

MINUTES OF THE REGULAR MEETING
BOARD OF TRUSTEES
NORTH COUNTY CEMETERY DISTRICT
As of September 28, 2026

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Colleen Lukoff at 5:30 p.m., at the Oak Hill Memorial Park office. Present were Trustees, Steven Lochridge and Mark Loscher. A quorum was present. Also, present were NCCD's 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 from the accountancy corporation, Nigro & Nigro was in attendance via Zoom.

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

A motion was presented by Trustee Lochridge, seconded by Trustee Loscher to move item K3 up in the agenda to be heard first.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Lukoff, Lochridge, and Loscher
Abstained:	0	
Absent:	2	Trustees, Disney and Nowlin
Recused:	0	

Annual Financial Audit Fiscal-Year Presentation 25-26

Paul Kaymark from Nigro & Nigro presented the final audit for FY 25-26. 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, 2026, 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 Loscher, seconded by Trustee Lochridge, to receive and file the FY 2025-2026 audit.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Lukoff, Lochridge, and Loscher
Abstained:	0	
Absent:	2	Trustees, Disney and Nowlin
Recused:	0	

Minutes:

A motion was presented by Trustee Lochridge, seconded by Trustee Loscher to approve the minutes of the August 31, 2026, Regular Board meeting.

The motion passes with 3 Aye votes.

Ayes: 3 Trustees, Lukoff, Lochridge, and Loscher

Abstained: 0

Absent: 2 Trustees, Disney and Nowlin

Recused: 0

District Orders and Certificates:

The Board ratified all certificates for August 2026. District orders/Warrants and signed checks as needed.

Correspondence:

The district did not receive any correspondence for the month of August 2026.

Financial Report:

The Board reviewed the Financial Report for the month of August 2026. Positive sale trends continue for the fiscal year.

Investment Report:

Activity for the month of August 2026 in the following accounts:

Endowment Principal – with residual funds, purchase \$45,000 Gov't GNMA 5.00% Avg Life 1.50 yrs

Endowment Interest – all positions liquidated and all funds withdrawn

Preneed – with residual funds, purchase \$44,000 Gov't GNMA 5.00% Avg Life 1.50 yrs

Continuing Business:

There are no updates to discuss regarding the Welcome Center & Donation Project, information is still being gathered.

The Oak Hill restroom project will be discussed under New Business.

There are no updates on the water well project at Oak Hill Memorial Park.

The GM updated the Board that the house at Oak Hill has been demolished.

New Business:

The GM provided building contractor bids for the Oak Hill Memorial Park restroom project. After reviewing and discussing the bids a motion was presented by Trustee Lochridge, seconded by Trustee Loscher to accept the bid by Visser Construction with a contingency of up to 20%.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Lukoff, Lochridge, and Loscher
Abstained:	0	
Absent:	2	Trustees, Disney and Nowlin
Recused:	0	

The GM provided an invoice from Cor Security and updated the Board that a gate operator had to be purchased for Oak Hill Memorial Park. A motion was presented by Trustee Loscher and seconded by Trustee Lochridge to transfer the money from the Capital Outlay account to the general operations account for this purchase.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Lukoff, Lochridge, and Loscher
Abstained:	0	
Absent:	2	Trustees, Disney and Nowlin
Recused:	0	

Manager's Report:

The GM has been overseeing projects at both Oak Hill Memorial Park and the San Marcos Cemetery.

Closed Session:

A motion was presented by Trustee Loscher, seconded by Trustee Lochridge to move into closed session at 6:53 pm.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Lukoff, Lochridge, and Loscher
Abstained:	0	
Absent:	2	Trustees, Disney and Nowlin
Recused:	0	

A motion was presented by Trustee Lochridge, seconded by Trustee Loscher to move back into open session at 6:53 pm.

The motion passes with 3 Aye votes.

Ayes:	3	Trustees, Lukoff, Lochridge, and Loscher
Abstained:	0	
Absent:	2	Trustees, Disney and Nowlin
Recused:	0	

Report out: No action was taken.

There are no updates on social media accounts.

The meeting adjourned at 6:53 p.m. The next Board of Trustees meeting is scheduled for Monday October 26, 2026, 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