

YOLO COUNTY PUBLIC CEMETERIES

With Great Autonomy Comes Great Responsibility

A report by the 2022-23 Yolo County Grand Jury

JUNE 1, 2023

There's something special about visiting a graveyard. Both life and death meet together in time." – Eric Overby

SUMMARY

Yolo County has six public cemetery districts which are independent “special districts” under California law. Within their boundaries, these public cemetery districts provide the single service of cemetery plots and interments (also known as burials) in cemetery plots for residents of the district. Each of the districts is governed by a board of trustees appointed by the Yolo County Board of Supervisors. Under state law, each of those public cemetery districts has exclusive jurisdiction over the maintenance and management of their cemetery.

Four of the six public cemeteries in Yolo County serve primarily rural areas, and the other two districts include the cities of Davis and Winters.¹ There are wide differences among the six districts. For example, the Davis Cemetery District operates a cemetery serving a population of 73,930 with 27 developed acres and has a land service area of 43.28 square miles. The Knights Landing Cemetery District operates a cemetery with 6.2 developed acres, serving a population of 1,154 with a land service area of 33.62 square miles. The small population in the Knight’s Landing Cemetery District service area has led to difficulties in finding volunteers to serve on the district’s Board of Trustees.

With smaller budgets, maintenance and upkeep at the rural cemeteries can be challenging. Financial challenges are apparent at the Cottonwood Cemetery District (CCD) south of Madison, California where there are no formal guidelines or expectations for

¹ While there are a large number of cemeteries in Yolo County, only six are organized and operated under the Public Cemetery District Law (Health and Safety Code sections 9000 - 9093): Capay Cemetery District, Cottonwood Cemetery District, Davis Cemetery District, Knights Landing Cemetery District, Mary’s Cemetery District and Winters Cemetery District.

the groundskeeper's duties and no records of hours worked or tasks accomplished to fulfil them. A close family relationship between a member of the CCD's Board of Trustees and the current groundskeeper for the District raises questions of possible nepotism or a conflict of interest. Formalizing maintenance duties and accountability for the groundskeeper and adopting a nepotism policy can provide more confidence that the CCD is using its limited resources to maintain the cemetery grounds in the best manner possible.

Public cemetery districts perform a vital function and service within Yolo County. Residents within the boundaries of each of the Yolo County public cemetery districts should have easy access to accurate information regarding the governance and operations of each cemetery. Such information is normally made available via a website; yet three of the six public cemeteries do not have one. While the lack of a website limits access and transparency for residents of the county, it also means the three cemetery districts are out of compliance with state law.

TERMINOLOGY AND DEFINITIONS

Independent Special District: An Independent Special District (ISD) is an agency with a locally elected or appointed board that makes independent decisions (i.e., not subject to review by a city or county).

Public Cemetery District: Such districts are granted by law the power to own, operate, improve and maintain cemeteries and provide interment services within the district's boundaries. Each cemetery district in Yolo County has one public cemetery.

Yolo LAFCo: Yolo Local Agency Formation Commission is a state-mandated agency located in Yolo County which coordinates and manages special districts.

BACKGROUND

A complaint was received from a citizen regarding the lack of maintenance and over-growth at the Cottonwood Cemetery. Upon investigation of that complaint, the 2022-23 Yolo County Grand Jury (Grand Jury) learned about the six public cemetery districts within Yolo County and their varying sizes and budgets. The largest district, in Davis, has multiple groundskeepers and a superintendent on staff and the ability to bring on seasonal help. Other districts have much smaller operations and maintenance budgets. The Grand Jury focused its investigation on possible deficiencies and opportunities to optimize spending of limited maintenance funds, and on improving public access to information about the budgets and activities of these public cemetery districts.

APPROACH

The Grand Jury interviewed cemetery district trustees and county staff providing support functions to public cemetery districts. It reviewed minutes and agendas for the CCD's Board of Trustees' meetings, reviewed conflict of interest documents related to the CCD Board of Trustees, reviewed financial and budget documents for the four "rural" public cemetery districts within Yolo County (Capay Cemetery District, CCD, Knights Landing Cemetery District and Mary's Cemetery District), and reviewed the [Yolo Local Agency Formation Commission's \(LAFCo\) 2022 Website Transparency Scorecard](#). (1,2) The Grand Jury also inspected the four "rural" Yolo County public cemeteries identified above. Please see the district map in Appendix 1.

DISCUSSION

Authority and Governance of Public Cemetery Districts

Beginning in 1909, the California Legislature authorized the creation of cemetery districts to assume responsibility for the ownership, improvement, expansion and operation of public cemeteries. These districts provide communities with the means to publicly finance the ownership and operation of public cemeteries, and to enable cost-effective interments, particularly in rural areas. Public cemetery districts are special districts that are legally separate from any other unit of state or local government. (California Health and Safety Code (HSC) section 9007 (c))

Public cemetery districts "shall maintain the cemeteries owned by the district and in doing so, shall have exclusive jurisdiction and control over the maintenance and management of those cemeteries". (HSC section 9040.) The rights and powers given to a district include:

- "To engage necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for the performance of their duties.
- To enter into and perform all necessary contracts.
- To adopt and enforce rules and regulations for the administration, maintenance and use of cemeteries." (HSC section 9041)

Public cemetery districts are governed by a board of trustees who establish policies for the operation of the district. The board "shall provide for the faithful implementation of those policies which is the responsibility of the employees of the district." (HSC section 9020) The board of supervisors for the county containing the cemetery district territory appoints either three or five voters in the district to the board of trustees. (HSC section 9021) The trustees "shall exercise their independent judgment on behalf of the

interests of the residents, property owners, and the public as a whole in furthering the purposes and intent of [the Public Cemetery Law]”. (HSC section 9022)

Governance Issues at Knights Landing Cemetery District

The Knights Landing Cemetery District is governed by a three-member board of trustees; two of the three trustee positions are currently vacant. As a majority of the board is required to establish a quorum for the transaction of business, and as the board of trustees may only act by ordinance, resolution, or motion, the vacancies prevent the Knight’s Landing District board from conducting business. Under HSC section 9024 (c), any vacancy in the office of a member appointed to the board of trustees “shall be filled promptly.” The two trustee positions on the Knight’s Landing Cemetery District board have been vacant since at least September 12, 2022.²

Funding and Maintenance Issues at the Cottonwood Cemetery

Public cemetery districts are primarily funded by a small share of county property tax revenue. (HSC section 9073.) Cemetery districts in high-property-value areas annually receive more funding from taxes than districts in lower-density areas, by virtue of the higher value of property from which taxes are collected within the district’s service area. Any increase in tax revenue for a district would require the approval of the voters within the public cemetery district’s boundaries. Public cemeteries are also authorized to sell interment rights to residents of the district.

Since 1985 all public cemetery districts have been required to build “endowments” from the interment rights sold, to fund long-term maintenance. (HSC section 9065.) Public cemeteries may generally only spend the interest, not the principal, of these endowment funds. For the rural public cemetery districts in Yolo County, the endowment funds do not make a significant contribution to maintenance costs. Cottonwood’s financial statements, for example, list an endowment of about \$13,569 that yields about \$560 annually.

The CCD covers a land service area of 99.20 square miles, serves a district population of 2,212 and is governed by a three-member board of trustees. The CCD is largely

² Although not an ideal solution as it contravenes local governance, should the Knight’s Landing Cemetery District cease capability to provide for the operations and maintenance of the public cemetery, the Yolo County Board of Supervisors can assume control of the cemetery operations and management by appointing itself as the board of trustees for the District. (HSC section 9026.)

dependent on the tax revenues collected within the district's service area and receives very limited revenue from plot sales or burials. Nearly 60 percent of the annual budget for CCD is allocated to payment for a groundskeeper. The full cost for the groundskeeper is \$18,400 per year, the majority of the annual budget. This limited budget contrasts starkly with the Davis Cemetery District which employs five individuals with wages of \$345,410 per year and includes a superintendent and three groundskeepers.

Although public cemetery districts are statutorily charged with maintaining their cemeteries, there is no general maintenance standard or guideline in the law for the districts. As independent special districts, each public cemetery has "exclusive jurisdiction and control over its maintenance and management." (HSC section 9040 (c))

The CCD has not adopted any maintenance standards for its cemetery grounds. Although it engages a groundskeeper with a direct payment of \$16,500 for the fiscal year 2021-22 (beginning July 1), there is no written duty statement or job expectations for the groundskeeper. The groundskeeper is not required to keep track of hours worked or tasks completed. Any direction from the CCD Board of Trustees regarding maintenance is verbal and is only provided if necessary.

The Grand Jury observed the grounds of the Cottonwood Cemetery itself on multiple occasions and found that the grounds were not well-maintained. The Grand Jury observed grass and weeds obstructing the flat markers of individual graves and observed overgrown shrubs and trees obscuring headstones and monuments on the cemetery grounds. These observations were made over the course of several months to account for any limitations on maintaining the grounds presented by the weather.

Management Documents at CCD

Public cemeteries are required to maintain accurate and current records of interment rights and the location of available plots, as well as details for each person buried in the cemetery: name, age at time of death, and interment plot. These records can be kept in their original form or any other method that can produce an accurate reproduction of the original record. (HSC 9064)

The Grand Jury found that recordkeeping at CCD was dated. A sole map of the cemetery on paper was available, but no digital records exist. Should the paper records be lost, there would be little available to show the arrangement of plots. Software products

such as *Cem Sites*, *Plot Box*, and *Crypt Keeper* offer easy ways to document assets, as well as provide tools for making records public on a website.

Photos of the Cottonwood Cemetery taken by the Grand Jury





Although the state law does not include any maintenance standards for public cemeteries, there are standards for other cemeteries which could provide guidance. Private cemeteries in California are licensed and regulated by the California Cemetery and Funeral Bureau.³ Those private cemeteries are required to have minimum maintenance standards for cemetery property including:

- Trim and mow grass to a level where flat markers of individual graves can be seen; prune shrubs and trees in and around the cemetery.
- Suppress or remove weeds on the developed cemetery property.
- Provide sufficient water to keep cemetery grass and plants as green as seasonally possible in accordance with natural terrain.
- Repair or restore improvements, structures and fences on the property.
- Keep cemetery roads accessible and repair surfacing which presents a hazard.
- Provide clear delineation of undeveloped cemetery property with the use of signage. (Cal. Code of Regs., tit. 16, § 2333)

Conflicts of Interest and Nepotism Issues at CCD

California Law includes the Political Reform Act of 1974 (PRA). Statutory provisions of the PRA prohibit public officials from participating in governmental decisions in which they have a financial interest. “Assets and income of public officials which may be materially affected by their official actions should be disclosed, and in appropriate circumstances the officials should be disqualified from acting in order that conflicts of interest may be avoided” (California Government Code section 81002 (c)). Under the PRA, “[a] public official has a disqualifying financial interest if the decision will have a reasonably foreseeable material financial effect, distinguishable from the effect on the public generally, directly on the official, or the official’s immediate family, or any financial interest described in subdivision (c)(6)(A-F) herein.” (Cal. Code. Regs., title 2, § 18700 (a))

To help identify potential conflicts of interest, the law generally requires public entities to adopt Conflict of Interest Codes and for public officials to file Statements of Economic Interests (Form 700) which are public documents. In September 2022, the CCD Board of Trustees sought and apparently obtained an exemption from the requirement to adopt

³ The State of California does not license cemeteries operated by public cemetery districts, nor those operated by cities, counties, the military, Native American tribal organizations, or religious organizations.

a conflict-of-interest code from Yolo County.⁴ Without a conflict-of-interest code, the CCD Board of Trustees do not file Form 700s with the state.

Nepotism is the practice of using influence or power to aid or hinder another in the employment setting because of a personal relationship, including association by blood, marriage, and/or cohabitation. Many agencies have adopted anti-nepotism policies to ensure that employment decisions, including the recruiting, hiring and assigning work to employees, are fairly made and are not improperly influenced by personal relationships.

The CCD groundskeeper is an immediate family member of a CCD Board member. The Grand Jury is concerned that this relationship has the potential to improperly impact decisions of CCD regarding the groundskeeper and maintenance tasks performed by the groundskeeper, and to discourage full reporting about expenditures.

Requirement to Maintain a Website

Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public with accessible and accurate information through creation of agency websites. By January 1, 2020, all independent special districts in California were required to maintain a website. The required website must clearly list contact information for the Independent Special District. (Government Code sections 6270.6 and 53087.8) The website is also required to include:

- information on the annual compensation of officers and employees (Government Code section 53908.);
- financial reports (Government Code section 53890-53993); and
- meeting agenda postings. (Government Code section 54954.2)

A special district may annually adopt a resolution to determine that a hardship exists preventing the district from establishing and maintaining a website. The resolution must include detailed findings supporting the related hardship. Such hardships can include, but are not limited to, inadequate access to broadband communications, significantly limited financial resources, or insufficient staff resources. (Government Code section 53087.8)

⁴ It is not clear to the Grand Jury that the CCD request for an exemption should have been approved by Yolo County as the CCD Board of Trustee’s “possess decision-making authority as defined in Regulations 18700(c)(2).” In any event, the Grand Jury findings and recommendations in this report are not contingent upon a current legal requirement for the CCD to adopt a Conflict-of-Interest policy.

Each year, Yolo LAFCo publishes a web transparency score card for the cities/county, special districts, and joint powers authorities within the county (71 agencies in total). The *Yolo Local Government 2022 Website Transparency Scorecard* reveals that 82% of Yolo County's ISDs (23 out of 28) had a website in 2022. Three of the five independent special districts without a website were public cemetery districts: Capay Cemetery District⁵, Cottonwood Cemetery District and Knights Landing Cemetery District.

Yolo LAFCo sends all local government agencies, including the rural independent special districts, a courtesy letter each year reminding agencies of transparency evaluations to occur in the fall and the website scorecard after it is finalized each year, in January or February. The letter encourages local government agencies without a website to contact Yolo LAFCo for information about affordable website options and available scholarships so special districts can apply for 15 months of free website services through the [Special District Leadership Foundation](#). (3)

FINDINGS

- F-1 The Knights Landing Cemetery District is governed by a three-member board of trustees and has two current vacancies, which impairs proper governance and operations under the law.
- F-2 The Cottonwood Cemetery District lacks guidelines or maintenance standards for the cemetery grounds, which may contribute to the observed unkempt appearance with grass, shrubs and trees obscuring flat markers of individual graves, headstones and monuments.
- F-3 The Cottonwood Cemetery District lacks a formal process for evaluating the work completed by the groundskeeper or for tracking the employee's work hours or schedule, which may contribute to the observed unkempt appearance as well as concerns about whether and when work is performed.
- F-4 A close familial relationship exists between a current trustee serving on the Board of the Cottonwood Cemetery District and the groundskeeper as the sole employee of the District. This raises questions of nepotism and the specter of a conflict of interest.
- F-5 The Capay Cemetery District, Cottonwood Cemetery District and Knights Landing Cemetery District are each out of compliance with state law (Government Code sections 6270.6 and 53087.8) requiring that independent

⁵ For 2021 only, the Capay Cemetery District adopted a hardship resolution determining the district could not adopt a website, so the district was deemed compliant with SB 929 for that year.

special districts in California either maintain a website by January 1, 2020, or adopt a hardship resolution annually.

- F-6 The Cottonwood Cemetery District does not manage records of the location and ownership of burial sites and remains interred in a manner that can be maintained, reproduced or recovered easily.

RECOMMENDATIONS

- R-1 The Yolo County Board of Supervisors should make appointments as soon as possible to fill the two vacancies on the Knights Landing Cemetery District Board of Trustees.
- R-2 The Cottonwood Cemetery District should adopt cemetery maintenance standards by January 1, 2024, to ensure the property is appropriately and regularly maintained, including trimming and mowing grass, and pruning shrubs and trees around the cemetery.
- R-3 The Cottonwood Cemetery District should adopt written guidelines or expectations for individuals performing groundskeeper and maintenance services for the District by January 1, 2024, including accountability provisions to ensure the maintenance and upkeep of the cemetery grounds, guidelines and expectations are being followed.
- R-4 The Cottonwood Cemetery District should adopt both a Conflict of Interest and a Nepotism Policy by January 1, 2024, to ensure that decisions made represent the interests of the public as a whole and not the interests of any Trustee.
- R-5 The Cottonwood Cemetery District should establish a website by January 1, 2024.
- R-6 The Capay Cemetery District should establish a website by January 1, 2024.
- R-7 The Knights Landing Cemetery District should establish a website by January 1, 2024.
- R-8 The Cottonwood Cemetery District should make available to the public the location and ownership of burial sites and remains interred, in reproducible form by April 1, 2024. This information could be displayed on a website.

COMMENDATION

All trustees of the various public cemetery districts in Yolo County are volunteers and the Grand Jury would like to commend each trustee for their public service in these important positions.

REQUIRED RESPONSES

Pursuant to Penal Code sections 933 and 933.05, the Grand Jury requires responses to its Findings and Recommendations as follows:

From the following governing bodies:

- Yolo County Board of Supervisors – F-1, R-1
- Cottonwood Cemetery District Board of Trustees – F-2, F-3, F-4, F-5, F-6, R-2, R-3, R-4, R-5, R-8
- Capay Cemetery District Board of Trustees – F-5, R-6
- Knight’s Landing Cemetery District Board of Trustees – F-5, R-7

END NOTES

1. Yolo LAFCo: <https://www.yololafco.org>
2. Website Transparency: <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>
3. Special District Leadership Foundation: <https://www.sdlf.org/home>

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| <ol style="list-style-type: none">4. Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury. |
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APPENDIX

Yolo County Cemetery Districts

