

ORANGE COUNTY CEMETERY DISTRICT
Board of Trustees
September 1, 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 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
	Donna Marsh Peery	Second District

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

ALSO ATTENDING: Dave Kendig, General Counsel, Woodruff & Smart
Larry Ryan, RJM Design Group (Attended Remotely)
Bob Mutchnick, GMU (Attended Remotely)

PUBLIC COMMENTS - None

CONSENT CALENDAR

- A. Approval of Minutes – Regular Board Meeting, August 4, 2026
- B. Approval of the August 2026 Check Register (Claims) Nos. 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33 and 34.
- C. Authorization of the October 2026 Check Register (Claims) Nos. 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 and 68.

MOTION: of Trustee Peery, seconded by Vice Chair Schnell and carried by a vote of 4-0, approved the Consent Calendar.

MANAGER REPORTS

A. Interments and Interment Space Sales Reports – July 2026

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


Chair


Secretary

			<u>2026-2027</u>	<u>2025-2026</u>
ANAHEIM	Interments	5 (4 Urn)	5 (4 Urn)	5 (4 Urn)
	Lot Sales	4	4	3
EL TORO	Interments	68 (25 Urn)	68 (25 Urn)	69 (30 Urn)
	Lot Sales	39	39	41
SANTA ANA	Interments	38 (12 Urn)	38 (12 Urn)	32 (14 Urn)
	Lot Sales	24	24	19
TOTAL	Interments	111 (41 Urn)	111 (41 Urn)	106 (48 Urn)
	Lot Sales	67	67	63

GM Deutsch reported that this is the first month of the new fiscal year activity is pretty much status quo.

El Toro Memorial Park sold 25 full casket spaces, however if you look at the space availability report their inventory actually grew to 231 available spaces. This is due to the addition of 76 more casket spaces in the Live Oak Section that were found to be available when GM Deutsch and Cemetery Manager did a thorough walk of each lot. In addition, 116 new in-ground cremation spaces were added to Live Oak's available inventory. GM Deutsch estimates that with the addition of these new casket spaces, El Toro should have available inventory up to June 2027. For the month of July staff at El Toro Memorial Park conducted 68 interment services compared to 69 in the previous year.

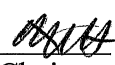
Santa Ana Cemetery sold 24 interment spaces of which 18 were for full casket spaces. At the current rate of sale GM Deutsch expects Santa Ana to be sold out around March 2028. Staff at Santa Ana Cemetery conducted 38 interment services in July compared to 32 in the previous year.

Overall, the District sold 67 interment spaces in July compared to 63 from the previous year, which is in line with budget estimates. Looking at combined available inventory, GM Deutsch expects sales to continue through November 2027. GM Deutsch said that both Cemetery Managers are working to maximize grounds space between now and when the new cemetery opens hopefully in mid to late 2028. Overall, staff conducted 111 interments compared to 106 in the previous year.

B. Financial Reports – July 2026

Brenda Manriquez stated that this is the first month of the new fiscal year. Most of the variances at the start of a fiscal year have to do with the timing of invoices and accruals.

Interest is coming in higher than last year, but less than what was budgeted. This is because the County's investment pool runs a month behind and those funds aren't appearing yet, but they are included in the budget.


Chair


Secretary

Brenda Manriquez also stated that the Notice to Proceed for extending the electrical to the Gypsum Canyon site was given on August 24th and the District will be paying the \$1 million down payment for this work which will be transferred from capital reserves. So there will be \$1 million more in expenditures than there is in revenue. Once we pull that million from whatever fund we decide, the revenue will be recognized at that time.

She also stated that we have a “negative expense” in the 1400 account for dirt hauling, which is just due to the timing of when that invoice was received. Next month it will no longer be negative.

In July the District received and paid for the new truck for the Equipment Mechanic.

In September, the next principal and interest payment will be due for the construction loan.

Chair Hatch asked, now that residents have received notices about the upcoming electrical extension, has the District received any complaints about the work? GM Deutsch said one of the nice things about this being a design/build project through Anaheim Public Utilities, is that the District is not mentioned in this work. The City of Anaheim and Anaheim Public Utilities address all concerns that residents may have.

Salaries & Benefits look quite low compared to the budget, which is also partially due to accruals since the entire pay period 14 occurs in the last fiscal year, but is paid out in the current fiscal year. This makes it look lower than it actually is, but will even out eventually.

Brenda Manriquez stated that there are no major changes to the Balance Sheet. There is over \$6 million in the Pre-Need General Fund with the Orange County Investment Pool. The District could opt to pay the \$1 million from there eliminating the need to liquidate any other investments.

Brenda Manriquez also reported that the audit is going fine.

C. Investment Portfolio Changes - August 2026

GM Deutsch stated that there was not a lot of activity to report in August. There was one late redemption and the new investment will be purchased in September. GM Deutsch stated the report also shows all the investments coming due in the next six months. The rates for the various pools have been hovering around 3.8%. Orange County may look like it is outperforming the other funds, but there rates are also a month behind, so they are about the same as the other pools.

D. Capital Projects Update

GM Deutsch said in August there were all the normal ongoing meetings with the development team and there were also various trainings that took place on the Gypsum Canyon site. Sometimes the members of the development team will meet separately with Anaheim Public Utilities which is good, because it expedites the work.


Chair


Secretary

On August 5th GM Deutsch met virtually with Anaheim Public Utilities to discuss the location of water meters at the front entrance and the ability to screen them so they don't detract from the aesthetics of the main entry.

On August 12th he met with Jim Mickartz regarding niche updates at Anaheim and El Toro Memorial Park and they discussed the design of the administration and maintenances buildings at Gypsum Canyon.

On August 14th GM Deutsch met with Nick Berardino of VALOR who was hosting a tour with some representatives of Los Angeles County. There may be an opportunity to solicit donations from Los Angeles County since the Veterans development will also be a resource for Los Angeles Veterans.

As Brenda Manriquez mentioned, the Notice to Proceed by Anaheim Public Utilities was provided and we are in the process of making that \$1 million down payment.

Anaheim Fire Department conducted several Wildland training activities on the site.

In the Summary of Gypsum Canyon Cemetery Development Contract, the District to date has approved \$1.25 million in contracts and has paid out \$69,237.

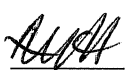
For existing cemetery improvements, Julio Amarillas is working on a paving project at Santa Ana Cemetery.

For new equipment, we also ordered and received the new Gator for El Toro Memorial Park, but that will appear on the August financial reports.

Vice Chair Schnell asked for the contracts that have been approved for the development team, how is that being paid and how do we amortize that expense. Brenda stated that it is all treated as construction in progress. Only RJM has a fairly consistent monthly invoice. The other development team members bill as work is being done, so it fluctuates each month depending on the activity.

E. SDRMA – Insurance Renewal Awards

GM Deutsch said he wanted to inform the board that for the last fiscal year the District had no claims for Workers Compensation or for Property Liability. He also noted that when the District has no claims we get a premium reduction. He stated the Cemetery Managers are doing a great job running the required OSHA safety trainings and keeping everyone healthy. Chair Hatch wanted to know if the heat has had any impacts. Julio Amarillas answered that there is a slight impact and he encourages staff to take longer breaks, to drink more water, and to seek shade where possible. Chair Hach asked if the amount of water usage has gone up to maintain the lawns. Julio Amarillas stated that water usage has not really changed. GM Deutsch stated that it has really helped to have a second irrigation specialist as they are able to monitor the irrigation system to make it as efficient as possible. Vice Chair Schnell stated that it is a testament to the managers to have no claims with the kind of heavy work the groundskeepers undertake.


Chair


Secretary

GENERAL COUNSEL REPORT – NONE

Chair Hatch suggested moving Closed Session to the end of the meeting.

MOTION: of Trustee Peery, seconded by Vice Chair Schnell and carried by a vote of 4-0, agreed to move Closed Session to the end of the meeting.

NEW BUSINESS**A. Gypsum Canyon Cemetery Development – GMU Contract**

GM Deutsch welcomed Bob Mutchnick of GMU Engineers & Geologists and Larry Ryan of RJM Design Group to the meeting. GM Deutsch stated that GMU has been working with the District on this site since 2021. Bob Mutchnick is actually retired, but still active on this project because he is committed to seeing this development come to fruition. GM Deutsch explained that while Huitt-Zollars is doing all the utility and structure design, all the below ground elements such as slope stability, liquefaction, settlement, etc., require geotechnical services.

Mr. Mutchnick said that it is the job of GMU to support the rough grading plan for the Phase 1 public cemetery development. Since there have been so many changes to reduce the grading costs, they need to provide a new geotechnical report that will support the Huitt-Zollars engineering grading report. We expect that after it is submitted to the City of Anaheim, they will respond back with a list of comments that will need to be addressed. However, he stated that by now the team has a good understanding of what the city requires, so hopefully they can anticipate most of those comments when they first submit documents for review.

Vice Chair Schnell asked for clarification in the proposal where it states that this study does not include exploration and sampling needed to evaluate liquefaction potential with respect to the main access road getting to the future CalVet Phase 1 site. Mr. Mutchnick stated that the goal of this proposal is to enable the District to move forward with everything needed to allow the public cemetery to move forward. CalVet will need to discuss how to study that for their own site, adding that we don't need to study those areas in order to move forward with our own development. Vice Chair Schnell asked if the CalVet studies were built in to our budget. Mr. Mutchnick said they were not. When CalVet is ready to do their Phase 1 plan they will have to pay for their own study. It would have certainly been more efficient and cost effective if they would have been able to do the studies for both properties at the same time. GM Deutsch added that CalVet is about a year behind the District in this process and the District can't afford to wait. We need to act in the best interests of the residents of Orange County and move forward with the public cemetery project as expeditiously as possible. Chair Hatch said that the District also uses the main road and wanted confirmation that necessary liquefaction studies would be done. Mr. Mutchnick confirmed that the needed liquefaction studies for all areas used by the District are included in this proposal.

GM Deutsch said that our first phase of development will include parts that also benefit CalVet such as the road, power, water, and bridges. At some point, CalVet should share in those costs as the District does not have the financial ability to carry their project.



Chair



Secretary

GM Deutsch also stated that the City of Anaheim and Anaheim Public Utilities are right on board with us. This is an important project for the City of Anaheim and is a priority for them. They have been very supportive and ready and willing to help with this next submittal.

Larry Ryan from RJM Design Group added that we are very fortunate to have Huitt-Zollars and GMU on board as they are highly experienced with large land moving projects. Mr. Ryan also stated that after multiple inquiries to CalVet about the possibility of cost sharing, they have gotten no response. The development team is making well thought out and careful decisions about what we are and are not including in this proposal and it is a very delicate balance. Trying to work in conjunction with CalVet complicates the entire construction process, so now we must focus on the District and what we need to do to get the public cemetery project moving forward. In doing so, we are no longer impacted, handcuffed or hijacked by CalVet's schedule.

Bob Mutchnick stated that the total duration for GMU's scope of work should take about 15 weeks to complete, adding that this assumes a 90% version of the Phase 1 grading plan to be submitted to the City of Anaheim, will be available for GMU's use about 6 weeks prior to GMU's report being ready for submittal to the City. GMU will be unable to meet this 15 week schedule if Huitt-Zollars runs into any issues that slows their progress.

Mr. Mutchnick also stated that GMU will be working in coordination with Huitt-Zollars and will be available for any questions Huitt-Zollars may have.

Larry Ryan also mentioned that with the well that exists on the site, the District may be able to get grass growing 60 to 90 days earlier by relying on that water source.

GM Deutsch said that we have a great team in place, and while we are only meeting two times a month, the members of the development team are meeting with one another quite often.

Vice Chair Schnell asked about the note on the Schedule of Charges that states, "Overtime is charged at 1.5 times the base rate. Overtime is defined as time worked on the project in excess of 8 hours per day and all time on Saturdays, Sundays, and holidays." He wanted to know if the District has any control over overtime hours. GM Deutsch said that if any overtime were needed, GMU would reach out to the District. However, it is typically the District that would be requesting the overtime in order to move the project along more quickly. Vice Chair Schnell said that he understood, but just wanted to make sure the District has oversight on that to avoid "cost creep".

Chair Hatch stated that it seems that CalVet will also need to rely heavily on GMU. GM Deutsch said that CalVet will need to have their own separate contract with GMU. He also stated that all of the studies the District has conducted over the last four to five years is for the whole site and will benefit CalVet. We likely won't seek reimbursement, but we will bring up in future meetings how CalVet has benefitted at the District's expense.

We are very fortunate that the same firm is working both sites.

Mr. Mutchnick also stated that he will be meeting with the bridge designer so GMU can design the bridge foundation. That will be a separate report that should be cost shared with CalVet.



Chair



Secretary

General Counsel Dave Kendig noted that the Board Report only includes the GMU proposal. The professional services agreement was not attached because they are requesting a change to the insurance amount and should not be changing anything else. It is our standard professional services agreement and he is recommending that the Professional Services Agreement and the GMU proposal be approved.

Vice Chair Schnell asked if there should be a 5% or 10% contingency added for possible change orders. GM Deutsch said that typically with professional services agreements, the District does not add a contingency. That is typically done with construction agreements.

MOTION: of Vice Chair Schnell, seconded by Trustee Rivers, and carried by a vote of 4-0, approved the proposal with GMU Engineering & Geologists in the amount of \$111,609 and authorized the General Manager to execute the professional services agreement.

B. Approval of the Investment Policy

GM Deutsch said that each year the Board of Trustees must review and approve any changes to the District's Investment Policy. This year there are no recommended changes to the policy. He also informed the Board that he and Brenda are still working on the remaining financial policies that still need Board review. They have been busy with the audit and will bring those policies to the Board at a future meeting.

MOTION: of Vice Chair Schnell, seconded by Trustee Rivers and carried by a vote of 4-0, approved the Orange County Cemetery District 2026 Investment Policy.

C. Budget Resolution Correction

GM Deutsch explained that there had been an error in drafting the resolution that approved the fiscal year budget for 2026-27, which incorrectly allocated \$63,000 more than what the budget actually says. Brenda Manriquez caught the error when submitting the resolution to the County. Staff will send a minute excerpt and a copy of the staff report to explain that this new Resolution is just to correct the error and actually is a reduction.

MOTION: of Vice Chair Schnell, seconded by Trustee Peery and carried by a vote of 4-0, adopted revised Resolution No. 2026-10, a Resolution of the Orange County Cemetery District Board of Trustees adopting the Budget for Fiscal Year 2026-27 in the amount of \$9,728,888.

D. Board Committee Discussion & Action

GM Deutsch said now that the Board is almost back to a full board, he would like to suggest that the three existing Committees of the Whole be moved to Standing Committees that would each consist of two board members. This would make it easier to get committee meetings scheduled since they would not have to meet the three-member requirement for a quorum. He asked the Board for their thoughts.



Chair



Secretary

Trustee Rivers stated that when you have Committees of the Whole is it more informative since every board member is hearing all the discussion, but added that she could go either way. Chair Hatch said he believes there are advantages to smaller 2-person committees because they are more intimate and allow for more focused discussion where it is easier to zero in on and resolve issues. Vice Chair Schnell said he is accustomed to working in Ad Hoc committees of two people. Trustee Peery said as a new Board Member she is fine with going with the two-person committees.

MOTION: of Trustee Peery, seconded by Trustee Rivers and carried by a vote of 4-0, agreed to change the Board Committee and Subcommittee Policy to reflect committees with two Board Members.

GM Deutsch said staff will revise the policy so that the Finance and Investment Committee, the Communications and Public Relations Committee and the Personnel Committee are shown as Standing Committees. At the October Board Meeting the Board can decide who will chair and sit on the various committees.

ITEMS FOR FUTURE AGENDAS – None

BOARD COMMENTS

Trustee Peery stated that she attended the Garden of Innocence Service that was held at El Toro Memorial Park on August 8th. She said it was a beautiful service and very well attended. GM Deutsch said that those services are always very moving and touching.

ANNOUNCEMENTS

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

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

B. Dia de los Muertos Program, Anaheim Cemetery, Nov. 2, 2026, 5pm to 7 pm

GM Deutsch noted that Santa Ana Cemetery and El Toro Memorial Park will also be hosting Dia de los Muertos “To Go” events starting at 1:00 p.m. until supplies last. He encouraged the Trustees to attend any of the Day of the Dead events adding that the live program at Anaheim Cemetery is always a very fun event.

C. Veterans Day Program, El Toro Memorial Park, Nov. 11, 2026, 11:00 a.m.

Board Secretary Mary Funk reported that she is currently confirming commitments by all of the normal participants, but they have yet to secure a keynote speaker. She asked that if anyone knows of any Veterans who are dynamic speakers to please let her know.

At 11:28 a.m. the Board of Trustees adjourned to closed session.

Trustee Rivers left the meeting at this time.


Chair


Secretary

CLOSED SESSION

- A. Public Employee Performance Evaluation Pursuant to Government Code
Section 54957.
Employee's Title: General Manager**
- B. Labor Negotiations – Unrepresented Employee Pursuant to Government Code
Section 54957.6(a)
Unrepresented Employee – Tim Deutsch, General Manager
District Designated Representative – David Kendig, General Legal Counsel**

At 11:40 a.m. the Board reconvened from Closed Session. Counsel Kendig stated that there was no reportable action.

The next regular meeting will be held on **Tuesday, October 6, 2026** CA 92630.

There being no further business, the meeting was adjourned at 11:41 a.m.


CHAIR


BOARD SECRETARY


Chair


Secretary