

# MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN UPDATE

FOR

**UPHAM CEMETERY DISTRICT**



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

# DISTRICT DATA SHEET

## UPHAM CEMETERY DISTRICT

Contact: Eric Manley  
Physical Address: 470 Upham Road, Bangor, CA 96914  
Mailing Address: P.O. Box 155, Rackerby, CA 95972  
Phone: (530) 679-0206  
E-Mail: EricMan54@outlook.com  
Webpage: None

## GOVERNING BOARD

The District is governed by a three-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 the direction of the Chairman.

## FORMATION INFORMATION

The District was formed by the Butte County Board of Supervisors on June 5, 1951.

### 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 and Provision of Endowment Care.

### AREA SERVED

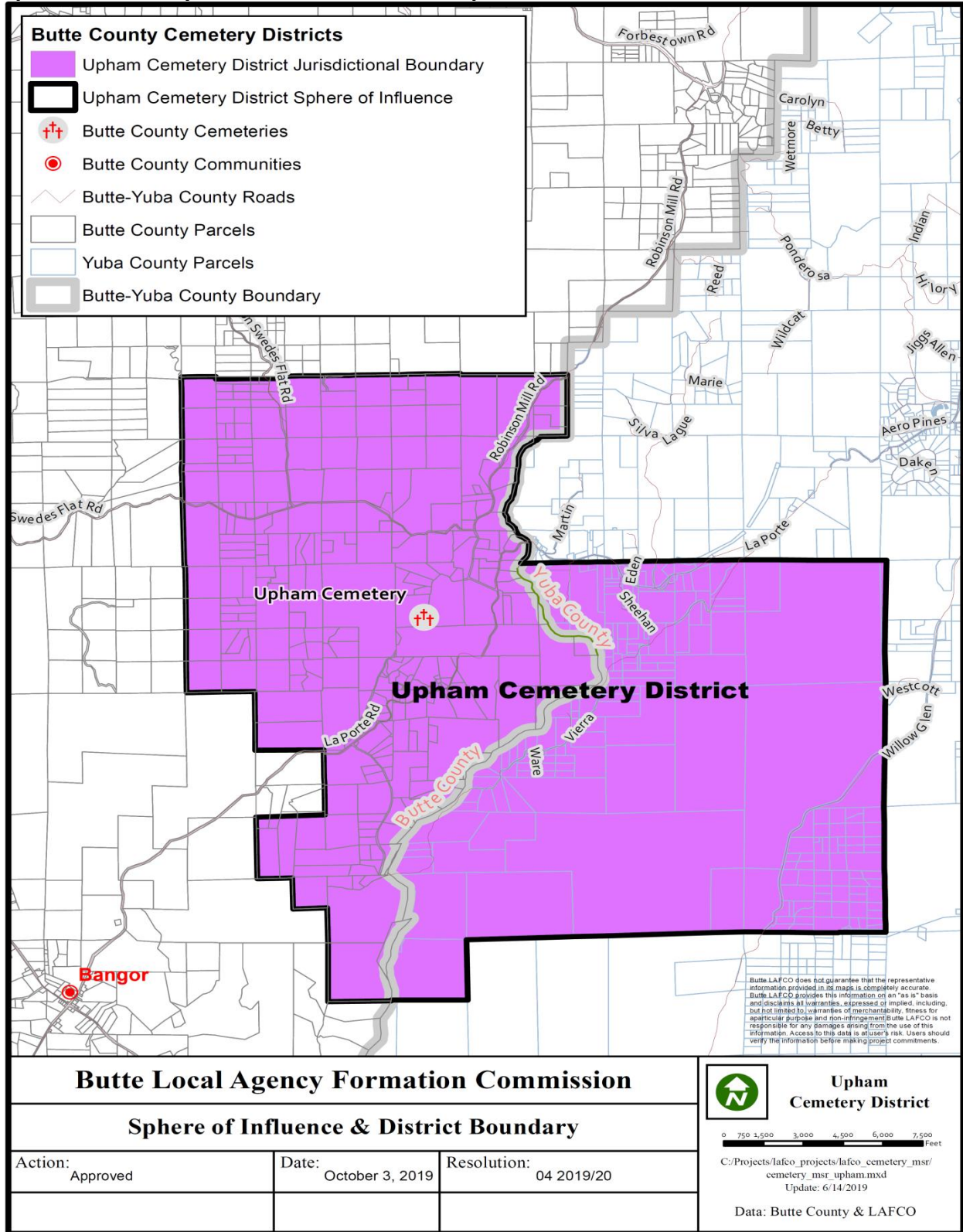
- Supervisorial District: 1
- Number of Parcels: Butte (270); Yuba (209)
- Acreage: Butte (5,802); Yuba (5,601)
- Estimated Population: Butte (457); Yuba (283)
- Location: Southeastern portion of Butte County, northeast of Bangor Cemetery District.
- Sphere of Influence: Coterminous.

## FINANCIAL INFORMATION

### Fiscal Year 2018-19

Revenues:	\$14,694	Property Tax Allocation and Interest
Expenditures:	\$0.00	None
Fund Balance, Year End:	\$82,984	

# Upham Cemetery District Boundaries and Sphere of Influence



**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 Upham Cemetery District did not respond, nor did it provide documents, as requested.*



**District Characteristics**

Formed in 1951, the Upham Cemetery District is located in the southeastern portion of Butte County, northeast of the Bangor Cemetery District. The Upham District is bound by the Bangor District on the south, the Oroville Cemetery District on the west, unincorporated Butte County to the north, and Yuba County to the east. The District is a multi-county district, serving both Butte and Yuba County residents. The District's *boundaries extend into the western portion of Yuba County*, serving a small unincorporated area in that County. Butte County is considered the principal County of the District for the purposes of this review. *The District owns and operates the Upham Cemetery located at 470 Upham Road in Bangor.*

## Municipal Service Review Factors for Upham 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 Upham Cemetery District:

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

The District's jurisdictional boundaries consist of the southeastern portion of Butte County, northeast of Bangor Cemetery District. Population growth within the District varies by location. The following table provides population data for Butte County for the years 2010 to 2019:<sup>1</sup>

#### 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%
<b>Total</b>	<b>220,000</b>	<b>220,828</b>	<b>221,064</b>	<b>222,341</b>	<b>223,301</b>	<b>224,467</b>	<b>224,703</b>	<b>226,404</b>	<b>227,896</b>	<b>226,466</b>	<b>2.9%</b>	<b>0.33%</b>

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 California<sup>2</sup>. 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

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

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

appears to be the most accurate. The current population projection for the Upham Cemetery District is 794 and is anticipated to grow at an annual rate of one percent.

**MSR Determination 9.1.1:** 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 9.2.1:** 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**

The Upham Cemetery consists of seven 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. The demand for services has averaged between one and two in recent years and it is anticipated that it 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 10 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.

The facilities of the Upham Cemetery District are minimal and reflect the rural level of public service it provides.

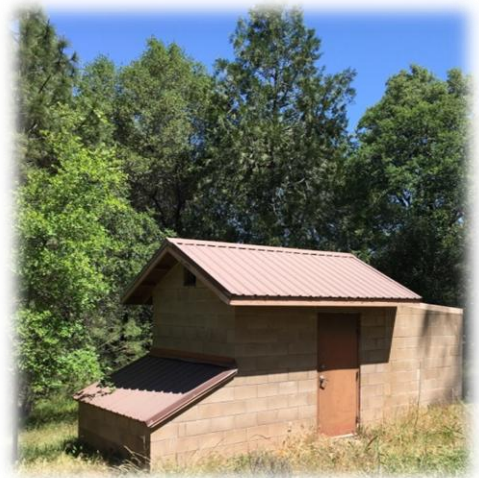
## Infrastructure

The District's infrastructure is limited to the physical facilities located at the Upham Cemetery and includes: an entrance gate, walk through gate, flag pole, window box sign, irrigation and perimeter fencing, all of which appear to be in fairly good condition. A septic system and a well serve the facility. The on-site water distribution system is owned and maintained by the District. Structures a well building, a public restroom and a covered area that includes a cement landing. Pavement leads to the covered area from the graveled parking area.

## Equipment

It is unknown if the District owns equipment related to the operation or maintenance of the Upham Cemetery.

It is also unknown if the District has a capital improvement plan or other planning documents for the purpose of projecting future infrastructure needs, or if it has financial mechanisms in place to address said needs.



**MSR Determination 9.3.1:** Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

**MSR Determination 9.3.2:** District facilities are minimal and reflect the rural level of public service it provides.

**MSR Determination 9.3.3:** The District currently has sufficient land resources and limited infrastructure to ensure that ongoing operations can accommodate projected services demands beyond 2030; however, appears to lack sufficient facilities and infrastructure planning, financial commitment and practices to ensure future facilities and infrastructure needs are addressed.

**MSR Determination 9.3.4:** The District currently has limited equipment to ensure ongoing operation and maintenance to existing equipment can be made in a timely and efficient manner; however, appears to lack sufficient equipment planning, financial commitment and practices to ensure future equipment needs are addressed.

**MSR Determination 9.3.5:** 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. In reviewing the District's services and supplies budget line items in both the current year and previous years' budgets, it appears that the District has no outstanding indebtedness, nor has it been a party to a legal action within the past five years, nor does it currently have outstanding litigation.

Revenues are primarily drawn from property taxes and interest, while expenditures consist of services and supplies. It appears that the District does not maintain a reserve fund and without any other financial mechanisms in place, it is probable that funding for future infrastructure and/or equipment would be budgeted 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's Board of Trustees prepares a budget, including revenues and expenditures and submits it to the Butte County Auditor-Controller in August of each year. The final budget in which the District's Board 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. The



District's budgets are available upon request at the Butte County Auditor-Controller's Office, located at 25 County Center Drive, Suite 120 in Oroville.

## **Funds**

The District's funds are deposited with, and maintained by, the Butte County Treasurer and Tax Collectors Department. 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 Fund balance is \$82,984. The following funds are reported within the General Fund.
- 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 \$6,148.
- 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 \$2,621.

## Upham Cemetery District Budgets

FUND	REVENUE (Butte County)	2016-17		2017-18		2018-19	
		Adopted	Actual	Adopted	Actual	Adopted	Actual
2240	Current Secured Property Tax	-	11,098	-	11,514	-	11,364
2240	Supplemental Current Property Tax	-	-	-	-	-	210
2240	Prior Secured Property Tax	-	524	-	543	-	-
2240	Prior Unsecured Property Tax	-	10	-	17	-	16
2240	Current Unsecured Property Tax	-	161	-	202	-	427
2240	Miscellaneous Taxes	-	5	-	27	-	254
2240	Interest	-	493	-	791	-	966
2240	FMV Adjustment - Unrealized Gain (Loss)	-	(397)	-	(650)	-	778
2240	Homeowners' Property Tax Relief	-	102	-	102	-	96
2240	Property Tax Backfill Secured	-	-	-	-	-	367
2240	Property Tax Backfill Unsecured	-	-	-	-	-	2
2241	FMV Adjustment - Unrealized Gain (Loss)	-	-	-	(70)	-	70
2242	Interest	-	-	-	112	-	116
2242	FMV Adjustment - Unrealized Gain (Loss)	-	-	-	(8)	-	28
	<b>Total Revenue</b>	-	<b>11,996</b>	-	<b>12,580</b>	-	<b>14,694</b>
FUND	<b>EXPENDITURES</b>						
2240	<b>Total Expenditures</b>	-	-	-	-	-	-

The Upham Cemetery District is a bi-county district. Therefore, the District receives approximately 60% of its tax revenues from Butte County and approximately 40% of its tax revenues from Yuba County.

### Camp Fire Impacts

The District experienced a \$369 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.

### Fees

It is unknown as to if the District has an adopted Fee Schedule, as the District did not provide a copy, as requested. However, in reviewing the Districts' past budgets as found in the County of Butte budget documents, the District has in fact collected fees for current services.

### Audits & Financial Statements

The HSC §9079(a), states that "the board of trustees shall provide for regular audits of the district's accounts and records and the district's endowment care fund pursuant to §26909 of the GC." In addition, §9079(b) states "the board of trustees shall provide for the annual financial reports to the Controller pursuant to Article 9 (commencing with §53890) of Chapter 4 of Part 1 of Division 2 of Title 5 of the GC."

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*. Therefore, every two years, the District retains the services of a certified public accountant to prepare the District's financial audit. The District's last audit was for fiscal years ending June 30, 2012, 2011, 2010 and 2009. The District has fallen behind in adhering to its approved, two year audit schedule.

Although the District did not respond to the LAFCo Evaluation Questionnaire, nor did it provide a copy of its latest audit, as requested; LAFCO staff was able to obtain the audits directly from the Butte County Auditor-Controller. In reviewing the District's audit for the fiscal years ending June 30, 2012, 2011, 2010 and 2009, 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 statements did not identify any deficiencies in the District's internal financing controls, material weaknesses, or significant deficiencies in the District's financial reporting.

The District's audit is available upon request at the office of the Butte County Auditor-Controller, located at 25 County Center Drive, Suite 120 in Oroville.

**MSR Determination 2.4.1:** Based on the adopted budgets, the District appears to be financially solvent; however, is not in conformance with governmental requirements for financial accounting and audits, as its last audit was for Fiscal Year 2012/11. The failure to maintain current acceptable accounting records is a disservice to its constituents; therefore, the District should immediately remedy this situation by having an audit prepared.

**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. It is

unknown if the District has ever considered consolidation or reorganization with another cemetery district, or if it has an interest to do so.

**MSR Determination 2.5.1:** Opportunities for sharing facilities and/or resources are limited; therefore, no deficiencies exist as a result of the lack of shared facilities as basic maintenance and operational needs of the District are met through its current resources.

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

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

**Government Structure**

The Upham Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered, four year, staggered terms, appointed by the Butte County Board of Supervisors. According to the Butte County Registry, the District's Board of Trustees are as follows:

Name	Term	
	Start	End
Eric Manley	5/10/2016	6/30/2020
Vacant		
Vacant		

**Meetings**

It is uncertain as to if the District's Board of Trustees hold meetings as there is *little evidence in the way of agendas or minutes either found by LAFCo or provided by the District*. Pursuant to HSC §9029, the District's Board of Trustees shall meet at least once every three months. Meetings are subject to the provisions of the Ralph M. Brown Act, Chapter 9 (commencing with §54950) of Part 1 of Division 2 of Title 5 of the GC, as well as Title 42 of the , USC, Chapter 21.

The District's Board meetings are open to the public. Public comment shall be 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 agendize 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, including all records of the District shall be kept in a secure location, preferably in an electronic format for most importantly, preservation; and for the ease of access, retrieval and dissemination to the public, if at all possible via an internet presence.



## 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 simple in that it ***has no employees***, with all administrative and organizational needs, including budgets and review of financial information ***accomplished voluntarily by the District's Board of Trustees***. The District did not respond to LAFCo's Evaluation Questionnaire, nor did it provide key documents, i.e., adopted budgets, independently prepared audits, rules, regulations, fee schedules or bylaws, as requested. Often the inability to readily provide key District documents and other service information is an indicator of administrative inefficiencies.

In addition, appears that all cemetery maintenance and operations are conducted voluntarily either by the District's Board of Trustees or outside contractors.

## Website

The District does not have a website, and although the costs associated may be prohibitive due to potential financial constraints, as well as lack of staff, establishing a website would enhance service provisions by making Board meeting notices, agendas, meeting minutes, financial information, audits, rules and regulations, 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 a fully supported and hosted website template for special districts. More information is available at [www.getstreamline.com/web/](http://www.getstreamline.com/web/).

### **Community Service Needs**

It is unknown if the District is closely aligned with the surrounding communities, or if it participates in activities with local community groups.

### **Operational Efficiencies**

It is unknown as to how the District preserves its burial, financial and other general information. If the District is not performing backups to an off-site server, or at the very least, zip drives and then stored in a secure location, the District should endeavor to do so.

The District's current structure is minimally sufficient to provide basic services necessary to maintain operations in an effective and efficient manner.



**MSR Determination 9.6.1:** The District is the only public cemetery authorized to own, operate and maintain cemeteries within its jurisdictional boundary.

**MSR Determination 9.6.2:** The District is governed by a three member Board of Trustees who are appointed by the Butte County Board of Supervisors. The District should coordinate with the Butte County Board of Supervisors in an effort to fill existing vacancies on its Board of Trustees.

**MSR Determination 9.6.3:** The District does not appear to be in compliance with the Public Cemetery District Law in that the Board of Trustees shall meet at least once every three months; nor does it appear that if public meetings are held, they are in compliance with the Ralph M. Brown Act.

**MSR Determination 9.6.4:** The District's information, i.e., agendas, minutes and records do not appear to be readily available to members of the public upon request. District information shall be kept in a secure location, preferably in an electronic format for most importantly, preservation; and for the ease of access, retrieval and dissemination to the public, if at all possible, via an internet presence.

**MSR Determination 9.6.5:** The District should consider creating a website to enhance its service provisions, which will become a legal requirement on January 1, 2020.

**MSR Determination 9.6.6:** The District's current structure is minimally sufficient to provide basic services necessary to maintain operations in an effective and efficient manner.

**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 Upham 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 Upham Cemetery District is listed below, with a corresponding determination.

Located in the southeastern portion of Butte County, the Upham Cemetery District is located northeast of the Bangor Cemetery District. The Upham Cemetery District is bound by the Bangor Cemetery District on the south, the Oroville Cemetery District to the west, unincorporated area of Butte County to the north, and Yuba County to the east. The District is a multi-county district, serving both Butte and Yuba County residents. The District's boundaries extend into the western portion of Yuba County, serving a small unincorporated area in that County. The District's Sphere of Influence is coterminous with its jurisdictional boundaries. For the purpose of this review, Butte County is considered the principal County for this District. 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. 4.8.1:** 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 one percent; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

**SOI Factor No. 4.8.2:** 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 District.



**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 rural cemetery district.

**SOI Factor No. 4.8.3:** 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. 4.8.4:** The District serves a very rural, sparsely populated region of southeastern Butte County and northeastern Yuba County.

**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. 4.8.5:** 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 Upham 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 9, Page 3.