

**ORANGE COUNTY CEMETERY DISTRICT**  
**Board of Trustees**  
**January 4, 2022**

**MINUTES**

The regular monthly meeting of the Orange County Cemetery District Board of Trustees was called to order via video conference by Vice Chair Kelly Rivers 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 Vice Chair Kelly Rivers.  
Roll Call by Board Secretary, Mary Funk.

<b>PRESENT:</b>	Kelly Rivers, Vice Chair	Second District
	Maribel Marroquin-Waldram	First District
	Noel Hatch	Fifth District
<b>ABSENT:</b>	William E. Nelson, Chair	Third District
	Cynthia Ward	Fourth District
<b>STAFF:</b>	Tim Deutsch, General Manager	
	Brenda Manriquez, Finance and Accounting Manager	
	Mary Funk, Board Secretary	

**PUBLIC COMMENTS - None**

**PRESENTATION OF AWARD**

GM Deutsch virtually presented Maribel Marroquin-Waldram with a plaque commemorating the completion of her first term as Board Chair. GM Deutsch promised he would get the plaque to her as soon as possible. Trustee Hatch and Vice Chair Rivers complimented Trustee Marroquin-Waldram on the excellent job she did as Board Chair during 2021.

**CONSENT CALENDAR**

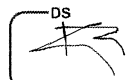
- A. Approval of Minutes – Regular Board Meeting, December 7, 2021.
- B. Approval of the January 2022 Check Registers (Claims) Nos. 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, and 112.

**MOTION:** of Trustee Marroquin-Waldram, seconded by Trustee Hatch and carried by a roll-call vote of 3-0 (Chair Nelson and Trustee Ward absent for the vote), approved the Consent Calendar.

**MANAGER REPORTS**

**A. Interments and Interment Space Sales Reports – November 2021**

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

  
Chair

  
Secretary

O.C.C.D. – Minutes

January 4, 2022

			<u>2021-2022</u>	<u>2020-2021</u>
ANAHEIM	Interments	9 (6 Urn)	37 (29 Urn)	41 (27 Urn)
	Lot Sales	7	28	21
EL TORO	Interments	69 (24 Urn)	370 (125 Urn)	361 (122 Urn)
	Lot Sales	96	563	457
SANTA ANA	Interments	24 (7 Urn)	98 (44 Urn)	147 (48 Urn)
	Lot Sales	2	21	67
TOTAL	Interments	102 (37 Urn)	505 (198 Urn)	549 (197 Urn)
	Lot Sales	105	612	545

GM Deutsch reported that sales are continuing at about the same pace. Anaheim Cemetery sold 7 interment spaces including one casket as a result of a sell back, 2 niches and 4 in-ground cremation plots. They conducted nine interment services with no COVID related deaths.

El Toro Memorial Park had 96 interment space sales in November with 79 of those being for full casket spaces, 10 niches and 7 in-ground cremation plots. Approximately 487 niches remain in the Maureen Rivers Memorial Niche Garden. Year-to-date El Toro has sold 563 spaces which is 106 more than last year's numbers at this time. The Old Section Extension is complete and 217 full casket spaces and 65 cremation spaces were added to the inventory in November. The first interment in the Old Section Extension occurred in December. Cemetery Assistant Kimberly Eazell is working diligently scheduling Saturday appointments and taking appointments throughout the week to meet with families who have been on the waiting list for almost a year to purchase space in this new area. El Toro conducted 69 interments in November, of which three were COVID related.

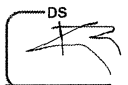
Santa Ana Cemetery sold two interment spaces in November. One was a full-casket space that had been on hold and the other was an in-ground cremation space. Santa Ana Cemetery conducted 24 interments of which 17 were full casket burials and 7 were cremation placements. There were no COVID related interments at Santa Ana Cemetery in November.

Overall the District sold 105 spaces in November which is 67 more than last year at this time. The District conducted 102 interments in November. With 505 interments year-to-date, the District has conducted 44 fewer interments than the previous year. GM Deutsch also pointed out that the income statement testifies that El Toro's sales are providing the bulk of revenues.

#### **B. Financial Reports – November 2021**

Brenda Manriquez reported that for revenues for November are coming in as expected. In December the District received approximately \$800,000 in Secured Property Taxes and another \$75,000 in Redevelopment Taxes. We also received another \$40,000 from CSDA COVID funding which will be addressed in more detail later in the meeting. Revenues from interment space sales continue to exceed expectations, mostly due to the strong pre-need sales.

Expenses for salaries and benefits are trending as they should. Other variances include tree trimming and security costs in the 1400 account which is about \$50,000 more than the previous



Chair



Secretary

year. There is an expected uptick in the 2700 account for Transportation/Travel – Meetings and Conferences as more events are now being held in-person. Fuel costs are also up with the District’s monthly Shell bill coming in about \$1,000 higher than it has been in the past.

For equipment, El Toro has received the new mower and the payment will appear on December’s financial reports. The 4200 account for Buildings and Improvements is continuing to see minor invoices come through from RJM and Fuscoe all in relation to the Gypsum Canyon development.

The Balance Sheet is looking good, with the cash accounts and 3<sup>rd</sup> party accounts staying level. Brenda Manriquez reported that the Pre-Need deposits are approaching \$4 million. The District has just over \$13 million committed for the new cemetery. Unassigned funds currently have about \$2.6 million and we only need to maintain a minimum balance of \$2.3 million, so she anticipates being able to move more funds as committed to new cemetery development.

**C. Investment Portfolio Changes**

GM Deutsch stated that there were only a few investments maturing in December with the Stifel and UBS funds. You will see the rates improving in the Endowment Principal Fund as the District purchases longer term investments to fill the five-year ladder. GM Deutsch also added that a number of investments will be maturing in the next six months as indicated on the report.

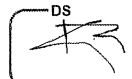
**D. Capital Projects Update**

GM Deutsch said that he had met with LSA and OC Parks about boundary adjustments needed for the Gypsum Canyon property. He also stated that he and Vice Chair Rivers attended the flag unfurling event coordinated with Supervisor Wagner’s office. He stated it was a very successful event and the Veterans did a great job unfurling the flag. Shortly after the event was held Senator Umberg announced that he would amend his legislation to include consideration of the Gypsum Canyon site.

Building improvements have been ongoing at Anaheim Cemetery and Santa Ana Cemetery. The demolition of internal and external walls is complete. New framing and drywall is done and new flooring has been installed. Anaheim is waiting for a new air conditioning unit and motor for the garage door. When work is completed at Anaheim and Santa Ana, some minor improvements to the El Toro Office Building will begin.

**D. CSDA Special District COVID Funding Award**

Brenda Manriquez reported that the District has been keeping track of COVID related expenses since the start of the pandemic, in the hopes of receiving some reimbursement from the state or federal funding. District staff found that the FEMA reimbursement process was too burdensome to pursue. However, through CSDA’s efforts approximately \$100 million was set aside to assist Special Districts with COVID related costs. Brenda Manriquez reported that the reimbursement process for these funds was far simpler than what had been required through FEMA. We have been informed through CSDA that the Orange County Cemetery District will be awarded \$40,155 in reimbursements. This will pay for expenses such as new signage requirements, DocuSign costs that allow District Staff to obtain signatures electronically, cleaning supplies and PPE. Brenda Manriquez stated that she was surprised to see only seven cemetery districts submitted for reimbursement awards. This reimbursement covered expenses through June 30,



Chair



Secretary

O.C.C.D. – Minutes

January 4, 2022

2021. Brenda Manriquez stated that staff will continue to monitor costs into 2022 with the hope that additional reimbursements will be possible.

## **GENERAL COUNSEL REPORT - None**

### **NEW BUSINESS**

#### **A. Flag Pole Purchase Approval**

GM Deutsch said again that the flag unfurling event at Gypsum Canyon was a great success and prompted a groundswell of support for the Veterans Cemetery to be located at this site. This also helps our goal of establishing a public cemetery on the lower parcel. With the success of the event, the next project is to get the flagpole erected and properly illuminated. Because it is not practical at this point to get power to the upper parcel where the Veterans Cemetery will be located, the District will install a 100 foot flagpole on our lower parcel. This will be far easier location for Southern California Edison to provide a temporary meter and power supply. The Geotechnical firm, GMU has also conducted a study which indicates the size of footing that will be needed based on the pole's size and soil conditions.

After looking at several companies, GM Deutsch is recommending that we purchase the pole and two additional 60'x30' flags from the Flagpole Company. They are also able to install the flagpole, but GM Deutsch would first like to explore local contractors to see if there is any company here qualified to properly install the pole, which will require on-site welding of three sections of the pole. GM Deutsch feels it is important to always have back-up flags on hand, so that as a flag weathers, we are able to immediately replace it with a new one. Since the cost of the purchase is \$30,768.40, he requires authorization from the Board in order to proceed.

Trustee Hatch asked if the District is legally required to open this purchase up to a bid process. GM Deutsch said that there were only a handful of companies nationwide that he found who were able to provide a pole like this and flags of this size. He considers this a specialty item, which allows the District to make the purchase without bidding it out.

**MOTION** of Trustee Marroquin-Waldram, seconded by Trustee Hatch, and carried by a vote of 3-0 (Chair Nelson and Trustee Ward absent for the vote), authorized the General Manager to execute the purchase of the flagpole and two additional flags which total \$30,768.40.

### **ITEMS FOR FUTURE AGENDAS – None**

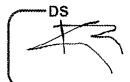
### **BOARD COMMENTS**

#### **A. Groundbreaking/Flag Placement at Gypsum Canyon, Dec. 8, 2021**

Trustee Rivers reported the event was very well attended, although no one she spoke with knew what a public cemetery was. She agreed that it was a great event and very helpful for the District.

#### **B. Wreaths Across America – El Toro and Santa Ana Cemetery, Dec. 18, 2021**

Trustee Rivers stated that she attended the El Toro event and said that this program has really come a long way. The ceremony had good speakers and was very well attended. Trustee Hatch



Chair



Secretary

O.C.C.D. – Minutes

January 4, 2022

also attended and commented that it was one of the nicest events he has attended at Orange County and was particularly touched by the moving invocation. He was also impressed with the diversity of the crowd and pleased to see so many young people in attendance. Trustee Marroquin-Waldram stated that she was unable to attend Santa Ana’s program.

**ANNOUNCEMENTS**

**A. ISDOC Quarterly Meeting, January 27, 2022 at 11:30 a.m. (Virtual Meeting)**

Vice Chair Rivers, Trustee Marroquin-Waldram and General Manager Tim Deutsch will all be attending.

**B. CAPC Local Area Meeting, Feb. 23, 2022, Palos Verde Cemetery Dist., Blythe, CA**

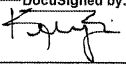
GM Deutsch stated that he will be attending this probably with one other staff member.

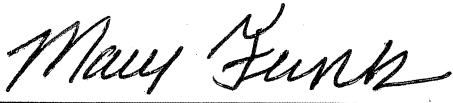
**C. CAPC Annual Conference, March 10-12, 2022 at Monterey Bay, CA**

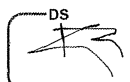
GM Deutsch, Chair Marroquin-Waldram, and Trustee Rivers will all attend the conference.

The next regular meeting will be held on **Tuesday, February 1, 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 10:55 a.m.

DocuSigned by:  
  
9F1D565887734DB...  
Chair

  
Secretary

  
Chair

  
Secretary