed. This raises the first crucial infrastructure need: land. Assuming current growth projections the Cemetery size is sufficient to service the community for approximately 30 years but will require expansion if it is to remain in use after that time. Currently, the Cemetery is bordered by farmland to the west and south, Highway 113 to the east, and a residence to the north. The farmland bordering the Cemetery is held in Agricultural Preserve.

The Cemetery roads are gravel and in very poor shape. The District recently ordered some gravel to fill in the worst areas of the roads. Additionally, there are broken gravestones and concrete throughout the Cemetery that need to be replaced. There are unmarked graves that the District is currently addressing by conducting an onsite inspection of each grave and then cross-checking information with the plot/lot book and map for accuracy.

A small building on the Cemetery grounds serves as a maintenance shed and houses restroom facilities. The restrooms are ADA compliant, but are not consistently functional due to maintenance issues. The shed is also too small to accommodate the Cemetery equipment, namely the backhoe. The District has inquired about obtaining a building permit to expand and update the shed, but the County will only allow this construction to occur if the building is also raised. Half of the building is within the Sacramento River flood plain, which requires special building standards. The District does not have the funds to raise the building or relocate the shed.

The District owns an old backhoe for digging graves. The backhoe is now very costly to maintain and is too large for most uses and causes some destruction to the Cemetery grounds when used. The District is in the process of extending the underground sprinkler system; however, the current underground system does not work correctly and may need to be installed aboveground. The District does not own a casket-lowering device and does not provide grave liners. As such, families are required to procure a grave liner and ropes to lower the casket themselves.

The District has two part-time employees: a secretary and a grave digger. The secretary works on an hourly basis and the grave digger works on an as needed basis. Additionally,

the District contracts with the Yolo County Probation Department for grounds-keeping services. The District also relies on the volunteer efforts of its trustees or residents, who receive no compensation for their work.

Financing Constraints and Opportunities

The Knights Landing Cemetery District provides adequate services. The District currently does not have the resources to go forward with capital improvements (building repair and expansion) or to purchase equipment (casket-lowering device and new backhoe). The District recommended and approved a budget of \$40,033 for fiscal year 2010-2011. The District has approximately \$62,000 in cash reserves.

On a five year average, the District receives 42 percent of its revenue from property taxes (see Table 8). Cemetery districts do not regulate property tax revenues. The Knights Landing Cemetery District can only increase its funding by increasing the fees charged for services or levying assessments. Both of these would be subject to protest proceedings. The District can also levy special taxes, which would be subject to a vote.

In 2009, LAFCO staff received an inquiry from the District regarding a possible annexation of land to the District for an increase in property taxes. The District was considering several thousand acres of land along the Sacramento River; however, the District reconsidered after realizing such an action might require a vote and still might not result in increased tax revenue.

In 2006-2007, the total revenue increased by \$70,000 due to the County’s contribution toward the building of a columbarium in the Knight’s Landing Cemetery. In 2007-2008, spending exceeded budgeted revenues due to the final payments on the columbarium (see Table 7).

Table 8. Knights Landing Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2005-2006	\$36,927	\$15,657	42%	\$22,741	\$14,186
2006-2007	\$109,567	\$20,103	18%	\$89,889	\$19,678
2007-2008	\$32,179	\$20,727	64%	\$55,992	(\$23,813)
2008-2009	\$31,034	\$21,831	70%	\$25,421	\$5,613
2009-2010	\$31,268	\$23,363	75%	\$18,335	\$12,933
5 year Avg	\$48,195	\$20,336	42%	\$42,476	\$5,719

Source: SCO Special District Financial Transaction Reports 2005 to 2010

The Board determines fees by conducting an informal survey of fees from neighboring cemetery districts and setting its fees slightly lower. Knights Landings resident fees have changed very little since 2002; however, fees for Robbins residents and “Out-of-Area” non-residents were increased in 2008. A higher non-resident fee may create a steady income stream for the District; however, raising rates may be prohibitive as customers from Robbins and other eligible non-residents may decide to utilize other options rather than pay the fee for use of the Knights Landing Cemetery.

Currently, full burial rates for Knights Landing residents are approximately \$1,100, which includes the plot, a full opening and closing, and the endowment fund fee. There are also two separate fee structures for eligible non-resident burials. The towns of Knights Landing and Robbins have a special relationship, and many individuals from Robbins have family members buried in the Knights Landing Cemetery. The full burial rate for Robbins’ residents is approximately \$1,600, whereas other eligible non-residents are charged an “Out-of-Area” full burial rate of \$2,500. Rates for a niche in the columbarium range from \$900 to \$2,700. (see Appendix B).

In 2007, the County agreed to fund the construction of two columbaria and provide the Cemetery District one in exchange for the exclusive use of the other to store the remains of Yolo County indigents. Each columbarium has a maximum capacity of 160 urns. Based on the average number of interments per year, the columbarium provided for District use could potentially service the community for an additional 16 years.

Opportunities For Shared Facilities and Cost Avoidance

Knights Landing Cemetery could share resources and services with Mary’s Cemetery. The cemeteries are only six miles apart, which might make sharing resources feasible.

To maximize efficient use of the currently held cemetery land, the District re-surveyed the Cemetery and has re-drawn smaller plots that are closer together than in the historic section of the Cemetery. Additionally, double-depth burials are allowed if the family wants to place an urn on top of a casket.

Flush grave markers offer a potential cost avoidance opportunity. Currently the District allows for raised markers as well as flush markers. Flush markers require much less labor to maintain and could help reduce maintenance costs. While the District can charge more for raised monuments than for flat markers, over time the District saves money by using flat markers. The fee for a raised monument is collected once, whereas maintenance costs for mowing around the monument are required several times a month. Having raised monuments is not cost effective, but community preference is for raised. A higher fee for raised markers may be in order.

Government Structure and Operational Efficiencies

The Knights Landing Cemetery District provides an acceptable level of service to residents.

The Knights Landing Cemetery District has three active trustees on its board. The Board holds meetings the second Monday of every month, and by special meeting. Their business is publicly noticed at the local post office and community center. Meetings are held consistent with the Ralph M. Brown Act.

The District also has two employees: a part-time secretary and grave digger. The public has access to the grounds during daylight hours and the District actively discourages after-dark access. All of the District's present files are available for review by appointment.

The Yolo County Auditor-Controller's Office performed an agreed upon procedures report on the Knights Landing District's financial records in October 2010 for the period of July 1, 2007 to June 30, 2009. There is reasonable assurance that the District's financial records can be relied upon to produce financial statements in accordance with generally accepted accounting principles; however, the Auditor-Controller found the following:

- The District's plot map and the interment/plot reservation ledger need to be updated to agree to the physical layout and actual size for each plot and the space available within the Cemetery. The County Auditor-Controller recommends that the District seek ways to obtain a professional surveyor or an engineer to update the plot map to illustrate the physical layout, plot size, and space, available within the Cemetery. Consequently, the interment/plot reservation ledger should be updated.
- Rates charged for burial opening/closing and endowments were not consistent with the fees approved by the Board. It is recommended that the District update its fee schedule to reflect the actual amounts approved by the Board along with the Trustee's signatures on the schedule.
- The District has a twenty year old backhoe that may need to be replaced in the next two years, at an estimated cost of \$60,000, with no formal capital equipment replacement plan in place. The County Auditor-Controller recommends that the District develop a formal capital equipment replacement plan to account for the acquisition of equipment.
- In 2008, the District purchased a lawn mower for \$2,214.16. The lawn mower was no longer being used and was given away by one of the Trustees without prior approval from the Board. It is recommended that the Board of Trustees formally approve the disposal of the lawn mower and that the action be recorded in the minutes.

The District has complied with the above recommendations of the County Auditor-Controller. They have contacted the engineering firm of Laugenour & Meikle for estimated costs to update the plot map.




Recommendations

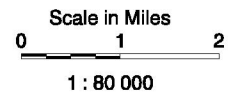
The following actions are recommended for the Knights Landing Cemetery District:

1. Knights Landing Cemetery District should maintain its current sphere of influence, which is coterminous with the District boundaries.
2. Consider sharing resources and services with Mary's Cemetery District.
3. Establish operational policies and procedures consistent with the Health and Safety Code to clarify the burial process, fee collection, and services provided.
4. Explore the possibility of establishing an assessment, special tax, or fee that is paid as part of the residents' annual property tax.
5. Develop a formal capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.
6. Continue work on the plot map and following the recommendations of the Yolo County Auditor's agreed upon procedures report.

Knights Landing Cemetery District



-  Knights Landing Cemetery District
-  Knights Landing Cemetery
-  Parcel Boundaries & Roads



MARY'S CEMETERY DISTRICT



***12020 County Road 98
Woodland, CA 95695***

Contact: Linda Tolson (530) 662-9221

Mary's Chapel and Cemetery is located at County Road 98 on the southwest corner of County Road 15, near the town of Yolo. The Cemetery is open from 8:00 a.m. to 5:00 p.m. Mary's Cemetery has approximately 6 acres of land. The District boundaries and corresponding sphere of influence encompass 159 square miles (101,588 acres). The District serves a population of 2,471. The District includes the towns of Yolo, Zamora, and Dunnigan, but is primarily rural (see Map 6).

The Cemetery was named in honor of Mary Cross Pockman who came to the area in 1852. The earliest graves in the Cemetery date from 1857. Mary's Cemetery is unique in Yolo County with a small, classic, gothic-influenced church included on the Cemetery grounds. The original church was built in 1857, but burned to the ground in 1898. The present chapel was built around 1900.

Growth and Population Projections

Mary's Cemetery District currently serves a population of 2,471. This population primarily comes from the towns of Yolo, Zamora, and Dunnigan. The population of the town of Yolo is 434; the town of Zamora is 39, and Dunnigan has a population of 952. According to the Dunnigan General Plan, Dunnigan will have a population of 3,888 at build out.

Infrastructure Needs and Deficiencies

Mary's Cemetery District has adequate infrastructure to perform necessary cemetery services.

Mary's Cemetery, including the chapel, is approximately 6 acres, most of which is developed and is surrounded by farmland. On average, the District inter 10 people per year. Mary's Cemetery currently has enough land for at least 50 more years of service at the current rate of growth. The District will not be able to accommodate the amount of growth projected in the County's General Plan.

The Mary's Cemetery District Board of Trustees has major concerns regarding proposed development to the town of Dunnigan, which is expected to increase by 5,000 to 7,500 homes, according to the County of Yolo 2030 General Plan and the Dunnigan Specific Plan. In October 2009, the District sent a letter to the Board of Supervisors with its concerns. The District states that with the proposed development in Dunnigan the population increase will make it impossible to serve all the residents within the District.

Mary's Cemetery District suggests that the following conditions should be met if the proposed development is approved:

1. The developer should provide enough additional cemetery land with enough space for burial plots for the proposed population at no cost to Mary's Cemetery District or its residents; and
2. Start up funding should be provided by the developer with a deed for the new Cemetery property to Mary's Cemetery District; and
3. The new Cemetery area should be operated as an addition to the existing Cemetery under the direction of the present Board of Trustees.

The Cemetery has three main structures in addition to the chapel. There is an obsolete chapel outhouse from 1912, a building with modern restroom facilities, and maintenance shed.

The District employs a part-time secretary to handle District business-including the rental of the chapel. The District contracts on a yearly basis with Paul Cobb, owner of Paul's Cemetery Services, for grounds keeping and maintenance. Mr. Cobb uses his own equipment but stores it in the Cemetery maintenance shed.

The District does not provide casket lowering services or grave liners, which must be provided by the family or the funeral agency handling the burial. Paul's Cemetery Services is available to provide this service to the families for a fee.

One of the primary infrastructure problems in Mary's Cemetery is the numerous holes in the ground caused by the abundant gopher population. The gopher holes present a serious safety hazard to those walking around the Cemetery grounds. The holes also make the Cemetery look unkempt and disrupt the underground irrigation system. Paul's Cemetery Services has aggressively addressed the gopher problem and continues to

maintain the Cemetery grounds by filling in gopher holes and any subsidence that may occur.

Financing Constraints and Opportunities

Mary's Cemetery District does not receive sufficient funding for infrastructure needs and services. The District avoids costs by utilizing volunteers such as the Mary's Chapel and Cemetery Support Group. Families of decedents must contract out for plot opening and closing, casket lowering, and obtaining a vault or grave liner.

The District recommended and approved a budget of \$50,090 for fiscal year 2010-2011. The District has approximately \$20,000 in immediate cash reserves and \$173,274 in restricted cash reserves.

The District receives, on average, 39 percent of its revenue from property taxes (see Table 9). The rest of the District's funds come from fees such as the sale of burial plots and rental of the chapel for weddings and other occasions. Cemetery districts do not regulate property tax revenues. The District can only increase its funding by increasing the fees charged for services or levying assessments. Both of these would be subject to protest proceedings. The District can also levy special taxes, which would be subject to a vote.

In 2007-2008, the District received a \$100,000 bequeath donation; thereby, increasing the total revenue for that year. The District paid out approximately \$22,000 in fiscal year 2008-2009 for parts and installation of a sprinkler system, the repair of a well, and the removal of trees. During fiscal year 2009-2010 interest income decreased \$4,969 due to the County Treasury's average annual rate of return decrease (see Table 9).

Table 9. Mary's Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2005-2006	\$37,676	\$18,950	50%	\$36,000	\$1,676
2006-2007	\$46,925	\$23,394	50%	\$30,271	\$16,654
2007-2008	\$141,411	\$25,144	18%	\$37,221	\$104,190
2008-2009	\$47,470	\$26,407	56%	\$61,896	(\$14,426)
2009-2010	\$37,990	\$28,382	75%	\$42,421	(\$4,431)
5 year Avg	\$62,294	\$24,455	39%	\$41,562	\$20,733

Source: SCO Special District Financial Transaction Reports 2005 to 2010

Raising the rates for rental of the chapel may be feasible. Chapel rental fees are currently under review for a potential increase. Fees for chapel usage are \$100 for District residents and \$125 for non-residents. The chapel is used to varying degrees each year, but on average is rented 10 to 20 times a year. Increasing the number of rentals may be a significant financial opportunity. Additionally, since this is a viable venue for weddings and memorial services, the rental fees could be increased further, as much as the market will allow.

Burial fees are determined by an informal assessment of the fees of neighboring cemetery districts. The last increase in general rates was July 2009. Rates for a regular burial plot are \$500 and a cremation plot is \$200. The endowment fund fee is \$150 for any plot (see Appendix B). Mary's Cemetery District does not provide opening and closing services. Those services are performed by an independent contractor. Paul's Cemetery Services performs these services and, currently, those fees are \$675 for a full body burial and \$375 for a cremation burial.

Currently, the District only has a non-resident fee for the use of the chapel. The District does not provide a fee for burials of eligible non-residents as required by law. Pursuant to Health and Safety Code Section 9068(b), "The board of trustees shall also adopt a schedule of fees for non-residents....". Additional revenue could be acquired when the District adopts an eligible non-resident fee. Furthermore, by not following Health and Safety Code Section 9061(a)(2), legal action can be taken against the Board of Trustees for allowing persons to be buried at the Cemetery without acquiring interment rights.

Opportunities For Shared Facilities and Cost Avoidance

Mary's Cemetery could share administrative resources and services with Knights Landing Cemetery. The cemeteries are only six miles apart, which might make sharing resources feasible.

Flush grave markers offer a potential cost avoidance opportunity. They require much less labor to maintain and could help reduce maintenance costs; however, the community expects and desires that raised markers continue to be used. While the District can charge a higher fee for raised monuments than for flat markers, over time the District saves more money by using flat markers. The fee for a raised monument is collected once, whereas, maintenance costs for mowing around the monument are incurred several times a month. Having raised monuments is not cost effective, but community preference is for raised. A higher fee for raised markers may be in order.

Government Structure and Operational Efficiencies

The Mary's Cemetery District provides an adequate level of service to the residents of the District.

Mary's Cemetery District has three active trustees on its board. During an interview with LAFCO staff, the District secretary brought to our attention that she discusses the business of the Board with each Trustee, individually; therefore, the Board did not have regular meetings once every three months, pursuant to Health and Safety Code Section 9029. The secretary was not aware that this was in direct violation of the law and subject to the provisions of the Ralph M. Brown Act. Staff informed her of the requirements and suggested she review the Brown Act, commencing with Government Code section 54950, et seq. Their business is publicly noticed and now held consistent with the Ralph M. Brown Act.

As mentioned, the District also employs one, part-time, secretary. The secretary prepares the meeting agendas, posts public notices, and pays the District's bills at the direction of the Board.

The District provides sufficient public access to facilities and information. Since there is no locked gate, the public has access to the grounds at all times but the District actively discourages after-dark access by posting the cemeteries regular hours. All of the District's present files are available for review by appointment.

The Yolo County Auditor-Controller's Office performed an agreed upon procedures report on the Mary's Cemetery District's financial records in August 2010 for the period of July 1, 2004 to June 30, 2009. There is reasonable assurance that the District's financial records can be relied upon to produce financial statements in accordance with generally accepted accounting principles; however, the Auditor-Controller found the following:

- The District does not require the Grantee to certify that a person is eligible to be buried at the cemetery when the Grantee transfers their ownership rights to another family member or friend. The County Auditor-Controller recommends that the District update its policy statement and develop a form to be completed by the Grantee at the time of plot sale or transfer of ownership rights to document interment eligibility at the Cemetery.
- The District is using portions of walkway areas for burial and not noting it on the official map of the Cemetery. It is recommended that the District consult with an engineer to determine if the walkway area is suitable for burials and update their official map accordingly.

- The District does not have a policy for the waiver of chapel fees and does not require a rental agreement to be completed by the customer for community events. The Auditor-Controller recommends that the District develop a policy for the waiver of fees and consult with their legal counsel regarding its authority for such waivers. It is also recommended that the District obtain a rental agreement for each event held at the Cemetery.
- The District does not use cash receipts to record plot sales, endowment fees, chapel rental fees, and security deposits. In addition, the Board of Trustees does not receive a treasurer's report listing all receipts for the month. The County Auditor-Controller recommends that the District consider using pre-numbered cash receipts with the District's name and address on them to record proof of payment. The receipts should be referenced on the deed certificates and chapel rental agreements to ensure accountability over cash collections. It is also recommended that the District secretary provide the Board with a treasurer's report that includes all receipts for the month and that the report be reconciled to the monthly revenue ledgers to ensure that monies were deposited in the County treasury.
- The agendas tested did not include a brief description of all items discussed in the minutes and did not include the signature, date, and time, of when the agenda is posted. In addition, the Board of Trustees did not have a regular meeting once every three months, pursuant to Health and Safety Code Section 9029 and the Ralph M. Brown Act. It is recommended that the Board of Trustees consult with their legal counsel for further advice on this matter.
- The District has five (5) merchant credit cards from Home Depot for each of their Board members, District secretary and the independent contractor. The Auditor-Controller recommends that the District evaluate the need of having a merchant credit card for each of their Board members, District secretary, and independent contractor. Additionally, it is recommended that the District develop a process for monitoring the usage of the merchant credit cards to ensure that the cards are used as intended.
- The District does not have written procedures on handling and documenting arrangements for burials and the rental of the chapel. The County Auditor-Controller recommends that the District develop written procedures on handling and documenting arrangements for burials and the rental of the chapel and incorporate the laws and regulations that apply to the Cemetery's operations.
- The District does not restrictively endorse checks received for the collection of plot fees, chapel rentals, and security deposits. It is recommended that

purchase an endorsement stamp and endorse the checks immediately upon receipt from the customer to avoid misappropriation of checks.

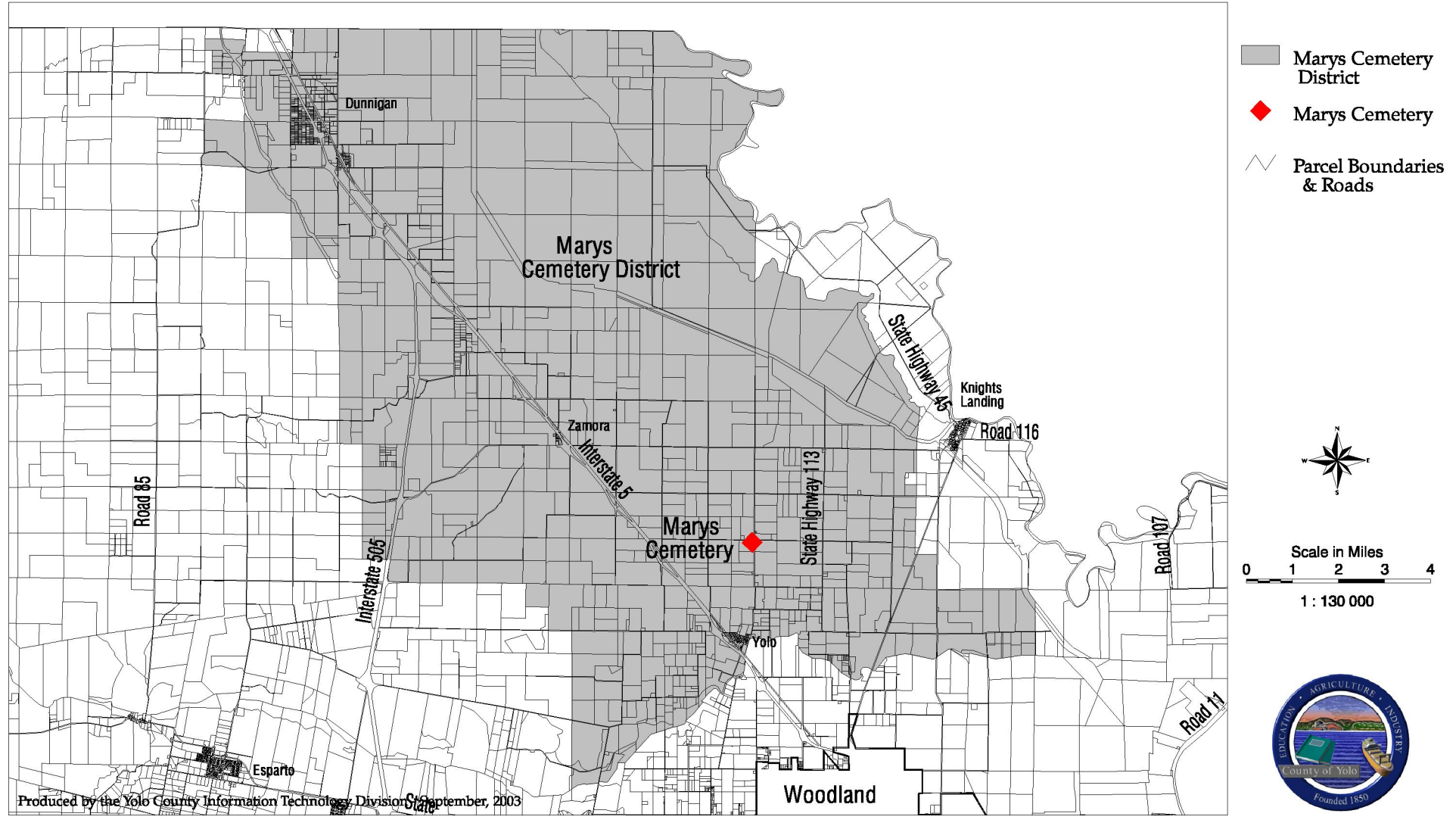
Mary's Cemetery District has yet to respond to the Auditor-Controller to address the above recommendations. During an interview with staff, the District Secretary was able to show the District's compliance with the above recommendations, including meeting at least once every three months.

Recommendations

The following actions are recommended for the Mary's Cemetery District:

1. Maintain the current Sphere of Influence, which is coterminous with District boundaries.
2. Consider sharing resources and services with Knight's Landing Cemetery District.
3. Examine the possibility of raising the chapel fee.
4. Explore the possibility of having an election to establish a small tax or fee that is paid as part of the residents' annual property tax.
5. Develop a formal capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources, and timing for completion.
6. Respond to and follow the recommended actions of the Yolo County Auditor-Controller's agreed upon procedures report.

Marys Cemetery District



WINTERS CEMETERY DISTRICT



***415 Cemetery Drive
Winters, CA 95694-0402***

Contact: Brett T. DunHam (530) 795-2475

The Winters Cemetery is south of Anderson Avenue and north of Grant Avenue/Hwy 128, at the end of Cemetery Drive. It consists of roughly 13 acres, 3-5 acres of which is undeveloped, and has about 8,450 buried decedents. The Cemetery is open Monday through Friday, 7:00 a.m. to 4:00 p.m.

The Winters Cemetery was originally known as the Masonic Cemetery of Winters and was founded in 1875 for members of the Masonic Order and for the public. The first burial in the Cemetery was Bert Allen who died on November 22, 1876. Decedents, from as early as 1860, were relocated to the Cemetery from other local cemeteries. Several members of the Donner party were buried in the Masonic Cemetery of Winters including Solomon Hook, his wife Alice M. Hook, and their son Edward.

The Winters Cemetery District was formed on December 3, 1941 when Buckeye Lodge № 195 of the Masonic Order deeded the Cemetery over to the County of Yolo. The District encompasses 78,907 acres and covers parts of Yolo and Solano Counties (see Map 7), with the greater portion of the District lying in Yolo County.

Growth and Population Projections

The Winters Cemetery District serves a population of approximately 7,500. The City of Winters is the only city within the District's boundaries, and according to the 2000 census the City had a population of 6,125. SACOG projections estimate that the population of Winters will more than double to 12,360 by the year 2035.

The Winters Cemetery District has 8,450 interments with room for about 2,500 more. The District currently performs 40 to 50 burials on average, each year. Given the

estimated increase in population and the subsequent increase in burials, the District has room in its Cemetery for another 25 to 30 years.

Infrastructure Needs and Deficiencies

Winters Cemetery District seems to have all the necessary equipment to provide services. The District has prepared a list of future infrastructure and equipment needs they hope to address, as funds become available.

The District's office and restrooms need to be renovated and updated to meet the Americans with Disabilities Act (ADA) requirements. The sprinkler system needs to have timers installed. The existing 67-year old well may need to be replaced.

The District has a backhoe, but ongoing costly repairs might be avoided by buying a new one that costs approximately \$100,000.

The Winters Cemetery District is most concerned with its availability of land for future services. The District does not own contiguous cemetery land to expand on. The only remaining developable land, an eight-acre walnut orchard, surrounding the Cemetery has other intended land uses. The District is hopeful that they can acquire approximately two acres from the orchard for the Cemetery. The District is currently looking into putting a measure on the ballot that would designate funds for the purchase of the land.

Financing Constraints And Opportunities

The Winters Cemetery District is adequately funded to serve the needs of the District. The District recommended and approved a budget of \$294,803 for fiscal year 2010-2011. The District has \$210,196 in cash reserves and \$79,041 in restricted reserves for equipment. The District can also access the interest accumulated on their Endowment Care Fund (see California Health and Safety Section 9003) if needed.

The Winters Cemetery District is funded through property taxes from both Yolo and Solano Counties (see Table 10). On average, the District receives 64 percent of their revenue from property taxes.

Cemetery districts do not regulate property tax revenues. The Winters Cemetery District can only increase its funding by increasing the fees charged for services or levying assessments. Both of these would be subject to protest proceedings. The District can also levy special taxes, which would be subject to a vote. The Winters Cemetery District looks at fees and services from other comparable cemetery districts in the region every two years or so and sets comparable fees.

In 2007-2008, the District had increases in property tax revenues and interest income totaling over \$60,000; however, they expended \$44,000 to chip seal the streets in the Cemetery. In 2008-2009, interest on investments was down. Additionally, cement headstone strips, burial niches, and benches, were installed totaling approximately \$38,500. In 2009-10 there was a loss of revenue due to the State budget, and overall revenues were down. Improvements were done in Section 11 of the Cemetery to allow for raised headstones in hopes of bringing in more revenue (see Table 10).

Table 10. Winters Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2005-2006	\$244,020	\$143,906	59%	\$159,775	\$84,245
2006-2007	\$269,667	\$162,258	60%	\$202,599	\$67,068
2007-2008	\$262,222	\$171,068	65%	\$283,185	(\$20,963)
2008-2009	\$267,926	\$174,794	65%	\$323,548	(\$55,622)
2009-2010	\$234,969	\$164,568	70%	\$280,207	(\$45,238)
5 year Avg	\$255,761	\$163,319	64%	\$249,863	\$5,898

Source: SCO Special District Financial Transaction Reports 2005 to 2010

In December 2008, the District installed a columbarium in the Cemetery which holds 120 niches. A Columbarium helps alleviate land issues by conserving space and addressing the ongoing increase in cremations. For these reasons, the District has plans to purchase more columbaria in the future.

New fees were adopted July 2010. Rates for a standard grave space are \$800.00 and a cremation short-grave space is \$600. The endowment fund fee is \$300 and the non-resident fee is \$400 (see Appendix B). The Winters Cemetery District's prices are almost on par with those of the Davis Cemetery District, which has the highest rates among the public cemetery districts in the County.

Opportunities for Shared Facilities and Cost Avoidance

The Winters Cemetery could share resources and services with Capay and Cottonwood Cemeteries. Cottonwood and Capay are nine and fifteen miles apart from Winters, respectively, which might make sharing resources feasible.

The Winters Cemetery District is proactive about cutting costs and conserving space. The District encourages cremation over burial. It is more efficient for the District to do

cremation burials since as many as eight can fit in each plot. About half the interments that the District performs are cremations and half are burials. Additionally, with the installment of the columbarium in 2008, and plans to install more in the future, the District meets the needs of the residents and conserves much needed space in the Cemetery.

The District only allows flush (flat cement) markers to be used in the newer part of the Cemetery with the exception of Section 11, which allows for raised headstones in specific areas. This allows the Cemetery to be more easily and efficiently maintained.

Government Structure and Operational Efficiencies

The District has a three-member Board of Trustees. One of the District's trustees is from Solano County. The Winters Cemetery District makes an effort to get at least one person from Solano County to serve as a trustee to ensure representation, since part of the District lies in Solano County.

The Winters Cemetery District operates very efficiently under its current government structure. In addition to a three-member board of trustees, the District has a full-time manager, part-time secretary, and two groundskeepers, one of which is part-time.

The Winters Cemetery District holds meetings on the first Wednesday of every month, or as necessary. The District appears to be in compliance with the Brown Act. Public notice of meetings is posted in two areas of the Cemetery and at the local post office.

The Yolo County Auditor-Controller's Office performed an agreed upon procedures report on the Winters Cemetery Districts financial records in June 2010 for the period of July 1, 2005 to June 30, 2009. There is reasonable assurance that the District's records can be relied upon to produce financial statements in accordance with generally accepted accounting principles. However, the Auditor-Controller found the following:

- Certificates of burial rights are not being recorded in the minutes to confirm that the certificate had been issued. Additionally, certificates are not being inventoried to control all used, unused, and voided certificates. The Yolo County Auditor-Controller recommends that the Trustees maintain control over certificates of burial rights issued for plot purchases to ensure that all certificates are accounted for, referenced to the burial documents, and agree to the amounts recorded on the District's revenue ledgers.
- The District Manager uses his own personal funds to purchase supplies and items needed to maintain the Cemetery grounds, including purchasing chemicals from his own membership account with Costco. It is recommended that the District obtain its own Costco membership, and discuss alternative payment methods with Costco management.

- The agendas tested did not include the signature, date, and time of when the agenda was posted. Additionally, the agenda for June 2008 did not include a description of the closed session item on salary increases. Recorded minutes should illustrate all discussions at the meeting and/or describe the postponement of an agenda item on a future agenda. Agendas must include a brief general description of items to be discussed on both the regular and the closed session calendar. The Yolo County Auditor-Controller recommends that the Trustees consult with their legal counsel for further advice on this matter.
- The District does not have written procedures on handling and documenting burial arrangements. It is recommended that the District develop written procedures on handling and documenting burial arrangements and incorporate the laws and regulations that apply to the Cemetery's operations.
- The District does not restrictively endorse checks received for the collection of burial fees. The Yolo County Auditor-Controller recommends that the District purchase an endorsement stamp and endorse the checks immediately upon receipt from the customer to avoid misappropriation of checks.

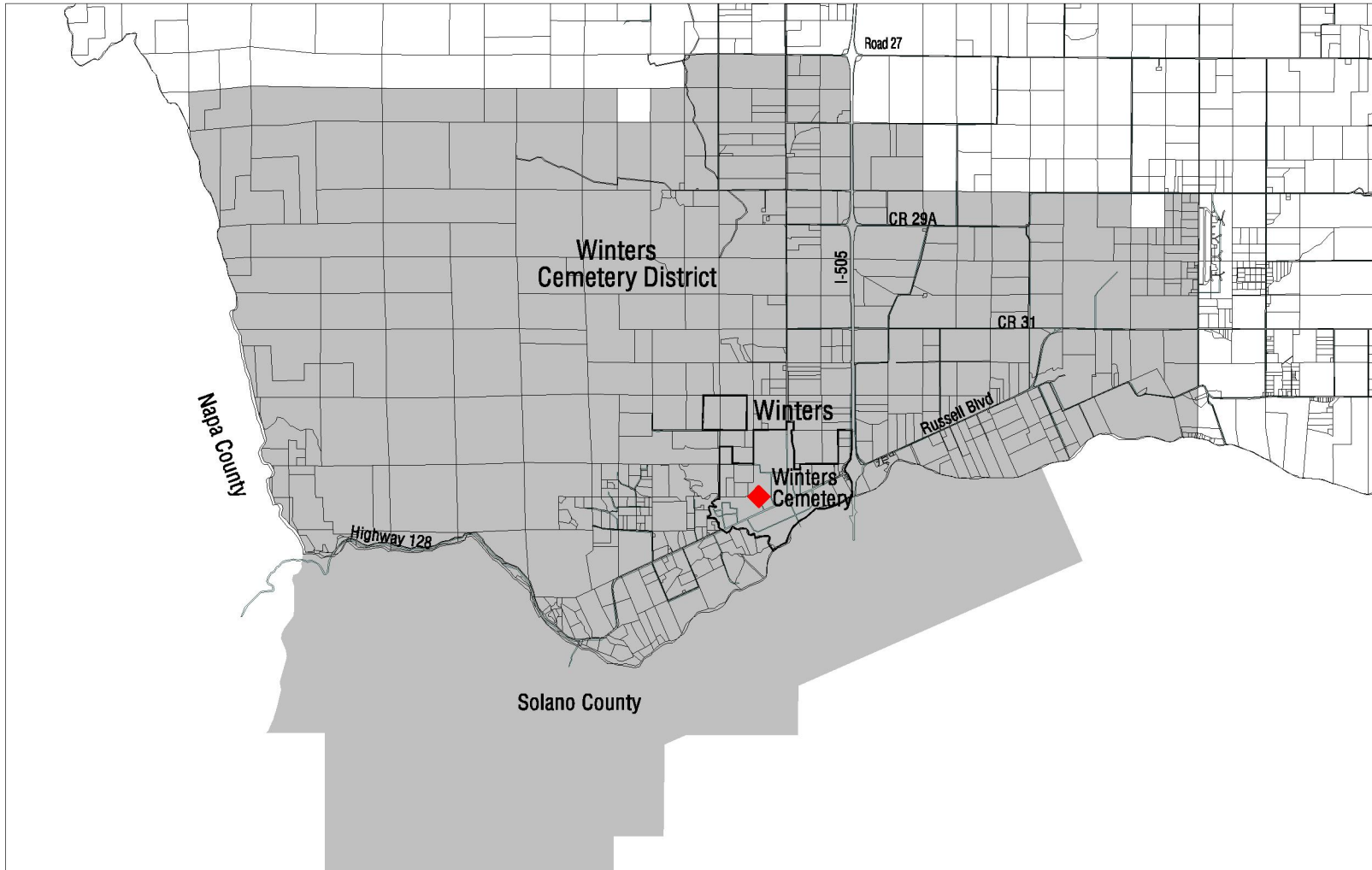
In response to these concerns, the Winters Cemetery District sent a corrective action plan for all recommendations to the Yolo County Auditor-Controller in August 2010.




Recommendations

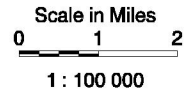
The following actions are recommended for the Winters Cemetery District:

1. Maintain the Winters Cemetery District's Sphere of Influence, which is coterminous with current boundaries.
2. Pursue agreements with Capay and Cottonwood Cemeteries to share services and responsibilities.
3. Develop a formal capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.
4. Explore the possibility of holding an election to establish a special tax of fee that is paid as part of the residents' annual property tax.
5. Follow the recommended actions of the Yolo County Auditor-Controller's agreed upon procedures report.

Winters Cemetery District



-  Winters Cemetery District
-  Winters Cemetery
-  Parcel Boundaries & Roads



SPHERE OF INFLUENCE

This sphere of influence update section addresses the criteria required by the Cortese/Knox/Hertzberg Act by referring to information contained in the municipal service review. Given that many of the Districts are facing similar conditions, this section is organized by key factors, stating general observations that apply to most Districts and then identifying specific Districts that have special circumstances worth noting.

Growth and Population

Growth and its impacts on population are of primary importance to all cemetery districts. An increase in population increases the number of individuals that require the services of a cemetery.

Population data for each District was determined by using 2000 U.S. Census data (see Table 11). Using a geographic information system, the area of each District was overlaid onto a map of U.S. Census tracts. Thus, the census tracts within a specific District were identified. The population attributed to each tract was then totaled and the population of each District determined.

Table 11. Yolo County Cemetery District Populations

Cemetery District	Service Area/SOI (sq. mi.)	Total District Population (2000)
Capay	285.36	3,329
Cottonwood	99.20	1,388
Davis	43.28	67,398
Knights Landing	33.62	1,331
Mary's	158.73	2,471
Winters	87.85 (Yolo) 35.44 (Solano)	7,513

Projected growth and future population data was determined by reviewing general plans for the communities within the Cemetery Districts and the Yolo County General Plan Housing Element. Population estimates from these sources were extrapolated from the number of housing units projected to be built in the future. SACOG population projection estimates were also used in cases where general plan data was not available.

Also, important to future growth and capacity estimates was qualitative data collected from interviews with Cemetery District Trustees and/or Cemetery managers, all of which have lived and worked in the Cemetery Districts for several years. Existing and future cemetery capacity can be estimated through the experience and observations of trustees and managers, who have an intimate knowledge of cemetery needs and community growth.

- Capay: Capay Cemetery District currently has a population of 3,329. It is a rural District and can anticipate a 2.7 percent growth rate. The District Cemetery has ample space to accommodate more than 100 years of development based on population projections.
- Cottonwood: Cottonwood Cemetery District serves a population of 1,388. Madison is the only town in the mostly rural District with a population of 384 residents in 2009. However, with the Clover Annexation in 2005, the addition of the Wild Wings community added an additional population of approximately 850 to the District. Unincorporated areas in Yolo County will grow by 2.7 percent per year. Just over half of the Cottonwood Cemetery is developed, and would therefore still have adequate space to accommodate up to 100 years of development if those projections were met.
- Davis: Davis Cemetery District has a population of 67,398. The District encompasses an area that is both urban and rural. The greatest population that the District serves is in the City of Davis, with a population of 60,308 in 2000. Just over 7,000 of the District's inhabitants live in rural areas, where a 2.7 percent per year growth rate is expected. The Davis Cemetery District is well prepared for future growth and the Cemetery has capacity for 100 years of service.
- Knights Landing: Knights Landing Cemetery District currently serves a population of 1,331 within its boundaries. This population primarily comes from the town of Knights Landing. According to the Yolo County 2030 General Plan EIR, the town of Knights Landing had a population of 1,064 in 2008 with a population increase of 4.4 percent annually. The Cemetery has enough room to accommodate this growth, but will require more land to operate into the future. The District recently redrew the Cemetery layout to accommodate more plots. Therefore, the Cemetery has adequate space for at least 30 years of service.
- Mary's: Mary's Cemetery District serves a population of 2,471. The population of the town of Yolo is 434 while Dunnigan had a population of 952. According to the Dunnigan General Plan, Dunnigan will have a population of 3,888 at build out. However, the Yolo County 2030 General Plan shows an additional 7,500 units to Dunnigan by 2030. Currently, Mary's Cemetery can only accommodate growth for 50 years.
- Winters: The Winters Cemetery District has a population of 7,513. Part of the District lies in Solano County, though the greatest portion of the District's population comes from the City of Winters in Yolo County. The population of the City of Winters is projected to more than double from 6,125 in 2000 to

12,360 in 2035. The Winters Cemetery District will be able to provide 25 years of service.

Present and Planned Land Uses

Cemetery districts do not have authority to make land use decisions. The responsibility for making land use decisions within a cemetery district's boundaries is retained by the county and cities they serve. Moreover, districts are subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

- Capay, Cottonwood, Knights Landing, and Mary's: These Yolo County Cemetery Districts are surrounded by agricultural land. The presence of agriculturally zoned land surrounding the cemeteries makes the possibility of cemetery expansion more feasible. Given that the land next door is not developed for commercial, industrial, or residential uses, it is still open space and available for development as a cemetery, if a purchase is viable.
- Davis: The Davis Cemetery is surrounded by residentially zoned land. Fortunately Davis has more than sufficient land for more than 100 years of service.
- Winters: The Winters Cemetery has residentially zoned land to the west and south, a public school to the north, and is zoned for agriculture to the east. Any expansion of the Cemetery lands will have to be to the east where a city park is being planned.

Present and Planned Need for Facilities

The majority of Public Cemetery Districts in Yolo County are meeting the needs of the residents in their communities. Greater information to this effect is contained in the Municipal Service Review section of this document.

Growth in the County is expected to increase at steady, and in some cases, rapid rates. However, most of the Districts in areas of greater development have procured facilities to prepare for this growth in population and are proactively managing this situation.

- Capay, Cottonwood, Davis: These Districts have sufficient facilities for 100 years of development. Consequently, Davis wants to expand their sphere of influence to include all areas of Yolo County currently not in a cemetery district. Davis recently installed 96 double size niches with expansion room for 288 additional.
- Knights Landing, Mary's: These Cemetery Districts have sufficient land for 30 and 50 years of development, respectively, but are lacking in resources

for infrastructure needs such as equipment and labor. Knights Landings Columbarium has space for 160 urns at 8 burials per year. Mary's Cemetery will not have sufficient land for development if the town of Dunnigan grows as the Dunnigan Specific Plan and County General Plan expects.

- Winters: The Winters Cemetery District has enough resources for equipment and labor needs, yet only has land for 25 years of development. However, Winters recently added a columbarium with 120 niches.

Present Capacity

A discussion of the capacity of each Cemetery is contained in the Municipal Service Review sections of this document. None of the Districts are facing a shortage of space in within the next five to ten years. However, some Districts are researching and planning to purchase property to help them meet future demand for space.

Social/Economic Communities of Interest

In general, the Public Cemetery Districts of Yolo County provide the communities within their boundaries with compassionate and effective public service.

Boards of Trustees manage the Districts and District managers are committed to the people and communities they serve.

Sphere of Influence Recommendations

Capay, Cottonwood, Knights Landing, Mary's, Winters: These Cemetery Districts should maintain their current spheres of influence which are coterminous with existing boundaries.

Davis: Davis provides adequate services to the communities it supports. This District generates more revenue than the other five Districts combined. At this time, Davis Cemetery District is maintaining its current Sphere of Influence, which is coterminous with current District boundaries; however, on behalf of the District Board, staff is looking into the feasibility of expanding the current Sphere of Influence boundaries to include all areas of Yolo County not currently in a cemetery district.

REFERENCES

California State Health and Safety Code

<http://www.leginfo.ca.gov/calaw.html>, Sections 8700 et seq.

Capay Valley General Plan Update

With July 2010 edits

Davis Cemetery District

Davis Cemetery District Master Plan, 2005

Davis Cemetery District

<http://www.daviscemetery.org/>

Governor's Office of Planning and Research

LAFCO Municipal Service Review Guidelines-Final August 2003

<http://www.opr.ca.gov/planning/publications/MSRGuidelines.pdf>

Great Valley Center

Assessing the Region via Indicators: The Economy (3rd Edition)

http://www.greatvalley.org/artman2/uploads/1/econindicators09_final.pdf

LSA Associates, Inc.

Yolo County 2030 Countywide General Plan EIR, April 2009

IV. Setting, Impacts, and Mitigation Measures

A. Land Use and Housing

Olander, Doug

Yolo County Assessed Value, 2009/10 Fiscal Year

Sacramento Area Council of Governments-Metropolitan Transportation Plan 2035

Population Housing and Element Projections, July 2008

Sacramento Area Council of Governments

SACOG Population Projections

<http://www.sacog.org/demographics/pophsg/>

Sacramento Area Council of Governments

Population and Housing for Yolo County by Jurisdiction

http://www.sacog.org/demographics/pophsg/cities/yolo_cities.pdf

Sacramento Area Council of Governments

Population and Housing by Census Tract

http://www.sacog.org/demographics/pophsg/census/yolo_tract.pdf

U.S. Census Bureau

<http://factfinder.census.gov>

Yolo County Public Cemetery Special Districts

Municipal Service Review

Sphere of Influence Study

Administrative Draft – February 28, 2011

Yolo County Auditor-Controller

Public Cemetery Districts Agreed Upon Procedures Report on District Financial Records

Yolo County General Plan Environmental Impact Report

Land Use and Housing

Yolo County 2030 General Plan, 2008

Housing Element, Agriculture and Economic Development Element, Land Use Element, Policy CC-3.5 Table LU-11 Community Planning Guidelines

Yolo LAFCO

Knights Landing Public Cemetery District-Yolo LAFCO Summary Review of Annexation and Funding Options, September 2009

Yolo LAFCO

Yolo County Public Cemetery Districts Municipal Service Review and Sphere of Influence, 2003

Interviews

Davis Cemetery District – Val Dolcini & Dennis Dingemans, Trustees; Joseph Cattarin, Cemetery Manager; Susan Finkleman, Office Manager (September 21, 2010)

Knights Landing Cemetery District – Mardella Archer, Secretary (September 29, 2010)

Mary’s Cemetery District – Jane Sieferman, Trustee; Linda Tolson, Secretary (October 5, 2010)

Winters Cemetery District – Larry W. Justus, Trustee; Brett T. Dunham, Manager; Sheila Carbahal, Secretary (October 14, 2010)

Capay Cemetery District – Susan Stewart, Trustee; Dorothy Motroni, Secretary (December 6, 2010)

Cottonwood Cemetery District – John Regelbrugge, Trustee; Nate Palmer, Assistant Deputy to Yolo County Board of Supervisor Duane Chamberlain (January 20, 2011)

APPENDICES

Appendix B: Rate Schedules

Schedule of Fees - Capay Cemetery District

Effective July 1, 2010

Sale of burial plot - \$500 plus \$250 for endowment

Charges for burial (digging grave, etc.) - \$400

Charge for ash burial - \$150 plus \$250 endowment (This covers both the land and the burial itself.)

Cottonwood Cemetery Fee Schedule

Current fees as of July 31, 2010

	Non-Resident	Resident
Plot purchase	\$520.00	\$450.00
Endowment fee	\$145.00	\$125.00
Opening & Closing for cremains	\$90.00	\$90.00
Opening & Closing for casket burial	Jerry's amount	Jerry's amount

Burial Arrangement Guidelines

Individuals wanting to purchase a cemetery plot in Cottonwood Cemetery must first qualify as a resident of the district by meeting criteria in our Interment Eligibility Check List.

They are given an Interment Agreement form signed by both parties: a representative of the district and themselves. The fees for plot purchase and endowment care according to our schedule are collected at this time. Individuals are issued a signed, dated receipt.

The fees may change depending upon the California Health & Safety Code changes or at the discretion of the cemetery.

Davis Cemetery District: Prices

Effective date:

March 15, 2008

tax 4/1/09 format 11/23/09

interment	plot type/size	plot cost	endowment*	opening	taxable vault	sales tax	admin fee	total
casket	TITAN single burial	\$920	\$200	\$850	\$1,150	\$100.63	\$15.00	\$3,235.63
	LINER single burial	\$920	\$200	\$850	\$700	\$61.25	\$15.00	\$2,746.25
	COMPANION crypt	\$920	\$200	\$1000/ \$700	\$1,000	\$87.50	\$15.00	\$3222.50/ \$715
cremation*	3' X 1.25' (12" X 24")	\$450	\$100	\$400	(optional urn \$90 / oversz \$125)	(\$7.88/\$10.94)	\$15.00	\$965
	*flush markers only 2' X 1' (8" X 16")	\$350	\$75	\$400	(no urn permitted)	N/A	\$15.00	\$840
infant area*	infant areas (8"X16")	\$225	\$75	\$400	\$300	\$26.25	\$15.00	\$1,041.25
	*flush markers only							

We accept checks, money orders, VISA and MC.

eligible non-resident fees:	\$250/\$500
Saturday surcharge (10 AM):	\$450
marker setting:	\$25 - \$200
marker moving:	\$150 - \$1000 (depending on size)
flower vases or cremation bags:	\$20 ea. plus \$1.75 tax
monument surcharges	\$170/6" height (details on back)
MMO or second marker	\$50 flush + additional \$50 over normal surcharge per 6" height for MMO
chairs & tent for non-funeral	\$75 (if available)

*Interment into plots reserved prior to 1979 will be charged the current endowment fee.

Susan Finkleman - Office Manager

Davis Cemetery District

820 Pole Line Rd.

Davis, CA 95618

(530) 756-7807

FAX 756-7850

cemetery@dcn.org

www.daviscemetery.org

Davis Cemetery District: GREEN BURIAL SUPPLEMENTAL PRICE SHEET

effective as of March 15, 2008

format as of 11/23/09

~new tax as of 4/1/09

GREEN BURIAL	plot type/size	plot cost	endowment*	opening	stabilizer shelf	sales tax	admin fee	total
	single burial	\$920	\$200	\$1,300	\$250	\$21.88	\$15.00	\$2,706.88
	companion crypt	\$920	\$200	\$1400/800	\$250/250	\$21.88/21.88	\$15.00	\$2806.88/1086.88

We accept checks, money orders, VISA and MC.

- eligible non-resident fees: \$250/\$500
- Saturday surcharge (10 AM): \$450
- marker setting: \$25 - \$200
- marker moving: \$150 - \$1000 (depending on size)
- flower vases: \$20 ea. plus \$1.75 tax
- monument surcharges \$170/6" height (for additional details please see the regular price sheet)
- MMO or second marker \$50 flush + additional \$50 over normal surcharge per 6" height for MMO

*Interment into plots reserved prior to 1979 will be charged the current endowment fee.

Susan Finkleman - Office Manager

Davis Cemetery District (530) 756-7807
 820 Pole Line Rd. FAX 756-7850
 Davis, CA 95618 cemetery@dcn.org
www.daviscemetery.org

Davis Cemetery District: Cremation Option Pricing

Effective date: July 15, 2009

tax 4/1/09

format 11/23/09

interment	plot type/size	plot cost	endowment*	single opening	two interments at one time	admin fee	TOTAL
Niche *Memorialization incl.	12" Cube (Upper/Middle)	\$2,250	\$500	\$400	\$200	\$15	\$3,165/\$3,365
	12" Cube (Lower)	\$1,800	\$500	\$400	\$200	\$15	\$2,715/\$2,915
In Ground *Flush marker not incl.	3' X 1.25' (12" X 24")	\$450	\$100	\$400		\$15	\$965
	2' X 1' (8" X 16")	\$350	\$75	\$400		\$15	\$840
Scattering	Scattering Garden	\$350	\$70			\$15	\$435

We accept checks, money orders, VISA and MC.

Eligible non-resident fees: \$250/\$500
 Saturday surcharge (10 AM): \$450
 Cremation bags: \$20 each plus \$1.75 tax
 Optional urn for 12"x24" cremation plots: \$90 standard/\$125 oversized plus \$7.88/\$10.94 tax

*Interment into plots reserved prior to 1979 will be charged the current endowment fee.

Susan Finkleman - Office Manager

Davis Cemetery District
 820 Pole Line Rd.
 Davis, CA 95618

(530) 756-7807
 FAX 756-7850
 cemetery@dcn.org
www.daviscemetery.org

KNIGHTS LANDNG CEMETERY

P.O. Box 97

Knights Landing, CA 95645

07/01/2008

Ground	<u>Knngts Ldng Residents</u>	<u>Robbins Residents</u>	<u>Out Of Area</u>
Cemetery Plots	\$ 400.00	\$ 650.00	\$ 1,200.00
Cremation Plots	\$ 400.00	\$ 650.00	\$ 1,200.00
Open & Closing (Full)	\$ 500.00	\$ 550.00	\$ 700.00
Open & Closing (Cremation)	\$ 200.00	\$ 300.00	\$ 400.00
Endowment	\$ 300.00	\$ 400.00	\$ 600.00
Disinterment Full	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Disinterment Ashes	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Grave Marker (Aspf 7-1-08)	\$300.00	\$ 300.00	\$ 300.00
Vault (Sales Tax)	?	?	?
Service on Weekend	\$ 150.00	\$ 150.00	\$ 150.00
<u>NICHE WALL West Side</u>			
1st Row - Top	\$ 1,500.00	\$ 1,850.00	\$ 2,700.00
2nd Row	\$ 1,200.00	\$ 1,550.00	\$ 2,400.00
3rd Row	\$ 1,000.00	\$ 1,350.00	\$ 2,200.00
4th Row - Bottom	\$ 900.00	\$ 1,250.00	\$ 2,100.00
<u>Niche Wall North Side</u>			
Yolo County \$12.50 a space			

Mary's Cemetery District

Policy Statement June 2010

PLEASE READ CAREFULLY

Mary's Cemetery District is a unit of County Government, governed by three Trustees appointed for four year terms by the Yolo County Board of Supervisors and operated by the standards set forth in the Health and Safety Code Division 8, Part 4, Chapter 3, Section 9020 through Section 9031. A portion of taxes collected within the District are allocated for upkeep of the cemetery grounds and chapel. The six acre cemetery is fenced and automatic underground sprinkler systems are installed throughout. Plots are being sold to landowners and residents of the District as outlined below in the eligibility requirements.

The west acre acquired in 1992 differs from the rest of the cemetery in that the graves are in rows rather than in plots surrounded by walkways. Blocks of graves may be purchased together for a family plot. An area has been set aside for cremated remains plots. All plots in the west acre are required to have headstones surrounded by at least 4 inches of concrete. Vases for flowers must be imbedded in the concrete on either side of the headstone, not in front or to the rear, so all areas are accessible for mowing.

Other regulations and requirements are as follows:

- No trees, shrubs, or other planting will be placed on any burial plot in Mary's Cemetery District without consent of the Trustees.
- No cement walkways or curbs will be installed in the old cemetery east of the driveway or the 1935 addition without consent of the Trustees.
- No cement walkways or curbs will be installed in the 1992 west acre without the Board approval.
- At the time of burial, the plot owner will be given one year to have a headstone installed. If no marker is placed within one verified year, the District will arrange to have a marker installed with payment being the responsibility of the plot owner or heirs.
- Any owner of a plot will contact the District before making any No changes or additions to any plot can be made without the District Board approval.
- No glass containers will be used for flowers. All flowers, natural or artificial, will be removed when faded.

To be eligible for burial in Mary's Cemetery, one must be:

- A resident of the District;
- A landowner in the District;
- A former resident or taxpayer in the District who purchased burial rights while a resident or taxpayer;
- A member of the resident or landowners family: any spouse, by marriage or otherwise, child or stepchild, by natural birth or adoption, parent, brother, sister,

- half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix "grand" or "great", or the spouse of any of these persons"; as established by the Health and Safety Code Division 8, Part 4, r 1, Section 9002, Subsection (e) - see attached.
- A person is an eligible non-resident if the person is a family member of a person who is already interred in a cemetery owned by the District or is a family member of a person who has acquired interment rights in a cemetery owned by the District as allowed for by the Health and Safety Code Division 8, Part 4, Chapter 5, Section 9061, Subsection (b).

Fees for purchase of plots have been set at the following prices and are reviewed periodically:

- 1 regular burial plot..... \$500.00
- 1 cremation plot \$200.00
- Endowment Fund (paid at plot purchase)..... \$150.00

Opening and closing of all burial plots are performed by independent contractors. As of July 2007 their fees are:

- Regular full burial \$450.00
- Cremated remains burial..... \$125.00
- Interrupted opening/closing \$200.00

An interrupted opening/closing is defined as a burial plot that was thought to be empty, the opening was begun, and the burial plot was found to already contain human remains. If this happens, the burial site must be immediately closed and another burial site decided on.

If this situation is due to cemetery records being in error, it will be the responsibility of the cemetery district to pay the \$200.00 fee to the grave digger. However, if the cemetery district has advised the owner or heir of the plot being used that the burial records are not precise regarding placement of human remains in the area of the impending burial, and the family of the deceased decides to go ahead with the burial, it will be the responsibility of the family of the deceased to pay the grave digger the \$200.00 interrupted opening/closing fee.

PLEASE READ THE FOLLOWING NOTIFICATION DISCLOSURE:


Note that all records for Mary's Cemetery District were lost prior to 1962; and prior to 1999 the exact plot number and placements were not always noted. Any burial taking place in the old cemetery, (which is all burial plots to the East of the driveway), are considered to be suspect and may be found to contain human remains not noted in the cemetery records thereby requiring an interrupted opening/closing fee. If a burial site is discovered to contain human remains not noted in the cemetery records, the family is responsible for paying the \$200.00 fee to the grave digger.

Mary's Cemetery District
Policy Statement – June 2010
Page three

The Trustees desire to manage Mary's Cemetery District in a manner that will enhance its' historic nature, yet serve the modern times. We welcome any suggestions and appreciate the support of the community.

Trustees: Priscilla Bolinder 662-2351
 12700 County Road 98, Woodland, CA 95695
 Wes Reiff 662-0705
 38945 County Road 15, Woodland, CA 95695
 Jane Sieferman 662-2561
 P. O. Box 135, Zamora, CA 95698

District Secretary: Linda Tolson 662-9221
 38870 County Road 13, Woodland, CA 95695



Jane Sieferman, Chairman of Board of Trustees



Priscilla Bolinder, Trustee



Wes Reiff, Trustee

**WINTERS CEMETERY DISTRICT
PRICE LIST – JULY 1, 2010**

GRAVE SPACE BURIAL RIGHTS

Standard Grave Space.....	\$ 800.00
Cremation Short-Grave Space.....	\$ 600.00

SECTION #11 SELECTED AREAS

NOW AVAILABLE FOR LARGE

UPRIGHT HEADSTONES

Grave Space.....	\$1000.00
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CREMATION NICHE (ALL INCLUSIVE)

Includes area for two Urns, Opening/Closing Endowment fee, Plaque with engraving and Vase...	\$ 900.00
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Additional Endowment fee on 2 nd burial opening....	\$ 300.00
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OPENING AND CLOSING

Standard Grave Space.....	\$ 700.00
Infant	\$ 300.00
Cremation	\$ 300.00

ENDOWMENT CARE FUND	\$ 300.00
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NON-RESIDENT FEE	\$ 400.00
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HANDLING/SET-UP FEE

Interment	\$ 250.00
Inurnment	\$ 200.00

VAULT, LINERS, URNS

Standard Vault	\$ 700.00
Standard Liner	\$ 600.00
Infant Liner	\$ 250.00
Urn	\$ 200.00

ADDITIONAL CHARGES FOR

SATURDAY SERVICES DEPENDING

<u>UPON EMPLOYEE AVAILABILITY ...</u>	\$1500.00
--	------------------

All eligible non-residents will be charged a non-resident fee. Non-resident means any eligible person who was not a resident or taxpayer of the District at time of death. Endowment Care Fund fees are non-refundable. All burials require an approved vault, liner or urn. All sales and services subject to the rules and regulations of the Winters Cemetery District. All arrangements to be paid in full prior to burial.

FEB - 4 2011

YOLO LAFCO

Davis Cemetery District
820 Pole Line Rd.
Davis, CA 95618
530-756-7807
www.daviscemetery.org

February 2, 2011

Olin Woods, Chair, and Members of the
Yolo County Local Agency Formation Commission
625 Court Street, Suite 203
Woodland, CA 95695

Re: request for amendment to sphere of influence

Dear Mr. Woods:

In response to the LAFCO staff letter of 1/18/2011 regarding our interest in amending the current Sphere Of Influence (SOI) for the Davis Cemetery District (DCD), I wish to formalize a request for such an amendment on behalf of the Board of Trustees. Our Board of Trustees voted unanimously in September, 2010 to initiate the process for this expansion. A site map, showing in crosshatch the proposed new area to be included in our SOI, is attached for your reference.

Our vision in requesting this sphere of influence amendment is to offer the benefits of a cemetery district to all the areas of Yolo County which are not currently served by such a district. We feel that DCD is in a good position to offer such services because:

1. All areas of Yolo County which are not currently served by a cemetery district are immediately adjacent to our current SOI.
2. DCD has less than 50% of its available land currently used for burial; we project the capacity to serve the burial needs of the proposed amended SOI for at least 200 years (and probably substantially beyond that time frame).
3. Our current SOI does not include areas of anticipated population growth that could allow for efficient use of the burial space DCD has to offer.
4. Residents within the proposed amended boundaries have approached the DCD Board of Trustees in 2010 requesting that changes be initiated which would allow them burial rights in DCD due to a substantial set of ties with the Davis community, through involvement with UC Davis, employment within current DCD boundaries and/or involvement with other organized civic or religious groups within the current DCD boundaries.
5. After our SOI is amended, DCD anticipates coming to the Commission to request annexation of its new SOI boundaries without requesting further tax revenues from the proposed area of annexation. It is our assessment that the additional burial revenue generated by serving those included within the proposed amended SOI boundaries will be sufficient to enable us to meet any additional fiscal needs generated by serving the annexed areas.

Since we are requesting this amendment during the normal 5 year SOI review process, we would like to request that the LAFCO fees associated with such an amended SOI be waived.

Please let us know if you need any further information.

Sincerely,



Dennis Dingemans
Chair for the Board of Trustees of the Davis Cemetery District

