

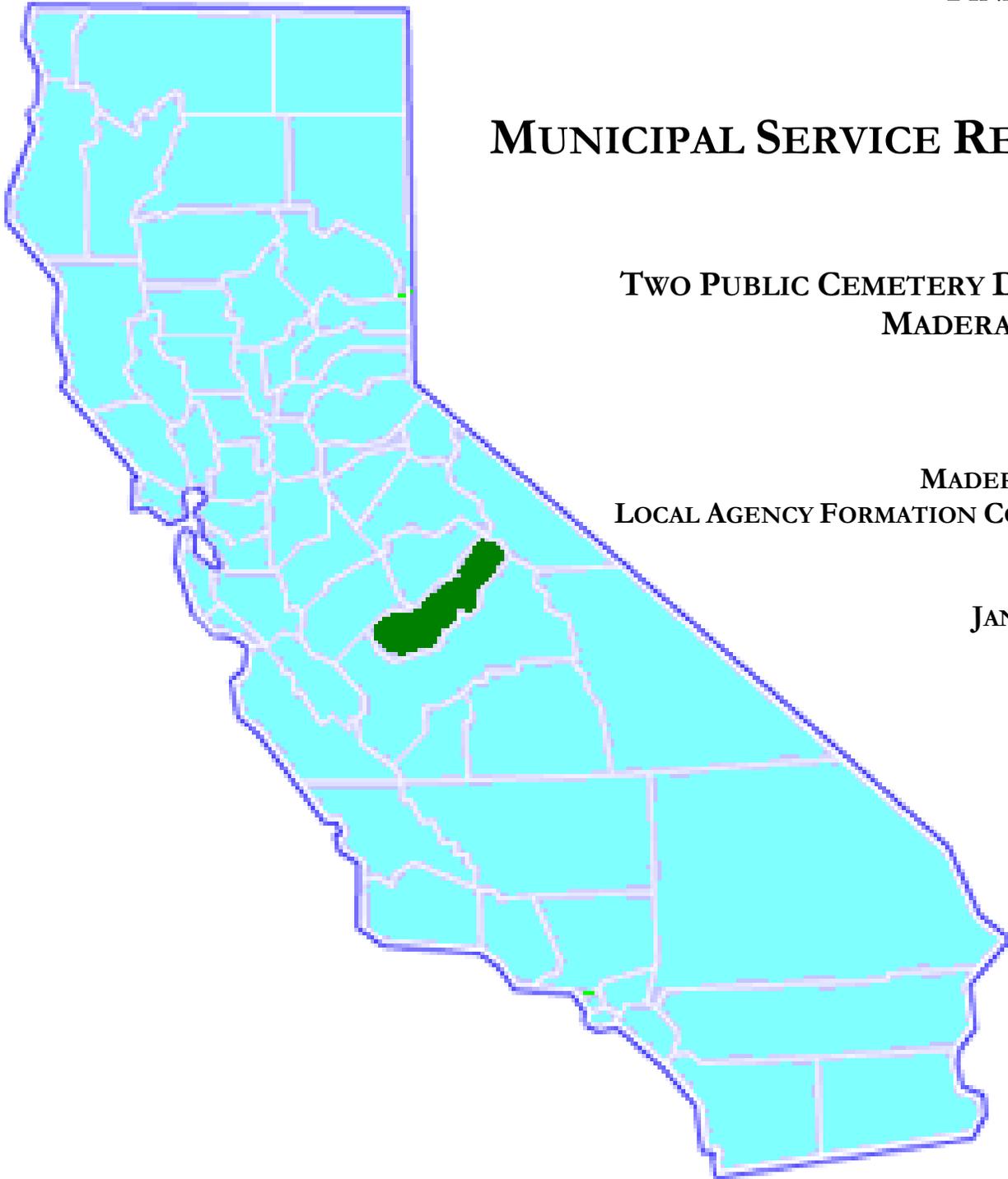
FINAL DRAFT

MUNICIPAL SERVICE REVIEWS

**TWO PUBLIC CEMETERY DISTRICTS
MADERA COUNTY**

**MADERA COUNTY
LOCAL AGENCY FORMATION COMMISSION
(LAFCO)**

JANUARY 2008



**PREPARED BY
URBAN AND ENVIRONMENTAL CONSULTING**

**MADERA COUNTY LOCAL AGENCY FORMATION COMMISSION
(LAFCO)**

**MUNICIPAL SERVICE REVIEWS
FOR
TWO PUBLIC CEMETERY DISTRICTS, MADERA COUNTY**

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1.0 EXECUTIVE SUMMARY

INTRODUCTION

This report presents Municipal Service Reviews (MSRs) for the Chowchilla Cemetery District and the Madera Cemetery District, the only public cemetery districts in Madera County. The Chowchilla Cemetery District serves an area consisting of approximately 174,720 acres located in the northwestern corner of Madera County near and including the City of Chowchilla. The Madera Cemetery District serves an area consisting of approximately 1,374,160 acres (2,147 square miles). The District's service boundaries include the cities of Madera and Oakhurst and many of the unincorporated communities of Madera County. The boundaries of the districts are shown on Figure 1.

California Government Code Section 56430 requires the Madera County Local Agency Formation Commission (LAFCO) to conduct comprehensive Municipal Service Reviews (MSRs or service reviews) in conjunction with its mandatory five year review of the spheres of influence (SOI) of local government agencies in Madera County (Section 56425). The Municipal Service Reviews presented in this study have been prepared in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Section 56000 *et. seq.*) and are part of the Madera County LAFCO's program to review the spheres of influence of all qualifying local government agencies (cities/special districts).

This report includes sections for each cemetery district, which provide an overview and evaluation of each agency's services, boundaries and overall operation. Written determinations and recommendations are presented at the end of each section. The Commission is required to adopt specific written determinations pursuant to Government Code Section 56430. The determinations address the following nine factors:

1. Infrastructure needs or deficiencies.
2. Growth and population projections for the affected areas.
3. Financing constraints and opportunities.
4. Cost avoidance opportunities.
5. Opportunities for rate restructuring.
6. Opportunities for shared facilities.
7. Government structure options.
8. Evaluation of management efficiencies.
9. Local accountability and governance.

In brief, a Municipal Service Review is a comprehensive study designed to inform LAFCO, local agencies, and the community about the provision of municipal services in the County. Service reviews present and analyze information about governance structures, efficiencies of services providers and may identify opportunities for greater coordination and cooperation between service providers. MSRs are also intended be utilized by regional and state agencies to make informed decisions about county service providers within each agency's statutory authority and responsibilities. Finally, agencies under review may use the determinations and recommendations presented to pursue changes to services or as a basis for updating legal boundaries. LAFCO is not required to initiate any changes to a district' boundaries, sphere of influence or services based on the findings of a service review. MSRs function as an informational document and are not intended to be a substitute for discretionary decisions that are under the authority of LAFCO.

CITIZEN PARTICIPATION

Citizens are encouraged to attend regular LAFCO meetings and state their views during public hearings on proposals before the Commission. In addition, the meetings provide an opportunity for citizens to familiarize themselves with growth, development, and inter-jurisdictional issues concerning their county.

Municipal Service Reviews are subject to public and agency consideration and comment during public hearings prior to final consideration by Madera LAFCO. Copies of the minutes, meeting agenda, and staff reports are available by contacting the Madera County Local Agency Formation Commission office at 209 West Yosemite Avenue, Madera, CA 93637 – phone (559) 675-7821.

DETERMINATIONS AND RECOMMENDATIONS

Written determinations and recommendations prepared for each districts' MSR are presented below.

CHOWCHILLA CEMETERY DISTRICT

1. Infrastructure Needs or Deficiencies

Determination: No significant infrastructure needs were identified for the Chowchilla Cemetery District. Overall, the Chowchilla Cemetery grounds are well maintained. The buildings are in adequate condition. The cemetery has sufficient capacity (50%) in the developed 13 acres and is available to provide services. No immediate infrastructure needs or deficiencies were identified.

2. Growth and Population Projections for the Affected Area

Determination: Most of the District is agricultural/ rural with steady growth; however, growth is also continuing at an increasing rate in urban areas of the District over the last decade. Based on the information provided, there currently appears to be adequate interment space available to serve the District's residents for at least the next 30 years.

3. Financing Constraints and Opportunities

Determination: The Chowchilla Cemetery District is financially stable. The Chowchilla Cemetery District has a well-established budget process that avoids unnecessary costs. The District has no near term infrastructure needs or other constraints that will impact future income and the District has no debt. The Chowchilla Cemetery District uses best management practices in managing its financial resources and there are no apparent short or long-term fiscal constraints limiting the ability of District to carry out its primary functions.

4. Cost Avoidance Opportunities

Determination: The Chowchilla Cemetery District uses appropriate cost avoidance methods, but opportunities for cost avoidance are limited. The District appears to be well managed. The District owns its own equipment and does not share its equipment with other districts. All equipment is replaced on an as-needed basis. Most of the District's maintenance is done onsite by the District's employees or an assigned workforce from Madera County and Central California Women's Valley State Prison. Management costs of the District are kept minimal.

5. Opportunities for Rate Restructuring

Determination: The Board reviews the service charges of the other cemeteries in the County and adjusts its rates as needed to ensure adequate revenues for the Cemetery. Additional Funds are obtained from service fees for interments. The Chowchilla Cemetery District Board of Trustees has adopted service rates for both district residents and non-residents that are eligible under Chapter 7 of the Health and Safety Code.

6. Opportunities for Shared Facilities.

Determination: It is not feasible to share facilities with other districts because sharing equipment and employees is expensive and inefficient. The transportation cost to transfer equipment from one cemetery to another is too great and there has never been a need to request personnel assistance from other districts. All the equipment necessary to carry out maintenance and services at the cemetery facility exist onsite. While the Chowchilla Cemetery District Board of Trustees maintains a good rapport with all other cemetery districts and offer assistance if needed, the opportunities for shared facilities are limited for the District.

7. Government Structure Options, Including Advantages and Disadvantages of Consolidation or Reorganization of Service Providers.

Determination: It appears that the Chowchilla Cemetery District is administratively stable and no change in the government structure of the District is recommended. At this time there are no boundary disputes and the precise SOI boundaries for the Chowchilla Cemetery District were verified during this review. The District's SOI and service boundaries are coterminous.

8. Evaluation of Management Efficiencies.

Determination: There are no governmental structure options that would be beneficial for the Chowchilla Cemetery District at this time. The level of staffing is adequate. The Trustees and manager interact on a regular basis with the district members. The District strives to be sensible in its budget planning and administration of District funds. The management provides a well-maintained cemetery that is efficiently and effectively run.

9. Local Accountability and Governance.

Determination: The Chowchilla Cemetery District limits its activities to services authorized by its principle act. The District complies with requirements for conducting public meetings and continuously maintains outreach programs to inform and engage the residents of the District. The Chowchilla Cemetery District meets regularly and provides public notice of its meetings. The District Board of Trustees is in compliance with the Public Cemetery District Law. The District Board of Trustees complies with the provisions of the Brown Act and the rules and regulations of the Fair Political Practices Commission. The District Board of Trustees members has filed a current Statement of Economic Interests with the Clerk of the Board of Supervisors.

Recommendations

1. Adopt the "Written Determinations" for the Chowchilla Cemetery District presented in this service review pursuant to California Government Code Section 56430.
2. Find that the District's current sphere of influence is appropriate and necessary, the District can provide well planned efficient services in this territory, and the current location of the SOI is a benefit to those that receive services and/or property owners within the area. Make no change to the Chowchilla Cemetery District boundaries or the adopted sphere of influence at this time.

MADERA CEMETERY DISTRICT

1. Infrastructure Needs or Deficiencies

Determination: Overall, the District's cemeteries are in good condition and infrastructure at the facilities appears adequate to provide efficient services. Most facilities have adequate future interment capacity (between 50% and 85%). However, the Arbor Vitae Cemetery and the Oakhill Cemetery are nearing capacity. The District is looking for acreage near each cemetery for expansion. Overall planning for the future development of lands for interment appears adequate. The cemeteries' infrastructure needs and deficiencies are typical of public cemeteries in California.

2. Growth and Population Projections for the Affected Area

Determination: Most of the District is rural with steady growth; however, growth is also continuing at an increasing rate in the urban areas of the District. Based on the information provided, there currently appears to be adequate interment space available to serve the District's residents, however, the Arbor Vitae Cemetery and the Oakhill Cemetery are nearing capacity which may directly affect the cities of Madera and Oakhurst, respectively, unless additional land for interments can be found for these cemeteries.

3. Financing Constraints and Opportunities

Determination: The Madera Cemetery District is financially autonomous and utilizes funding sources allowed under State Law. The District prepares an annual independently-conducted auditor's report which is a matter of public record. There are no apparent short or long-term fiscal constraints limiting the ability of District to carry out its primary functions.

4. Cost Avoidance Opportunities

Determination: The Madera Cemetery District appears to be well managed. The District uses appropriate cost avoidance methods, but opportunities for cost avoidance are limited. District management provides training to employees on safe work practices to avoid injuries, accidents and damage to equipment. District equipment is repaired immediately when damage occurs.

5. Opportunities for Rate Restructuring

Determination: To maintain the District's rates for services, the Manager annually researches the cost and rates as compared to other public cemetery districts, and then adjusts its schedule accordingly. A report is prepared annually showing a comparison of other district cemeteries according to the California Association of Public Cemeteries annual survey of costs to provide interment service. This information is used to review service charges. The District imposes fees and/ or rates for services that are directly related to the cost of providing services.

6. Opportunities for Shared Facilities

Determination: Traditionally, the District has not shared resources with other cemetery districts in Madera County or outside of the county nor has it identified a need to do so. The resources of the District are well managed. Staff and equipment are currently spread across the district to appropriately provide service to each cemetery within the District and sharing these employees and equipment may result in a disruption of efficient services rendered to the families the District serves.

7. Government Structure Options, Including Advantages and Disadvantages of Consolidation or Reorganization of Service Providers

Determination - Consolidation with adjacent cemetery districts is not supported or recommended since neither cost savings nor an increased efficiency of services would be realized. District boundaries and sphere of influence as adopted in 1944 are adequate and appropriately sized. At this time there are no boundary disputes. The opportunity exists for the District to incorporate a large un-served area in its SOI making it possible to annex this territory and provide services in the future. No additional governmental structure options would be beneficial for the Madera Cemetery District at this time.

8. Evaluation of Management Efficiencies

Determination: The Madera Cemetery District maintains high standards for management and staff. The District has a management-to-staff ratio that appears efficient. The District's record of employee turnover indicates a reasonably stable staff. All applicable environmental and safety compliance measures are implemented by the District.

9. Local Accountability and Governance

Determination: The Madera Cemetery District limits its activities to services authorized by its principle act. The District complies with requirements for conducting public meetings and continuously maintains outreach programs to inform and engage the residents of the District. The Madera Cemetery District meets regularly and provides public notice of its meetings. The District Board of Trustees is in compliance with the Public Cemetery District Law. The District Board of Trustees complies with the provisions of the Brown Act and the rules and regulations of the Fair Political Practices Commission. The District Board of Trustees members has filed a current Statement of Economic Interests with the Clerk of the Board of Supervisors.

Recommendations

1. Adopt the "Written Determinations" for the Madera Cemetery District presented in this service review pursuant to California Government Code Section 56430.
2. Find that the District's current sphere of influence is appropriate and necessary, the District can provide well planned efficient services in this territory, and the current location of the SOI is a benefit to those that receive services and/or property owners within the area
3. Make the appropriate determinations and findings to update the District's sphere of influence boundary to include the entire un-served area shown on Figure 3 indicated as the "Un-Served Area". Direct the Executive Officer to modify all maps of the District to indicate this change and to inform the Madera Cemetery District Board of Trustees that the District's SOI boundaries have been expanded to include this territory.

Madera County
Cemetery Districts

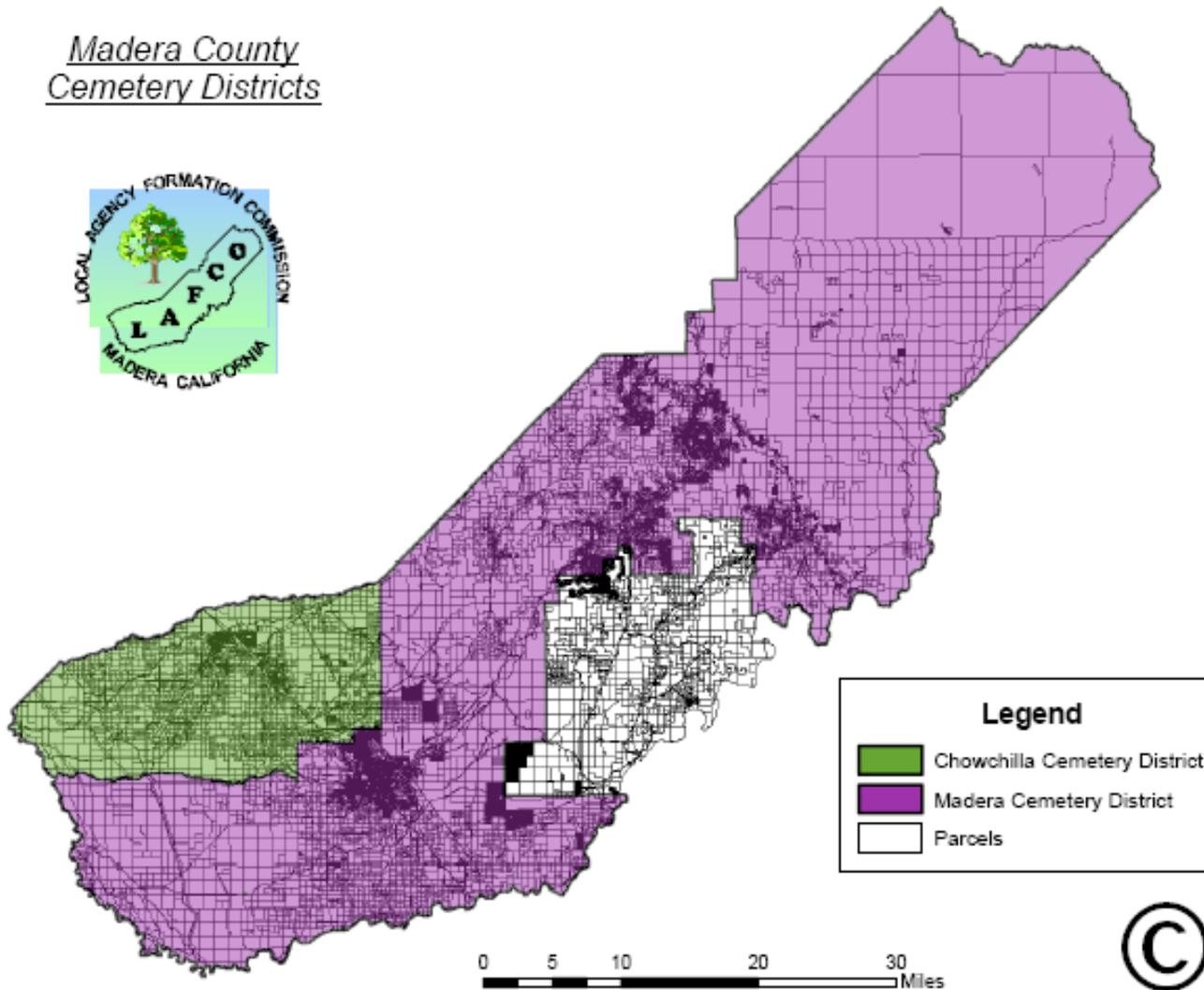


FIGURE 1 – CEMETERY DISTRICTS' SERVICE AREAS & SOIs
MUNICIPAL SERVICE REVIEW - PUBLIC CEMETERY DISTRICTS, MADERA COUNTY

2.0 INTRODUCTION

BACKGROUND INFORMATION

Local Agency Formation Commissions (LAFCOs) are state-mandated legislative agencies responsible for administering the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Sections 56000 et. seq.). This legislation empowers LAFCO with regulatory and planning responsibilities to encourage the orderly formation and development of local agencies in a manner that preserves agricultural and open-space lands and promotes the efficient extension of governmental services.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act or Act) is the statutory authority for the preparation of Municipal Service Reviews and the periodic review (and update, if deemed necessary) of the spheres of influence of each local government entity in a given county. The major goals of LAFCO as established by the Act include:

- Promote orderly development by encouraging the logical formation and determination of boundaries and working to provide housing for families of all incomes;
- Discourage urban sprawl and preserve open-space and prime agricultural lands by guiding development in a manner that minimizes resource loss;
- Promote logical formation and boundary modifications that direct the burdens and benefits of additional growth to those local agencies best suited to provide necessary services and housing;
- Make studies and obtain and furnish information which will contribute to the logical and reasonable development of local agencies and to shape their development so as to advantageously provide for the present and future needs of each county and its communities;
- Establish priorities by assessing community services needs with available financial resources and to encourage government structures that reflect local circumstances, conditions, and financial resources;
- Determine whether new or existing agencies can feasibly provide needed services in a more efficient or accountable where necessary, reorganization with other single purpose agencies that provide related services;

HISTORY OF LAFCOS

California experienced significant growth in population and economic development in the 1940s and 50s. With this growth came a demand for housing, jobs, and public services. To accommodate this demand, the state approved the formation of many new local government agencies, often with little forethought as to the ultimate governance structures in a given region. The lack of coordination and adequate planning led to a multitude of overlapping, inefficient jurisdictional and service boundaries, and the premature conversion/loss of California's agricultural and open-space lands.

Recognizing this problem, in 1959, the “Commission on Metropolitan Area Problems” was formed. 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 Local Agency Formation Commissions, or "LAFCO," operating in each county except San Francisco.

From 1963 through 1985, LAFCOs administered a complicated series of statutory laws and three enabling acts, the Knox-Nisbet Act, the Municipal Organization Act (MORGA) and the District Reorganization Act. Confusion over the application of these laws led to a reform movement that produced the first consolidated LAFCO Act, the Cortese-Knox Local Government Reorganization Act of 1985. In 1997, a new call for reform in local government resulted in the formation, by the Legislature, of the “Commission on Local Governance in the 21st Century”. After many public workshops, the Commission recommended changes to the laws governing LAFCOs in its comprehensive report ***Growth Within Bounds***.

These recommendations became the foundation for the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act or Act), an act that mandates greater independence for LAFCOs and further clarifies their purpose and mission. In response to both the passage of the CKH Act and to local needs to address certain service provision issues, San Francisco LAFCO was formed in 2000. Today, there is a LAFCO in each of California’s 58 counties.

Composition - The composition of LAFCO varies from county to county. Nearly all LAFCOs are composed of two members from the Board of Supervisors and two members from the city councils in that county. Many commissions also have two members from independent special districts in that county. In turn, these members select a representative of the general public – an individual who is not seated on any elected body.

For each category represented on LAFCO, there is an alternate member. Alternate members may attend LAFCO meetings and participate in the discussion of items, but they only vote on items when a regular member from their category is absent. Some LAFCOs, including Los Angeles, Sacramento, Santa Clara, Kern, and San Diego, have, through special legislation, reserved a seat on the Commission for a representative from the county's major city. Each agency that is eligible to have one of its officials seated on the Commission must contribute to the LAFCO budget. The amount of this contribution is determined by statute, and varies in each county.

Summary of LAFCOs’ Authority - LAFCOs have the authority for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure and preparing a sphere of influence for each city and special district within each county. LAFCOs are concerned with the efficiency of municipal services and the protection of agricultural and open-space lands.

LAFCOs regulate, through approval or denial, the boundary changes proposed by public agencies and/or individuals. LAFCOs also have the authority to initiate the dissolution or consolidation of special districts, or the merging of existing subsidiary districts. Cities and special districts are required to obtain LAFCO's approval prior to entering into contracts with private individuals or organizations to provide services outside of the agency's boundaries

REVIEW OF AGENCY SPHERES OF INFLUENCE

A sphere of influence is a planning boundary outside of an agency's legal (service) boundary that designates the agency's probable future boundary and service area. In 1972, LAFCOs were given the authority and responsibility to determine spheres of influence for all local governmental agencies (cities and special districts) within a given county: "[the] Commission shall develop and determine the sphere of influence of each local governmental agency within the county and enact policies designed to promote the logical and orderly development of areas within the sphere." (Government Code Section 56425). State law requires LAFCOs, to "review and update, as necessary, the adopted sphere not less than once every five years." (Government Code Section 56425(f)).

Factors considered in a sphere of influence review focus on current and future land use, current and future need and capacity for services, and any relevant communities of interest. Adopted spheres of influence provide for the provision of efficient services while discouraging urban sprawl and the premature conversion of agricultural and open space lands. SOI boundaries prevent overlapping jurisdictional boundaries and the duplication of services. LAFCO is prohibited from approving a boundary change that is inconsistent with the adopted sphere of the affected agency.

Municipal Service Reviews – The direct relationship between Sphere of Influence reviews and Municipal Service Review is found in Government Code Section 56430, which states, "In order to prepare and to update spheres of influence in accordance with Section 56425, the Commission shall conduct a service review of the municipal services provided in the county or other appropriate area designated by the commission." Accordingly, LAFCO is required to conduct a service review in conjunction with its mandatory review of spheres of influence.

The term "municipal services" generally refers to the full range of services that a public agency provides or is authorized to provide. The definition is modified under the CKH Act, however, because LAFCO is only required to review services provided by agencies with SOIs. Therefore, general county government services, such as courts and social services, are not required to be reviewed.

The requirement for service reviews was enacted in response to the need for a more coordinated and efficient public service structure to support California's anticipated growth. The service review provides LAFCO with a tool to comprehensively study existing and future public service conditions and to evaluate organizational options for accommodating growth, preventing urban sprawl, and ensuring that critical services are efficiently provided.

MSR Written Determinations - As part of any service review Government Code Section 56430 requires LAFCO to prepare written statements or determinations for nine categories. Determinations are not findings of fact, rather, they are "...declaratory statements that make a conclusion, based on all the information and evidence presented to the LAFCO Commission."

The determinations are based on a comprehensive analysis of local agency service information. The Commission, other agencies, or the public may use these determinations to provide guidance for future decisions; however, the determinations themselves do not represent recommendations for action. Below is a brief commentary for each "determination".

Determination 1: Infrastructure Needs or Deficiencies - Refers to the adequacy of existing and planned public facilities in relation to how public services are, and will be provided. Infrastructure can be evaluated in terms of capacity, condition, availability, quality and amount with a correlation to operational, capital improvement, and/or finance plans. There may be unmet infrastructure needs due to budget constraints or other factors; however identification of efficiencies may promote public understanding and support for needed improvements.

Determination 2: Growth and Population Projections - Efficient provision of public services is linked to an agency's ability to plan for future need. For example, a cemetery district must be prepared to provide interment services for existing and future demand and also be able to determine when to begin improvements to land in preparation for future interments. The municipal service review evaluates whether projections for future growth and population patterns are integrated into an agency's planning function.

Determination 3: Financing Constraints and Opportunities - The MSR may assess whether agencies are capitalizing on financing opportunities. For example, a service review could reveal that one district is deficient in land capacity to provide for future interments and the other lacks the financial resources to make necessary land improvements. Based on this information it could be determined that there may be benefit from creating a single district. Service reviews may also disclose innovations for contending with financing constraints, which may be of considerable value to other districts.

Determination 4: Cost Avoidance Opportunities - The MSR may explore cost avoidance opportunities including, but not limited to: (1) eliminating duplicative services; (2) reducing high administration to operation cost ratios; (3) replacing outdated or deteriorating infrastructure and equipment; (4) reducing inventories of underutilized equipment, building, or facilities; (5) redrawing overlapping or inefficient service boundaries; (6) replacing inefficient purchasing or budgeting practices; (7) implementing economies of scale; and (8) increasing profitable outsourcing.

Determination 5: Opportunities for Rate Restructuring - Agency rates may be examined for: (1) rate setting methodologies; (2) conditions that could impact future rates; and (3) variances among rates, fees taxes, charges, etc., within an agency. Service reviews may identify strategies for rate restructuring, which would further the LAFCO mission of ensuring efficiency in providing public services.

Determination 6: Opportunities for Shared Facilities - Sharing facilities and excess system capacity decreases duplicative efforts, may lower costs, and minimizes unnecessary resource consumption. The service review inventories facilities within the study area to determine if facilities are currently being used to capacity and whether efficiencies can be achieved by accommodating the facility needs of adjacent agencies. Options for planning future shared facilities are also considered.

Determination 7: Government Structure Options, Including Advantages and Disadvantages of Consolidation or Reorganization of Service Providers - The MSR may examine efficiencies that could be gained through: (1) functional reorganizations within existing agencies; (2) amending or updating spheres-of-influence; (3) annexations or detachments from cities or special districts; (4) formation of new special districts; (5) special district dissolutions; (6) mergers of special districts with cities; (7) establishment of subsidiary districts; or (8) any additional reorganization options found in Govt. Code Section 56000 *et. seq.*

Determination 8: Evaluation of Management Efficiencies - Management efficiency refers to the effectiveness of an agency's internal organization to provide efficient, quality public services. Efficiently managed agencies typically implement plans to improve service delivery, reduce waste, eliminate duplications of effort, contain costs, maintain qualified employees, build and maintain adequate contingency reserves, and encourage and maintain open dialogues with the public and other public and private agencies.

Determination 9: Local Accountability and Governance - Local accountability and governance refers to public agency decision making and operational and management processes that: (1) include an accessible and accountable elected or appointed decision making body and agency staff; (2) encourage and value public participation; (3) disclose budgets, programs, and plans; (4) solicit public input when considering rate changes, work plans and infrastructure plans; and (5) evaluate outcomes of plans, programs, and operations and disclose results to the public.

3.0 SPECIAL DISTRICTS IN CALIFORNIA

BACKGROUND INFORMATION

The two cemetery districts evaluated in this report are “special districts” that provide a single service. California local government consists of counties, cities, school districts, and special districts. California has nearly 3,400 special districts each performing separate functions. Special districts are limited purpose local governments separate from cities and counties. Within their boundaries, special districts provide focused public services such as fire protection, waste water disposal, water supply, electricity, parks and recreation, cemetery services, and libraries.

Special districts’ service areas range from a few acres to thousands of square miles crossing city and county lines. Special districts have substantially the same general powers as cities and counties (except land use control). Most districts also have the statutory power to issue bonds, and some have the power to adopt ordinances.

All districts operate under either a *principal act* or a *special act*. A ***principal act*** is a generic state law that applies statewide to all special districts of that type. There are about 60 principal acts. A ***special act*** is a law that the Legislature tailored to the unique needs of a specific area. There are about 120 special act districts. Examples are: Kern County Water Agency, Fairfield-Suisun Sewer District, and Humboldt Bay Harbor Recreation and Conservation District.

Nearly 85% of California’s special districts are single function districts, which provide only one service such as fire protection, mosquito abatement, or waste disposal. The remaining districts are multi-function districts providing two or more services. For example, several municipal utility districts provide fire protection and park services in addition to utility services. Fire protection districts often provide ambulance services too. A district’s title does not always indicate which services it provides or is authorized to provide.

Special districts generate revenue from several sources including property taxes, special assessments, and fees. Enterprise districts run much like business enterprises and provide specific benefits to their customers. These districts are primarily funded through fees that customers pay for services. About 27% of special districts are enterprise districts and include airport, harbor, hospital, transit, waste disposal, and utility districts. In 2003-04, enterprise districts generated about \$18.3 billion in revenues.

Non-enterprise districts deliver services that provide a general benefit to entire communities. These services, such as fire protection, flood control, cemeteries, and road maintenance, do not lend themselves to fees. Non-enterprise districts rely primarily on property taxes for their revenues. In 2003-04, non-enterprise districts generated about \$10.5 billion in revenues.

Special districts are required to comply with the Brown Act, the Public Records Act, the Political Reform Act, and the Initiative, Referendum /Recall Procedures. Additionally, the state provides critical oversight to special district operations. Special districts are required to submit annual financial reports, including annual financial audits and adopted budgets, to the State Controller. Most special districts are also subject to the authority of LAFCO.

Special districts can be classed as dependent or independent. Dependent districts are legal subdivisions of counties or cities and are governed by the county board of supervisors or the city council. Most dependent districts have been established to enable a county or city to apply a special tax to a specific area of benefit.

Independent districts are legal subdivisions of the state, and derive their powers from the state. Typically they are governed by independently elected local boards and have authority under state law to tax, spend, issue bonds to finance capital improvements, and establish their own administrative structures. Independent districts have been created primarily to perform public services either not feasible or not cost-effective for cities and counties to perform. Special districts are primarily accountable to the voters who elect their boards of directors and the customers who use their services.

PUBLIC CEMETERY DISTRICTS

Public Cemetery Districts are single purpose special districts. Public cemeteries in California are among the earliest and oldest public facilities in the state. The Legislature authorized the creation of public cemetery districts in 1909 to assume responsibility for the ownership, improvement, expansion, and operation of cemeteries and the provision of interment services from fraternal, pioneer, religious, and social organizations that were unable to provide for those cemeteries. Today, there are 253 public cemetery districts in California, including the two Districts in Madera County.

Cemetery districts rank fourth in the total number of special districts in California, behind water districts, fire districts and community services districts. Public cemetery districts are organized and have powers pursuant to Division 8 of the California Health and Safety Code relating to cemeteries and specifically pursuant to the Public Cemetery District Law (Health and Safety Code Section 9000 et seq.). This law was revised in its entirety and re-codified effective January 1, 2004. Included were new provisions relating to the appointment of trustees.

The Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries. The law provides for the formation of new cemetery districts, defines the selection, role and functioning of the cemetery district board of trustees, outlines the powers of the district, limits who may be interred in district cemeteries, requires cemetery districts to establish and maintain an endowment care fund for the long-term care of burial plots, sets forth requirements and authorities relating to district finances, including the ability to raise additional revenue, and provides for zones to be established within district boundaries for different levels of service.

Cemetery districts in California have very limited means to generate revenues, yet they are required to operate independently and successfully in perpetuity. As a guarantee for on-going service to the communities they serve, state law requires each district to maintain an "Endowment Care Fund". The purpose of the endowment fund is to provide for future maintenance and care of the cemetery, and under state law the fund principal may only be used for this purpose.

This endowment care fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services. The trustees of a district set the rate for the endowment care fund pursuant to Section 8738. The district may contract with the county to bury any indigent, if there is adequate space available for the foreseeable needs of the district.

Each cemetery district's board of trustees is solely responsible for all aspects of district operations. Trustees, who must be registered voters within the district, are appointed by the county board of supervisors to fixed, four-year terms of office. Alternatively, a board of supervisors can appoint itself to be the board of trustees.

Residents or taxpayers of the district and their family may be interred in district cemeteries. Family members eligible for internment are spouses, parents, grandparents, children, and siblings as well as adopted children, stepchildren and stepparents. Ownership of a burial plot also entitles a former resident or taxpayer of a district and their family to be buried in a district.

A person living 15 miles or more from any private cemetery and not eligible to be buried in another public cemetery district may be buried in the district and charged a nonresident fee. An individual from outside the district must pay a nonresident fee to reimburse the district for the cost of services and maintenance. The fund includes a surcharge and a deposit to the endowment care fund.

Unlike most special districts, cemetery districts do not hold monopoly service authority. Private cemeteries, both religious and secular, can and do compete with public cemeteries particularly in more urbanized areas. Therefore, existing cemetery districts face market pressures usually not associated with the delivery of most other government services. As a result, the formation of new public cemetery districts has been uncommon in the state for many years.

4.0 MUNICIPAL SERVICE REVIEWS

INTRODUCTION

As stated above, this report presents Municipal Service Reviews (MSRs) for the Chowchilla Cemetery District and the Madera Cemetery District. The Chowchilla Cemetery District serves an area consisting of approximately 174,720 acres located in the northwestern corner of Madera County near and including the City of Chowchilla. The Madera Cemetery District serves an area consisting of approximately 1,374,160 acres (2,147 square miles). The District's service boundaries include the cities of Madera and Oakhurst and many of the unincorporated communities of Madera County.

This report includes sections for each cemetery district, which provide an overview and evaluation of each agency's services, boundaries and overall operation. Written determinations and recommendations are presented at the end of each section. The Commission is required to adopt specific written determinations pursuant to Government Code Section 56430. The determinations address the nine factors previously described in detail above. These nine factors provide the *structure* of this report, and discussions of these factors form the basis for the analysis for each district.

RESOURCES

The information, determinations and recommendations presented in this study are primarily based on the following resources.

- Answers by the districts to a questionnaire prepared by Madera LAFCO;
- Personal communications with district staff, officers and board members;
- Interviews with individuals knowledgeable about cemetery districts in the County;
- A review of district annual Reports, district public records and boundary maps;
- A records search at the district offices, Madera County LAFCO, and the Madera County Assessors and Recorders offices; and
- Review of pertinent literature and Internet research.

REGIONAL SETTING

As noted, the Chowchilla Cemetery District and the Madera Cemetery District are the only public cemetery districts in Madera County. Madera County is located in the San Joaquin Valley approximately 20 miles north of the Fresno-Clovis Metropolitan Area. The geographic area of Madera County is 1,374,160 acres (2,147 square miles). Three cities are located in the County: Chowchilla, Oakhurst and Madera. There are also a number of unincorporated communities including: Ahwahnee, Bass Lake, Coarsegold, Fairmead, Madera Ranchos, North Fork, O'Neals, Raymond, and Rolling Hills.

Madera County is one of the fastest growing counties in California. In 2000, the US Census reported the population to be 123,109. Between 1990 and 2000, Madera County's population increased by 39.8%. California's total population growth for the same period was 13.6%. According to the State of California, Employment Development Department, Labor Market Information Division, the projected population by the year 2020 is 224,600 persons, an increase of 151% over the 1990 population of 89,300.

Madera County is located in one of most productive agricultural regions in the nation. Of the estimated 250 crops grown in the Valley, more than 80 are cultivated within the County. The total value of agricultural commodities produced in Madera County exceeds \$700 million dollars annually. Madera County ranks fourteenth among California counties in overall agriculture production and twenty-third among the 4,000 counties in the United States.

CHOWCHILLA CEMETERY DISTRICT

The Chowchilla Cemetery District was formed in 1944 and initiated operations in 1946, providing interment services to residents within the District's service boundaries. Since its formation no annexations or detachments have occurred. The District's service boundaries encompass approximately 174,720 acres located in the northwestern corner of Madera County near and including the city of Chowchilla.

The Chowchilla Cemetery District maintains one 20 acre cemetery. The cemetery is located 3 miles west of the City of Chowchilla, south of Avenue 23 ½ about ¼ mile on Road 14 ½. The facility consists of 13 acres of active cemetery and 7 acres of undeveloped land. With the exception of areas within the city limits of Chowchilla, the area served by the District is sparsely populated. Land uses within the District include agriculture, residential, and some commercial/retail.

1. Infrastructure Needs or Deficiencies

Purpose: *To evaluate infrastructure needs and deficiencies in terms of supply, capacity, condition of facilities, and service quality.*

The District is well prepared to meet the future needs of its service area. The District performs approximately 100 internments a year and the projected plan for services is estimated to increase by 2% per year. The District currently maintains 13 acres available for gravesites. This area is estimated to be at 50% capacity. The cemetery has an additional seven (7) acres that are undeveloped with only curb and gutter in place.

The Chowchilla Cemetery District offices and other operational facilities are located at the District's sole cemetery. The facility includes an office building, public restrooms, main shop/equipment building, lawn burial sites, and an onsite well with fenced irrigation pump. The restroom attached to the office serves the public during funerals and cemetery personnel. A septic system serves the facilities. All structures and private roads are in adequate condition. All areas of the cemetery are watered by an automatic sprinkler system that is kept in good working condition. Water is received from an onsite well and pump. All necessary equipment is owned by the District and maintained by its employees.

Determination: No significant infrastructure needs were identified for the Chowchilla Cemetery District. Overall, the Chowchilla Cemetery grounds are well maintained. The buildings are in adequate condition. The cemetery has sufficient capacity (50%) in the developed 13 acres and is available to provide services. No immediate infrastructure needs or deficiencies were identified.

2. Growth and Population Projections for the Affected Area

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

Most of the District's service area is agricultural/ rural land use, however the urban areas within the District's boundaries continue to grow at a steady rate. Growth in all areas of the District has continued over the last decade, although most growth is concentrated in the City of Chowchilla, the only major urban area within the service area. The cemetery has adequate space in its developed land to meet burial needs for at least the next 30 years. The following table identifies past growth rates in the Chowchilla Cemetery District.

Table 1
Population Estimate of Areas Served by Chowchilla Cemetery District

Community	1990 Population	2000 Population	2007 Population	% Increase/ Decrease since 2000
Chowchilla	5,930	11,127	18,160	63.21
<i>Sources: California Department of Finance, California State Census Data Center, Census 2000 and Chowchilla Cemetery District</i>				

Determination: *Most of the District is agricultural/ rural with steady growth; however, growth is also continuing at an increasing rate in urban areas of the District over the last decade. Based on the information provided, there currently appears to be adequate interment space available to serve the District’s residents for at least the next 30 years.*

3. Financing Constraints and Opportunities

Purpose: *To evaluate factors that affect the financing of needed improvements.*

The District Board of Trustees adopts an annual budget and oversees expenditures throughout the fiscal year. Cemetery districts in California have very limited means to generate revenues, yet they are required to operate independently and successfully in perpetuity. As a guarantee for on-going service to the communities they serve, state law requires each district to maintain an “Endowment Care Fund”.

In accordance with California Health and Safety Code Section 8961.4, the endowment fund principle may never be spent for any purpose. Under the law, the function of the endowment is to provide for continuous maintenance and care of the cemetery through the use of interest earned on the principal.

Similar to other cemetery districts, tax revenue cuts have created financial limitations for the District. A portion of property taxes collected by the State of California are returned to the County, and 1% percent of these tax dollars is earmarked to provide revenue to special districts. Special districts in a given geographical area (tax rate area) share this money, which is used to support and/or supplement the cost of providing services to the citizens of Madera County.

These tax dollars support the operation of the District. As with other government entities, financial constraints on the District have been magnified by the continued shift of local property tax revenue to the state Educational Revenue Augmentation Fund (ERAF).¹ The reduction in tax revenue received has made it essential for the District to increase service fees. The District regularly monitors its fee/rate schedule and generally maintains its fees at the low to middle range.

¹ In fiscal years 1992-1993 and 1993-1994, the state enacted ERAF, which redirected property tax allocations from cities, counties, and special districts for disbursement to school districts. These shifts reduce the state's obligations to fund education by an amount equal to the redirected funds.

The District has annual audits conducted by a certified public accountant. The audits are submitted to the County Auditor, pursuant to the Health and Safety Code. According to the independent audit, the District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. As with all special districts, the County of Madera maintains the general ledger for the Chowchilla Cemetery District.

The following tables provide a summary of the District’s actual budget performance over three fiscal years, June 2003 through June 2006. This information indicates that the District is in sound financial condition and has well-established source of revenues through fees, taxes, and the endowment fund.

**Table 2
Chowchilla Cemetery District
Three-Year Budget Summary**

Source	2003-04	2004-05	2005-06
Revenues	\$190,481	\$231,979	\$194,402
Expenditures	\$167,081	\$197,753	\$193,885
Balance +/-	\$23,400	\$34,226	\$517
<i>Source: Blankenship & Company Certified Public Accountants</i>			

**Table 3
Chowchilla Cemetery District Statement of Changes in Fund Equity
Years Ended June 30, 2004, 2005, 2006**

	2004	2005	2006
Fund Balance, beginning of year	\$975,516	\$998,916	\$1,033,142
Net (loss) Income	\$23,400	\$34,226	525
Fund Balance, End of year	\$998,916	\$1,033,142	\$1,033,667

Source: Chowchilla Cemetery District

Revenues for the operation of the District primarily come from three sources: state tax subvention, interment fees, and usable interest. The District collects property tax at a tax rate of \$0.085217 percent per 100 of assessed value. Service fees are also collected for each interment. The District ALSO invests its usable funds through the County of Madera and Morgan Stanley.

Table 4
Chowchilla Cemetery District Statement of Income
Years Ended June 30, 2004, 2005, 2006

ITEM	2004	2005	2006
Operating Revenue – Taxes	\$59,006	\$53,875	\$70,634
Operating Revenue – Sales and services	\$119,879	\$156,293	\$112,088
Total Operating Revenue	\$178,885	\$210,168	\$182,722
Operating Expenses – Personnel	\$77,862	\$79,332	\$80,616
Operating Expenses – Maintenance and operations	\$89,219	\$118,421	\$113,269
Total Operating Expense	\$167,081	\$197,753	\$193,885
Operating Income	\$11,804	\$12,415	(\$11,163)
Non-Operating Income (Expense) – Miscellaneous	-0-	\$1,341	\$3,593
Non-Operating Income (Expense) – Interest/dividends Income	\$27,384	\$33,788	\$31,541
Non-Operating Income (Expense) – Gain on sale of assets	\$579	(\$357)	\$3,276
Non-Operating Income (Expense) – Unrealized gain on investments	(\$16,358)	(\$12,961)	(\$26,722)
Total Non-Operating Income Revenue (expense)	\$11,596	\$21,811	\$11,680
Net Income (Loss)	\$23,400	\$34,226	\$525
<i>Source: Chowchilla Cemetery District</i>			

As of September 2007, the District reported a pre-need amount of \$310,619.75, an endowment principal of \$303,224.26 and endowment interest equaling \$243,326.87. The District uses best management practices in managing its financial resources. There are no apparent short or long-term fiscal constraints limiting the ability of District to carry out its primary functions.

Determination: The Chowchilla Cemetery District is financially stable. The Chowchilla Cemetery District has a well-established budget process that avoids unnecessary costs. The District has no near term infrastructure needs or other constraints that will impact future income and the District has no debt. The Chowchilla Cemetery District uses best management practices in managing its financial resources and there are no apparent short or long-term fiscal constraints limiting the ability of District to carry out its primary functions.

4. Cost Avoidance Opportunities

Purpose: *To identify practice or opportunities that may help eliminate unnecessary costs.*

The Chowchilla Cemetery District has three full-time employees, including a manager. District employees share responsibilities for repair and maintenance of equipment and grounds, and represent the Cemetery at funerals and other functions as needed. To support and supplement paid employees at cemetery, the District has made arrangements with Madera County and the Central California Women's Valley State Prison for "volunteer" assistance at the facility. The District appears to be well managed. There is no delectation of efforts at the facility and the staff and volunteers meet all District needs.

Determination: *The Chowchilla Cemetery District uses appropriate cost avoidance methods, but opportunities for cost avoidance are limited. The District appears to be well managed. The District owns its own equipment and does not share its equipment with other districts. All equipment is replaced on an as-needed basis. Most of the District's maintenance is done onsite by the District's employees or an assigned workforce from Madera County and Central California Women's Valley State Prison. Management costs of the District are kept minimal.*

5. Opportunities for Rate Restructuring

Purpose: *To identify opportunities to positively impact rates without decreasing service levels.*

The Board of Trustees periodically reviews the District's service fees and adjusts them as necessary to ensure adequate revenues for the operation of the cemetery. The fee schedule is reviewed annually and research is conducted each year to compare District fees what other districts are charging. Chowchilla Cemetery District's fees remain in the middle to lower end when compared to fees charged by other districts.

Determination: *The Board reviews the service charges of the other cemeteries in the County and adjusts its rates as needed to ensure adequate revenues for the Cemetery. Additional Funds are obtained from service fees for interments. The Chowchilla Cemetery District Board of Trustees has adopted service rates for both district residents and non-residents that are eligible under Chapter 7 of the Health and Safety Code.*

6. Opportunities for Shared Facilities.

Purpose: *To identify the opportunities for jurisdictions to share facilities and resources creating a more efficient service delivery system.*

While the Chowchilla Cemetery District Board of Trustees maintains a good rapport with all other cemetery districts and offer assistance if needed, the opportunities for shared facilities are limited for the District. The District did not identify any opportunities for shared facilities with Madera Cemetery District or other cemetery facilities in Madera County. The District's manager reported that it is not feasible to share facilities with other districts because sharing equipment and employees is expensive and inefficient. All the equipment necessary to carry out maintenance and services at the cemetery facility exist onsite.

Determination: *It is not feasible to share facilities with other districts because sharing equipment and employees is expensive and inefficient. The transportation cost to transfer equipment from one cemetery to another is too great and there has never been a need to request personnel assistance from other districts. All the equipment necessary to carry out maintenance and services at the cemetery facility exist onsite. While the Chowchilla Cemetery District Board of Trustees maintains a good rapport with all other cemetery districts and offer assistance if needed, the opportunities for shared facilities are limited for the District.*

7. Government Structure Options, Including Advantages and Disadvantages of Consolidation or Reorganization of Service Providers.

Purpose: *To consider the advantages and disadvantages of various government structures that could provide public services.*

The District does not see any benefit in consolidation. Currently the District's boundaries and SOI are coterminous. It is the District's opinion that there is no advantage to consolidate with Madera Cemetery District, due to the potential costs involved. One large district would be more expensive to operate and would be less efficient from an administrative point of view.

Determination: *It appears that the Chowchilla Cemetery District is administratively stable and no change in the government structure of the District is recommended. At this time there are no boundary disputes and the precise SOI boundaries for the Chowchilla Cemetery District were verified during this review. The District's SOI and service boundaries are coterminous.*

8. Evaluation of Management Efficiencies.

Purpose: *To evaluate the quality of public services and the agency's ability to provide services.*

The Chowchilla Cemetery District annual budget and designated reserves traditionally have been adequate to meet the District's needs and are expected to do so in the future. The District operates with minimum staff and cost and is consistently within its planned budget. The District has an up to date comprehensive employee's handbook outlining employee's as well as district responsibilities duties and liabilities. In addition to its paid employees, the Chowchilla Cemetery District maintains adequate office space, a shop and storage space. The cemetery owns all the equipment needed for operation of the district.

The District's Manager, Vance Hinesley, is available to the public during regular office hours. The Manager's duties include supervising cemetery operations, bookkeeping, keeping records, payroll, preparing the yearly budget, overseeing the annual audit, human resources duties and assisting the public and local mortuaries. The grounds crew is responsible for all aspects of park maintenance including repair of headstones and cement, burials, and numerous other daily maintenance activities. All of the District's public files are available for review by appointment.

Determination: *There are no governmental structure options that would be beneficial for the Chowchilla Cemetery District at this time. The level of staffing is adequate. The Trustees and manager interact on a regular basis with the district members. The District strives to be sensible in its budget planning and administration of District funds. The management provides a well-maintained cemetery that is efficiently and effectively run.*

9. Local Accountability and Governance.

Purpose: *To evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.*

The Chowchilla Cemetery District has a three member Board of Trustees. Members are appointed by Madera County Board of Supervisors and serve four year terms. The Board of Trustees meets at a noticed public meeting on the second Monday of each month at 230 East Robertson Boulevard in Chowchilla at 11:30 a.m. The Board of Trustees has adopted comprehensive rules and regulations by which to operate the cemetery that include burial services fee and charges, hours of services, transfers of burial rights, burial markers, pre-need contracts and liability issues.

The Chowchilla Cemetery District is closely aligned with the community of Chowchilla and makes its facilities available to community service groups. The District also participates in activities with the Eagle Scouts, Boy Scouts, Lions Club, Rotary Club, Lioness Club, and other groups in the area. Additionally, the District has tours for local grade schools. The Chowchilla Cemetery District has a memorial service each year. The cemetery memorial service is held on Memorial Day at 10:00 a.m. with local groups in the Chowchilla area. The cemetery started with a few people years back now our services have grown to two hundred and fifty people today.

Generally no significant issues regarding local accountability and governance were noted for the Chowchilla Cemetery District. The governing board appears locally accountable and has current audits. The general manager of the District reports that all meetings are conducted in accordance with the Brown Act.

Determination: *The Chowchilla Cemetery District limits its activities to services authorized by its principle act. The District complies with requirements for conducting public meetings and continuously maintains outreach programs to inform and engage the residents of the District. The Chowchilla Cemetery District meets regularly and provides public notice of its meetings. The District Board of Trustees is in compliance with the Public Cemetery District Law. The District Board of Trustees complies with the provisions of the Brown Act and the rules and regulations of the Fair Political Practices Commission. The District Board of Trustees members has filed a current Statement of Economic Interests with the Clerk of the Board of Supervisors.*

Review of Agency Sphere of Influence

Madera LAFCO has the statutory authority and obligation to establish and adopt a sphere of influence for each city and special district within the county (Government Code Section 56425). A sphere of influence is a planning boundary outside of an agency's legal or "service" boundary that designates the agency's probable future boundary and service area. State law also requires LAFCO to review and update, as necessary, the adopted spheres of influence of agencies once every five years (Government Code Section 56425 (f)). Pursuant to state law, the Chowchilla Cemetery District sphere of influence was reviewed in conjunction with the service review presented in this report.

The primary purpose in reviewing the District's sphere of influence (SOI) was to evaluate if this ultimate boundary is appropriate and necessary, determine if the District can feasibly provide well planned efficient services in this territory, and if the current location of the SOI (or another location) will be a benefit to residents, those that receive services and property owners within the area.

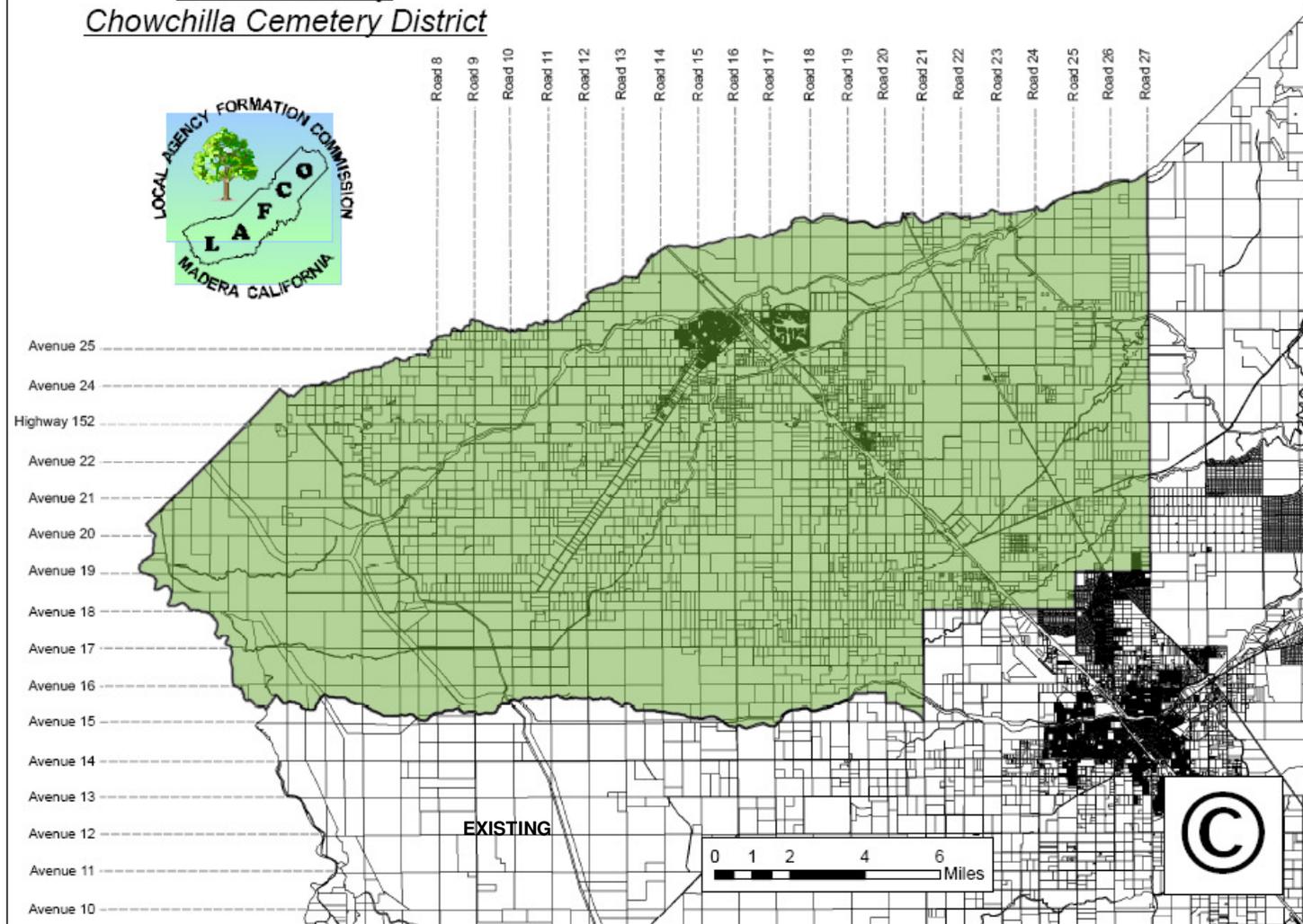
Discussion and Findings

The precise SOI boundaries for the Chowchilla Cemetery District were verified during this review. The actual sphere of influence boundaries were confirmed using LAFCO records, with confirmation by the District (see Figure 2). The District's SOI and service boundaries (i.e., boundary of the District) are coterminous. Based on the analysis presented in this MSR for the Chowchilla Cemetery District and review of its SOI, it was concluded that the boundary is appropriate and necessary, the District can provide well planned efficient services in this territory, and the current location of the SOI is a benefit to those that receive services and/or property owners within the area.

Recommendations

1. Adopt the "Written Determinations" for the Chowchilla Cemetery District presented in this service review pursuant to California Government Code Section 56430.
2. Find that the District's current sphere of influence is appropriate and necessary, the District can provide well planned efficient services in this territory, and the current location of the SOI is a benefit to those that receive services and/or property owners within the area. Make no change to the Chowchilla Cemetery District boundaries or the adopted sphere of influence at this time.

Madera County
Chowchilla Cemetery District



**FIGURE 2- CHOWCHILLA CEMETERY DISTRICT SOI AND DISTRICT BOUNDARIES - CONFIRMED
MUNICIPAL SERVICE REVIEW - PUBLIC CEMETERY DISTRICTS, MADERA COUNTY**

MADERA CEMETERY DISTRICT

The Madera Cemetery District was formed in 1944. The District has a five member Board of Trustees appointed by the Madera County Board of Supervisors that oversee District operations. The Madera Cemetery District administers and maintains 121.12 acres of land for cemetery use, and serves the Cities of Madera and Oakhurst and many of the unincorporated communities of Madera County (see Figure 3). The District oversees the following five public cemeteries in Madera County:

- **Arbor Vitae Cemetery** – This facility is located at 1301 Roberts Avenue. The Arbor Vitae Cemetery was originally owned by the Ladies Social Aid Society of Madera/Fresno County in 1885 and was incorporated into the District by a taxpayer vote on November 7, 1944.
- **Calvary Cemetery** - This facility is located at 28447 Avenue 14 in Madera. The Calvary Cemetery was originally owned by the Roman Catholic Church. On Feb. 4, 1946 the Bishop of Monterey-Fresno granted the cemetery to the District.
- **Oakhill Cemetery** - This facility is located at 40188 Highway 41 in Oakhurst. The Oakhill Cemetery was incorporated as a public cemetery operated by the county on July 8, 1904. On January 18, 1955, Madera County conveyed the cemetery to the District.
- **North Fork Cemetery** - This facility is located at 32823 Road 228 in North Fork. The North Fork Cemetery was granted a use permit as a cemetery from the Forest Service on March 13, 1910. On May 2, 1957 the Forest Service and the North Fork community voted to annex the facility to the Madera Cemetery District.
- **Raymond Cemetery** - This facility is located at Road 607 in Raymond. The Raymond Cemetery was conveyed to the Madera Cemetery District on Dec. 21, 1953.

1. Infrastructure Needs or Deficiencies

Purpose: *To evaluate infrastructure needs and deficiencies in terms of supply, capacity, condition of facilities, and service quality.*

The infrastructure needs/ deficiencies for each District cemetery facility are discussed below:

Arbor Vitae Cemetery - The Arbor Vitae Cemetery anticipates adequate capacity and availability for the next 20 years. Facility needs include additional interment area for services beyond the next twenty years. There is no additional property at this site that can be developed for cemetery use. The cemetery needs to have two interment areas at each of the larger facilities to avoid overlapping funeral services. The cemetery also needs interior road maintenance, tree maintenance or removal with new trees planted, maintaining two on-site wells, and a connection to the City of Madera sewer system. Other needs include:

- Master Plan for 10 additional acres (to include another interment area).
- Remodeling of District Office.

- New Veterans area/ family estate areas/ baby area, flag poles.
- New utility truck, large riding mower, turf vacuum replacement, new utility vehicle.
- Computerized mapping and document locator/scanner for condensing the storage of files/receipts etc.

Calvary Cemetery - The Calvary Cemetery has adequate capacity of developed land for the next 15 years plus another 30 acres of undeveloped land adjacent to this location. The cemetery is planned to be the District's largest facility. The District's main office will eventually be relocated to this facility. In the future, the District needs a master plan, architectural drawings, landscape drawings and accompanying documents to be prepared for development of the 30 acres of undeveloped land. Other needs include:

- Interment area for services (*to keep people off the grounds for liability purposes*).
- One new truck.
- Remodel or new office space.
- Part-time staff in office and another full-time grounds man.
- Continued maintenance of wells for irrigation.
- Turf vacuum sweeper/ lawnmower.

Oakhill Cemetery - The Oakhill Cemetery in Oakhurst is becoming impacted and only has burial sites for approximately 7 more years. There is no other land for development and land is very expensive to purchase. The District is looking for acreage near the cemetery so that another cemetery with staffing is not needed. Another problem facing the District is limited water in the mountain community. The cemetery has been on restrictions for several years. The Cemetery has lost several large oak trees due to the lack of water. Other needs include:

- A new well/ adequate watering system (*stand-alone system that will not rely on Hillview Water District*).
- Acquisition of additional property.
- A new dump truck and utility vehicle.
- Need additional niche feature / ossuary.
- Maintenance and upkeep on roadways/sealing etc.
- An above ground gas tank/storage.

North Fork Cemetery - The North Fork Cemetery in North Fork has adequate burial space for the next 10 years. There is 20+ acres of land located behind the cemetery facility that is available for development. Needs include:

- New office facilities or remodel.
- Above ground gas tank/storage.
- Continue with new fencing.
- Continual maintenance on wells and pump.

Raymond Cemetery - The Raymond Cemetery is not a grassed cemetery. It is small and has very few burials per year. The facility needs an adequate paved entrance and roadway and on going repair of fencing and older monuments.

The needs of the various cemeteries (*noted above*) are reviewed on an annual basis at a yearly planning meeting of Managers and Trustees. At this meeting, the needs of the cemeteries are discussed and prioritized. The infrastructure needs/ deficiencies of each District cemetery facility are addressed as money becomes available.

Determination: Overall, the District's cemeteries are in good condition and infrastructure at the facilities appears adequate to provide efficient services. Most facilities have adequate future interment capacity (between 50% and 85%). However, the Arbor Vitae Cemetery and the Oakhill Cemetery are nearing capacity. The District is looking for acreage near each cemetery for expansion. Overall planning for the future development of lands for interment appears adequate. The cemeteries' infrastructure needs and deficiencies are typical of public cemeteries in California.

2. Growth and Population Projections for the Affected Area

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

Growth projections affecting the District are constantly being assessed. As noted above, Arbor Vitae Cemetery has enough capacity for the next 20 years. Calvary Cemetery owns an additional 30 acres of land that available for development. North Fork Cemetery owns an additional 20 acres of land that available for development. Oakhill Cemetery in Oakhurst presents the greatest concern with regard to population growth and capacity in the District. In response to projected rapid growth in the Highway 41 corridor (*which provides access to the City of Oakhurst*) the District is actively seeking addition property in this area. The District acknowledges that it will be expensive to initiate a new facility, but has determined that more capacity in this area is essential. The table below presents population estimates for areas served by the Madera Cemetery District (1990 – 2007).

**Table 5
Population Estimates for Areas Served by Madera Cemetery District**

Communities	1990 Population	2000 Population	2007 Population	% of Increase Since 2000
Madera County excluding the City of Chowchilla	83,370	111,982	130,540	16.57
Source: California Department of Finance, California State Census Data Center, Census 2000				

Determination: Most of the District is rural with steady growth; however, growth is also continuing at an increasing rate in the urban areas of the District. Based on the information provided, there currently appears to be adequate interment space available to serve the District's residents, however, the Arbor Vitae Cemetery and the Oakhill Cemetery are nearing capacity which may directly affect the cities of Madera and Oakhurst, respectively, unless additional land for interments can be found for these cemeteries.

3. Financing Constraints and Opportunities

Purpose: *To evaluate factors that affect the financing of needed improvements.*

Financial constraints are continually magnified by local property tax revenue being shifted at the State level. The District does not know from year to year if it will receive its entire allocated share of property tax revenue. The District Board of Trustees has determined that the District needs a consistent and reliable property tax base, which will not be affected by the State budget and political forces.

The current unstable financial climate for the State of California has put a strain on all public service entities especially special districts. The public cemetery districts are obligated to fund the necessary expansions of facilities, make land purchases and maintain cemeteries at a high standard--- while keeping services affordable to the public.

The Board of Trustee adopts an annual budget and oversees expenditures on a monthly basis throughout the fiscal year. Annual audits are conducted for the District and have shown the District to be in conformity with generally accepted accounting principals according to the Health and Safety Code.

Districts revenues have exceeded expenditures over the last three years. The District earmarks excess revenue as "reserves" for future more costly capital outlay. It takes several years without any emergency expenditure to accumulate reserve money to fulfill some of the future necessities of the District for additional land, infrastructure, and large equipment.

Madera Cemetery District is an Endowment Care cemetery district. An Endowment Care cemetery is responsible to collect money on each plot, crypt, and niche that is sold then it is put into the Endowment Care fund. The principal on this fund cannot be touched until the cemetery is full. The interest can be used for maintenance items only. This fund will continue to grow through the years and all cemeteries in the district will receive long-term maintenance through these funds. This assures taxpayers in the District that cemeteries will continue to be sustained and preserved as a caring respectful resting-place.

Following is a summary of the District’s budget performance over fiscal years 2004, 2005 and 2006. The District appears to be in sound financial condition and has well-established source of revenues. The District’s expenditures exceeded revenues during one year (2003-04) primarily because of structural and land improvement projects, equipment maintenance, and unexpected employee related costs. Relevant financial information is presented in the tables below:

**Table 6
Madera Cemetery District Three-Year Budget Summary**

Source	2003-04	2004-05	2005-06
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Revenues	\$1,835,487	\$1,945,824	\$2,171,414
Expenditures	\$1,926,645	\$1,638,943	\$1,691,238
Balance +/-	(\$91,158)	\$306,881	\$480,176

Source: Blankenship & Company Certified Public Accountants

Table 7
Madera Cemetery District Statement of Income
Years Ended June 30, 2004, 2005, 2006

ITEM	2004	2005	2006
Operating Revenue – Taxes	\$1,043,078	\$1,064,813	\$1,253,519
Operating Revenue – Sales and services	\$575,766	\$593,795	\$646,907
Total Operating Revenue	\$1,618,844	\$1,658,608	\$1,900,426
Operating Expenses – Personnel	\$945,570	\$993,883	\$1,076,786
Operating Expenses – Maintenance, operations, and fixed asset additions	\$980,222	\$916,605	\$563,567
Total Operating Expense	\$1,925,792	\$1,910,488	\$1,640,353
Operating Income	\$306,948	(\$251,880)	260,073
Non-Operating Income (Expense) – Contributions & Other	\$68,775	\$84,630	\$70,896
Non-Operating Income (Expense) – Interest/dividends Income	\$145,517	\$130,543	\$148,668
Non-Operating Income (Expense) – Transfers In	-0-	\$70,844	\$53,105
Non-Operating Income (Expense) –Gain on sale of investments	\$1,498	\$1,199	(\$1,681)
Total Non-Operating Income Revenue (expense)	\$215,790	\$287,216	\$270,988
Net Income (Loss)	\$522,738	\$35,336	\$531,061

Source: Chowchilla Cemetery District

Table 8
Madera Cemetery District Statement of Changes in Fund Equity
Years Ended June 30, 2004, 2005, 2006

	2004	2005	2006
Fund Balance, beginning of year	\$4,356,094	\$4,294,207	\$4,519,383
Net (loss) Income	(\$91,158)	\$225,176	\$372,718
Fund Balance, End of year	\$4,264,936	\$4,519,383	\$4,892,101

Source: Chowchilla Cemetery District

The District uses best management practices in managing its financial resources and there are no apparent short or long-term fiscal constraints limiting the ability of District to carry out its primary functions. The District's endowment fund has grown to over \$2,763,511 and continues to increase through fees and interest. As noted, the purpose of the endowment is to provide for future maintenance and care of the cemetery, and the fund principle may never be spent. The interest earned on the principal may be used for the general operation of the District.

Determination: *The Madera Cemetery District is financially autonomous and utilizes funding sources allowed under State Law. The District prepares an annual independently-conducted auditor's report which is a matter of public record. There are no apparent short or long-term fiscal constraints limiting the ability of District to carry out its primary functions.*

4. Cost Avoidance Opportunities

Purpose: *To identify practice or opportunities that may help eliminate unnecessary costs.*

The District has 18 full time employees and one part-time weekend/holiday gatekeeper. During the summer months the District employs as many as 21 personnel due to the added workload in maintenance. The District also uses a temporary employment agency during the summer if needed for the summer mowing season. Most of the District's maintenance is accomplished onsite by the District employees.

The widespread geographical locations of its cemetery facilities require the District to provide manpower at each location for maintenance and services. The District currently has three staff members working between the Oakhill and North Fork cemeteries and four staff members at Calvary Cemetery. The District main office is at Arbor Vitae Cemetery, its largest cemetery. At this facility the District has an Operations/Office Manager, two office staff members and seven ground keepers. A part-time gatekeeper opens Calvary and Arbor Vitae cemeteries on the weekends and holidays. Arbor Vitae Cemetery personnel maintains Raymond Cemetery on an 'as-need' basis.

All of the District's equipment is replaced on an as-needed basis. A regular maintenance program for equipment is undertaken to avoid unnecessary repair costs. Training personnel to use and maintain the equipment is an ongoing program. Safety training also keeps the cost of Workman's Compensation Insurance at an affordable and consistent rate.

Determination: *The Madera Cemetery District appears to be well managed. The District uses appropriate cost avoidance methods, but opportunities for cost avoidance are limited. District management provides training to employees on safe work practices to avoid injuries, accidents and damage to equipment. District equipment is repaired immediately when damage occurs.*

5. Opportunities for Rate Restructuring

Purpose: *To identify opportunities to positively impact rates without decreasing service levels.*

The Madera Cemetery District Board of Trustees regularly reviews rates compared to actual costs. The Trustees also compare rates with other public cemetery districts, and adjusts its rate/fee schedule accordingly. A report is prepared annually showing a comparison of other district cemeteries according to the California Association of Public Cemeteries annual survey of costs to provide interment service.

In the District has identified two opportunities for rate restructuring: 1) stabilize property tax revenues and 2) initiate legislation to allow cemetery districts to make more revenue by selling headstones and/or monuments, flowers and to be involved in the construction of mausoleums anywhere on the grounds of a cemetery. Removing these restrictions would produce additional revenue.

Determination: *To maintain the District's rates for services, the Manager annually researches the cost and rates as compared to other public cemetery districts, and then adjusts its schedule accordingly. A report is prepared annually showing a comparison of other district cemeteries according to the California Association of Public Cemeteries annual survey of costs to provide interment service. This information is used to review service charges. The District imposes fees and/ or rates for services that are directly related to the cost of providing services.*

6. Opportunities for Shared Facilities

Purpose: *To identify the opportunities for jurisdictions to share facilities and resources creating a more efficient service delivery system.*

The District does not believe there are realistic opportunities for shared facilities with other cemetery districts in Madera County. Opportunities for shared resources would be limited to sharing equipment and staff. Sharing facilities would depend on the volume of internments/disinternments at the different cemetery districts. However, due to the sensitivity and unexpected nature of staff schedules sharing equipment, staff or facilities would likely result in a disruption of efficient services.

The district does not contract with any other agencies to provide services. The District is a member under the California Association of Public Cemeteries and the Public Cemetery Alliance and has often taken on the role of mentor with other public cemeteries. The District also collaborates with community groups and other public entities to provide assistance and resources needed for local community projects.

Determination: *Traditionally, the District has not shared resources with other cemetery districts in Madera County or outside of the county nor has it identified a need to do so. The resources of the District are well managed. Staff and equipment are currently spread across the district to appropriately provide service to each cemetery within the District and sharing these employees and equipment may result in a disruption of efficient services rendered to the families the District serves.*

7. Government Structure Options, Including Advantages and Disadvantages of Consolidation or Reorganization of Service Providers

Purpose: *To consider the advantages and disadvantages of various government structures that could provide public services.*

The mission of Madera Cemetery District is to provide interment services and ground maintenance as efficiently as possible and at the lowest practical cost. Consolidation with adjacent cemetery districts is not supported or recommended since neither cost savings nor an increased efficiency of services would be realized. At this time there are no boundary disputes. As the District's population grows it will need to focus on how revenues may be properly used to maintain the current level of service to District residents.

At present the District's sphere of influence covers a substantial amount of territory in Madera County. Between the Chowchilla Cemetery District and the Madera Cemetery District nearly the entire county receives public cemetery services, including the City of Madera. However, the Madera Cemetery District's SOI/service boundaries do not include a large area of territory located generally in the eastern part of the county, northwest of the Madera/Fresno county line. This area includes Rolling Hills, Yosemite Lakes and other rural development (see Figure 3 – "Un-Served Area").

The Executive Officer recommended that the District Board be approached with the suggestion that this large un-served area be included in the agency's SOI. On January 22, 2008 at a regular Board meeting after considering information provided by Madera LAFCO (through its consultants) the Trustees voted to include this area in the District's official sphere. The understanding was that the Executive Officer would recommend this boundary change to the Commission when the Public Cemetery District MSR is considered by LAFCO.

Determination - Consolidation with adjacent cemetery districts is not supported or recommended since neither cost savings nor an increased efficiency of services would be realized. District boundaries and sphere of influence as adopted in 1944 are adequate and appropriately sized. At this time there are no boundary disputes. The opportunity exists for the District to incorporate a large unserved area in its SOI making it possible to annex this territory and provide services in the future. No additional governmental structure options would be beneficial for the Madera Cemetery District at this time.

8. Evaluation of Management Efficiencies

Purpose: To evaluate the quality of public services and the agency's ability to provide services.

The District continues to expand its cemeteries while utilizing the same number of employees. Personnel costs continue to rise, however the District is able to operate its facilities with slight cost increases. The District continues to keep pace with technology by converting to large database programs. Accurate record keeping is a priority for the District. The public has access to the District's web page and e-mail for those needing help with genealogical information or with questions about the services the District provides. The District also has a comprehensive Employee's Handbook, Safety Handbook and Rules & Regulations that outlines employee and District responsibilities, duties and liabilities. The District continues to keep abreast of new safety awareness for all employees. The District reports that there has not been any reported employee injuries in the last five years.

The District interacts regularly with other cemetery districts as a mentor/ manager. As mentioned previously, the District is actively involved in the California Association of Public Cemeteries and the Public Cemetery Alliance of Northern California. District staff receives educational classes on human resources, accountability and governance through the California Special Districts Association. All board members and appropriate staff receive ethics and harassment training and are kept current on the laws governing the District. The District continues to improve, refine, and streamline the business of running the agency while providing a wide range of memorial options for families.

Determination: The Madera Cemetery District maintains high standards for management and staff. The District has a management-to-staff ratio that appears efficient. The District's record of employee turnover indicates a reasonably stable staff. All applicable environmental and safety compliance measures are implemented by the District.

9. Local Accountability and Governance

Purpose: To evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

The District's Board of Trustees meets monthly on the fourth Tuesday at 5:30 P.M. in the Arbor Vitae office at 1301 Roberts Avenue, Madera California. An annual planning meeting is held in the spring to review District needs and set goals for the District. All meetings are posted at all office locations throughout the District for public viewing 72 hours before the meeting is held. All District meetings are held in compliance with the Brown Act.

District managers represent the District at service clubs meetings, working with the Madera County Historical Society, VFW, American Legion, 4-H groups and Madera Unified School District. The District is also a member of the Madera Chamber of Commerce. The District publishes a brochure, newsletter and web site for the public to view. Complaints or concerns are encouraged to be presented to the Board of Trustees. Residents of the district may view the District's web page by going to www.maderacemetery.org or they can e-mail the staff directly at madcem@yahoo.com. District Staff is "on call" (*cell number on office recorder*) during weekends to attend to business with the funeral homes or to answer concerns at the cemeteries.

Determination: The Madera Cemetery District limits its activities to services authorized by its principle act. The District compiles with requirements for conducting public meetings and continuously maintains outreach programs to inform and engage the residents of the District. The Madera Cemetery District meets regularly and provides public notice of its meetings. The District Board of Trustees is in compliance with the Public Cemetery District Law. The District Board of Trustees complies with the provisions of the Brown Act and the rules and regulations of the Fair Political Practices Commission. The District Board of Trustees members has filed a current Statement of Economic Interests with the Clerk of the Board of Supervisors.

Review of Agency Sphere of Influence

Madera LAFCO has the statutory authority and obligation to establish and adopt a sphere of influence for each city and special district within the county (Government Code Section 56425). A sphere of influence is a planning boundary outside of an agency's legal or "service" boundary that designates the agency's probable future boundary and service area. State law also requires LAFCO to review and update, as necessary, the adopted spheres of influence of agencies once every five years (Government Code Section 56425 (f)). Pursuant to state law, the Madera Cemetery District sphere of influence was reviewed in conjunction with the service review presented in this report.

The primary purpose in reviewing the District's sphere of influence (SOI) was to evaluate if this ultimate boundary is appropriate and necessary, determine if the District can feasibly provide well planned efficient services in this territory, and if the current location of the SOI (or another location) will be a benefit to residents, those that receive services and property owners within the area.

Discussion and Findings

The precise SOI boundaries for the Madera Cemetery District were verified during this review. The actual sphere of influence boundaries were verified using LAFCO records, with confirmation by the District (see Figure 2). The District's current SOI and service boundaries (i.e., boundary of the District) are coterminous.

At present the District's sphere of influence covers a substantial amount of territory in Madera County. Between the Chowchilla Cemetery District and the Madera Cemetery District nearly the entire county receives public cemetery services, including the City of Madera. However, the Madera Cemetery District's SOI/service boundaries do not include a large area of territory located generally in the eastern part of the county, northwest of the Madera/Fresno county line. This area includes Rolling Hills, Yosemite Lakes and other rural development (see Figure 3 – "Un-Served Area").

The Executive Officer recommended that the District Board be approached with the suggestion that this large un-served area be included in the agency's SOI. On January 22, 2008 at a regular Board meeting after considering information provided by Madera LAFCO (through its consultants) the Trustees voted to support inclusion of this area in the District's official sphere of influence. The understanding was that the Executive Officer would recommend this boundary change to the Commission when the Public Cemetery District MSR is consider by LAFCO.

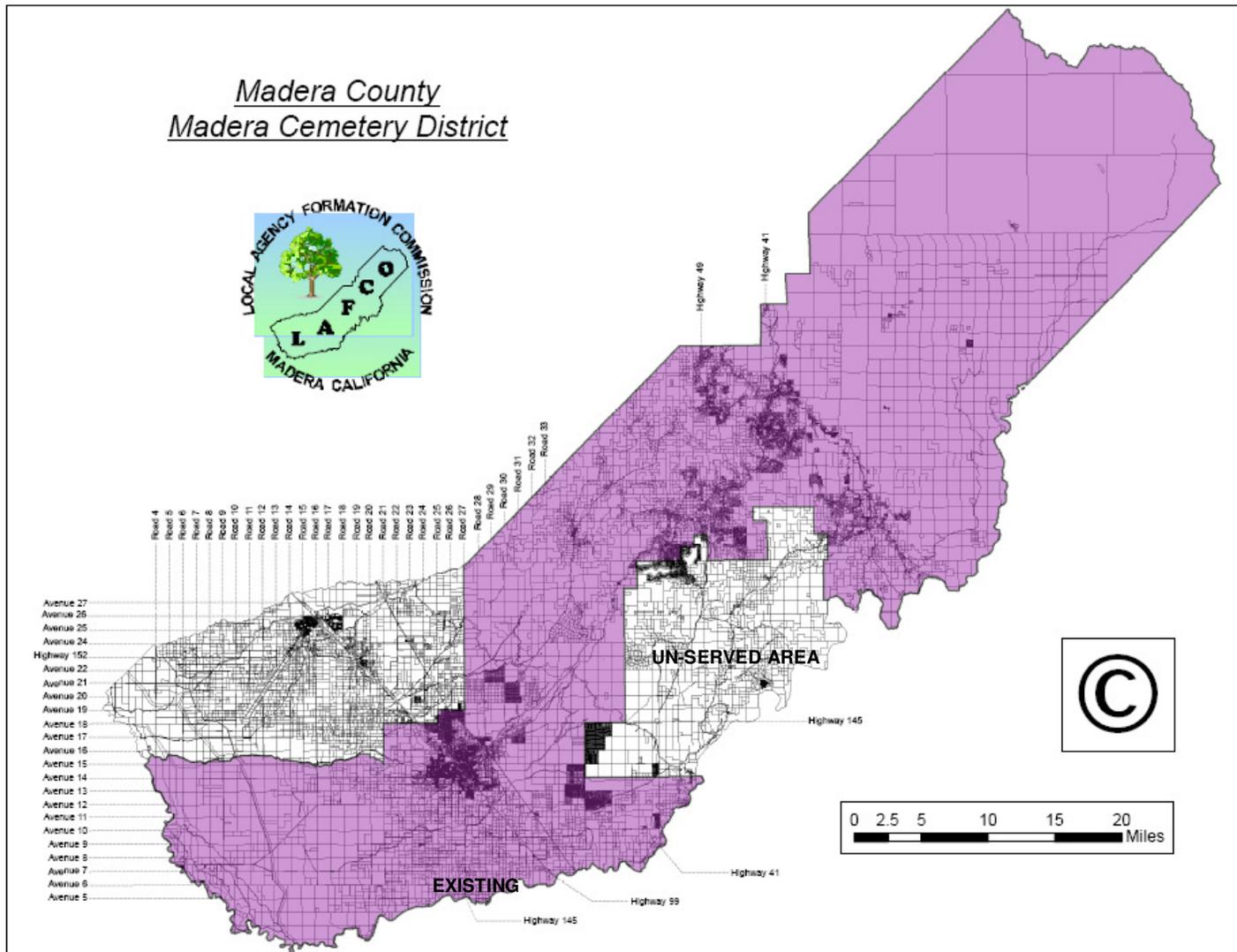
Concerning annexation of this territory, the Board of Trustees determined by consensus vote that the District would consider annexing this territory and directed the District Manager to execute research and provide additional information about the pros and cons of annexation. In order to annex this area the District is required to process an application through LAFCO.

Based on the foregoing, the inclusion of the un-served area into the District's sphere of influence is recommended. With regard to the existing SOI boundary, the analysis presented in this MSR report for the Madera Cemetery District concluded that the current boundary is appropriate and necessary, the District can provide well planned efficient services in this territory, and the current location of the SOI is a benefit to those that receive services and/or property owners within the area.

Recommendations

4. Adopt the "Written Determinations" for the Madera Cemetery District presented in this service review pursuant to California Government Code Section 56430.
5. Find that the District's current sphere of influence is appropriate and necessary, the District can provide well planned efficient services in this territory, and the current location of the SOI is a benefit to those that receive services and/or property owners within the area
6. Make the appropriate determinations and findings to update the District's sphere of influence boundary to include the entire un-served area shown on Figure 3 indicated as the "Un-Served Area". Direct the Executive Officer to modify all maps of the District to indicate this change and to inform the Madera Cemetery District Board of Trustees that the District's SOI boundaries have been expanded to include this territory.

Madera County
Madera Cemetery District



**FIGURE 3— MADERA CEMETERY DISTRICT SOI AND DISTRICT BOUNDARIES - CONFIRMED
MUNICIPAL SERVICE REVIEW - PUBLIC CEMETERY DISTRICTS, MADERA COUNTY**

CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)

The Madera County Local Agency Formation Commission is “Lead Agency” pursuant to State CEQA Guidelines and is responsible for making an appropriate finding concerning the service reviews (“activity”) presented in this report under this statute.

It is recommended that the Commission determine that as a study of local government, a municipal service review is exempt from CEQA under Section 15306 of the State CEQA Guidelines (Categorical Exemption, Information Collection, Class 6), which provides exemption for data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. The Municipal Service Reviews (MSR) for two (2) public cemetery districts in Madera County report was prepared strictly for information gathering purposes, as part of a study leading to an action which LAFCO has not yet approved, adopted, or funded (*Authority cited: Section 21083, Public Resources Code; Reference: Section 21084, Public Resources Code*).

Following consideration of the information in this report, including the findings and recommendations and adoption of the required written determinations, the Commission may direct the Executive Officer to file a Notice of Exemption with the Madera County Clerk.

SOURCES CONSULTED

Information Provided by the Districts

Madera Cemetery District Trustee Manual – Rules & Regulations

Financial Statements – Years End June 30, 2003, 2004, 2005 and 2006 – Chowchilla Cemetery District

Financial Statements – Years End June 30, 2004, 2005 and 2006 – Madera Cemetery District

LAFCO Questionnaire and accompanying correspondence submitted by the districts.

Personal Communications

Mr. Dave Herb – Madera LAFCO Executive Officer (Fall, 2007)

Mr. Vance Hinesley - RE: Chowchilla Cemetery District (Nov/Dec, 2007)

Ms. Barbara Manfredo – RE: Madera Cemetery District (Nov/Dec, 2007)

Printed Resources

2000 Census Information, Madera Council of Governments.

California Department of Finance, Demographic Research Unit, California State Census Data Center.

Review of the District's SOI involved detailed research, involving the following resources:

Madera County LAFCO - official agency records for each district's SOI.

Madera County Recorder/ Assessor records for SOIs.

Chowchilla Cemetery District's "Annual Auditor's Reports for 2004 through 2006.

SOI maps from the District and Madera LAFCO staff.