

SQUAW VALLEY CEMETERY DISTRICT

MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE

Report to the
Fresno Local Agency Formation Commission

MSR 17-14 / SOI-182

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SQUAW VALLEY CEMETERY DISTRICT

Burial and interment of human remains

Contact Information

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 Squaw Valley, CA 93675

Cemetery location: At the Ruth Hill Road & Indian Guide Road intersection, APN 185-210-38T
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Management Information

District formation: 1939
Principal act: Health and Safety code section 9000 *et seq.*, Public Cemetery District Law
Special district powers: Prescribed in Government Code section 9040-9056
LAFCo
Authorized services:¹ Own, improve, and maintain cemeteries and provide interment of human remains

Governing body: Three trustees, appointed by Fresno County Supervisor, District 5

Board members:	Appointed	Expires
Lenora M. Cannon	01/10/2017	01/06/2020
Albert Schrock	09/22/2015	01/07/2019
Paul Joly	05/16/2017	01/07/2019

Board meetings: Held every other month on the second Saturday at 9:00 a.m. at the Bear Mountain Library 30733 East Kings Canyon Road, Squaw Valley, CA 93675

Staffing: Board of trustee members volunteer and one contract accountant

Service Information

Population served: 3,725, est.
Acres served: 47,054 acres
Infrastructure: Two land parcels, a two-acre cemetery facility, and shop building

Fiscal Information

Budget: \$24,150
Sources of funding: Annual property taxes, endowment, and community contributions
Rate structure: Plot and endowment fees

Administrative Policies

Master Plan: No	Policies/Procedures: No	SOI adopted: 1976
SOI update: 2017	Other: None	

¹ Pursuant to Government Code Section 56425(i).

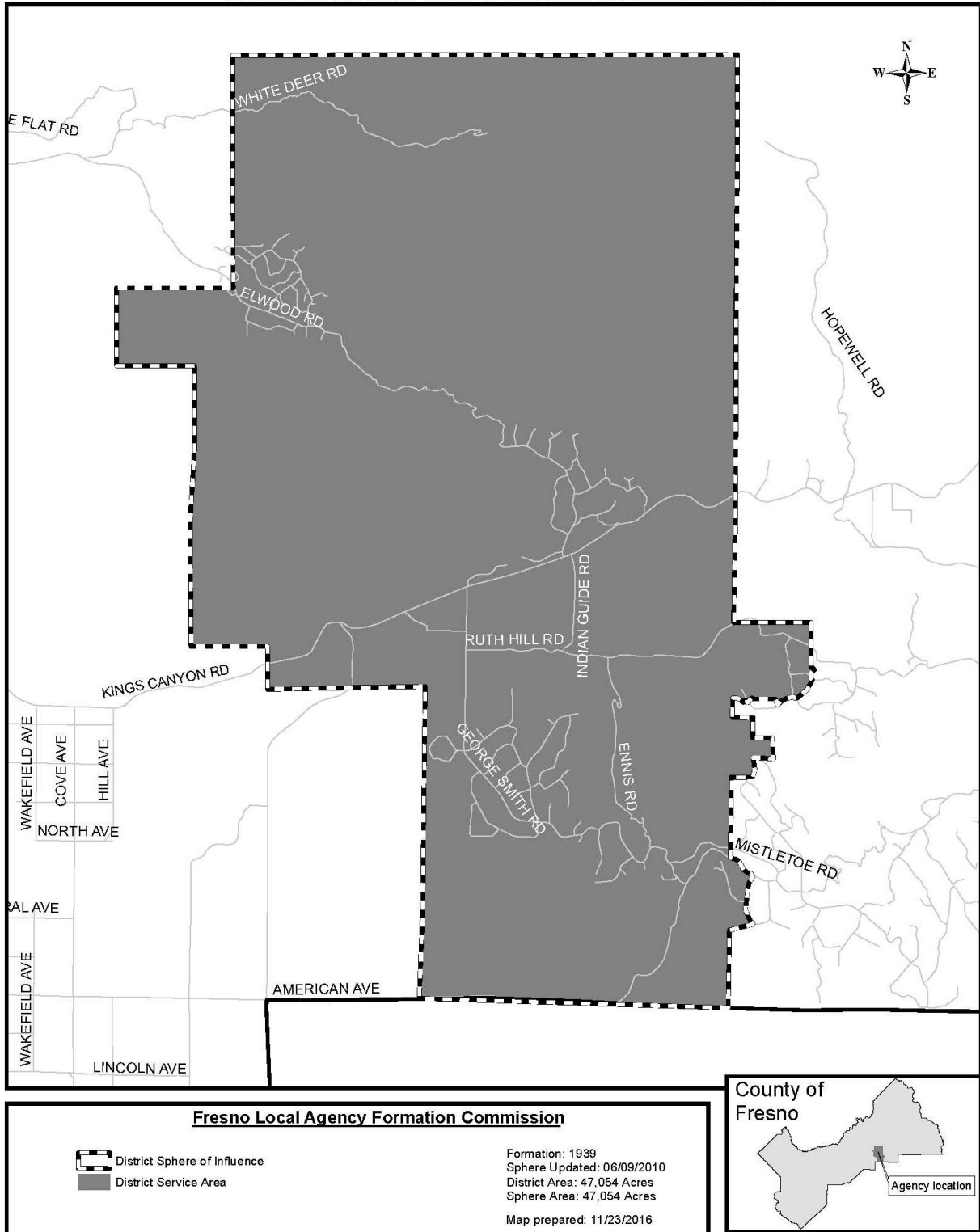
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Figure one- District Map

Squaw Valley Cemetery District

Authorized Services: Burial & Interment of Human Remains



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1. MUNICIPAL SERVICE REVIEW

PRINCIPAL ACT

The California Legislature authorized the creation of public cemetery districts in 1909 through California Public Cemetery District Law (Health and Safety Code section 9000 *et seq.*). This law was revised in its entirety and recodified effective January 1, 2004. The Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries.²

The Squaw Valley Cemetery was originally founded as a private cemetery in the early 1800s. The Squaw Valley Cemetery District (“District”) became a public cemetery district in 1939 by resolution of the Fresno County Board of Supervisors. The District operates under California Public Cemetery District Law, (Health and Safety Code section 9000 *et seq.*). The District is an independent special district governed by a three-member board of trustees. The Fresno County Board of Supervisor representing District 5 appoints eligible trustees to four-year terms. Candidates eligible to serve as trustees must be a registered voter and resident within the District’s service area boundaries. The board of trustees is solely responsible for all aspects of the District’s operations. State legislation authorizes the board of trustees to appoint a general manager to oversee the District’s daily operations; however, the District does not employ any staff members. Daily District operations and services are performed by members of the board of trustees.

DISTRICT SERVICE AREA

The District is located in the eastern portion of the County of Fresno. The District’s boundaries encompass the Squaw Valley area in the upper portion of the Sierra Nevada foothills. The District is approximately 12 miles northeast of City of Orange Cove approximately 20 miles east of City of Sanger and approximately eight miles west of the community of Dunlap (see Figure 1). The District’s service area and sphere of influence (SOI) are coterminous and encompass 47,054 acres.

The largest population concentration within the District primarily occurs in the unincorporated community of Squaw Valley. The Fresno County General Plan land use diagram designates a majority of land within the District boundaries as rangeland and foothill rural residential.

The District’s western boundaries abut the Reedley, Sanger-Del Rey, and Alta Cemetery Districts. The District’s northern boundaries abut the Sanger Del-Rey and Clovis Cemetery Districts. The District’s eastern boundaries abut the Dunlap Cemetery District.

Main roads within the District include State Route 180/Kings Canyon Road, Elwood Road, George Smith, Indian Guide Road and Ruth Hill Road.

Unlike most other special districts, cemetery districts do not hold a monopoly on services they provide within their boundaries. Private cemeteries, both religious and secular, can and do

² Health and Safety Code (HSC) section 9000.

compete with public cemeteries. As such, various private cemeteries can exist inside the jurisdictional boundaries of a public cemetery district.

AUTHORIZED DISTRICT SERVICES

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

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

FRESNO LAFCo MSR POLICY

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

While the Commission is not required by law to make any changes to a SOI, the Commission may, at its discretion, opt to reaffirm, expand, delete a SOI, or approve, deny, or approve with conditions any changes of organization or reorganization impacting the governmental agency as a result of the information gathered during the MSR update process.³

In accordance with GC sec. 56066, Fresno County is the principal county. Fresno LAFCo is responsible for updating the SOI for the District consistent with GC sec. 56425(g). In order to

³ Fresno Local Agency Commission – Policy 107 – Municipal Service Review Policy.

update the agency's SOI, Fresno LAFCo has prepared this service review consistent with GC sec. 56430.

DISTRICT GROWTH AND POPULATION PROJECTIONS

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

Geographic Information System (GIS) files were derived from the U.S. Census Bureau to estimate a current population for territory inside the District. According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 3,725 people inside the District's boundaries.⁴ The boundaries of the census tracts/block group units used to estimate population do not exactly match the boundaries of the District, but they provide a basis for reviewing possible future demands for cemetery services in the areas served by the District.

Population concentrations within the District occur within the unincorporated community of Squaw Valley. The community of Squaw Valley is comprised of various concentrations of tract homes such as the Squaw Valley Ranchos No. 2 and No. 3 Subdivision Tract No. 2175 and Tract No. 2180. The District's service area is sparsely populated with parcel lot sizes generally greater than five acres.

The District's service area lies completely in the unincorporated areas of eastern Fresno County. The County of Fresno is the land use authority for land located within the District. The Fresno County General Plan designates majority of the land within the District as east rangeland and foothill rural residential.

The District is located in Fresno County's Sierra-South Regional Plan (SSRP). The SSRP is bounded by the Kings River Regional Plan on the northwest, the south fork of the Kings River on the north, Kings Canyon National Park on the east, Tulare County on the south, and Friant-Kern Canal on the west.

Unincorporated Communities in Fresno County

The Fresno Council of Governments provides growth projections for Fresno County and the spheres of influence of each of its cities between 2015 and 2050. The Fresno COG forecasts a 0.4 percent annual population growth rate assumption to forecast population growth in unincorporated areas outside of cities SOIs.⁵ According the Fresno County general plan, rural settlement areas surrounded by agricultural and open space have historically experienced little

⁴ Calculated population by LAFCo based on one US census tract with 3 block group units within the District. July 31, 2017.

⁵ Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments, http://www.fresnocog.org/sites/default/files/publications/RTP/2018_RTP/Fresno_COG_2050_Projections_Final_Report_050417.pdf.

growth since their establishments. Substantial population growth in these areas is not anticipated in the future.⁶ Using the Commission's 20-year planning horizon for SOIs,⁷ LAFCo does not expect substantial population growth or need to expand services outside the District's existing boundaries.

District Interment Rate

Health and Safety Code identifies those authorized to be interred in a cemetery district's facilities.⁸ The deceased must have been a resident or taxpayer of the district, or former resident or taxpayer of the district who purchased burial plots prior to leaving the area. Family members are eligible for interment, but are limited to spouses, parents, grandparents, children, and siblings.

Qualified non-residents may be interred in any cemetery in the District providing the trustees have determined there is adequate space available to meet the foreseeable needs of the District and a non-resident fee is paid. In addition, any person not otherwise eligible may be interred in a District cemetery if private facilities are not available within a radius of 15 miles of the deceased's residence.⁹

The District informed LAFCo that it annually averages two to five interments. The District does not perform cremations nor does it have a cremation niche available at its facility. In the last 10 years, the District informed LAFCo that it averaged up to seven interments during the 10-year period. The District informed LAFCo that only two acres of its four-acre cemetery facility is developed with burial sites.

The District has approximately two acres available for future expansion. The District's two-acre reserve is located immediately west of the existing cemetery facility, and the site contains the District's current office building.¹⁰ The District informed LAFCo that this land was donated by the local school and the District plans to use the parcel for future burial sites. Assuming an industry standard planning estimate of 550 plots per acre, the District's two-acre reserve could accommodate approximately 1,100 future interments. The District estimates it has interment capacity beyond LAFCo's 20 to 25-year SOI planning horizon. The District informed LAFCo that its cemetery facility has sufficient interment capacity for the next 25 to 35 years.

Disadvantaged Unincorporated Communities

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

⁶ County of Fresno, General Plan Agriculture and Land Use Element, page 2-26.

⁷ Fresno LAFCo policy 107-03.

⁸ HSC section 9060-9069.

⁹ HSC section 9061.

¹⁰ Assessor Parcel Number 185-210-58T.

For any updates to a SOI of a local agency (city or special district) that provides public facilities or services related to sewer, municipal and industrial water, or structural fire protection, the Commission shall consider and prepare written determinations regarding the present and planned capacity of public facilities and adequacy of public services, and infrastructure needs or deficiencies for any disadvantaged unincorporated community within or contiguous to the SOI of a city or special district.¹¹

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

Geographic Information System (GIS) files were derived from the US Census Bureau's American Community Survey (ACS) compiled for the five-year period 2010-2014 to identify the demographic composition for the various census geographies. Although the ACS provides annual and three-year estimates, the five-year reports between years 2010-2014 provide more precise data and mapping information for analyzing small populations. The five-year reports are the most reliable form of information generated by the US Census bureau.¹² The statewide MHI 2010 through 2014 was \$61,489. Hence, the calculated threshold for a DUC is any geographic unit with a reported MHI that is less than \$49,191. The census block group data was utilized to provide the economic and population backgrounds for this section of the MSR.

The District’s northern boundaries primarily include locations that exceed the DUC MHI threshold with the exception of the District’s southeast area. According to the ACS five-year reports, U.S. census tract 64.03-block group 1 reported an MHI level of \$46,250 between 2010-2014. This census unit meets the calculated threshold for Disadvantaged Communities under the Water Code, but a majority of the parcels within the District are greater than five acres, a density that exceeds LAFCo’s DUC criteria.

For the purposes of this section of the MSR, services provided by the District do not support growth or induce population growth, nor are they enumerated in GC sec. 56425.

DISTRICT INFRASTRUCTURE

The District’s owns approximately four-acres of cemetery space, of which only two acres are developed with burial sites. The District’s cemetery facility is located at the northwest intersection of Ruth Hill Road and Indian Guide Road.¹³ The cemetery facility has interior surface streets for vehicular access and a small irrigation system. There are no maintenance shop buildings at this property. The District informed LAFCo that the cemetery site is a relatively low maintenance facility. Facility maintenance, annual weed abatement, and general cleanup is

¹¹ GC sec. 56425(e)(5).

¹² US Census Bureau, http://www.census.gov/acs/www/guidance_for_data_users/estimates/.

¹³ Assessor Parcel Number 185-210-38T.

performed by community volunteers and/or trustees on a volunteer basis. Existing gravesites are maintained by board members and volunteers. The cemetery facility has its own aboveground well and pump, which is connected to a small irrigation system that transports water to irrigate the greenspace at entrance of the cemetery.

The District's office facility is located on 31586 Ruth Hill Road, Squaw Valley, CA 93675. The District office is located immediately west of the existing cemetery site.¹⁴

The District's office is situated on a two-acre property that was donated to the District in the 1990s. The District informed LAFCo that a local school district donated the land, which contains a building structure, the former schoolhouse facility, and various storage units. The District uses the building facility as a community center, and an occasional rosary service takes place at this facility. The District plans to use the former play yard space, approximately two-acres, for future burial sites after capacity is reached at the existing cemetery.

The District also owns interment equipment, tools, and machinery needed to fulfill its responsibility and interment services. When needed, the District occasionally rents machinery and equipment from either family members or contractors within the community of Squaw Valley. The District's board of trustees annually review and identify the District's infrastructure needs, repairs, and improvement expenditures to allocate funding for the upcoming year.

DISTRICT FINANCES

This section of the MSR summarizes and evaluates financial information provided by District management. The District provided its financial data to assist LAFCo staff determine whether the District has sufficient revenue streams and financial systems in place to continue providing services to its residents. The following information and analysis is based on the District's annual budgets and supportive documents made available to LAFCo.

The District prepares and adopts an annual budget on or before August 30th of each year in a manner consistent with the requirements of its principal act.¹⁵ The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year. The District reports its financial activities using two major governmental funds:

- General Fund – the District's major operation fund that accounts for all the agency's financial activities.
 - Program revenue– include charges to customers for goods and services, operating grants and contributions, and capital grants and contributions.
- Endowment Care Fund – a legislatively-mandated fund that accounts for maintenance activities of District facilities.

The District's primary source of revenue is the annual property tax charged to all parcels within the District's boundaries. The District receives its share of the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer-Tax

¹⁴ Assessor Parcel Number 185-210-58T.

¹⁵ HSC sec. 9070-9079 *et seq.*

Collector. The District has a substantially low tax rate of \$0.000005 per \$100 of the total property assessed value within the District boundaries.

The District is primarily operated by volunteers and it receives incidental revenues from monetary donations and plot fees. LAFCo observes that District finances its annual operation primarily using annual property taxes collected from all parcels in the District, interest earned from its endowment fund and community donations either with money or volunteer time. The District informed LAFCo that each burial is charged an \$80 endowment fee and a \$100 administration fee.

LAFCo's 2005 and 2010 District MSRs, previously reported that the District interment plots were generally provided to Squaw Valley residents at no cost.¹⁶ During the preparation of this report, LAFCo asked the District to verify whether the District's "no fee" practice is still in effect. The District President, Ms. Lenora Cannon, informed LAFCo that in her 35-year experience with the District, she does not recall the District ever waiving any burial fees or subsidized any associated burial expenses.¹⁷

The District informed LAFCo that residents and family members have the option to hire District approved insured contractors to assist with excavation and burial services. In order to keep interment costs low for family members of the deceased, the District board members volunteer their time on activities related to the District. The District informed LAFCo that any out-of-pocket expenses related to the District, the Board has the ability to reimburse volunteers.

The District's fees and service expenses reflect the Board's support for the Squaw Valley community.

For Fiscal Year 2015-2016, the District's budget totaled \$24,150. The District's total expenditures amounted to \$23,450 during the same year. At the time this MSR was prepared, the District had no outstanding long-term loans or debt.

The District on average has approximately \$21,197 in cash with the Fresno County Treasury. The District's annual total available cash average is approximately \$21,337. The District's annual property tax revenue amounts to an average of approximately \$3,000 to \$4,000. Additional revenues are generated from interest rates earned on District endowment fund or donations. At the time this report was prepared, the District showed \$10,928 as interest earned on the endowment fund and approximately \$300 in community contributions.

The District's budget identifies several expenditures that are summarized in three large categories: Employee Salaries, Service and Supplies, and Fixed Assets. The District's fixed assets

¹⁶ Fresno LAFCo, Squaw Valley Cemetery District Municipal Service Review, Resolution No. MSR-10-1, adopted June 9, 2010, and Resolution No. MSR-05-1, adopted August 24, 2005.

¹⁷ LAFCo communication with the District President, Lenora Cannon, September 15, 2017.

category is the largest expenditure at \$15,800 of the District's budget. It includes the District's building fund, water lines, and facility maintenance expenditures.

The District's service and supplies budgets identifies \$7,650, which allocates funding toward household expenses, liability insurance and utility operational costs. Under the District's salaries and employee benefits category, \$0 is allocated toward payroll. The District's total expenditures for FY 2015-16 amount to approximately \$23,450.

The District has annual audits performed by independent certified public accountants. The audits are submitted to the Fresno County Auditor and State Controller consistent with Health and Safety Code.

The District provided LAFCo with its most current independent financial statements for the year ended on June 30, 2015, prepared by an Auditor-independent Certified Public Accountant. The auditor's report provides LAFCo an overview representation on the District's financial practices.

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

The auditor's report indicates that at the time the financial audit was performed, the District's financial practices conformed to generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. Property taxes are recognized as revenue in the year that they are levied.

In the auditor's report dated June 30, 2015, the District's assets exceeded its liabilities by \$74,085. Of this amount, unrestricted net position of \$21,337 may be used to meet the District's ongoing obligations to customers and creditors.

Net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2015, the District's net position increased by \$882.

As of close of the 2014-2015 FY, the District had a fund balance of \$51,325. Of this amount, \$20,668 is unassigned and available for spending at the District's discretion. For the year ended on June 30, 2014, the District's governmental funds had a combined ending fund balance of \$49,425 with \$19,360 being unassigned and available for spending. There was an increase of \$2,960 in the ending fund balance in the prior year.

A significant portion of the District's net position (31%) reflect its investment in capital assets, less any related debt used to acquire those assets that still outstanding. Another significant portion of the District net position (40%) represents an asset that is affiliated with the Endowment Care Fund.

The District has an established endowment fund. California law requires public cemetery districts to maintain an Endowment Care Fund and to collect an endowment care contribution

for every interment right sold in a public district cemetery.¹⁸ The purpose of the Endowment Care Fund is to create a fund, the principal of which may never be used for any purpose, but which generates interest income which is then used for the perpetual care and maintenance of district cemetery facility. Once deposits are made into the Endowment Care Fund, they can never be withdrawn or refunded to contributors. The District showed \$19,060 in its Endowment Care Fund at the time the financial audit was performed, and the Endowment Care Fund had \$10,928 in accumulated interest earnings that were available for the cemetery care.¹⁹

PUBLIC FACILITIES, OPPORTUNITIES FOR SHARED FACILITIES

This section of the MSR considers the use of shared facilities, and their potential to offset costs or promote greater efficiencies in service provisions within the region. Due to the District's unique history and its relative isolation from other similar special districts, it appears that there are limited opportunities for potential sharing of facilities with other agencies. It is noted that much of the work and equipment used in the performance of the District's duties is generously donated by the board of trustees and volunteer community members.

GOVERNMENT ACCOUNTABILITY

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

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

California HSC section 9000 *et seq.* requires each public cemetery district to have a board of trustees of at least three members to govern the District's operation. The Fresno County Supervisor representing District five is responsible for appointing persons to serve on the board who are registered voters and residents within the District boundaries. Each trustee is required to take the oath of office prior to being appointed on the District's Board, and file annual Form 700s – Statements of Economic Interests.

Fresno County is not responsible for providing any income or support to the District. Public Cemetery District Law requires trustees to exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole and not solely the interests of the Board of Supervisors.²⁰

The District is an independent special district governed by a three-member board of trustees, and functions independently from the County. The terms of trustees must be staggered by appointments to terms of less than four years; otherwise, the term of office for trustees is four

¹⁸ Health & Safety Code section 9065.

¹⁹ Squaw Valley Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015.

²⁰ HSC section 9022.

years.²¹ The current District board of trustees' terms are staggered and are set to expire in consecutive years as follows; term ends 2020, 2019, and 2019. The District's board of trustees are volunteers and do not receive a per diem for serving on the board, and are not otherwise compensated for their service. The major functions of the trustees is to set policy, define goals and objectives, and adopt rules and regulations as the custodians of the District's property and public facilities.

Unlike other local agencies, the District board of trustees also manage the daily operations of the District. The District cemetery facility is maintained by community volunteers and members of the District board. As noted earlier, the District originally began as a private cemetery in the Squaw Valley area. For over four generations, the Cannon family has overseen the District's operation and management.

The District is loosely organized and generally has infrequent service demands. Occasionally, the interment rate fluctuates and can drop to only two to no interments per year. As such, District operations are less intensive compared to public cemeteries in urban areas with dense populations.

The District informed LAFCo that board meetings are held at 9:00 a.m. on the second Saturday of every other month at the Bear Mountain Library in the Activity Center located at 30733 East Kings Canyon Road, Squaw Valley, Ca 93675. Public notice for upcoming board meetings are provided through various means, such as posting an agenda at the library's bulletin board, community newsletters, and local homeowner associations' upcoming event flyers. The District board has the discretion to shift the date, time and place of its regular board meetings provided that there is adequate notice provided to the public. Special meetings may be called by the board chair or by a majority vote of the board of trustees. All meetings of the board are noticed consistent with the Ralph M. Brown Act.

LAFCo requested various public documents to determine whether the District has measures in place that promote government accountability. The District provided LAFCo copies of its adopted bylaws, annual budget, audited financial statements. The District informed LAFCo that it did not have a mission statement, or a service plan.

As of January 1, 2004, statute requires that all public cemeteries adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment.²² The District informed LAFCo that in 2011 it adopted its current bylaws after a board member could not determine whether the District had previously adopted bylaws. The District's current bylaws outline the District's board composition and duties of the trustees.²³

LAFCo observes that the District closely interacts with its community through board members networking with local residents at various community events. The District likely does not have adequate funding to finance the comprehensive preparation of a regulating policy document without passing the cost to its customers. However, there are examples of public cemetery district policies and procedures which can be modified for use by the District and can be

²¹ HSC section 9024.

²² HSC section 9044(a).

²³ Squaw Valley Cemetery District, Minutes of the Board of Trustees - July 10, 2011, Meeting.

obtained through various Public Cemetery associations such as, California Association of Public Cemeteries or Public Cemetery Alliance. For informational purposes, LAFCo includes an example of public cemetery district bylaws as Appendix A.

Historically, the District's government structure has demonstrated that it interacts well in the Squaw Valley community and that it is appropriate to ensure interment services are provided in the Squaw Valley. At the time of preparing this MSR, the District's government structure appeared to be adequate based on LAFCo's communications with the District.

ANY OTHER MATTERS RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY

Governance Transparency: The District is governed by a full board of trustees that serves their constituency on an unpaid, volunteer basis. For several generations the Cannon family has contributed to the ongoing administration of the District without compensation. With respect to the preparation of this report, access to all public information requested by LAFCo required multiple calls, voice mails, and information requests to the District. LAFCo observes that communication with the District is heavily dependable on the board of trustees' availability and around their various work schedules. LAFCO notes that there is limited District public information readily available online. Telephone calls, voice mails, and electronic mail were the most efficient method to interact with the District.

Finance: The District prepares detailed financial reports, which substantially relies on volunteer work, annual property taxes levied on all properties within the District, and interest earned on its endowment care fund. The District has kept its expenses within its annual forecasted revenues, however LAFCo observes there is limited financial capacity for the District to fund unforeseen emergency expenditures, or ongoing maintenance of its facilities and equipment, if warranted. The District should consider establishing an implementable fee schedule or a revenue program that can assist the District build and maintain healthy emergency reserve fund for unforeseen District expenditures.

2. MSR DETERMINATIONS

This portion of the report addresses the factors specified in the governing statute for Municipal Service Reviews and provides analysis in conformance with GC section 56425 and Fresno LAFCo policy. Pursuant to GC section 56430, the Commission has prepared the following written determinations.

1. GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

- The District's boundaries are located in the Squaw Valley area in the upper portion of the Sierra Nevada foothills.
- The largest population concentration within the District primarily occurs in the unincorporated community of Squaw Valley. The Fresno County General Plan land use diagram designates majority of the land within the District boundaries as rangeland and foothill rural residential. The District is located in Fresno County's Sierra-South Regional Plan (SSRP).
- According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 3,725 people inside the District's boundaries.
- The District's service area is sparsely populated with parcel lot sizes generally greater than five acres.
- Using the Commission's 20-year planning horizon for SOIs,²⁴ LAFCo does not expect substantial population growth or need to expand services outside the District's existing boundaries.
- The District informed LAFCo that it annually averages two to five interments. The District informed LAFCo that only two acres of its four-acre cemetery facility is developed with burial sites. The District has approximately two acres available for future expansion.
- Communication with the District indicates that it has no plans to request an SOI expansion or annex any future territory. LAFCo expects that District growth will occur through expansion of its existing facilities or the purchase/lease of real property within the District boundaries.

2. THE LOCATION OF AND CHARACTERISTICS OF ANY DISADVANTAGED UNINCORPORATED COMMUNITY WITHIN OR CONTIGUOUS TO THE SPHERE OF INFLUENCE

- LAFCo did not identify any DUCs within the District's boundaries as defined by Fresno LAFCo policy during the preparation of this report.

²⁴ Fresno LAFCo policy 107-03.

- District services are limited to burial and interment of human remains, setting of headstones and maintenance of its public cemeteries. For the purposes of this section, services provided by the District do not support growth or induce population growth.

3. PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND INFRASTRUCTURE NEEDS OR DEFICIENCIES

- The District's owns an approximately four-acre cemetery, of which only two acres are developed with burial sites. The District's cemetery facility is located at the northwest intersection of Ruth Hill Road and Indian Guide Road, Assessor Parcel Number 185-210-38T.
- The District's office facility is located on 31586 Ruth Hill Road, Squaw Valley, CA 93675. The District office is located immediately west of the existing cemetery site. The District uses building facility as a community center, and occasional rosary service take place at this facility. The District plans to use yard space, approximately two-acres, for future burial sites after capacity is reached at the existing cemetery.
- The District owns interment equipment, tools, and machinery needed to fulfill its responsibility and interment services. When needed, the District occasionally rents machinery and equipment from either family members or contractors within the community of Squaw Valley.
- The District's two-acre reserve could accommodate approximately 1,100 future interments. The District estimates it has interment capacity beyond LAFCo's 20 to 25-year SOI planning horizon. The District informed LAFCo that its cemetery facility has sufficient interment capacity for the next 25 to 35 years.
- The District's board of trustees annually review and identify the District's infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.

4. FINANCIAL ABILITY OF AGENCY TO PROVIDE SERVICES

- Consistent with the requirements of its principal act, the District prepares and adopts an annual budget on or before August 30th of each year. The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year.
- The District's primary source of revenue is the annual property tax charged to all parcels within the District's boundaries. The District receives its share the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer-Tax Collector.
- The District is primarily operated by volunteers and it receives incidental revenues from monetary donations and plot fees. The District finances its annual operation primarily using annual property taxes collected from all parcels in the District, interest earn from its endowment fund and community donations either with money or volunteer time.

- For Fiscal Year 2015-2016, the District’s budget totaled \$24,150. The District’s total expenditures amounted to \$23,450 during the same year. At the time this MSR was prepared, the District had no outstanding long-term loans or debt.
- The District informed LAFCo that each burial is charged an \$80 endowment fee and a \$100 administration fees.
- LAFCo’s 2005 and 2010 District MSRs, previously reported that the District interment plots were generally provided to Squaw Valley residents at no cost. The District President informed LAFCo that in the past 35-year, the District has not waved any burial fees or subsidized any associated burial expenses.²⁵
- The District’s financial practices conformed with generally accepted accounting principles (GAAP).
- The District has an established endowment fund. The District showed \$19,060 in its Endowment Care Fund at the time the financial audit was performed, and the Endowment Care Fund had \$10,928 in accumulated interest earnings that were available for the cemetery care.
- At the time this service review was prepared, the District’s financial activity indicated that its total operating revenues are greater than its anticipated total operating expenditures.

5. STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

- There are limited opportunities for potential sharing of facilities with other agencies. It is noted that much of the work and equipment used in the performance of the District’s duties is generously donated by the board of trustees and volunteer community members.

6. ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

- The District is governed by a three-member board of trustees, and functions independently from the County.
- Members of the board serve on the board as volunteers, and do not receive a per diem for attending District board meeting.

²⁵ LAFCo communication with the District President, Lenora Cannon, September 15, 2017.

- Unlike other local agencies, the District board of trustees also manage the daily operations of the District. The District cemetery facility is maintained by community volunteers and members of the District board.
- The MSR notes that the District originally began as a private cemetery in the Squaw Valley area. For over four generations, the Cannon family has overseen the District's operation and management. District operations are less intensive compared to public cemeteries in urban areas with dense populations.
- The District informed LAFCo that board meetings are held at 9:00 a.m. on the second Saturday of every other month at the Bear Mountain Library in the Activity Center located at 30733 East Kings Canyon Road, Squaw Valley, CA 93675.
- The District informed LAFCo that in 2011 it adopted its current bylaws after a board member could not determine whether the District had previously adopted bylaws. The District's current bylaws outline the District's board composition and duties of the trustees.
- LAFCo observes that the District closely interacts with its community through board members networking with local residents at various community events. The District likely does not have adequate funding to finance the comprehensive preparation of a regulating policy document without passing the cost to its customers.
- Historically, the District's government structure has demonstrated that it interacts well in the Squaw Valley community and that it is appropriate to ensure interment services are provided in the Squaw Valley. At the time of preparing this MSR, the District's government structure appeared to be adequate based on LAFCo's communications with the District.

7. ANY OTHER MATTER RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY, AS REQUIRED BY COMMISSION POLICY

- LAFCO notes that there is limited District public information readily available online. Telephone calls, voice mails, and electronic mail are the most efficient method to interact with the District.
- LAFCo observes there is limited financial capacity for the District to fund unforeseen expenditures, emergencies, or ongoing maintenance of its District office facility, if warranted.

3. SPHERE OF INFLUENCE UPDATE

When Fresno LAFCO updates, amends, or revises a sphere of influence for a local governmental agency within its purview, it must adopt specific determinations with respect to the following factors:

1. PRESENT AND PLANNED LAND USES, INCLUDING AGRICULTURAL AND OPEN-SPACE LANDS

- The District's service area lies completely in the unincorporated areas of eastern Fresno County. The County of Fresno is the land use authority for land located within the District. The Fresno County General Plan designates majority of the land within the District as east rangeland and foothill rural residential.
- According the Fresno County general plan, rural settlement areas surrounded by agricultural and open space have historically experienced little growth since their establishments. Substantial population growth in these areas is not anticipated in the future. Using the Commission's 20-year planning horizon for SOIs, LAFCo does not expect substantial population growth or need to expand services outside the District's existing boundaries.

2. PRESENT AND PROBABLE NEED FOR PUBLIC FACILITIES AND SERVICES IN THE AREA

- The District's owns approximately four-acres of cemetery space, of which only two acres are developed with burial sites. The District informed LAFCo that it annually averages two to five interments. The District's cemetery facility is located at the northwest intersection of Ruth Hill Road and Indian Guide Road.
- The District estimates it has interment capacity beyond LAFCo's 20 to 25-year SOI planning horizon. The District informed LAFCo that its cemetery facility has sufficient interment capacity for the next 25 to 35 years.

3. PRESENT CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES THAT THE AGENCY PROVIDES OR IS AUTHORIZED TO PROVIDE

- The District's facilities are adequate to continue supporting burial and interment of human remains within the Squaw Valley area.

4. EXISTENCE OF ANY SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST IN THE AREA IF THE COMMISSION DETERMINES THAT THEY ARE RELEVANT TO THE AGENCY

- As observed by LAFCo, there no social or economic communities of interest exist near the District relevant to the agency's service provisions.

5. THE PRESENT AND PROBABLE NEED FOR THOSE PUBLIC FACILITIES AND SERVICES OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN THE EXISTING SPHERE OF INFLUENCE

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

4. RECOMMENDATIONS

In consideration of information gathered and evaluated during the Municipal Service Review, it is recommended the Commission:

1. Receive this report and any public testimony regarding the proposed Municipal Service Review and proposed sphere of influence update.
2. Find that the Municipal Service Review is exempt from the California Environmental Quality Act pursuant to section 15306 (Information Collection).
3. Approve the recommended Municipal Service Review determinations, together with any changes deemed appropriate.
4. Approve the recommended sphere of influence determinations, together with any changes deemed appropriate.
5. Affirm the existing Squaw Valley Cemetery District SOI.
6. Recommend that the Squaw Valley Cemetery District establish fee schedule or revenue program that can build and maintain healthy an adequate reserve fund for unforeseen emergency expenditures.
7. That the District periodically update its 2011 bylaws to reflect its current adopted policies and procedures, pursuant to Health and Safety Code sec. 9044(a).

5. ACKNOWLEDGEMENTS

This Municipal Service Review update was prepared by Fresno LAFCO. Supporting documentation was made available through the effective partnership between District staff and LAFCo. LAFCo extends its appreciation to the District for their assistance in the development of this Municipal Service Review.

Available Documentation – documents used for the preparation of this report consist of public records and are available at the Fresno Local Agency Formation Commission Office located at:

Fresno Local Agency Formation Commission
2607 Fresno Street, Suite B
Fresno, California 93721

The Municipal Service Review is available on Fresno LAFCo's website, <http://www.fresnolafo.org/default.asp>

APPENDIX A – OUTLINE SJVCD TEMPLATE / EXAMPLE BYLAWS

_____ PUBLIC CEMETERY DISTRICT

BYLAWS

GENERAL PROVISIONS AND GOVERNMENT

A. GENERAL

1. Formation. The _____ Public Cemetery District is a public cemetery district formed on _____ by resolution of the _____ County Board of Supervisors and existing under the provisions of the laws of the State of California.

2. Purpose. The provisions of these Bylaws (“Bylaws”) and Policies and Procedures (“Policies”) and Rules and Regulations (“Rules”) enacted by the Board of Trustees of the _____ Public Cemetery District (“District”) are to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District. It is the intent and purpose of these Policies to help clarify and define the responsibilities of the officials of the District. The purpose of these Bylaws is to supplement state law and to provide more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision or condition of these Bylaws.

3. Roster of Public Agencies. Pursuant to Government Code § 53051, each time a change is made in the name of the District, the address of the District, or a change in the members of the governing board, a statement of facts will be filed with the Secretary of State and the _____ County Clerk within ten (10) days of the change.

4. Applicable Law. That which is contained in the applicable provisions of the California Health and Safety Code and applicable provisions of the California Government Code govern the actions of the District and its Board of Trustees.

B. ORGANIZATION

1. Board of Trustees. The District is governed by a Board of Trustees consisting of five (5) members appointed by the _____ County Board of Supervisors. The Trustees shall hold office for four (4) years and until their reappointment or appointment of their successors. All Trustees’ terms shall commence on the Board’s first meeting in January following

appointment and end on December 31. To the extent possible, Trustees' terms shall be staggered so that no more than two (2) Trustees' terms expire in the same calendar year.

2. Oath. Each Trustee shall accomplish a notarized "Oath or Affirmation of Allegiance and Affidavit of Citizenship." Two copies of the form will be mailed to the Trustees by the _____ County Board of Supervisors upon his or her appointment. One copy of the executed Oath will be forwarded to the County Clerk and one copy kept on file in the District Office.

3. Officers. The officers of the Board of Trustees shall be Chairperson and Vice Chairperson. The Board may also appoint a Secretary and, in the event any of the District's funds are withdrawn from the County and managed by the District, the Board shall also appoint a Treasurer, which person shall be bonded.

4. Election of Officers. At the first meeting in January of each year the Board shall elect a Chairperson and a Vice Chairperson to serve terms of one year. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancy in accordance with the law. An interim election for Board Officers may be held upon the written request of the majority of the trustees on the Board at the time. The office of a member of the Board of Trustees shall become vacant upon:

- a. The death of the incumbent;
- b. The resignation of the incumbent;
- c. The Trustee's ceasing to discharge the duties of his or her office for the period of three (3) consecutive months, except when prevented by sickness;
- d. The physical or mental incapacitation of the incumbent due to disease, illness, or accident for a period of six (6) months or more where the remaining Board members have reasonable cause to believe that the incumbent will not be able to perform the duties of his or her office for the remainder of his or her term;
- e. His or her conviction of a felony or of any offense involving a violation of his or her official duties; or
- f. His or her refusal or neglect to file his or her required oath or required Statement of Financial Interests within the time prescribed.

5. Duties of Trustees - General. The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.

- a. Open Meetings. The Trustees shall conduct their business for the public benefit, abiding by the California "Open Meeting Law" (Govt. Code §§ 54950 *et seq.*) as interpreted by court decisions and Attorney General opinions, concerning the requirements for open meetings of governmental agencies in California.
- b. Sound Judgment. They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straight-forward, open and above-board manner with the community, the District Manager and the staff.

c. Finances and Budgets. They shall in all ways prudently manage, preserve and account for the District's financial resources. They shall review and approve a budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment and materials for the operation and maintenance of the _____ Public Cemetery.

d. Personnel. The Board shall establish Personnel Policies which shall provide for the recruitment, selection, retention, evaluation, discipline and termination of District employees.

e. District Manager. They shall employ a qualified, competent person as District Manager who will manage, administer and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the District Manager pursuant to a formal review process which will be developed and documented.

f. Board Studies. They shall study ways of improving the District and the services the District provides.

g. Collective Action. They shall act collectively and they will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board rather than as individuals to adopt public policies and Board procedures for guidance of the Board and Staff.

h. Community Relations. They shall keep the District Manager informed of community reaction to the District's services and assist in building positive community relations.

i. Official Functions. They shall represent the District at official functions that pertain to the District as required.

j. Litigation. They shall initiate legal action when appropriate, and vigorously defend the District against unwarranted claims or demands.

k. Workshop Meetings. It is the duty of the Chairperson to call a workshop meeting upon the appointment of any new Board Member. This is to benefit the newly appointed Trustees and acquaint them with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules and Regulations, the Brown Act (Open Meeting Laws), the District's annual budget, and current issues under study by the Board of Trustees.

6. Clerk of the Board. The Clerk of the Board shall be the District's Office Manager or other person selected by the Board and shall attend each regular meeting of the Board and maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chairperson or the District Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings. It shall be the duty of the Clerk of the Board to attest to all District Resolutions. The Clerk of the Board shall attend all closed sessions of the Board as provided for in Government Code §

54957.2(a). The Clerk of the Board shall also keep a record of Board Agendas and Board Action Synopses. The Clerk is responsible for signing all legal documents and affixing the District Seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, *e.g.*, budgets, election reports, audits, resolutions, other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

C. MEETINGS

1. Regular Meetings. The regular meetings of the Board of Trustees shall normally be held on the [second Wednesday] of each month, and shall normally commence at the hour of [7:00 p.m.] at the District Offices. Notwithstanding the foregoing, the starting time of the meeting may be adjusted by order of the Chairperson to accommodate expected business.

2. Special Meetings. Special Meetings may be called at any time by the Board's Chairperson, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee and by posting notice and agenda of the meeting at least 24 hours before the time of such meeting. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

3. Emergency Meetings. Emergency Meetings may be called without compliance with the 24-hour notice requirement in the case of any emergency situation involving matters upon which prompt action is necessary as set forth in Government Code § 54956.5.

4. Closed Sessions. Closed sessions may be called during a regular or special meeting. The general reason for a closed session must be made public either before or after the closed session of a regular meeting, and in the advance notice of a special meeting. Closed sessions not expressly authorized by the Brown Act are prohibited.

5. Quorums. A quorum is established as a majority of the total membership of the District Board. The District Board, which has a total membership of five (5) members, requires three (3) members to conduct a meeting and requires three (3) votes in agreement to pass a motion, resolution or ordinance.

6. Meeting Procedures. The Chairperson, when present, shall preside at all meetings of the Board, shall take the chair at the hour appointed for every board meeting and immediately call the members to order and proceed with the business of the Board. The proceedings of the Board shall be conducted in accordance with the provisions of law applicable thereto and generally accepted rules of order and parliamentary procedure, except as otherwise expressly established from time to time by a majority of the total membership of the Board.

7. Meeting Attendance. Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any adjourned or special meeting. Any member not present when the board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the recording secretary shall note his or her arrival in the minutes.

8. Agenda Organization. The business of each regular meeting of the Board shall be in the order as printed on the agenda or as directed by the Chairperson of the Board. Generally, this shall be as follows:

- a. Call to Order
- b. Pledge to Flag
- c. Public Comment
- d. Correspondence
- e. Announcements
- f. Consent Agenda
- g. Action and Information Items
 - (1) Old Business
 - (2) New Business
- h. Committee Reports
- i. Public Opportunity to Discuss Matters Not on The Agenda but Within District Jurisdiction
- j. Adjournment.

9. Materials for Non-Agenda Items. Any member intending to introduce a special item not contained in the agenda shall deliver copies of such items, if possible, to each Board member and to the public before the opening of the meeting.

10. Board Discussions. When any Board member wishes to speak, the Board member shall address the Chairperson. The Chairperson shall name the member who is first to speak and speakers shall confine their remarks to the questions under debate and avoid disparaging personal attacks or comments. The Chairperson may elect not to recognize a Board member to speak again until all other members have had an opportunity to be heard.

11. Motions and Seconds. Each motion made by any member of the Board shall require a Second. Motions and Seconds may be made by any member of the Board, including the Chairperson.

12. Roll Call Procedure. Roll call will be called in voting upon all resolutions and ordinances which govern the District, while a voice vote may be had on routine motions not affecting the Policies & Procedure, Rules & Regulations or finances of the District.

13. Required Staff Attendance. The District Manager or a representative designated by such the District Manager, shall attend all regular and special meetings of the Board unless otherwise specified by the Board. Only those staff members specifically instructed to attend by the District Manager shall be deemed to be "required to attend" within the meaning of this section.

14. Agenda Preparation. The Chairperson of the Board shall direct the preparation of the agenda by the Clerk of the Board for the regular monthly meetings for delivery and posting no later than three (3) days prior to the date of the meeting (Government Code § 54954.2) or as required by the Board.

15. Agenda Contents. The agenda shall include those matters designated by the Chairperson or any Trustee, complete with all appropriate papers and reports relating to each matter, addressed to the Board for action. The agenda shall list the items for the Board's consideration by number with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The agenda may include suggested actions or recommendations. All persons having agenda items shall use their best efforts to have all necessary materials to the Clerk of the Board on or before 12:00 noon on the fourth (4th) business day before the day of the regular meeting.

16. Agenda Distribution. Any written material given to a majority of the Board must be made available to the general public so long as those writings are public records. If these writings are distributed to members of the Board before the meeting, such writings must be made available to the public before the meeting. By the same token, any writings distributed to the Board during the course of the meeting must also be made available to the public at that time and will comply with section 54957.5 of the Government Code. The major exceptions to the obligation to provide the public with access to any writings distributed to members of the Board are those that deal with matters properly discussed in closed sessions or protected under Government Code section 6250 *et. seq.* which are to remain confidential. The Board has adopted a Public Records Policy and has established a reasonable fee schedule for copies of public records pursuant to Government Code section 6257.

17. Audience Comment and Seating. Any member of the public wishing to address the Board shall first identify himself or herself. Unless addressing the Board or entering or leaving the board room, all persons in the audience shall remain seated in the seats provided. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

18. Demonstrations Prohibited. All demonstrations during meetings, including cheering, yelling, whistling, hand clapping, and foot stomping, are prohibited.

19. Meeting Disruptions. The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. In the event that any meeting is willfully disrupted, by a group or groups of persons, so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance shall be allowed to attend any session held pursuant to this exception. (Government Code § 54957.9.)

D. POWERS, DUTIES AND COMPENSATION

1. Chairperson. The Chairperson shall possess the powers and perform the duties prescribed as follows:

- a. General Direction. Have general direction over the Board room and assign seats for the use of the Board members and members of the staff, if required.

- b. Management and Supervision. The Chairperson shall supervise the day to-day activities of the District's management employee(s). No other Trustee shall supervise or direct any employee of the District without delegation by the Chairperson or the Board. The Chairperson shall be responsible for responding to, and taking or directing others to take appropriate action necessary as a result of, events or occurrences which do not require action by the Board, but which are beyond the authority of the staff, or for which the staff seeks or requires assistance.
- c. Order and Decorum. Preserve order and decorum; prevent demonstrations; and, in accord with law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary. (Government Code § 54957.9.)
- d. Length of Time for Public Discussion. Allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board. (Government Code section 54954.3.)
- e. Other Powers. Other powers as may be prescribed by the Board.
- f. Official Spokesperson. Shall be the official spokesperson for the Board, and the principal contact with other governmental agencies, legal counsel and the press, unless the Board delegates this authority to another.

2. Vice-Chairperson. In the absence or unavailability of the Chairperson to act, the Vice-Chairperson shall act as Chairperson.

3. Trustees. Each Trustee shall be entitled to request information, assistance, and financial or legal advice regarding matters involving the affairs of the District.

4. Board Committees. It shall be the responsibility of each member of a committee appointed by the Board, to be fully informed concerning the business assigned to it by the Board. Each committee shall promptly perform tasks assigned to it and report to the Board such information and recommendations as shall be necessary or proper. It shall be the responsibility of each committee to meet as needed and keep minutes of each meeting, and these minutes be available to all Board members upon their request. Each committee chairperson or designee shall report on the committee's activities at least once monthly at a Regular Board meeting with a brief oral summary. Each committee will define and submit in writing to the full Board, for approval, the scope and definition of the committee's responsibilities and a statement of priorities for each committee.

5. Board Compensation. The Trustees of the Board shall receive one hundred dollars (\$100) for each meeting of the Board of Trustees attended, not to exceed a total of one hundred dollars (\$400) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board. (Health and Safety Code § 9031.)

6. Notification of Impending Absence. If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board Chairperson, the District Manager, or Clerk of the Board or designated representative prior to the meeting.

E. PUBLIC HEARING PROCEDURE

Procedures at public hearings shall be as follows:

1. Staff presentation/recommendations;
2. Questions of the staff;
3. Individuals speaking in support;
4. Questions of individuals speaking in support;
5. Individuals speaking in opposition;
6. Questions of individuals speaking in opposition;
7. Rebuttal (if any);
8. Public input (if any);
9. Board questions, discussion and disposition (Vote).

F. DISTRICT EXPENDITURE POLICY

Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include, at a minimum, a contracting, purchasing and disposition of property policy.

G. POLICY AMENDMENTS

Except as otherwise provided by law, any policy guideline contained herein may be suspended or amended at any time, without notice, by action of the Board.