

**ORANGE COUNTY  
CEMETERY DISTRICT**

**March 1, 2022  
10:00 A.M.**

**REGULAR MEETING  
OF  
THE BOARD OF TRUSTEES  
AGENDA**



**DISTRICT OFFICE  
EL TORO MEMORIAL PARK  
25751 TRABUCO ROAD  
LAKE FOREST, CA 92630**

**Maribel Marroquin-Waldram,  
First District**

**Cynthia Ward, Vice Chair  
Fourth District**

**Third District  
Seat is vacant.**

**Kelly Rivers  
Chair  
Second District**

**Noel Hatch,  
Fifth District**

**Steve Quintanilla, General Counsel**

**Tim Deutsch, General Manager**

**PLEASE SILENCE ALL PAGERS, CELL PHONES, AND OTHER ELECTRONIC EQUIPMENT WHILE THIS PUBLIC MEETING IS IN SESSION.**

In compliance with the Americans with Disabilities Act, if you need special assistance in this meeting, please contact the District Secretary at (949) 951-9102, ex 10. Notification 48-hours prior to the meeting will generally enable District staff to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

All supporting documentation is available for public review at the Orange County Cemetery District Office located at 25751 Trabuco Rd., Lake Forest, CA 92630 during regular business hours, 8:00 a.m. – 5:00 p.m., Monday through Friday. Agenda items are also available online at [www.occemeterydistrict.com](http://www.occemeterydistrict.com)

**IMPORTANT NOTICE**

**DUE TO THE CORONAVIRUS (COVID 19) EMERGENCY, MEMBERS OF THE PUBLIC SHALL NOT ATTEND THIS MEETING IF THEY ARE EXPERIENCING SYMPTOMS OF RESPIRATORY ILLNESS, INCLUDING FEVER OR COUGH.**

**NEW LAW**

**Pursuant to Assembly Bill No. 361  
Effective September 16, 2021**

**SOCIAL DISTANCING REQUIRED FOR THE PUBLIC IF ATTENDING IN PERSON**

**There Will Be the Ability to Teleconference into the Meeting**

**The Public May Observe the Meeting and Offer Public Comment As Follows:**

If you would like to participate in this teleconferenced Board Meeting, please follow these instructions:

**Access Zoom Meeting:** please click on the following link to join the Zoom Meeting.

<https://us02web.zoom.us/j/87935709690?pwd=VXVrd0J5aVp3MGdGUGZrS3ljY3Bodz09>

Or sign into Zoom.com and “Join a Meeting”

Enter Meeting ID: 879 3570 96901 Passcode: 674893

- If Zoom is not already installed on your computer, click “Download & Run Zoom” on the launch page and press “Run” when prompted by your browser. If Zoom has previously been installed on your computer, please allow a few moments for the application to launch automatically.
- Select “Join Audio via Computer.”
- The virtual conference room will open. If you receive a message reading, “Please wait for the host to start this meeting,” simply remain in the room until the meeting begins.
- During Public Comments, use the “raise hand” function located in the participant’s window and wait for a staff member to announce your name and unmute your line when it is your turn to speak. Comments are limited to three minutes or as otherwise directed.

**To participate via telephone: Call (669) 900-9128.**

Enter Meeting ID: 879 3570 96901 Passcode: 674893

During Public Comments, press \*9 to add yourself to the queue and wait for a staff person to announce your name or phone number and press \*6 to unmute your line when it is your turn to speak. Comments are limited to three minutes or as otherwise directed.

Please know that it is important for the Orange County Cemetery District to allow public participation at this meeting. If you are unable to participate via the processes just described, please contact the Board Secretary at (949) 951-9102 or at [m.funk@orccd.com](mailto:m.funk@orccd.com) and staff will attempt to accommodate you.

**TELECONFERENCE**

**AGENDA**

- I. CALL TO ORDER – Chair Kelly Rivers**
- II. PLEDGE OF ALLEGIANCE – Chair Kelly Rivers**
- III. ROLL CALL – Secretary**
- IV. PUBLIC COMMENTS**

**MEMBERS OF THE PUBLIC WILL BE ABLE TO LISTEN TO THE TELECONFERENCE REGULAR BOARD MEETING AND SUBMIT PUBLIC COMMENTS VIA TELEPHONE AT THE DISTRICT’S OFFICE.**

The Orange County Cemetery District Board of Trustees encourages interested members of the public to address the Board on any matter or issue that is within the subject matter jurisdiction of the District. At this time, members of the public are invited to address the Board concerning any items on the Agenda, or on any other matters that are not on the Agenda but are within the subject matter jurisdiction of the District. If you discuss a matter that is not listed on the Agenda, state law prohibits the Board from discussing or taking any action on such matter during this meeting. No discussion or action will be taken on any items that are not on the Agenda.

**V. CONSENT CALENDAR**

All matters on the Consent Calendar are considered routine and may all be approved by one motion. Any member of the Board of Trustees or the public may request an item be removed from the Consent Calendar for discussion or separate action. Unless otherwise specified in the request to remove an item from the Consent Calendar, all items shall be considered immediately following action on the remaining items on the Consent Calendar.

**A. Approval of Minutes – Regular Meeting**

*Recommendation:* Staff recommends that the Board approve the minutes of the teleconferenced Regular Board Meeting of February 1, 2022.

**B. Approval of Check Registers – March 2022**

*Recommendation:* Staff recommends that the Board approve check registers #129, #130, #131, #132, #133, #134, #135, #136, #137, #138, #139, #140, #141, #142, #143, and #144.

**C. Review of the Investment Policy for 2022**

*Recommendation:* The Finance & Investment Committee and staff recommend that the Board approve the 2022 Investment Policy.

**VI. MANAGER'S REPORTS**

**A. Interment and Interment Space Sales Reports - January 2022**

**B. Financial Reports – January 2022**

**C. Investment Portfolio Changes – February 2022**

**D. Capital Projects Update**

**VII. GENERAL COUNSEL REPORT**

## VIII. NEW BUSINESS

### A. [Independent Auditor's Report – General Manager Memo](#)

The accounting firm of Eide Bailly submits financial statements and audit report for the fiscal year ending June 30, 2021.

[Eide Bailly – Governance Letter](#)

[Eide Bailly – Generally Accepted Government Auditing Standards Letter](#)

[Eide Bailly – Appropriations Limit Calculation Letter](#)

[Annual Comprehensive Financial Report for Year Ended June 30, 2021](#)

*Recommendation:* Staff recommends that the Board of Trustees review, discuss and provide any comments or feedback on the audit report.

### B. [Flagpole Lighting Purchase](#)

*Recommendation:* Staff recommends that the Board authorize the General Manager to execute the purchase of the lighting and housing units to illuminate the American Flag on the new cemetery development site.

## IX. COMMITTEE REPORTS

### A. **Communications & Public Relations Committee Meeting – Feb. 23, 2022**

1. [2022-23 District Events Calendar & Budget Discussion](#)
2. **New Cemetery Development Public Relations Discussion (Oral Report)**

### B. **Finance & Investment Committee Meeting – Feb. 24, 2022**

1. **Selection of Finance & Investment Committee Chair**

*Recommendation:* The Finance & Investment Committee recommends that the Board approve the selection of Trustee Hatch as Chair of the Finance and Investment Committee.

2. [Mid-Year Budget Review](#)
3. [2022-23 Fiscal Year Budget Preparation Discussion](#)
4. [Assigned Fund Balance – General Fund](#)

*Recommendation:* Staff and the Finance & Investment Committee recommends that the Board designate authority to the General Manager to assign any amount in Unassigned Fund Balance that is greater than the calculated fund balance minimum (50% of operating expenditure budget).

5. [Investment Strategy 2022 Discussion](#)
6. [Endowment Care Study Update Discussion](#)
7. **2021-21 Audit Update and RFP For Future Audit Engagements (Oral Report)**
8. **Finance & Investment Training Opportunities (Oral Report)**

**X. ITEMS FOR FUTURE AGENDAS**

**XI. BOARD COMMENTS**

**XII. ANNOUNCEMENTS**

- A. [CAPC Annual Conference, March 10-12, 2022, Monterey Bay, CA](#)

**XIII. ADJOURNMENT**

The next Regular Meeting of the Board of Trustees will be held on Tuesday, April 5, 2022, at 10:00 a.m., at the District Office, located at El Toro Memorial Park, 25751 Trabuco Road, Lake Forest, California.

**CERTIFICATION**

I, Mary Funk, Secretary of the Orange County Cemetery District, do hereby certify that a copy of the foregoing agenda was posted at El Toro Memorial Park, 25751 Trabuco Road, Lake Forest, California, and on the District's website at least 72 hours prior to the time of this regular meeting.

Date: February 25, 2022



*Mary Funk*

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By: Mary Funk  
Title: Secretary