

11. MOHAWK VALLEY CEMETERY DISTRICT

Mohawk Valley Cemetery District (MoVCD) provides operations and maintenance of Mohawk Valley Cemetery and Johnsville Cemetery. An MSR has never been performed for MoVCD.

AGENCY OVERVIEW

Background

MoVCD was formed on January 1, 1947 to maintain and operate the Mohawk Valley Cemetery and the Johnsville Cemetery.

The principal act that governs the District is the Public Cemetery District Law.⁴⁹ The principal act authorizes the district to own, operate, improve, and maintain cemeteries, provide interment services within its boundaries, and to sell interment accessories and replacement objects (e.g., burial vaults, liners, and flower vases). Although the district may require and regulate monuments or markers, it is precluded from selling them. The principal act requires the district to maintain cemeteries owned by the district.⁵⁰ The law allows the district to inter non-residents under certain circumstances.⁵¹ Districts must apply and obtain LAFCo approval to exercise latent powers or, in other words, those services authorized by the principal act but not provided by the district at the end of 2000.⁵²

Boundaries

The District is located in the southcentral portion of Plumas County and encompasses the communities of Graeagle, Johnsville, Plumas Eureka, Whitehawk Ranch, Clio, and Blairsden. The District's boundaries extend from the county line in the south to just southwest of Lake Davis, and from Johnsville McCrea Road in the west to just south of the City of Portola in the east. MoVCD is abutted by Portola Cemetery District to the east, Cromberg Cemetery District to the northwest, and Quincy LaPorte Cemetery District to the west.

MoVCD's boundaries encompass 129 square miles. Since formation, the District's boundaries have undergone one change. In 1999, the Gold Mountain Reorganization adjusted MoVCD and other agency boundaries in the area.

⁴⁹ California Health and Safety Code §9000-9093.

⁵⁰ California Health and Safety Code §9040.

⁵¹ Non-residents eligible for interment are described in California Health and Safety Code §9061, and include former residents, current and former taxpayers, family members of residents and former residents, family members of those already buried in the cemetery, those without other cemetery alternatives within 15 miles of their residence, and those who died while serving in the military.

⁵² Government Code §56824.10.

Sphere of Influence

The District's SOI was last updated in 1976.⁵³ The SOI is coterminous with the District's boundaries. The District's boundaries and sphere of influence are shown in Figure 11-1.

Extra-territorial Services

MoVCD does not provide services at cemeteries outside of its boundaries; however, the District will bury any non-resident of the District for a higher fee.

Areas of Interest

The District did not identify any areas of interest.

⁵³ LAFCo Resolution No. 76-60.

Mohawk Valley Cemetery District

Range 11 East

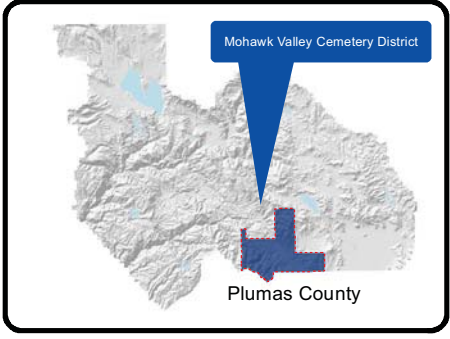
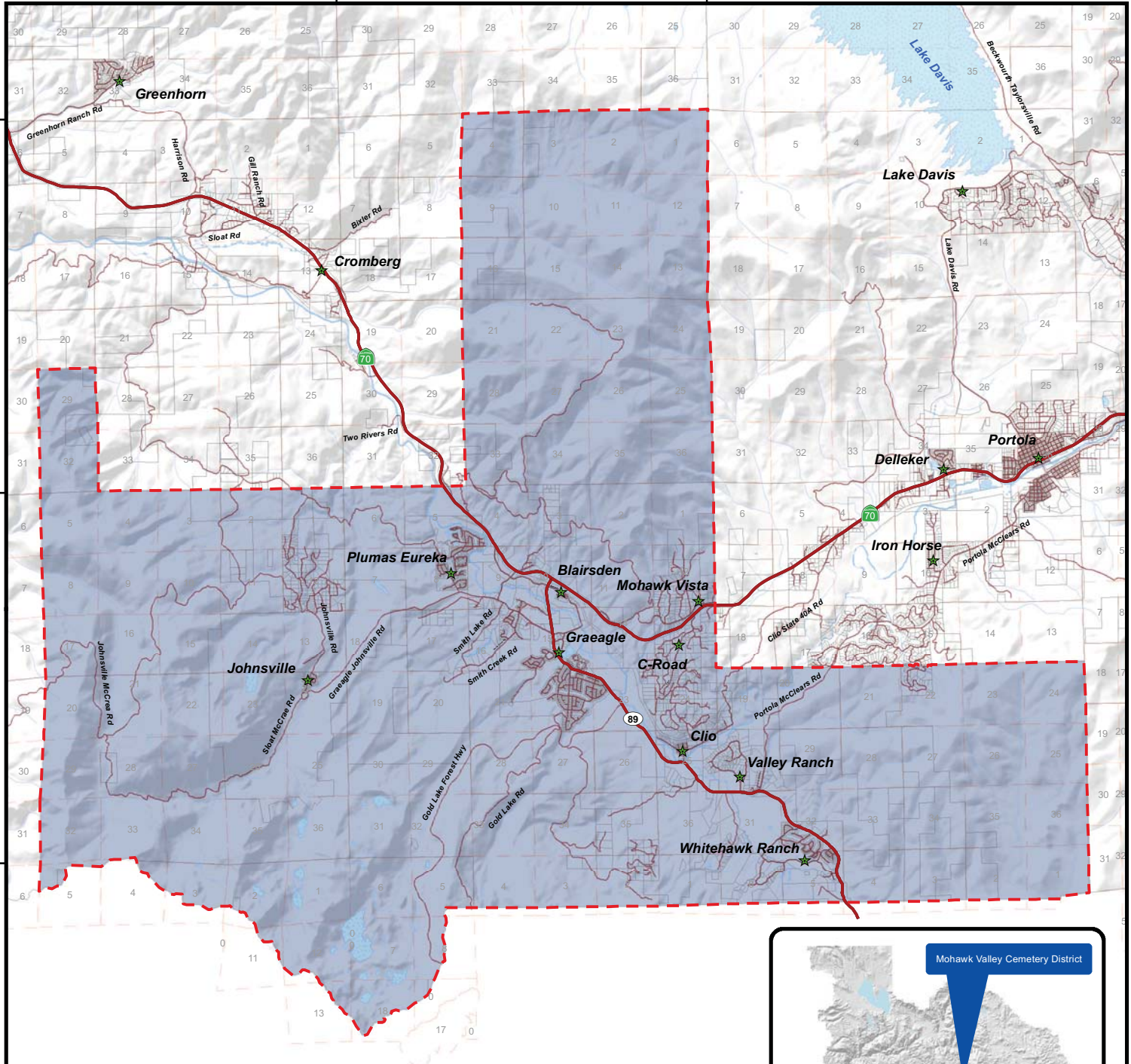
Range 12 East

Range 12 East

Township 23 North

Township 22 North

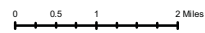
Township 21 North



Location Map (Not to Scale)

Legend

- Highways
- Major Roads
- Stream / River
- Waterbodies
- Parcels
- Sectional Grid (MDB&M)
- Communities
- Mohawk Valley Cemetery District
- Mohawk Valley Cemetery District Sphere of Influence Boundary



Mohawk Valley Cemetery District
 Resolution: January 27, 1947
 Mohawk Valley Cemetery District Sphere of Influence
 Resolution: 76-60
 Adopted: November 10, 1976
 Source: Plumas LAFCo Map Created 12/3/2016

Accountability and Governance

MoVCD's governing body is composed of three board members who are appointed by the County Board of Supervisors to four-year terms. Current board member names and positions are shown in Figure 11-2.

The District meets quarterly at the Mohawk Community Resource Center in Blairsden. Meetings are scheduled based on availability of board members. Agendas are posted at the Resource Center prior to the meetings. Minutes are maintained by the Chair.

Figure 11-2: Mohawk Valley Cemetery District Governing Body

Mohawk Valley Cemetery District		
Governing Body and Board Meetings		
<i>Manner of Selection</i>	Appointed by Board of Supervisors	
<i>Length of Term</i>	Four years	
<i>Meetings</i>	Held quarterly at the Mohawk Community Resource Center in Blairsden. Meetings are scheduled based on availability of board members.	
<i>Agenda Distribution</i>	Posted at Mohawk Community Resource Center	
<i>Minutes Distribution</i>	Minutes are maintained by the President and submitted to County.	
Board of Directors		
<i>Board Member</i>	<i>Position</i>	<i>Term Expiration</i>
Andrew Smith	Chair	2014 - 2017
Jim Correll	Director	2017
Patricia Bridge	Director	2016 - 2017
Contact		
<i>Contact</i>	Andrew Smith, Chair	
<i>Mailing Address</i>	P.O. Box 1051, Graeagle, CA 96103	
<i>Email/Website</i>	MVCDIM2.J@gmail.com	

Beyond the legally required agendas, MoVCD does not presently conduct extensive outreach to the public. The community is generally aware as to where to find contact information for the District. The previous Board Chair was on the Board for 30 years and worked at a local business where residents knew to come for information on the District's services. The current Board Chair keeps with this practice by leaving his contact information there. In addition, the District is in the process of developing a website to make more information readily available to the public.

Should a member of the public have an issue or concern, they may submit a complaint to the Board Chair via phone or email, or comment during the public comment period at the next meeting of the Board. The Board Chair is generally responsible for handling complaints. The District reported that it had not received any complaints in 2015.

The District's Board members are not compensated. Government Code §53235 requires that if a district provides compensation or reimbursement of expenses to its board members, the board members must receive two hours of training in ethics at least once every two years and the district must establish a written policy on reimbursements. District board members last took part in ethics training in 2016.

Government Code §87203 requires persons who hold office to disclose their investments, interests in real property and incomes by filing appropriate forms each year. Unlike other counties in the State, the Plumas County Clerk-Recorder does not act as the filing officer for the special districts. Each district holds responsibility for collecting the Form 700s and maintaining copies in their records. All the District's Board members filed a Form 700 for 2016.

MoVCD demonstrated accountability and transparency during the LAFCo MSR process. The District responded to requests for information and documents and took part in an interview.

Planning and Management Practices

MoVCD employs one person for two separate roles—administration and maintenance. The employee is also the Board Chair. The employee works approximately 20 hours a week combined for both functions. The employee earns a flat rate for each of his roles. The maintenance employee is required to have their own truck for the regular hauling of pine needles, tree limbs, brush, earth, equipment, and other materials. There is no extra pay for costs associated with use of a personal vehicle. Any labor beyond the regular maintenance activities (i.e., burial, maintenance beyond scope of employee) is contracted out. The District does not make use of volunteers, with the exception of the contributed time of the Board Members. The District makes use of Blomberg and Griffin and Associates for its audits.

As mentioned, the District's Board Chair is also an employee of the District providing both maintenance and administrative services, which is allowable under the law. The Conflict of Interest provisions of the Political Reform Act prohibit a public official from participating in a decision that will have a financial effect on his or her financial interests. This prohibition is applied on a decision-by-decision basis. So, it is imperative that the District be diligent in ensuring that the Chair not take part in decisions regarding his employment and pay.

The employee is overseen by the Board. While no formal evaluations are conducted of the employee, the Board has chosen to rehire the same person each year indicating acceptable performance in the view of the Board. The work load of the employee is not tracked through a time sheet or other log, as he is paid a flat monthly wage.

Similarly, the District does not perform any formal evaluations of its own performance, but, conducts daily cemetery inspections, and relies on public feedback about satisfaction with looks of the cemetery.

The District's financial planning efforts now include annually adopted budgets and financial statements audited every five years, due to the Plumas County Board of Supervisors Resolution 11-7705 making that allowance. The last two-year audit was for the FYs 10 and 11. The District is in the process of working on its audit for FYs 11-12 through 15-16. MoVCD does not adopt a formal Capital Improvement Plan (CIP). Planning for future projects is conducted at the board meetings as needed. Other than informal guidelines developed by the Board as may be found in meeting minutes (and some resolutions regarding budget, conflict of interest, and employment scope), there are no other documents, such as compiled bylaws, policies and procedures, that internally mandate the efforts of the District. The District is considering compiling a list of standard requirements for cemetery items.

Government Code §53901 states that within 60 days after the beginning of the fiscal year each local agency must submit its budget to the county auditor. These budgets are to be filed and made available on request by the public at the county auditor's office. All special districts are required to submit annual audits to the County within 12 months of the completion of the fiscal year, unless the Board of Supervisors has approved a biennial or five-year schedule.⁵⁴ MoVCD is on a five-year audit schedule. The District complies with these requirements.

Special districts must submit a report to the State Controller of all financial transactions of the district during the preceding fiscal year within 90 days after the close of each fiscal year, in the form required by the State Controller, pursuant to Government Code §53891. If filed in electronic format, the report must be submitted within 110 days after the end of the fiscal year. The District has complied with this requirement.

Existing Demand and Growth Projections

The territory within MoVCD has a wide variety of zoning designations, including suburban residential, secondary suburban, 1/7-acre single family residential, 1/3-acre single family residential, 10-acre rural residential, 20-acre rural residential, convenience commercial, recreation, recreation open space, general agriculture, agricultural preserve, general forest, and timberland production.

Population

There were approximately 1,746 residents within the Johnsville, Plumas Eureka, Graeagle, Blairsden, C Road, Mohawk Vista, Valley Ranch, and Whitehawk Census Designated Places as of 2010. It is assumed, based on growth trends within Plumas County, that the population of the area has remained the same or slightly declined since that time.

Existing Demand

Demand has reportedly been approximately the same from year to year with no significant changes or fluctuations. The District averages about 13 to 14 burials per year at both of its cemeteries combined. It is anticipated that aging of the population will lead to greater demand for burials.

Projected Growth and Development

Given historical trends of little to no growth within the District, MoVCD expects continued slow growth in the area.

The State Department of Finance (DOF) projects that the population of Plumas County will decrease by four percent in the next 10 years. Thus, the average annual population growth in the County is anticipated to be approximately negative 0.33 percent. Based on these projections, the District's population would decline to approximately 1,739 in 2020. It is anticipated that demand for services within the District will remain relatively constant based on the DOF population growth projections through 2020.

⁵⁴ Government Code §26909.

Growth Strategies

The District is not a land use authority, and does not hold primary responsibility for implementing growth strategies. The land use authority for unincorporated areas is the County.

Financing

MoVCD reported that its current financing level appears to be adequate at this time. The District's primary revenue sources are property taxes, and burial and endowment fees. The District has been able to develop a healthy reserve over the last few years, and fees are sufficient to cover operations and maintenance. The District has made efforts to keep costs low, and compensation for the employee is likely lower than a comparative position. Should the service structure change, then the District would likely require additional funds to maintain the same level of services. Revenues appear to be appropriate to the services offered by and demand for services from the District. The District is not considering any additional revenue sources.

MoVCD had a total of \$22,929 in revenue in FY 15-16. Revenue sources consisted of property taxes (60 percent) and sale of burial lots (40 percent).

The District has a detailed list of fees for the lots by cemetery location for residents and non-residents of the District. The cost for a full burial site alone ranges from \$450 to \$750 for those inside the District and \$900 to \$1,500 for those outside of the District. Urn plots range from \$225 to \$375 for residents and \$450 to \$750 for non-residents. The District must meet the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.⁵⁵ Additionally, the principal act requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners.⁵⁶ It is unclear what MoVCD's endowment fee is, as it is not itemized on the fee schedule. MoVCD is meeting the fee requirements for non-residents.

In FY 15-16, MoVCD's expenditures totaled \$13,891, comprised of salaries and benefits (88 percent), maintenance supplies (four percent), insurance (four percent), office expenses (two percent), and a tax administration fee (three percent).

The District did not have long-term debt at the end of FY 15-16.

The District has a management practice of maintaining \$50,000 in a reserve account for capital needs and maintains a contingency fund for emergency needs. Any remaining balance at the end of the year is rolled over in the cash fund. At the end of FY 15-16, MoVCD had a cash balance of \$136,881, which is equivalent to almost 10 years of expenditures for the District. It is unclear from the financial reports what portion of the cash balance is attributed to the endowment fund. Cemetery districts are required to establish an endowment care fund and may only use the interest of the fund to finance the care of the

⁵⁵ Health and Safety Code §8738.

⁵⁶ Health and Safety Code §9068.

facilities.⁵⁷ It is recommended that the District maintain a separate defined fund for endowment care fees as required by law.

MoVCD is not a member of a joint financing mechanism.

CEMETERY SERVICES

Service Overview

MoVCD operates and maintains Mohawk Valley Cemetery and Johnsville Cemetery, including sales of full-sized and cremated remain plots and regular maintenance of the property eight months of the year. There are no structures on the cemetery grounds, such as vaults and mausoleums. Opening and closing of the burial plots is offered by contractors.

The District is a member of the Plumas County Special Districts Association, the California Association of Public Cemeteries, and the Public Cemetery Alliance.

MoVCD does not have any equipment to share with other agencies, but is willing to share in the form of knowledge and expertise. The District has been sharing information with Portola Cemetery District. The District reported that it is open to further opportunities to collaborate with other cemetery districts in the area.

Facilities and Capacity

The District owns and operates two cemeteries. The Mohawk Cemetery is approximately three acres and is broken into two parts (A and B). The three acres of the cemetery is approximately 50 percent filled and is anticipated to last at least for the next 20 years. The District is continually looking for space to expand into neighboring properties.

The Johnsville Cemetery is about 2.5 acres. The developed portion of the District is approximately half full, and the undeveloped property is not yet in use. The District estimates that overall, the cemetery space is 35 percent full. Based on existing burial rates, the Johnsville Cemetery is expected to have sufficient capacity for at least 30 years.

Infrastructure Needs

The District reported that at present there are no significant needs at the cemeteries. There are also no equipment needs. The primary capital need is to ensure sufficient expansion space in the future. MoVCD is looking for neighboring properties for sale that could meet the expansion needs of the cemeteries.

Challenges

MoVCD does not appear to face any particular challenges to providing adequate services. Revenues are appropriate to the services provided. The District does make a pointed effort to meet all regulations and requirements of a public agency as it finds out about them, which can often be a struggle for smaller districts. MoVCD takes advantage of training sessions offered by the Plumas County Special District's Association.

⁵⁷ Health and Safety Code §9065.

Service Adequacy

The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas Mohawk Valley Cemetery District meets or exceeds service standards for adequate services, while other aspects could be improved upon as shown below.

- ❖ Districts that provide maintenance services on a year-round basis tend to be those with larger populations and property tax bases. Those that provide minimal maintenance tend to be those with smaller populations and less property tax. MoVCD is able to provide regular maintenance during the period when there is no snow. A site visit confirmed that the cemeteries are well maintained.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. MoVCD appropriately charges additional fees for non-residents of the District.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. The endowment fees and endowment care fund are not clearly tracked as separate funds. It is recommended that the District clearly note on its fee schedule what the endowment fee is and track it separately in an endowment care fund.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. It is unknown if MoVCD charges the minimum required fee. The endowment fee should be clearly indicated on the fee schedule.
- ❖ Cemetery districts can legally provide services to non-residents if the deceased satisfies the eligibility requirements of a non-district resident per Health and Safety Code §9061, and the non-resident fee is paid. The principal act limits interments at cemetery districts to residents, former residents who purchased plots when they were residents, property taxpayers in district bounds, former property taxpayers who purchased plots, eligible non-residents, and the family members of any of the above. MoVCD reported that it was unsure of its past practice of burying any interested party regardless of residency, and the District has reportedly resolved anew to review the law and bring it into practice, if there has been any past negligence.
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. MoVCD tracks the number of annual interments, which is considered a best management practice.

MOHAWK VALLEY CEMETERY DISTRICT DETERMINATIONS

Growth and Population Projections

- ❖ Mohawk Valley Cemetery District (MoVCD) had approximately 1,746 residents as of the 2010 Census. It is assumed, based on growth trends within Plumas County, that the population of the area has remained the same or slightly declined since that time.
- ❖ Based on the Department of Finance (DOF) projections, the District's population will decrease to approximately 1,739 in 2020. It is anticipated that demand for service within the District will remain relatively constant based on the DOF population growth projections through 2020.

Present and Planned Capacity of Public Facilities and Adequacy of Public Services, Including Infrastructure Needs and Deficiencies

- ❖ Demand has reportedly been approximately the same from year to year with no significant changes or fluctuations. The District averages about 13 to 14 burials per year at both of its cemeteries combined. It is anticipated that aging of the population will lead to greater demand for burials.
- ❖ The District owns and operates two cemeteries. The Mohawk Cemetery is approximately 50 percent full and has about 20 years of remaining space. The Johnsville Cemetery is about 35 percent full and has sufficient capacity for at least 30 years.
- ❖ MoVCD does not appear to face any particular challenges to providing adequate services. Revenues are appropriate to the services provided. MoVCD meets all legal requirements of cemetery districts, although it is unclear if burial limitations prescribed to non-residents of the District are being met. The District has made a commitment by adopting a resolution to ensure it is in compliance with burial requirements of non-residents. It is recommended that the District clearly note on its fee schedule what the endowment fee is and track it separately in an endowment care fund.
- ❖ The District does make a pointed effort to meet all regulations and requirements of a public agency as it finds out about them, which can often be a struggle for smaller districts. MoVCD takes advantage of training sessions offered by the Plumas County Special District's Association.
- ❖ The District reported that at present there are no significant needs at the cemeteries. There are also no equipment needs. The primary capital need is to ensure sufficient expansion space in the future.

Financial Ability of Agencies to Provide Services

- ❖ MoVCD's financing level appears to be adequate at this time; however, additional funds would likely be necessary if the operation structure should change.

- ❖ The District update its fees in 2015, and makes efforts to keep expenditures to a minimum. Revenues appear to be appropriate to the services offered by and demand for services from the District.
- ❖ The District's fee schedule is adequate as it meets legal requirements and income needs, with the exception that the endowment fee should be clearly defined in the fee structure.
- ❖ At the end of FY 15-16, MVCD had a cash balance of \$136,881, which is equivalent to almost 10 years of expenditures for the District. Of the cash balance, \$50,000 was dedicated to reserves. While the remainder of the balance has not been earmarked for a particular project, the District is considering purchasing expansion property, which will require significant funds.
- ❖ The District maintains an endowment fund as required by law to ensure care for the cemetery in perpetuity.

Status of, and Opportunities for, Shared Facilities

- ❖ MoVCD does not have any equipment to share with other agencies, but is willing to share in the form of knowledge and expertise. The District has been sharing information with Portola Cemetery District. The District reported that it is open to further opportunities to collaborate with other cemetery districts in the area.

Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies

- ❖ MoVCD demonstrated accountability in its disclosure of information and cooperation with Plumas LAFCo. The District was highly cooperative with requests for information.
- ❖ There is a need for a clear distinction between Board Members and the employee to ensure there is no conflict of interest. It is imperative that the District be diligent in ensuring that the Chair does not take part in decisions regarding his employment and pay.
- ❖ Cromberg Cemetery District demonstrated poor accountability by not responding to repeated attempts at contact. Cromberg Cemetery District is also barely able to maintain an operational governing body. Given proximity, and that MoVCD is well managed and appears to meet legal requirements, there is the potential for MoVCD to annex the Cromberg territory and take over cemetery services in that area.