

MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN UPDATE

FOR

KIMSHEW CEMETERY DISTRICT



ADOPTED OCTOBER 3, 2019
BUTTE LAFCO RESOLUTION No. 04 2019/20

DISTRICT DATA SHEET

KIMSHEW CEMETERY DISTRICT

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GOVERNING BOARD

The District is governed by a five-member Board of Trustees, who are appointed by the Butte County Board of Supervisors to serve four-year, staggered terms. The Board of Trustees meet at 3:00 p.m. on the third Wednesday of every month at the District Office located at 6764 Magalia Cemetery Road in Magalia, CA.

FORMATION INFORMATION

The District was formed by the Butte County Board of Supervisors in 1950.

PURPOSE

- Enabling Legislation: Division 8 of the CA Health & Safety Code relating to cemeteries and specifically pursuant to Public Cemetery Districts (Health and Safety Code §9000 et seq.)
- Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.
- Provided Services: Sale of Burial Plots, Interment Services and Provision of Endowment Care.

AREA SERVED

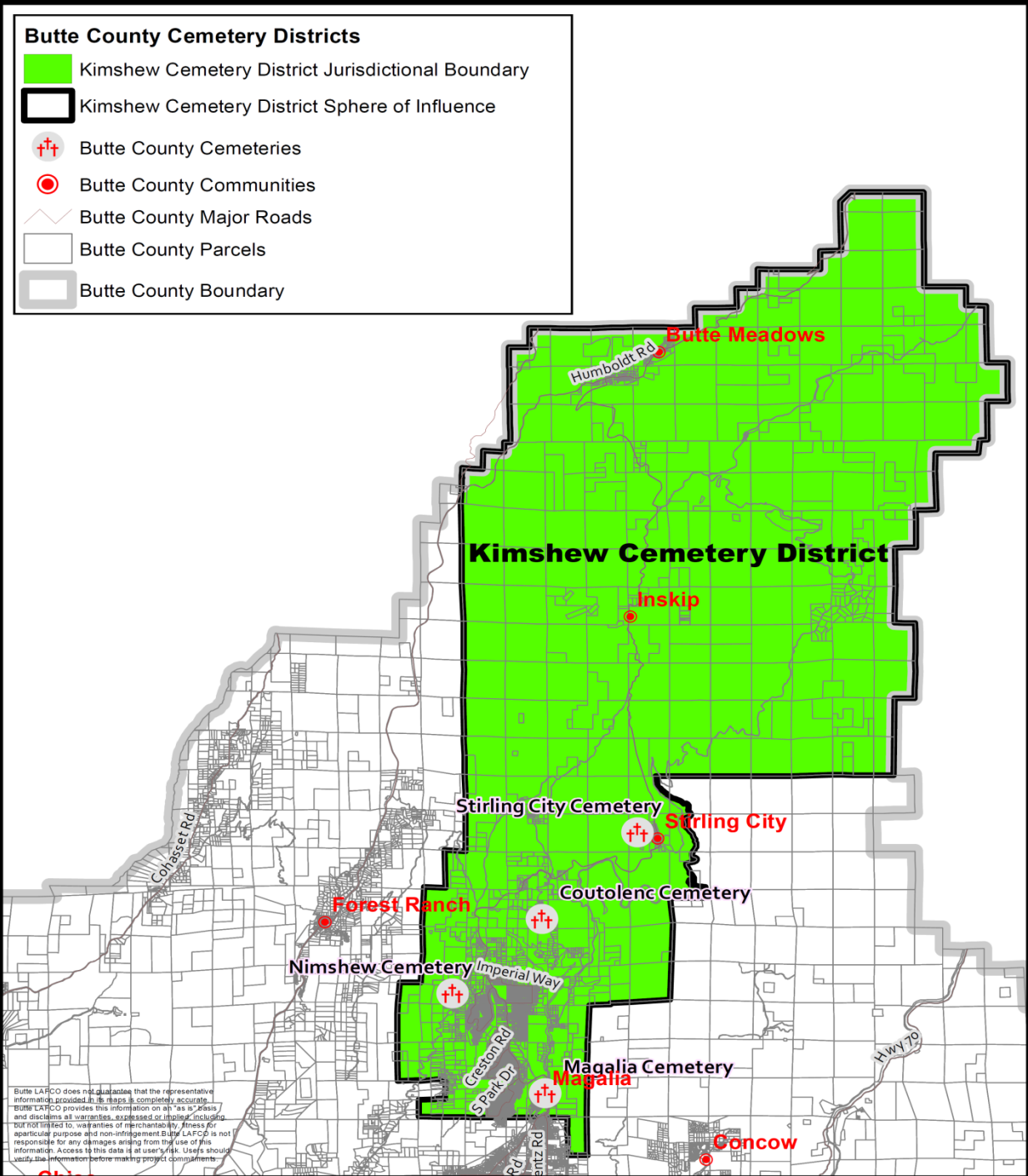
- Supervisorial District: 5
- Number of Parcels: 7,211
- Acreage: 122,740 (192 Square Miles)
- Estimated Population: 13,925
- Location: Bordered by Plumas County to the north, the Town of Paradise to the south and the community of Forest Ranch to the west.
- Sphere of Influence: Coterminous.



FINANCIAL INFORMATION

Fiscal Year 2018-19

Revenues:	\$145,605	Property Tax Allocation, Current Services and Interest
Expenditures:	\$ 93,498	Salaries & Benefits, Services & Supplies and Special Items Expense
Fund Balance, Year End:	\$269,003	

Kimshew Cemetery District Boundaries and Sphere of Influence



Butte Local Agency Formation Commission			 Kimshew Cemetery District
Sphere of Influence & District Boundary			
Action: Approved	Date: October 3, 2019	Resolution: 04 2019/20	 C:/Projects/lafo_projects/lafo_cemetery_msr/cemetery_msr_kimshew.mxd Update: 6/14/2019 Data: Butte County & LAFCO

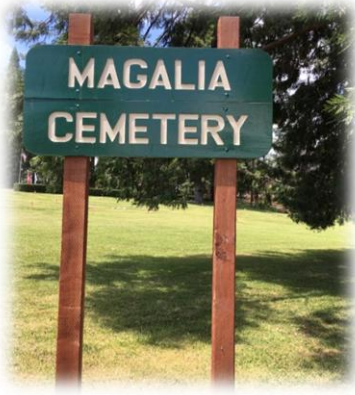
NOTE:

Upon commencement of the Butte County Public Cemetery District MSR/SOI Plan Update, LAFCo sent a memorandum, dated May 10, 2019 to the eight Public Cemetery Districts in Butte County. The memorandum provided the Districts with an thoroughly outlining the process, an evaluation questionnaire, a desired outcome and requested actions. *The Kimshew Cemetery District responded promptly and provided all documents, as requested.*



District Characteristics

Formed in 1952, the Kimshew Cemetery District is located east of Highway 32 and north of Paradise and contains the unincorporated communities of Butte Meadows, DeSabra, Inskip, Jonesville, Lovelock, Magalia, Paradise Pines and Stirling City. The District is bordered by Plumas County to the east, Tehama County to the north, the Town of Paradise to the south and the community of Forest Ranch to the west. *The District owns and operates Magalia Cemetery, Stirling Cemetery, Nimshew Cemetery and Coutolenc Cemetery.*



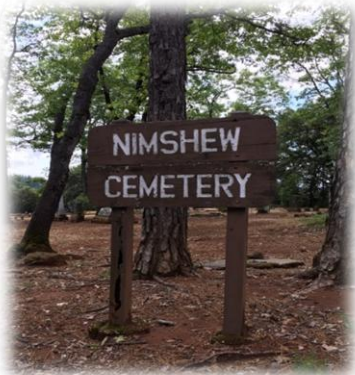
Magalia Cemetery

The Magalia Cemetery, approximately 3.6 acres, is located at the intersection of Magalia Cemetery Road and the Old Skyway in the unincorporated community of Magalia.



Stirling City Cemetery

The Stirling City Cemetery, approximately three acres, is located at the end of Mica Street in the unincorporated community of Stirling City.



Nimshew Cemetery

The Nimshew Cemetery, approximately 1.5 acres, has roadway access from Nimshew Cemetery Road and is approximately four miles north of the Town of Paradise, near Nimshew Road.



Coutolenc Cemetery

The Coutolenc Cemetery, approximately three acres, is located along Hupp-Coutolenc Road, north of Paradise Lake.

Municipal Service Review Factors for KimsheW Cemetery District

Pursuant to GC §56430, in order to update a SOI for a city or special district, the associated MSR must include written determinations that address various factors regarding the ability of the subject agency to provide services. The following provides an analysis of the seven categories or components required by §56430 for the Municipal Service Review for the KimsheW Cemetery District:

MSR Factor No. 1: Growth and Population Projections for the Affected Area

The District's jurisdictional boundaries are bordered by Plumas County to the north, the Town of Paradise to the south and the community of Forest Ranch to the west. Population growth within the District varies by location. The following table provides population data for Butte County for the years 2010 to 2019:¹

California Department of Finance Historical Population Estimates

Butte County	4/1/2010	1/1/2011	1/1/2012	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	2010-2019 Growth Rate	Compound Annual Growth Rate 2010-2019
Biggs	1,707	1,711	1,703	1,713	1,708	1,767	1,899	1,905	1,894	2,066	21.0%	2.34%
Chico	86,187	86,819	88,068	89,283	90,217	91,306	92,117	93,383	92,861	112,111	30.1%	3.34%
Gridley	6,584	6,585	6,519	6,648	6,655	6,654	6,663	6,704	6,921	7,224	9.7%	1.08%
Oroville	15,546	15,532	15,524	15,989	15,994	16,139	17,999	18,037	18,091	21,773	40.1%	4.45%
Paradise	26,218	26,215	25,915	25,759	25,769	25,739	25,755	25,841	26,423	4,590	-82.5%	-9.17%
Uninc.	83,758	83,966	83,335	82,949	82,958	82,862	80,270	80,534	81,706	78,702	-6.0%	-0.67%
Inc.	136,242	136,862	137,729	139,392	140,343	141,605	144,433	145,870	146,190	147,764	8.5%	0.94%
Total	220,000	220,828	221,064	222,341	223,301	224,467	224,703	226,404	227,896	226,466	2.9%	0.33%

The growth rate of Butte County as a whole for 2010 to 2019 was 2.9 percent, which is a compounded annual growth rate of approximately 0.33 percent. As of January 1, 2019, the table reflects a population redistribution due to the devastating Camp Fire in November of 2018.

In May 2019, the Demographic Research of the California Department of Finance released updated population growth projections for all of the counties in the State of California². In 2030, the population projection for Butte County is 246,880 and is approximately nine percent higher than the county's current population. This represents a compounded annual growth rate of approximately one percent.

Based upon historical growth rates, the anticipated growth rate of one percent for Butte County as projected by the California Department of Finance for Butte County appears to be the most accurate. The current population projection for the KimsheW Cemetery District is 13,925 and is anticipated to grow at an annual rate of one percent.

¹ State of California, Department of Finance, *E-4 Population Estimates for Cities, Counties, and the State, 2011-2019, with 2010*. Sacramento, California, May 2019.

² Projections prepared by the Demographic Research Unit, California Department of Finance, May 2019.

MSR Determination 4.1.1: The District's current population is anticipated to grow at an annual rate of one percent with no demonstrable effect on District services.

MSR Factor No. 2: The Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence

In accordance with CKH, §56425-56430, LAFCO is required to address the location and characteristics of any disadvantaged unincorporated communities within or contiguous to a special district's sphere of influence if that city or special district provides sewer, municipal and industrial water, or structural fire protection services.

The District was formed in 1954 pursuant to Division 8 of the HSC relating to cemeteries and specifically pursuant to Public Cemetery Districts (HSC §9000 et seq.) with the purpose to own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents, property owners and eligible non-residents. The District does not provide domestic water, fire protection or wastewater services. Therefore, pursuant to CKH, §56425(e)(5); LAFCO is not required to address disadvantaged communities within the MSR.

MSR Determination 3.3.2.1: The District does not provide domestic water, fire protection or wastewater services. Therefore, pursuant to CKH, §56425(e)(5); LAFCO is not required to address disadvantaged communities within the MSR.

MSR Factor No. 3: Present and Planned Capacity of Public Facilities, Adequacy of Public Services, and Infrastructure Needs or Deficiencies including Needs or Deficiencies related to Sewers, Municipal and Industrial Water, and Structural Fire Protection in any Disadvantaged, Unincorporated Communities within or Contiguous to the Sphere of Influence

Capacity

Together, District's four cemeteries consist of approximately 11.1 acres, of which, two to three acres remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. With reference to the demand for services, the District was unable to provide an average The District was unable to provide an The demand for services has averaged 20 in recent years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately one percent annually, it is estimated that the District could experience 102 calls for service through 2030.

Public Services

Pursuant to Division 8 of the HSC, the District:

- May own, operate, improve, and maintain cemeteries and provide interment services within its boundaries.
- Shall maintain the cemeteries owned by the District.
- Shall have exclusive jurisdiction and control over its maintenance and management.



Infrastructure

The District currently has sufficient infrastructure and capital facilities.

MAGALIA CEMETERY

The Magalia Cemetery consists of 3.6 acres, of which 2.5 acres are landscaped and developed. On-site infrastructure includes an entrance gates, signs, flag poles, paved/gravel roadways and perimeter fencing. The cemetery has a septic system and water service is provided by Del Oro Water Company. Structures include the District's office, shop building and 60 niches. According to the District, it is unknown as to how many remain available. A restroom is located within the office and serves cemetery personnel, as well as the public during services.



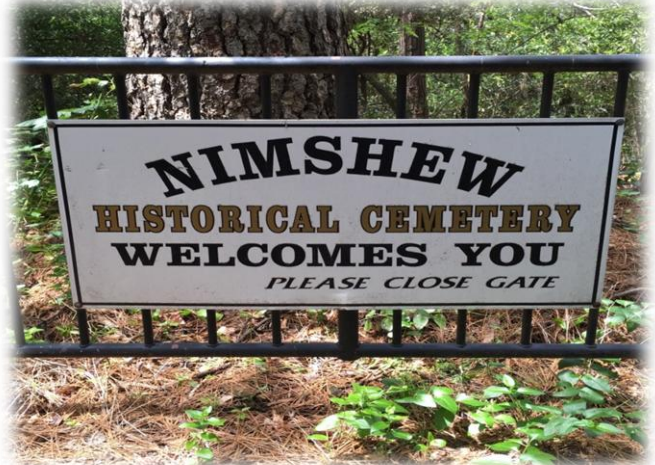
STIRLING CITY CEMETERY

The Stirling City Cemetery consists of three acres, of which two acres are landscaped and developed. On-site infrastructure includes an entry gate, sign, flag poles, roadways, curb and perimeter fencing. The cemetery has a septic system and water service is provided by Stirling Bluffs Corporation, which is managed by Del Oro Water Company. Structures include a storage building and what appears to be 50 niches. According to the District, it was unknown as to how many remain available. A restroom is located within the storage building and serves cemetery personnel, as well as the public during services.



NIMSHEW CEMETERY

The Nimshew Cemetery consists of two acres, all of which appear to be in use. Infrastructure includes an entry gate, sign, flag pole, unpaved roadway and perimeter fencing. Water service is provided by Del Oro Water Company.



COUTOLENC CEMETERY

The Coutolenc Cemetery consists of 2.5 acres, all of which appear to be in use. Infrastructure includes an entry gate, sign, flag pole, unpaved roadway and perimeter fencing. On-site infrastructure includes graveled roadways and perimeter fencing. There appears to be no water or septic service.



Equipment

The District owns, operates and maintains a variety of maintenance and operations equipment, including a truck, trailer, gravesite excavation and preparation equipment, landscaping tools and other maintenance equipment, all of which are located between the Magalia Cemetery and Stirling City Cemetery.



According to LAFCo's Evaluation Questionnaire, the District has stated it *does not have a capital improvement plan or other planning documents for the purpose of reviewing existing needs, as well as projecting future infrastructure and equipment needs, nor does it have financial mechanisms in place to fund those needs.*

MSR Determination 4.3.1: Based on average population growth estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

MSR Determination 4.3.2: The District currently has sufficient land resources and infrastructure to ensure that ongoing operations can accommodate projected services demands beyond 2030; however, lacks sufficient facilities and infrastructure planning, financial commitment and practices to ensure future facilities and infrastructure needs are addressed.

MSR Determination 4.3.3: The District currently has sufficient equipment to ensure ongoing operation and maintenance to existing equipment can be made in a timely and efficient manner; however, lacks sufficient equipment planning, financial commitment and practices to ensure future equipment needs are addressed.

MSR Determination 4.3.4: The District should consider conducting future planning workshops that would identify necessary future equipment and facilities planning, provide a financial accounting for these needs and result in the adoption of a capital improvement plan to ensure future equipment needs can be addressed.

MSR Determination 4.3.5: The District does not provide water, sewer, or fire protection services and therefore, is not responsible for assuring that these services are adequately provided to the area within its boundaries.

MSR Factor No. 4: Financial Ability of Agencies to Provide Services

The District is financially solvent with respect to operating revenues and expenditures and reports no outstanding indebtedness, nor does it currently have outstanding

litigation. However, according to LAFCo's Evaluation Questionnaire, the District responded that it had been a party to a legal action within the past five years due to the improper filing of payroll taxes which created a debt with the Internal Revenue Service. The District reports that the debt has since been satisfied.

Revenues are drawn from property taxes, current and miscellaneous services and interest. Expenditures primarily consist of salaries and benefits; services and supplies and special items expense. The District does not have a reserve fund; therefore, it appears that future capital improvements and fixed assets are budgeted for and funded through its General Fund.

Budget

On or before August 30th of each year, the District's Board of Trustees shall adopt a final budget (HSC §9070(a)). The District Manager prepares a preliminary operating budget, including revenues and expenditures and submits it to the District's Board of Trustees no later than June of each year. The final budget in which the District's Board of Trustees adopts becomes operative on July 1st each year. The District's Board of Trustees must approve all supplemental appropriations to its' budget and transfers between major funds. Budgets are available, upon request at the District's office.

Funds

The District's funds are deposited with, and maintained by, the Butte County Treasurer and Tax Collectors Department; however, the County has no control over how the District's funds are utilized. The funds that the District deposits with the County Treasurer are placed in the County's Investment Trust Fund, which accounts for the assets of legally separate entities that deposit cash with the County Treasurer in an investment pool, which commingles resources in the investment portfolio for the benefit of all participants. The District receives dividends from the Investment Trust Fund. Because the County Treasurer and Tax Collectors Department maintains the District's funds, the District's annual budget is included as a part of the County's overall annual budget.

Following are the funds in which the District utilizes:

- General Fund. This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the District. As of June 30, 2019, the District's General Fund balance is \$269,003. The following funds are reported within the General Fund.
- Pre-Need Trust Fund. This fund is used to account for deposits to the Pre-Need Trust Fund. The Fund consists of fees associated with burial, except for the sale of the plot, in the future. The principal amount represents deferred revenue of the General Fund and must remain until services are rendered, at which time the funds are transferred to the General Fund and recognized as current period revenue. Earnings on the trust fund may be expended without restriction. As of June 30, 2019, the District's General Fund balance is \$23,038.

- Endowment Care Principal Fund. A permanent fund which is used to account for deposits for endowment care. A fee is charged for each burial right sold by the District. The principal amounts of the trust may not be expended, but earnings of the fund are transferred to the Endowment Care Interest Fund and may be expended for the endowment care of burial plots. As of June 30, 2019, the District's Endowment Care Principal Fund balance is \$124,301.
- Endowment Care Interest Fund. This fund is a fiduciary fund for the benefit of the district and are reported as reserved assets of the General Fund. As of June 30, 2019, the District's Endowment Care Interest Fund balance is \$13,337.



Kimshew Cemetery District Budgets

		2016-17		2017-18		2018-19	
		Adopted	Actual	Adopted	Actual	Adopted	Actual
FUND	REVENUE						
2190	Current Secured Property Tax	57,470	61,510	58,880	65,806	64,554	65,774
2190	Current Unsecured Property Tax	3,000	3,109	3,100	3,076	3,100	3,332
2190	Current Supplemental Property Tax	400	791	500	904	500	862
2190	Prior Unsecured Property Tax	80	72	60	108	60	89
2190	Property Tax - RDA Residual		1	-	1	1	1
2190	Passthrough Property Tax	-	-	-	1	-	0
2190	Miscellaneous Taxes	900	836	730	1,409	1,100	1,358
2190	Interest	150	205	130	246	160	263
2190	FMV Adjustment - Unrealized Gain (Loss)	100	(236)	100	(250)	75	280
2190	Property Tax Backfill Secured	-	-	-	-	-	3,258
2190	Property Tax Backfill Unsecured	-	-	-	-	-	20
2190	Homeowners' Property Tax Relief	900	857	500	861	450	850
2190	Charges for Current Services	29,000	35,955	33,000	20,521	30,000	61,364
2190	Miscellaneous Revenue		-	-	550	-	-
2190	Transfer In		-	-	5,000	-	5,000
2191	FMV Adjustment - Unrealized Gain (Loss)		-	-	(1,378)	-	1,378
2191	Miscellaneous Revenue		2,270	-	2,600	-	1,450
2192	Interest		1,316	-	1,673	-	1,719
2192	FMV Adjustment - Unrealized Gain (Loss)		(1,083)	-	234	-	63
2192	Impact Fees	7,500	-	7,500	-	5,000	-
2195	Interest		257	-	311	-	298
2195	FMV Adjustment - Unrealized Gain (Loss)		(209)	-	(207)	-	264
2195	Miscellaneous Revenue		195	-	(1,800)	-	(2,020)
	Total Revenue	99,500	105,847	104,500	99,711	105,000	145,605
FUND	EXPENDITURES						
2190	Salaries & Benefits	69,500	71,739	72,692	71,079	71,652	61,643
2190	Services & Supplies	28,869	26,508	30,494	30,383	28,240	30,055
2190	Rebates & Refunds	1,000	-	-	-	-	-
2190	Special Item Expense		425	1,000	701	1,000	1,800
	Total Expenditures	99,369	98,672	104,186	102,164	100,892	93,498

Camp Fire Impacts

The District experienced a \$3,278 property tax loss in the FY 2018/19 resulting from properties destroyed by the Camp Fire. State legislation allowed for a temporary backfill of this loss in revenue, as shown in the budget above.

Property tax revenues into the future will remain uncertain as reapportionments are conducted by the County Auditor-Controller and the legislative backfill will expire. This could mean substantial, long-term revenue deficiencies.

Fees

The District maintains an adopted Fee Schedule, with the most recent, effective April 1, 2018. According to the District, the Fee Schedule is reviewed annually by the District's Board of Trustees. According to LAFCo's Evaluation Questionnaire, the District does not anticipate a fee increase within the next year. A current fee schedule is available upon request, at the District's office.

Audits & Financial Statements

The District is on an approved two year audit schedule; therefore, every two years, the District retains the services of a certified public accountant to prepare the District's financial audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the District's financial statements. The District's financial statements include all transactions for which the District is financially accountable. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

According to the Butte County Auditor-Controller, *the District is on an approved, two year audit schedule*. In reviewing audits for Fiscal Years ending June 30, 2017 and 2016, the District was shown to be *in conformity with auditing standards generally accepted* in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Controller General of the United States. The Financial Reports did not identify any deficiencies in the District's internal financing controls, material weaknesses, or significant deficiencies in the District's financial reporting.

Audits are available for review upon request at the District's office.

<p>MSR Determination 5.4.1: The District is financially solvent and is in conformity with governmental requirements for financial accounting and auditing.</p>

MSR Factor No. 5: Status of, and Opportunities for, Shared Facilities

Due to geographic constraints, it is difficult for the District to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial. According to LAFCo's Evaluation Questionnaire, the District reports that although consolidation or reorganization with another cemetery district has never been considered, it is always an option worth considering. Of all the cemetery districts within the County, the only two districts that could reasonably or conceivably share services or other resources would be Kimshew and Paradise. It would be appropriate for these two districts to have a conversation about options that could help both districts provide better service into the future.

MSR Determination 5.5.1: No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

MSR Determination 5.5.2: It would be appropriate for the District to initiate a conversation with the Paradise Cemetery District to discuss reasonable options to share services or other resources so that both districts may provide better service into the future.

MSR Factor No. 6: Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies

The Kimshew Cemetery District is the only public cemetery authorized to own, operate and maintain cemeteries within its jurisdictional boundary.

Government Structure

The District is governed by a five member Board of Trustees, with four-year, staggered terms, appointed by the Butte County Board of Supervisors. Members serve voluntarily and receive no stipends. Currently, the District's Board of Trustees are as follows:

Name	Term	
	Start	End
Alfred Howard	8/9/2016	7/31/2020
Art Messenger	8/9/2016	7/31/2020
Jerry Wyckoff	5/7/2016	7/31/2021
James Eisan	4/23/2019	7/31/2021
Keith Musick	4/23/2019	7/31/2021

The Board of Trustees meet on the third Wednesday of each month at 3:00 p.m. in the District's office located at 6764 Magalia Cemetery Road in Magalia. Agendas for the

Board of Trustees are publicly noticed 72 hours prior to meetings on the front window of the District's office. Meetings are held in compliance with the Ralph M. Brown Act.

The District's Board of Trustees' meetings are open to the public. Generally, very few members of the public attend. Public comment is encouraged and any member of the public is welcome to address the Board with issues related to the District's areas of concern. No actions can be taken by the Board on such items at the time it is presented; however, the Board may direct the District Manager to agendaize such items for consideration at a future meeting. A majority of the Board shall constitute a quorum for the transaction of business. Meeting agendas and minutes are kept on record securely located within the District's office.



The District's Board of Trustees maintains an adopted set of Bylaws, including Rules and Regulations which are available upon request at the District's office.

Staffing

While public sector management standards vary depending on the size and scope of the organization, there are minimum standards. Well-managed organizations evaluate employees annually, track employee and agency productivity, periodically review agency performance, prepare a budget before the beginning of the fiscal year, conduct periodic financial audits to safeguard the public trust, maintain relatively current financial records, conduct advanced planning for future service needs, and plan and budget for capital needs.

The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with a District Manager hired by and who receives supervision and direction from the appointed Board of Trustees, and the remainder of the staff directly supervised by the District Manager.

The District Manager manages all cemetery operations, including coordinating services of the deceased and burial site preparation, provision of pre-need services and general responses to inquiries. Other staff includes one Office Manager.

Website

The District has a limited website (<https://www.kimshewcemeterydistrict.org/>) in that it provides a short narrative for each of its four cemeteries. In addition, it provides a brief history on old pioneer cemeteries that are located within the District's boundaries and acknowledges the lives of those who are interred are not forgotten. Nevertheless, in an

effort to enhance service provisions, the District should consider posting Board meeting notices and agendas, meeting minutes, financial information, audits, rules and regulations, maps, fees and general information readily available to the public.

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added GC §6270.6 and §53087.8 to provide the public easily accessible and accurate information about the district.

A special district does not have to have a website if, with a majority vote of its governing body at a regular meeting, the district adopts a resolution declaring that a hardship exists that prevents it from establishing or maintaining a website. The resolution adopted under this exception must include detailed findings based on evidence included in the meeting's minutes that support the board's determination. Examples of hardship include inadequate access to broadband network facilities, significantly limited financial resources, or insufficient staff resources. Finally, the resolution is only valid for one year. To continue to be exempt, the governing body must adopt a resolution pursuant to this exception every year so long as the hardship exists.

The California Special Districts Association has partnered with StreamlineWeb who provides an economical, fully supported and hosted website template for special districts. More information is available at <https://www.getstreamline.com/web>.

Community Service Needs

According to the District, the District does not necessarily participate in activities or make its facilities available with local community groups.

Operational Efficiencies

According to LAFCo's Evaluation Questionnaire, the District does not belong or participate in a Joint Powers Authority(JPA). As a potential cost avoidance, a joint powers agreement enables its member agencies to pool losses and claims, jointly purchase excess insurance, administrative and other services, including claims adjusting, data processing, risk management, loss prevention, legal and related services.

The District states that it has a customer oriented philosophy. In an effort to facilitate public access, the District resorts to its website, word of mouth and brochures. Public complaints are resolved through either telephone calls and/or personal meetings.

According to the District, office personnel does not perform a daily backup of burial information, financial information or other general records.

MSR Determination 5.6.1: The District is the only public cemetery authorized to own, operate and maintain cemeteries within its jurisdictional boundary.

MSR Determination 5.6.2: The District is governed by a five member Board of Trustees who are appointed by the Butte County Board of Supervisors. The District holds regular meetings that are open and accessible to the public. The District maintains sufficient accountability in its governance; public meetings are held in compliance with the Ralph M. Brown Act; however, is not in compliance with the Americans Disability Act.

MSR Determination 5.6.3: The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with a District Manager hired by and who receives supervision and direction from the appointed Board of Trustees, and the remainder of the staff directly supervised by the District Manager.

MSR Determination 5.6.4: The District's website has very limited information; however, the District should be commended for having a website. In an effort to enhance service provisions, the District should consider expanding its current website as it will become a legal requirement on January 1, 2020.

MSR Determination 5.6.5: In an effort to preserve burial records and all other records, the District should establish and adopt a record retention procedure to include a backup procedure to an off-site server, or at the very least, onto portable hard drives; and storing them in a secure location.

MSR Determination 5.6.6: The District's operations appear to run both effectively and efficiently and are representative of a well organized and capable special district.

MSR Factor No. 7: Any Other Matter Related to Effective or Efficient Service Delivery, as Required by Commission Policy

None noted.

Sphere of Influence Factors for KimsheW Cemetery District

There are numerous factors to consider in reviewing a SOI Plan, including current and anticipated land uses, facilities, and services, as well as any relevant communities of interest. Updates generally involve a comprehensive review of the entire SOI Plan, including boundary and SOI maps and the District's MSR. In reviewing an agency's sphere, the Commission is required to consider and prepare written statements addressing five factors enumerated under GC §56425(e). Each of the SOI review factors for KimsheW Cemetery District is listed below, with a corresponding determination.

Located in the northeastern corner of Butte County, the KimsheW Cemetery District contains the unincorporated communities of Stirling City and Butte Meadows. The District is bordered by Plumas County to the east, Tehama County to the north, the Town of Paradise to the south and the community of Forest Ranch to the west. The District's Sphere of Influence is coterminous with its jurisdictional boundaries. The District has not requested any changes to current SOI boundaries.

SOI Factor No. 1: The Present and Planned Land Uses in the Area, including Agricultural and Open Space Lands

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

SOI Factor No. 4.3.1: The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

SOI Factor No. 2: The Present and Probable Need for Public Facilities and Services in the Area

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

SOI Factor No. 4.3.2: The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated communities of Stirling City and Butte Meadows, as well as surrounding areas.

SOI Factor No. 3: The Present Capacity of Public Facilities and Adequacy of Public Services that the Agency Provides or is Authorized to Provide

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District's services and facilities are provided at a level commensurate with the expected operation of a public cemetery district.

SOI Factor No. 4.3.3: The District's present facilities and services are adequate for current and projected needs for the foreseeable future.

SOI Factor No. 4: The Existence of any Social or Economic Communities of Interest in the Area if the Commission Determines that they are Relevant to the Agency

In general, the District provides respectful and cost-effective services.

SOI Factor No. 4.3.4: The District encompasses essentially the unincorporated communities of DeSabra, Inskip, Jonesville, Lovelock, Magalia, Paradise Pines and Stirling City and surrounding areas.

SOI Factor No. 5: For an Update of a Sphere of Influence of a City or Special District that Provides Public Facilities or Services Related to Sewers, Municipal and Industrial Water, or Structural Fire Protection, that Occurs Pursuant to Subdivision (G) on or after July 1, 2012, the Present and Probable Need for those Public Facilities and Services of Any Disadvantaged Unincorporated Communities Within the Existing Sphere of Influence

The District provides a unique and vital service to the communities it serves. It is responsible for the efficient and effective operation of the cemetery, as well as, the protection of historic gravesites in perpetuity. While there are disadvantaged unincorporated communities within the District's sphere, the District does not provide public facilities or services related to sewers, municipal and industrial water, or structural fire protection.

SOI Factor No. 4.3.5: The District does not provide public facilities or services related to sewers, municipal and industrial water, or structural fire protection.

Sphere of Influence Findings and Recommendations

The Kimshew Cemetery District SOI analysis and determinations indicate that:

1. The services being provided by the District are adequate and are being provided in a reasonably effective manner.

2. There are no substantial land use or service delivery deficiencies that demand modifications to the Districts' existing coterminous SOI boundary. In addition, neither the District nor LAFCo has requested any modifications to the existing SOI boundary.
3. The Commission affirms the existing coterminous SOI boundary as presented by the map in Section 4, Page 3.