

ORANGE COUNTY CEMETERY DISTRICT
Board of Trustees
April 7, 2026

MINUTES

The monthly meeting of the Orange County Cemetery District Board of Trustees was called to order by Chair Noel Hatch at 10:02 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 Larry Ryan, RJM Design Group
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
Bud Bales, Cemetery Manager
Julio Amarillas, Cemetery Manager

ALSO ATTENDING: Dave Kendig, General Counsel, Woodruff & Smart
Larry Ryan, RJM Design Group

PUBLIC COMMENTS – None

TRUSTEE STATUS UPDATE

GM Deutsch explained that the Board is now down to three Trustees. Due to the redistricting that occurred, two Trustees now reside in different Districts from where they were originally appointed. Trustee Rivers whose residence used to be in District Two, now resides in District One. Maribel Marroquin-Waldram, whose residence used to be in District One, now resides in District Two. Supervisor Nguyen successfully appointed Kelly Rivers for District One. Because Kelly Rivers is now the District One appointee, this removes Trustee Marroquin-Waldram from her District One appointment. The District is hopeful that once District Two receives the Letter of Resignation from Kelly Rivers from District Two, that Supervisor Sarmiento will consider Trustee Marroquin-Waldram for this appointment.

According to our bylaws a Trustee need only reside within Orange County and could potentially be appointed by any Supervisor from any District. Therefore, it is also possible that Supervisor Chaffee could decide to appoint Trustee Marroquin-Waldram for the vacancy that has existed from District Four since Trustee Ward retired in November 2025.

Counsel Kendig confirmed that even though the Board now has only three Trustees, we must still operate as a 5-Trustee Board when considering a quorum. Therefore, three Trustees are still required to be physically present at every Board Meeting in order to conduct any business. GM


Chair


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Deutsch said that the Supervisors are aware that we are in urgent need of filling our Board and that it would be the District’s desire to see Trustee Marroquin-Waldram reappointed, particularly because the District is in the midst of the very visible Gypsum Canyon Cemetery Development and maintaining a cohesive Board at this time would be extremely helpful. Now we must wait to see how the Board of Supervisors responds to this need.

CONSENT CALENDAR

- A. Approval of Minutes – Regular Board Meeting, March 3, 2026
- B. Approval of the March 2026 Check Register (Claims) Nos. 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152 and 153.
- C. Authorization of the May 2026 Check Register (Claims) Nos. 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186 and 187.

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

MANAGER REPORTS

A. Interments and Interment Space Sales Reports – February 2026

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

			<u>2025-2026</u>	<u>2024-2025</u>
ANAHEIM	Interments	10 (6 Urn)	55 (34 Urn)	44 (31 Urn)
	Lot Sales	5	23	23
EL TORO	Interments	57 (17 Urn)	528 (208 Urn)	585 (214 Urn)
	Lot Sales	42	333	365
SANTA ANA	Interments	34 (8 Urn)	222 (62 Urn)	165 (78 Urn)
	Lot Sales	29	157	81
TOTAL	Interments	101 (31 Urn)	805 (304 Urn)	794 (323 Urn)
	Lot Sales	76	513	469

GM Deutsch reported that the most important numbers now in this report are the remaining full casket interment spaces. This number will continue to be a moving target as staff review each section and look for any discrepancies or potential for the creation of new interment spaces.

Anaheim Cemetery is even for sales year-to-date and just slightly ahead in the number of interment services.

El Toro is still producing the bulk of the revenue with 57 interments performed in February including 40 full casket interments and 17 cremation services. As the inventory continues to


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dwindle the gap between the current year's activity compared to the previous year's activity will continue to widen.

With the increased availability of spaces at Santa Ana Cemetery, their numbers are eclipsing the previous year. We are anticipating that both Santa Ana Cemetery and El Toro Memorial Park will be able to add additional full casket spaces in the coming months and the available number of spaces will continue to fluctuate with these changes.

B. Financial Reports – February 2026

Brenda Manriquez stated that the financial reports are trending normally for February. There were just a couple of expenses that were out of the ordinary. The 2700 Account was higher because the CAPC Conference was held locally and we sent nine people where normally we would send one or two people. Brenda Manriquez reported that the District is under budget for Legal and Professional Services, but anticipates that will catch up quickly now that legal counsel is on board. Utilities are also lower than anticipated because of all the rain we have had.

For revenues, the District received another \$200,000 in property tax in March. Interest yields are down slightly, but holding with no drastic drops. She also reported that merchant fees are up slightly, but that is because there has been a corresponding increase in credit card transactions. Vice Chair Schnell asked if that was pass through. GM Deutsch said that the fee is not directly passed on to families, but when we set our fees on the master fee schedule we do take that into consideration, so we do recoup some of those charges. Brenda Manriquez estimated that the current rate is about 1.9%. We have the option to pass that charge on directly to families, but we have never done that in the past.

Vice Chair Schnell asked about the overtime percentage. GM Deutsch said that overtime is related to the number of interment services that are occurring. When there is a full interment calendar, in order to keep up with maintenance that work often has to get pushed to overtime.

Vice Chair Schnell also noted at the CAPC conference he had learned about a special grass seed that requires less watering and wondered if that was something the District should look into as a potential cost savings opportunity. Brenda Manriquez stated that the District budgets about \$230,000 annually for utilities which includes water and electrical for all three locations. The only year the District has come close to exceeding the budget was last year, that was primarily due to the Anaheim Cemetery well being down and having to contract with Anaheim Public Utilities for water during that period.

Brenda Manriquez also noted that the March construction loan payment was made, so the Board will see that coming through in the next report.

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

Brenda Manriquez also passed out a sample of an Income Statement that she will be generating at the end of each fiscal year that includes figures for the operating expenditures per acre and the net operating ratio for each cemetery.


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C. Investment Portfolio Changes - March 2025

GM Deutsch explained that this report shows all the investments that were redeemed and purchased during the month of March. It also shows what investments are coming due in the next six months. Chair Hatch noted that it looks like interest rates for all the pooled funds are staying in the 3% range. GM Deutsch said that was correct. It looks good on our books when older investments that were 1% to 2% are maturing and being replaced with investments that have much better yields.

D. Capital Projects Update

GM Deutsch stated that Larry Ryan will be providing an update on Gypsum Canyon next so he won't touch on that, but noted that he is continuing to work with the City of Anaheim Fire Department and the Anaheim Police Department who are utilizing the property for training purposes.

On March 11th he and Larry Ryan and James Campbell met with Supervisor Nguyen's office and updated her on the project.

On March 16th he met with Mat Miller, James Campbell, Nick Berardino and Amy Jenkins to discuss language for a Budget Trailer Bill to authorize the use of State funds for Gypsum Canyon.

GM Deutsch said that the down payment is required for the electrical and water extension that is being coordinated through Anaheim Public Utilities. He expects the construction agreement for the electrical portion will be issued in June.

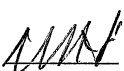
GM Deutsch also reported that staff replaced the flag at Gypsum Canyon on March 25th. They also cleaned the lights and spread mulch under the Oak trees at the site of the Eagle Scout project. GM Deutsch said they will be discussing holding some kind of a ceremony to recognize the hard work of the Boy Scouts who completed the project.

E. RJM Gypsum Canyon Update (Oral Report)

GM Deutsch introduced Larry Ryan with RJM who provided a PowerPoint presentation to the Board on Gypsum Canyon. The presentation depicted the progress that has been made since the original Anaheim approved plan from 2024 and how it has changed over time with conceptual images to show the Board what the design team is working toward.

Mr. Ryan said that it is a delicate balance to satisfy the aesthetic desires of visitors with the need to preserve as much interment space as possible. The design team will need to be very judicious with the placement of trees and landscape elements so that it provides a beautiful and peaceful park-like setting while also maintaining the maximum use for interments. GM Deutsch commented that it is always easy to add a tree, but once a tree is a part of the landscape it becomes very problematic to remove. Families tend to feel ownership over trees near a loved one's interment space.

In terms of the Orange County Cemetery District Project Timeline, Mr. Ryan stated that we are still on track to commence cemetery grading by June 2027. But the design team is still refining the grading plan and last minute changes are still being considered. For instance, CalVet has


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requested a access road for utility vehicles so they don't have to drive equipment up the main road of the Veterans cemetery. Once we get a ribbon tied around all these costs, then we will be able to focus on the cost sharing agreements.

GM Deutsch and Larry Ryan stated that the State has approximately \$36 million set aside for the Veterans Cemetery. The County has \$20 million set aside. There is also \$10 million in Federal Grant Funding that is available for the Veterans cemetery. The Orange County Cemetery District has about \$50 to \$55 million available for the public cemetery development.

Tim Deutsch said our goal is to open up the new Public Cemetery by late 2028. The first phase will be about 20 to 30 acres. The first phase will include an administration building and a maintenance building that will be large enough to house the equipment and vaults suitable for 20 to 30 acres with room to expand as the cemetery grows.

For the First Responders and Allied Veterans sections, we will cover the costs to develop the interment spaces, niches, and the infrastructure such as the roads. However, the First Responders and community groups for the Allied Veterans will have to do their own fundraising to support the special features and monumentation of each area.

Larry Ryan explained that CalVet was not supportive about having a heli-hydrant on their site. The design team has located a couple of other optional sites that are at a good elevation and actually sit on OC Parks land. Mr. Ryan indicated that OC Parks is willing to consider this.


Mr. Ryan then briefly discussed the aesthetics of the main gate and fencing around the development. Chair Hatch asked if he foresaw any problems that could stop the project from moving forward. Mr. Ryan replied that the train has left the station and it will not be slowing down.


NEW BUSINESS

A. Gypsum Canyon Cemetery Development – AT&T Aerial to Underground Conversion Agreement and Payment Authorization

GM Deutsch explained that the District has been working with AT&T since 2023. Southern California Edison has four poles at Gypsum Canyon that will eventually all be removed and all the lines will be relocated underground. AT&T has been using two of those poles for their low voltage telecommunication lines which hang about a third of the way down those poles. The first step in undergrounding everything is to first relocate AT&T's low voltage lines. AT&T representative, Mike Ballard, will lead this as a design-build project. They will do all the work and all the coordination of the project. They are ready to proceed with this project ahead of the Anaheim Public Utilities work to bring in electrical and water. AT&T just needs us to sign the contract and remit payment.

GM Deutsch stated that he and Brenda Manriquez are keeping track of all costs that could potentially be shared expenses with CalVet and this work will be included in the future cost sharing agreements. Larry Ryan stated that it is a simple process and should be completed quickly.


Chair


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Vice Chair Schnell suggested that we include in the contract a 5% contingency. That way if there are any minor change orders, GM Deutsch will have the authority to approve those changes without having to bring it back to Board, which would likely cause additional delays.

MOTION: of Vice Chair Schnell, seconded by Trustee Rivers, and carried by a vote of 3-0, authorized the General Manager to execute the Aerial to Underground Conversion Agreement and payment in the amount of \$153,422.22 from the Assigned Fund Balance, and authorized the General Manager to execute the requisite contract with a contingency of 5% of the contract or \$7,671.00 and approve any change orders up to that amount.

Mr. Larry Ryan left the meeting at 11:45 a.m.

B. Periodic Review of Board Policies

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 100, 110 and 120.

For the Governance Policy, he stated that much of the policy reiterated State law, so he removed those sections and replaced it with language that says to refer to State law. That way the policy will not have to be updated every time State law changes.

On the Conflict of Interest Code policy he included new language showing that the General Manager and Trustees must now file their 700 forms electronically through the FPPC website, rather than through the County’s website. He also provided an updated copy of the regulations pertaining to the Provisions of Conflict of Interest Codes that is referenced in the policy.

For the Civility and Decorum at Public Meetings Policy, Counsel Kendig stated that the Brown Act is quite lenient about behavior that is tolerated during a public meeting. He made revisions to the District’s policy to more accurately reflect the Brown Act and the First Amendment. He reiterated that under the Brown Act, the public is allowed to take photographs and record video of proceedings as long as they are not using extra lighting.

For the Board Committee and Subcommittee Policy he stated that he had not seen Committees of the Whole before. GM Deutsch explained the history behind why the Board opted to make some Committees a Committee of the Whole. GM Deutsch recommended that once the District gets back to having a full Board of five Trustees, we will want to revisit our committees and determine if any of them can be changed to Standing Committees that include only two Trustees.

Chair Hatch asked for clarification on whether Trustees should be considered employees or if they should be treated as independent contractors. He stated that for the Fire Authority he is considered an employee, but here at the District he is considered an independent contractor. Brenda Manriquez said that the County of Orange Board of Supervisors changed the way Trustees were treated and for a short time our Trustees were moved in to the County Payroll system and the corresponding deductions were being withheld for taxes and medicare. However, at the time Trustee Nelson did some significant research on the topic and determined that we


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could treat our Trustees as independent contractors. That is what we have done ever since. When we have a full board back in place, this is something we should discuss again.

Counsel Kendig stated that only minor changes were made to the Public Records Act Guide and the Records Retention Policy and Schedule. No additional changes were recommended for the Legislative Action Policy and the Board Meetings & Special Gatherings Refreshments Policy.

For the Expense Reimbursement and Compensation Policy, he noted that the \$100 payment per Board Meeting has not been updated in many years. GM Deutsch thought that this amount was based on what Water Districts were paying. He said he will research to see what other Districts are paying and if our rate of compensation is comparable. Counsel Kendig stated that he will check the Water District codes to see if this rate is something the Board can act to update.

Chair Hatch pointed out a typo in the Governance Code under Closed Session, which will be changed to read, “Closed sessions may be conducted by the Board in the context of a Board meeting, subject to the specific requirements and limitations of the Ralph M. Brown Act.”

MOTION: of Vice Chair Schnell, seconded by Trustee Rivers and carried by a vote of 3-0, adopted Orange County Cemetery District Resolution 2026-02, approving the amendments and redlined changes to the various policies for Articles 100, 110 and 120.

C. Appointment Process for OCLAFCO Regular Special District Member Seat

GM Deutsch informed the Board that OCLAFCO notified the District about the appointment process for a Regular Special District Member seat. None of the Trustees had any nominations to put forward for this seat. The Trustees also agreed that Chair Hatch should be listed as the Regular Voting Member and Vice Chair Schnell should be listed as the Alternate Voting Member.

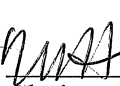
MOTION: of Vice Chair Schnell, seconded by Trustee Rivers and carried by a vote of 3-0, authorized Chair Hatch as the Regular Voting Member and Vice Chair Schnell as the Alternate Voting Member for the Orange County Cemetery District and authorized staff to submit the Declaration of Qualification to Vote to OCLAFCO by the April 13, 2026 deadline.


ITEMS FOR FUTURE AGENDAS - None

BOARD COMMENTS

A. California Association of Public Cemeteries, Annual Conference, Garden Grove, March 19-21, 2026

Chair Hatch stated that he felt the audience participation was very good. He enjoyed GM Deutsch’s presentation that ended the conference and thought the video segment was very good. It was wonderful to be able to see GM Deutsch receive his award at the Friday night dinner.


Chair


Secretary

Vice Chair Schnell attended the conference and stated that GM Deutsch did a great job. He was very proud to see all that we were doing at the conference. He said this group is run very well and attending the conference was time well spent. He stated that GM Deutsch did an excellent job on his presentation on special programs at the cemetery and how to generate extra revenues and stimulate community engagement. He congratulated Tim on receiving the Cemeterian of the Year Award.

Trustee Rivers stated that she also attended the conference and was elected as President of the CAPC. She was very excited to be able to present Tim with his award and hoped that it stayed a secret. GM Deutsch confessed that he did figure it out a day or two ahead.

Cemetery Manager Julio Amarillas stated that he has been to several CAPC events, but seeing GM Deutsch get that award made this conference very special. He also praised GM Deutsch for doing such a phenomenal job as the host District, adding that we set the bar pretty high as an example for other Districts to follow. Julio stated that the content of the different presentations was also very good.

Retirement Luncheon for Adan Reyes, March 19, 2026

Trustee Rivers attended and stated that it was a lovely event. It was wonderful to see Adan’s family attend as well.

Chair Hatch stated that it was great to see the camaraderie of the staff and the taco vendor did a great job with the food.

ANNOUNCEMENTS

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

Trustee Rivers stated that she is planning to attend this event.

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

Vice Chair Schnell will be attending this conference.

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

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

The next regular meeting will be held on **Tuesday, May 5, 2026 CA 92630.**

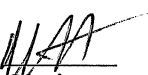
There being no further business, the meeting was adjourned at 12:16 p.m.




CHAIR



BOARD SECRETARY



Chair



Secretary