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Yuba County Cemetery Districts

Summary:

The Grand Jury investigated the cemetery districts in Yuba County. The districts operate Yuba County's historic cemeteries on very limited budgets. The cemetery districts' governing boards of trustees are unpaid volunteers appointed by the Yuba County Board of Supervisors. The condition and maintenance of the cemeteries were approximately proportional to each district's available financial resources. Many of the districts have not regularly submitted legally mandated official financial audits because of the high cost to prepare them. In some cases, information regarding making contacts with cemetery personnel, cemetery prices and policies is not readily available because it is not posted where it can be seen easily and is not available online. There is little communication among the districts, and there is no Yuba County government means, such as a website, allowing county residents to communicate with any of the districts.

Introduction and background:

The Yuba County Grand Jury has not reported on the cemetery districts for several years. Indeed, there has not been a compelling reason to do so, since there have been no recent complaints made to the Grand Jury about any of the cemetery districts. However, members of the Grand Jury felt that the time was appropriate to look into these agencies and to report our findings to the residents of Yuba County.

The California Legislature authorized the creation of public cemetery districts in 1909 to assume responsibility for the ownership, improvement, expansion, provision of interment services and operation of public cemeteries. The principal law that governs these entities is the Public Cemetery District Law (reference 7 in the bibliography). Among other things, the law provides for the formation of new cemetery districts, details the powers and duties of the boards of trustees, sets forth requirements and powers relating to finances, and limits who may be interred in the district's cemeteries.

There are 253 cemetery districts in California, of which ten are located in Yuba County. Cemetery districts are special districts, or units of local government, that have a substantial degree of independence from other local agencies such as city or county government (see reference 8). Special districts have a board of trustees, appointed by the county board of supervisors, responsible for the management decisions that guide the district's operations. Cemetery districts operate and maintain public, but not private, cemeteries. The cemeteries that the districts manage may have originally been private, or may have belonged to pioneer or fraternal organizations or may have been church property, but due to the vagaries of history have become public property. Cemetery districts are unusual among special districts in the fact that they do not hold monopoly authority. Private and church affiliated cemeteries are competitors and, therefore, cemetery districts endure market pressures not encountered by other government agencies.

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Cemetery districts have very limited means to raise revenue, but are required to function successfully and maintain the cemetery in perpetuity. Cemetery districts sell burial plots and charge various fees in order to partially defray operating expenses. For example, Health and Safety Code section 9065 requires that they charge purchasers of burial plots an endowment fee to cover maintenance of the plot essentially forever. Money collected as endowment fees is deposited with the county treasurer for investment, and only the return on these investments may be used to pay for cemetery maintenance. Cemetery districts also receive public funding from property taxes. None of the districts in Yuba County sell or otherwise provide funeral services, but all cooperate with outside service providers, such as mortuaries, chosen by the deceased's relatives. Some provide grave excavation and opening and closing of graves.

The cemetery districts were originally created by county or city government. More recently the Local Agency Formation Commission (LAFCo) determines the boundaries of the districts and an additional area called the sphere of influence (SOI). LAFCo periodically reviews boundaries and SOIs and makes appropriate adjustments as required. LAFCo has the authority to dissolve districts, create new ones, or compel the merging of districts. There is much useful information about Yuba County cemetery districts to be found in the Municipal Service Review (MSR) documents published on the LAFCo website (references 9-11).

There are ten cemetery districts in Yuba County. They are listed below, along with some brief descriptive information and their abbreviations used in this report. Additional details are given in Table 1, below. Figure 1 is a map of Yuba County showing the location and extent of the cemetery districts.

Browns Valley Cemetery District. (BVCD) The district was formed in 1935 and serves an area of about 30 square miles and a population of about 532 residents.

Brownsville Cemetery District. (BCD) Formed in 1949, it serves about 1,699 residents in an area of about 57 square miles.

Camptonville Cemetery District. (CCD) The district was formed in 1954 to manage a gold rush era cemetery. The district has a population of about 656 residents and an area of about 56 square miles. The Camptonville Community Service District (CCSD) now manages the cemetery, and the Camptonville Cemetery District Board of Trustees no longer functions.

Keystone Cemetery District. (KCD) Located roughly between the communities of Oregon House and Dobbins, the district serves an area of 72 square miles and about 2,215 residents. It was formed in 1934, making it Yuba County's oldest cemetery district.

Marysville Cemetery District. (MCD) The historic Marysville Cemetery is located just north of the ring levee on the east side of Highway 70. The district no longer has a functioning Board of Trustees because the cemetery is not active; that is, no burials are allowed, the last having

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been performed in the 1920s. The cemetery is a historic site and is managed and maintained by the City of Marysville. The Grand Jury did not investigate MCD for this report.

Peoria Cemetery District. (PCD) The district was formed in 1943 and serves an area of 85 square miles and a population of 3,631 residents, give or take a few since 2007. The cemetery is located just east of Marysville Road north of the community of Browns Valley. According to LAFCo’s Municipal Service Review, there are records that show that a burial took place here in 1807, making Peoria Yuba County’s oldest cemetery.

Smartsville Cemetery District. (SCD) This is the smallest district in Yuba County, but manages the most cemeteries (4). It serves just 8 square miles and 188 residents and was formed in 1968, making it the youngest district in the county, although its cemeteries are among the oldest.

Strawberry Valley Cemetery District. (SVCD) The district was formed in 1955 and serves a population of 112 residents, making it the most sparsely populated district in the county.

Upham Cemetery District. (UCD) This district’s area is split about equally between Yuba County and Butte County to the north, and is the only district not contained entirely in Yuba County. Butte County has primary jurisdiction. The cemetery is located near the community of Rackerby and serves about 725 residents, divided roughly 60 percent in Butte County and 40 percent in Yuba County. The Butte County Board of Supervisors appoints members of Upham’s board of trustees.

Wheatland Cemetery District. (WCD) This district was formed in 1937 and serves more residents than any other Yuba County cemetery district. It manages two cemeteries, Wheatland Cemetery in the City of Wheatland and Lofton Cemetery, located just south of Beale Air Force Base near the end of Ostrom Road.

Table 1 Miscellaneous Information about Yuba County Cemetery Districts

District	BVCD	BCD	CCSD	KCD	PCD	SCD	SVCD	UCD	WCD
Year Formed	1935	1949	1954	1934	1943	1968	1955	1951	1937
First Burial			1853	1853	1867*	1857	1851		1845
District Area	30	57	56	72	85	8			
District Population**	532	1,699	656	2,215	3,631	188	112	725	9,684

* Some records suggest that the first burial at the Peoria site occurred in 1807

** Population data are from the 2008 Municipal Service Review (MSR)

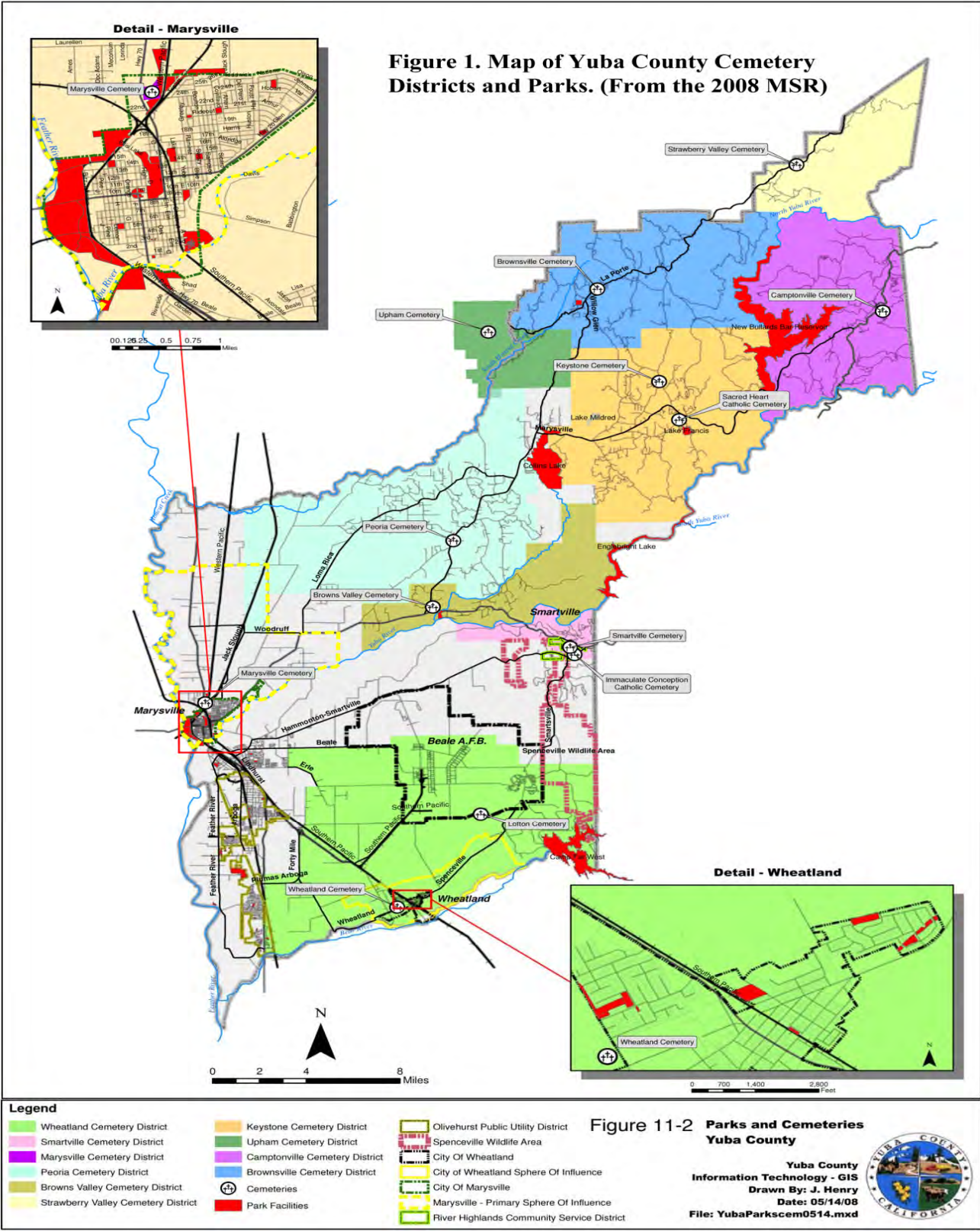
Methodology and Approach:

Members of the Grand Jury employed a number of investigative tools in order to look into the cemetery districts of Yuba County. Here is a summary of the methods used:

Site Visits: Members of the Grand Jury visited every public cemetery in Yuba County.

Photographs and notes were taken and conversations held with anyone who happened to be on the site at the time of the Grand Jury visit.

Review of Public Documents: The Grand Jury reviewed a number of documents related to the cemetery districts. The most useful and germane of these are listed in the bibliography.



Interviews: The Grand Jury interviewed the following individuals during the course of our investigation:

- The executive officer of the Yuba County LAFCo and members of the LAFCo staff.
- The Yuba County Auditor and members of the staff.
- Members of the staff of the Yuba County Board of Supervisors
- Members of cemetery district Boards of Trustees
- Staff and employees of various cemetery districts

Discussion and Narrative:

All of the public cemeteries in Yuba County date back to the gold rush era and are landmarks to the county's history. All of the cemeteries have a number of vexing unknowns associated with the graves there. Many of the graves are marked with a headstone or similar monument bearing the name of the deceased person buried there. In this case, the identity of the deceased and the location of the grave are known and can be documented in cemetery records. Some graves are not marked, but the location is nevertheless known and the name of the person buried there is also known. However, every cemetery has instances where either the location of the grave is not known, or the identity of the person buried there is not known, or both. Sometimes the person buried in a grave is not the person that the headstone or the cemetery records show as being there. There are also cases where a person is recorded as having been buried in two different graves, or in two different cemeteries. The location of some of the graves has shifted position over the years, usually because of subsidence or slippage in hillside cemeteries. Erosion has also caused graves to shift position.

Several individuals interviewed by the Grand Jury reported that a great deal of effort has been expended by cemetery district board members, district employees and volunteers on research into the history of the cemeteries to try and resolve these inaccuracies. These individuals face a real challenge, because, in addition to the unknowns in the cemeteries themselves, the cemeteries' records also have a number of frustrating unknowns. All of the cemeteries' records are incomplete, for several reasons. For one, nineteenth century record keepers were much more casual about accuracy and completeness than is customary today. Some of the early records have become lost due to either accidents or malfeasance. In some cases, records were stolen by former cemetery district trustees when they left office. Early records were often not properly stored for preservation and many are now badly deteriorated as a result. This state of affairs makes the task of recreating accurate and complete cemetery records a very difficult task indeed. Much of the cemetery information that has been recovered or transcribed from older records is being documented electronically, making it at least potentially available to the public via the Internet. Cemetery districts receive revenue from several sources. They sell burial plots, and other interment property, such as cremains plots. Prices (see Table 2) depend on whether or not the

deceased was a resident in the district, or meets the requirements to be considered legally a district resident. Eligible nonresidents pay an additional amount on top of the prices for cemetery services. For example, someone who formerly lived in the district, or who was married to or was closely related to someone buried in the cemetery, is considered eligible for the nonresident’s price for cemetery services. Individuals who have never lived in the district and are not related to someone interred in the cemetery are usually not allowed burial in the cemetery. In addition to burial plots, the districts also sell such services as transfer of ownership, grave excavation and headstone setting and may charge fees for disinterment. Districts may regulate headstones and monuments, but are prohibited by law from selling them. They may sell or rent items such as vases or other containers for flowers, or chairs and awnings for use during funeral services. Most districts charge an extra fee for Saturday or holiday burials.

The California Health and Safety Code requires cemetery districts to charge buyers an endowment fee (currently a minimum of \$4.50 per square foot of plot area) to be invested, and the returns used to maintain the site in perpetuity. Endowment funds are deposited with the county treasurer, who invests money on the district’s behalf. Districts are allowed to spend only the investment earnings, but not the principal, from their endowment funds.

Table 2 Prices and Fees charged by Yuba County Cemetery Districts

Cemetery Prices and Fees	BVCD	BCD	CCSD*	KCD	PCD	SCD	SVCD	UCD**	WCD
Burial Plot, Resident	350	350	460	300	25	900	0	100	800
Burial Plot, Non-Resident	350	350	935	500		1,300	450	175	1,600
Cremains Plot, Resident	250	250	248	100	25	450		0 ***	320
Cremains Plot, Non-Resident	250	250	473	200		600		75	600
Non Resident Fee	250	250							
Endowment Fee, Resident	150	100		160	150	200	250	100	200
Endowment Fee, Non-Resident	150	100		350	150	300	250	100	400
Open/Close Grave	250	1,000							
Open/Close Cremains	250	225		25		800			
Saturday or Holiday Burial Fee	150	150		100					500

*Amounts are in dollars *Endowment charges included in the price. **Data from the 2008 MSR. Upham declined to provide more recent figures. ***No charge for cremains in an existing grave.*

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For most, but not all districts, the major source of funding is from property taxes. (Table 3 presents data from the California State Controllers office about district revenues.) In some cases, other kinds of taxes also contribute to district revenue (for example, a timber tax in SVCD). Tax revenue varies very widely by district because of disparities in district size, property values, population and differences in the formula used to calculate the cemetery's share of the tax money received. Obviously, those districts with the largest tax base enjoy the most revenue. The prices districts charge tend to reflect the disparity in tax revenue: the highest plot prices are charged by districts that receive the least tax revenue (for example, SCD). District income from sales tends to be episodic, because the districts, especially the smaller ones, average only a few burials per year. The most constraining limitations on cemetery district revenues are the legal limitations of property taxes and the need for the approval by reluctant voters for tax increases and new taxes.

All of the Yuba County cemetery districts showed evidence of various degrees of financial stress. For example, many showed evidence of strained or sporadic upkeep and maintenance. Some of the larger districts have paid maintenance service and are able to afford irrigation. The smallest, at least in terms of population and property tax revenue, are not maintained year round, and one, SVCD, gets major maintenance only once a year, and that by volunteers. The smaller district's cemeteries are not irrigated. All of the facilities are aging and all need repairs or replacement of various features, such as headstones or walkways. The buildings at the cemeteries are generally small and fairly simple, suitable mostly for storage. A few cemeteries have permanent shelter structures that are used during funeral services. Several lack benches or places where visitors can sit and reflect. The state of the cemeteries reflects their constrained funding.

The Yuba County Board of Supervisors appoints the trustees for the county's cemetery districts. All Yuba County trustees are unpaid volunteers, and many have served their districts for several years. All of the trustees interviewed by the Grand Jury stated that they served out of a sense of dedication to their communities and a desire to contribute to the public good. Trustees who have served for long periods have generally become quite expert about the cemeteries and their histories. Several trustees were involved in efforts to improve the accuracy and completeness of the district's records. Many are involved in determining precisely the location of graves. Several of these individuals also contribute maintenance labor. Trustees are often retired people who feel that they have time to devote to their district's mission.

The Grand Jury asked all of the trustees and district employees it interviewed whether they knew or consulted with trustees or employees of another Yuba County cemetery district. In all but a few instances, the answer was no, they had not discussed cemetery operation or management with anyone outside their own district. Therefore, it appears that each district is inventing its own

methods and procedures without benefit of other district's experience. Some of the trustees interviewed mentioned that they had attended or consulted one of the statewide associations (for example, the California Association of Public Cemeteries, or the Public Cemetery Alliance, see references 2 and 6). Several interviewees commented that the cost of attending statewide conferences was high, perhaps too high, for the benefit received.

Most of the districts have been unable to provide the state mandated annual audits of their financial activities. The reason, simply put, is that the cost of doing so can amount to a substantial percentage of their annual budgets. Districts report financial data to the California State Controller's Office, as do other special districts. (See Table 3) The controller's office publishes an annual report detailing the financial information for every special district in the state (see reference 3). However, this information is presumably not checked by an independent auditor, and therefore, is not completely satisfactory as an accountability instrument. From a taxpayer's perspective, it's important that independent audits be conducted on tax-supported agencies. On the other hand, forceful insistence that the smaller and less wealthy districts submit the mandated audits will result in already strained budgets being depleted to pay for the audits. The mission of the districts then would become badly distorted by the need for audits. This is pretty clearly an unsatisfactory situation, but no easy remedy presents itself.

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Table 3 Revenue and Expenditures for Yuba County Cemetery Districts

Revenue	BVCD	BCD	CCSD	KCD	PCD	SCD	SVCD	UCD	WCD
Taxes	23,690	19,657	1,525	31,066	29,922	418	1,111	9,725	86,913
Prior Yr Penalties	61	56	87	69	87	2	3	162	245
Sales	8,940	7,374	19,648	4,440	1,400				
Interest	1,787	1,715	1,868	4,376	2,059	35	215	84	2,008
State	394	563	29	620	554	13	134	110	1,560
Other							2,700	95	7,806
Total Revenue	34,872	29,365	23,157	40,571	34,022	468	4,163	10,176	98,532
Expenditures									
Salaries, Wages, Benefits	10,445	18,372	5,050	23,590	23,122				84,110
Services and Supplies	14,168	12,874	51,262	13,626	6,936	609	1,175	2,027	7,806
Fixed Assets			7,263	354	220				
Other Expenditures									
Total Expenditures	24,613	31,246	63,575	37,570	30,278	609	1,175	2,027	91,916

Data are from the California State Controller, Special Districts Annual Report for 2011 - 2012; the most recent available at the time this Grand Jury report was written. Amounts are in dollars.

The Grand Jury encountered a difficulty that potential purchasers of cemetery services would also be likely to encounter. Finding someone to contact and finding information about cemetery services and costs was not as straightforward as desirable. The only districts that have any

information available online are CCSD and UCD. The Camptonville Community Service District has a well - developed web site that includes information about the cemetery and the names of people interred there, but it does not include policies, contacts or prices (see reference 4). The Butte County LAFCo maintains web pages for each of the cemetery districts in Butte County that have very limited contact information, but nothing about policies, prices or history (see reference 1). There isn't any information about cemetery district contacts, costs, policies, history or names of people buried available on any Yuba County government website. Some private organizations have websites that have the names and dates of people buried in various cemeteries, but don't offer information about contacts, policies or prices (for example, see reference 12). In some cases, contact information, board members' names and a list of prices and fees were posted on signs near the entrance to the cemetery, but at several cemeteries there was no such information visible. The Grand Jury was able to obtain board members' names and contact information with the help of county officials, a method not as readily open to private citizens. Even with this information, the Grand Jury had difficulty contacting some cemetery districts. In several cases, a number of calls were required and some days passed before any response was received.

The fact that cemetery district boards of trustees are appointed by the county Board of Supervisors means that these individuals are not directly accountable to residents of the district through an election. While board meetings are public, there is not an easily accessed means of communicating the dates, times and locations of their meetings. In some cases, notices are posted near the cemetery entrance announcing meetings, but in several districts such information was nowhere to be found. Only Camptonville Community Service District is conducting constituent outreach activities, through its website, and the Camptonville Community Courier, a local newspaper, that is available online. Taken together, these facts indicate that there is quite a bit of isolation between residents of the cemetery districts and the people who manage them.

Findings:

- F1. There is no established mechanism among the Yuba County cemetery districts for exchanging information about their experiences operating the cemeteries. A Yuba County cemetery district's association would facilitate the exchange of knowledge and experience about best practices.
- F2. The cost of the legally mandated annual audits has prevented many Yuba County cemetery districts from fully complying with this requirement. Nevertheless, it is in both the county government's and the public's interest that tax supported agencies be financially accountable.
- F3. Cemetery boards of trustees contact information is posted near the entrance at some cemeteries, but not all. In a few cases, prices and policies are posted at cemetery entrances, but this is the exception rather than the rule. None of this information is

available online. All of this information should be readily available to the public at all cemeteries and online.

Recommendations:

- R1. The Yuba County Grand Jury recommends that the Yuba County cemetery districts form an association for the purpose of efficiently exchanging information about their experiences operating their respective cemeteries. A cemetery district’s association would facilitate the exchange of hard-won knowledge and experience with best practices.
- R2. The Yuba County Grand Jury recommends that the county and the districts explore ways that would permit the districts to obtain the required annual audits at a reasonable and affordable cost.
- R3. The Yuba County Grand Jury recommends that the county create a web page on its web site for the cemetery districts, that presents for easy public access, the information needed by the public to use the districts’ resources. The information should include: hours of operation, contact information for members of the board of trustees, prices and fees for services and information about how members of the public can support the missions of the districts. Dates, times and location of cemetery district’s Boards of Trustees meetings should also be included. Community outreach posting might also appear here.

Commendations:

- C1. The Yuba County Grand Jury commends and thanks the members of the Yuba County cemetery districts for their dedication and service to the public good. The Yuba County Grand Jury also commends and thanks the employees and volunteers who maintain the cemeteries and keep these historic public resources functioning, often making personal sacrifices to do so.

Request for Responses:

Pursuant to Penal Code section 933.05, the Grand Jury requests responses as follows:

From the following governing bodies: Responses to all findings and recommendations.

- Yuba County Board of Supervisors
- Yuba County LAFCo
- Browns Valley Cemetery District
- Brownsville Cemetery District

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- Camptonville Community Service District
- Keystone Cemetery District
- Peoria Cemetery District
- Smartsville Cemetery District
- Strawberry Valley Cemetery District
- Wheatland Cemetery District

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted in accordance with Penal Code section 933(c) and subject to the notice, agenda and open meeting requirements of the Brown Act.

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11. Yuba LAFCO Countywide MSR - Appendix A. Adopted July 24, 2008. Retrieved January 13, 2014 from:
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12. The Yuba Roots website has information about Yuba County cemeteries and the people buried in them. It may be accessed here: n. d. Retrieved March 12, 2014 from:
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