

ORANGE COUNTY CEMETERY DISTRICT

Board of Trustees

February 4, 2025

MINUTES

The regular monthly meeting of the Orange County Cemetery District Board of Trustees was called to order by Vice Chair Noel Hatch at 10:05 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 Board Secretary, Mary Funk.

Roll Call by Board Secretary, Mary Funk.

PRESENT: Noel Hatch, Vice Chair Fifth District
Kelly Rivers Second District
Cynthia Ward Fourth District

ABSENT: Maribel Marroquin-Waldram, Chair First District
Vladimir A. Anderson Third District

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

ALSO

PRESENT: Steve Quintanilla, General Counsel (Attended remotely)
Lauryn Stapleton, Senior Manager, Eide Bailly

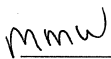
PUBLIC COMMENTS - None

CONSENT CALENDAR

- A. Approval of Minutes – Regular Board Meeting, January 7, 2025
- B. Approval of the January 2025 Check Register (Claims) Nos. 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116 and 117.
- C. Authorization of the March 2025 Check Registers (Claims) Nos. 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150 and 151.
- D. Acceptance of Quarterly Investment Report for period ending December 31, 2024.

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

MANAGER REPORTS


Chair


Secretary

A. Interments and Interment Space Sales Reports – December 2024

The following interment and interment space sales for December 2024 were reviewed.

			<u>2024-2025</u>	<u>2023-2024</u>
ANAHEIM	Interments	6 (5 Urn)	32 (20 Urn)	41 (30 Urn)
	Lot Sales	1	16	15
EL TORO	Interments	72 (26 Urn)	452 (163 Urn)	454 (155 Urn)
	Lot Sales	40	281	523
SANTA ANA	Interments	17 (8 Urn)	107 (62 Urn)	114 (50 Urn)
	Lot Sales	8	43	37
TOTAL	Interments	95 (39 Urn)	591 (245 Urn)	609 (235 Urn)
	Lot Sales	49	340	575

There was no further discussion on the Interments and Interments Space Sales Reports.

B. Financial Reports – December 2024

Vice Chair Hatch asked about the use of overtime. GM Deutsch explained that El Toro Memorial Park is running three interment services every Saturday and also every other Sunday, which requires a lot of overtime. Staff, however, are willing to cover those interments. Brenda Manriquez noted that much of those overtime costs are offset by the weekend fees the district charges for Saturday and Sunday interments. Mary Funk mentioned that now that Santa Ana is actively selling full casket spaces to At-Need families, we may see overtime costs increase at Santa Ana Cemetery as well.

C. Interest Rates – December 2024

Vice Chair Hatch noted that the rates from Stifel seem to be a bit lower when compared to the others. GM Deutsch stated he was planning to discuss that with Sandra Wheeler and was hoping to have her give a presentation at the February or March Finance and Investment Committee Meeting.

D. Investment Portfolio Changes - January 2025

There was some discussion on holding investments to maturity and the rating of investments. GM Deutsch also noted that some investments are being called early.

E. Capital Projects Update

Trustee Hatch asked if any conclusions have been reached in regards to the Gypsum Canyon Cemetery Development. GM Deutsch stated that they continue to work on revising the grading plan to bring costs down. They are also continuing to work with the City of Anaheim on electricity and water utilities. Planning is going well with CalVet and they are happy to see the reductions in the grading plan. The flag continues to require maintenance. GM Deutsch stated they are considering downsizing just slightly from a 30' x 60' to a 30' x 50'. The reduction should not be really noticeable and might help reduce wear on the flags.

mmw
Chair

MF
Secretary

F. Strategic Plan 2024 Update

GM Deutsch briefly went through the Strategic Plan Action Items spreadsheet. He noted that Santa Ana Cemetery has completed its first road closure and is now actively conducting interments in that section. The new niches in the Maureen Rivers Memorial Niche Garden should be installed by the end of February, adding approximately 300 to 400 new niches at El Toro Memorial Park.

Vice Chair asked what the status is of the advisory committee. Mary Funk replied that there were several people at the El Toro open forum who would like to participate. They had several good suggestions, including increasing the amount of full park clean-ups during the year so that decorations are less likely to accumulate. This will go into effect in 2026, since the 2025 calendar had already been posted. Staff are further exploring the use of Shepherd Hooks and alternatives. We hope to schedule a meeting with the advisory group soon to try to finalize a new policy.

GM Deutsch addressed succession planning with a spreadsheet that outlines the current estimated retirement dates for employees planning to separate within the next five, ten, and twenty years. The District currently has one groundskeeper who is planning to leave at the end of June and possibly one other groundskeeper within a year. The El Toro Cemetery Manager is planning to separate within three years. At El Toro, GM Deutsch is considering not having a Cemetery Manager, but perhaps an Administrative Manager who would oversee the office and an Operations Manager overseeing the grounds. GM Deutsch said that he plans to retire within five years based on the Gypsum Canyon Cemetery development completion. GM Deutsch would like to discuss succession planning further at a committee meeting in late February or early March.

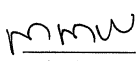
Vice Chair Hatch asked about alternate used for the site that could potentially help to generate revenue for the District. GM Deutsch said that until we get the cemetery project itself in construction, he does not want to confuse matters by bringing in any other potential projects on the site. GM Deutsch did state, however, that a nursery operation would be a great fit on the site.

Trustee Ward thanked GM Deutsch for staying with the District through the project's development.

GM Deutsch also stated that the Board of Trustees Quarterly Meeting with Staff are scheduled for February.

GENERAL COUNSEL REPORT - None**NEW BUSINESS****A. Independent Auditor's Report**

Brenda Manriquez introduced Lauryn Stapleton, Senior Manager with Eide Bailly to present their annual audit findings to the Board. Ms. Stapleton stated that Eide Bailly is giving an unmodified opinion of the District's financial statements, which is the highest form of assurance that can be given. She stated this is also known as a clean opinion. Additionally, there were no negative findings associated with the Gann Limit calculations either. Ms. Stapleton also


Chair


Secretary

reviewed the required communication including the Governance Letter and the Management Letter. She reported that there were no disagreements with management and no uncorrected or corrected misstatements identified as a result of the audit. She also added that there were no deficiencies in internal controls. Eide Bailly did recommend that the District formalize policies for the ongoing maintenance of currently identified leases and subscription-based information technology arrangements to reflect the new GASB's. Brenda Manriquez noted that when anything out of the ordinary occurs, it is her practice to call our auditors to confirm that the District is operating correctly. Brenda Manriquez stated that she has been very pleased working with the staff at Eide Bailly.

GM Deutsch said that the auditing firm will provide bound copies of the audit for all of the Trustees.

Brenda Manriquez then provided a PowerPoint presentation summarizing the financial statements which included discussion on the District's net position, revenues and expenses, and a chart showing the ten-year history of the District Interment Space Sales and Interment Services.

Brenda Manriquez stated that the District is currently in the third year of a five-year agreement with Eide Bailly. Every five years we go out to bid for auditing services. If Eide Bailly is the firm selected, a new partner from their firm would handle our audit, so there is a fresh set of eyes on the review. The law does not require us to change firms.

The Board thanked Ms. Stapleton for all their work on our audit and credited Brenda Manriquez for her exceptional work.

ITEMS FOR FUTURE AGENDAS - None

The Board adjourned to Closed Session at 11:00 a.m.

CLOSED SESSION

A. Conference with Labor Negotiators pursuant to Government Code Section 54957.6(a):

District designated representative: General Counsel Steven B. Quintanilla.

Employee Organization: Groundskeeping Unit (Service Employees International Union Local 721 CTW-CLC).

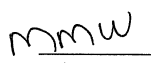
B. Conference with Legal Counsel – Existing Litigation

Pursuant to Government Code Section 54956.9(d)(1)

Name of case: Build the Great Park Veterans Cemetery, Dr. Harvey H. Liss and Cyrus Pourhassanian vs. City of Anaheim, Anaheim City Council

Case No. 30-2024-0 142 0506-CU-WM-CX C

The Board reconvened from Closed Session at 11:26 a.m. Counsel Quintanilla stated that no reportable action took place.


Chair


Secretary

BOARD COMMENTS

A. ISDOC Quarterly Meeting, January 29, 2025, Fountain Valley

GM Deutsch stated that no one attended this meeting.

ANNOUNCEMENTS

The Annual Staff Appreciation Luncheon will be held on February 6, 2025 at 12:00 p.m. at El Toro Memorial Park in the Maureen Rivers Memorial Niche Garden.

The California Association of Public Cemeteries will hold its Annual Conference in Seaside, CA on March 13-15, 2024. Chair Marroquin-Waldram, Trustee Rivers, and Assistant General Manager Mary Funk are registered to attend.

The next regular meeting will be held on **Tuesday, March 4, 2025**, 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 11:28 a.m.



CHAIR



BOARD SECRETARY



Chair



Secretary