Background

An enabling act creating public cemeteries was adopted in 1909. The purpose of the act was to assure that California cemeteries would be cared for in a dignified and respectful manner. Today, over 256 communities are served by public cemetery districts throughout California, including the ten districts within the County of Riverside.

Cemetery districts operate under the authority of numerous sections of the Health and Safety Code (CH&SC), and are sustained through income from sale of burial lots, burial services, and property taxes. They are limited by the services they can provide, such as burials and the opening and closing of graves.

Cemetery districts within the County of Riverside may serve more than one supervisorial district. Responsibility for day-to-day activities and budgets reside with each cemetery’s Board of Trustees. Trustees are nominated and approved by the Riverside County Board of Supervisors. The term of service is four years. The cemetery Board of Trustees may be removed by either a public recall election or by a four-fifths vote of the Board of Supervisors to assume responsibility of the district (CH&SC Sections 8950.3, 8950.4 and 8950.5).

The Perris Valley Cemetery District (PVCD), serving three supervisorial districts (1st, 3rd and 5th) was formed in 1929 by a vote of citizens. PVCD is located at 915 North Perris Boulevard, Perris, California. Fourteen of its 22 acres are currently in use with the remaining eight acres planned for future expansion.

Since 1985, all public cemeteries have been required to establish a fund known as “The Endowment Care Fund.” This fund provides for long-term care for the burial lots.

Findings

1. PVCD has expenses and debt service that together exceed its income.

2. The District has been operating without a General Manager since March 2001. There is no one on site, on a continuous basis, to manage and oversee the daily operations. The three-member Board of Trustees currently acts as general manager, resulting in a lack of proper supervision.
3. California Health & Safety Code §9003 (Endowment Fund) states: “No part of the principal of the fund shall be expended for the care of the lots, but such expenditures shall be limited to the interest income from the fund.” In April 2001, the District borrowed $60,000 from the endowment fund principal, which was transferred to the District’s general operating fund in order to continue day to day operation.

4. The Riverside County Auditor-Controller’s office distributes county tax allocations and charges the District a monthly fee for accounting and processing services.

5. Funds are not available to develop the additional eight acres owned by the District. At the current rate of usage, the District estimates that the developed area will be fully utilized by November 2002.

6. District operating and procedure manuals are non-existent.

7. The Trustees have terminated all District maintenance, landscaping, and burial service employees. Contracts have been awarded to a private landscaping firm to provide these services.

**Recommendations**

**Perris Valley Cemetery District**

**Riverside County Auditor-Controller**

**Riverside County Board of Supervisors**

1. The Riverside County Board of Supervisors assume responsibility for the District, become Acting Trustees, and restore financial stability, pursuant to the authority of CH&SC Sections 8950.3, 8950.4 and 8950.5.

2. PVCD immediately fill the General Manager position with a qualified manager to provide day-to-day hands-on management of the operations and finances.

3. PVCD and the Auditor-Controller adhere to the CH&SC regarding maintenance of the endowment fund principal.

4. PVCD and the Auditor-Controller work together following established guidelines, to understand tax distribution and implement proper accounting processes.
5. PVCD use Sheriff’s Inmate Training and Education Bureau (SITE-B) services for expansion of the Cemetery, where possible.

6. PVCD develop and maintain operations and procedures manuals.

7. Hire an appropriate number of qualified personnel to provide maintenance, landscaping, and burial services, in lieu of contracted services.

8. PVCD utilize Community Service Labor as available.