

MINUTES OF THE REGULAR MEETING  
BOARD OF TRUSTEES  
NORTH COUNTY CEMETERY DISTRICT  
As of May 24, 2021

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Sharon Disney at 5:40 p.m., at the Oak Hill Memorial Park office. Present were Trustees, Steven Lochridge, Tanis Brown and Michael Ott. Trustee Michael Ott joined the meeting via telephone. Trustee Ott is within North County Cemetery District (NCCD) boundaries. A quorum was present. Also present was General Manager Edward Serna.

Pursuant to the Executive Department State of California, Executive Order N-25-20, California Governor Newsom is providing Brown Act flexibility for Public Agencies due to the COVID-19 crisis. The meeting was accessible to the public via teleconference.

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

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

Visitor Paul Kaymark from Nigro & Nigro PC A professional Accountancy Corporation was present via Zoom to introduce the final audit for FY 2019-2020. Also present via zoom was NCCD CPA Kevin Brejnak.

Paul presented to the Board the final North County Cemetery District financial audit for FY 2019-2020. Paul presented the Board feedback with the cash statements. Paul briefly discussed the district's fund balances for the year such as the property taxes, preneed balances for the year. Revenue for FY 19-20 increased compared to the previous year. The district performed very well in the expenses line items with almost every line having a positive (in the black) for the year.

A motion was presented by Trustee Lochridge, seconded by Trustee Brown to accept the FY 2019-2020 Audit as presented.

The motion passes with 4 Aye votes.

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

## **Minutes**

A motion was presented by Trustee Ott, seconded by Trustee Lochridge, to approve the corrected and revised minutes for the April 26, 2021, Meeting Minutes.

The motion passes with 4 Aye votes.

Ayes: 4 Trustees Disney, Lochridge, Ott and Brown.

Nays: 0

Abstained: 0

Absent: 0

Recused 0

## **District Orders and Certificates**

The Board approved all the certificates. District Orders/Warrants, and signed checks as needed.

## **Correspondence**

NCCD did not receive any correspondence for the month of April.

## **Financial Report**

The Board reviewed the Financial Report for the month of April 2021 during the May 24, 2021, meeting. There are positive trends for the Annual Budget Forecast. The district continues to be in the black for cemetery income and expenses.

## **Investment Report**

The district did not have any investments that matured for the month April.

## **Continuing Business**

The GM and the district staff will continue to conduct training of both Osiris and Pontem platforms. The goal is to “Go Live” with Osiris and Pontem beginning July 1, 2021.

## **New Business**

A discussion ensued regarding water sustainability for the district. New ideas were discussed to consider different methods of irrigation or landscaping for any future projects.

## **Managers’ Report**

The GM reported on this month’s Activities. The monthly training is Heat Stress: Code Red.

The meeting moved into “closed session” at 7:28pm

The meeting moved into “open session” at 8:09pm.

No actions were taken during the closed session.

The meeting adjourned at 8:09 p.m. The next Regular Board of Trustees Meeting is scheduled for June 28, 2021, and will begin at 5:30 P.M. It will be held at the District Office, 2640 Glenridge Road, Escondido, CA.

Edward Serna  
General Manager