

MINUTES OF THE REGULAR MEETING  
BOARD OF TRUSTEES  
NORTH COUNTY CEMETERY DISTRICT  
As of September 18, 2023

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Sharon Disney at 5:31 p.m., at the Oak Hill Memorial Park office. Present were Trustees, Steven Lochridge, and Colleen Lukoff. A quorum was present. Also present were NCCD Administration Manager Kelly Swales, NCCD CPA Kevin Brejnak 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. No members of the public spoke on non-agenda items.

**Minutes**

A motion was presented by Trustee Lukoff, seconded by Trustee Lochridge, to approve the minutes of the August 21, 2023, Regular Board meeting.

The motion passes with 4 Aye votes.

Ayes:	4	Trustees Disney, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	1	Trustee Ott
Recused	0	

Trustee Ott phoned in at 5:33 pm and participated in the meeting.

**District Orders and Certificates**

The Board ratified all certificates for August 2023. District orders/Warrants and signed checks as needed.

## **Annual Financial Audit Fiscal-Year Presentation 22-23**

Stacy Macias from Nigro & Nigro presented the final audit for FY 22-23. 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, 2023, 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 Lochridge, seconded by Trustee Lukoff, to receive and file the FY 2022-2023 audit.

The motion passes with 4 Aye votes.

Ayes:	4	Trustees, Disney Ott, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

A motion was presented by Trustee Lukoff, seconded by Trustee Lochridge, to move item K (4) in New Business to occur after item F (1) on the agenda.

The motion passes with 4 Aye votes.

Ayes:	4	Trustees Disney, Ott, Lochridge and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

## **New Business**

The board asked NCCD CPA Kevin Brejnak for his input on the Perpetual Care Project Proposal received. After a brief discussion the board agreed that this topic is worthy of discussion, however, it should be deferred to strategic planning.

## **Correspondence**

The district received one correspondence for the month of August 2023. The e-mail received was from Mr. Terrazas. The board discussed the e-mail and will conduct more research prior to deciding on his request.

No action was taken.

## **Financial Report**

The board reviewed the Financial Report for the month of August 2023.

**Investment Report**

The district did not have any investments mature for the month of August 2023.

**Continuing Business**

The GM provided a brief update on the Land Conservancy Project, a map has been completed by an engineer and is being submitted to the county.

**New Business:**

The GM provided an update to the board about the progress on the Volunteer Program.

The GM provided an update on how the witnessing of lowering is being handled by staff and feedback received from families.

The board discussed a proposal received from Sonsray Machinery for a new backhoe. This backhoe is urgently needed in San Marcos as they have a very rocky terrain, and their current backhoe is unable to break through it. The proposal received from Sonsray includes a 1000 lb breaker to help break and remove large rocks, allowing for the staff to dig graves more efficiently.

Sonsray has this backhoe and breaker in stock and can deliver it quickly. The staff is knowledgeable in repairs and maintenance of this type of backhoe, making for a smooth transition.

After a discussion, the Board agreed to move forward with this proposal.

A motion was presented by Trustee Lukoff, seconded by Trustee Lochridge to accept the proposal.

The motion passes with 4 Aye votes.

Ayes:	4	Trustees Disney, Ott, Lochridge, and Lukoff.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

**Managers' Report**

The GM will continue to work on drafting new policies to be presented to the board for review at a future date.

Prepared by:

Kelly Swales  
Board Secretary