

ORANGE COUNTY CEMETERY DISTRICT  
Board of Trustees  
January 7, 2025

MINUTES

The regular monthly meeting of the Orange County Cemetery District Board of Trustees was called to order by Chair Maribel Marroquin-Waldram at 10:03 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 Rivers.  
Roll Call by Board Secretary, Mary Funk.

PRESENT:   Maribel Marroquin-Waldram, Chair       First District  
              Noel Hatch, Vice Chair               Fifth District  
              Kelly Rivers                            Second District  
              Cynthia Ward                         Fourth District (Attended Remotely)

ABSENT:    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)

Trustee Ward was ill and requested to attend remotely. Chair Marroquin-Waldram, Vice Chair Hatch and Trustee Rivers agreed to this. Trustee Ward joined the meeting remotely at this time.

**PUBLIC COMMENTS**

Preston Johnson, a private AI developer informed the board about a concept he is exploring called “conversational tombstones.” A person could provide background information on themselves and a voice sample. The AI product would then allow visitors to the gravesite to hold a conversation with the replicated deceased individual based on the data that had been provided by the individual prior to death. GM Deutsch provided Mr. Preston with his contact information. Trustee Ward suggested to Mr. Johnson that he contact funeral homes or mortuaries to better determine the interest in such a product. GM Deutsch said we would also need to investigate the legalities of the product. Chair Marroquin Waldram also suggested that once he is further along in the process and has more of these questions answered, he might come back to the Board with a more complete presentation. The Trustees thanked Mr. Johnson for his attendance at the Board Meeting.

**CONSENT CALENDAR**

A.     Approval of Minutes – Adjourned Regular Board Meeting, December 10, 2024

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Chair

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Secretary

- B. Approval of the December 2024 Check Register (Claims) Nos. 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99 and 100.
- C. Authorization of the February 2025 Check Registers (Claims) Nos. 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133 and 134.

**MOTION:** of Trustee Hatch, seconded by Trustee Rivers and carried by a roll call vote of 4-0 (Trustee Anderson absent for the vote), approved the Consent Calendar.

**MANAGER REPORTS**

**A. Interments and Interment Space Sales Reports – November 2024**

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

			<u>2024-2025</u>	<u>2023-2024</u>
ANAHEIM	Interments	4 (1 Urn)	26 (15 Urn)	35 (26 Urn)
	Lot Sales	1	15	13
EL TORO	Interments	62 (20 Urn)	380 (137 Urn)	369 (122 Urn)
	Lot Sales	33	241	472
SANTA ANA	Interments	17 (10 Urn)	90 (54 Urn)	98 (44 Urn)
	Lot Sales	7	35	34
TOTAL	Interments	83 (31 Urn)	496 (206 Urn)	502 (192 Urn)
	Lot Sales	41	291	519

GM Deutsch stated that the main focus on these reports now is the space availability. El Toro Memorial Park now has about 453 casket spaces remaining and there are approximately 83 niches still available in the Maren Rivers Memorial Niche Garden.

District-wide, staff conducted 83 interments in November including 52 casket burials, 13 niche placements, 17 in-ground cremation burials, and one interment in the Rose Garden. The District is seeing an increase in the amount of cremation interments and are now at a 41.5% cremation rate.

GM Deutsch said that he and the Cemetery Managers are carefully walking all the lawns to confirm all available spaces. Last month Cemetery Manager Bud Bales was able to add an additional 5 new casket spaces and 2 cremation spaces in the Centennial lawn. Santa Ana Cemetery will start using the 42 casket spaces it was holding in reserves for emergencies.

**B. Financial Reports – November 2024**

Brenda Manriquez stated that the financials are mirroring the interment space sales and activity reports. The budget to actual has an increasing negative variance each month, as expected with the declining availability of interment spaces. The District is ahead on interment service revenue and interest is also helping to offset expenses somewhat. In December, the District received

about \$700,000 to \$800,000 in property tax revenue as well as an additional \$90,000 in Redevelopment Taxes, which is helping significantly.

For expenses, the negative variance for the 1910 Account for legal services is mostly due to litigation expenses for the Gypsum Canyon site. Brenda Manriquez also reported that the District received invoices for the two new pieces of equipment including the new gator for El Toro Memorial Park and the mower for Santa Ana Cemetery. The expenses in the 4200 account are primarily for the new cemetery, with some for the KMI deposit for the new niches in the Maureen Rivers Memorial Niche Garden.

There were no changes of note on the Balance Sheet. Brenda Manriquez reported that everything for the audit has been sent in and she expects the final audit to be presented to the Board at the February Board Meeting.

### **C. Investment Portfolio Changes - December 2024**

GM Deutsch said the Investment Portfolio report provides a snapshot of the District's investment activity in December. Trustee Hatch asked if Stifel has given any indication on where rates are headed. Brenda Manriquez stated that the Fed's just cut a ¼% off interest rates and she does not expect any additional changes for the rest of this fiscal year. GM Deutsch stated he thinks rates will stay in the mid 4's, adding that the District is trying to stay as short as possible for liquidity for the new development. We are also trying to build the ladder back up in our Endowment Principal investments. Our construction loan rate is 4.13%, which is well below current rates that are in the 6% range.

GM Deutsch noted that most of the investments the District is purchasing now are hovering around 4.5%. The report also shows the investments that are coming due in all funds over the next 6 months, as well as a comparison of the pooled rates. California Class is still outperforming the others, but the margin has shrunk substantially.

With all of the change in the Board of Supervisors since Andrew Do's departure, the Board has limited the fiduciary authority of the Orange County Treasurer, Shari Freidenrich. The District should not see any significant changes, but the County may lose some investment opportunities, since the Treasurer will not be able to act in as timely a manner as before. GM Deutsch noted that this is unfortunate, since Shari Freidenrich has been doing a great job. GM Deutsch also added that at some point in the future, Shari Freidenrich would like to visit the District and make a presentation to our Board. GM Deutsch said he would also be working on drafting a letter to Chair Wagner endorsing Ms. Freidenrich's excellent performance as the OC Treasurer-Tax Collector.

### **D. Capital Projects Update**

GM Deutsch reported that he met with the Development Team twice in December on the 5<sup>th</sup> and 19<sup>th</sup>. They discussed the next steps on the project, the ongoing litigation, and discussions with CalVet. GM Deutsch said they are also continuing to work on the grading plans, making them more affordable for both developments. GM Deutsch said he met with Matt Miller, the County Real Estate Director on December 16<sup>th</sup>, to discuss the litigation and potential for shared funding on the litigation costs.

For existing cemetery projects, the Anaheim well repair is on hold until the Anaheim Public Utility schedules the protection of the electrical lines that are located within ten feet of the hatch where the pump and shaft will need to be pulled out. Fain Drilling did work with Anaheim Public Utility to connect to the fire hydrant line, so the cemetery still has the ability to use its irrigation system.

Santa Ana Cemetery is working on the layout for the first road closure and is finishing pinning those lots. Santa Ana Cemetery hopes to be selling spaces sometime between the 18<sup>th</sup> and 20<sup>th</sup>. With those spaces now coming on line, they are also looking at using some of the emergency spaces near the office that have been held in reserve. GM Deutsch said we will be advising local mortuaries and funeral homes of the progress at Santa Ana Cemetery.

Trustee Hatch asked if GM Deutsch thought these new spaces would be desirable to families. GM Deutsch said they definitely would, but Santa Ana will still only be selling to At-Need families and he anticipates sales of approximately 15 to 20 spaces per month.

#### **GENERAL COUNSEL REPORT - None**

#### **NEW BUSINESS – None**

#### **ITEMS FOR FUTURE AGENDAS - None**

#### **BOARD COMMENTS**

##### **A. Veterans Day Program, Nov. 11, 2024, El Toro Memorial Park**

Trustee Rivers said she attended the Veterans Day program and thought it was excellent.

##### **B. Wreaths Across America, Dec. 14, 2024, El Toro Memorial Park and Santa Ana Cemetery, 9:00 a.m.**

Trustee Hatch attended the Wreaths Across America Program at El Toro Memorial Park.

#### **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 ISDOC Quarterly Meeting will be held on January 29, 2025 at 11:30 a.m. in Fountain Valley. If any Trustees want to attend they should let Board Secretary Mary Funk know, so they can be registered.

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

The Board adjourned to Closed Session at 10:49 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 11:20 a.m. Counsel Quintanilla stated that no reportable action took place.

The next regular meeting will be held on **Tuesday, February 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 11:20 a.m.

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CHAIR

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BOARD SECRETARY