

ORANGE COUNTY CEMETERY DISTRICT
Board of Trustees
November 4, 2025

MINUTES

The regular monthly meeting of the Orange County Cemetery District Board of Trustees was called to order by Chair Marroquin-Waldram at 10:09 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 Ward.
Roll Call by Board Secretary, Mary Funk.

PRESENT: Maribel Marroquin-Waldram, Chair First District
 Noel Hatch, Vice Chair Fifth District
 Raymond Schnell Third District
 Cynthia Ward Fourth District

ABSENT: Kelly Rivers Second District

STAFF: Tim Deutsch, General Manager
 Brenda Manriquez, Finance and Accounting Manager
 Mary Funk, Board Secretary
 Julio Amarillas, Cemetery Manager
 Bud Bales, Cemetery Manager

ALSO

PRESENT: Steve Quintanilla, General Counsel (Attended Remotely)

PUBLIC COMMENTS - None

CONSENT CALENDAR

- A. Approval of Minutes – Regular Board Meeting, October 7, 2025
- B. Approval of the October 7, 2025 Check Register (Claims) Nos. 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 and 68.
- C. Authorization of the December 2025 Check Registers (Claims) Nos. 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101 and 102.
- D. Acceptance of Quarterly Investment Report for period ending September 30, 2025.

MOTION: of Vice Chair Hatch, seconded by Trustee Ward and carried by a vote of 4-0 (Trustee Rivers absent for the vote), approved the Consent Calendar.

MANAGER REPORTS


Chair


Secretary

A. Interments and Interment Space Sales Reports – Sept 2025

The following interment and interment space sales for September 2025 were reviewed.

			<u>2025-2026</u>	<u>2024-2025</u>
ANAHEIM	Interments	3 (3 Urn)	17 (13 Urn)	16 (10 Urn)
	Lot Sales	3	10	10
EL TORO	Interments	72 (30 Urn)	211 (93 Urn)	238 (87 Urn)
	Lot Sales	48	145	152
SANTA ANA	Interments	33 (3 Urn)	81 (21 Urn)	52 (32 Urn)
	Lot Sales	26	61	21
TOTAL	Interments	108 (36 Urn)	309 (127 Urn)	306 (129 Urn)
	Lot Sales	77	216	183

GM Deutsch reported that in September Anaheim Cemetery had a quiet month with three interments and three space sales.

El Toro Memorial Park conducted 72 interments in September of which 42 were full casket burials and 30 were cremation based including 19 niche inurnments, two rose gardens, and 9 in-ground cremation burials. El Toro had 48 space sales which included 18 full casket spaces, 1 infant space, 18 niche sales, and 11 in-ground cremation spaces. There are approximately 378 full casket spaces still available for sale at El Toro Memorial Park. GM Deutsch and Cemetery Manager Bud Bales are still reviewing lots and creating spaces wherever it is possible.

Santa Ana Cemetery had a busy month. Staff conducted 33 interments in September and sold 26 interment spaces including 22 full casket sales, 3 in-ground cremation sales, and 1 niche sale. Cemetery Manager, Julio Amarillas reported that they have opened the last road closure which is being called Section RM. It is located toward near the Fairhaven maintenance building. There are approximately six spaces that are the least desirable that will likely be held for public administrator cases. This road closure took a bit longer because of the contracted cement work that was required to install a concrete drainage channel for stormwater runoff. Trustee Schnell asked how many spaces were created with this last road closure. Julio Amarillas reported that 168 new full casket spaces were generated.

Trustee Schnell asked if this would bring Santa Ana to full capacity. GM Deutsch said that they are, as a last resort, considering closing the access road that borders the St. John’s Cemetery section. GM Deutsch said that we own the road so there are no easement issues to resolve with St. John’s and we would keep the section of pavement leading up to St. John’s storage shed. If we close that road that runs the length of the St. John’s section it could yield potentially 660 additional full casket spaces. GM Deutsch said that if we do have to make the hard decision to close this road as well, he would prefer to do it sooner rather than later and will likely make that decision within the next six months.

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Trustee Schnell asked how much lead time would be needed from the start to the finish of the road closure? GM Deutsch said this would just be pulling up asphalt and converting the lawn. It would be one to two months from start to finish. Trustee Ward asked if there were any electrical lines or water lines that would have to be rerouted? GM Deutsch said he did not think so, but they always do a DigAlert before starting any new excavation project to make sure it is safe to dig.

Overall, the District sold 77 interment spaces in September and staff completed 108 interments. Compared to the previous year the District is ahead on the number of space sales with 216 space sales this year compared to 183 sales for the same period last year. For interments, the District is just slightly ahead with 309 interments completed this fiscal year compared to 306 in the previous year.

B. Financial Reports – September 2025

Brenda Manriquez stated that the District is looking fine on property taxes. She expects a large deposit for property taxes in November which is typical. Interest is hitting as expected as well. The District is down on revenue from interment space sales, which is also to be expected. For interment service revenue, the District is ahead of budget by about \$37,500. This includes all the recognized Pre-Need revenue through September.

Expenses for Salaries and Benefits and for Services and Supplies are trending normally. Any variances are mostly due to the timing of invoices or one-time items.

Total charges for Buildings and Improvements through September were \$375,454. Most of that was for the new cemetery development. Anaheim Cemetery's well project closed out with about \$93,000 of expenses and the curb and asphalt patching at Santa Ana Cemetery was about \$31,000.

Brenda Manriquez reported that the Balance Sheet looks fine. We are in a good position with Assigned Land Development. She also reported that we made our first payment of the fiscal year for our new cemetery development financing loan.

C. Interest Rates – September 30, 2025

There was no discussion on this topic.

D. Investment Portfolio Changes - October 2025

GM Deutsch stated that the Federal Reserve cut interest rates, so unfortunately, we will start to see rates dropping back down below 4%. For the Endowment Principal, we can extend out to five years, but everything else we are keeping under two years in case we need those funds for the cemetery development. Both Stifel and UBS are suggesting that if investments become available in the 4% range to grab it now for those five-year terms, because yields are expected to go down.

Capital Projects Update

GM Deutsch reported that on October 7th he and Larry Ryan met with James Campbell, the Anaheim City Manager and the Anaheim Assistant City Manager to discuss the proposed alternate plan and Anaheim Public Utility costs associated with the project. We are hopeful that

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the Anaheim Public Utilities will be willing to work with us to bring costs down, since this is an important public project that will directly benefit their community.

GM Deutsch stated that he and Larry Ryan also met with Carl Taylor from Huitt-Zollars and approved the proposal for engineering design support services for Phase 1 of the public cemetery development including access to both cemetery sites. This will allow the District to move forward in the event there are additional delays with the State. GM Deutsch said we may have to front some of the shared costs at first.

GM Deutsch also reported that Assemblymember Sharon Quirk-Silva is holding a public meeting to discuss the status of the Gypsum Canyon Cemetery Development project. The meeting will be held on November 21st at 10:00 a.m. at the Anaheim City Council Chambers.

GM Deutsch reiterated that, at best, the State can only expect to receive \$1 to \$3 million at most in Federal Grant Funding for the Veterans cemetery. The State has allocated about \$34.5 million and the County of Orange has about \$19 million designated for the project. GM Deutsch said he has stressed to the County CEO and to Supervisor Wagner that the District cannot afford to pay for CalVet's grading indefinitely and at some point, these costs must be shared.

GM Deutsch stated that the District is currently submitting our project consultant fees towards the \$10 million that the District must pay up front, before we can draw any of the funds from the construction loan. Brenda Manriquez stated that, to date, the District has spent approximately \$4 million on the new cemetery development project.

GM Deutsch also notified that the Board the FBI used our property at Gypsum Canyon recently as a staging area for an operation they were conducting to arrest a couple living in Yorba Linda who were involved in a significant ponzi scheme. GM Deutsch reported that the FBI did make notify the District and make the request prior to utilizing the property.

GENERAL COUNSEL REPORT

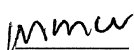
Counsel Quintanilla stated that he did not have anything to report, nor did he have anything to discuss during closed session. Closed Session was canceled.

NEW BUSINESS

A. **Termination of the Legal Services Agreement with the Law Offices of Quintanilla & Associates**

GM Deutsch reported that General Counsel Steve Quintanilla will be sending his formal notice of resignation to the District which will be effective December 31, 2025. Counsel Quintanilla and all of this staff who worked with the District will file their required Leaving Office 700 Forms.

GM Deutsch stated that he will be looking for recommendations for firms to replace Quintanilla and Associates. He told the Trustees that if they have any referrals they should forward that information to him. GM Deutsch will review the RFP from the last time we sought legal counsel


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and will be issuing a revised RFP for this new selection process. We will need to review the District’s needs and carefully consider what are expectations are for new legal counsel. Ideally, we would want a firm that is experienced in, not only Special District law, but public cemetery law as well. We also should consider our human resource needs, labor negotiation, policy review, and ability to participate in Board Meetings. CSDA may be a good avenue for posting our RFP in general along with inviting specific firms to apply.

Likely there will be a gap from the time Counsel Quintanilla’s resignation takes effect on December 31, 2025 to the time the District hires new legal representation. In the interim, he will reach out to the County’s legal Counsel if any assistance is needed regarding the new cemetery development.

B. General Manager Employment Agreement Amendment (Oral Report)

Nothing was discussed on this topic.

ITEMS FOR FUTURE AGENDAS

GM Deutsch said that he would be bringing back more information at the December meeting for the RFPs seeking new legal representation. GM Deutsch said that staff is currently reviewing policies for any recommended changes. Counsel Quintanilla said he would be reviewing our Board policies as well so we can present them to the Board for discussion at the December Board Meeting.

BOARD COMMENTS

A. CAPC Education and Area Meeting, Ventura, CA, Oct. 10-11, 2025

Trustee Rivers attended the conference, but was absent at the meeting today. This will be listed on the December agenda so Trustee Rivers can report out.

B. ISDOC Quarterly Meeting, Oct. 30, 2025, Fountain Valley

GM Deutsch attended this meeting as did Trustee Rivers who can report out at the December Board Meeting.

C. Dia de los Muertos “To Go”, November 1, 2025, 9 am to 11 am

GM Deutsch explained that staff at all three cemeteries provided free Dia de los Muertos treats. This is one of the busiest cemetery visitation days of the year, particularly at Santa Ana Cemetery. He said the give aways were well received by the public. The District opted not to have live program this year because it fell on Sunday.

D. Anaheim Cemetery Student Tour, Nov. 3rd, 2025.

Trustee Ward stated that between 150 to 200 students from Katella High School attended a historical tour that she led at Anaheim Cemetery. The students learned about the history of some of the notable interments in the cemetery. They then were assigned to find a grave that interests them. The students will create PowerPoint presentations discussing why they chose that particular grave and what was interesting to them about the person interred. This may become an annual event.

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Secretary

ANNOUNCEMENTS

Veterans Day Observance, El Toro Memorial Park, Nov. 11, 2025 at 11:00 a.m.

Board Secretary Mary Funk reported that everything is prepared for the Veterans Day event. All five surrounding cities will be participating in the wreath ceremony and the Keynote speaker will be Gerald Freibrun, U.S. Marine Corps Veteran who served four years.

Angel of Hope Candlelight Service, Dec. 6, 2025 at 7:00 p.m.

GM Deutsch said this annual program will once again be held at El Toro Memorial Park.

Wreaths Across America, Santa Ana Cemetery and El Toro Memorial Park, Dec. 13, 2025 at 9:00 a.m.

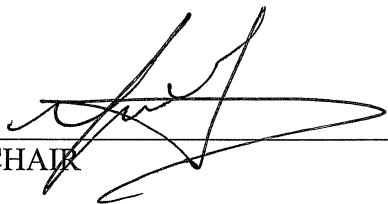
GM Deutsch stated that ceremonies will be held at both El Toro Memorial Park and Santa Ana Cemetery on Saturday, December 13th at 9:00 a.m.

GM Deutsch stated that for her last meeting Trustee Ward was hoping to have it at Gypsum Canyon, but it was problematic to coordinate that to include the board meeting. GM Deutsch will be looking at dates in December, when the District can host a catered lunch on the site as a farewell to Trustee Ward and to celebrate all she has done for the District while she has served on our Board.

There was also some brief discussion about the next round of Trustee/Staff meetings. Trustee Schnell will be at El Toro Memorial Park on November 18th. Trustee Rivers is scheduled to be at Santa Ana Cemetery on November 20th. The next rotation for these meetings will take place sometime in February 2026.

The next regular meeting will be held on **Tuesday, December 2, 2025 CA 92630.**

There being no further business, the meeting was adjourned in honor of Trustee Cynthia Ward at 11:20 a.m.



CHAIR



BOARD SECRETARY



Chair



Secretary