



**ADDENDUM to the  
Wednesday August 12, 2026 Commission  
Agenda**

**COMMISSIONERS**

Whitney Eklund  
Chair  
(City)

Susan Rohan  
Vice Chair  
(Public)

Joshua Alpine  
(Special District)

Anthony DeMattei  
(County)

Judy Friedman  
(Special District)

Cindy Gustafson  
(County)

Stephanie Youngblood  
(Public)

The following pages were omitted from Item 7A, Attachment B in error and are meant to be found as Appendix 4 – Public Comments beginning after page 310 in the agenda packet.

**ALTERNATE  
COMMISSIONERS**

David Bass  
(City)

Shanti Landon  
(County)

Cherri Spriggs  
(Public)

Scott Wilson  
(Special District)

**COUNSEL**

Michael Walker  
General Counsel

**STAFF**

Colette Santsche  
Interim  
Executive Officer

Amanda Ross  
Acting Assistant Executive  
Officer

Amy Engle  
Commission Clerk/Analyst



## COUNTY OF PLACER

### BOARD of SUPERVISORS

BONNIE GORE  
District 1

SHANTI LANDON  
District 2

ANTHONY DEMATTEI  
District 3

SUZANNE JONES  
District 4

CINDY GUSTAFSON  
District 5

**OFFICE OF  
COUNTY EXECUTIVE**  
Daniel Chatigny, County Executive Officer

175 FULWEILER AVENUE / AUBURN, CALIFORNIA 95603  
TELEPHONE: 530/889-4030  
FAX: 530/889-4023  
www.placer.ca.gov

July 27, 2026

Via Email ([colettes@planwestpartners.com](mailto:colettes@planwestpartners.com)) and First-Class Mail

Colette Santsche, Interim Executive Officer  
Placer County Local Agency Formation Commission (LAFCo or Commission)  
110 Maple Street  
Auburn, CA 95603

**Re: LAFCo Project No. 2024-04 Placer County Cemetery Districts Municipal Service Review (MSR or Study) and Sphere of Influence (SOI) Update | Placer County (County) Comments**

Dear Ms. Santsche:

On behalf of the County, I am transmitting consolidated comments and feedback on the Placer County Cemetery Districts MSR - Administrative Draft, dated June 2026, and the related SOI Update that was heard by the Commission at its regular meeting on June 10, 2026 (Agenda Item 7.B.).

In addition to the detailed comments provided in the enclosed five-page summary, the County respectfully offers the following general observations for LAFCo's consideration:

- The Study contemplates and recommends several significant potential actions, including district dissolution, boundary realignment, SOI expansions, and governance restructuring. While these may be appropriate considerations, the Study provides limited analysis of the potential implementation impacts associated with these actions. The Commission may benefit from additional evaluation that outlines implementation scenarios and more fully considers the regional advantages, disadvantages, and potential consequences of each option.
  - The report has been revised to clarify that the MSR is not intended to evaluate the fiscal, operational, governance, or implementation impacts associated with potential boundary or governance changes. The report further clarifies that these impacts should be evaluated as part of any future change of organization application submitted to LAFCO. See revisions on pages 11 and 21.
- The Study states that Placer LAFCo has not established SOIs for 3 of the 6 cemetery districts, while later acknowledging that historical records indicate SOIs may exist but could not be verified. Since these statements reach slightly different conclusions, the Study will benefit from consistently distinguishing between a non-existent SOI vs. document verification challenges leading to an unverified SOI that needs to be reestablished.
  - The report has been revised to clarify that, for certain districts, historical records suggest an SOI may have previously been adopted; however, due to incomplete historical records and the inability to locate supporting documentation, RSG and LAFCO staff were unable to confirm those actions. See revisions on pages 9, 13, 15, 17, and 19.

- The Study concludes that all districts possess adequate long-term capacity, while simultaneously acknowledging that Tahoe City Cemetery District has an unknown total number of burial plots. There is also a recommendation that the Tahoe City Cemetery District conduct a formal inventory to determine capacity. For Commission decision-making, and reader clarity, the Study may benefit from reframing any definitive conclusions regarding long-term capacity until the inventory is complete.
  - The report has been revised to clarify that the districts generally appear to have sufficient capacity to provide cemetery services into the foreseeable future. The discussion now distinguishes between cemetery sites that have reached capacity and those with remaining capacity, and further clarifies that Tahoe City Cemetery District should complete a burial inventory to better evaluate its remaining capacity. See revisions on page 10 and 19.

- The Study contains numerous minor grammatical, formatting, and capitalization errors. The Study's readability would be enhanced by correcting the issues prior to finalization.
  - Please refer to matrix below for responses that address this comment.

Additionally, while the overall Study organization is a matter of stylistic/editorial preference, the County observed that several recommendations are repeated verbatim in the Executive Summary, district profiles, and boundary discussion sections. The Commission may want to consider a format with less repetition to improve readability, minimize redundancy, and reduce the potential for inconsistencies between sections.

Thank you for the opportunity to review and comment on the draft MSR. The County continues to be committed to partnership with LAFCo and regional agencies to engage in collaborative discussions and decision-making in support of effective and efficient municipal service delivery.

Sincerely,



Daniel Chatigny  
County Executive Officer  
Placer County

Enclosure(s):

1. Placer County Comments Summary | LAFCo 2024-04 Placer County Cemetery Districts MSR – Administrative Draft

Cc:

Anthony DeMattei, LAFCo Commissioner (Placer County Board of Supervisors – District 3)  
Cindy Gustafson, LAFCo Commissioner (Placer County Board of Supervisors – District 5)  
Clayton Cook, Placer County Counsel  
Shawna Purvines, Placer County Executive Office  
Genna Martin, Placer County Executive Office

**ENCLOSURE 1: Placer County Comments Summary | LAFCo 2024-04 Placer County Cemetery Districts  
MSR – Administrative Draft**

## Placer County Comment Summary

### LAFCO 2024-04 Placer County Cemetery Districts Municipal Service Review (MSR or Study) - Administrative Draft

07/27/2026

| Report Section/District | Report Page | Comment                                                                                                                                                                                                                                       | LAFCO Responses to Comments                                                                                                                                                              |
|-------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Executive Summary       | 20          | Report states Colfax and Tahoe are "currently without any staff." Later in the report, multiple times, contracted staff is mentioned. Recommend clarifying.                                                                                   | Comments received, report revised as merited. See changes made to pages 6, 59, 90,                                                                                                       |
| Executive Summary       | 30          | Comment was made at LAFCO Meeting 6/10/26 to include consideration of potential future Town of North Tahoe incorporation.                                                                                                                     | Comment received, report revised as merited. See changes made to pg 28.                                                                                                                  |
| Countywide              | 41          | When comparing operating revenues, two different Fiscal Years (FY) are used. Recommend using the same FY data considering Roseville's operating expenditures for FY 2024 is in draft.                                                         | Comment received, report reflects study period between 2020 and 2024. The analysis reflects this time period. Where data is unavailable or limited, report confirms this to be the case. |
| Countywide              | 43          | The word "teams" should be corrected to "terms."                                                                                                                                                                                              | Comment received and report revised. See changes pg 32                                                                                                                                   |
| Auburn                  | 45          | In Figure 5, "Placer County Managed Cemeteries," please remove Old Dutch Flat Cemetery as this cemetery is not accepting interment requests. Please update title of Figure 5 to read "Placer County Cemeteries Accepting Interment Requests." | Comment received and report revised as merited. See changes to pages 32, and 34                                                                                                          |
| Auburn                  | 47          | The word "Colfax" should be corrected to "Auburn."                                                                                                                                                                                            | Comment received and report was previously revised prior to receipt of this comment.                                                                                                     |
| Auburn                  | 49          | The word "Sutter County" should be corrected to "Placer County."                                                                                                                                                                              | Comment received and report was revised prior to receipt of this comment.                                                                                                                |
| Auburn                  | 64          | As mentioned at the 6/10/26 LAFCO Meeting, supporting calculation on the "ratio of 1.41 housing units" would be beneficial.                                                                                                                   | Comment received and report was revised as merited. See change made to pages 53,88, 130, 163, 197, and 230.                                                                              |
| Auburn                  | 65          | Please check calculation. When calculating average, based on information provided, average is 21.6% as opposed to 27.6%.                                                                                                                      | Comment received however, RSG could not locate the cited average discrepancy.                                                                                                            |
| Auburn                  | 76          | Please check calculation. It appears the average is calculated incorrectly. If using data available in Figure 22, this should be roughly 464,000.                                                                                             | Comment received and report revised where merited. See change made to pg 66.                                                                                                             |
| Auburn                  | 76          | Please check calculation. It appears the average is calculated incorrectly. If using data available in Figure 22, this should be roughly 733,000.                                                                                             | Comment received and report revised where merited. See change made to pg 66.                                                                                                             |
| Auburn                  | 76          | In Figure 22, all blanks are filled with a dash or N/A, however under "2023 Endowment Care" it appears blank.                                                                                                                                 | Comment received and report revised where merited. See change made to pg 66.                                                                                                             |

|        |    |                                                                                                                      |                                                                                                                                                                        |
|--------|----|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Auburn | 76 | Please reconcile data. Per capita cost is 21.08, however on page 77, Figure 23, per capita cost is listed as 107.06. | Comment received and report revised where merited. See change made to pg 66. Refer to response on last page for changes made to all per capita cost throughout report. |
|--------|----|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Report Section/District     | Report Page | Comment                                                                                                                                                                                                                                                                                                    | LAFCO Responses to Comments                                                                                                                                                                        |
|-----------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Auburn                      | 77          | It is noted there is a new pavilion at the "Auburn Cemetery District" however doesn't mention the specific site location.                                                                                                                                                                                  | Comment received and report revised where merited. See change made to pg 58, 66, 77.                                                                                                               |
| Auburn                      | 77          | The word "internment" should be corrected to "interment."                                                                                                                                                                                                                                                  | Comment received and report revised where merited. See change made to pg 60.                                                                                                                       |
| Auburn                      | 78          | Please check calculation. Under "Assets, Liabilities, & Net Position," it states the amount is "7.6% higher," but when calculated using amounts provided, it is 8.2%.                                                                                                                                      | Comment received and report revised where merited. See change made to pg 70.                                                                                                                       |
| Auburn                      | 78          | Please check data. 18.8% is noted as the increase in total assets, but on page 79, Figure 25, 18.7% is noted.                                                                                                                                                                                              | Comment received and report revised where merited. See change made to pg 70                                                                                                                        |
| Auburn                      | 80          | In Figure 27, some words are cut off in the "Net Position" column.                                                                                                                                                                                                                                         | Comment received and report revised where merited. Please changes made to og 72                                                                                                                    |
| Colfax                      | 82          | As mentioned at the 6/10/26 LAFCO Meeting, some numbers are rounded and others are not. Auburn's unfunded liability is listed as \$469,200 in the first sentence, but in Figure 30 it's \$469,182.                                                                                                         | Comments received and report revised as merited. See changes made on pages X-X                                                                                                                     |
| Colfax                      | 98          | Please check data. Under "Population & Housing" section, it states "17 residents each year over the last four years"; however, it appears that this should state Colfax's number of residents "decreased by approximately 14 residents each year over the last five years" (2020, 2021, 2022, 2023, 2024). | Comments received and report revised as merited. See changes made on pg 88                                                                                                                         |
| Colfax                      | 101         | "Figure 35" should be corrected to "Figure 36" and link updated.                                                                                                                                                                                                                                           | Comment received and report revised as merited. See changes to pg 95                                                                                                                               |
| Colfax                      | 101         | Under "Governance and Staffing," when mentioning Colfax's cemetery sites, only two sites are listed. Please add information as to why Weimar is not included.                                                                                                                                              | Comments received and report revised as merited. See changes made on pages 90 and 95                                                                                                               |
| Colfax                      | 108         | It appears "Public Cemetery Association of California," should be "California Association of Public Cemeteries."                                                                                                                                                                                           | Comments received and report revised throughout where referenced (for example on pg 97).                                                                                                           |
| Colfax                      | 110         | Please check Figure 39 and Figure 40. In the first sentence under Figure 39, it states, "Figure 39 below," referring to cremation burials. This should read "Figure 40" and link updated.                                                                                                                  | Comments received and report revised as merited. See changes made on pages 98 and 99                                                                                                               |
| Colfax                      | 111         | In Figure 41, Colfax Cemetery's "Trend" incorrectly reads as 0%.                                                                                                                                                                                                                                           | Comment received. The trend reflects the change between 2020 and 2024. Because the District reported 7 pre-sold burial plots in both 2020 and 2024, the calculated trend is correctly shown as 0%. |
| Newcastle/Rocklin/Gold Hill | 136         | "Figure 53" in narrative should be corrected to "Figure 49" and link updated.                                                                                                                                                                                                                              | All figure reference have been updated in report as                                                                                                                                                |

|                             |     |                                                                                                                                                                                                                                                                                         |                                                                                                                                  |
|-----------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
|                             |     |                                                                                                                                                                                                                                                                                         | needed.                                                                                                                          |
| Newcastle/Rocklin/Gold Hill | 140 | "Figure 51" in narrative should be corrected to "Figure 53" and link updated.                                                                                                                                                                                                           | All figure reference have been updated in report as needed.                                                                      |
| Newcastle/Rocklin/Gold Hill | 151 | Property Tax information may need clarity. The percentages used indicate the Adjusted Gross Levy, yet there are also instances of Increment Factors used throughout this report. For example the title of Appendix 3 more accurately represents "Increment Factors" versus allocations. | Comment Received. The term property tax "allocations" has been updated to "increment factors" for clarity throughout the report. |

| Report Section/District     | Report Page | Comment                                                                                                                                                                                                            | LAFCO Responses to Comments                                                              |
|-----------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Newcastle/Rocklin/Gold Hill | 152         | Please check calculations. Under "Assets, Liabilities, & Net Position" the first two sentences do not match items in Figure 63.                                                                                    | Comment received however figures referenced align with data in table.                    |
| Newcastle/Rocklin/Gold Hill | 153         | Please check calculations. The first sentence on this page states the District's total liabilities are \$987,300, which is 20.1% higher than the \$822,200 reported in the second sentence.                        | Comment received and report revised as merited. See changes to page 148.                 |
| Placer Cemetery District    | 157         | "Figure 53" in narrative should be corrected to "Figure 49" and link updated.                                                                                                                                      | All figure reference have been updated in report as needed.                              |
| Placer Cemetery District    | 173         | "Figure 72" in narrative should be corrected to "Figure 74" and link updated.                                                                                                                                      | All figure reference have been updated in report as needed.                              |
| Placer Cemetery District    | 175, 176    | "Santa Memorial Park" should be corrected to "Santa Clara Memorial Park."                                                                                                                                          | Comment received and report revised where merited. See changes made to page 170, and 172 |
| Placer Cemetery District    | 176         | Please check data. "11,263 burial plots" is listed in narrative; however, in Figure 76, "Total Burial Plots" is listed as 10,110.                                                                                  | Comment received and report revised as merited. See change to page 172                   |
| Placer Cemetery District    | 177         | Please check numbers data. "2797 cremation niches" is listed in narrative, but in Figure 76 "number of Cremation Niches" is listed as 516.                                                                         | Comment received and report revised as merited. See change to page 172.                  |
| Placer Cemetery District    | 178         | After Figure 78, the first sentence states, "an average of 15 cremation niches...for all of its cemetery sites," yet there are only 2 of 4 cemetery sites that offer cremation niches.                             | Comment received and report revised as merited. See change to page 174.                  |
| Placer Cemetery District    | 178         | Please check data. Last sentence states "highest volume of cremation niches in 2020...18" were filled. However, in Figure 79, it appears that in 2024 there were 21 cremation niches filled.                       | Comment received and report revised as merited. See change to page 174.                  |
| Placer Cemetery District    | 179         | Please correct "casket burial" in last sentence of narrative to state "cremation niche," which is referenced in Figure 79 title.                                                                                   | Comment received and report revised as merited. See change to page 174.                  |
| Placer Cemetery District    | 181         | After Figure 83, the narrative notes that "all of the District's cemetery sites have additional land available for future site expansion," but in Figure 83 it reports Lincoln Cemetery has 0.0 Undeveloped Acres. | Comment received and report revised as merited. See change to page 176.                  |
| Placer Cemetery District    | 183         | Please check calculations, under "Revenues" an "over an increase of \$409,000" is noted, but the calculation demonstrates a number closer to \$1,000,000.                                                          | Comment received and report revised as merited. See change to page 178.                  |
| Roseville                   | 189         | Please check year range. In the footnote for Figure 91, the Fiscal Years (FY) appear incorrect. FY should read 2020-2023.                                                                                          | Comment received and report revised as merited. See change to page 183-185.              |
| Roseville                   | 198         | Under "Service Review - Roseville Cemetery District" please correct "Folson" to "Folsom."                                                                                                                          | Comment received, report previously revised prior to comments.                           |
| Roseville                   | 206         | "Figure 122" in narrative should be corrected to "Figure 97" and update link.                                                                                                                                      | All figure reference have been updated in report as needed.                              |

|           |     |                                                                              |                                                             |
|-----------|-----|------------------------------------------------------------------------------|-------------------------------------------------------------|
| Roseville | 207 | "Figure 96" in narrative should be corrected to "Figure 98" and update link. | All figure reference have been updated in report as needed. |
|-----------|-----|------------------------------------------------------------------------------|-------------------------------------------------------------|

| Report Section<br>District            | Report<br>Page              | Comment                                                                                                                                                                                                                                                                    | LAFCO Responses to<br>Comments                                                                       |
|---------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| Roseville                             | 209                         | Under "Existing Cemetery Demands and Capacity," please check number of burial plots. In the narrative it mentions "23,000," but in Figure 100 it notes the total as 24,450.                                                                                                | Comment received and report revised as merited. See change to page 206.                              |
| Roseville                             | 213                         | Please check Figure 107. The total acreage for Roseville Cemetery does not match the previous mention of 45 acres from the narrative, on page 209, or 48 acres, on page 208.                                                                                               | Comment received and report revised as merited. See changes to page 204, 209 and 225.                |
| Tahoe City                            | 220                         | "Figure 117" in narrative should be corrected to "Figure 114" and link updated.                                                                                                                                                                                            | All figure reference have been updated in report as needed.                                          |
| Tahoe City                            | 226,<br>227                 | Under "3. Present and Planned Capacity of Public Facilities" it states both cemetery sites offer cremation niches; however, information in narrative above states the Union Site does not offer cremation niches. This appears on page 226 and page 227. Please clarify.   | Comment received and report revised as merited. See change to page 223.                              |
| Tahoe City                            | 233                         | "Figure 53" in narrative should be corrected to "Figure 118" and link updated.                                                                                                                                                                                             | All figure reference have been updated in report as needed.                                          |
| Tahoe City                            | 235                         | Please check population numbers under "Population & Housing." In the first paragraph it states "Tahoe has decreased by..." and then states a contradictory increase "from 5,934 in 2020 to 5,948 in 2024."                                                                 | Comment received and report revised as merited. See change to page 233.                              |
| Tahoe City                            | 239                         | Please correct "sits" to "seats" in second paragraph.                                                                                                                                                                                                                      | Comment received and report revised as merited. See change to page 237.                              |
| Tahoe City                            | 248                         | Please check amounts listed under "Revenues & Expenditures." These items do not match items in Figure 127.                                                                                                                                                                 | Comment received and report revised as merited. See changes to page 246                              |
| Tahoe City                            | 250                         | As mentioned at 6/10/26 LAFCO Meeting, Tahoe's total assets reported in second paragraph seem inflated and do not match Figure 128 (i.e. thousands versus millions).                                                                                                       | Comment received and report was revised prior to receipt of comments.                                |
| Tahoe City                            | 250                         | In the last sentence of the second paragraph, "FY 2019" should be replaced with "FY 2020."                                                                                                                                                                                 | Comment received and report revised as merited. See change to page 248.                              |
| Appendices/Colfax                     | 265                         | Appendix 1, "deed" is missing section content.                                                                                                                                                                                                                             | Comment received and report revised to remove reference to this appendix                             |
| Colfax                                | 106,<br>112                 | Please check total acreage. Figure 37 and the narrative above note approximately 18 acres; however, on page 112, Figure 42 has 21.9 acres.                                                                                                                                 | Comment received and report revised as merited. See changes made to page 95                          |
| Newcastle/Rocklin/Gold Hill           | 144,<br>145,<br>146         | Please update for clarity. Under "Existing Demands," it is noted there was an increase in demand for cemetery services and a decrease demand for services. There is also discussion related to "total sites" when certain services are only available at 2 of the 4 sites. | Comment received and report revised as merited. See changes to page 139, and 140                     |
| Newcastle/Rocklin/Gold Hill, Placer   | 150,<br>151,<br>183,<br>184 | Throughout the document under "Non Operating" Expenses, the subtotal should be corrected to also note "Non Operating" (e.g. Figure 60).                                                                                                                                    | Comment received and report revised throughout as merited. See changes to page 69, 146, 179, and 213 |
| Executive Summary, Auburn, Tahoe City | 22, 50,<br>238,<br>258,     | Please clarify DUCs in Tahoe, as mentioned at the 6/10/26 LAFCO meeting, and in alignment with LAFCO Policy 1.17. This item is mentioned throughout the report.                                                                                                            | Comment received. DUCs information through report has been updated. Please                           |

|  |     |  |                                                                                                         |
|--|-----|--|---------------------------------------------------------------------------------------------------------|
|  | 264 |  | see changes made to<br>pages 3,11,79,84, 120,127,<br>156, 159,160, 189,193,<br>223, 227, 255 , 256, 262 |
|--|-----|--|---------------------------------------------------------------------------------------------------------|

| Report Section/District                       | Report Page                                     | Comment                                                                                                                                                                                                                   | LAFCO Responses to Comments                                                                              |
|-----------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Executive Summary, Colfax                     | 24, 105, 123, 130                               | Please clarify the year. It's unclear if the Colfax Executive Secretary is retiring in 2025 or 2026. Elsewhere in report the information is presented in both past tense and future tense.                                | Comments received and report was revised prior to receipt of these comments.                             |
| Tahoe City                                    | 248, 253                                        | Please update for consistency. Information about audit is both in future and past tense.                                                                                                                                  | Comments received, report revised prior to receipt of comments.                                          |
| Executive Summary, NRG, Placer                | 25, 27, 28, 36, 136, 157, 158                   | Throughout the report, TRA 004-091 is repeated and it appears this should be TRA 004-092. In other instances throughout the report, TRA 004-092 is missing completely.                                                    | Comment received and report revised where merited. See changes made to pages 14,16,131, 152, and 153     |
| Auburn, NRG, Placer                           | 64, 139, 172                                    | In Figure 10, under Placer County, "percentage of owner occupied," "percentage of renter occupied," and "vacancy rate," do not total 100%. Please check data and explain the variance/excluded percentage, if applicable. | Comment received and report revised where merited. See change made to pages 56,91, 134, 167,201 and 234. |
| Auburn                                        | 67, 68                                          | There is mention of "five unionized maintenance positions," however on the next page it only mentions four "maintenance staff."                                                                                           | Comments received and report revised where merited. See changes made to page 59                          |
| Auburn, Colfax                                | 67, 90                                          | The acronym for "California Association of Public Cemeteries" appears to be incorrectly reflected throughout the report. This should be "CAPC" not "CPAC."                                                                | Comments received and report revised throughout where referenced (for example on pg 97).                 |
| Auburn                                        | 68, 73                                          | Please review total acreage. Two different notations are listed: 49, on page 68, and 51, on page 73/Figure 21.                                                                                                            | Comments received. Pending clarification from Auburn Cemetery District.                                  |
| Auburn, Colfax, NRG, Placer, Roseville, Tahoe | 77, 114, 115, 150, 151, 183, 184, 215, 216, 249 | Please check calculation on Net Operating Fund Spending figures for average on "Per Capita" line. It appears total average was divided by a different district's population. This appears multiple times on report.       | Comments received and report as merited. See pages 65, 66, 141, 142, 208, and 209                        |
| Colfax, NRG, Placer, Roseville, Tahoe         | 91, 129, 131, 163, 196, 228, 262                | Please check numeration structure. Under "Service Provision Determinations," the number 6 is listed twice.                                                                                                                | Comments received and report revised as merited. See pages 80, 121, 154, 188, and 253                    |
| Colfax                                        | 94, 106                                         | As mentioned at the 6/10/26 LAFCO Meeting, some numbers are rounded and others are not: 39.5 miles, on page 106, and 40 square miles are both listed for Colfax.                                                          | Comments received and revisions were previously made.                                                    |
| Colfax and Tahoe                              | 25, 31, 103, 104, 124, 131, 241, 242, 255,      | The report appropriately references the statute related to a website hardship. It may also be helpful to specify the hardship requirements as outlined in the law.                                                        | Comment received and report revised as merited. See pages 13, 19, 93 and 235.                            |