

# 16. QUINCY-LA PORTE CEMETERY DISTRICT

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Quincy-La Porte Cemetery District (QLPCD) provides cemetery related services, including interment of caskets and cremated remains, funeral services associated with lowering of remains and setting of tombstones, provision of cremation niches, and maintenance of grounds, to the residents of Quincy, La Porte, and surrounding communities. This is the first Municipal Service Review (MSR) for this District.

## AGENCY OVERVIEW

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### Background

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Quincy Cemetery District was formed prior to the creation of LAFCo, and records on the official date of formation are limited. The District reported that records show the district cemeteries were operational as far back as 1854, while Board of Equalization records show September 6, 1921 as an effective date of formation for the Quincy Cemetery District. La Porte Cemetery District was formed as an independent special district on November 10, 1977.<sup>118</sup> It was consolidated with Quincy Cemetery District on February 18, 1994<sup>119</sup> to create the existing Quincy-La Porte Cemetery District.

The principal act that governs the District is the Public Cemetery District Law.<sup>120</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>121</sup> The law allows the district to inter non-residents under certain circumstances.<sup>122</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>123</sup>

QLPCD is located in the southwestern corner of Plumas County, and encompasses the unincorporated towns of Quincy and La Porte and the surrounding communities.

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<sup>118</sup> LAFCo Resolution No. 77-06.

<sup>119</sup> LAFCo Resolution No. 94-3.

<sup>120</sup> California Health and Safety Code §9000-9093.

<sup>121</sup> California Health and Safety Code §9040.

<sup>122</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>123</sup> Government Code §56824.10.

Boundaries

QLPCD's boundary is located entirely within Plumas County. The boundary area includes the communities of Quincy, La Porte, East Quincy, Keddie, Massack, and Little Grass Valley. The District borders Meadow Valley Cemetery District in the west, Taylorsville CD in the northeast, and Mohawk CD in the southeast. QLPCD borders the counties of Butte, Yuba, and Sierra in the west, southwest, and south, respectively. The District's boundaries encompass approximately 378 square miles.

Since consolidation there have been no annexations or detachments to QLPCD.

Sphere of Influence

Based on LAFCo records, it appears that no Sphere of Influence (SOI) was ever adopted for the consolidated cemetery district. LAFCo will adopt an SOI for the District upon completion of this MSR.

Extra-territorial Services

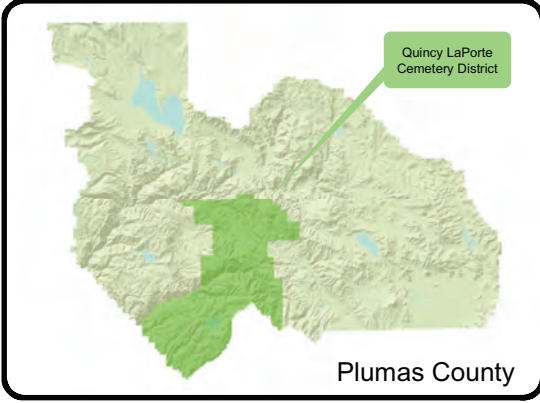
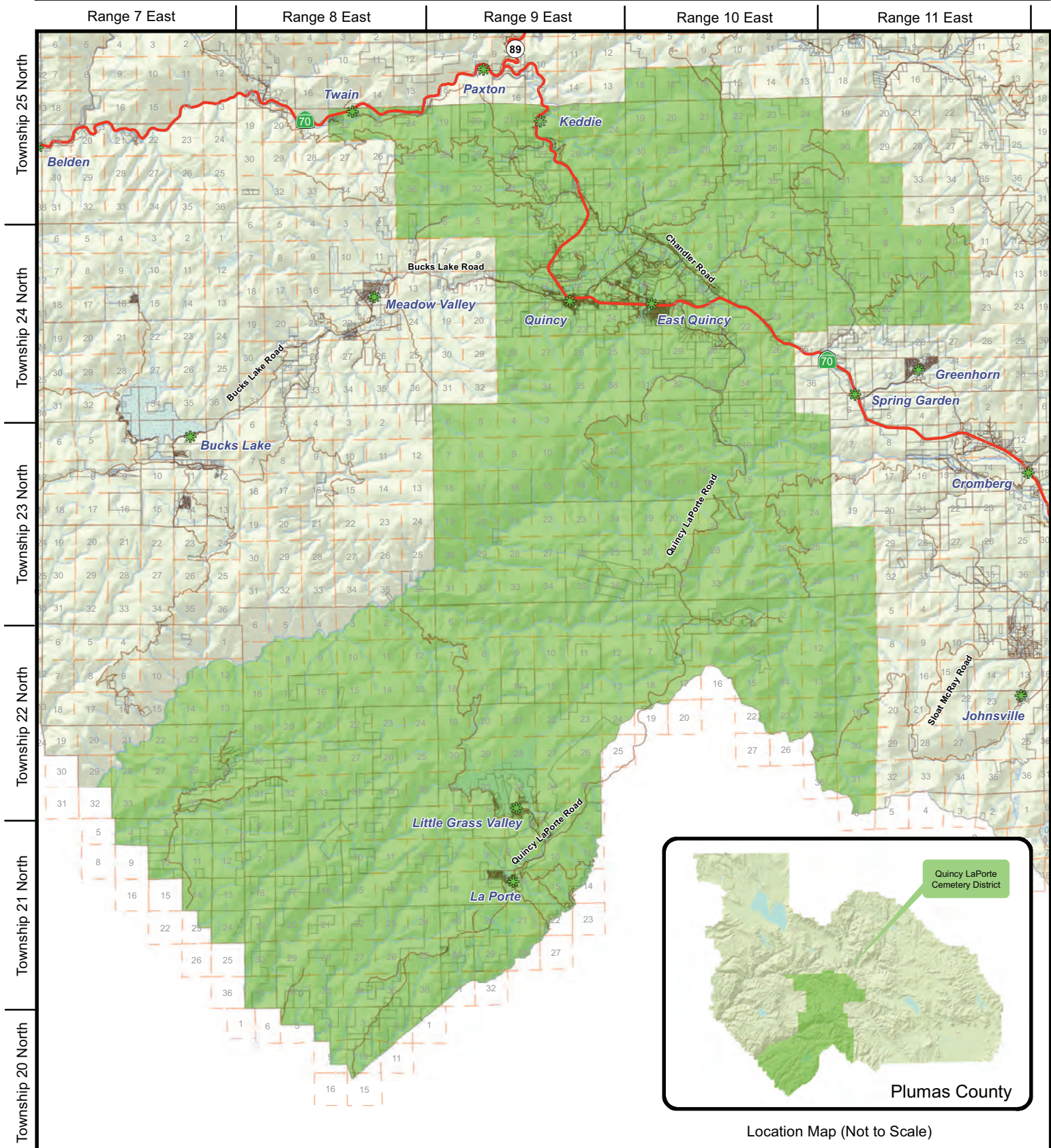
The District will service any non-resident of the District. The District charges an additional \$600 for non-residents of the District. Residency within the District is determined as reported by the potential customer.

Additionally, QLPCD provides contract burial services to Meadow Valley Cemetery District, which is located outside of its bounds.

Areas of Interest

QLPCD mentioned that there is a county-owned and operated cemetery (Potters Field Cemetery) in Quincy where there may be potential for resource sharing among the District and the County.

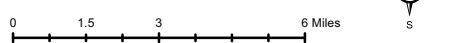
# Quincy LaPorte Cemetery District



Location Map (Not to Scale)

## Legend

- Highways
- Major Roads
- Stream / River
- Waterbodies
- Parcels
- Sectional Grid (MDB&M)
- Communities
- Quincy LaPorte Cemetery District



Quincy LaPorte Cemetery District  
 Resolution: 94-3  
 Formed: February 18, 1994  
 Quincy LaPorte Cemetery District (SOI)  
 Resolution: No SOI  
 Adopted:  
 Source: Plumas LAFCo Map Created 6/19/2014

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## Accountability and Governance

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Quincy-La Porte Cemetery District is governed by a three-member board of directors who are appointed by the County Board of Supervisors to four-year terms. The president and vice president are appointed by the Board. There are presently no vacancies on the Board. Current board member names, positions, and term expiration dates are shown in Figure 16-2.

Meetings are held at a minimum of once a year on no regular day or time. The District's enabling act (Health and Safety Code §9029) requires that the Board of a cemetery district meet at least once every three months. QLPCD is currently not meeting the minimum number of legally required meetings. The District reported that it plans to begin holding the required four meetings a year in the summer of 2015. Meetings are held at the office of one of the Director. Board meeting agendas are posted in the local newspaper—the Feather River Bulletin, under the notices section. Minutes are available by request to the District's chair or general manager.

**Figure 16-2: Quincy-La Porte Cemetery District Governing Body**

<b>Quincy-La Porte Cemetery District</b>			
<b>Governing Body</b>			
	<b>Name</b>	<b>Position</b>	<b>Term Ends</b>
<i>Members</i>	Carla Grey	Chair	2017
	Steve King	Director	2015
	Michelle Low	Secretary	2015
<i>Manner of Selection</i>	Appointment		
<i>Length of Term</i>	4 years		
<i>Meetings</i>	Minimum once a year at no regular day or time.	47 Bradley Street, Quincy CA 95971	
<i>Agenda Distribution</i>	Posted on Feather River Bulletin		
<i>Minutes Distribution</i>	Available upon request.		
<b>Contact</b>			
<i>Contact</i>	Doug Jenkins, General Manager		
<i>Mailing Address</i>	PO Box 3933, Quincy CA 95971		
<i>Phone</i>	530-283-2616		
<i>Fax</i>	N/A		
<i>Email/Website</i>	qlpcem@gmail.com		

Besides the required agendas and minutes, the District conducts public outreach activities by advertising in the Yellow Pages. QLPCD does not maintain a website where information is made available to the public.

If a customer is dissatisfied with the District's services, complaints may be submitted to the general manager in person, in writing or via phone call. The District's general manager is responsible for receiving all complaints and notifying the Board of Directors, which

handles all complaints to resolution. The District reported that it did not receive any complaints in 2013.

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. It is unclear whether these forms have been filed for each of the district board members for 2013.

Quincy-La Porte Cemetery District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo. The District took part in an interview, responded to the questionnaires, and cooperated with the document requests.

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## Planning and Management Practices

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The District employs one full-time general manager. QLPCD also relies on seasonal staff and hires two part-time summer employees who work approximately 40 hours per week. Occasionally, the District also relies on volunteers on probation or those required to do community service.

The general manager reports to the Board of Directors and is evaluated by the Board on a yearly basis. QLPCD does not conduct regular staff evaluations of seasonal staff. Individual staff workload is tracked with time cards, and overall district workload, such as equipment and ground maintenance, is tracked through logs. The District reported that it often holds safety meetings with seasonal staff and long-term employees. Daily meetings are also held to discuss the plans for the day.

The operations and productivity of the District are evaluated in informal annual reports to the Board. QLPCD reported that summaries of burials, revenues, and expenditures, as well as district policies are reviewed during the same time. The District uses different criteria to determine its performance, including the maintenance of the lawn and the completion of other maintenance programs.

The District does not establish long-term goals in formal plans. QLPCD reported that long-term goals mostly include long-term capital plans and are discussed at board meetings.

The District's finances, including its endowment care fund, are managed and tracked through the County. QLPCD conducts biennial audits. The District reported that the last audit was submitted in 2011, but the one for 2013 had not yet been conducted because it is too costly and the District does not have the necessary funds. The District adopts budgets annually. QLPCD has not compiled any other planning documents such as a master plan.

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>124</sup> In the case of QLPCD, the Board of Supervisors approved a biennial auditing schedule. The District should ensure it is in compliance with auditing requirements and submitting budgets annually to the County as legally required.

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.

To improve its operational efficiency, the District reported it has acquired and installed a liftgate on the pickup truck to reduce manual labor.

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## Existing Demand and Growth Projections

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A majority of the District is U.S. Forest Service land and the majority of the private land is agriculture, which limits opportunities for residential and commercial development. Rural residential and suburban developments are focused around Keddie, Massack, and Little Grass Valley. Quincy and East Quincy have residential, commercial and industrial zones, with some surrounding rural environment zones. The areas around La Porte are primarily suburban residential.

### Population

There are approximately 5,585 residents within the District, based on GIS analysis of 2010 Census data.

### Existing Demand

The District reported that demand for services had been mostly the same in the last few years. QLPCD reported that there is generally greater demand for the more picturesque cemeteries. There is also a current trend away from full-body burials to cremation burials. The District handled approximately 22 cremations and burials in 2013.

### Projected Growth and Development

QLPCD does not conduct formal demand forecasting, trends and anticipations. At present, the District anticipates no significant change in demand in the short term.

The State Department of Finance (DOF) projects that the population of Plumas County will grow by five percent in the next 10 years. Thus, the average annual population growth in the County is anticipated to be approximately 0.5 percent. Based on these projections, the District's population would increase from 5,585 in 2010 to approximately 5,864 in 2020. It is anticipated that demand for service within the District will increase minimally based on the DOF population growth projections through 2020.

The District is not aware of any significant planned or proposed residential or commercial developments within its bounds.

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<sup>124</sup> 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.

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### Financing

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QLPCD reported that its financing level was not adequate to provide necessary services. The District has experienced a decline in property tax revenue during the recent economic recession and for that reason many services are not properly funded.

With regard to internal controls over finances, QLPCD's most recent audit for FY 10-11 states that there are several deficiencies in internal control over financial reporting and questioned costs considered to be material weaknesses in internal control over financial reporting. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

In FY 13-14, the District had total revenues of \$148,394. Primary revenue sources include property taxes (79 percent) and sales of plots and other fees (18 percent); timber yield taxes, interest, reimbursements and donation revenue sources made up less than three percent of all income.

The District's fees were last updated in 2011. QLPCD reported that the Board wants to maintain low fees. In addition to the regular fees, the District currently charges endowment fees. By charging \$14.25 per plot square foot, the District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.<sup>125</sup> 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>126</sup> The District's fee schedule includes additional fees for non-residents as required.

In FY 13-14, the District had a total of \$ 157,088 in expenditures, which included salaries and benefits (80 percent), maintenance (eight percent), insurance (four percent), professional services (two percent), tax administration fees (two percent), utilities (two percent), communications (one percent), travel (one percent), and miscellaneous expenses (one percent).

The District uses a pay-as-you-go approach from regular revenue sources for any necessary capital improvements. The District may also make use of interest from the endowment fund for capital improvements related to regular maintenance.

QLPCD did not have any long-term debt at the end of FY 13-14.

The District does not have a formal policy of maintaining a reserve fund balance for contingencies. At the end of FY 13-14, QLPCD had a cash balance of \$59,450.

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<sup>125</sup> Health and Safety Code §8738.

<sup>126</sup> Health and Safety Code §9068.

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>127</sup> QLPCD maintains an endowment care fund as required. At the end of FY 14, the fund had a balance of \$81,277.

QLPCD participates in California Public Employees' Retirement System (CalPERS) on behalf of its employees.

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<sup>127</sup> Health and Safety Code §9065.



## CEMETERY SERVICES

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### Service Overview

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QLPCD provides cemetery related services, including interment of caskets and cremated remains, funeral services associated with lowering of remains and setting of tombstones, provision of cremation niches, and maintenance of grounds.

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### Staffing

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Regular maintenance and administration activities are completed by a single full-time general manager. Should the need arise for additional maintenance activities, then seasonal part-time assistants are hired.

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### Facilities and Capacity

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The District offers services at three cemetery facilities within its bounds—Quincy Cemetery, La Porte Cemetery, and East Quincy Cemetery.

Quincy Cemetery consists of seven acres and is considered by the District to be in good condition. The District estimates that it will be filled to capacity in approximately three or five years.

La Porte Cemetery is two acres and is reportedly in good condition, although there is no grass and is maintained once a year.

East Quincy Cemetery is three acres and is in good condition. QLPCD estimates that it will have sufficient long-term capacity for approximately 100 years. The cemetery lies on a rocky bed, which makes it challenging to dig graves.

The District owns some pieces of equipment including one backhoe and one dump truck.

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### Infrastructure Needs

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There is one potential improvement project to the Quincy Cemetery. QLPCD owns a parcel of land that once opened and developed, it will add 128 vaults and an urn mausoleum to the existing Quincy Cemetery. The District reported that presently it does not have the necessary funds to start the project, which will cost approximately \$185,000.

The inability to receive grants for capital improvement plans has generally prevented QLPCD in upgrading or building new facilities.

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### Challenges

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The District identified financial challenges to provide adequate service levels. Another challenge is the size of the District and the significant distance to provide service between the Quincy and La Porte cemeteries.

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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 Quincy-La Porte Cemetery District meets 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. Quincy-La Porte Cemetery District provides maintenance services on a year-round basis.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. Quincy-La Porte Cemetery District charges an additional fee for non-residents as required.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. Quincy-La Porte Cemetery District charges an endowment fee that varies by plot type and maintains an endowment care fund.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. Quincy-La Porte Cemetery District meets this requirement.
- ❖ 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. By allowing anybody to purchase a plot in one of its cemeteries, QLPCD is non-compliant with legal constraints on the burial of non-residents.
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. QLPCD tracks the number of annual burials in an informal report, and assesses remaining capacity at its facilities.

## QUINCY-LA PORTE CEMETERY DISTRICT DETERMINATIONS

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### Growth and Population Projections

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- ❖ There are approximately 5,585 residents within Quincy-La Porte Cemetery District (QLPCD).
- ❖ Over the past decade the District has not experienced a significant increase in population.
- ❖ No or slow growth is expected within the District until the economy improves and proposed developments are constructed.

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### The Location and Characteristics of Disadvantaged Unincorporated Communities Within or Contiguous to the Agency's SOI

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- ❖ The population threshold by which Plumas LAFCo will define a community is yet to be determined. Specific disadvantaged unincorporated communities and characteristics of the communities will be identified when appropriate as other areas are to be annexed to the District.

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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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- ❖ Quincy Cemetery has the capacity to handle burials for approximately three to five years before expansion is necessary. East Quincy Cemetery has sufficient long-term capacity for approximately 100 years. It is unknown when La Porte Cemetery will likely be filled to capacity.
- ❖ There is a current trend away from full-body burials to cremations.
- ❖ At present, the District reported that there are not significant infrastructure needs or deficiencies with regard to the three cemeteries.
- ❖ The District could improve upon service adequacy by operating within legal requirements for cemetery districts. By allowing anybody to purchase a plot in one of its cemeteries, the District is non-compliant with legal constraints on the burial of non-residents.

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### Financial Ability of Agencies to Provide Services

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- ❖ The District reports that current financing levels are not adequate to deliver services. The District has experienced a decline in property tax revenue during the recent economic recession and for that reason many services are not properly funded.

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## Status of, and Opportunities for, Shared Facilities

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- ❖ The District does not presently practice facility sharing with other agencies; however, the District owns some pieces of equipment that some agencies have asked to make use of and QLPCD provides contract services to Meadow Valley CD.
- ❖ 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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- ❖ The District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCO.
- ❖ Health and Safety Code §9029 requires that the Board of a cemetery district meet at least once every three months. QLPCD is currently not meeting the minimum number of legally required meetings.
- ❖ The District does not conduct outreach efforts except for advertising in the Yellow Pages. It is recommended that all agencies maintain websites where public documents are made available in order to ensure transparency.
- ❖ Governmental structure options identified over the course of this review include consolidation with Meadow Valley Cemetery District. Quincy-La Porte Cemetery District already provides contract services to Meadow Valley CD, hence a consolidation could further promote economic savings while ensuring continuous operations. Quincy-La Porte Cemetery District also identified a consolidation with Meadow Valley CD as a feasible governmental structure option. The District reported to be open to consolidations, as long as revenues are stable and sufficient to fund the services.