

Public Cemetery District Services

Municipal Service Review (MSR) and Sphere of Influence (SOI) Update

LAFCo No. 25-01

Capay Cemetery District
Cottonwood Cemetery District
Davis Cemetery District
Knights Landing Cemetery District
Mary's Cemetery District
Winters Cemetery District

Prepared by:
Yolo Local Agency Formation Commission



Draft May 15, 2025

SUBJECT AGENCIES:

| | |
|------------------------|---|
| Subject Agency: | Capay Cemetery District |
| Agency Address: | 24727 County Road 22 Esparto, CA 95627 |
| Agency Contact Person: | Susan Stewart, Trustee |

| | |
|------------------------|--|
| Subject Agency: | Cottonwood Cemetery District |
| Agency Address: | 29220 County Road 24A Winters, CA 95694 |
| Agency Contact Person: | Myrna Spiva, Trustee |

| | |
|------------------------|---|
| Subject Agency: | Davis Cemetery District |
| Agency Address: | 820 Pole Line Road Davis, CA 95618 |
| Agency Contact Person: | Jessica Smithers, District Superintendent |

| | |
|------------------------|--|
| Subject Agency: | Knights Landing Cemetery District |
| Agency Address: | P.O. Box 97 Knights Landing, CA 95645 |
| Agency Contact Person: | Julie Gardner, Secretary |

| | |
|------------------------|--|
| Subject Agency: | Mary's Cemetery District |
| Agency Address: | 12020 County Road 98 Woodland, CA 95695 |
| Agency Contact Person: | Jennifer Cruikshank, Secretary |

| | |
|------------------------|---|
| Subject Agency: | Winters Cemetery District |
| Agency Address: | 415 Cemetery Drive Winters, CA 95694 |
| Agency Contact Person: | Eric McDermott, Manager |

CONDUCTED BY:

Yolo Local Agency Formation Commission
625 Court Street, Suite 107
Woodland, CA 95695
(530) 666-8048
www.yololafco.org

Commissioners:

Bill Biasi, Chair, City Member
Gloria Partida, Vice Chair, City Member
Lucas Frerichs, County Member
Pamela Miller, Public Member
Oscar Villegas, County Member

Commissioner Alternates:

Sheila Allen, County Member
Tania Garcia-Cadena, City Member
Erik Vink, Public Member

Staff:

Christine Crawford, Executive Officer
JD Trebec, Deputy Executive Officer
Terri Tuck, Administrative Specialist II/Commission Clerk
Mark Krummenacker, Financial Analyst
Eric May, Commission Counsel

Contents

| | |
|--|----|
| 1. LAFCo MSR/SOI BACKGROUND AND CONTEXT | 1 |
| ROLE AND RESPONSIBILITY OF LAFCO | 1 |
| PURPOSE OF A MUNICIPAL SERVICE REVIEW | 1 |
| PURPOSE OF A SPHERE OF INFLUENCE | 2 |
| 2. CALIFORNIA PUBLIC CEMETERY DISTRICTS BACKGROUND | 3 |
| HISTORY OF CALIFORNIA’S CEMETERY DISTRICTS | 3 |
| CALIFORNIA HEALTH AND SAFETY CODE REGARDING PUBLIC CEMETERY DISTRICTS | 3 |
| 3. YOLO COUNTY PUBLIC CEMETERY DISTRICTS OVERVIEW | 4 |
| CITY OF WOODLAND CEMETERY | 6 |
| LAFCO’S 2017 PUBLIC CEMETERY DISTRICT MSR/SOI | 6 |
| YOLO COUNTY GROWTH AND POPULATION | 6 |
| DISADVANTAGED UNINCORPORATED COMMUNITIES | 7 |
| 2025 RECOMMENDATIONS OVERVIEW | 8 |
| ORGANIZATION OF MSR/SOI STUDY | 9 |
| 4. CAPAY CEMETERY DISTRICT | 10 |
| CAPAY CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW | 11 |
| CAPAY CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY | 20 |
| 5. COTTONWOOD CEMETERY DISTRICT | 25 |
| COTTONWOOD CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW | 26 |
| COTTONWOOD CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY | 36 |
| 6. DAVIS CEMETERY DISTRICT | 37 |
| DAVIS CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW | 38 |
| DAVIS CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY | 46 |
| 7. KNIGHTS LANDING CEMETERY DISTRICT | 47 |
| KNIGHTS LANDING CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW | 48 |
| KNIGHTS LANDING CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY | 56 |
| 8. MARY’S CEMETERY DISTRICT | 57 |
| MARY’S CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW | 58 |
| MARY’S CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY | 67 |
| 9. WINTERS CEMETERY DISTRICT | 68 |
| WINTERS CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW | 69 |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

WINTERS CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY 76
APPENDICES 77
A. CEMETERY DISTRICTS FEE SCHEDULES
B. COTTONWOOD CEMETERY DISTRICT RESPONSE LETTER
C. CALIFORNIA ASSOCIATION OF PUBLIC CEMETERIES SAMPLE
POLICIES AND FORMS

1. LAFCo MSR/SOI BACKGROUND AND CONTEXT

ROLE AND RESPONSIBILITY OF LAFCO

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, as amended (“CKH Act”) (California Government Code §§56000 et seq.), is LAFCo’s governing law and outlines the requirements for preparing Municipal Service Reviews (MSRs) for periodic Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of “discouraging urban sprawl, preserving open-space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances (§56301). CKH Act Section 56301 further establishes that “one of the objects of the commission is to make studies and to obtain and furnish information which will contribute to the logical and reasonable development of local agencies in each county and to shape the development of local agencies so as to advantageously provide for the present and future needs of each county and its communities.”

Based on that legislative charge, LAFCo serves as an arm of the State; preparing and reviewing studies and analyzing independent data to make informed, quasi-legislative decisions that guide the physical and economic development of the state (including agricultural uses) and the efficient, cost-effective, and reliable delivery of services to residents, landowners, and businesses. While SOIs are required to be updated every five years, they are not time-bound as planning tools by the statute but are meant to address the “probable physical boundaries and service area of a local agency” (§56076). SOIs therefore guide both the near-term and long-term physical and economic development of local agencies their broader county area, and MSRs provide the near-term and long-term time-relevant data to inform LAFCo’s SOI determinations.

PURPOSE OF A MUNICIPAL SERVICE REVIEW

As described above, MSRs are designed to equip LAFCo with relevant information and data necessary for the Commission to make informed decisions on SOIs. The CKH Act, however, gives LAFCo broad discretion in deciding how to conduct MSRs, including geographic focus, scope of study, and the identification of alternatives for improving the efficiency, cost-effectiveness, accountability, and reliability of public services. The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update. A written statement of the study’s determinations must be made in the following areas:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide services;
5. Status of, and opportunities for, shared facilities;

6. Accountability for community service needs, including governmental structure and operational efficiencies; and
7. Any other matter related to effective or efficient service delivery, as required by commission policy.
 - a. Local policy requires the MSR to address availability; and
 - b. The status of past MSR recommendations.

The MSR is organized according to these determinations listed above. Information regarding each of the above issue areas is provided in this document.

PURPOSE OF A SPHERE OF INFLUENCE

In 1972, LAFCos were given the power to establish SOIs for all local agencies under their jurisdiction. As defined by the CKH Act, “sphere of influence’ means a plan for the probable physical boundaries and service area of a local agency, as determined by the commission” (§56076). SOIs are designed to both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. Likewise, they are also designed to discourage urban sprawl and the premature conversion of agricultural and open space resources to urbanized uses.

The role of SOIs in guiding the State’s growth and development was validated and strengthened in 2000 when the Legislature passed Assembly Bill (“AB”) 2838 (Chapter 761, Statutes of 2000), which was the result of two years of labor by the Commission on Local Governance for the 21st Century, which traveled up and down the State taking testimony from a variety of local government stakeholders and assembled an extensive set of recommendations to the Legislature to strengthen the powers and tools of LAFCos to promote logical and orderly growth and development, and the efficient, cost-effective, and reliable delivery of public services to California’s residents, businesses, landowners, and visitors. The requirement for LAFCos to conduct MSRs was established by AB 2838 as an acknowledgment of the importance of SOIs and recognition that regular periodic updates of SOIs should be conducted on a five-year basis (§56425(g)) with the benefit of better information and data through MSRs (§56430(a)).

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. A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it.

LAFCo is required to make five written determinations when establishing, amending, or updating an SOI for any local agency that address the following (§56425(c)):

1. The present and planned land uses in the area, including agricultural and open-space lands.
2. The present and probable need for public facilities and services in the area.
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

2. CALIFORNIA PUBLIC CEMETERY DISTRICTS BACKGROUND

HISTORY OF CALIFORNIA'S CEMETERY DISTRICTS

Evidence of burial rituals and traditions dates back to the earliest days of humanity over 100,000 years ago and cemeteries are found in nearly every culture through time. In the colonial period of the United States, the deceased were often interred in churchyards, small family plots, or in "Potter's fields" for outsiders or the poor. In the nineteenth century, the trend was for cemeteries to be developed as a freestanding use outside of the community in suburban, park-like settings.

Small cemeteries proliferated in California by the early twentieth century, however, less connected to towns, many had fallen into disrepair. Public outrage over the neglect suffered by many unfunded community cemeteries led the state to enact laws to establish public cemetery districts in 1909. Public cemetery districts provide two community services: maintaining the gravesites of many California citizens and continuing to provide burial services.

CALIFORNIA HEALTH AND SAFETY CODE REGARDING PUBLIC CEMETERY DISTRICTS

Public cemetery districts are single purpose special districts established and regulated under provisions of the Health and Safety Code, Sections 8100-9703 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.

The county board of supervisors appoints a board of trustees of three or five members for every district. Each person appointed is required to be a voter in the district and serve a four-year term. Each district is governed and managed by the trustees which meets 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.

3. YOLO COUNTY PUBLIC CEMETERY DISTRICTS OVERVIEW

There are six public cemetery districts in Yolo County that are independent special districts and cover most of Yolo County. These Districts are Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (see map below). However, these Districts do not serve all residents of Yolo County. The region around the City of Woodland is outside of a public cemetery district but could be served by either the Woodland City Cemetery or the private Monument Hills Cemetery.

Figure 1. Map of Yolo Cemetery Districts

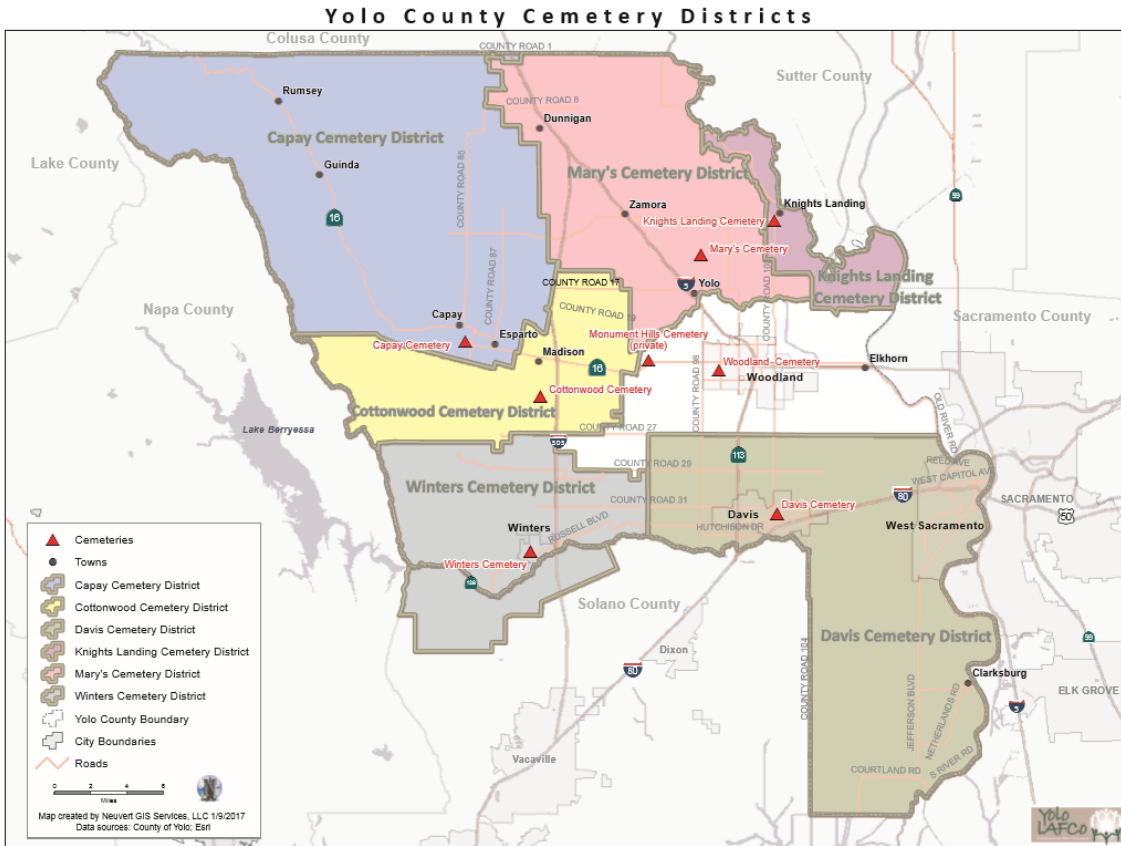


Table 1. Cemetery District Size and Capacity Comparison

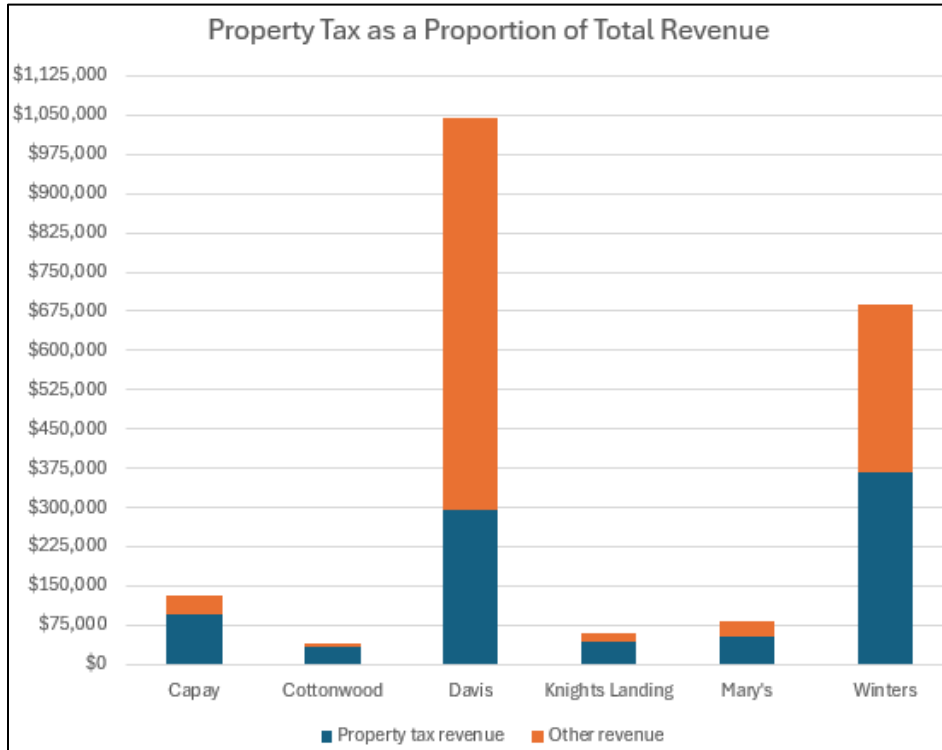
| | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters |
|-------------------------------------|-------|------------|--------|-----------------|--------|---------|
| District Area (sq. miles) | 285 | 99 | 241 | 34 | 159 | 123 |
| District Population | 4,476 | 2,212 | 73,930 | 1,154 | 2,996 | 8,868 |
| Governing Board Members | 3 | 3 | 5 | 3 | 5 | 5 |
| Employees | 0.15 | 0.5 | 5 | 0.06 | * | 3 |
| Cemetery Acreage | 12 | 3.2 | 27 | 6.2 | 6 | 13.5 |
| Approximate % Full (Developed Area) | 70% | 65% | 30% | 70% | 85% | 75% |
| Additional Acreage Available | 5 | 0 | 15 | <1 | 0 | 2.2 |
| Average Interments Per Year | 20 | 1 | 100 | 8 | 10 | 30-40 |

* all services contracted, no employees

Table 2. Cemetery Districts FY 2023/24 Operating and Endowment Fund Comparison

| | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters |
|--------------------------------|-----------|------------|-------------|-----------------|-----------|-------------|
| Operational Fund | | | | | | |
| Total Revenue | \$133,010 | \$40,536 | \$1,045,591 | \$58,935 | \$81,994 | \$687,669 |
| Property tax revenue | \$95,554 | \$33,755 | \$294,747 | \$43,481 | \$54,287 | \$365,850 |
| Other revenue | \$37,456 | \$6,781 | \$750,844 | \$15,454 | \$27,707 | \$321,819 |
| % of Revenue from Property Tax | 72% | 83% | 28% | 74% | 66% | 53% |
| Total Expenditures | \$64,447 | \$55,546 | \$852,375 | \$39,297 | \$57,324 | \$345,592 |
| Revenue Less Expenditures | \$68,563 | -\$14,983 | \$193,216 | \$19,638 | \$24,670 | \$342,077 |
| Available Funds | \$503,696 | \$70,201 | \$1,582,561 | \$265,078 | \$167,544 | \$1,305,358 |
| Endowment Fund | | | | | | |
| Endowment Principal | \$160,027 | \$14,475 | \$1,153,308 | \$64,203 | \$83,887 | \$358,000 |

Figure 2. Property Tax as a Proportion of Total Revenue



CITY OF WOODLAND CEMETERY

The City of Woodland also provides a public cemetery as part of its municipal services. The Woodland Cemetery Association, founded in 1869, purchased the land and managed the cemetery from its beginnings as a 10-acre burying ground adjacent to the existing old cemetery of Union Church, until 1967, when the City of Woodland assumed ownership. The Woodland City Cemetery now consists of 23.5 acres and offers traditional interments and mausoleum/garden niches.

Although it is not a part of this MSR/SOI, there are a number of concerns over how the City of Woodland is managing the cemetery in its budget. After a failed attempt to establish a district separating the cemetery from other city services, it is now operated as an enterprise district which does not create an endowment for long-term maintenance, and revenue does not cover its annual expenses. All the public cemetery districts countywide rely on property tax revenue to help fund operations. For comparison, the Davis Cemetery District received \$294,747 and the Winters Cemetery District received \$365,850 in FY 2023/24 property tax revenue, or approximately 1/3 and 1/2 their total revenue respectively. Woodland expecting its cemetery to be fully funded through fees does not appear to be a reasonable expectation or sustainable practice.

In its 2020 Comprehensive Annual Financial Report, the City reported, “Woodland Cemetery has undergone a revitalization effort to increase capacity and should allow the operations of the facility to be slightly more self-supporting, and services have been altered in an attempt to reduce the reliance on the General Fund and operate within the annual revenues received. The City and County are exploring options to have the County participate in upgrades to, and use of, cemetery facilities, which will increase revenues in this fund.” However, the Woodland City Cemetery operates at a loss annually of between \$750,000 and \$900,000. Audits show that the city backfills this loss through short-term loans though it is unclear how these would be repaid.

LAFCO’S 2017 PUBLIC CEMETERY DISTRICT MSR/SOI

Yolo County LAFCo’s last review of the public cemetery districts was adopted in 2017. The MSR identified the following key challenges for the four smaller rural districts: lack of transparency, timely audits, publicly held meetings, and record keeping.

The most significant challenge sited in the report was that only the Davis Cemetery District was meeting its auditing requirements. California Code requires that special districts conduct an annual audit though the County Board of Supervisors may approve a longer audit cycle no greater than every five years. The 2017 MSR reported that the Yolo County Internal Auditing Division had previously provided audits for the public cemetery districts in 5-year cycles free of charge but later proposed to charge the independent districts a fee of \$13,000 for the 150-hours needed for the work. The cemetery districts did not feel that this was feasible, and county staff facilitated a Request for Proposals for auditing services for the five districts to seek a lower cost. The RFP did not result in significant savings however, and only Davis and Winters Cemetery Districts have conducted audits since 2017 leaving the four smaller rural cemetery districts out of compliance.

The 2017 MSR also found that several of the smaller rural cemetery districts were holding meetings and storing records in private homes which raised concerns about public accessibility and the preservation of public records. The MSR also recommended that all the cemetery districts make digital copies of their records and create websites to provide better transparency. Only Davis Cemetery District had a website at the time.

YOLO COUNTY GROWTH AND POPULATION

There has been very little population growth in Yolo County since the last Municipal Service Review for the public cemetery districts adopted in 2017. The County as a whole only saw a 2.4% increase in population or an additional 5,191 people overall. The City of Woodland saw the greatest increase followed by West

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

Sacramento and the Unincorporated County. The City of Winters had the greatest percentage change at slightly over 6% from an additional 480 people since 2016. The City of Davis had a slight decrease in population. There is no significant development anticipated in the districts that would result in a negative impact to the agency’s ability to provide cemetery services.

Table 3. Population Change in Yolo County since the last Cemetery Districts MSR

| | 2016 | 2024* | Difference (% change) |
|-----------------------|-------------|--------------|----------------------------------|
| Unincorporated County | 28,419 | 30,071 | 1,652 (+5.5%) |
| Davis | 68,314 | 65,832 | -2,482 (-3.8%) |
| West Sacramento | 53,082 | 55,824 | 2,742 (+4.9%) |
| Winters | 7,214 | 7,694 | 480 (+6.3%) |
| Woodland | 58,324 | 61,123 | 2,799 (+4.6%) |
| County Total | 215,353 | 220,544 | 5,191 (+2.4%) |

*US Census Projections for July 1, 2024 (www.census.gov)

After a surge in the death rate in 2020 due to the COVID-19 pandemic, the number of deaths in the U.S. is expected to continue to decline through 2025 though a slight long-term increase is expected over the next 20 years due to an aging population.

According to the National Funeral Directors Association’s 2024 Cremation & Burial Report, the proportion of cremations to burials is expected to continue to increase. As of 2024, cremations occurred at a rate of nearly 2:1 over burials. The 20-year forecast expects U.S. cremation rates to rise to 82.1% versus 13.3% for burials. This trend may be lower where there are large populations with religious beliefs that prefer full body burials. For example, cemetery districts in the county with a large number of Catholic residents see a lower number of cremation interments.

DISADVANTAGED UNINCORPORATED COMMUNITIES

SB 244 (Chapter 513, Statutes of 2011) made changes to the CKH Act related to “disadvantaged unincorporated communities,” including the addition of SOI determination #5 listed above. Disadvantaged unincorporated communities, or “DUCs,” are inhabited territories (containing 12 or more registered voters) where the annual median household income is less than 80 percent of the statewide annual median household income.

On March 26, 2012, LAFCo adopted a “Policy for the Definition of ‘Inhabited Territory’ for the Implementation of SB 244 Regarding Disadvantaged Unincorporated Communities”, which identified 21 inhabited unincorporated communities for purposes of implementing SB 244.

All the DUCs are covered by existing cemetery districts with the exception of the Elkhorn region along the Sacramento River between the Davis and Knights Landing Cemetery Districts. However, public cemetery districts do not provide public services related to sewers, municipal and industrial water, or structural fire protection which are the focus of SB 244 so that it isn’t applicable to cemetery districts.

2025 RECOMMENDATIONS OVERVIEW

The greatest concern of this MSR is that all the districts meet their auditing and website requirements. The current approved audit schedule for the cemetery district is the following:

| Cemetery District | Annual Revenue 2024 | Audit Cycle | Most Recent Financial Review | Auditor | Notes |
|--------------------------|----------------------------|--------------------|-------------------------------------|----------------|---|
| Capay | \$133,010 | 5-year audit | 2009 Audit | Yolo County | No record of an audit since County stopped providing them in 2009 |
| Cottonwood | \$40,536 | 2-year audit | 2014-18 Agreed upon Procedures | IKNA | No record of BOS approval for AUP alternative to audit |
| Davis | \$1,045,591 | 3-year audit | 2015-18, 2018-21 Audits | Fechter & Co. | 3-yr Cycle approved by BOS- 6/14/2011; 2021-24 audit underway |
| Knights Landing | \$58,953 | 2-year audit | 2011-2013 Agreed Upon Procedures | Yolo County | Stated that they conducted 2022 audit, no record at DFS |
| Mary's | \$81,994 | 5-year audit | 2017, 2018, 2019 Compilations | LSL | No record of BOS annual approval for compilations |
| Winters | \$687,669 | 2-year audit | 2020, 2021, 2022, 2023 Audits | Nigro & Nigro | Annual Audits; 2024 audit underway |

California Government Code Section 26909 requires that the county auditor oversee an annual audit for special districts. With unanimous approval by the district governing board and the county board of supervisors, the specific audit cycle can be extended up to once every five years. Likewise, the governing board of a district with an annual revenue of less than \$150,000 with the unanimous consent of the county board of supervisors may replace the annual audit with an agreed-upon procedures engagement.

Of the six cemetery districts, Davis and Winters Cemetery Districts conduct independent audits per state requirements. Cottonwood and Mary's Cemetery Districts have undergone some type of financial review in the past seven years, and Capay and Knights Landing have not conducted any financial review in at last twelve years.

The Yolo County Controller is ultimately responsible for ensuring that special districts receive audits. If the County does not have the staff available to conduct the audits, California Government Code section 26909(a)(3) allows any costs incurred to contract an auditor to be charged to the cemetery district's unencumbered funds. However, this has not occurred because the County Controller has shied away from such a confrontational approach.

In 2018, the California legislature adopted SB 929 requiring all independent special districts in California to create and maintain a website by January 2020. Davis, Mary's, and Winters Cemetery Districts currently have websites with transparency information available to the public. Three districts including Capay, Cottonwood, and Knights Landing do not yet have a website to facilitate public transparency. SB 929 allows special districts to adopt a resolution of hardship, however it does not appear that the cemetery districts without websites truly suffer a hardship, such as no internet access, and don't appear to have adopted the resolution on an annual basis. Assistance in creating and maintain a website is available through Streamline which offers 15-month grants to facilitate compliance.

A main recommendation of the 2025 MSR is that the smaller districts actively seek assistance from the larger cemetery districts and other special districts. The Davis Cemetery District has offered to help the smaller districts set up websites. Streamline offers a 15-month grant to small special districts to create and maintain their websites and offer a sliding fee scale based on district operational revenue. Additionally, the smaller cemetery districts could contract with nearby community service districts to provide management of their websites and audits. The most appropriate partnerships would be Esparto Community Service

District for Capay and Cottonwood Cemetery Districts, and Knights Landing Community Service District for the Knights Landing Cemetery District.

Finally, the 2025 MSR/SOI recommends that the Capay Cemetery District hire a general manager or contract with the Esparto Community Service District for management services. The Capay Cemetery District now has annual revenue of nearly \$150,000 and available funds of approximately \$500,000. There are concerns about the District's current capability to appropriately manage its finances as well as the accuracy of the budget. Furthermore, the District has not conducted an audit in 15 years.

Related to the matter, the neighboring Cottonwood Cemetery District is the second smallest cemetery district in Yolo County in terms of area and population. Unlike the other small districts, Knights Landing and Mary's, Cottonwood receives less revenue for services and does not have a supporting foundation or other alternative funding mechanisms. On average, the District breaks even and with an endowment principal of \$15,000, the District does not seem able to meet its responsibility to maintain the cemetery in perpetuity. With an eye to future consolidation between the Capay and Cottonwood Cemetery Districts, Capay Cemetery District's Sphere of Influence is recommended for expansion to include the Cottonwood Cemetery District.

ORGANIZATION OF MSR/SOI STUDY

The analysis of the first two determinations for growth and population projections and disadvantaged unincorporated communities are similar for all the cemetery districts and are discussed first and then the remaining determinations are discussed individually for each Cemetery District.

The remaining determinations are organized in a checklist format to focus the information and discussion on key issues that may be particularly relevant to the subject agency while providing required LAFCo's MSR and SOI determinations. The checklist questions are based on the Cortese-Knox-Hertzberg Act, the LAFCo MSR Guidelines prepared by the Governor's Office of Planning and Research and adopted Yolo LAFCo local policies and procedures. This report provides the following:

- Provides a description of the subject agency;
- Provides any new information since the last MSR and a determination regarding the need to update the SOI;
- Provides MSR and SOI draft determinations for public and Commission review; and
- Identifies any other issues that the Commission should consider in the MSR/SOI.

4. CAPAY CEMETERY DISTRICT

DISTRICT PROFILE

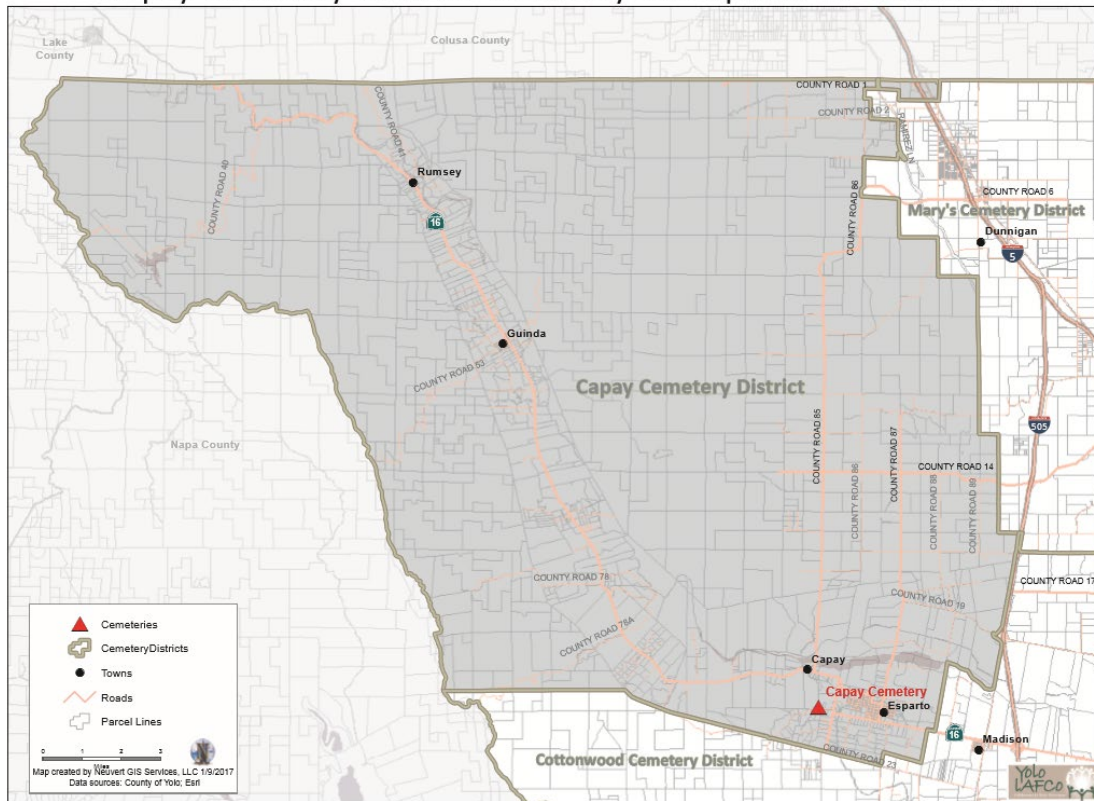
In 1921, the Board of Supervisors of Yolo County created the Capay Cemetery District (CCD). The CCD is rural in nature and its boundary encompasses 285.4 square miles (182,629 acres). It includes the communities of Esparto, Capay, Brooks, Guinda, and Rumsey (see Map 2).

The Capay Cemetery is located in northwestern Yolo County, 1.5 miles west of the town of Esparto on County Road 22 near the intersection with County Road 85B. The Cemetery borders the southern bank of the Lamb Valley slough. The property is approximately 17 acres in size total including a 12-acre developed parcel (APN 049-180-006) and 5-acre undeveloped parcel (APN 049-190-024).



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.

Capay Cemetery District Boundary and Sphere of Influence *



*Note: Sphere of Influence is coterminous with boundary

Boundary approved by Yolo County in 1921

CAPAY CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW

Potentially Significant MSR Determinations

The MSR determinations checked below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Capacity, Adequacy & Infrastructure to Provide Services
- Shared Services
- Financial Ability
- Status of Previous MSR Recommendations
- Accountability, Structure, and Efficiencies

1. Capacity and Adequacy of Public Facilities and Services

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

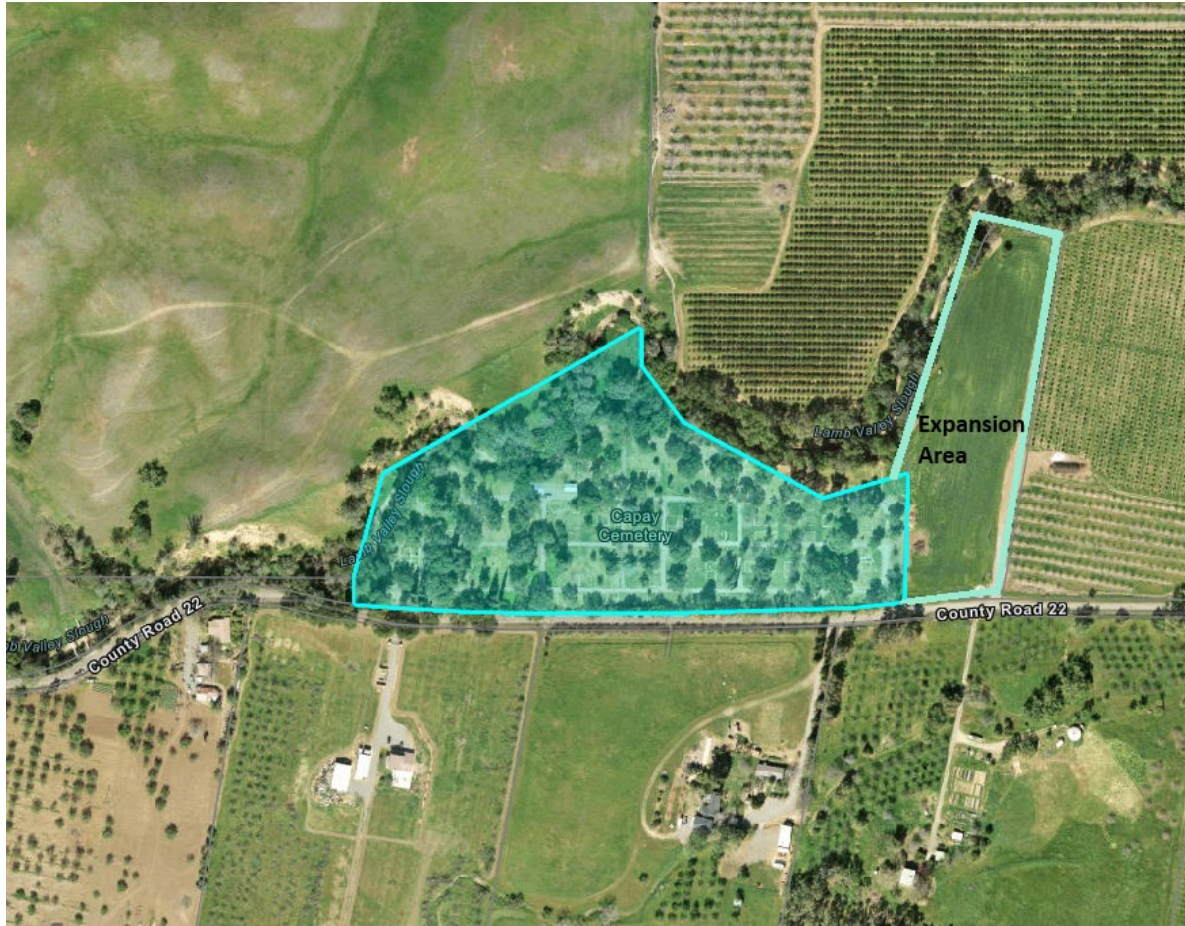
| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|-------------------------------------|-------------------------------------|
| a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b) <i>Are there any issues regarding the agency’s capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency’s sphere of influence?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The Capay Cemetery District provides plots for inground burials of caskets and cremation remains. The Capay Cemetery has 12 acres developed for burials that is approximately 65% full, plus an additional 5 acres available that is not yet developed. The District performs approximately 20 burials per year with the majority being cremation remains. Therefore, the District has ample capacity to meet service needs for the foreseeable future.

The CCD’s largest recent expense was a new well drilled in the 5-acre expansion area. Currently, it is renovating the men’s bathroom at the cemetery. Ongoing maintenance expenses include irrigation repair and tree pruning and removal. The District should consider installing a columbarium to provide an option for above-ground interments of cremation remains provide another option for community members and expand capacity. It should also take steps to begin long-term planning for the development of the five-acre addition.

Capay Cemetery



The cemetery is located in a High Fire Hazard Severity Zone under updates recently recommended by Cal Fire. The District recently lost an insurer due to overgrown trees near the cemetery restrooms and maintenance shed. It has pruned the trees and found another insurer but needs to take more proactive steps to thin trees and fund additional landscape maintenance.

The cemetery districts do not provide water, sewer, or fire services applicable to the review of deficiencies in providing the services to Disadvantaged Unincorporated Communities.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Capay Cemetery District has sufficient capacity to meet service needs for the foreseeable future and its services appear to be adequate, but it should consider adding a columbarium and removal of hazardous tree overgrowth.

Recommendations

1. Reduce the Capay Cemetery District's liability risk by taking a more proactive approach to the removal of hazardous and overgrown trees at the cemetery.
2. Consider adding a columbarium for cremated remains to increase interment options.

2. Financial Ability

Financial ability of agencies to provide services.

| | Significant Issue | Potentially Significant | No Issue |
|--|-------------------------------------|--------------------------------|-------------------------------------|
| 1. <i>Is the subject agency in a stable financial position, i.e. does the 5-year trend analysis indicate any issues?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. <i>Is the organization's revenue sufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. <i>Does the subject agency have a capital improvement plan (CIP)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy to fund it?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6. <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

Table 1. Capay Cemetery 5-Year Financial Statement

| CAPAY CEMETERY DISTRICT | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES | | | | | |
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Revenue | | | | | |
| Property taxes and other related revenue | \$ 81,491 | \$ 85,287 | \$ 89,107 | \$ 92,339 | \$ 95,554 |
| Interest | 15,846 | 169 | (14,879) | 10,175 | 29,673 |
| Other governmental revenue | - | - | 2 | - | - |
| Charges for services - Burial | 1,960 | 2,700 | 3,305 | - | 3,800 |
| Other charges for services | - | - | - | 1,500 | - |
| Endowment | 4,772 | 7,766 | 3,658 | 5,550 | 1,750 |
| Plot sales | 3,707 | 7,200 | 4,005 | 9,100 | 2,100 |
| Other revenue | 700 | 100 | 31 | 219 | 133 |
| Total Revenue | 108,476 | 103,222 | 85,229 | 118,883 | 133,010 |
| Expenditures | | | | | |
| Salaries and benefits | 6,753 | 6,387 | 8,021 | 9,873 | 9,892 |
| Services and supplies | 63,740 | 67,345 | 78,364 | 80,621 | 54,555 |
| Capital Assets: | | | | | |
| Buildings and improvements | - | - | - | - | - |
| Equipment | - | - | - | - | - |
| Total Expenditures | 70,493 | 73,732 | 86,385 | 90,494 | 64,447 |
| Net income (loss) | 37,983 | 29,490 | (1,156) | 28,389 | 68,563 |
| Beginning Fund Balance | 502,191 | 540,174 | 569,664 | 568,508 | 596,897 |
| Restatements | - | - | - | - | - |
| Beginning Fund Balance, restated | 502,191 | 540,174 | 569,664 | 568,508 | 596,897 |
| Ending Fund Balances | \$ 540,174 | \$ 569,664 | \$ 568,508 | \$ 596,897 | \$ 665,460 |
| Fund Balances | | | | | |
| Nonspendable - Other | \$ 1,882 | \$ 1,882 | \$ - | \$ 1,882 | \$ 1,737 |
| Nonspendable - Endowment | 139,072 | 146,838 | 152,727 | 158,277 | 160,027 |
| Assigned - Capital asset replacement | 4,927 | 4,979 | 5,010 | 5,114 | 5,457 |
| Assigned - General reserve | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Unassigned | 389,293 | 410,965 | 405,771 | 426,624 | 493,239 |
| Total Fund Balances | \$ 540,174 | \$ 569,664 | \$ 568,508 | \$ 596,897 | \$ 665,460 |
| Y-T-Y Change in total Fund Balances | | | | | |
| Amount Increase (Decrease) | \$ 37,983 | \$ 29,490 | \$ (1,156) | \$ 28,389 | \$ 68,563 |
| Percentage Increase (Decrease) | 7.56% | 5.46% | -0.20% | 4.99% | 11.49% |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

Discussion:

The 5-year budget trend analysis above indicates that the CCD is operating far below its available resources which raises concerns that the District is not properly funding management and maintenance. In the 5-year period from 2020 to 2024, revenue increased by 18% and expenditures decreased slightly. This resulted in an increase to the CCD's fund balance by 19% over the 5-year period to a total fund balance of \$665,460.

Revenue from the Capay Cemetery District is reliable and balanced between property taxes, plot sales, and burial fees. The CCD charges \$700 for a plot, with an opening/closing fee of \$1,800 for a full casket burial and \$350 fee for a cremation burial. The cemetery doesn't have smaller plots or niches for cremated remains, but a standard size burial plot has room for three to four cremation burials. There is an additional \$200 opening/closing fee for Saturday burials. The CCD's endowment fee is \$350. Each of these services for non-residents have an additional \$50 fee.

The CCD's burial plot fees are similar to those of the other lower volume rural cemetery districts in the County. However, the open/close fees for a full burial are the greater than any of the other districts. The fee schedule is attached in the appendices.

| Sample Fees | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters | Woodland |
|-------------------------------|----------------------|----------------------------|-------------------|------------------------|---------------|----------------|-----------------|
| Inground Burial Plot | \$700 | \$450 | \$2,000 | \$700 | \$800 | \$900-1,500 | \$1,080 |
| Inground Cremation Plot | -- \$350 o/c fees | -- \$250-\$290 o/c fees | \$900 | \$450 | \$400 | \$700 | \$800 |
| Cremation Niche | n/a | n/a | \$1,300 – \$3,000 | \$900-\$1,500 | n/a | \$450-1,150 | \$804 |
| Open/Close Fees (full burial) | \$1,800 | * | \$1,550 | * | * | \$975 | \$1,000 |
| Non-Resident Fee | \$50 | \$70 | \$1,400 | \$800-\$1,200 | \$100-\$200 | \$400 | \$80-240 |
| Endowment Fee | \$350 | R \$175 / NR \$205 | \$200-\$500 | \$150 | \$200-\$400 | \$150-\$325 | \$650 |

* Opening/closing fees are charged directly by the contractor or mortuary

Expenditures for the Capay Cemetery District are very low. The only staff member is a clerk who is paid a flat fee for 20 hours of work each month. Burial services and groundskeeping is provided by an independent contractor. Recently, the CCD purchased a new computer and hired a new clerk to better maintain records and create digital copies of the District's records.

The Board of Trustees adopts an annual budget but has not undergone an audit since Yolo County stopped providing them in 2009. There are concerns that the budget is not completely accurate as budgeted funds do not appear to match those shown by the County. Currently, the budget is created by one of the trustees and the CCD Board of Trustees have requested support in better understand their financial responsibilities. The District should expand the clerk position to at minimum a full part-time General Manager at 20 hours per week.

Despite the fact that the Capay Cemetery District is now considering development of the five-acre addition, it has yet to fund a development plan or a capital improvement plan.

Financial Ability MSR Determination

The Capay Cemetery District's fees are in line with other cemetery districts, and it has a stable revenue stream. Members of the board of trustees have expressed a need for better guidance on the financial responsibilities of the District. With available funds of approximately \$500,000, it is time for the Capay Cemetery District to expand its staff to have professional help with managing its financial and service responsibilities.

Recommendations

3. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.

| 3. Accountability, Structure, and Efficiencies | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Accountability for community service needs, including governmental structure and operational efficiencies. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c) <i>Is the agency insured or in a risk management pool to manage potential liabilities?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| f) <i>Does the agency have adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| g) <i>Does the organization need to improve its public transparency via a website (see https://www.yololaftco.org/yolo-local-government-website-transparency-scorecards)?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

There are three seats on the Capay Cemetery District Board of Trustees, and they are all currently filled. Two of the members' term expires on January 5, 2026, and the other member's term expires on January 1, 2028. There do not appear to be any issues with maintaining board members. To the contrary, the District could support and benefit from a larger board to present a broader range of experiences and perspectives to the District. It is recommended that the District board be increased to five members to increase

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

community participation and allow a greater diversity of views. Potential annexation of the Cottonwood Cemetery District could bring a greater level of experience to the CCD with the addition of the other district current board members.

The CCD holds monthly meetings at the Esparto Fire Protection District firehouse. The meeting notices are posted at the Capay Cemetery in compliance with the Brown Act.

The only staff member is a clerk who is paid a flat fee for 20 hours of work each month. Burial services and groundskeeping is provided by an independent contractor. The CCD has an insurance policy for workers compensation and liability.

Audits prior to 2010 were performed by the Yolo County Internal Auditing Division. The CCD has been approved for an extended five-year audit cycle, but no audits have been performed since 2010.

A reoccurring concern identified by the CCD is that they don't have the training or background to understand the finances of the District. This has led to confusion about what funds are available to the CCD in meeting its maintenance, record storage, and auditing requirements. As discussed previously, the District has reached the size that professional management is required.

One of two options are recommended: either the District contract the Esparto Community Service District to handle management services including compiling a budget, coordinating audits, maintaining a website, and other clerical duties; or the Clerk position be funded and expanded to handle these duties.

State law requires that independent special districts have and maintain websites by 2020. Items required to be shown on the website include names and contact information for Board Members, Board Meeting schedules, adopted district budgets, financial audits, and an archive of Board meeting agendas and minutes. The Capay Cemetery District does not maintain a website but has adopted a hardship resolution to comply with SB 929.

| SB 292 Website requirements | Provided? |
|--|-----------|
| Names and Contact Information of Board Members | No |
| Board Meeting Schedule | No |
| Adopted District Budgets | No |
| Financial Audits | No |
| Archive of Board Meeting Agendas & Minutes | No |

LAFCo provides an annual review of special district website transparency available on the LAFCo website. The CCD does not have a website and scored 0% on LAFCo's 2024 Web Transparency Scorecard.

Small districts often do not have an office and therefore keep the cemetery district records in private homes. This makes a district's records potentially vulnerable to damage, loss, or lack of access with staff/board changes. LAFCo strongly recommends the CCD consider the best methods for it to create a backup of computer files and create a safe place to secure district records. The CCD has recently purchased equipment to assist their secretary with digitizing records. Yolo County Archives also has scanning/digitizing services available at a reasonable cost.

The CCD does not currently have written financial policies other than what is provided in the County's Special District Financial Handbook. The County's handbook primarily deals with how special districts interact with the County for tax revenue, the treasury, or reporting to the State Controller's Office. The County's policies do not address other issues that may be a concern for cemetery districts such as how to handle travel and reimbursable expenses, personnel issues, operating procedures, safety, etc. A template for policies for a cemetery district from the Public Cemetery Alliance has been provided in the appendices for review and consideration by the district. There is also a "Guide to Public Cemetery Operations" from the California Association of Public Cemeteries that is included in the appendices.

Accountability, Transparency, and Efficiencies MSR Determination

The Capay Cemetery District meetings are publicly accessible and comply with the Brown Act. Its board positions are filled, and the board and staff positions appear stable. The CCD has not been audited since 2008/09 and is not in compliance with required auditing practices. The District has funds available to hire or contract out management services as recommended in the previous section.

The District should consider methods to protect/backup records that are currently stored in the Clerk's private home. District information could be better publicized if a website was established.

Recommendation

4. Expand the Capay Cemetery District's Board of Trustees to five members to increase community involvement, broaden the range of experience on the board, and include more diverse viewpoints.
5. Either hire a part-time general manager or contract with the Esparto Community Service District to manage the District.
6. The Capay Cemetery District has not been audited or had a financial review since fiscal year 2008/09. The Cemetery District board needs to secure an audit as soon as possible and ensure that audits are performed of accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. The District should work with the County Department of Financial Services or another cemetery district to better understand auditing requirements so that they can complete audits in a timely manner.
7. Consider the best methods for the district to create a backup of computer files and key paper records and determine a safe place to secure district records. LAFCo recommends that records are not stored in a private residence but stored in a public location such as the Yolo County Archives or the Esparto Community Service District offices. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.
8. Establish a website to comply with state law and provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The Davis Cemetery District has offered to make its expertise available.

| 4. Shared Services and Facilities | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| Status of, and opportunities for, shared facilities. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping, or other organizations that are not currently being utilized?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Discussion:

The Capay Cemetery is located approximately 0.5 mile west of the unincorporated community of Esparto and the unincorporated community of Esparto lies within the Capay Cemetery District. The Esparto Community Services District (ECSD) provides the community of Esparto with water and wastewater services and maintains the town's parks and related infrastructure. The cemetery district could contract with the ECSD to not only provide groundskeeping services but also manage the cemetery district's other obligations such as district management, accounting, storing records, creating a website, and facilitating audits.

The CCD is adjacent to the Cottonwood Cemetery District and the Cottonwood Cemetery is 5 miles directly southeast of the Capay Cemetery or a 6.5-mile drive. Cottonwood Cemetery District faces challenges due to its small population and revenue base. There is an opportunity for more cooperation between these two districts in sharing expertise about fiscal policies, auditing practices, and record keeping. A merger of the districts would provide broader expertise, more efficient operations, and a more stable financial future for both districts.

The Davis Cemetery District has offered to help smaller cemetery districts create and maintain a website. Additionally, smaller cemeteries that are not meeting their auditing requirements due to the cost might pool resources to complete their audit and get back into compliance.

There are two organization for Cemetery Districts in California: the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA). The district is not a member of either. With CCD's number of interments per year, the cost for CAPC would be \$67 per year and the cost for PCA is \$100 per year. Both associations could provide helpful resources to the district.

Shared Services MSR Determination

The Capay Cemetery District has minimal staff (a part-time Clerk only) and no equipment of its own (private contractors use their own equipment). The district is large enough that it requires a general manager/superintendent to handle its financial and maintenance needs. Otherwise, it could contract with the Esparto CSD to manage the district.

The proximity of the Cottonwood and Capay Cemetery Districts presents an opportunity for mutual support and cooperation. The Davis Cemetery District has offered to assist with setting up a website and there are other organizations that can offer low-cost options for a district website.

Of greatest concern is the lack of independent audits for the CCD. The Capay Cemetery District has adequate funds to hire an auditor but seeks some guidance on what is required of an auditor. County DFS and other cemetery districts have offered to provide guidance, or the district could hire or contract management to obtain an auditor.

Recommendations:

9. Consider shared services with the Cottonwood Cemetery District such as board member mentorship, sharing a manager and administrative assistant, contracting services to digitize records, create websites, sharing independent contractors for landscaping/burials, and acquiring an auditor to move forward toward a future annexation of the Cottonwood Cemetery District.
10. Consider joining the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA) for best practices information and resources.

| 5. Status of Previous MSR Recommendations | Any other matter related to effective or efficient service delivery, as required by commission policy. | | |
|--|--|--------------------------|--------------------------|
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Discussion:

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

| 2017 MSR Recommendations | Implemented? |
|--|--------------|
| 1. Create a checklist to verify and document the eligibility for burials at the cemetery (i.e. district resident or criteria for eligible non-resident) per Health and Safety Code. | Yes |
| 2. Consider adopting policies for District operations and financial management | No |
| 3. The district should not waive or discount fees unless it has an adopted policy to support the waiver/discount. | No |
| 4. When seeking new contract services for landscape maintenance, consider shared contracts with nearby cemetery districts or requesting a bid for landscape services from the Esparto CSD. | Ongoing |
| 5. The Capay Cemetery District has not been audited or had a financial review since fiscal year 2008/09. The Cemetery District Board should ensure that audits are performed of the Cemetery District's accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. | No |
| 6. Consider the best methods for the CCD to create a backup of computer files and determine a safe place to secure District records. It is common practice with small districts to keep its records in private homes, which makes the district records potentially vulnerable to damage, loss, or lack of access with staff/board changes. Also consider worst-case scenario and succession planning in case of an unexpected loss of a staff and/or board member. | Pending |
| 7. The CCD should consider establishing a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The California Special Districts Association has partnered with StreamlineWeb who provides a fully supported and hosted website template for special districts. | No |

Status of Previous MSR Recommendations

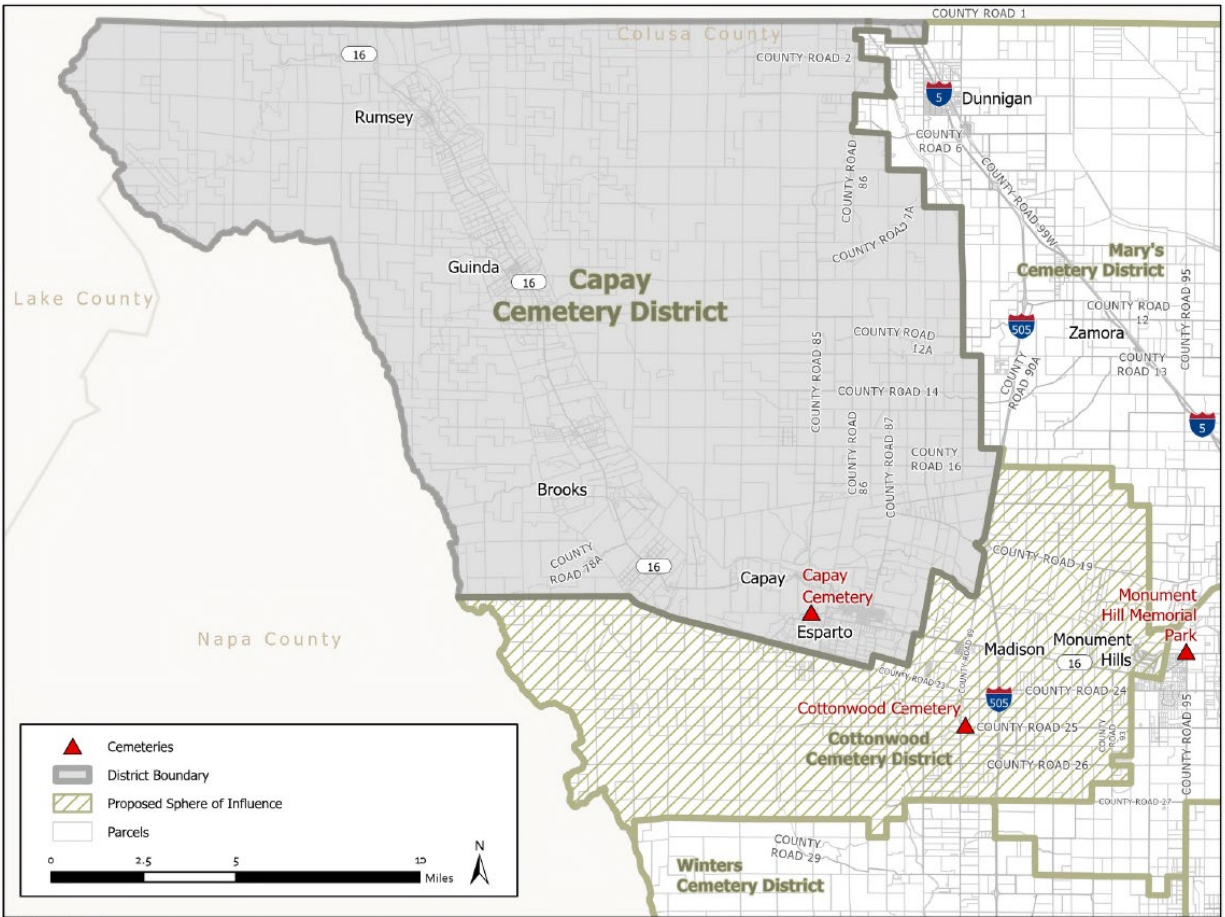
The CCD has recently purchased a new computer to digitize records which would not only protect the district's records but facilitate with the creation of a website. The CCD should also immediately seek the support they need to obtain an audit and ensure that their policies are thorough. The recommendations not implemented have been reiterated in this 2025 MSR.

CAPAY CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency's SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency's SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

Capay Cemetery District Boundary and Proposed Sphere of Influence*



Boundary approved by Yolo County in 1921

POTENTIALLY SIGNIFICANT SOI DETERMINATIONS

The SOI determinations below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages.

- | | |
|--|---|
| <input type="checkbox"/> Present and Planned Land Uses | <input type="checkbox"/> Social or Economic Communities of Interest |
| <input type="checkbox"/> Need for Public Facilities and Services | <input type="checkbox"/> Disadvantaged Unincorporated Communities |
| <input type="checkbox"/> Capacity and Adequacy of Provide Services | |

1. Present and Planned Land Uses

The present and planned land uses in the area, including agricultural and open-space lands.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Would the SOI conflict with planned, orderly, and efficient patterns of urban development? Would the SOI impact the identity of any existing communities (e.g. community boundaries, postal zones, school, or other service boundaries)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Would the SOI result in the loss of prime agricultural land or open space?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Would the SOI conflict with any natural or made-made boundaries that would impact where services can reasonably be extended?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is there a conflict with the adopted SACOG Metropolitan Transportation Plan/Sustainable Communities Strategy?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The lands within the SOI are within Yolo County’s jurisdiction and primarily consists of agricultural land uses and including the unincorporated community of Madison and the Wild Wings residential subdivision. The SOI would not lead to any change in land uses or services.

Present and Planned Land Uses SOI Determination:

Combining the Capay and Cottonwood Cemetery Districts would not affect the present or planned land uses, which are primarily agricultural. There would be no change in land uses so that the SOI would not impact agricultural lands, other services, or other plans or strategies.

2. Need for Public Facilities and Services

The present and probable need for public facilities and services in the area.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Would the SOI conflict with the Commission’s goal to increase efficiency and conservation of resources by providing essential services within a framework of controlled growth?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Would the SOI expand services that could be better provided by a city or another agency?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Does the SOI represent premature inducement of growth or facilitate conversion of agriculture or open space lands?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any areas that should be removed from the SOI because existing circumstances make development unlikely, there is not sufficient demand to support it?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Have any agency commitments been predicated on expanding the agency’s SOI such as roadway projects, shopping centers, educational facilities, economic development or acquisition of parks and open space?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The proposed SOI is currently within the Cottonwood Cemetery District. The town of Madison does not provide cemetery services. Combining the Capay and Cottonwood Cemetery District would improve efficiency and efficacy of services but would not induce growth of the town of Madison or conversion of agricultural lands or open space.

Need for Public Facilities and Services SOI Determination

The proposed SOI would promote agency efficiency and long-term sustainability by combining two rural districts in the less populated and developed western County. It would not induce development.

3. Capacity and Adequacy of Provided Services
The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

| | Significant Issue | Potentially Significant | No Issue |
|--|-------------------|-------------------------|----------|
|--|-------------------|-------------------------|----------|

- | | | | |
|---|--------------------------|--------------------------|-------------------------------------|
| a) <i>Are there any issues regarding the agency's capacity to provide adequate services in the proposed SOI territory and ability to extend services?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|--------------------------|-------------------------------------|

Discussion:

None.

Capacity and Adequacy of Provided Services SOI Determination

Capay Cemetery District is the largest of the rural districts in area and population and has significantly higher revenue than the other rural districts. Cottonwood Cemetery District is the second smallest cemetery district in the county and has the lowest revenue. Combining these two rural districts into one would provide greater efficiencies and resources for the management and maintenance of the Cottonwood Cemetery.

4. Social or Economic Communities of Interest
The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

| | Significant Issue | Potentially Significant | No Issue |
|--|-------------------|-------------------------|----------|
|--|-------------------|-------------------------|----------|

- | | | | |
|--|--------------------------|--------------------------|-------------------------------------|
| a) <i>Are there any social or economic communities of interest in the area if the commission determines that they are relevant to the agency (see also MSR checklist question 2b)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--|--------------------------|--------------------------|-------------------------------------|

Discussion:

The unincorporated town of Madison is located in the proposed Sphere of Influence; however, the cemetery is located outside of the town's community growth boundary and does not receive any services from the town.

Social or Economic Communities of Interest SOI Determination

There are no social or economic communities relevant to the agency.

5. Disadvantaged Unincorporated Communities

For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

| | Significant Issue | Potentially Significant | No Issue |
|---|--------------------------|--------------------------|-------------------------------------|
| a) <i>If the subject agency provides public services related to sewers, municipal and industrial water or structural fire protection (same as MSR checklist question 2a) does the proposed SOI exclude any disadvantaged unincorporated community (per MSR checklist question 2b) where it either may be feasible to extend services or required to be included under SB 244?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The proposed SOI includes an area identified as low income or disadvantaged by the state of California. However, public cemetery districts do not provide services related to sewers, water, or fire protection that are considered essential and identified in SB 244.

Disadvantaged Unincorporated Communities SOI Determination

Public cemetery districts do not provide services related to sewers, water, or fire protection so that their services are not relevant to SB 244.

5. COTTONWOOD CEMETERY DISTRICT

AGENCY PROFILE

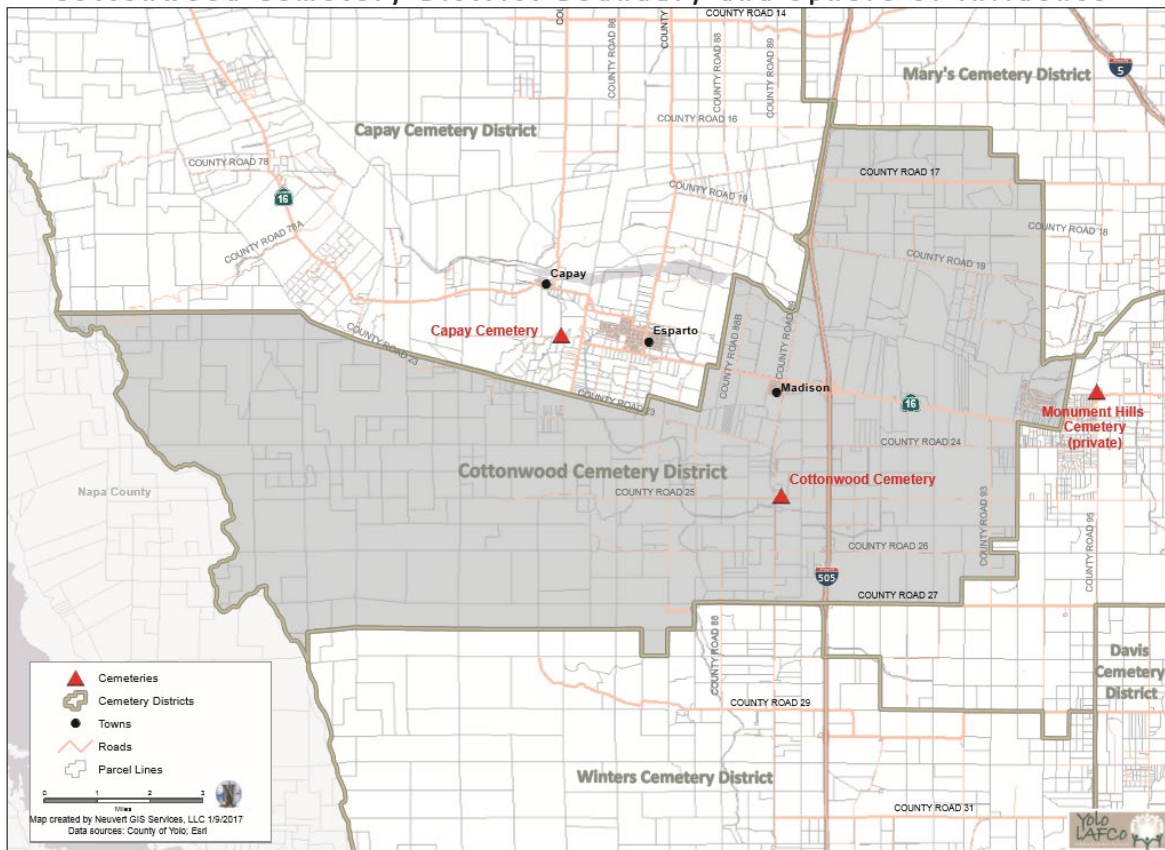
The Cottonwood Cemetery District (CWCD) was established in 1922. The CWCD is primarily rural and its boundary encompasses a total of 99.2 square miles (63,488 acres). It includes the town of Madison and the Wild Wings community (see Map 3). Wild Wings was added to the District in 2005 as part of the Clover Annexation, which included 12,256 acres east of County Road 89 and north of Cache Creek.



The Cottonwood Cemetery is on approximately 3.25 acres of land and is located in western Yolo County near the intersection of County Roads 25 and 89, approximately 5 miles south of Madison, between the City of Winters and the town of Madison (APN: 050-030-011).

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.

Cottonwood Cemetery District Boundary and Sphere of Influence *



*Note: Sphere of Influence is coterminous with boundary

Boundary approved by Yolo LAFCo on April 25, 2005

COTTONWOOD CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW

Potentially Significant MSR Determinations

The MSR determinations checked below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services <input checked="" type="checkbox"/> Financial Ability <input checked="" type="checkbox"/> Accountability, Structure, and Efficiencies | <input checked="" type="checkbox"/> Shared Services <input checked="" type="checkbox"/> Status of Previous MSR Recommendations |
|---|---|

1. Capacity and Adequacy of Public Facilities and Services

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|-------------------------------------|-------------------------------------|
| a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The Cottonwood Cemetery District offers burial plots for inground casket burials and/or cremation burials. In the past, the Cottonwood Cemetery has been described as having 5-acres available, however, the county assessor's map shows the cemetery parcel is 3.2 acres. It appears approximately 65% full. Although the available area for future use is not large, the cemetery only averages one burial per year. In addition, there is no significant development or population growth on the horizon that would negatively impact the District's ability to provide services. Therefore, there is sufficient capacity to accommodate existing and future development.

A Grand Jury investigation was conducted in 2023 based on public complaints about the operations of a couple of the rural cemetery districts in Yolo County. The Grand Jury found that the CWCD lacked maintenance standards for the cemetery grounds and that the grass, shrubs, and trees were unkempt and obscuring graves, headstones, and monuments. The CWCD appears to have addressed concerns about landscaping but still faces maintenance challenges.

Cottonwood Cemetery



The need for restroom improvements was discussed in the 2017 MSR with cost being noted as a concern. The board stated that prior repairs of the restroom were completed after the 2017 MSR, but as of February 2025, the restroom was not functional and closed due to another issue. The chair stated that the septic system could not be inspected until after the rainy season so that it was uncertain when the restroom would be repaired.

The CWCD also discussed that the sprinkler system could be improved. It is an aboveground system that must be manually moved from location to location. At times it presents a tripping hazard for cemetery visitors.

An additional challenge identified by the Board is that the cemetery's remote location and lack of security has led to frequent break-ins and equipment theft at the cemetery. The need to constantly replace equipment has been a financial drain. The CWCD placed security cameras inside the two storage buildings in 2023 and posted signs and the Board reports that there hasn't been a recent break-in. However, the District's records are also stored in the onsite storage building which puts them at risk. Records need to be digitized and relocate in a secure location.

The 2023 Grand Jury investigation also found that the CWCD did not manage records of the location and ownership of burial sites and remains interred in a manner that can easily be maintained, reproduced or recovered easily. LAFCo's MSR from 2017 made similar findings and recommended that the District develop an interment agreement and authorization form to document interment rights (and transfer of rights when necessary), maintaining copies of all deeds and burial documents. In the past there were three large-format copies of a burial plot map but only one survives at a private residence.

The cemetery districts do not provide water, sewer, or fire services applicable to the review of deficiencies in providing the services to Disadvantaged Unincorporated Communities.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Cottonwood Cemetery is approximately 60-65% full but only receives on average one burial per year. Therefore, there is sufficient capacity to accommodate existing and future development in the CWCD. However, there are concerns about the upkeep of cemetery grounds and facilities as well as the preservation of important documents such as the burial plot map.

Recommendations:

1. The Yolo County Archives & Records Center has the capacity to scan large documents at a reasonable rate. The Cottonwood Cemetery District should contact the Archives to make a large format scan of the burial plot map and digitize any other critical documents.

2. Contact the Board of Supervisors District 5 Office about applying for Rural Community Investment Funds for the bathroom repair: <https://www.yolocounty.gov/government/general-government-departments/county-administrator/rural-community-investment-program>

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

| 2. Financial Ability | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Financial ability of agencies to provide services. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Is the subject agency in a stable financial position, i.e. does the 5-year trend analysis indicate any issues?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the organization's revenue sufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Does the subject agency have a capital improvement plan (CIP)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy to fund it?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| h) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

**COTTONWOOD CEMETERY DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|------------------|------------------|------------------|------------------|------------------|
| Revenue | | | | | |
| Property taxes and other related revenue | \$ 27,169 | \$ 28,705 | \$ 29,980 | \$ 31,360 | \$ 33,755 |
| Interest | 2,534 | (41) | (2,490) | 1,620 | 4,933 |
| Rents and concessions | - | - | - | - | - |
| Other governmental revenue | - | - | 1 | - | - |
| Charges for services - Burial | 105 | - | - | 100 | - |
| Other charges for services | - | - | - | - | - |
| Endowment | 350 | 700 | - | 380 | 525 |
| Plot sales | - | 1,800 | - | 970 | 1,350 |
| Other revenue | - | - | - | - | - |
| Total Revenue | 30,158 | 31,164 | 27,491 | 34,430 | 40,563 |
| Expenditures | | | | | |
| Salaries and benefits | 16,292 | 17,895 | 18,485 | 19,688 | 22,053 |
| Services and supplies | 9,817 | 5,681 | 7,214 | 9,340 | 9,998 |
| Capital Assets: | | | | | |
| Buildings and improvements | 6,833 | - | - | - | - |
| Equipment | - | - | - | - | 23,495 |
| | - | - | - | - | - |
| Total Expenditures | 32,942 | 23,576 | 25,699 | 29,028 | 55,546 |
| Net income (loss) | (2,784) | 7,588 | 1,792 | 5,402 | (14,983) |
| Beginning Fund Balance | 87,661 | 84,877 | 92,465 | 94,257 | 99,659 |
| Restatements | - | - | - | - | - |
| Beginning Fund Balance, restated | 87,661 | 84,877 | 92,465 | 94,257 | 99,659 |
| Ending Fund Balances | \$ 84,877 | \$ 92,465 | \$ 94,257 | \$ 99,659 | \$ 84,676 |
| Fund Balances | | | | | |
| Nonspendable - Other | \$ - | \$ - | \$ - | \$ - | \$ - |
| Nonspendable - Endowment | 12,730 | 13,430 | 13,570 | 13,950 | 14,475 |
| Assigned - Capital asset replacement | - | - | - | - | - |
| Assigned - General reserve | 13,163 | 13,163 | 13,163 | 13,163 | 13,163 |
| Unassigned | 58,994 | 68,572 | 67,524 | 72,546 | 57,038 |
| Total Fund Balances | \$ 84,887 | \$ 95,165 | \$ 94,257 | \$ 99,659 | \$ 84,676 |
| Y-T-Y Change in total Fund Balances | | | | | |
| Amount Increase (Decrease) | \$ (2,784) | \$ 7,588 | \$ 1,792 | \$ 5,402 | \$ (14,983) |
| Percentage Increase (Decrease) | -3.18% | 8.94% | 1.94% | 5.73% | -15.03% |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

The 5-year budget analysis above indicates that the Cottonwood Cemetery District is operating within its budget but with very thin margins. In the 5-year period from 2020 to 2024, revenue increased by 25.7% however, regular expenditures remained nearly equal to revenues. This resulted in the CWCD's fund balance remaining flat with a 0.2% increase over the 5-year period. The CWCD Board of Trustees approves any needed budget adjustments and coordinates with the Yolo County Department of Financial Services.

The CWCD's primary funding source is property taxes. Cottonwood Cemetery District's fees are very low compared to the other cemetery districts in Yolo County. A single plot costs \$450 compared to \$700-\$800 for rural cemeteries and up to \$2000 for city cemeteries. Its fees for non-district residents and endowment are low as well but closer to the fees of the other districts. As the District averages about one burial per year, raising fees would not lead to a significant increase in revenue, but would still contribute to covering expenses. If the District is concerned about affordability, it could sell cremation plots at the current rate and offer the full burial plots at a higher rate which would be more in-line with the other rural districts.

| Sample Fees | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters | Woodland |
|-------------------------------|----------------------|----------------------------|-------------------|-----------------|-------------|-------------|----------|
| Inground Burial Plot | \$700 | \$450 | \$2,000 | \$700 | \$800 | \$900-1,500 | \$1,080 |
| Inground Cremation Plot | -- \$350 o/c fees | -- \$250-\$290 o/c fees | \$900 | \$450 | \$400 | \$700 | \$800 |
| Cremation Niche | n/a | n/a | \$1,300 – \$3,000 | \$900-\$1,500 | n/a | \$450-1,150 | \$804 |
| Open/Close Fees (full burial) | \$1,800 | * | \$1,550 | * | * | \$975 | \$1,000 |
| Non-Resident Fee | \$50 | \$70 | \$1,400 | \$800-\$1,200 | \$100-\$200 | \$400 | \$80-240 |
| Endowment Fee | \$350 | R \$175 / NR \$205 | \$200-\$500 | \$150 | \$200-\$400 | \$150-\$325 | \$650 |

* Opening/closing fees are charged directly by the contractor or mortuary

The CWCD has no staff other than a part-time groundskeeper. Gravedigging services are contracted out to a provider that has his own equipment. The CWCD bought a John Deere tractor/mower in 2024 to assist with mowing and maintenance. Other needs remain such as bathroom and irrigation improvements. The CWCD maintains a reserve and is not in debt, but the reserve may not be sufficient to handle the cost of improvements that the District would like to undertake in the future and there is concern that the reserve may not be sufficient to cover a significant unexpected expense so that it remains out of debt.

The CWCD does not have a capital improvement plan or maintenance schedule. As previously discussed, the District has limited financial resources and appears to struggle with maintaining services and facilities at times. Its board members report that there has been a significant financial strain due to repeated equipment theft and vandalism. Security cameras were installed with posted warnings, and this appears to have helped.

The CWCD adopts its budget annually on time but has limited financial resources. The District had two capital purchases over the five-year trend period. With a current total fund balance of \$84,676, it is well below the other districts.

The CWCD does not currently have written financial policies other than what is provided in the County's Special District Financial Handbook. The County's handbook primarily deals with how special districts interact with the County for tax revenue, the treasury, or reporting to the State Controller's Office. The County's policies do not address other issues that may be a concern for cemetery districts such as how to

handle travel and reimbursable expenses, personnel issues, operating procedures, safety, etc. A template for policies for a cemetery district from the Public Cemetery Alliance has been provided in the appendices for review and consideration by the District. There is also a “Guide to Public Cemetery Operations” from the California Association of Public Cemeteries also included in the appendices.

Financial Ability MSR Determination

The Cottonwood Cemetery District has limited financial resources. It operates within its financial means and does not have any debt, but there are concerns that it is meeting its maintenance obligations. Its fees are very low as compared to other districts in the county and the CWCD should consider raising its fees to better fund its services. The District may not have adequate operating funds to provide necessary maintenance and the small endowment principal means that it may be difficult to maintain the cemetery in perpetuity as is required of the District.

Recommendations:

3. Consider raising the District’s fees to be more in line with the other rural districts’ rates to better fund services.
4. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.
5. Adopt policies for district operations and financial management (see samples provided in the MSR appendices). Ensure that audits are performed for accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur every two years, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews. It is recommended that audit cycles are no longer than three years.

| 3. Accountability, Structure, and Efficiencies | | | |
|---|-------------------------------------|--------------------------|-------------------------------------|
| Accountability for community service needs, including governmental structure and operational efficiencies. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommended changes to the organization’s governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c) <i>Is the agency insured or in a risk management pool to manage potential liabilities?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization’s program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization’s program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

- f) *Does the agency have adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?*
- g) *Does the organization need to improve its public transparency via a website (see <https://www.yololafo.org/yolo-local-government-website-transparency-scorecards>)?*

Discussion:

There are three seats on the Cottonwood Cemetery District Board of Trustees, and they are all currently filled. Two of the members' term expires on January 5, 2026, and the other member's term expires on January 3, 2028. There do not appear to be any issues with maintaining board members, although succession planning may be prudent.

The Cottonwood Cemetery District Board meets monthly at the Capay Valley Health and Community Center in Esparto and meeting notices are posted at the cemetery in accordance with the Brown Act. The District also lists its meetings in the community calendar of the Valley Voice newsletter

The Yolo County Department of Financial Services lists CWCD as being approved for a two-year audit cycle and having completed an Agreed upon Procedures engagement in 2017 rather than an audit. The CWCD board has stated that they are currently preparing for another financial review.

The CWCD does not maintain a website where the public could access information about the District's operations. The District should consider even a minimal website to provide information to the public regarding board members, meetings, financial information, audits, etc.

| SB 292 Website requirements | Provided |
|--|----------|
| Names and Contact Information of Board Members | No |
| Board Meeting Schedule | No |
| Adopted District Budgets | No |
| Financial Audits | No |
| Archive of Board Meeting Agendas & Minutes | No |

LAFCo provides an annual review of Special District website transparency available on the LAFCo website. The CWCD does not have a website and scored 0% on LAFCo's 2024 Web Transparency Scorecard.

Accountability, Structure and Efficiencies MSR Determination

The Cottonwood Cemetery District's meetings are accessible, and notices are posted in accordance with the Brown Act. All three board member seats are currently filled and there are no current issues with board turnover, although succession planning would be prudent.

Recommendation:

- Consider the best methods for the District to create a backup of computer files and key paper records and determine a safe place to secure district records. LAFCo recommends that records are not stored in a private residence but stored in a public location like the Yolo County Archives or the Esparto Community Service District offices. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.
- Establish a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The Davis Cemetery District has offered to make its expertise available.

4. Shared Services and Facilities

Status of, and opportunities for, shared facilities.

| | Significant Issue | Potentially Significant | No Issue |
|---|-------------------------------------|----------------------------|--------------------------|
| a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping, or other organizations that are not currently being utilized?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Discussion:

The Cottonwood Cemetery is located approximately two miles south of the unincorporated community of Madison. The proximity of the CWCD to the Capay Cemetery District and the regional connections between Madison, Esparto and the Capay Valley provide an opportunity for cooperation between the two cemetery districts. Cottonwood Cemetery District already lists its meetings in the Valley Voice, which serves the Capay Valley and Esparto, and holds its meetings in Esparto.

The Cottonwood Cemetery District is being included in the Capay Cemetery District’s Sphere of Influence to facilitate a future annexation of the District to increase efficiency for both districts and the long-term financial stability of the Cottonwood Cemetery District. Once the Capay Cemetery District has acquired professional management either by hiring a manager or contracting management services through the Esparto Community Service District, there will be an improved ability to meet website and auditing requirements. Sharing resources such as administrative staff and groundskeeping or just sharing information may be of benefit to both the Capay and Cottonwood Districts until then.

The CWCD should complete a financial review and create a website to improve transparency. The Davis Cemetery District has offered to assist other districts with developing a website and provide advice on other management tasks.

There are two public cemetery associations in California that the CWCD should consider joining: The California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA). With CWCD’s number of interments per year, the cost for CAPC would be \$67 per year and the cost for PCA is \$100 per year. Both associations could provide helpful resources to the District.

Shared Services MSR Determination

The proximity of the Cottonwood and Capay Cemetery Districts present an opportunity for mutual support and cooperation.

Recommendations:

8. Consider shared services with the Capay Cemetery District such as board member mentorship, sharing a manager and administrative assistant, contracting services to digitize records and creating a website, sharing independent contractors for landscaping/burials, and acquiring an auditor.
9. Consider joining the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA) for best practices information and resources.

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

5. Status of Previous MSR Recommendations

Any other matter related to effective or efficient service delivery, as required by commission policy.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|-------------------------------------|--------------------------|
| a) <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Discussion:

| 2017 MSR Recommendations | Implemented? |
|--|---------------------|
| 1. The CWCD should create an interment agreement and authorization form in the case of a transfer of interment rights. The District should keep and maintain copies of all deeds and burial documents. | Yes |
| 2. The District should create a checklist to verify and document the eligibility for burials at the cemetery (i.e. district resident or criteria for eligible non-resident) per Health and Safety Code. | Yes |
| 3. There are two public cemetery associations in California that the District may want to consider joining: the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA). | No |
| 4. The District should develop a capital improvement plan for a new automatic sprinkler system and needed improvements to the existing bathrooms; and begin funding the plan. | No |
| 5. Consider raising fees to be more in line with rates countywide and better fund its services. | No |
| 6. Consider adopting policies for operations and financial management (see samples provided in the MSR appendices). | No |
| 7. When a vacancy occurs with the District's part-time landscape maintenance person, it should consider sharing staff with another nearby cemetery district or other nearby agency, such as the Madison CSD, if it would reduce costs. | Ongoing |
| 8. The Cemetery District Board should ensure that audits are performed of the Cemetery District's accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur annually, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews, with audits occurring no less frequently than every five years. Contracts can be batched in 3- or 5-year increments for cost savings, as determined by County policy and approved by the Cemetery District and Board of Supervisors. | No |
| 9. Consider establishing a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. | No |

Status of Previous MSR Determination

The Cottonwood Cemetery District has created interment agreement and authorization forms and documents eligibility. It has not yet developed a capital improvement plan, established a website, or completed a full audit. The recommendations that have not been implemented have been included in this MSR/SOI.

COTTONWOOD CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY

A Sphere of Influence (SOI) is an area delineated on a map and approved by LAFCo that indicates where potential future agency annexations could be proposed. The CWCD has an SOI that is coterminous with its current boundary and based on the MSR there is no need to update it.

6. DAVIS CEMETERY DISTRICT

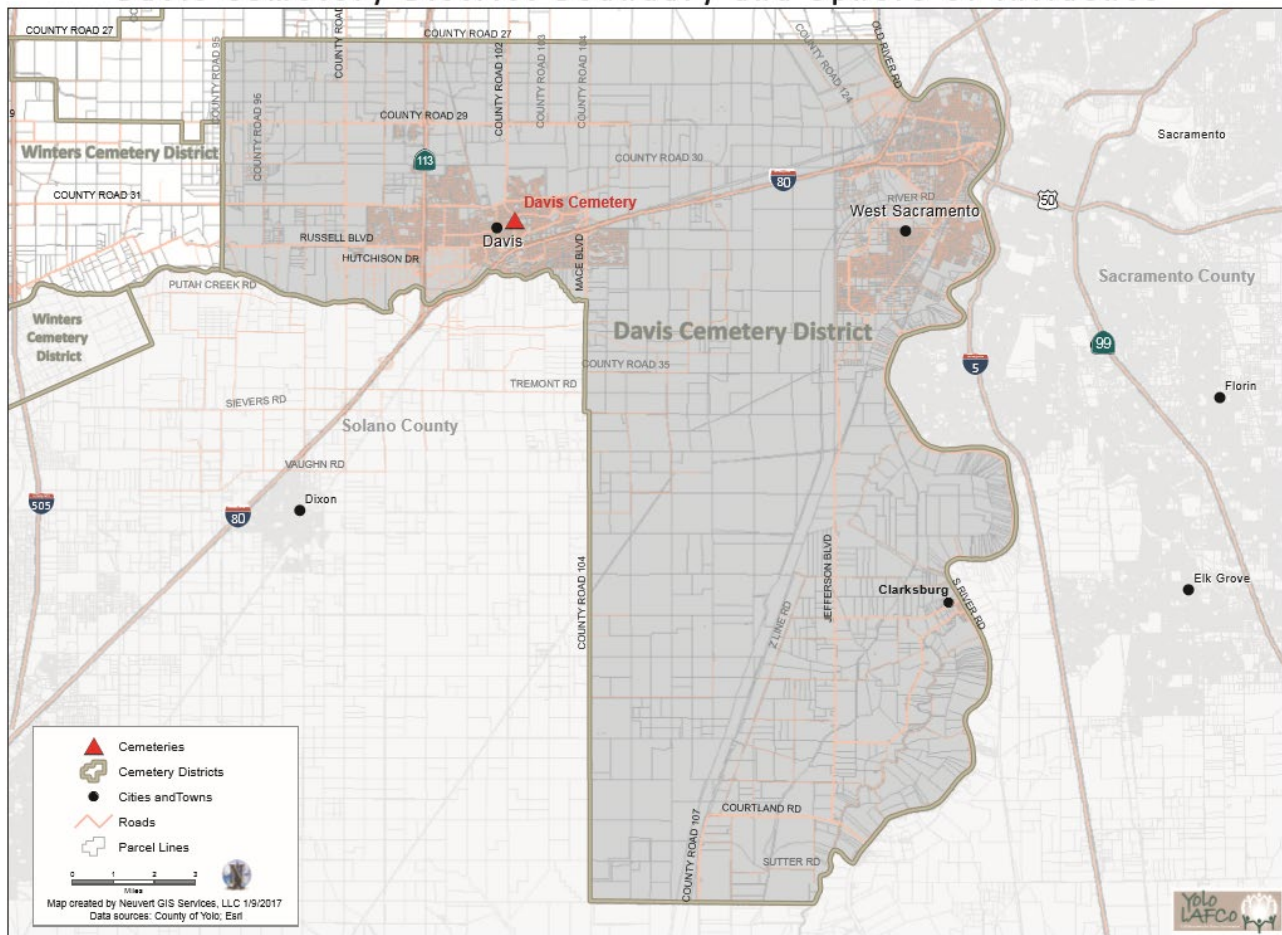
AGENCY PROFILE



The Davis Cemetery District (DCD) provides cemetery services within its district boundary in accordance with the California Health and Safety Code. The Davis Cemetery District currently owns 27 acres of land, of which 12 acres are currently in use. The Davis Cemetery, formerly Davisville Cemetery, is located on Pole Line Road and East Eighth Street in the City of Davis (APN: 071-401-006).

In 2016, LAFCo approved a significant annexation increasing the service area of the Davis Cemetery District, generally going north to County Road 27, east to the Sacramento River, and all the territory to the east and south within the County boundaries.

Davis Cemetery District Boundary and Sphere of Influence *



*Note: Sphere of Influence is coterminous with boundary

Boundary approved by Yolo LAFCo on March 28, 2013

DAVIS CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW

Potentially Significant MSR Determinations

The MSR determinations checked below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Capacity, Adequacy & Infrastructure to Provide Services
- Shared Services
- Financial Ability
- Status of Previous MSR Recommendations
- Accountability, Structure, and Efficiencies

1. Capacity and Adequacy of Public Facilities and Services

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The Davis Cemetery District provides a variety of interment services including standard burial vaults, sealed burial vaults, and hybrid green burials which minimize environmental impacts. Options for cremated remains include in-ground plots and niches as well as above-ground niches and a scattering garden

The DCD performs approximately 120 burials per year on average within the cemetery, which is currently 27 acres in size with approximately 12 acres developed. Approximately half the burials each year are full body burials. Full burials plots measure 36 square feet in area and burials of cremated remains are 3 square feet.

There is more significant population growth anticipated in the City of West Sacramento than the City of Davis and unincorporated areas within the DCD boundaries, however, the Davis Cemetery District has ample capacity to handle demand. As the developed portion of the cemetery approaches capacity for full body burials, the DCD has re-surveyed the remaining areas for the smaller burial plots required for cremated remains and is preparing to begin developing the rest of the property.

The Superintendent predicts that with the current rates of interment, the District has capacity for approximately 300 years. Therefore, there is ample capacity to meet service needs and future demand within its territory.

Davis Cemetery



District staff report that they are in the initial phase of a planned road expansion to access the undeveloped portion of the cemetery. They have funded the project through the design phase but need to reassess once they obtain construction bids.

The DCD has also expanded its public service to include community cultural events such as Dia de los Muertos events, and public commemorations for Memorial Day and Veterans Day. With nearly 1,000 Veterans interred, the DCD also became a Wreaths Across America location in 2023 and participates annually. The DCD recently completed a memorial commemorating those that passed due to the COVID-19 pandemic. This may be the first permanent memorial in the United States.

The cemetery districts do not provide water, sewer, or fire services applicable to the review of deficiencies in providing the services to Disadvantaged Unincorporated Communities.

Capacity and Adequacy MSR Determination

The Davis Cemetery District has sufficient capacity to meet service needs for both existing and future development within its territory. LAFCo staff is not aware of any concerns regarding public services provided by the agency. The cemetery has planned for capital improvements including a road extension to allow use of the 15 acres that are not currently developed. The District has the financial means to complete the design of the expansion and will examine their options to fund its construction once bids are received.

Recommendations:

None.

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

2. Financial Ability

Financial ability of agencies to provide services.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Is the subject agency in a stable financial position, i.e. does the 5-year trend analysis indicate any issues?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the organization's revenue sufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Does the subject agency have a capital improvement plan (CIP)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy to fund it?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| h) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

**DAVIS CEMETERY DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue | | | | | |
| Property taxes and other related revenue | \$ 295,200 | \$ 254,408 | \$ 263,623 | \$ 279,155 | \$ 294,747 |
| Interest | 65,511 | 2,663 | (73,830) | 49,519 | 149,887 |
| Rents and concessions | - | - | - | - | - |
| Other governmental revenue | - | 54,955 | 57,967 | 62,345 | 68,433 |
| Charges for services - Burial | 124,751 | 154,975 | 136,025 | 131,050 | 119,700 |
| Other charges for services | 35,961 | 28,887 | 37,550 | 27,550 | 40,875 |
| Endowment | 58,505 | 65,725 | 65,500 | 56,650 | 51,075 |
| Plot sales | 199,775 | 239,025 | 279,910 | 209,450 | 248,330 |
| Other revenue | 51,318 | 100,820 | 90,529 | 107,822 | 72,544 |
| Total Revenue | 831,021 | 901,458 | 857,274 | 923,541 | 1,045,591 |
| Expenditures | | | | | |
| Salaries and benefits | 504,466 | 494,017 | 523,550 | 548,803 | 578,388 |
| Services and supplies | 137,399 | 141,827 | 161,867 | 218,248 | 207,713 |
| Capital Assets: | | | | | |
| Buildings and improvements | 13,420 | - | 7,723 | - | 49,825 |
| Equipment | 78,344 | 62,496 | - | - | 16,449 |
| Total Expenditures | 733,629 | 698,340 | 693,140 | 767,051 | 852,375 |
| Net income (loss) | 97,392 | 203,118 | 164,134 | 156,490 | 193,216 |
| Beginning Fund Balance | 1,935,664 | 2,033,056 | 2,236,174 | 2,400,308 | 2,556,798 |
| Restatements | - | - | - | - | - |
| Beginning Fund Balance, restated | 1,935,664 | 2,033,056 | 2,236,174 | 2,400,308 | 2,556,798 |
| Ending Fund Balances | \$ 2,033,056 | \$ 2,236,174 | \$ 2,400,308 | \$ 2,556,798 | \$ 2,750,014 |
| Fund Balances | | | | | |
| Nonspendable - Other | \$ 6,160 | \$ 16,598 | \$ 6,881 | \$ 12,129 | \$ 14,145 |
| Nonspendable - Endowment | 914,358 | 980,083 | 1,045,583 | 1,102,233 | 1,153,308 |
| Restricted | - | - | 6,000 | - | - |
| Assigned - Capital asset replacement | 103,114 | 97,694 | 148,324 | 159,444 | 227,411 |
| Assigned - General reserve | 263,817 | 247,511 | 348,185 | 348,185 | 374,947 |
| Unassigned | 745,607 | 894,288 | 845,335 | 934,807 | 980,203 |
| Total Fund Balances | \$ 2,033,056 | \$ 2,236,174 | \$ 2,400,308 | \$ 2,556,798 | \$ 2,750,014 |
| Y-T-Y Change in total Fund Balances | | | | | |
| Amount Increase (Decrease) | \$ 97,392 | \$ 203,118 | \$ 164,134 | \$ 156,490 | \$ 193,216 |
| Percentage Increase (Decrease) | 5.03% | 9.99% | 7.34% | 6.52% | 7.56% |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

Discussion:

The 5-year budget trend analysis above indicates that the DCD is operating well within its available resources. In the 5-year period from 2020 to 2024, revenue increased by 20.5% and expenditures increased by 13.9%. This resulted in an increase to the DCD's fund balance by 26.1% over the 5-year period to a total fund balance of \$2.75 million.

Revenue for the Davis Cemetery District is reliable and balanced between property taxes, burial fees and plot sales, and other sources of revenue. The DCD has an adopted rate schedule which was last updated in 2024. Fees are updated annually. Davis Cemetery District's fees are significantly higher than the other cemetery districts located in Yolo County. Although the DCD is providing very high levels of services that are expected by the community, many of its fees are significantly higher than other districts within the county.

| Sample Fees | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters | Woodland |
|-------------------------------|----------------------|----------------------------|-------------------|------------------------|---------------|----------------|-----------------|
| Inground Burial Plot | \$700 | \$450 | \$2,000 | \$700 | \$800 | \$900-1,500 | \$1,080 |
| Inground Cremation Plot | -- \$350 o/c fees | -- \$250-\$290 o/c fees | \$900 | \$450 | \$400 | \$700 | \$800 |
| Cremation Niche | n/a | n/a | \$1,300 – \$3,000 | \$900-\$1,500 | n/a | \$450-1,150 | \$804 |
| Open/Close Fees (full burial) | \$1,800 | * | \$1,550 | * | * | \$975 | \$1,000 |
| Non-Resident Fee | \$50 | \$70 | \$1,400 | \$800-\$1,200 | \$100-\$200 | \$400 | \$80-240 |
| Endowment Fee | \$350 | R \$175 / NR \$205 | \$200-\$500 | \$150 | \$200-\$400 | \$150-\$325 | \$650 |

* Opening/closing fees are charged directly by the contractor or mortuary

Expenditures are sustainable and within budget. Following the last MSR, the DCD went through a reorganization in 2018, with assistance from outside consultation. During this reorganization, the administrative staff was reduced from 3 FTE to 2 FTE. The Davis Cemetery District currently has 5 full-time employees that also receive CALPERS benefits.

| | |
|---------------------------------|--------------|
| <i>District Superintendent</i> | <i>1 FTE</i> |
| <i>Assistant Superintendent</i> | <i>1 FTE</i> |
| <i>Grounds Foreman</i> | <i>1 FTE</i> |
| <i>Groundskeeper</i> | <i>2 FTE</i> |

The DCD also employs a part-time grounds support and 1-2 seasonal employees for additional grounds crew support. Once the additional 15 acres is developed, the part-time grounds support will need to be increased to a full-time position.

Cemetery buildings include a garage and office. It also owns and maintains a backhoe, soil mover, three riding mowers, four electric utility vehicles, and a variety of small power tools.

The Superintendent is responsible for creating and maintaining the capital improvement plan and ensuring that there are adequate reserves to cover costs. The Superintendent also reviews the capital improvement plan and reserves when considering changes to the fee structure.

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

The Board of Trustees adopts its budget on time each year and is on a 3-year audit cycle. The current audit underway covers the last three fiscal years – July 2021 through June 2024. The DCD has policies that cover fund balance, reserve, purchasing, and budget which are periodically reviewed. The last updates occurred in 2023 and 2024. The policies are attached. The endowment fund is managed by Yolo County which handles all investment strategies.

Financial Ability MSR Determination

The DCD appears to manage its finances well, stays within budget, and performs independent audits. The organization has a healthy reserve to protect against expected or unexpected costs. It has a relatively high fee schedule to fund a high level of services as compared to other districts countywide. The DCD has been able to fund necessary maintenance and replacement of infrastructure, and it has no debt.

Recommendations:

1. Review fees to see if they may be lowered to increase affordability without significantly impacting the services provided.

| 3. Accountability, Structure, and Efficiencies | | | |
|--|--------------------------|--------------------------|-------------------------------------|
| Accountability for community service needs, including governmental structure and operational efficiencies. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the agency insured or in a risk management pool to manage potential liabilities?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Does the agency have adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the organization need to improve its public transparency via a website (see https://www.yololafo.org/yolo-local-government-website-transparency-scorecards)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The Davis Cemetery District Board of Trustees consists of five seats with an alternate. One member’s term expires on January 5, 2026, two members’ terms expire on January 4, 2027, another member’s term expires on January 3, 2028, and two members’ terms don’t expire until January 1, 2029. Board meeting agendas are posted both at the cemetery office and on the District’s website. Meetings are held at the cemetery and are accessible to the public.

A Superintendent and Assistant Superintendent were hired after a reorganization in 2018 and staffing has remained steady since then. Once the cemetery is expanded, it is expected that the part-time groundskeeper will become full time. The Superintendent believes the current number of administrators is the proper level of staffing. The DCD is well run, and no structural changes are recommended.

The DCD adopts an annual budget and has audits performed every three years by an outside auditor. There is currently an audit underway that covers the last three fiscal years – July 2021 through June 2024. It has insurance through the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA).

The DCD provides a transparency page on its website that includes comprehensive information on District including policies, rules, Board membership and meetings, staff, budgeting and audits. The Davis Cemetery District maintains a website with all required information.

| SB 292 Website requirements | Checkmark (Yes) |
|--|-------------------------|
| Names and Contact Information of Board Members | Yes, general phone line |
| Board Meeting Schedule | Yes |
| Adopted District Budgets | Yes |
| Financial Audits | Yes, 3-year cycle |
| Archive of Board Meeting Agendas & Minutes | Yes |

Additionally, LAFCo provides an annual review of Special District website transparency available on the LAFCo website. The DCD scored 100% on LAFCo’s 2024 Web Transparency Scorecard.

The District does not overlap with any other cemetery districts. It does overlap with the City of Davis and other special districts; however, they provide different services (fire, water, sewer, parks and recreation, etc.). Therefore, LAFCo does not anticipate any public confusion regarding which agency provides services. The Davis Cemetery District has the full-time staff and plenty of resources to provide its services, so contracting outside help does not appear necessary.

Accountability, Structure and Efficiencies MSR Determination

The Davis Cemetery District’s meetings are accessible and publicized in accordance with the Brown Act. The board of trustees’ seats are all filled and there are no chronic issues with staff turnover. The DCD adopts an annual budget and is current on having independent audits performed. It maintains a website that provides the public with operational and financial documents. No additional governmental restructure options are recommended to improve efficiency.

Recommendations:

None

4. Shared Services and Facilities

Status of, and opportunities for, shared facilities.

| | Significant Issue | Potentially Significant | No Issue |
|---|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping, or other organizations that are not currently being utilized?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The DCD's cemetery, offices and equipment are located within the City of Davis. If there is ever a need to share equipment, facilities or staff, the city could be contacted to see if they could assist or share resources. The Davis Cemetery District is a relatively busy operation and has existing full-time staff and the resources to provide these services, so shared services currently do not seem necessary or desirable.

There are two organizations for Cemetery Districts in California: the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA). The DCD is not a member of either. Additionally, the DCD has offered to help support smaller districts in the county by offering advice on setting up their websites, for example.

Shared Services MSR Determination

The Davis Cemetery District is a relatively busy operation with approximately 120 interments per year and has existing full-time staff and the resources to provide for these services, so contracting out services does not appear necessary at this time. If in the future, the District needed a piece of equipment or personnel resource only on an occasional basis, shared services should be considered.

Recommendations:

None.

5. Status of Previous MSR Recommendations

Any other matter related to effective or efficient service delivery, as required by commission policy.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| 1. <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

| 2017 MSR Recommendations | Implemented? |
|---|---------------------|
| 1. The District should develop a capital improvement plan for periodic building improvements, facility upgrades and equipment replacement; and begin funding the plan. | Yes |
| 2. The District should complete its comprehensive policy update that is already underway. There are templates and samples included in the MSR appendices for reference. | Yes |
| 3. The District should consider posting more information on its website to improve public access to documents and public transparency. | Yes |

Status of Previous MSR Recommendations

The District has followed through on all the above recommendations and initiated a number of additional policies to optimize the effective and efficient delivery of services.

Recommendations:

None.

DAVIS CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY

A Sphere of Influence (SOI) is an area delineated on a map and approved by LAFCo that indicates where potential future agency annexations could be proposed. The DCD has an SOI that is coterminous with its current boundary and based on the MSR there is no need to update it.

7. KNIGHTS LANDING CEMETERY DISTRICT

AGENCY PROFILE

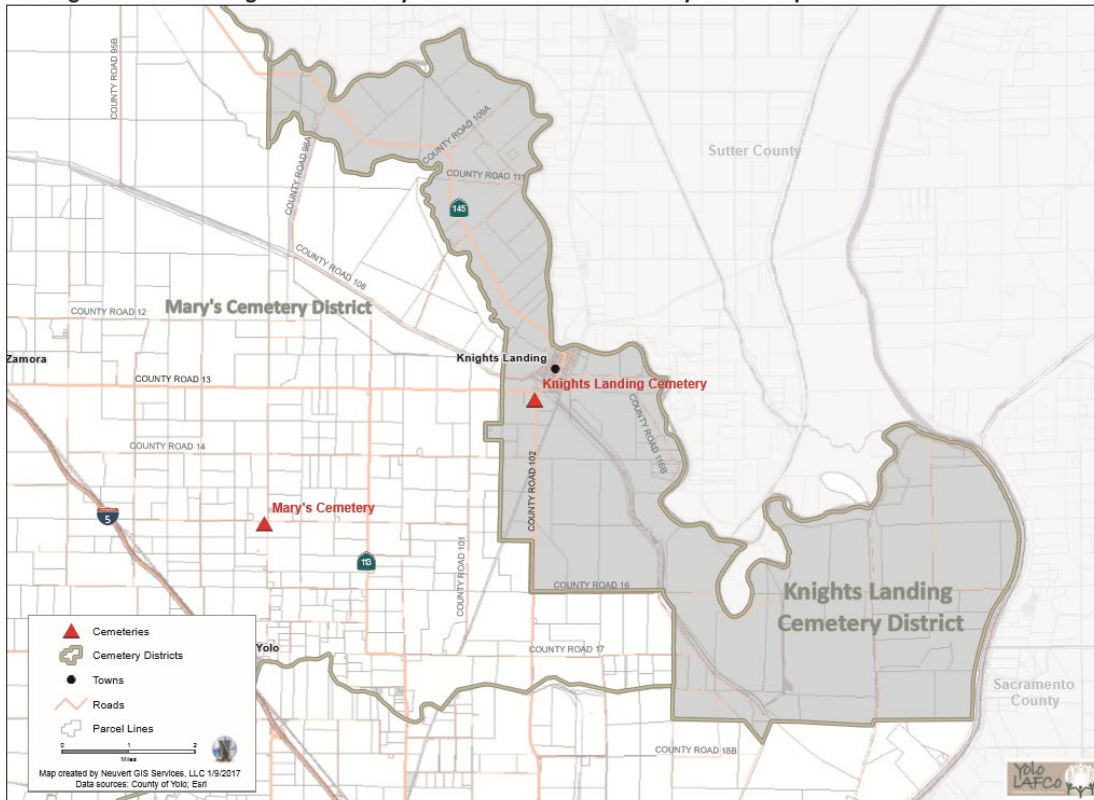
The Knights Landing Cemetery District (KLCD) is primarily farmland, and its boundary encompasses approximately 34 square miles (21,515 acres), which includes the community of Knights Landing.

The Knights Landing Cemetery was formed by Resolution of the Yolo County Board of Supervisors on August 13, 1923 and its cemetery is located on approximately 6 acres of land 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 (APN: 056-180-027).



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 settled in Knights Landing after working as cooks and tracklayers for the Southern Pacific railroad. 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 cemetery burials date back to 1860 and include veterans from the War of 1812, the Mexican War, Civil War, Spanish-American War, World War I, World War II, the Korean War and the Vietnam War. The original cemetery was enlarged in 1955 adding 38 burial plots and the boundaries were adjusted in 2018 to match the old fence lines.

Knights Landing Cemetery District Boundary and Sphere of Influence*



KNIGHTS LANDING CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW

Potentially Significant MSR Determinations

The MSR determinations checked below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Capacity, Adequacy & Infrastructure to Provide Services
- Shared Services
- Financial Ability
- Status of Previous MSR Recommendations
- Accountability, Structure, and Efficiencies

1. Capacity and Adequacy of Public Facilities and Services

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|-------------------------------------|-------------------------------------|
| a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> needs?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The Knights Landing Cemetery District provides full casket burials and burial or aboveground niches for cremation remains. The Knights Landing Cemetery boundaries were clarified in 2018 through a lot line adjustment incorporating the northeast corner and southern area with the cemetery property. The District Secretary estimates that the cemetery is approximately 70% full, with 2 acres that are currently unused. The KLCD performs 12 burials and one niche interment per year on average. The clerk estimates that there is sufficient space for another 20 years, but long-term capacity may be a concern.

The KLCD Clerk reports that the cemetery needs to repair concrete around the older monuments and fix sidewalks and roads. The board has stated that they lack the funds for maintenance although the available funds appear adequate. The KLCD has received grants for improvements and equipment including \$22,684 for a new automated sprinkler system, gopher control, and some road repairs.

The cemetery is within a high-risk flood area although that has not had any impact on cemetery operations. The cemetery districts do not provide water, sewer, or fire services applicable to the review of deficiencies in providing the services to Disadvantaged Unincorporated Communities.

Knights Landing Cemetery



Capacity and Adequacy of Public Facilities and Services MSR Determination

The Knights Landing Cemetery District is a relatively low volume service provider, which handles on average approximately 12 interments per year. The KLCD still has many plots available and additional undeveloped acreage, but long-term capacity beyond the next 20 years is a concern. The District does not report any significant upgrades that are needed but communication and maintenance could be improved.

Recommendations

1. Assess the availability and feasibility of acquiring adjacent land to the west of the cemetery for additional capacity.

2. Financial Ability

Financial ability of agencies to provide services.

| | Significant Issue | Potentially Significant | No Issue |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| a) <i>Is the subject agency in a stable financial position, i.e. does the 5-year trend analysis indicate any issues?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the organization's revenue sufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| d) <i>Does the subject agency have a capital improvement plan (CIP)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy to fund it?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| h) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

**KNIGHTS LANDING CEMETERY DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue | | | | | |
| Property taxes and other related revenue | \$ 35,785 | \$ 37,482 | \$ 40,396 | \$ 42,449 | \$ 43,481 |
| Interest | 5,774 | 419 | (7,227) | 4,800 | 15,454 |
| Other governmental revenue | - | - | 22,685 | - | - |
| Charges for services - Burial | - | - | - | - | - |
| Other charges for services | - | - | - | - | - |
| Endowment | 4,000 | 5,200 | 4,600 | 400 | - |
| Plot sales | 6,850 | 11,200 | 8,850 | 350 | - |
| Other revenue | 1,000 | 1,282 | 350 | 4,550 | - |
| Total Revenue | 53,409 | 55,583 | 69,654 | 52,549 | 58,935 |
| Expenditures | | | | | |
| Salaries and benefits | 2,733 | 2,858 | 2,852 | 2,845 | 2,856 |
| Services and supplies | 20,583 | 13,914 | 31,739 | 13,234 | 36,441 |
| Capital Assets: | | | | | |
| Buildings and improvements | 12,512 | - | - | - | - |
| Equipment | - | - | - | - | - |
| Total Expenditures | 35,828 | 16,772 | 34,591 | 16,079 | 39,297 |
| Net income (loss) | 17,581 | 38,811 | 35,063 | 36,470 | 19,638 |
| Beginning Fund Balance | 181,718 | 199,299 | 238,110 | 273,173 | 309,643 |
| Restatements | - | - | - | - | - |
| Beginning Fund Balance, restated | 181,718 | 199,299 | 238,110 | 273,173 | 309,643 |
| Ending Fund Balances | \$ 199,299 | \$ 238,110 | \$ 273,173 | \$ 309,643 | \$ 329,281 |
| Fund Balances | | | | | |
| Nonspendable - Other | \$ - | \$ - | \$ - | \$ - | \$ - |
| Nonspendable - Endowment | 52,872 | 58,072 | 63,803 | 64,203 | 64,203 |
| Assigned - Capital asset replacement | - | - | - | - | - |
| Assigned - General reserve | 10,221 | 10,221 | 10,221 | 10,221 | 10,221 |
| Unassigned | 136,206 | 169,817 | 199,149 | 235,219 | 254,857 |
| Total Fund Balances | \$ 199,299 | \$ 238,110 | \$ 273,173 | \$ 309,643 | \$ 329,281 |
| Y-T-Y Change in total Fund Balances | | | | | |
| Amount Increase (Decrease) | \$ 17,581 | \$ 38,811 | \$ 35,063 | \$ 36,470 | \$ 19,638 |
| Percentage Increase (Decrease) | 9.67% | 19.47% | 14.73% | 13.35% | 6.34% |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

The 5-year budget trend analysis above indicates that the KLCD is operating within its available resources. In the 5-year period from 2020 to 2024, revenue increased by 9.3% and expenditures fluctuated but from 2020 to 2024 expenditures showed only an 8.8% increase. This resulted in an average annual increase to the DCD's fund balance of 12.7% over the 5-year period to a total fund balance of \$329,280.

Property taxes compose most of the revenue for the Knights Landing Cemetery District. Other revenue sources vary year to year. As shown on the table above, plot sales reached a peak in 2021 at \$11,500 and then dropped to no sales in 2024. The KLCD's board adopts its budget each year and its 5-year budget trend analysis indicates that it is operating within its available resources.

The KLCD's fees are generally in line with other districts in the county. However, the KLCD has a separate non-resident fee tier for the community of Robbins in Sutter County which is lower than the fee for other non-district interments. The fees for Robbins residents are still 20% greater than the in-district fee so that it meets statutory requirements and has been adopted as a policy.

| Sample Fees | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters | Woodland |
|-------------------------------|----------------------|----------------------------|-------------------|------------------------|---------------|----------------|-----------------|
| Inground Burial Plot | \$700 | \$450 | \$2,000 | \$700 | \$800 | \$900-1,500 | \$1,080 |
| Inground Cremation Plot | -- \$350 o/c fees | -- \$250-\$290 o/c fees | \$900 | \$450 | \$400 | \$700 | \$800 |
| Cremation Niche | n/a | n/a | \$1,300 – \$3,000 | \$900- \$1,500 | n/a | \$450-1,150 | \$804 |
| Open/Close Fees (full burial) | \$1,800 | * | \$1,550 | * | * | \$975 | \$1,000 |
| Non-Resident Fee | \$50 | \$70 | \$1,400 | \$800- \$1,200 | \$100-\$200 | \$400 | \$80-240 |
| Endowment Fee | \$350 | R \$175 / NR \$205 | \$200- \$500 | \$150 | \$200-\$400 | \$150-\$325 | \$650 |

* Opening/closing fees are charged directly by the contractor or mortuary

The KLCD's only staff member is an accounting clerk who works ten hours per month. It is often difficult to get a timely response from the District though, which may indicate that staff time needs to be increased. Gravedigging services are contracted for and paid by the mortuary. The District contracts with Yolo County Probation for landscaping services.

The Knights Landing Cemetery District does not have a capital improvement plan or infrastructure maintenance and replacement schedule. However, the KLCD has built up reserves over time and appears to have adequate resources to repair the broken concrete and address other maintenance needs. The District should also be prepared for any major unexpected costs. It has not delved into its reserve in the last five years and contributes to it via rolling over unused funds each year. The KLCD does not have any debt.

The Knights Landing Cemetery District does not currently have written financial policies other than what is provided in the County's Special District Financial Handbook. The County's handbook primarily deals with how special districts interact with the County for tax revenue, the treasury, or reporting to the State Controller's Office. The County's policies do not address other issues that may be a concern for cemetery districts such as how to handle travel and reimbursable expenses, personnel issues, and operating procedures.

Financial Ability MSR Determination

The Knights Landing Cemetery District appears to be operating responsibly and has not overspent its resources in the last 5 years. It has built up reserves over time and appears to have adequate resources to protect against any expected or unexpected costs. The KLCD does not have any debt. The District may wish to consider adopting policies beyond the County’s handbook to clarify financial procedures.

Recommendations:

2. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.

| 3. Accountability, Structure, and Efficiencies | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Accountability for community service needs, including governmental structure and operational efficiencies. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommended changes to the organization’s governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the agency insured or in a risk management pool to manage potential liabilities?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization’s program requirements and financial management?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| e) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization’s program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Does the agency have adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| g) <i>Does the organization need to improve its public transparency via a website (see https://www.yololafco.org/yolo-local-government-website-transparency-scorecards)?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Discussion:

The Knights Landing Cemetery District’s Board of Trustees consists of three seats but there continue to be concerns about filling the seats on the Board of Trustees. There was a vacancy at the time of the last MSR and the Grand Jury investigation in 2023 found that two seats were vacant. Although two of the three seats were refilled this year, it appears that there continues to be difficulty with finding community members to fill board seats and this seems to be a chronic issue.

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

LAFCo has suggested in previous MSRs for the KLCD that board members could be overlapped with other districts in Knights Landing so that, for example, a board member may serve on both the Knights Landing Community Service District board and the Cemetery District Board. Meetings could be scheduled back-to-back so that it's convenient for board members to serve on both district boards.

Additionally, the KLDC may consider contracting with the Knights Landing Community Service District to manage its clerical work such as storing records, creating a website, and coordinating its audits; and possibly providing for groundskeeping services.

The board meetings are accessible and posted in accordance with the Brown Act. The meeting notices are posted in the Post Office (most of the community utilizes post office boxes and therefore, frequents the post office regularly) and the meetings are held in the community center.

There do not appear to be issues with staff turnover or other operational efficiencies. The KLCD's only staff member is an Accounting Clerk who works ten hours per month though the District might consider increasing staff hours to allow for more timely responses. Landscaping services are contracted out and gravedigging services are contracted through the mortuary. The District maintains general liability and property insurance.

The Yolo County Department of Financial Services (DFS) identifies KLCD as being on a two-year audit cycle. KLCD stated that they completed an audit in 2022, but it does not appear to have been filed with Yolo County DFS.

State law requires that independent special districts have and maintain websites by 2020. Items required to be shown on the website include: names and contact information for Board Members, Board Meeting schedules, adopted District budgets, financial audits, and an archive of Board meeting agendas and minutes. The Knights Landing Cemetery District does not have a website with all required information and is out of compliance with state law.

| SB 292 Website requirements | Provided? |
|--|-----------|
| Names and Contact Information of Board Members | No |
| Board Meeting Schedule | No |
| Adopted District Budgets | No |
| Financial Audits | No |
| Archive of Board Meeting Agendas & Minutes | No |

LAFCo provides an annual review of Special District website transparency available on the LAFCo website. The KLCD scored 0% on LAFCo's 2024 Web Transparency Scorecard.

It is common practice with small cemetery districts to keep district records in private homes. This makes the records potentially vulnerable to damage, loss, or lack of access with staff/board changes. LAFCo strongly recommends that KLCD create a backup of computer files and find a secure place to store records. The Yolo County Archives provides record storage at a very reasonable rate. Also consider worst-case scenario and succession planning in case of an unexpected loss of a staff and/or board member.

Accountability, Structure and Efficiencies MSR Determination

There are no issues with meetings being accessible and publicized in accordance with the Brown Act. However, there have been significant issues with keeping board seats filled and maintaining reliable board members. The KLCD should consider coordinating its meetings with the other special districts in Knights Landing so that a board member might be able to serve on multiple boards. Additionally, the KLCD does not have a website to facilitate transparency.

Recommendations

3. Adopt policies for District operations and financial management (see samples provided in the MSR appendices). Ensure that audits are performed for the accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur every two years, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews. It is recommended that audit cycles are no longer than three years.
4. Consider coordinating meetings with other local special districts so that a community member could more easily serve on multiple boards.
5. Consider contracting the Knights Landing Community Service District to manage the District.
6. Consider the best methods for the KLCD to create a backup of computer files and key paper records and determine a safe place to secure district records. LAFCo recommends that records are not stored in a private residence but stored in a public or commercial location like the Yolo County Archives or the KLCSO. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.
7. Establish a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The Davis Cemetery District has offered to make its expertise available.

| 4. Shared Services and Facilities | | | |
|---|--------------------------|-------------------------------------|--------------------------|
| Status of, and opportunities for, shared facilities. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping, or other organizations that are not currently being utilized?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Discussion:

The Knights Landing Cemetery is located in the community of Knights Landing where there is also a community services district and a fire protection district. The KLCD has minimal staffing and equipment, and it already utilizes county probation workers to help maintain the cemetery grounds. If there is ever a need in the future to share equipment, facilities or staff, the CSD and/or the FPD could be contacted to see if they could assist or share resources.

There are two organizations for public cemetery districts in California: the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA). The KLCD is not a member of either organization.

A template for policies for a cemetery district from the Public Cemetery Alliance has been provided in the appendices for review and consideration by the KLCD. There is also a “Guide to Public Cemetery Operations” from the California Association of Public Cemeteries included in the appendixes.

Shared Services MSR Determination

The Knights Landing Cemetery District already shares maintenance services by utilizing County probation workers for the cemetery grounds. Its only employee is a part-time clerk. If there is ever a need in the future

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

to share equipment, facilities or staff, the CSD and/or the FPD could be contacted to see if they could assist or share resources.

Recommendations:

8. Consider joining the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA) for best practices information and resources.

| 5. Status of Previous MSR Recommendations | | | |
|--|--------------------------|-------------------------------------|--------------------------|
| Any other matter related to effective or efficient service delivery, as required by commission policy. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Discussion:

| 2017 MSR Recommendations | Implemented? |
|---|--------------|
| There are two public cemetery associations in California that the District may want to consider joining: The California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA). | No |
| The burial permit records for indigent burials should be reconciled by the County Public Administrator so that the Knights Landing Cemetery District records are accurate. The Public Administrator should provide the KLCD with an affidavit form when cremated indigent remains are released to family members. | Yes |
| The KLCD's receipts for payments should be cross-referenced to the deed book to identify proof of payments of the plot. Cash receipts should be inventoried to control all used, unused and voided receipts in the receipt book to that it can be reconciled against the financial records. The District should record revenue transactions in the general ledger for adequate documentation and reporting. | Yes |
| Due to the small number of individuals involved in the District's bookkeeping, the KLCD should include a report of all claims and purchase card transactions for the prior period at a Board of Trustees meeting to ratify the expenditures and receivables (to promote multiple individuals being involved in transactions) if not already done so. | Yes |
| The KLCD may want to consider eliminating the separate fee for internments from the community of Robbins and have all eligible non-district services pay the same fees. | Yes |
| The KLCD should not waive fees without an adopted policy and procedure regarding how waivers are handled. | Yes |
| The KLCD may wish to consider adopting policies beyond the County's handbook, which focuses on transactions and required reporting to the County. | Partial |

State of Previous MSR Recommendations

The Knights Landing Cemetery District has integrated most of the recommendations of the 2017 MSR/SOI but should still consider joining a public cemetery association and adopting policies to clarify its financial and employment practices.

KNIGHTS LANDING CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY

A Sphere of Influence (SOI) is an area delineated on a map and approved by LAFCo that indicates where potential future agency annexations could be proposed. The KLCD has an SOI that is coterminous with its current boundary and based on the MSR there is no need to update it.

8. MARY'S CEMETERY DISTRICT

AGENCY PROFILE

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

The Mary's Cemetery and Chapel is on approximately 6.5 acres of land and is located in northeastern Yolo County at the intersection of County Roads 98 and 15, approximately 2 miles north of the town of Yolo (APN: 055-240-021).

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 for its small gothic-influenced chapel located on the cemetery grounds.



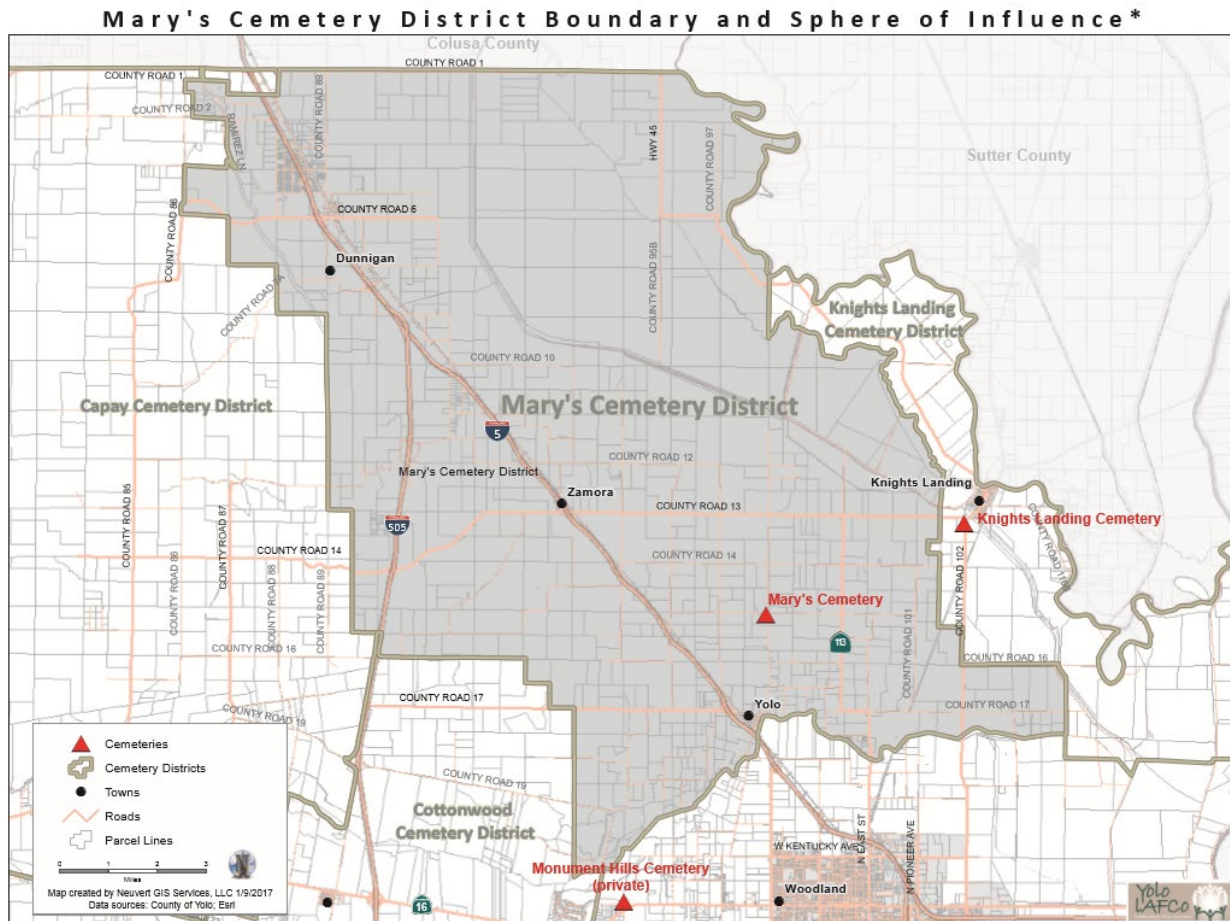
The Cacheville Cemetery is also located in the District just north of the community of Yolo but no longer appears to be in use and does not have public access.

MARY'S CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW

Potentially Significant MSR Determinations

The MSR determinations checked below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|--|--|
| <input type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input type="checkbox"/> Shared Services |
| <input checked="" type="checkbox"/> Financial Ability | <input checked="" type="checkbox"/> Status of Previous MSR Recommendations |
| <input checked="" type="checkbox"/> Accountability, Structure, and Efficiencies | |



*Note: Sphere of Influence is coterminous with boundary

Boundary Approved by Yolo County in 1921

1. Capacity and Adequacy of Public Facilities and Services

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

Mary's Cemetery District offers inground burials for full-body caskets and cremated remains. The MCD recently completed an exhaustive process to survey and map all its plots and reported that the 5-acre original cemetery is full and the additional newer section on the west side is 19% full. The MCD performs approximately 13 burials per year and with no significant growth expected, it expects to have capacity for 70 years. District board members have stated that there is not any land available for an expansion.

There has been very little population growth in Yolo County since LAFCo conducted the last Municipal Service Review in 2017. The County as a whole only saw a 2.4% increase in population and only approximately 1,600 people were added to the unincorporated County. No significant growth in population within the Mary's Cemetery District is foreseen.

Mary's Cemetery



Mary's Cemetery District recently drilled a new well after the existing well ran dry in 2017 which may have been related to an extended period of drought. Groundwater in the north part of the county may be particularly susceptible to drought. The lack of water led the cemetery to close its bathroom, and it has also reported tombstones sinking due to ground subsidence.

The cemetery has an automatic underground sprinkler system and an onsite chapel. The chapel hosts seasonal services and is available to rent for weddings. The District Secretary reports that the chapel has a high cost of upkeep.

The cemetery districts do not provide water, sewer, or fire services applicable to the review of deficiencies in providing the services to Disadvantaged Unincorporated Communities.

Capacity and Adequacy of Public Facilities and Services MSR Determination

Mary's cemetery is well-maintained and has the capacity to last approximately 70 more years based on current burial trends. MCD has completed significant infrastructure upgrades such that no deficiencies currently exist; however, some thought should be given to long-term capacity and the need for future expansions.

Recommendations:

None.

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

2. Financial Ability

Financial ability of agencies to provide services.

| | Significant Issue | Potentially Significant | No Issue |
|--|-------------------------------------|--------------------------------|-------------------------------------|
| a) <i>Is the subject agency in a stable financial position, i.e. does the 5-year trend analysis indicate any issues?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the organization's revenue sufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Does the subject agency have a capital improvement plan (CIP)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy to fund it?</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| h) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

**MARYS CEMETERY DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue | | | | | |
| Property taxes and other related revenue | \$ 45,865 | \$ 48,468 | \$ 49,613 | \$ 53,027 | \$ 54,287 |
| Interest | 5,298 | 148 | (6,319) | 4,402 | 12,641 |
| Forfeitures | - | - | - | - | 1,250 |
| Rents and concessions | - | 600 | 300 | 600 | 1,500 |
| Other governmental revenue | - | - | 1 | - | - |
| Charges for services - Burial | - | - | - | - | - |
| Other charges for services | - | - | - | - | - |
| Endowment | 6,200 | 8,550 | 4,400 | 4,400 | 3,950 |
| Plot sales | 11,250 | 16,200 | 9,150 | 9,350 | 8,350 |
| Other revenue | - | 200 | 25,012 | 4,250 | 16 |
| Total Revenue | 68,613 | 74,166 | 82,157 | 76,029 | 81,994 |
| Expenditures | | | | | |
| Salaries and benefits | - | - | - | - | - |
| Services and supplies | 43,538 | 50,997 | 45,082 | 62,201 | 57,324 |
| Capital Assets: | | | | | |
| Buildings and improvements | - | - | - | - | - |
| Equipment | - | - | - | - | - |
| Total Expenditures | 43,538 | 50,997 | 45,082 | 62,201 | 57,324 |
| Net income (loss) | 25,075 | 23,169 | 37,075 | 13,828 | 24,670 |
| Beginning Fund Balance | 158,577 | 183,652 | 206,821 | 243,896 | 257,724 |
| Restatements | - | - | - | - | - |
| Beginning Fund Balance, restated | 158,577 | 183,652 | 206,821 | 243,896 | 257,724 |
| Ending Fund Balances | \$ 183,652 | \$ 206,821 | \$ 243,896 | \$ 257,724 | \$ 282,394 |
| Fund Balances | | | | | |
| Nonspendable - Other | \$ - | \$ - | \$ 1,811 | \$ 2,449 | \$ 2,963 |
| Nonspendable - Endowment | 62,028 | 70,578 | 75,537 | 79,937 | 83,887 |
| Restricted | - | - | 25,000 | 28,000 | 28,000 |
| Assigned - Other | 77,449 | 103,211 | 108,330 | 115,594 | 119,311 |
| Unassigned | 44,175 | 33,032 | 33,218 | 31,744 | 48,233 |
| Total Fund Balances | \$ 183,652 | \$ 206,821 | \$ 243,896 | \$ 257,724 | \$ 282,394 |
| Y-T-Y Change in total Fund Balances | | | | | |
| Amount Increase (Decrease) | \$ 25,075 | \$ 23,169 | \$ 37,075 | \$ 13,828 | \$ 24,670 |
| Percentage Increase (Decrease) | 15.81% | 12.62% | 17.93% | 5.67% | 9.57% |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

The 5-year budget trend analysis above indicates that the MCD is operating within its available resources. In the 5-year period from 2020 to 2024, revenue increased by 16% and expenditures increased by 24.7%, though the District has maintained a positive net income. This resulted in an average annual increase to the MCD's fund balance of 12.3% over the 5-year period to a total fund balance of \$83,887. This is a turnaround from the last MSR which found the District operating at a deficit for four of the five years viewed.

Mary's Cemetery District is managing its limited resources responsibly. Most revenues are from property taxes with approximately 20% of revenue from sales of plots. The MCD also supplements revenue with chapel rentals and a non-profit foundation separate from the special district. The board of trustees adopts the annual budget on-time.

The cemetery fees are updated regularly and are consistent with the fees of other rural cemetery districts in the county. Full plots cost \$800, non-resident fees range between \$100-\$200, and the endowment fees range between \$200-\$400. The fees appear adequate and fair for the level of service provided by the MCD.

| Sample Fees | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters | Woodland |
|-------------------------------|----------------------|----------------------------|-------------------|-----------------|-------------|-------------|----------|
| Inground Burial Plot | \$700 | \$450 | \$2,000 | \$700 | \$800 | \$900-1,500 | \$1,080 |
| Inground Cremation Plot | -- \$350 o/c fees | -- \$250-\$290 o/c fees | \$900 | \$450 | \$400 | \$700 | \$800 |
| Cremation Niche | n/a | n/a | \$1,300 – \$3,000 | \$900-\$1,500 | n/a | \$450-1,150 | \$804 |
| Open/Close Fees (full burial) | \$1,800 | * | \$1,550 | * | * | \$975 | \$1,000 |
| Non-Resident Fee | \$50 | \$70 | \$1,400 | \$800-\$1,200 | \$100-\$200 | \$400 | \$80-240 |
| Endowment Fee | \$350 | R \$175 / NR \$205 | \$200-\$500 | \$150 | \$200-\$400 | \$150-\$325 | \$650 |

* Opening/closing fees are charged directly by the contractor or mortuary

Regular expenditures are within budget. The MCD does not have any employees. It currently contracts for the professional services of a part-time secretary and a landscaping company for groundskeeping. It has completed a multi-year improvement project and now feels it has completed its backlog of projects, but costs of maintenance continue, and the secretary has stated that the upkeep of the chapel is expensive; the District had to rely on donations to put in a new well. The MCD does not have a formal capital improvement plan but plans fundraising and grants around its upcoming needs to avoid incurring debt.

The MCD does not currently have written financial policies other than what is provided in the County's Special District Financial Handbook. The County's handbook primarily deals with how special districts interact with the County for tax revenue, the treasury, or reporting to the State Controller's Office. The County's policies do not address other issues that may be a concern for cemetery districts such as how to handle travel and reimbursable expenses, personnel issues, operating procedures, safety, etc. A template for policies for a cemetery district from the Public Cemetery Alliance has been provided in the appendices for review and consideration by the MCD. There is also a "Guide to Public Cemetery Operations" that can be ordered for a nominal cost from the California Association of Public Cemeteries as MCD is a member.

Financial Ability MSR Determination

The Mary's Cemetery District appears to practice sound financial management of its resources. It has no debt, and the fee schedule is consistent with other rural districts countywide. The MCD may wish to consider adopting additional policies, as the County's policies for special districts only address dealing with the County as the treasury and reporting to the State Controller's Office.

Recommendations:

1. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.

| 3. Accountability, Structure, and Efficiencies | | | |
|--|--------------------------|-------------------------------------|-------------------------------------|
| <i>Accountability for community service needs, including governmental structure and operational efficiencies.</i> | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c) <i>Is the agency insured or in a risk management pool to manage potential liabilities?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Does the agency have adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the organization need to improve its public transparency via a website (see https://www.yololafo.org/yolo-local-government-website-transparency-scorecards)?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Discussion:

The Mary's Cemetery District Board of Trustees consists of five seats and all seats are currently filled. Two of the members' terms expire on January 2, 2027, and the other members' terms expire January 1, 2029. The MCD has basic policies regarding district operations and board functions and roles.

The meeting notices are posted at the cemetery and on the MCD website. Board meetings are held in the garage at the Mary's Cemetery. There does not appear to be issues with maintaining board members but with the lower population within the District, succession planning is recommended.

The MCD contracts out its secretarial work, grounds keeping, and gravedigging so that it does not have any staff. There do not appear to be any issues with efficiency resulting from this. MCD has insurance through Golden State Risk Management Authority for liability, crime, and property damage.

It is common practice with small districts to keep its records in private homes. The MCD's records are kept with the contracted secretary and some archives are kept in a locked building at the cemetery. This leaves

records potentially vulnerable to damage, loss, or lack of access with staff/board changes. LAFCo strongly recommends that MCD consider the best methods for it to create a backup of computer files and only keep records in a secure location. Also consider worst-case scenario and succession planning in case of an unexpected loss of a staff and/or board member.

The MCD adopts an annual budget and has a 5-year audit schedule. The last audit was performed by Lance, Soll, and Lunghard in 2019. The MCD is due another audit but has stated that they are having a hard time budgeting for the expense.

The MCD has created a website to facilitate communication and transparency with the public and comply with SB 292.

| SB 292 Website requirements | Checkmark (Yes) |
|--|-------------------------|
| Names and Contact Information of Board Members | Yes, general phone line |
| Board Meeting Schedule | Yes |
| Adopted District Budgets | Yes |
| Financial Audits | Yes, 5-year cycle |
| Archive of Board Meeting Agendas & Minutes | Yes |

Additionally, LAFCo provides a more extensive annual review of Special District website transparency available on the LAFCo website. The MCD scored 52% on LAFCo's 2024 Web Transparency Scorecard although it appears that more information has been added to the website that might raise this score.

Accountability, Structure and Efficiencies MSR Determination

Meeting notices for the MCD's board meetings are posted at the cemetery chapel and meetings occur at the cemetery. The board members and staff positions are all filled and appear stable. The MCD completed an audit in 2019 and is due for another audit but has expressed concern with ongoing finances. There are no recommended governance changes to enhance efficiency.

Recommendations

2. Adopt policies for District operations and financial management (see samples provided in the MSR appendices). Ensure that audits are performed for accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur every two years, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews. It is recommended that audit cycles are no longer than three years.
3. Consider the best methods for the District to create a backup of computer files and key paper records and determine a safe place to secure district records. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.
4. MCD should continue to update its webpage based on any needs identified by LAFCo's annual Website Transparency Scorecard: <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>

| 4. Shared Services and Facilities | | | |
|---|--------------------------|--------------------------|-------------------------------------|
| Status of, and opportunities for, shared facilities. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping, or other organizations that are not currently being utilized?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

Mary’s Cemetery is located 2.4 miles north of the town of Yolo where there is also a community services district and a fire protection district. The MCD currently contracts with a groundskeeping service provider and a gravedigger. If there is a future need to share equipment, facilities or staff, the CSD and/or the FPD could be contacted to see if they could assist or share resources.

The Davis Cemetery District has offered to help smaller cemetery districts create and maintain a website. Additionally, smaller cemeteries that are not meeting their auditing requirements due to the cost might pool resources to complete their audit and get back into compliance.

There are two organizations for Cemetery Districts in California: the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA). The MCD is a member of CAPC.

Shared Services MSR Determination

There are limited opportunities to share facilities with nearby agencies since services are rooted to the existing historic cemetery. The MCD does not have employees but contracts for a part-time secretary, groundskeeper, and gravedigger. The District should consider whether sharing staff with another nearby agency would reduce costs if the need for a new employee or other services arises.

Recommendations:

5. When a vacancy occurs with staff, the MCD should consider sharing staff with another nearby district such as the Cacheville Community Service District or Yolo Fire Protection District, if it is more practical and cost effective.

| 5. Status of Previous MSR Recommendations | | | |
|--|--------------------------|-------------------------------------|--------------------------|
| Any other matter related to effective or efficient service delivery, as required by commission policy. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any recommendations from the agency’s previous MSR that have not been implemented?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Discussion:

| 2017 MSR Recommendations | Implemented? |
|---|--------------|
| 1 The District may wish to consider adopting policies beyond the County’s handbook, which focuses on transactions and required reporting to the County. | No |
| 2 When a vacancy occurs with District staff, it should consider sharing staff with another nearby cemetery district or other nearby agency (only if it is more practical and cost effective), such as the Cacheville CSD or Yolo FPD. | Ongoing |
| 3 For future consideration, the Mary’s Cemetery District board should contemplate holding its meetings in a public building to encourage public participation. | Yes |
| 4 The Cemetery District Board should ensure that audits are performed of the Cemetery District’s accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur annually, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews, with audits occurring no less frequently than every five years. Contracts can be batched in 3- or 5-year increments for cost savings, as determined by County policy and approved by the Cemetery District and Board of Supervisors. | Pending |
| 5 Consider establishing a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. | Yes |

| | |
|---|----------------|
| <p>6 Consider the best methods for the District to create a backup of computer files and determine a safe place to secure records. It is common practice with small districts to keep its records in private homes, which makes the records potentially vulnerable to damage, loss, or lack of access with staff/board changes. Also consider worst-case scenario and succession planning in case of an unexpected loss of a staff and/or board member.</p> | <p>Ongoing</p> |
|---|----------------|

State of Previous MSR Recommendations

The 2017 MSR/SOI for the Mary's Cemetery District recommended development of a website, holding board meetings in a public space, and adopting financial policies and a capital improvement plan. The MCD has followed through on many of these recommendations such as developing a website and meeting at the cemetery.

MARY'S CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY

A Sphere of Influence (SOI) is an area delineated on a map and approved by LAFCo that indicates where potential future agency annexations could be proposed. The MCD has an SOI that is coterminous with its current boundary and based on the MSR there is no need to update it.

9. WINTERS CEMETERY DISTRICT

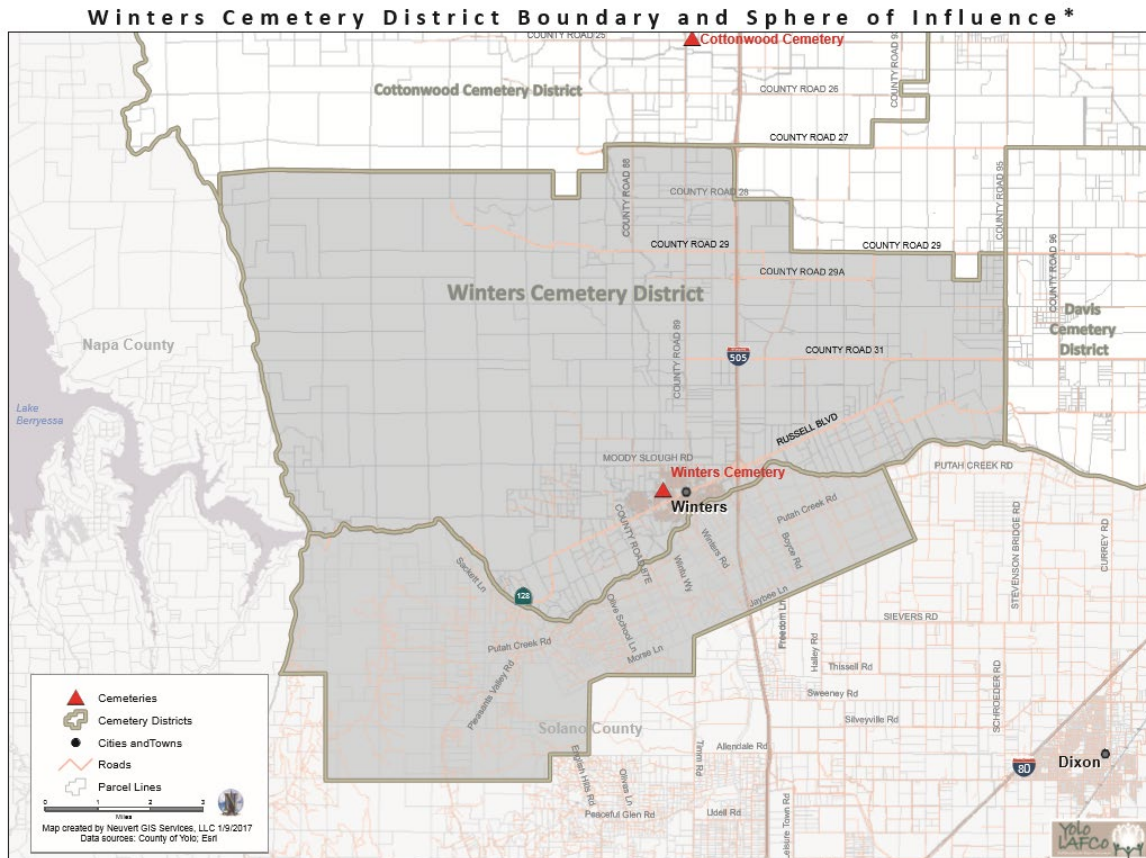
AGENCY PROFILE

The Winters Cemetery District (WCD) was formed on December 3, 1941 when Buckeye Lodge № 195 of the Masonic Order deeded the Cemetery over to the County of Yolo. The WCD 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. The WCD includes the City of Winters.



The Winters Cemetery is on approximately 13 acres of land and is located within the City of Winters south of Anderson Avenue and north of Grant Avenue/Highway 128 at the end of Cemetery Drive (APN: 003-281-032 and -036).

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.



*Note: Sphere of Influence is coterminous with boundary

Boundary Approved by Yolo County on December 3, 1941

WINTERS CEMETERY DISTRICT MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Capacity and Adequacy of Public Facilities and Services Shared Services
- Financial Ability Status of Previous MSR Recommendations
- Accountability, Structure, and Efficiencies

1. Capacity and Adequacy of Public Facilities and Services

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|-------------------------------------|-------------------------------------|
| a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> needs?</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The Winters Cemetery District provides inground full-body and cremation burials. Above-ground cremation niches are also available. The District Manager indicates that the 13.5-acre cemetery is approximately 75% full with 2.2 acres not yet open for burial use. Considering the cemetery performs approximately 50 burials per year, they have capacity for approximately 50 years.

As discussed earlier, Yolo County has not seen substantial population growth; however, the City of Winters is growing more quickly than any other community in the County. The City of Winters's population grew by 6.8% over the last five years from 7,214 to 7,694. The WCD has seen the number of annual interments grow as well and is concerned about its ability to expand. The nearest undeveloped land is zoned for residential development and land values in Winters have greatly increased in recent years. The Winters Cemetery District should initiate conversations with the City of Winters regarding how future development would mitigate impacts to cemetery services.

Winters Cemetery



Recent capital improvements include connecting the office to city utilities and adding a columbarium. The WCD is now completing a contract for roads and drainage improvements that will be installed this summer. The WCD has a Capital Improvement Plan and has budgeted for these improvements.

Cemetery districts do not provide the types of utilities like water and wastewater treatment that are considered necessary for Disadvantaged Unincorporated Communities.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Winters Cemetery District has sufficient capacity to meet the current needs of its residents and there is capacity to meet the demands of existing growth; however, the City of Winters is growing in area and population which may compromise the cemetery's capacity over a longer-term planning horizon. LAFCo is not aware of any concerns regarding the adequacy of the WCD's cemetery services.

Recommendations:

1. Initiate a dialog between the Winters Cemetery District and the City of Winters regarding opportunities to acquire more land within the city to increase long-term cemetery capacity.

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

2. Financial Ability

Financial ability of agencies to provide services.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Is the subject agency in a stable financial position, i.e. does the 5-year trend analysis indicate any issues?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the organization's revenue sufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Does the subject agency have a capital improvement plan (CIP)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy to fund it?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| h) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

Discussion:

**WINTERS CEMETERY DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue | | | | | |
| Property taxes and other related revenue | \$ 264,117 | \$ 288,634 | \$ 321,969 | \$ 300,594 | \$ 365,850 |
| Interest | 33,335 | 1,308 | (48,070) | 16,803 | 64,687 |
| Intergovernmental grants | 73,231 | 79,317 | 85,548 | 93,764 | 100,406 |
| Charges for services - Burial | 31,850 | 39,200 | 30,300 | 28,650 | 37,500 |
| Other charges for services | 3,000 | 6,700 | 2,800 | 2,800 | 3,800 |
| Endowment | 11,400 | 20,589 | 19,200 | 15,300 | 19,100 |
| Plot sales | 26,500 | 39,350 | 46,600 | 38,000 | 44,775 |
| Other revenue | 33,533 | 30,389 | 36,904 | 27,203 | 51,551 |
| Total Revenue | 476,966 | 505,487 | 495,251 | 523,114 | 687,669 |
| Expenditures | | | | | |
| Salaries and benefits | 212,880 | 210,640 | 231,370 | 245,560 | 251,410 |
| Services and supplies | 78,897 | 83,770 | 76,839 | 68,425 | 90,864 |
| Capital Assets: | | | | | |
| Buildings and improvements | 295,956 | - | - | 263,739 | - |
| Equipment | 49,991 | - | 18,810 | - | 3,318 |
| Total Expenditures | 637,724 | 294,410 | 327,019 | 577,724 | 345,592 |
| Net income (loss) | (160,758) | 211,077 | 168,232 | (54,610) | 342,077 |
| Beginning Fund Balance | 1,175,935 | 1,015,177 | 1,226,254 | 1,394,486 | 1,339,876 |
| Restatements | - | - | - | - | - |
| Beginning Fund Balance, restated | 1,175,935 | 1,015,177 | 1,226,254 | 1,394,486 | 1,339,876 |
| Ending Fund Balances | \$ 1,015,177 | \$ 1,226,254 | \$ 1,394,486 | \$ 1,339,876 | \$ 1,681,953 |
| Fund Balances | | | | | |
| Nonspendable - Other | \$ 4,667 | \$ 4,667 | \$ 6,376 | \$ 7,521 | \$ 6,305 |
| Nonspendable - Endowment | 309,005 | 324,095 | 327,272 | 344,373 | 358,000 |
| Assigned - Capital asset replacement | 209,285 | 211,478 | 212,804 | 217,228 | 224,214 |
| Assigned - General reserve | 55,733 | 55,733 | 55,733 | 55,733 | 55,733 |
| Unassigned | 436,487 | 630,281 | 792,301 | 715,021 | 1,025,411 |
| Total Fund Balances | \$ 1,015,177 | \$ 1,226,254 | \$ 1,394,486 | \$ 1,339,876 | \$ 1,669,663 |

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

The 5-year budget trend analysis above indicates that the Winters Cemetery District is operating well within its available resources. In the 5-year period from 2020 to 2024, revenue increased by 29.4%. This covered the regular expenditures for employees and services and supplies and capital improvements including building improvements of approximately \$550,000 and larger equipment purchases. The WCD's fund balance increased 39.2% over the 5-year period to a total fund balance of \$1.67 million.

The WCD's primary revenue sources include property taxes, redevelopment pass through funds which will continue until 2037, charges for burial services, and plot sales. The Winters Cemetery District reviews its fees each year and was last updated in January 2025. Its fees are higher than the rural districts because Winters has staff to provide the entire service, while rural districts contract with gravediggers separately. The Winters Cemetery District fees are lower, however, as compared to the Davis Cemetery District. A sample fee comparison to the other cemetery districts in the county is provided below. The full fee schedule for the Winters Cemetery District is attached.

| Sample Fees | Capay | Cottonwood | Davis | Knights Landing | Mary's | Winters | Woodland |
|-------------------------------|----------------------|----------------------------|-------------------|-----------------|-------------|-------------|----------|
| Inground Burial Plot | \$700 | \$450 | \$2,000 | \$700 | \$800 | \$900-1,500 | \$1,080 |
| Inground Cremation Plot | -- \$350 o/c fees | -- \$250-\$290 o/c fees | \$900 | \$450 | \$400 | \$700 | \$800 |
| Cremation Niche | n/a | n/a | \$1,300 – \$3,000 | \$900-\$1,500 | n/a | \$450-1,150 | \$804 |
| Open/Close Fees (full burial) | \$1,800 | * | \$1,550 | * | * | \$975 | \$1,000 |
| Non-Resident Fee | \$50 | \$70 | \$1,400 | \$800-\$1,200 | \$100-\$200 | \$400 | \$80-240 |
| Endowment Fee | \$350 | R \$175 / NR \$205 | \$200-\$500 | \$150 | \$200-\$400 | \$150-\$325 | \$650 |

* Opening/closing fees are charged directly by the contractor or mortuary

The WCD has three full-time Staff including a District Manager, Grounds Foreman, and Groundskeeper. The WCD's primary expenses over the period included a new office building in 2020. In 2023, the replacement of the agricultural well and pump, four freestanding columbarium each containing 36 individual niches, and the addition of concrete pads for upright headstone memorials was completed. The trend analysis above shows that the Winters Cemetery District has had revenue carry over into fund balance each year, and a sizeable amount of fund balance is available. The WCD also maintains a separate endowment fund that also has a healthy fund balance.

As noted above, the WCD maintains a healthy fund balance in both the operations fund and the endowment fund to protect against unexpected or upcoming significant costs. The District regularly contributes to the reserve when its unspent revenues roll over at the end of each fiscal year.

The Winters Cemetery District has a capital improvement plan and has adopted financial policies based on feedback from the last MSR. Policies are posted on their website. The District Manager stated that cemetery district is currently reviewing and updating the policies. The WCD does not have any debt.

Financial Ability MSR Determination

The WCD appears to operate sound financial management and has no debt. It has a healthy reserve to safeguard against any unexpected or upcoming significant costs. The fee schedule appears to fund an adequate level of service. The Winters Cemetery District has a capital improvement plan for upcoming improvements, and the necessary funds to complete them. The WCD is currently working on updating financial policies to ensure its continued accountability and stability.

Recommendations:

None.

3. Accountability, Structure, and Efficiencies

Accountability for community service needs, including governmental structure and operational efficiencies.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------|-------------------------------------|
| a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) <i>Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results <u>not</u> reviewed in an open meeting?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) <i>Is the agency insured or in a risk management pool to manage potential liabilities?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e) <i>Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| f) <i>Does the agency have adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| g) <i>Does the organization need to improve its public transparency via a website (see https://www.yololaftco.org/yolo-local-government-website-transparency-scorecards)?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

There are five seats on the Winters Cemetery District Board of Trustees, and they are all currently filled. Two of the members' terms expire in January of 2027 and three members' terms expire in January 2029. There do not appear to be any issues with maintaining board members. Board of Trustees' meetings are held at the cemetery office and agendas are posted on the website, at the Winters Post Office, and on the front door of the cemetery office.

The WCD has three full-time employees and there does not appear to be any issues with staff turnover. Employee benefits are through CalPERS which includes pension liability. The WCD is on a two-year audit cycle and has an independent auditor. Annual audits have been conducted by Nigro & Nigro since 2020. WCD uses YCPARMIA for its insurance coverage.

The WCD provides a transparency page on its website that includes comprehensive information on policies, rules, Board membership and meetings, staff, budgeting, and audits. The Winters Cemetery District maintains a website with all required information.

| | |
|-----------------------------|-----------------|
| SB 292 Website requirements | Checkmark (Yes) |
|-----------------------------|-----------------|

**Yolo LAFCo Municipal Service Review/Sphere of Influence Study
Public Cemetery Districts**

| | |
|--|-------------------------|
| Names and Contact Information of Board Members | Yes, general phone line |
| Board Meeting Schedule | Yes |
| Adopted District Budgets | Yes |
| Financial Audits | Yes, annual cycle |
| Archive of Board Meeting Agendas & Minutes | Yes |

Additionally, LAFCo provides an annual review of Special District website transparency available on the LAFCo website. The WCD scored 94% on LAFCo's 2024 Web Transparency Scorecard.

Accountability, Structure and Efficiencies MSR Determination

The Winters Cemetery District posts notices of all board meetings and holds its meetings at the cemetery offices in accordance with the Brown Act. The board members and staff positions are all filled and appear stable. The WCD receives annual audits and appears to be in compliance with public accountability standards and transparency requirements.

Recommendations

None.

| 4. Shared Services and Facilities | | | |
|---|--------------------------|--------------------------|-------------------------------------|
| Status of, and opportunities for, shared facilities. | | | |
| | Significant Issue | Potentially Significant | No Issue |
| a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping, or other organizations that are not currently being utilized?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

The District does not overlap with any other cemetery districts. It does overlap with the City of Winters and other special districts; however, they provide different services (fire, water, sewer, parks recreation, etc.). Therefore, LAFCo does not anticipate any public confusion regarding which agency provides services. The District is large enough to be self-sufficient so it is unlikely that it would be more efficient for the Cemetery District's services to be contracted out to the City of Winters.

There are two organizations for Cemetery Districts in California: the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA). The WCD is a member of both.

Shared Services MSR Determination

The WCD has shared resources occasionally with the City of Winters as needed. While the District could potentially contract some of its services needed from the City of Winters, the District has a sufficient volume of work (50 burials per year) such that maintaining its own staffing and management of the services seems appropriate.

Recommendations:

None.

5. Status of Previous MSR Recommendations

Any other matter related to effective or efficient service delivery, as required by commission policy.

| | Significant Issue | Potentially Significant | No Issue |
|--|--------------------------|--------------------------------|-------------------------------------|
| a) <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Discussion:

| 2017 MSR Recommendations | Implemented? |
|--|---------------------|
| 1. The Winters Cemetery District should initiate conversations with the City regarding how to mitigate impacts to cemetery capacity and services from future development. | Ongoing |
| 2. The District should develop a capital improvement plan (including connecting the office building to City water or otherwise provide a backup system for the existing well that occasionally goes out, complete needed office building upgrades, and potentially installing more niches and shade structures) and begin funding the plan. | Yes |
| 3. Prior to its next fee update, the District should compare its rates to other urban cemeteries in Woodland and Davis and determine if it would be appropriate to raise fees. | Yes |
| 4. The Cemetery District Board should ensure that audits are performed of the Cemetery District's accounts, records, and endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur annually, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews, with audits occurring no less frequently than every five years. Contracts can be batched in 3- or 5-year increments for cost savings, as determined by County policy and approved by the Cemetery District and Board of Supervisors. | Yes |
| 5. Consider establishing a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. | Yes |

Status of Previous MSR Recommendations

The 2017 MSR/SOI for the Winters Cemetery District contained a number of recommendations including that the WCD develop a capital improvement plan, consider raising its fees to be more in alignment with other urban cemeteries, conduct regular audits, and create a website. The District has followed through on all these recommendations and is meeting expectations for effective and efficient delivery of services.

Recommendations:

None.

WINTERS CEMETERY DISTRICT SPHERE OF INFLUENCE STUDY

A Sphere of Influence (SOI) is an area delineated on a map and approved by LAFCo that indicates where potential future agency annexations could be proposed. The WCD has an SOI that is coterminous with its current boundary and based on the MSR there is no need to update it.

APPENDICES

- A. Cemetery Districts Fee Schedules
- B. Cottonwood Cemetery District response letter
- C. California Cemetery Association Sample Policies and Forms

APPENDIX A. CEMETERY DISTRICTS FEE SCHEDULES

Capay Cemetery Price List

Current as of 11/13/2024

In District

| | |
|-------------------------------|---------|
| Plot: | \$700 |
| Endowment fee: | \$350 |
| Headstone deposit: | \$500 |
| O/C fee for cremation: | \$350 |
| Digging cost for full burial: | \$1,800 |

Out of District

| | |
|-------------------------------|---------|
| Plot: | \$750 |
| Endowment fee: | \$400 |
| Headstone deposit: | \$500 |
| O/C cost for cremation: | \$400 |
| Digging cost for full burial: | \$1,800 |

Capay Cemetery Price List

Current as of 11/13/2024

In District

| | |
|-------------------------------|----------|
| Plot: | \$700.00 |
| Endowment fee: | \$350 |
| Headstone deposit: | \$500 |
| O/C fee for cremation: | \$350 |
| Digging cost for full burial: | \$1,800 |

Out of District

| | |
|-------------------------------|---------|
| Plot: | \$750 |
| Endowment fee: | \$400 |
| Headstone deposit: | \$500 |
| O/C cost for cremation: | \$400 |
| Digging cost for full burial: | \$1,800 |

Capay Cemetery Price List

Current as of 11/13/2024

In District

| |
|---------------------------------------|
| Plot: \$700.00 |
| Endowment fee: \$350 |
| Headstone deposit: \$500 |
| O/C fee for cremation: \$350 |
| Digging cost for full burial: \$1,800 |

Out of District

| |
|---------------------------------------|
| Plot: \$750 |
| Endowment fee: \$400 |
| Headstone deposit: \$500 |
| O/C cost for cremation: \$400 |
| Digging cost for full burial: \$1,800 |

Cottonwood Cemetery District Fee Schedule

| PLOT | Grave opening/ closing | Endowment | |
|--|--|-----------------------------------|---|
| District Resident \$450.00 | Fee determined by contractor providing services | District resident \$175.00 | Plot + Endowment \$625.00 |
| Eligible Non-resident \$520.00 | Fee determined by contractor providing services | Eligible Non-resident \$205.00 | Plot + Endowment \$725.00 |
| Cremation District resident | Cremation opening/ closing by Cottonwood Cemetery District | \$250.00 | (\$150.00/Cemetery employee, \$100 for tent and chair rental) |
| Cremation Eligible Non-resident | Cremation opening/ closing by Cottonwood Cemetery District | \$290.00 | (\$170.00/Cemetery employee, \$120 for Tent and chair rental) |

Updated 07.7.2023

Monument Companies

Bryan-Braker Monuments

1850 W Texas Street, Fairfield, CA 94533
(707) 425-4697 or (707) 448-4900

Cache Creek Monuments

339 County Rd 98 (corner of Main St. & Hwy
16) Woodland, CA 95695
(530) 662-4450

Diamond Memorials

2785 Locust Street, Sutter, CA 95982
(530) 755-4989

Grateful Memorials

1150 Fulton Avenue, Suite A, Sacramento, CA
95825 (916) 634-4836

Pugh Memorials

231 West Main Street, Woodland, CA 95695
(530) 662-1251

Ruhkala Monument

1001 Broadway, Sacramento, CA 95818
(916) 441-2846

Sharer Monument

4946 Watt Avenue. #18 Sacramento, CA 95818
(916) 925-4194

Weber's Personalized Memorials

340 Industrial Way, Dixon, CA 95620
(707) 447-2267

Additional Information

Endowment fees are for the forever care of the cemetery
and are non-refundable.

We accept Cash, Check, Money Order, Cashier's Check,
Visa/Mastercard.

Davis Cemetery District and Arboretum



820 Pole Line Road
Davis, CA 95618

Hours: Monday-Friday,
8am-3pm

Contact information:
(530) 756-7807
www.daviscemetery.org

Superintendent:
jess@daviscemetery.org

Assistant Superintendent:
judy@daviscemetery.org

STANDARD FULL BODY BURIAL

| | |
|---------------|-------------------|
| Standard Plot | \$2,000.00 |
| Endowment | \$ 500.00 |
| Open/Close | \$1,550.00 |
| Vault w/tax | \$1,028.38 |
| Total: | \$5,078.38 |

Single

| | |
|----------------------------|-------------------|
| Standard Plot | \$2,000.00 |
| Endowment | \$500.00 |
| 1 st Open/Close | \$1,900.00 |
| 2 nd Open/Close | \$1,200.00 |
| Vault w/tax | \$1,407.25 |
| Total: | \$7,007.25 |

Companion

CREMATION INGROUND

Single Cremation

| | |
|---------------|-------------------|
| Single Plot | \$900.00 |
| Endowment | \$225.00 |
| Open/Close | \$700.00 |
| Total: | \$1,825.00 |

Double Cremation

| | |
|----------------------------|-------------------|
| Plot | \$1,200.00 |
| Endowment | \$300.00 |
| 1 st Open/Close | \$700.00 |
| 2 nd Open/Close | \$700.00 |
| Total: | \$2,900.00 |

Cremation Garden - Double Cremation

| | |
|----------------------------|-------------------|
| Plot | \$1,600.00 |
| Endowment | \$500.00 |
| 1 st Open/Close | \$700.00 |
| 2 nd Open/Close | \$700.00 |
| Total: | \$3,500.00 |

Scattering Garden

| | |
|-----------------------------|----------|
| Space, Endowment, and Brick | \$800.00 |
|-----------------------------|----------|

HYBRID GREEN FULL BODY BURIAL

| | |
|---------------|-------------------|
| Standard Plot | \$2,000.00 |
| Endowment | \$500.00 |
| Open/Close | \$1,450.00 |
| Total: | \$3,950.00 |

Single

| | |
|----------------------------|-------------------|
| Standard Plot | \$2,000.00 |
| Endowment | \$500.00 |
| 1 st Open/Close | \$1,800.00 |
| 2 nd Open/Close | \$1,200.00 |
| Total: | \$5,500.00 |

Companion

Non-Standard Plots

| | |
|-------------|----------------|
| Lower Hill | Add \$1,575.00 |
| Middle Hill | Add \$3,250.00 |
| Upper Hill | Add \$5,200.00 |

Infant Burial

| | |
|---------------|-------------------|
| Infant Plot | \$800.00 |
| Endowment | \$200.00 |
| Vault w/tax | \$378.88 |
| Open/Close | \$800.00 |
| Total: | \$2,178.88 |

Weekend Burial Fees (10 am – 2 pm)

| | |
|---------------------|------------|
| Casket | \$1,000.00 |
| Cremation | \$750.00 |
| Niche or Scattering | \$675.00 |

Miscellaneous w/tax

| | |
|-----------------|----------|
| Cremation Vault | \$216.50 |
| Flower Vase | \$27.06 |
| Rose Dove Urn | \$129.90 |
| Brass Ivy Urn | \$119.08 |
| Rose Floral Urn | \$108.25 |

Miscellaneous Non-Taxable

| | |
|-------------------------|-------------|
| Labor Rate | \$125.00/hr |
| Large Engraved Paver | \$500.00 |
| Two Urns Simultaneously | \$1,000.00 |

Burials are conducted Monday-Friday.

9 am – 2 pm for full body and 9 am – 3pm for cremains.

TITAN FULL BODY BURIAL

| | |
|---------------|-------------------|
| Standard Plot | \$2,000.00 |
| Endowment | \$500.00 |
| Open/Close | \$1,700.00 |
| Vault w/tax | \$1,840.25 |
| Total: | \$6,040.25 |

Single

| | |
|----------------------------|-------------------|
| Standard Plot | \$2,000.00 |
| Endowment | \$500.00 |
| 1 st Open/Close | \$2,200.00 |
| 2 nd Open/Close | \$1,500.00 |
| 2 Vaults w/tax | \$3,678.80 |
| Total: | \$9,878.80 |

Companion

CREMATION ABOVE GROUND

Fountain Niche

| | |
|-------------------------|-------------------|
| Space | \$1,300.00 |
| Endowment | \$500.00 |
| Open/Close | \$650.00 |
| Total Single: | \$2,450.00 |
| Total Companion: | \$3,100.00 |

Rose Garden Niche

| | |
|-------------------------|-------------------|
| Space | \$2,500.00 |
| Endowment | \$500.00 |
| Open/Close | \$650.00 |
| Total Single: | \$3,650.00 |
| Total Companion: | \$4,300.00 |

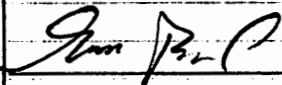
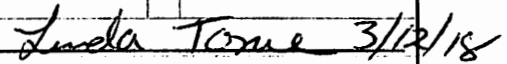
Cremation Garden Niche

| | |
|-------------------------|-------------------|
| Space | \$3,000.00 |
| Endowment | \$500.00 |
| Open/Close | \$650.00 |
| Total Single: | \$4,150.00 |
| Total Companion: | \$4,800.00 |

Non-Resident Fees

| | |
|---------------------|------------|
| Non-Resident Fee | \$1,400.00 |
| Former Resident Fee | \$400.00 |

Updated: July 1, 2024

| KNIGHTS LANDING CEMETERY FEES | | | KLCD Fees Jan 1, 2017 |
|---|-----------------------|---|-----------------------|
| Effective January 1, 2017 | | | |
| | <u>Knght. Landing</u> | <u>Robbins</u> | <u>Out of</u> |
| | <u>Residents</u> | <u>Residents</u> | <u>Area</u> |
| Cemetery Plot (1 Occupant) full body | \$ 700.00 | \$ 850.00 | \$ 1,500.00 |
| 2nd, 3rd & 4th Cremation Occupant | \$ 350.00 | \$ 425.00 | \$ 750.00 |
| Cremation Plot | \$ 450.00 | \$ 600.00 | \$ 1,200.00 |
| Endowment - Per Occupant | \$ 400.00 | \$ 600.00 | \$ 800.00 |
| Grave Marker - permanent Refundable when marker is in place within one year) | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| Temporary Marker Fee | \$ 50.00 | \$ 50.00 | \$ 50.00 |
| Opening & Closing for all burials are Performed by Paul's Cemetery Serv. | | | |
| | <u>Knght. Landing</u> | <u>Robbins</u> | <u>Out of</u> |
| | <u>Residents</u> | <u>Residents</u> | <u>Area</u> |
| NICHE WALL - WEST SIDE ONLY | | | |
| 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 | \$ 900.00 | \$ 1,250.00 | \$ 2,100.00 |
| 2nd, 3rd or 4th Occupant 1/2 of original charge (Limited to four Occupants) | ? | ? | ? |
| Markers | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| Endowment each space or vault | \$ 150.00 | \$ 150.00 | \$ 150.00 |
| Temp Marker fee | same | | |
| Opening and Closing | | | |
| Niche Wall North Side Yolo county | | | |
| \$12.50 for each inurment of remains | | | |
|  | |  | |
| Chairman Sam Baird | Date | Director Linda Tome | Date |
| | | | |
| Director Eduardo Solorzano | Date | | |

MARY'S CEMETERY DISTRICT FEES

| | District Property Owner or Resident & Non-Profit Organizations | Eligible Non- District Resident |
|--|---|--|
| <hr/> | | |
| Full Body Burial Plots | | |
| Full Body Burial Plots - initial purchase is for first burial regardless of whether it is a full body or a cremated remains burial | \$800 | \$1,000 |
| Full Burial Plot Endowment Care Contribution Fee - initial Endowment is for first burial regardless of whether it is a full body or cremated remains burial | \$400 | \$500 |
| Additional Occupant Fee - 2nd and 3rd cremated remains interred in a full body burial plot | \$400 | \$800 |
| Additional Occupant Endowment Care Contribution Fee - 2nd and 3rd cremated remains interred in a full body burial plot | \$200 | \$250 |
| <hr/> | | |
| Cremation Burial Plots | | |
| Cremation Plot | \$400 | \$500 |
| Cremation Plot Endowment Care Contribution Fee | \$200 | \$250 |
| Cremation Additional Occupant Fee | \$400 | \$500 |
| Cremation Additional Occupant Fee Endowment Care Contribution Fee | \$200 | \$250 |
| <hr/> | | |
| Chapel | | |
| Rental fee for Mary's Chapel | \$300 | \$600 |
| Security Deposit for Mary's Chapel | \$250 | \$500 |
| <hr/> | | |

Other Fees

| | | |
|---|-------|-------|
| Temporary Marker Fee , if applicable | \$50 | \$50 |
| Refundable Deposit on placement of Permanent Marker if applicable. If a permanent headstone is placed within one year of the date of interment, the full deposit will be refunded; if not, the full deposit will be forfeit. \$500 | \$500 | \$500 |
| Interrupted Opening/Closing Fee - This fee is payable only if an interrupted opening/closing occurs; see the section entitled "Interrupted Opening/Closing" on the Mary's Cemetery District Policy Statement for definition (also copied below). | \$200 | \$200 |

WINTERS CEMETERY DISTRICT

415 CEMETERY DR. WINTERS CA. 95694

Last increase 7/1/2016

Last increase 7/1/2023

Price list (effective 1/01/2025) sales tax increase

| Type of Burial | PLOT | ENDOW | Open/Close | Vault | S/Tax | Ref. Dep | TOTAL |
|---------------------------|---------|--------|------------|--------|-------|----------|-------------|
| CREMATION BURIALS | | | | | | | |
| 7.38% | | | | | | | |
| Cremation - Plot/Endow | 700.00 | 325.00 | | | | | \$ 1,025.00 |
| Cremation-Endow/Burial | | 325.00 | 525.00 | 200.00 | 14.76 | 250.00 | \$ 1,314.76 |
| Cremation -Plot/End/Bur | 700.00 | 325.00 | 525.00 | 200.00 | 14.76 | 250.00 | \$ 2,014.76 |
| Cremation - Full Plot #12 | 900.00 | 325.00 | 525.00 | 200.00 | 14.76 | 250.00 | \$ 2,214.76 |
| Cremation - Section #11 | 1100.00 | 325.00 | 525.00 | 200.00 | 14.76 | 250.00 | \$ 2,414.76 |
| New Section #11 Pads | 1500.00 | 325.00 | 525.00 | 200.00 | 14.76 | 250.00 | \$ 2,814.76 |
| Cremation - Old Section | 1500.00 | 325.00 | 525.00 | 200.00 | 14.76 | 250.00 | \$ 2,814.76 |

| NICHE 1 | | | | Vase | S/Tax | Engraving | |
|------------------------|---------|--------|--------|-------|-------|-----------|-------------|
| Niche 1 - Fourth Row | 550.00 | 150.00 | 100.00 | 20.00 | 1.48 | 200.00 | \$ 1,021.48 |
| Niche 1 - Bottom Row | 450.00 | 150.00 | 100.00 | 20.00 | 1.48 | 200.00 | \$ 921.48 |
| NEW NICHE 2 - 5 | | | | | | | |
| Top Row | 1150.00 | 175.00 | 150.00 | 50.00 | 3.69 | 250.00 | \$ 1,778.69 |
| Second Row | 1050.00 | 175.00 | 150.00 | 50.00 | 3.69 | 250.00 | \$ 1,678.69 |
| Third Row | 950.00 | 175.00 | 150.00 | 50.00 | 3.69 | 250.00 | \$ 1,578.69 |
| Fourth Row | 850.00 | 175.00 | 150.00 | 50.00 | 3.69 | 250.00 | \$ 1,478.69 |
| Niches - 2nd Opening | | 175.00 | 150.00 | | | 100.00 | \$ 425.00 |

| PLOTS FOR CASKET BURIALS | | | | Vault | S/Tax | Ref. Dep | |
|---------------------------------|---------|--------|---------|--------|-------|----------|-------------|
| Plot/Endow Section #12 | 900.00 | 325.00 | | | | | \$ 1,225.00 |
| Plot/Endow Section #11 | 1100.00 | 325.00 | | | | | \$ 1,425.00 |
| NEW PADS SEC. #11 | 1500.00 | 325.00 | | | | | \$ 1,825.00 |
| Plot/Endow Old Sections | 1500.00 | 325.00 | | | | | \$ 1,825.00 |
| Oversize Plots Additional | 500.00 | 100.00 | | | | | \$ 600.00 |
| BURIAL CHARGES | | | | | | | |
| Burial charges w/Endow | | 325.00 | 975.00 | 800.00 | 59.04 | 250.00 | \$ 2,084.04 |
| Oversize Burial | | | 1075.00 | 950.00 | 70.11 | 250.00 | \$ 2,345.11 |
| Poly Vault | | | | 700.00 | 51.62 | 250.00 | \$ 1,001.62 |

| | | | | | | | |
|-----------------------------------|--------|--------|--------|--------|-------|--------|-------------|
| Infant Burial - Short Plot | 700.00 | 325.00 | 500.00 | 250.00 | 18.43 | 250.00 | \$ 2,043.43 |
|-----------------------------------|--------|--------|--------|--------|-------|--------|-------------|

| OTHER CHARGES | | | | | | | |
|----------------------|--|--|--|--|--|--|--|
|----------------------|--|--|--|--|--|--|--|

| Admin Fee | | | | | | | |
|--------------------------|--|--------|--|--|--|--------|-------------|
| Non-Resident Fee | | | | | | | \$ 400.00 |
| Saturday Services | | | | | | | \$ 800.00 |
| Ashes w/casket burial | | 150.00 | | | | 200.00 | \$ 350.00 |
| Disinterment - Cremation | | | | | | | \$ 1,000.00 |
| Disinterment - Casket | | | | | | | \$ 2,950.00 |

ENDOWMENT CHARGED ON EACH BURIAL

Ref. Deposit is refunded if headstone/marker is placed within a year.

APPENDIX B. COTTONWOOD CEMETERY DISTRICT COMMENTS

FROM THE DESK OF

COTTONWOOD CEMETERY DISTRICT

Board of Trustees

May 4, 2025

JD Trebec
Yolo LAFCo

JD Trebec,

The Cottonwood Cemetery District Board of Trustees has read the draft of the MSR/SOI report and would like to respond to the findings as follows.

In regards to the Grand Jury investigation; The investigator only visited the Cottonwood Cemetery once during the spring when the clover is blooming with its pretty yellow flowers. The clover is a plant that has a high moisture content when it is blooming and when you try to mow during the bloom, it clogs up the mower. The areas of the cemetery without the clover are mowed and maintained as weather permits. The pictures the Grand Jury included in their report did not show these areas.

In reference to the maintenance challenges; If you are referring to the restroom, it was repaired after the last MSR/SOI report in 2017. The current problem is a different problem and the board is addressing the underground problem as was explained during our meeting with you.

Sprinkler system; The board discussed it would be nice to make improvements to the irrigation system, however it is not practical due to the digging that is required for the burials. We would end up making repairs to the pipes every time one was broken by equipment used for the burial. Currently the irrigation pipes DO NOT block the gates when they are in use. A sign is posted at both gates warning people that there are pipes out and to watch your step.

Digitizing documents; This was done with the help of the Yolo County Archives in 2019 with the use of a grant from the county. This included all documents pertaining to the Cottonwood Cemetery District and the map. the Cottonwood Cemetery District was provided a USB with all the files and it was kept at the home of one of the trustees

in a safe location. The board will be discussing at a future meeting to include funds to update the documents and the map in our 2025-2026 budget.

Would it be possible to create a link to the cemetery map and documents in the LAFCo website along with this public report?

The photo on page 2 of the draft is not an accurate depiction of the cemetery parcel. You can see that it includes a portion of the neighboring orchard as part of the cemetery. That does not belong to the cemetery district.

Burial agreements; The board did create an Interment Agreement and an Interment Order which I emailed to you prior to the completion of this draft.

Capacity and Adequacy of Public Facilities and Services MSR Determination

1.1 This has been completed.

1.2 The Cottonwood Cemetery District board is maintaining structures, fences, equipment and grounds adequately.

Statement of Revenue, Expenditures, and Changes in Fund Balances; 2024- Salaries and Benefits, this figure does not seem accurate as the board only budgeted \$21,490. It may have added in more employee taxes than we anticipated.

Fee schedule; In-ground cremation plot: Cottonwood Cemetery District does not sell in-ground cremation plots. The fee listed R \$250/ NR \$290 is the fee for opening and closing the grave for a cremation burial.

Excavator purchase; The Cottonwood Cemetery District did not purchase an excavator. The board purchased a John Deere tractor/mower with a front loader to move dirt as necessary to maintain a flat surface after burials. It has a larger mowing deck to mow the larger areas quicker. Cremation graves are "hand dug".

The restroom is addressed previously in this response as well as the irrigation improvements.

Cottonwood Cemetery District does not have travel or reimbursable expenses.

The board will review and consider adopting an operating procedures policy for the district.

The board is not clear on what is meant by "adequate financial policies", can you please explain?

Cottonwood Cemetery is on a 5y compilation audit schedule that was approved by the supervisors. Our next audit is coming this next fiscal year. It will cover 2019-2024. Yes, audit results are reviewed and discussed in an open meeting.

Website; Cottonwood Cemetery District files a Hardship Resolution annually with regards to a website. The board has discussed this at length during open meetings. The board also understands that a grant is available to cover 15 months, but then what? The district does not own office equipment nor an office. It operates with board

members who are volunteers. The district only has 1 paid employee, a grounds keeper, who is part-time. The board has consulted with county counsel regarding a website, we are within our legal rights to file a Hardship Resolution annually as long as we still meet the requirements for filing one.

The board will discuss joining a public cemetery association at a future meeting.

Shared services; Cottonwood Cemetery District does not see the benefit of sharing services with other districts.

Fees; Cottonwood Cemetery District board reviews fees and a fee schedule annually. It is the determination of the board that our fees for plots and services are adequate for the needs of the district. The board strongly feels that raising our fees would not have a positive influence on funding our services. It would only create a more difficult financial burden on the families in which we are here to serve.

Here is a link to a PDF of the map: https://drive.google.com/file/d/1VNjqKxMjhGBv35aJXZZK1_ZSmAAo1cQi/view?usp=sharing

Here is a link to a Google Drive folder with *all* of the district records that we digitized: <https://drive.google.com/drive/folders/1waZddRg6r0hjretLjlxLr042frNEhORY?usp=sharing>

Sincerely yours,

Myrna Spiva

Cottonwood Cemetery Board Member

***APPENDIX C. CALIFORNIA ASSOCIATION OF PUBLIC
CEMETERIES SAMPLE POLICIES AND FORMS***

Sample Policies and Forms

The enclosed policies and forms are from public cemetery districts and may not be suitable for your use. They are intended as an example and can be modified to meet the needs of your district

INVESTMENT POLICY

CEMETERY DISTRICT

INVESTMENT POLICY
(Date)

The Board of Trustees of the _____ Cemetery District are Trustees of the Districts investments and are therefore fiduciaries subject to the prudent investor standard. When investing , reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

AUTHORITY TO INVEST:

California Public Health & Safety Code, Section 9066: The Trustees may invest and reinvest the principal of the endowment care fund in securities and obligations set forth in Section 53601 of the Government Code and those investments set forth in this section.

California Government Code, Section 53601: The legislative body of a local agency having money in a sinking fund of, or surplus money in, its treasury not required for the immediate necessities of the local agency may invest any portion of the money that it deems wise or expedient in those investments set forth in section this section.

OBJECTIVE: When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing District funds the objective of this Board of Trustees shall be:

1. The primary objective shall be to safeguard the principal of the funds.
2. The secondary objective shall be to provide the necessary liquidity of the funds.
3. The third objective shall to achieve the best rate of return possible without affecting the safety and liquidity of the funds.

FUNDS AVAILABLE FOR INVESTMENT:

| <u>FUND</u> | <u>MAXIMUM INVESTMENT</u> |
|--------------------------|---------------------------|
| Endowment Care Principal | 100 per cent |
| Endowment Care Interest | 100 per cent |
| Preneed Fund | 100 per cent |
| Capital Outlay Fund | 100 per cent |

INVESTMENT AUTHORITY: All investments shall be made by the authority of the Board of Trustees as an agenda item at a regular or special Board meeting.

INVESTING PROCEDURES:

1. All investing shall be conducted in one of the following manners:
 - A. By requesting a county warrant for the exact amount of the

INVESTMENT POLICY

investment from the specified fund in the county treasury _____ (#) Trustee signatures are required to withdraw funds from the county treasury.

B. By reinvesting the principal of a maturing investment.

2. All dividends/interest of the investments shall be deposited into the Districts' collection account #_____located at the _____Bank. By the tenth day following the end of each month all moneys collected in this fund will be deposited into their respective funds at the county treasury.

3. All maturing investment principal not reinvested shall be deposited into the Districts' collection account #_____located at the _____Bank . By the fifth day following the end of each month all moneys collected in this fund shall be deposited into their respective funds at the county treasury.

LISTS OF INVESTMENTS PERMITTED:

1. Investment of the principal of the Endowment Care Fund as authorized by Public Health & Safety Code Section 9066:

A. Obligations of the United States or obligations for which the faith and credit of the United States are pledged for payment of principal and interest. These are not to be limited to maturity dates of one year or less.

- 13 & 26 week bills
- 52 week bills
- 2 year notes
- 3 year notes
- 5 year notes
- 10 year notes
- 30 year bonds

B. Obligations issued under authority of law by any county, municipality, or school district in this state for which are pledged the faith and credit either of the county, municipality, or school district for the payment of principal and interest, if within 10 years immediately preceding the investment such county, municipality or school district was not in default for more than 90 days in the payment of principal or interest upon any legal obligation issued by it.

C. Obligations of this state for which the faith and credit of this state are pledge for the payment of principal and interest.

D. Interest-bearing obligations issued by a corporation organized under the laws of any state, or of the United States provided that they bear a Standard and Poor's financial rating of AAA at the time of such investment.

E. Certificates of deposit or other interest-bearing accounts in any bank in this state issued by the Federal Deposit Insurance Corporation.

F. Investment certificates or shares in any state or federally chartered savings and loan association insured by the Federal Savings and Loan Insurance Corporation.

2. Investment of the principal of the Endowment Care Fund and surplus money (Capital Outlay Funds, Endowment Care Interest & Preneed Funds) as authorized

INVESTMENT POLICY

by the California Code Section 53601 (The maximum maturity allowed by California Government Code, Section 53601 is 5 years with shorter limitations specified for specific types of securities):

A. United States Treasury notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

B. Registered state warrants or treasury notes or bonds of this state.

C. Bonds, notes, warrants or other evidence of indebtedness of any local agency within the state.

D. Obligations issued by banks for cooperatives, federal land banks, federal intermediate credit banks, federal home loan banks, the Federal Home Loan Bank Board, the Tennessee Valley Authority, or in obligations, participation's or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise.

E. Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as bankers acceptances. Purchases of bankers acceptances may not exceed 270 days maturity or 40 percent of the

District's surplus money that may be invested pursuant to this section. However, no more than 30 percent of the District's surplus funds may be invested in the bankers acceptances of any one commercial bank pursuant to this section.

F. Commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating as provided for by Moody's Investors Service, Inc., or Standard and Poor's Corporations authorized by section 53601 of the California Government Code.

G. Negotiable certificates of deposit issued by a nationally or state-chartered bank or a state or federal association (as defined by Section 5102 of the Financial Code) or by a state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit may not exceed 30 percent of the District's surplus money which may be invested pursuant to this section.

H. Investments in repurchase agreements or reverse repurchase agreements of any securities authorized by section 53601 of the California Government Code.

I. Medium-term notes of a maximum of five years maturity issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated in a rating category of "A" or its equivalent or better by a nationally recognized rating service. Purchases of medium-term notes may not exceed 30 percent of the District's surplus money which may be invested.

J. Shares of beneficial interest (money market funds) issued by

INVESTMENT POLICY

diversified management companies investing in the securities and obligations as authorized by subdivisions A. to M., inclusive, of this section and that comply with investment restrictions of this article and Article 2 (commencing with Section 53630) of the California Government Code. To be eligible for investment pursuant to this subdivision, these companies shall either:

(1) Attain the highest ranking or the highest letter and numerical rating provided by not less than two or the three largest nationally recognized rating services.

(2) Retain an investment adviser registered with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations as authorized by subdivisions A. to M., inclusive, and with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that these companies may charge and shall not exceed 15 percent of the District's surplus money that may be invested.

K. Notwithstanding anything to the contrary contained in Section 53601 and Section 53635 of the California Government Code, or any other provision of law, moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the District providing for the issuance.

L. Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by Section 53651 of the California Government Code as eligible securities for the purpose of securing District deposits having a market value at least equal to that required by Section 53652 of the California Government Code for the purpose of securing local District deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank which is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code of federal regulations applicable to the types of securities in which security interest is granted.

M. Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond of a maximum of five years maturity. Securities eligible for investment under this subdivision shall be issued by an issuer have an "A" or higher rating for the issuer's debt as provided by a nationally recognized rating service and rated in a rating category of "AA" or its equivalent or better by a nationally recognized rating service. Purchase of securities authorized by this subdivision may not exceed 20 percent of the

INVESTMENT POLICY

District's surplus money that may be invested.

DIVERSIFICATION REQUIREMENTS: At no time shall any portion of the Districts total investment portfolio exceed the following maximum percentages and terms:

ENDOWMENT CARE PRINCIPAL ONLY:

| <u>Security Type</u> <u>allowed</u> | <u>Maximum term</u> <u>allowed</u> | <u>Maximum %</u> <u>of total</u> <u>investments</u> |
|--|---------------------------------------|---|
| U.S. Treasury bills, notes, bonds | 30 year | 100 % |
| Corporation obligations (AAA rating) | 5 year | 10 % |
| City, county, municipal bonds | unlimited | 5 % |
| State bonds | unlimited | 5 % |
| Certificates of deposit (FDIC insured) & Savings & Loan certificates (FSLIC insured) (Maximum \$ 100,000. per institution) | unlimited | 30 % |
| Local agency obligations | 5 year | 15 % |
| Bank obligations (FNMA insured) | 5 year | 5 % |
| Bankers acceptances | 270 days | 5 % |
| Commercial paper | 180 days | 15 % |
| Repurchase agreements | 1 year | 10 % |
| Reverse repurchase agreements | 92 days | 20 % |
| Corporation medium-term notes (A+) | 5 year | 30 % |
| Shares of beneficial interest | 5 year | 15 % |
| Mortgage pass-through securities (A+) | 5 year | 20 % |
| Money market mutual funds (Limited to 10% per mutual fund) | N/A | 20 % |

SURPLUS MONEY (Endowment Care Interest, Capital Outlay funds and
Preneed Funds):

| <u>Security Type</u> | <u>Maximum term</u> | <u>Maximum %</u> <u>of total</u> <u>investments</u> <u>allowed:</u> |
|--|---------------------|--|
| U.S. Treasury bills, notes, bonds | 5 year | 100 % |
| Corporation obligations (AAA rating) | 5 year | 10 % |
| City, county, municipal bonds | 5 year | 5 % |
| State bonds | 5 year | 5 % |
| Certificates of deposit (FDIC insured) & Savings & Loan certificates (FSLIC insured) (Maximum \$ 100,000. per institution) | 5 year | 30 % |
| Local agency obligations | 5 year | 15 % |
| Bank obligations (FNMA insured) | 5 year | 5 % |
| Bankers acceptances | 270 days | 5 % |
| Commercial paper | 180 days | 15 % |

INVESTMENT POLICY

ENDOWMENT CARE PRINCIPAL ONLY:

| <u>Security Type</u> <u>allowed</u> | <u>Maximum term</u> <u>allowed</u> | <u>Maximum %</u> <u>of total</u> <u>investments</u> |
|---|---------------------------------------|---|
| Repurchase agreements | 1 year | 10 % |
| Reverse repurchase agreements | 92 days | 20 % |
| Corporation medium-term notes (A+) | 5 year | 30 % |
| Shares of beneficial interest | 5 year | 15 % |
| Mortgage pass-through securities (A+) | 5 year | 20 % |
| Money market mutual funds (Limited to 10% per mutual fund) | N/A | 20 % |

INVESTMENT RESTRICTIONS: California Code, Section 5301.6:

No funds shall be invested in inverse floaters, range notes, or in interest-only strips that are derived from a pool of mortgages.

No funds shall be invested in any security that could result in zero interest accrual if held to maturity.

REQUIRED REPORTS: Government Code, Section 53646(a)

This District investment policy will be reviewed and adopted at a public meeting by the Board of Trustees annually.

A _____ (MIM. Quarterly) investment report shall be prepared for review by the Board of Trustees at their regular Board meetings. The report shall contain a minimum of the following:

1. Type of investment
2. Issuing institution
3. Selling/buying broker/dealer
4. Date of purchase
5. Date of maturity
6. Cost of security
7. Rate of interest
8. Current market value
9. List of each transaction
10. Percentage of portfolio by security type
11. Approved Broker/Dealers and mutual Funds

DISTRICT RULES AND REGULATIONS

RULES AND REGULATIONS _____ CEMETERY DISTRICT

A. DEFINITIONS:

- As used in these regulations the following terms shall have the following meanings:
1. "Board" shall mean the Board of Trustees of the _____ Cemetery District.
 2. "District" shall mean the _____ Cemetery District.
 3. "General Manager" shall mean the General Manager of the _____ Cemetery District.
 4. "Site Owner" shall mean one who has purchased interment rights.

B. CARE OF GRAVES AND CEMETERY GROUNDS:

1. The absolute control of the cemetery grounds in every particular is vested in the Board; site owners and others are entitled only to such privileges within the grounds as are provided by these rules and regulations. Subject to the control the following shall be the rules regulating the general care of the graves and cemetery grounds.
2. **Absolutely no alcohol, beer, wine, etc., may be consumed in the Cemetery. Violators may be subject to citation or arrest under Municipal Code Section _____ at _____ Cemetery.**
3. No person shall plant any tree, shrub, bush or flower on the cemetery grounds. Donations for trees are acceptable but trees will be selected and planted under the direction of the Board.
4. Flowers (fresh cut or artificial) may be placed in the vases provided in the marker foundations, or if not available, in small (6 inches max. diameter) unbreakable containers placed at the head of the grave. Not more than two vases/containers shall be permitted on any one grave. Flowers in such containers shall be removed as, in the opinion of the District personnel, they become unsightly. Unauthorized containers will be removed and disposed of by District personnel.
5. No persons shall place on any grave any items other than those authorized in the previous paragraph. Unauthorized items will be removed and disposed of by District personnel.
6. No persons shall gather flowers nor disturb growing plants or trespass on any site of which he does not hold the Interment Right. All persons other than Interment Right holders shall confine themselves to the roads, paths and other public place provided for public use within the cemetery grounds.
7. All children must be under the control of their Adult Companion.
8. Except in the excavation for the completion of an interment, no person shall remove any earth or in any way damage the cemetery grounds or leave any grass, earth or rubbish of any kind thereon. Dead flowers and other rubbish must be placed in containers provided for that purpose.
9. If any tree, shrub, plant or vine situated on any site shall by reason of root, branches, height, shade or otherwise become detrimental or unsightly to adjacent sites, paths, streets or the cemetery grounds, District personnel may enter such site and remove or trim such tree, shrub, plant or vine as deemed necessary.
10. No person shall burn any combustible material within the cemetery grounds.
11. No lot or grave shall be defined by any architectural object or by any marker unless approved by the General Manager or other person authorized by the Board.

MEMORIAL MARKERS: Memorial markers hereafter shall be limited as follows:

12. Memorial markers must be made of solid industry standard granite or U.S. standard bronze. All memorial markers hereafter shall be set by District personnel, in a concrete foundation with a maximum of two flower vases set in the foundation. Only flush with the ground vases are allowed in the foundation.
13. Memorial markers hereafter shall be limited as follows:

MEMORIAL PARK:

- a) Raised marker sections: Maximum depth and width of 16" x 28" for single or double interments in a single grave; 16" x 36" for two single graves that are side by side; and 12" x 18" for an infant gravesite. The height of a memorial marker cannot exceed its maximum allowed width. A maximum of two memorial markers, only one of which can be raised, may be placed on an adult gravesite.

DISTRICT RULES AND REGULATIONS

- b) Flush marker sections: Maximum depth and width of 16" x 28" for single or double interments in a single grave; 16" x 36" for two single graves that are side by side; and 12" x 18" for cremation and infant gravesites. Granite markers must be at least 3 inches in thickness. A maximum of two memorial markers may be placed on an adult gravesite.

CEMETERY:

- a) Flush markers only: Maximum depth and width of 16" x 28" for single or double interments in a single grave; 16" x 36" for two single graves that are side by side; and 12" x 18" for cremation and infant gravesites. Granite markers must be at least 3 inches in thickness. A maximum of two memorial markers may be placed on an adult gravesite.
14. The Board reserves the right to make improvements to any site or to any public portion of the cemetery grounds at any time the expense to be paid by the District.
 15. No animals (other than assist animals) are allowed on cemetery grounds.

C. INTERMENTS:

Site owners, morticians and other authorized persons shall comply with the following regulations in the use of sites for interment purposes.

1. All graves will be dug to a depth, which allows a minimum of 18 inches of dirt to be placed on top of all vaults or liners or cremated remains container. All single adult graves shall be dug to a depth of five feet at the center. The lower tier of a double interment grave shall be dug to a depth of seven feet at the center. Infant gravesites for domed liners shall be dug to a depth of forty-eight inches at the center. Cremation sites shall be dug to a minimum depth of thirty inches.

A minimum container of cloth covered wood casket with handles is required for all interments except cremated remains.

A durable container is required for all cremated remains interments.

Standard vaults and liners of steel and concrete must be used for all interments except for cremated remains.

The use of cremated remains vaults are not required. If used in an in-ground cremains interment, vaults shall not exceed the following dimensions: Length 15", Width 12", Height 12".

6. A maximum of two cremated remains may be placed in an in-ground cremains site. Cremated remains vaults are allowed.
7. A maximum of two cremated remains may be placed in a cremation niche. Each cremains container shall not exceed the following dimensions: length 9", width 4.5", height 9".
8. Cremated remains interred in the cremains repository will be placed with others cremains and cannot be removed.
9. A maximum of eight cremated remains may be placed in an adult size grave designated for cremation interments only.
Cremated remains vaults are allowed.

Trustees Compensation and Reimbursement Policy

POLICY # 2025

2025.1 Compensation

In accordance with _____ District resolution number _____ of (date) _____, and as authorized by California Health and Safety Code (CH&SC) section 9031, each member of the Board of Trustees may receive compensation in the amount not to exceed one hundred dollars (\$100) for attending each meeting of the board. A member of the Board of Trustees shall not receive compensation for more than four meetings of the board in a month. Trustees shall provide a brief report on meetings attended at the expense of the district at the next regular Board of Trustees meeting.

A meeting of the Board of Trustees includes (*List meetings authorized for compensation by the Board*):

- Regular Meetings
- Special Meetings
- Closed Sessions
- Emergency Meetings
- Board Field Trips
- District Public Hearings
- Committee Meetings of the Board

The amount of compensation for attending the above meetings may be increased by the Board of Trustees in accordance with the requirements of California Health & Safety Code section 9031(b).

2025.2 Reimbursement

Members of the Board of Trustees may receive their actual and necessary traveling, and incidental expenses incurred while on official business other than a meeting of the board as authorized by CH&SC section 9031 ©.

Official business, other than a meeting of the board, includes but is not limited to (*List examples of meetings*):

- California Association of Public Cemeteries conferences, seminars and workshops
- California Special Districts Association conferences, seminars and workshops
- Ethics training workshops
- Other educational activities related to district operations and governance as authorized by the Board of Trustees

Reimbursement rate limits:

- Travel:
 - Reimbursement for the cost of the use of a Trustees' personal vehicle to attend to the official business, other than a meeting of the board, shall be on the total miles driven and at the rate specified in the Internal Revenue Guidelines (Publication 463) in effect at the time of the vehicle usage.
 - The total amount to be reimbursed for personal usage shall not exceed the amount that would normally be required for public transportation.
 - Trustees are responsible for payment transportation of spouses and or guests.
- Meals:
 - Reimbursement for the actual cost of meals purchased by Trustees enroute, during and returning from official business meetings, other than a meeting of the board, shall be paid.
- Trustees are responsible for payment of meals of spouses and or guests.
 - The District is not responsible for reimbursement for purchase of any alcoholic beverages.

Trustees Compensation and Reimbursement Policy

Lodging:

- If lodging is in connection with a conference or organized educational activity authorized by the board, reimbursement for lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Trustee at the time of booking.
- If the group rate is not available, the Trustee shall use comparable lodging that is reasonable available in the immediate area or the Internal Revenue Service rates for reimbursement of lodging as established in the current version of Publication 463.

2025.3 Completed reimbursement forms with receipts for authorized expenses will be submitted to the district office within _____ days of incurring the expense.

2025.4 A member of the Board of Trustees may waive any or all of the payments permitted by this policy.

AGREEMENT TO PURCHASE

TIME PAYMENT PLAN

THIS CONTRACT is executed in triplicate this **15th** day of **December 2012** by and between _____ CEMETERY DISTRICT, doing business at _____, City of _____, County of _____, State of California, hereinafter called "Seller", and _____ residing at _____, in the City of _____, State of California _____ hereinafter called "Buyer". _____,

SELLER agrees to sell, and BUYER (jointly and severally, if more than one) hereby agrees to buy, subject to the terms and conditions hereinafter set forth, the following described interment rights, endowment care, merchandise and services to wit:

| | | | | | | | |
|----------|-----------|---------|-----------|-----|-----------|-------|----------|
| CEMETERY | SM | SECTION | 22 | LOT | 85 | SPACE | 4 |
| CEMETERY | _____ | SECTIO | _____ | LOT | _____ | SPACE | _____ |

| | | | | |
|---|---|---|-----------|--------------------|
| Cash Price for Interment Rights | 1 | @ | \$ 695.00 | \$ 695.00 |
| Cash Price for Endowment Care (non-refundable) | 1 | @ | \$ 425.00 | \$ 425.00 |
| Cash Price for Opening/Closing - upper tier | 1 | @ | \$ 550.00 | \$ 550.00 |
| Cash Price for Opening/Closing - lower tier | 1 | @ | \$ 650.00 | \$ 650.00 |
| Cash Price for vault (including tax) | 2 | @ | \$ 315.00 | \$ 685.12 |
| Cash Price for setting vault | 2 | @ | \$ 130.00 | \$ 260.00 |
| Cash Price for marker setting | 1 | @ | \$ 180.00 | \$ 180.00 |
| TOTAL CASH PRICE | | | | \$ 3,445.12 |
| Less Down Payment (Minimum: Endowment Care) | | | \$ 425.00 | |
| Unpaid Balance Cash Price | | | | \$ 3,020.12 |
| Service Charge | | | | \$ 48.00 |
| Total Payment Amount | | | | \$ 3,068.12 |

Deferred Payment Price (Total Cash Price and Service Charge) \$ 3,493.12

TOTAL OF PAYMENTS shall be paid by Buyer in twelve monthly installments of **\$ 125.00** each month on the **15th** day of each and every month beginning **January 2013** and continuing thereafter until said contract balance, together with such other sums as are herein provided are fully paid. The service charge applies from **December 2012**. All installments and amounts payable hereunder are payable at the office of the Seller. If any installments and amounts payable is in default for a period of not less than ten days, Buyer agrees to pay a delinquency charge on each of said delinquent installment in an amount of 5% of such installments or \$5.00, whichever is less, provided, however, that a minimum charge installment in an amount of 5% of such installments or \$5.00, whichever is less, provided, however, that a minimum charge of \$1.00 shall be made for any such delinquency. Reasonable attorneys fees and costs shall be award by the court to the prevailing party in any such action on this contract.

Buyer and Seller further agree as follows:

1. Certificate of Interment Rights to said property shall not pass to Buyer until the contract balance and other sums due hereunder are fully paid in cash. No marker will be placed and no interment will be made in said property until the contract and other are fully paid in cash.
2. This contract shall be terminated if Buyer fails to make payment for a period of more than 6 months. In such event, District will refund all amounts paid hereunder with the exception of the non-refundable endowment care fee of **\$ 425.00** and any service charges paid which shall be retained by District as compensation for administrative costs.
3. No warranties, express or implied, representations, promises, or statements have been made by Seller unless endorsed hereon in writing
4. NOTICE TO BUYER: (1) Do not sign this agreement before you have read it, or if

AGREEMENT TO PURCHASE

it contains any blank space.

(2) You are entitled to a completely filled in copy of this agreement. (3) You may cancel this agreement at any time prior to cancel this agreement at any time prior to midnight of the fifth calendar day after the date of this agreement, provided no interment or substantial service or merchandise has been provided hereunder. To cancel, deliver or mail written notice of your intent to

_____ CEMETERY DISTRICT, _____, _____, CA
_____.

BUYER DOES HEREBY ACKNOWLEDGE FULL DISCLOSURE OF THE CONTENTS OF THIS AGREEMENT AND RECEIPT OF A FULLY COMPLETED AND EXECUTED COPY THEREOF.

SELLER: _____ **BUYER** _____
_____ Cemetery District
_____ Road **BUYER** _____
_____, CA 92027

(---) _____ FAX (---) _____ **ADDRESS:** _____
_____, CA
TELEPHONE: (-) _____ (---) _____

ARTIFICIAL FLOWER POLICY

CEMETERY DISTRICT

NOTICE PLEASE READ

TO: ANYONE DESIRING TO PLACE FLOWERS ON GRAVES IN THIS CEMETERY

DEAR FRIENDS:

THE PLACEMENT OF FLOWERS ON THE GRAVES OF OUR LOVED ONES IS A TIME-HONORED TRADITION. IT IS AN EXPRESSION OF LOVE AND REMEMBRANCE TO THOSE WHO HAVE PASSED FROM THIS LIFE, AND IS A BEAUTIFUL AND EFFECTIVE MEMORIALIZATION.

UNTIL RECENT YEARS, CUT FLOWERS WERE USED EXCLUSIVELY. TODAY, HOWEVER, WE NOTE A TREND TOWARD THE USE OF ARTIFICIAL FLOWERS, TREATED BLOSSOMS AND PLASTIC FLOWERS. AS THESE BECOME DIRTY AND UNSIGHTLY, THEY CREATE AN IMPRESSION OF NEGLECT RATHER THAN REMEMBRANCE. IF LEFT ON THE LAWN FOR LONG PERIODS OF TIME, THEY CREATE PROBLEMS OF CARE AND MAINTENANCE.

FOR THIS REASON, THE FOLLOWING REGULATIONS WERE PASSED BY THE BOARD OF TRUSTEES:

1. DURING THE MOWING SEASON, ALL FLOWERS MUST BE REMOVED ONCE A WEEK, USUALLY ON THURSDAYS, IN ORDER TO PROPERLY MAINTAIN THE GRASS.
2. ARTIFICIAL FLOWERS SHALL BE TREATED THE SAME AS FRESH FLOWERS. FLOWERS, EITHER FRESH OR ARTIFICIAL MAY BE PLACED ON GRAVES PROVIDED THEY ARE PLACED IN VASES IN THE BASE OF MARKERS OR IN OTHER METAL OR PLASTIC CONTAINERS. IF SAID FLOWERS START TO DISCOLOR, FADE OR DETERIORATE, CEMETERY EMPLOYEES WILL, REMOVE AND DISPOSE OF THEM.
3. NO PERSON OR PERSONS SHALL PLACE OR POUR ANY SAND, GRAVEL, ROCKS, CEMENT, CASTING PLASTER, WAX OR ANY METAL OF ANY TYPE IN VASES, JARS, CANS OR FLOWER CONTAINERS BECAUSE OF THE HAZARDS TO EXPENSIVE MOWING EQUIPMENT.
4. EVERY REASONABLE EFFORT WILL BE MADE TO CARE FOR FLOWERS AND CONTAINERS PLACED ON GRAVES. BUT, NEITHER THE CEMETERY DISTRICT NOR ANY OF ITS EMPLOYEES WILL BE RESPONSIBLE FOR ANYTHING OF A MOVABLE CHARACTER THAT MAY BE LOST, STOLEN OR MISPLACED.

WE RESPECTFULLY INSIST THAT THESE REGULATIONS BE OBSERVED. ADDITIONAL QUESTIONS REGARDING THEM WILL BE ANSWERED AT THE OFFICE SITUATED ON THE CEMETERY GROUNDS.

BOARD OF TRUSTEES

CEMETERY DISTRICT

CERTIFICATE OF OWNERSHIP OF INTERMENT RIGHTS

_____ CEMETERY DISTRICT

_____ Cemetery

THIS IS TO CERTIFY that _____ has purchased interment Rights in Section _____ Lot _____ Space(s) _____ Receipt # _____. This right held subject to the rules and regulations of the _____ Cemetery District and the Provisions of Section 9060 of the State of California Health and Safety Code as the same now exists or may hereafter be amended. If a certificate holder subsequently has no further need for the interment rights, he may by written application to the District sell his certificate to the District for _____ \$ _____. The amount of \$ _____ paid for Endowment Care cannot be refunded.

All rights and restrictions are as specified in the _____ Cemetery District Rules and Regulations dated _____. No lot or grave shall be defined by any architectural object or by any marker unless approved by the manager or other person authorized by the Board.

RESTRICTIONS

GRANITE OR BRONZE MARKERS ONLY

- _____ Marker limited to 12" x 18"
- _____ Marker limited to 16" x 28"
- _____ Marker limited to 16" x 36"
- _____ Flush marker only

Signed, Board of Trustees

_____ Cemetery District

_____ Trustee

_____ Trustee

_____ Trustee

CREMATION URN VAULT:

URN LIMITED TO " x 9" x 4.5"

State law gives you the right to know about future plans to use the cemetery for any other purpose. If you want to receive information about a future change, you must contact the local planning office and pay a small fee.

CHANGE OF OWNERSHIP FORM

CHANGE OF OWNERSHIP INTERMENT RIGHTS

KNOWN ALL BY THESE PRESENT:

That I/We _____ are/am the Original Owner
(s) of Interment Rights to Section ____ Lot ____ Space(s) _____, in the
_____ which is part of the _____ Cemetery District, located in the
city of _____, County of San Diego, State of California. I/We currently reside at

_____. I/We do hereby release and
forever render my/our name as holder of interment rights, title, interest, use, trust, claim and demand whatsoever
both in law and equity which I/we may have had as owner(s) in this burial site and agree to change the name of the
Ownership to:

Print or Type Name Relationship Phone Number

Address City State Zip

ORIGINAL OWNER PLEASE SIGN BELOW BEFORE A NOTARY

Print or Type Name Address City State Zip

Signature Phone Number

Print or Type Name Address City State Zip

Signature Phone Number

NOTARY PUBLIC

State of _____
County of _____

On _____ (date) before me, _____ (Name/Title of Officer)
personally appeared _____ (Name(s) of Signer) who proved to
me on the basis of satisfactory evidence to be the person(s) whose names(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies),
and that his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s)
acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of _____ that the
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature (Notary Public)

CLAIM AGAINST DISTRICT

Agency Name: _____

Date Claim Received: _____

This form is provided pursuant to Government Code Section 910.4

1. Claimant's Name: _____ Date of Birth: _____ Day Phone: _____

2. Claimant's Address: _____

3. Claimant's SSN: _____ Home Phone: _____

4. Date of Loss: _____ Time of Loss: _____

5. Location of Loss (Specify in as much detail as possible, example: 5 feet east of west corner of Elmira Road and Peabody): _____

6. Description of incident or accident which caused you to make this claim:

7. What specific injury, damages or other losses did you incur? _____

8. What amount of money or damages are you seeking to incur? _____

Basis of computation: _____

9. How was this amount calculated? (Itemize and attach bills, repair estimates, receipts, etc. If claim is for vehicle damage, obtain and attach two (2) repair estimates).

10. What is your basis for claiming the District employee (s) are the cause of your injury, damages or loss? _____

11. What are the name(s) of the District employee(s) whom you allege caused your injury, damages or loss?

12. Name, address and phone number of any witnesses who can substantiate your claim:

CLAIM AGAINST DISTRICT

13. Any additional information that you believe might be helpful to the District in considering this claim: _____

14. All notices and communications with regard to this claim will be directed to the Claimant in lines 1 and 2 above unless you complete the following to identify to whom further communication should be directed:

Name: _____ Relationship: _____
Address: _____ State: _____
Zip: _____
Daytime Phone: _____ Home Phone: _____

Section 72 of the Penal Code provides that "every person who, with intent to defraud, presents for allowance or for payment to any State Board or Officer, or to any county, town, city, district, board or officer, authorized to allow or pay the same if genuine, any false or fraudulent claim, bill, account, voucher, or writing, is guilty of a felony".

Claimant Printed Name Claimant Signature Date Signed

(Note: If the claim is filed by someone on behalf of the claimant, the person making the claim on behalf of the claimant should sign above.)

Completed Claim Forms must be submitted by personal delivery or by United States mail.

DISINTERMENT AUTHORIZATION

DISINTERMENT AUTHORIZATION

(Removal from cemetery)

Dated _____, 20__

TO: _____ CEMETERY DISTRICT

You are hereby authorized and instructed, subject to the District rules and regulations, to disinter the remains of _____ from Section _____, Lot _____, Grave _____ in _____ cemetery and transfer custody of the remains to _____ for removal from the cemetery.

The undersigned hereby certify and represent that they are the legal custodians of the remains and have the right make this authorization, and that they are related as indicated below. The undersigned further agree to hold the _____ Cemetery District harmless from any liability on account of this authorization.

Print Name _____ Signature _____

Relationship to Deceased _____ Phone # _____

Address _____

Print Name _____ Signature _____

Relationship to Deceased _____ Phone # _____

Address _____

DISINTERMENT RECORD

(Filled out by Cemetery Personnel)

Hour of Disinterment _____ a.m./p.m. Date _____, 20__

Funeral Director if any _____

Condition of Casket/Cremation Urn _____

The undersigned certify to the above, also that the casket/cremation urn was not opened and further witness that they viewed the above mentioned disinterment, and removal and that said disinterment and removal was properly made.

Signatures of employees present

Signatures of relatives present

Manager _____

_____ Cemetery District

Address _____

_____, CA.

DISINTERMENT AUTHORIZATION

DISINTERMENT, REMOVAL AND REINTERMENT AUTHORIZATION

Dated _____, 20__

TO: _____ CEMETERY DISTRICT

You are hereby authorized and instructed, subject to the District rules and regulations, to disinter the remains of _____ from Section No _____, Lot No _____, Grave No _____ in _____ cemetery and remove same to and reinter said remains in Section No _____, Lot No _____ Grave No _____ In _____ cemetery.

The undersigned hereby certify and represent that they are the legal custodians of the remains and have the right make this authorization, and that they are related as indicated below. The undersigned further agree to hold the _____ Cemetery District harmless from any liability on account of this authorization.

Signature Relation to Deceased Address

I hereby authorize the above Disinterment, Removal and Reinterment

•

DISINTERMENT RECORD

(Filled out by Cemetery Personnel)

Hour of Disinterment _____ a.m./p.m. Date _____, 20__
Funeral Director if any _____
Condition of Casket/Cremation Urn _____

The undersigned certify to the above, also that the casket/cremation urn was not opened and further witness that they viewed the above mentioned disinterment, and removal and that said disinterment and removal was properly made.

Signatures of employees present Signatures of relatives present

Manager _____
_____ Cemetery District
Address _____
_____, CA.

SAMPLE MANAGER'S EVALUATION

CEMETERY DISTRICT

PROPOSED

EVALUATION
OF
WORK PERFORMANCE

General Manager

From _____ to _____

A periodic Employee Performance Appraisal is used by the _____ Cemetery District to objectively evaluate the General Manager's past performance. The Appraisal will be written by the Board of Trustees. After the completion of the Appraisal, it will be reviewed and discussed with the General Manager.

This Appraisal is divided into four areas: 1) Accomplishments in the Primary Focus Areas 2) Contributions by the General Manager for the Success of the Work Group 3) Additional Contributions by the General Manager 4) Overall performance appraisal and developmental plans. This Appraisal shall be reviewed with the General Manager in _____ of each year in order to reach agreement on past performance and agreement on the next years Primary Focus Areas.

The following ranking system should be applied as objectively as possible with each area:

1. **OUTSTANDING:** Excellent performance that far exceeds the job's requirement.
2. **VERY GOOD:** Above average performance that exceeds the job's requirements.
3. **AVERAGE:** Acceptable performance that meets the job's requirements.
4. **BELOW AVERAGE:** Minimally acceptable performance that meets some of the job's requirements.
5. **UNSATISFACTORY:** Unacceptable performance that does not meet the job's requirements.

SAMPLE MANAGER'S EVALUATION

PERFORMANCE SUMMARY TABLE:

PRIMARY FOCUS AREAS:

OPERATIONS:

EXPECTATIONS: Supervise the "day to day" maintenance, construction, internments, sales, and other activities necessary for the efficient operation of the District cemetery (ies). This includes all public relation, customer complaint investigation, and inter-governmental agency interface activities. Understand and execute the statutory duties as defined in the District's "Cemetery Operations."

PERFORMANCE:

BUDGET & FINANCIAL:

EXPECTATIONS: Develop for Board approval the annual budget and operate the District within that budget throughout the year. This includes recommending prices and salaries, as well as being responsible for all expenditures and sales/services activities; track investments, search out and recommend new investments when appropriate. Provide complete budget & financial reports for each monthly board meeting.

PERFORMANCE:

PERSONNEL:

EXPECTATIONS: Supervise all personnel programs including the administration, review and recommended revision of personnel policies and procedures to the board of trustees. Be responsible for hiring and developing all personnel, successful safety programs, and for conforming to laws related to fair labor practices, discrimination, sexual harassment.

PERFORMANCE:

ADMINISTRATION:

EXPECTATIONS: Provide the Board Meeting agenda and monthly reports as required, and attend all Board meetings unless otherwise excused. Discharge other duties as assigned by the Board of Trustees.

SAMPLE MANAGER'S EVALUATION

PERFORMANCE: _____

SUMMARY OF PERFORMANCE:

CONTRIBUTIONS BY GENERAL MANAGER FOR GROUP'S SUCCESS:

EXPECTATIONS: The General Manager must have the knowledge of principles, problems and methods of public administration including organization, personnel and fiscal management. He/she must understand office management principles, methods and procedures as well as state and local laws and regulations relation to the operation of a local government agency. The General Manager must have an understanding of the design and construction, plans, specifications, estimates, reports, and recommendations relating to proposed beautification of grounds and construction of buildings and other facilities within the boundaries of the District.

PERFORMANCE:

ADDITIONAL CONTRIBUTIONS BY THE GENERAL MANAGER:

EXPECTATIONS: To what extent does the General Manager contribute to the group's success by reducing barriers to performance, organizing to achieve objectives, and facilitating the performance of others? To what extent does the General Manager analyze problems and reach acceptable, workable solutions and to what extent does the General Manager perform with minimum supervision by the Board of Trustees? Does the General Manager participate in organizations or activities outside the District that supports and benefits the operation of the District?

PERFORMANCE:

OVERALL PERFORMANCE APPRAISAL:

SUMMARY OF PERFORMANCE:

DEVELOPMENTAL PLANS:

GENERAL MANAGER'S COMMENTS:

CONCORD BY:

TRUSTEE _____

GENERAL MANAGER: _____

DATE: _____

INTERMENT RIGHTS APPLICATION

APPLICATION AND AGREEMENT TO _____ CEMETERY DISTRICT

| | | |
|--|--|--|
| _____ Cemetery Address _____ Phone _____ | _____ Cemetery Address _____ Phone _____ | _____ Cemetery Address _____ Phone _____ |
|--|--|--|

AN ENDOWMENT CARE PROPERTY

In this agreement the word "Purchaser" refers to you. The word "District" refers to the _____ Cemetery District. The District agrees to sell and the Purchaser agrees to buy, for interment purposes and subject to the District rules and regulations, the interment rights to the following property in the above designated cemetery of the District.

| | | | |
|----------------|--------------|------------|-----------------|
| <u>Section</u> | <u>Block</u> | <u>Lot</u> | <u>Space(s)</u> |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Purchasers Name(s) _____
 Address _____
 City _____ State _____ Zip _____ Phone _____

Issue interment rights ownership to:
 Name(s) _____
 Address _____
 City _____ State _____ Zip _____ Phone _____
 Comment: _____

In the event of the death of the owner, successive owner(s) to interment rights are designated in the following priority order:

| <u>Name</u> | <u>Relationship to Owner</u> | <u>Address</u> | <u>Phone</u> |
|-------------|------------------------------|----------------|--------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

INTERMENT RIGHTS, MERCHANDISE AND SERVICES

| INTERMENT RIGHTS | | ENDOWMENT CARE DEPOSIT (NON-REFUNDABLE) | |
|-------------------|----------|--|----------|
| Grave Space | \$ _____ | Grave Space | \$ _____ |
| Lawn Crypt | \$ _____ | Lawn Crypt | \$ _____ |
| Niche | \$ _____ | Niche | \$ _____ |
| Urn Garden | \$ _____ | Urn Garden | \$ _____ |
| Other | \$ _____ | Other | \$ _____ |
| Other | \$ _____ | Other | \$ _____ |
| Total: \$ | _____ | Total: \$ | _____ |

MERCHASERVICE & SERVICE

Opening/Closing ... \$ _____
 Outer Burial _____
 Container \$ _____
 Other \$ _____
 Installation Fee ... \$ _____
 Sales Tax \$ _____
 Total: \$ _____

TOTAL CASH PRICE: \$ _____

INTERMENT RIGHTS APPLICATION

Notice to Purchaser: (1) Do not sign this Agreement before you read it or if it contains any blank space to be filled in. (2) You are entitled to a completely filled-in copy of this Agreement.

Purchaser hereby acknowledges that this Agreement was completed as to all essential provisions before it was signed by the Purchaser and a copy of this and the District rules and regulations was delivered to the Purchaser at the time this Agreement was signed.

You, the Purchaser, may cancel this Agreement at any time prior to midnight of the fifth day after the date of this transaction provided no interment or substantial service or merchandise has been provided hereunder. To cancel, deliver or mail written notice of your intent to District.

THIS CONTRACT AND AGREEMENT IS NOT VALID UNTIL ACCEPTED BY THE DISTRICT.

| | |
|-----------|-----------------------|
| _____ | Accepted: _____ |
| (Date) | (Date) |
| _____ | By: _____ |
| Purchaser | |
| _____ | Receipt Number: _____ |
| Purchaser | |

INTERMENT AUTHORIZATION

_____ CEMETERY DISTRICT
_____ Cemetery / / _____ Cemetery / /

INTERMENT AUTHORIZATION

MORTUARY _____ PHONE _____

DECEASED _____

Address _____

Telephone # _____ P.O.B. _____ Veteran _____

PRE-NEED FOR _____

Address _____

Telephone # _____

CERTIFICATE TO: _____

Address _____

Telephone # _____

SERVICE: Date _____ Time _____ Place _____

SINGLE _____ DUAL _____ OTHER _____

CHARGE: Interment Right _____ Endowment Care _____

Open/Closing _____ Vault/Liner () _____ Tax _____

Non-Resident _____ Marker Set _____ Engrave _____

Other _____ Total _____

Cash _____ Check # _____

RECEIPT TO: _____

REMARKS: _____

I hereby certify that I am the _____ of the above named Decedent and authorize the interment as indicated above. I further certify, that I have the right to make this authorization and that the decedent is eligible for interment in a cemetery of the _____ Cemetery District of _____ County under the current provisions of the California Health and Safety Code. I acknowledge receipt of a copy of this interment order and the District rules and regulations.

Date _____ Signature _____

Customer # _____ Interment # _____ Receipt # _____

SALES RECEIPT

RECEIPT

CEMETERY DISTRICT

_____ Cemetery //

_____ Cemetery //

Received of _____ Address _____

Telephone No. _____

Interment of _____ Address _____

Preneed for _____ Address _____

Telephone No. _____

Certificate to _____ Address _____

Telephone No. _____

INTERMENT RIGHTS

Section _____ Lot _____ Space _____ : _____ @ \$ _____ each _____
Section _____ Lot _____ Space _____ : _____ @ \$ _____ each _____

ENDOWMENT CARE (non-refundable) _____ @ \$ _____ each _____

OPENING/CLOSING

_____ Section _____ Lot _____ Space _____
_____ Section _____ Lot _____ Space _____

VAULT OR LINER _____ @ \$ _____ each _____

VAULT OR LINER SETTING _____ @ \$ _____ each _____

MARKER SETTING FEE _____ @ \$ _____ each _____

NON RESIDENT FEE _____ @ \$ _____ each _____

CREMATION URN VAULT ENGRAVING _____ @ \$ _____ each _____

PRENEED PAYMENT # _____ of _____ on Section _____ Lot _____ Space _____

MISCELLANEOUS _____

CASH _____ CHECK _____ Service Charge _____

Tax _____

TOTAL _____

RESTRICTIONS:

GRANITE OR BRONZE MARKERS ONLY

_____ Marker limited to 12" x 18"

_____ Marker limited to 16" x 28"

_____ Marker limited to 16" x 28"

_____ Flush marker only

CREMATION URN VAULT:

URN LIMITED TO 9" x 9" x 4.5"

Manager, _____ Cemetery District

TRAVEL/EXPENSE REIMBURSEMENT REQUEST

_____ DISTRICT

TRAVEL/EXPENSE REIMBURSEMENT REQUEST:

Name: _____ Claim Date: _____

Address: _____ City _____ Zip _____

TRAVEL EXPENSES:

FROM: _____ TO: _____

Purpose: _____

Date(s): _____

Private vehicle: _____ miles @ . _____ per mile \$ _____

2. Commercial Transportation: Mode _____ \$ _____

3. Bridge Tolls \$ _____ + Parking \$ _____ \$ _____

4. Lodging: Location _____ \$ _____

5. Meals: _____ \$ _____

6. Other Expenses (explain) _____ \$ _____

MISCELLANEOUS EXPENSES:

(Supplies, etc.) Please explain _____ \$ _____

TOTAL EXPENSES \$ _____

I certify that the above is a true accounting of transportation and other expenses allowed by District policy # _____ . I further understand that **RECEIPTS MUST BE ATTACHED** to receive payment.

SIGNATURE _____