

ORANGE COUNTY CEMETERY DISTRICT
Board of Trustees
May 19, 2026

MINUTES

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

PRESENT: Noel Hatch, Chair Fifth District
Raymond Schnell, Vice Chair Third District
Kelly Rivers First District

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

ALSO ATTENDING: Dave Kendig, General Counsel, Woodruff & Smart

PUBLIC COMMENTS – None

GM Deutsch gave a brief update on the status of the vacant Trustee positions. He stated that District 2 has two potential candidates and they are working on getting an appointment approved in June. District 4 currently has no candidates being considered. GM Deutsch thanked the Trustees for their commitment to the District, especially during this period when all three Trustees are required to reach a quorum.

CONSENT CALENDAR

- A. Approval of Minutes – Regular Board Meeting, April 7, 2026
- B. Approval of the April 2026 Check Register (Claims) Nos. 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169 and 170.
- C. Authorization of the June 2026 Check Register (Claims) Nos. 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203 and 204.
- D. Acceptance of the Quarterly Investment Report for period Ending March 31, 2026.

MOTION: of Vice Chair Schnell, seconded by Trustee Rivers and carried by a vote of 3-0, approved the Consent Calendar.


Chair


Secretary

MANAGER REPORTS

A. Interments and Interment Space Sales Reports – March 2026

The following interment and interment space sales for March 2026 were reviewed.

			<u>2025-2026</u>	<u>2024-2025</u>
ANAHEIM	Interments	10 (9 Urn)	65 (43 Urn)	51 (34 Urn)
	Lot Sales	8	31	27
EL TORO	Interments	69 (28 Urn)	597 (236 Urn)	661 (242 Urn)
	Lot Sales	48	381	408
SANTA ANA	Interments	35 (10 Urn)	257 (72 Urn)	201 (85 Urn)
	Lot Sales	31	188	104
TOTAL	Interments	114 (47 Urn)	919 (351 Urn)	913 (361 Urn)
	Lot Sales	87	600	539

GM Deutsch reported that Anaheim Cemetery had 8 niche sales in April and conducted ten interment services. Anaheim is running slightly ahead for both interments and space sales when compared to the previous year.

El Toro Memorial Park sold 48 interment spaces of which 29 were full casket and one was an infant space. El Toro has approximately 235 remaining casket spaces which should last through February 2027 assuming the rate of sale stays the same and we do not add any additional spaces. However, GM Deutsch said that he and Cemetery Manager Bud Bales are continuing to examine the grounds to locate any possible areas that could generate new interment spaces. He currently believes we could add an additional 60 to 70 spaces which would push the February 2027 date out two to three months.

Santa Ana Cemetery sold 31 interment spaces of which 23 were casket sales. GM Deutsch was disappointed to learn that preliminary investigations seem to indicate that the road bordering St. John’s Lutheran Cemetery belongs to the cemetery and not to the District. He had been hoping to convert that to new interment spaces. He will ask legal counsel to conduct a Title Record search to confirm and also explore any easements that may exist at the front of the cemetery which may also present opportunities to create new interment spaces. GM Deutsch stated that the current available inventory at Santa Ana should hold out through July 2028.

District-wide, there were 114 interment services in April and 87 interment space sales. If you look year-to-date, the District is actually ahead for both interment space sales and interment services when compared to the previous fiscal year.

GM Deutsch stated that staff expects to open the new cemetery sometime in 2028. Chair Hatch asked if there will be a chasm the District has to fill between when the existing cemeteries run out of space and when the new cemetery will open. GM Deutsch said that this is likely. Brenda Manriquez stated that the District has about \$26 million that can be available in a day with the


Chair


Secretary

funds we have in CalTrust, CA Class, and the County of Orange Investment Pool. In addition, the District has about \$11.5 million in the Endowment Income Fund. However, those funds can only be used for operational expenses and cannot be used for Capital Improvement Projects.

GM Deutsch also stated that before we can access the funds from the construction loan, the District must first spend \$10 million of its own funds on the project.

GM Deutsch said that next year is the first time the District will have a balanced budget, meaning that the District is expected to break even with revenues just meeting expenses.

Vice Chair Schnell asked if we will be pre-selling at Gypsum Canyon, prior to the new cemetery actually being operational. GM Deutsch stated that this is not an uncommon practice in the cemetery industry. However, we would need to work closely with legal counsel. If a family purchases a space before the cemetery is operational, they will have to acknowledge that no space will be available for use until the cemetery is actually developed. Should a death occur prior to that time, there would have to be legal process as to how those situations should be handled. The District currently has about 420 residents on a wait list who have expressed a desire to purchase space at Gypsum Canyon Memorial Park.

B. Financial Reports – March 2026

Brenda Manriquez stated that through March the financial reports are trending normally. Brenda Manriquez reported that in April the District received about \$1 million in property tax revenue. The dip in interment space sales revenue is being offset by interest, property tax revenue, and interment service revenue. She reported that the District will have to use the Economic Uncertainty Fund, due to increases from the newly approved MOU, but the Economic Uncertainty Fund should be able to cover the overages in full. Brenda Manriquez stated that the District is continuing to sell pre-need services and the Pre-Need Fund is continuing to grow and earn interest. The District could also potentially borrow against that pre-need fund.

The Board asked if we had received any updates on interest rates from either Stifel or UBS. GM Deutsch said that we have not had any updates recently, but likely we will in the fall, hopefully when the Board has filled its two vacancies. Brenda Manriquez stated that the new Federal Reserve Chair will likely act to lower rates.

The Balance Sheet is looking good with nothing out of the ordinary to report.

C. Interest Rates – March 2026

GM Deutsch said interest rates were relatively flat. The higher rates you see listed for the Stifel funds will be dropping down shortly.

D. Investment Portfolio Changes - April 2026

GM Deutsch stated there was very little investment activity to report on in April. As investments mature in the Endowment Income Fund, the District will be keeping terms short, not exceeding 24 months for liquidity, since we could potentially use those monies for operational expenses as the cemetery inventory continues to diminish.


Chair


Secretary

E. Capital Projects Update

GM Deutsch stated that he is continuing to meet every two weeks with Anaheim Public Works and Anaheim Public Utilities. GM Deutsch said the District expects to get reimbursed for 50% of the electrical and water costs. GM Deutsch will check to see if the City requires the Board to take additional action to approve the \$1 million down payment or if the last Board’s approval of the project at the April 7th meeting is sufficient. Brenda Manriquez stated that she believes the County will be fine with just the original approval that the Board gave in April. GM Deutsch said that, ideally, the \$1million payment would have \$500,000 coming from the District’s account and the other \$500,000 coming from County money. GM Deutsch said they are waiting for the Budget Trailer Bill to pass for authorization to spend funds in this fiscal year.

GM Deutsch said that Assemblymember Sharon Quirk-Silva’s staff is working on Prop 1 funding to help with the construction cost for the roads and bridge leading into both cemetery sites. They are also exploring Prop 50 funds to help pay for the heli-hydrant. GM Deutsch discussed possible locations for a new heli-hydrant. GM Deutsch said that CalVet is more engaged with us now than they have ever been. He also clarified that it is the US Department of General Services that actually does the cemetery development. Then CalVet comes in and operates the cemetery.

NEW BUSINESS

A. Board Policy Manual Review

GM Deutsch explained that throughout 2026 staff and Legal Counsel will be reviewing Board Policies and bringing them to the Board with any recommended changes. For this agenda item, Counsel Kendig reviewed all of the policies in Articles 150, 160 and one policy in Article 170.

Counsel Kendig said that the Sexual Harassment Prevention policy had the most changes. The policy was basically replaced with a new policy that covers all forms of discrimination to make it current with State and Federal Law.

All of the other policies just had minor revisions.

Under the Article 160 General Use Restrictions Policy, Vice Chair Schnell asked to include language banning all weapons and firearms on cemetery property.

MOTION: of Vice Chair Schnell, seconded by Trustee Rivers and carried by a vote of 3-0, adopted Orange County Cemetery District Resolution 2026-03, approving the amendments and redlined changes to the various policies for Articles 150, 160 and 170, with the inclusion of a prohibition of weapon and firearms in the Article 160 General Use Restrictions Policy.

ITEMS FOR FUTURE AGENDAS - None

BOARD COMMENTS


Chair


Secretary

Vice Chair Schnell stated that he does not need to have a physical copy of the agenda and is fine with the electronic version. Counsel Kendig stated that he does not need a paper copy of the agenda either.

A. ISDOC Quarterly Meeting, Fountain Valley, April 30th, 11:30 a.m.

Trustee Rivers stated that she attended this meeting. The main presentation was about cyber security and ensuring that the election and voting process is secure. She said the presentation was very interesting.

B. SDLF Leadership Academy, May 11-14th, San Diego

Trustee Schnell attended and stated that since he was on the first-time attendee track, the content was pretty basic. He did come away feeling very proud of the District and glad that he is a part of such a well run organization. He also noted that he had to miss the last session, but is planning to make that up in live webinar in September. Overall, he said the academy was time well spent.

ANNOUNCEMENTS

A. Memorial Day Program, Santa Ana Cemetery, May 25th at 10:00 a.m.

B. Memorial Day Program, Anaheim Cemetery and El Toro Memorial Park, May 25th at 11:00 a.m.

Trustee Rivers also stated that she would be attending a CAPC Planning Meeting in San Luis Obispo on June 7th and 8th.

GM Deutsch said that he would also be attending the CSDA General Manager’s Summit on June 28th-30th in Newport Beach.

The next regular meeting will be held on **Tuesday, June 2, 2026** CA 92630.

There being no further business, the meeting was adjourned at 11:36 a.m.



CHAIR



BOARD SECRETARY



Chair



Secretary