

ORANGE COUNTY CEMETERY DISTRICT
Board of Trustees
December 7, 2021

MINUTES

The regular monthly meeting of the Orange County Cemetery District Board of Trustees was called to order via video conference by Chair Marroquin-Waldram at 10:00 a.m., in the Board Room of the Orange County Cemetery District, 25751 Trabuco Rd., Lake Forest, CA 92630.

The Pledge of Allegiance was led by Trustee Hatch.
Roll Call by Board Secretary, Mary Funk.

PRESENT: Maribel Marroquin-Waldram, Chair First District
William E. Nelson, Vice Chair Third District
Kelly Rivers Second District
Cynthia Ward Fourth District
Noel Hatch Fifth District

STAFF: Tim Deutsch, General Manager
Brenda Manriquez, Finance and Accounting Manager
Mary Funk, Board Secretary

PUBLIC COMMENTS - None

CONSENT CALENDAR

- A. Approval of Minutes – Regular Board Meeting, November 2, 2021.
- B. Approval of the December 2021 Check Registers (Claims) Nos. 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, and 96.

MOTION: of Trustee Hatch, seconded by Trustee Rivers and carried by a roll-call vote of 5-0, approved the Consent Calendar.

MANAGER REPORTS

A. Interments and Interment Space Sales Reports – October 2021

The following interment and interment space sales for October 2021 were reviewed:

			<u>2021-2022</u>	<u>2020-2021</u>
ANAHEIM	Interments	7 (7 Urn)	28 (23 Urn)	32 (23 Urn)
	Lot Sales	4	21	18
EL TORO	Interments	76 (24 Urn)	301 (101 Urn)	298 (104 Urn)
	Lot Sales	92	467	371
SANTA ANA	Interments	23 (14 Urn)	74 (37 Urn)	127 (39 Urn)
	Lot Sales	4	19	57


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O.C.C.D. – Minutes

December 7, 2021

TOTAL	Interments	106 (45 Urn)	403 (161 Urn)	457 (166 Urn)
	Lot Sales	100	507	446

GM Deutsch reported that the report for activity in October is very similar to the previous year. Anaheim Cemetery had four space sales and they conducted seven interments during October that were all cremation based. Year-to-date Anaheim's number are running about the same as last year with three more sales this year and four fewer interment services. For the fourth month in a row there were no COVID related interments at Anaheim Cemetery.

El Toro Memorial Park continues to carry the bulk of the activity. They had 92 space sales of which 77 were for full casket spaces and 48 of those sales were for pre-need. They also sold 9 niche spaces and 6 in-ground cremation spaces. There are just under 500 niches remaining in the Maureen Rivers Memorial Niche Garden. El Toro is ahead of last year's number by 96 space sales. If this trend continues, we may once again eclipse last year's record sales.

The number of available casket spaces at El Toro stands at 3,387. In November staff opened up the new road closure addition as an extension to Old Section. The addition yielded 217 new casket spaces and 65 cremation spaces. These numbers will appear in November's monthly activity report. Cemetery Assistant Kimberly Eazell is starting to go down the waiting list of families wanting to purchase in this new area and will be scheduling appointments. She and Robert Hernandez have been given permission to hold Saturday appointments to enable them to get through the waiting list more quickly without impacting regular appointments during the week. The first burial in the Old Section Extension has already occurred.

Staff at El Toro completed 76 interment services of which 52 were for full casket and 24 were cremation placements. El Toro is right on par with the previous year for interment services with 301 completed this year and 298 completed last year. There were three COVID related interments at El Toro in October.

Santa Ana Cemetery had four space sales in October including one full casket, one infant space, and two in-ground cremation spaces. Staff conducted 23 services of which 14 were cremation placements and 9 were casket burials. For the fifth month in a row there were no COVID related interments.

District-wide there were 100 space sales in October and 106 interment services were conducted. GM Deutsch also noted that El Toro Memorial Park has surpassed the 20,000 mark for total number of known interments since the cemetery's founding. Between all three cemeteries there is a total of 55,623 interments.

B. Financial Reports – October 2021

Brenda Manriquez reported that the District received a small amount of property tax in October, but got approximately \$400,000 in November, which will appear on next month's financial report. The biggest piece of property tax is still to come in December and expects about half of the budgeted property tax to come in by the end of the calendar year. Revenues are all trending normally with the exception of Pre-Need sales which is much higher than budgeted.


Chair


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Expenses are true to where they should be. The main variances include salaries which is trending slightly higher than budgeted. This is due primarily to overtime, step increases and annual leave payouts. Any variances in Services and Supplies are due to the timing of when the District receives invoices and when the payments go out. The 1400 Account for maintenance saw a large increase due to a \$13,000 tree trimming expense. Account 1900 is also high due to the 50% payment for the HB Actuarial Services Endowment Care Study. While the fee for credit card transactions is lower, the number of transactions has increased dramatically with the District having about \$400,000 a month in credit card transactions.

For equipment, the \$93,000 backhoe purchase posted in October. The new mower that was just received will hit in November.

The Balance Sheet is looking really good. Unassigned funds now has the minimum \$2.3 million required for six months of operating expenses, which brings Committed Funds for new cemetery development up to \$13.1 million. Brenda Manriquez also stated that the District has hit \$4 million in Pre-Need deposits and we are investing that money as best we can.

C. Capital Projects Update

GM Deutsch said that there were very few expenditures in capital projects. Invoices were for the consultant team working on the jurisdictional delineation report for the new cemetery. GM Deutsch also stated that the Fixed Asset report shows the allocation of funds for the improvement projects that Horizons Construction will be completing. As Brenda Manriquez stated earlier, the backhoe and the mower have both been received. We are waiting to receive a new utility vehicle.

D. OCLAFCO Municipal Service Review (Oral Report)

GM Deutsch reported that he has received notification about an upcoming Sphere of Influence Review and Municipal Service Review that Orange County Local Agency Formation Commission will be conducting. GM Deutsch said that he completed a basic survey and submitted some additional documentation to OCLAFCO including 5 years of audit reports, past budgets, rate reviews, and information on our Capital Projects program. GM Deutsch said that he does not anticipate anything concerning as a result of these reviews. We expect to receive the results of these reviews by March 25th and the Board will have an opportunity to discuss the findings and the April Board meeting and submit comments back to OCLAFCO. He added that the only time we typically hear from OCLAFCO is during these review periods. GM Deutsch informed the Board that Carolyn Emery is their Director and has a good understanding of our District.

E. Salary Study Update (Oral Report)

GM Deutsch stated that the current MOU with the Union expires on June 30, 2022. We typically start negotiations in February. In advance of the negotiations, GM Deutsch said he has reached out to a firm called Regional Government Services (RGS) to conduct a salary study that will be useful during negotiations. The initial proposal for a full salary review came in at \$45,000, but the schedule had the study being completed in June, which would be too late to be of use during labor negotiations. GM Deutsch said he inquired with RGS about immediately conducting a salary study on the leadworker and groundskeeper positions only, since that is what relates to negotiations. The cost for the limited study would be \$8,700 and could be completed by early


Chair


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March. This timing would work well for negotiations. GM Deutsch said before he authorized the study he wanted to inform the Board.

Trustee Hatch stated that Laguna Woods Village is finding it difficult to secure people able to do the landscaping work they need. He asked if our District expects any problems with retaining the groundskeeping staff we have. GM Deutsch said that he does not think the District will have a problem with staff retention. There is opportunity for growth for our groundskeeping staff. GM Deutsch did state that the District may need to have a discussion with the Union about privatizing some of the District's landscaping needs such as mowing and trimming and using our staff primarily for interments with the bulk of staff at busier cemeteries and a light crew at slower paced cemeteries.

Trustee Ward asked if we are hearing any grumbling and wanted to be sure we are not risking losing anyone. GM Deutsch said that, if anything, our staff wants to work more. We have a good mix of experienced staff and younger, eager groundskeepers. We may have lost a couple of employees, but that was either because they did not meet probation expectations, or they simply had other career goals.

Vice Chair Nelson stated that he feels our staff is well paid and receive good benefits. GM Deutsch added that we do have staff here who have come from the private SCI and Catholic cemeteries.

F. Audit Update (Oral Report)

Brenda Manriquez reported that the auditors have completed the bulk of their field work. Everything was, once again, done remotely with required documents being emailed out to the auditors for their review. The audit is being delayed by about one month, however, due to the OPEB Reports from the County not being completed as expected. We have put in a request for an extension from GFOA to submit for awards and our deadline is now the end of January 2022. We expect the auditors to present their findings to the Board at the February Board Meeting. Brenda Manriquez stated that to date she has not heard of any problems or red flags from the auditors. She also stated that the delay should not impact the State Controller's Report which we will submit at the end of January.

GENERAL COUNSEL REPORT - None

UNFINISHED BUSINESS - None

NEW BUSINESS

A. Election of Officers for 2022

GM Deutsch reminded the Trustees that every December the Board elects a new Chair and Vice Chair for the upcoming calendar year. Chair Marroquin-Waldram asked if Vice Chair Nelson was willing to serve as Board Chair for 2022. Vice Chair Nelson confirmed that he would be willing to serve as Board Chair.


Chair


Secretary

O.C.C.D. – Minutes

December 7, 2021

For Vice Chair of the Board of Trustees, Chair Marroquin-Waldram asked if Trustee Rivers was willing to serve. Trustee Rivers confirmed that she was willing to serve in 2022 as Vice Chair.

MOTION of Chair Marroquin-Waldram, seconded by Trustee Hatch, and carried by a vote of 5-0, elected Vice Chair Nelson as Chair of the Board of Trustees for the 2022 calendar year; and elected Trustee Rivers as Vice Chair of the Board of Trustees for the 2022 calendar year.

Trustee Rivers, Trustee Ward, Trustee Hatch and Trustee Nelson all joined in thanking outgoing Chair Maribel Marroquin-Waldram for her excellence in leading the Board during 2021, adding that her knowledge, influence and position with the Board of Supervisors has been invaluable to the Board.

ITEMS FOR FUTURE AGENDAS – None

BOARD COMMENTS

- A. Dia de Los Muertos – To Go, All District Cemeteries, Nov. 2, 2021 at 3:30 p.m.**
Trustee Rivers reported that she went to the event at El Toro Memorial Park and said it was well attended and was very good for what we had to work with. Chair Marroquin-Waldram reported that she attended the event at Santa Ana Cemetery. She said it got off to a late start but was very well attended. She thanked staff for all their efforts in preparing the give-away items. GM Deutsch added that staff at Anaheim Cemetery also did a great job with the event. He said it was great to see Dia de los Muertos represented at all three cemeteries. Hopefully we will be able to have full programs in 2022.
- B. Veterans Day Program – El Toro Memorial Park, Nov. 11, 2021 at 11:00 a.m.**
Chair Marroquin-Waldram, Trustee Rivers and Trustee Hatch said that they all attended the Veterans Day Program. Chair Marroquin-Waldram said that Sheriff Barnes' speech was phenomenal and it was a lovely event, even though attendance was low. Trustee Rivers stated that it was amazing to see the World War II Veterans present. Trustee Hatch wanted to know if an invitation had been sent out to Laguna Woods. Mary Funk reported that invitations had been sent out the last several years to Laguna Woods for both Veterans Day and Memorial Day, but they never respond. She believes the City hosts its own programs that may conflict with the District's observance.
- C. Angel of Hope Candlelight Service – El Toro Memorial Park, Dec. 6, 2021 at 7:00 p.m.**
Trustee Rivers stated that she attended the Angel of Hope Candlelight program at El Toro Memorial Park. There was a big turnout for the event and the program was beautiful.

ANNOUNCEMENTS

- A. Wreaths Across America – El Toro Memorial Park and Santa Ana Cemetery, December 18, 2021 at 9:00 a.m. with wreath placement to follow.**
Chair Marroquin-Waldram stated that she will attend the Santa Ana event. Trustee Rivers stated that she will attend the El Toro event.


Chair


Secretary

B. Groundbreaking/Flag Placement at Gypsum Canyon, Dec. 8, 2021 at 10:00 a.m.
 GM Deutsch stated that this is a District Three event. The full Orange County Board of Supervisors and the Anaheim City Council will attend along with representatives from every city. Assemblymember Choi and other Congressional representatives will also be present, as well as a large contingent of Veterans. GM Deutsch stated that the Orange County Fire Authority did a great job completing grading on the upper pad to provide a good location for this event. Two shuttle companies and our own District Van will transport attendees from the lower parking lot up to the Veterans site. GM Deutsch is expecting up to 200 cars. He advised the Board that those who are attending should come early if they want to get a spot in the lower lot. Off site parking is also available and shuttles will be used again to transport people who have parked in the overflow lot.

GM Deutsch said the District has purchased a 60'x30' flag which will be unfurled by the Veterans and then everyone else will be able to join the Veterans in holding the flag. There will also be a groundbreaking ceremony. Trustee Hatch, Trustee Ward, and Trustee Rivers will all be attending. Trustee Ward commented that these Veterans have been battling to make this cemetery a reality for more than a decade, adding that she is so proud of these great Veterans and their determination to make this happen.

Trustee Hatch stated that he knows the public cemetery project will stand in the shadow of the Veterans Cemetery, but he is hoping that the Board's presence will remind those attending that there are two cemeteries being built that will benefit the residents of Orange County. GM Deutsch said that he is planning on sending thank you letters to those attending and hopes to use the letter as a way to help educate attendees on how this project also supports the public cemetery. Our shuttle also has the District logo on it.

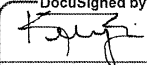
C. CAPC Annual Conference, March 10-12, 2022 at Monterey Bay, CA
 GM Deutsch, Chair Marroquin-Waldram, and Trustee Rivers will all attend the conference. Trustee Ward is interested in attending and said she will check her calendar.

Trustee Ward also announced that on Wednesday, January 19th, she will be at the Anaheim Public Library to give a talk on the history of Anaheim Cemetery. The talk will run from 5:00 p.m. to 6:30 p.m. She noted that she is not representing the District at this event, but regularly volunteers for the library.

Trustee Rivers mentioned the beautiful Christmas tree that staff member, Kimberly Eazell has set up in the District Board Room. It is decorated all in pink in honor of Trustee Ward and breast cancer awareness. GM Deutsch said that he would send pictures to Trustee Ward.

The next regular meeting will be held on **Tuesday, January 4, 2022**, at 10:00 a.m., at the Orange County Cemetery District, 25751 Trabuco Rd., Lake Forest, CA 92630.

There being no further business, the meeting was adjourned at 11:11 a.m.

DocuSigned by:

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 Chair


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