

# 10. MEADOW VALLEY CEMETERY DISTRICT

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Meadow Valley Cemetery District (MVCD) provides operations and maintenance of Meadow Valley Cemetery. An MSR has never been performed for MVCD.

## AGENCY OVERVIEW

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### Background

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MVCD was formed on June 20, 1924 to maintain and operate the Meadow Valley Cemetery.

The principal act that governs the District is the Public Cemetery District Law.<sup>40</sup> 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.<sup>41</sup> The law allows the district to inter non-residents under certain circumstances.<sup>42</sup> 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.<sup>43</sup>

### Boundaries

The District is located in the southwest portion of Plumas County and encompasses the communities of Meadow Valley and Bucks Lake. The District's boundaries extend from the county line in the west to just west of Quincy in the east, and from just north of the community of Cascade in the south to just south of SR 70 in the north. MVCD is abutted by Quincy LaPorte Cemetery District to the east and south. There is not a cemetery provider to the north of MVCD.

MVCD's boundaries encompass 218 square miles. There have been no recorded changes to the District's boundaries since formation.

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<sup>40</sup> California Health and Safety Code §9000-9093.

<sup>41</sup> California Health and Safety Code §9040.

<sup>42</sup> 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.

<sup>43</sup> Government Code §56824.10.

*Sphere of Influence*

The District's SOI was last updated in 1976.<sup>44</sup> The sphere is coterminous with the District's boundaries. The District's boundaries and sphere of influence are shown in Figure 10-1.

*Extra-territorial Services*

MVCD does not provide services at cemeteries outside of its boundaries. The District will bury any non-resident of the District for a higher fee.

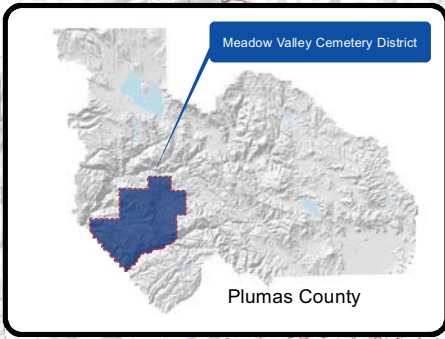
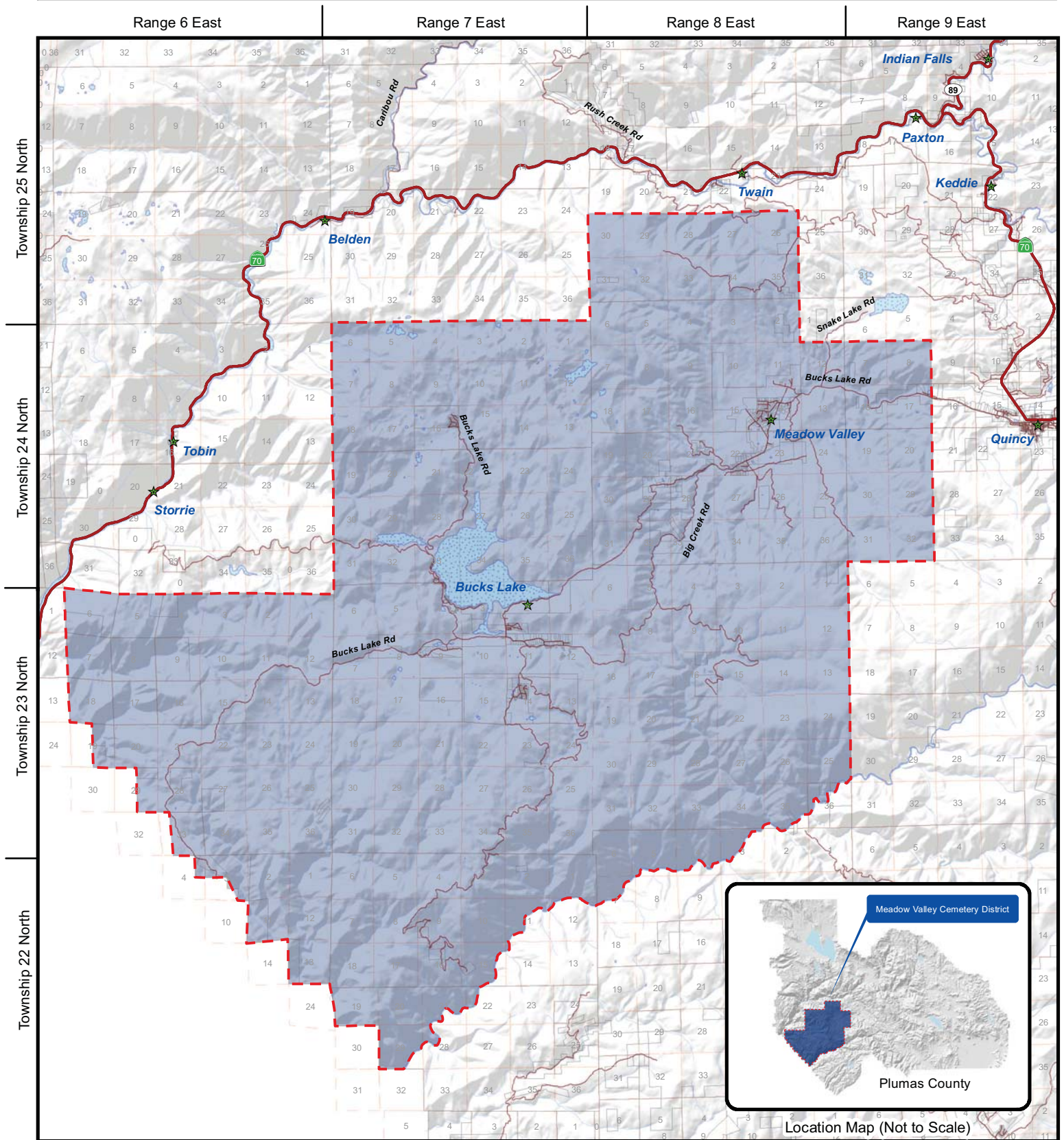
*Areas of Interest*

The District did not identify any areas of interest.

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<sup>44</sup> LAFCo Resolution No. 76-59.

# Meadow Valley Cemetery District



Location Map (Not to Scale)

**Legend**

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

0 1 2 3 4 Miles



Meadow Valley Cemetery District  
 Resolution:  
 Formation: June 20, 1924  
 Meadow Valley Cemetery District  
 Sphere of Influence  
 Resolution: 76-59  
 Adopted: November 10, 1976  
 Source: Plumas LAFCo      Map Created 12/3/2016

## Accountability and Governance

MVCD’s governing body is composed of five board members who are appointed by the County Board of Supervisors to four-year terms. There is presently one vacancy on the Board. Current board member names and positions are shown in Figure 10-2.

District meetings are held approximately four times a year or as needed at the Meadow Valley Fire Station. Meetings are not held at a specific time, but are instead are based on availability of the board members. Agendas are posted at the fire station. Minutes are available upon request.

**Figure 10-2: Meadow Valley Cemetery District Governing Body**

<b>Meadow Valley Cemetery District</b>		
<b>Governing Body and Board Meetings</b>		
<i>Manner of Selection</i>	Appointed by Board of Supervisors	
<i>Length of Term</i>	Four years	
<i>Meetings</i>	Held approximately four times a year or as needed at Meadow Valley Fire station. Meetings are scheduled based on availability of board members.	
<i>Agenda Distribution</i>	Posted at the fire station	
<i>Minutes Distribution</i>	Minutes are read at the following meeting. Digital and hard copies are available upon request.	
<b>Board of Directors</b>		
<b><i>Board Member</i></b>	<b><i>Position</i></b>	
Thelma Olson	President	
John Schmidt	Secretary	
Vicki Sutton	Director	
Gerry Filippi	Director	
Vacancy	Director	
<b>Contact</b>		
<i>Contact</i>	Thelma Olson	
<i>Mailing Address</i>	P.O. Box 208, Meadow Valley, CA 95956	
<i>Phone</i>	530-283-2615	
<i>Email/Website</i>	Flyingt@psln.com	

Due to the smaller size of the community, residents generally know who sits on the Board of the District and how to contact them. The District does not conduct outreach beyond posting of the agenda at present; however, the District has plans to erect a kiosk at the cemetery to make a location to post board contact info and any other announcements.

Should a member of the public wish to submit a complaint to the District, they may comment during the comment period at any of the District’s meetings or submit a complaint in person to any member of the Board. A board member would then be assigned to address the complaint and handle it to completion. The District reported that it rarely receives complaints, but any complaints are generally related to a concern at the cemetery. The District reported that it received no complaints in 2015.

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 Forms 700 for 2016.

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

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## Planning and Management Practices

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MVCD employs one part time seasonal maintenance person to handle most maintenance around the cemetery. The employee provides services May thru October and averages about 20 hours of work per week during that time, with more time dedicated during the spring months. The District occasionally hires private companies to do specialized services, such as tree trimming or plumbing. The District does not make use of volunteers for maintenance purposes. An accounting firm is hired for financial management and auditing.

The maintenance 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. Additionally, a board member does a weekly inspection of the cemetery to identify any necessary work to be done. The work load of the maintenance 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, by conducting the weekly cemetery assessments, tries to ensure that the cemetery looks well maintained, which is the primary roll of the District.

The District's financial planning efforts include annually adopted budgets and financial statements audited every five years. The last audit was for the FYs 09-10 through 13-14. MVCD does not adopt a formal Capital Improvement Plan (CIP). Given the small size of the Cemetery, there are not many projects for which planning is necessary. The most recent large size project was installation of new sprinklers. Planning for future projects is conducted at the board meetings as needed.

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.<sup>45</sup> MVCD 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

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<sup>45</sup> Government Code §26909.

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.

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## Existing Demand and Growth Projections

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The territory within MVCD has a wide variety of zoning designations, including suburban residential, secondary suburban, 10-acre rural residential, 20-acre rural residential, convenience commercial, recreation, agricultural preserve, general forest, and timberland production.

### Population

There were approximately 464 residents within the Meadow Valley and Bucks Lake 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

The District averages about five to six burials per year. The District reported that there has been no change in the population served in recent years; however, there has been a general transition from full-body burials to burial of cremated remains, due to economic pressures for a cheaper burial option. Additionally, aging of the population has led to greater demand for burials.

### Projected Growth and Development

Given historical trends of little to no growth within the District, MVCD 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 0.4 percent. Based on these projections, the District's population would decline to approximately 463 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.

### 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.

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## Financing

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MVCD reported that it considers its existing income level to be sufficient to provide services. The District's primary revenue sources are property taxes, and burial and endowment fees. The District reported that there was not a substantial impact from the recession and with no major upcoming projects, revenues have continued to cover annual expenditures.

The District has recently raised fees, and makes efforts to keep expenditures to a minimum by water at non-peak hours to lower water bill, installing a more water efficient sprinkler system, and relying on board member volunteered time without reimbursement. 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.

MVCD had a total of \$13,677 in revenue in FY 15-16. Revenue sources consisted of property taxes (59 percent), sale of burial lots (31 percent), a transfer from the endowment fund (seven percent), a reimbursement (two percent), and interest income (less than one percent).

The District has a detailed list of fees for the lots, endowment care, vaults, administration, service set up, and cremation opening and closing. The cost for a full burial site alone is \$700 for those inside the District and \$1,200 for those outside of the District. A full-sized lot can be purchased with space for six urns with cremated remains, or cremation sites are available that can fit up to four urns for \$500 district residents and \$700 for non-district residents. The District must meet the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.<sup>46</sup> 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.<sup>47</sup> MVCD is meeting these fee requirements.

In FY 15-16, MVCD's expenditures totaled \$10,511, comprised of salaries and benefits (60 percent), services and supplies (38 percent), and fixed assets in the form of new crypts (one percent).

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

The District does not have policy regarding a certain level of reserves to be maintained. Any remaining balance at the end of the year is rolled over in the cash fund. At the end of FY 15-16, MVCD had a cash balance of \$21,292, which is equivalent of just under two years of expenditures for the District. The balance has not been earmarked for a particular purpose.

In addition, the District has an endowment care fund and provides endowment care to its cemetery, as required by law. 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 facilities.<sup>48</sup> In FY 15-16, the District's endowment care fund had a balance of \$28,086.

MVCD is a member of Golden State Risk Management Authority for liability and workers compensation insurance. Golden State Risk Management Authority is an insurance pool for public entities in California, and is a joint financing mechanism for MVCD.

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<sup>46</sup> Health and Safety Code §8738.

<sup>47</sup> Health and Safety Code §9068.

<sup>48</sup> Health and Safety Code §9065.

## CEMETERY SERVICES

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### Service Overview

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MVCD operates and maintains Meadow Valley Cemetery, including sales of full sized and cremated remain plots, opening and closing of cremated remain plots, and regular maintenance of the property from May to October. The District has an agreement with Quincy LaPorte Cemetery District for the opening and closing of full-sized plots. There are no structures on the cemetery grounds, such as vaults and mausoleums.

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### Facilities and Capacity

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Meadow Valley Cemetery is approximately 1.5 acres. The District reported that the developed portion of the cemetery is approximately 80 percent full and would likely be full in about five years. However, the undeveloped portion of the cemetery district will be able to handle burials well into the future.

The District averages about five to six burials per year. The District reported that it would provide annual burials for the last five years prior to adoption of the MSR by LAFCo.

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### Infrastructure Needs

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The District reported that at present there are no significant needs at the cemetery. A site visit confirmed that the cemetery is regularly cared for and well maintained. The District would like to add a kiosk at the cemetery for posting of significant information and announcements.

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### Challenges

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MVCD does not appear to face any particular challenges to providing adequate services. Revenues are appropriate to the services provided, and the District has effective agreements with a maintenance employee and Quincy LaPorte Cemetery District to enhance efficiency.

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### Service Adequacy

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The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas Meadow 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. MVCD is able to provide regular maintenance during the period from May to October each year. A site visit confirmed that the cemetery is well maintained.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. MVCD appropriately charges additional fees for non-residents of the District.



- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. MVCD maintains an endowment fund and charges an endowment fee as required.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. MVCD charges the minimum required fee.
- ❖ 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. MVCD reported that it has had the practice of burying any interested party regardless of residency, which is not within the defined limits of the law. It is recommended that MVCD review the law and bring it into practice.
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. MVCD tracks the number of annual interments, which is considered a best management practice.

## MEADOW VALLEY CEMETERY DISTRICT DETERMINATIONS

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### Growth and Population Projections

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- ❖ There were approximately 464 residents within the Meadow Valley and Bucks Lake 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.
- ❖ Based on the Department of Finance (DOF) projections, the District's population will decrease to approximately 463 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.

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

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- ❖ The District reported that the developed portion of the cemetery is approximately 80 percent full and would likely be full in about five years. However, the undeveloped portion of the cemetery district will be able to handle burials well into the future.
- ❖ MVCD does not appear to face any particular challenges to providing adequate services. Revenues are appropriate to the services provided, and the District has effective agreements to enhance efficiency. MVCD meets all legal requirements of cemetery districts, except for burial limitations prescribed to non-residents of the District.
- ❖ The District reported that at present there are no significant needs at the cemetery. A site visit confirmed that the cemetery is regularly cared for and well maintained. The District would like to add a kiosk at the cemetery for posting of significant information and announcements.

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### Financial Ability of Agencies to Provide Services

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- ❖ The District has recently raised fees, 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 primary revenue sources are property taxes, and burial and endowment fees. The District reported that there was not a substantial impact from the recession and with no major upcoming projects, revenues have continued to cover annual expenditures.
- ❖ The District's fee schedule is adequate as it meets legal requirements and income needs.
- ❖ At the end of FY 15-16, MVCD had a cash balance of \$21,292, which is equivalent of just under two years of expenditures for the District. The balance has not been earmarked for a particular purpose.

- ❖ The District maintains an endowment fund as required by law to ensure care for the cemetery in perpetuity.

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### Status of, and Opportunities for, Shared Facilities

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- ❖ MVCD practices resource sharing by making use of Quincy LaPorte Cemetery District for opening and closing of full-body burial sites. MVCD is one of the rare cemetery districts that collaborates with a neighboring cemetery district.
- ❖ Sharing resources with other cemetery districts may provide an opportunity for improved efficiency and decreased costs.

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

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- ❖ MVCD demonstrated accountability in its disclosure of information and cooperation with Plumas LAFCo. The District responded to the questionnaires and cooperated with the document and interview requests.
- ❖ MVCD should ensure that it is up-to-date on required ethics training for all board members.
- ❖ No governance alternatives were identified for MVCD.