

ORANGE COUNTY CEMETERY DISTRICT
Board of Trustees
August 4, 2026

MINUTES

The monthly meeting of the Orange County Cemetery District Board of Trustees was called to order by Chair Noel Hatch at 10:01 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 Brenda Manriquez.
Roll Call by Board Secretary, Mary Funk

PRESENT: Noel Hatch, Chair Fifth District
Kelly Rivers First District
Donna Marsh Peery Second District

ABSENT: Raymond Schnell, Vice Chair Third District

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

ALSO ATTENDING: Dave Kendig, General Counsel, Woodruff & Smart
Vic Illig, P.E., Vice President, Huitt-Zollars
Larry Ryan, RJM Design Group

PUBLIC COMMENTS - None

CONSENT CALENDAR

- A. Approval of Minutes – Adjourned Board Meeting, July 14, 2026
- B. Approval of the July 2026 Check Register (Claims) Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17.
- C. Authorization of the September 2026 Check Register (Claims) Nos. 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50 and 51.
- D. Acceptance of the Quarterly Investment Report for period ending June 30, 2026.

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

MANAGER REPORTS


Chair


Secretary

A. Interments and Interment Space Sales Reports – June 2026

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

			<u>2025-2026</u>	<u>2024-2025</u>
ANAHEIM	Interments	5 (4 Urn)	91 (61 Urn)	78 (54 Urn)
	Lot Sales	2	40	36
EL TORO	Interments	75 (32 Urn)	799 (304 Urn)	869 (332 Urn)
	Lot Sales	40	501	512
SANTA ANA	Interments	33 (6 Urn)	360 (91 Urn)	295 (108 Urn)
	Lot Sales	23	267	170
TOTAL	Interments	113 (42 Urn)	1,250 (456 Urn)	1,242 (494 Urn)
	Lot Sales	65	808	718

GM Deutsch reported that this is the year-end report for activity during the 2025-26 fiscal year, so it includes some historical data and charts that aren't normally a part of the monthly activity report.

Anaheim Cemetery sold two niches in July and ended the year just slightly ahead with 40 space sales this year compared to 36 in the previous fiscal year. Staff conducted five interment services in July including one casket burial and 4 cremation inurnments. Anaheim Cemetery was busier this year for services with staff completing 91 interments for the year, compared to 78 services in the 2024-25 fiscal year.

El Toro Memorial Park sold 40 interment spaces in July including 20 casket spaces, 12 niches and 8 in-ground spaces. Even with those casket sales, El Toro still has 181 full casket spaces remaining because staff were able to add 9 casket spaces into the inventory with 8 from Northeast and one space in LA-32. GM Deutsch said that he and Cemetery Manager, Bud Bales, continue to research the existing lots, they estimate they will be able to add between 75 to 100 spaces at El Toro Memorial Park by finding old spaces that had been kept on hold for decades. At the conclusion of the fiscal year, staff at El Toro had completed 799 interments compared to 869 that had been conducted in the previous fiscal year. Surprisingly, El Toro almost kept pace with sales from the previous year, with 501 interment spaces sold this year compared to 512 in the previous year.

Santa Ana Cemetery sold 23 interment spaces in July, of which 20 were for full casket spaces, 1 was a niche, and two were in-ground cremation spaces. Santa Ana still has 349 remaining available full casket spaces from the three most recent road closures. In July, Santa Ana staff conducted 33 interments, of which 27 were full casket burials, and six were for in-ground cremation inurnments.

Overall, the District sold 65 interment spaces in July. While sales are starting to come down, the District was still slightly ahead of the 53 interment spaces sold in the previous year. Year-to-


Chair


Secretary

date, the District sold 808 interment spaces this year, compared to 718 in the previous year. Staff completed 113 interments in June. Year-to-date, the District conducted 1,250 interment services this year compared to 1,242 in the previous year.

Without adding any additional spaces, GM Deutsch estimates the District will be sold out by next September. But likely we will be able to push that date out further with the addition of the 75 to 100 spaces at El Toro and more possibilities for casket space development at Santa Ana Cemetery. GM Deutsch said they will need to bring in a surveyor at Santa Ana to determine if more development is possible.

GM Deutsch said only in very dire straits would the District consider closing any more roads at El Toro Memorial Park.

B. Financial Reports – June 2026 (unaudited)

Brenda Manriquez reminded the Trustees that June's report is unaudited. There are still a lot of entries coming in for both revenue and expenses, so it is not anywhere near being final.

For Total Operating Expenditures, Brenda Manriquez explained that the report shows that the district is \$519,000 over Year to Date Budget, but those figures do not account for the economic uncertainty fund which would bring that overage down to about \$245,000. Brenda Manriquez stated that there are still many adjustments coming to accrue both expenses and revenue. In looking at the big picture, she stated that she is not concerned. The audit will require us to add a note for explanation and clarification. We could have done a budget adjustment, but the bulk of the overage goes back to the unbudgeted MOU agreement and either way, it will be explained in the audit.

Interest across all four funds was a pleasant surprise as the District actually earned more interest this fiscal year than we did in the prior year. Investments with high rates that were called short helped the District in that regard.

For expenses, some of the variances that stand out are in the 1400 Account for Maintenance – Buildings and Improvements and the 1410 Account for Maintenance – New Cemetery. There were some unexpected light pole repairs and fence repairs due to cars crashing into the fence and upgraded security cameras were installed at the site. For existing cemeteries, there was granite repairs to the niches, tree trimming expenses, an extra dirt hauling invoice for the year, and three extra months of using Real Green while the new Irrigation Specialist was transitioning into that new role.

Chair Hatch asked if there are any yellow flags to be concerned about. Brenda Manriquez stated that when looking at the bottom line, the District is okay. In fact, she was pleased that this year the District was still able to break even. She had anticipated we may have needed to pull from reserves, but we did not have to. She does expect that we will be utilizing reserves in the next fiscal year. It helped this year that the district had more interment service revenue than expected and received more property taxes as well than what was budgeted.

Next year, she also stated that she expects to see some savings with the District's credit card merchant fees. Currently the District is absorbing the 1.85% per dollar transaction fee.



Chair



Secretary

However, the District's credit card processing company, All Paid, will be increasing that fee to 2.5%, which will amount to an additional \$2,000 a month expenses if we continue to absorb that fee. She and GM Deutsch have been working with All Paid to see if the District can split that fee moving forward, so that families pay 1.25% and the District absorbs the other 1.25%. This will result in some overall cost savings, while still being mindful of keeping fees as affordable as possible for families.

Chair Hatch asked about Stifel's rates. GM Deutsch said that they are currently hovering right around 4%.

Brenda Manriquez stated that the Balance Sheet is good. The District is showing about \$75 million in total assets. She will be looking at doing some Assignments of fund balances so that we are keeping as little as possible as Unassigned.

C. Interest Rates – June 30, 2026

GM Deutsch reported that interest rates have not had much change. As stated above, everything is hovering right around 4%.

D. Investment Portfolio Changes - July 2026

GM Deutsch stated that in July we redeemed about \$1.1 million in investments. Some were older investments that were in the 1% range and are purchasing new investments in the 4% range.

We are staying flat in the PreNeed and Endowment Income, knowing that we may need those to build the new cemetery.

Brenda Manriquez said that CA Class is coming out with a new vehicle that we can consider putting some money into for the next year, with rates in the high 4% range, adding that it might be worthwhile to put a couple million in. GM Deutsch said that if we do, he would notify the Board of the transfer.

The report also shows what investments are coming due in the next six months. There will be about \$4 million coming due during this time. GM Deutsch said this includes the Federal Farm Credit Bank Bond in the UBS Endowment Income fund that is at \$1.5 million, which matures in January.

GM Deutsch said the end of the report gives a comparison of rates for pooled funds. He noted that the OCTP rates are a month behind, the other funds' posted rates.

E. Audit Update (Oral Report)

Brenda Manriquez stated that this year's audit will be performed by the same team at Eide Bailly. This will be the last year of the contract and the District will be putting out a new contract for bid in the next fiscal year. She reported that test work is scheduled next week and final testing is scheduled for the weeks of November 16th and 23rd. The goal is to present the audit to the Board at the January board meeting. Brenda Manriquez also added that the new GASB requirements do not have any major impact on the District.


Chair


Secretary

F. Capital Projects Update

GM Deutsch described a brief run-down on all the activities that have taken place at the Gypsum Canyon site which included OCFA wildland training and OC Parks Ranger training. He also met with the Anaheim Police Department on site to discuss potential upcoming training opportunities.

GM Deutsch is continuing to participate in the bi-weekly meetings with the development team, CalVet and DGS. GM Deutsch also added that he and Larry Ryan of RJM will be meeting with the City of Anaheim to discuss a potential brush clearing event on the site.

On July 29th GM Deutsch met with the development team including RJM, Huitt-Zollars, GMU and LSA to prepare for the 2026-27 project schedule and tasks. GM Deutsch said Carl Taylor and Vic Illig of Huitt-Zollars came out to El Toro to see how staff here handles the sloped terrain in regards to interment services. Huitt-Zollars was pleased to report that the topography at the new Gypsum Canyon site will be far gentler than what is encountered here at El Toro.

For Equipment, GM Deutsch reported that the new truck for the Equipment Mechanic has been received.

G. Board Meeting Schedule Discussion

GM Deutsch announced that he will have to join the September 1st board meeting remotely as he will be in Idaho helping his daughter's family move. He also requested that the Board move the November 3rd Board meeting back one week to November 10th to allow himself and Assistant General Manager Mary Funk to attend the Plot Box conference in Napa. Plot Box is the new cemetery software system that the District will be converting to at the end of September and it will be beneficial to attend the conference. Counsel Kendig stated that we should just make sure to note that on the October agenda that the next meeting will be on November 10th.

GENERAL COUNSEL REPORT - NONE**NEW BUSINESS****A. Gypsum Canyon Cemetery Development Professional Engineering Services**

GM Deutsch welcomed Larry Ryan with RJM Design Group and Vic Illig with Huitt-Zollars who were present to answer any questions the board had about the two professional services agreements that involve the next steps in the Gypsum Canyon Memorial Park development. GM Deutsch explained that this next phase will involve Huitt-Zollars actually taking all the data from all the studies that have been completed with all the changes that have occurred along the way and create grading construction documents that can be presented for approval by the City of Anaheim. Once approved the grading can go out for bid and the District can finally start to actually move dirt on the site. GM Deutsch reported that the new grading plan is balanced between both the public and the veterans cemetery, meaning no dirt needs to be exchanged between the two sites. Huitt-Zollars is also the engineering firm working with CalVet on the Veterans portion of the site. The Huitt-Zollars contract is for \$1,086,690 and will take roughly 12 to 18 months to complete the construction documents so they are ready for approval by the City of Anaheim, so some of that \$1 million may carry over into the 2027-28 fiscal year.


Chair


Secretary

Chair Hatch asked Mr. Ryan for a big picture summary. Mr. Ryan stated that he is very pleased to be involved in the project. He stated that he had worked with Mr. Illig on Rancho Mission Viejo and GMU strongly recommended Huitt-Zollars for our project. Like Rancho Mission Viejo, Gypsum Canyon will involve a lot of dirt movement. As Mr. Deutsch stated, they have resolved the grading issue of balance, so the public cemetery project is not dependent on the Veterans cemetery project. However, Mr. Ryan cautioned that there will still be an evolution of how the development will proceed. The contract is an important step to move the project forward and they will do their best to match expectations of time frames.

Chair Hatch asked if CalVet is calling the shots. Mr. Ryan stated that they have worked very hard to create a Phase 1 of development for the Orange County Cemetery District that does not rely on CalVet. Of course there will be some upgrades that we are including that will benefit both projects such as the installation of water lines and water capture system that will be sufficient for both projects. Mr. Ryan continued stating that right now, the plan is to move forward with CalVet in the background so the District can move forward with its Phase 1.

Chair Hatch asked what impact Assemblymember Quirk-Silva's departure from office will have on the project. Mr. Ryan agreed that Assemblymember Quirk-Silva's work to support this project has been invaluable because she has brought so much attention to the project. There are so many eyes on the project now and it is supported and wanted by so many people, that Mr. Ryan does not believe anyone could stop it now. As the District's public cemetery project moves forward, it may put more pressure on CalVet to move forward as well. All of the water, sewer, electrical, and bridge work that the District completes will certainly benefit CalVet.

GM Deutsch said that they are tracking all potential shared costs and is hopefully that CalVet and the County will enter into some kind of cost sharing agreement that will provide reimbursement to the District for taking on these costs up front.

Chair Hatch asked if there is more the District should be doing in order to publicize what a beautiful and important resource this will be for County residents. GM Deutsch said right now most of the press is focused on funding for the project. Once we get to a point where we are talking about actually breaking ground, would be the ideal time to get the press involved again.

Mr. Illig reiterated that the goal has been to come up with a grading plan so that the District can move forward without having to wait on CalVet.

Trustee Peery asked if there are any concerns with the City of Anaheim approving the construction documents. GM Deutsch said that the City of Anaheim's City Council is fully on board and they are ready to move forward.

Chair Hatch asked about the proposed timeline. Mr. Illig stated that it will take about 12 to 18 months to get the plans completed and get it out to bid. GM Deutsch stated that we are still hopeful the new public cemetery will be operational and doing its first interments sometime in 2028.



Chair



Secretary

Mr. Ryan stated that Austin Hughes with Crede is due to provide an updated cost estimate within the next week. Mr. Ryan also stated that Huitt-Zollars is uniquely qualified with an ample portfolio of what he calls “big dirt jobs” as well as having done some cemetery work for the Veterans Administration.

MOTION: of Trustee Peery, seconded by Trustee Rivers, and carried by a vote of 3-0 (Vice Chair Schnell absent for the vote), approved the proposal with Huitt-Zollars, Inc. in the amount of \$1,086,690 and authorized the General Manager to execute the professional services agreement.

B. Gypsum Canyon Cemetery Development Professional Architecture & Support Services

GM Deutsch said that the Board also needs to discuss continuing the on-call professional services of RJM Design Group who have guided and overseen all aspects, trades and consultants who are a part of the cemetery development team. They provide landscape architecture services as well as coordinate the project design development which includes coordination with the civil, electrical, environmental, and other subconsultants as necessary. RJM also assists with interagency coordination with the City of Anaheim, Anaheim Public Utilities, the County of Orange, the Department of General Services, CalVet, Caltrans, SCE, AT&T, etc.

MOTION: of Trustee Rivers, seconded by Trustee Peery and carried by a vote of 3-0 (Vice Chair Schnell absent for the vote), approved the on-call agreement with RJM Design Group and authorized the General Manager to execute the professional services agreement.

The Board thanked Mr. Ryan and Mr. Illig for their attendance today. They left the meeting at 11:10 a.m.

ITEMS FOR FUTURE AGENDAS – None

GM Deutsch said he may have contracts from LSA and GMU at the September Board Meeting. We are also hoping to have some of the financial policies for the Board to review in September, but at a minimum we will be presenting the Investment Policy which must be approved annually.

Board Secretary, Mary Funk stated that she will also be emailing out to each Trustee the Individual Evaluation Input form for the annual evaluation of GM Deutsch that is overdue.

BOARD COMMENTS

A. ISDOC Quarterly Meeting, July 30, 2026, Fountain Valley, 11:30 a.m. – 1:00 p.m.

Trustee Rivers said that she attended but had to leave early. Chair Hatch said that Mr. Neil McCormick provided a very informative presentation on the California Special Districts Association and what special districts do both locally and nationally.

GM Deutsch also attended and agreed that Neil McCormick and Lorenzo Rios both gave great presentations, adding that CSDA is a great advocate for all special districts.

ANNOUNCEMENTS


Chair


Secretary

A. CSDA Annual Conference, Palm Desert, CA, August 24-27, 2026

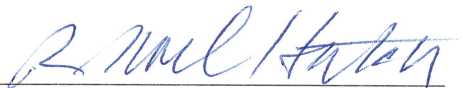
GM Deutsch said that the CSDA Annual Conference will be held in Palm Desert. No one from our District will be attending this year.

B. CAPC Annual Education Seminar, Burlingame, CA October 9-10, 2026

Trustee Rivers and District Secretary Siennika Pryor-Winters will be attending.

The next regular meeting will be held on **Tuesday, September 1, 2026** CA 92630.

There being no further business, the meeting was adjourned at 11:23 a.m.



CHAIR



BOARD SECRETARY