

**BUTTE COUNTY GRAND JURY REPORT 2008/2009**  
**GRIDLEY-BIGGS, OROVILLE, AND PARADISE CEMETERY DISTRICTS**

**SUMMARY**

The 2008/2009 Butte County Grand Jury elected to examine the status of the three largest cemetery districts in the County, as it has been several years since they have been visited. The purpose of these visits was to evaluate how the cemeteries operate, understand their financial status, determine if they are conforming to the State Regulatory Board, and learn how their monies are handled.

All three Districts are operating smoothly and efficiently. After discussions with the State Regulatory Board, the Districts appear to be operating within the State of California rules and regulations. Monies collected by the cemeteries for immediate services, or “at-need”, are deposited with Butte County. Monies collected in advance of need, or “pre-need”, are deposited in a pooled account for investment with Butte County or in private institutions allowed by the State Regulatory Board.

It is the policy of the Oroville Cemetery District to require additional fees, when they have undercharged a family. The PCD and GBCD do not, they absorb the error.

The Oroville Cemetery District closes a half day before a holiday, the actual holiday, and the day after a holiday. The Oroville Cemetery District and Paradise Cemetery District also charge extra fees for a death occurring outside of the District, even when all costs have been pre-paid. The Paradise Cemetery District does not charge an extra interment fee after a holiday, but takes the day after Thanksgiving as a holiday. The Gridley-Biggs Cemetery District only charges an extra interment fee on a holiday when it is deemed an emergency.

The Gridley-Biggs Cemetery District has a unique educational outreach program for young adults, which should be more widely adopted.

**GLOSSARY**

GBCD - Gridley-Biggs Cemetery District

OCD - Oroville Cemetery District

PCD - Paradise Cemetery District

At-Need – Purchasing services and resting places at the time of need.

Pre-Need – Purchasing services and resting places prior to the time of need.

## **BACKGROUND**

The OCD has four cemeteries in its district. They are; the Jewish Cemetery on Feather River Boulevard which was deeded in 1871, the cemetery on Feather River Boulevard, deeded in 1876, Memorial Park Cemetery, deeded in 1929, and the Wyandotte Cemetery became part of the District in 1984. Acreage available today at Memorial Park Cemetery is forty acres, at the Jewish Cemetery, one acre, and at the Wyandotte Cemetery, two acres. This enables the OCD to provide adequate property for at least 100 years. Oroville cemeteries have grave markers that date back to 1852.

The GBCD was formed in 1927. Prior to 1877, it was known as Wharton Burial Grounds. In 1877, it became known as Live Oak Cemetery Association. The GBCD has grave markers dating back to 1855. They have an availability of twelve acres, enough to last 150 years.

The PCD was formed in 1930. In 1862, donated land was used for a cemetery in Paradise with markers dating back to 1862. There is a total of forty six available acres left to be developed and should be sufficient for the next 200 years.

All three districts were formed to provide affordable burials. Records for all of the cemetery plots and burials are maintained at each cemetery and are backed up by the burial space managers, Burrows Consultants Service in Centerville, Ohio.

The three districts are similar in operation and appear to comply with all State Regulatory Board rules and regulations, under the Department of Consumer Affairs. The same certified public accountant is used by all three, and audit reports are sent to the State of California Cemetery Board.

When Butte County property owners, residing within each Cemetery District's boundaries, pay property taxes, a small portion is designated for the Cemetery District's fund.

## **DISCUSSION**

In visiting the OCD, the Grand Jury found it to be governed by a board consisting of five members appointed by the District One County Supervisor, all serving four year terms. The GBCD and the PCD have three member boards, serving four year terms, selected by the respective district's supervisor. Minutes are public records and are all stored on site.

Each of the cemeteries is well maintained. Mosquitoes and weeds at the OCD and GBCD are controlled by the application of chemicals on the cemetery grounds. Annual training in their proper use occurs at OCD and GBCD. PCD makes lesser use of chemicals, using only Round-Up on the fence line, and due to this limited use, does not need licensed personnel for the application of chemicals.

When families contract for at-need funeral services, gravesites, niches, or crypts, monies paid to the cemetery go to the County and are divided into two separate funds. A portion of the fee is set aside for actual gravesites and services such as opening and closing the site. Another portion

is used to support future cemetery operations and maintenance and is held in an Endowment Care Fund. Endowment Care Funds are never refunded. Endowment Care Funds at all three Districts are adequate for cemetery maintenance to perpetuity. All three cemeteries require payment in full before services. Multiple uses of plots for the burial of cremated remains are allowed at GBCD, OCD, and PCD.

Families who plan in advance of actual need and purchase services and gravesites are said to purchase pre-need. Pre-need fees are based on today's costs. Monies collected pre-need at GBCD are deposited with Butte County in a pooled account for investment purposes. PCD and OCD deposit their pre-need funds in the County's pooled account and in private investments allowable by the State Regulatory Board.

PCD does not charge an additional interment fee for burials done the day, or days, before or after a holiday. The GBCD only charges an extra interment fee on a holiday when it is deemed an emergency. OCD closes a half day before a holiday, the actual holiday, and a day after a holiday.

It is the policy of the Oroville Cemetery District to require additional fees when they have undercharged a family. The PCD and GBCD do not, they absorb the error. In the case of overcharging, all three return the overcharge to the family.

If a resident of OCD or PCD dies out-of-district, the District collects an extra fee for burial. In the case of the death occurring in a care or hospice facility outside of the District, this extra fee seems insensitive and uncharitable. However, its purpose is to discourage the use of district cemetery space by those living outside the boundaries of the District. At GBCD, out-of-district fees are waived if a cemetery contract has been paid pre-need.

The GBCD encourages young adults to visit the cemetery for the purpose of learning respect for the sacred ground and the historical significance of the cemetery. These visitation privileges have been successful in discouraging vandalism.

## **FINDINGS**

- F1. It is the policy of the Oroville Cemetery District to require additional fees, when they have undercharged a family. The PCD and GBCD do not, they absorb the error.
- F2. The OCD does not allow for an interment fee adjustment for burials done the day after a holiday.
- F3. The OCD and PCD charge for a death occurring outside of the District seems excessive and harsh, especially if all costs have been pre-paid.
- F4. The GBCD educational program for young adults is original and wise.
- F5. The Endowment Care Funds for all three Cemetery Districts are adequate and should be sufficient to maintain the cemeteries to perpetuity.

F6. The OCD, GBCD, and PCD appear to be well managed and in compliance with the State of California, Department of Consumer Affairs.

## **RECOMMENDATIONS**

- R1. The OCD should adopt the same business practice as PCD and GBCD in regard to the adjustment of under quoted fees.
- R2. The OCD should adopt the same interment fee adjustment as PCD and GBCD, for burials done the day after a holiday.
- R3. The OCD and PCD charge for a death occurring outside of the District should be eliminated, when all of the costs have been pre-paid.
- R4. The PCD and the OCD should adopt the GBCD approach for youth education and the control of vandalism.

## **REQUEST FOR RESPONSES**

Pursuant to Penal Code Section 933.05, the Grand Jury requests responses as follows:

Gridley-Biggs Cemetery District

Oroville Cemetery District

Paradise Cemetery District

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted subject to the notice, agenda and open meeting requirements of the Brown Act.

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury not contain the name of any person, or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code Section 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Civil Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation.
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