

ORANGE COUNTY CEMETERY DISTRICT  
Board of Trustees  
January 6, 2026

MINUTES

The monthly meeting of the Orange County Cemetery District Board of Trustees was called to order by Chair Noel Hatch at 10:05 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 Board Secretary, Mary Funk  
Roll Call by Board Secretary, Mary Funk.

PRESENT: Noel Hatch, Chair Fifth District  
Raymond Schnell, Vice Chair Third District  
Maribel Marroquin-Waldram First District (Arrived at 10:10 a.m.)  
Kelly Rivers Second District

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

ALSO

PRESENT: Jessica Andersen, Eide Bailly LLP (Attended Remotely)

**PUBLIC COMMENTS - None**

**CONSENT CALENDAR**


- A. Approval of Minutes – Adjourned Board Meeting, December 15, 2025
- B. Approval of the December 2025 Check Register (Claims) Nos. 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101 and 102.
- C. Authorization of the February 2026 Check Registers (Claims) Nos. 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135 and 136.

**MOTION:** of Trustee Rivers, seconded by Chair Hatch and carried by a vote of 3-0 (Trustee Marroquin-Waldram absent for the vote), approved the Consent Calendar.

**MANAGER REPORTS**

**A. Interments and Interment Space Sales Reports – November 2025**

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

  
Chair

  
Secretary

			<u>2025-2026</u>	<u>2024-2025</u>
ANAHEIM	Interments	5 (2 Urn)	27 (18 Urn)	26 (15 Urn)
	Lot Sales	1	12	15
EL TORO	Interments	57 (25 Urn)	339 (151 Urn)	380 (137 Urn)
	Lot Sales	31	208	241
SANTA ANA	Interments	20 (5 Urn)	130 (35 Urn)	90 (54 Urn)
	Lot Sales	17	97	35
TOTAL	Interments	82 (32 Urn)	496 (204 Urn)	496 (206 Urn)
	Lot Sales	49	317	291

GM Deutsch reported that in November Anaheim Cemetery had one interment space sale and conducted 5 interments, which is very typical for Anaheim.

El Toro Memorial Park sold 31 interment spaces of which 12 were full casket, but between El Toro and Santa Ana Cemetery combined, the District sold 24 full casket spaces, which is near the range that was budgeted. El Toro now has about 349 casket spaces remaining which GM Deutsch estimates should last until August 2027. During the month of November staff conducted 57 interments for a total number of interments this fiscal year of 339. This is down compared to the 380 interments El Toro staff completed in the previous fiscal year at this time.

Santa Ana sold 12 casket spaces as well and conducted 20 interment services in November. There have been no interments in the new RM Section yet.

Trustee Maribel Marroquin-Waldram arrived at 10:10 a.m.

Overall, the District sold 49 interment spaces and conducted 82 interment services in November. Year-to-date the District is actually slightly ahead on interment sales with 317 spaces sold this year compared to 291 in the previous year. For interment services the District is exactly even with previous year, having conducted 496 services in both years at this time. GM Deutsch noted that if you look at the inventory of all District Cemeteries, he estimates we will be completely sold out for full casket space by January 2028 with the current available inventory.

Vice Chair Schnell asked if there are any niche projects to be added in the future. GM Deutsch confirmed that the District does intend to build more niches. The first additions will take place at El Toro Memorial Park likely here near the office. This will likely take place in the 2027-28 fiscal year. Vice Chair Schnell asked how long it takes to construct new niches. GM Deutsch said that it depends on whether or not it includes the construction of a building or if it is just adding additional niches to an already existing feature. For the next project at El Toro, we will likely start working with the City of Lake Forest in the 2026-27 fiscal year.

Chair Hatch asked if we are still considering reclaiming abandoned spaces. GM Deutsch said that this is a possibility, but the District would need to do more research to try to determine if there are even enough potential spaces to reclaim to make it worth the effort. There is a rather

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Chair

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Secretary

lengthy legal process you have to undertake before a court will rule that the spaces are truly abandoned. Staff will need to take time to research potential spaces to see if this is something worth pursuing.

#### **B. Financial Reports – November 2025**

Brenda Manriquez stated that the November numbers are trending normally without many changes. The District is slightly under for property tax revenue, but she is expecting to catch up with the December report when the bulk of property tax hits. Interest is still trending above budget, but is starting to decline. Currently rates about 3.75% are the lowest we've seen. CalTrust is trending at about 3.9% and California Class is slightly less at 3.82%. Last year saw record high numbers for interest and so it was bound to come down. As the monthly activity report indicated, interment space sales revenues are declining, but still better than what we had expected. Brenda Manriquez also reported that Miscellaneous Revenues are up because of the extension of the cell tower lease which included a lump sum \$20,000 payment.

There were no expenses that were out of the ordinary for November. Legal expenses appear to be under budget, but that is primarily because we are waiting to receive final invoices from Quintanilla & Associates.

There were no new equipment purchases in November.

For the 4200 Building and Improvement Account expenses were primarily related to the normal ongoing bills for the new cemetery development.

For the Balance Sheet, Brenda Manriquez reported that the District has just over \$7 million in Pre-Need Deposits. She explained that for greater transparency she has created a separate line item for the \$1 million provided by the County, since that is to be used for families who will inter loved ones in the First Responders Section at Gypsum Canyon Memorial Park. Those funds are being kept in the County pool. The Balance sheet also reflects the almost \$14.8 million that is committed and the \$2 million that is assigned for land development. GM Deutsch also mentioned that the District can also borrow from the Pre-Need fund and from the Endowment Income Fund.

Chair Hatch asked where the District stands with agreeing on shared costs for the Gypsum Canyon Development. GM Deutsch said that the development team is trying to minimize plans to make those costs as efficient as possible.

#### **C. Investment Portfolio Changes - December 2025**

GM Deutsch reported that in November the District only purchased two investments and both had rates of 3.75%. There are several investments in the Endowment Principal Fund that were purchased for our ladder that will be coming due in the next six months that are on the low end for rates. It will be good to get those off our books. GM Deutsch also noted that the high yields are being called early.

#### **D. Capital Projects Update**

  
Chair

  
Secretary

GM Deutsch stated that the collaboration with the City of Anaheim has been a great change. At the onset our costs were about \$12 to \$15 million. But the City will do water and electrical as a design/build and will handle everything for the District under Anaheim Public Utilities and Public Works. This will bring our costs down to about \$10 million and should be shared with DGS and CalVet. We are starting to have more discussions with CalVet, and DGS and they are participating in calls every two weeks. It may be that CalVet can't use Federal funds for this kind of infrastructure costs. In that case, we will need to rely on the County's funds to help offset what should be shared costs. GM Deutsch also informed the Board that before Anaheim can release the contract, the District will need to pay the City of Anaheim a deposit of approximately \$3 million. In terms of timing, this is important for the project and GM Deutsch hopes to bring this to Board for their approval at the February or March Board Meeting.

GM Deutsch also noted that it may be worth it to the District to spend \$40,000 on a consulting firm that specializes in securing Federal funding, if it means we can get significant grants for the project.

Vice Chair Schnell noted that in reviewing Enclosures A & B from the City of Anaheim Public Utilities Department it looks like the project will require about 1 ½ miles of work to be done to bring in power and water to the site. GM Deutsch said that water component is the more expensive at about \$9 million and the electrical is about \$6 million.

## **NEW BUSINESS**

### **A. Independent Auditor's Report**

Brenda Manriquez introduced Jessica Andersen, the Audit Engagement Partner from Eide Bailly LLP who presented the findings of the audit for year ending June 30, 2025.

Ms. Andersen discussed the various letters from the audit including the Management Letter, the Report on Internal Controls, the Governance Letter and the Appropriations Limit Calculation. She stated there were no disagreements with management, nor were there any deficiencies, no material weaknesses, and no instances of non-compliance. The audit resulted in a clean, unmodified opinion.

Vice Chair Schnell asked about the one minor area of concern regarding the lack of a formal policy for how the District leases are handled. While the audit showed that the District's processes are all sound in this area, it would be good if the District had a formal policy regarding leases. Since we are currently in the process of reviewing all of the Board policies, Brenda Manriquez stated that she will be developing a lease policy and will bring it to the Board for approval in the upcoming months.

Brenda Manriquez then presented a PowerPoint presentation on where the District landed financially for the fiscal year. Trustee Hatch asked for a copy of the PowerPoint presentation. GM Deutsch said he would send it to all of the Trustees. Brenda Manriquez stated that the District is currently in its fourth year of the current engagement agreement with Eide Bailly and we can extend that for one additional year. Brenda Manriquez strongly suggested that the Board take advantage of that additional year. Brenda also stated that she has already submitted for the Budget Award.

  
Chair

  
Secretary

Chair Hatch thanked Ms. Andersen for the informative presentation and congratulated Brenda Manriquez on her exceptional work.

**B. Discussion of Request for Proposals for Legal Counsel Representation**

GM Deutsch reiterated the urgency of securing legal counsel representation, as we will soon need assistance with development agreements, transfer of land agreements and cost sharing agreements for the new cemetery development. At the last meeting it was the consensus of the Board not to use a professional consulting firm to assist the District in the search for representation.

GM Deutsch stated that four firms are currently being considered. They include: Buchalter Law Firm; Woodruff & Smart; Rutan & Tacker, and Best, Best & Krieger. GM Deutsch said that he has spoken to all four firms. The main focus of legal counsel will be the new cemetery development and helping us navigate the next steps with the County and the State. There is not a pressing need for legal guidance with cemetery law or with personnel or human resources law.

Vice Chair Schnell asked how long the RFP process would take. GM Deutsch said that if we got it out on the street right away for any firm to respond to, the February Board meeting would probably still be unrealistic.

There was some discussion on the merits of each of the firms on that short list. GM Deutsch reminded the Board that legal counsel does not work for the General Manager. Legal Counsel works for the Board. After some debate about all four firms, it was decided to send the current RFP, with some minor modifications, just to Buchalter Law Firm and Woodruff & Smart. This will expedite the process and not waste the time of law firms we are not seriously considering. Trustee Marroquin-Waldram wanted to be more specific on the requirement to “promptly return all phone calls and emails” to promptly return all phone calls and emails within 48 hours”.

When we get their responses back, we will call a Special Meeting to discuss the responses. We may decide to invite the firms to attend that Special Meeting depending on their submitted proposals. Ideally, we would be able to select which firm we want to work with at the February Board Meeting.

**C. Periodic Review of Board Policies**

GM Deutsch stated that in order for the District to maintain its certification as a District of Distinction through the California Special District Association, the Board is required to conduct periodic reviews of its Board Policies. Staff have reviewed all of the Interment Policies from Article 170 and have attached those policies with recommended changes highlighted. GM Deutsch recommends that the Board review the attached policies and adopt a resolution approving them. GM Deutsch explained that for the Interment Policies there were no changes being proposed that would require the review of legal counsel.

The Trustees requested more time to review the red-lined changes in those Article 170 Interment Policies. Staff will bring them back to the Board for comment and approval at the February Board Meeting.

  
Chair

  
Secretary

**ITEMS FOR FUTURE AGENDAS**

Other than bringing back the Article 170 Board Policies, nothing further was requested.

**BOARD COMMENTS - None**

**ANNOUNCEMENTS**

**A. ISDOC Quarterly Luncheon, January 29, 2026, Fountain Valley, 11:30 a.m.**

GM Deutsch stated that the Keynote Speaker will be Luis Tapia, Executive Officer, OC LAFCO. Trustee Rivers stated that she would like to attend.

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

GM Deutsch explained that since this Annual Conference is taking place in Garden Grove, the Orange County Cemetery District will be the featured cemetery with GM Deutsch giving the presentation. Supervisor Wagner will open the conference with some remarks. GM Deutsch will also be leading a seminar on the last day of the conference discussing special events cemetery districts can offer that would benefit their communities and potentially serve as additional revenue streams. Vice Chair Schnell and Trustee Rivers will both be attending the conference. Chair Hatch and Trustee Marroquin-Waldram have not decided yet if they will attend.

GM Deutsch asked if Vice Chair Schnell would like to attend an upcoming Special District Leadership Academy in 2026. Vice Chair Schnell said that he would like to attend the Special District Leadership Academy in May that is being held in San Diego.

GM Deutsch also informed the Board that SB 827 is going into effect. The law will require all Trustees to complete two hours of Fiscal and Financial training. CSDA is offering a free webinar on March 4<sup>th</sup> from 1:00 p.m. to 3:00 p.m. GM Deutsch and management staff will be participating in that webinar. Any Trustees who want to join are welcome to do so, or they can log in to CSDA and complete the webinar on their own. Trustees have until January 2028 to complete the training and then it will be required every two years thereafter.

The next regular meeting will be held on **Tuesday, February 3, 2026 CA 92630.**

There being no further business, the meeting was adjourned at 11:50 a.m.

  
CHAIR

  
BOARD SECRETARY

  
Chair

  
Secretary