

MINUTES OF THE REGULAR MEETING  
BOARD OF TRUSTEES  
NORTH COUNTY CEMETERY DISTRICT  
As of September 23, 2024

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Trustee Colleen Lukoff at 5:33 p.m., at the Oak Hill Memorial Park office. Trustee Barbara Sulier was present, and Chairperson Dr. Steven Lochridge attended via telephone. A quorum was present. Also present was NCCD CPA Kevin Brejnak, Administration Manager Kelly Swales and General Manager Edward Serna.

The meeting began with the Salute to the U.S. Flag and the recognition of visitors.

CPA Paul Kaymark and CPA Stacy Macias from the accountancy corporation, Nigro & Nigro were in attendance.

Public input for non-agenda items; No action will be taken on non-agenda items. Speakers are limited to three minutes each.

**Annual Financial Audit Fiscal-Year Presentation 23-24**

Paul Kaymark from Nigro & Nigro presented the final audit for FY 23-24. The financial statements referred to in the audit, present fairly, in all materials respects, the respective financial position of the governmental activities and each major fund of the district as of June 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

A motion was presented by Trustee Sulier, seconded by Trustee Lochridge, to receive and file the FY 2023-2024 audit.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Sulier, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	1	Trustee Disney
Recused	0	

**Minutes**

A motion was presented by Trustee Sulier, seconded by Trustee Lochridge to approve the minutes of the August 26, 2024, Regular Board meeting.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Sulier, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	1	Trustee Disney
Recused	0	

## **District Orders and Certificates**

The Board reviewed all certificates for August 2024, signed District orders/Warrants and checks as needed.

A motion was presented by Trustee Sulier seconded by Trustee Lochridge, to ratify all certificates for August 2024.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Sulier, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	1	Trustee Disney
Recused	0	

## **Correspondence**

The district did not receive any correspondence for the month of August 2024.

## **Financial Report**

The board reviewed the Financial Report for the month of August 2024. Positive sale trends continue for the fiscal year.

## **Investment Report**

The district had one investment that matured for the month of August 2024.

OH Endowment - there was a \$50,000 US Treasury bond that came due, these funds were reinvested into a Gov't Federal Home Loan MTG CMO 5.00% with an Avg. Life 1.20 years Yield to Life 5.00%.

SM Preeed – There was a US Treasury bond that came due (7/31) these funds were reinvested in a Gov't Federal Home Loan MTG CMO 5.00% with an Avg. Life 1.20 years Yield to Life 5.00%.

All account information/activity/interest earned for the month of August can be found on the August 2024 statements/confirmations.

## **Continuing Business**

The GM provided an update on the Land Conservancy Project.

The GM provided a brief update on the implementation of the Strategic Plan.

**New Business:**

The board reviewed a proposal from Aellot Air Conditioning for adding an air conditioning unit and necessary duct work to the Maintenance shop building's break room. A motion was presented by Trustee Sulier seconded by Trustee Lochridge to accept the proposal.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Sulier, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	1	Trustee Disney
Recused	0	

**Manager's Report**

The GM will continue to work on drafting new policies to be presented to the board for review at a future date and is currently working on obtaining quotes for several projects.

There are no updates on social media accounts.

The meeting adjourned at 6:19 p.m. The next Board of Trustees meeting is scheduled for Monday October 28, 2024, and will begin at 5:30 p.m. It will be held at the district office, 2640 Glenridge Road, Escondido, CA.

Prepared by:

Kelly Swales  
Board Secretary