

INFRASTRUCTURE NEEDS OR DEFICIENCIES

1. What services does your district or city provide? *Burial Services and maintenance of cemetery facilities.*
2. Describe the extent of your agency's current facilities. *Operation and maintenance of one cemetery within their district boundaries.*
3. How is service needs forecast and how is growth/population projections integrated with plans for future services? *Service needs are forecast based upon population projections, past burial rates and the sale of pre-need grave sites.*

(Pre-need grave site sales are the sale of a grave site before an individual's death.)
4. Describe any variance or inequity in levels of service provided to customers. Explain why unequal service levels are present. *Fairview Cemetery District operates as a public cemetery district and provides the same services throughout its district boundaries.*
5. Describe joint power agreements or other arrangements for sharing facilities, infrastructure, or services with other agencies. *Fairview Cemetery District does not participate in any joint power agreements or other arrangements for sharing facilities.*

GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

The area of the Fairview Cemetery District is one that has experienced little growth due to the majority of the district being zoned General Agriculture and general planned Agriculture 20 or 80 acre minimum parcel sizes. It should be noted that the rural communities of East Nicolaus, Trowbridge, and Rio Oso are located within the district's boundaries.

As stated previously, Fairview Cemetery District operates and maintains one cemetery. The district has estimated that they have 15-20 years of capacity remaining in their cemetery based upon current usage rates.

FISCAL

Fairview Cemetery District had a financial audit completed for fiscal years 2000, 2001 and 2002. The audit was conducted by Smith and Newell Certified Public Accountants in Yuba City. The audit revealed minor inaccuracies in its bookkeeping and concluded that the district does not maintain a complete listing of all property and plant. It was the recommendation by the auditor that a complete listing of all fixed assets, including property and plant be developed so that the financial statements can be presented in accordance with generally accepted accounting principles. The Auditor recommended specific correcting actions the district should take to address these matters.

Below are the questions asked of the district with regard to fiscal matters:

1. Describe all revenue sources (i.e., property taxes, special taxes, service charges, fees, assessments, grants, etc.). *The district is funded through a combination of property taxes, interest received from accounts, pre-need service sales and burial fees.*
2. Explain constraints associated with your agency's ability to generate revenue. *Fees charged by the district can only be revised proportionately to current needs and it is unlikely that voters will approve any tax increase.*
3. Describe policies and procedures for limiting expenditures, which staff may make, without board/council approval. *The district has established a policy permitting \$500.00 to be spent by staff without board approval. .*
4. Provide a summary of annual legal expenditures for the past three years; segregate expenditures associated with settling claims by employees or other parties and describe the justification for each settlement. *The district has not had any legal expenditure over the past three years.*
5. Explain the agency's bond rating, if applicable; discuss reason for rating. *The district does not have a bond rating because it has no bonded indebtedness.*
6. Describe policies and procedures for investment practices. *The district earns interest from its cash accounts however; the district does not participate in any other investments.*
7. Describe policies and procedures for establishing and maintaining reserves/retained earnings. What is the dollar limit of reserves/retained earnings? What is the ratio of undesignated, contingency, and emergency reserves to annual gross revenue? *At present, revenues received from taxes, fees and interest pay for current operations. Financial reserves and contingency monies are estimated based upon historical need.*
8. Explain any variances in rates, fees, taxes, etc., which are charged to agency customers. *Due to the district being a public cemetery district, there are no variances in rates, fees or taxes that are collected.*
9. Explain policies and procedures for fee rebates, tax credits, or other relief given to agency customers. Provide details of any rebates, etc., issued during the past three years. *The district does not have fee rebates, tax credits or other types of credits available to its customers.*
10. Discuss increases or decreases in rates, fees, taxes, or other charges that have been implemented during the past three years. *The district recently increased the fee charged for internment. All other fees have remained stable.*
11. Discuss opportunities for rate restructuring. *The district does not have any opportunities for rate restructuring. Current fees pay for current district operations.*

12. Describe policies and practices for depreciation and replacement of infrastructure. *The district has not established any policies or practices for depreciation and replacement of infrastructure. Infrastructure is only replaced when needed.*

**Government Structure, evaluation of management efficiencies
and local accountability and governance**

The district is overseen by a three member Board of Trustees that are appointed by the Sutter County Board of Supervisors. A copy of the district's organizational composition is attached as Exhibit C in the staff report packet.

Below are the questions asked of each district with regard to governmental structure, management efficiencies, accountability and governance.

1. List number of employees by category; executive, management, professional, operational, etc. *The district has four part time maintenance employees and one part time secretary.*
2. Describe internal reorganizations within the past three years; list job titles or positions that have been eliminated; provide pre- and post-reorganization charts. *There have been no internal reorganizations within the past three years within the district.*
3. List number of annual terminations, resignations, and retirements, which have occurred in each category, for the preceding three years. *There have been no annual terminations, resignations and retirements within the past three years.*
4. Describe positions that have remained vacant during the past three years. *There have been no positions that have remained vacant during the past three years.*
5. Describe agency policies, rules, and procedures that regulate communication between elected officials and employees. *Selected board members provide direction to the district's maintenance staff when necessary.*
6. Describe the level that elected officials can be involved in administrative, management and personnel matters; provide details of changes in involvement, which have occurred during the past three years. *Selected board members provide direction to the district's maintenance staff when necessary.*
7. Describe administrative/management/operational functions that are provided to the agency by private organizations or other public agencies; explain management efficiencies and/or cost avoidance opportunities gained by these arrangements. *Reclamation District 1001 opens and closes all gravesites when this service is needed.*
8. Describe cooperative arrangements with other agencies that produce administrative, management, and/or operational efficiencies. *Reclamation District 1001 opens and closes all gravesites when this service is needed.*

9. Describe policies for employee and contractor performance incentives. *The district has not established either employee or contractor performance incentives.*
10. Explain policies and procedures for competitive bidding and sole source procurement. *The district follows the statute specified by the Government Code regarding procedures for competitive bidding and sole source procurement.*
11. Explain the composition of agency's governing body and indicate if elections, or appointments, are at large or by district. *The district board is comprised of three persons that are appointed by the County Board of Supervisors.*
12. Provide a three-year history of agency election and appointment results; identify candidates and winner/appointee for each position. *There have been no appointments or elections within the past three years.*
13. Explain compensation and benefits provided to the governing board. *The district board receives no compensation.*
14. How frequently does the governing body meet? *The district board meets monthly.*
15. Describe rules, procedures, and programs for public notification of agency operations, meetings, programs, etc. How is public participation encouraged? Are meetings accessible to the public, i.e. evening meetings, adequate meeting space, etc.? *District meetings are accessible to the public and are conducted in accordance with the Brown Act during the day at the district office.*
16. Describe violations or investigations within the past three years related to the Ralph M. Brown Act and the Political Reform Act. Describe grand jury or law enforcement agency investigations. *The district has not had any investigations within the past three years related to the Brown Act and the Political Reform Act. A general inquiry by the Grand Jury was made to all cemetery districts in the late 1990s as to their operations. It was the Grand Jury's determination in June of 2001 that the district's operations were occurring consistent with law.*
17. Describe agency's prior involvement in a reorganization (i.e., consolidation, merger, etc.) if applicable. Explain opportunities and obstacles for future reorganizations. Provide copies of any relevant studies on reorganization that agency has conducted and summarize outcomes. *The district has not been involved in any prior reorganizations including consolidations or mergers.*