



**SOLANO COUNTY GRAND JURY  
2011-12**

**COUNTY PUBLIC CEMETERY DISTRICTS**

# COUNTY PUBLIC CEMETERY DISTRICTS

2011-12 Solano County Grand Jury

## I. SUMMARY

The 2011-12 Solano County Grand Jury investigated the four cemetery special districts within the County. The Grand Jury identified noncompliance with various California codes. In addition, the Grand Jury identified issues related to ownership, storage, and retention of documents.

## II. INTRODUCTION

The California Legislature authorized the creation of public cemetery districts in 1909. At that time, public cemetery districts assumed responsibility for ownership, improvement, expansion, and operation of cemeteries within their boundaries.

Solano County has four public cemetery districts that operate nine cemeteries. The County Board of Supervisors appoints a Board of Trustees to govern each district. Although Cemetery Districts charge for burials, they receive most of their operating revenue from property taxes.

### Solano County Public Cemetery District Background Information

District	Rio Vista-Montezuma	Silveyville	Suisun-Fairfield-Rockville	Vacaville-Elmira
Year Formed	Consolidation 1988	1927	Consolidation 2007	1926
Service Area Size	198 Square Miles	212 Square Miles	186 Square Miles	73 Square Miles
Cemeteries	Rio Vista Shilo Collinsville	Dixon Tremont Binghampton	Suisun-Fairfield Rockville	Vacaville-Elmira Undeveloped Pleasant Valley
General Fund Balance (Fiscal Year 2010-11)	\$1,496,352	\$1,980,537	\$2,956,842	\$1,636,337
Endowment Fund Balance (Fiscal Year 2010-11)	\$146,069	\$698,264	\$1,539,563	\$1,970,513
Profit/⟨Loss⟩ (Fiscal Year 2010-11)	\$117,091	\$108,593	\$71,208	⟨\$3,362⟩
Proposed Fiscal Year 2011-12 Budget	\$408,000	\$494,400	\$1,130,460	\$757,200

The Grand Jury elected to investigate the County's public cemetery districts due to

- the districts not having been reviewed since 2003
- concerns raised in a citizen complaint received by the 2010-11 Grand Jury
- cemetery district long-term operational and financial stability is important to the community

### **III. METHODOLOGY**

The scope of the investigation focused on the governance and operation of the four public cemetery districts in Solano County. The Grand Jury:

- Toured all nine cemeteries
- Interviewed district officials
- Reviewed various California Code and Government Auditing Standards
- Interviewed Solano County Auditor-Controller and County Treasurer-Tax Collector-County Clerk and staff
- Reviewed and analyzed biennial Independent Auditor Reports and Financial Statements for fiscal years ended June 30, 2008 and June 30, 2009
- Reviewed various fiscal year-end 2010 and 2011 general ledger reports
- Reviewed Suisun-Fairfield-Rockville Cemetery District investment policy & statements
- Reviewed 2011-12 proposed budgets
- Reviewed Local Agency Formation Commission (LAFCO) websites
- Reviewed 2005 LAFCO Municipal Services Review of Solano County Cemetery Districts
- Reviewed and evaluated cemetery district fee schedules
- Analyzed records obtained from
  - Solano County Registrar of Voters
  - Solano County Treasurer-Tax Collector-County Clerk
  - California Secretary of State
- Reviewed the court approved general release and settlement agreements between Suisun-Fairfield Cemetery District and several entities effective January 2003
- Reviewed Rio Vista-Montezuma Cemetery District commercial bank statements for the 24 month period of January 2010 – December 2011
- Reviewed contract between Rio Vista-Montezuma Cemetery District and a local mortuary
- Evaluated each cemetery on selected attributes (see Appendix A)

### **IV. STATEMENT OF FACTS**

Solano County Public Cemetery Districts are single purpose special districts formed and governed by California Health and Safety Code §§9000-9093. Each district has prescribed geographic boundaries. The districts are authorized to provide standard cemetery functions, including burial services, opening and closing graves, land acquisition, and cemetery maintenance. Cemetery districts are granted powers to own, operate, improve, and maintain cemeteries.

The County Board of Supervisors appoints a board of trustees to act as the governing body for each cemetery district. By code, a board consists of three or five trustees serving four-year terms. However, if two districts are consolidated into a single district, the number of directors must be an odd number and not less than five. Trustees must be registered voters residing in the district.

California Health and Safety Code §9024(a) stipulates that terms of office for Cemetery District trustees begin at noon on the first Monday in January. Examination of term commencement dates approved by the Board of Supervisors found they are inconsistent with the State Code. At present, trustee terms commence at various dates throughout the year.

Between 2005 and 2011, 14 of 16 reappointments were not approved by the Board of Supervisors prior to the term expiring. Appointment delinquencies ranged from 22 to 457 days past the date of expiration. In addition, Government Code §1779 requires that trustee vacancies be filled within 90 days. Review found 4 of 10 vacancies were not filled within 90 days.

Government Code §§53050-53051 requires the governing body of a public agency to file a *Statement of Facts Roster of Public Agencies Filing* with the Secretary of State and County Clerk. The form includes:

1. The full, legal name of the public agency
2. The official mailing address of the governing body of the public agency
3. The name and residence or business address of each member of the governing body of the public agency
4. The name, title, and residence or business address of the chairman, president, or other presiding officer, and clerk or secretary of the governing body of such public agency

Health and Safety Code §9065 requires that each cemetery district establish an endowment care fund for continued maintenance and upkeep of the cemetery. Cemetery districts must make a deposit into their endowment fund every time a grave or niche is sold. According to Health and Safety Code §8738, the minimum deposit is \$4.50 per square foot for each grave and \$70 for each niche. Only the interest earned by endowment funds can be used, and use is restricted to the care and maintenance of the cemetery.

Pursuant to Government Code §26909, the Solano County Auditor-Controller conducts required audits of each district's annual financial accounts and records.

Examination of published fee schedules for the four districts found them to be similar for comparable products and services offered.

## **Rio Vista-Montezuma Cemetery District**

The Rio Vista-Montezuma Cemetery District is comprised of three cemeteries: Rio Vista, Shiloh, and Collinsville. The District's Board of Trustees is comprised of five members serving staggered terms. As of December 18, 2011, all terms were current. The Grand Jury also confirmed appointed members are registered voters and reside in the district.

Board meetings are held on the second Tuesday of each month, and the agenda is posted prior to the meeting. A stipend of \$45 is paid to trustees for each meeting attended. The District offers board members health insurance which is funded 100 percent by the District. At the time of review, only one board member was participating in the District's health plan.

Health and Safety Code §9024 and Government Code §1779 require trustee vacancies be filled within 90 days. Between 2005 and 2011, two of four vacancies were not filled within the required time frame.

The District does not have policies or procedures (bylaws) as required by Government Code §56300(a). In addition, there are no written rules or regulations governing gravesite ornamentation.

According to Health and Safety Code §8741, each cemetery must post signage "in a conspicuous place at or near the entrance of the cemetery and at its administration building and readily accessible to the public" indicating that the facility is an endowment care interment property. None of the District's cemeteries had the required signage. The Rio Vista Cemetery did, however, have markers to aid in locating specific gravesites.

Sales are not conducted by District staff. Instead, the District pays a local mortuary to perform the sales function. When asked for a copy of the contract, the District provided a document dated July 1, 2001. The document indicated the mortuary was to be paid \$300 per month to act as the District's sales representative. However, the Grand Jury determined that the mortuary was paid \$400 per month. As a result of Grand Jury inquiry, the District produced a second contract dated September 1, 2007 that indicated the mortuary was to be paid \$400 per month.

The District's plot map of vital gravesite information is maintained by the local mortuary. The plot map is the sole source for identifying the location of available/unavailable gravesites. The Board of Trustees stated that the mortuary owner was unwilling to relinquish control of the map. As a result, the Board indicated that legal action may need to be taken to obtain the map.

The District has a facility at the Rio Vista Cemetery, which is only used for Board of Trustee meetings. All other administrative work is performed off-site at the home of a part-time employee. All records are stored at the employee's residence. In addition, District records are not backed up or safeguarded.

The District uses a commercial bank account to pay for day-to-day obligations (primarily payroll). The account is set up as a revolving fund with an established value of \$11,800. This

means the checking account is reimbursed from the general fund for checks written. As a result, cash in the revolving fund plus unreimbursed checks must always equal \$11,800. The Grand Jury's review of bank statements covering the period of January 2010 through December 2011 found the revolving fund balance was not maintained at \$11,800. Instead, the ending bank balance ranged from a low of \$1,725.62 to a high of \$10,937.21 (see table below). Cemetery staff was unable to explain why the account was not maintained at \$11,800.

Statement Date 2010	Ending Balance	Statement Date 2011	Ending Balance
01/29/10	\$4,091.10	01/31/11	\$3,605.84
02/26/10	\$4,157.73	02/28/11	\$3,305.94
03/31/10	\$4,067.73	03/31/11	\$3,455.89
04/30/10	\$10,758.93	04/29/11	\$1,725.62
05/28/10	\$3,887.73	05/31/11	\$4,279.52
06/30/10	\$3,528.98	06/30/11	\$4,279.52
07/30/10	\$3,522.55	07/29/11	\$10,937.21
08/31/10	\$10,924.82	08/31/11	\$10,937.21
09/30/10	\$4,665.47	09/30/11	\$10,937.21
10/29/10	\$3,516.12	10/31/11	\$9,557.88
11/30/10	\$3,516.12	11/30/11	\$10,937.21
12/31/10	\$10,924.82	12/30/11	\$10,937.21

The *Statement of Facts Roster of Public Agencies Filing* form on file with the Secretary of State and County Clerk were not updated within 10 days after a change in facts as required by Government Code §§53050-53051. Specifically, the forms are dated 1988 and do not reflect current District information. The Grand Jury estimates that at least four updates were required between 1988 and 2012.

The District is audited biennially. The Grand Jury confirmed that biennial audits were requested and approved in compliance with Government Code §26909. The last completed audit was for fiscal years 2008 and 2009. The auditor stated the financial statements fairly presented the financial position of the district. Grand Jury review of fiscal year 2008 and 2009 revenues and expenditures identified no issues or concerns.

At the time of Grand Jury review, the District fee structure reflected an endowment fee of \$300 per grave and \$100 per niche. Although this deposit structure exceeded the State's minimum requirements, the Grand Jury noted that only five deposits were made during fiscal year 2011. The Grand Jury subsequently learned that Rio Vista-Montezuma Cemetery District, unlike other cemetery districts in the County, does not collect endowment fees for pre-need sales (plots sold in advance of use) that occurred before endowment fees were mandated. However, collection of such fees is authorized by California code.<sup>1</sup> As a result of not collecting endowment fees for all

<sup>1</sup> Health and Safety §9065(c) states in part, "The board of trustees may require a payment into the endowment care fund for each interment where no payment has previously been made."

burials, the endowment fund balance for Rio Vista-Montezuma Cemetery District is considerably smaller than expected when compared to other Cemetery districts.

During the last four fiscal years, endowment fund activity was as follows:

<b>Fiscal Year</b>	<b>Deposits</b>	<b>Interest Earned</b>	<b>Investment Fees Charged</b>	<b>Withdrawals</b>	<b>Ending Balance</b>
2008	\$1,800	\$5,811	\$ 0	\$0	\$135,648
2009	\$1,400	\$3,127	\$143	\$0	\$140,033
2010	\$1,716	\$1,956	\$264	\$0	\$143,440
2011	\$1,500	\$1,400	\$271	\$0	\$146,069

### **Silveyville Cemetery District**

The Silveyville Cemetery District is comprised of three cemeteries: Dixon, Binghampton, and Tremont. The Binghampton Cemetery has been inactive for more than 50 years. The District's Board of Trustees is comprised of five members serving staggered terms. As of December 18, 2011, all terms were current. The Grand Jury also confirmed that appointed members are registered voters in the district.

Board meetings are held on the second Wednesday of each month. Board members are authorized a \$100 stipend per meeting attended. At the time of review, all board members had waived the stipend. No benefits are provided to the board by the District.

Health and Safety Code §9024 and California Government Code §1779 require trustee vacancies be filled within 90 days. One of the two vacancies filled between 2005 and 2011 was not completed within the required timeframe.

The District does not have bylaws. However, the District has established policies dating back to 1962. Staff stated that policies are updated as needed.

According to Health and Safety Code §8741, each cemetery must post signage "in a conspicuous place at or near the entrance of the cemetery and at its administration building and readily accessible to the public" indicating that the facility is an endowment care interment property. None of the District's cemeteries had the required signage.

A plot map is maintained and manually updated at the District office. The office also maintains records, documents, and other data pertaining to the sale of gravesites and maintenance of the cemetery grounds. A fire-proof vault is used to store district records. The Grand Jury learned that computer records are backed-up on a compact disc and stored at an employee's residence.

Review of the *Statement of Facts Roster of Public Agencies Filing* form on file with the County Clerk contained different information than the form on file with the Secretary of State. The form on file with the County was dated 2006, whereas the form on file with the State was dated 2008.

Neither form reflected current Board of Trustee information. The Grand Jury estimates there should have been at least two additional filings between 2005 and 2011.

The District is audited biennially. The Grand Jury confirmed that biennial audits were requested and approved in compliance with Government Code §26909. The last completed audit was for fiscal years 2008 and 2009. The auditor stated the financial statements fairly presented the financial position of the district. Grand Jury review of fiscal year 2008 and 2009 revenues and expenditures identified no issues or concerns.

At the time of Grand Jury review, the District fee structure included endowment fees as reflected on the following chart:

	DIXON	TREMONT
<b>Burial (Flat Headstone)</b>		
Adult	\$200	\$400
Cremation	\$100	\$200
<b>Burial (Raised Headstone)</b>		
Adult	\$450	\$700
Cremation	\$250	\$400
<b>Burial</b>		
Junior	\$85	
Baby	\$50	
Infant	\$40	
<b>Niche</b>	\$75	

During the last four fiscal years, endowment fund activity was as follows:

<b>Fiscal Year</b>	<b>Deposits</b>	<b>Interest Earned</b>	<b>Investment Fees Charged</b>	<b>Withdrawals</b>	<b>Ending Balance</b>
2008	\$12,060	\$26,627	\$ 0	\$0	\$624,131
2009	\$17,840	\$14,466	\$1,337	\$550*	\$655,221
2010	\$13,229	\$9,172	\$1,239	\$0	\$676,382
2011	\$16,505	\$6,667	\$1,289	\$0	\$698,264

\*accounting adjustment



## **Suisun-Fairfield-Rockville Cemetery District**

The Suisun-Fairfield-Rockville Cemetery District is comprised of two cemeteries: Suisun-Fairfield, and Rockville. The District's Board of Trustees is comprised of seven members serving staggered terms. As of December 18, 2011, all terms were current. The Grand Jury also confirmed that appointed members are registered voters residing in the district.

Board meetings are held monthly and alternate between the two District cemeteries. Board members receive a stipend of \$100 per meeting. In addition, Board members are offered dental and vision benefits paid by the District. According to staff, one of the seven Board members declined the dental and vision benefits.

Health and Safety Code §9024 and California Government Code §1779 require trustee vacancies be filled within 90 days. One of three vacancies filled between 2007 and 2011 was not completed within the required timeframe.

According to Health and Safety Code §8741, each cemetery must post signage "in a conspicuous place at or near the entrance of the cemetery and at its administration building and readily accessible to the public" indicating that the facility is an endowment care interment property. Grand Jury observed appropriate signage at both District cemeteries.

Review of the *Statement of Facts Roster of Public Agencies Filing* form on file with the County Clerk and Secretary of State were both dated 2011; however, the two forms contained different information. Although the form on file with the County appeared complete, the form on file with the State identified only three of seven Board members.

The District is audited biennially. The Grand Jury confirmed that biennial audits were requested and approved in compliance with Government Code §26909. The last completed audit was for fiscal years 2008 and 2009. The auditor stated the financial statements fairly presented the financial position of the district. Grand Jury review of fiscal year 2008 and 2009 revenues and expenditures identified no issues or concerns.

A 2003 legal settlement agreement required several entities<sup>2</sup> to provide the District historical documents, deeds, and plot maps that related to the Suisun-Fairfield Cemetery. In 2012, the District was still reviewing the information received for completeness. During the Grand Jury investigation, staff stated that some settlement documents were found at the residence of a former District employee.

Vandalism is an ongoing problem at the Fairfield-Suisun Cemetery. To improve security, the Fairfield Police Department suggested fencing the perimeter of the cemetery. The district

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<sup>2</sup> The entities in question were: Fairmont Memorial Park, Inc.; Suisun Lodge No. 55, Free and Accepted Masons; Loyal Order of Odd Fellows, Suisun Lodge No. 78; Community Methodist Church of Fairfield/Suisun; and Catholic Diocese.

installed the fencing and staff stated that vandalism was noticeably reduced. Vandalism was not identified as a problem at the Rockville Cemetery.

To ensure that irreplaceable records are not lost, the District contracts with a private firm to backup electronic information.

At the time of Grand Jury review, the District's fee structure included an endowment charge of \$180 per grave and \$70 per niche. This fee structure met or exceeded the State's minimum requirements.

During the last four fiscal years, endowment fund activity was as follows:

<b>Fiscal Year</b>	<b>Deposits</b>	<b>Interest Earned</b>	<b>Investment Fees Charged</b>	<b>Withdrawals</b>	<b>Ending Balance</b>
2008	\$1,352,032	\$38,088	\$ 0	\$0	\$1,390,120
2009	\$22,525	\$32,057	\$1,462	\$0	\$1,443,239
2010	\$38,120	\$20,248	\$2,918	\$0	\$1,498,688
2011	\$25,205	\$14,703	\$2,843	\$0	\$1,539,563

In August 2011, the Board of Trustees passed Resolution 11-0002 to transfer \$500,000 from the Solano County Treasury into Wells Fargo Investment accounts. In preparation for this transfer, the District published an Investment Policy and appointed a District Treasurer. District authority, objectives, and procedures appeared to be in accordance with applicable California codes. Funds were withdrawn from the Endowment Care Interest Fund and General Reserve Fund and deposited into Wells Fargo investment accounts to maintain the appropriate separation. All District investments appeared to comply with legal requirements.

#### **Vacaville-Elmira Cemetery District**

The Vacaville-Elmira Cemetery District is comprised of two cemeteries: Vacaville-Elmira and Pleasant Valley (undeveloped). The District's Board of Trustees consists of five members serving staggered terms. As of December 18, 2011, all terms were current. The Grand Jury also confirmed that appointed members are registered voters residing in the district.

Board meetings are held on the second Tuesday of each month. Board members are entitled to a stipend of \$100 per meeting. Stipends have been waived by all but one Board member. No additional benefits are received by the Board of Trustees.

Health and Safety Code §9024 and California Government Code §1779 require trustee vacancies be filled within 90 days. The one vacancy that occurred between 2005 and 2011 was filled within the required timeframe.

According to Health and Safety Code §8741, each cemetery must post signage "in a conspicuous place at or near the entrance of the cemetery and at its administration building and readily accessible to the public" indicating that the facility is an endowment care interment property.

Although a small endowment notification sign was posted in the Administration building, the required signage was not at the entrance of the cemetery. Street curbs were numbered to aid in locating a particular gravesite.

Review of the *Statement of Facts Roster of Public Agencies Filing* forms on file with the County Clerk contained different information than the form on file with the Secretary of State. Although the form on file with the County was dated 2008, it appeared complete. The form on file with the State was dated 1986 and did not identify any of the current Board members.

The District uses a fire-proof safe to store cemetery records. To ensure that irreplaceable records are not lost, the District contracts with a private firm to backup electronic information.

The District is audited biennially. The Grand Jury confirmed that biennial audits were requested and approved in compliance with Government Code §26909. The last completed audit was for fiscal years 2008 and 2009. The auditor stated the financial statements fairly presented the financial position of the district. Grand Jury review of fiscal year 2008 and 2009 revenues and expenditures identified no anomalies.

At the time of Grand Jury review, the District’s fee structure included an endowment charge of \$350 per grave in flat headstone areas, \$450 per grave in upright headstone areas, and \$200 per niche. This fee structure exceeded the State’s minimum requirements.

During the last four fiscal years, endowment fund activity was as follows:

<b>Fiscal Year</b>	<b>Deposits</b>	<b>Interest Earned</b>	<b>Investment Fees Charged</b>	<b>Withdrawals</b>	<b>Ending Balance</b>
2008	\$47,340	\$75,044	\$ 0	\$0	\$1,765,806
2009	\$39,825	\$40,898	\$1,870	\$0	\$1,846,059
2010	\$46,834	\$25,922	\$3,504	\$0	\$1,915,311
2011	\$42,900	\$18,848	\$3,645	\$5,200*	\$1,970,513

\* accounting adjustment

**V. FINDINGS AND RECOMMENDATIONS**

**Finding 1** – No cemetery district board of trustee term began in compliance with State Code. California Health and Safety Code §9024(a) stipulates that terms of office commence at noon on the first Monday in January. **(County Board of Supervisors)**

**Recommendation 1** – Board of Supervisors modify cemetery district trustee terms to bring them into compliance with Health and Safety Code §9024(a).

**Finding 2** – Cemetery district board of trustee reappointments and vacancies were not filled promptly and in compliance with Health and Safety Code §9024 and Government Code §1779. Specifically, between 2005 and 2011:

- 14 of 16 reappointments were 22 to 457 days following expiration of the term

- 4 of 10 vacancies were not filled within 90 days  
(County Board of Supervisors)

**Recommendation 2** – Board of Supervisors ensure that cemetery district trustee reappointments and vacancies are filled promptly and in compliance with Health and Safety Code §9024 and Government Code §1779.

**Finding 3** – The *Statement of Facts Roster of Public Agencies Filing* form recorded with the Secretary of State and County Clerk were not updated within 10 days after a change of facts as required by Government Code §§53050-53051. Specifically:

- a. The forms on file with the State and County were dated 1988 and did not reflect current information. (Rio Vista-Montezuma Cemetery District)
- b. The forms on file with the State and County were dated 2006 and 2008, respectively. Information on file was not the same and did not reflect current information. (Silveyville Cemetery District)
- c. Information on file with the State and County was not the same. Although both forms were dated 2011, the State form did not list all current members. (Suisun-Fairfield-Rockville Cemetery District)
- d. The forms on file with the State and County were dated 1986 and 2008, respectively. Information on file was not the same and did not reflect current information. (Vacaville-Elmira Cemetery District)

**Recommendation 3** – Board of Trustees ensure accurate and timely completion of the *Statement of Facts Roster of Public Agencies Filing* in compliance with Government Code §§53050-53051.

**Finding 4** – The Rio Vista-Montezuma Cemetery District’s revolving fund was not maintained at \$11,800 as required. (Rio Vista-Montezuma Cemetery District)

**Recommendation 4** – The Rio Vista-Montezuma Cemetery District Board of Trustees ensure the revolving fund is reconciled to the required \$11,800 balance each month.

**Finding 5** –The Rio Vista-Montezuma Cemetery District did not have written policies and procedures, even though policies and procedures are required by Government Code §56300(a). (Rio Vista-Montezuma Cemetery District)

**Recommendation 5** – Rio Vista-Montezuma Cemetery District Board of Trustees establish and implement written policies and procedures as required by Government Code §56300(a).

**Finding 6** –The Rio Vista-Montezuma Cemetery District’s only plot map was maintained by a local mortuary and the map was not adequately safeguarded. (Rio Vista-Montezuma Cemetery District)

**Recommendation 6** – Rio Vista-Montezuma Cemetery District Board of Trustees acquire, maintain, and safeguard district plot maps.

**Finding 7**– Rio Vista-Montezuma Cemetery District records were either maintained at a private residence or a local mortuary. No district records were kept on District property.  
(Rio Vista-Montezuma Cemetery District)

**Recommendation 7** – Rio Vista-Montezuma Cemetery District Board of Trustees obtain, safeguard, and store all District records on District property.

**Finding 8** – The Rio Vista-Montezuma Cemetery District did not adequately backup District records. (Rio Vista-Montezuma Cemetery District)

**Recommendation 8** – Rio Vista-Montezuma Cemetery District Board of Trustees ensure all District records are properly backed up.

**Finding 9** –The Silveyville Cemetery District stored backup records (compact discs) at an employee’s residence. (Silveyville Cemetery District)

**Recommendation 9** – Silveyville Cemetery District Board of Trustees store their backup records at a safe and secure off-site location, such as a commercial records storage facility or a financial institution night drop.

**Finding 10** – The Suisun-Fairfield-Rockville Cemetery District has had over nine years to determine the adequacy and completeness of documents provided to them in a 2003 legal settlement. The review had not been finalized at the time of the Grand Jury investigation.  
(Suisun-Fairfield-Rockville Cemetery District)

**Recommendation 10** – Suisun-Fairfield-Rockville Cemetery District Board of Trustees develop a plan with timelines for the completion of the verification process of documents received from the 2003 legal settlement.

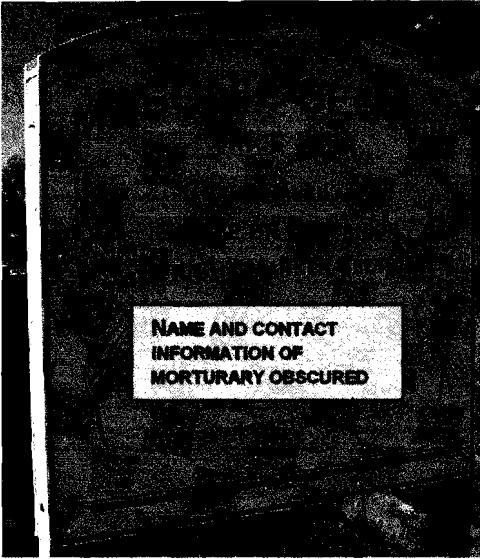
**Finding 11** – Endowment-property signage was not posted as required by Health and Safety Code §8741. (Rio Vista-Montezuma, Silveyville, and Vacaville-Elmira Cemetery Districts)

**Recommendation 11** – Board of Trustees ensure that endowment-property signage is posted as required by Health and Safety Code §8741.

**Finding 12** – Rio Vista-Montezuma Cemetery District did not collect endowment fees for pre-need sales that occurred before endowment fees were mandated. Collection of such fees is authorized by Health and Safety §9065(c).  
(Rio Vista-Montezuma Cemetery District)

**Recommendation 12** – Rio Vista-Montezuma Cemetery District Board of Trustees, design and implement a policy to collect endowment fees for those sales where no collection was previously required.

## COMMENTS



The Suisun-Fairfield-Rockville District Board of Trustees approved the use of signs by a local mortuary at three specified locations within the Suisun-Fairfield Cemetery. When the Grand Jury toured the site, the signs appeared to be commercial advertisements.

## REQUIRED RESPONSES

Solano County Board of Supervisors (Findings 1 and 2)  
Cemetery District Board of Trustees:

- Rio Vista-Montezuma (Findings 3, 4, 5, 6, 7, 8, 11, and 12)
- Silveyville (Findings 3, 9, and 11)
- Suisun-Fairfield-Rockville (Findings 3 and 10)
- Vacaville-Elmira (Findings 3 and 11)

## COURTESY COPIES

Solano County Auditor-Controller  
Solano County Treasurer-Tax Collector-County Clerk

## Appendix A Evaluation of Cemeteries

The 2011-12 Grand Jury toured each cemetery and evaluated them on common attributes. The ratings are for informational purposes only.

Ratings: **VG**-Very Good **G**-Good **N/I**-Needs improvement **N/A**-Not applicable

RATING	Dixon				Tremont				Binghampton				Susian Fairfield				Rockville				Vacaville Elmira				Rio Vista				Shiloh				Collin							
	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A	VG	G	N/I	N/A				
<b>SIGNS:</b>																																								
Leading to cemetery		X					X				X				X				X				X				X				X				X				X	
Within cemetery		X				X					X				X				X				X				X				X				X				X	
Site maps		X				X					X				X				X				X				X				X				X				X	
Ease in locating individual sites		X				X					X				X				X				X				X				X				X				X	
Roads		X						X			X			X				X				X				X				X				X				X		
Pathways		X						X			X			X		X		X				X					X				X				X				X	
Monuments/Plaques (Grave Markers, Headstones, Statues)		X				X					X			X		X		X				X				X				X				X				X		
<b>LANDSCAPING:</b>																																								
Lawns		X				X					X	X			X			X				X				X				X				X				X		
Bushes, Shrubs & Trees		X				X					X			X		X		X				X				X				X				X				X		
Ornamentals		X				X					X			X		X		X				X				X		X		X				X				X		
Other landscaping		X				X					X			X		X		X				X				X				X				X				X		
Buildings		X					X				X	X			X				X				X				X				X				X				X	
Burial Sites			X			X				X				X		X		X				X				X				X				X				X		
Columbarium		X						X			X				X	X			X				X				X				X				X				X	
Mausoleum		X						X			X			X		X			X			X				X					X				X				X	
Drainage		X				X					X			X		X			X			X				X				X				X				X		
<b>EQUIPMENT ON SITE:</b>																																								
Maintenance equipment		X					X				X	X			X				X				X				X				X				X				X	
Graves prep & coverings		X				X					X			X		X			X			X				X				X				X				X		
Security-Any vandalism noted			X				X				X			X		X			X			X				X				X				X				X		