

**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:** May 16, 2011

**Subject:** Receive and Consider the Draft Public Cemetery Special Districts (except for Davis) MSR/SOI (LAFCO № S-036) Study, Hold the Public Hearing, Accept a General Exemption as the Appropriate Environmental Review, and Adopt the Yolo County Public Cemetery Special Districts Draft Municipal Service Review and Sphere of Influence as Final

## **Recommended Action**

1. Hold the continued Public Hearing to receive comments on the Draft Yolo County Public Cemetery Special Districts (except for Davis) Municipal Service Review and Sphere of Influence Update (Exhibit 1); and
2. Determine that the Draft Yolo County Public Cemetery Special Districts (except for Davis) Municipal Service Review and Sphere of Influence Update is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3); and
3. Adopt the Draft Yolo County Public Cemetery Special Districts (except for Davis) Municipal Service Review and Sphere of Influence Update as Final, including:
  - Maintaining the Capay, Cottonwood, Knights Landing, and Mary's Cemetery District's Sphere of Influence boundaries, which are coterminous with existing boundaries; and
  - The addition of a 20 year sphere of influence line to the Winters Cemetery District SOI to cause that portion of its eastern boundary, at County Road 95, to square up with its northern boundary, at County Road 27, forming a more logical and orderly boundary.

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### **COMMISSIONERS**

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★ *County Member* Matt Rexroad, Vice Chair ★  
★ *City Members* Stephen Souza, Skip Davies ★ *County Member* Don Saylor ★

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### **STAFF**

★ *Executive Officer* Elizabeth Castro Kemper ★ *Assistant Executive Officer* Elisa Carvalho ★  
★ *Commission Clerk* Terri Tuck ★ *Commission Counsel* Robyn Truitt Driven ★

## **Reason for Recommended Action**

The Municipal Service Review and Sphere of Influence Study (MSR/SOI) are required by State law to serve as guidance documents for any boundary changes to the Yolo County Public Cemetery Special Districts. The Public Hearing provides the Commission an opportunity for formal review of the Study and an opportunity to make a recommendation regarding the Sphere of Influence boundaries.

The Commission received a Draft of the Yolo County Public Cemetery Special Districts MSR/SOI in February 2011. The Winters Cemetery District Board of Trustees, in its comments on the Draft MSR/SOI, proposed an expansion of its SOI boundary line to square off its eastern boundary at County Road 95, north to County Road 27, promoting a more logical and orderly service area. After careful consideration, staff recommending a change to the eastern boundary of the Winters Cemetery District SOI... The area to be included is roughly 8 square miles (5,120 acres) and is agriculturally zoned land.

## **Budget Impact**

None, the Yolo County Public Cemetery Special Districts MSR/SOI Study was prepared in-house.

## **Environmental Review**

This MSR/SOI qualifies for a general exemption from environmental review pursuant to CEQA Guidelines Section 15061(b)(3), which states "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". There is no possibility that the MSR/SOI update would have a significant effect on the environment because there is no development or land use change associated with the project.

## **Background**

The Commission Received the Yolo County Public Cemetery Special Districts Municipal Service Review and Sphere of Influence Study (MSR/SOI) for review on February 28, 2011. The Commission approved the separation of the Davis Cemetery District portion from the Draft MSR/SOI so that staff could further study the District's request for potential expansion of its SOI. Additionally, the Commission asked staff to further consider the feasibility of consolidating one or more of the Cemetery Districts for better efficiency of services.

On March 28, 2011, the Public Hearing for the Draft Cemetery Districts MSR/SOI (except for Davis) was continued to allow time for each of the District's Board of Trustees to review the Study and respond with any comments, suggestions, or changes, to the Draft MSR/SOI. Additionally, staff needed more time to evaluate each District's response and consider the Commission's directive to look at the feasibility of consolidation of one or more of the Cemetery Districts.

## Summary

Yolo County has six public cemetery districts: Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters. This Municipal Service Review and Sphere of Influence (MSR/SOI) Update is prepared for all of the Yolo County Public Cemetery Special Districts except for Davis. The combination of the two studies analyzes each District's ability to provide existing and future residents with cemetery services. The MSR/SOI were prepared to meet the requirements and standards of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH).

The fundamental role of the Local Agency Formation Commission (LAFCO) is to implement the CKH Act (found in Government Code Section 56000, et seq.), consistent with local conditions and circumstances. The CKH Act guides LAFCO decisions. The MSR/SOI will assist the Commission and staff when considering actions that will affect the Public Cemetery Special Districts.

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 have adequate space for the populations they serve, with enough land for more than 90 years of service, even with projected population growth, except for Mary's. Capay and Winters each have approximately 5 acres of undeveloped land for additional service capacity into the future. The Winters Cemetery is nearly surrounded by development on every side and there are few opportunities for expansion; however, the District is trying to acquire an additional 2 acres of land, part of a 5 acre walnut orchard on the eastern boundary of the Cemetery, which is currently intended for other land uses. Cottonwood, Knights Landing, and Mary's Cemetery Districts have no additional land in their Cemeteries for added service capacity. They will have to be proactive in acquiring cemetery land for service beyond the 90 years. 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 Public Cemetery Districts in Yolo County are meeting the needs of the residents in their communities. In the Cottonwood and Mary's Cemetery Districts, families of the deceased are expected to contract with Paul's Cemetery Services through the funeral agency handling the burial. This strategy enables these Districts to avoid equipment, maintenance, and associated costs related to owning and operating a backhoe. Other Districts may be able to benefit from using the same burial service process as the Cottonwood and Mary's Cemetery Districts.

Consolidation may not be appropriate at this time due to distance between the cemeteries and community identity; existing operational efficiencies; and district opposition. The MSR/SOI looked at the possibility of consolidating one or more of the cemetery districts in order to achieve operational efficiencies. Due to the distances between cemeteries and the close association of each one with their individual communities, there are no apparent opportunities for shared facilities. Additionally, two

of the Districts are already achieving operational efficiencies through the transfer of services to other entities; other districts may benefit from this arrangement. Finally, the cemetery districts were opposed to consolidation; however, they may want to consider working with each other to optimize and streamline the administrative and financial services of each cemetery district.

Financial resources affect a District's ability to provide quality, reliable service. The Cemetery Districts are adequately funded for the services they provide. Capay, Cottonwood, Knights Landing, and Mary's, provide satisfactory service with their limited budgets and rely largely on volunteers to provide services and sustain each cemetery district. Winters Cemetery District is in sound financial condition. The District receives a sufficient amount of income from property taxes and service fees.

### **Other Agency Involvement**

Staff worked with each Cemetery District's staff and Board of Trustees to obtain information. Staff also worked with the County Auditor-Controller's Office and the Information Technology Division. All comments have been incorporated into the Study and distributed to the Cemetery District's Board of Trustees.

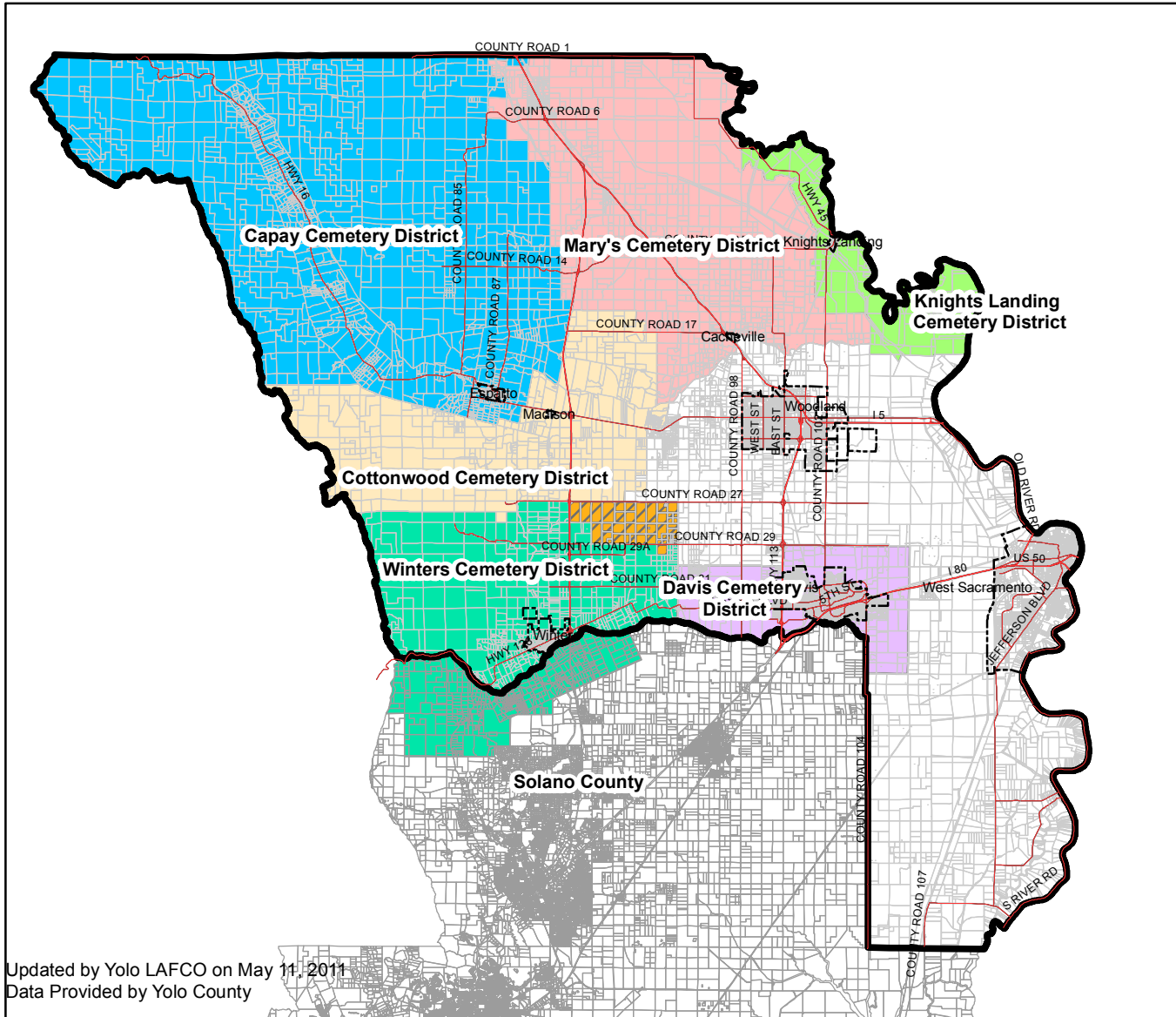
### **Attachments:**

Map 1: Existing and Proposed Draft Yolo County Public Cemetery Special District's Sphere of Influence

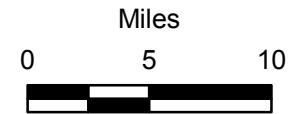
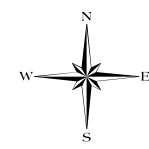
Exhibit 1: Draft Yolo County Public Cemetery Special District's Municipal Service Review and Sphere of Influence Study



# Current and Proposed Cemetery Special District Sphere of Influence Boundaries



- Capay Cemetery District
- Cottonwood Cemetery District
- Davis Cemetery District
- Knights Landing Cemetery District
- Mary's Cemetery District
- Winters Cemetery District
- Proposed Winters SOI
- Parcels
- City's & Towns
- Major Roads and Highways
- Yolo County Boundaries



1 : 500,000

Updated by Yolo LAFCO on May 11, 2011  
Data Provided by Yolo County

Draft

Yolo County  
Public Cemetery Special Districts

Municipal Services Review and  
Sphere of Influence Update

*Yolo County Local Agency Formation Commission*

*May 16, 2011*

# ***YOLO COUNTY***

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## ***LOCAL AGENCY FORMATION COMMISSION***

### ***COMMISSIONERS***

Olin Woods, Chair, Public Member

Stephen Souza, City Member

Skip Davies, City Member

Matt Rexroad, County Member

Don Saylor, County Member

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## ***EXECUTIVE SUMMARY***

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Capay, Cottonwood, Knights Landing, Mary's, and the 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.

Consolidation may not be appropriate at this time due to distance between the cemeteries and community identity, existing operational efficiencies, and district opposition. The MSR/SOI explores the possibility of consolidating one or more of the cemetery districts in order to achieve operational efficiencies. Due to the distances between cemeteries and the close association of each one with their individual communities, there are no apparent opportunities for shared facilities. Additionally, two of the Districts are already achieving operational efficiencies through the transfer of services to other entities; other districts may benefit from this arrangement. Finally, the cemetery districts were opposed to consolidation; however, they may want to consider working with each other to optimize and streamline the administrative and financial services of each cemetery district.

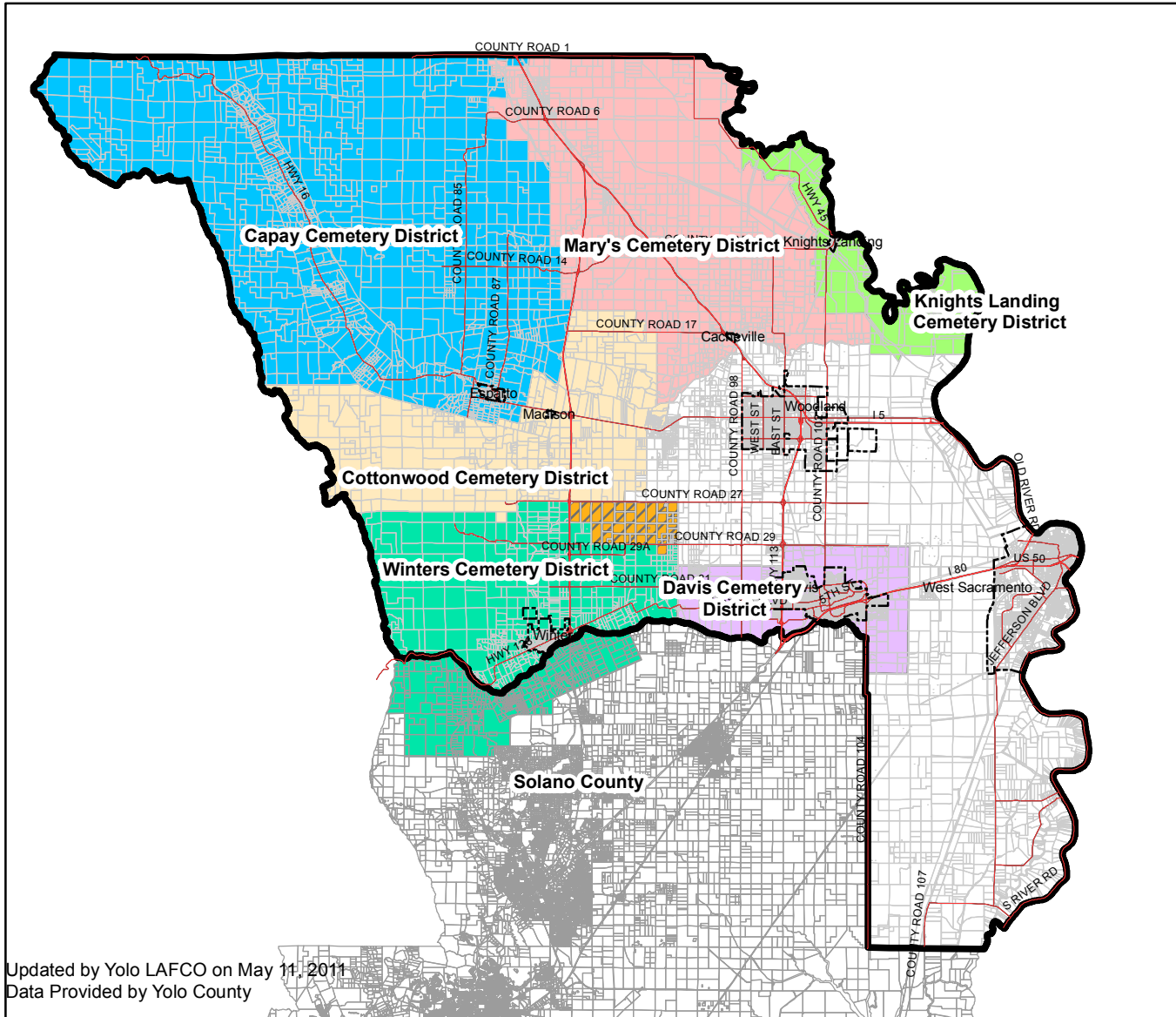
One indicator of a cemetery district's viability is the availability of undeveloped cemetery land in proportion to the growth of its population. All of the Cemeteries have enough land for more than 90 years of service, even with projected population growth. Capay and Winters each have approximately 5 acres of undeveloped land for additional service capacity into the future. The Winters Cemetery is nearly surrounded by development on every side and there are few opportunities for expansion; however, the District is trying to acquire an additional 2 acres of land, part of a 5 acre walnut orchard on the eastern boundary of the Cemetery, which is currently intended for other land uses. Cottonwood, Knights Landing, and Mary's Cemetery Districts are completely developed with no additional land in their Cemeteries for added service capacity. They 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.

Financial resources affect a District's ability to provide quality, reliable service. Winters Cemetery District is in sound financial condition. The District receives an adequate amount of income from property taxes and service fees. Capay, Cottonwood, Knights Landing, and Mary's provide adequate service with their limited budgets and rely largely on volunteers to provide services and sustain each cemetery district.

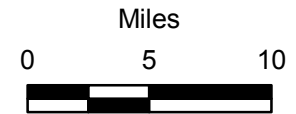
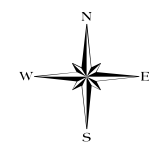
The primary difference between the Spheres of Influence in 2003 and the proposed Spheres of Influence is the Clover Annexation to the Cottonwood Cemetery District, which was approved in 2005, and the proposed expansion of the Winters Cemetery District's 20

year SOI boundary line. The recommended Winters SOI essentially squares off its eastern boundary at County Road 95, north to County Road 27, forming a more logical SOI boundary line for the District.

# Current and Proposed Cemetery Special District Sphere of Influence Boundaries



- Capay Cemetery District
- Cottonwood Cemetery District
- Davis Cemetery District
- Knights Landing Cemetery District
- Mary's Cemetery District
- Winters Cemetery District
- Proposed Winters SOI
- Parcels
- City's & Towns
- Major Roads and Highways
- Yolo County Boundaries



1 : 500,000

Updated by Yolo LAFCO on May 11, 2011  
Data Provided by Yolo County



## ***INTRODUCTION***

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Yolo County has six public cemetery districts: Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (see Map 1). This Municipal Service Review (MSR) and Sphere of Influence (SOI) Update is prepared for the all of the Yolo County Public Cemetery Special Districts except for Davis. The Davis Cemetery District has been removed from this MSR/SOI so that staff can further study the District's request for potential expansion of its Sphere of Influence. This MSR and SOI will be used to provide analysis of services in the other cemetery districts and determine if municipal services can be extended to adequately serve potential areas of growth for the Districts.

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.

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 Districts' SOI's.

### **BACKGROUND**

The Cortese/Knox/Hertzberg Local Government Reorganization Act of 2000 (CKH Act) requires each LAFCO to update the SOI for all applicable jurisdictions in the County. A SOI is defined by Government Code 56425 as "...a plan for the probable physical boundary and service area of a local agency or municipality..." Pursuant to Yolo County LAFCO policy an SOI includes an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years and an MSR provides the groundwork for updating an SOI.

The Yolo County Public Cemetery Special Districts 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 cemetery districts and in conjunction with an update to the Districts' Spheres of Influence.

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***

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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 guidelines for preparing such a study.

### ***Sphere of Influence Update***

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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.

In a sphere of influence, the CKH Act requires LAFCO's prepare and consider written

determinations for each of the following:

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

### ***Sphere of Influence Guidelines***

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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 Process Outline***

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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.

## ***CEQA Documentation***

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The California Environmental Quality Act (CEQA) requires that the Commission undertake and review an environmental analysis before granting approval of a project, as defined by CEQA.

This MSR qualifies for a general exemption from environmental review based upon CEQA Guidelines Section 15061(b)(3), which states: “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.” Additionally, the SOI updates qualify for the same general exemption from environmental review based upon CEQA Guidelines Section 15061(b)(3).

There is no possibility that the MSR/SOI update would have a significant effect on the environment because there is no development or land use change associated with the project. If the Commission approves and adopts the MSR/SOI update and determines that the project is exempt from CEQA, staff will prepare and file a Notice of Exemption with the Yolo County Clerk, as required by CEQA Guidelines Section 15062.

## ***BACKGROUND***

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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***

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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 (pursuant to 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***

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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. According to the US Census Bureau, as of 2010, the County's population is 200,849. 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). The 2010 US Census shows that Yolo County's population is 200,849. From 2000 to 2010 the population of Yolo County grew by 32,189, a 19.1 percent increase from 2000.

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.

**Table 1. Yolo County Population Growth**

	<b>1990</b>	<b>2000</b>	<b>2010</b>	<b>2015*</b>	<b>2035**</b>
<b>Davis</b>	46,322	60,308	65,622	67,237	76,665
<b>West Sac.</b>	28,898	31,615	48,744	57,730	87,402
<b>Winters</b>	4,639	6,125	6,624	10,610	12,360
<b>Woodland</b>	39,802	49,151	55,468	60,415	76,132
<b>Unincorporated</b>	21,360	21,461	24,391	31,134	26,227
<b>County Total</b>	<b>141,092</b>	<b>168,660</b>	<b>200,849</b>	<b>227,126</b>	<b>278,786</b>

(Source: US Census Bureau, Census 1990, 2000; Department of Finance, Redistricting Data, 2010; SACOG Projections\* 2015 \*\*2035)

### ***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. As previously mentioned, the Davis Cemetery District will be studied separately.

**Table 2. Yolo County Cemetery Districts**

<b>Cemetery District</b>	<b>Service Area SOI (square miles)</b>	<b>District Population (2010)</b>	<b>Cemetery Acreage</b>	<b>Undeveloped Cemetery Acreage</b>	<b>Average Interments per year</b>
<b>Capay</b>	285.36	4,476	12 acres	5 acres	20 to 30
<b>Cottonwood</b>	99.20	2,212	5 acres	none	2 to 4
<b>Davis</b>	43.28	73,930	27 acres	15 acres	95
<b>Knights Landing</b>	33.62	1,154	6.2 acres	none	8
<b>Mary's</b>	158.73	2,996	6 acres	none	10
<b>Winters</b>	87.85 (Yolo) 35.44 (Solano)	8,868	13 acres	3 to 5 acres	30 to 40

Cemetery districts are funded through property taxes and fees directly charged to customers for services. Table 3 describes the revenues and expenditures of the cemetery districts reviewed in this study. Table 4 describes the assessed values of the cemetery districts.

**Table 3. Cemetery District Budgets (2009-10)**

<b>Cemetery District</b>	<b>2009-2010 Total Revenue</b>	<b>% of Revenue from Taxes</b>	<b>2009-2010 Expenditures</b>	<b>Difference</b>
<b>Capay</b>	\$81,496	74%	\$62,520	\$18,976
<b>Cottonwood</b>	\$19,095	93%	\$9,213	\$9,882
<b>Knights Landing</b>	\$31,268	75%	\$18,335	<b>\$12,933</b>
<b>Mary's</b>	\$37,990	75%	\$42,421	<b>(\$4,431)</b>
<b>Winters</b>	\$234,969	70%	\$280,207	<b>(\$45,238)</b>

Source: Yolo County Fiscal Year 2009/2010 Final Budget

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

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

Source: Yolo County Auditor-Controller 2011

***MUNICIPAL SERVICE REVIEWS***

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The following is the Municipal Service Review for the Public Cemetery Special Districts of Yolo County except for Davis. 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 Public Cemetery Districts, with the exception of the Davis Cemetery District, and possible changes to their Spheres of Influence.

## ***CAPAY CEMETERY DISTRICT***

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

***Contact: Dorothy Motroni (530) 787-3743***

The Capay Cemetery is on approximately 12 acres of land and is located in northwestern Yolo County on County Road 22 near the intersection with County 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 is primarily rural and its boundary encompasses 285.4 square miles (182,629 acres). The District includes the communities of Esparto, Capay, Brooks, Tancred, Guinda, and Rumsey (see Map 2).

### ***Growth And Population Projections***

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The Capay Cemetery District has adequate space for the population it serves. The District currently serves a population of 4,476. 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).

The Capay Cemetery has approximately 12 acres of land, 5 of which are undeveloped. On average, the District has approximately 20-30 burials per year. The District has 1,494 available plots, 849 of which have already been purchased but not yet used. Given the

estimated increase in population and the subsequent increase in burials, the District has room in its Cemetery for approximately 50-75 more years. This does not include the 5 acres of undeveloped land on the Cemetery grounds. If the undeveloped land is plotted out to include the lowest proportion of the national average at 800 plots per acre, this will increase the District's service capacity by another 133-200 years.

### ***Infrastructure Needs And Deficiencies***

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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 and an additional 5 acres of undeveloped land. 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***

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The Capay Cemetery District is adequately funded. The District recommended and approved a budget of \$69,670 for fiscal year 2010-2011 and has approximately \$200,000 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. The District increased its burial rates in 2009, so raising rates again may be prohibitive. Resources are adequate for current and anticipated needs.

Table 5, below, shows the District's total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes, and expenditures each year over the last four fiscal years. 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.

**Table 5. Capay Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Expenditures</b>	<b>Difference</b>
<b>2006-2007</b>	\$102,067	\$52,279	51%	\$54,972	\$47,095
<b>2007-2008</b>	\$89,893	\$55,873	62%	\$56,983	\$32,910
<b>2008-2009</b>	\$88,951	\$60,433	68%	\$68,634	\$20,317
<b>2009-2010</b>	\$81,496	\$60,686	74%	\$62,520	\$18,976
<b>4 year Avg</b>	\$90,602	\$57,318	63%	\$60,777	\$29,825

Source: SCO Special District Financial Transaction Reports 2006 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.

Additional revenue could be generated through the adoption of an eligible non-resident fee. 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...". 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***

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No opportunities for shared facilities have been identified at this time.

Possible cost avoidance and savings may result from functional consolidations in which certain activities of staff are shared between two or more cemetery districts. The District may want to consider working with the other cemetery districts to optimize and streamline the administrative and financial services of each cemetery district.

The sole use of flush grave markers also 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. The District could consider charging a higher fee to recover costs for raised markers.

### ***Government Structure and Operational Efficiencies***

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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.

By law, cemetery districts must have regular audits of their accounts and records. 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.

The County Auditor-Controller recommends that the District create an interment agreement and an authorization form to document interment rights; maintain copies of all original deeds and burial documents; and retain pre-numbered documents in numeric sequence, including voided forms.

The District responded that it uses both a plot and lot map book in several forms for redundancy and accuracy of burial locations and ownership of each lot and plot. The District maintains purchase records and copies of the burial permit. The District will start keeping copies of the original deeds.

- The District has established an endowment fee that is less than the minimum amount required by Health and Safety Code Section 8738.



The Auditor-Controller 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 accepted the recommendation of the Auditor-Controller and 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 County 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 responded that it does not have the capability to determine eligibility in doubtful cases and relies on the truthful statement of the applicant and considerable local knowledge of Board members and staff. The District will maintain its current procedures.

- The District has not had an audit since June 30, 1999.

The Auditor-Controller recommended that the Board of Trustees make arrangements for regular audits of the District's accounts and records and notify the Auditor-Controller on how the District plans to fulfill the audit requirements.

The District responded that an audit was requested by the District in 2005; however, the County Auditor-Controller did not respond to the request. The Auditor-Controller does all financial work for the District and it considers the Auditor-Controller as the appropriate agency to conduct the audits and determine the frequency of such audits. The District suggests that the Auditor-Controller set up regularly scheduled audits, keeping in mind the limited financial resources of the District.

- The District waived or discounted burial fees on the following: 1) in January 2007, the District charged a lower rate for a plot for a veteran burial; and 2) in October 2008, the District did not collect an endowment fee before performing a burial service for a plot 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 responded that they had compelling reasons for waiving or discounting these fees and does not plan on repeating this practice in the future. In regards to item 2, the District is not required to request an endowment fee for interments

where an endowment care fund was not previously required (Health and Safety Code Section 9065(c)).

- The District Secretary is the grandmother of one of the Trustees causing a potential conflict of interest.

The Auditor-Controller recommended that the District consult with their legal counsel for advice on the conflict of interest situation.

The District feels that the Auditor-Controller makes a valid point but does not feel, at this time, that there is a conflict of interest. The District believes that one Board member does not control the decisions for the entire Board and all decisions must be by a majority vote. The District has, in the past, had a hard time filling Trustee positions and cannot afford to lose a willing volunteer because of a potential conflict of interest. Legal counsel was not consulted for advice on the potential conflict of interest, as recommended by the Auditor-Controller.

- Collections for burial transactions are deposited into the County's treasury almost a month after the payment is received.

The County 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 responded that the deposit register permit form is reviewed and signed by the Trustees at its monthly meetings, then deposited by the Secretary within two days of the Board meeting.

- 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).

The Auditor-Controller 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 maintains that it has control of its receipt books as the District only has one person who has access to them. The District will continue to use the three-receipt book method but may consider changing the process at a later date.

- 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 District accepted the recommendations of the Auditor-Controller but does not guarantee that it won't happen again.

- 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 to a future agenda.

The Auditor-Controller recommended that the Board of Trustees consult with their legal counsel for further advice on this matter.

The District responded that they are in compliance with the Brown Act, which specifies that agendas be posted at least 72 hours before a meeting. The District has begun listing the approximate time of posting on its agendas.

- The District has an old backhoe that may need to be replaced within the next four years and does not have a formal capital equipment replacement plan established.

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

The District accepted the recommended actions of the Auditor-Controller and may also consider contracting out for work that requires a backhoe, namely burials.

- The District does not have written procedures on handling payments and documenting burial arrangements.

The Auditor-Controller recommended that the District develop written procedures on handling payments; documenting burial arrangements; and incorporating the laws, regulations, and recommendations as illustrated in this report.

The District accepted the recommendations of the Auditor-Controller and will develop written procedures outlining current practices.

- 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 District will comply with the recommended actions when the Auditor-Controller provides documentation along with an endorsement stamp.

The Capay Cemetery District responded to the Auditor-Controller's Agreed Upon Procedures Report on February 16, 2011.

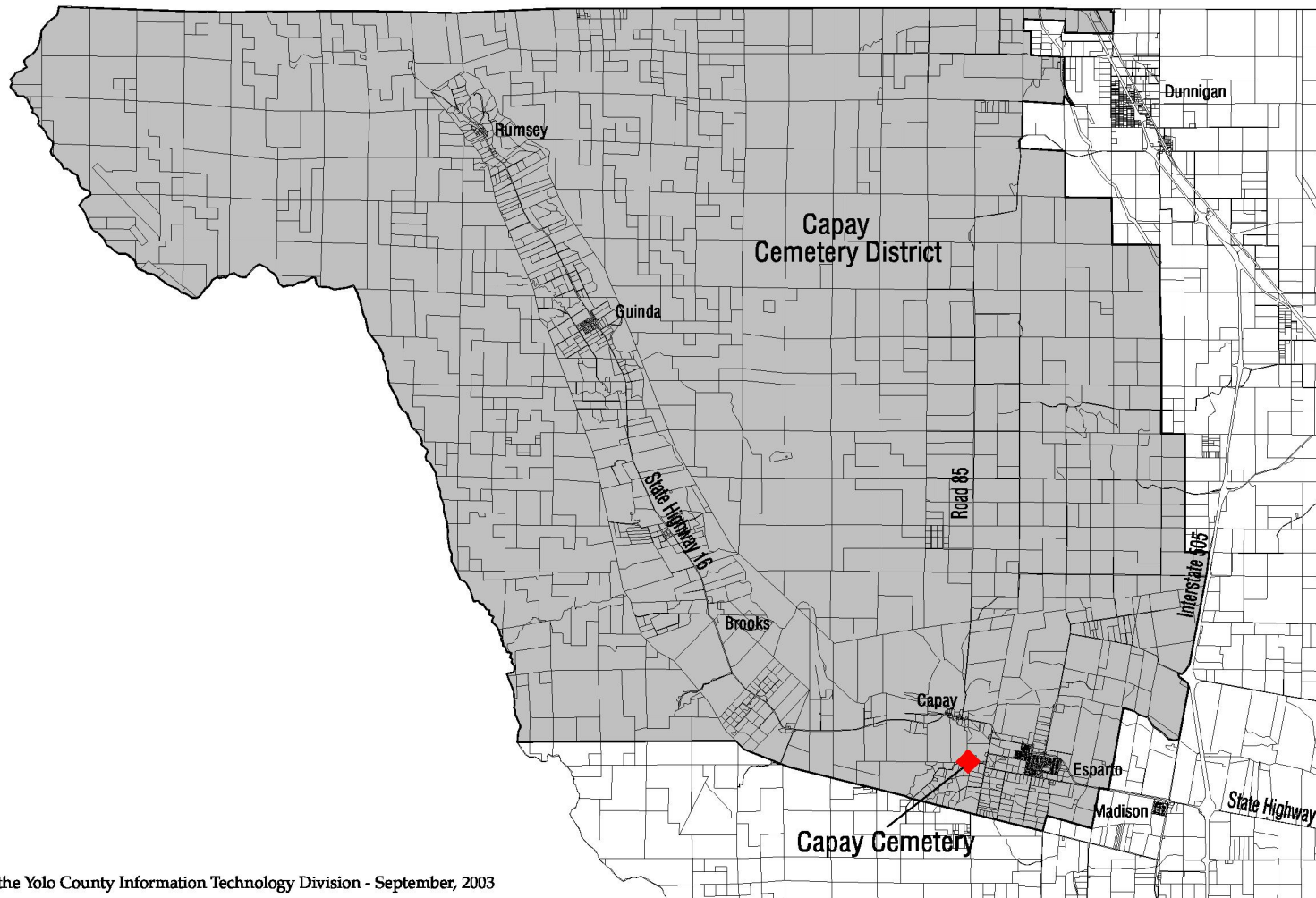
### ***Recommendations***

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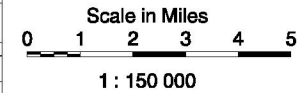
The following actions are recommended for the Capay Cemetery District:

1. Maintain the current Sphere of Influence, which is coterminous with District boundaries.
2. Consider working with the other cemetery districts to optimize and streamline the administrative services of each cemetery district.
3. 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.
4. Consider 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



## ***COTTONWOOD CEMETERY DISTRICT***

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

**Contact: Myrna Spiva (530) 662-8302**

The Cottonwood Cemetery is on approximately 5 acres of land and is located in western Yolo County near the intersection of County Roads 25 and 89, between the City of Winters and the town of Madison.

The Cottonwood Cemetery was first established as a private cemetery in 1875, although the earliest burial was reportedly in 1863. There are many pioneer families buried there from the Cache Creek, Cottonwood, and Buckeye regions.

The Cottonwood Cemetery District was established in 1922. The District is primarily rural and its boundary encompasses a total of 99.2 square miles (63,488 acres). The District includes the town of Madison and the Wild Wings community (see Map 3). 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.

### ***Growth and Population Projections***

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The Cottonwood Cemetery has adequate space for the population it serves. The District currently serves a population of 2,212. The District is primarily rural, serving the town of Madison and the Wild Wings community. Sacramento Area Council of Governments (SACOG) estimates that the population of unincorporated Yolo County will see a 2.7 percent growth per year through 2035.

Cottonwood Cemetery is on approximately 5 acres of land. On average, the District inters 2 to 4 decedents per year and has approximately 1,022 available plots, 416 of which have been purchased but not yet used. Given the estimated increase in population and the

subsequent increase in burials, the District would still have over 255 years of service capacity if SACOG projections are met.

### ***Infrastructure Needs and Deficiencies***

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The Cottonwood Cemetery District 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; however, Paul's Cemetery Services is available to provide this service to the families for a fee. The families contract with Paul's Cemetery Service through the funeral agency handling the burial. If Paul is unavailable, a local farmer is available to perform the necessary services.

The District has an adequate sprinkler system to water the grass and trees. The fencing around the Cemetery needs to be improved or replaced. Bids have been received to replace the entire Cemetery fence and develop a Master Plan for the beautification of the Cemetery, including planting trees and installing underground sprinklers in the newest section of the Cemetery.

The old part of the Cemetery was overrun with burrowing gophers and ground squirrels. For the last several years, the District has contracted with an exterminator, Animal Damage Management, who works to control the gopher and squirrel population at the Cemetery twice a month.

### ***Financing Constraints and Opportunities***

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The Cottonwood Cemetery District is adequately funded for the 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 since 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 \$13,000 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**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Expenditures</b>	<b>Difference</b>
<b>2006-2007</b>	\$23,429	\$19,341	83%	\$9,751	\$13,678
<b>2007-2008</b>	\$23,237	\$20,127	87%	\$9,794	\$13,443
<b>2008-2009</b>	\$25,120	\$19,901	79%	\$17,248	\$7,872
<b>2009-2010</b>	\$19,095	\$17,700	93%	\$9,213	\$9,882
<b>4 year Avg</b>	\$22,720	\$19,267	85%	\$11,502	\$11,218

Source: SCO Special District Financial Transaction Reports 2006 to 2010

Burial rates are comparable to the 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 endowment fund fee is \$125 for residents and \$145 for eligible non-residents (See Appendix B). The opening and closing of a grave space is provided by Paul's Cemetery Services, or a local farmer, on a contract basis with the family of the deceased.

The current resident endowment fund fee of \$125 is less than the minimum amount required by Health and Safety Code Section 8738. This may result in a loss of revenue to help maintain the Cemetery grounds. The District states that they are reviewing the current fee schedule.

### ***Opportunities For Shared Facilities and Cost Avoidance***

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No opportunities for shared facilities have been identified at this time.

Possible cost avoidance and savings may result from functional consolidations in which certain activities of staff are shared between two or more cemetery districts. The District may want to consider working with the other cemetery districts to optimize and streamline the administrative and financial services of each 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. The District could consider charging a higher fee for raised markers to recover costs.

### ***Government Structure and Operational Efficiencies***

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The Cottonwood Cemetery District operates adequately under its current government structure. 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 Board of Trustees meets as needed, at least ten (10) times a year. The agenda is posted at the Madison Post Office. Postings 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 two part-time employees: a 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.

By law, cemetery districts must have regular audits of their accounts and records. 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 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 accepted the first two recommendations of the County Auditor-Controller and will investigate its ability to accurately update the Cemetery plot map to show the number of plots in each lot.

- 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 (IRS) reporting requirements for filing miscellaneous income for independent contractors.

The District will obtain a written agreement with local farmer Jerry Matsumura stating that he is providing a service at the Cottonwood Cemetery as an independent contractor. The agreement will include the fee for his service and a release of liability for the Cemetery. Mr. Matsumura will provide a copy of his liability insurance. Mr. Matsumura is an independent contractor; therefore, he is not an employee of the District and the Board is not responsible for keeping track of or reporting his earnings to the IRS. The families now contract with Paul's Cemetery Service for opening and closing of graves through the funeral agency handling the burial. If Paul is unavailable, Mr. Matsumura is available to perform the necessary services.

- The District does not require documentation of interment eligibility.

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 interment rights at the Cemetery.

The District accepts the recommended actions of the Auditor-Controller.

- The Board of Trustees adopted a fee schedule that does not include rates for eligible non-residents, pursuant to Health and Safety Code Section 9068.

The County Auditor-Controller recommends that the Board of Trustees adopt an eligible non-resident fee and revise their fee schedule accordingly to comply with the law.

The Cottonwood Cemetery District will adopt a policy of prohibiting interment of ineligible non-residents.

- The District has established an endowment fee for cremation interments that is less than the minimum amount required by law. The District also sells plots purchased 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 the sale of plots and cremations to ensure that the established endowment fee complies with the law.

The District accepts the recommended actions of the Auditor-Controller.

- 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 accepts the recommended actions of the Auditor-Controller.

- 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 District did not answer to the recommendation that it develop written procedures on handling and documenting burial arrangements, only that the District would include documentation in the interment agreement.

- The agendas for the Board Meetings tested did not include the date, time, and signature testifying that the agendas were posted 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 Brown Act requirements and also consult with their legal counsel for further advice on these matters.

The District accepted the recommendations of the Auditor-Controller.

- 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. The Auditor-Controller also 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 accepted the recommended actions of the Auditor-Controller.

- 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.

The District accepted the recommended actions of the Auditor-Controller.

The Cottonwood Cemetery District responded to the Yolo County Auditor-Controller's Agreed Upon Procedures Report on February 20, 2009.

The Yolo County Auditor-Controller performed an updated Agreed Upon Procedures Report on May 3, 2011 for the period of July 1, 2006 to June 30, 2010. Similar findings were reported in the Agreed Upon Procedures Report from 2008, including the following: not maintaining an updated official cemetery map, not maintaining burial documents; not collecting an endowment fee at sale of burial plot; and not requiring a contractual arrangement with a local farmer. The District has until June 17, 2011 to respond with a corrective action plan.

### ***Recommendations***

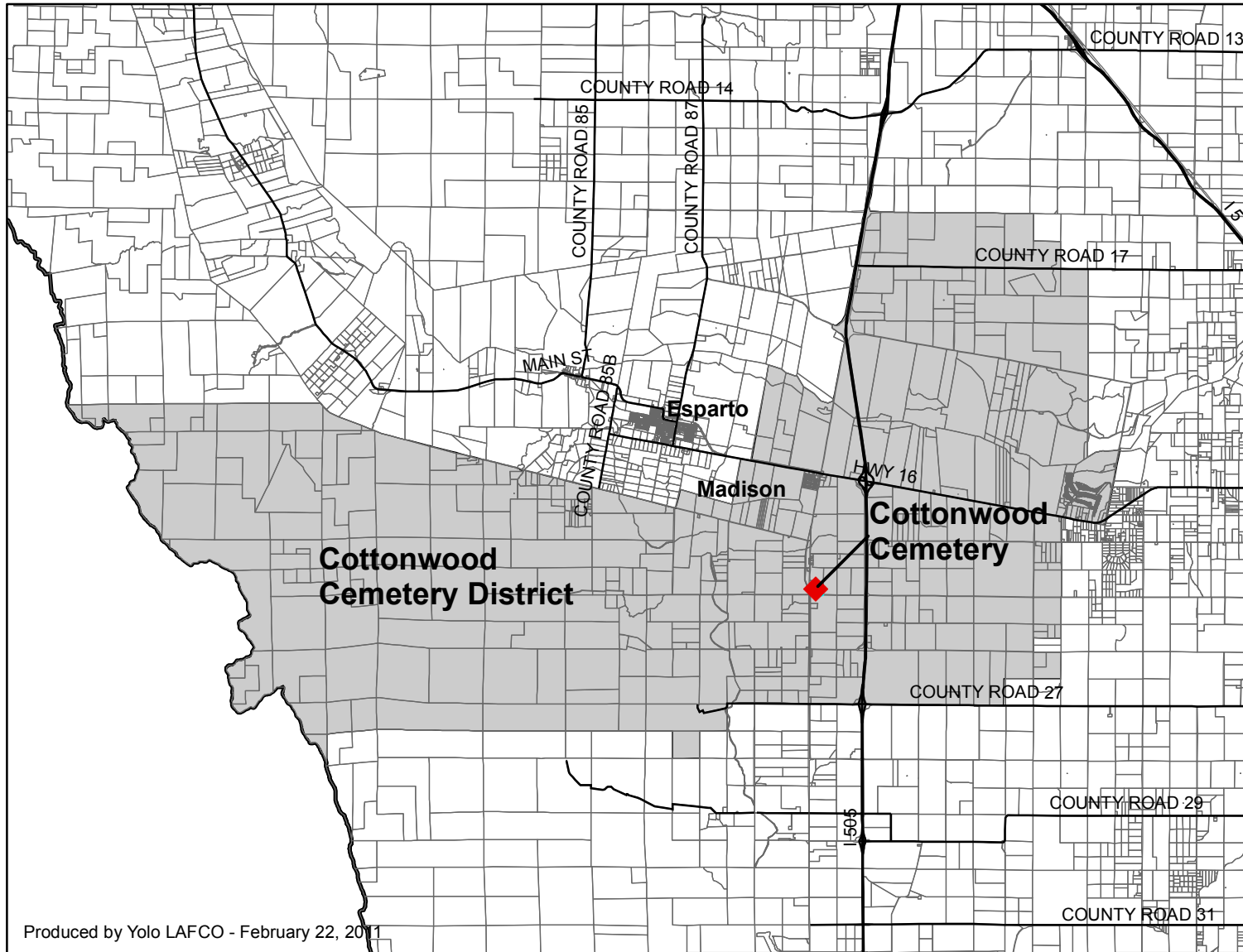
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The following actions are recommended for the Cottonwood Cemetery District:

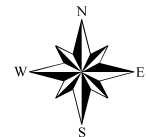
1. Maintain the current Sphere of Influence, which is coterminous with District boundaries.
2. Consider working with the other cemetery districts to optimize and streamline the administrative services of each cemetery district.

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. Consider 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

## ***KNIGHTS LANDING CEMETERY DISTRICT***

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

***Contact: Mardella Archers (530) 662-3925***

The Knights Landing Cemetery is on approximately 6 acres of land and is located in northeastern Yolo County at the intersection of County Road 102 and Highway 113, south of the town of Knights Landing, near the Sacramento River.

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.

The Knights Landing Cemetery District is primarily farmland and its boundary encompasses approximately 34 square miles (21,515 acres). The District includes the community of Knights Landing (see Map 4).

### ***Growth and Population Projections***

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The Knight's Landing Cemetery District has adequate space for the population it serves. The District currently serves a population of approximately 1,154.

The District is primarily rural and the small community of Knights Landing is the only town within the District's boundaries; however, the District also serves the community of Robbins, which is in Sutter County, six miles outside the town of Knights Landing. Pursuant to California Health and Safety Code Section 9061(d), service is allowed outside of a district's boundaries in certain circumstances.

The Knights Landing Cemetery is approximately 6 acres. On average, the District interrs around 8 people per year; however, this number can fluctuate significantly from year to year. The Cemetery has approximately 1,407 available plots and niches and, given the estimated increase in population and the subsequent increase in burials, the District has enough land for 176 more years of service capacity. According to SACOG, population growth in the rural parts of Yolo County is anticipated to increase by 2.7 percent per year until 2035.

### ***Infrastructure Needs and Deficiencies***

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

The Cemetery roads are gravel and in 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.

The District continues to address the issue of its unmarked graves by conducting onsite inspections of each grave and then cross-checking information with the plot/lot book and map for accuracy. The District hopes to finish this project by June 2011 so that an engineer can evaluate and update the plot map to illustrate the physical layout, plot size, and space available within the Cemetery.

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 which is very costly to maintain and too large for most uses, causing some destruction to the Cemetery grounds when used. For this reason, the District has hired a part-time grave digger on an as needed basis. The District does not own a casket-lowering device and does not provide grave liners. As such, families contract with the mortuary for these services.

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.



***Financing Constraints and Opportunities***

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The Knights Landing Cemetery District is adequately funded for the services it provides. The District recommended and approved a budget of \$40,033 for fiscal year 2010-2011. The District has approximately \$10,000 in cash reserves. The District can also access the interest accumulated on their Endowment Care Fund, which is approximately \$16,000.

On average, the District receives 42 percent of its revenue from property taxes (see Table 7). 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 as the County conducts a property tax exchange on behalf of the District.

Table 7, below, shows the District’s total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes, and expenditures each year over the last four fiscal years. 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 revenues due to a final payment on the columbarium. In July 2008, an amendment to the 2007-2008 fiscal year budget was approved by the District in the amount of \$24,000 to account for the revenue; however, the amount was not recorded into the District’s ledgers.

**Table 7. Knights Landing Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Expenditures</b>	<b>Difference</b>
<b>2006-2007</b>	\$109,567	\$20,103	18%	\$89,889	\$19,678
<b>2007-2008</b>	\$32,179	\$20,727	64%	\$55,992	(\$23,813)
<b>2008-2009</b>	\$31,034	\$21,831	70%	\$25,421	\$5,613
<b>2009-2010</b>	\$31,268	\$23,363	75%	\$18,335	\$12,933
<b>4 year Avg</b>	\$51,012	\$21,506	42%	\$47,409	\$3,603

Source: SCO Special District Financial Transaction Reports 2006 to 2010

The Board determines fees by conducting an informal survey of fees from neighboring cemetery districts and setting its fees slightly lower. Knights Landing 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 increase the 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.

Rates for a regular and cremation burial plot are \$400 for Knights Landing residents and rates for the opening and closing of the burial plot are \$500 for a casket and \$200 for a cremation. The endowment fund fee is \$300. 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. See Appendix B for the full rate schedule, including the town of Robbins and all other eligible non-residents.

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 128 urns.

### ***Opportunities For Shared Facilities and Cost Avoidance***

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No opportunities for shared facilities have been identified at this time.

Possible cost avoidance and savings may result from functional consolidations in which certain activities of staff are shared between two or more Cemetery Districts. Additionally, the District may want to consider working with the other cemetery districts to optimize and streamline the administrative and financial services of each cemetery district.

As stated previously, the District owns an old backhoe or uses a part-time grave digger for the opening and closing of graves and families contract with the funeral agency handling the service to lower the casket and provide grave liners. The District may want to consider selling the backhoe and using a full burial cemetery service, such as Paul’s Cemetery Services, as does the Cottonwood and Mary’s Cemetery Districts. Families would contract for the cemetery service through the funeral agency handling the service, rather than the District.

To maximize efficient use of the currently held cemetery land, the Knight’s Landing Cemetery 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. With these changes and the addition of the columbarium in 2007, the District conserves much needed space in the Cemetery, which extends its service capacity by at least 16 years.

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. The District could consider charging a higher fee to recover costs for raised markers.

### ***Government Structure and Operational Efficiencies***

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

The Knights Landing Cemetery District has three 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 Knights Landing Post Office and community center. Meetings are held consistent with the Ralph M. Brown Act.

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.

By law, cemetery districts must have regular audits of accounts and records. 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. Subsequent to these changes, the interment/plot reservation ledger should be updated.

The District responded that they have contacted an engineering firm for an estimated cost to update the plot map. Additionally, the interment/plot reservation information has been entered into the Cemetery's computer program.

- 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 corrected its fee schedule, ratifying it at a regular meeting on November 9, 2010.

- 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.

The District responded that it budgeted \$15,000 for equipment replacement in 2010/11 and will consider putting this into a restricted account and adding to it each budget year.

- 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 accepted the recommended action.

The Knight's Landing Cemetery District responded to the Auditor-Controller's Agreed Upon Procedures Report on November 20, 2010.

### ***Recommendations***

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


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

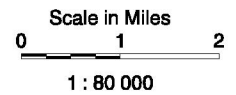
1. Knights Landing Cemetery District should maintain its current sphere of influence, which is coterminous with the District boundaries.
2. Consider working with the other cemetery districts to optimize and streamline the administrative services of each cemetery district.
3. Consider having families contract directly with a full burial cemetery service through the funeral agency handling the burial.

4. Continue updating the interment plot/reservation ledger and plot map to concur with the physical layout and actual size for each plot, and the space available within the Cemetery.
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. Consider the recommended actions of the Yolo County Auditor-Controller's Agreed Upon Procedures Report.

# Knights Landing Cemetery District



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



## ***MARY'S CEMETERY DISTRICT***

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

***Contact: Linda Tolson (530) 662-9221***

The Mary's Cemetery and Chapel is on approximately 6 acres of land and is located in northeastern Yolo County at the intersection of County Roads 98 and 15, just north of the town of Yolo.

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.

The Mary's Cemetery District was formed in 1921. The District is primarily rural and its boundary encompasses 159 square miles (101,588 acres). The District includes the towns of Yolo, Zamora, and Dunnigan (see Map 5).

### ***Growth and Population Projections***

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The Mary's Cemetery District has adequate space for the population it serves. The District currently serves a population of approximately 2,996. This population primarily comes from the towns of Yolo, Zamora, and Dunnigan.

Mary's Cemetery, including the chapel, is approximately 6 acres, which is completely developed and surrounded by farmland. On average, the District inters 10 people per year and has approximately 1,204 available plots, 260 of which have been purchased but not yet used. With those figures Mary's Cemetery currently has enough land for at least 100 more years of service capacity at its current rate of growth; however, the

District will not be able to accommodate the amount of growth projected in the County's General Plan.

The District 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. 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.

### ***Infrastructure Needs and Deficiencies***

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Mary's Cemetery District has adequate infrastructure to perform necessary cemetery services; however, the District will not be able to accommodate the amount of growth projected in the County's 2030 General Plan.

In October 2009, the District sent a letter to the Board of Supervisors with its concerns regarding the proposed development to the town of Dunnigan. The Mary's Cemetery District Board of Trustees 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 District does not provide casket lowering services or grave liners; however, Paul's Cemetery Services is available to provide this service to the families for a fee (see Appendix B). The families contract with Paul's Cemetery Service through the funeral agency handling the burial.

### ***Financing Constraints and Opportunities***

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The Mary's Cemetery District is adequately funded for the services it provides. The District is solvent and has no bond obligation or debt at this time. The District avoids costs by utilizing volunteers such as the Mary's Chapel and Cemetery Support Group. The District recommended and approved a budget of \$50,090 for fiscal year 2010-2011. The District has approximately \$15,000 in cash reserves and over \$163,000 in restricted cash reserves for District operations, maintenance, and preservation of the Cemetery. This includes a \$100,000 bequeath donation received in 2007.



The District receives, on average, 39 percent of its revenue from property taxes (see Table 8). 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.

Table 8, below, shows the District's total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes, and expenditures each year over the last four fiscal years. 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.

**Table 8. Mary's Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Expenditures</b>	<b>Difference</b>
<b>2006-2007</b>	\$46,925	\$23,394	50%	\$30,271	\$16,654
<b>2007-2008</b>	\$141,411	\$25,144	18%	\$37,221	\$104,190
<b>2008-2009</b>	\$47,470	\$26,407	56%	\$61,896	(\$14,426)
<b>2009-2010</b>	\$37,990	\$28,382	75%	\$42,421	(\$4,431)
<b>4 year Avg</b>	\$68,449	\$25,832	38%	\$42,952	\$25,497

Source: SCO Special District Financial Transaction Reports 2006 to 2010

The District could consider raising revenue by increasing Chapel rates and rental opportunities. 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. In January 2011, chapel rental fees were added for non-residents. Chapel usage fees for District residents are still \$100 and \$250 for non-residents is.

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 are \$500 for a regular burial plot and \$200 for a cremation plot. In March 2011 the District added

non-resident rates and increased its endowment fund fees. Non-resident rates are \$700 for a regular burial plot and \$350 for a cremation plot. Endowment fees were increased to \$200 for residents and \$300 for non-residents. Mary's Cemetery District does not provide opening and closing services. As mentioned previously, Paul's Cemetery Services is available to provide this service to the families through the funeral agency (see Appendix B).

### ***Opportunities For Shared Facilities and Cost Avoidance***

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No opportunities for shared facilities have been identified at this time.

Possible cost avoidance and savings may result from functional consolidations in which certain activities of staff are shared between two or more cemetery districts. The District may want to consider working with the other cemetery districts to optimize and streamline the administrative and financial services of each cemetery district.

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. The District could consider charging a higher fee to recover costs for raised markers.

### ***Government Structure and Operational Efficiencies***

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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. The Board now holds meetings on the last Tuesday of every month. Their business is publicly noticed at Mary's Chapel and held consistent with the Ralph M. Brown Act.

The District employs a part-time secretary to handle District business. The Secretary prepares the meeting agendas, posts public notices, and pays the District's bills at the direction of the Board.

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 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.

By law, cemetery districts must have regular audits of their accounts and records. 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 responded that it has an updated policy statement in place that requires proof of a physical address or genealogy records for burial in the District. The District has also updated its Certificate of Interment Rights (formerly known as a Deed) to include all necessary information.

- The District's official map of the Cemetery shows one section to have walkways around each lot. The District is using portions of the walkway areas for burial and not using the space as presented on the official map.

The County Auditor-Controller 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 responded that it maintains an electronic mapping system and an engineered lot map is available. The District states that the only section of the Cemetery that has walkways is in an older area dating back to 1935. The District only allows walkway burials in that area where whole families are buried next to each other and the District needs space for an additional plot. This happens infrequently and the District believes that it is appropriate to do so.

- The District has waived rental fees for the use of the chapel, including community events. The District does not have a policy for the waiver of chapel

fees and does not require a rental agreement to be completed for community events.

The Auditor-Controller recommends that the District develop a policy for the waiver of fees, pursuant to Health and Safety Code Section 9083(d), 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 responded that it only grants a waiver of rental fees if it is unanimously approved by all of the Trustees. The Board maintains its authority to waive rental fees and requires a rental agreement and proof of liability insurance from those who are granted a waiver of rental fees. Policies and procedures on the waiver of chapel rental fees and security deposits were adopted on March 29, 2011.

- 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 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 District responded that no corrective action is necessary. The District only accepts checks which are handled by one person and deposited upon receipt. The checks also serve as a receipt to the payee. The District would also like to note that every month, the Secretary always reconciled revenue receipts and appropriations to the general ledger reports provided by the County and always reviewed the reports with the Board when there was a meeting.

- 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.

The Auditor-Controller recommended that the Board of Trustees consult with their legal counsel for further advice on this matter.

The District responded that meeting notices are posted at Mary's Chapel three days prior to all meetings, and Agendas are now signed and dated. Additionally, the District now meets the last Tuesday of every month at 9:00 a.m.

- 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 noted the findings of the Auditor-Controller and stated that no corrective action is necessary.

- 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 laws and regulations that apply to the Cemetery's operations.

The District noted the findings of the Auditor-Controller and stated that no corrective action was necessary because the District already has procedural outlines in place. Procedural policies are currently being written on chapel rentals and all prior agreements and use summaries are maintained in the District office.

- The District does not restrictively endorse checks received for the collection of plot fees, chapel rentals, and security deposits.

The 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 District noted the findings of the Auditor-Controller and believes no corrective action is necessary.

The Mary's Cemetery District responded to the Auditor-Controller's Agreed Upon Procedures Report on February 22, 2011.

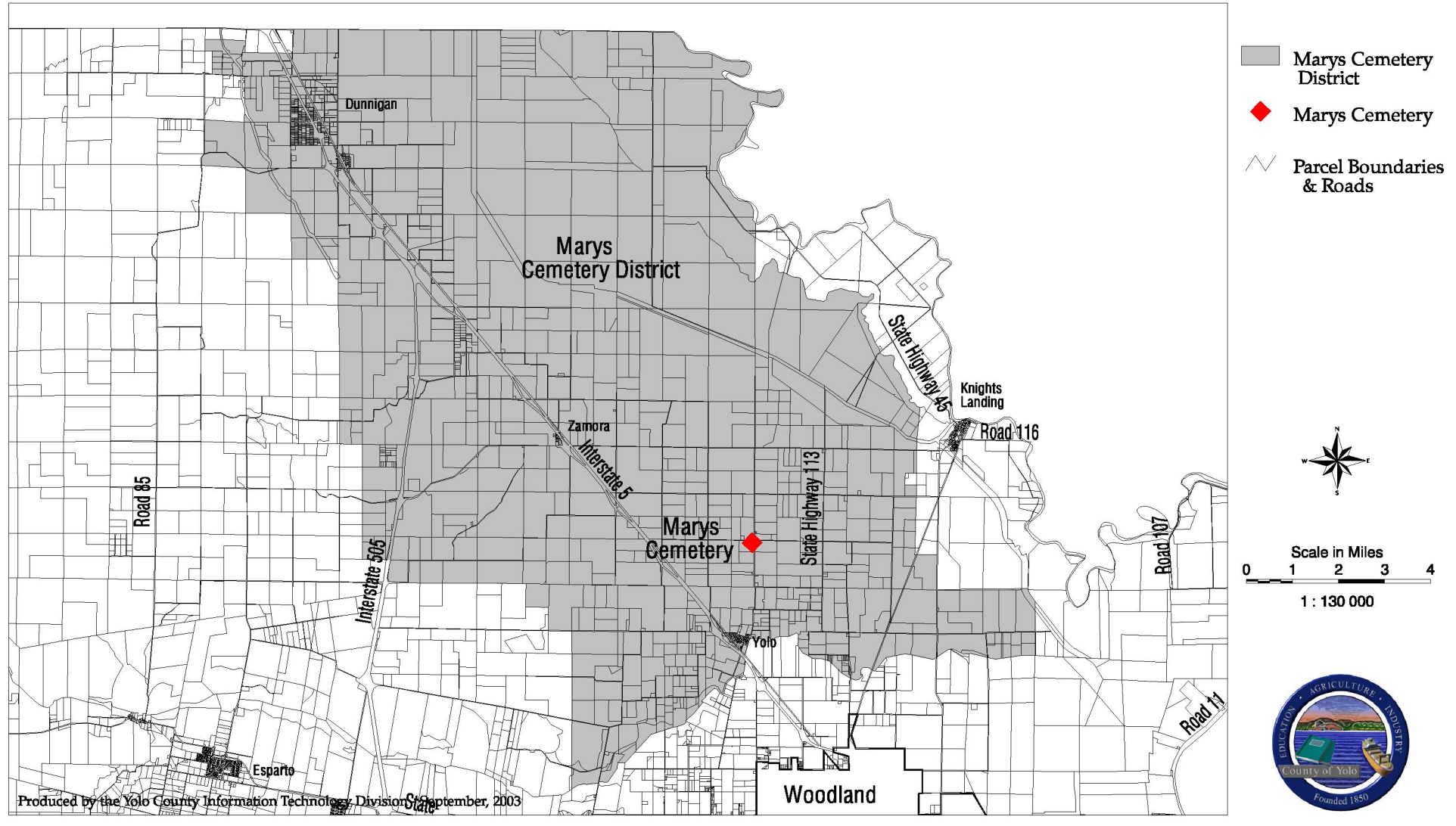
### ***Recommendations***

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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 working with the other cemetery districts to optimize and streamline the administrative services of each cemetery district.
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. Consider the recommended actions of the Yolo County Auditor-Controller's Agreed Upon Procedures Report.

# Marys Cemetery District



## ***WINTERS CEMETERY DISTRICT***

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

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

The Winters Cemetery is on approximately 13 acres of land and is located in southwestern Yolo County south of Anderson Avenue and north of Grant Avenue/Highway 128 at the end of Cemetery Drive.

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 approximately 123 square miles (78,907 acres) and covers parts of Yolo and Solano Counties, with the greater portion of the District lying in Yolo County (see Map 6). The District includes the City of Winters.

### ***Growth and Population Projections***

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The Winters Cemetery District has adequate space for the population it serves. The District currently serves a population of approximately 8,868. The City of Winters is the only city within the District's boundaries, and according to the 2010 US Census has a population of 6,624. SACOG projections estimate that the population of Winters will more than double by the year 2035.



Winters Cemetery has 8,450 interments with available plots and niches for approximately 3,190 more. On average, the District has approximately 30 to 40 burials each year. Given the estimated increase in population and the subsequent increase in burials, the District has room in its Cemetery for approximately 80-100 years of service. This does not include the 3-5 acres of undeveloped land on the Cemetery grounds. If the undeveloped land accommodates 600 plots per acre, as in the developed portion of the Cemetery, this will increase the District's years of service capacity by another 45-100 years.

The District Board's comments to the draft Yolo County Public Cemetery Special Districts MSR/SOI proposes an expansion of its Sphere of Influence (SOI) boundary line to square off its eastern boundary at County Road 95, north to County Road 27, promoting a more logical and orderly service area. The area to be included is roughly 8 square miles (5,120 acres) and is agriculturally zoned land. There are approximately 15 homes within the proposed area. The population increase to the District would be negligible. The District would still have sufficient resource capacity to provide for internal needs and urban expansion.

### ***Infrastructure Needs and Deficiencies***

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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 an older digger machine and ongoing repairs might be avoided by buying a new one, which 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, a five-acre walnut orchard east of the Cemetery, is cost prohibitive; however, the District is hopeful that they can acquire funding for 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***

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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 approximately \$37,700 in cash reserves and \$62,400 in restricted reserves for equipment. The District can also access the interest accumulated on their Endowment Care Fund, which is \$98,512.

Winters Cemetery District is funded through property taxes from both Yolo and Solano Counties (see Table 9). On average, the District receives 64 percent of its 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.

Should the District decide to annex the proposed expansion area they would need to go through property tax negotiations with the County to receive a portion, if any, of the property taxes. If the District receives no property tax, the District could recover costs through burial fees. Additionally, since the District is requesting an amendment to its SOI during LAFCO's regularly scheduled review of MSR/SOI's, there is no cost to amend its SOI boundary line; however, there is a fee to annex land into a District that is already in or will be in the SOI. The Winters Cemetery District currently has no plans to annex the proposed expansion area into the District.

Table 9, below, shows the District's total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes, and expenditures each year over the last four fiscal years. 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. In addition, improvements were made to a small section of the Cemetery to allow for raised headstones in hopes of bringing in more revenue.

**Table 9. Winters Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Expenditures</b>	<b>Difference</b>
<b>2006-2007</b>	\$269,667	\$162,258	60%	\$202,599	\$67,068
<b>2007-2008</b>	\$262,222	\$171,068	65%	\$283,185	(\$20,963)
<b>2008-2009</b>	\$267,926	\$174,794	65%	\$323,548	(\$55,622)

<b>2009-2010</b>	\$234,969	\$164,568	70%	\$280,207	(\$45,238)
<b>4 year Avg</b>	\$258,696	\$168,172	65%	\$272,385	(\$13,689)

Source: SCO Special District Financial Transaction Reports 2006 to 2010

In December 2008, the District installed a columbarium in the Cemetery which holds 120 niches. The 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.

The Winters Cemetery District rates are adequate at this time. The District looks at fees and services from other comparable cemetery districts in the region every two years or so and sets comparable fees. New fees were adopted July 2010. Rates are \$800.00 for a standard burial plot and \$600 for a cremation short-grave space. The endowment fund fees are \$300 for residents and \$400 for non-residents (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***

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No opportunities for shared facilities have been identified at this time.

Possible cost avoidance and savings may result from functional consolidations in which certain activities of staff are shared between two or more cemetery districts. The District may want to consider working with the other cemetery districts to optimize and streamline the administrative and financial services of each cemetery district.

The Winters Cemetery District is proactive about cutting costs and conserving space. It is more efficient for the District to do cremation burials since as many as four 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 one small portion, which allows for raised headstones in a specific area. This allows the Cemetery to be more easily and efficiently maintained.

### ***Government Structure and Operational Efficiencies***

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The Winters Cemetery District operates efficiently under its current government structure.

The Winters Cemetery District has a three-member Board of Trustees, one of which is from Solano County. The District makes an effort to have 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 Board holds meetings on the second Wednesday of every month. Their business is publicly noticed in two areas of the Cemetery and at the Winters Post Office. Meetings appear to be held consistent with the Ralph M. Brown Act.

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.

By law, cemetery districts must have regular audits of accounts and records. 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 responded that it would create a numerical cover sheet to coincide with the pre-numbered inventory of Burial Rights Certificates issued, and this information, including revenues received, will be included in the agendas for approval by the Trustees.

- 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.

The Auditor-Controller recommended that the District obtain its own Costco membership and discuss alternative payment methods with Costco management.

The District accepts the recommendation of the Auditor-Controller.

- 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. Additionally, agendas must include a brief description of items to be discussed on regular and closed session agendas.

The Yolo County Auditor-Controller recommends that the Trustees consult with their legal counsel for further advice on this matter.

The District responded that every attempt will be made by the Trustees and staff to follow the Brown Act regarding agendas and meetings, including research of the rules and laws pertaining to this issue. Additionally, the Board Secretary will include her signature on the agenda, and the date and time of when the agenda was posted.

- The District does not have written procedures on handling and documenting burial arrangements.

The Auditor-Controller 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 accepts the recommendations of the Auditor-Controller.

- 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.

The District accepts the recommendations of the Auditor-Controller, and has already purchased and received an endorsement stamp.

The Winters Cemetery District responded to the Yolo County Auditor-Controller's Agreed Upon Procedures Report on August 2, 2010.

### ***Recommendations***

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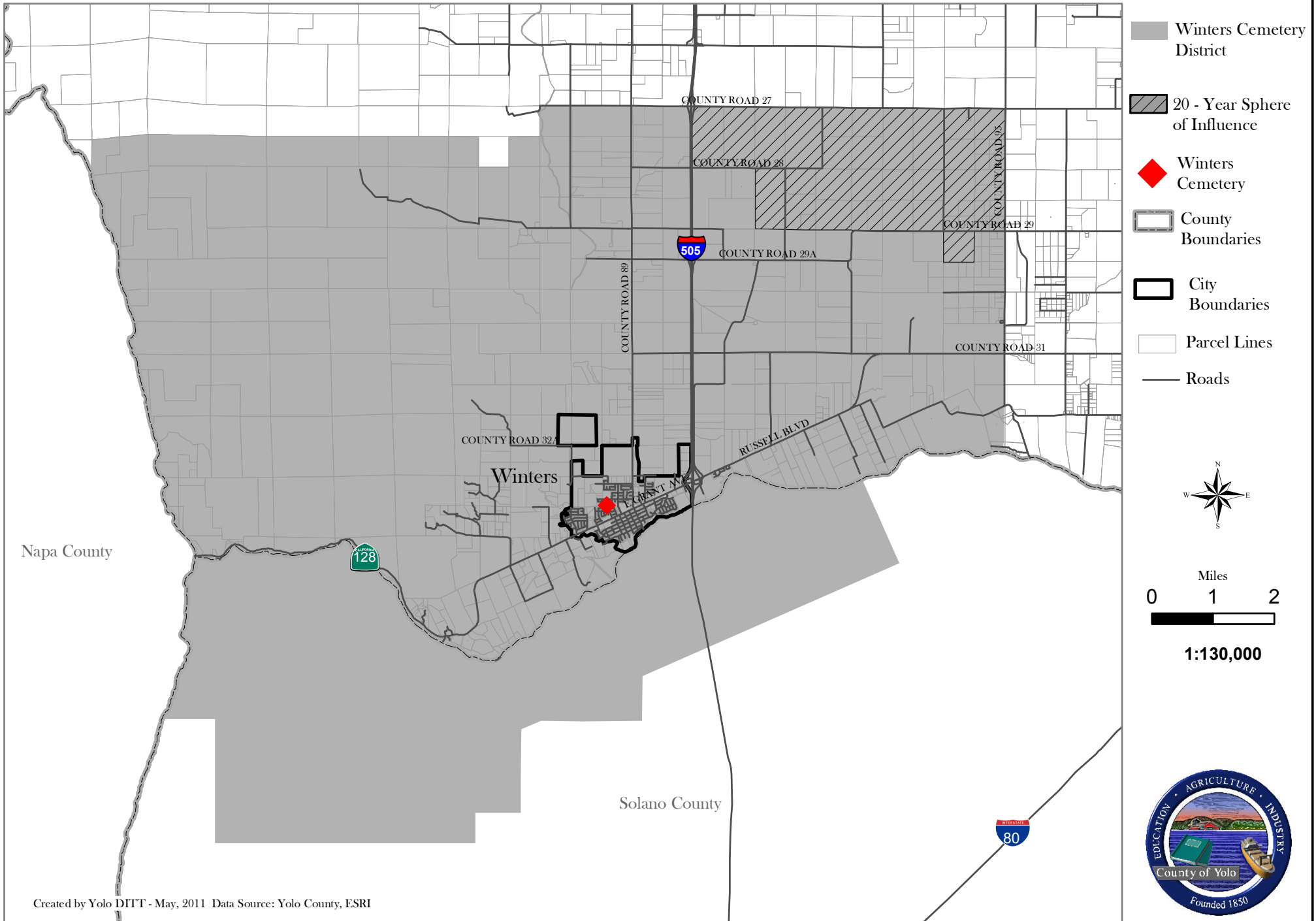
The following actions are recommended for the Winters Cemetery District:

1. The Winters Cemetery District's Sphere of Influence should be amended to include a 20 year SOI boundary line which includes that portion of its eastern boundary, at County Road 95, to square up with its northern

boundary, at County Road 27, promoting a more logical and orderly formation.

2. Consider working with the other cemetery districts to optimize and streamline the administrative services of each cemetery district.
3. Consider the recommended actions of the Yolo County Auditor-Controller's Agreed Upon Procedures Report.

# Proposed Winters Cemetery District Sphere of Influence



## ***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. All of the Districts have adequate space for their current and anticipated population.

Population data for each District was determined by using 2010 U.S. Census data (see Table 10). Using Geographic Information System (GIS) software, 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 10. Yolo County Cemetery District Populations**

<b>Cemetery District</b>	<b>Service Area/SOI (sq. mi.)</b>	<b>Total District Population (2010)</b>
<b>Capay</b>	285.36	4,476
<b>Cottonwood</b>	99.20	2,212
<b>Knights Landing</b>	33.62	1,154
<b>Mary's</b>	158.73	2,996
<b>Winters</b>	87.85 (Yolo) 35.44 (Solano)	8,868

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. SACOG population projection estimates were used in cases where general plan data was not available. Also factored in were the available plots in each cemetery, how many burials were performed each year, and if the District had additional undeveloped land to project an approximate amount of service capacity for each District.

Also, important to future growth and capacity estimates was qualitative data collected from interviews with Cemetery District Trustees and/or the 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 serves a population of 4,476. It is a rural District and can anticipate a 2.7 percent growth rate through 2035. The Capay Cemetery has 12 acres, including 3 to 5 acres of undeveloped land. The Cemetery has adequate space to accommodate approximately 50 to 75 more years of service. With its 5 acres of undeveloped land the Cemetery has an additional 130 to 200 years of service capacity.
- Cottonwood: Cottonwood Cemetery District serves a population of 2,212. The District is primarily rural, serving the town of Madison and the Wild Wings community. Unincorporated areas in Yolo County are anticipated to grow by 2.7 percent per year. The Cottonwood Cemetery has 5 acres and no additional land for future development; however, with only 2 to 4 burials per year Cottonwood would still have ample space and more than 200 years of service capacity.
- Knights Landing: Knights Landing Cemetery District has a population of 1,154. The District is primarily rural, serving the town of Knights Landing. Unincorporated areas in Yolo County are anticipated to grow by 2.7 percent year. The Knights Landing Cemetery has 6 acres and no additional land for future development. The District redrew the Cemetery layout in years past to accommodate more burial plots and has ample space for more than 175 years of service.
- Mary's: Mary's Cemetery District serves a population of 2,996. The District is primarily rural and serves the towns of Dunnigan, Yolo, and Zamora. The Mary's Cemetery has 6 acres and no additional land for future development. The Cemetery has adequate space for more than 94 years of service; however, according to the Yolo County 2030 General Plan the town of Dunnigan shows an additional 7,500 units by 2030. The Cemetery will not be able to accommodate the amount of growth the General Plan has projected for Dunnigan.
- Winters: The Winters Cemetery District has a population of 8,868. 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 has 13 acres, including 3 to 5 acres of undeveloped land. The Cemetery has adequate space to accommodate approximately 80 to 100 more years of service. With its 3 to 5 acres of undeveloped land, the Cemetery has an additional 45 to 100 years of service capacity. Amending the District SOI boundary line should not affect the District's service capability.

### ***Present and Planned Land Uses***

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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.

The Yolo County 2030 General Plan allows for additional residential growth in the following towns; 1) Dunnigan with 7,500 units; Esparto with 521 units, Madison with 1,413; and Knights Landing with an additional 420 units. Given the potential to acquire more land, the Districts could meet the demands of the additional units; however, Mary's could have a hard time fulfilling the needs of the town of Dunnigan with such a high potential of projected growth.

- Winters: The Winters Cemetery District has residentially zoned land to the west and south, a public school to the north, and is zoned for agriculture to the east. The only contiguous land available for expansion is the 5 acre walnut orchard to the east, which may be cost prohibitive; however, the District is hopeful that they can acquire approximately two acres from the orchard for the Cemetery through public financing. The District is currently looking into putting a measure on the ballot that would designate funds for the purchase of the land.

With the undeveloped land, and the potential to obtain a portion of the walnut orchard on the eastern boundary, the District could meet the demands in population growth expected for the City of Winters, as projected by SACOG.

### ***Present and Planned Need for Facilities***

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The 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.

In the Cottonwood and Mary's Cemetery Districts, families of the deceased are expected to contract with Paul's Cemetery Services through the funeral agency handling the burial.

This strategy enables these Districts to avoid equipment, maintenance, and associated costs related to owning and operating a backhoe. Other Districts may be able to benefit from using the same burial service process as the Cottonwood and Mary's Cemetery Districts.

Distance and community identity is a factor. Several miles separate cemeteries of neighboring districts; the closest are Knights Landing and Mary's Cemeteries, which are 6 miles apart. The distance can affect a community's connection to the cemetery; some communities have a close association with the cemeteries in their district. Each of the Cemetery District Board's are opposed to consolidation with other cemetery districts; however, working with the other districts to optimize and streamline administrative services could benefit each cemetery district.

Growth in rural areas of the County is expected to increase at steady rate; 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, Knight's Landing, Mary's: These Districts have sufficient facilities for at least 100 years of development; however, 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: This District has sufficient facilities for more than 100 years of development, even with the anticipated growth of the City of Winters and the proposed amendment of its SOI.

### ***Present Capacity***

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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 within the next ten to twenty years; however, the Winters Cemetery District is researching options to purchase property to help them meet future demand for space.

### ***Social/Economic Communities of Interest***

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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***

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Consolidation may not be appropriate at this time due to distance between the cemeteries and community identity, existing operational efficiencies, and district opposition. The MSR/SOI explores the possibility of consolidating one or more of the cemetery districts in order to achieve operational efficiencies. Due to the distances between cemeteries and the close association of each one with their individual communities, there are no apparent opportunities for shared facilities. Additionally, two of the Districts are already achieving operational efficiencies through the transfer of services to other entities; other districts may benefit from this arrangement. Finally, the cemetery districts were opposed to consolidation; however, they may want to consider working with each other to optimize and streamline the administrative and financial services of each cemetery district. All of the Yolo County Public Cemetery Special Districts provide adequate services to the communities they support.

Capay, Cottonwood, Knights Landing, Mary's: These cemetery districts should maintain their current Spheres of Influence, which are coterminous with existing boundaries.

Winters: It is recommended that this cemetery district's proposed 20 year Sphere of Influence boundary line expand to include that portion of its eastern boundary, at County Road 95, to square up with its northern boundary, at County Road 27, forming a more logical and orderly boundary.

## ***References***

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*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

*Department of Finance*

[http://www.dof.ca.gov/research/demographic/state\\_census\\_data\\_center/census\\_2010/documents/2010Census\\_Table1\\_RedistrictingFile.xls](http://www.dof.ca.gov/research/demographic/state_census_data_center/census_2010/documents/2010Census_Table1_RedistrictingFile.xls)

[http://www.dof.ca.gov/research/demographic/state\\_census\\_data\\_center/census\\_2010/documents/2010Census\\_Table3A\\_RedistrictingFile.xls](http://www.dof.ca.gov/research/demographic/state_census_data_center/census_2010/documents/2010Census_Table3A_RedistrictingFile.xls)

*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 (3<sup>rd</sup> Edition)

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*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

*Planning Commissioners Journal-Fall 2006*

<http://www.plannersweb.com/cemeteries.pdf>

*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/>

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Population and Housing for Yolo County by Jurisdiction

[http://www.sacog.org/demographics/pophsg/cities/yolo\\_cities.pdf](http://www.sacog.org/demographics/pophsg/cities/yolo_cities.pdf)

*Sacramento Area Council of Governments*

Population and Housing by Census Tract

*Yolo County Public Cemetery Special Districts*

*Municipal Service Review*

*Sphere of Influence Study*

Final – May 16, 2011

[http://www.sacog.org/demographics/pophsg/census/yolo\\_tract.pdf](http://www.sacog.org/demographics/pophsg/census/yolo_tract.pdf)

*U.S. Census Bureau*

<http://factfinder.census.gov>

<http://2010.census.gov/2010census/data/>

*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*

<http://www.yolocounty.org/Index.aspx?page=1965>

Housing Element, Agriculture and Economic Development Element, Land Use and Community Character 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***

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Capay Cemetery District – Susan Stewart, Trustee; Dorothy Motroni, Secretary

Cottonwood Cemetery District – John Regelbrugge, Myrna Spiva, Janet Stormont, Trustees; Leana Matsumura, Manager; Nate Palmer, Assistant Deputy to Yolo County Board of Supervisor Duane Chamberlain

Knights Landing Cemetery District – Mardella Archer, Secretary

Mary's Cemetery District –Priscilla Bolinder, Wes Reiff, Jane Sieferman, Trustees; Linda Tolson, Secretary

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

*APPENDICES*

**Appendix A: 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 District

### Fee Schedule

March 11, 2011

	<b>Plot</b>	<b>Grave opening/closing</b>	<b>Endowment</b>
<b>Resident</b>	<b>\$450.00</b>	<b>Fee determined by independent Contractor providing service</b>	<b>\$175.00</b>
<b>Eligible</b>			
<b>Non-resident</b>	<b>\$520.00</b>	<b>Fee determined by independent Contractor providing service</b>	<b>\$205.00</b>
<b>Resident</b>		<b>Cremation opening/closing</b>	<b>\$90.00</b>
<b>Eligible</b>			
<b>Non-resident</b>		<b>Cremation opening/closing</b>	<b>\$105.00</b>

## KNIGHTS LANDNG CEMETERY

P.O. Box 97

Knights Landing, CA 95645

07/01/2008

<b>Ground</b>	<b><u>Knngts Ldng Residents</u></b>	<b><u>Robbins Residents</u></b>	<b><u>Out Of Area</u></b>
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
<b><u>NICHE WALL West Side</u></b>			
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
<b><u>Niche Wall North Side</u></b>			
Yolo County \$12.50 a space			

**RESOLUTION No. 3-2011-2**

**A RESOLUTION OF MARY'S CEMETERY DISTRICT BOARD OF TRUSTEES TO ESTABLISH A FEE SCHEDULE FOR THE PURCHASE OF INTERMENT RIGHTS IN BURIAL PLOTS FOR DISTRICT RESIDENTS AND/OR DISTRICT PROPERTY OWNERS AND ELGIBILE NON-RESIDENTS AS DEFINED IN THE CALIFORNIA STATE HEALTH AND SAFETY CODE PART 4, CHAPTER 1, SECTION 9002; AND TO INCLUDE THE CURRENT FEE SCHEDULE IN MARY'S CEMETERY DISTRICT'S CURRENT POLICY STATEMENT**

WHEREAS, the Board of Trustees of the Mary's Cemetery District has the responsibility and authority to establish a schedule of fees as outlined in the California State Health and Safety Code Chapter 5, Section 9068 (a) and (b) for district residents and/or district property owners and eligible non-residents alike for the purchase of interment rights in burial plots (a non-resident is defined in the California Health and Safety Code Part 4, Chapter 1, Section 9002(h) as "a person who does not reside within a district or does not pay property taxes on property located in a district"); and

WHEREAS, the Board of Trustees of the Mary's Cemetery District shall exercise their responsibility and authority to establish a fee schedule for district residents and/or district property owners and eligible non-residents (see above definition) alike for the purchase of interment rights in burial plots;


WHEREAS notice was made available to the public with a general explanation of the matter to be considered;

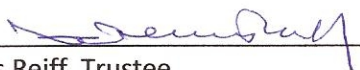
Based on the recitals above, BE IT NOW resolved by the Board of Trustees of Mary's Cemetery District the following:

1. The fee schedule to purchase interment rights in burial plots for district residents and/or property owners (as defined in the California State Health and Safety Code Chapter 5, Section 9060), shall be:
  - a. 1 full burial plot (three (3) sets of ashes may be placed in one full burial plot): \$500.00
  - b. 1 cremation plot (one set of ashes may be placed in one cremation plot): \$250.00
  - c. Endowment Care fee for all plot sizes: \$200.00
2. The fee schedule to purchase interment rights in burial plots for eligible non-residents (as defined in the California Health and Safety Code Part 4, Chapter 1, Section 9002(h); and Chapter 5, Section 9061), shall be:
  - a. 1 full burial plot (three (3) set of ashes may be placed in one full burial plot): \$700.00
  - b. 1 cremation plot(one set of ashes may be placed in one cremation plot) : \$350.00
  - c. Endowment Care fee for all plot sizes: \$300.00
3. The current fee schedules shall be included in Mary's Cemetery District's current policy statement.

Passed and adopted this 29<sup>th</sup> day of March, 2011:

  
\_\_\_\_\_  
Jane Siefertman, Chair, Board of Trustees

  
\_\_\_\_\_  
Priscilla Bolinder, Trustee

  
\_\_\_\_\_  
Wes Reiff, Trustee

# Paul's Cemetery Services

## Price List

(Prices effective February 22, 2011)

<u>Full Body Burial</u> (Opening and closing only) .....	\$475.00
<u>Full Body Burial Complete</u> (Set up includes opening and closing, sod, greens, lowering device and stand, 10X20 tent, 10 chairs) .....	\$675.00
<u>Cremation Burial</u> (Opening and closing only) .....	\$125.00
<u>Cremation Burial Complete</u> (Set up includes opening and closing, greens, small table, 10x20 tent, 10 chairs) .....	\$325.00
<u>Double Cremation Burial</u> (Opening and closing only. Any container larger than 15 inches square is considered a full burial) .....	\$250.00
<u>Double Cremation Burial Complete</u> (Set up includes opening and closing, greens, small table, 10x20 tent, 10 chairs. Any container larger than 15 inches square is considered a full burial) .....	\$450.00
<u>Standard sized Vault/Grave Liner</u> .....	\$465.00
<u>Oversized Vault/Grave Liner</u> .....	\$875.00

***All prices are reviewed periodically and are subject to change.***

Paul and Cathy Cobb, Owners  
1338 Wescott Road  
Colusa, CA 95932  
(530) 844-4886; (530) 458-8661 fax  
Licensed and Insured

**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 <sup>nd</sup> burial opening....	\$ 300.00
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**OPENING AND CLOSING**

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

<b>ENDOWMENT CARE FUND .....</b>	<b>\$ 300.00</b>
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<b>NON-RESIDENT FEE .....</b>	<b>\$ 400.00</b>
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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

<b><u>ADDITIONAL CHARGES FOR SATURDAY SERVICES DEPENDING UPON EMPLOYEE AVAILABILITY ...</u></b>	<b>\$1500.00</b>
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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.