

BOARD OF TRUSTEES REGULAR MEETING  
NORTH COUNTY CEMETERY DISTRICT  
For Monday, July 24, 2023, at **5:30** P.M.  
Oak Hill Memorial Park Office  
2640 Glen Ridge Road  
Escondido, CA. 92027-4532

Mission Statement

“It is the mission of the North County Cemetery District to provide respectful and cost-effective cemetery services that meet the cultural, economic, religious and social needs of the community”.

*Agenda Items May Be Addressed in A Sequence Different Then Listed.*

*Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the District Office at 2640 Glen Ridge Road, Escondido, during normal business hours.*

**AGENDA**

- A. Call meeting to order: Time \_\_\_\_\_
- B. Roll call:
- |                     |                   |
|---------------------|-------------------|
| 1) Sharon Disney    | 3) Michael D. Ott |
| 2) Steven Lochridge | 4) Colleen Lukoff |
- C. Opening of Meeting
- 1) U.S. Flag Salute & Pledge of Allegiance
  - 2) Recognize visitors:
- D. Review and revision of Agenda if required.
- Public input for non-agenda items. No action will be taken on non-agenda items. Speakers limited to three minutes each.
- If you wish to call in and address the Board, please call +1 (646) 749-3122 access code 902-649-197.
- E. Minutes: Approve the minutes of the Regular Board meeting of June 26, 2023, and the Special Board meeting of July 17, 2023. Page 1 - 7
- F. Ratification of electronically District Orders and Certificates
- G. Review correspondence for the month of June 2023: Page 8
- H. Review Financial Report for the month of June 2023: Page 9 - 35
- I. Review District Investment Report for the month of June 2023: Page 36 - 38
- J. Continuing business:
- |   |              |
|---|--------------|
| 1. Land Conservancy Project               | Page 39 - 41 |
| 2. Strategic Planning                     | Page 42      |
| 3. Administration Manager Job Description | Page 43      |

K. New Business:

1. End of Fiscal Year 2022-2023	Page 44 - 46
2. Adopted Fiscal Year 2023-2024 Budget	Page 47 - 49
3. 2023 SDRMA Board of Directors Election	Page 50
4. August Board of Trustees Meeting	Page 51
5. Follow-Up Information Regarding Witnessing of Lowering	Page 52

L. Manager's Report:

- GM's Activities:
  - Update new district fees
- Operations Issues:
  - N/A
- Equipment Down for repair: 2 mowers
  - N/A
- Personnel:
  - New Hires/Terminations/Retirements/Resignations:
- Monthly Employee Safety Training for June 2023: Craine Hoists Inspections

Calendar, Conference, and Meeting Travel Arrangements:

- ~~CAPC 65<sup>th</sup> Annual Conference 2023; March 23 - 25 Embassy Suites Seaside, CA.~~
- ~~May 29, 2023, Memorial Day events at OH & SM Cemeteries~~
- CSDA Conference August 28-31, Monterey, CA.
- CAPC Education Area Meeting 2023, October 6 - 7 Holiday Inn, Sacramento, CA.

List of items pending:

- None

**L(1) Closed Session:**

Conference with legal counsel - Anticipated Litigation

Significant exposure to litigation pursuant to subdivision (b) of section 54956.9 (1 case)

**Return to Open Session:** Report out all actions and vote taken.

Meeting adjourned at \_\_\_\_\_. The next Board of Trustees meeting is scheduled to be held at 5:30 p.m., Monday, August 21, 2023, at the Oak Hill Memorial Park office. **Please submit additions or changes to this agenda to the District office not later than 4:00 p.m., Friday, August 18, 2023.**

*NCCD agendas and documents included in the agenda packet can be made available in alternative formats to persons with disabilities as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and California Government Code 54954.1. Writings that are public records as described in California Government Code Section 54957.5 (a), that are distributed during a NCCD meeting are available following the meeting in alternative formats upon request by a person with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). Please notify the NCCD General Manager, in writing, at 2640 Glen Ridge Road, Escondido, CA 92027-4532, of your request. Any request for mailed copies of agendas or agenda packets is valid for the calendar year in which the request is filed and must be renewed following January 1 of each year. Individuals requesting a disability related modification or accommodation, including auxiliary aids or services, may contact the General Manager at 760\*745\*1781, three (3) calendar days in advance of the meeting, to make arrangements.*

MINUTES OF THE REGULAR MEETING  
BOARD OF TRUSTEES  
NORTH COUNTY CEMETERY DISTRICT  
As of June 19, 2023

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Sharon Disney at 5:32 p.m., at the Oak Hill Memorial Park office. Present were Trustees, Steven Lochridge, Michael Ott, Colleen Lukoff, and Carole Berwick (Via Telephone). A quorum was present. Also present were NCCD 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.

NCCD Operations Supervisor of Oak Hill Memorial Park, Steve Romo, Operations Supervisor of San Marcos Cemetery, James Pfeffer, Irrigation Supervisor of San Marcos Cemetery, Marc Baker and Administration Assistant Gabriel Rivera attended the meeting.

LAFCO Commissioner Barron Willis was visiting. Commissioner Willis introduced himself and briefly thanked the board for their support in his re-election.

Also attending the meeting were numerous staff members of local mortuaries; Alhiser-Comer, Allen Brothers and California Funeral Alternatives.

The mortuaries wanted to express their concerns over the current policy of not allowing families to witness the lowering of caskets, burial time slots and communication about policy changes.

Trustee Ott explained that the correspondence we received from Allen Brothers was Item G on the agenda and that he wanted to hear the background on these issues from the General Manager (GM).

The GM explained the history of these policy changes and explained that the mortuaries were all notified by email when the Board adopted these policies in 2020. The GM emphasized the need to find a happy medium to keep the staff safe while helping the families.

Steve Romo also explained the dangers of having the families watch the lowering of the caskets.

Marc Baker provided information on how other local cemeteries handle the witnessing of lowering.

After hearing from the visitors, the GM, and members of the staff; the Board of Trustees discussed the needs of both the staff and the public.

A motion was presented by Trustee Ott, seconded by Trustee Lukoff, to give direction to the GM to come up with a Standard Operating Procedure on lowering of caskets and witnessing of burials.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

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.

After a short discussion the board agreed to move the closed session to the top of the agenda.

A motion was presented by Trustee Ott, seconded by Trustee Lochridge, to move into closed session at 7:28 pm.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

A motion was presented by Trustee Lochridge, seconded by Trustee Ott, to move back into open session.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

Reconvene to open session at 7:46 pm. No action taken during the closed session.

### Minutes

A motion was presented by Trustee Ott, seconded by Trustee Lochridge to approve the minutes of the May 22, 2023, Regular Board meeting.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

### District Orders and Certificates

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

**Correspondence**

The district received correspondence from the public in the form of a social media post and comments on 'Nextdoor' initiated by Escondido resident, Diane Morgan. Trustee Ott explained that overall, the current social media posts and comments have been positive.

The GM provided updates on what has been implemented at Oak Hill Memorial Park following the June meeting..

**New Business:**

The GM explained the necessity of hiring more staff to keep up with the maintenance of the grounds and the difficulties that the district has had in hiring and retaining staff members. It was proposed that two full-time maintenance staff positions be approved to bring the number of full-time maintenance staff to 15 at Oak Hill Memorial Park.

A motion was presented by Trustee Ott, seconded by Trustee Lochridge to ratify the two FTE staff positions given the dire situation the district was facing. Trustee Lochridge seconded the motion.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

Following a brief discussion, the Board of Trustees moved to approve the CAPC Honorary Membership for Karen O'Neil. A motion was presented by Trustee Ott, seconded by Steven Lochridge.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

The district received the CSDA Board of Directors Election Term Ballot 2024-2026 Seat C, Southern Section. After a discussion from the Board, the Board submitted their vote for the incumbent, Arlene Schafer.

A motion was presented by Trustee Lukoff, seconded by Trustee Ott, to submit the district's vote in support of Arlene Schafer.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

After a discussion, Trustee Ott made a motion, seconded by Trustee Lukoff, to add a Special Meeting on July 17, 2023, for budget presentation.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Disney, Ott, Lochridge, Lukoff, and Berwick.
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.

The GM shared the names of four new hires to the board.

The meeting adjourned at 8:35 pm. The next Regular Board of Trustees meeting was rescheduled for Monday July 17, 2023, and will begin at 5:30pm. It will be held at the district office, 2640 Glenridge road, Escondido, CA.

MINUTES OF THE SPECIAL MEETING  
BOARD OF TRUSTEES  
NORTH COUNTY CEMETERY DISTRICT  
As of July 17, 2023

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Sharon Disney at 5:32 p.m., at the Oak Hill Memorial Park office. Present were Trustees, Michael Ott, Colleen Lukoff and Dr. Steven Lochridge. Trustee Carole Berwick was absent and notified the General Manager that she had decided to resign from the Board. A quorum was present. Also present was 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.

Nine maintenance staff members from Oak Hill Memorial Park attended the meeting.

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

The board reviewed the Financial Report for the month of June 2023, and the end of year data for FY 2022-2023. The board reviewed the budget data and the recommendations of the GM for the upcoming 2023-2024 FY proposed budget.

Total Cemetery Income for FY 22-23 approximately exceeded the budget by \$660,906.74. This was due primarily from the conservative forecast of burial services. 501 interments were performed in FY 22-23, down 1.57% or 8 burial services from the previous year. Trustee Ott indicated that the budget should include a footnote indicating that \$600,000 of the excess revenue figure is attributable to an interfund transfer of Preneed monies and that without the transfer, cemetery income would have exceeded the budgeted amount by only \$60,906.74. *Note: FY 19-20 ended the year with 405 interments; this number represented the pre COVID-19-time frame. Compared FY 22-23, the interments increased 23.7% or 96 interments.*

Total Operating Expenses under-ran the budget by \$115,678.78. The two-line items that largely contributed were the Payroll Expense and Water items. The district experienced a shortage in staff during the FY, this was the main factor for the savings in payroll.

The GM strongly recommended the board to consider adopting a policy to reevaluate the annual budget midway through the next fiscal year to make any necessary amendments to the budget and to update the annual budget if necessary.

The General Manager made the following recommendations below for the anticipated revenues for FY 2023-2024 proposed budget.

1. Transfers from the Preneed fund are budgeted for \$650,000.00.
2. Increase all district fees by 7%.
3. Increase the non-resident fee line-item to \$1,000.00 instead of a 7% increase to be more in line with other local public cemeteries.



A motion was presented by Trustee Ott, seconded by Trustee Lukoff, and passed unanimously to approve/adopt the General Manager's recommended FY 2023-2024 budget (Agenda Item G(1)) with the following modifications, effective August 1, 2023.

1. To increase the non-resident fee to \$1,200.00.

The motion passes with 4 Aye votes.

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

The General Manager made the following recommendations below for the anticipated expenses for FY 2023-2024 proposed budget.

1. Increase the cost-of-living allowance by 7% to all staff members.
2. Align pay structures for Supervisors and Assistant Supervisors.
3. Introduce an annual clothing allowance for the administrative staff in the amount of \$1,500.

A motion was presented by Trustee Ott, seconded by Trustee Lochridge and passed unanimously with those members present to approve/adopt the General Manager's recommended FY 2023-2024 budget (Agenda Item G (2)) with the following revisions, effective August 1, 2023.

1. To amend the cost-of-living increase to 6%.
2. Align pay structures for Supervisors and Assistant Supervisors.
3. Delete the proposed \$1,500 annual clothing allowance for the administrative staff and instead purchase at district expense, appropriate summer clothing (e.g., polo shirt), winter clothing (e.g., coat), and closed toe shoes to be worn when administrative staff need to work outdoors.

The motion passes with 4 Aye votes.

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

The General Manager made the following recommendations below for the Employee Pay & Benefits for the FY 2023-2024 proposed budget.

1. Add a floating Birthday Holiday.
2. Adjust the current Vacation Accrual policy to reflect the following:
  - (1) During the 1<sup>st</sup> year of continuous work, six (6) days
  - (2) 2 through 5 years of service, fifteen (15) days
  - (3) After 5 years of service, twenty (20) days
3. Amend policy 2020.4 to increase the number of hours a staff member can carry over to the following calendar year to not exceed twenty days (160 hours).

A motion was presented by Trustee Lukoff, seconded by Trustee Ott, to approve/adopt the proposed budget (Agenda item G(3-5)) and modify the proposed budget by adding one floating holiday in recognition of the staff member's birthday to the district's leave provisions and increase the number of vacation hours to be carried over to 160 hours, and the Vacation Accrual policy to be amended as follows:

- (1) During the 1<sup>st</sup> year of continuous work, six (6) days
- (2) 2 through 5 years of service, eleven (11) days
- (3) 5-10 years of service, sixteen (16) days
- (4) After 10 years of service, twenty (20) days

The motion passes with 4 Aye votes.

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

The meeting adjourned at 8:56 pm. The next Regular Board of Trustees meeting is scheduled for Monday July 24, 2023, and will begin at 5:30pm. It will be held at the district office, 2640 Glenridge road, Escondido, CA.

AGENDA ITEM # G

Review Correspondence for June 2023

1. The district did not receive any new correspondence for June 2023.

AGENDA ITEM # H

Review of the Financial Report for June 2023, in the July 24, 2023, Board Meeting

1. Balance Sheet – Fund Balance Page 10 - 11
2. Revenues & Expenses Page 12
3. Profit & Loss Page 13 – 14
4. Capital Outlay Expenses & Balance Page 15 - 16
5. Paid Time Off List Page 17
6. Payroll Item Detail Report for June 2023 Page 18 - 19
7. Expense Check Register from 6/1/23 to 6/30/23 Page 20 - 26
8. Bank Account Debits & Deposits from 6/01/23 to 6/30/23 Page 27 - 33
9. Interment Report Page 34 - 35

**North County Cemetery District**  
**Balance Sheet**  
As of June 30, 2023

	Jun 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1-9120 · General OP County Fund 44000	1,491,929.57
2-9122 · Preneed County Fund - 44450	4,031,432.26
2-9202 · Investment TIAA	253,643.08
2-9214 · Stifel OH PN - 0794	1,200,129.78
2-9215 · Stifel SM PN - 8998	879,248.19
3-9123 · EC Interest County Fund - 44001	517,540.86
3-9124 · EC Princ County Fund - 43500	3,202,644.82
3-9210 · Stifel OH EC Interest - 0629	90,241.80
3-9211 · Stifel SM EC Interest - 2698	25,142.96
3-9212 · Stifel OH EC - 1874	1,384,294.23
3-9213 · Stifel SM EC - 4555	287,865.93
4-9121 · Cap Outlay Fund - 44005	1,043,331.52
9100 · NCCD - CBT Main Bank Account 881	373,079.15
9110 · NCCD - CBT Deposit Account 611	
9111 · Preneed CBT - OH	114,891.00
9113 · Cash Endow Care/Pri - OH	27,405.00
9118 · NCCD - CBT Deposit Account 611 - Other	96,520.58
<b>Total 9110 · NCCD - CBT Deposit Account 611</b>	<b>238,816.58</b>
<b>Total Checking/Savings</b>	<b>15,029,340.73</b>
<b>Accounts Receivable</b>	
1-9200 · Taxes Receivable	6,053.27
11000 · Accounts Receivable	96,309.24
2-1097 · Contracts Receivable PN	60,326.71
<b>Total Accounts Receivable</b>	<b>162,689.22</b>
<b>Other Current Assets</b>	
1-9150 · G County FMV	-32,974.26
11009 · Previous Accounts Rec. Osiris	-84,925.14
12000 · Undeposited Funds	25,324.35
13700 · Payroll Service Customer Asset	-301.96
2-9150 · PN County FMV	-94,160.45
2-9205 · Interest Receivable - PN	13,534.93
3-9150 · EC County FMV	-12,536.72
3-9205 · Interest Receivable - EC	11,818.48
4-9150 · CO County FMV	-70,477.66
<b>Total Other Current Assets</b>	<b>-244,698.43</b>
<b>Total Current Assets</b>	<b>14,947,331.52</b>
<b>Fixed Assets</b>	
9-1001 · Land	2,591,506.27
9-1003 · Structures and Improvements	
9-1010 · Accum. Depreciation Structures	-5,566,276.73
9-1003 · Structures and Improvements - Other	6,150,421.26
<b>Total 9-1003 · Structures and Improvements</b>	<b>584,144.53</b>
9-1004 · Equipment	
9-1011 · Accum. Depreciation Equipment	-485,919.70
9-1004 · Equipment - Other	806,486.16
<b>Total 9-1004 · Equipment</b>	<b>320,566.46</b>
<b>Total Fixed Assets</b>	<b>3,496,217.26</b>
<b>TOTAL ASSETS</b>	<b>18,443,548.78</b>

North County Cemetery District  
**Balance Sheet**  
As of June 30, 2023

	<u>Jun 30, 23</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
1-9510 · Salaries Payable YE	49,037.82
1-9520 · Vendors Payable	102,141.60
1-9580 · CBT Error Account	1,932.25
<b>24000 · Payroll Liabilities</b>	
24001 · Employee Contribution	20.00
24000 · Payroll Liabilities - Other	-792.29
<b>Total 24000 · Payroll Liabilities</b>	-772.29
25500 · Sales Tax Payable	4,433.39
4-9521 · Capital Outlay Vendor Payable	39,189.48
<b>Total Other Current Liabilities</b>	195,962.25
<b>Total Current Liabilities</b>	195,962.25
<b>Long Term Liabilities</b>	
9-2001 · Compensated Absences	27,754.87
9-2010 · Capital One Loan	847,686.00
<b>Total Long Term Liabilities</b>	875,440.87
<b>Total Liabilities</b>	1,071,403.12
<b>Equity</b>	
2-3000 · PN Fund Balance	6,144,941.00
3-3000 · EC Fund Balance	4,967,863.00
30000 · Opening Balance Equity	1,482,307.04
32000 · Retained Earnings	682,304.78
4-3000 · CO Fund Balance	462,052.00
9-3000 · Fund Balance GASB 34	2,504,574.08
Net Income	1,128,103.76
<b>Total Equity</b>	17,372,145.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>18,443,548.78</b>

**North County Cemetery District 2022-2023**  
**Revenues and Expenses**  
 July 1, 2022 through June 30, 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-7100 · Prop Tax General	1,028,705.30	930,000.00	98,705.30	110.6%
1-8010 · Sale Burial Rights	382,156.86	240,750.00	141,406.86	158.7%
1-8150 · Opening/Closing	403,406.00	299,600.00	103,806.00	134.6%
1-8250 · Sale Vault/Liner	131,454.00	73,295.00	58,159.00	179.3%
1-8310 · Non-Resident/Taxpayer Fee	113,970.00	63,130.00	50,840.00	180.5%
1-8320 · Set Marker/Flat/Up Headstone	133,235.00	55,239.00	77,996.00	241.2%
1-8340 · Engraving Urn Vault/Ceno	24,698.00	17,450.00	7,248.00	141.5%
1-8350 · Setting Vault/Liner	82,365.00	51,660.00	30,705.00	159.4%
1-8710 · Interest - General Operating	24,379.80	0.00	24,379.80	100.0%
1-8740 · Administration Fee	33,100.00	20,000.00	13,100.00	165.5%
1-8750 · Miscellaneous	23,708.97	1,500.00	22,208.97	1,580.6%
1-8910 · Proneed Interfund Transfer In	600,000.00	600,000.00	0.00	100.0%
1-9000 · Discount	-907.10	0.00	-907.10	100.0%
<b>Total Income</b>	<b>3,013,530.74</b>	<b>2,352,624.00</b>	<b>660,906.74</b>	<b>128.1%</b>
<b>Expense</b>				
1-1100 · Payroll Expenses	1,186,692.06	1,250,290.00	-53,597.94	95.7%
1-2300 · Workers Compensation Insurance	36,167.86	37,500.00	-1,332.14	96.4%
1-2500 · Retirement Annuity	52,752.91	57,298.00	-4,545.09	92.1%
1-2900 · Other Employee Benefits	117,525.36	161,628.00	-44,102.64	72.7%
1-3110 · Office Expense	15,416.78	25,000.00	-9,583.22	61.7%
1-3120 · Clothing/Personal Supplies	22,566.21	24,000.00	-1,433.79	94.0%
1-3210 · Small Tools & Instruments	2,543.76	2,500.00	43.76	101.8%
1-3910 · Dumpster/Cleaning Supplies	23,105.69	12,000.00	11,105.69	192.5%
1-4190 · Travel & Transportation	14,993.62	16,000.00	-1,006.38	93.7%
1-4210 · Dues and Memberships	12,301.33	14,000.00	-1,698.67	87.9%
1-4310 · Insurance-Liability/Property	36,220.70	37,000.00	-779.30	97.9%
1-4410 · Gas/Fuel	23,840.51	22,000.00	1,840.51	108.4%
1-4420 · Electric	55,368.73	60,000.00	-4,631.27	92.3%
1-4430 · Water	158,423.68	190,000.00	-31,576.32	83.4%
1-4450 · Pest Control	26,185.00	17,000.00	9,185.00	154.0%
1-4510 · Rents & Leases	2,713.11	2,500.00	213.11	108.5%
1-4540 · Maintenance of Grounds	61,309.35	45,000.00	16,309.35	136.2%
1-4550 · Maintenance of Equipment	50,782.63	44,000.00	6,782.63	115.4%
1-4560 · Maintenance of Structures	28,820.07	34,000.00	-5,179.93	84.8%
1-4610 · Legal	15,325.79	38,104.00	-22,778.21	40.2%
1-4620 · Professional/Special Services	14,753.14	18,000.00	-3,246.86	82.0%
1-4630 · Audit	9,500.00	12,500.00	-3,000.00	76.0%
1-4640 · Accountant	21,899.38	28,104.00	-6,204.62	77.9%
1-4670 · Webmaster/Advertising	5,526.57	2,500.00	3,026.57	221.1%
1-4690 · Software License	10,039.24	11,200.00	-1,160.76	89.6%
1-4720 · Postage	815.92	1,000.00	-184.08	81.6%
1-4730 · Telephone/Internet	13,489.25	13,500.00	-10.75	99.9%
1-4810 · Board Compensation	5,100.00	7,000.00	-1,900.00	72.9%
1-4910 · Repurchases	14,933.67	15,000.00	-66.33	99.6%
1-4920 · Vault/Liner Expense	79,769.00	47,000.00	32,769.00	169.7%
1-4930 · Marker Setting Expense	26,554.50	25,000.00	1,554.50	106.2%
1-4940 · Engraving Urnvault/Cenotaph	26,508.84	26,000.00	508.84	102.0%
1-4950 · Refund	2,262.07	10,000.00	-7,737.93	22.6%
1-4960 · Credit Card Fees	36,950.53	35,000.00	1,950.53	105.6%
1-4990 · Misc. Expense	15,787.96	11,000.00	4,787.96	143.5%
<b>Total Expense</b>	<b>2,236,945.22</b>	<b>2,352,624.00</b>	<b>-115,678.78</b>	<b>95.1%</b>
<b>Net Ordinary Income</b>	<b>776,585.52</b>	<b>0.00</b>	<b>776,585.52</b>	<b>100.0%</b>

9:00 AM  
 07/20/23  
 Accrual Basis

**North County Cemetery District  
 Profit & Loss  
 June 2023**

	Jun 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-7100 · Prop Tax General	25,607.55
1-8010 · Sale Burial Rights	31,153.00
1-8150 · Opening/Closing	27,787.00
1-8250 · Sale Vault/Liner	8,465.00
1-8310 · Non-Resident/Taxpayer Fee	14,320.00
1-8320 · Set Marker/Flat/Up Headstone	15,456.00
1-8340 · Engraving Urn Vault/Ceno	1,396.00
1-8350 · Setting Vault/Liner	5,395.00
1-8710 · Interest - General Operating	9,051.71
1-8740 · Administration Fee	3,500.00
1-8750 · Miscellaneous	3,017.00
3-8711 · Interest - Endow Care - OH	24,156.32
<b>Total Income</b>	169,304.58
<b>Expense</b>	
1-1100 · Payroll Expenses	144,856.64
1-2500 · Retirement Annuity	5,117.01
1-2900 · Other Employee Benefits	10,406.75
1-3110 · Office Expense	483.29
1-3120 · Clothing/Personal Supplies	2,299.47
1-3210 · Small Tools & Instruments	0.00
1-3910 · Dumpster/Cleaning Supplies	1,911.66
1-4210 · Dues and Memberships	14.00
1-4410 · Gas/Fuel	2,954.87
1-4420 · Electric	5,839.23
1-4430 · Water	655.75
1-4450 · Pest Control	6,090.00
1-4510 · Rents & Leases	107.72
1-4540 · Maintenance of Grounds	15,100.99
1-4550 · Maintenance of Equipment	5,152.83
1-4560 · Maintenance of Structures	3,081.44
1-4610 · Legal	753.00
1-4620 · Professional/Special Services	1,210.05
1-4640 · Accountant	2,108.75
1-4670 · Webmaster/Advertising	116.16
1-4690 · Software License	3,444.25
1-4720 · Postage	9.80
1-4730 · Telephone/Internet	1,141.07
1-4810 · Board Compensation	500.00
1-4910 · Repurchases	1,810.00
1-4920 · Vault/Liner Expense	8,270.00
1-4930 · Marker Setting Expense	3,106.34
1-4940 · Engraving Urnvault/Cenotaph	1,637.81
1-4960 · Credit Card Fees	3,381.49
1-4990 · Misc. Expense	5,223.99
<b>Total Expense</b>	236,784.36
<b>Net Ordinary Income</b>	-67,479.78
<b>Other Income/Expense</b>	
<b>Other Income</b>	
2-8010 · PN Sales Burial rights	32,613.00
2-8150 · PN Opening/Closing	42,066.00
2-8250 · PN Sale Vault/Liner	14,487.00
2-8310 · PN Non-Resident/Taxpayer Fee	8,055.00
2-8320 · PN Set Marker Flat/Upright Head	6,900.00
2-8340 · PN Engraving Urnvault/Ceno	1,396.00
2-8350 · PN Setting Vault/Liner	9,181.00
2-8591 · Preneed Fund Interest - OH	5,589.00
2-8592 · Preneed Fund Interest - SM	2,705.16
2-8713 · Interest PN	27,184.53
2-8750 · PN Miscell Revenue	193.00
2-8781 · Stifel PN Change in Sec Values	-5,615.99



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Accrual Basis

North County Cemetery District  
Profit & Loss  
June 2023

	<u>Jun 23</u>
3-8210 · Endowment Care	27,405.00
3-8212 · Endowment Care - SM	3,656.69
3-8713 · Interest EC	5,898.74
3-8780 · Stifel EC Change in Sec Values	-9,298.65
4-7100 · Prop Tax - Redevelopment	194,116.07
4-8713 · Interest - Capital Outlay Cnty	<u>6,020.65</u>
<b>Total Other Income</b>	<b>372,552.20</b>
<b>Other Expense</b>	
4-4610 · Repairs & Maintenance (non-cap)	6,528.00
4-5500 · Capital Outlay - Equipment Repl	<u>3,447.74</u>
<b>Total Other Expense</b>	<b><u>9,975.74</u></b>
<b>Net Other Income</b>	<b><u>362,576.46</u></b>
<b>Net Income</b>	<b><u><u>295,096.68</u></u></b>

North County Cemetery District

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Register: 4-9121 · Cap Outlay Fund - 44005

From 07/01/2022 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/11/2022			4-5200 · Capital Outla...	West Coast Ar...	11,393.00			799,123.23
07/11/2022			4-5200 · Capital Outla...	West Coast Ar...	27,796.48			771,326.75
07/18/2022			1-9205 · Interest Recei...				1,061.76	772,388.51
08/01/2022			4-5500 · Capital Outla...	Quality Chevro...	37,336.30			735,052.21
08/05/2022			4-5500 · Capital Outla...	Holland Supply...	22,009.42			713,042.79
08/09/2022			1-9120 · General OP C...				915.88	713,958.67
08/18/2022			4-4610 · Repairs & Ma...	Sonsray Machi...	12,460.89			701,497.78
08/26/2022			4-5300 · Capital Outla...	Coughlin Wind...	9,598.00			691,899.78
09/09/2022			4-5200 · Capital Outla...	West Coast Ar...	2,995.20			688,904.58
09/19/2022			4-5500 · Capital Outla...	Pauley Equipm...	38,381.00			650,523.58
09/28/2022			4-5200 · Capital Outla...	West Coast Ar...	30,259.20			620,264.38
10/19/2022	AN	S.D. County Treasurer	1-9120 · General OP C...	Quarterly Interest			1,546.68	621,811.06
10/31/2022			4-4610 · Repairs & Ma...	West Coast Ar...	14,515.20			607,295.86
11/28/2022			4-5500 · Capital Outla...	Quality Chevro...	30,193.51			577,102.35
12/05/2022	AN	S.D. County Treasurer	1-9120 · General OP C...	Quarterly Interest			1,204.24	578,306.59
12/19/2022			-split-	Land Payment ...	93,034.97			485,271.62
12/19/2022			4-4610 · Repairs & Ma...	West Coast Ar...	14,745.60			470,526.02
12/29/2022			4-4610 · Repairs & Ma...	West Coast Ar...	39,820.00			430,706.02
01/30/2023			2-6810 · Preneed Interf...	PN Transfer to ...			500,000.00	930,706.02
01/30/2023			4-7100 · Prop Tax - Re...	Redevelopment...			144,382.42	1,075,088.44
01/31/2023			1-9120 · General OP C...				919.08	1,076,007.52
02/03/2023			4-4610 · Repairs & Ma...	Sonsray Machi...	11,284.78			1,064,722.74
02/03/2023			4-5500 · Capital Outla...	Turf Star Inc. ...	25,017.05			1,039,705.69
03/02/2023			4-4610 · Repairs & Ma...	Sonsray Machi...			12,460.89	1,052,166.58
03/24/2023			4-4610 · Repairs & Ma...	Sonsray Machi...	6,781.01			1,045,385.57
03/29/2023			4-4610 · Repairs & Ma...	Sonsray Machi...	2,972.98			1,042,412.59
03/30/2023		S.D. County Treasurer	1-9120 · General OP C...	Quarterly Interest			2,412.58	1,044,825.17
04/03/2023			4-5500 · Capital Outla...	Hawthorne Ma...	76,377.51			968,447.66
04/18/2023			4-4610 · Repairs & Ma...	West Coast Ar...	1,267.20			967,180.46
04/24/2023		S.D. County Treasurer	1-9120 · General OP C...	Quarterly Interest			1,089.12	968,269.58
04/28/2023	AN		4-4610 · Repairs & Ma...	West Coast Ar...	2,457.60			965,811.98
05/31/2023			4-4610 · Repairs & Ma...	Sonsray Machi...	4,072.11			961,739.87
05/31/2023	AN		4-4610 · Repairs & Ma...	West Coast Ar...	5,990.40			955,749.47
05/31/2023	AN		4-4610 · Repairs & Ma...	West Coast Ar...	1,459.20			954,290.27
05/31/2023	AN		4-4610 · Repairs & Ma...	West Coast Ar...	3,916.80			950,373.47
05/31/2023	AN		4-5100 · Capital Outla...	Consultants Co...	5,437.50			944,935.97
05/31/2023	AN		-split-	Land Payment ...	91,765.43			853,170.54
06/14/2023			4-5500 · Capital Outla...	Deines Manufa...	3,447.74			849,722.80
06/19/2023			4-4610 · Repairs & Ma...	West Coast Ar...	6,528.00			843,194.80
06/30/2023			1-9120 · General OP C...				6,020.65	849,215.45

North County Cemetery District

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Register: 4-9121 · Cap Outlay Fund - 44005

From 07/01/2022 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/30/2023			4-7100 · Prop Tax - Re...	Redevelopment...		194,116.07	1,043,331.52

**North County Cemetery District  
Paid Time Off List  
July 20, 2023**

<u>Employee</u>	<u>Sick Available</u>	<u>Sick Used</u>	<u>Vacation Avail...</u>	<u>Vacation Used</u>
Baker, Marc	8:21	25:39	13:24	16:00
Barrera, Eduardo	0:00	0:00	0:00	0:00
Crosby, Ian	14:00	12:00	10:03	15:51
Grimaldo, Marco	0:00	0:00	0:00	0:00
Hamada, John D	80:00	6:09	110:25	103:19
Hotchkiss, Michael J	5:01	26:59	3:54	47:24
Martinez, Frank	0:00	0:00	0:00	0:00
Nihart, James R	13:08	52:07	95:55	136:30
Ortega, Gerardo	0:00	0:00	0:00	0:00
Perez, Timothy	0:00	0:00	0:00	0:00
Perrin, Steven	0:00	0:00	0:00	0:00
Petersen, Jeffrey J	31:34	40:52	161:12	8:00
Pfeffer, James A	6:00	31:36	14:53	121:08
Puerta, Daniel P	0:00	0:00	0:00	0:00
Razo, Jeremiah	0:00	0:00	0:00	0:00
Rivera, Gabriel	8:00	0:00	5:33	0:00
Rodriguez, Alexandro	3:38	29:09	12:41	35:37
Romo, Catalina	0:00	0:00	0:00	0:00
Romo, Steve	24:58	10:22	45:55	40:35
Seccombe, Donald	6:00	0:00	5:33	0:00
Serna, Edward	66:00	22:00	139:21	16:00
Shumate, Spencer R	2:00	32:00	3:50	75:59
Swales, Kelly A	31:29	14:00	36:12	24:00
Tello, Ritchie J	0:00	0:00	0:00	0:00
Trejo, Arturo	8:00	2:00	1:15	8:00
Varona Barriga, Jacob	13:36	20:00	10:48	28:00
Wegner, Keith F	-18:49	127:46	0:00	286:55

**North County Cemetery District**  
**Payroll Item Detail**  
 June 2023

Num	Date	Source Name	Payroll Item	Type	Wage Base	Amount
<b>Direct Deposit</b>						
DD2197	06/02/2023	Swales, Kelly A	Direct Deposit	Paycheck	0.00	-2,120.44
DD2195	06/02/2023	Serna, Edward	Direct Deposit	Paycheck	0.00	-2,863.20
DD2189	06/02/2023	Puerta, Daniel P	Direct Deposit	Paycheck	0.00	-116.28
DD2198	06/02/2023	Tello, Ritchie J	Direct Deposit	Paycheck	0.00	-132.89
DD2188	06/02/2023	Pfeffer, James A	Direct Deposit	Paycheck	0.00	-2,121.75
DD2180	06/02/2023	Baker, Marc	Direct Deposit	Paycheck	0.00	-2,164.10
DD2181	06/02/2023	Crosby, Ian	Direct Deposit	Paycheck	0.00	-1,230.47
DD2182	06/02/2023	Grimaldo, Marco	Direct Deposit	Paycheck	0.00	-1,173.64
DD2183	06/02/2023	Hamada, John D	Direct Deposit	Paycheck	0.00	-1,765.45
DD2184	06/02/2023	Hotchkiss, Michael J	Direct Deposit	Paycheck	0.00	-1,929.98
DD2185	06/02/2023	Jones, Laura	Direct Deposit	Paycheck	0.00	-1,887.90
DD2186	06/02/2023	Nihart, James R	Direct Deposit	Paycheck	0.00	-1,767.84
DD2187	06/02/2023	Petersen, Jeffrey J	Direct Deposit	Paycheck	0.00	-1,843.01
DD2190	06/02/2023	Rivera, Gabriel	Direct Deposit	Paycheck	0.00	-1,459.56
DD2191	06/02/2023	Rodriguez, Alexandro	Direct Deposit	Paycheck	0.00	-1,425.49
DD2192	06/02/2023	Romo, Catalina	Direct Deposit	Paycheck	0.00	-1,365.12
DD2193	06/02/2023	Romo, Steve	Direct Deposit	Paycheck	0.00	-2,057.21
DD2194	06/02/2023	Seccombe, Donald	Direct Deposit	Paycheck	0.00	-1,235.37
DD2196	06/02/2023	Shumate, Spencer R	Direct Deposit	Paycheck	0.00	-1,718.78
DD2199	06/02/2023	Trejo, Arturo	Direct Deposit	Paycheck	0.00	-1,213.01
DD2200	06/02/2023	Varona Barriga, Jacob	Direct Deposit	Paycheck	0.00	-1,200.22
	06/02/2023	QuickBooks Payroll ...	Direct Deposit	Liability Check		32,791.71
DD2220	06/16/2023	Swales, Kelly A	Direct Deposit	Paycheck	0.00	-2,120.43
DD2218	06/16/2023	Serna, Edward	Direct Deposit	Paycheck	0.00	-2,863.19
DD2201	06/16/2023	Baker, Marc	Direct Deposit	Paycheck	0.00	-2,287.36
DD2202	06/16/2023	Crosby, Ian	Direct Deposit	Paycheck	0.00	-1,149.57
DD2203	06/16/2023	Grimaldo, Marco	Direct Deposit	Paycheck	0.00	-1,351.58
DD2206	06/16/2023	Jones, Laura	Direct Deposit	Paycheck	0.00	-3,477.06
DD2210	06/16/2023	Pfeffer, James A	Direct Deposit	Paycheck	0.00	-2,098.33
DD2211	06/16/2023	Puerta, Daniel P	Direct Deposit	Paycheck	0.00	-166.12
DD2215	06/16/2023	Romo, Catalina	Direct Deposit	Paycheck	0.00	-1,528.12
DD2216	06/16/2023	Romo, Steve	Direct Deposit	Paycheck	0.00	-2,400.49
DD2217	06/16/2023	Seccombe, Donald	Direct Deposit	Paycheck	0.00	-735.17
DD2221	06/16/2023	Tello, Ritchie J	Direct Deposit	Paycheck	0.00	-166.12
DD2222	06/16/2023	Trejo, Arturo	Direct Deposit	Paycheck	0.00	-1,464.74
DD2223	06/16/2023	Varona Barriga, Jacob	Direct Deposit	Paycheck	0.00	-1,309.51
DD2204	06/16/2023	Hamada, John D	Direct Deposit	Paycheck	0.00	-1,763.51
DD2205	06/16/2023	Hotchkiss, Michael J	Direct Deposit	Paycheck	0.00	-2,278.46
DD2207	06/16/2023	Nihart, James R	Direct Deposit	Paycheck	0.00	-1,899.85
DD2208	06/16/2023	Perrin, Steven	Direct Deposit	Paycheck	0.00	-818.18
DD2209	06/16/2023	Petersen, Jeffrey J	Direct Deposit	Paycheck	0.00	-1,843.89
DD2212	06/16/2023	Rios, Daniel	Direct Deposit	Paycheck	0.00	-622.35
DD2213	06/16/2023	Rivera, Gabriel	Direct Deposit	Paycheck	0.00	-1,572.25
DD2214	06/16/2023	Rodriguez, Alexandro	Direct Deposit	Paycheck	0.00	-1,541.16
DD2219	06/16/2023	Shumate, Spencer R	Direct Deposit	Paycheck	0.00	-1,574.64
	06/16/2023	QuickBooks Payroll ...	Direct Deposit	Liability Check		37,032.08
DD2234	06/30/2023	Puerta, Daniel P	Direct Deposit	Paycheck	0.00	-132.89
DD2243	06/30/2023	Tello, Ritchie J	Direct Deposit	Paycheck	0.00	-132.89
DD2242	06/30/2023	Swales, Kelly A	Direct Deposit	Paycheck	0.00	-2,278.14
DD2224	06/30/2023	Baker, Marc	Direct Deposit	Paycheck	0.00	-2,166.24
DD2228	06/30/2023	Hotchkiss, Michael J	Direct Deposit	Paycheck	0.00	-2,319.05
DD2232	06/30/2023	Petersen, Jeffrey J	Direct Deposit	Paycheck	0.00	-1,880.77
DD2233	06/30/2023	Pfeffer, James A	Direct Deposit	Paycheck	0.00	-2,123.77
DD2239	06/30/2023	Romo, Steve	Direct Deposit	Paycheck	0.00	-2,460.44
DD2240	06/30/2023	Serna, Edward	Direct Deposit	Paycheck	0.00	-2,963.62
DD2244	06/30/2023	Trejo, Arturo	Direct Deposit	Paycheck	0.00	-1,430.94
DD2225	06/30/2023	Crosby, Ian	Direct Deposit	Paycheck	0.00	-1,298.88
DD2227	06/30/2023	Hamada, John D	Direct Deposit	Paycheck	0.00	-1,740.18
DD2229	06/30/2023	Nihart, James R	Direct Deposit	Paycheck	0.00	-1,898.52
DD2236	06/30/2023	Rivera, Gabriel	Direct Deposit	Paycheck	0.00	-1,585.77
DD2237	06/30/2023	Rodriguez, Alexandro	Direct Deposit	Paycheck	0.00	-1,497.81
DD2226	06/30/2023	Grimaldo, Marco	Direct Deposit	Paycheck	0.00	-1,279.79
DD2230	06/30/2023	Perez, Timothy	Direct Deposit	Paycheck	0.00	-1,320.09
DD2231	06/30/2023	Perrin, Steven	Direct Deposit	Paycheck	0.00	-1,446.20
DD2235	06/30/2023	Rios, Daniel	Direct Deposit	Paycheck	0.00	-758.01
DD2238	06/30/2023	Romo, Catalina	Direct Deposit	Paycheck	0.00	-1,549.41
DD2241	06/30/2023	Shumate, Spencer R	Direct Deposit	Paycheck	0.00	-1,801.14

8:05 AM

07/20/23

North County Cemetery District  
Payroll Item Detail  
June 2023

Num	Date	Source Name	Payroll Item	Type	Wage Base	Amount
DD2245	06/30/2023	Varona Barriga, Jacob	Direct Deposit	Paycheck	0.00	-1,316.25
	06/30/2023	QuickBooks Payroll ...	Direct Deposit	Liability Check		35,378.80
Total Direct Deposit					0.00	0.00
<b>TOTAL</b>					<b>0.00</b>	<b>0.00</b>

North County Cemetery District

7/20/2023 9:07 AM

Register: 9100 · NCCD- CBT Main Bank Account 881

From 06/01/2023 through 06/30/2023

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/01/2023		Home Depot Credit S...	-split-	Acct # 6035 32...	391.44	X		407,877.53
06/01/2023		BankCard Merchant ...	-split-	Bank Card Mer...	3,308.29	X		404,569.24
06/02/2023	DD2197	Swales, Kelly A	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2195	Serna, Edward	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2189	Puerta, Daniel P	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2198	Tello, Ritchie J	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2188	Pfeffer, James A	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2180	Baker, Marc	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2181	Crosby, Ian	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2182	Grimaldo, Marco	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2183	Hamada, John D	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2184	Hotchkiss, Michael J	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2185	Jones, Laura	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2186	Nihart, James R	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2187	Petersen, Jeffrey J	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2190	Rivera, Gabriel	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2191	Rodriguez, Alexandro	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2192	Romo, Catalina	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2193	Romo, Steve	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2194	Seccombe, Donald	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2196	Shumate, Spencer R	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2199	Trejo, Arturo	-split-	Direct Deposit		X		404,569.24
06/02/2023	DD2200	Varona Barriga, Jacob	-split-	Direct Deposit		X		404,569.24
06/02/2023		QuickBooks Payroll ...	-split-	Created by Pay...	43,954.67	X		360,614.57
06/02/2023		First Fund ACH	-split-	FirstFund ACH...	73.20	X		360,541.37
06/05/2023		City of Escondido	-split-	OH	295.95	X		360,245.42
06/05/2023		City of Escondido	9100 · NCCD- CBT M...	OH	108.26	X		360,137.16
06/05/2023		City of Escondido	9100 · NCCD- CBT M...	OH	251.54	X		359,885.62
06/05/2023		Principal Life	-split-	Principal Life -...	1,654.97	X		358,230.65
06/05/2023		Principal Life	9100 · NCCD- CBT M...	Principal Life -...	20.00	X		358,210.65
06/05/2023		Escondido Disposal L...	1-3910 · Dumpster/Cle...	Account # 53-...	406.96	X		357,803.69
06/05/2023		COX Business	1-4730 · Telephone/Int...	OH	809.04	X		356,994.65
06/05/2023	28278	Grangetto's Farm & ...	1-4540 · Maintenance ...	1660 / Inv. # 2...	1,001.62	X		355,993.03
06/05/2023	28279	Knight Security & Fi...	1-4620 · Professional/...	Inv # 166312/1...	240.00	X		355,753.03
06/05/2023	28280	Golden State Tire	1-4550 · Maintenance ...	Invoice # 01-2...	54.55	X		355,698.48
06/05/2023	28281	Occupational Health ...	1-4990 · Misc. Expense	Invoice # 7911...	389.00	X		355,309.48
06/05/2023		Flyers Energy, LLC	1-4410 · Gas/Fuel	Flyer's Invoice ...	1,595.86	X		353,713.62
06/05/2023		Mutual of Omaha	1-2900 · Other Employ...	Life Insurance ...	172.05	X		353,541.57
06/05/2023	28282	Pauley Equipment C...	1-4550 · Maintenance ...	Invoice # 2560...	750.84	X		352,790.73
06/05/2023	28283	Pyramid Memorials	1-4940 · Engraving Ur...	Contract No. 2...	1,109.83	X		351,680.90

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Register: 9100 · NCCD- CBT Main Bank Account 881

From 06/01/2023 through 06/30/2023

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/06/2023	28284	Soria Ecommerce	1-4620 · Professional/...	Invoice # 11586	174.05	X		351,506.85
06/06/2023	28285	Rupe's Hydraulics	1-4550 · Maintenance ...	Invoice # P197...	64.97	X		351,441.88
06/06/2023	28286	T.S. Industrial Supply	1-4550 · Maintenance ...	Customer ID 1...	128.22	X		351,313.66
06/06/2023	28287	RCP Block & Brick, ...	1-4930 · Marker Settin...	Customer ID 1...	230.69	X		351,082.97
06/06/2023	28288	Turf Star, Inc	1-4550 · Maintenance ...	Invoice # 7271...	657.74	X		350,425.23
06/06/2023	28289	Rafael Brito	1-4910 · Repurchases	Repurchase of ...	485.00	X		349,940.23
06/07/2023		Whited Cemetery Ser...	1-4920 · Vault/Liner E...	Invoice # IN05...	2,915.00	X		347,025.23
06/09/2023			1-4990 · Misc. Expense	Service Charge	9.95	X		347,015.28
06/12/2023		Funeral Director's Re...	1-4690 · Software Lice...	Invoice #22220	3,444.25	X		343,571.03
06/12/2023			1-1100 · Payroll Expen...		188.00	X		343,383.03
06/14/2023	28290	Electrical Insight	1-4560 · Maintenance ...	Invoice # 1339...	2,690.00	X		340,693.03
06/14/2023	28291	Churchs Stoneworks	1-4540 · Maintenance ...	Invoice # 1526	2,950.00	X		337,743.03
06/15/2023	28292	Asco Pacific Supply	1-4540 · Maintenance ...	Invoice # 69970	1,390.34	X		336,352.69
06/15/2023	28293	Asco Pacific Supply	1-4930 · Marker Settin...	Invoice # 7002...	2,875.65	X		333,477.04
06/15/2023	28294	Advance Auto Parts	1-4550 · Maintenance ...	Invoice # 9882...	205.32	X		333,271.72
06/15/2023	28295	American Battery Su...	1-4550 · Maintenance ...	Invoice # E249...	212.80	X		333,058.92
06/15/2023		COX Business	1-4730 · Telephone/Int...	SM	242.79	X		332,816.13
06/15/2023	28296	Occupational Health ...	1-4990 · Misc. Expense	Invoice # 7947...	326.00	X		332,490.13
06/15/2023	28297	Complete Office of C...	1-3110 · Office Expense	Statement as of...	157.62	X		332,332.51
06/15/2023	28298	Deines Manufacturin...	1-4550 · Maintenance ...	Invoice # 84208	766.27	X		331,566.24
06/15/2023		EDCO	1-3910 · Dumpster/Cle...	5/31/2023 Billi...	348.86	X		331,217.38
06/15/2023	28299	Grangetto's Farm & ...	1-4540 · Maintenance ...	1660 / Stateme...	2,664.21	X		328,553.17
06/15/2023	28301	Pyramid Memorials	1-4940 · Engraving Ur...	VOID: Contrac...		X		328,553.17
06/15/2023	28300	San Diego County of...	1-3110 · Office Expense	BP for Dale Ev...	12.00	X		328,541.17
06/15/2023	28302	Kevin Brejnak	1-4640 · Accountant	Customer ID 1...	1,000.00			327,541.17
06/15/2023	28303	Kirk & Simas	1-4610 · Legal	Account No.: 2...	681.00	X		326,860.17
06/15/2023	28304	Kirk & Simas	1-4610 · Legal	Account No.: 2...	72.00	X		326,788.17
06/15/2023	28305	Lehigh Outfitters, LLC	1-3120 · Clothing/Pers...	Customer # 10...	150.00	X		326,638.17
06/15/2023	28306	Traffic Supply Inc.	1-4540 · Maintenance ...	Invoice # 30087	400.40	X		326,237.77
06/15/2023	28307	Turf Star, Inc	1-4550 · Maintenance ...	Invoice # 7281...	277.47	X		325,960.30
06/15/2023	28308	Safety Kleen Systems...	1-4550 · Maintenance ...	Billing Acct# ...	1,133.57	X		324,826.73
06/15/2023	28309	WestAir Gases & Eq...	1-4550 · Maintenance ...	Customer # 23...	39.44	X		324,787.29
06/15/2023		US Bank	-split-	US Bank	1,794.37	X		322,992.92
06/15/2023		Cintas	-split-	Cintas	3,305.31	X		319,687.61
06/15/2023		Pyramid Memorials	1-4940 · Engraving Ur...	For CHK 2830...	527.98	X		319,159.63
06/16/2023	DD2220	Swales, Kelly A	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2218	Serna, Edward	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2201	Baker, Marc	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2202	Crosby, Ian	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2203	Grimaldo, Marco	-split-	Direct Deposit		X		319,159.63



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From 06/01/2023 through 06/30/2023

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/16/2023	DD2206	Jones, Laura	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2210	Pfeffer, James A	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2211	Puerta, Daniel P	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2215	Romo, Catalina	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2216	Romo, Steve	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2217	Seccombe, Donald	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2221	Tello, Ritchie J	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2222	Trejo, Arturo	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2223	Varona Barriga, Jacob	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2204	Hamada, John D	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2205	Hotchkiss, Michael J	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2207	Nihart, James R	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2208	Perrin, Steven	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2209	Petersen, Jeffrey J	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2212	Rios, Daniel	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2213	Rivera, Gabriel	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2214	Rodriguez, Alexandro	-split-	Direct Deposit		X		319,159.63
06/16/2023	DD2219	Shumate, Spencer R	-split-	Direct Deposit		X		319,159.63
06/16/2023		QuickBooks Payroll ...	-split-	Created by Pay...	50,373.41	X		268,786.22
06/16/2023	28310	Coronas De Oro	1-4990 · Misc. Expense	Invoice # 1310 ...	1,285.00	X		267,501.22
06/16/2023	28311	Hawthorne Machiner...	1-4550 · Maintenance ...	Invoice # 0300...	861.64	X		266,639.58
06/19/2023	28312	Whited Cemetery Ser...	1-4920 · Vault/Liner E...	Invoice # 9001...	5,355.00	X		261,284.58
06/19/2023		Principal Life	-split-	Principal Life -...	1,880.95	X		259,403.63
06/19/2023		Principal Life	9100 · NCCD- CBT M...	Principal Life -...	20.00	X		259,383.63
06/19/2023	28313	Sharon Disney	1-4810 · Board Compe...	June 2023 Boar...	100.00	X		259,283.63
06/19/2023	28314	Steven Lochridge	1-4810 · Board Compe...	June 2023 Boar...	100.00	X		259,183.63
06/19/2023	28315	Michael Ott	1-4810 · Board Compe...	June 2023 Boar...	100.00			259,083.63
06/19/2023	28316	Colleen Lukoff	1-4810 · Board Compe...	June 2023 Boar...	100.00	X		258,983.63
06/19/2023	28317	Carole Berwick	1-4810 · Board Compe...	June 2023 Boar...	100.00	X		258,883.63
06/19/2023	28318	S.D. County Insuranc...	24000 · Payroll Liabilit...	July 2023	66.62	X		258,817.01
06/19/2023	28319	S.D. County Insuranc...	24000 · Payroll Liabilit...	July 2023	306.90	X		258,510.11
06/19/2023	28320	S.D. County Insuranc...	-split-	July Health Be...	11,214.46	X		247,295.65
06/19/2023	28321	Pyramid Memorials	1-4990 · Misc. Expense	Contract No. 2...	2,443.30	X		244,852.35
06/23/2023	28322	Churchs Stoneworks	1-4540 · Maintenance ...	Invoice # 1527	2,910.00	X		241,942.35
06/23/2023	28323	Paul, Heidi	1-4910 · Repurchases	Repurchase of ...	1,325.00			240,617.35
06/23/2023		SDGE	-split-	SDGE SM	57.83	X		240,559.52
06/23/2023		SDGE	9100 · NCCD- CBT M...	SDGE SM	400.35	X		240,159.17
06/23/2023		SDGE	9100 · NCCD- CBT M...	SDGE SM	1,130.31	X		239,028.86
06/23/2023		SDGE	9100 · NCCD- CBT M...	SDGE OH	2,726.04	X		236,302.82
06/23/2023		SDGE	9100 · NCCD- CBT M...	SDGE OH	1,442.71	X		234,860.11

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/26/2023	AN		1-9120 · General OP C...	Replenish Distr...		X	200,000.00	434,860.11
06/26/2023	28324	San Diego County of...	1-3110 · Office Expense	BP for Joseph ...	12.00			434,848.11
06/27/2023		ReadyRefresh	1-4510 · Rents & Leases	OH	53.86	X		434,794.25
06/27/2023		ReadyRefresh	1-4510 · Rents & Leases	San Marcos	53.86	X		434,740.39
06/28/2023	28326	Churchs Stoneworks	1-4540 · Maintenance ...	Invoice # 1528	2,880.00			431,860.39
06/29/2023		Black Knight Termit...	1-4450 · Pest Control	Invoice # 128124	5,000.00	X		426,860.39
06/29/2023	28327	Occupational Health ...	1-4990 · Misc. Expense	Invoice # 7954...	389.00			426,471.39
06/29/2023		Flyers Energy, LLC	1-4410 · Gas/Fuel	Flyer's Invoice ...	1,359.01	X		425,112.38
06/29/2023	28328	Grangetto's Farm & ...	1-4540 · Maintenance ...	1660- Invoice ...	509.42			424,602.96
06/29/2023	28329	Kevin Brejnak	1-4640 · Accountant	Customer ID 1...	1,108.75			423,494.21
06/29/2023	28330	Knight Security & Fi...	1-4620 · Professional/...	Invoice # 1684...	96.00			423,398.21
06/29/2023	28331	Soria Ecommerce	1-4620 · Professional/...	VOID: Invoice ...		X		423,398.21
06/29/2023		Verizon	1-4730 · Telephone/Int...	Verizon - 2425...	89.24			423,308.97
06/29/2023	28332	SDGE	1-4420 · Electric	Account No. 2...	81.99			423,226.98
06/29/2023		Soria Ecommerce	1-4620 · Professional/...	For CHK 2833...	100.00	X		423,126.98
06/30/2023	DD2234	Puerta, Daniel P	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2243	Tello, Ritchie J	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2242	Swales, Kelly A	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2224	Baker, Marc	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2228	Hotchkiss, Michael J	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2232	Petersen, Jeffrey J	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2233	Pfeffer, James A	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2239	Romo, Steve	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2240	Serna, Edward	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2244	Trejo, Arturo	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2225	Crosby, Ian	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2227	Hamada, John D	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2229	Nihart, James R	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2236	Rivera, Gabriel	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2237	Rodriguez, Alexandro	-split-	Direct Deposit		X		423,126.98
06/30/2023	DD2226	Grimaldo, Marco	-split-	Direct Deposit		X		423,126.98
06/30/2023	28325	Martinez, Frank	-split-		1,096.04			422,030.94
06/30/2023	DD2230	Perez, Timothy	-split-	Direct Deposit		X		422,030.94
06/30/2023	DD2231	Perrin, Steven	-split-	Direct Deposit		X		422,030.94
06/30/2023	DD2235	Rios, Daniel	-split-	Direct Deposit		X		422,030.94
06/30/2023	DD2238	Romo, Catalina	-split-	Direct Deposit		X		422,030.94
06/30/2023	DD2241	Shumate, Spencer R	-split-	Direct Deposit		X		422,030.94
06/30/2023	DD2245	Varona Barriga, Jacob	-split-	Direct Deposit		X		422,030.94
06/30/2023		QuickBooks Payroll ...	-split-	Created by Pay...	47,840.60	X		374,190.34
06/30/2023	28333	San Diego County of...	1-3110 · Office Expense	BP for Pauline ...	12.00			374,178.34

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/30/2023	28334	San Diego County of..	1-3110 · Office Expense	BP for Willis ...	12.00			374,166.34
06/30/2023		Black Knight Termit...	1-4450 · Pest Control	Invoice # 126392	1,090.00	X		373,076.34
06/30/2023			1-8710 · Interest - Gen...	Interest		X	2.81	373,079.15

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Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/02/2023			-split-	Deposit	X		16,807.14	-14,433.14
06/02/2023			-split-	Deposit	X		14,433.14	0.00
06/05/2023			12000 · Undeposited F...	Deposit	X		2,304.07	2,304.07
06/05/2023			12000 · Undeposited F...	Deposit	X		3,100.00	5,404.07
06/05/2023			-split-	Deposit	X		2,069.00	7,473.07
06/07/2023			12000 · Undeposited F...	Deposit	X		3,613.07	11,086.14
06/07/2023			12000 · Undeposited F...	Deposit	X		7,006.07	18,092.21
06/08/2023			12000 · Undeposited F...	Deposit	X		1,563.00	19,655.21
06/08/2023			-split-	Deposit	X		7,448.07	27,103.28
06/08/2023			-split-	Deposit	X		9,619.07	36,722.35
06/09/2023			12000 · Undeposited F...	Deposit	X		895.00	37,617.35
06/09/2023			-split-	Deposit	X		7,226.00	44,843.35
06/09/2023			12000 · Undeposited F...	Deposit	X		10,300.14	55,143.49
06/12/2023			12000 · Undeposited F...	Deposit	X		586.00	55,729.49
06/12/2023			12000 · Undeposited F...	Deposit	X		7,241.14	62,970.63
06/12/2023			-split-	Deposit	X		13,376.14	76,346.77
06/14/2023			-split-	Deposit	X		966.00	77,312.77
06/14/2023			12000 · Undeposited F...	Deposit	X		1,620.00	78,932.77
06/14/2023			12000 · Undeposited F...	Deposit	X		8,873.14	87,805.91
06/15/2023			-split-	Deposit	X		3,725.00	91,530.91
06/16/2023			12000 · Undeposited F...	Deposit	X		1,411.00	92,941.91
06/20/2023			12000 · Undeposited F...	Deposit	X		2,189.00	95,130.91
06/20/2023			12000 · Undeposited F...	Deposit	X		2,963.00	98,093.91
06/20/2023			-split-	Deposit	X		6,111.07	104,204.98
06/21/2023			12000 · Undeposited F...	Deposit	X		483.00	104,687.98
06/21/2023			12000 · Undeposited F...	Deposit	X		5,374.07	110,062.05
06/21/2023			12000 · Undeposited F...	Deposit	X		5,778.00	115,840.05
06/21/2023			12000 · Undeposited F...	Deposit	X		6,572.07	122,412.12
06/22/2023			-split-	Deposit	X		2,034.00	124,446.12
06/22/2023			12000 · Undeposited F...	Deposit	X		5,215.00	129,661.12
06/23/2023			12000 · Undeposited F...	Deposit	X		414.00	130,075.12
06/23/2023			12000 · Undeposited F...	Deposit	X		5,161.07	135,236.19
06/26/2023			12000 · Undeposited F...	Deposit	X		414.00	135,650.19
06/26/2023			-split-	Deposit	X		3,376.00	139,026.19
06/26/2023			-split-	Deposit	X		6,835.14	145,861.33
06/27/2023			12000 · Undeposited F...	Deposit	X		1,620.00	147,481.33
06/28/2023			12000 · Undeposited F...	Deposit	X		3,432.15	150,913.48
06/28/2023			-split-	Deposit	X		5,768.14	156,681.62
06/29/2023			-split-	Deposit	X		8,291.07	164,972.69
06/29/2023			12000 · Undeposited F...	Deposit	X		3,502.07	168,474.76

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/29/2023			-split-	Deposit		X	18,223.14	186,697.90
06/29/2023			-split-	Deposit		X	9,108.00	195,805.90
06/30/2023			12000 · Undeposited F...	Deposit		X	3,100.00	198,905.90
06/30/2023			12000 · Undeposited F...	Deposit		X	2,315.07	201,220.97
06/30/2023			-split-	Deposit		X	37,594.49	238,815.46
06/30/2023			1-8710 · Interest - Gen...	Interest		X	1.12	238,816.58
06/30/2023			-split-	June 2023 Sale...	142,296.00			96,520.58
06/30/2023			9110 · NCCD - CBT D...				114,891.00	211,411.58
06/30/2023			9110 · NCCD - CBT D...				27,405.00	238,816.58

## POSTED

Date	Name	Credit	Debit	Balance
06/30/2023	INTEREST PAYMENT	+\$1.12		
06/30/2023	DEPOSIT	+\$37,594.49		
	BANKCARD			
06/30/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023181005017838 5017838	+\$3,100.00		
	BANKCARD			
06/30/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023181005017837 5017837	+\$2,315.07		
	BANKCARD			
06/29/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023180003730663 3730663	+\$18,223.14		
	BANKCARD			
06/29/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023180003730662 3730662	+\$9,108.00		
	GOE E-CHECK			
06/29/2023	2752515225SETTLEMENTCCD000000005181584NORTH COUNTY CEMETERY REF # 023179003372778 3372778	+\$8,291.07		
	GOE E-CHECK			
06/29/2023	2752515225SETTLEMENTCCD000000005181585NORTH COUNTY CEMETERY REF # 023179003372779 3372779	+\$3,502.07		
	GOE E-CHECK			
06/28/2023	2752515225SETTLEMENTCCD000000005171717NORTH COUNTY CEMETERY REF # 023178001926712 1926712	+\$5,768.14		
	GOE E-CHECK			
06/28/2023	2752515225SETTLEMENTCCD000000005171718NORTH COUNTY CEMETERY REF # 023178001926713 1926713	+\$3,432.15		
	GOE E-CHECK			
06/27/2023	2752515225SETTLEMENTCCD000000005164213NORTH COUNTY CEMETERY REF # 023177010958299 958299	+\$1,620.00		
	BANKCARD			
06/26/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023177009800985 9800985	+\$6,835.14		
	BANKCARD			
06/26/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023177009829291 9829291	+\$3,376.00		
	GOE E-CHECK			
06/26/2023	2752515225SETTLEMENTCCD000000005144461NORTH COUNTY CEMETERY REF # 023177009950992 9950992	+\$414.00		
	BANKCARD			
06/23/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023174008979950 8979950	+\$5,161.07		
	BANKCARD			
06/23/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023174008979949 8979949	+\$414.00		
	BANKCARD			
06/22/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023173007936938 7936938	+\$5,215.00		
	BANKCARD			
06/22/2023	1752515225SETTLEMENTCCD628115000761382NORTH	+\$2,034.00		

Date	Name	Credit	Debit	Balance
	COUNTY CEMETERY REF # 023173007936937 7936937			
	GOE E-CHECK			
06/21/2023	2752515225SETTLEMENTCCD000000005122501NORTH COUNTY CEMETERY REF # 023171006156390 6156390	+\$6,572.07		
	BANKCARD			
06/21/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023172006482642 6482642	+\$5,778.00		
	GOE E-CHECK			
06/21/2023	2752515225SETTLEMENTCCD000000005122200NORTH COUNTY CEMETERY REF # 023171006156389 6156389	+\$5,374.07		
	BANKCARD			
06/21/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023172006482641 6482641	+\$483.00		
	BANKCARD			
06/20/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023171004586526 4586526	+\$6,111.07		
	BANKCARD			
06/20/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023171004586527 4586527	+\$2,963.00		
	GOE E-CHECK			
06/20/2023	2752515225SETTLEMENTCCD000000005067926NORTH COUNTY CEMETERY REF # 023171004869209 4869209	+\$2,189.00		
	BANKCARD			
06/16/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023167003679501 3679501	+\$1,411.00		
	BANKCARD			
06/15/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023166002532887 2532887	+\$3,725.00		
	BANKCARD			
06/14/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023165001262509 1262509	+\$8,873.14		
	GOE E-CHECK			
06/14/2023	2752515225SETTLEMENTCCD000000005036155NORTH COUNTY CEMETERY REF # 023164000978924 978924	+\$1,620.00		
	BANKCARD			
06/14/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023165001262508 1262508	+\$966.00		
	BANKCARD			
06/12/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023163008898323 8898323	+\$13,376.14		
	BANKCARD			
06/12/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023163008865531 8865531	+\$7,241.14		
	BANKCARD			
06/12/2023	1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023163008865530 8865530	+\$586.00		
	BANKCARD			
06/09/2023	1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023160008041303 8041303	+\$10,300.14		
	GOE E-CHECK			
06/09/2023	2752515225SETTLEMENTCCD000000004998351NORTH COUNTY CEMETERY REF # 023159007786185 7786185	+\$7,226.00		

Date	Name	Credit	Debit	Balance
06/09/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023160008041302 8041302	+\$895.00		
06/08/2023	CHECK #1611		-\$224,174.57	
06/08/2023	GOE E-CHECK 2752515225SETTLEMENTCCD000000004990614NORTH COUNTY CEMETERY REF # 023158006667542 6667542	+\$9,619.07		
06/08/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023159007001690 7001690	+\$7,448.07		
06/08/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023159007001691 7001691	+\$1,563.00		
06/07/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023158005759057 5759057	+\$7,006.07		
06/07/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023158005759056 5759056	+\$3,613.07		
06/05/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023156002882363 2882363	+\$3,100.00		
06/05/2023	GOE E-CHECK 2752515225SETTLEMENTCCD000000004951755NORTH COUNTY CEMETERY REF # 023156003134306 3134306	+\$2,304.07		
06/05/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023156002956361 2956361	+\$2,069.00		
06/02/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761389NORTH COUNTY CEMETERY REF # 023153001592090 1592090	+\$16,807.14		
06/02/2023	BANKCARD 1752515225SETTLEMENTCCD628115000761382NORTH COUNTY CEMETERY REF # 023153001592089 1592089	+\$14,433.14		



## POSTED

Date	Name	Credit	Debit	Balance
06/30/2023	INTEREST PAYMENT	+\$2.81		
06/30/2023	Black Knight Ter0000485928WWP*Black WEB5ea38314a3e5467North County Cemetery REF # 023181004971198		-\$5,000.00	
06/30/2023	Black Knight Ter0000485928WWP*Black WEB3d6881fe3deb444North County Cemetery REF # 023181004971199		-\$1,090.00	
06/30/2023	INTUIT PAYROLL SI722616679QUICKBOOKSCCD330038405 NORTH COUNTY CEMENTERYREF # 023181005131558		-\$47,840.60	
06/30/2023	Flyer Energy 4710916655WEB PAY CCD275636 NORTH COUNTY CEMETERY REF # 023181005144292		-\$1,359.01	
06/27/2023	CHECK #28293		-\$2,875.65	
06/27/2023	CHECK #28292		-\$1,390.34	
06/27/2023	ReadyRefresh D061017981ECHECKPAY CCD9902529461 NORTH COUNTY CEMETERY REF # 023177011005196		-\$53.86	
06/27/2023	ReadyRefresh D061017981ECHECKPAY CCD0017968249 . NORTH COUNTY CEMETERREF # 023177011005191		-\$53.86	
06/26/2023	CHECK #28312		-\$5,355.00	
06/26/2023	CHECK #28298		-\$766.27	
06/26/2023	CHECK #28297		-\$157.62	
06/26/2023	SD GAS & ELEC 1951184800PAID SDGE PPD002359825159 NORTH COUNTY CEMETERY REF # 023177009863132		-\$2,726.04	
06/26/2023	SD GAS & ELEC 1951184800PAID SDGE PPD006517898598 NORTH COUNTY CEMETERY REF # 023177009863136		-\$1,442.71	
06/26/2023	SD GAS & ELEC 1951184800PAID SDGE PPD003136687934 NORTH COUNTY CEMETERY REF # 023177009863133		-\$1,130.31	
06/26/2023	SD GAS & ELEC 1951184800PAID SDGE PPD005477701399 NORTH COUNTY CEMETERY REF # 023177009863134		-\$400.35	
06/26/2023	SD GAS & ELEC 1951184800PAID SDGE PPD210000229923 NORTH COUNTY CEMETERY REF # 023177009863135		-\$57.83	
06/26/2023	COSD 8151188000PAYMENT CTX 11145210001NORTH COUNTY CEM REF # 023174009161177 *2022/23-43 *REPLENISH DISTRICT EXPENSE ACCOUNT 0020000000\ 9161177	+\$200,000.00		
06/23/2023	CHECK #28322		-\$2,910.00	
06/23/2023	CHECK #28310		-\$1,285.00	
06/23/2023	CHECK #28300		-\$12.00	
06/23/2023	CHECK #28294		-\$205.32	
06/22/2023	CHECK #28321		-\$2,443.30	
06/22/2023	CHECK #28320		-\$11,214.46	

Date	Name	Credit	Debit	Balance
06/22/2023	CHECK #28319		-\$306.90	
06/22/2023	CHECK #28318		-\$66.62	
06/22/2023	CHECK #28317		-\$100.00	
06/22/2023	CHECK #28311		-\$861.64	
06/21/2023	CHECK #28308		-\$1,133.57	
06/21/2023	CHECK #28306		-\$400.40	
06/21/2023	CHECK #28305		-\$150.00	
06/21/2023	CHECK #28304		-\$72.00	
06/21/2023	CHECK #28303		-\$681.00	
06/21/2023	CHECK #28299		-\$2,664.21	
06/21/2023	CHECK #28296		-\$326.00	
06/21/2023	CHECK #28295		-\$212.80	
06/21/2023	PRINCIPAL LIFE P9PFGPRINCOPLIC-PERISCCD8- 2164700005624NCCD REF # 023171006218760		-\$1,900.95	
06/20/2023	CHECK #28316		-\$100.00	
06/20/2023	CHECK #28314		-\$100.00	
06/20/2023	CHECK #28313		-\$100.00	
06/20/2023	CHECK #28309		-\$39.44	
06/20/2023	CHECK #28307		-\$277.47	
06/20/2023	CHECK #28290		-\$2,690.00	
06/20/2023	CINTASCORPORATIO1311188630DE000 CCD1001136820 NCCD REF # 023167003979936		-\$3,305.31	
06/20/2023	U.S. BANK 1411558799PAYMENT CCD424604455565261NORTH COUNTY CEMETERY REF # 023171004992246		-\$1,794.37	
06/16/2023	CHECK #28252		-\$665.10	
06/16/2023	COX COMM SAN 1581620078BANK DRAFTWEBDvGklvlyFIW1mbVNorth County Cemetery REF # 023167003851091		-\$242.79	
06/16/2023	INTUIT PAYROLL SI722616679QUICKBOOKSCCD330038405 NORTH COUNTY CEMENTERYREF # 023167003830581		-\$50,373.41	
06/16/2023	EDCO 2336635301EDCO PPDN02574710514037NORTH COUNTY CEMETARY REF # 023167003784853		-\$348.86	
06/15/2023	CHECK #28289		-\$485.00	
06/14/2023	CHECK #28291		-\$2,950.00	
06/13/2023	FUNERAL DIRECTOR9215986202SALE WEB NORTH COUNTY CEMETERY REF # 023164000239188		-\$3,444.25	
06/12/2023	CHECK #28286		-\$128.22	
06/12/2023	CHECK #28279		-\$240.00	
06/12/2023	INTUIT * 0000756346TSheets CCD8045759 NORTH COUNTY CEMETERY REF # 023163008921707		-\$188.00	
06/09/2023	Direct Connect with BillPay Fee for May		-\$9.95	
06/09/2023	CHECK #28288		-\$657.74	
06/09/2023	CHECK #28281		-\$389.00	

Date	Name	Credit	Debit	Balance
06/09/2023	CHECK #28280		-\$54.55	
06/09/2023	CHECK #28278		-\$1,001.62	
06/08/2023	CHECK #28287		-\$230.69	
06/08/2023	CHECK #28285		-\$64.97	
06/08/2023	CHECK #28283		-\$1,109.83	
06/08/2023	CHECK #28282		-\$750.84	
06/08/2023	WHITED CEMETERY 5330903620ACH WEB951-928-8022 EDWARD SERNA REF # 023159006985419		-\$2,915.00	
06/07/2023	CHECK #28284		-\$174.05	
06/07/2023	UNITED 3470322111GRPW PREM CCD2306050315462 G000C5XG - CBT REF # 023157005290414		-\$172.05	
06/06/2023	COX COMM SAN 1581620078BANK DRAFTWEBYdt3JLzHT4OC8hYNorth County Cemetery REF # 023157004886611		-\$809.04	
06/06/2023	PRINCIPAL LIFE P9PFGPRINCOPLIC-PERISCCD8-2164700001625NCCD REF # 023156004250874		-\$1,674.97	
06/06/2023	Flyer Energy 4710916655WEB PAY CCD275636 NORTH COUNTY CEMETERY REF # 023157004880798		-\$1,595.86	
06/06/2023	EDI 2336294501EDI CCDN02424210505863NORTH COUNTY CEMETARY REF # 023156004286735		-\$406.96	
06/05/2023	CITY OF ESCONDID0000063576UTILITY CCD5880185 NORTH COUNTY CEMETERY REF # 023156002990539		-\$295.95	
06/05/2023	CITY OF ESCONDID0000063576UTILITY CCD5880185 NORTH COUNTY CEMETERY REF # 023156002990527		-\$251.54	
06/05/2023	CITY OF ESCONDID0000063576UTILITY CCD5880185 NORTH COUNTY CEMETERY REF # 023156002990526		-\$108.26	
06/02/2023	HOME DEPOT CITICTP ONLINE PMTWEB601079511763636NORTH COUNTY CEMETERY REF # 023152010888725		-\$391.44	
06/02/2023	INTUIT PAYROLL S1722616679QUICKBOOKSCCD330038405 NORTH COUNTY CEMENTERYREF # 023153001835040		-\$43,954.67	
06/02/2023	BANKCARD 1246825337MERCH FEESCCD948907957014673NORTH COUNTY CEMETERY REF # 023152010094239		-\$50.00	
06/02/2023	FIRSTFUND ACH 1752515225FIRSTFUND CCD000000004923967NORTH COUNTY CEMETERY REF # 023152010761368		-\$18.60	
06/02/2023	FIRSTFUND ACH 1752515225FIRSTFUND CCD000000004923968NORTH COUNTY CEMETERY REF # 023152010761369		-\$4.60	
06/01/2023	CHECK #28276		-\$66.62	
06/01/2023	CHECK #28275		-\$340.14	
06/01/2023	CHECK #28269		-\$5,395.00	
06/01/2023	CHECK #28268		-\$11,214.46	
06/01/2023	BANKCARD 1752515225MTHLY FEESCCD628115000761389NORTH COUNTY CEMETERY REF # 023152010468238		-\$1,656.55	

Date	Name	Credit	Debit	Balance
06/01/2023	BANKCARD 1752515225MTHLY FEESCCD628115000761382NORTH COUNTY CEMETERY REF # 023152010468237		-\$1,651.74	

	OH		SM		TOTAL	
	FULL	OH	FULL	SM	INTERMENTS	
<u>Week of:</u>	<u>BURIAL</u>	<u>CR</u>	<u>BURIAL</u>	<u>CR</u>		
7/4/2022	4	1	2	0	7	
7/11/2022	3	4	2	3	12	
7/18/2022	4	3	4	1	12	
7/25/2022	4	3	1	3	11	
8/1/2022	2	1	3	4	10	
8/8/2022	5	5	0	2	12	
8/15/2022	5	4	1	2	12	
8/22/2022	3	2	3	2	10	
8/29/2022	1	1	2	0	4	
9/5/2022	1	6	2	1	10	
9/12/2022	4	1	1	0	6	
9/19/2022	2	2	2	0	6	
9/26/2022	0	3	4	0	7	
10/3/2022	4	1	4	0	9	
10/10/2022	3	3	3	0	9	
10/17/2022	6	3	3	0	12	
10/24/2022	5	4	1	1	11	
10/31/2022	5	3	3	2	13	
11/7/2022	6	3	3	1	13	
11/14/2022	8	0	2	1	11	
11/21/2022	2	2	0	1	5	
11/28/2022	8	2	2	1	13	
12/5/2022	7	3	1	0	11	
12/12/2022	2	4	1	1	8	
12/19/2022	2	2	3	2	9	
12/26/2022	2	0	3	2	7	
1/2/2023	5	1	4		10	
TOTAL JULY-DEC 2022	103	67	60	30	260	
JAN-JUNE 2022	91	92	59	27	269	
<u>Past Years</u>					<b>total</b>	
2023						
2022	194	159	119	57	529	
2021	211	175	114	54	554	
2020	215	119	73	34	441	
2019	159	135	68	40	402	
2018	171	157	66	44	438	
2017	171	131	60	41	403	
2016	162	122	50	34	368	
2015	162	111	49	39	361	
<b>Total (Fiscal 22-23)</b>	<b>203</b>	<b>138</b>	<b>102</b>	<b>58</b>	<b>501</b>	1.57% Decrease
<b>Total (Fiscal 21-22)</b>	171	187	105	46	509	6.09% Decrease
<b>Total (Fiscal 20-21)</b>	238	145	104	55	542	33.83% Increase
<b>Total (Fiscal 19-20)</b>	184	122	65	34	405	5.15% Decrease
<b>Total (Fiscal 18-19)</b>	172	141	79	35	427	4.4% Increase
<b>Total (Fiscal 17-18)</b>	156	147	55	51	409	4.87% Increase
<b>Total (Fiscal 16-17)</b>	174	125	52	39	390	2.36% Increase

<u>Week of:</u>	<b>OH FULL BURIAL</b>	<b>OH CR</b>	<b>SM FULL BURIAL</b>	<b>SM CR</b>	<b>TOTAL INTERMENTS</b>
1/9/2023	4	1	0	2	7
1/16/2023	6	1	2	1	10
1/23/2023	5	2	3	2	12
1/30/2023	1	3	2	1	7
2/6/2023	3	4	0	1	8
2/13/2023	5	5	2	0	12
2/20/2023	3	3	2	2	10
2/27/2023	4	7	4	1	16
3/6/2023	3	0	4	0	7
3/13/2023	4	3	3	1	11
3/20/2023	5	0	2	0	7
3/27/2023	1	1	3	1	6
4/3/2023	5	4	1	2	12
4/10/2023	6	3	3	3	15
4/17/2023	5	7	0	2	14
4/24/2023	4	4	0	3	11
5/1/2023	1	1	1	1	4
5/8/2023	2	4	2	0	8
5/15/2023	4	1	1	0	6
5/22/2023	6	3	3	0	12
5/29/2023	2	1	0	2	5
6/5/2023	4	3	1	0	8
6/12/2023	7	5	2	1	15
6/19/2023	4	3	0	1	8
6/26/2023	5	1	0	0	6
7/3/2023	1	1	1	1	4
<b>TOTAL JAN-JUNE 2023</b>	<b>100</b>	<b>71</b>	<b>42</b>	<b>28</b>	<b>241</b>
<b>Total July-December 2022</b>	<b>103</b>	<b>67</b>	<b>60</b>	<b>30</b>	<b>260</b>
<b><u>Past Years</u></b>					<b>Total</b>
<b>2023</b>					
<b>2022</b>	194	159	119	57	<b>529</b>
<b>2021</b>	211	175	114	54	554
<b>2020</b>	215	119	73	34	441
<b>2019</b>	159	135	68	40	402
<b>2018</b>	171	157	66	44	438
<b>2017</b>	171	131	60	41	403
<b>2016</b>	162	122	50	34	368
<b>2015</b>	162	111	49	39	361
<b>Total (Fiscal 22-23)</b>	203	138	102	58	<b>501</b>
<b>Total (Fiscal 21-22)</b>	171	187	105	46	509
<b>Total (Fiscal 20-21)</b>	238	145	104	55	542
<b>Total (Fiscal 19-20)</b>	184	122	65	34	405
<b>Total (Fiscal 18-19)</b>	172	141	79	35	427
<b>Total (Fiscal 17-18)</b>	156	147	55	51	409
<b>Total (Fiscal 16-17)</b>	174	125	52	39	390

AGENDA ITEM # I

Review District Investment Report for June 2023,  
During the July 24, 2023, Board of Trustees Meeting

1. Investment Report

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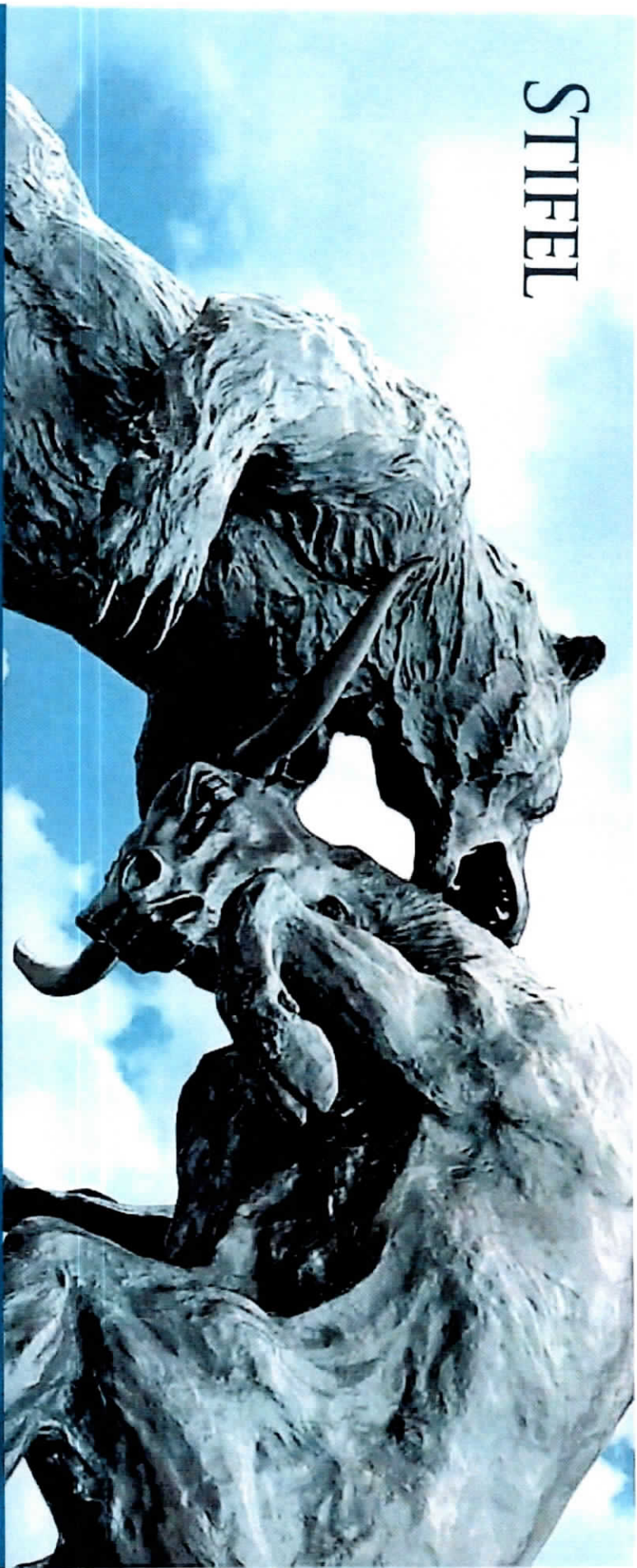
The district did not have any activity for the month of June 2023.

Recommendation

None, this is for information purposes only.



# STIFFEL



## STIFFEL

PORTFOLIO REVIEW

North County Cemetery District

July 06, 2023

*Prepared by*

Sandra Hedstrom Wheeler

4460 Broad Street  
Suite 210  
San Luis Obispo, CA 93401  
(805)903-1065





Name	Account Number	Money Market	Security Value	Total Value	Adj. Cost Basis	Unrealized Gain/Loss	Realized Gain/Loss	Est. Annual Income	Current Yield
<b>Corporate Accounts</b>									
North County Cemetery District OH Endowment	XXXX-1874	\$6,598	\$1,379,105	\$1,385,704	\$1,478,242	-\$92,539	-\$721	\$35,495	2.56%
North County Cemetery District OH Prereed	XXXX-0794	\$8,079	\$1,191,993	\$1,200,071	\$1,262,504	-\$62,432	-\$292	\$30,624	2.55%
North County Cemetery District SM Prereed	XXXX-8998	\$79,912	\$800,737	\$880,648	\$917,644	-\$36,996	-	\$26,127	2.97%
North County Cemetery District SM Endowment	XXXX-4555	\$3,201	\$284,283	\$287,484	\$300,621	-\$13,137	-	\$10,757	3.74%
North County Cemetery District OH Endowment Int	XXXX-0629	\$13,288	\$76,640	\$89,928	\$93,946	-\$4,018	-\$292	\$4,086	4.54%
North County Cemetery District SM Endowment Int	XXXX-2698	\$7,798	\$17,416	\$25,214	\$25,214	-	-	\$855	3.39%
<b>Corporate Accounts Total:</b>		<b>\$118,876</b>	<b>\$3,750,173</b>	<b>\$3,869,048</b>	<b>\$4,078,171</b>	<b>-\$209,122</b>	<b>-\$1,305</b>	<b>\$107,945</b>	<b>2.79%</b>
<b>Total:</b>		<b>\$118,876</b>	<b>\$3,750,173</b>	<b>\$3,869,048</b>	<b>\$4,078,171</b>	<b>-\$209,122</b>	<b>-\$1,305</b>	<b>\$107,945</b>	<b>2.79%</b>

## AGENDA ITEM #J

### Continuing Business for July 24, 2023

#### J - 1 Consider Creating a Land Conservancy for the Purpose of Creating Mitigation Credits:

The Board asked that this item remain on the agenda for the near future. A status of activity will be provided to the Board of Trustees in the Regular Meeting.

In 2007, the North County Cemetery District purchased 66.68 acres contiguous to the east edge of the existing Oak Hill cemetery. A Biological Assessment was made by Consultants Collaborative, and some sensitive resources were identified. It was determined that the potential existed to establish Mitigation Credits for sale from the unusable portions of this acreage.

In 2017, NCCD hired Blue Consulting Group to complete a U.S. Fish & Wildlife Service Survey and to assist NCCD in creating a land conservancy. On September 17, 2017, the U.S. Fish & Wildlife Service Survey team, Blue Consulting Group, and the General Manager walked the area of interest. Mike Jefferson of Blue consulting Group provided a status report in the February 19, 2018, Board of Trustees Meeting. In the May 21, 2018, meeting of the Board of Trustees, the Board accepted the proposal by Blue Consulting Group and directed the General Manager to provide clarity of payments to Mr. Jefferson.

On July 12, 2018, Mike Jefferson requested a "description of adjacent uses" from the District. This will be one of the last items required in the document of proposal for presentation. The GM is working to provide that information.

On November 2, 2018, a Prospectus was delivered to California Department of Fish and Wildlife. Opinions from them should be received by the end of January 2019.

An email was sent to Mike Jefferson on 2-8-19 for an update status.

On June 3, 2019, we received an email from Mike Jefferson with an update. The gnatcatcher surveys are ongoing as well as the mapping of the locations. The final surveys and report will be completed in approximately one month. Once the mapping and bird report is complete the bank submittal and restoration plan will be updated and submitted.

Update: On July 18, 2019, sent email to Mike Jefferson requesting a meeting, no response. On August 12, 2019, called Mike Jefferson to arrange a meeting, no response. On August 14, 2019, sent email to Mike Jefferson to arrange a meeting with him, waiting on response. I spoke to Mike late Wednesday morning on August 14, 2019, and a meeting was arranged for Friday August 16, 2019.

Update – On Tuesday May 13, 2020, I spoke to Mike from Blue Consulting and explained to me that a Phase 1 soil study needs to be conducted due to the well and trail located in the area. The GM needs to request the Standard Title report of the property to be attached with the final submittal.

On Monday June 8, 2020, I spoke with Mike Jefferson from Blue Consulting, and he advised me that the Environmental Assessment will be completed the week of June 8, 2020. The GM order the title

**AGENDA ITEM #J**

**Continuing Business for July 24, 2023**

report from American Title at a cost of \$2,000. The report should be received no later than June 19, 2020.

No update as of 7/22/2020

On Friday August 7<sup>th</sup>, 2020, the GM received an email from Mike Jefferson (Blue Consulting) that he will be submitting all necessary paperwork to the California Department of Fish and Wildlife during the week of August 10, 2020.

No updates as of 9/14/2020

During the month of September and October, Mike Jefferson, and I (GM) had multiple conversations regarding the new outline (footprint) of the conservancy. Also discussed was the necessity to receive a proposal from the engineer to outline the new boundaries of the conservancy and identify where the new fence will be erected. See the invoice on **page 42** for the out-of-scope work performed by Mike Jefferson of Blue Consulting.

Update – On 12/15/2020 engineering identifies the new boundary line for the conservancy.

Update – 1/6/2021 See email update.

**Update** – An invoice for the CDFW draft prospectus submittal in the amount of \$10,030.00 needs to be paid using Capital Outlay Fund.

**Update** – An invoice for Blue Consulting for BEI completion in the amount of \$17,500.00 needs to be paid using Capital Outlay Fund.

The Capital Outlay Fund is a “Committed” fund, constrained by board action. Expenditures from this fund requires the board to act by way of a motion of the board.

<b>Capital Outlay Fund Balance</b>	<b>\$485,458.37</b>
<b>CDFW Prospectus payment</b>	<b>&lt;\$10,030.00&gt;</b>
<b>Blue Consulting BEI Completion</b>	<b>&lt;\$17,500.00&gt;</b>
<b>Capital Outlay Fund Balance</b>	<b>\$457,928.37</b>

California Fish and Wildlife is requiring additional background information of the Biologist. See email. The biologist that volunteered to be the project Manager was rejected by the USFWS. Michael Jefferson will now lead the project.

**AGENDA ITEM #J**

**Continuing Business for July 24, 2023**

**UPDATE 7/20/2022:** I spoke to Mike Jefferson from Blue Consulting on 7/20/2022, and the Department of Fish and Wildlife is requiring the following: Details regarding public funding received for acquisition of the Bank Property and purpose of property (e.g., funding sources, amount received, and purpose).

**Update 8/19/22:** Mike Jefferson has been provided with the necessary information to respond to the Fish and Wildlife. The district will need to pay the fee to submit the "Prospectus". The fee is estimated to be approximately \$10,030.00.

GM will work with Mike Jefferson to generate an updated Chronology order of upcoming steps.

**Update 1/10/23:** Mike Jefferson confirmed that the payment for the Draft Prospectus was received by CDFW. By the end of the month, Mike will have the completed Prospectus for review by the district. Once reviewed by the District, the Prospectus will then be submitted to the CDFW.

**Update 5/16/23:** Mike Jefferson will be calling in to the meeting to provide an update and for any questions and answers.

**Update 7/20/23:** Mike Jefferson will be calling in to the meeting to provide an update and for any questions and answers

Recommended Action:

This is a status report on the activity and is meant to be information for the Board. No action is recommended.



**AGENDA ITEM #J**

**Continuing Business for July 24, 2023**

J – 2 Strategic Planning:

The district is beginning the process to implement a strategic plan. Strategic planning is a process used by organizations to identify their goals and strategies.

Attached you will find two proposals from two consulting agencies' proposals. The two consulting agencies are (1) BHI Management Consulting and (2) Rauch Communication Consultants Inc. See handouts.

Both consulting firms were located through the CSDA portal.

**Update:** On Tuesday March 14, 2023. I spoke to Martin Rauch regarding the proposal he submitted. I shared with Martin that his proposal was accepted by the Board of Trustees. Martin shared with me that his schedule is currently full and he would not be able to begin until end of June, or the beginning of July 2023.

Spoke to Martin Rauch on Wednesday June 28, 2023, and discussed the schedule to begin the strategic planning project. Martin will be calling during the August 21, 2023 Board of Trustees meeting to provide an update and possibly begin to schedule meetings/interviews with participants.

Recommendation:

None, for information purposes only.

**AGENDA ITEM #J**

**Continuing Business for July 24, 2023**

J – 3 Administration Manager – Job Description:

GM Edward Serna and district counsel Anthony Principe will work together to update the current Administration Manager job Description.

Once the updated Administration Manager job description is complete, it will be presented to the board for approval at a future board meeting.

Recommended Action:

None, for information purposes only.

**AGENDA ITEM #K**

**New Business for July 24, 2023**

**K – 1 End of Fiscal Year 2022-2023:**

**A brief review of the financial report for FY 22-23 (July 1, 2022, to June 30, 2023).**

Total Cemetery Income for FY 22-23 approximately exceeded the budget by \$660,906.74. This was due primarily to the conservative forecast of burial services. 501 interments were performed in FY 22-23, down 1.57% or 8 burial services from the previous year. *Note: FY 19-20 ended the year with 405 interments, this number represented the pre COVID-19-time frame. Compared to FY 22-23, the interments increased 23.7% or 96 interments.*

Total Operating Expenses under-ran budget by \$115,678.78. The two-line items that largely contributed were the Payroll Expense and Water items. The district experienced a shortage of staff during the FY, this was the main factor for the savings in payroll.

**The total approximate Net Income for FY 22-23 \$776,585.52**

I recommend this year to move any excess money from the General Operating Fund to the Capital Outlay Fund in December 2023 or January 2024. The moving of any excess money can be made at the midpoint of the year (December or January) at this point the district will have a healthier indication on where the district sales stand.

The district normally pays out approximately \$130,000 to \$140,000 in monthly expenses. Depending on the sales for the month, and the property tax apportionment deposit, the district will need to have access to the excess money to cover the monthly expenses.

Below is the balance for our General Operating Fund. See balance sheet.

**General Operating Fund Balance: \$1,491,941.57.**

## North County Cemetery District 2022-2023

## Revenues and Expenses

July 1, 2022 through June 30, 2023

07/20/23  
Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-7100 · Prop Tax General	1,028,705.30	930,000.00	98,705.30	110.8%
1-8010 · Sale Burial Rights	382,156.86	240,750.00	141,406.86	158.7%
1-8150 · Opening/Closing	403,406.00	299,600.00	103,806.00	134.8%
1-8250 · Sale Vault/Liner	131,454.00	73,295.00	58,159.00	179.3%
1-8310 · Non-Resident/Taxpayer Fee	113,970.00	63,130.00	50,840.00	180.5%
1-8320 · Set Marker/Flat/Up Headstone	133,235.00	55,239.00	77,996.00	241.2%
1-8340 · Engraving Urn Vault/Ceno	24,698.00	17,450.00	7,248.00	141.5%
1-8350 · Setting Vault/Liner	82,365.00	51,660.00	30,705.00	159.4%
1-8710 · Interest - General Operating	24,379.80	0.00	24,379.80	100.0%
1-8740 · Administration Fee	33,100.00	20,000.00	13,100.00	165.5%
1-8750 · Miscellaneous	23,708.97	1,500.00	22,208.97	1,580.6%
1-8910 · Preneed Interfund Transfer In	600,000.00	600,000.00	0.00	100.0%
1-9000 · Discount	-907.10	0.00	-907.10	100.0%
<b>Total Income</b>	<b>3,013,530.74</b>	<b>2,352,624.00</b>	<b>660,906.74</b>	<b>128.1%</b>
<b>Expense</b>				
1-1100 · Payroll Expenses	1,196,692.06	1,250,290.00	-53,597.94	95.7%
1-2300 · Workers Compensation Insurance	36,167.86	37,500.00	-1,332.14	96.4%
1-2500 · Retirement Annuity	52,752.91	57,298.00	-4,545.09	92.1%
1-2900 · Other Employee Benefits	117,525.36	161,628.00	-44,102.64	72.7%
1-3110 · Office Expense	15,416.78	25,000.00	-9,583.22	61.7%
1-3120 · Clothing/Personal Supplies	22,566.21	24,000.00	-1,433.79	94.0%
1-3210 · Small Tools & Instruments	2,543.76	2,500.00	43.76	101.8%
1-3910 · Dumpster/Cleaning Supplies	23,105.69	12,000.00	11,105.69	192.5%
1-4190 · Travel & Transportation	14,993.62	16,000.00	-1,006.38	93.7%
1-4210 · Dues and Memberships	12,301.33	14,000.00	-1,698.67	87.9%
1-4310 · Insurance-Liability/Property	36,220.70	37,000.00	-779.30	97.9%
1-4410 · Gas/Fuel	23,840.51	22,000.00	1,840.51	108.4%
1-4420 · Electric	55,368.73	60,000.00	-4,631.27	92.3%
1-4430 · Water	158,423.68	190,000.00	-31,576.32	83.4%
1-4450 · Pest Control	26,185.00	17,000.00	9,185.00	154.0%
1-4510 · Rents & Leases	2,713.11	2,500.00	213.11	108.5%
1-4540 · Maintenance of Grounds	61,309.35	45,000.00	16,309.35	136.2%
1-4550 · Maintenance of Equipment	50,782.63	44,000.00	6,782.63	115.4%
1-4560 · Maintenance of Structures	28,820.07	34,000.00	-5,179.93	84.8%
1-4610 · Legal	15,325.79	38,104.00	-22,778.21	40.2%
1-4820 · Professional/Special Services	14,753.14	18,000.00	-3,246.86	82.0%
1-4630 · Audit	9,500.00	12,500.00	-3,000.00	76.0%
1-4640 · Accountant	21,899.38	28,104.00	-6,204.62	77.9%
1-4670 · Webmaster/Advertising	5,526.57	2,500.00	3,026.57	221.1%
1-4690 · Software License	10,039.24	11,200.00	-1,160.76	89.6%
1-4720 · Postage	815.92	1,000.00	-184.08	81.6%
1-4730 · Telephone/Internet	13,489.25	13,500.00	-10.75	99.9%
1-4810 · Board Compensation	5,100.00	7,000.00	-1,900.00	72.9%
1-4910 · Repurchases	14,933.67	15,000.00	-66.33	99.6%
1-4920 · Vault/Liner Expense	79,769.00	47,000.00	32,769.00	169.7%
1-4930 · Marker Setting Expense	26,554.50	25,000.00	1,554.50	106.2%
1-4940 · Engraving Urnvault/Cenotaph	26,508.84	26,000.00	508.84	102.0%
1-4950 · Refund	2,262.07	10,000.00	-7,737.93	22.6%
1-4960 · Credit Card Fees	36,950.53	35,000.00	1,950.53	105.6%
1-4990 · Misc. Expense	15,787.96	11,000.00	4,787.96	143.5%
<b>Total Expense</b>	<b>2,236,945.22</b>	<b>2,352,624.00</b>	<b>-115,678.78</b>	<b>95.1%</b>
<b>Net Ordinary Income</b>	<b>776,585.52</b>	<b>0.00</b>	<b>776,585.52</b>	<b>100.0%</b>



**North County Cemetery District 2022-2023  
Revenues and Expenses  
July 1, 2022 through June 30, 2023**

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
2-8010 · PN Sales Burial rights	251,396.00	0.00	251,396.00	100.0%
2-8150 · PN Opening/Closing	274,696.00	0.00	274,696.00	100.0%
2-8250 · PN Sale Vault/Liner	94,685.00	0.00	94,685.00	100.0%
2-8310 · PN Non-Resident/Taxpayer Fee	35,151.00	0.00	35,151.00	100.0%
2-8320 · PN Set Marker Flat/Upright Head	46,099.00	0.00	46,099.00	100.0%
2-8340 · PN Engraving Urnvault/Ceno	13,156.00	0.00	13,156.00	100.0%
2-8350 · PN Setting Vault/Liner	60,023.00	0.00	60,023.00	100.0%
2-8591 · Preneed Fund Interest - OH	38,110.71	0.00	38,110.71	100.0%
2-8592 · Preneed Fund Interest - SM	27,431.92	0.00	27,431.92	100.0%
2-8713 · Interest PN	74,665.69	0.00	74,665.69	100.0%
2-8781 · Stifel PN Change in Sec Values	-35,910.45	0.00	-35,910.45	100.0%
3-8210 · Endowment Care	296,354.00	0.00	296,354.00	100.0%
3-8212 · Endowment Care - SM	13,119.32	0.00	13,119.32	100.0%
3-8713 · Interest EC	74,154.02	0.00	74,154.02	100.0%
3-8780 · Stifel EC Change in Sec Values	-43,855.50	0.00	-43,855.50	100.0%
4-8713 · Interest - Capital Outlay Cnty	14,108.23	0.00	14,108.23	100.0%
<b>Total Other Income</b>	<b>2,072,371.43</b>	<b>0.00</b>	<b>2,072,371.43</b>	<b>100.0%</b>
<b>Other Expense</b>				
2-6810 · Preneed Interfund Transfer Out	600,000.00	0.00	600,000.00	100.0%
4-4810 · Repairs & Maintenance (non-cap)	115,810.88	0.00	115,810.88	100.0%
4-6110 · Debt Service - Interest	25,854.40	0.00	25,854.40	100.0%
4-6120 · Debt Service - Principal	158,946.00	0.00	158,946.00	100.0%
<b>Total Other Expense</b>	<b>1,720,853.19</b>	<b>0.00</b>	<b>1,720,853.19</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>351,518.24</b>	<b>0.00</b>	<b>351,518.24</b>	<b>100.0%</b>
<b>Net Income</b>	<b>1,128,103.76</b>	<b>0.00</b>	<b>1,128,103.76</b>	<b>100.0%</b>

## AGENDA ITEM #K

### New Business for July 24, 2023

#### K – 2 Adopted Fiscal Year 2023-2024 Budget:

The North County Cemetery District has a long history of containing operating costs and keeping its fees affordable for the public. However, due to rising costs of business, the District's Board of Trustees determined that a modest fee increase of 7% would be necessary for FY 2023-24. The increase will help the District keep pace with inflation and public expectations.

Below is a breakdown and explanation for the 7% fee increase. Approximately 5.3% of the increase will cover basic and necessary costs of performing business, based on the Consumer Price Index (CPI) for the San Diego area. The additional 1.7% will help improve the overall health and safety of our two cemetery properties based on a needs assessment derived from various customer satisfaction surveys. The following is a list of some of the service benefits that will be derived from the fee increase.

1. Grounds Maintenance. Added two (2) additional full-time employees for a total compensation including benefits of \$140,000.00. The addition of these employees will result in improved ground maintenance and staff coverage during interments.
2. Improving the Health and Appearance of the Grounds. Added three (3) portable restrooms for an additional cost of \$15,000.00 annually. This was requested by the public and will help keep our cemetery looking clean and healthy.
3. Public Safety. Added a Security guard for weekends and holidays for safety and deter any disorderly behavior. The annual cost is \$35,000. This is another recommendation from the public and will greatly improve the safety for visitors.
4. Pest Control. Added additional pest control service to minimize Gopher/Rodent activity. The annual cost is an additional \$19,000. Gopher activity increased significantly after the winter months and these pests must be controlled in a safe and practical manner.
5. Water Facility Improvement. Added an additional cost of \$70,000.00 associated with replacement of old water lines to maintain the grounds and to keep the cemetery looking pleasant and green. The Oak Hill Memorial Park ground water system (well) currently generates only 5% of the water needed to irrigate the entire cemetery.

The North County Cemetery District understands the effect fee increases can have on the public, and so this was a difficult but necessary action for the Board to make. We want you to know that we will continue to deliver the highest quality of burial services to the public in the most affordable manner. We believe this fee increase will allow us to improve our services while also ensuring the public's overall health and safety. We thank you for your understanding.

## AGENDA ITEM #K

### New Business for July 24, 2023

Below are the approve items by the Board of Trustees during the July 17, 2023, Board of Trustees Meeting.

1. Increase the cost-of-living allowance by 6% to all staff members.
2. Align pay structures for Supervisors and Assistant Supervisors.
3. Add a floating Birthday Holiday to the districts leave provisions.
4. Vacation Accrual policy to be amended as follows:
  - (1) During the 1<sup>st</sup> year of continuous work, six (6) days
  - (2) 2 through 5 years of service, eleven (11) days
  - (3) 5-10 years of service, sixteen (16) days
  - (4) After 10 years of service, twenty (20) days
5. Increase the number of vacation hours to be carried over to 160 hours to the following calendar year.
6. Fee increases of 7%
7. To increase the non-resident fee to \$1,200.00

The total budget for Fiscal Year 2023 – 2024 is \$2,936,327.00

## North County Cemetery District 2023-2024

### Revenues and Expenses

July 1, 2023 through June 30, 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-7100 · Prop Tax General	7,919.19	1,060,000.00	-1,052,080.81	0.7%
1-8010 · Sale Burial Rights	0.00	376,640.00	-376,640.00	0.0%
1-8150 · Opening/Closing	0.00	396,970.00	-396,970.00	0.0%
1-8250 · Sale Vault/Liner	0.00	124,976.00	-124,976.00	0.0%
1-8310 · Non-Resident/Taxpayer Fee	0.00	100,000.00	-100,000.00	0.0%
1-8320 · Set Marker/Flat/Up Headstone	0.00	93,732.00	-93,732.00	0.0%
1-8340 · Engraving Urn Vault/Ceno	0.00	21,443.00	-21,443.00	0.0%
1-8350 · Setting Vault/Liner	0.00	78,966.00	-78,966.00	0.0%
1-8740 · Administration Fee	0.00	32,100.00	-32,100.00	0.0%
1-8750 · Miscellaneous	0.00	1,500.00	-1,500.00	0.0%
1-8910 · Preneed Interfund Transfer In	0.00	650,000.00	-650,000.00	0.0%
<b>Total Income</b>	<b>7,919.19</b>	<b>2,936,327.00</b>	<b>-2,928,407.81</b>	<b>0.3%</b>
<b>Expense</b>				
1-1100 · Payroll Expenses	49,480.12	1,545,771.00	-1,496,290.88	3.2%
1-2300 · Workers Compensation Insurance	49,801.13	60,000.00	-10,198.87	83.0%
1-2500 · Retirement Annuity	1,492.23	84,722.00	-83,229.77	1.8%
1-2900 · Other Employee Benefits	12,397.05	212,318.00	-199,920.95	5.8%
1-3110 · Office Expense	2,145.89	20,000.00	-17,854.11	10.7%
1-3120 · Clothing/Personal Supplies	2,133.54	33,440.00	-31,306.46	6.4%
1-3210 · Small Tools & Instruments	1,217.70	2,500.00	-1,282.30	48.7%
1-3910 · Dumpster/Cleaning Supplies	2,549.81	22,000.00	-19,450.19	11.6%
1-4190 · Travel & Transportation	0.00	18,000.00	-18,000.00	0.0%
1-4210 · Dues and Memberships	1,413.00	14,000.00	-12,587.00	10.1%
1-4310 · Insurance-Liability/Property	39,051.18	43,000.00	-3,948.82	90.8%
1-4410 · Gas/Fuel	0.00	24,000.00	-24,000.00	0.0%
1-4420 · Electric	0.00	55,000.00	-55,000.00	0.0%
1-4430 · Water	15,198.82	260,000.00	-244,801.18	5.8%
1-4450 · Pest Control	1,090.00	34,000.00	-32,910.00	3.2%
1-4510 · Rents & Leases	1,036.68	17,500.00	-16,463.32	5.9%
1-4540 · Maintenance of Grounds	10,233.80	50,000.00	-39,766.20	20.5%
1-4550 · Maintenance of Equipment	4,383.60	45,000.00	-40,616.40	9.7%
1-4560 · Maintenance of Structures	4,819.47	30,000.00	-25,180.53	16.1%
1-4610 · Legal	915.00	35,000.00	-34,085.00	2.6%
1-4620 · Professional/Special Services	739.00	48,000.00	-47,261.00	1.5%
1-4630 · Audit	0.00	11,000.00	-11,000.00	0.0%
1-4640 · Accountant	0.00	25,000.00	-25,000.00	0.0%
1-4670 · Webmaster/Advertising	1,153.61	6,000.00	-4,846.39	19.2%
1-4690 · Software License	0.00	11,200.00	-11,200.00	0.0%
1-4720 · Postage	129.18	1,000.00	-870.82	12.9%
1-4730 · Telephone/Internet	1,109.52	14,000.00	-12,890.48	7.9%
1-4810 · Board Compensation	400.00	7,000.00	-6,600.00	5.7%
1-4910 · Repurchases	0.00	15,000.00	-15,000.00	0.0%
1-4920 · Vault/Liner Expense	4,780.00	70,000.00	-65,220.00	6.8%
1-4930 · Marker Setting Expense	1,824.71	26,000.00	-24,175.29	7.0%
1-4940 · Engraving Urnvault/Cenotaph	1,406.14	26,000.00	-24,593.86	5.4%
1-4950 · Refund	0.00	1,933.00	-1,933.00	0.0%
1-4960 · Credit Card Fees	0.00	38,000.00	-38,000.00	0.0%
1-4990 · Misc. Expense	1,379.02	11,000.00	-9,620.98	12.5%
<b>Total Expense</b>	<b>212,280.20</b>	<b>2,917,384.00</b>	<b>-2,705,103.80</b>	<b>7.3%</b>
<b>Net Ordinary Income</b>	<b>-204,361.01</b>	<b>18,943.00</b>	<b>-223,304.01</b>	<b>-1,078.8%</b>
<b>Net Income</b>	<b>-204,361.01</b>	<b>18,943.00</b>	<b>-223,304.01</b>	<b>-1,078.8%</b>

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**AGENDA ITEM #K**

**New Business for July 24, 2023**

**K-3 2023 SDRMA Board of Directors Election:**

The Special District Risk Management Authority (SDRMA) Board of Directors 2023 Election began in January, with the opening of nominations. On May 11, 2023, SDRMA's Election Committee reviewed the nomination documents submitted by the candidates in accordance with SDRMA's Policy No. 2022-06 Establishing Guidelines for Director Elections. The Election Committee confirmed that (4) candidates met the qualification requirements, and those names are included on the Official Election Ballot.

See handouts.

**Recommended Action:**

After discussion by the Board of Trustees, the Board should by motion of the Board, vote for three candidates.

**AGENDA ITEM #K**

**New Business for July 24, 2023**

K - 4 August 28, 2023, Board of Trustees Meeting:

Due to staff members attending the CSDA Annual Conference, it is requested that the August 28, 2023, Board of Trustees meeting be scheduled for August 21, 2023.

Recommendation:

After discussion by the Board of Trustees, the Board should by motion of the Board, vote to schedule the August Board of Trustees meeting to August 21, 2023.

**AGENDA ITEM #K**

**New Business for July 24, 2023**

**K - 5 Witnessing of Lowering Update:**

The district has recently allowed the witnessing of the lowering upon request of the family/mortuary.

The district has been accommodating the families with different procedures to ensure the safety and well-being of the public and the staff.

The district has attempted different procedures and will share them with the board.