

**COLUSA
LOCAL AGENCY FORMATION
COMMISSION (LAFCo)**

DRAFT

COLUSA COUNTY CEMETERY DISTRICTS

- 1 ARBUCKLE CEMETERY DISTRICT
- 2 COLLEGE CITY CEMETERY DISTRICT
- 3 COLUSA CEMETERY DISTRICT
- 4 CYPRESS HILL CEMETERY DISTRICT
- 5 GRAND ISLAND CEMETERY DISTRICT
- 6 MAXWELL CEMETERY DISTRICT
- 7 PRINCETON CEMETERY DISTRICT
- 8 STONYFORD-INDIAN VALLEY CEMETERY DISTRICT
- 9 WILLIAMS CEMETERY DISTRICT

Municipal Service Review (MSR)

and

Sphere of Influence (SOI) Update

***Service Review Resolution 2022-0007
Sphere of Influence Resolution 2022-0008***

September 1, 2022

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1 INTRODUCTION

1.1 Local Agency Formation Commission (LAFCo) History

This report is prepared pursuant to State legislation enacted in 2000 that requires Colusa LAFCo to complete a comprehensive review of municipal service delivery and update the spheres of influence (SOIs) of all agencies under LAFCo's jurisdiction. This chapter provides an overview of LAFCo's history, powers and responsibilities. It discusses the origins and legal requirements for preparation of a Service Review commonly referred to as a Municipal Service Review (MSR). Finally, the chapter reviews the process for MSR review, MSR approval and SOI updates.

After World War II, California experienced dramatic growth in population and economic development. With this boom came a demand for housing, jobs and public services. To accommodate this demand, many new local government agencies were formed, often with little forethought as to the ultimate governance structures within a given region. A lack of coordination and adequate planning led to a multitude of overlapping, inefficient jurisdictional and service area boundaries, many of which resulted in the premature conversion of California's agricultural and open-space lands and duplication of services.

Recognizing this problem, in 1959, Governor Edmund G. Brown, Sr. appointed the Commission on Metropolitan Area Problems. The Commission's charge was to study and make recommendations on the "misuse of land resources" and the growing complexity of local governmental jurisdictions. The Commission's recommendations on local governmental reorganization were introduced in the Legislature in 1963; resulting in the creation of a Local Agency Formation Commission, or "LAFCo," operating in every county.

LAFCo was formed as a countywide agency to discourage urban sprawl and to encourage the orderly formation and development of local government agencies within its jurisdiction. LAFCo is responsible for coordinating logical and timely changes in local governmental boundaries; including annexations and detachments of territory, incorporations of cities, formations of special districts, and consolidations, mergers and dissolutions of districts, as well as reviewing ways to reorganize, simplify, and streamline governmental structure.

The Commission's efforts are focused on ensuring services are provided efficiently and economically while agricultural and open-space lands are protected or conserved to the extent possible. To better inform itself and the in compliance with the State Law; LAFCo conducts MSR's to evaluate the provision of municipal services for service providers within its jurisdiction.

LAFCo regulates, through approval, denial, conditions and modification, boundary changes proposed by public agencies or individual voters and landowners. It also regulates the extension of public services by cities and special districts outside their boundaries. LAFCo is empowered to initiate updates to the SOIs and proposals involving the dissolution, consolidation or formation of special districts, establishment of subsidiary districts, and any reorganization including such actions. Where LAFCo is not given specific authority, LAFCo actions must originate as petitions from affected voters or landowners, or by resolutions by affected cities or special districts.

A Plan for Services is required in Government Code Section 56653. A Plan for Services must include the following information: An enumeration and description of services to be provided, the level and range of those services, an indication of how those services are to be extended into the territory, an indication of any improvements or upgrading of structures, Information on how the services are to be financed.

1.2 Preparation of the MSR

Research for this Municipal Service Review (MSR) was conducted during the late fall of 2019. This MSR is intended to support preparation and update of Spheres of Influence, in accordance with the provisions of the Cortese-Knox-Hertzberg Act. The objectives of this Municipal Service Review (MSR) are as follows:

- ✓ To develop recommendations that will promote more efficient and higher quality service options and patterns
- ✓ To identify areas for service improvement
- ✓ To assess the adequacy of service provision as it relates to determination of appropriate sphere boundaries

While LAFCo prepared the MSR document, given budgetary constraints, LAFCo did not engage the services of experts in engineering, hydrology, geology, water quality, fire protection, accounting or other specialists in related fields, but relied upon published reports and available information. Insofar there is conflicting or inconclusive information LAFCo staff may recommend the district retain a licensed professional or expert in a particular field for an opinion.

Therefore, this MSR reflects LAFCo's recommendations, based on available information during the research period and provided by Cemetery District Boards to assist in its determinations related to promoting more efficient and higher quality service patterns; identifying areas for service improvement; and assessing the adequacy of service provision by the various cemetery districts. Additional information on local government funding issues in found in Appendix A at the end of this report.

1.3 Role and Responsibility of LAFCo

Local Agency Formation Commissions (LAFCOs) in California are independent agencies created by the California Legislature in 1963 for the purpose of encouraging the orderly formation of local government agencies and conserving and preserving natural resources. The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) is the statutory authority for the preparation of an MSR, and periodic updates of the Sphere of Influence (SOI) of each local agency.

LAFCOs are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure, preparing a review of services called a MSR, and preparing a SOI thereby determining the future "probable" boundary for each city and special district within each county.

The Commission's efforts are directed toward seeing that services are provided efficiently and economically while agricultural and open-space lands are protected. Often citizens are confused as to what LAFCo's role is. LAFCos do not have enforcement authority nor do they have the authority to initiate a city or district annexation or detachment proceeding. LAFCos may initiate consolidation or dissolution proceedings; however, these proceedings are subject to the voter approval or denial.

The Legislature has given LAFCos the authority to modify any proposal before it to ensure the protection of agricultural and open space resources, discourage urban sprawl and promote orderly boundaries and the provision of adequate services.

The Governor's Office of Planning and Research (OPR) has issued Guidelines for the preparation of a MSR. This MSR adheres to the procedures set forth in OPR's MSR Guidelines.

A SOI is a plan for the probable physical boundaries and service area of a local agency, as determined by the affected Local Agency Formation Commission (Government Code §56076). Government Code §56425(f) requires that each SOI be updated not less than every five years, and §56430 provides that a MSR shall be conducted in advance of the SOI update.

1.4 Municipal Services Review Requirements

Effective January 1, 2001 and subsequently amended, LAFCo is required to conduct a review of municipal services provided in the county by region, sub-region or other designated geographic area, as appropriate, for the service or services to be reviewed, and prepare a written statement of determination with respect to each of the following six topics (Government Code §56430):

1. Growth and population projections for the affected area
2. The location and characteristics of any disadvantaged unincorporated communities (DUC) within or contiguous to the sphere of influence
3. Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies
4. Financial ability of agencies to provide services
5. Status of, and opportunities for shared facilities
6. Accountability for community service needs, including governmental structure and operational efficiencies

1.5 Municipal Services Review Process

For local agencies, the MSR process involves the following steps:

- Outreach: LAFCo outreach and explanation of the project
- Data Discovery: provide documents and respond to LAFCo questions

- Map Review: review and comment on LAFCo draft map of the agency's boundary and sphere of influence
- Profile Review: internal review and comment on LAFCo draft profile of the agency
- Public Review Draft MSR: review and comment on LAFCo draft MSR
- LAFCo Hearing: attend and provide public comments on MSR

MSRs are exempt from California Environmental Quality Act (CEQA) pursuant to §15262 (feasibility or planning studies) or §15306 (information collection) of the CEQA Guidelines. LAFCo's actions to adopt MSR determinations are not considered "projects" subject to CEQA. The MSR process does not require LAFCo to initiate changes of organization based on service review findings, only that LAFCo identify potential government structure options.

However, LAFCo, other local agencies, and the public may subsequently use the determinations to analyze prospective changes of organization or reorganization or to establish or amend SOIs. Within its legal authorization, LAFCo may act with respect to a recommended change of organization or reorganization on its own initiative (e.g., certain types of consolidations), or in response to a proposal (i.e., initiated by resolution or petition by landowners or registered voters).

Once LAFCo has adopted the MSR determinations, it must update the SOI for each jurisdiction. The LAFCo Commission determines and adopts the spheres of influence for each agency. A CEQA determination is made by LAFCo on a case-by-case basis for each sphere of influence action and each change of organization, once the proposed project characteristics are sufficiently identified to assess environmental impacts.

1.6 Sphere Of Influence Update Process

The Commission is charged with developing and updating the Sphere of Influence (SOI) for each city and special district within the county.¹

An SOI is a LAFCo-approved plan that designates an agency's probable future boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services and prevent duplication of service delivery. Territory cannot be annexed by LAFCo to a city or district unless it is within that agency's sphere.

The purposes of the SOI include the following:

- to ensure the efficient provision of services
- to discourage urban sprawl and premature conversion of agricultural and open space lands
- to prevent overlapping jurisdictions and duplication of services

¹ The initial statutory mandate, in 1971, imposed for no deadline for completing sphere designations. When most LAFCOs failed to act, 1984 legislation required all LAFCOs to establish spheres of influence by 1985.

LAFCo may not directly regulate land use, dictate internal operations or administration of any local agency, or set rates. LAFCo is empowered to enact policies that indirectly affect land use decisions. On a regional level, LAFCo promotes logical and orderly development of communities as it considers and decides individual proposals. LAFCo has a role in reconciling differences between agency plans so that the most efficient urban service arrangements are created for the benefit of current and future area residents and property owners.

The Cortese-Knox-Hertzberg (CKH) Act requires LAFCos to develop and determine the SOI of each local governmental agency within its jurisdiction and to review and update the SOI every five years, as necessary. LAFCos are empowered to adopt, update and amend a SOI. They may do so with or without an application. Any interested person may submit an application proposing an SOI amendment.

While SOIs are required to be updated every five years, as necessary, this does not necessarily define the planning horizon of the SOI. The term or horizon of the SOI is determined by each LAFCo.

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. In determining the SOI, LAFCo is required to complete an MSR and adopt the six determinations previously discussed. In addition, in adopting or amending an SOI, LAFCo must make the following five determinations as required in Government Code section 56425(c):

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

The CKH Act stipulates several procedural requirements in updating SOIs. It requires cities to file written statements on the class of services to be provided and LAFCo must clearly establish the location, nature and extent of services provided by special districts.

² California Government Code Section 56425 (e)(5)

By statute, LAFCo must notify affected agencies 21 days before holding the public hearing to consider the SOI and may not update the SOI until after that hearing. The LAFCo Executive Officer must issue a report including recommendations on the SOI amendments and updates under consideration at least five days before the public hearing.

1.7 Possible Approaches to the Sphere of Influence

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Based on review of the guidelines of Colusa LAFCo as well as other LAFCOs in the State, various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

1) **Coterminous Sphere:**

A Coterminous Sphere means that the Sphere of Influence for a city or special district that is the same as its existing boundaries of the city or district.

2) **Annexable Sphere:**

A sphere larger than the agency's boundaries identifies areas the agency is expected to annex. The annexable area is outside the district boundaries and inside the sphere of influence.

3) **Detachable Sphere:**

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is the area within the agency bounds but not within its sphere of influence.

4) **Zero Sphere:**

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5) **Consolidated Sphere:**

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency.

6) **Limited Service Sphere:**

A limited service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

- a) The limited service provider is providing adequate, cost effective and efficient services
- b) The multi-service agency is the most logical provider of the other services
- c) There is no feasible or logical SOI alternative
- d) Inclusion of the territory is in the best interests of local government organization and structure in the area

Government Code §56001 specifically recognizes that in rural areas it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section §56425(i), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to “establish the nature, location, and extent of any functions of classes of services provided by existing districts” recognizing that more than one district may serve an area and that a given district may provide less than its full range of services in an area.

1.8 Description of Public Participation Process

The LAFCo proceedings are subject to the provisions of California’s open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.). The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Colusa LAFCo complies with the requirements of the Brown Act.

The State MSR Guidelines provide that all LAFCOs should encourage and provide multiple public participation opportunities in the MSR process.

2 ARBUCKLE CEMETERY DISTRICT

2.1 Arbuckle

The town of Arbuckle is situated in the southerly portion of Colusa County, about 45 minutes north of Sacramento: elevation 141 feet above sea level. Arbuckle is characterized by a small town charm and filled with beautiful agricultural views. Arbuckle Public Utility District is responsible for the water and sewer lines within the District.³ Tacitus R. Arbuckle initially established a ranch near the present town of Arbuckle in 1866. The railroad came in 1875 and the town was founded and named for Arbuckle, on whose land it was built. The post office was established the following year, 1876.

The population of Arbuckle was 3,484 in 2020. This is an increase from 3,028 in 2010. The Arbuckle Cemetery District estimates that 4471 people reside within the Cemetery District.⁴ Arbuckle has an elementary school, junior high school, high school and a continuation school operated by the Pierce Joint Unified School District.⁵ In 2019 the Median Household Income in Arbuckle was \$65,238, compared to \$80,440 for the State of California.⁶ Arbuckle would not be considered a disadvantaged unincorporated community because the Median Household Income is higher than \$64,352 (80% of the State Median Household Income).

2.2 Arbuckle Cemetery District

2.2.1 *History of Arbuckle Cemetery District*

The Arbuckle Cemetery was opened in 1890 and the Cemetery District was organized in 1927. The District is governed by the Public Cemetery Act of 1921, and the Health and Safety Code of the State of California, Sections 8890-9225.⁷

2.2.2 *Arbuckle Cemetery*

The Arbuckle Cemetery consists of approximately seventeen acres, and is located at 1000 Wood Road, one-half mile North of Arbuckle, East of the railroad tracks. The Cemetery has a fence, lawn, graveled roadways, three shop buildings and a public restroom.⁸

The Cemetery is divided into two deeded parcels, one being I.O.O. F. (International Order of Odd Fellows, a volunteer organization) and the other being the Catholic Church. The sale of lots is handled by each organization. The District maintains perpetual care and loans vases when requested.⁹

³ Arbuckle Public Utility District, [Arbuckle Public Utility District \(arbucklepud.org\)](http://arbucklepud.org), January 19, 2022.

⁴ Arbuckle Cemetery District, response to Colusa LAFCo Questionnaire, 9/24/2021.

⁵ Pierce Joint Unified School District in Arbuckle, CA | Great Schools, January 19, 2022.

⁶ California income census - Bing, December 7, 2021.

⁷ Arbuckle Cemetery District, Annual Audit for year ended June 30, 2020, prepared by Colusa County Auditor Controller, Patricia Pacot, Accountant Auditor I, January 21, 2021.

⁸ Arbuckle Cemetery District, response to Colusa LAFCo Questionnaire, 9/24/2021.

⁹ Arbuckle Cemetery District, Annual Audit for year ended June 30, 2020, prepared by Colusa County Auditor Controller, Patricia Pacot, Accountant Auditor I, January 21, 2021.

2.2.3 Board of Trustees for Arbuckle Cemetery District

The Trustees for the Arbuckle Cemetery District are as follows: ¹⁰

Walter Foster	11/17/21-11/16/25
Catherine Marsh	8/25/2019-8/24/2023
Wes Robinson	7/25/2019-7/24/2023

The Trustees hold meetings as needed on the second Wednesday of the month at the Arbuckle Public Utilities building in Arbuckle.¹¹

John Lauppe is Manager for the Arbuckle Cemetery District and can be reached at Phone: 530-437-2427 or Email: jrlauppe@hotmail.com. Randy Friel maintains the grounds on a contract basis. Mailing Address: Arbuckle Cemetery District, PO Box 689, Arbuckle, CA 95912.¹²

2.2.4 Arbuckle Cemetery District Fee Schedule ¹³

The Fee Schedule for the Arbuckle Cemetery District is as follows:

ARBUCKLE CEMETERY DISTRICT	
Fee Schedule Effective January 2018, Niche Fees Effective August 2019	
Full size burial grave space	\$250.00
Endowment (Started in 1985)	\$150.00
Open/Close Full Burials-Weekday Rate	\$600.00
Open/Close Full Burials-Weekend Rate	\$700.00
Open/Close-Cremations and Infants-Weekday Rate	\$200.00
Open/Close-Cremations and Infants-Weekend Rate	\$250.00
Niche Space Up to two sets of remains may be placed in each niche.	\$1,000.00
Niche Space Endowment Fee Only one endowment fee will be charged per niche even if two sets of remains are interred in the niche.	\$150.00
Niche Open/Close Niche Open/Close will only be charged when a set of remains are interred in the niche.	\$200.00
Non-resident fee Non-resident Fee is a surcharge that is added to the interment fee for a person not residing in, or paying taxes in the Arbuckle Cemetery District at the time of Death (California Health and Safety Code 8894).	\$500.00

¹⁰ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

¹¹ Arbuckle Cemetery District, response to Colusa LAFCo Questionnaire, 9/24/2021.

¹² Arbuckle Cemetery District, response to Colusa LAFCo Questionnaire, 9/24/2021.

¹³ Arbuckle Cemetery District, response to Colusa LAFCo Questionnaire, 9/24/2021.

2.2.5 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Arbuckle Cemetery District does not have a website; however, the District states that they are working to start a website.

2.2.6 Arbuckle Cemetery District Budget

The Budget for the Arbuckle Cemetery is presented in two tables, Income and Expenses.

Arbuckle Cemetery District Fund #0380 Budget Fiscal Year 2021-2022				
	Revenue Account	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	101,515	96,475	111,361
4101001	SRAF PROP 1A R&T 100.06	-	-	-
410150	PROPERTY TAX Cur. Sup. Secured	2,163	2,485	1,953
410200	PROPERTY TAX Current Unsecured	9,572	9,590	7,854
410250	PROPERTY TAX Cur. Sup Unsecured	48	(63)	-
410300	PROPERTY TAX Prior Year Secured	-	(13)	-
410320	PROPERTY TAX Prior Year Supp. Sec.	221	308	189
410400	PROPERTY TAX Prior Year Unsec.	267	165	165
410450	PROPERTY TAX Prior Year Supp. Unsec.	1	1	-
410920	County In-Lieu Taxes	33	34	34
TOTAL TAXES		113,820	108,982	121,556
441900	Interest	13,393	6,321	9,000
4419001	Interest Adj. to Market Value	126	-	-
442000	Rents & Cons-Other	-	-	-
452700	Fish and Game In-Lieu	-	-	-
454510	Homeowners Prop. Tax.	702	608	700
455800	Wildlife in-lieu	-	-	-
456023	Transfer from Co. Gen. Fund-SERV	2,847	2,572	2,963
468030	Grave Services	5,650	8,250	8,000
468031	Grave Services Non-Residence	-	-	-
468034	Stone Setting Fee	115	-	-
479260	Sale of Lots and Graves	26,000	13,250	7,000
479321	Prior Year Insurance Dividend	-	68	-
479360	Misc.-Other Revenue	2,400	2,000	2,400
479910	Transfers In	-	-	-
TOTAL REVENUE		\$165,053	\$142,051	\$151,619

The Secured Property Tax is the largest source of income for the Arbuckle Cemetery District. The sale of lots and graves and grave services would not be enough to support the District.

Arbuckle Cemetery District Fund #0380 Budget Fiscal Year 2021-2022				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
51011	EXTRA HELP	-	-	-
51022	OASDI	-	-	-
51023	UNEMPLOYMENT INSURANCE	-	-	-
51035	WORKER'S COMPENSATION	-	-	-
53050	CLOTHING&PERSONAL SUPP	-	-	-
53060	COMMUNICATIONS	592	451	625
53090	HOUSEHOLD EXPENSE	-	-	-
53100	INSURANCE	600	750	750
53120	MAINTENANCE-EQUIPMENT	-	-	2,000
53130	MAINTENANCE-Structures, Implements Grounds	1,616	753	5,000
53150	MEMBERSHIPS	-	-	-
53163	FINANCE/LATE CHARGES	-	-	-
53170	OFFICE EXPENSE	56	-	200
53171	POSTAGE	-	-	-
53180	PROFESSIONAL/SPEC. SERVICE	44,372	46,580	50,000
53190	PUBLICATIONS/LEGAL NOTICES	-	-	50
53200	RENTS, LEASES EQUIPMENT	-	-	-
53220	SMALL TOOLS & INSTRUMENTS	-	-	100
53229	INDIRECT OVERHEAD COSTS	2,847	2,572	2,963
53230	SPECIAL DEPARTMENT EXPEN.	132	*	500
53253	FUEL	-	-	-
53260	UTILITIES	9,195	8,854	10,000
57059	HEAVY EQUIPMENT <\$5,000	-	-	-
57159	HEAVY EQUIPMENT >\$5,000	-	-	-
59452	TRANSFERS OUT	-	-	-
57361	STRUCUTRES & IMP. >5,000	-	8,529	-
TOTAL EXPENDITURES		59,410	68,489	72,188
NET INCOME/LOSS		105,643	73,562	79,431

It is to be expected that costs will increase. It is good for the District to have excess funds to be available in the future.

2.2.7 Arbuckle Cemetery District Audit¹⁴

On June 30, 2020, the District had \$623,374 on deposit with the Colusa County Treasurer, which included general reserves of \$541,719 and Endowment Fund #03081 of \$81,767. The District maintained a record of the payment of outstanding bills. The expenditures were properly supported by the necessary documents and were signed by the authorized trustees. The following tables show both funds together to show the financial picture of the District.

ARBUCKLE CEMETERY DISTRICT (#03080-03081) BALANCE SHEET AS OF JUNE 30, 2020¹⁵			
Assets			
Cash on deposit with the County Treasurer Fund #03080			541,638
Cash on deposit with the County Treasurer Fund #03081			81,736
Cash on deposit with the County Treasurer			623,374
Gain/Loss Investment-Market Value GASB 31 Fund #03080			209
Gain/Loss Investment-Market Value GASB 31 Fund #03081			31
Equipment			121,209
Structures and Improvements			343,579
Land			-
Total Assets			\$1,088,402
Liabilities			
Warrants Payable			128
Equity			
Fund Balance Assigned @7/1/19	#03080	-	
Add/(Deduct) thru 6/30/20		-	
Fund Balance Unassigned @7/1/19	#03080	\$436,075	
Add/(Deduct) thru 6/30/20		105,644	541,719
Fund Balance Restricted @7/1/19	#03081	77,229	
Add/(Deduct) thru 6/30/20		4,538	81,767
Fixed Assets Investment @ 7/1/19		\$464,788	
Add/(Deduct) thru 6/30/20			464,788
Total Equity			\$1,088,274
Total Liabilities and Equity			\$1,088,402

ARBUCKLE CEMETERY DISTRICT CHANGES IN EQUITY AS OF JUNE 30, 2020					
	Invest- ment Fixed Assets	#03081 Balance Restricted	#03080 Balance Assigned	#03080 Balance Unassigned	Total
Bal @ 7/1/19	\$464,788	\$77,229	-	\$436,075	\$978,092
Add/(Deduct)	-	4,538	-	105,644	110,182
Bal @ 6/30/20	\$464,788	\$81,767	-	\$541,719	\$1,088,274

¹⁴ Arbuckle Cemetery District, Annual Audit for year ended June 30, 2020, prepared by Colusa County Auditor Controller, Patricia Pacot, Accountant Auditor I, January 21, 2021.

¹⁵ Arbuckle Cemetery District, Annual Audit for year ended June 30, 2020, prepared by Colusa County Auditor Controller, Patricia Pacot, Accountant Auditor I, January 21, 2021.

The following table is similar to a budget; however, it shows funds actually received and spent.

Arbuckle Cemetery District Fund (#0380-03081) General Fund #03080 Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$436,075
REVENUE	Actual	
Current Secured	101,515	
Current Supplemental Secured	2,163	
Current Unsecured	9,572	
Current Supplemental Unsecured	48	
Prior Year Secured	-	
Prior Year Supplemental Secured	221	
Prior Year Unsecured	267	
Prior Year Supplemental Unsecured	1	
County In-Lieu Taxes	33	
Total Taxes	\$113,820	
Interest on cash in treasury	13,393	
Interest Adjusted to Market Value GASB 34	126	
Homeowners Property Tax Relief	702	
Transfer from County General Fund-Serv.	2,847	
Grave Services	5,650	
Grave Services Non-Residence	-	
Stone Setting Fee	115	
Sales of Lots and Graves #03080	26,000	
Compensation Insurance Dividend	-	
Miscellaneous Revenue-Rebates	2,400	
Total Revenue	\$165,053	
DISBURSEMENTS	Actual	
Total Salaries and Benefits	-	
Communications	591	
Liability Insurance	600	
Maintenance of Structures/Grounds	1,616	
Office Expense	56	
Professional & Special Services	44,372	
Indirect Overhead Costs	2,847	
Special Department Expenses	132	
Utilities	9,195	
Total Services and Supplies	59,409	
Structures/Improvement		
Total Disbursements	59,409	
Excess of Receipts over Disbursements		\$105,644
Available Cash in Colusa County Treasury, June 30, 2020		\$541,719

Arbuckle Cemetery District only has one additional fund, the Endowment Fund, as well as the General Fund.

ARBUCKLE CEMETERY DISTRICT FUND (#0380-03081) ENDOWMENT FUND #03081 FOR THE FISCAL YEAR ENDED JUNE 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$77,229
Endowment Fund	2,250	
Endowment Fund Interest	2,271	
Interest Adjusted to Market Value GASB 34	17	
Excess of Receipts over Disbursements Fund		4,538
Available Cash in Colusa County Treasury June 30, 2020		\$81,767
Total Cash Available in the Colusa County Treasury, June 30, 2020		\$623,486

2.3 Arbuckle Cemetery District Municipal Service Review

2.3.1 Growth and Population Projections for the Arbuckle Cemetery District Area¹⁶

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Arbuckle Cemetery District Area Population Projections

Population growth in the unincorporated area of Colusa County was very slow between 2010 and 2018, less than one percent as reported in the Colusa County Housing Element.¹⁷ This trend is expected to continue. The Arbuckle area is served by the Arbuckle PUD water system which has adequate water supplies to accommodate expected population growth.¹⁸

B. MSR Determinations on Growth and Population Projections for the Arbuckle Cemetery District Area

MSR 1-1) The population of the Arbuckle Cemetery District area is not expected to increase substantially in the near future.

2.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Arbuckle Cemetery District¹⁹

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

¹⁶ California Government Code Section 56430. (a) (1)

¹⁷ Colusa County, Housing Element Background Report, June 30, 2020, Page 1-1.

¹⁸ Colusa County, Housing Element Background Report, June 30, 2020, Page 2-31.

¹⁹ California Government Code Section 56430. (a) (2)

SB 244 also requires LAFCOs to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near Arbuckle Cemetery District

MSR 2-1) The Median Household Income in Arbuckle is reported to be \$69,893²⁰ or \$74,728; compared to a State Median Household Income of \$80,440.²¹ (Eighty percent of the State MHI is \$64,352.) Thus, Arbuckle would not be a Disadvantaged Unincorporated Community. However, household income data is difficult to determine for small unincorporated areas without a specific household survey.

2.3.3 Capacity and Infrastructure

*Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.*²²

A. Infrastructure

The Arbuckle Cemetery District has a cemetery of 17 acres with a fence, lawn, graveled roadways, three shop buildings and public restrooms.

B. MSR Determinations on Infrastructure for Arbuckle Cemetery District

MSR 3-1) The infrastructure for the Arbuckle Cemetery District is adequate for the foreseeable future.

2.3.4 Financial Ability to Provide Services²³

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Arbuckle Cemetery District

The fee schedule, budget and audit for the Arbuckle Cemetery District are shown above in this report.

²⁰ [Arbuckle, CA | Data USA](#), January 18, 2022.

²¹ [Arbuckle, California \(CA\) income map, earnings map, and wages data \(city-data.com\)](#), January 18, 2022.

²² California Government Code Section 56430. (a) (3)

²³ California Government Code Section 56430. (a) (4)

B. MSR Determinations on Financing for Arbuckle Cemetery District

MSR 4-1) The Arbuckle Cemetery District has a fee schedule, budget and audit as require by law. The District is supported primarily by taxes; fees alone would not support the operation and maintenance of the Cemetery.

2.3.5 Status of and Opportunities for Shared Facilities²⁴

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Arbuckle Cemetery District does not share facilities with other districts. This would not be feasible for cemetery districts. The District does cooperate with the County of Colusa for financial services which is a beneficial cost-saving measure.

B. MSR Determinations on Shared Facilities for Arbuckle Cemetery District

MSR 5-1) The Arbuckle Cemetery District works with the County of Colusa to process claims, manage accounts and have the annual audit prepared.

2.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies²⁵

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Arbuckle Cemetery District has a three-member Board of Directors and uses contract help to operate the District and to maintain the cemetery. The District is aware that a website is required and is working to establish one.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1) The District cooperated with Colusa LAFCo to submit the required information in a timely manner.

MSR 6-2) The District is fortunate to have a three person Board of Trustees to manage the District business.

MSR 6-3) The District is aware that a website is required by the State Law.

MSR 6-4) The District operates the cemetery and related services in a business-like manner.

MSR 6-5) The District works with the County of Colusa to maintain financial records and audits.

²⁴ California Government Code Section 56430. (a) (5)

²⁵ California Government Code Section 56430. (a) (6).

2.4 Arbuckle Cemetery District Sphere Of Influence Update

2.4.1 Recommendation for Arbuckle Cemetery District Sphere of Influence

The Sphere of Influence for the Arbuckle Cemetery District should be the same as the District boundary. No annexations to the District are expected at this time.

2.4.2 Present and Planned Land Uses in the Arbuckle Cemetery District Area, Including Agricultural and Open Space Lands ²⁶

A. Colusa County General Plan and Zoning for Arbuckle Cemetery District SOI Area

The Colusa County General Plan recognizes Arbuckle as a separate community and encourages new development in ways that complement the existing community.²⁷

B. SOI Determinations on Present and Planned Land Use for Arbuckle Cemetery District Area

SOI 1-1] The present and planned land uses for the Arbuckle area will not impact the operation of the Arbuckle Cemetery and indicate that the services of the Cemetery District will continue to be needed in the future.

2.4.3 Present and Probable Need for Public Facilities and Services in the Arbuckle Cemetery District Area ²⁸

A. Municipal Service Background

The Arbuckle Cemetery District was started in 1921 and the cemeteries were in existence before that. The need for the Cemetery District will continue into the future. The District has adapted to the desire for cremation as a cost saving measure but continues to provide for burials as well.

B. SOI Determinations on Facilities and Services Present and Probable Need for Arbuckle Cemetery District

SOI 2-1] The Arbuckle Cemetery District provides adequate facilities and services to those in need of cemetery services and will continue to provide these services in the future.

4.4 Present Capacity of Public Facilities Present and Adequacy of Public Services ²⁹

A. Capacity Background

The Arbuckle Cemetery District has adequate facilities for both present and future needs.

²⁶ California Government Code Section 56425 (e) (1)

²⁷ Colusa County 2030 General Plan, Community Character Element, Page 4-4, 4-5.

²⁸ California Government Code Section 56425 (e) (2)

²⁹ California Government Code Section 56425 (e) (3)

B. SOI Determinations on Public Facilities Present and Future Capacity for Arbuckle Cemetery District

SOI 3-1] The Arbuckle Cemetery District has adequate land and facilities to serve the present and future needs of the Arbuckle community.

2.4.5 Social or Economic Communities of Interest for Arbuckle Cemetery District³⁰

A. Arbuckle Cemetery District Community Background

Arbuckle is a separate community with its own identity. The community has sewer and water services, schools, churches, a fire department and a small commercial area. The Cemetery District adds to the feeling of community.

B. SOI Determinations on Social or Economic Communities of Interest for Arbuckle Cemetery District

SOI 4-1] Arbuckle is a small community and has many services which add to the feeling of community.

2.4.6 Disadvantaged Unincorporated Community Status³¹

A. Disadvantaged Unincorporated Communities

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

B. Arbuckle Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] The Median Household Income in Arbuckle is reported to be \$69,893³²; compared to a State Median Household Income of \$78,672.³³ (Eighty percent of the State MHI is \$62,937.) Thus, Arbuckle would not be a Disadvantaged Unincorporated Community. However, household income data is difficult to determine for small unincorporated areas without a specific household survey.

³⁰ California Government Code Section 56425 (e)(4)

³¹ California Government Code Section 56425 (e)(5)

³² [Arbuckle, CA | Data USA](#), January 18, 2022.

³³ [Arbuckle, California \(CA\) income map, earnings map, and wages data \(city-data.com\)](#), January 18, 2022.

3 COLLEGE CITY CEMETERY DISTRICT

3.1 College City

The College City post office was established in 1873. Pierce Christian College located to the town on land willed to the college by Andrew Pierce in 1875; but it subsequently left in 1896, and its facilities were taken over by the local high school district. Currently, there is no college in College City. Its population was 290 at the 2010 US Census.

The Median Household Income in College City was \$51,363 as of July 1, 2021 compared to \$80,440 for the State of California; and the population was 294.³⁴

Students in College City attend schools in Arbuckle.

3.2 College City Cemetery District

3.2.1 *History of College City Cemetery District*³⁵

The College City Cemetery District was organized by the Colusa County Board of Supervisors under the Public Cemetery Act of 1982, Health and Safety Code of the State of California Sections 8890-9225.

3.3.2 *College City Cemetery District Facilities*

The Cemetery is located just north of College City on Main Street. The Cemetery consists of ten acres with fence, lawn, partly graveled roads and a storage building. The Cemetery was started in 1875; however, no perpetual records were maintained for burials. A plot map dated 1942 shows the lots sold, but does not indicate where the graves are located. In 2006-07, Hardy Harvester donated 1.56 acres to the District located north of the existing Cemetery property.³⁶

3.3.3 *College City Cemetery District Board of Directors*

The College City Cemetery District Board of Directors is as follows:³⁷

Carole Cain	7/8/2019-7/7/2023
Gary Cain	9/18/2018-9/17/2022
Janet Dawley	7/25/21-7/24/25
Bettina Oldham	7/25/21-7/24/25
VACANT	

The mailing address is College City Cemetery District, PO Box 1430, Arbuckle CA 95912.

³⁴ [College City, CA Profile: Facts & Data \(hometownlocator.com\)](#), January 19, 2021

³⁵ Colusa County Auditor-Controller, Annual Audit for the period ended June 30, 2020 for College City Cemetery District, Prepared by Patricia Pacot, Accountant Auditor I, January 21, 2020.

³⁶ Colusa County Auditor-Controller, Annual Audit for the period ended June 30, 2020 for College City Cemetery District, Prepared by Patricia Pacot, Accountant Auditor I, January 21, 2020.

³⁷ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

3.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The College City Cemetery District does not have a website. It would be good if the District could partner with another District or with Colusa County to have a webpage that meets the State requirements.

3.2.5 College City Cemetery District Fee Schedule

The College City Cemetery District did not supply a copy of the fee schedule to Colusa LAFCo in time for the publication of this report. This space is reserved for the inclusion of that information in the future.

3.2.6 College City Cemetery District Budget

The College City Cemetery District Budget is shown below in two separate tables, Revenue and Expenses. A budget is a plan for spending, the audit which follows shows actual funds received or spent.

COLLEGE CITY CEMETERY DISTRICT FUND #0380 BUDGET FISCAL YEAR 2021-2022				
	REVENUE ACCOUNT	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	55,603	52,738	62,712
4101001	SRAF PROP 1A R&T 100.06	-	-	-
410150	PROPERTY TAX Cur. Sup. Secured	1,193	1,372	985
410200	PROPERTY TAX Current Unsecured	5,279	5,295	5,162
410250	PROPERTY TAX Cur. Sup Unsecured	27	(35)	-
410300	PROPERTY TAX Prior Year Secured	-	(6)	-
410320	PROPERTY TAX Prior Year Supp. Sec.	108	170	90
410400	PROPERTY TAX Prior Year Unsec.	131	91	128
410450	PROPERTY TAX Prior Year Supp. Unsec.	-	1	-
410920	County In-Lieu Taxes	18	19	18
TOTAL	TAXES	62,359	59,645	69,095
441900	Interest	4,482	2,058	3,000
4419001	Interest Adj. to Market Value	40	-	-
442000	Rents & Cons-Other	-	-	-
452700	Fish and Game In-Lieu	-	-	-
454510	Homeowners Prop. Tax.	387	335	386
455800	Wildlife in-lieu	-	-	-
456023	Transfer from Co. Gen. Fund-SERV	1,931	1,486	2,799
468030	Grave Services	-	-	-
468031	Grave Services Non-Residence	-	-	-
468034	Stone Setting Fee	-	-	-
479321	Prior Year Insurance Dividend	-	104	-
479260	Sale of Lots and Graves	-	-	-
479261	Sale of Vaults and Liner	-	-	-
479310	Give and Donations	-	-	-
479360	Misc.-Other Revenue	2,400	1,800	2,400
479910	Transfers In	-	-	-
	TOTAL REVENUE	\$71,599	\$65,428	77,680

COLLEGE CITY CEMETERY DISTRICT FUND #0380 BUDGET FISCAL YEAR 2021-2022 APPROVED OCTOBER 27, 2021				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
51011	EXTRA HELP	-	-	-
51022	OASDI	-	-	-
51023	UNEMPLOYMENT INSURANCE	-	-	-
51035	WORKER'S COMPENSATION	-	-	-
53050	CLOTHING&PERSONAL SUPP	-	-	-
53060	COMMUNICATIONS	-	38	500
53090	HOUSEHOLD EXPENSE	-	-	-
53100	INSURANCE	1,000	1,000	1,000
53120	MAINTENANCE-EQUIPMENT	-	-	-
53121	MAINTENANCE-SOFTWARE	1,200	1,260	1,200
53130	MAINTENANCE-Structures, Implements Grounds	1,205	1,439	1,500
53150	MEMBERSHIPS	-	-	-
53163	FINANCE/LATE CHARGES	-	-	-
53170	OFFICE EXPENSE	-	-	-
53171	POSTAGE	-	-	-
53180	PROFESSIONAL/SPEC. SERVICE	23,000	20,700	*-
53190	PUBLICATIONS/LEGAL NOTICES	-	-	-
53200	RENTS, LEASES EQUIPMENT	-	-	-
53220	SMALL TOOLS & INSTRUMENTS	-	59	-
53229	INDIRECT OVERHEAD COSTS	1,610	1,486	2,799
53230	SPECIAL DEPARTMENT EXPEN.	-	43	100
53253	FUEL	-	-	-
53260	UTILITIES	1,453	2,409	2,500
57011	COMPUTER EQUIPMENT <\$5,000	-	-	-
57361	STRUCTURES & IMP. >5,000	7,025	-	2,500
57370	EQUIPMENT	-	-	-
	TOTAL EXPENDITURES	\$36,493	\$28,434	\$12,099
	NET INCOME/LOSS	\$35,106	\$36,994	\$65,581

*Unclear why no funds were budgeted for this account. Perhaps the budget will be amended at a later date. There is additional income available to pay for services.

3.2.7 College City Cemetery District Audit³⁸

The audit prepared by the office of the Colusa County Auditor-Controller reports that on June 30, 2020, The College City Cemetery District had \$215,330 on deposit with the Colusa County Treasurer. This included a General Fund of \$177,650, Endowment Fund of \$23,262 and Capital Improvement Fund of \$12,143.

On May 5, 1982, the Church of Christ donated \$12,188 to the College City Cemetery District for the purpose of establishing a trust fund. The Church designated the money to

³⁸ Colusa County Auditor-Controller, Annual Audit for the period ended June 30, 2020 for College City Cemetery District, Prepared by Patricia Pacot, Accountant Auditor I, January 21, 2020.

be used for (1) the construction of a maintenance building and (2) for and underground sprinkler system. The remainder shall be used for capital improvements only at the discretion of the Board of Trustees. The fund balance at June 30, 2020 was \$12,143.

The following table prepared by the Colusa County Auditor shows all of the funds for the College City Cemetery District:

COLLEGE CITY CEMETERY DISTRICT BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund # 03090			179,939
Cash on deposit with the County Treasurer Fund # 03091			23,253
Cash on deposit with the County Treasurer Fund # 03092			12,138
Total Cash on deposit with the County Treasurer			215,330
Gain/Loss Investment-Market Value GASB 31 Fund # 03090			69
Gain/Loss Investment-Market Value GASB 31 Fund # 03091			9
Gain/Loss Investment-Market Value GASB 31 Fund # 03092			5
Equipment			84,563
Structures and Improvements			65,893
Land (Information not available)			-
Total Assets			\$365,869
Liabilities			
Warrants Payable			2,358
Equity			
Fund Balance Assigned @7/1/19	# 03090	150,296	
Add/(Deduct) thru 6/30/20		27,354	177,650
Fund Balance Restricted @7/1/19	# 03091	22,599	
Add/(Deduct) thru 6/30/20		663	23,262
Fund Balance Assigned @7/1/19	# 03092	11,797	
Add/(Deduct) thru 6/30/20		346	12,143
Fixed Assets Investment @ 7/1/19		143,431	
Add/(Deduct) thru 6/30/20		7,025	150,456
Total Equity			\$363,511
Total Liabilities and Equity			\$365,869

The following table shows all of the funds for the College City Cemetery District:

COLLEGE CITY CEMETERY DISTRICT CHANGES IN EQUITY AS OF JUNE 30, 2020					
		# 03090	#03091	#03092	
	Fixed Assets	Balance Unassigned	Balance Restricted	Balance Assigned	Total
Bal @ 7/1/19	143,431	150,296	22,599	11,797	328,123
Add/(Deduct)	7,025	27,354	663	346	35,388
Balance @ 6/30/20	150,456	177,650	23,262	12,143	\$363,511

The following table is similar to a budget; however it shows funds that were actually collected and spent.

College City Cemetery District (General Fund #03090) Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$150,296
REVENUE	Actual	
Current Secured	55,603	
Current Supplemental Secured	1,193	
Current Unsecured	5,279	
Current Supplemental Unsecured	27	
Prior Year Supplemental Secured	108	
Prior Year Unsecured	131	
County In-Lieu Taxes	18	
Total Taxes	62,359	
Interest on cash in treasury	4,482	
Interest Adjusted to Market Value GASB 34	40	
Homeowners Property Tax Relief	387	
Transfer from County General Fund-SEV	1,931	
Grave Services	0	
Grave Services Non-Residence	0	
Sales of Lots and Graves	0	
Miscellaneous Revenue-Rebates	2,400	
Total Revenue	71,599	
DISBURSEMENTS	Actual	
Total Salaries and Benefits	-	
Communications	-	
Liability Insurance	1,000	
Maintenance of Equipment	-	
Maintenance of Software	1,200	
Maintenance of Structures/Grounds	1,205	
Office Expense	56	
Professional & Special Services	30,148	
Small Tools and Instruments	73	
Indirect Overhead Costs	1,931	
Utilities	1,607	
Structures/Improvements	7,025	
Total Disbursements	\$44,245	
Excess of Receipts over Disbursements		\$27,354
Available Cash in Colusa County Treasury, June 30, 2020		\$177,650

The following two tables show the special funds for the College City Cemetery District, the Endowment Fund and the capital improvement fund.

College City Cemetery District (Endowment Fund #03091) Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$22,599
Endowment Fund	0	
Endowment Fund Interest	658	
Interest Adjusted to Market Value	5	
Excess of Receipts over Disbursements Fund #03091		663
Available Cash in Colusa County Treasury, June 30, 2020		\$23,262

College City Cemetery District (Capital Improvement Fund #03092) Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$11,797
Capital Improvement Fund Interest	343	
Interest Adjusted to Market Value	3	
Excess of Receipts over Disbursements Fund # 03092		346
Available Cash in Colusa County Treasury, June 30, 2020		\$12,143

The audit concludes with the following statement of College City Cemetery District funds:

College City Cemetery District		
Available Cash in Colusa County Treasury, June 30, 2020		\$213,055
Includes General Reserve of #03090	\$177,650	
Includes General Reserve of #03091	\$23,262	
Includes General Reserve of #03092	\$12,143	

3.3 College City Cemetery District Municipal Service Review

3.3.1 Growth and Population Projections for the College City Cemetery District Area³⁹

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. College City Cemetery District Area Population Projections

College City had a population of 290 in 2010 and the population in 2020 was 292; so not a substantial change. This trend is likely to continue into the future.

B. MSR Determinations on Growth and Population Projections for the College City Cemetery District Area

MSR 1-1) College City is often included with Arbuckle so it is difficult to make population projections just for College City; however, the community is not expected to increase in population in the near future.

³⁹ California Government Code Section 56430. (a) (1)

3.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to College City Cemetery District⁴⁰

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFcos to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near College City Cemetery District

MSR 2-1) The Median Household Income in College City was \$51,363 as of July 1, 2021 compared to \$78,672 for the State of California; and the population was 294.⁴¹ Therefore, the Median Household Income was lower than 80% of the State Median Household Income which would be \$62,937; thus qualifying College City as a Disadvantaged Unincorporated Community.

2.3.3 Capacity and Infrastructure for College City Cemetery District

Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.⁴²

A. Infrastructure

The College City Cemetery has ten acres with a fence, lawn, partly graveled roads and a storage building.⁴³

⁴⁰ California Government Code Section 56430. (a) (2)

⁴¹ [College City, CA Profile: Facts & Data \(hometownlocator.com\)](https://www.colusacounty.org/colusa-ca-profile-facts-data), January 19, 2021

⁴² California Government Code Section 56430. (a) (3)

⁴³ Colusa County Auditor-Controller, Annual Audit for the period ended June 30, 2020 for College City Cemetery District, Prepared by Patricia Pacot, Accountant Auditor I, January 21, 2020.

B. MSR Determinations on Infrastructure for College City Cemetery District

MSR 3-1) The College City Cemetery District facilities are adequate for the needs of the District.

3.3.4 Financial Ability to Provide Services⁴⁴

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for College City Cemetery District

The College City Cemetery District had \$213,330 on deposit with the Colusa County Treasurer on June 30, 2020. The revenue for the 2019-2020 year was \$71,399 which was \$27,354 more than was spent so it appears that the Cemetery District has sufficient finances to continue operation.

B. MSR Determinations on Financing for College City Cemetery District

MSR 4-1) The College City Cemetery District has sufficient revenue to operate the District according to the Colusa County Auditor.

3.3.5 Status of and Opportunities for Shared Facilities⁴⁵

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

Cemetery Districts do not normally share facilities nor do they share facilities with other types of special districts. However, the College City Cemetery District does work with the Colusa County Auditor and Treasurer to have the annual audit and budget prepared and to process claims.

B. MSR Determinations on Shared Facilities for College City Cemetery District

MSR 5-1) The College City Cemetery District works with the Colusa County Auditor and Treasurer to process claims and prepare financial records.

3.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies⁴⁶

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The College City Cemetery District has a five member board of directors, with one vacancy at the time of this report. The District did not provide a copy of the fee schedule to Colusa LAFCo and does not have a website as required by State Law.

⁴⁴ California Government Code Section 56430. (a) (4)

⁴⁵ California Government Code Section 56430. (a) (5)

⁴⁶ California Government Code Section 56430. (a) (6).

B. MSR Determinations on Local Accountability and Governance

MSR 6-1 The College City Cemetery District is operated efficiently by the Board of Directors; however, there is a vacancy on the Board at the time of this report preparation. Board vacancies often indicate a lack of interest in the District which can lead to further problems in the future.

3.4 College City Cemetery District Sphere Of Influence Update

3.4.1 Recommendation for College City Cemetery District Sphere of Influence

The College City Cemetery District Sphere of Influence should remain the same as the District Boundary. The Cemetery District should be able to maintain its functions for the foreseeable future.

3.4.2 Present and Planned Land Uses in the College City Cemetery District Area, Including Agricultural and Open Space Lands⁴⁷

A. Colusa County General Plan and Zoning for College City Cemetery District SOI Area

The Colusa County General Plan and Zoning for the College City area recognizes College City as a community but ties it to Arbuckle for future development.

B. SOI Determinations on Present and Planned Land Use for College City Cemetery District Area

SOI 1-1] The College City area is not expected to grow substantially in the near future.

3.4.3 Present and Probable Need for Public Facilities and Services in the College City Cemetery District Area⁴⁸

A. Municipal Service Background

The College City Cemetery District is important to help College City maintain its identity as a separate community in addition to providing cemetery services.

B. SOI Determinations on Facilities and Services Present and Probable Need for College City Cemetery District

SOI 2-1] There is a need for the College City Cemetery District and the need is going to continue into the future.

3.4.4 Present Capacity of Public Facilities and Adequacy of Public Services⁴⁹

A. Capacity Background

According to the financial information available from the Colusa County Auditor, the College City Cemetery District is capable of meeting the needs of the area for cemetery services.

B. SOI Determinations on Public Facilities Present and Future Capacity for College City Cemetery District

SOI 3-1] The College City Cemetery District has sufficient funds and tax revenue to provide services for the foreseeable future.

⁴⁷ California Government Code Section 56425 (e)(1)

⁴⁸ California Government Code Section 56425 (e)(2)

⁴⁹ California Government Code Section 56425 (e)(3)

3.4.5 Social or Economic Communities of Interest for College City Cemetery District⁵⁰

A. College City Cemetery District Community Background

College City started out as a separate community but it has been linked with Arbuckle in many ways, including the Post Office use of Arbuckle as the address for the College City area. The College City Cemetery District is one of the last ways the community can preserve its identity as a separate town.

B. SOI Determinations on Social or Economic Communities of Interest for College City Cemetery District

SOI 4-1] The College City Cemetery District is important to the community not only to operate the Cemetery but also to show a separate organization just for College City.

3.4.6 Disadvantaged Unincorporated Community Status⁵¹

A. Disadvantaged Unincorporated Communities

A Disadvantaged Unincorporated Community (DUC) is a community where the Median Household Income is less than 80% of the State Median Household Income.

B. College City Cemetery District Disadvantaged Unincorporated Community Status

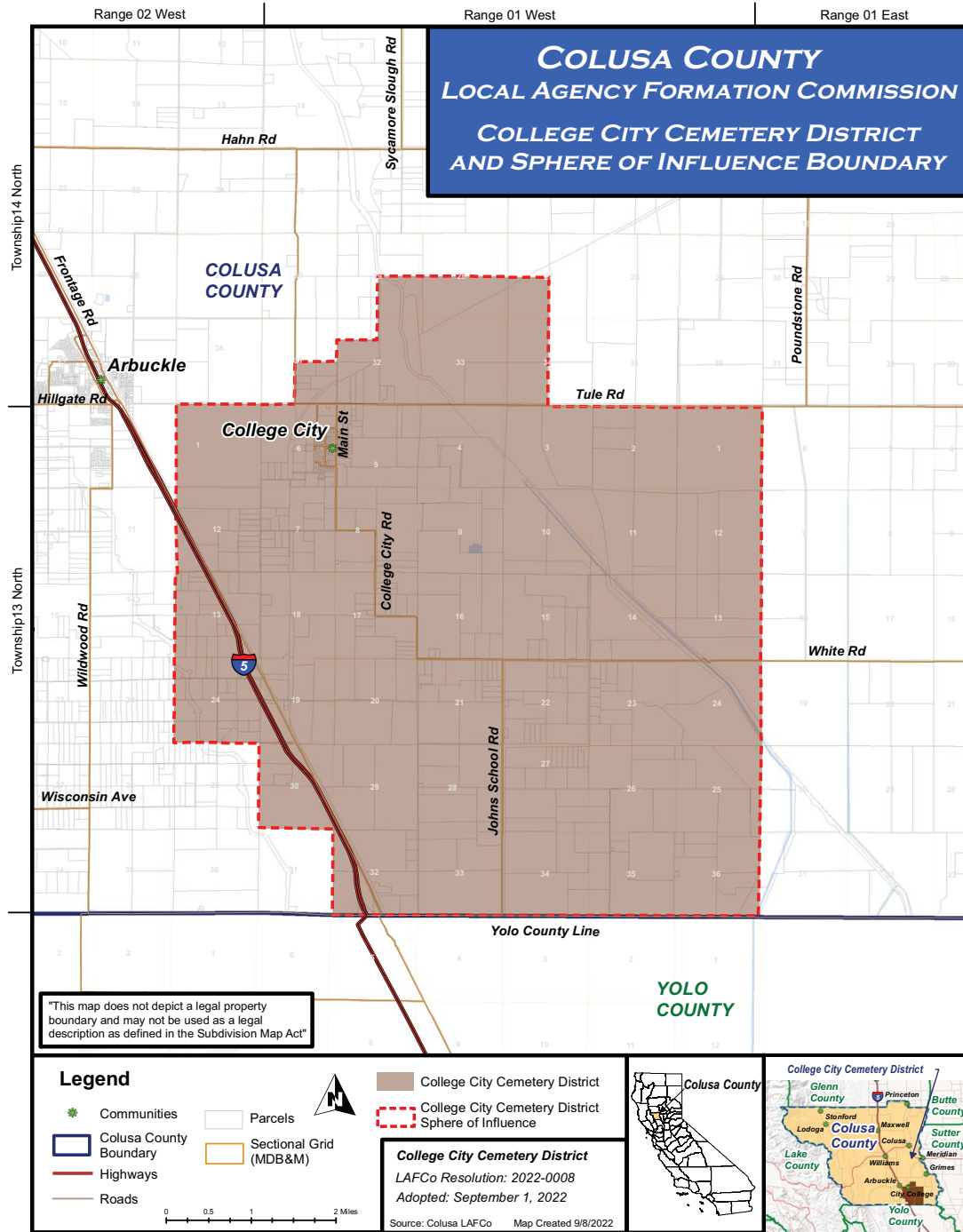
SOI 5-1] The Median Household Income in College City was \$51,363 as of July 1, 2021 compared to \$80,440 for the State of California; and the population was 294.⁵² Therefore, the Median Household Income was lower than 80% of the State Median Household Income which would be \$64,352; thus qualifying College City as a Disadvantaged Unincorporated Community.

⁵⁰ California Government Code Section 56425 (e) (4)

⁵¹ California Government Code Section 56425 (e) (5)

⁵² [College City, CA Profile: Facts & Data \(hometownlocator.com\)](https://www.collegecityca.gov/Community-Development/College-City-CA-Profile-Facts-&-Data-(hometownlocator.com)), January 19, 2021

3.5 College City Cemetery District Sphere of Influence Map



4 COLUSA CEMETERY DISTRICT

4.1 Colusa

4.1.1 City of Colusa History

The City of Colusa history dates back to 1850 as noted below:

*Founded in 1850, the City of Colusa was briefly known as Salmon Bend. Prior to its incorporation, the City was the site of an Indian village inhabited by a subgroup of the Wintun Indian Nation. One of the first Anglo-Saxon settlers was the Semple family. This group settled along the Sacramento River at present day Colusa and established a trading center for gold mining activities farther north in Trinity and Shasta Counties. River steamers could travel as far north as Red Bluff in the winter but could navigate only up to Colusa in the summer due to low water levels. Because Colusa was at the upper end of navigable waters during summer months, the town became a year-round center of commerce.*⁵³

4.1.2 City of Colusa Demographics

The City of Colusa had 6,411 residents as of April 1, 2020 and increase from the 2010 census which counted 5,971 residents.⁵⁴ The median household income in Colusa, CA in 2019 was \$51,364⁵⁵ or \$54,917, which was less than the median annual income of \$80,440 across the entire state of California.⁵⁶

4.1.3 City of Colusa Services

The City of Colusa has a full range of city services, elementary, middle and high schools, a medical center, commercial businesses, civic organizations and religious institutions. The City of Colusa is also the County Seat for Colusa County.

4.2 Colusa Cemetery District

4.2.1 Colusa Cemetery District History

The Colusa Cemetery District was organized on approval of the Colusa County Board of Supervisors on July 16, 1923. The District was formed under the Public Cemetery Act of 1921 and the Health and Safety Code of the State of California, Paragraphs No. 88990-9225.⁵⁷

⁵³ City of Colusa, General Plan, October 2007, Page 1.

⁵⁴ US Census Quick Facts, January 21, 2022.

⁵⁵ [Colusa, CA | Data USA](#), January 21, 2022

⁵⁶ <https://www.city-data.com/income/income-Colusa-California.html>, January 21, 2022.

⁵⁷ Colusa County Auditor-Controller, Colusa Cemetery District, Audit for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

4.2.2 Colusa Cemetery District Facilities⁵⁸

The Colusa Cemetery is located one-half mile west of Colusa on Wilson Avenue. This cemetery of 19 acres has fences, black top roads, lawns, and buildings. There is a 1,000 gallon water tank, a well with a 15horse power pump and equipment. The District planted 67 Italian Cypress trees in 2006. In 2008 the District constructed a building for a shop and office. In 2016 the Niche wall was completed.

The Holy Cross Cemetery is no longer part of the Cemetery District. This Cemetery is administered by the Catholic Church Diocese as of April 1999.

The District would like to install a new sprinkler system as explained on the District website:

Currently the cemetery is operating on a sprinkler system from the 1940's and is in the process of installing an energy and water efficient sprinkler system; however the cost of upgrading exceeds the funds designated for the project. The Sprinkler system and installation will cost an estimated 320,000.00 dollars. The cemetery is currently researching grants and other means to fund the project with little success. The Cemetery Districts Goal is to complete the project by 2020.

Colusa is a lovely community that comes together when in need and we are asking the community to help raise funds to complete the Sprinkler System. All donations are tax deductible and can be made to Colusa Cemetery District at 1974 Wilson Avenue, Colusa.⁵⁹

4.2.3 Colusa Cemetery District Board of Directors⁶⁰

The Colusa Cemetery District Board of Trustees is as follows:⁶¹

Frank Miller, Chairman	03/9/18-03/8/22
Janice Bell	12/9/21-12/8/25
Laurie Waters	8/31/21-1/26/23
VACANT	
VACANT	

The mailing address is Colusa Cemetery District, 1974 Wilson Ave., Colusa CA 95932.

⁵⁸ Colusa County Auditor/Controller, Colusa Cemetery District, Audit for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

⁵⁹ Colusa Cemetery District, <https://colusacemeterydistrict.com/sprinkler-system-project>, January 22, 2022.

⁶⁰ Colusa County Auditor-Controller, Colusa Cemetery District, Audit for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

⁶¹ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

4.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Colusa Cemetery District has a website at <https://colusacemeterydistrict.com/>; however, it does not have all of the required information.

4.2.5 Colusa Cemetery District Fee Schedule

Colusa Cemetery District Price Chart Approved September 18, 2018					
	Cremation	Full	Niche Spaces		
Space	\$280.00 (1/4 space)	\$1,120.00	Tier 5	\$1,350	The Purchase of a Niche space includes one small bronze plaque. All plaques must go thru the Headstone Application and Authorization" process.
Endowment	\$250.00	\$350.00	Tier 4	\$1,250	
Open/Close	\$600.00	\$910.00	Tier 3	\$1,150	
Vault	\$120.00	\$480.00	Tier 2	\$1,050	
Tax	\$8.70	\$34.80	Tier 1	\$950	
Paperwork	\$25.00	\$25.00			
			Niche Endowment	\$120.00	
Non Resident	\$380.00	\$380.00	Open/Close	\$600.00	
			Paperwork	\$25.00	
Extras					
Set up					\$250.00
Multiple Burial Fee					\$150.00
Research					\$25.00
Marker Vase					\$20.00
60 Day Hold (non-refundable)					\$220.00
Copies (per page)					\$0.50
Headstone Options					
Standard Headstone Foundation					\$250.00
Double Headstone Foundation					\$300.00
Permit to Set Headstone					\$75.00
Disposal of Headstone					\$50.00
Niche Plaque					\$300.00
Holiday or Saturday Service					
Cremation Service					\$500.00
Full Saturday Service					\$700.00
Disinterment					
Cremation Disinterment					\$1,500.00
Full disinterment					\$3,00.00

ENDOWMENT Care: This is an Endowment Care Interment Property (S8741)

4.2.6 Colusa Cemetery District Budget

A budget is a plan for spending, the audit will show how funds were actually spent. The Colusa Cemetery District Budget for 2021-2022 is shown below in two tables, one for income and one for expenses.

Colusa Cemetery District Fund #03100 Budget Fiscal Year 2021-2022		
	Revenue Account	2021-22 Final Budget
410100	Property Tax-Current Secured	155,503
4101001	SRAF PROP 1A R&T 100.06	-
410150	PROPERTY TAX Cur. Sup. Secured	3,000
410200	PROPERTY TAX Current Unsecured	13,000
410250	PROPERTY TAX Cur. Sup Unsecured	-
410300	PROPERTY TAX Prior Year Secured	-
410320	PROPERTY TAX Prior Year Supp. Sec.	-
410400	PROPERTY TAX Prior Year Unsec.	-
410450	PROPERTY TAX Prior Year Supp. Unsec.	-
410920	County In-Lieu Taxes	48
TOTAL	TAXES	171,551
441900	Interest	5,000
4419001	Interest Adj. to Market Value	-
442000	Rents & Cons-Other	-
452700	Fish and Game In-Lieu	20
454510	Homeowners Prop. Tax.	600
455800	Wildlife in-lieu	300
456023	Transfer from Co. Gen. Fund-SERV	13,688
468030	Grave Services	15,000
468031	Grave Service Non-Residence	3,000
468034	Stone Setting Fee	2,000
479260	Sale of Lots and Graves	3,000
479261	Sale of Vaults and Liner	15,000
479310	Give and Donations	5,000
479321	Prior Year Insurance Dividend	294
479360	Misc.-Other Revenue	3,000
479910	Transfers In	-
TOTAL REVENUE		\$237,453

Colusa Cemetery District Fund #03100 Budget Fiscal Year 2021-2022		
	EXPENDITURES	2021-22 Final Budget
51010	SALARIES AND WAGES	95,201
51011	EXTRA HELP	25,000
51012	OVERTIME	2,000
51022	OASDI	7,000
51023	UNEMPLOYMENT INSURANCE	1,500
51030	GROUP INSURANCE-HEALTH	24,000
51031	GROUP INSURANCE-LIFE	150
51035	WORKER'S COMPENSATION	5,279
53050	CLOTHING&PERSONAL SUPP	500
53060	COMMUNICATIONS	3,500
53061	COMMUNICATIONS-Cell and Page	1,000
53090	HOUSEHOLD EXPENSE	1,000
53100	INSURANCE	6,185
53120	MAINTENANCE-EQUIPMENT	7,000
53121	MAINTENANCE-SOFTWARE	500
53130	MAINTENANCE-Structures, Implements Grounds	7,000
53140	MEDICAL, DENTAL AND LAB SUPPLIES	50
53150	MEMBERSHIPS	150
53160	MISC EXPENSE	500
53163	FINANCE/LATE CHARGES	-
53170	OFFICE EXPENSE	1,500
53171	POSTAGE	150
53180	PROFESSIONAL/SPEC. SERVICE	6,000
53190	PUBLICATIONS/LEGAL NOTICES	300
53200	RENTS, LEASES EQUIPMENT	-
53220	SMALL TOOLS & INSTRUMENTS	3,000
53229	INDIRECT OVERHEAD COSTS	13,688
53230	SPECIAL DEPARTMENT EXPEN.	6,000
53231	SOFTWARE	300
53250	TRANSPORTATION AND TRAVEL	500
53251	EDUCATION AND TRAINING	500
53253	FUEL	4,000
53260	UTILITIES	8,000
55341	REFUNDS AND REBATES	500
57057	CAMERA/EQUIPMENT <\$5,000	500
59452	TRANSFERS OUT	-
57361	STRUCUTRES & IMP. >5,000	5,000
TOTAL EXPENDITURES		237,453
NET INCOME/LOSS		

4.2.7 Colusa Cemetery District Audit⁶²

The audit for the Colusa Cemetery District was prepared by the Colusa County Auditor's Office. The Colusa Cemetery District has four different funds; all shown on the table below:

COLUSA CEMETERY DISTRICT BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund #03100 General Fund			252,789
Cash on deposit with the County Treasurer Fund #03100 Imprest Cash			25
Cash deposit with the County Treasurer Fund #03101 Endowment Fund			128,032
Cash deposit County Treasurer Fund #03102 Capital Improvement Fund			203,487
Cash on deposit with the County Treasurer Fund #03103 Vault Sales Tax			89
Cash on deposit with the County Treasurer			584,422
Gain/Loss Investment-Market Value GASB 31 Fund #03100			97
Gain/Loss Investment-Market Value GASB 31 Fund #03101			50
Gain/Loss Investment-Market Value GASB 31 Fund #03102			79
Gain/Loss Investment-Market Value GASB 31 Fund #03103			0
Equipment			179,085
Structures and Improvements Niche			197,596
Land			10,341
Total Assets			\$971,670
Liabilities			
Warrants Payable			1,944
Equity			
General Fund Balance Assigned @7/1/19	#03100	25	
Add/(Deduct) thru 6/30/20		-	25
General Fund Balance Unassigned @7/1/19	#03100	209,353	
Add/(Deduct) thru 6/30/20		41,589	250,942
Permanent Fund Balance Restricted @7/1/19	#03101	117,426	
Add/(Deduct) thru 6/30/20		10,656	128,082
Capital Proj. Fund Bal. Assigned @7/1/19	#03102	197,777	
Add/(Deduct) thru 6/30/20		5,789	203,566
Spec. Rev. Fund Balance Assigned @7/1/19	#03103	291	
Add/(Deduct) thru 6/30/20		(202)	89
Fixed Assets Investment @ 7/1/19		\$384,831	
Add/(Deduct) thru 6/30/20		2,191	387,022
Total Equity			\$969,726
Total Liabilities and Equity			\$971,670

⁶² Colusa County Auditor/Controller, Colusa Cemetery District, Audit for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

Colusa Cemetery District Changes in Equity as of June 30, 2020					
		#3101	#03100,02,03	#03100	
	Investment Fixed Assets	Balances Restricted	Balance Assigned	Balance Unassigned	Total
Balance @7/1/19	\$384,831	\$117,426	\$198,093	\$209,353	\$909,703
Add/(Deduct)	2,191	10,656	5,587	41,589	60,023
Balance @6/30/20	\$387,022	\$128,082	\$203,680	\$250,942	\$969,726

The following table is similar to a budget except that it shows funds actually received and spent.

Colusa Cemetery District General Fund (#03100) Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$209,353
REVENUE	Actual	
Current Secured	152,454	
Current Supplemental Secured	3,204	
Current Unsecured	14,174	
Current Supplemental Unsecured	72	
Prior Year Secured	325	
Prior Year Supplemental Secured	394	
Prior Year Unsecured	1	
County In-Lieu Taxes	49	
Total Taxes	170,673	
Interest	5,751	
Interest Adjusted to Market Value GASB 34	57	
Homeowners Property Tax Relief	1,039	
Fish \$ Game In Lieu	20	
Wildlife In-Lieu Federal	391	
Transfer from County General Fund	7,412	
Grave Services	14,260	
Grave Services Non-Residence	2,800	
Graves Services-Set up	1,750	
Plot Marker Fee	1,800	
Sales of Lots and Graves	12,173	
Sale of Vaults and Liners	2,970	
Miscellaneous Revenue-Refund	2,894	
Total Revenue	\$223,990	

Colusa Cemetery District Fund General Fund #03100 Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
DISBURSEMENTS	Actual	
Salaries and Wages	\$76,008	
Extra Help	12,112	
Overtime	450	
OASDI	6,731	
Unemployment Insurance	1,631	
Group Insurance-Health	20,528	
Group Insurance-Life	105	
Workers Compensation Insurance	5,449	
Total Salaries and Benefits	123,014	
Clothing & Personal Supplies	215	
Communications	2,913	
Communications-Cell/Pager	680	
Household Expense	1,006	
Liability Insurance	4,657	
Maintenance of Equipment	5,754	
Maintenance-Software	258	
Maintenance of Structures/Grounds	7,992	
Misc. Expense	266	
Office Expense	893	
Postage	41	
Professional & Special Services	3,803	
Publications and Legal Notices	105	
Small Tools and Instruments	1,780	
Indirect Overhead Costs	7,412	
Special Department Expenses	5,799	
Software	340	
Transportation and Travel	382	
Education and Training	728	
Fuel	2,023	
Utilities	7,341	
Sales and Use Tax	300	
Refunds and Rebate-Plots	2,545	
Camera Equipment	0	
Miscellaneous equipment	1,979	
Total Fund 03100 Disbursements	182,401	
Excess of Receipts over Disbursements Fund 03100		41,589
Available Cash in Colusa County Treasury, June 30, 2020		250,942

The following three tables show the funds in the special accounts for the Colusa Cemetery District.

COLUSA CEMETERY DISTRICT ENDOWMENT FUND #03101 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30,2020		
Available cash in County Treasury, July 1, 2019		\$117,426
Sale of Lots and Graves	7,190	
Interest	3,438	
Interest adjusted to Market Value	28	
Transfer interest to Fund 03101		
Excess of receipts over disbursements Fund 03101		10,656
Available Cash in Colusa County Treasury, June 30, 2020		\$128,082

COLUSA CEMETERY DISTRICT IMPROVEMENT FUND #03102 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30,2020		
Available cash in County Treasury, July 1, 2019		\$197,777
Capital Improvement Fund Interest	5,747	
Gifts and Donations		
Interest Adjusted to Market Value	42	
Transferred to General Fund	-	
Excess of Receipts over Disbursements Fund 006142		5,789
Available Cash in Colusa County Treasury, June 30, 2020		\$203,566

VAULT SALES TAX FUND #03103 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30,2020		
Available cash in County Treasury, July 1, 2019		\$291
Vault Sales Tax	482	
Sales Tax Remitted to State of California	(693)	
Interest Earned	9	
Interest Adjusted to Market Value		
Excess of Receipts over Disbursements		(202)
Available Cash in Colusa County Treasury, June 30, 2020		\$89

4.3 Colusa Cemetery District Municipal Service Review

4.3.1 Growth and Population Projections for the Colusa Cemetery District Area⁶³

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Colusa Cemetery District Area Population Projections

Colusa LAFCo made the following determinations regarding growth for the City of Colusa:⁶⁴

c) Residential development potential in the City limits is significant. The City approved development plans in the last decade for Sunrise Landing where the early phases of construction are underway and 279 housing units are approved, as well as two inactive projects, Colusa Crossings with 1,300 housing units approved, and Riverbend with 367 housing units approved. Another 783 housing units could be built on vacant lands within the city limits, according to the City's 2020 General Plan Housing Element. Other development potential in the City limits includes accessory dwelling units and subdivisions on underutilized residential lands.

d) Development potential in the existing SOI includes a proposal south of the high school for 161-acre Brookins Ranch Estates where 600 homes and a fire station are proposed, and an active proposal for a 13-acre Cheney-Wilson subdivision where 34 homes are proposed and annexation has been initiated.

B. MSR Determinations on Growth and Population Projections for the Colusa Cemetery District Area

MSR 1-1) The City of Colusa, which is within the Colusa Cemetery District, can expect growth in residential development and population because the City can supply urban services such as sewer and water and police protection.

4.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Colusa Cemetery District⁶⁵

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

⁶³ California Government Code Section 56430. (a) (1)

⁶⁴ Colusa LAFCo, Resolution 2021-0002 City of Colusa Municipal Service Review April 1, 2021.

⁶⁵ California Government Code Section 56430. (a) (2)

SB 244 also requires LAFCOs to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near Colusa Cemetery District

MSR 2-1) The median household income in Colusa, CA in 2019 was \$51,364⁶⁶ or \$54,917, which was less than the median annual income of \$80,440 across the entire state of California;⁶⁷ and also less than 80% of the Median Household Income (\$64,352). Therefore, Colusa could be considered a Disadvantaged community.

4.3.3 Capacity and Infrastructure

*Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.*⁶⁸

A. Infrastructure

The Colusa Cemetery is located one-half mile west of Colusa on Wilson Avenue. This cemetery of 19 acres has fences, black top roads, lawns, and buildings. There is a 1,000 gallon water tank, a well with a 15horse power pump and equipment. The District planted 67 Italian Cypress trees in 2006. In 2008 the District constructed a building for a shop and office. In 2016 the Niche wall was completed.⁶⁹

B. MSR Determinations on Infrastructure for Colusa Cemetery District

MSR 3-1) The infrastructure and facilities owned by the Colusa Cemetery District are adequate for the needs of the District.

MSR 3-2) The Colusa Cemetery District is working on a funding campaign to redo the sprinkler system for the Cemetery.⁷⁰

⁶⁶ [Colusa, CA | Data USA](https://www.city-data.com/datausa/population/colusa-ca), January 21, 2022

⁶⁷ <https://www.city-data.com/income/income-Colusa-California.html>, January 21, 2022.

⁶⁸ California Government Code Section 56430. (a) (3)

⁶⁹ Colusa County Auditor/Controller, Colusa Cemetery District, Audit for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

⁷⁰ Colusa Cemetery District, <https://colusacemeterydistrict.com/sprinkler-system-project>, January 22, 2022.

4.3.4 Financial Ability to Provide Services⁷¹

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Colusa Cemetery District

The fee schedule, budget and audit for the Colusa Cemetery District are shown above in this report. The District has a good financial position.

B. MSR Determinations on Financing for Colusa Cemetery District

MSR 4-1) The Colusa Cemetery District took in more money than was paid out in Budget Year 2020-2021 and has a good financial position.

4.3.5 Status of and Opportunities for Shared Facilities⁷²

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Colusa Cemetery District cannot share cemetery facilities with other districts; however, the District does work with the County of Colusa to process financial transactions. The District does have a website and it would be beneficial if the District could assist other cemetery district to develop their own websites or share a website.

B. MSR Determinations on Shared Facilities for Colusa Cemetery District

MSR 5-1) The Colusa Cemetery District works with the County of Colusa to process financial transactions and the County prepares the annual audit for the District.

4.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies⁷³

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Colusa Cemetery District has a five-member Board of Directors and two staff people, a District Manager/Secretary to the Board and a Grounds Keeper.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1) The Colusa Cemetery District has a five-member Board of Directors. Vacancies on the Board of Directors should be filled as soon as possible.

MSR 6-2) The Colusa Cemetery District has a website but the website does not include all the elements required by the State Law.

⁷¹ California Government Code Section 56430. (a) (4)

⁷² California Government Code Section 56430. (a)(5)

⁷³ California Government Code Section 56430. (a)(6).

- MSR 6-3) The Colusa Cemetery District is working with the community to raise funds for a new sprinkler system.

4.4 Colusa Cemetery District Sphere of Influence Update

4.4.1 Recommendation for Colusa Cemetery District Sphere of Influence

The Sphere of Influence for the Colusa Cemetery District should be the same as the District boundary.

4.4.2 Present and Planned Land Uses in the Colusa Cemetery District Area, Including Agricultural and Open Space Lands ⁷⁴

A. Colusa County General Plan and Zoning for Colusa Cemetery District SOI Area

The City of Colusa General Plan governs the land within the City of Colusa and the County of Colusa General Plan governs the land use within the County area of the Colusa Cemetery District. Development will occur mostly within the City of Colusa.

B. SOI Determinations on Present and Planned Land Use for Colusa Cemetery District Area

- SOI 1-1] The land within the City of Colusa will provide most of the income for the Colusa Cemetery District.

4.4.3 Present and Probable Need for Public Facilities and Services in the Colusa Cemetery District Area ⁷⁵

A. Municipal Service Background

The need for the Colusa Cemetery District and Cemetery will continue into the future. The District provides a service to the public and it is beneficial to have various cost options available.

B. SOI Determinations on Facilities and Services Present and Probable Need for Colusa Cemetery District

- SOI 2-1] The Colusa Cemetery District facilities and services will be needed now and in the future. The District is making plans to keep the facilities maintained in the future by raising funds for a new water system.

4.4.4 Present Capacity of Public Facilities Present and Adequacy of Public Services ⁷⁶

A. Capacity Background

The Colusa Cemetery District has adequate facilities for the present and for the future. It is anticipated that more people will use cremation services in the future and this will expand the capacity of the Colusa Cemetery.

B. SOI Determinations on Public Facilities Present and Future Capacity for Colusa Cemetery District

- SOI 3-1] The Colusa Cemetery District has adequate facilities for the present and future needs of the District.

⁷⁴ California Government Code Section 56425 (e)(1)

⁷⁵ California Government Code Section 56425 (e)(2)

⁷⁶ California Government Code Section 56425 (e)(3)

4.4.5 Social or Economic Communities of Interest for Colusa Cemetery District⁷⁷

A. Colusa Cemetery District Community Background

The City of Colusa can be considered a full-service community and a cemetery district is one of the services that would be expected in such a community. The Colusa Cemetery District no longer service the Catholic Cemetery so it cannot unify the entire community.

B. SOI Determinations on Social or Economic Communities of Interest for Colusa Cemetery District

SOI 4-1] The Colusa Cemetery District is a unifying force within the Colusa community and the campaign to raise funds for a new water system will also serve to unite the community.

4.4.6 Disadvantaged Unincorporated Community Status⁷⁸

A. Disadvantaged Unincorporated Communities

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

B. Colusa Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] The median household income in Colusa, CA in 2019 was \$54,917⁷⁹, which was less than the median annual income of \$78,672 across the entire state of California;⁸⁰ and also less than 80% of the Median Household Income (\$62,917). Therefore, Colusa could be considered a Disadvantaged community.

⁷⁷ California Government Code Section 56425 (e)(4)

⁷⁸ California Government Code Section 56425 (e)(5)

⁷⁹ [Colusa, CA | Data USA](#), January 21, 2022

⁸⁰ <https://www.city-data.com/income/income-Colusa-California.html>, January 21, 2022.

5 CYPRESS HILL CEMETERY DISTRICT

5.1 Lodoga

Lodoga (also Ladoga) is a census-designated place in Colusa County. It lies at an elevation of 1237 feet. Lodoga's population was 197 at the 2010 census. Lodoga's population is now 165 people. Since 2020, it has had a population decline of 27.0%.⁸¹ There is no income data specifically for Lodoga. The Median Household Income for Colusa County was \$59,401 compared to \$75,235 for the State of California for the years 2015-2019.⁸²

5.2 Cypress Hill Cemetery District

5.2.1 Cypress Hill Cemetery District History

The Cypress Hill Cemetery District was approved by the Colusa County Board of Supervisors on July 26, 1923 under the Public Cemetery Act of 1921 and the Health and Safety code of the State of California, Paragraphs No. 8890-9225.⁸³

5.2.2 Cypress Hill Cemetery District Facilities⁸⁴

The Cypress Hill Cemetery is located one-half mile west of Lodoga and consists of four acres. The Cemetery was originally started in 1877 and was located on what is now East Park Reservoir. In 1910, the remains were moved to the present site. The grounds are gravel soil with trees and shrubs.

The local residents and relatives of the deceased open and close the graves as needed, and provide their own markers. The District Clerk makes a record of each burial in their books.

5.2.3 Cypress Hill Cemetery District Board of Trustees

The trustees of the Cypress Hill Cemetery District are as follows.⁸⁵

Ralph Minto	3/8/20-3/7/24
Kirk Kirchgatter	4/7/19-4/6/23
Vacant	

It is always unfortunate to have a vacancy on the Board of Trustees. It is hoped that the Board of Supervisors can find someone to fill this position in the near future. The Mailing Address for the Cypress Hill Cemetery District is 2766 Lodoga Stonyford Road, Stonyford, CA 95979.

⁸¹ [Best Places to Live in Lodoga, California](#), January 19, 2022.

⁸² US Census Bureau Quick Facts, January 31, 2022.

⁸³ Colusa County Auditor-Controller, Cypress Hill Cemetery District Annual Audit for the Period ended June 30, 2020, Patricia Pacot, Accountant Auditor 1, January 26, 2021.

⁸⁴ Colusa County Auditor-Controller, Cypress Hill Cemetery District Annual Audit for the Period ended June 30, 2020, Patricia Pacot, Accountant Auditor 1, January 26, 2021.

⁸⁵ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

5.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Cypress Hill Cemetery District would have to pay someone to maintain a website for the District.

5.2.5 Cypress Hill Cemetery District Fee Schedule

The Cypress Hill Cemetery District does not have a fee schedule since local residents and relatives of the deceased open and close the graves as needed and provide their own markers.

5.2.6 Cypress Hill Cemetery District Budget

It appears that the Cypress Hill Cemetery District does not have a budget. The Colusa County Auditor ⁸⁶ reports that the District had \$15,997 on deposit with the Colusa County Treasurer which included a general reserve of \$12,705. The District does not have any insurance.

In fiscal year 2016-17 the District received a donation of \$17,500 to repair and grade the road from Lodoga Stonyford Road north to the cemetery and to pave the parking area in from of the cemetery. As of fiscal year 2019-2020, \$4,795 had been expended on the road and parking lot project.

⁸⁶ Colusa County Auditor-Controller, Cypress Hill Cemetery District Annual Audit for the Period ended June 30, 2020, Patricia Pacot, Accountant Auditor 1, January 26, 2021.

5.2.7 Cypress Hill Cemetery District Audit

The Cypress Hill Cemetery District Audit is prepared by the Colusa County Auditor-Controller's staff. The following three tables show the amount of funds the District has on hand and how the funds were spent in the 2019-2020 fiscal year.

CYPRESS HILL CEMETERY DISTRICT (#03110-03111) BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund #03110			15,997
Cash on deposit with the County Treasurer Fund #03111			0
Gain/Loss Investment-Market Value GASB 31			5
Equipment			5,013
Structures and Improvements			5,027
Land			0
Total Assets			\$26,042
Liabilities			
Warrants Payable			\$750
Equity			
Fund Balance Restricted @7/1/19	#03110	\$17,500	
Add/(Deduct) thru 6/30/20		(4,795)	\$12,705
Fund Balance Available@7/1/19	#03110	\$1,848	
Add/(Deduct) thru 6/30/20		\$699	\$2,547
Fixed Assets Investment @ 7/1/19	#03110	\$10,040	
Add/(Deduct) thru 6/30/20		0	10,040
Total Equity			\$25,292
Total Liabilities and Equity			\$26,042

CYPRESS HILL CEMETERY DISTRICT CHANGES IN EQUITY AS OF JUNE 30, 2020				
	Invest Fixed Assets	Fund Balance Restricted	Fund Balance Available	Total
Balance @7/1/19	\$10,040	\$17,500	\$1,848	\$29,388
Add/(Deduct)	0	(4,795)	\$699	(4,096)
Balance @6/30/20	\$10,040	\$12,705	\$2,547	\$25,292

The following table is similar to a budget; however, the table shows actual funds received and expended for the year of the audit.

Cypress Hill Cemetery District Fund (#03110-03111) General Fund #03110 Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$19,348
REVENUE	Actual	
Current Secured	3,145	
Current Supplemental Secured	66	
Current Unsecured	292	
Current Supplemental Unsecured	1	
Prior Year Supplemental Secured	7	
Prior Year Unsecured	8	
County In-Lieu Taxes	1	
Total Taxes	3,520	
Interest on cash in treasury	571	
Interest Adjusted to Market Value GASB 34	2	
Homeowners Property Tax Relief	21	
Timber Yield Loss	21	
Transfer from County General Fund-Serve	369	
Total Revenue	\$4,504	
DISBURSEMENTS	Actual	
Professional & Special Services	3,386	
Professional & Special Services- Parking Lot Improvements	4,795	
Indirect Overhead Costs	369	
Utilities	50	
Total Disbursements	8,600	
Excess of Receipts over Disbursements		(4,096)
Available Cash in Colusa County Treasury, June 30, 2020		\$15,252

5.3 Cypress Hill Cemetery District Municipal Service Review

5.3.1 Growth and Population Projections for the Cypress Hill Cemetery District Area⁸⁷

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Cypress Hill Cemetery District Area Population Projections

The population of Lodoga has declined in recent years and is expected to decline further in the future.

B. MSR Determinations on Growth and Population Projections for the Cypress Hill Cemetery District Area

MSR 1-1) The population of Lodoga has declined in the past ten years and is expected to decline further in the future.

⁸⁷ California Government Code Section 56430. (a) (1)

5.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Cypress Hill Cemetery District⁸⁸

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status
SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFcos to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near Cypress Hill Cemetery District

MSR 2-1) The determination of DUC status is based on Median Household Income. The Median Household Income for Colusa County is \$59,401 which is just below 80% of the California State MHI (\$75,235) which would be \$60,188. Therefore, Lodoga can be considered a Disadvantaged Unincorporated Community.

5.3.3 Cypress Hill Cemetery District Capacity and Infrastructure

Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.⁸⁹

A. Infrastructure

The Cypress Hill Cemetery District has received funds to improve the road to the Cemetery and the parking lot.

B. MSR Determinations on Infrastructure for Cypress Hill Cemetery District

MSR 3-1} The Cypress Hill Cemetery District has improved the road to the Cemetery and the parking lot at the Cemetery.

⁸⁸ California Government Code Section 56430. (a) (2)

⁸⁹ California Government Code Section 56430. (a) (3)

5.3.4 Cypress Hill Cemetery District Financial Ability to Provide Services⁹⁰

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Cypress Hill Cemetery District

The Cypress Hill Cemetery District received \$4,504 in revenue in 2019-2020 as shown in the audit report above. The District also has funds carried over from previous years. Although this is not a large sum of money it should be adequate to maintain the District as it is currently operated.

B. MSR Determinations on Financing for Cypress Hill Cemetery District

MSR 4-1) The Cypress Hill Cemetery District has a small income of approximately \$4,500 per year from taxes. This should be adequate for the District since burials depend on family and friends for labor and there are few other expenses.

5.3.5 Status of and Opportunities for Shared Facilities⁹¹

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Cypress Hill Cemetery District cooperates with the County of Colusa to prepare the annual audit required by the State Law.

B. MSR Determinations on Shared Facilities for Cypress Hill Cemetery District

MSR 5-1) The Cypress Hill Cemetery District cooperates with the County of Colusa to have the annual audit prepared by the County Auditor-Controller's office.

5.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies⁹²

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Cypress Hill Cemetery District has a vacancy on the Board of Trustees and a small income from taxes. This could make it difficult for the District to continue operation in the future. However, the District has few expenses since friends and relatives do the work of burials when required.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1 The Cypress Hill Cemetery District should make every effort to maintain a full three member Board of Trustees.

⁹⁰ California Government Code Section 56430. (a) (4)

⁹¹ California Government Code Section 56430. (a)(5)

⁹² California Government Code Section 56430. (a)(6).

- MSR 6-2 The Cypress Hill Cemetery District should work with the County of Colusa to prepare an annual budget even though expenses are small.
- MSR 6-3 The Cypress Hill Cemetery District should work with the other cemetery districts to see if the District could participate with other districts in a website at a low cost.

5.4 Cypress Hill Cemetery District Sphere Of Influence Update

5.4.1 Recommendation for Cypress Hill Cemetery District Sphere of Influence

At this time the recommendation for the Cypress Hill Cemetery District is that the Sphere of Influence be the same as the District boundary. At some time in the future, if the District is unable to maintain a full three-member Board of Trustees and funds are further reduced, the District might have to have a zero sphere of influence and be combined with another cemetery district.

5.4.2 Present and Planned Land Uses in the Cypress Hill Cemetery District Area, Including Agricultural and Open Space Lands⁹³

A. Colusa County General Plan and Zoning for Cypress Hill Cemetery District SOI Area

In the Colusa County General Plan, Lodoga is linked with Stonyford and Century Ranch in the community description and policies. The area plan for Stonyford and Lodoga was prepared in 1983. The area is expected to remain in large parcels and open space.⁹⁴

B. SOI Determinations on Present and Planned Land Use for Cypress Hill Cemetery District Area

- SOI 1-1] The present and planned land use for the Cypress Hill Cemetery area is expected to stay the same, large parcels used primarily for grazing.

5.4.3 Present and Probable Need for Public Facilities and Services in the Cypress Hill Cemetery District Area⁹⁵

A. Municipal Service Background

The Lodoga area does not have a lot of public facilities and services so the Cemetery is important to the community.

B. SOI Determinations on Facilities and Services Present and Probable Need for Cypress Hill Cemetery District

- SOI 2-1] The Cypress Hill Cemetery has already been moved once (away from Stony Gorge Reservoir) so it will be up to residents of the area to maintain it so that it would not get relocated in the future.

⁹³ California Government Code Section 56425 (e) (1)

⁹⁴ Colusa County General Plan, Community Character Element, pages 4-9, 4-10.

⁹⁵ California Government Code Section 56425 (e) (2)

5.4.4 Cypress Hill Cemetery District Present Capacity of Public Facilities and Adequacy of Public Services⁹⁶

A. Capacity Background

The four acres of the Cypress Hill Cemetery are adequate because the Cemetery is not used too often.

B. SOI Determinations on Public Facilities Present and Future Capacity for Cypress Hill Cemetery District

SOI 3-1] The capacity of the Cypress Hill Cemetery is adequate for the present and future needs of the District. The capacity of the community to maintain a three member board of trustees and actions to maintain the District according to State Law may be tested in the future.

5.4.5 Social or Economic Communities of Interest for Cypress Hill Cemetery District⁹⁷

A. Cypress Hill Cemetery District Community Background

Lodoga is a small community of 165 people. The Cemetery District is the only special district unique to Lodoga so it does provide a focus for the community.

B. SOI Determinations on Social or Economic Communities of Interest for Cypress Hill Cemetery District

SOI 4-1] The Cypress Hill Cemetery District provides a focus for the Lodoga community.

5.4.6 Disadvantaged Unincorporated Community Status⁹⁸

A. Disadvantaged Unincorporated Communities

The determination of DUC status is based on Median Household Income.

B. Cypress Hill Cemetery District Disadvantaged Unincorporated Community Status

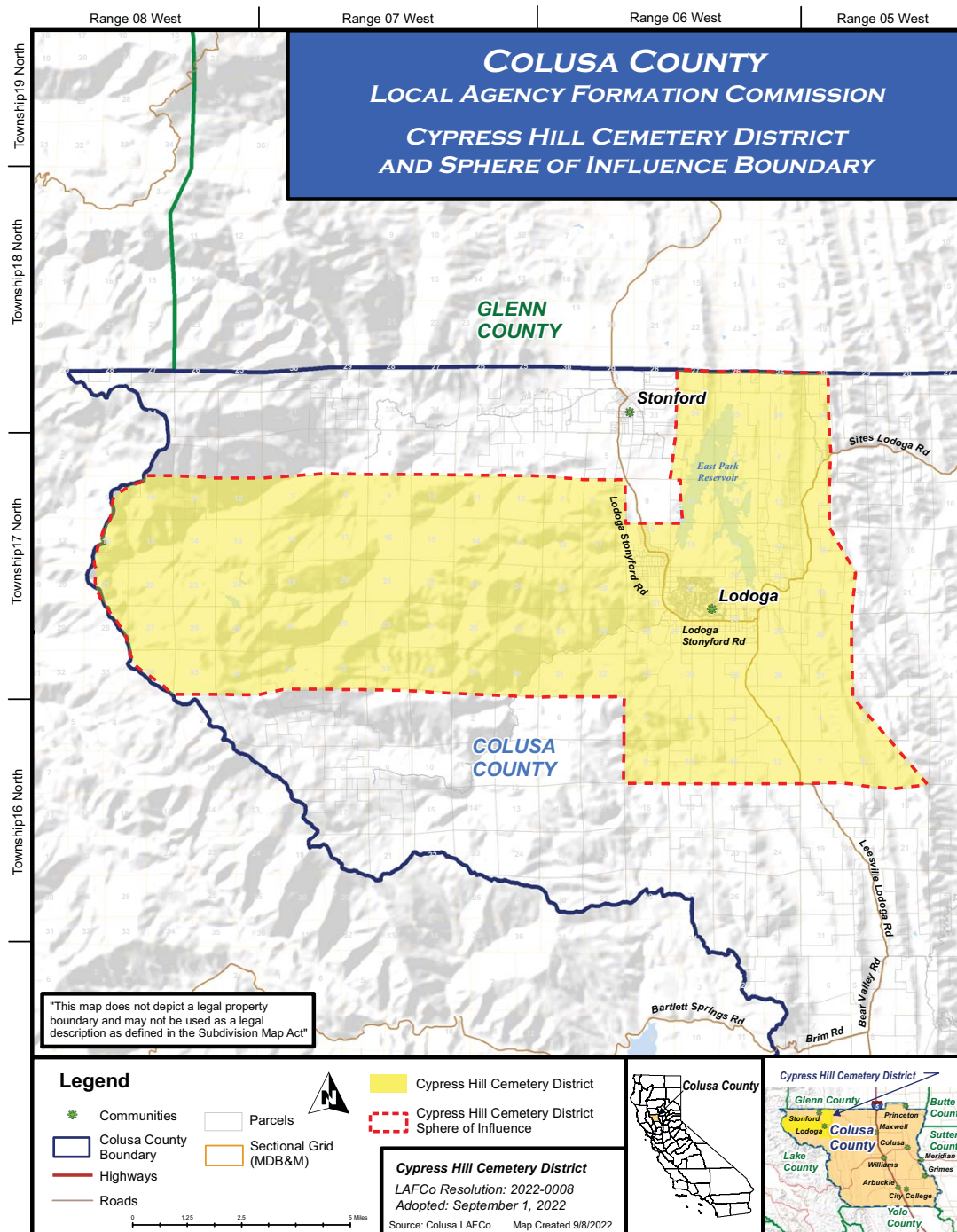
SOI 5-1] The Median Household Income for Colusa County is \$59,401 which is just below 80% of the California State MHI (\$78,672) which would be \$62,937. Therefore, Lodoga can be considered a Disadvantaged Unincorporated Community.

⁹⁶ California Government Code Section 56425 (e) (3)

⁹⁷ California Government Code Section 56425 (e) (4)

⁹⁸ California Government Code Section 56425 (e) (5)

5.5 Cypress Hill Cemetery District Sphere of Influence Map



6 GRAND ISLAND CEMETERY DISTRICT

6.1 Grimes Community

Grimes is located near the Sacramento River, on Highway 45 between Colusa and Knight's Landing. There is a convenience store, a small post office, a public library, and an elementary school. The school features grades kindergarten through 6th grade. There is a boat landing on the river to the south of the town, which also serves as a restaurant for the community.

Grimes (formerly Grimes Landing) is a census-designated place in on the Southern Pacific Railroad. It lies at an elevation of 46 feet. The two main roads that run through it are State Route 45 and Grimes-Arbuckle Road. Grimes's population was 391 at the 2020 census.

The post office was established in 1883. Grimes is named after Cleaton Grimes, who obtained the town site land in 1844. The Cecil Ranch in Grimes is listed on the National Register of Historic Places, partly for the architecture of its architect-designed main house, built in 1909.

In 2019, Grimes, CA had a population of 305 people with a median age of 27.6. The employed population was 90. The Median Household Income for Grimes was a low of \$26,111⁹⁹ or a high of \$41,857¹⁰⁰ in 2019. In either case the community would be considered Disadvantaged because the Median Household Income was well below the Median Household Income for California of \$80,440.

It is estimated that the population within the Grand Island Cemetery District is five hundred to seven hundred people.¹⁰¹

6.2 Grand Island Cemetery District

6.2.1 Grand Island Cemetery District History

The first interment at the Cemetery was in 1856.¹⁰² The District was organized as the Grand Island Cemetery District upon approval of the Colusa County Board of Supervisors on May 8, 1924, and was formed under the Public Cemetery Act of 1921, and the Health and Safety Code of the State of California.

The Cemetery is located one-half mile west of the Colusa-Grimes Highway at 2014 Dry Slough Road, and contains approximately five acres with a fence, Lawn and graveled roads. The Cemetery was started in 1899. No perpetual record is kept of the burials.¹⁰³

⁹⁹ datausa.io/profile/geo/grimes-ca/, January 19, 2022.

¹⁰⁰ <https://www.areavibes.com/grimes-ca/employment>, January 19, 2022.

¹⁰¹ Grand Island Cemetery District, Information provided to Colusa LAFCo, 11/19/21.

¹⁰² Grand Island Cemetery District, Information provided to Colusa LAFCo, 11/19/21.

¹⁰³ Colusa County Auditor-Controller, Grand Island Cemetery District Annual Audit for the period ended June 30, 2020, prepared by Christine Doble, Accountant Auditor II, January 28, 2021.

6.2.2 Grand Island Cemetery District Board of Directors¹⁰⁴

The Board of Directors for the Grand Island Cemetery District is as follows: ¹⁰⁵

Mark Morris	7/2/21-7/1/25
Tom Gross	9/4/2018-9/3/2022
Marie Willoh, Chair	10/5/2019-10/4/2023

The Board of Directors meets at the Grimes Scout Cabin on the third Thursday of the month, quarterly. There are no employees.

Mailing Address: Grand Island Cemetery District, PO Box 334, Grimes, California

6.2.3 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Grand Island Cemetery District does not have a website. ¹⁰⁶

6.2.4 Fee Schedule

The Grand Island Cemetery District provided the following fee schedule:

Grand Island Cemetery District		
2014 Dry Slough Road, PO Box 334, Grimes, Colusa County, California		
Burial Services and Rates January 2021		
Burial Plot	\$500.00 Resident	\$1500.00 Nonresident
Deposit for burial marker	\$500.00	
Endowment	\$200 Resident	\$500.00 Nonresident
Interment: Vault required for all burials. Open and Close:		
\$800	Standard Casket	Saturday \$1,000.00
\$500	Cremation	Saturday \$1,000.00

Services on Sunday will be charged double and may not be available.

All graves shall have a temporary marker placed at the time of burial.

Disinterment is subject to Board approval and to personnel availability.

Burial Marker Policies:

No stones to be installed without contacting Board and obtaining Board approval.

*All New grave markers must be flush, and base no larger than 26 inches by 16 inches and 31/2 inches deep, unless approved by the Board in writing.

*All markers need to be placed in 5 inches of concrete with 4 inch apron, 8 inch apron to accommodate vase. All vases must be within the concrete apron.

*Raised markers will be subject to Board approval and additional fee of \$750.00 will be charged.

¹⁰⁴ Grand Island Cemetery District, Information provided to Colusa LAFCo, 11/19/21.

¹⁰⁵ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

¹⁰⁶ Grand Island Cemetery District, Information provided to Colusa LAFCo, 11/19/21.

6.2.5 Grand Island Cemetery District Budget

The following tables show the Grand Island Cemetery District Budget for Fiscal Year 2021-2022. A budget is a plan for spending. The audit shows how funds were actually spent. The budget is presented in two tables, Revenue and Expenses.

Grand Island Cemetery District Budget Fiscal Year 2021-2022				
	Revenue Account	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	16,927	15,719	16,033
4101001	SRAF PROP 1A R&T 100.06	-	-	-
410150	PROPERTY TAX Cur. Sup. Secured	345	386	312
410200	PROPERTY TAX Current Unsecured	1,526	1,499	1,492
410250	PROPERTY TAX Cur. Sup Unsecured	8	(10)	-
410300	PROPERTY TAX Prior Year Secured	-	(2)	-
410320	PROPERTY TAX Prior Year Supp. Sec.	35	49	40
410400	PROPERTY TAX Prior Year Unsec.	43	26	26
410450	PROPERTY TAX Prior Year Supp. Unsec.	-	-	-
410920	County In-Lieu Taxes	5	5	5
TOTAL	TAXES	18,889	17,674	17,908
441900	Interest	1,669	707	-
4419001	Interest Adj. to Market Value	10	-	-
442000	Rents & Cons-Other	-	-	-
454510	Homeowners Prop. Tax.	112	95	95
456023	Transfer from Co. Gen. Fund-SERV	1,297	1,082	1,663
468030	Grave Services	1,400	3,100	2,400
468034	Stone Setting Fee		750	
479260	Sale of Lots and Graves		1,500	1,500
479310	Give and Donations	1,350	2,500	1,000
479360	Misc.-Other Revenue	159	-	-
479910	Transfers In	-	10,000	7,697
	TOTAL REVENUE	\$24,886	\$37,408	\$32,263

Grand Island Cemetery District Fund Budget Fiscal Year 2021-2022				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
53090	HOUSEHOLD EXPENSE	-	-	-
53100	INSURANCE	760	773	1,000
53120	MAINTENANCE-EQUIPMENT	-	-	-
53130	MAINTENANCE-Structures, Implements Grounds	241	70	800
53150	MEMBERSHIPS	-	-	-
53170	OFFICE EXPENSE	-	-	-
53180	PROFESSIONAL/SPEC. SERVICE	24,181	17,828	25,800
53220	SMALL TOOLS & INSTRUMENTS	-	-	-
53229	INDIRECT OVERHEAD COSTS	1,297	1,082	1,663
53230	SPECIAL DEPARTMENT EXPEN.	-	-	-
53253	FUEL	-	-	-
53260	UTILITIES	2,638	2,473	3,000
	TOTAL EXPENDITURES	29,117	22,226	\$32,263
	NET INCOME/LOSS	(4,231)	15,182	

6.2.6 Grand Island Cemetery District Audit¹⁰⁷

The Grand Island Cemetery District had five funds with the Colusa County Treasurer on June 30, 2020 as follows:

General Fund	#03120	\$57,539.00
Endowment Fund	#03121	\$25,275.00
Capital Improvement Reserve Fund	#03122	\$28.00
Memorial Fund	#03123	\$32,270.00
Beautification Fund	#03124	\$2,808.00

The Memorial Fund was established in 2007-2008 to receive donations in memory of family and friends. The revenues collected from these donations will be used to defray the cost of improvement to the buildings and grounds.

The Beautification Fund was established in 2019-2020 for donations for special projects to enhance the Cemetery's appearance.

¹⁰⁷ Colusa County Auditor Controller, Grand Island Cemetery District Annual Audit for the period ended June 30, 2020, Christine Doble, Accountant Auditor II, January 28, 2021.

GRAND ISLAND CEMETERY DISTRICT BALANCE SHEET AS OF June 30, 2020			
ASSETS			
Cash on deposit with the County Treasurer Fund #03120			\$57,539
Cash on deposit with the County Treasurer Fund #03121			25,275
Cash on deposit with the County Treasurer Fund #03122			28
Cash on deposit with the County Treasurer Fund #03123			32,270
Cash on deposit with the County Treasurer Fund #03124			2,808
Total cash on deposit with County Treasurer			117,920
Gain/Loss Investment-Market Value GASB 31 Fund #03120			22
Gain/Loss Investment-Market Value GASB 31 Fund #03121			10
Gain/Loss Investment-Market Value GASB 31 Fund #03123			13
Gain/Loss Investment-Market Value GASB 31 Fund #03124			1
Equipment			51,926
Structures and Improvements			64,313
Total Assets			\$234,205
LIABILITIES			
Warrants Payable			-
EQUITY			
General Fund Balance Unassigned@7/1/19	#03120	61,792	
Add/(Deduct) thru 6/30/20		(4,231)	57,561
Permanent Fund Balance Restricted @7/1/19	#03121	23,884	
Add/(Deduct) thru 6/30/20		1,401	25,285
Capital Project Fund Balance Assigned @7/1/19	#03122	27	
Add/(Deduct) thru 6/30/20		1	28
Special Revenue Fund Balance Assigned@7/1/19	#03123	31,365	
Add/(Deduct) thru 6/30/20		918	32,283
Special Revenue Fund Balance Assigned@7/1/19	#03124	0	
Add/(Deduct) thru 6/30/20		2,809	2,809
Fixed Assets Investment @7/1/19		116,239	
Add/(Deduct) thru 6/30/20		0	116,239
Total Equity			234,205
Total Liabilities and Equity			\$234,205

GRAND ISLAND CEMETERY DISTRICT CHANGES IN EQUITY AS OF June 30, 2020						
	Invest Fixed Assets	#03122,3 Balance Assigned	#03121 Balance Restricted	#03120 Balance Assigned	#03120 Balance Unassigned	Total
Balance @ 7/1/19	116,239	31,392	23,884	-	61,792	233,307
Add/ (Deduct)	-	919	1,401	-	(4,231)	(1,911)
Balance @ 6/30/20	116,239	32,311	25,285	-	57,561	231,396

Grand Island Cemetery District Statement of Cash Receipts, Cash Disbursements and Cash Balances General Fund #03120 For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$61,792
REVENUE	Actual	
Current Secured	16,927	
Current Supplemental Secured	345	
Current Unsecured	1,526	
Current Supplemental Unsecured	8	
Prior Year Supplemental Secured	35	
Prior Year Unsecured	43	
County In-Lieu Taxes	5	
Total Taxes	18,889	
Interest	1,670	
Interest Adjusted to Market Value	10	
Homeowners Property Tax Relief	112	
Transfer from County General Fund-Indirect Overhead Costs	1,297	
Grave Services	1,400	
Gifts and Donations	1,350	
Miscellaneous Revenue-Venoco	159	
Total Revenue	24,887	
DISBURSEMENTS		
Liability Insurance	760	
Maintenance of Structures/Grounds	241	
Professional & Special Services	24,181	
Indirect Overhead Costs	1,297	
Utilities	2,639	
Total Disbursements	29,118	
Excess of Receipts over Disbursements		(4,231)
Available Cash in Colusa County Treasury, June 30, 2020		\$57,561

In addition to the available cash shown above the District has additional funds as shown in the four tables below.

Grand Island Cemetery District Endowment Fund #03121 for Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$23,884
Endowment Fund Sale of Lots	700	
Endowment Fund Interest	696	
Endowment Fund Interest Adjusted to Market Value	5	
Excess of Receipts over Disbursements		1,401
Available Cash in Colusa County Treasury, June, 30, 2020		\$25,285

Grand Island Cemetery District Capital Improvement Fund #03122 for Fiscal Year Ended June 30, 2020		
Available Cash in County Treasure, July 1, 2019		27
Capital Improvement Fund Interest	1	
Excess of Receipts over Disbursements		1
Available Cash in Colusa County Treasury, June, 30, 2020		\$28

Grand Island Cemetery District Memorial Fund #03123 for Fiscal Year Ended June 30, 2020		
Available Cash in County Treasure, July 1, 2019		31,365
Memorial Fund Interest	911	
Memorial Fund Interest Adjusted to Market Value	7	
Excess of Receipts over Disbursements		918
Available Cash in Colusa County Treasury, June, 30, 2020		\$32,283

Grand Island Cemetery District Beautification Fund #03124 for Fiscal Year Ended June 30, 2020		
Available Cash in County Treasure, July 1, 2019		-
Memorial Fund	2,800	
Memorial Fund Interest	8	
Memorial Fund Interest Adjusted to Market Value	1	
Excess of Receipts over Disbursements		2,809
Available Cash in Colusa County Treasury, June, 30, 2020		\$2,809

Total Cash Available in the Colusa County Treasury, June 30, 2020 \$117, 966

6.3 Grand Island Cemetery District Municipal Service Review

6.3.1 Growth and Population Projections for the Grand Island Cemetery District Area¹⁰⁸

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Grand Island Cemetery District Area Population Projections

The Grand Island Cemetery District estimates that there are 500 to 700 residents within the District. This is not expected to change because most of the District is zoned for agriculture. Population growth is expected to occur where there are urban services such as sewer and water.

B. MSR Determinations on Growth and Population Projections for the Grand Island Cemetery District Area

MSR 1-1) The Grand Island Cemetery District is not expected to increase in population because the majority of the District is zoned for agricultural land uses.

¹⁰⁸ California Government Code Section 56430. (a) (1)

6.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Grand Island Cemetery District¹⁰⁹

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFCos to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near Grand Island Cemetery District

MSR 2-1) The community of Grimes, within the Grand Island Cemetery District, is a Disadvantaged Unincorporated Community (DUC). The estimates of the Median Household Income for this area are substantially below the standard of 80% of the California Median Household Income.

The Median Household Income for Grimes was a low of \$26,111¹¹⁰ or a high of \$41,857¹¹¹ in 2019. In either case the community would be considered Disadvantaged because the Median Household Income was well below the Median Household Income for California of \$80,440 and the 80% determination point of \$64,352.

6.3.3 Capacity and Infrastructure for Grand Island Cemetery District

Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.¹¹²

¹⁰⁹ California Government Code Section 56430. (a) (2)

¹¹⁰ datausa.io/profile/geo/grimes-ca/, January 19, 2022.

¹¹¹ <https://www.areavibes.com/grimes-ca/employment>, January 19, 2022.

¹¹² California Government Code Section 56430. (a) (3)

A. Infrastructure

The Grand Island Cemetery District has land and a shop. The Cemetery is in need of repairs to the fence and the shop needs a new roof.¹¹³

B. MSR Determinations on Infrastructure for Grand Island Cemetery District

MSR 3-1) The Grand Island Cemetery District Board started a Beautification Fund in 2019-20 which has a balance of \$2,808. This fund can be used to improve the cemetery.

6.3.4 Grand Island Cemetery District Financial Ability to Provide Services¹¹⁴

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Grand Island Cemetery District

The Grand Island Cemetery District had a deficit in Fiscal Year 2019-2020; however, the District had sufficient reserves to meet the financial needs of the District.¹¹⁵

B. MSR Determinations on Financing for Grand Island Cemetery District

MSR 4-1) The Grand Island Cemetery District has the financial ability to provide the services required and is raising additional funds for special projects.

6.3.5 Status of and Opportunities for Shared Facilities¹¹⁶

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Grand Island Cemetery District cannot share facilities with other districts; however, the District does benefit from working with Colusa County to process claims and prepare budgets and audits.

B. MSR Determinations on Shared Facilities for Grand Island Cemetery District

MSR 5-1) The Grand Island Cemetery District works with Colusa County to facilitate preparation of budgets, audits, and payment of claims.

6.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹¹⁷

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

¹¹³ Grand Island Cemetery District, Information provided to Colusa LAFCo, 11/19/21.

¹¹⁴ California Government Code Section 56430. (a) (4)

¹¹⁵ Colusa County Auditor Controller, Grand Island Cemetery District Annual Audit for the period ended June 30, 2020, Christine Doble, Accountant Auditor II, January 28, 2021.

¹¹⁶ California Government Code Section 56430. (a) (5)

¹¹⁷ California Government Code Section 56430. (a) (6).

A. Government Structure

The Grand Island Cemetery District has a three member Board of Directors and Directors are appointed by the Colusa County Board of Supervisors. The Directors serve with no pay or reimbursement. The Board meets four times per year at the Grimes Scout Cabin on the third Thursday of the month.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1) The Grand Island Cemetery District is fortunate to have dedicated volunteers to serve on the Board of Directors. The Board depends on the County to assist with financial matters and meeting State requirements.

6.4 Grand Island Cemetery District Sphere Of Influence Update

6.4.1 Recommendation for Grand Island Cemetery District Sphere of Influence

The Grand Island Cemetery District Sphere of Influence should be the same as the District Boundary.

6.4.2 Present and Planned Land Uses in the Grand Island Cemetery District Area, Including Agricultural and Open Space Lands¹¹⁸

A. Colusa County General Plan and Zoning for Grand Island Cemetery District SOI Area

The Colusa County General Plan shows most of the area within the Grand Island Cemetery District planned and zoned for agriculture. The town of Grimes includes residential and commercial zoning.

B. SOI Determinations on Present and Planned Land Use for Grand Island Cemetery District Area

SOI 1-1] The present and planned land uses within the Grand Island Cemetery District are primarily for agricultural land uses and significant population growth is not expected.

6.4.3 Present and Probable Need for Public Facilities and Services in the Grand Island Cemetery District Area¹¹⁹

A. Municipal Service Background

A cemetery district is a needed public service and the Grand Island Cemetery District meets this need for the Grand Island and Grimes community. The Cemetery District is meeting the needs of the community by starting a Beautification Fund to help improve the cemetery.

B. SOI Determinations on Facilities and Services Present and Probable Need for Grand Island Cemetery District

SOI 2-1] The Grand Island Cemetery District is needed in the community and will continue to be needed in the future.

¹¹⁸ California Government Code Section 56425 (e) (1)

¹¹⁹ California Government Code Section 56425 (e) (2)

6.4.4 Present Capacity of Public Facilities Present and Adequacy of Public Services¹²⁰

A. Capacity Background

The Grand Island Cemetery District has adequate capacity to meet the needs of the community. The construction of a niche wall to contain cremains would expand the capacity of the cemetery and possibly reduce the costs for the families.

B. SOI Determinations on Public Facilities Present and Future Capacity for Grand Island Cemetery District

SOI 3-1] The Grand Island Cemetery District is working to improve the facilities by starting a beautification fund for the District.

6.4.5 Social or Economic Communities of Interest for Grand Island Cemetery District¹²¹

A. Grand Island Cemetery District Community Background

The Grand Island Cemetery District does include the community of Grimes but the community focus for the Cemetery District includes the agricultural community within the District as well as the residents of Grimes.

B. SOI Determinations on Social or Economic Communities of Interest for Grand Island Cemetery District

SOI 4-1] The Cemetery is the focus for the social and economic community in the Grand Island area. The start of the Beautification Fund will encourage the community to work together to improve the Cemetery grounds.

6.4.6 Disadvantaged Unincorporated Community Status¹²²

A. Disadvantaged Unincorporated Communities

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

B. SOI Determinations on Grand Island Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] The community of Grimes, within the Grand Island Cemetery District, is a Disadvantaged Unincorporated Community (DUC). The estimates of the Median Household Income for this area are substantially below the standard of 80% of the California Median Household Income.

The Median Household Income for Grimes was a low of \$26,111¹²³ or a high of \$41,857¹²⁴ in 2019. In either case the community would be considered Disadvantaged because the Median Household Income was well below the Median Household Income for California of \$78,672 and the 80% determination point of \$62,937.

¹²⁰ California Government Code Section 56425 (e) (3)

¹²¹ California Government Code Section 56425 (e) (4)

¹²² California Government Code Section 56425 (e) (5)

¹²³ datausa.io/profile/geo/grimes-ca/, January 19, 2022.

¹²⁴ <https://www.areavibes.com/grimes-ca/employment>, January 19, 2022.

7 MAXWELL CEMETERY DISTRICT

7.1 Maxwell

7.1.1 Maxwell Background

Maxwell (formerly, Occident) is a census-designated place and farm community. It lies at an elevation of 92 feet. The community bears the name of its founder. Located off Interstate 5, it is home to Maxwell High School. The main crop grown in the area is rice, though a variety of others such as grapes, almonds, olives, squash, and sunflowers are grown as well. Maxwell has limited commercial services and residents depend on neighboring towns for medical and other needs.

7.1.2 Maxwell Population Data

The 2010 United States Census reported that Maxwell had a population of 1,103. The 2019 population of Maxwell was 1,076. The Median Household Income in Maxwell was \$64,239¹²⁵ or \$59,125 compared to a State of California Median Household Income of \$63,783¹²⁶ or \$75,235.¹²⁷ If the higher Median Household Income for California is used and the Lower Median Household income for Maxwell is used then Maxwell could qualify as a Disadvantaged Unincorporated Community with a Median Household Income below \$60,188. A household survey would be required to gain more reliable income estimates.

7.1.3 Maxwell Water Supply

The following information from the Colusa County Housing Element shows that Maxwell has sufficient water supply for future population growth:

Maxwell Public Utility District. The District receives all water for municipal purposes from groundwater sources. The District pumps with a total of three wells and has an elevated steel storage tank with a 100,000--gallon storage capacity.

The District's sources produce 1,550 gpm (of which 600 gpm meets drinking water standards but is not drinkable), well above the District's annual, monthly and peak day demand of 119.17 million gallons (mg), 17.05 mg, and .64 mgd respectively. The District serves 463 connections (residential, commercial, and agricultural) for a total service population of 858 people. Peak water usage per day is 1,384 gallons per day per Equivalent Dwelling Unit (gpd/EDU). Maximum daily pumping capacity is 2,016,000 gallons per day compared to an average daily pumping demand of 326,493 gallons per day. Demand is well below the District's source capacity.

The District's distribution system is set in a grid pattern with many dead---ends (1998 Department of Health Services Annual Inspection Report). The system is composed entirely of C---900 PVC pipe ranging

¹²⁵ [Maxwell, CA | Data USA](#), January 31, 2022.

¹²⁶ [Maxwell, CA Employment - Median Household Income, Unemployment Rate \(areavibes.com\)](#), January 31, 2022.

¹²⁷ US Census Bureau Quick Facts, January 21, 2022.

from 4" up to 8" installed (C---900 PVC) with cast---iron valves, new hydrants, and metering equipment. The District has a main pressure zone with approximately 52 to 54 pounds per square inch (psi) at all times. The District has four backflow prevention devices on the system. The distribution system is properly maintained and is in good working order.

In order to meet the increased demand that would be generated through development of the residential parcels identified in the housing sites inventory the District would need to add one or two new wells to the system. Additionally, new development sites would need to extend conveyance infrastructure to the site. The District has recently installed (Well #6). (Chambers, 2018)

It is feasible that this new well could be online and operational within 1---2 years, which would provide adequate water supplies to meet the needs of the housing sites inventory.¹²⁸

The Maxwell PUD also provides wastewater collection and treatment services.

7.2 Maxwell Cemetery District

7.2.1 Maxwell Cemetery District History¹²⁹

The Maxwell Cemetery District was organized by the Colusa County Board of Supervisors on April 18, 1923 under the Public Cemetery Act of 1921 and the Health and Safety Code of the State of California Paragraphs No. 8890-9925.

7.2.2 Maxwell Cemetery District Facilities¹³⁰

The Maxwell Cemetery is located ¾ mile west of Maxwell on the Maxwell-Sites Highway. The Cemetery was started in 1880 and has six acres. The grounds have fences, lawns and oil and gravel roads. In 200-2001, four wrought iron gates were installed to guard the entrances to the Cemetery. A sprinkler system was installed to cover the section next to the Sutton/Cemetery Road to the first road in the Cemetery and from the Maxwell/Sites road to the section referred to as the "Catholic" section. In 2004-2005, the construction of a fence was started to enclose the cemetery grounds. Donations were requested as a memorial in memory of family and friends to finance the fence construction.

7.2.3 Maxwell Cemetery District Board of Trustees¹³¹

The Maxwell Cemetery District Trustees are as follows:

Maria Carrancho	7/2/21-7/1/25
Stan Roper	9/22/19-9/21/23
William Barrett, Jr.	12/13/20-12/12/24

¹²⁸ Colusa County, Housing Element page 2-3

¹²⁹ Colusa County Auditor-Controller, Maxwell Cemetery District Annual Audit for the period ended June 30, 2020, Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

¹³⁰ Colusa County Auditor-Controller, Maxwell Cemetery District Annual Audit for the period ended June 30, 2020, Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

¹³¹ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

Mailing address for the Maxwell Cemetery is PO Box 201, Maxwell, CA 95955.

7.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Maxwell Cemetery District will have to work with another district or Colusa County to develop a website.

7.2.5 Maxwell Cemetery District Fee Schedule

MAXWELL CEMETERY DISTRICT SERVICE COSTS (Adopted 6-12-2019)	
ADULT	
Plot	\$600.00
Endowment fee	\$200.00
Internment	\$350.00
Non-resident fee *	\$425.00
Cement vault	\$450.00
INFANT	
Plot	\$600.00
Endowment fee	\$45.00
Internment	\$100.00
Non-resident fee*	\$75.00
CREAMATION	
Plot	\$600.00
Endowment Fee	\$100.00
Internment	\$100.00
Non-resident fee*	\$225.00
Vault	\$125.00
FORMER RESIDENT WITH FAMILY TIES TO MAXWELL OR OUT OF AREA FOR MORE THAN 5 YEARS	
Plot	\$650.00
Endowment fee	\$200.00
Internment	\$350.00
Non-resident fee *	\$450.00
Headstone setting fee	\$40.00
ALL CHARGES TO BE PAID PRIOR TO BURIAL	

*Non-resident fee is a surcharge that is to be added to any person who was not a resident or taxpayer of the District at the time of death.

7.2.6 Maxwell Cemetery District Budget

The Maxwell Cemetery District Budget for 2021-2022 was unclear but the budget shown below provides the details presented to Colusa LAFCo. The Budget is presented with the Revenues and the Expenditures shown in separate tables.

Maxwell Cemetery District Fund #0380 Budget Fiscal Year 2021-2022				
	Revenue Account	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	39,366	37,998	40,123
4101001	SRAF PROP 1A R&T 100.06	-	-	-
410150	PROPERTY TAX Cur. Sup. Secured	838	976	500
410200	PROPERTY TAX Current Unsecured	3,710	3,776	3,700
410250	PROPERTY TAX Cur. Sup Unsecured	19	(25)	-
410300	PROPERTY TAX Prior Year Secured	-	(5)	-
410320	PROPERTY TAX Prior Year Supp. Sec.	86	119	-
410400	PROPERTY TAX Prior Year Unsec.	105	64	-
410450	PROPERTY TAX Prior Year Supp. Unsec.	-	-	-
410920	County In-Lieu Taxes	13	13	13
	TOTAL TAXES	44,137	42,918	44,336
441900	Interest	1,821	592	900
4419001	Interest Adj. to Market Value	11	-	-
4419-3	Interest from Endowment Fund	2,911	-	550
442000	Rents & Cons-Other	-	-	-
452700	Fish and Game In-Lieu	-	-	-
454510	Homeowners Prop. Tax.	272	239	-
455800	Wildlife in-lieu	764	718	-
456023	Transfer from Co. Gen. Fund-SERV	5,371	3,258	3,369
468030	Grave Services	2,550	2,725	1,400
468031	Grave Service Non-Residence	-	200	200
468034	Stone Setting Fee	30	280	200
479260	Sale of Lots and Graves	(1,200)	4,200	1,800
479261	Sale of Vaults and Liner	2,800	2,542	1,200
479310	Give and Donations	335	304	200
479321	Prior Year Insurance Dividend	-	103	-
479360	Misc.-Other Revenue	-	533	-
479910	Transfers In	30,000	2,457	-
	TOTAL REVENUE	\$89,802	\$61,069	\$54,155

Maxwell Cemetery District Fund #0380 Budget Fiscal Year 2021-2022				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
51011	EXTRA HELP	23,065	19,940	22,320
51022	OASDI	1,772	1,532	1,707
51023	UNEMPLOYMENT INSURANCE	434	227	267
51035	WORKER'S COMPENSATION	1,724	1,247	1,247
53050	CLOTHING&PERSONAL SUPP	100	193	200
53060	COMMUNICATIONS	100	80	90
53090	HOUSEHOLD EXPENSE	102	179	190
53100	INSURANCE	1,065	1,369	1,500
53120	MAINTENANCE-EQUIPMENT	3,418	3,603	4,000
53130	MAINTENANCE-Structures, Implements Grounds	2,983	4,999	5,100
53150	MEMBERSHIPS	75	100	100
53163	FINANCE/LATE CHARGES	-	9	-
53170	OFFICE EXPENSE	73	126	150
53171	POSTAGE	55	55	55
53180	PROFESSIONAL/SPEC. SERVICE	794	200	200
53190	PUBLICATIONS/LEGAL NOTICES	-	-	-
53200	RENTS, LEASES EQUIPMENT	875	1,315	1,500
53220	SMALL TOOLS & INSTRUMENTS	396	1,864	2,100
53229	INDIRECT OVERHEAD COSTS	5,371	3,258	3,369
53230	SPECIAL DEPARTMENT EXPEN.	2,873	4,032	-
53253	FUEL	1,674	1,921	2,500
53260	UTILITIES	4,518	4,262	2,064
57360	STRUCTURES AND IMP. <\$5,000	4,440	5,162	-
57159	HEAVY EQUIPMENT >\$5,000	29,164	-	-
59452	TRANSFERS OUT	10,000	-	-
57361	STRUCUTRES & IMP. >5,000	-	-	-
	TOTAL EXPENDITURES	95,071	55,673	45,090
	NET INCOME/LOSS	(5,269)	5,396	9,069

7.2.7 Maxwell Cemetery District Audit¹³²

The Maxwell Cemetery District had a General Fund #03130 of \$63,018 with the County Auditor and additional special funds on June 30, 2020 as follows:

Endowment Fund #03131	\$49,118
Beautification Fund #03132	\$7,223
Sale Tax-Fault Fund #03133	\$157
Capital Improvement Fund #03134	\$15,722
Harold Dirks Memorial Fund #03135	\$138,780

These funds are shown in detail in the following tables.

¹³² Colusa County Auditor-Controller, Maxwell Cemetery District Annual Audit for the period ended June 30, 2020, Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

MAXWELL CEMETERY DISTRICT BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund #03130		\$63,525	
Cash on deposit with the County Treasurer Fund #03131		49,099	
Cash on deposit with the County Treasurer Fund #03132		7,220	
Cash on deposit with the County Treasurer Fund #03133		157	
Cash on deposit with the County Treasurer Fund #03134		15,716	
Cash on deposit with the County Treasurer Fund #03135		138,726	
Cash on deposit with the County Treasurer		\$274,443	
Gain/Loss Investment-Market Value GASB 31 Fund #03130		24	
Gain/Loss Investment-Market Value GASB 31 Fund #03131		19	
Gain/Loss Investment-Market Value GASB 31 Fund #03132		3	
Gain/Loss Investment-Market Value GASB 31 Fund #03133		-	
Gain/Loss Investment-Market Value GASB 31 Fund #03134		6	
Gain/Loss Investment-Market Value GASB 31 Fund #03135		54	
Equipment		13,989	
Structures and Improvements		41,101	
Land		-	
Total Assets		\$329,639	
Liabilities			
Warrants Payable		531	
Equity			
General Fund Balance Unassigned @7/1/19	#03130	68,287	
Add/(Deduct) thru 6/30/20		(5,269)	63,018
Permanent Fund Balance Restricted @7/1/19	#03131	49,046	
Add/(Deduct) thru 6/30/20		72	49,118
Special Revenue Fund Balance Assigned @7/1/19	#03132	5,744	
Add/(Deduct) thru 6/30/20		1,479	7,223
Special Revenue Fund Balance Assigned @7/1/19	#03133	38	
Add/(Deduct) thru 6/30/20		119	157
Capital Projects Fund Balance Assigned @7/1/19	#03134	15,473	
Add/(Deduct) thru 6/30/20		249	15,722
Special Revenue Fund Balance Restricted @7/1/19	#03135	154,684	
Add/(Deduct) thru 6/30/20		(15,904)	138,780
Fixed Assets Investment @ 7/1/19		\$55,090	
Add/(Deduct) thru 6/30/20		-	55,090
Total Equity			\$329,108
Total Liabilities and Equity			\$329,639

MAXWELL CEMETERY DISTRICT CHANGES IN EQUITY AS OF JUNE 30, 2020					
		#03132,33,34	#03131,35	#03030	TOTAL
	Invest Fixed Assets	Balance Assigned	Balance Restricted	Balance Unassigned	
Balance @ 7/1/19	55,090	21,255	203,730	68,287	348,362
Add/ (Deduct)	0	1,847	(15,832)	(5,269)	(19,254)
Balance @ 6/30/20	\$55,090	\$23,102	\$187,898	\$63,018	\$329,108

The following table is similar to the budget; however, it shows funds actually received spent. The table is divided into revenue and expenditures.

Maxwell Cemetery District General Fund #03130 Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$68,287
REVENUE	Actual	
Current Secured	39,366	
Current Supplemental Secured	838	
Current Unsecured	3,710	
Current Supplemental Unsecured	19	
Prior Year Secured	-	
Prior Year Supplemental Secured	86	
Prior Year Unsecured	105	
Prior Year Supplemental Unsecured	-	
County In-Lieu Taxes	13	
Total Taxes	44,137	
Interest on cash in treasury	1,821	
Interest Adjusted to Market Value GASB 34	11	
Homeowners Property Tax Relief	272	
Wildlife-In-Lieu-Federal	764	
Transfer from County General Fund-Service	5,371	
Grave Services	2,550	
Grave Services Non-Residence	-	
Stone Setting Fee	30	
Sales of Lots and Graves	(1,200)	
Sale of Vaults and Liners	2,800	
Gift and Donations	335	
Transfer In	32,911	
Total Revenue Fund #03130	89,802	

Maxwell Cemetery District General Fund #03130 Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
DISBURSEMENTS	Actual	
Extra Help	23,065	
OASDI	1,772	
Unemployment Insurance	434	
Workers Compensation Insurance	1,724	
Total Salaries and Benefits	26,995	
Clothing and Personal Supplies	100	
Communications	100	
Household Expense	102	
Liability Insurance	1,065	
Maintenance of Equipment	3,418	
Maintenance of Structures/Grounds	2,983	
Memberships	75	
Office Expense	73	
Postage	55	
Professional & Special Services	794	
Rents and Leases of Equipment	875	
Small tools and Instruments	396	
Indirect Overhead Costs	5,371	
Special Department Expenses	2,873	
Fuel	1,674	
Utilities	4,518	
Equipment	33,604	
Transfer out to Fund 03133 Capital Improvements	10,000	
Total Disbursements Fund #03130	95,071	
Excess of Receipts over Disbursements		(5,269)
Available Cash in Colusa County Treasury, June 30, 2020		\$63,018

MAXWELL CEMETERY DISTRICT ENDOWMENT FUND #03131 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$49,046
Sale of Lots and Graves Endowment Fund	1,600	
Interest	1,373	
Interest adjustment to market value	10	
Transfer Out Endowment fund Interest to Fund	(2,911)	
Excess of Receipts over disbursements Fund		72
Available Cash in Colusa County Treasury, June 30, 2020		\$49,118

MAXWELL CEMETERY DISTRICT BEAUTIFICATION FUND #03132 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$5,744
Gift and Donations	1,300	
Interest	177	
Interest adjustment to market value	2	
Expenditures from account during the year		-
Excess of Receipts over Disbursements in Beautification Fund		7,223
Available Cash in Colusa County Treasury, June 30, 2020		\$7,223

MAXWELL CEMETERY DISTRICT SALES-TAX VAULT FUND #03133 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$38
Sales Tax Vaults	233	
Interest	1	
Interest adjustment to market value	-	
Sales Tax remitted to State of California	(115)	
Excess of Receipts over Disbursements Fund		119
Available Cash in Colusa County Treasury, June 30, 2020		\$157

MAXWELL CEMETERY DISTRICT CAPITAL IMPROVEMENTS FUND #03134 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$15,473
Interest	245	
Transfer In	10,000	
Interest adjustment to market value	4	
Transfer Out	(10,000)	
Available Cash in Colusa County Treasury, June 30, 2020		\$15,722

MAXWELL CEMETERY DISTRICT H. Dirks, MEMORIAL FUND #03135 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$154,684
Gifts and Donations	-	
Interest	4,071	
Interest adjustment to market value	25	
Transfer Out	(20,000)	
Available Cash in Colusa County Treasury, June 30, 2020		\$138,780

Total Cash Available in Colus County Treasury, June 30, 2020 \$274,018

7.3 Maxwell Cemetery District Municipal Service Review

7.3.1 Growth and Population Projections for the Maxwell Cemetery District Area¹³³

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Maxwell Cemetery District Area Population Projections

The 2010 United States Census reported that Maxwell had a population of 1,103. The 2019 population of Maxwell was 1,076. Maxwell is not expected to grow because there are limited employment opportunities in the area. The sewer and water systems could be extended; however, this would be relatively expensive.

B. MSR Determinations on Growth and Population Projections for the Maxwell Cemetery District Area

MSR 1-1) The Maxwell Cemetery District area is not expected to increase in population due to limited employment opportunities and the cost of extending sewer and water service.

7.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Maxwell Cemetery District¹³⁴

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFCOs to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

¹³³ California Government Code Section 56430. (a) (1)

¹³⁴ California Government Code Section 56430. (a) (2)

B. MSR Determinations on Disadvantaged Unincorporated Communities near Maxwell Cemetery District

MSR 2-1) The Median Household Income in Maxwell was \$64,239¹³⁵ or \$59,125 compared to a State of California Median Household Income of \$63,783¹³⁶ or \$75,235.¹³⁷ If the higher Median Household Income for California is used and the lower Median Household income for Maxwell is used then Maxwell could qualify as a Disadvantaged Unincorporated Community with a Median Household Income below \$60,188. A household survey would be required to gain more reliable income estimates.

7.3.3 Capacity and Infrastructure for Maxwell Cemetery District

*Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.*¹³⁸

A. Infrastructure

The Maxwell Cemetery is located $\frac{3}{4}$ mile west of Maxwell on the Maxwell-Sites Highway. The Cemetery was started in 1880 and has six acres. The grounds have fences, lawns and oil and gravel roads.

In 200-2001, four wrought iron gates were installed to guard the entrances to the Cemetery. A sprinkler system was installed to cover the section next to the Sutton/Cemetery Road to the first road in the Cemetery and from the Maxwell/Sites road to the section referred to as the "Catholic" section.

In 2004-2005, the construction of a fence was started to enclose the cemetery grounds. Donations were requested as a memorial in memory of family and friends to finance the fence construction.

B. MSR Determinations on Infrastructure for Maxwell Cemetery District

MSR 3-1) The Maxwell cemetery of six acres with fences, lawns with sprinklers, and gravel roads is adequate for the community.

7.3.4 Maxwell Cemetery District Financial Ability to Provide Services¹³⁹

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

¹³⁵ [Maxwell, CA | Data USA](#), January 31, 2022.

¹³⁶ [Maxwell, CA Employment - Median Household Income, Unemployment Rate \(areavibes.com\)](#), January 31, 2022.

¹³⁷ US Census Bureau Quick Facts, January 21, 2022.

¹³⁸ California Government Code Section 56430. (a) (3)

¹³⁹ California Government Code Section 56430. (a) (4)

A. Financial Considerations for Maxwell Cemetery District

The Maxwell Cemetery District had a General Fund #03130 of \$63,018 with the County Auditor and additional special funds on June 30, 2020 as follows:

Endowment Fund #03131	\$49,118
Beautification Fund #03132	\$7,223
Sale Tax-Fault Fund #03133	\$157
Capital Improvement Fund #03134	\$15,722
Harold Dirks Memorial Fund #03135	\$138,780

B. MSR Determinations on Financing for Maxwell Cemetery District

MSR 4-1) In addition to the General Fund and other special funds, the Maxwell Cemetery District is fortunate to have the Harold Dirks Memorial Fund of \$138,780 available to the District.

7.3.5 Maxwell Cemetery District Status of and Opportunities for Shared Facilities¹⁴⁰

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Maxwell Cemetery District cannot share cemetery facilities but does cooperate with Colusa County for preparation of the annual audit and for processing claims.

B. MSR Determinations on Shared Facilities for Maxwell Cemetery District

MSR 5-1) The Maxwell Cemetery District cooperates with the County of Colusa to process claims and to have the Colusa County Auditor-Controller prepare the annual audit.

7.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹⁴¹

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Maxwell Cemetery District is fortunate to have a three member Board of Directors to take care of the Cemetery District and to represent the District in the community.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1 The Maxwell Cemetery District supplied the fee schedule to Colusa LAFCo for inclusion in this report.

MSR 6-2 The Maxwell Cemetery District is fortunate to have a full three-member Board of Directors.

¹⁴⁰ California Government Code Section 56430. (a)(5)

¹⁴¹ California Government Code Section 56430. (a)(6).

MSR 6-3 The Maxwell Cemetery District should look into cooperation with another district or with Colusa County to have a website for the District.

7.4 Maxwell Cemetery District Sphere Of Influence Update

7.4.1 Recommendation for Maxwell Cemetery District Sphere of Influence

The Maxwell Cemetery District should have a Sphere of Influence that is the same as the District boundary.

7.4.2 Present and Planned Land Uses in the Maxwell Cemetery District Area, Including Agricultural and Open Space Lands ¹⁴²

A. Colusa County General Plan and Zoning for Maxwell Cemetery District SOI Area

The Colusa County General Plan would allow some area for expansion of the community of Maxwell but it could be expensive to expand the sewer and water services.

B. SOI Determinations on Present and Planned Land Use for Maxwell Cemetery District Area

SOI 1-1] The community of Maxwell is expected to stay about the same in the foreseeable future and will still require the services of the Maxwell Cemetery District.

7.4.3 Present and Probable Need for Public Facilities and Services in the Maxwell Cemetery District Area ¹⁴³

A. Municipal Service Background

Maxwell is an established community and the need for public facilities and services will continue. The Maxwell Cemetery District is an important part of the Maxwell community.

B. SOI Determinations on Facilities and Services Present and Probable Need for Maxwell Cemetery District

SOI 2-1] The need for the Maxwell Cemetery District will continue into the future.

7.4.4 Maxwell Cemetery District Present Capacity of Public Facilities and Adequacy of Public Services ¹⁴⁴

A. Capacity Background

The Maxwell Cemetery has adequate capacity for the present and future needs of the community.

B. SOI Determinations on Public Facilities Present and Future Capacity for Maxwell Cemetery District

SOI 3-1] The Maxwell Cemetery has adequate capacity to serve the future needs of the District.

SOI 3-2] The Maxwell Cemetery is prepared to serve the needs of those who prefer a traditional burial as well as those who choose cremation.

¹⁴² California Government Code Section 56425 (e)(1)

¹⁴³ California Government Code Section 56425 (e)(2)

¹⁴⁴ California Government Code Section 56425 (e)(3)

7.4.5 Social or Economic Communities of Interest for Maxwell Cemetery District¹⁴⁵

A. Maxwell Cemetery District Community Background

The Maxwell Community has a school district, volunteer fire department, public utility district for sewer and water service and other industrial, commercial, and public service organizations. The Cemetery District is an important part of this community. Residents still need to travel for medical services and additional commercial services.

B. SOI Determinations on Social or Economic Communities of Interest for Maxwell Cemetery District

SOI 4-1] The Maxwell Cemetery District is an important part of the social and economic fabric for the community of Maxwell.

7.4.6 Maxwell Cemetery District Disadvantaged Unincorporated Community Status¹⁴⁶

A. Disadvantaged Unincorporated Communities

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

B. Maxwell Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] The Median Household Income in Maxwell was \$64,239¹⁴⁷ or \$59,125 compared to a State of California Median Household Income of \$63,783¹⁴⁸ or \$75,235.¹⁴⁹ If the higher Median Household Income for California is used and the lower Median Household income for Maxwell is used then Maxwell could qualify as a Disadvantaged Unincorporated Community with a Median Household Income below \$60,188. A household survey would be required to gain more reliable income estimates.

¹⁴⁵ California Government Code Section 56425 (e)(4)

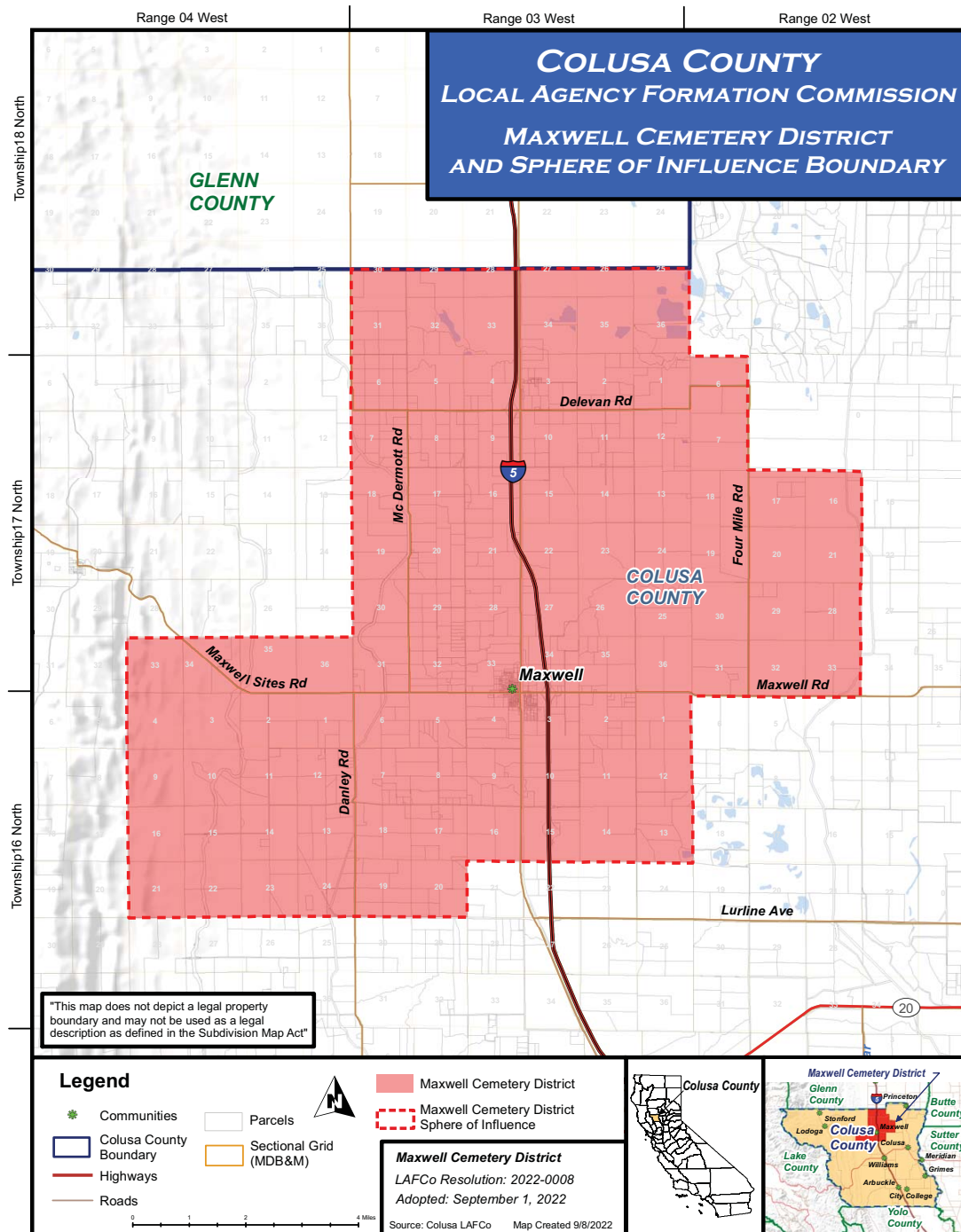
¹⁴⁶ California Government Code Section 56425 (e)(5)

¹⁴⁷ [Maxwell, CA | Data USA](#), January 31, 2022.

¹⁴⁸ [Maxwell, CA Employment - Median Household Income, Unemployment Rate \(areavibes.com\)](#), January 31, 2022.

¹⁴⁹ US Census Bureau Quick Facts, January 21, 2022.

7.5 Maxwell Cemetery District Sphere of Influence Map



in good working order. (LAFCO, 2017). Each well has a 1600---gallon pressure tank and chlorination system for a total combined storage of 3,200 gallons. The District's water pressure usually fluctuates between 45 to 65 pounds per square inch (psi) (LAFCO, 2017).

The District has adequate water capacity from two wells to serve the 110 existing connections (residential, schools and commercial) with average demands of 50,000 to 60,000 gpd in winter months, and 250,000 to 280,000 gpd in the summer months. According to the District, it can meet peak demands of up to 300,000 gpd, which is below the District's capacity of 320 gallons per minute. At 320 gpm, at peak flows, the district can pump up to 460,800 gallons per day. (LAFCO, 2017)

With respect to the number of additional connections, during peak summer usage days, a remaining pumping capacity of 180,800 gpd (460,800 gpd total pumping capacity ---280,000 gpd peak demand= 180,800 gpd excess capacity) could support up to 71 more water connections (assuming current water usage of 2545 gpd, which is based on a peak usage of 280,000 divided by the number of connections being 110). (LAFCO, 2017) If more than 71 additional connections were required, the District would need to explore the possibility of adding new wells to the system. Groundwater levels in the area would support additional pumping from new wells.

8.2 Princeton Cemetery District¹⁵⁵

8.2.1 Princeton Cemetery District History

The Princeton Cemetery District was approved by the Colusa County Board of Supervisors on July 3, 1923 and was formed under the Public Cemetery Act of 1921, and the health and Safety Code of the State of California, Sections 8890-9925.

8.2.2 Princeton Cemetery District Facilities

The Princeton Cemetery was started in 1850 and is located 0.5 miles west of Princeton on the Norman Road. The Cemetery has three acres of land, a fence, lawn and graveled road.

8.2.3 Princeton Cemetery District Board of Trustees

Trustees for the Princeton Cemetery District are as follows: ¹⁵⁶

Tina Gordon	1/10/21-1/9/25
Marie Clare	1/10/21-1/9/25
Marie Johnson	2/27/22 - 2/26/26

The Trustees meet as needed. Mailing address is PO Box 238, Princeton, CA 95970.

¹⁵⁵ Colusa County Auditor-Controller, Princeton Cemetery District Annual Audit for the period ended June 30, 2020, prepared by Patricia Pacot, Accountant Auditor 1, January 21, 2021.

¹⁵⁶ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

8.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Princeton Cemetery District does not have a website. It would be beneficial if the District could work with the County or another district to share a website.

8.2.5 Princeton Cemetery District Fee Schedule

The Princeton Cemetery District Fee Schedule is explained by the District as follows:

*Each plot is \$600.00 per plot plus there is an endowment fee of \$150.00.
So the total cost prior to burial is **\$750.00**.*

Not just anyone can be buried in our cemetery, you must qualify. Either lived here at one time, or in our qualifying surrounding areas.

There is a separate fee for the burial (digging & putting the dirt back), for the urn (\$50.00); for the coffin \$600.00 depending on who does it.

We have some people who usually do it. This burial cost may go up, but this is what it at currently. ¹⁵⁷

8.2.6 Princeton Cemetery District Budget

The Princeton Cemetery District Budget is shown on the following page. The Budget is a plan for spending. The Audit shows how funds were actually spent. The District depends on tax revenue to support the District. Funds from burials may be unpredictable.

¹⁵⁷ Princeton Cemetery Director/Secretary, Marie Johnson, Mailing address: 101 Commercial St Princeton CA 95970, 530-517-0757, January 25, 2022.

Princeton Cemetery District Fund #03140 Budget Fiscal Year 2021-2022				
	REVENUE ACCOUNT	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	13,122	12,011	14,310
410150	PROPERTY TAX Cur. Sup. Secured	275	304	255
410200	PROPERTY TAX Current Unsecured	1,216	1,172	1,189
410250	PROPERTY TAX Cur. Sup Unsecured	6	(7)	-
410300	PROPERTY TAX Prior Year Secured		(2)	
410320	PROPERTY TAX Prior Year Supp. Sec.	29	39	25
410400	PROPERTY TAX Prior Year Unsec.	35	21	12
410920	County In-Lieu Taxes	4	4	4
TOTAL	TAXES	14,687	13,542	15,795
441900	Interest	848	407	
4419001	Interest Adj. to Market Value	8	-	
452700	Fish and Game In-Lieu	7	7	
454510	Homeowners Prop. Tax.	89	74	87
456023	Transfer from Co. General Fund	738	385	2,146
479260	Sale of Lots and Graves		1,000	
	TOTAL REVENUE	16,377	15,415	18,028

Princeton Cemetery District Fund #03140 Budget Fiscal Year 2021-2022				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
51010	SALARIES AND WAGES	6,756	6,980	6,980
51022	OASDI	517	534	534
51023	UNEMPLOYMENT INSURANCE	108	92	92
53100	INSURANCE			1254
53120	MAINTENANCE-EQUIPMENT	253	77	77
53130	MAINTENANCE-Structures, Implements Grounds	225	468	468
53163	FINANCE/LATE CHARGES	52	-	-
53170	OFFICE EXPENSE	31	86	86
53180	PROFESSIONAL/SPEC. SERVICE	110	-	5,000
53190	PUBLICATIONS/LEGAL NOTICES	42		
53200	RENTS, LEASES EQUIPMENT			200
53220	SMALL TOOLS & INSTRUMENTS	-	13	150
53229	INDIRECT OVERHEAD COSTS	738	385	2,146
53230	SPECIAL DEPARTMENT EXPEN.	-	-	-
53253	FUEL	380	151	450
53260	UTILITIES	616	360	450
57011	COMPUTER EQUIPMENT <\$5,000	-	-	-
57064	MISC. EQUIPMENT<\$5,000	-	-	2,400
	TOTAL EXPENDITURES	9,828	9,146	10,796
	NET INCOME/LOSS	6,549	6,269	7,232

8.2.7 Princeton Cemetery District Audit

The Princeton Cemetery District Audit is prepared by the Colusa County Auditor-Controller's office. The District has to pay for this service but it is more economical than hiring an outside independent auditor.

PRINCETON CEMETERY DISTRICT (#03140-03141) BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund #03140			35,202
Cash on deposit with the County Treasurer Fund #03141			2,839
Cash on deposit with the County Treasurer			38,041
Gain/Loss Investment-Market Value GASB 31 Fund #03140			14
Gain/Loss Investment-Market Value GASB 31 Fund #03141			1
Equipment			-
Structures and Improvements			-
Land			-
Total Assets			\$38,056
Liabilities			
Warrants Payable			0
Equity			
Fund Balance Assigned @7/1/19	#03140	28,665	
Add/(Deduct) thru 6/30/20		6,551	35,216
Fund Balance Restricted @7/1/19	#03141	2,759	
Add/(Deduct) thru 6/30/20		81	2,840
Fixed Assets Investment @ 7/1/19		\$24,956	
Add/(Deduct) thru 6/30/20		-	
Total Equity			\$38,056
Total Liabilities and Equity			\$38,056

PRINCETON CEMETERY DISTRICT (#03140-03141) CHANGES IN EQUITY AS OF JUNE 30, 2020					
		#03141	#03140	#03140	
	Invest Fixed Assets	Balance Restricted	Balance Assigned	Balance Unassigned	Total
Balance @ 7/1/19	\$24,956	\$2,759	-	28,665	\$56,380
Add/(Deduct)	-	81	-	6,551	6,632
Balance @ 6/30/20	\$24,956	\$2,840	-	35,216	\$63,012

The following table is comparable to the budget but it shows how funds were actually spent.

Princeton Cemetery District Fund (#03140-03141) General Fund #03140 Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$28,665
REVENUE	Actual	
Current Secured	13,122	
Current Supplemental Secured	275	
Current Unsecured	1,216	
Current Supplemental Unsecured	6	
Prior Year Secured	-	
Prior Year Supplemental Secured	29	
Prior Year Unsecured	35	
Prior Year Supplemental Unsecured	-	
County In-Lieu Taxes	4	
Total Taxes	\$14,687	
Interest Fund	849	
Interest Adjusted to Market Value GASB 34	8	
Fish and Game in Lieu	7	
Homeowners Property Tax Relief	89	
Transfer from County General Fund-Serv.	738	
Grave Services	-	
Sales of Lots and Graves	-	
Total Revenue	\$16,378	
DISBURSEMENTS	Actual	
Salaries and Wages	6,756	
OASDI	517	
Unemployment Insurance	108	
Total Salaries and Benefits	\$7,381	
Maintenance of Equipment	253	
Maintenance of Structure	225	
Professional & Special Services	110	
Finance/Late charges	52	
Office Expense	31	
Publications and Legal Notices	42	
Indirect Overhead Costs	738	
Fuel	379	
Utilities	616	
Total Disbursements Fund	\$9,827	
Excess of Receipts over Disbursements		\$6,551
Available Cash in Colusa County Treasury, June 30, 2020, Fund #03140		\$35,216

Princeton Cemetery District Endowment Fund #03141		
Available Cash in Colusa County Treasury, June 1, 2019, Fund #03141		\$2,759
Endowment Fund Deposit #03141	-	
Endowment Fund Interest Fund #03141	81	
Interest Adjusted to Market Value GASB34	-	
Excess of Receipts over Disbursements Fund		81
Available Cash in Colusa County Treasury, June 30, 2020		\$2,840

Total Cash Available in the Colusa County Treasury, June 30, 2020		\$38,056
Includes General Reserve of	\$35,216	#03140
Includes General Reserve of	\$2,840	#03141

8.3 Princeton Cemetery District Municipal Service Review

8.3.1 Growth and Population Projections for the Princeton Cemetery District Area¹⁵⁸

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Princeton Cemetery District Area Population Projections

According to the Colusa County Housing Element the area within the Princeton Water Works District could accommodate 71 additional dwelling units. However, this growth would occur slowly over a period of time.

B. MSR Determinations on Growth and Population Projections for the Princeton Cemetery District Area

MSR 1-1) Population growth within the Princeton Cemetery District would most likely occur within the Princeton Water Works District and would occur slowly.

8.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Princeton Cemetery District¹⁵⁹

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFCOs to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

¹⁵⁸ California Government Code Section 56430. (a) (1)

¹⁵⁹ California Government Code Section 56430. (a) (2)

Princeton had a population of 292 as of July 1, 2021. The median household income in Princeton, CA in 2019 was \$51,974, (or \$46,477)¹⁶⁰ which was less than the median annual income of \$80,440 across the entire State of California.¹⁶¹

B. MSR Determinations on Disadvantaged Unincorporated Communities near Princeton Cemetery District

MSR 2-1) Princeton is a Disadvantaged Unincorporated Community because the Median Household income of \$46,477¹⁶² is less than 80% of the State of California Median Household Income, \$64,352.

8.3.3 Capacity and Infrastructure of Princeton Cemetery District

*Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.*¹⁶³

A. Infrastructure

The Princeton Cemetery District has a cemetery of three acres in size with a fence, lawn and graveled road.

B. MSR Determinations on Infrastructure for Princeton Cemetery District

MSR 3-1) The Princeton Cemetery is three acres in size and is adequate for the needs of the District. The population in the district has declined. Should there be an increase in population the trustees could consider building a niche wall for cremains in the future.

8.3.4 Financial Ability of Princeton Cemetery District to Provide Services¹⁶⁴

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Princeton Cemetery District

The Princeton Cemetery District had a balanced budget for the year 2019-2020 as shown in the annual audit.

B. MSR Determinations on Financing for Princeton Cemetery District

MSR 4-1) The Princeton Cemetery District has adequate funds to maintain the District and receives income from taxes as well as fees.

¹⁶⁰ <https://www.areavibes.com/princeton-ca/employment>, January 25, 2022

¹⁶¹ [Median household income princeton california - Search \(bing.com\)](#), January 25, 2022.

¹⁶² <https://www.areavibes.com/princeton-ca/employment>, January 25, 2022

¹⁶³ California Government Code Section 56430. (a) (3)

¹⁶⁴ California Government Code Section 56430. (a) (4)

8.3.5 Status of and Opportunities for Shared Facilities¹⁶⁵

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Princeton Cemetery District cemetery is adequate for the needs of this District. The Princeton Cemetery District cooperates with Colusa County to use the County Auditor-Controller for preparation of the audit and the budget and for processing claims.

B. MSR Determinations on Shared Facilities for Princeton Cemetery District

MSR 5-1) The Princeton Cemetery District works with the County of Colusa to process claims and to prepare the annual audit and budget. It would be beneficial if the County could also assist the District with a website as required by the State Law.

8.3.6 Accountability of Princeton Cemetery District for Community Service Needs, Government Structure and Operational Efficiencies¹⁶⁶

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Princeton Cemetery District has a three member Board of Trustees appointed by the Colusa County Board of Supervisors.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1) The Princeton Cemetery District provided Colusa LAFCo with a copy of the fee schedule.

MSR 6-2) The Princeton Cemetery District meets all the requirements of the State Law except for the provision of a website. It would be good if the District could work with another cemetery district or with Colusa County to have a page within an existing website on a County-owned computer and technical assistance.

8.4 Princeton Cemetery District Sphere Of Influence Update

8.4.1 Recommendation for Princeton Cemetery District Sphere of Influence

The Sphere of Influence for the Princeton Cemetery District should be the same as the District Boundary. The Cemetery should maintain the same boundary for historical continuity and to best serve the community of Princeton.

¹⁶⁵ California Government Code Section 56430. (a)(5)

¹⁶⁶ California Government Code Section 56430. (a)(6).

8.4.2 Present and Planned Land Uses in the Princeton Cemetery District Area, Including Agricultural and Open Space Lands ¹⁶⁷

A. Colusa County General Plan and Zoning for Princeton Cemetery District SOI Area

The Princeton Cemetery District includes agricultural lands and the community of Princeton. The Princeton Cemetery District serves the needs of the community.

B. SOI Determinations on Present and Planned Land Use for Princeton Cemetery District Area

SOI 1-1] The Princeton Cemetery District has area that could be developed within the Princeton Water Works District and agricultural lands in the remainder of the District.

8.4.3 Present and Probable Need for Public Facilities and Services in the Princeton Cemetery District Area ¹⁶⁸

A. Municipal Service Background

The Princeton community has several public services including a water system, a school district with kindergarten through grade 12 classes, and a fire protection district. The cemetery district is a complement to these services but does not provide the main focus for the community.

B. SOI Determinations on Facilities and Services Present and Probable Need for Princeton Cemetery District

SOI 2-1] The need for the Princeton Cemetery District will continue into the future.

8.4.4 Present Capacity of Public Facilities Present and Adequacy of Public Services for Princeton Cemetery District ¹⁶⁹

A. Capacity Background

The Princeton Cemetery District has adequate capacity to maintain land availability, funding and community support for the future needs of the District.

B. SOI Determinations on Public Facilities Present and Future Capacity for Princeton Cemetery District

SOI 3-1] The Princeton community has the ability to maintain land, financing and public support for the Princeton Cemetery District.

¹⁶⁷ California Government Code Section 56425 (e)(1)

¹⁶⁸ California Government Code Section 56425 (e)(2)

¹⁶⁹ California Government Code Section 56425 (e)(3)

8.4.5 Social or Economic Communities of Interest for Princeton Cemetery District¹⁷⁰

A. Princeton Cemetery District Community Background

The Princeton community is stable in population at 292 people but is not a full service community. Residents depend on Colusa and other surrounding towns for commercial, medical and retail services.

B. SOI Determinations on Social or Economic Communities of Interest for Princeton Cemetery District

SOI 4-1] The Princeton Cemetery District serves a small but viable rural community.

8.4.6 Disadvantaged Unincorporated Community Status¹⁷¹

A. Disadvantaged Unincorporated Communities

Princeton had a population of 292 as of July 1, 2021. The median household income in Princeton, CA in 2019 was \$48,611¹⁷² which was less than the median annual income of \$78,672 across the entire State of California.¹⁷³

B. Princeton Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] Princeton is a Disadvantaged Unincorporated Community because the Median Household income of \$48,611¹⁷⁴ is less than 80% of the State of California Median Household Income, \$78,672.

¹⁷⁰ California Government Code Section 56425 (e)(4)

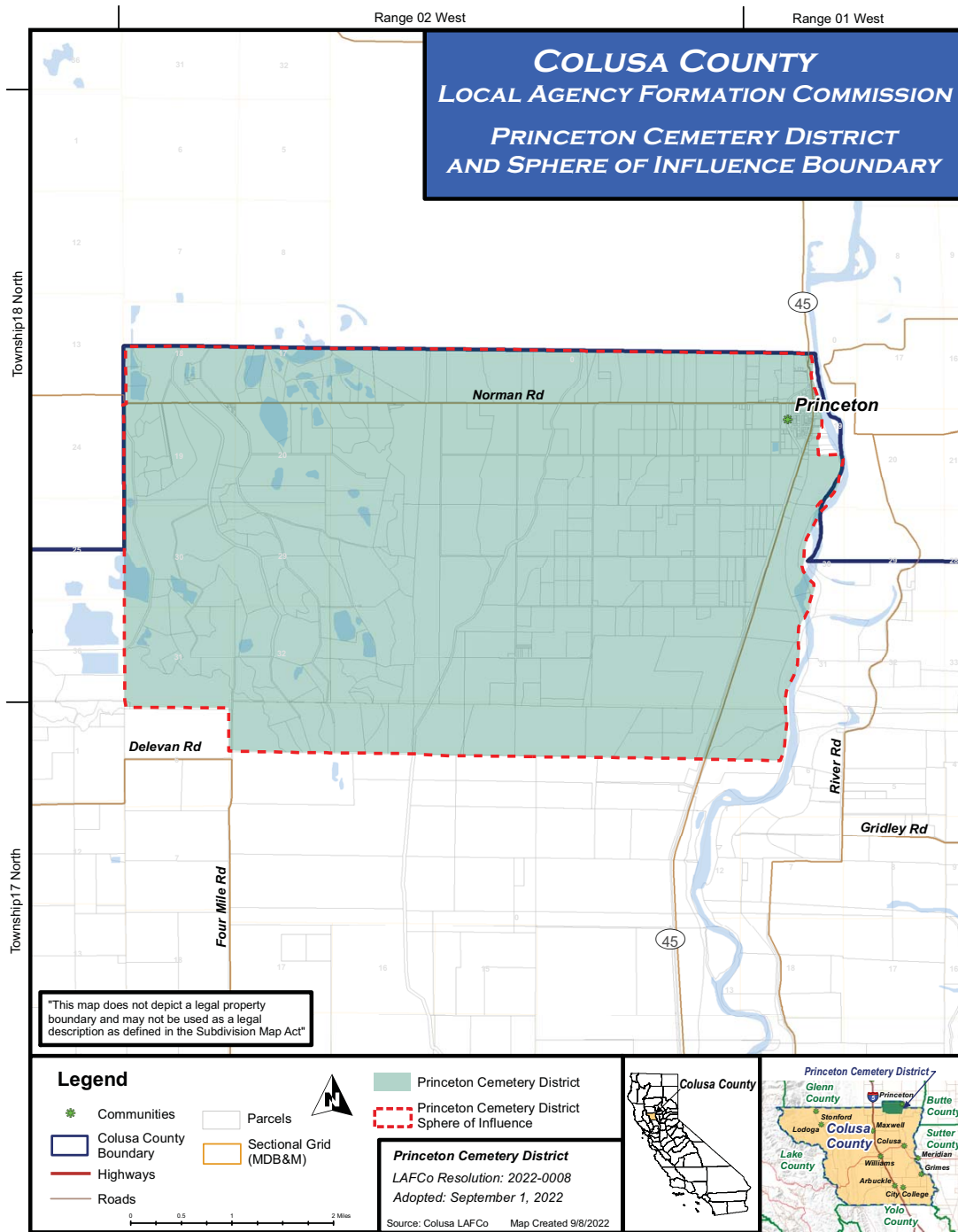
¹⁷¹ California Government Code Section 56425 (e)(5)

¹⁷² <https://www.areavibes.com/princeton-ca/employment>, January 25, 2022

¹⁷³ [Median household income princeton california - Search \(bing.com\)](#), January 25, 2022.

¹⁷⁴ <https://www.areavibes.com/princeton-ca/employment>, January 25, 2022

8.5 Princeton Cemetery District Sphere of Influence Map



9 STONYFORD-INDIAN VALLEY CEMETERY DISTRICT

9.1 Stonyford

9.1.1 Stonyford Community

Stonyford (formerly, Stony Ford) is a census-designated place in Colusa County, California. It lies at an elevation of 1184 feet. Stonyford's population was 149 at the 2010 census. In 2019 the population was estimated to be 92.¹⁷⁵

Stonyford is close to the East Park Reservoir and Mendocino National Forest. It is home to the annual Stonyford PRCA Rodeo in May and Stonyford Museum. The Stonyford Museum has reopened to visitors on the 2nd and 4th Sundays of each month from February through October, and the 4th Sunday only during November, December, and January. It can also be open by appointment.

Stonyford has an elementary school, a volunteer fire department, a branch of the Colusa County Library, a Sheriff's substation, a waste disposal site, two churches and a post office.

Median Household Income in Stonyford is \$40,156 or \$37,917.¹⁷⁶ Median Household Income in California is \$63,783.¹⁷⁷ Eighty percent of the Median Household Income for California is \$51,026.40.

9.1.2 Stonyford County Service Area

Since the Stonyford water system is vital to the community a brief description will be included below:

The Stonyford Water District is a County Service Area (CSA). The water system was upgraded in 2007-2008 to include a \$1.1 million water infiltration system. There are approximately 60 Housing municipal hookups on the Stonyford system, 55 of which are private residences and five are allocated to the U.S. Forest Service.

Water is drawn from two local wells, one of which serves as a backup to the primary well. The main well has a pumping capacity of 20 gpm, and both the main well and the backup well are in generally good condition. A 75,000 gallon containment tank is located adjacent to the main well, and a 300,000 gallon storage tank is located south of Stonyford, near the landfill. Water from the 300,000 gallon storage tank is conveyed from the tank to the municipal distribution system via a system of 8-inch and 10-inch line that feed into the 3-inch and 4-inch lines that connect directly to users. The larger distribution lines are relatively new and are in good condition, however, the smaller municipal conveyance lines are aging and in need of repair and upgrade.

¹⁷⁵ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022

¹⁷⁶ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022

¹⁷⁷ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022.

Although water for the Stonyford system is pumped from the ground via wells, it has been determined by DWR and the Federal government that the water pumped from the ground is hydro-geologically connected to Stony Creek, and is therefore, classified as a surface water source. The Stonyford water system is allocated up to 40 acre feet/year of water from this source. The allocation between October 1 and May 31 is 30 ac/feet and the allocation between June 1 and September 31 is 10 ac/ft.

The system has historically exceeded this allocation. However, once a tiered pricing system for water use was implemented there have not been exceedances of this allocation. The allocation of water to the Stonyford system is administered by the Federal Water Master, based in Orland, CA. New municipal hookups and the drilling of new wells require approval from the Federal Water Master, and applications are reviewed on a case--by-case basis. In general, the current hookups use the majority of the annual water allocation, and growth in the area is constrained by a lack of available water. (Acevedo, 2019)¹⁷⁸

9.2 Stonyford-Indian Valley Cemetery District

9.2.1 Stonyford-Indian Valley Cemetery District History

The Stonyford-Indian Valley Cemetery District was formed by the Colusa County Board of Supervisors on August 8, 1922, and was formed under the Public Cemetery Act of 1921 and the Health and Safety Code of the State of California, paragraphs no. 8890-9223.¹⁷⁹

9.2.2 Stonyford-Indian Valley Cemetery District Facilities¹⁸⁰

The Stonyford Cemetery is located about one-half mile west of Stonyford at 5031 Walkup Road. The Cemetery includes three acres and is featly fenced with special deer deterrent strips on top of the fence. The grounds are graveled and maintained by part-time help for seven months during the year. There is a pump house with a one horsepower pressure pump on the grounds. Improvements to the Cemetery include the following:

- 1) In 1997-98 one acre of land was donated on the east side of the Cemetery.
- 2) In 1999-2000 a pavilion was built at a cost of \$11,762.
- 3) In 2004-2005 a shop building was constructed at a cost of \$50,000 and two water tanks plus a control system was constructed at a cost of \$4,000.
- 4) In 2008-09 the gazebo was improved for \$480, the watering system was expanded at a cost of \$3,810, and a shop/office was constructed using the existing garage building at a cost of \$14,989.

¹⁷⁸ Colusa County Housing Element, Background Report, Pages 2-35, 2-36.

¹⁷⁹ Colusa County Auditor-Controller, Annual Audit for Stonyford-Indian Valley Cemetery District for the period ended June 30, 2020, Christine Doble, Accountant Auditor II, January 11, 2021.

¹⁸⁰ Colusa County Auditor-Controller, Annual Audit for Stonyford-Indian Valley Cemetery District for the period ended June 30, 2020, Christine Doble, Accountant Auditor II, January 11, 2021.

9.2.3 Stonyford-Indian Valley Cemetery District Board of Directors¹⁸¹

The Board of Directors for the Stonyford-Indian Valley Cemetery District is as follows:

Zoe Brandenberger 10/9/18-10/8/22
Sandra Corbin 7/1/19-6/30/23
John Huttman, Jr. 8/6/19-8/5/23

The Board of Directors meets quarterly on the first Monday of the month at 6:30 pm at the Cemetery District Office (weather permitting and adjusted for holidays if needed). All contacts for the Cemetery District are handled by Zoe Brandenberger at 5031 Walkup Road, Stonyford CA 95979 or Zoe Brandenberger, PO Box 25, Stonyford CA 95979, or E-mail: brandcows85@yahoo.com, or Phone: 530-963-3287.

9.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Stonyford-Indian Valley Cemetery District does not have a website. The best strategy would be for all the cemetery districts in Colusa County to work together to provide information for a website that one cemetery district or Colusa County could maintain for a small fee from each district.

9.2.5 Stonyford-Indian Valley Cemetery District Fee Schedule

The charges for use of the Stonyford Cemetery are shown below:

STONYFORD CEMETERY DISTRICT, 5031 Walkup Road, Stonyford CA CHARGES FOR SERVICES		
Adult/Plot 18+ years		\$100.00
Children/.Plot		\$50.00
Niche		\$225.00
Cremation/Plot		\$70.00
Endowment (All)		\$180.00
New Niches	Row A	\$500.00
	Row B	\$400.00
	Row C	\$300.00
	Row D	\$225.00
Disinterment (Niche)		
	Open/Close	\$75.00
	Disinterment	\$100.00
Contact: Zoe Brandenberger, PO Box 25, Stonyford, CA 95979 Phone: 530-963-3287		

¹⁸¹ Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

9.2.6 Stonyford-Indian Valley Cemetery District Budget

A budget is a plan for spending. The audit will show how funds were actually spent. The Stonyford-Indian Valley Cemetery District includes land in both Colusa and Glenn counties so tax revenue is received from both counties. The budget is shown in two tables, revenue and expenses.

Stonyford-Indian Valley Cemetery District Fund #03150 Budget Fiscal Year 2021-2022				
	Revenue Account	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	6,316	5,890	6,008
410101	Property Tax-Cur. Sec. Glenn Co.	3,692	3,995	4,075
410150	PROPERTY TAX Cur. Sup. Secured	133	150	120
410151	PROPERTY TAX Cur. Sup. Sec. Glenn Co.	84	66	-
410200	PROPERTY TAX Current Unsecured	589	580	500
410201	PROPERTY TAX Cur. Unsec. Glenn Co	163	175	160
410250	PROPERTY TAX Cur. Sup Unsecured	3	(4)	-
410251	PROPERTY TAX Cur Sup Unsec. Glenn Co.	12	-	-
410300	PROPERTY TAX Prior Year Secured	-	(1)	-
410301	PROPERTY TAX Prior Year Sec. Glenn Co.	(32)	-	-
410320	PROPERTY TAX Prior Year Supp. Sec.	13	19	12
410321	PROPERTY TAX Prior Yr. Supp. Sec Glenn	-	27	-
410400	PROPERTY TAX Prior Year Unsec.	16	10	10
410401	PROPERTY TAX Prior Year Unsec. Glenn	6	9	-
410451	PROPERTY TAX Pr. Yr. Sup. Unsec. Glenn		4	-
410920	County In-Lieu Taxes	2	2	2
TOTAL	TAXES	10,997	10,922	10,887
441900	Interest	1,400	627	500
4419001	Interest Adj. to Market Value	12	-	-
441901	Interest-Glenn County	17	13	-
441905	Interest capital improvement fund	5,897	2,390	-
442000	Rents & Cons-Other	-	-	-
454510	Homeowners Prop. Tax	43	37	37
454511	Homeowners Prop. Tax Glenn Co	35	34	-
454561	Timber yield Tax loss Glenn Co	36	-	-
456023	Transfer from Co. Gen. Fund-SERV	2,110	1,803	2,454
479260	Sale of Lots and Graves	840	170	500
479261	Sale of Vaults and Liner	-	-	-
479310	Gifts and Donations	-	-	-
479321	Prior Year Insurance Dividend	-	37	-
479360	Misc.-Other Revenue	-	-	-
479910	Transfers In	-	-	-
	TOTAL REVENUE	21,387	16,033	14,378

Stonyford-Indian Valley Cemetery District Fund #03150 Budget Fiscal Year 2021-2022				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
53060	COMMUNICATIONS	-	-	-
53090	HOUSEHOLD EXPENSE	13	-	-
53100	INSURANCE	500	500	500
53120	MAINTENANCE-EQUIPMENT	41		
53130	MAINTENANCE-Structures, Implements Grounds	493	1,931	500
53150	MEMBERSHIPS	-	-	-
53160	MISC. EXPENSE	-	-	-
53170	OFFICE EXPENSE	15	-	-
53171	POSTAGE	-	-	-
53180	PROFESSIONAL/SPEC. SERVICE	7,664	6,374	8,000
53190	PUBLICATIONS/LEGAL NOTICES	-	-	-
53220	SMALL TOOLS & INSTRUMENTS	-	-	-
53229	INDIRECT OVERHEAD COSTS	2,110	1,803	2,454
53230	SPECIAL DEPARTMENT EXPEN.	-	-	-
53250	TRANSPORTATION AND TRAVEL	2,400	2,000	2,400
53251	EDUCATION AND TRAINING	-	-	-
53260	UTILITIES	128	216	250
57059	HEAVY EQUIPMENT <\$5,000			
57159	HEAVY EQUIPMENT >\$5,000			
59452	TRANSFERS OUT			
57361	STRUCTURES & IMP. >5,000			
	TOTAL EXPENDITURES	13,364	12,824	14,104
	NET INCOME/LOSS	8,023	3,209	274

9.2.6 Stonyford-Indian Valley Cemetery District Audit

The Stonyford-Indian Valley Cemetery District has three funds, a general fund, an endowment fund and a capital improvement fund. The table below includes all three funds.

STONYFORD-INDIAN VALLEY CEMETERY DISTRICT BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund #03150			\$53,830
Cash on deposit with the County Treasurer Fund #03151			13,703
Cash on deposit with the County Treasurer Fund #03152			205,000
Cash on deposit with the County Treasurer			\$272,533
Gain/Loss Investment-Market Value GASB 31 Fund #03150			21
Gain/Loss Investment-Market Value GASB 31 Fund #03151			5
Gain/Loss Investment-Market Value GASB 31 Fund #03152			79
Equipment			5,858
Structures and Improvements			90,607
Land			-
Total Assets			\$369,103
Liabilities			
Warrants Payable			\$200
Equity			
Fund Balance Assigned @7/1/19	#03150	-	
Add/(Deduct) thru 6/30/20		-	-
Fund Balance Unassigned @7/1/19	#03150	\$45,626	
Add/(Deduct) thru 6/30/20		8,025	53,651
Fund Balance Restricted @7/1/19	#03151	12,612	
Add/(Deduct) thru 6/30/20		1,096	13,708
Fund Balance Assigned @7/1/19	#03152	205,039	
Add/(Deduct) thru 6/30/20		40	205,079
Fixed Assets Investment @ 7/1/19		\$96,465	
Add/(Deduct) thru 6/30/20		-	96,465
Total Equity			\$368,903
Total Liabilities and Equity			\$369,103

STONYFORD-INDIAN VALLEY CEMETERY DISTRICT CHANGES IN EQUITY AS OF JUNE 30, 2020						
		#03152	#03151	#03150	#03150	Total
	Fixed Assets	Balance Assigned	Balance Restricted	Balance Assigned	Balance Unassigned	
Balance @ 7/1/19	96,465	205,039	12,612	-	45,626	359,742
Add/(Deduct)	-	40	1,096	-	8,025	9,161
Balance @6/30/20	96,465	205,079	13,708	-	53,651	368,903

STONYFORD-INDIAN VALLEY CEMETERY DISTRICT GENERAL FUND #03150 Statement of Cash Receipts, Cash Disbursements And Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$45,626
REVENUE	Actual	
Current Secured	6,316	
Current Secured-Glenn County	3,692	
Current Supplemental Secured	133	
Current Supplemental- Glenn County	84	
Current Unsecured	589	
Current Unsecured- Glenn County	163	
Current Supplemental Unsecured	3	
Current Supplemental Unsecured- Glenn County	12	
Prior Year Secured - Glenn County	(32)	
Prior Year Supplemental Secured	13	
Prior Year Unsecured	16	
Prior Year Unsecured- Glenn County	6	
County In-Lieu Taxes	2	
Total Taxes	10,997	
Interest Fund #03150-General	1,402	
Interest Fund #03152-Capital Improvement Fund	5,897	
Interest-Glenn County	17	
Interest Adjusted to Market Value GASB 31	12	
Homeowners Property Tax Relief	43	
Homeowners Property Tax Relief-Glenn County	35	
Sales of Lots and Graves #03150	840	
Timber Yield Tax loss-Other	36	
Transfer from County General Fund Services	2,110	
Total Revenue Fund	21,389	
DISBURSEMENTS	Actual	
Household Expense	13	
Liability Insurance	500	
Maintenance of Equipment	41	
Maintenance of Structures	493	
Office Expense	15	
Professional & Special Services	7,664	
Indirect Overhead Costs	2,110	
Transportation and Travel	2,400	
Utilities	128	
Total Disbursements	13,364	
Excess of Receipts over Disbursements		8,025
Available Cash in Colusa County Treasury, June 30, 2020		\$53,651

STONYFORD-INDIAN VALLEY CEMETERY DISTRICT ENDOWMENT FUND #03151 Statement of Cash Receipts, Cash Disbursements And Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$12,612
Endowment Fund	720	
Endowment Fund Interest	373	
Interest Adjusted to Market Value GASB 31	3	
Excess of Receipts over Disbursements Fund		1,096
Available Cash in Colusa County Treasury, June 30, 2020		\$13,708

STONYFORD-INDIAN VALLEY CEMETERY DISTRICT CAPITAL IMPROVEMENT FUND #03152 Statement of Cash Receipts, Cash Disbursements And Cash Balances For the Fiscal Year Ended June 30, 2020*		
Available Cash in County Treasury, July 1, 2019		\$205,039
Capital Improvement Fund	-	
Capital Improvement Fund Interest deposited in Fund #03050	-	
Interest Adjusted to Market Value GASB 31	40	
Excess of Receipts over Disbursements Fund		40
Transfer Out to Fund #03150		-
Available Cash in Colusa County Treasury, June 30, 2020		\$205,079

*On April 18, 2001, \$263,704.96 was donated to the District from the Cleo T. Walkup estate for the care and maintenance of the District. The Board approved the \$230,000 be reserved in the District's Capital Improvement Fund for future improvements to the District.

Total Cash Available in the Colusa County Treasury, June 30, 2020 \$272,438

9.3 Stonyford-Indian Valley Cemetery District Municipal Service Review

9.3.1 Growth and Population Projections for the Stonyford-Indian Valley Cemetery District Area¹⁸²

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Stonyford-Indian Valley Cemetery District Area Population Projections

The Stonyford water system uses water allocated by the US Bureau of Reclamation and the allocation of water is limited. Therefore, the population is not expected to grow substantially.

B. MSR Determinations on Growth and Population Projections for the Stonyford-Indian Valley Cemetery District Area

MSR 1-1) The population of the Stonyford-Indian Valley Cemetery District is not expected to grow due to constraints on water availability.

¹⁸² California Government Code Section 56430. (a) (1)

9.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Stonyford-Indian Valley Cemetery District¹⁸³

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFcos to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFco to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near Stonyford-Indian Valley Cemetery District

MSR 2-1) Median Household Income in Stonyford is \$40,156 or \$37,917.¹⁸⁴ Median Household Income in California is \$63,783.¹⁸⁵ Eighty percent of the Median Household Income for California is \$51,026.40. Therefore, Stonyford is a Disadvantaged Unincorporated Community.

9.3.3 Capacity and Infrastructure

*Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.*¹⁸⁶

A. Infrastructure

The Cemetery includes three acres and is featly fenced with special deer deterrent strips on top of the fence. The grounds are graveled and maintained by part-time help for seven months during the year. There is a pump house with a one horsepower pressure pump on the grounds. There is also a shop and a gazebo.

¹⁸³ California Government Code Section 56430. (a) (2)

¹⁸⁴ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022

¹⁸⁵ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022.

¹⁸⁶ California Government Code Section 56430. (a) (3)

B. MSR Determinations on Infrastructure for Stonyford-Indian Valley Cemetery District

MSR 3-1) The Stonyford-Indian Valley Cemetery District has adequate infrastructure and sufficient funds to maintain the Cemetery in the future.

9.3.4 Stonyford-Indian Valley Cemetery District Financial Ability to Provide Services¹⁸⁷

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Stonyford-Indian Valley Cemetery District

The Stonyford-Indian Valley Cemetery District has adequate funds to maintain the District and also has an endowment available in case of future need.

B. MSR Determinations on Financing for Stonyford-Indian Valley Cemetery District

MSR 4-1) The Stonyford-Indian Valley Cemetery District has adequate financial resources to maintain the District facilities now and in the future.

9.3.5 Stonyford-Indian Valley Cemetery District Status of and Opportunities for Shared Facilities¹⁸⁸

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

It is not possible for the Stonyford-Indian Valley Cemetery District to share physical facilities; however, the District does cooperate with the Colusa County Auditor-Controller for preparation of the annual audit and with the Colusa County Treasurer for preparation of the annual budget.

B. MSR Determinations on Shared Facilities for Stonyford-Indian Valley Cemetery District

MSR 5-1) The Stonyford-Indian Valley Cemetery District works with the County of Colusa to prepare the budget and audit and to process claims.

9.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹⁸⁹

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Stonyford-Indian Valley Cemetery District has a three member Board of Directors that meets on a regular basis and maintains methods for the public to contact the District.

¹⁸⁷ California Government Code Section 56430. (a) (4)

¹⁸⁸ California Government Code Section 56430. (a) (5)

¹⁸⁹ California Government Code Section 56430. (a) (6).

B. MSR Determinations on Local Accountability and Governance

- MSR 6-1) The Stonyford-Indian Valley Cemetery District was most helpful to Colusa LAFCo and supplied all the necessary information for this report in a timely manner.
- MSR 6-2) The Stonyford-Indian Valley Cemetery District does not have a website as required by the State Law, it is hoped that several districts might work together to provide a website for each participating district.
- MSR 6-3) The Stonyford-Indian Valley Cemetery District maintains appropriate financial records with the County of Colusa.

9.4 Stonyford-Indian Valley Cemetery District Sphere Of Influence Update

9.4.1 Recommendation for Stonyford-Indian Valley Cemetery District Sphere of Influence

The Stonyford-Indian Valley Cemetery District Sphere of Influence should remain the same as the District Boundary. If at some time in the future the Cypress Hill Cemetery District is not able to maintain a Board of Directors; this District could be combined with the Stonyford-Indian Valley Cemetery District.

9.4.2 Present and Planned Land Uses in the Stonyford-Indian Valley Cemetery District Area, Including Agricultural and Open Space Lands¹⁹⁰

A. Colusa County General Plan and Zoning for Stonyford-Indian Valley Cemetery District SOI Area

The Colusa County General Plan and Zoning for the Stonyford area shows that the area will remain zoned for the community of Stonyford and the surrounding open space land uses. The community of Stonyford cannot grow due to lack of water.

B. SOI Determinations on Present and Planned Land Use for Stonyford-Indian Valley Cemetery District Area

- SOI 1-1] The planned land uses for the Stonyford area include zoning for the community of Stonyford and open space uses in the surrounding areas.

9.4.3 Present and Probable Need for Public Facilities and Services in the Stonyford-Indian Valley Cemetery District Area¹⁹¹

A. Municipal Service Background

The need for the Stonyford-Indian Valley Cemetery District will continue to maintain the Cemetery and to provide for the needs of future residents.

B. SOI Determinations on Facilities and Services Present and Probable Need for Stonyford-Indian Valley Cemetery District

- SOI 2-1] The need for the Stonyford-Indian Valley Cemetery District will continue and this has been recognized by a large bequest to the District to help ensure that the Cemetery will be maintained.

¹⁹⁰ California Government Code Section 56425 (e)(1)

¹⁹¹ California Government Code Section 56425 (e)(2)

9.4.4 Present Capacity of Public Facilities Present and Adequacy of Public Services¹⁹²

A. Capacity Background

The Stonyford-Indian Valley Cemetery has adequate facilities for the present and future needs of the community. The Cemetery has provision for cremains which will increase the capacity of the Cemetery.

B. SOI Determinations on Public Facilities Present and Future Capacity for Stonyford-Indian Valley Cemetery District

SOI 3-1] The Stonyford-Indian Valley Cemetery District has adequate facilities for the present and future needs of the community.

SOI 3-2] The Stonyford-Indian Valley Cemetery has provision for cremains which will increase the capacity for the future.

9.4.5 Social or Economic Communities of Interest for Stonyford-Indian Valley Cemetery District¹⁹³

A. Stonyford-Indian Valley Cemetery District Community Background

The Stonyford community is small but has managed to maintain a water system, an elementary school, a fire department and other civic and commercial functions. The domestic water supply is limited and this will limit population growth for the foreseeable future.

B. SOI Determinations on Social or Economic Communities of Interest for Stonyford-Indian Valley Cemetery District

SOI 4-1] The Cemetery District is an important part of the Stonyford community and was fortunate to receive a financial bequest to help with future maintenance.

SOI 4-2] The Stonyford-Indian Valley Cemetery District works with other community groups to maintain the Cemetery as a historical site open to visitors.

9.4.6 Disadvantaged Unincorporated Community Status¹⁹⁴

A. Disadvantaged Unincorporated Communities

Median Household Income in Stonyford is \$40,156.¹⁹⁵ Median Household Income in California is \$78,672.¹⁹⁶ Eighty percent of the Median Household Income for California is \$62,937. Therefore, Stonyford is a Disadvantaged Unincorporated Community.

B. Stonyford-Indian Valley Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] Stonyford is a DUC according to the Median Household Income data available.

¹⁹² California Government Code Section 56425 (e)(3)

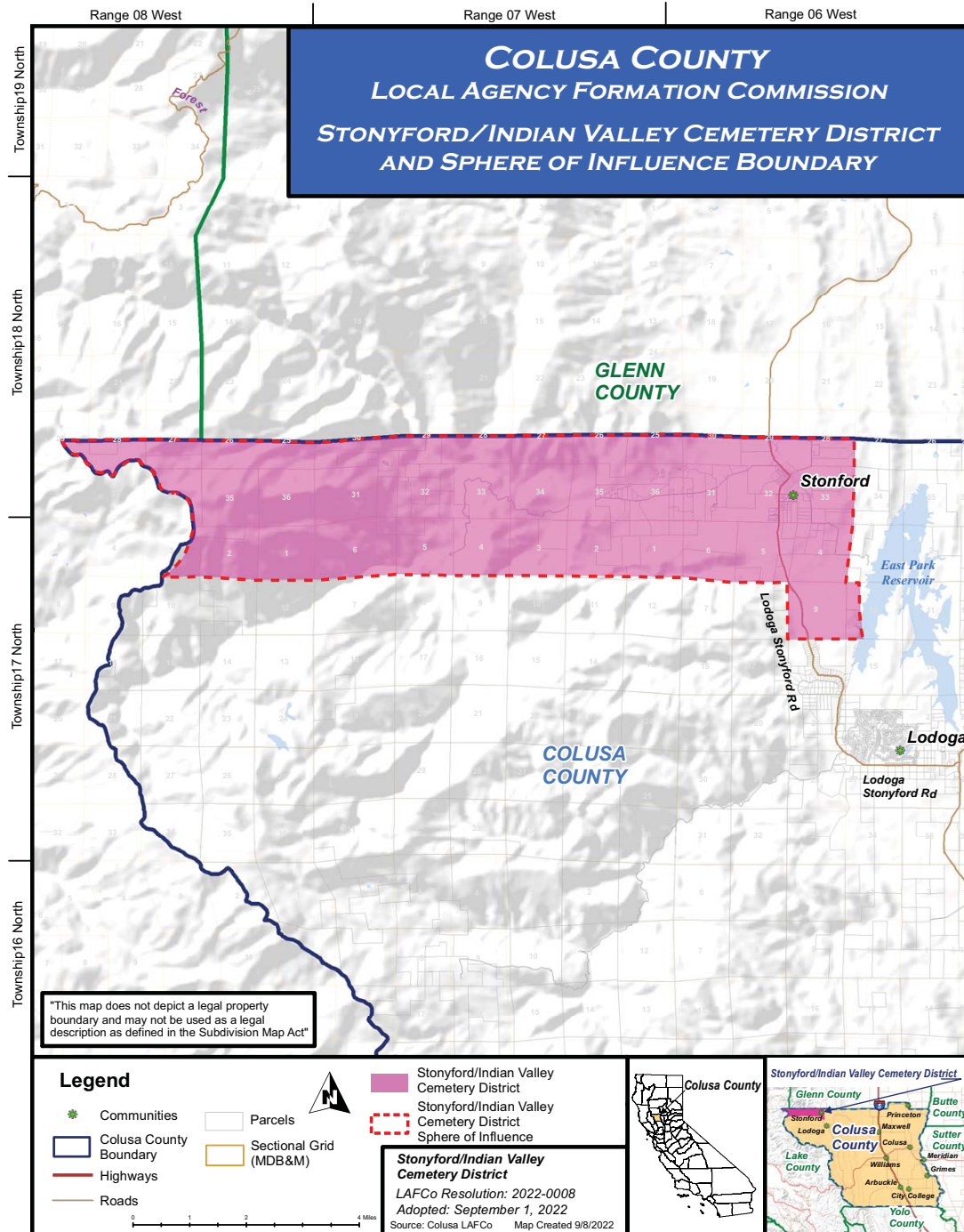
¹⁹³ California Government Code Section 56425 (e)(4)

¹⁹⁴ California Government Code Section 56425 (e)(5)

¹⁹⁵ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022

¹⁹⁶ [Stonyford Ca median household income - Search \(bing.com\)](#), January 31, 2022.

9.5 Stonyford-Indian Valley Cemetery District Sphere of Influence Map



10 WILLIAMS CEMETERY DISTRICT

10.1 Williams

Williams is described on the City of Williams website as follows:

Williams is a community of approximately 5,300 (2018) people located at the crossroads of Interstate 5 and State Route 20, 60 miles north of Sacramento and mid-way between the Sierras and the Pacific Coast.

Located in the heart of the Sacramento Valley, Williams is an agriculturally oriented community. Rice, tomatoes, vine and seed crops, walnuts, almonds, hay, grain, and cattle are raised in the area surrounding the city. The average rain fall is 16 inches annually. Temperatures are moderate, although on rare occasions the winter temperature may dip below freezing and in the summer the temperature may reach 110 degrees.

Williams was founded in 1874 and was first known as Central. In 1876 it was later renamed Williams to honor William Williams, who gave much of the land for the town site. It was made a General Law City on May 20, 1920.¹⁹⁷

The Median Household Income in Williams, California is \$65,580 compared to \$75,235 for the State of California as reported by the US Census Bureau.¹⁹⁸ Eighty percent of the State of California Median Household Income is \$60,188. Therefore, the City of Williams would not qualify as Disadvantaged. A detailed household income survey would provide additional data.

According to the City of Williams General Plan Housing Element the City is expected to grow to 6,077 by 2028.¹⁹⁹

10.2 Williams Cemetery District

10.2.1 Williams Cemetery District History²⁰⁰

The Williams Cemetery District was approved by the Colusa County Board of Supervisors on July 8, 1924, and was formed under the Public Cemetery Act of 1921, and the Health and Safety Code of the State of California, paragraphs no. 8890-92225. The Cemetery was originally opened in 1875.

10.2.2 Williams Cemetery District Facilities²⁰¹

The Williams Cemetery is located south of Williams at 2438 Zumwalt Road, Williams. The Cemetery has an area of ten acres divided into four groups: General, I.O.O.F., Masonic

¹⁹⁷ City of Williams, [Welcome To New Webgen \(cityofwilliams.org\)](http://cityofwilliams.org), February 1, 2022.

¹⁹⁸ [U.S. Census Bureau Quick Facts: United States](https://www.census.gov/quickfacts/US), February 1, 2022.

¹⁹⁹ City of Williams Housing Element 2020-2028, page 10.

²⁰⁰ Colusa County Auditor-Controller, Annual Audit for Williams Cemetery District for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

²⁰¹ Colusa County Auditor-Controller, Annual Audit for Williams Cemetery District for the period ended June 30, 2020, prepared by Margaret Van Warmerdam, Accountant Auditor II, December 9, 2020.

and Catholic. The Cemetery is completely fenced and has gravel roadways and a sprinkler system.

On August 18, 1997, the Cemetery District purchased ten acres of land (Parcel #016-320-116-000) which is adjacent to the north boundary of the Cemetery for \$65,362.44. In 2004-2005, seven acres of District land north of the Cemetery were purchased by Kaufman and Co.; however, this property ended in default. In 2012, the District leased the ten acre parcel to Les Reynolds, which was voided and the district is currently in year 6 of a 10 year lease with Sandoval Farms who is going alfalfa on the property.

The District's buildings include a tool shed, pump house, well, and pump. In 2004-2005, the District constructed a restroom at a cost of \$19,093. The District also purchased equipment for funeral services including a green hard top chapel, chairs, a casket lowering devise and a casket carriage. During the 2008-2009 fiscal year, the District completed the construction of a combination shop, office, restroom structure at a cost of \$21,440.

Major issues of concern and importance to the Williams Cemetery District are described below.

Labor costs are the majority of the District's budget. Due to government regulations requiring the district to provide health insurance to full-time employees, we are faced with keeping groundskeepers under thirty hours per week. It is difficult to maintain long-term employees when we cannot offer full-time hours.

The district has 13 acres of lawn and over 3400 grave markers to be maintained but we are a district that averages only 22 burials per year, so the percent of our budget from our fees is on 25%, while 75% is from our tax revenues. The District strives to maintain a balanced budget, keeping expenses within the scope of yearly revenues, payroll costs are increasing at a faster rate than our revenues.

While the district strives hard to maintain a balanced budget, the district is facing a large expense in the near future that it does not have the funds to pay for, that being replacement of an old rusted irrigation system. The replacement of the irrigation system is a major "elephant in the closet" for the district.

10.2.3 Williams Cemetery District Board of Directors²⁰²

The Williams Cemetery District Board of Directors is as follows:

Alma Lemus	8/8/21-8/7/25
Addie Maupin	1/4/22-11/23/24
Barbara Rolan	6/8/21-1/24/23
Deeta Mayberry	3/24/19-3/22/23
Joyce Fulcher	12/16/18-12/15/22

Dawn Nissen General Manager, williams cemetery@frontiernet.net

²⁰² Colusa County Board of Supervisors, Clerk, Ann Nordyke, boardclerk@countyofcolusa.com, February 2, 2022.

Phone: (530) 473-5444

Mailing Address: Williams Cemetery District, PO Box 843, Williams, CA 95987.

10.2.4 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The district passed a resolution on January 5th, 2022 exempting it from development of a Website. The requirements in SB 929 are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller)

The Williams Cemetery District should work together with other cemetery districts to develop a website that could be used by several districts or partner with Colusa County to have a page on that website.

10.2.5 Williams Cemetery District Fee Schedule

The Williams Cemetery District Fee Schedule is shown below:

Williams Cemetery District Price Schedule Effective March 3, 2021	
Full size burial grave space	\$650.00
Cremation burial grave space	\$330.00
Infant grave space	\$330.00
Single Cremation Niche	\$985.00
Double Cremation Niche	\$1,365.00
Endowment –All full burials	\$165.00
Endowment-Cremations and Infants burials	\$110.00
Open/Close-Full burial	\$660.00
Open/Close- Cremations and Infant burials	\$385.00
Open/Close-Cremations (no set-up)	\$275.00
Polyguard Vault (\$565.00 + 40.97 sales tax)	\$605.97
Cremation Niche Urn-Bronze (80.00 + 5.80 sales tax)	\$85.80
Cremation Niche Urn-Plastic (\$15.00 + 1.09 sales tax)	16.09
Disinterment	\$2,500.00
Disinterment of cremated ashes	\$1,000.00
Disinterment of cremated ashes and re-interred	\$1,385.00
Non-Resident fee*	\$385.00
Weekend Service	\$400.00

Stone setting fee-Single Flat Stone	\$200.00
Stone setting fee-Double Flat Stone	\$225.00
Stone setting fee-Single Raised Stone	\$275.00
Stone setting fee-Double Raised Stone	\$350.00
Stone setting fee-Veteran	\$50.00

*Non-resident fee is a surcharge that is added to the interments fee for a person not residing in, or paying taxes in the Williams Cemetery District at the time of death. (Health and Safety Code 8894)

General provisions allow family members to be interred in the Williams Cemetery. Family member means any spouse, child or stepchild, by natural birth or adoption, parent, brother, sister, half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix grand or great or the spouse of any of these persons. (Health and Safety Code 9001)

10.2.6 Williams Cemetery District Budget

A budget is a plan for spending. The Audit will show how funds are actually spent for the year of the audit. The Williams Cemetery District Budget is shown below in two separate tables, one for revenue and one for expenses.

Williams Cemetery District Fund #03160 Budget Fiscal Year 2021-2022				
	Revenue Account	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
410100	Property Tax-Current Secured	91,592	82,885	93,423
4101001	SRAF PROP 1A R&T 100.06	-	-	-
410150	PROPERTY TAX Cur. Sup. Secured	1,938	2,116	1,938
410200	PROPERTY TAX Current Unsecured	8,573	8,168	7,399
410250	PROPERTY TAX Cur. Sup Unsecured	43	(53)	12
410300	PROPERTY TAX Prior Year Secured	-	(12)	-
410320	PROPERTY TAX Prior Year Supp. Sec.	199	276	230
410400	PROPERTY TAX Prior Year Unsec.	241	147	47
410450	PROPERTY TAX Prior Year Supp. Unsec.	1	1	-
410920	County In-Lieu Taxes	29	29	29
TOTAL	TAXES	102,616	93,557	103,078
441900	Interest	1,037	610	500
5004419001	Interest Adj. to Market Value	15	-	-
442000	Rents & Cons-Other	3,000	3,000	3,000
452700	Fish and Game In-Lieu	-	-	-
454510	Homeowners Prop. Tax.	629	518	-
455800	Wildlife in-lieu	188	177	-
456023	Transfer from Co. Gen. Fund-SERV	3,987	2,933	-
468030	Grave Services	11,495	12,270	12,200
468031	Grave Service Non-Residence	1,155	4,235	1,155
468034	Stone Setting Fee	3,250	4,415	3,150
479260	Sale of Lots and Graves	9,125	16,240	7,550
479261	Sale of Vaults and Liner	5,205	6,510	4,370
479321	Prior Year Insurance Dividend	-	227	177
479360	Misc.-Other Revenue	-	-	5,987
479910	Transfers In	-	-	8,422
479910	Transfer in (FR452)			10,000
TOTAL REVENUE		141,702	144,692	159,589

Williams Cemetery District Fund #03160 Budget Fiscal Year 2021-2022				
	EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Final Budget
51010	SALARIES AND WAGES	43,824	37,620	46,488
51011	EXTRA HELP	11,592	19,920	46,600
51012	OVERTIME	1,011	1,668	
51021	RETIREMENT	2,191	1,881	2,324
51022	OASDI	4,316	4,529	6,935
51023	UNEMPLOYMENT INSURANCE	917	1,473	2,500
51030	GROUP INSURANCE-HEALTH	15,396	13,696	18,125
51031	GROUP INSURANCE-LIFE	54	39	54
51035	WORKER'S COMPENSATION	4,237	3,108	2,239
53050	CLOTHING&PERSONAL SUPP	25	122	150
53060	COMMUNICATIONS	1,500	1,249	1,500
53090	HOUSEHOLD EXPENSE	410	290	100
53100	INSURANCE	3,084	3,601	3,927
53120	MAINTENANCE-EQUIPMENT	1,175	951	2,000
53130	MAINTENANCE-Structures, Implements Grounds	2,060	2,075	2,500
53150	MEMBERSHIPS	237	262	260
53163	FINANCE/LATE CHARGES	12	15	1,000
53170	OFFICE EXPENSE	544	722	390
53171	POSTAGE	55	110	110
53180	PROFESSIONAL/SPEC. SERVICE	683	200	500
53190	PUBLICATIONS/LEGAL NOTICES	-	144	-
53199	LEASES-PURCHASES	3,822	3,822	-
53200	RENTS, LEASES EQUIPMENT	3,000	3,000	3,000
53220	SMALL TOOLS & INSTRUMENTS	1,277	1,370	1,400
53229	INDIRECT OVERHEAD COSTS	3,987	2,933	5,987
53230	SPECIAL DEPARTMENT EXPEN.	4,368	4,398	-
53253	FUEL	951	582	1,000
53260	UTILITIES	1,436	609	500
57011	COMPUTER EQUIPENT <\$5,000	482	-	-
57360	STRUCUTRES & IMP. >5,000	5,507	11,109	10,000
57361	STRUCUTRES & IMP. >5,000	8,980	5,640	-
	TOTAL EXPENDITURES	127,133	127,138	159,589
	NET INCOME/LOSS	14,569	17,554	-

10.2.7 Williams Cemetery District Audit

The Williams Cemetery District has the main fund and three additional funds which are shown separately in the Audit.

WILLIAMS CEMETERY DISTRICT BALANCE SHEET AS OF JUNE 30, 2020			
Assets			
Cash on deposit with the County Treasurer Fund #03160		\$64,943	
Cash on deposit with the County Treasurer Fund #03161		147,273	
Cash on deposit with the County Treasurer Fund #03163		80	
Cash on deposit with the County Treasurer Fund #03164		417	
Cash on deposit with the County Treasurer		212,713	
Gain/Loss Investment-Market Value GASB 31 Fund #03160		25	
Gain/Loss Investment-Market Value GASB 31 Fund #03161		27	
Gain/Loss Investment-Market Value GASB 31 Fund #03163		-	
Gain/Loss Investment-Market Value GASB 31 Fund #03164		-	
Equipment		87,541	
Structures and Improvements		215,230	
Land		0	
Total Assets		\$515,536	
Liabilities			
Warrants Payable		\$81	
Equity			
Fund Balance Unassigned @7/1/19	#03160	\$50,318	
Add/(Deduct) thru 6/30/20		14,569	64,887
Permanent Fund Balance Restricted @7/1/19	#03161	\$139,683	
Add/(Deduct) thru 6/30/20		7,617	\$147,300
Special Revenue Fund Balance Assigned @7/1/19	#03163	49	
Add/(Deduct) thru 6/30/20		31	\$80
Special Revenue Fund Balance Assigned @7/1/19	#03164	\$180	
Add/(Deduct) thru 6/30/20		237	417
Fixed Assets Investment @ 7/1/19		\$287,801	
Add/(Deduct) thru 6/30/20		14,970	\$302,771
Total Equity			\$515,455
Total Liabilities and Equity			\$515,536

WILLIAMS CEMETERY DISTRICT CHANGES IN EQUITY AS OF JUNE 30, 2020					
		#03162,3	#03161	#03160	Total
	Investment Fixed Assets	Balance Assigned	Balance Restricted	Balance Unassigned	
Balance @ 7/1/19	\$287,801	\$229	\$139,683	\$50,318	\$478,031
Add/(Deduct)	14,970	268	7,617	14,569	37,424
Balance @6/30/20	\$302,771	\$497	\$147,300	\$64,887	\$515,455

The following tables are similar to a budget; however, they show the actual revenue and expenditures for the year of the audit.

Williams Cemetery District Fund General Fund Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$50,318
REVENUE	Actual	
Current Secured	91,592	
Current Supplemental Secured	1,938	
Current Unsecured	8,573	
Current Supplemental Unsecured	43	
Prior Year Secured	-	
Prior Year Supplemental Secured	199	
Prior Year Unsecured	241	
County In-Lieu Taxes	29	
Total Taxes	102,615	
Interest on cash in treasury	1,037	
Interest Adjusted to Market Value GASB 34	16	
Rents and Concessions	3,000	
Homeowners Property Tax Relief	629	
Wildlife In-Lieu Federal	188	
Transfer from County General Fund-Service	3,987	
Grave Services	11,495	
Grave Services Non-Residence	1,155	
Stone Setting Fee	3,250	
Sales of Lots and Graves	9,125	
Sale of Vaults and Liners	5,205	
Total Revenue	\$141,702	

Williams Cemetery District Fund General Fund Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
DISBURSEMENTS	Actual	
Salaries and Wages	43,824	
Extra Help	11,592	
Overtime	1,011	
OASDI	4,316	
Unemployment Insurance	917	
Group Insurance-Health	15,396	
Group Insurance-Life	54	
Workers Compensation Insurance	4,237	
Total Salaries and Benefits	\$83,538	
Clothing and Personal Supplies	25	
Communications	1,500	
Household Expense	410	
Liability Insurance	3,084	
Maintenance of Equipment	1,175	
Maintenance of Structures/Grounds	2,061	
Memberships	237	
Finance/Late charges	12	
Office Expense	544	
Postage	55	
Professional & Special Services	683	
Lease Purchase	3,822	
Rents and Leases of Equipment	3,000	
Small Tools & Instruments	1,277	
Indirect Overhead Costs	3,987	
Special Department Expenses	4,368	
Fuel	951	
Utilities	1,435	
Computer Equipment <\$5,000	482	
Structures and Improvements <\$5,000	5,507	
Structures and Improvements >\$5,000	8,980	
Total Disbursements Fund	\$127,133	
Excess of Receipts over Disbursements		\$14,569
Available Cash in Colusa County Treasury, June 30, 2020		\$64,887

Williams Cemetery District Fund Endowment Fund Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$139,683
Sale of Lots and Graves Endowment	3,519	
Interest earned	4,098	
Interest adjustment to market value		
Excess of Receipts over Disbursements		7,617
Available Cash in Colusa County Treasury, June 30, 2020		\$147,300

Williams Cemetery District Fund Memorial Fund Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$49
Gifts and Donations	30	
Interest earned on Cash in Treasury	1	
Interest adjustment to market value	-	
Transfer out to Fund 03160	-	
Excess of Receipts over Disbursements		31
Available Cash in Colusa County Treasury, June 30, 2020		\$80

Williams Cemetery District Fund Sale of vaults Sales Tax Fund Statement of Cash Receipts, Cash Disbursements and Cash Balances For the Fiscal Year Ended June 30, 2020		
Available Cash in County Treasury, July 1, 2019		\$180
Sales Tax -Vaults	377	
Interest earned on Cash in Treasury		
Interest adjustment to market value		
Sales Tax Remitted to State of California	(140)	
Excess of Receipts over Disbursements		237
Available Cash in Colusa County Treasury, June 30, 2020		\$417

Total Cash Available in the Colusa County Treasury, June 30, 2020 \$212,684

10.3 Williams Cemetery District Municipal Service Review

10.3.1 Growth and Population Projections for the Williams Cemetery District Area²⁰³

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

A. Williams Cemetery District Area Population Projections

According to the City of Williams General Plan Housing Element the City of 5,328 in 2018 is expected to grow to 6,077 by 2028.²⁰⁴

B. MSR Determinations on Growth and Population Projections for the Williams Cemetery District Area

MSR 1-1) The City of Williams can expect an increase in population to 6,077 by 2028. The Williams Cemetery District would be able to serve this population.

²⁰³ California Government Code Section 56430. (a) (1)

²⁰⁴ City of Williams Housing Element 2020-2028, page 10.

10.3.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Williams Cemetery District²⁰⁵

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

A. Determination of District Area Disadvantaged Unincorporated Community Status

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

SB 244 also requires LAFCOs to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

- 1) *The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and*
- 2) *The present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated community within or contiguous to the sphere of influence.*

B. MSR Determinations on Disadvantaged Unincorporated Communities near Williams Cemetery District

MSR 2-1) The Median Household Income in Williams, California is \$65,580 compared to \$75,235 for the State of California as reported by the US Census Bureau.²⁰⁶ Eighty percent of the State of California Median Household Income is \$60,188. Therefore, the City of Williams would not qualify as Disadvantaged. A detailed household income survey would provide additional data.

10.3.3 Williams Cemetery District Capacity and Infrastructure

Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.²⁰⁷

A. Infrastructure

The Williams Cemetery District has ten acres devoted to cemetery use and allocated to serve different groups. The District has an additional ten acres leased out to Sandoval farms who is growing alfalfa on the property.

²⁰⁵ California Government Code Section 56430. (a) (2)

²⁰⁶ [U.S. Census Bureau Quick Facts: United States](#), February 1, 2022.

²⁰⁷ California Government Code Section 56430. (a) (3)

B. MSR Determinations on Infrastructure for Williams Cemetery District

MSR3-1) The Williams Cemetery District has adequate land and facilities to serve the needs of the District. The ten acres devoted to cemetery uses has been developed to include a storage building and restrooms.

10.3.4 Williams Cemetery District Financial Ability to Provide Services²⁰⁸

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

A. Financial Considerations for Williams Cemetery District

The financial status of the Williams Cemetery District is shown above in this report. The District has adequate funds to maintain the cemetery. The District established a beautification fund for individual donations; however, few donations have been received. The main source of income is from tax revenue.

B. MSR Determinations on Financing for Williams Cemetery District

MSR 4-1) The costs of burial and other services are paid by fees but the long-term maintenance of the Cemetery is paid by taxes.

MSR 4-2) The financial status of the Williams Cemetery District is adequate to maintain the cemetery as shown in the audit included in this report.

10.3.5 Status of and Opportunities for Shared Facilities²⁰⁹

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

A. Facilities

The Williams Cemetery District works with the County of Colusa to provide an annual audit and to process and pay claims and bills.

B. MSR Determinations on Shared Facilities for Williams Cemetery District

MSR 5-1) The Williams Cemetery District works with the County of Colusa to provide an annual audit and to process and pay claims and bills.

MSR 5-2) It would be beneficial if the District could work with other districts of the County of Colusa to provide a website albeit the District passed its annual resolution exempting them from this annual requirement.

10.3.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies²¹⁰

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of

²⁰⁸ California Government Code Section 56430. (a) (4)

²⁰⁹ California Government Code Section 56430. (a)(5)

²¹⁰ California Government Code Section 56430. (a)(6).

the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

A. Government Structure

The Williams Cemetery District has a five member board of directors. This is a benefit to the District to have five people involved in the care and management of the Cemetery. The Board hires a manager to oversee the operation of the Cemetery.

B. MSR Determinations on Local Accountability and Governance

MSR 6-1) The Williams Cemetery supplied the fee schedule to Colusa LAFCo to include in this report.

MSR 6-2) The Williams Cemetery District is fortunate to have a full five member Board of Directors to manage the District and to represent the District in the community.

10.4 Williams Cemetery District Sphere Of Influence Update

10.4.1 Recommendation for Williams Cemetery District Sphere of Influence

The Sphere of Influence for the Williams Cemetery District should be the same as the District boundary.

10.4.2 Present and Planned Land Uses in the Williams Cemetery District Area, Including Agricultural and Open Space Lands ²¹¹

A. Colusa County General Plan and Zoning for Williams Cemetery District SOI Area

The City of Williams determines the general plan and zoning for the area within the City Limits. The area outside the City Limits is primarily zoned for agriculture by Colusa County.

B. SOI Determinations on Present and Planned Land Use for Williams Cemetery District Area

SOI 1-1] The present and planned uses for the area within the Williams Cemetery District will benefit the Williams Cemetery District because when development occurs it will help the tax base for the District.

10.4.3 Present and Probable Need for Public Facilities and Services in the Williams Cemetery District Area ²¹²

A. Municipal Service Background

There is a need for a cemetery within the Williams Cemetery District area. The Williams Cemetery District has met this need and has expanded the services which can be provided in recent years.

B. SOI Determinations on Facilities and Services Present and Probable Need for Williams Cemetery District

SOI 2-1] The Williams Cemetery District provides cemetery services and maintenance of the cemetery for future use.

²¹¹ California Government Code Section 56425 (e)(1)

²¹² California Government Code Section 56425 (e)(2)

SOI 2-2] The Williams Cemetery District can provide for burial or storage of cremains and can have services at the Cemetery if needed.

10.4.4 Present Capacity of Public Facilities Present and Adequacy of Public Services²¹³

A. Capacity Background

The Williams Cemetery District has adequate capacity for present and future needs especially with cremation becoming more popular.

B. SOI Determinations on Public Facilities Present and Future Capacity for Williams Cemetery District

SOI 3-1] The Williams Cemetery District has adequate public facilities for present and future needs.

SOI 3-1] The Williams Cemetery District Board manages the District with both the present and future needs in mind.

10.4.5 Social or Economic Communities of Interest for Williams Cemetery District²¹⁴

A. Williams Cemetery District Community Background

The City of Williams has an economic foundation in servicing traffic from Interstate 5 and State Highway 20 and has also developed agricultural processing companies. These core business activities will provide an economic basis for present and future development. The residents are still dependent on medical facilities in Colusa and Chico.

B. SOI Determinations on Social or Economic Communities of Interest for Williams Cemetery District

SOI 4-1] Williams has many social and economic communities of interest including the business community, the school community and the volunteer fire department.

10.4.6 Disadvantaged Unincorporated Community Status²¹⁵

A. Disadvantaged Unincorporated Communities

The Median Household Income in Williams, California is \$72,778 compared to \$78,672 for the State of California as reported by the US Census Bureau.²¹⁶ Eighty percent of the State of California Median Household Income is \$62,937. Therefore, the City of Williams would not qualify as Disadvantaged. A detailed household income survey would provide additional data.

B. Williams Cemetery District Disadvantaged Unincorporated Community Status

SOI 5-1] There is no household income data specifically for the Williams Cemetery District but it appears that the area would not qualify for "Disadvantaged" status unless a specific household income survey was done.

²¹³ California Government Code Section 56425 (e)(3)

²¹⁴ California Government Code Section 56425 (e)(4)

²¹⁵ California Government Code Section 56425 (e)(5)

²¹⁶ [U.S. Census Bureau Quick Facts: United States](#), February 1, 2022.

APPENDIX A LOCAL GOVERNEMENT FUNDING ISSUES

1 *Municipal Financial Constraints*

Municipal service providers are constrained in their capacity to finance services by the inability to increase property taxes, requirements for voter approval for new or increased taxes, and requirements of voter approval for parcel taxes and assessments used to finance services. Municipalities must obtain majority voter approval to increase or impose new general taxes and two-thirds voter approval for special taxes.

Limitations on property tax rates and increases in taxable property values are financing constraints. Property tax revenues are subject to a formulaic allocation and are vulnerable to State budget needs. Agencies formed since the adoption of Proposition 13 in 1978 often lack adequate financing.

1.1 *California Local Government Finance Background*

The financial ability of the cities and special districts to provide services is affected by financial constraints. City service providers rely on a variety of revenue sources to fund city operating costs as follows:

- Property Taxes
- Benefit Assessments
- Special Taxes
- Proposition 172 Funds
- Other contributions from city or district general funds.

As a funding source, property taxes are constrained by statewide initiatives that have been passed by voters over the years and special legislation. Seven of these measures are explained below:

A. *Proposition 13*

Proposition 13 (which California voters approved in 1978) has the following three impacts:

- Limits the ad valorem property tax rate
- Limits growth of the assessed value of property
- Requires voter approval of certain local taxes.

Generally, this measure fixes the ad valorem tax at one percent of value; except for taxes to repay certain voter approved bonded indebtedness. In response to the adoption of Proposition 13, the Legislature enacted Assembly Bill 8 (AB 8) in 1979 to establish property tax allocation formulas.

B. *AB 8*

Generally, AB 8 allocates property tax revenue to the local agencies within each tax rate area based on the proportion each agency received during the three fiscal years preceding

adoption of Proposition 13. This allocation formula benefits local agencies, which had relatively high tax rates at the time Proposition 13 was enacted.

C. Proposition 98

Proposition 98, which California voters approved in 1988, requires the State to maintain a minimum level of school funding. In 1992 and 1993, the Legislature began shifting billions of local property taxes to schools in response to State budget deficits. Local property taxes were diverted from local governments into the Educational Revenue Augmentation Fund (ERAF) and transferred to school districts and community college districts to reduce the amount paid by the State general fund.

Local agencies throughout the State lost significant property tax revenue due to this shift. Proposition 172 was enacted to help offset property tax revenue losses of cities and counties that were shifted to the ERAF for schools in 1992.

D. Proposition 172

Proposition 172, enacted in 1993, provides the revenue of a half-cent sales tax to counties and cities for public safety purposes, including police, fire, district attorneys, corrections and lifeguards. Proposition 172 also requires cities and counties to continue providing public safety funding at or above the amount provided in FY 92-93.

E. Proposition 218

Proposition 218, which California voters approved in 1996, requires voter- or property owner-approval of increased local taxes, assessments, and property-related fees. A two-thirds affirmative vote is required to impose a Special Tax, for example, a tax for a specific purpose such as a fire district special tax.

However, majority voter approval is required for imposing or increasing general taxes such as business license or utility taxes, which can be used for any governmental purpose. These requirements do not apply to user fees, development impact fees and Mello-Roos districts.

F. Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district or joint powers authority to establish a Mello-Roos Community Facilities District (a "CFD") which allows for financing of public improvements and services. The services and improvements that Mello-Roos CFDs can finance include streets, sewer systems and other basic infrastructure, police protection, fire protection, ambulance services, schools, parks, libraries, museums and other cultural facilities. By law, the CFD is also entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt.

A CFD is created by a sponsoring local government agency. The proposed district will include all properties that will benefit from the improvements to be constructed or the services to be provided. A CFD cannot be formed without a two-thirds majority vote of residents living within the proposed boundaries. Or, if there are fewer than 12 residents, the vote is instead conducted of current landowners.

In many cases, that may be a single owner or developer. Once approved, a Special Tax Lien is placed against each property in the CFD. Property owners then pay a Special Tax each year.

If the project cost is high, municipal bonds will be sold by the CFD to provide the large amount of money initially needed to build the improvements or fund the services. The Special Tax cannot be directly based on the value of the property. Special Taxes instead are based on mathematical formulas that take into account property characteristics such as use of the property, square footage of the structure and lot size. The formula is defined at the time of formation, and will include a maximum special tax amount and a percentage maximum annual increase.

If bonds were issued by the CFD, special taxes will be charged annually until the bonds are paid off in full. Often, after bonds are paid off, a CFD will continue to charge a reduced fee to maintain the improvements.

G. Development Impact Fees

A county, cities, special districts, school districts, and private utilities may impose development impact fees on new construction for purposes of defraying the cost of putting in place public infrastructure and services to support new development.

To impose development impact fees, a jurisdiction must justify the fees as an offset to the impact of future development on facilities. This usually requires a special financial study. The fees must be committed within five years to the projects for which they were collected, and the district, city or county must keep separate funds for each development impact fee.

1.2 Financing Opportunities that Require Voter Approval

Financing opportunities that require voter approval include the following five taxes:

1. Special taxes such as parcel taxes
2. Increases in general taxes such as utility taxes
3. Sales and use taxes
4. Business license taxes
5. Transient occupancy taxes

Communities may elect to form business improvement districts to finance supplemental services, or Mello-Roos districts to finance development-related infrastructure extension. Agencies may finance facilities with voter-approved (general obligation) bonded indebtedness.

1.3 Financing Opportunities that Do Not Require Voter Approval

Financing opportunities that do not require voter approval include imposition of or increases in fees to more fully recover the costs of providing services, including user fees and Development Impact Fees to recover the actual cost of services provided and infrastructure.

Development Impact Fees and user fees must be based on reasonable costs, and may be imposed and increased without voter approval. Development Impact Fees may not be used to subsidize operating costs. Agencies may also finance many types of facility improvements through bond instruments that do not require voter approval.

Water rates and rate structures are not subject to regulation by other agencies. Utility providers may increase rates annually, and often do so. Generally, there is no voter approval requirement for rate increases, although notification of utility users is required. Water providers must maintain an enterprise fund for the respective utility separate from other funds, and may not use revenues to finance unrelated governmental activities.

2 *Public Management Standards*

While public sector management standards do vary depending on the size and scope of an organization, there are minimum standards. Well-managed organizations do the following eight activities:

1. Evaluate employees annually.
2. Prepare a budget before the beginning of the fiscal year.
3. Conduct periodic financial audits to safeguard the public trust.
4. Maintain current financial records.
5. Periodically evaluate rates and fees.
6. Plan and budget for capital replacement needs.
7. Conduct advance planning for future growth.
8. Make best efforts to meet regulatory requirements.

Most of the professionally managed and staffed agencies implement many of these best management practices. LAFCo encourages all local agencies to conduct timely financial record-keeping for each city function and make financial information available to the public.

3 *Public Participation in Government*

The Brown Act (California Government Code Section 54950 et seq.) is intended to insure that public boards shall take their actions openly and that deliberations shall be conducted openly.

The Brown Act establishes requirements for the following:

- Open meetings
- Agendas that describe the business to be conducted at the meeting
- Notice for meetings
- Meaningful opportunity for the public to comment

Few exceptions for meeting in closed sessions and reports of items discussed in closed sessions.

According to California Government Section 54959:

Each member of a legislative body who attends a meeting of that legislative body where action is taken in violation of any provision of this chapter, and where the member intends to deprive the public of information to which the member knows or has reason to know the public is entitled under this chapter, is guilty of a misdemeanor.

Section 54960 states the following:

(a) The district attorney or any interested person may commence an action by mandamus, injunction or declaratory relief for the purpose of stopping or preventing violations or threatened violations of this chapter by members of the legislative body of a local agency or to determine the applicability of this chapter to actions or threatened future action of the legislative body

ABBREVIATIONS

AB	Assembly Bill
Brown Act	Ralph M. Brown Act (California Government Code Sections 54950 et seq.)
CDP	Census Designated Place
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CKH Act	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
County	Colusa County
ERAF	Educational Revenue Augmentation Fund
FY	Fiscal Year
GASB	Government Accounting Standards Board
HOPTR	Homeowners Property Tax Relief
I.O.O.F.	International Order of Odd Fellows
LAFCo	Local Agency Formation Commission
MHI	Median Household Income
MSR	Municipal Service Review
OPR	Office of Planning and Research (California)
SB	Senate Bill
SOI	Sphere of Influence

DEFINITIONS

California Environmental Quality Act (CEQA): A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

Community Facilities District: Under the Mello-Roos Community Facilities Act of 1982 (Section 53311, et seq.) a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

Impact Fee: A fee, also called a development fee, levied on the developer of a project by a county, or other public agency as compensation for otherwise-unmitigated impacts the project will produce. California Government Code Section 66000, et seq., specifies that development fees shall not exceed the estimated reasonable cost of providing the service for which the fee is charged. To lawfully impose a development fee, the public agency must verify its method of calculation and document proper restrictions on use of the fund.

Infrastructure: Public services and facilities such as sewage-disposal systems, water-supply systems, and other utility systems, schools and roads.

Land Use Classification: A system for classifying and designating the appropriate use of properties.

Leapfrog Development: New development separated from existing development by substantial vacant land.

Local Agency Formation Commission (LAFCo): A five- or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCo is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCo members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

Mello-Roos Bonds: Locally issued bonds that are repaid by a special tax imposed on property owners within a community facilities district established by a governmental entity. The bond proceeds can be used for public improvements and for a limited number of services. Mello-Roos Bonds are named after the program's legislative authors.

Ordinance: A law or regulation set forth and adopted by a governmental authority.

Proposition 13: (Article XIII A of the California Constitution) Passed in 1978, this proposition enacted sweeping changes to the California property tax system. Under Proposition 13, property taxes cannot exceed 1% of the value of the property and assessed valuations cannot increase by more than 2% per year. Property is subject to reassessment when there is a transfer of ownership or improvements are made.²¹⁷

Proposition 218: (Article XIII D of the California Constitution) This proposition, named "The Right to Vote on Taxes Act", filled some of the perceived loopholes of Proposition 13. Under Proposition 218, assessments may only increase with a two-thirds majority vote of the qualified voters within the District. In addition to the two-thirds voter approval requirement, Proposition 218 states that effective July 1, 1997, any assessments levied may not be more than the costs necessary to provide the service, proceeds may not be used for any other purpose other than providing the services intended, and assessments may only be levied for services that are immediately available to property owners.²¹⁸

Ranchette: A single dwelling unit occupied by a non-farming household on a parcel of 2.5 to 20 acres that has been subdivided from agricultural land.

Sphere of Influence (SOI): The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCO) of the county.

Urban: Of, relating to, characteristic of, or constituting a city. Urban areas are generally characterized by moderate and higher density residential development (i.e., three or more dwelling units per acre), commercial development, and industrial development, and the availability of public services required for that development, specifically central water and sewer service, an extensive road network, public transit, and other such services (e.g., safety and emergency response). Development not providing such services may be "non-urban" or "rural". CEQA defines "urbanized area" as an area that has a population density of at least 1,000 persons per square mile (Public Resources Code Section 21080.14(b)).

Urban Services: Utilities (such as water, gas, electricity, and sewer) and public services (such as police, fire protection, schools, parks, and recreation) provided to an urbanized or urbanizing area.

²¹⁷ http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08

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COLUSA COUNTY CEMETERY DISTRICTS MAP

