

1. MUNICIPAL SERVICE REVIEW

PRINCIPAL ACT

The California Legislature authorized the creation of public cemetery districts in 1909 through California Public Cemetery District Law, (Health and Safety Code section 9000 *et seq.*). This law was revised in its entirety and recodified effective January 1, 2004. The Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries.³

The Washington Colony Cemetery District (“District”) was formed in 1936 to provide burial and interment of human remains to meet the cultural, economic, religious, and social needs within the southwest central portion of Fresno County and the unincorporated Communities of Caruthers, Easton and Raisin City. The District is an independent special district governed by a three-member board of trustees. The Fresno County Supervisors representing Districts 1 and 4 appoint trustees to four-year terms. Candidates eligible to serve as trustees must be a registered voter and resident within the District’s boundaries. The board of trustees is solely responsible for all aspects of the District. State legislation authorizes the board of trustees to appoint a general manager to oversee the District’s daily operations. Two grounds keepers assist the District’s Office Manager.

DISTRICT SERVICE AREA

The District’s boundaries are rather complex and are generally bounded by Jensen Avenue on the north, south Madera Avenue on the west, Elkhorn Avenue on the south, and South Peach Avenue on the east (see Figure 1). The District service area and sphere of influence (SOI) are not coterminous. The District’s service area encompasses 89,293 acres, while the SOI encompasses 128,895 acres.

The District’s jurisdictional boundaries abut with Fowler Cemetery District to the east, there are no public cemeteries on the north, and Oak Grove Cemetery District to the south. Land immediately north and western of the District is within the District’s SOI. Unlike most other special districts, cemetery districts do not hold a monopoly on services they provide within their boundaries. Private cemeteries, both religious and secular, can and do compete with public cemeteries particularly in more urbanized areas. As such, various private cemeteries can exist inside the jurisdictional boundaries of a public cemetery district.

Main roads within the District’s service area include Highway 41, which travels through the District in a North and South direction. East to west classified streets within the District include arterial streets such as Jensen, Kamm, Manning, Mount Whitney, and Mountain View Avenues. Likewise, north to south arterial streets include Jameson, Marks, and Cedar Avenues.

DISTRICT SPHERE OF INFLUENCE, BACKGROUND

Government Code section 56076 defines a "Sphere of influence" as “a plan for the probable physical boundaries and service area of a local agency, as determined by the commission.”

³ Health and Safety Code (HSC) section 9000.

On June 21, 1976, the Commission adopted the first sphere of influence (SOI) for the Washington Colony Cemetery District.⁴ At that time, the District SOI encompassed an area approximately 596,359 acres, bordering the Fresno-Madera County line to the north, Elkhorn Avenue to the south, Peach Avenue to the east, and the Fresno-Merced-San Benito County lines to the west, and including the Cities of Mendota and Firebaugh.

On August 24, 2005, the Commission approved a Municipal Service Review (MSR) and SOI update for the District and recommended that the District and LAFCo initiate discussions to remove a substantial portion of territory inside the 1976 Commission adopted District SOI.

On May 16, 2008, the District submitted an application to LAFCo requesting a reduction of its SOI from approximately 596,359 acres down to 128,895 acres. On July 9, 2008, the Commission adopted LAFCo Resolution No. RSOI-151 approving the SOI revision for the District. The current District SOI is bounded by Jensen Avenue to the north, Elkhorn to the south, Peach Avenue to the east, and State Route 145 to the west, as shown on Figure 1.

AUTHORIZED DISTRICT SERVICES

Under Government Code (GC) section 56425(i), “when adopting, amending, or updating a sphere of influence for a special district, the commission shall establish the nature, location, and extent of any functions or classes of services provided by existing districts.” LAFCo observes that the scope of District services is set forth in Public Cemetery District Law, wherein a cemetery district is authorized by its principal act to exercise all rights and power, expressed or implied under HSC section 9040-9056. A cemetery district may own, operate, improve, and maintain cemeteries and provide interment services within its boundaries. The District has exclusive jurisdiction and control over its facilities maintenance and management. According to District’s principal act, public cemeteries have broad authority to exercise the following powers:

- To acquire by purchase, eminent domain, grant, gift, lease any real property;
- To sell, lease, or otherwise dispose of any real or personal property ;
- To donate any surplus real or personal property to any public agency or nonprofit organizations;
- Engage necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties;
- To engage counsel and other professional services;
- To enter into and perform all necessary contracts;
- To adopt and enforce rules and regulations for the administration, maintenance, operation, and use of cemeteries;
- To enter joint powers agreements ;
- To appoint advisory committees to make recommendations for the ownership, improvement, expansion, and the operation of cemeteries owned by the district and the provision of interment services; and
- Burial and interment of human remains.

⁴ Fresno LAFCo Agenda Item No. 9, Staff Report, July 9, 2008.

FRESNO LAFCo MSR POLICY

A Municipal Service Review (MSR) is required in order to prepare or update a local agency's sphere of influence. It is LAFCo's observation that many special districts within Fresno County typically do not request or experience modifications to their service area or request an update or revisions to the Commission's adopted SOI for the subject agency.

While the Commission is not required by law to make any changes to a SOI, the Commission may, at its discretion, opt to reaffirm, expand, delete a SOI, or approve, deny, or approve with conditions any changes of organization or reorganization impacting the governmental agency as a result of the information gathered during the MSR update process.⁵

In accordance with GC sec. 56066, Fresno County is the principal county. Fresno LAFCo is responsible for updating the SOI for the District consistent with GC sec. 56425(g). In order to update the agency's SOI, Fresno LAFCo has prepared this service review consistent with GC sec. 56430.

DISTRICT GROWTH AND POPULATION PROJECTIONS

In this section of the MSR, LAFCo used demographic information gathered from the US Census - American Community Survey (ACS) five-year reports for the 2011-2014 period, as well as land use policy documents adopted by the land use authorities to estimate population growth within the District's service area.

Geographic Information System (GIS) files were derived from the U.S. Census Bureau to estimate a current population for territory inside the District. According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 19,107 people inside the District's boundaries.⁶ These population estimates/projections do not exactly match the boundaries of the District, but they provide a basis for reviewing possible future demands for cemetery services in the areas served by the District.

Population concentrations within the District occur in the unincorporated communities of Easton, Caruthers, and Raisin City. The District's service area lies entirely in the unincorporated areas of Fresno County and there are no incorporated cities within the District's boundaries. The County of Fresno is the land use authority for all territory inside the District's service area.

The Fresno Council of Governments (COG) provides growth projections for Fresno County between years 2015 and 2050. The Fresno COG forecasts a 0.4 percent annual population growth rate assumption to forecast population growth in unincorporated areas outside of cities SOIs.

The Fresno County General Plan designates the majority of the land within the District for agricultural uses with the exception of the unincorporated communities. According the Fresno County General Plan, rural settlement areas surrounded by agricultural and open space, such as

⁵ Fresno Local Agency Commission – Policy 107 – Municipal Service Review Policy.

⁶ Calculated population by LAFCo based on nine US census tracts, 15 block group units within the District, January 31, 2017.

the unincorporated communities described in detail in the following section have historically experienced little growth since their establishments. Substantial population growth in the unincorporated communities is not anticipated in the future. LAFCo observes that majority of the forecasted population growth will be directed to the nearest cities of Fresno, Fowler, Selma, or Kingsburg. Land within the unincorporated communities consist of various land use designations such as low-density residential, public facilities, commercial, or limited industrial.

Unincorporated Community of Caruthers, Fresno County

The unincorporated community of Caruthers is a Census Designated Place by the U.S. Census Bureau. The community of Caruthers is located southeast of the intersection of West Mountain View Avenue and South Marks Avenues. According to the U.S. Census information, Caruthers has a population of 3,128 people and a housing stock of 812 units.⁷ Municipal water and sewer treatment is provided by the Caruthers Community Service District (CCSD).

The CCSD currently serves 750 water and sewer connections and has the ability to serve additional development of up to 50 new connections. The CCSD's water system and sewer systems have a current capacity of 800 connections.

Currently the CCSD is working on a project to increase its infrastructure capacities, which would result in a potential increase of 3,000 new connections for new development. Although the project is in its early stages, based on the CCSD's estimates there project would introduce 305 new units on vacant sites within the CCSD area.⁸

Unincorporated Community of Easton, Fresno County

The unincorporated community of Easton is a Census Designated Place by the U.S. Census Bureau. The unincorporated community of Easton is located south of West American Avenue and East of South Walnut Avenue in Fresno County. According to the U.S. Census, Easton has an estimated population of 1,964 people and a housing stock of 653 units.⁹

The Easton Community Service District (ECSD) provides street lighting and storm drainage services within the community of Easton. Residential units within Easton are on individual groundwater water well and sewer septic tank systems. Based on Fresno County's Housing Element, approximately 101 new units can be accommodated on vacant sites within the Easton area, of which 17 units can be multi-family units up and a the remainder a combination of single family residential and or commercial uses.¹⁰

⁷ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Caruthers CDP, California. Accessed, July 17, 2017.

⁸ Fresno Multi-Jurisdictional 2015-2023 Housing Element, page 2A-136.

⁹ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Easton CDP, California. Accessed, July 11, 2017.

¹⁰ Fresno Multi-Jurisdictional 2015-2023 Housing Element, page 2A-136.

Unincorporated Community of Raisin City, Fresno County

The unincorporated community of Raisin City is a Census Designated Place by the U.S. Census Bureau. Raisin City is located south of West Manning Avenue and along South Henderson Road in Fresno County. According to the U.S. Census information, the community of Raisin City has an estimated population of 234 people and a housing stock of 80 units.¹¹

Municipal water, community park maintenance, and street lighting within Raisin City is provided by County Service Area Number 43 (CSA No. 43/W). In 2001, LAFCo authorized CSA 43 to provide municipal water through a public water system that was constructed and activated in 2002. CSA 43's public water system currently has 68 service connections.¹² Minimal to no population growth is anticipated within in Raisin City.

District Interment Rate

Health and Safety Code identifies those authorized to be interred in a cemetery district's facilities.¹³ The deceased must have been a resident or taxpayer of the district, or former resident or taxpayer of the district, who purchased burial plots prior to leaving the area. Family members are eligible for interment, but are limited to spouses, parents, grandparents, children, and siblings.

Qualified non-residents may be interred in any cemetery in the District providing the trustees have determined there is adequate space available to meet the foreseeable needs of the District and a non-resident fee is paid. In addition, any person not otherwise eligible may be interred in a District cemetery if private facilities are not available within a radius of 15 miles of the person's residence.¹⁴

The District's has two non-contiguous cemetery sites. The District's headquarters is located at the Washington Colony Cemetery site located at 7318 South Elm Avenue, Fresno, Ca 93706. The Washington Cemetery site encompasses 23 acres, of which only 11 acres are developed with interments. The District has approximately 10 acres available on reserve for future interments at this facility. The District informed LAFCo that this facility annually averages 75 to 85 interments.¹⁵

The District's second facility is the Raisin City Cemetery. The Raisin City Cemetery encompasses 4.6 acres and is located north of West Dinuba Avenue and west of South Ormus Avenue, approximately a half mile south of Raisin City.¹⁶ Less than one acre is developed with existing interments. This facility has approximately 3.6 acres available on reserve for future interments

¹¹ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Raisin City CDP, California. Accessed, July 11, 2017.

¹² Report to the Fresno County Board of Supervisors, CSA 43W Raisin City, FY 2017-2018, Page 181.

¹³ HSC section 9060-9069.

¹⁴ HSC section 9061.

¹⁵ LAFCO Phone communication with the District Office Manager.

¹⁶ Assessor Parcel Number 035-360-22T, Washington Colony Cemetery District.

at this facility. The District informed LAFCo that this facility annually averages one to three interments.¹⁷

The District estimates that it has a combined land reserve total of nine acres between both facilities that provide sufficient interment capacity for the next 25 to 50 years.¹⁸ LAFCo communication with the District indicates that it has no plans to annex territory currently located inside the District's SOI, nor request an SOI expansion.¹⁹ The District informed LAFCo that any potential annexations into the District would likely need to be initiated by the landowner requests. LAFCo expects that District growth will occur through expansion of its existing facilities or the purchase/lease of real property within the District boundaries.

DISADVANTAGED UNINCORPORATED COMMUNITIES

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) requires LAFCo to make determinations regarding "disadvantaged unincorporated communities" ("DUCs") when considering a change of organization, reorganization, SOI expansion, and when conducting municipal service reviews.

For any updates to a SOI of a local agency (city or special district) that provides public facilities or services related to sewer, municipal and industrial water, or structural fire protection, the Commission shall consider and prepare written determinations regarding the present and planned capacity of public facilities and adequacy of public services, and infrastructure needs or deficiencies for any disadvantaged unincorporated community within or contiguous to the SOI of a city or special district.

GC sec. 56033.5 defines a DUC as: i) all or a portion of a "disadvantaged community" as defined by sec. 79505.5 of the Water Code (territory with an annual median household income (MHI) that is less than 80 percent of the statewide annual median household income and as defined in GC sec. 56046 and WC sec. 79505.5); and a status of ii) "inhabited territory" (12 or more registered voters), as defined by GC sec. 56046, or as determined by Commission policy. Fresno LAFCo policy further refines the definition of a DUC as having at least 15 dwelling units at a density not less than one unit per acre.

Geographic Information System (GIS) files were derived from the US Census Bureau's American Community Survey (ACS) compiled for the five-year period 2010-2014 to identify the demographic composition for the various census geographies. Although the ACS provides annual and three-year estimates, the five-year reports between years 2010-2014 provide more precise data and mapping information for analyzing small populations. The five-year reports are the most reliable form of information generated by the US Census bureau.²⁰ The statewide MHI reported for years 2010 through 2014 was \$61,489. Hence, the calculated threshold for a DUC is any geographic unit with a reported MHI that is less than \$49,191. The census block group data was utilized to provide the economic and population backgrounds for this section of the MSR.

¹⁷ LAFCo Phone communication with the District Office Manager.

¹⁸ District Secretary, personal communication, July 24, 2017.

¹⁹ Communication with District Office Manager, August 11, 2017.

²⁰ US Census Bureau, http://www.census.gov/acs/www/guidance_for_data_users/estimates/.

District services are limited to burial and interment of human remains, setting of headstones and maintenance of its public cemeteries. For the purposes of this section, services provided by the District do not support growth or induce population growth. Fresno LAFCo observes that services provided by the District would not present a direct benefit to a DUC.

LAFCo observes that majority of the Districts is rural agricultural land, while the Rural communities of Caruthers, Easton and Raisin City hold the vast majority of the District's population concentration. For the purpose of this MSR, the District's boundaries encompass an area considered by water code as Disadvantaged Communities. LAFCo identified six DUC within the District's boundaries as defined by Fresno LAFCo policy during the preparation of this report.

- Area 1 - The unincorporated community of Caruthers located southeast of the intersection of West Mountain View Avenue and South Marks Avenue. According to the U.S. Census ACS five-year estimates, the Caruthers is located within census tract-75.00 block group 5. During the ACS five-year estimates 2011-14, census tract-75.00 block group 5 reported an MHI of \$44,006. As noted previously, Caruthers CSD provides water and sewer services within the Community of Caruthers.
- Area 2 - The unincorporated community of Easton is located south of West American Avenue and East of South Walnut Avenue in Fresno County. According to the U.S. Census ACS five-year estimates, the Easton is located within census tract-18.00 block group 4.

In 2015, LAFCo identified this Easton as a DUC relying on U.S. census ACS five-year reports for the 2006 to 2010 period. At that time, California's statewide MHI reported for years 2006 through 2010 was \$60,883; therefore, the DUC threshold was \$48,706 for that period. Between 2006 through 2010, this area of concern reported an MHI of \$43,646.

In preparation of this MSR, LAFCo utilized updated ACS datasets for years 2010 through 2014. According to ACS reports, the DUC is located within a census block group unit that reported an MHI level of \$49,893; which is higher than the MHI level previously reported for during years 2006 through 2010. Nevertheless, LAFCo observes that there may be deficiencies in census data to accurately access MHI growth or reductions over time for unincorporated communities. As a result, it is LAFCo's intent to continue identifying this community as a DUC. The Easton Community Service District provides street lighting and storm drainage services within the Community of Easton.

- Area 3 - The unincorporated community of Raisin City located south of West Manning Avenue and along South Henderson Road in Fresno County. According to the U.S. Census information, Raisin City is situated within U.S. census tract-76.00 Block Group 3. U.S. Census ACS five-year estimate indicate that census tract-76.00 block group 3 had a MHI of \$37,351 between years 2010-2014. As mentioned previously, County Service Area 43 provides park maintenance, street lighting, and municipal water within the community of Raisin City.

- Area 4 - is situated north of Raisin City, the community is known as Perrin Colony.²¹ This DUC consists of approximately 46 parcels each containing either a mobile home or single-family unit, or a combination single-family unit and a mobile home. Perrin Colony is situated within the same census geographic unit as Raisin City; however, Perrin Colony is located outside the jurisdictional boundaries of County Service Area 43.²²
- Area 5 – is situated east of State Route 41 and south of Manning Avenue. The community is known as the Carrillo Tract situated at the southeast corner of East Springfield Avenue and South Cherry.²³ The DUC consists of approximately 35 properties located within US Census Tract-76.00 block group 4. U.S. Census ACS five-year estimate indicate that census tract-76.00 block group 4 had a MHI of \$31,226 between years 2010-2014.
- Area 6 – is located at the Northeast corner of South Chestnut Avenue and East Nebraska Avenue. This unincorporated community is known Monmouth, California. The community contains agricultural land uses, ag warehousing, and approximately 45 rural residential properties. Monroe Elementary School District is a k through 12 school located in the community of Monmouth. This DUC is located with U.S. census tract-73.00 block group 1. According to the U.S. Census ACS five-year estimates, census tract-73.00 block group 1 had a MHI of \$41,250 between years 2010-2014.

District services are limited to interment and maintenance of its public facilities. For the purpose of this MSR, the communities within the District and are eligible to receive District services. LAFCo presumes that, for the purpose of this MSR, the DUCs identified within District's service area are assumed inhabited in the absence of a complete application filed with Fresno LAFCo.

DISTRICT INFRASTRUCTURE

The District's facilities consist of two noncontiguous cemetery locations. The Washington Colony Cemetery and the Raisin City Cemetery. As previously indicated, the District estimates that it has a combined land reserve total of nine acres between both facilities that provide sufficient interment capacity for the next 25 to 50 years.

The District owns machinery, interment equipment, and various tools required to fulfill its responsibilities as a public cemetery. The District's office manager annually reviews and identified the District's infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.

The District draws its irrigation and facility water sources from two unmetered wells located underground at each cemetery site. The District informed LAFCo that it does not track its groundwater pumping activities. Other than irrigation time management, the District does not quantify the amount of groundwater pumped out of its wells for irrigation.

²¹ Perrin Colony, Plat Bk. 3, Page 66, Fresno County Recorders.

²² U.S. census tract-76.00 Block Group 3.

²³ Carrillo Tract, Tr. 1085, Plat Bk. 15, Page 25, Fresno County Recorders.

One private underground well is located in the Washington Colony cemetery premises, detailed well information was not available at the time this report was prepared.

The Raisin City Cemetery is infrequently irrigated with one underground well located on-site. The District informed LAFCo that during the summer seasons the Raisin City Cemetery designated as a non-irrigated facility. The District informed LAFCo that both wells, respectively, are rated with adequate capacity to continue serving the District's needs.

DISTRICT FINANCES

This section of the MSR includes financial information provided by District management. The District provided financial data to LAFCo so that it can determine if the District has sufficient revenues and financial systems to continue its provision of services to its customers. The following information and analysis is based on annual budgets and supportive documents made available by the District.

Consistent with the requirements of its principal act, the District prepares and adopts an annual budget on or before August 30th of each year.²⁴ The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year. The District reports its financial activities using two major governmental funds:

- General Fund – the District's major operation fund that accounts for all the agency's financial activities.
- Endowment Care Fund – a legislatively mandated fund that accounts for maintenance activities of District facilities.

The District's primary source of revenue is the annual property tax charged to all parcels within the District's boundaries. The District receives its share of the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer-Tax Collector. Additionally, the District receives revenue from plot sales and services, intergovernmental agreements, and land interest generated by sold plots, from fees charged for services provided, operation grant funding, contributions, and capital grants.²⁵

During fiscal year (FY) 2016-17, the District budget amounted to \$448,000. The District's expenditures amount to approximately \$374,200. The District accounts for various expenditures by budget line items. The District shows \$40,000 as available cash reserves. The District's budget anticipates it would receive approximately \$448,000 from its annual revenue program. For FY 2016-17, the District's total expenses were proportional to its anticipated revenues.

The District provided LAFCo with a current independent auditor's report, financial report, and supplementary information for the fiscal year ending June 30, 2015. The auditor's report provides LAFCo an overview representation on the District's financial practices.

²⁴ HSC sec. 9070-9079 *et seq.*

²⁵ Washington Colony Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015.

According to the auditor's report, District accounts are organized on the basis of fund accounting, and it utilizes a "general fund" structure for its appropriations. Under fund accounting, different types of District operations are accounted for in different funds, each with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate.

The auditor's report indicates that at the time the financial audit was performed, the District's financial practices conformed with generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. The endowment fund is financed from user fees.

At the end of June 30, 2015, the District's assets exceed its liabilities by \$885,834. There are \$212,612 in the District's unrestricted account available for spending at the discretion of the District. For the year ending on June 30, 2015, total net position increased by \$33,077.

As of the end of June 30, 2015 FY, the District's government funds reported a combined ending fund balance of \$790,282.

During the course of this service review, the District informed LAFCo that it plans to consider raising its plot fees in the future to adjust for the rate of inflation to provide interment services. However, a comprehensive assessment will need to be studied prior to considering any fee increases.

The District has an established endowment fund. California law requires public cemetery districts to maintain an Endowment Care Fund and to collect an endowment care contribution for every interment right sold in a public district cemetery.²⁶ The purpose of the Endowment Care Fund is to create a fund, the principal of which may never be used for any purpose, but which generates interest income which is then used for the perpetual care and maintenance of district cemeteries. Once deposits are made into the Endowment Care Fund, they can never be withdrawn or refunded to contributors. The District showed \$760,972 in its Endowment Care Fund at the time the financial audit was performed.

PUBLIC FACILITIES, OPPORTUNITIES FOR SHARED FACILITIES

This section of the MSR considers the use of shared facilities, and their potential to offset costs or promote greater efficiency in provision of services within the region.

Opportunities for shared facilities are limited for public cemetery districts; however, the District overlaps with the following types of special districts that potentially could present opportunities for future shared facilities:

- Kings River Conservation District
- Caruthers Community Service District
- Easton Community Service District
- County Service Area 43 & 43W
- Fresno County Fire Protection District
- Consolidated Irrigation District

²⁶ Health & Safety Code section 9065.

- Fresno County Library District
- Consolidated Mosquito Abatement District
- West Fresno County Red Scale District
- Raisin City Water District

GOVERNMENT ACCOUNTABILITY

This section of the MSR considers various topics, such as compliance with state disclosure laws, the Brown Act, public participation, i.e. open meetings, accessible staff, election processes, and the agency’s governing structure. Additionally, this section of the MSR considers the agency’s level of participation with the Commission MSR program.

The California Legislature authorized the creation of public cemetery districts in 1909 through California Public Cemetery District Law. California’s Public Cemetery District Law was last revised in its entirety January 1, 2004.

California HSC section 9000 *et seq.* requires each public cemetery district to have a board of trustees of at least three members to govern the District’s operation. The Fresno County Supervisors from District 1 and 4 are responsible for appointing persons who are registered voters and residents within the District boundaries to serve on the board. Fresno County is not responsible for providing any income or support to the District.

Each trustee is required to take the oath of office prior to being appointed to the District’s Board and file a Form 700s – Statements of Economic Interests—upon taking office, annually, and upon leaving office. Public Cemetery District Law requires trustees to exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole and to represent the interests of the public as a whole and not solely the interests of the Board of Supervisors.²⁷

The District is governed by a three-member board of trustees, and functions independently from the County. The current District board of trustees’ terms are staggered and are set to expire in consecutive years as follows 2019, 2018, and 2020. The District board of trustees do not receive a monthly per diem compensation for attending district board meetings. However, the District compensates its board members by paying the monthly fee for each member’s vision insurance. The major functions of the trustees is to set policy, define goals and objectives, and adopt rules and regulations as the custodians of the District’s property. The board has one appointed District Office Manager to carry out District policy, direct the agency’s operations, provide daily supervision of staff and facilities, and administer the District’s expenditures. The District’s Office Manager is assisted by two cemetery grounds persons.

The Office Manager is responsible for the overall operation of the District, including but not limited to arranging burials, cemetery premises maintenance, and the preparation of the annual district budget. The District’s Office Manager is responsible for financial accounts, billing books, and payroll. The two grounds person are full-time employees and help to maintain the cemetery’s grounds and assist with burial events.

²⁷ HSC section 9022.

Regular board meetings are held at 1:00 p.m. on the second Monday of each month at the Washington Colony Cemetery District office located at 7318 Elm Avenue, Fresno, CA 93706. The board has the discretion to shift the date, time and place of its regular board meetings provided that there is adequate notice provided to the public. Special meetings may be called by the board chair or by a majority vote of the board of trustees. All board meetings are noticed consisted with the Ralph M. Brown Act.

The District has an adopted mission statement that states the District's goals. Washington Colony Cemetery District's mission statement is, "To provide interment services to families in a respectful and dignified manner." LAFCo notes that having a mission statement is important and valuable because it determines the District's direction, and reminds District personnel and residents of the agency's direction.

As of January 1, 2004, statute requires that all public cemeteries adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment.²⁸ In the District's 2010 MSR, LAFCo noted that the District was working to develop and adopt policies and procedures consistent with statutory requirements. During the preparation of this service review, LAFCo requested various public documents to determine whether the District had adopted measures, policies and procedures that promote government accountability.

LAFCo notes that the District has not adopted either agency policies, bylaws, or ordinances. The District's Office Manager informed LAFCo that the board has specific policies in place, such as a conflict of interest policy, however the District is working on creating a complete District policy document that would memorialize the District's administrative and governmental consistent practice.

Nonetheless, with the participation of District and Office Manager, this service review collected the following information pertaining to the accountability as a public agency. LAFCo considers the information below as the District's longstanding practice:²⁹

- District board meetings are open to the public. Board meetings are held on the second Monday of every month at 1:00 p.m. at the District office on 7318 S. Elm Avenue, Fresno, CA 93706.
- The board of trustees identifies its upcoming board meeting at the conclusion of each board meeting. The board's decisions are reflected in the meeting minutes and by signed resolutions. The District Office Manager provides written notice to each trustee and interested individuals regarding the identified upcoming board meeting.
- A notice of a board meeting is provided 72 hours before each board meeting. The notice includes an agenda and a copy of the previous board meeting minutes. The District Office Manager posts the board meeting's information at the District office in compliance with the Brown Act.

²⁸ HSC section 9044(a).

²⁹ LAFCo communication with District Secretary, July 31, 2017.

- Opportunity to address the board of trustees is provided on each meeting agenda. This provides the public an opportunity to address the legislative body on any items not on the agenda and within the jurisdiction of the District.
- Meeting notices are posted at the District office at a place accessible to the public. All meeting agendas identify items that the District board will consider during the meeting.
- The District board meetings may be called by the Chairperson, or by a majority vote of the District's board of trustees.
- The District's business hours are Monday through Friday, 8 a.m. to 4:30 p.m. Facilities are open to the public generally from sunrise to sunset. The District facilities are occasionally closed during major holidays.

The District informed LAFCo that board members are familiar with the Brown Act, and each trustee is provided a hard copy of the Brown Act. Each board member and District officer receives bi-annual training on the Brown Act and the Fair Political Practices Commission (FPPC). The District attends Brown Act and FPPC trainings provided by either Madera Cemetery District, California Special District Association, or California Association of Public Cemeteries.

The District is a member of the California Association of Public Cemeteries (CAPC) and California Special District Association (CSDA). The CAPC serves and promotes cooperation among California's public cemeteries to stimulate the healthy development of local governance by sharing emerging operation methods and procedures, share best practices information, share quarterly newsletters, and to foster education of public cemetery boards and supporting personnel.³⁰ The CSDA is the association that provides a strong voice for all independent special districts in the State by promoting legislative representation, educational resources, and support.

ANY OTHER MATTERS RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY

Agency Policy, Rules, and Procedures

As noted, the District does not have adopted agency policies, bylaws, or ordinances as required by statute to be adopted after January 2004.³¹ As such, LAFCo encourages the District to prepare and adopt local policies in a timely manner that memorializes existing practices and identifies its governance structure. Such document should include adequate information to educate and orient the general public, existing/incoming trustees, and district personnel on the District's operation; and, as the District sets policy and conducts its business and affairs.

On May 4, 2017, LAFCo contacted the CAPC to enquire about education and legal resources available to its member agencies. CAPC's Executive Officer (EO) informed LAFCo that the association provides various resources to its member agencies; however, the association does not provide its members with legal counsel. The EO informed LAFCo that she is also the general

³⁰ California Association of Public Cemeteries, http://www.capc.info/about_CAPC.html, May 5, 2017.

³¹ HSC sec. 9044 (a).

manager of San Jacinto Valley Cemetery District (SJVCD), and was eager to share a copy of SJVCD's bylaws as an informational item to this MSR. The EO informed LAFCo that SJVCD's bylaws have been reviewed by the District's legal counsel, and recommended that any agency seeking to adopt bylaws should review and consult with their own legal counsel before proceeding forward (Appendix B – outline SJVCD template/example by-laws).

Sustainable Groundwater Management Act

The District's jurisdictional boundaries overlap with the North Kings Groundwater Sustainability Agency, the Central Kings Groundwater Sustainability Agency and the McMullin Groundwater Sustainability Agency ("GSAs").³² However, the District's facilities and underground wells are in the North Kings Groundwater Sustainability Agency (Washington Colony Cemetery site) and the McMullin Groundwater Sustainability Agency (Raisin City Cemetery site). During the preparation of this MSR, the District informed LAFCo that it does not actively engage in groundwater recharge programs, nor has it entered into any Participation Agreements with any of the GSAs overlapping the District's boundaries. Under State statute, a GSA is responsible for developing and implementing a groundwater sustainable plan (GSP) to meet the sustainability goal of the basin to ensure that it is operated within its sustainable yield, without causing undesirable results.³³ As such, LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

The North Kings Groundwater Sustainability Agency (NKGSA) is comprised of the following local agencies: Fresno Irrigation District, the County of Fresno, the City of Fresno, the City of Clovis, the City of Kerman, Biola Community Services District, Garfield Water District, and International Water District.

The McMullin Groundwater Sustainability Agency (MMGSA) is comprised of the following local agencies: Fresno County, the Raisin city Water District and the Mid Valley Water District.

These agencies cooperate under the Agency (GSA) board of directors to undertake sustainable groundwater management measures in the portion of the Kings Sub basin underlying the GSA's boundary.³⁴ LAFCo anticipates that Washington Colony Cemetery District will be represented by various GSA agencies as it pertains to participation with future recharge programs, and interaction with the NFKGSA and MMGSA.

³² California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/print/211>.

³³ California Department of Water Resources, SGM Sustainable Groundwater Management, <http://www.water.ca.gov/groundwater/sgm/gsa.cfm>.

³⁴ California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/all>.