

EXHIBIT “A”

**2013
MUNICIPAL
SERVICE REVIEW**

FOR THE

**CARTERS, COLUMBIA, JAMESTOWN,
OAK GROVE,**

AND

SHAWS FLAT- SPRINGFIELD

CEMETERY DISTRICTS

Approved by
Tuolumne County LAFCO
on March 11, 2013

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2013 MUNICIPAL SERVICE REVIEW FOR THE CARTERS, COLUMBIA, JAMESTOWN, OAK GROVE AND SHAWS FLAT- SPRINGFIELD CEMETERY DISTRICTS

1.0 INTRODUCTION

1.1 LAFCO's Responsibilities, Spheres of Influence and Municipal Service Reviews

This Municipal Service Review (MSR) has been prepared for the Tuolumne County Local Agency Formation Commission (Tuolumne County LAFCO). Local Agency Formation Commissions are quasi-legislative local agencies created in 1963 to assist the State in encouraging the orderly development and formation of local agencies. A Local Agency Formation Commission is established in each County in the State.

This MSR consists of a review of cemetery services provided by the Carters, Columbia, Jamestown, Oak Grove and Shaws Flat-Springfield Cemetery Districts. The MSR will be considered by the LAFCO in conjunction with the review of the Sphere of Influence of these districts.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) is the statutory authority for the preparation of an MSR, and periodic updates of the Sphere of Influence of each local agency.

A Sphere of Influence is a plan for the probable physical boundaries and service area of a local agency, as determined by the jurisdictional Local Agency Formation Commission (Government Code §56076). Government Code §56425(f) requires that each Sphere of Influence be updated not less than every five years, and §56430 provides that a Municipal Service Review shall be conducted in conjunction with the Sphere of Influence update.

The statute and regulations call for a review of the municipal services provided in the County or other appropriate area designated by the LAFCO. The LAFCO is required, as part of the MSR, to prepare a written statement of findings of its determinations with respect to each of the following:

1. Infrastructure needs or deficiencies;
2. Growth and population projections for the affected area;
3. Financing constraints and opportunities;
4. Cost avoidance opportunities;
5. Opportunities for rate restructuring;
6. Opportunities for shared facilities;
7. Government structure options, including advantages and disadvantages of consolidation or reorganization of service providers;
8. Evaluation of management efficiencies; and

9. Local accountability and governance.
10. The location and characteristics of any disadvantaged unincorporated community within or contiguous to the sphere of influence; and
11. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies related to sewers, municipal water and fire protection in any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

The Municipal Service Review must be considered by LAFCO in taking action on a Sphere of Influence. Given the close relationship between an MSR and Sphere of Influence creation, amendment or update, the Sphere of Influence is discussed in more detail below.

1.2 Sphere of Influence

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires the LAFCO to update the Spheres of Influence for all applicable jurisdictions in the County every five years.

Local governmental agencies, special districts and municipalities must have an adopted Sphere of Influence (SOI) boundary and territory that define the probable future boundary and service area of the agency. Inclusion of a particular area within an agency's SOI does not necessarily mean that the area will eventually be annexed. The Sphere of Influence is only one of several factors LAFCO must consider in reviewing individual proposals, such as an application for an annexation to a district (California Government Code Section 56668).

In determining the Sphere of Influence for each local agency, LAFCO must consider and prepare a written statement of determinations with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open space lands;
2. The present and probable need for public facilities and services in the area;
3. The present capacity of public facilities and adequacy of public services which the agency provides, or is authorized to provide; and
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.

1.3 LAFCO Policies and Procedures Related to Municipal Services

The Tuolumne County LAFCO adopted policies related to Municipal Services on November 26, 2001.

1.4 Description of Public Participation Process

Tuolumne County LAFCO is a quasi-legislative body authorized by the California Legislature and delegated powers as stated in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the Act). The LAFCO proceedings are subject to the provisions of California's open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.). The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Tuolumne County LAFCO complies with the requirements of the Brown Act.

Each municipal service review will be prepared as a draft, and will be subject to public and agency comment prior to final consideration by the Tuolumne County LAFCO. The contents of this review are based primarily upon the information provided by the individual Cemetery Districts, Community Resources Agency and County Auditor- Controller.

1.5 California Environmental Quality Act (CEQA)

The Municipal Service Review is a planning study that is statutorily exempt from environmental review pursuant to Section 15262 of the State CEQA Guidelines. The Municipal Service Review will be considered by LAFCO in connection with proceedings regarding the Carters, Columbia, Jamestown, Oak Grove and Shaws Flat-Springfield Cemetery Districts' Spheres of Influence. The Sphere of Influence review or update is a project and as such, may be subject to CEQA consideration.

2.0 SERVICE AREA SETTING

2.1 Location

Cemetery Districts	Location	Service Area
Carters	The Carters Cemetery is located at the north end of Cemetery Lane in the community of Tuolumne.	Tuolumne, Ponderosa Hills, Marshall Tract and the surrounding area including a portion of the Stanislaus National Forest. T1N, R15E, Sec. 36. T1N, R16E, Sec. 1 – 36. T2N, R16E, Sec. 20 – 36.
Columbia	The Columbia Cemetery is located at the north end of Cemetery Lane, Columbia.	Encompasses Columbia on Parrotts Ferry Road, Jupiter on Italian Bar Road and along State Highway 108; Cold Springs and Strawberry, and a portion of the Stanislaus National Forest. T2N, R14E, Sec. 1 - 4, 8 - 17, 23 and 24. T3N, R14E, Sec. 12, 13, 14, 23 - 26, 33 - 36. T3N, R15E, Sec. 1 – 28. T4N, R15E, Sec. 1, 2, 3, 10 - 16, 21 - 29, 32 - 36. T5N, R15E, Sec. 24, 25, 26, 35, 36. T3N, R16E, Sec. 2 – 10, 17 and 18. T4N, R16E, all sections, north to Calaveras County, northeast to Alpine County and east to Mono County.
Jamestown	The Jamestown Cemetery is at the south end of Cemetery Road and the north side of Woods Way at its intersection with State Highway 49/108.	Encompasses Jamestown, Valle Vista, Rolling Hills, Rolling Oaks, Motherlode West, Golden Oaks, Pulpit Rock Farms, Peppermint Creek, Volponi Acres and Mill Villa. T1N, R14E, Sec. 2, 3, 4, 8 - 17, 20, 21, 23, 24, 28, 29 and 32.
Oak Grove	The Oak Grove Cemetery District has two cemeteries. The Old Cemetery is on the south side of	Lake Don Pedro Units 2 and 3, Blanchard, Moccasin, Big Oak Flat, Groveland, Pine Mountain Lake, Smith Station, Groveland, surrounding area and a portion of Yosemite National Park. T1N, R15E, Sec. 36. T1N, R16E, Sec. 31- 36. T1N,

	Henderson Street, Big Oak Flat. The Divide Cemetery is at the south end of Memorial Drive between Big Oak Flat and Groveland.	R19E, Sec. 1 - 3, 9 - 16, 20 – 36. T1N, R20E, Sec. 1 - 36. T1N, R21E, Sec. 1 - 36. T1N, R22E, Sec. 1- 36. T1N, R23E, Sec. 1 – 36. T1N, R24E, Sec. 3 – 36. T1N, R25E, Sec. 19, 30 – 34. T1S, R14E, Sec. 24 - 26, 35 and 36. T1S, R15E, Sec. 1 – 5, 8 – 36. T1S, R16E, Sec. 1 – 36. T1S, R17E, Sec. 6 - 9, 16 - 34 and 36. T1S, R18E, Sec. 1 - 5, 8 – 36. T1S, R19E, Sec. 1 – 36. T1S, R20E, Sec 1 – 36. T1S, R21E, Sec 1 – 23, 27 – 34. T1S, R22E, Sec. 1- 8, 12, and 18. T1S, R23E, Sec. 1 - 14, and 24. T1S, R24E, Sec. 1 - 29, 32 – 36. T1S, R25E, Sec. 2 - 11, 15 - 23, 26 – 35. T2S, R14E, Sec. 1, 2, 24, 25, 35, and 36. T2S, R15E, Sec. 1 – 32. T2S, R16E, Sec. 1, 2 - 11, 15 - 19, and 30. T2S, R17E, Sec. 4 – 8. T2S, R18E, Sec. 1, 2 – 5, 10 – 14. T2S, R19E, Sec. 1 – 18. T2S, R20E, Sec. 1 - 10, 16 – 18. T2S, R21E, Sec. 6. T2S, R24E, Sec. 1 – 3, 11 - 13 and 24. T2S, R25E, Sec. 2 - 11, 15 - 21, 29, 30. T3S, R14E, Sec. 1 - 3, 9 - 16, 21 - 27, 35 and 36. T3S, R15E, Sec. 4 – 9, 15 - 22 and 28.
Shaws Flat-Springfield	The Shaws Flat-Springfield Cemetery District has two cemeteries. The Shaws Flat Cemetery is on the south side of Shaws Flat School Road, Shaws Flat. The Springfield Cemetery is on the south side of Horseshoe Bend Road between Springfield Road and South Airport Road, Springfield.	Encompasses Gibbs Ranch Unit 3, western portion of Rancho Sonora Estates, Columbia Village, southern portion of Springfield Estates and adjacent areas. T2N, R14E, Sec. 20 - 28, 34 and 35.

Property owners and residents within the District boundaries and those persons outside of the District desiring to receive general cemetery services are considered customers of the districts.

2.2 General Background

The following Cemetery Districts are within the unincorporated area of Tuolumne County with a portion of the Jamestown Cemetery District and Shaws Flat – Springfield Cemetery District being within the City of Sonora, all of which are under LAFCO Jurisdiction. These Cemetery Districts are allowed to own, operate, improve and maintain cemeteries, and provide interment services within their district boundaries.

Cemetery District	Date Formed	Number of Parcels within the District	Public Land parcels within the District	Private Land parcels within the District
Carters	September 7, 1909	2,466	219	2,247
Columbia	July 6, 1922	5,605	1,632	3,973
Jamestown	June 17, 1940	2,281	123	2,158
Oak Grove	September 4, 1920	7,726	1,128	6,598
Shaws Flat-Springfield	June 1, 1950	1,228	48	1,180

The customers within the Cemetery Districts are tracked by Assessor's Parcel Numbers and addresses for tax allocation within the Districts. The districts also have provisions to accept customers who do not reside or own property within the districts.

2.3 Review of Management Structure

The governing body, which is established by law to administer the operation of a cemetery district, is composed of a three or five member Board of Trustees, as specified in the petition for the formation of the district. The Board of Trustees is appointed by the Tuolumne County Board of Supervisors. The governing body may instead be composed of the Tuolumne County Board of Supervisors, by its resolution after public hearings are held.

Clients and relatives contact funeral homes which in addition to their other services provide information regarding the cemeteries that are available for their use. The funeral home contacts the chosen cemetery district to arrange the location of the burial site and the date for the interment. The funeral homes prepare the burial site and conduct services in co-operation with the cemetery district, on an as needed basis.

The Carters Cemetery District has two part-time employees that serve as grounds keepers and the Oak Grove Cemetery District has one employee serving as caretaker. The Columbia Cemetery District has on contracted caretaker. The Jamestown and the Shaws Flat-Springfield cemetery districts hire grounds keepers on an as needed basis.

The districts are staffed by Tuolumne County Auditor-Controller Department employees for financial services.

Cemetery District	Number of Trustees on Board of the District	Term Years
Carters	Five	Four
Columbia	Five	Four
Jamestown	Three	Four
Oak Grove	Five (one vacant)	Four
Shaws Flat-Springfield	Three	Four

3.0 **EXISTING MUNICIPAL SERVICES AND PROVIDERS**

3.1 **Cemetery Service/Cemetery Services Provided**

Pursuant to Sections 9000 to 9093 of the Health and Safety Code, the Cemetery Districts were given the authority to own, operate, improve, and maintain cemeteries and provide interment services within their boundaries. Actual services currently provided by the all of the cemetery districts are to operate, improve, and maintain cemeteries. The ownership of the cemeteries varies. The Carters Cemetery, Jamestown Cemetery and Divide Cemetery are owned by their respective Cemetery Districts. The Columbia Cemetery and Shaws Flat-Springfield Cemetery are owned by the County of Tuolumne, and the Old Cemetery is owned by the Big Oak Flat Townsite and is held in trust by the Tuolumne County Superior Court. The local funeral homes provide the interment service.

Other service providers/districts encompassing each of the Cemetery Districts include:

Cemetery Districts	Overlapping District/Service Providers
Carters	Tuolumne City Sanitary District Tuolumne Fire District Tuolumne Lighting District Tuolumne Park and Recreation District Tuolumne Utilities District (water) Tuolumne County Resource Conservation District County-wide County Service Area No. 21 (ambulance)
Columbia	Columbia Fire District Columbia Lighting District Tuolumne Utilities District (water and sewer) Tuolumne County Resource Conservation District County-wide County Service Area No. 21 (ambulance)
Jamestown	Jamestown Fire Protection District Jamestown Sanitary District Jamestown Lighting District City of Sonora Rolling Hills Lighting District Valle Vista Lighting District Volponi Acres Lighting District Tuolumne Utilities District (water and sewer) Tuolumne County Resource Conservation District County-wide County Service Area No. 21 (ambulance)
Oak Grove	Groveland Community Services District (water, sewer, recreation, fire and community facilities) Groveland Lighting District Tuolumne County Resource Conservation District County-wide County Service Area No. 21 (ambulance) Lake Don Pedro Community Services District
Shaws Flat-Springfield	Jamestown Sanitary District Tuolumne Utilities District (water and sewer) Tuolumne County Resource Conservation District County-wide County Service Area No. 21 (ambulance) City of Sonora

There are numerous county service areas within most of the cemetery districts. County service areas have the authority to provide cemetery services; however, the County of Tuolumne Board of Supervisors has determined that county service areas will only be used for a limited number of services, such as road maintenance, street lighting, erosion control and parkway facilities, such as trails. County service area No. 21 was listed because it is the only county-wide county service area.

4.0 ZONING AND LAND USE

4.1 CARTERS CEMETERY DISTRICT

The area within the Carters Cemetery District contains many types of land uses. The existing Sphere of Influence boundary matches the existing Carters Cemetery District boundary

The area within the Carters Cemetery District is zoned AE-37 (Exclusive Agriculture, Thirty-Seven Acre Minimum), A-20 (General Agricultural, Twenty-Acre Minimum), A-10 (General Agricultural, Ten-Acre Minimum), O (Open Space), O-1 (Open Space-1), K (General Recreational), R-1 (Single-family Residential), R-2 (Medium Density Residential), R-3 (Multiple-family Residential), RE-1 (Residential Estate, One-Acre Minimum), RE-2 (Residential Estate, Two-Acre Minimum), RE-3 (Residential Estate, Three-Acre Minimum), RE-5 (Residential Estate, Five-Acre Minimum), MU (Mixed Use), C-K (Commercial Recreation), C-1 (General Commercial), P (Public) and TPZ (Timberland Production).

The area of the Carters Cemetery District has the Parks and Recreation(R/P), Public (P), Timberland Production (TPZ), Agricultural (AG), Large Lot Residential (LR), Rural Residential (RR), Homestead Residential (HR), Estate Residential (ER), Low Density Residential (LDR), High Density Residential (HDR), Neighborhood Commercial (NC), General Commercial (GC), Mixed Use (MU) and Open Space (O) General Plan land use designations based upon the Tuolumne County General Plan and Tuolumne Community Plan.

The Carters Cemetery District contains a combination of residential, commercial, timber production, agriculture, public, open space and recreational land uses and densities. Future development will be based upon designated land uses and the ability to meet the development requirements of the County of Tuolumne and the Tuolumne Community Plan.

4.2 COLUMBIA CEMETERY DISTRICT

The area within the Columbia Cemetery District contains a combination of land uses. The existing Sphere of Influence boundary matches the existing Columbia Cemetery District boundary.

The area within the Columbia Cemetery District is zoned AE-37 (Exclusive Agriculture, Thirty-Seven Acre Minimum), A-20 (General Agricultural, Twenty-Acre Minimum), A-10 (General Agricultural, Ten-Acre Minimum), O (Open Space), O-1 (Open Space-1), K (General Recreational), R-1 (Single-family Residential), R-2 (Medium Density Residential), R-3 (Multiple-family Residential), RE-1 (Residential Estate, One-Acre Minimum), RE-2 (Residential Estate, Two-Acre Minimum), RE-3 (Residential Estate, Three-Acre Minimum), RE-5 (Residential Estate, Five-Acre Minimum), RE-10 (Residential Estate, Ten-Acre Minimum), MU (Mixed Use), C-K (Commercial Recreation), C-O (Neighborhood Commercial), C-1 (General Commercial), C-2 (Heavy Commercial), C-S (Special Commercial), BP (Business Park), M-1 (Light Industrial), M-2 (Heavy Industrial), P (Public) and TPZ (Timberland Production).

The area of the Columbia Cemetery District has the Parks and Recreation (R/P), Public (P), Timberland Production (TPZ), Agricultural (AG), Large Lot Residential (LR), Rural Residential

(RR), Homestead Residential (HR), Estate Residential (ER), Low Density Residential (LDR), Medium Density Residential (MDR), High Density Residential (HDR), Neighborhood Commercial (NC), Special Commercial (SC), General Commercial (GC), Heavy Commercial (HC), Business Park (BP), Light Industrial (LI), Heavy Industrial (HI), Mixed Use (MU) and Open Space (O) General Plan land use designations based upon the Tuolumne County General Plan and Columbia Community Plan.

The Columbia Cemetery District contains a combination of residential, commercial, agricultural, timber production, industrial, open space, public and recreational land uses and densities. Future development will be based upon designated land uses and the ability to meet the development requirements of the County of Tuolumne and Columbia Community Plan.

4.3 JAMESTOWN CEMETERY DISTRICT

The Jamestown Cemetery District contains a variety of and uses. The existing Sphere of Influence boundary matches the existing Jamestown Cemetery District boundary.

The area within the Jamestown Cemetery District is zoned AE-37 (Exclusive Agriculture, Thirty-Seven Acre Minimum), A-20 (General Agricultural, Twenty-Acre Minimum), A-10 (General Agricultural, Ten-Acre Minimum), O (Open Space), O-1 (Open Space-1), K (General Recreational), R-1 (Single-family Residential), R-2 (Medium Density Residential), R-3 (Multiple-family Residential), RE-1 (Residential Estate, One-Acre Minimum), RE-2 (Residential Estate, Two-Acre Minimum), RE-3 (Residential Estate, Three-Acre Minimum), RE-5 (Residential Estate, Five-Acre Minimum), RE-10 (Residential Estate, Ten-Acre Minimum), MU (Mixed Use), C-K (Commercial Recreation), C-O (Neighborhood Commercial), C-1 (General Commercial), C-2 (Heavy Commercial), C-S (Special Commercial), BP (Business Park), M-1 (Light Industrial), M-2 (Heavy Industrial) and P (Public).

The area of the Jamestown Cemetery District has the Park and Recreation (R/P), Public (P), Agricultural (AG), Large Lot Residential (LR), Rural Residential (RR), Homestead Residential (HR), Estate Residential (ER), Low Density Residential (LDR), Medium Density Residential (MDR), High Density Residential (HDR), Neighborhood Commercial (NC), Special Commercial (SC), General Commercial (GC), Heavy Commercial (HC), Business Park (BP), Light Industrial (LI), Heavy Industrial (HI), Mixed Use (MU) and Open Space (O) General Plan land use designations based upon the Tuolumne County General Plan and Jamestown Community Plan.

The Jamestown Cemetery District contains a combination of residential, commercial, industrial, open space, agricultural, public and recreational land uses. Future development will be based upon designated land uses and the ability to meet the development requirements of the County of Tuolumne and the Jamestown Community Plan.

In the vicinity of the intersection of Stockton Street and Highway 108 are parcels within the City of Sonora zoned Commercial (C) and assigned the General Plan designations of Commercial (C) and Special Planning/Mixed Use (SP-MU). Future development will be based upon designated land uses and the ability to meet the development requirements of the City of Sonora.

4.4 OAK GROVE CEMETERY DISTRICT

The Oak Grove Cemetery District contains a wide range of land uses. The existing Sphere of Influence boundary matches the existing Oak Grove Cemetery District boundary from Stanislaus County to the western boundary of the Yosemite National Park. The reminder of the Oak Grove Cemetery District continues east to Mono County and southeast to Madera County.

The area within the Oak Grove Cemetery District is zoned AE-37 (Exclusive Agricultural, Thirty-Seven Acre Minimum), A-20 (General Agricultural, Twenty-Acre Minimum), A-10 (General Agricultural, Ten-Acre Minimum), O (Open Space), O-1 (Open Space-1), K (General Recreational), R-1 (Single-family Residential), R-2 (Medium Density Residential), R-3 (Multiple-family Residential), RE-1 (Residential Estate, One-Acre Minimum), RE-2 (Residential Estate, Two-Acre Minimum), RE-3 (Residential Estate, Three-Acre Minimum), RE-5 (Residential Estate, Five-Acre Minimum), RE-10 (Residential Estate, Ten-Acre Minimum), MU (Mixed Use), C-K (Commercial Recreation), C-O (Neighborhood Commercial), C-1 (General Commercial), C-2 (Heavy Commercial), C-S (Special Commercial), BP (Business Park), M-1 (Light Industrial), M-2 (Heavy Industrial), P (Public) and TPZ (Timberland Production).

The area of the Oak Grove Cemetery District has the Parks and Recreation (R/P), Public (P), Timberland Production (TPZ), Agricultural (AG), Large Lot Residential (LR), Rural Residential (RR), Homestead Residential (HR), Estate Residential (ER), Low Density Residential (LDR), Medium Density Residential (MDR), High Density Residential (HDR), Neighborhood Commercial (NC), Special Commercial (SC), General Commercial (GC), Heavy Commercial (HC), Business Park (BP), Light Industrial (LI), Heavy Industrial (HI), Mixed Use (MU) and Open Space (O) General Plan land use designations based upon the Tuolumne County General Plan.

The Oak Grove Cemetery District contains a combination of residential, commercial, industrial, agricultural, timber production, open space, public and recreational land uses and densities. Future development will be based upon designated land uses and the ability to meet the development requirements of the County of Tuolumne.

4.5 SHAWS FLAT-SPRINGFIELD CEMETERY DISTRICT

The Shaws Flat - Springfield Cemetery District contains various land uses. The existing Sphere of Influence boundary matches the existing Shaws Flat - Springfield Cemetery District boundary

The area within the Shaws Flat - Springfield Cemetery District is zoned AE-37 (Exclusive Agricultural, Thirty-Seven Acre Minimum), A-20 (General Agricultural, Twenty-Acre Minimum), A-10 (General Agricultural, Ten-Acre Minimum), O (Open Space), O-1 (Open Space-1), K (General Recreational), R-1 (Single-family Residential), R-2 (Medium Density Residential), R-3 (Multiple-family Residential), RE-1 (Residential Estate, One-Acre Minimum), RE-2 (Residential Estate, Two-Acre Minimum), RE-3 (Residential Estate, Three-Acre Minimum), RE-5 (Residential Estate, Five-Acre Minimum), RE-10 (Residential Estate, Ten-Acre Minimum), MU (Mixed Use), C-K (Commercial Recreation), C-O (Neighborhood Commercial), C-1 (General Commercial), C-2 (Heavy Commercial), C-S (Special Commercial), BP (Business Park), M-1 (Light Industrial), M-2 (Heavy Industrial) and P (Public).

The area of the Shaws Flat - Springfield Cemetery District has the Park and Recreation (R/P), Public (P), Agricultural (AG), Large Lot Residential (LR), Rural Residential (RR), Homestead Residential (HR), Estate Residential (ER), Low Density Residential (LDR), Medium Density Residential (MDR), High Density Residential (HDR), Neighborhood Commercial (NC), Special Commercial (SC), General Commercial (GC), Heavy Commercial (HC), Business Park (BP), Light Industrial (LI), Heavy Industrial (HI), Mixed Use (MU) and Open Space (O) General Plan land use designations based upon the Tuolumne County General Plan and the Columbia Community Plan.

The Shaws Flat-Springfield Cemetery District contains a combination of residential, commercial, industrial, recreational and agricultural land uses and densities. Future development will be based upon designated land uses and the ability to meet the development requirements of the County of Tuolumne and the Columbia Community Plan.

In the vicinity north of the southern intersection of Shaws Flat Road with Saratoga Road are parcels within the City of Sonora zoned Single Family Residential (SFR) and assigned the General Plan designations of Single Family Residential (SFR). Future development will be based upon designated land use and the ability to meet the development requirements of the City of Sonora.

5.0 MUNICIPAL SERVICE REVIEW

The Cortese-Knox-Hertzberg Act identifies eleven factors, listed in Section 1.1 above, to be addressed when preparing a Municipal Service Review. For each factor, information is gathered and analyzed, with written determinations prepared for LAFCO's consideration. This Service Review will be used as an information base to update the Sphere of Influence of each of the Cemetery Districts, including any annexation considerations, and provides a basis for the public, County and LAFCO to discuss changes to the respective Spheres of Influence.

5.1 Infrastructure Needs and Deficiencies

Purpose: To evaluate the infrastructure needs and deficiencies in terms of supply, capacity, condition of facilities and service quality.

5.1.1 Cemetery Infrastructure Needs and Deficiencies:

The infrastructure of the respective Cemetery Districts consists of access roads, fencing and the area available for interment. All of the Cemetery Districts have fair to good access roads, fencing, and respond to service requests in a timely manner. In the future, repairs and/or replacement of infrastructure may be required in all the Cemetery Districts.

The Carters Cemetery consists of 11 acres, making it large enough to last for at least 20 years. The cemetery property is identified by a sign and the grounds are well maintained.

The Columbia Cemetery currently consists of 9.1± acres. Approximately 2.5± acres from the adjacent Oddfellows Cemetery were added to the cemetery in 2009 to create additional space for interments. With this addition there will be enough cemetery area to last at least 25 years. The cemetery property is identified by a sign, the grounds are well maintained.

The Jamestown Cemetery consists of 5.28 acres. The cemetery has enough area to last for at least 25 years. The cemetery property is identified by a sign and the grounds are well maintained.

Oak Grove Cemetery District has two cemeteries. The Old Cemetery, consisting of 0.05 acre, is at capacity and is closed to new interment. The Divide Cemetery consisting of 5.71 acres has enough area to last for at least 20 years. Both of the Oak Grove Cemetery District's cemetery properties are identified by signs, the grounds are well maintained, and the same level of maintenance is expected in the future.

Shaws Flat - Springfield Cemetery District has two cemeteries. The Shaws Flat Cemetery, consisting of 1.48 acres, has enough area to last at least 5 years and utilizes native vegetation instead of landscaping for minimal maintenance. Also, the Shaws Flat Cemetery is in need of signage designating its identity. The District is actively pursuing the signage and this should be resolved in the near future.

The Springfield Cemetery consisting of 0.7 acre is signed, is at capacity, is closed to new interment, and has a had a star thistle problem in the past that is currently resolved.

5.1.2 Written Determinations Regarding Infrastructure Needs and Deficiencies:

1. The road systems to and within the respective Cemeteries are adequate.
2. The Cemetery Districts have the ability and capacity to service patrons with appropriate service for the next 5 years or longer.
3. In the future, repairs and or replacement of infrastructure may be necessary.
4. The Shaws Flat – Springfield Cemetery District is in the process of obtaining signage for the Shaws Flat Cemetery, and this should be resolved in the near future.

5.2 Growth and Population

Purpose: To evaluate service needs based upon existing and anticipated growth patterns and population projections.

5.2.1 Growth and Population in the Cemetery districts:

Cemetery District	Lot Status (Tuolumne County Assessor's Records)	Approximate Current Population *
Carters	Within the Carters Cemetery District boundaries, there are approximately 500 privately owned vacant parcels. Total residential build-out within the District could result in the development of approximately 500 additional primary residential units based upon the zoning and size of the parcels.	4,193
Columbia	Within the Columbia Cemetery District boundaries, there are approximately 1,500 privately owned vacant parcels. Total residential build-out within the District could result in the development of approximately 1,500 additional primary residential units based upon the zoning and size of the parcels.	3,296
Jamestown	Within the Jamestown Cemetery District boundaries, there are approximately 300 privately owned vacant parcels. Total residential build-out within the District could result in the development of approximately 300 additional primary residential units based upon the zoning and size of the parcels.	4,413
Oak Grove	Within the Oak Grove Cemetery District boundaries, there are approximately 2,400 privately owned vacant parcels. Total residential build-out within the District could result in the development of approximately 2,400 additional primary residential units based upon the zoning and size of the parcels.	4,933
Shaws Flat-Springfield	Within the Shaws Flat – Springfield Cemetery District boundaries, there are approximately 180 privately owned vacant parcels. Total residential build-out within the District could result in the development of approximately 180 additional primary residential units based upon the zoning and size of the parcels	2,507

**Population is based upon the 2010 Census for Tuolumne County indicating an average of 2.32 persons per dwelling.*

The majority of individuals who reside in the cemetery district areas are year-round residents; however, there are population fluctuations based upon seasonal uses and activities in Tuolumne County.

5.2.2 Written Determinations on Growth and Population

1. There is a likelihood of growth in the cemetery districts.
2. In the cemetery districts, the majority of the properties may have attached second residences not to exceed 1,200 square feet. Some parcels can be divided or discretionary permits issued, to allow larger second residences or additional residential development.

5.3 Finance Constraints and Opportunities

Purpose: To evaluate factors that affect the financing of needed improvements.

5.3.1 Financial Constraints and Opportunities for Cemetery Districts

The cemetery districts all receive a small portion of the County Ad-valorem, State Unitary, State Home taxes and Unsecured property taxes, and they will continue to receive these funds in the future. The estimated income from these taxes for each cemetery district for the fiscal year 2012-2013 is as follows:

Carters Cemetery District -	\$40,014.15
Columbia Cemetery District -	\$14,996.42
Jamestown Cemetery District -	\$3,198.36
Oak Grove Cemetery District -	\$7,451.04
Shaws Flat –Springfield Cemetery District -	\$5,160.40

As the private land within the districts is developed, the income from taxes will increase. The districts do not have any control over the amount of tax increments they receive.

In addition to the tax base, the districts have the authority to charge for services, burial plots and niches. Adopted fees for the districts range from \$100 for a resident of a given district up to \$5,000 for out of County clients.

According to planned land uses in the Cemetery Districts' respective service areas, cemetery infrastructure facilities may require repairs or expansion in the future. The Cemetery Districts may be able to pay for most repairs as needed. Future expansion may require additional funding.

5.3.2 Written Determinations on Financing Constraints and Opportunities

1. The funding source for providing cemetery services is a portion of the County Ad-valorem, State Unitary, State Home taxes and unsecured property taxes that will continue to be received by the Cemetery Districts.
2. The districts do not have any control over the amount of tax increments they receive.
3. The districts with the lower tax based income will have to continue to charge fees to continue to provide service.

4. The County of Tuolumne Auditor-Controller Staff provides budget services for the Cemetery Districts each Fiscal Year and follows the Governmental Accounting Standings Board (GASB) 34 accounting standards.

5.4 Cost Avoidance Opportunities

Purpose: To identify practices or opportunities that may help eliminate unnecessary costs.

5.4.1 Cost of Operations for Cemetery Districts

Funeral homes provide a variety of services, including disseminating information regarding the cemeteries available for use, at no expense to the Cemetery Districts. The funeral home contacts the chosen cemetery district to arrange the location of the burial site and the date for the interment. The funeral homes prepare the burial site and conduct services at no expense to the Cemetery Districts in co-operation with the Cemetery District, on an as needed basis. The Cemetery Districts charge fees for interment sites.

None of the districts have office staff.

The County of Tuolumne Auditor-Controller Staff provides financial services for each District.

The Carters Cemetery District provides an average of 50 sites for interment per year. The Board of Trustees receives a small payment to conduct business and the District has two part-time paid grounds keepers.

The Columbia Cemetery District averages 8 to 10 sites for interment per year. The Board of Trustees volunteers their time to conduct business and the District has one contracted caretaker.

The Jamestown Cemetery District provides an average of 6 sites for interment per year. The Board of Trustees volunteer their time in conducting the District's business and the District hires grounds keepers on an as needed basis.

The Oak Grove Cemetery District provides an average of 15 sites for interment per year. The Board of Trustees volunteers its time and the District has one grounds keeper.

The Shaws Flat – Springfield Cemetery District provides an average of 2 sites for interment per year. The Board of Trustees volunteers its time and the District hires a grounds keeper on an as needed basis.

The Cemetery Districts provide maintenance and arrange for the interment site on an as needed basis.

5.4.2 Written Determinations on Cost Avoidance Opportunities

1. The Cemetery Districts provide maintenance and arrange for the interment site on an as needed basis.
2. The funeral homes prepare the burial site and conduct services at no expense to the Cemetery Districts in co-operation with the Cemetery District, on an as needed basis.
3. None of the districts have office staff.

5.5 Opportunities for Rate Restructuring

Purpose: To identify opportunities to positively impact rates without decreasing service levels.

5.5.1 Rates for Cemetery Districts

The Cemetery Districts have the following internment rates based on the type of plot, whether it is a cremation or a burial plot, for an individual or a family:

DISTRICT NAME	RESIDENT	NON-RESIDENT	OUT-OF-COUNTY
Carters	\$260.00 -\$820.00	\$470.00-\$1,800.00	\$720.00-\$5,000.00
Columbia	\$350.00-\$750.00	\$850.00-\$1,250.00	\$3,350.00—\$3,750.00
Jamestown	\$250.00-\$500.00	\$750.00	\$750.00
Oak Grove	\$150.00-\$1,600.00	\$200.00-\$2,500.00	\$200.00-\$2,500.00
Shaws Flat-Springfield	\$50.00 - \$100.00	Same	Same

The Trustees have the authority to set rates that currently range from \$50.00 for a resident in the Shaws-Flat Springfield Cemetery District to \$5,000.00 for an out-of-County client in the Carters Cemetery District. The Trustees strive to keep costs as low as possible for County residents.

The rates in Tuolumne County are lower than many out-of-County cemetery service providers. As such, local districts are approached for interment service from out-of-County clients.

5.5.2 Written Determinations on Opportunities for Rate Restructuring

The Boards of Trustees of the Cemetery Districts strive to keep costs low for local residents.

5.6 Opportunities for Shared Facilities

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

5.6.1 Opportunities for Cemetery Districts to Share Facilities

The County of Tuolumne Auditor-Controller Staff provides financial services for all of the Cemetery Districts.

Local funeral homes provide clients to all of the Cemetery Districts.

Local funeral homes provide the preparation and interment services.

The Carters Cemetery District has its own building at its cemetery to conduct meetings. The Columbia Cemetery District uses the Eagle Cottage in Columbia State Historic Park for its meetings. The Jamestown Cemetery District uses the Jamestown Community Hall for its meetings. The Oak Grove Cemetery District uses the Groveland Community Hall for its meetings. The Shaws Flat – Springfield Cemetery District meets at the home of one of the three members of the Board of Trustees on an as needed basis.

As shown on the chart in Section 3.0 “Existing Municipal Services and Providers,” all of the Cemetery Districts are overlaid by multiple special districts.

The Carters Cemetery District is overlapped by the Tuolumne City Sanitary District, Tuolumne Fire Protection District, Tuolumne Lighting District and Tuolumne Park and Recreation District; as such, they should be considered for reorganization if the community chooses to form a Community Services District.

The Columbia Cemetery District is overlapped by the Columbia Fire District and Columbia Lighting District; as such, they should be considered for reorganization, if the community chooses to form a Community Services District.

The Jamestown Cemetery District overlaps the Jamestown Fire Protection District, Jamestown Sanitary District and Jamestown Lighting District; as such, they should be reorganized, if the community chooses to form a Community Services District. The Jamestown Cemetery District also overlaps a portion of the City of Sonora; as such, since the City provides its own cemetery services, said portion of the Jamestown Cemetery District, consisting of two parcels, should be considered for detachment. The subject Assessors Parcel Numbers are 56-590-14 and 56-590-18.

The Oak Grove Cemetery District overlaps the Groveland Community Services District, the Groveland Lighting District and Lake Don Pedro Community Services District. The Oak Grove Cemetery District is so large that there are limited options to reorganize it into a different district.

The Shaws Flat- Springfield Cemetery District overlaps a portion of the Jamestown Sanitary District and the City of Sonora. Because the City of Sonora provides its own cemetery services, said portion of the Shaws Flat- Springfield Cemetery District, consisting of 79 Assessor's Parcels in the Saratoga Road area should be considered for detachment. The subject Assessors Parcel Numbers within the City of Sonora are:

35-070-35, 35-131-03, 35-131-05, 35-131-06, 35-131-07, 35-131-08, 35-131-09, 35-131-10, 35-131-11, 35-131-19, 35-131-20, 35-131-21, 35-131-22, 35-131-26, 35-131-27, 35-131-29, 35-131-30, 35-131-32, 35-131-34, 35-131-35, 35-131-36, 35-131-37, 35-131-38, 35-131-39, 35-131-40 and 35-131-42.

35-133-01, 35-133-03, 35-133-04, 35-133-05, 35-133-06, 35-133-09 and 35-133-10.

35-141-03, 35-141-04, 35-141-06, 35-141-09, 35-141-13, 35-141-14, 35-141-20, 35-141-21, 35-141-25, 35-141-28, 35-141-30, 35-141-31, 35-141-32, 35-141-34, 35-141-35, 35-141-36, 35-141-44, 35-141-49, 35-141-50 and 35-141-51.

35-142-02, 35-142-07, 35-142-10, 35-142-11, 35-142-14, 35-142-15, 35-142-16, 35-142-17, 35-142-18, 35-142-19, 35-142-20, 35-142-21, 35-142-22, 35-142-23 and 35-142-24.

35-270-30, 35-270-36, 35-270-45, 35-270-46, 35-270-47, 35-270-55, 35-270-57 and 35-270-58.

35-320-31, 35-320-33 and 35-320-35.

The types of actions suggested are consistent with LAFCO Law related to reorganization, detachment and reducing the number of districts.

5.6.2 Written Determinations on Opportunities for Shared Facilities

1. The Columbia, Jamestown, Oak Grove and Shaws Flat-Springfield Cemetery Districts use other organization's buildings for meetings.
2. The Carters Cemetery District should be considered for reorganization with other districts in the Tuolumne Area to form a Community Services District (CSD), in

conjunction with a reorganization to combine multiple districts, if the cemetery districts choose to form a CSD.

3. The Jamestown Cemetery District should be considered for reorganization with other districts in the Jamestown area to form a Community Services District, in conjunction with a reorganization to combine multiple districts.
4. The portions of the Jamestown Cemetery District and the Shaws Flat-Springfield Cemetery District that overlap the City of Sonora should be considered for detachment from the respective Cemetery Districts, if the community chooses for form a CSD.

5.7 Government Structure Options

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services.

5.7.1. Cemetery Districts Governmental Structure

The Cemetery Districts in Tuolumne County are operated very well by their respective Boards of Trustees. They have an existing tax base that pays for a large portion of the services provided.

The other forms of government that can provide cemetery services are a Community Services District and County Service Area. Both of these types of districts have a five (5) member Board of Directors elected by the constituents. None of the existing Community Services Districts or County Service Areas provide cemetery services.

As mentioned in Section 3.1, the County of Tuolumne Board of Supervisors has determined that county service areas will only be used to provide a limited number of services, such as road maintenance, street lighting, erosion control, and parkway facilities, such as trails.

If there is a proposal to create a Community Services District that would encompass a cemetery district geographically, consideration should be given toward dissolving the cemetery district and transferring its function to the new district.

A County Service Area has fewer financial options for revenue than a Cemetery District or Community Services District.

5.7.2 Written Determinations on Government Structure Options

1. The cemetery districts in Tuolumne County are operated very well by their respective Boards of Trustees.
2. The districts have an existing tax base that pays for the majority of the services provided.

5.8 Management Efficiencies

Purpose: To evaluate the management capabilities of the organization.

5.8.1 Cemetery Districts Management

In evaluating the capability of the subject Cemetery Districts to respectively serve their existing

areas, LAFCO can examine the ability of the Cemetery Districts to maintain management and budget efficiencies over the existing lands.

The funeral homes, grounds keepers and members of the Boards of Trustees provide cemetery district information to clients.

The Columbia, Jamestown, and Shaws Flat – Springfield Cemetery Districts stated that it has been difficult to locate citizens who will volunteer to sit upon their Boards.

The good management practices are evident, in that, even though the annual guaranteed income is relatively low for most of the districts, all of the Cemetery Districts except the Shaws Flat – Springfield Cemetery District have added additional property in past years. The only new property added since the 2007 Municipal Service Review was the addition of 2.5± acres of the old Oddfellows Cemetery in 2009, in Columbia, into the Columbia Cemetery District. The Shaws Flat – Springfield Cemetery District did not find the need to expand, and does not need to for at least the five year life of this review.

Management needs vary widely among the districts. For example, in the Shaws Flat – Springfield Cemetery District, maintenance at the Shaws Flat Cemetery consists only of periodically trimming tree limbs to provide clearance under the trees to enable people to walk under, and occasional fence repair. Maintenance of the Springfield Cemetery only requires periodic weed control and occasional fence repair. Management within the Shaws Flat – Springfield Cemetery District consists of the President of the Board of Trustees doing the work as needed. There is no power, water or on-site roads to maintain or pay for. An example of a District on the other end of the spectrum is the Carters Cemetery District, in regards to the Carters Cemetery. This cemetery has lawn areas, power for the security lights and a water well, public water provided by the Tuolumne Utilities District, fencing, and on-site roads to maintain. This district also has two part time grounds keepers on its payroll. The more services provided, requires more management and additional annual expenses to maintain them.

All of the districts provide a quality experience based upon what the client desires, from the rustic Shaws Flat Cemetery with no on-site road and the grave sites situated on natural terrain among trees, to the Columbia, Jamestown, and Carters Cemeteries with paved roads, tiered grave sites and manicured grounds among trees.

The Cemetery Districts are funded through allocations from various taxes and user fees. The user fee income is submitted to and tax generated income is held in an account by the County Auditor-Controller's Office. The Districts submit invoices to the County Auditor-Controller Office to pay expenses.

The Board of Trustees for each of the Cemetery Districts strives for maximum budget efficiency through the budget preparation process.

5.8.2 Written Determinations on Management Efficiencies

It is reasonable to conclude that management is efficient in the Carters, Columbia, Jamestown, Oak Grove and Shaws Flat - Springfield Cemetery Districts.

5.9 Local Accountability and Governance

Purpose: To evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

5.9.1 Cemetery Districts Public Participation

Except for the Shaws Flat – Springfield Cemetery District, which does not hold regular meetings, the Board of Trustees for each of the Cemetery Districts is available to their constituents at regularly scheduled meetings. Notices of the meetings are posted in accordance with the Brown Act. The public may attend any Board of Trustees meeting and present their concerns.

Carters Cemetery District meets monthly at noon on the first Monday of the month, unless it is a holiday and then it meets on the second Monday, in the building on the cemetery grounds in Tuolumne.

Columbia Cemetery District meets monthly at 10:00 a.m. every third Thursday as needed, in the Eagle Cotage in Columbia.

Jamestown Cemetery District meets as needed in the Jamestown Community Hall, in Jamestown.

Oak Grove Cemetery District meets every three months at 4:00 p.m. on the first Friday of the month, in the Groveland Community Hall.

Shaws Flat – Springfield Cemetery District meets on an as needed basis in the home of one of the members of the Board of Trustees.

Notice of public meetings are posted as follows:

Carters Cemetery District-----at the cemetery grounds and in the Union Democrat Newspaper.

Columbia Cemetery District---at the Columbia Post Office, community bulletin board in Columbia and in the Union Democrat Newspaper

Jamestown District----at the Jamestown Community Hall and in the Union Democrat Newspaper

Oak Grove District ----at the Groveland Community Hall and in the local Groveland newspaper.

Shaws Flat/Springfield District-----In the Union Democrat Newspaper.

5.9.2 Written Determinations on Local Accountability and Governance

1. The Cemetery Districts respective Boards of Trustees conduct business during regularly scheduled meetings that are open to the public. The Shaws Flat – Springfield Cemetery District meets on an as needed basis, and the meetings are open to the public.
2. The respective Boards of Trustees for the Carters, Columbia, Jamestown, Oak Grove and Shaws Flat--Springfield Cemetery Districts are available to their constituents.
3. The Shaws Flat - Springfield Cemetery District should provide a permanent sign post or other feature at the Shaws Flat—Springfield Cemetery on which to post notice that they meet on an as needed basis and contact information. They also need to post meeting notices within their district.

5.9.3 Disadvantaged Unincorporated Communities (DUC)

Section 56430(a)(2) of the Government Code requires that LAFCO include in a Municipal Service Review, a description of the location and characteristics of any disadvantaged unincorporated communities within or contiguous to the Sphere of Influence of a District. Section 56425(e)(2) further requires LAFCO to adopt additional determinations for an update of a Sphere of Influence of a Special District that provides public facilities and services related to sewer, water and fire protection.

Section 65302.10(a) defines a Disadvantaged Unincorporated Community as a fringe, island of legacy community in which the median household income is 80% or lower than the Statewide median household income. An unincorporated legacy community is a geographically isolated community that is inhabited and has existed for at least 50 years.

5.9.4 Disadvantaged Unincorporated Communities within the Cemetery Districts

The Carters, Columbia, Jamestown, Shaws Flat-Springfield and Oak Grove Cemetery Districts serve areas identified in Section 2.1 Location.

The Census indicates that the median household income for the State of California is \$61,632 per year. 80% of the Statewide median income is \$49,306 per year. If the median household income for a community is less than 80% of the Statewide median household income, the community is classified as a Disadvantaged Unincorporated Community (DUC).

The 2010 Census indicates that the following communities inside the Cemetery District Boundaries are a Census Designated Place (CDP) and have the following median household incomes:

COMMUNITY	MEDIAN HOUSEHOLD INCOME	Disadvantaged Unincorporated Community?	Cemetery District
Cold Springs	74,018	No	Columbia
Columbia	34,231	Yes	Columbia
Groveland	31,587	Yes	Oak Grove
Jamestown	27,764	Yes	Jamestown
Pine Mountain Lake	54,200	No	Oak Grove
Strawberry	22,467	Yes	Columbia
Tuolumne City	35,291	Yes	Carters

The 2010 Census Data indicates that the communities of Columbia, Groveland, Jamestown, Strawberry and Tuolumne City are Disadvantaged Unincorporated Communities (DUCs) which are located inside the District boundaries for the Carters, Columbia, Jamestown, and Oak Grove Cemetery Districts as shown in the table above. The area known as Jupiter is an unincorporated legacy community that is a geographically isolated community, is inhabited and has existed for at least 50 years and is likely a Disadvantaged Unincorporated Community; however, because Jupiter is not a Census Designated Place income information is not available to confirm the DUC designation.

5.9.5 Present and Planned Capacity of Public Facilities in Disadvantaged Communities

Section 56425(e)(5) requires LAFCO to adopt additional determinations for an update of a Sphere of Influence of a Special District that provides public facilities and services related to sewer, water or fire protection. The Carters, Columbia, Jamestown, Shaws Flat-Springfield and Oak Grove Cemetery Districts do not provide sewer, water or fire protection services. However, these

Cemetery Districts do provide cemetery services to the disadvantaged unincorporated communities of Columbia, Groveland, Jamestown, Strawberry and Tuolumne City. The cemetery services are provided to these communities at very low cost to property owners and residents of these areas. Non-residents that wish to be buried in the cemeteries operated by these Cemetery Districts must pay a higher fee.

5.9.6 Written Determinations Regarding Disadvantaged Unincorporated Communities:

1. The communities of Columbia, Groveland, Jamestown, Strawberry and Tuolumne City have been identified as Disadvantaged Unincorporated Communities within the Cemetery Districts.
2. The Carters, Columbia, Jamestown, Shaws Flat-Springfield and Oak Grove Cemetery Districts do not provide sewers, municipal or industrial water, or structural fire protection facilities or services within their Districts.
3. The Carters, Columbia, Jamestown, Shaws Flat-Springfield and Oak Grove Cemetery Districts provide cemetery services and facilities at low cost to property owners and residents within their Districts.

6.0 REFERENCES

Local Agency Formation Commission:

1980 "Sphere of Influence for Tuolumne County"

1985 "Updated Sphere of Influence for Tuolumne County"

2007 Combined Cemetery Districts Municipal Service Review

2012 Request for Information for Municipal Service Review from the Cemetery Districts

County of Tuolumne,

Auditor-Controller

Community Resources Agency, Geographic Information System

Tuolumne County, *Tuolumne County General Plan*, December 26, 1996.

Tuolumne County, *Tuolumne County General Plan, Housing Element*, June 2010.

Tuolumne County, *Tuolumne County Ordinance Code, Title 17*.

Health and Safety Code Sections 9000-9093.

California Government Code Section 56000, et seq.

California State Board of Equalization