

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

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FORM CONTROL RECORD

<u>Policy</u>	<u>Date Last Reviewed & Approved</u>	<u>Review Interval</u>
1000	03/18/2019	
1010	03/18/2019	
1020	03/18/2019	Bi-Annual
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2010	03/18/2019	
2020	03/18/2019	
2030	03/18/2019	
2040	03/18/2019	
2045	03/18/2019	
2047	03/18/2019	
2050	03/18/2019	
2060	03/18/2019	
2070	03/18/2019	
2080	03/18/2019	
2085	03/18/2019	
2090	03/18/2019	
2110	03/18/2019	Annual
2130	03/18/2019	
2150	03/18/2019	Annual
2160	03/18/2019	
2210	03/18/2019	
2230	03/18/2019	
2260	03/18/2019	
2300	03/18/2019	
2305	03/18/2019	
2308	03/18/2019	
2310	03/18/2019	
2315	03/18/2019	
2320	03/18/2019	
2330	03/18/2019	
2340	03/18/2019	
2345	03/18/2019	
2350	03/18/2019	
2360	03/18/2019	
2365	03/18/2019	
2370	03/18/2019	
2380	03/18/2019	
2385	03/18/2019	

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3010	03/18/2019	
3012	03/18/2019	
3020	03/18/2019	
3040	03/18/2019	
3050	03/18/2019	Annual
3051	03/18/2019	
3060	03/18/2019	Annual
3062	03/18/2019	
3064	03/18/2019	Annual
3068	03/18/2019	
3070	03/18/2019	Annual
3080	03/18/2019	Annual
3090	03/18/2019	
4010	03/18/2019	
4015	03/18/2019	
4030	03/18/2019	
4040	03/18/2019	
4050	03/18/2019	

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Purpose of Board Policies
POLICY NUMBER: 1000

1000.1 It is the intent of the Board of Trustees of the North County Cemetery District to maintain a Manual of Policies. Contained therein shall be a comprehensive listing of the Board's current policies, being the rules and regulations enacted by the Board from time to time. The Manual of Policies will serve as a resource for Trustees, staff and members of the public in determining the manner in which matters of District business are to be conducted. However, the manual cannot anticipate every situation. Accordingly, trustees, managers and supervisors are expected to exercise sound judgment and common sense when administering personnel policies and making employment-related decisions

1000.2 If any policy or portion of a policy contained within the Manual of Policies is in conflict with rules, regulations or legislation having authority over North County Cemetery District, said rules, regulations or legislation shall prevail.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Adoption/Amendment of Policies
POLICY NUMBER: 1010

1010.1 Consideration by the Board of Trustees to adopt a new policy or to amend an existing policy may be initiated by any Trustee, or by the General Manager. The proposed adoption or amendment is initiated by submitting a written draft of the proposed adoption or amendment to each Trustee and the General Manager through the District office, and requesting that the item be included for consideration on the agenda of the appropriate regular meeting of the Board of Trustees.

1010.2 Adoption of a new policy or amendment of an existing policy shall be accomplished at a regular meeting of the Board of Trustees and shall require a 4/5 affirmative vote of the entire Board of Trustees.

1010.3 Before considering adopting or amending any policy, Trustees shall have the opportunity to review the proposed adoption or amendment at the regular Board meeting prior to the meeting at which consideration for adoption or amendment is to be given. Copies of the proposed policy adoption or amendment shall be included in the agenda information packet for any meeting of consideration. The agenda information packets with said copies shall be made available to each trustee for review at least three (3) days prior to any meeting at which the policy(ies) are to be considered.

The requirement to review of a proposed new or amended policy prior to the meeting at which adoption is to be considered may be waived by a 4/5 affirmative vote of the entire Board, with the agenda specifying consideration of such action.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Conflict of Interest
POLICY NUMBER: 1020

1020.1 The Political Reform Act, Government Code §81000, et seq., requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the designated members of the Board of Trustees and employees, and in which disclosure categories are set forth, constitute the conflict of interest code of the North County Cemetery District.

1020.2 <u>Designated Positions</u>	<u>Disclosure Categories</u>
1. Members of the Board of Trustees	2, 4, 6
2. General Manager	2, 4, 6
3. Assistant General Manager	2, 4, 6

1020.3 Categories

Category 2: Interest in real property which is located in whole or in part within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the North County Cemetery district.

Category 4: Investments in business entities and sources of income doing business in the jurisdiction which engage in land development, construction or the acquisition or sale of real property.

Category 6: Investments in business entities and sources of income of the type which, within the past two years, have contracted with the North County cemetery district to provide services, supplies, materials, machinery or equipment.

1020.4 Designated positions shall file statements of economic interests with the Clerk of the County of San Diego.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Copying Public Documents
POLICY NUMBER: 1030

1030.1 Individuals requesting copies of public documents shall be charged one dollar (\$1.00) per sheet copied to defray expenses associated with the copying process. Copies of electronic media will be made to “flash Drives” provided by the requester and shall be charged \$1.00 per file.

1030.2 Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Trustees at open Board meetings shall be made available to the public. A limited quantity of such documents (based on normal audience attendance) shall be copied in advance of each meeting and made available to the public in attendance at no charge. Individuals requesting copies of such documents prior to the Board meeting will be charged one dollar (\$1.00) per sheet. The copy charge will be levied at Board meetings for copies of documents if more are needed and/or requested in addition to those normally prepared for the public at Board meetings.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Board Meeting Agenda
POLICY NUMBER: 1040

1040.1 The General Manager, in cooperation with the Board Chairperson, shall prepare an agenda for each regular and special meeting of the Board of Trustees. Any Trustee may contact the General Manager and request any item to be placed on the agenda no later than 4:00 o'clock P.M. on the third day prior to the meeting date.

1040.2 Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Trustees, subject to the following conditions:

1040.2.1 The request must be in writing and be submitted to the General Manager together with supporting documents and information, if any, at least five business days prior to the date of the meeting;

1040.2.2 The General Manager shall be the sole judge of whether the public request is or is not a "matter directly related to District business."

1040.2.3 No matter, which is legally a proper subject for consideration by the Board in closed session, will be accepted under this policy;

1040.2.4 The Board of Trustees may place limitations on the total time to be devoted to a public request issue at any meeting, and may limit the time allowed for any one person to speak on the issue at the meeting.

1040.3 This policy does not prevent the Board from taking testimony at regular and special meetings of the Board on matters which are not on the agenda which a member of the public may wish to bring before the Board. However, the Board shall not discuss or take action on such matters at that meeting.

1040.4 At least 72 hours prior to the time of all regular meetings, an agenda, which includes but is not limited to all matters on which there may be discussion and/or action by the Board, shall be posted conspicuously for public review at the District office and be posted on the District Web Site per California Government Code, Title 5, Division 2, Part 1, Chapter 54945.2 (a) (2).

1040.4.1 The agenda for a special meeting shall be posted at least 24 hours before the meeting in the same location.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Board Meetings
POLICY NUMBER: 1050

1050.1 Regular meetings of the Board of Trustees shall be held on the **third Monday** of each calendar month at 5:30 p.m. in the NCCD District Office, 2640 Glen Ridge Road, Escondido.

1050.2 Special meetings (non-emergency) of the Board of Trustees may be called by the Board Chairperson.

1050.2.1 All Trustees, the General Manager, and Board Secretary shall be notified of the special Board meeting and the purpose or purposes for which it is called. Said notification shall be in writing, delivered to them at least 24 hours prior to the meeting.

1050.2.2 Newspapers of general circulation in the District, radio stations and television stations, organizations, and property owners who have requested notice of special meetings in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926) shall be notified by a mailing unless the special meeting is called less than one week in advance, in which case notice, including business to be transacted, will be given by telephone during business hours as soon after the meeting is scheduled as practicable.

1050.2.3 An agenda shall be prepared as specified for regular Board meetings in Policy #1040 and shall be delivered with the notice of the special meeting to those specified above.

1050.2.4 Only those items of business listed in the call for the special meeting shall be considered by the Board at any special meeting.

1050.3 Special Meetings (emergency). In the event of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Trustees may hold an emergency special meeting without complying with the 24-hour notice required in 1050.21, above. An emergency situation means a crippling disaster which severely impairs public health, safety, or both, as determined by the General Manager, Board Chairperson or Vice Chairperson in the Chairperson's absence.

1050.3.1 Newspapers of general circulation in the District, radio stations and television stations which have requested notice of special meetings in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926) shall be notified by at least one hour prior to the emergency special meeting. In the event that telephone services are not functioning, the notice requirement of one hour is waived, but the General Manager, or his/her designee, shall notify such newspapers, radio stations, or television stations of the fact of the holding of the emergency special meeting, and of any action taken by the Board, as soon after the meeting as possible.

**NORTH COUNTY CEMETERY DISTRICT
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1050.3.2 No closed session may be held during an emergency special meeting, and all other rules governing special meetings shall be observed with the exception of the 24-hour notice. The minutes of the emergency special meeting, a list of persons the General Manager or designee notified or attempted to notify, a copy of the roll call vote(s), and any actions taken at such meeting shall be posted for a minimum of ten days in the District office as soon after the meeting as possible.

1050.4 Adjourned Meetings. A majority vote by the Board of Trustees may terminate any Board meeting at any place in the agenda to any time and place specified in the order of adjournment, except that if no Trustees are present at any regular or adjourned regular meeting, the General Manager may declare the meeting adjourned to a stated time and place, and he/she shall cause a written notice of adjournment to be given to those specified in 1050.2.2 above.

1050.5 The Chairperson of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board.

1050.7 The Chairperson and the General Manager shall insure that appropriate information is available for the audience at meetings of the Board of Trustees, and that physical facilities for said meetings are functional and appropriate.

1050.8 In every other manner, the Board of Trustees will cause all meetings of the District to be in compliance with the Ralph M. Brown Act, Government Code Section 54950 et al.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Hours of Work and Overtime
POLICY NUMBER: 2010

2010.1 This policy shall apply to all employees.

2010.2 The regular hours of work each day are as follows:

2010.2.1 Oak Hill Memorial Park: from 8 a.m. to 4:30 p.m. Monday through Friday. A lunch period of 30 minutes will normally be from 12 p.m. to 12:30 p.m. Two daily breaks (one during the morning and one during the afternoon) of ten minutes each .

2010.2.2 San Marcos Cemetery: from 8 a.m. to 4:30 p.m. Monday through Friday (One employee from 8:30 a.m. to 5:00 p.m. Monday through Friday during summer hours to close cemetery gates). A lunch period of 30 minutes will normally be from 12 p.m. to 12:30 p.m. Two daily breaks (one during the morning and one during the afternoon) of ten minutes each .

2010.3 Authorized overtime will be at the discretion of the General Manager and will be compensated for in accordance with the current State and Federal wage and hour laws.

2010.4 Employees are not permitted to leave the cemetery during working hours except as authorized by the General Manager or a designated representative.

2010.5 When absent from work the employee must notify the district office as soon as possible, stating the reason for the absence.

2010.6 Each day an employee is required to report for work and does report, but is not put to work, said employee shall be paid for at least two hours at the employee's regular rate of pay.

2010.7 All policies regarding compensation and working hours shall be in compliance with current State and Federal wage and hour laws.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Vacations
POLICY NUMBER: 2020

2020.1 This policy shall apply to regular and introductory employees in all classifications.

2020.2 Paid vacations shall be accrued according to the following schedule on an annual basis:

- (a) During the first year of continuous work, six (6) days;
- (b) Two through ten years of service, eleven (11) days;
- (c) After ten years of service, sixteen (16) days;

2020.3 A maximum of fifteen days vacation leave may be carried over to the following calendar year. Any vacation leave in excess of fifteen days (120 hours) will be paid to the employee at his/her regular hourly rate of pay at the end of the calendar year.

2020.4 The total accumulated vacation time shall not exceed fifteen days (120 hours)

2020.5 The District will not require an employee to take vacation time in lieu of sick leave or leave of absence during periods of illness. However, the employee may elect to take vacation time in case of extended illness where sick leave has been fully used.

2020.6 If a holiday falls on a workday during an employee's vacation period, that day shall be considered as a paid holiday and not vacation time.

2020.7 Vacation time schedules shall be arranged by the General Manager with particular regard to the needs of the cemetery and, as far as possible, with the wishes of the employee. Seniority will be considered by the General Manager when scheduling conflicts.

2020.8 Introductory employees shall not accrue vacation time during the introductory period. However, if a introductory employee becomes a regular employee of the District, after 3 months of employment with the District, the period which the employee occupied introductory status shall be included in calculating his/ her entitlement to vacation with pay.

2020.9 Vacations are provided by the District to employees as a period of exemption from work with pay for the purpose of rest, relaxation and recreation. This respite is a benefit and is intended as an aid in maintaining the long-term and consistent productivity and contentment of the employee.

2020.10 At the time an employee is separated from District employment, whether voluntarily or involuntarily, payment will be made for all current and accumulated vacation leave.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Holidays
POLICY NUMBER: 2030

2030.1 This policy shall apply to all employees.

2030.2 The following days shall be recognized and observed as paid holidays:

 New Years Day
 Memorial Day
 Independence Day
 Labor Day
 Thanksgiving Day
 Friday after Thanksgiving
 Christmas Day

2030.3 All regular work shall be suspended and employees shall receive one-day's pay for each of the holidays listed above. An employee is eligible for any paid holiday if he/she works the day before and the day after said holiday. Eligibility is also granted if the employee was on vacation or had notified the District Office and received permission to be absent from work on that specific day or days.

2030.4 Whenever a holiday falls on Saturday, the preceding Friday shall be observed as the holiday. Whenever a holiday falls on Sunday, the following Monday shall be observed as the holiday.

2030.5 When an employee is taking an authorized leave with pay when a holiday occurs, said holiday shall not be charged against said leave with pay.

2030.6 If any employee works on any of the holidays listed above, he/she shall, in addition to his/her holiday pay, be paid for all hours worked at the rate of time and one-half (1½) his/her regular rate of pay, or as otherwise specified under Policy #2010, "Hours of Work and Overtime."

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Sick Leave
POLICY NUMBER: 2040

2040.1 This policy shall apply to regular employees in all classifications.

2040.2 Sick leave is defined as absence from work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease. In addition, dentist and doctor appointments, *diagnosis, care and treatment, victims of domestic violence* and prescribed sickness preventative measures shall be subject to sick leave provided prior notice is provided to the District office.

2040.3 Full time Regular, and full time Temporary employees, after serving the introductory period of 90 days, are eligible to use paid sick leave. The amount of paid sick leave would accrue from the original date of hire at the rate of four hours per month of continuous employment from the original hire date. Sick leave may be accumulated to a maximum of 80 hours (10 days). After accumulating the maximum of 80 sick leave hours, any additional hours earned will be paid to the employee at the employee's current rate of pay, with the exception of exempt employees. Sick leave is not accumulated during unpaid leaves of absence.

Part time employees (with the exception of the San Marcos Gate Keeper), after serving the introductory period of 90 days, will be credited with 24 hours of paid sick leave for use in each calendar year. On January 1 of each year, the Part Time Employee will begin the calendar year with 24 hours of paid sick leave to be used in accordance with section 2040.2. Any unused hours at the end of the calendar year will be "purchased back" by the District at the employee's normal rate of pay.

For employees who work less than 120 hours in a calendar year, (such as the San Marcos Gate Keeper which is a Part Time position with NCCD), they shall earn one hour of Paid Sick Days for each 30 hours of paid time worked. Paid Sick Days may be accumulated to a maximum of 4 hours of Paid Sick Days per year. At the beginning of a new calendar all unused sick time exceeding 4 hours will be purchased back by the District.

2040.4 Sick leave is not a privilege that an employee may use at his/her discretion, but shall be allowed only in case of necessity and actual sickness or disability of the employee, or to attend to an illness of a child, parent, grandparent, grandchild, spouse, sibling, or domestic partner of the employee.

2040.5 In order to receive compensation while on sick leave, the employee shall notify the District office prior to the time for beginning the regular work day, or as soon thereafter as practical.

2040.6 If an employee is absent from work for three or more consecutive days due to illness or injury, a release from a physician is *may be* required before being permitted to return to work.

2040.7 Credit for current or accumulated sick leave will not be paid upon separation of the employee from the cemetery service.

NORTH COUNTY CEMETERY DISTRICT POLICY MANUAL

POLICY TITLE: Family and Medical Leave
POLICY NUMBER: 2045

2045.1 The purpose of this policy is to clarify how North County Cemetery District will implement the Family and Medical Leave Act of 1993 (FMLA).

2045.2 Eligibility. To be eligible for leave under the FMLA, an employee must have: (1) been employed by North County Cemetery District for at least 12 months, which need not be consecutive; (2) worked for North County Cemetery District at least 1,250 hours during the 12 months immediately preceding the commencement of leave.

2045.3 Leave Benefit.

2045.3.1 Eligible employees will be provided with up to 12 weeks of unpaid leave each year to care for a newborn, adopted, or foster child or for a seriously ill child, parent, or spouse. In addition, employees who are unable to perform the functions of their position because of a serious health condition will also be entitled to 12 weeks of unpaid leave. "Serious health condition" is defined as an illness, injury, impairment, or physical or mental condition that entails inpatient care in a hospital, hospice, or residential medical care facility; or, continuing treatment by a health care provider.

2045.3.2 To be eligible for leave under the FMLA, the employee will first be required to use applicable accrued paid leaves permitted by the District, including vacation leave and sick leave for the first part of the 12-week statutory leave. Paid leave may not be added to the end of the 12 weeks of unpaid leave without the General Manager's prior approval. If a husband and wife are both employed by North County Cemetery District, the total number of workweeks of leave to which both may be entitled shall be limited to 12 weeks if leave is taken for the birth, adoption, or foster placement of a child or for the purpose of caring for a seriously ill parent.

2045.3.3 Employees on leave who were previously covered by North County Cemetery District's health benefit shall continue to be covered at the level and under the conditions that coverage would have been provided if the employee were continuing to work.

2045.3.4 At the end of the leave the employee will be reinstated to their previous position or to an equivalent job with equivalent pay, benefits, and working conditions. However, the employee will not accrue seniority or employment benefits during the leave period. North County Cemetery District may also require the employee to obtain medical certification that they are able to resume work.

2045.4 Employee Obligations

2045.4.1 If an employee requests leave for the birth, adoption, or the foster placement of a child, and the need for leave is foreseeable, the employee must provide their division manager with at least 30 days' notice. However, if the date of the birth, adoption, or foster placement requires that leave begin in less than 30 days, the employee must provide the division manager with as much notice as practicable. If the employee requests leave because of a serious health condition, the employee must provide the division manager with 30- days notice, or with as much notice as practicable.

2045.4.2 Employees seeking leave on account of a serious health condition must provide the division manager with medical certification regarding their condition. The General Manager may require employees to obtain, at North County Cemetery District's expense, a second opinion from a mutually agreed on health care provider.

2045.4.3 For most leaves, employees will not be permitted to take their leave intermittently or on a reduced-leave schedule without the General Manager's approval. However, intermittent leave or a reduced-leave schedule may, if medically necessary, be taken by the employee because of a serious health condition. An employee who seeks intermittent leave or leave on reduced-leave schedule because of planned medical treatment may be required to transfer temporarily to a different position, with equivalent working conditions, that accommodates recurring periods of leave better than the employee's regular job.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Maternity Disability Leave
POLICY NUMBER: 2047

2047.1 Any employee who is unable to work due to a medical condition arising from pregnancy or childbirth will be granted a leave of absence without pay for up to four (4) months.

2047.2 Employees who require a leave of absence for maternity disability reasons must notify the General Manager in writing as soon as possible. Employees who require a maternity leave of absence are required to provide initial and periodic proof of disability in the form of a doctor's statement, which should be submitted directly to the General Manager. A doctor's statement is also required to return to work.

2047.3 Employees on maternity disability leave will be returned to the same or substantially similar job of like status and pay at the end of the leave of absence. However, employees who fail to return to work at the end of the approved leave of absence will be considered to have voluntarily resigned as of the end of the leave.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Bereavement Leave
POLICY NUMBER: 2050

2050.1 This policy shall apply to introductory and regular employees in all classifications.

2050.2 In the event of a death in the immediate family, an employee may be granted a paid leave of absence not to exceed three days. This is in addition to regular sick leave and vacation time. Certification may be required by the District office.

2050.3 "Immediate family" is defined as being spouse, registered domestic partner, parents, children, brother, sister, grandparents, father-in-law, mother-in-law, sister-in-law, brother-in-law or any other person who is a legal dependent of the employee.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Jury Duty
POLICY NUMBER: 2060

2060.1 This policy shall apply to introductory and regular employees in all classifications.

2060.2 An employee summoned for jury duty will immediately notify the District office. While serving on a jury, he/she will be given a paid leave of absence for a duration of said jury duty not to exceed ten (10) work days. Said paid leave of absence is conditional upon the employee returning to work upon dismissal each day to complete his/her remaining normal workday.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Military Leave
POLICY NUMBER: 2070

2070.1 The North County Cemetery District conforms to all State and Federal statutes pertaining to military service. The District will grant required leaves of absence for those who leave for full-time military service, and those who are part of military reserve units. At the end of a military leave of absence, employees who are eligible for reinstatement under the law will receive credit for all prior service for the purposes of computing benefits and seniority.

2070.2 Employees should notify their supervisor in writing prior to the requested leave. A copy of the reporting orders should accompany the request.

2070.3 Personnel serving in the Reserve Armed Forces or National Guard, who have been employees of the District for at least one year, must be paid their full salary, while on temporary military leave or ordered military duty for a period up to 30 calendar days, in addition to their military salaries, as provided by Military and Veterans Code sections 395.01, 395.02 and 395.03. All service of the employee in recognized military service is counted in determining the one year of service with the District, pursuant to Military and Veterans Code section 395.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Employee Status
POLICY NUMBER: 2080

2080.1 A "Regular" employee is one who has been hired to fill a regular position in any job classification and has completed his/her introductory period.

2080.2 An "Introductory" employee is one who has been hired to fill a regular position in any job classification and has less than three continuous months of service with the District. Upon completion of three months of continuous service with the District in said classification, and upon the General Manager's decision to retain said employee, said employee shall be granted regular employee status.

2080.3 A "Part-time" employee is one who is hired to work within any job classification, but whose position is not regular in nature. The part-time employee works less than 32 hours per week and is not eligible to receive employee benefits other than those mandated by State/Federal law.

2080.4 A "Temporary Employee" is one who is hired to work on a special project or periodic work load demand. These out of ordinary work demands can be seasonal or of specific nature, but must have a planned work complete date/target. A Temporary Employee maybe one that replaces an absent employee who is expected to return to work. A Temporary Employee may work up to 40 hours per week, and is not eligible to receive employee benefits other than those mandated by State/Federal law.

NORTH COUNTY CEMETERY DISTRICT POLICY MANUAL

POLICY TITLE: Dress Attire & Body Decorations **POLICY NUMBER: 2085**

2085.1 The professional appearance of District employees is important. It communicates to the public who the employees are and who the public may approach for assistance. It also communicates to the public a level of professionalism that is expected in an industry sensitive to the grieving process of families who have recently lost loved ones. While being sensitive to the employees freedom of choices, it is vitally important that District employees communicate sensitivity and empathy to the grieving families that we serve both in actions and in appearance. The following is the policy of the North County Cemetery District::

2085.2 Uniforms will be provided by the District for those employees who work outside and are required to wear them. (See policy number 2090) This includes the titles of:

- All Supervisors; Fleet Manager; Mechanic I and II; Maintenance Staff I and II

2085.2.1 Footwear for the above job titles shall be durable, supportive, provide complete foot coverage, ankle support, boot type, safety oriented.

2085.3 All other employees that represent the District shall wear conservative, "business casual" style of clothing. Some examples of inappropriate attire include shorts of any kind, clothing that exposes midriff, bare shoulders, or extremely short skirts / dresses, tank tops, revealing shirts, T-shirts with inappropriate or offensive images or advertising, sheer clothing. The cemetery staff must be sensitive to the emotional condition of the public being served. Shock type dress attire, (Goth style for example), is not appropriate. Because visual communication is as important as oral communication in order to be supportive to families making interment arrangements, complete facial coverage garments are not appropriate. This policy applies to the following job titles:

- Clerk; Security & Information Clerk; Administrative Assistant; Assistant Manager; General Manager

2085.3.1 Footwear for these administrative titles do not require the level of protection needed by the grounds maintenance personnel. However, since all of these titles have occasion to visit grave sites during the course of the normal day, comfortable and safe walking shoes are required.

2085.4 Because of the conservative nature of this business, the conservative nature of the cliental, and the very emotional sensitive climate that District employees deal with, only modest body decorations are permitted to be worn by the office staff, (work titles listed in 2085.3). Modest earrings, (maximum of two per ear), necklace, bracelets, and rings shall be permitted. All other body piercings, jewelry, body art including tattoos, shall be covered with outer clothing. In addition to the requirements listed here, all outside workers, (job titles listed in 2085.2), shall not wear loose fitting jewelry of any kind due to safety issues and the risk of the jewelry becoming entangled in equipment.

2085.5 Employees who arrive for work in violation of this policy will be asked leave work without pay to make appropriate adjustments to their attire before returning to work. Failure to comply with this policy will result in progressive discipline up to and including dismissal.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Uniforms
POLICY NUMBER: 2090

2090.1 The cost of uniforms and/or protective clothing, that employees are required to wear shall be borne by the District.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Health and Welfare Benefits
POLICY NUMBER: 2110

2110.1 Medical Expense Insurance. Accident, health and hospital insurance to cover non-occupational injuries and sickness for regular employees in all job classifications and their dependents, shall be provided by the District as defined in section 2110.5 of this policy.

2110.2 Workers' Compensation Insurance. All District employees will be insured against injuries while on the job as required by State law.

2110.3 Retirement Plan. After one year of full time continuous employment an employee of the District is eligible to be enrolled in an Individual Retirement Annuity Plan (SEP/IRA). The District deposits six (6) percent of each employees gross monthly salary/wages to the employees account..

2110.4 Life Insurance. Regular employees are covered by life insurance as determined by the Board of Trustees. Premiums are paid by the District.

2110.5 Health Insurance Program

Calendar Year 2019
 NORTH COUNTY CEMETERY DISTRICT
 EMPLOYEE HEALTH INSURANCE PROGRAM
 INSURANCE INFORMATION FOR ELIGIBLE EMPLOYEES

Selection of Insurance Plan

The North County Cemetery District participates in the San Diego County group health insurance program. The effective date of the plan is April 1, 1984. This program is available to all full time employees of the District. In order to meet your individual health care needs, two types of medical insurance are offered. You may choose coverage under Kaiser Health Plan or several United Healthcare plans. Descriptions of the benefits provided by Kaiser Permanente Health Plan and United Healthcare are available in the District office. Total monthly premium for Kaiser Health Plan and United Healthcare, monthly District contribution toward the premium, and the employee's monthly payroll deduction are indicated below.

District will establish a maximum dollar amount to be paid for employee's health care premium. This maximum amount will be the cost of the "least cost provider" as contracted through the County of San Diego's HR. Department, and will be established annually by the District Staff with concurrence by the Board of Trustees. Currently Kaiser's HMO is the "Least cost provider" of the available provider contracts. For employees employed prior to January 1, 2016, a temporary stipend that is capped at January 1, 2016 levels, will be provided to minimize transition to new policy. Stipend will never increase, and will be reduced year over year as the premium for the least cost provider increases and will be eliminated when the premium for the least cost provider reaches the level of the January 1, 2016 premium for the employees provider as established January 1, 2016. The cost for any dependant coverage will be shared between the Employee and the District on a 50/50 basis.

Effective 1 January 2019	UHC Sig. Value Perf <u>NW 1</u>	UHC Sig. Value All Plus - <u>HMO</u>	UHC Select PPO	Kaiser	
Employee Total monthly cost	\$ 678.74	\$ 652.42	\$1,233.54	\$ 530.78	
Paid by District monthly	530.78	530.78	530.78	530.78	
Employee's monthly deduction	147.96	121.64	702.76	-0-	
Employee Total monthly cost	\$1,357.30	\$1,304.64	\$ 2,467.06	\$1,016.64	plus
one Paid by District monthly	875.80	875.80	875.80	875.80	
dependent Employee's monthly deduction	481.50	428.84	1,591.26	140.84	
Employee Total monthly cost	\$ 1,920.48	\$ 1,845.96	\$ 3,490.90	\$ 1,502.12	
2 or more Paid by District monthly	1,162.00	1,162.00	1,162.00	1,162.00	
dependents Employee's monthly deduction	758.48	6,863.96	2,328.90	340.12	

Effective Date of Health Insurance

1. Employees who are enrolled will have health insurance effective the first day of the month following successful completion of the first sixty days of the ninety day introductory employment period.
2. Enrollment forms for employees must be submitted to the District office by the tenth day of the month prior to successful completion of the ninety day introductory employment period.

Open Enrollment Period

An annual health insurance Open Enrollment Period will allow employees to change plans or elected coverage if enrollment did not occur during initial eligibility period. **The 2019 Open Enrollment period is October 1, 2018 through October 23, 2018 Coverage will become effective January 1, 2019.**

Dependent Coverage

Employees should consult the District Office regarding plan definitions of eligible dependents. Employees who add ineligible dependents to their health plan could be subject to termination of membership by the carrier.

Addition and Deletion of Dependents - To add newly acquired dependents a new born, adopted child or new spouse to your health plan, forms must be received in the District Office within 15 days from the date they become your dependent(s). These forms may be obtained from the District Office. **IMPORTANT:** If proper forms are not submitted within the 15 day eligibility period, you must wait until the next Open Enrollment period to add dependents to your health plan. Coverage will be effective as follows.

NEW SPOUSES - Coverage will be effective the first day of the month following receipt of forms in the District Office only if forms are submitted within 15 days of marriage.

NEWBORNS - Coverage will be effective on the date of birth only if forms are received in the District Office within 15 days of birth.

ADOPTED CHILD - Coverage will be effective the first day of the month following receipt of forms in the District Office, only if forms are submitted within 15 days of becoming your dependent.

Dependents may be deleted from your health plan at any time; deletion will be effective the first day of the month following receipt of forms in the District Office. Forms to delete dependents from your health plan may be obtained from the District Office.

Addition and deletion of dependents from your health plan is not automatic. Notification to or from the health plan does not constitute a change in dependent coverage. **It is your responsibility to notify the District Office of any change in dependent status, whether or not it affects your premiums.** No retroactive benefits or reimbursements will be provided.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Pay Periods
POLICY NUMBER: 2130

2130.1 The salaries and wages of all District employees shall be paid semi-monthly being the 15th day and the last day of every month.

2130.2 In the event a payday falls on one of the holidays listed in Policy #2030, "Holidays", or on a Saturday or Sunday, the immediate previous working day shall become the payday.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Compensation
POLICY NUMBER: 2150

2150.1 All employees shall be paid in accordance with the current pay scale as determined by the Board of Trustees:

2150.2 Pay Scale: Effective August 1, 2018

JOB TITLE	REGULAR EMPLOYEES						
	90 DAY INTRO	START	6 MONTH	1 YEAR	2 YEAR	3 YEAR	
MAINTENANCE STAFF I	15.50	16.00	17.50	19.00	21.50	22.92	
MAINTENANCE STAFF II	16.50	17.00	18.85	20.55	23.00	24.58	
MECHANIC I	16.50	17.00	18.85	20.55	23.00	24.58	
FLEET MANAGER							27.34
IRRIGATION SUPERVISOR							27.34
OPERATIONS SUPERVISOR							27.34
DISTRICT SUPERVISOR							28.19
ADMIN ASSISTANT	15.00	15.89	17.00	18.82	20.03	22.31	
RECEPTIONIST/CLERK							16.80
INFORMATION/SECURITY CLERK(OAK Hill)							14.82
GATEKEEPER (SAN MARCOS)							DAILY: 32.00
ADMINISTRATION MANAGER(SALARY-\$25.00 per hr)							4,333.33 **
GENERAL MANAGER(SALARY-\$38.00 per hr)							6,586.66**
ASSISTANT GENERAL MANAGER							n/a **

** SALARY NEGOTIATED BY BOARD OF TRUSTEES

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Unauthorized Voluntary Absence
POLICY NUMBER: 2160

2160.1 Voluntary absence from work without permission for five consecutive working days shall be considered an automatic resignation.

2160.1.1 After three consecutive days of voluntary absence from work without permission, the employee shall be notified in writing that the absence will be considered as resignation if it continues consecutively through the fifth working day. Said notice shall provide factual evidence that the employee's absence is voluntary and unauthorized and an invitation to the employee to present his/her version of the "facts" at an informal hearing before the General Manager.

2160.1.1.1 Constructive resignation shall not be determined to have occurred until after the employee has an opportunity to present his/her version of the "facts" at the informal fact-finding hearing.

2160.1.1.2 The fact-finding hearing shall be held within ten days after the end of the five consecutive days of unauthorized voluntary absence.

2160.2 The General Manager may, prior to the informal fact-finding hearing, reinstate the employee who has been voluntarily absent without leave for five consecutive days if the employee provides a satisfactory explanation. If the employee is reinstated after providing a satisfactory explanation, back pay for the period of absence may be disallowed, including the employee's use of vacation or "comp" time to cover the period of absence.

2160.3 If the General Manager determines, as a result of the evidence presented at the fact-finding hearing, that the employee was voluntarily absent without leave and did not have a satisfactory explanation, the employee shall not be entitled to a post-severance evidentiary hearing and the employee's resignation shall be considered to be effective at the end of the fifth consecutive day of his/ her unauthorized voluntary absence.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Harassment
POLICY NUMBER: 2210

2210.1 The District is an equal employment opportunity employer and will not discriminate against any employee or applicant for employment in an unlawful manner. All employees have a right to work in an environment free from discrimination based on race, color, national origin, citizenship, ancestry, sex, religious beliefs, age, marital status, pregnancy, physical or mental disability, medical conditions or any other characteristic protected by state or federal law. Employees are also entitled to a work environment free from all forms of harassment, including sexual harassment. Engaging in any type of harassment is grounds for disciplinary action, up to and including termination.

2210.2 Definition of Harassment:

Harassment is an illegal form of misconduct, which undermines the integrity of the employment relationship. No employee should be subject to verbal, physical or visual harassment based on any characteristic protected by state or federal law. Verbal harassment includes but is not limited to, epithets, derogatory comments, slurs, derogatory jokes, as well as verbal sexual advances, repeated unwelcome sexual flirtations or propositions. Additionally, verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, or suggestive or obscene letters, notes or invitations, also constitute verbal harassment. Physical harassment includes such activities as assault, unwanted touching, impeding or blocking movement, offensive or abusive contact, or any physical interference with normal work or movement.

2210.3 Visual forms of harassment are such things as derogatory posters, cartoons, leering, making sexual gestures, and displaying of sexually suggestive objects or pictures.

2210.4 Sexual harassment does not refer to an occasional compliment of a socially acceptable nature. It refers to behavior, which is not welcome, which may be personally offensive, which weakens morale, and therefore, interferes with the individual effectiveness and work environment. Men and women can help prevent the problems caused by sexual harassment by being businesslike in their conduct and actions. In addition, employees shall not imply or threaten that an applicant's or employee's "cooperation" of a sexual nature (or refusal thereof) will have any effect on the individual's employment, assignment, compensation, advancement, or any other condition of employment.

2210.4 The types of actions discussed above, although not all-inclusive and illustrative only, constitute sexual harassment when:

2210.4.1 Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment

2210.4.2 Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual

2210.4.3 Such conduct has the purpose or effect of unreasonable interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

2210.5 Procedure:

2210.5.1 Any improper conduct in connection with discrimination or harassment, whether committed by supervisors, non-supervisory personnel, or non-employees, is specifically prohibited and disciplinary action will be taken if such conduct is found to be valid. Any employee who feels he or she has experienced discrimination or harassment in the workplace, or is aware of others who have been harassed or discriminated against, should immediately inform the Supervisor or General Manager, and follow immediately with a written complaint using NCCD form # 1-2006. If the Supervisor or General Manager is implicated in the complaint, the employee should inform the Board Chairperson or designee.

2210.5.2 An employee complaint shall be immediately investigated and if substantiated, corrective action shall be taken by the District. This will include interviewing the alleged victim, the alleged harasser and any witnesses. If its investigation concludes that harassment has occurred, the District will take disciplinary action against the harasser commensurate with the severity of the offense. Additionally, the victim may have rights under state and federal law.

2210.6 No employee will be disciplined or otherwise retaliated against for complaining about such harassment. It is important that employees inform the District about such harassment, as nothing can be done to remedy the situation if it is not known that it exists. Confidentiality will be maintained.

2210.7 A copy of this policy shall annually be made available to all employees. All employees must read the harassment policy and must sign the certification (NCCD form # 2-2006) acknowledging they have read and understood the District's policy regarding harassment.

2210.8 Employees who believe that they have been sexually harassed may also file a complaint with the local office of the California Department of Fair Employment and Housing ("DFEH"). The DFEH and the California Fair Employment and Housing Commission ("FEHC") have authority to remedy violations and can award limited monetary damages and fines. The FEHC can also order an employer to rehire, reinstate or promote a victim of discrimination or make other changes in company policies. The address and telephone number of the local DFEH office can be found in the State Government section of your local telephone directory. The FEHC is headquartered in San Francisco, and decides cases that are prosecuted by the DFEH.

2210.9 District Harassment Complaint Form

Employee's Name _____ Position _____

Name of General Manager _____

Please describe the harassment (include all pertinent facts, date, policies or regulations involved, if any, and the remedy desired.) If the complaint is made orally, the Supervisor / General Manager/ Board Chairperson/ Designee shall complete this form.

Employee's Signature _____ Date _____

Date Received by General Manager _____

General Manager's Decision _____

Date Given to Employee _____

General Managers Signature

Date

2210.10 Certification

I hereby acknowledge that I have read, understand, and will comply with the District policy regarding Harassment

Name (please print)

Name (signature)

Witness

Date

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Pre-Employment Physical Examination
POLICY NUMBER: 2230

2230.1 In order to insure that District personnel are aware of their physical condition and are able to safely perform their job assignment, all employees will be given a medical examination prior to being accepted for full employment. The examination will be made during regular working hours, by the District designated doctor, and at the expense of the District. Information compiled by the doctor for the District shall be placed in the employee's file and shall be accessible to the employee.

The physician will discuss the employee's physical condition with him in an effort to practice both preventative medicine and disclose any condition which may have gone unnoticed. This information shall be recorded and made a part of the medical report given to the District and which is placed in the employees file. All medical results are confidential.

2230.2 The following comprises a District physical:

2230.2.1 Health History Questionnaire

2230.2.2 Complete Physical Examination Including: Height; Weight; Blood pressure; Pulse (with exercise) before and after exercise; Eyes: field of vision, extra ocular movements, pupils, Fundi; Ears: Tympanic membrane, wax; Nose; Mouth; Throat; Dental Hygiene; Neck; Chest; Heart; Lungs; Abdomen & Viscera - Liver, Kidneys, spleen; Skin; Spine; Extremities; Lymph Nodes; Nervous System.

2230.2.3 Hearing Test: Audiometer screening.

2230.2.4 Radiological studies: Back lumbar spine/chest. When indicated by physical exam of M.D.

2230.2.5 Urine Drug Screen Test for Illicit Drugs and Controlled Substances including Cannabis, Alcohol, and performance impacting chemicals.

2230.2.6 Written report of examination.

2230.3 The Physician will make a determination if the potential employee can physically perform the job position as described. If the Physician determines the potential employee cannot, then no job offer may be consummated. Additionally, if any illicit drugs including non-medical cannabis, is found in the potential employee's test sample, no job offer may be consummated.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Disciplinary and Discharge Procedures
POLICY NUMBER: 2260

2260.1 New Employees: During the 90 day introductory period, the employee serves at the pleasure of the District and may be discharged or suspended for any reason with or without cause. Prior to completion of the introductory period, a performance evaluation will be conducted to ascertain whether employment should be continued on a regular basis.

2260.2 Regular Employees: A regular employee is an employee who has successfully completed the introductory period and has received a satisfactory performance review by their supervisor. A regular employee shall be subject to disciplinary action under the procedures set forth in these rules.

2260.3 General Manager: The General Manager is employed at the mutual consent of the General Manager and the District. Consequently, either the General Manager or the District may terminate the employment relationship at any time, with or without cause or advance notice.

2260.4 Disciplinary Action

2260.4.1 Employee Representatives Permitted: Regular employees are permitted an employee representative at any meeting which may have disciplinary potential. Such regular employees may have an employee representative when there is probable cause to believe that disciplinary action may be taken as the result of the meeting; if a significant purpose of the meeting is to investigate facts in relation to a contemplated disciplinary action; or if there is a potential for disciplinary action.

2260.4.2 Disciplinary Actions Subject to Notice and Hearing Procedures: Upon compliance with procedures set forth in the section entitled "Disciplinary Procedures for Regular Employees," the following disciplinary actions may be taken against a regular employee by the General Manager.

2260.4.2.1 Dismissal: Discharge from District Services

2260.4.2.2 Demotion: A reduction from a position in one class to a position in another class having a lower salary range effected for disciplinary purposes. (Demotions resulting from employee's inability to perform required duties, organizational changes, or layoffs are not disciplinary.)

2260.4.2.3 Salary Reduction: A reduction in pay from the employee's current step within a pay range to any lower step within that same range, as such range is recorded in the District's current salary schedule.

2260.4.2.4 Suspension from Duty: An ordered interruption of duties for one to a maximum of 14 days without pay.

2260.4.3 Disciplinary Actions Not Subject to Notice and Hearing Procedures: The following disciplinary actions may be taken against any employee by the General Manager or such management personnel as (s)he may designate without compliance with the procedures referred to in section 2260.4.2:

2260.4.3.1 Suspension for one day, or more, with pay.

2260.4.3.2 Reassignment not entailing a salary reduction or demotion.

2260.4.3.3 Reprimand, which may be oral, or in writing or both.

2260.4.3.4 Counseling Statements.

2260.4.3.5 Written or Oral Warnings.

2260.4.4 Causes for Disciplinary Action: It is intended that discipline be imposed primarily for corrective purposes and to address deficiencies in work performance. The following is a non-exclusive list of the more common reasons for disciplinary action and are illustrative only:

2260.4.4.1 Stealing or willfully destroying or damaging any property of the District, its customers, visitors or personnel.

2260.4.4.2 Disobedience or insubordination to superiors.

2260.4.4.3 Disorderly, immoral, indecent or criminal conduct.

2260.4.4.4 Possession, use, sale or transfer of intoxicants, illicit drugs or alcohol while on District property or when performing work for the District.

2260.4.4.5 Fighting with fellow employees.

2260.4.4.6 Falsification, alteration, destruction or removal of records or property.

2260.4.4.7 Soliciting or accepting tips or gifts for District services.

2260.4.4.8 Disclosing anything of a personal nature concerning a customer or employee unless the specific work duties require the giving or exchanging of such information.

2260.4.4.9 Discrimination in any form directed toward any employee or non-employee because of their race, religion, creed, color, national origin, ancestry, medical condition, marital status, sex or age. This includes the use of discriminatory terms among any and all employees under all conditions and circumstances.

2260.4.4.10 Attempt to intimidate or coerce other employees.

2260.4.4.11 Failing to exercise proper custodial responsibility of District keys or property or permit another person to use keys to enter District property without proper authorization.

- 2260.4.4.12** Possession of firearms or other weapons on District property or while on duty.
- 2260.4.4.13** Willful or careless disregard of, or inattention to, working directions and instructions; refusal to comply with or violations of rules, safety or fire regulations, or sanitary rules and regulations.
- 2260.4.4.14** Absence of 3 consecutive working days without notifying the District office constitutes a voluntary quit.
- 2260.4.4.15** Excessive or unjustified absences or tardiness or failure to inform the District office prior to the time you are due to report, by telephone or other means that you are unable to report for work.
- 2260.4.4.16** Failure to notify the District office if you leave your job or premises during working hours.
- 2260.4.4.17** Smoking in unauthorized areas.
- 2260.4.4.18** Consuming food or beverages at unauthorized times or in unauthorized areas.
- 2260.4.4.19** Selling tickets or chances on pools or raffles, or gambling on District premises.
- 2260.4.4.20** Unauthorized posting of notices or literature on District premises.
- 2260.4.4.21** Soliciting, collecting funds, and/or circulating literature of any nature on District property during working hours without the approval of the General Manager.
- 2260.4.4.22** Performing personal work on District time.
- 2260.4.4.23** Using the District business phone for personal matters.
- 2260.4.4.24** Taking more than the specified time for meals or rest periods.
- 2260.4.4.25** Unauthorized attendance or participating in meetings or gatherings during work hours.
- 2260.4.4.26** Discourteous conduct, abusive treatment or inappropriate language directed toward any customer, visitor, guest, employee or superior.
- 2260.4.4.27** Negligence in the performance of assigned duties.
- 2260.4.4.28** Misrepresenting reasons when applying for a leave of absence or for other time off from work.
- 2260.4.4.29** Personal grooming offensive or hazardous to one's self or others.

2260.4.4.30 Sleeping on the job, intentional slow down of work, intentional disruption of the work force or loafing during working hours.

2260.4.4.31 Failure to promptly report work related injury or illness.

2260.4.4.32 Taking off-duty time or vacation without the express consent of the General Manager.

2260.4.4.33 Conduct undermining authority or disruptive of District functions or detrimental to close working relationships among employees.

2260.4.4.34 Conduct prejudicial to the good reputation of the District.

2260.4.5 Recordation of Disciplinary Action

2260.4.5.1 The disciplinary action taken, along with the reasons for such action will be recorded in an employee's personnel file.

2260.5 Disciplinary Procedures for Regular Employees

2260.5.1 Purpose: To insure that all regular employees are fairly treated when subjected to disciplinary actions described in section 2260.4.2, "Disciplinary Actions Subject to Notice and Hearing Procedures," this section sets forth the procedure for taking such action.

2260.5.2 Notice of Proposed Action: Before dismissing or otherwise disciplining a regular employee, the District shall deliver to the employee a written notice of its intention to dismiss or otherwise discipline the employee. Such notice shall be personally served on the employee, or if the employee is not available, it shall be sent by registered or certified mail to the employee's place of residence, as shown on the records of the District. The notice shall be served or mailed not less than seven days prior to the proposed disciplinary action and shall contain the following:

2260.5.2.1 The kind and effective date of the proposed disciplinary action.

2260.5.2.2 The specific charges upon which such action has been proposed and the reasons why such action is being taken. Such charges shall contain any information essential to give the employee a fair opportunity to answer the charges made. Such information shall include, but is not limited to, names, times, dates, places or numbers that may be pertinent to the charges made.

2260.5.2.3 If such charges are based upon documents or materials, the notice shall inform the employee of this fact, and shall inform the employee as to the location of such documents and materials. If available and subject to duplication, copies of such documents and materials shall be furnished to the employee with the notice.

2260.5.2.4 A time and date for the filing by the employee of a written response and for presentation of any oral response, which date shall not be less than seven days after the notice is served on or mailed to the employee, whichever occurs first.

2260.5.3 Response of Employee

2260.5.3.1 The employee shall have the right to respond, either orally or in writing, or both, no later than the time and date provided in the notice to the employee. The time for response may be extended by the General Manager for a reasonable period if the General Manager determines it to be necessary to provide the employee with a fair opportunity to answer the charges made. Written responses shall be delivered to the General Manager.

2260.5.3.2 If the employee desires to make an oral response, the employee shall give written notice to the General Manager of this fact at least two days before the time and date stated in the notice for presentation of the oral response. Failure of the employee to give such notice shall constitute a waiver by the employee of any right to present an oral response.

2260.5.4 Oral Response

2260.5.4.1 The oral response of the employee shall be presented to the General Manager. At the time of the employee's oral response, the employee shall have the right to be represented by counsel or by a representative of a recognized employee organization, or both. The employee shall have the right to present evidence and to examine adverse witnesses.

2260.5.4.2 If the employee desires to have any other available employee present at the time of the oral response to present evidence or to examine adverse witnesses, the employee shall, at least five days before the time scheduled for the oral response, file a written request with the General Manager requesting the presence of such persons at the time scheduled for the oral response. If such persons can be made available without unduly interfering with the operations of the District, the General Manager shall cause such persons to be present at the time of the oral response. The General Manager may continue the matter for a reasonable period until such persons can be present.

2260.5.4.3 The proceedings at which the oral response is presented shall be preserved in summary form, but may be recorded and transcribed in full.

2260.5.5 Determination by General Manager

2260.5.5.1 Upon expiration of the period of time set forth in the District's notice to the employee, or if an oral response is presented, upon completion of the response, whichever is later, the General Manager shall review the matter, including any response of the employee and their representatives and any evidence presented, and shall make a determination as to whether to discharge or otherwise discipline the employee. The General Manager shall notify the employee in writing of the determination. Such notice shall be personally served on the employee or shall be sent by registered or certified mail to the employee's place of residence as shown on the records of the District.

2260.5.6 Disqualification of General Manager

2260.5.6.1 If prior to the time set for consideration of the response, the General Manager has become so involved in the matter as to create an actual bias against the employee which prevents the General Manager from fairly considering the response of the employee, the General Manager shall so advise the Chairperson of the Board of Trustees, who shall thereupon appoint another person to act on behalf of and in the place of the General Manager. However, mere prior knowledge of the factual background of the matter shall not, in and of itself, disqualify the General Manager.

2260.5.7 Appeal of Decision of General Manager

2260.5.7.1 An employee or former employee dissatisfied with the determination made by the General Manager may appeal the determination to the Board of Trustees, provided that a written notice of appeal is filed with the Secretary of the District no later than 30 calendar days after the date of personal service or mailing of the notice of the General Manager's determination, whichever is sooner.

2260.5.7.2 If a timely appeal is filed with the District, the Board of Trustees shall schedule a hearing within 30 days of the date of filing of the notice of appeal, and the District shall notify the employee or former employee of the time and date fixed for the hearing. At the hearing, the employee shall have the right to be represented by counsel or by a representative of a recognized employee organization, or both.

2260.5.7.3 The employee shall have the right to present evidence and to examine adverse witnesses. The employee shall, at least five days before the scheduled hearing, file a written request with the General Manager requesting the presence of such persons at the hearing. If such persons can be made available without unduly interfering with the operations of the District, the General Manager shall cause such persons to be present at the time of the hearing. The Board of Trustees may continue the hearing for a reasonable period until such persons can be present. The hearing shall be recorded and transcribed in full.

2260.5.8 Determination of Appeal

2260.5.8.1 If an appeal is taken, upon conclusion of the hearing the Board of Trustees or its designee shall review the matter, including any evidence presented at the hearing, and shall make a final determination as to whether to confirm the determination of the General Manager. The Board of Trustees shall have the power to reinstate a discharged employee and/or to impose different discipline on the employee.

2260.5.9 Status of Employee

2260.5.9.1 During the period prior to the determination of the matter by the General Manager, the employee may be suspended from performance of their duties with pay or may be reassigned to other duties. If the final determination of the General Manager is to discharge an employee, the effective date of the discharge shall be the date that the notice of the General Manager's determination is personally served or mailed pursuant to section 2260.5, whichever occurs first.

2260.5.10 Judicial Review

2260.5.10.1 Judicial review of any decision of the District, or of any commission, committee, board, officer or agent thereof dismissing or otherwise disciplining an employee, which decision is subject to review under Code of Civil Procedure section 1094.5, may be had pursuant to this section only if the petition for writ of mandate is filed within the time limit specified in Code of Civil Procedure section 1094.6.

2260.6 Layoff or Reduction in Force (RIF) This policy shall apply to regular, introductory, and part time employees in all classifications. It is the policy of the District that, if it must reduce employment because of adverse economic or other conditions, layoffs and recall from layoffs generally will be conducted in a manner that is consistent with District requirements and in accordance with the procedures described below. The District will attempt to avoid layoffs and, whenever possible, will consider alternatives to layoff before any final decisions are made. In the event that a layoff is expected, the District will attempt to communicate information about an impending layoff as soon as possible. However, management reserves the right to alter the layoff procedure and withhold information about the layoff as permitted by law in order to protect the District's business interests.

2260.6.1 Definitions: "Layoff" as used in this document is defined as a temporary or permanent separation from employment. It is a termination action that is based on the need to eliminate a job position or positions for business reasons.

2260.6.2 Layoff or reduction of force is not a disciplinary measure. Notwithstanding any other provisions of these rules, nothing provided herein shall prohibit the District from discharging, suspending or transferring an employee upon a determination by the District that the needs of the District do not require continuance of the employee's position. Ten working days before the effective date of any layoff, the General Manager shall notify the employee and the recognized employee representative of the intended action and reasons. The name of the employee "laid off" shall be placed on a reemployment list, and (s)he shall be given priority recognition for the first opportunity for return to employment unless their current work performance has been documented as unsatisfactory.

2260.6.3 All layoffs will be handled according to the provisions of this policy. Nonexempt employees (those employees who are covered by the minimum wage and overtime provisions of the Fair Labor Standards Act) within each affected classification typically will be selected for layoff in the following order:

- (a) New employees covered under the Introductory Period policy will be laid off first;
- (b) Temporary and part-time employees will be laid off next (see Employee Status, Policy 2080;
- (c) Full-time employees will be laid off next, based on their demonstrated ability to perform the available work and their length of service.

Exempt employees within the District will be selected for layoff based on evaluation of the following criteria:

- (a) Demonstrated current and past performance;
- (b) Promotion potential and transferability of skills to other positions within the unit; and
- (c) Length of service with the District.

2260.6.4 A special Reduction in Force (“RIF”) Committee will be formed, if time and circumstances permit, to review and oversee any layoff based on the above criteria. The Committee will consist of two Trustees and the General Manager. The RIF Committee should evaluate all available facts relevant to the layoff procedure. In addition, it should take any steps it determines are necessary to assure that workers chosen for layoff have been selected in as fair and nondiscriminatory a manner as possible. Employees chosen for layoff will be given as much notice as is required by law or as much as is reasonable under the circumstances. Employees will be informed of the reason for the layoff, the estimated length of the layoff, and any rights they have to appeal their selection for layoff to the RIF Committee or the Human Resources Department.

2260.6.5 Employees who are laid off will be maintained on a recall list for six months or until management determines the layoff is permanent, whichever occurs first. Removal from the recall list terminates all job rights the employee may have. While on the recall list, employees should report to the General Manager if they become unavailable for recall. Employees who do not keep a current home address on record with the District will lose their recall rights. Employees will be recalled according to business need, their classification, and their ability to perform the job. Notice of recall will be sent by registered mail, return receipt requested, to the current home address on record with the District. Unless an employee responds to the recall notice within seven days following receipt of the notice, or its attempted delivery, the employee’s name will be removed from the recall list and the employee will no longer have any job rights with the District.

2260.6.6 If an employee returns to work within 30 days, credit for retirement benefits, seniority, vacation hour accrual and sick time off accrual, will continue to accumulate during any layoff of 30 days or less. Employees laid off for more than 30 days that have more than five years of satisfactory employment with the District, and are subsequently recalled within two years from the date of layoff shall be reemployed as a regular employee rather than as a new employee.

2260.6.7 If the layoff exceeds 30 days, vacation pay equal to the number of unused vacation days accrued and sick pay equal to the number of unused accrued hours will be paid at the time of layoff. Employees who are laid off will not accrue vacation or days of paid absence during the layoff.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description - Trustee
POLICY NUMBER: 2300

2300.1 Description: Trustees are appointed to serve four-year terms by the County Board of Supervisors as the governing body of the District in accordance with California Health & Safety Code (CH&SC), section 9024.

2300.2 Duties and Responsibilities

2300.2.1 Do all acts necessary or proper for carrying out the purposes of a public cemetery district (CH&SC, section 9041).

2300.2.2 Conduct all Board of Trustee business at public meetings in accordance with the Ralph M. Brown Act, California Code, sections 54950 through 54962.

2300.2.3 Set policy for the management of the cemeteries of the District in accordance with CH&SC and other state and federal laws.

2300.2.4 Determine rules and regulations for operation and use of the cemeteries of the district.

2300.2.5 Determine fees and charges for all district services and products.

2300.2.6 Determine annual general operating budget and review statement of income and expenditures monthly.

2300.2.7 Annually establish salary and wage levels for all District employees.

2300.2.8 Develop investment policy and review all investment reports monthly.

2300.2.9 Submit annual statements of economic interest in accordance with the Political Reform Act of 1974.

2300.2.10 Attend regular monthly, special and emergency board meetings except when prevented by sickness or other emergency situations (Government Code, section 1770 (g)).

2300.2.11 Actively participate in activities and seminars, which provide education and information necessary for the operation of the district.

2300.3 Requirements:

2300.3.1 Must be a resident of the North County Cemetery District.

2300.3.2 Must be willing to make a personal commitment to represent the residents and property tax payers of the District in providing desired cemetery services at an affordable price.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – General Manager
POLICY NUMBER: 2305

2305.1 Description: The General Manager is the sole administrator of the North County Cemetery District. The General Manager is directly responsible to the Board of Trustees for implementation and adherence to Board policy, rules and regulations. The General Manager is an executive of the District and is exempt from payment of overtime in accordance with State and Federal statutes.

2305.2 Duties and Responsibilities

2305.2.1 Supervises the overall program of maintenance, construction and beautification of the District grounds and facilities.

2305.2.2 Supervises all activities involved in sales and services, including financial and clerical procedures.

2305.2.3 Supervises the personnel program for the District, including the administration, review and recommended revision of personnel policies and procedures to the Board of Trustees.

2305.2.4 Performs the recruiting, screening and hiring of potential employees.

2305.2.5 Analyzes the classification and salary and fringe benefit program and presents recommendations to the Board of Trustees for updating annually.

2305.2.6 Prepares annual District budget.

2305.2.7 Prepares Board meeting agenda and monthly report of District activities.

2305.2.8 Conducts studies and makes recommendations to Trustees involving District policy and procedures.

2305.2.9 Investigates complaints and inquiries concerning the District.

2305.2.10 Develops training and implements safety program.

2305.2.11 Designs, prepares plans and supervises the installation of irrigation systems.

2305.2.12 Supervises and participates in the design and preparation of specifications for construction of District buildings and other facilities.

2305.2.13 Attends all Board of Trustee meetings unless otherwise excused.

2305.2.14 Other duties as assigned by the Board of Trustees.

2305.3 Employment Standards; Knowledge of:

2305.3.1 Principles, problems and methods of public administration including organization, personnel and fiscal management.

2305.3.2 Office management principles, methods and procedures.

2305.3.3 State and local laws and regulations relating to the operation of a public cemetery district.

2305.3.4 Engineering principles and practices as applied to the field of public cemetery district operation, including design and construction, and operation and maintenance.

2305.3.5 Methods of preparing designs, plans, specifications, estimates, reports and recommendations relating to proposed beautification of grounds and construction of buildings and other facilities.

2305.3.6 Principles of employee supervision and training.

2305.4 Ability to:

2305.4.1 Plan, lay out, coordinate and control through subordinates the maintenance and operation of large cemetery district.

2305.4.2 Analyze and solve problems of organization and management.

2305.4.3 Prepare reports and make recommendations of the setting of District policies.

2305.4.4 Train and supervise the work of subordinate personnel.

2305.4.5 Establish cooperative and effective working relations with subordinates, public groups and organizations, District Trustees and other governmental agencies.

2305.4.6 Analyze and interpret fiscal and accounting records and data and prepare reports.

2305.4.7 Devise and implement new and improved accounting and record keeping procedures.

2305.4.8 Speak and write effectively.

2305.5 Requirements

2305.5.1 Must be bondable.

2305.5.2 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Assistant General Manager
POLICY NUMBER: 2308

2308.1 The Assistant to the General Manager is a temporary position created to accomplish the hiring and training for the replacement of the General Manager.

2308.1.1 In the absence of the General Manager assumes the duties and responsibilities necessary to effect the continuing operation of the District.

2308.2 Description: The Assistant General Manager is directly responsible to the General Manager for implementation and adherence to Board policy, rules and regulations. The Assistant General Manager is an executive of the District and is exempt from payment of overtime in accordance with State and Federal statutes.

2308.3 Duties and Responsibilities

2308.3.1 Assist the General Manager with the overall program of maintenance, construction and beautification of the District grounds and facilities.

2308.3.2 Assist the General Manager with all activities involved in sales and services, including financial and clerical procedures.

2308.3.3 Assist the General Manager with the personnel program for the District, including the administration, review and recommended revision of personnel policies and procedures to the Board of Trustees.

2308.3.4 Assist the General Manager with analyzing the classification and salary and fringe benefit program and presents recommendations to the Board of Trustees for updating annually.

2308.3.5 Assist the General Manager with preparation of annual District budget.

2308.3.6 Assist the General Manager with preparing Board meeting agenda and monthly report of District activities.

2308.3.7 Assist the General Manager with conducting studies and makes recommendations to Trustees involving District policy and procedures.

2308.3.8 Assist the General Manager with investigating complaints and inquiries concerning the District.

2308.3.9 Assist the General Manager with developing training and safety program.

2308.3.10 Assist the General Manager with designing, preparing plans and supervising the installation of irrigation systems.

2308.3.11 Assist the General Manager with supervising and participating in the design and preparation of specifications for construction of District buildings and other facilities.

2308.3.12 Attends all Board of Trustee meetings unless otherwise excused.

2308.3.13 Other duties as assigned by the General Manager.

2308.4 Employment Standards Knowledge of:

2308.4.1 Principles, problems and methods of public administration including organization, personnel and fiscal management.

2308.4.2 Office management principles, methods and procedures.

2308.4.3 State and local laws and regulations relating to the operation of a public cemetery district.

2308.4.4 Engineering principles and practices as applied to the field of public cemetery district operation, including design and construction, and operation and maintenance.

2308.4.5 Methods of preparing designs, plans, specifications, estimates, reports and recommendations relating to proposed beautification of grounds and construction of buildings and other facilities.

2308.4.6 Principles of employee supervision and training.

2308.5 Ability to:

2308.5.1 Plan, lay out, coordinate and control through subordinates the maintenance and operation of a large cemetery district.

2308.5.2 Analyze and solve problems of organization and management.

2308.5.3 Prepare reports and make recommendations of the setting of District policies.

2308.5.4 Train and supervise the work of subordinate personnel.

2308.5.5 Establish cooperative and effective working relations with subordinates, public groups and organizations, District Trustees and other governmental agencies.

2308.5.6 Analyze and interpret fiscal and accounting records and data and prepare reports.

2308.5.7 Devise and implement new and improved accounting and record keeping procedures.

2308.5.8 Speak and write effectively.

2308.6 Requirements

2308.6.1 Must be bondable.

2308.6.2 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – District Supervisor

POLICY NUMBER: 2310

2310.1 In the absence of the General Manager and Assistant General Manager assumes the duties and responsibilities necessary to effect the continuing operation of the District.

2310.2 Duties and Responsibilities

2310.2.1 Supervises the overall program of maintenance, construction and beautification of the District grounds and facilities.

2310.2.2 Supervises all activities involved in sales and services including financial and clerical procedures.

2310.2.2 Investigates and refers to the Assistant General Manager in regards to complaints and inquiries concerning the District.

2310.2.3 Promptly informs the Assistant General Manager, General Manager and Board of Trustees of items which require their immediate attention.

2310.2.4 Other duties as assigned by the Assistant General Manager, General Manager or the Board of Trustees.

2310.3 Employment Standards: Knowledge of:

2310.3.1 Principles, problems and methods of public administration including organization, personnel and fiscal management.

2310.3.2 Office management principles, methods and procedures.

2310.3.3 State and local laws and regulations relating to the operation of a public cemetery district.

2310.3.4 Engineering principles and practices as applied to the field of public cemetery district operation, including design construction, and operation and maintenance.

2310.3.5 Principles of employee supervision and training.

2310.4 Ability to:

2310.4.1 Plan, lay out, coordinate and control through subordinates the maintenance and operation of large cemetery district.

2310.4.2 Analyze and solve problems of organization and management.

2310.4.3 Prepare reports and make recommendations of the setting of District Policies.

2310.4.4 Train and supervise the work of subordinate personnel.

2310.4.5 Establish cooperative and effective working relations with subordinates, public groups and organizations, District Trustees and other governmental agencies.

2310.4.6 Use computer to locate information concerning burials and preneed arrangements.

2310.4.7 Speak and write effectively.

2310.5 Requirements:

2310.5.1 Must be bondable.

2310.5.2 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Administration Manager
POLICY NUMBER: 2315

2315.1 Description: The Administration Manager is the administrator of the North County Cemetery District. The Administration Manager reports directly to the General Manager. Under supervision of the General Manager: acts as Secretary to the Board of Directors, District Accountant, District Treasurer and District Clerk, all subject to annual appointment by the Board.

2315.2 Duties and Responsibilities

2315.2.1 Supervises all activities involved in sales and services, including financial and clerical procedures. Supervises all District clerical staff, including reviewing his/her work for accuracy and organizing work schedules and priorities; evaluates, trains, & supervises all District clerical staff.

2315.2.2 Reviews and provides input to the General Manager for the personnel program, including the administration, review and recommended revision of personnel policies and procedures.

2315.2.3 Assists the General Manager in the recruiting and screening of potential employee candidates.

2315.2.4 Analyzes the classification and salary and fringe benefit program and provides input to the General Manager for annual updating recommendations to the Board of Trustees.

2315.2.5 Provides information to the General Manager for preparing the annual District budget.

2315.2.6 Agenda and monthly report of District activities.

2315.2.7 Investigates complaints and inquiries concerning the District and recommends course of action to the General Manager.

2315.2.8 Supervises and performs a variety of duties related to the recording, classifying, examining and analyzing of District financial transactions and associated data and records;

2315.2.9 Has the responsibility for the accounting function of the District and knowledge of the specialized accounting techniques. This includes payroll, monthly billing and monthly/quarterly/yearly tax payments.

2315.2.10 Makes decisions with respect to the classification of source documents.

- 2315.2.11** Participates in maintaining a variety of financial records and reports.
- 2315.2.12** Analyzes and interprets accounts payable and prepares warrants and checks for same.
- 2315.2.13** Participates in posting and encumbrance procedures.
- 2315.2.14** Maintains special cost accounts and prepares special financial reports.
- 2315.2.15** Makes adjusting and closing entries and makes trial balances.
- 2315.2.16** Makes arrangements for funeral services with general public and funeral directors.
- 2315.2.17** Maintains records of maps in connection with funeral services, sale of plots and other District services.
- 2315.2.18** Prepares certificates of interment rights.
- 2315.2.19** Receives payment for sales and services, maintaining accurate records and prepares deposits.
- 2315.2.20** Handles petty cash transactions.
- 2315.2.21** Has the responsibility for scheduling yearly hearing testing, first-aid and other required training for Cemetery Personnel.
- 2315.2.22** Registers Trustees and Cemetery Personnel for local and out of town Conferences, Training Classes and Meetings.
- 2315.2.23** Makes travel arrangements for all out of town classes/meetings.
- 2315.2.24** Keeps track of and orders supplies as needed for vaults/liners, markers, grounds and office.
- 2315.2.25** Other duties as assigned by the General Manager.

2315.3 Employment Standards; Knowledge of:

- 2315.3.1** Principles, problems and methods of public administration including organization, personnel and fiscal management.
- 2315.3.2** Office management principles, methods and procedures.
- 2315.3.3** State and local laws and regulations relating to the operation of a public cemetery district.
- 2315.3.4** Principles of employee supervision and training.

2315.4 Ability to:

- 2315.4.1** Analyze and solve problems of organization and management.
- 2315.4.2** Prepare reports and make recommendations of the setting of District policies.
- 2315.4.3** Train and supervise the work of subordinate personnel.
- 2315.4.4** Analyze and interpret fiscal and accounting records and data and prepare reports.
- 2315.4.5** Devise and implement new and improved accounting and record-keeping procedures.
- 2315.4.6** Prepare ledger and journal entries affecting revenue and expenditure accounts.
- 2315.4.7** Prepare and make employee payroll.
- 2315.4.8** Perform financial clerical work requiring the use of independent judgment and initiative.
- 2315.4.9** Operate computer, calculating, adding and duplicating machines.
- 2315.4.10** Conduct correspondence without review, using proper grammar, spelling and vocabulary.
- 2315.4.11** Analyze situations and adopt an effective course of action.
- 2315.4.12** Deal effectively with a wide variety of personalities and situations required diplomacy, friendliness, poise and firmness.
- 2315.4.13** Knowledge of keyboard and have the ability to type approximately 45wpm.
- 2315.4.14** Interacts with other special districts, county, state and federal agencies. To obtain information, and to respond to inquiries for information from same.

2315.5 Requirements:

- 2315.5.1** Must be bondable.
- 2315.5.2** Speak and write effectively.
- 2315.5.3** Must possess a valid California driver's license.
- 2315.5.4** Reading Skills: Reads complex manuals and instructions for computer software and hardware, letters, reports, memos, messages, etc.

2315.5.5 Writing: Writes reports, memos, messages, and fills out information forms. Needs ability to use or quickly learn the latest version of Microsoft Word.

2315.5.6 Math: Ability to work with mathematical concepts such as algebra. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations. Ability to use or quickly learn the latest version of Microsoft Excel.

2315.5.7 Attention to Detail: High level concentration and attention to detail for extended periods of time required to produce reports and spreadsheets.

2315.5.8 Repetition: Repetitive data entry to journals and computer system for accounting purposes.

2315.5.9 Judgment: Ability to work independently, prioritize work and make decisions regarding correct formatting of work and implementation of same. Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of audit instructions in mathematical or verbal form, and deal with several abstract and concrete variables. Ability to work with others and formulate appropriate instructions to achieve desired goals.

2315.5.10 Social Skills: Ability to relate cooperatively with members of the public, Directors, and District personnel on a constant and face-to-face basis.

2315.5.11 Communication Skills: Ability to quickly organize and communicate thoughts orally, written or graphically. Ability to understand communications from others.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Administrative Assistant
POLICY NUMBER: 2320

2320.1 Description: The Administrative Assistant is the assistant administrator of the North County Cemetery District. The Administrative Assistant reports directly to the General Manager.

2320.2 Duties and Responsibilities

2320.2.1 Supervises all activities involved in sales and services, including financial and clerical procedures.

2320.2.2 Reviews and provides input to the General Manager for the personnel program, including the administration, review and recommended revision of personnel policies and procedures.

2320.2.3 Assists the General Manager in the recruiting and screening of potential employee candidates.

2320.2.4 Analyzes the classification and salary and fringe benefit program and provides input to the General Manager for annual updating recommendations to the Board of Trustees.

2320.2.5 Provides information to the General Manager for preparing the annual District budget.

2320.2.6 Agenda and monthly report of District activities.

2320.2.7 Investigates complaints and inquiries concerning the District and recommends course of action to the General Manager.

2320.2.8 Develops training and safety programs.

2320.2.9 Has the responsibility for the accounting function of the District and knowledge of the specialized accounting techniques.

2320.2.10 Makes decisions with respect to the classification of source documents.

2320.2.11 Participates in maintaining a variety of financial records and reports.

2320.2.12 Analyzes and interprets accounts payable and prepares warrants and checks for same.

2320.2.13 Participates in posting and encumbrance procedures.

2320.2.14 Maintains special cost accounts and prepares special financial reports.

2320.2.15 Makes adjusting and closing entries and makes trial balances.

2320.2.16 Makes arrangements for funeral services with general public and funeral directors.

- 2320.2.17** Maintains records of maps in connection with funeral services, sale of plots and other District services.
- 2320.2.18** Prepares certificates of interment rights.
- 2320.2.19** Receives payment for sales and services, maintaining accurate records and prepares deposits.
- 2320.2.20** Handles petty cash transactions.
- 2320.2.21** Other duties as assigned by the General Manager.
- 2320.3** Employment Standards; Knowledge of:
 - 2320.3.1** Principles, problems and methods of public administration including organization, personnel and fiscal management.
 - 2320.3.2** Office management principles, methods and procedures.
 - 2320.3.3** State and local laws and regulations relating to the operation of a public cemetery district.
 - 2320.3.4** Principles of employee supervision and training.
- 2320.4** Ability to:
 - 2320.4.1** Analyze and solve problems of organization and management.
 - 2320.4.2** Prepare reports and make recommendations of the setting of District policies.
 - 2320.4.3** Train and supervise the work of subordinate personnel.
 - 2320.4.4** Analyze and interpret fiscal and accounting records and data and prepare reports.
 - 2320.4.5** Devise and implement new and improved accounting and record-keeping procedures.
 - 2320.4.6** Prepare ledger and journal entries affecting revenue and expenditure accounts.
 - 2320.4.7** Prepare and make employee payroll.
 - 2320.4.8** Perform financial clerical work requiring the use of independent judgment and initiative.
 - 2320.4.9** Operate computer, calculating, adding and duplicating machines.
 - 2320.4.10** Conduct correspondence without review, using proper grammar, spelling and vocabulary.
 - 2320.4.11** Analyze situations and adopt an effective course of action.

2320.4.12 Deal effectively with a wide variety of personalities and situations requiring diplomacy, friendliness, poise and firmness.

2320.4.13 Have the ability to type approximately 45 words per minute and have keyboard skills.

2320.5 Requirements:

2320.5.1 Must be bondable.

2320.5.2 Speak and write effectively.

2320.5.3 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Operations Supervisor
POLICY NUMBER: 2330

2330.1 Description: Under general supervision of the General Manager will supervise and perform the duties in effecting an efficient day-to-day operation of the cemetery.

2330.2 Duties and Responsibilities:

2330.2.1 Adheres to and enforces state and local laws and District regulations relating to the operation of the District Cemeteries.

2330.2.2 Supervises and participates in the maintenance and upkeep of the lawns, shrubs, trees, streets and buildings.

2330.2.3 Supervises and participates in the digging of graves and setting up of equipment for funeral services.

2330.2.4 Sells interment plots and maintains maps and records of same.

2330.2.5 Maintains records of payments received for sales and services.

2330.2.6 Keeps employee time records.

2330.2.7 Picks up supplies.

2330.2.8 Maintains and makes minor repairs to equipment.

2330.2.9 Makes work assignments, inspects work in progress and upon completion.

2330.2.10 Keeps General Manager informed of cemetery operations, including status of projects and problems.

2330.2.11 Other duties as assigned by the General Manager.

2330.3 Employment Standards; Knowledge of:

2330.3.1 Full and comprehensive knowledge of the cemetery laws as outlined in the California Health and Safety Code.

2330.3.2 Cemetery District rules and regulations.

2330.3.3 Proper methods of planting, cultivating and caring for trees, shrubs, flowers and grasses.

2330.3.4 Cement work and general maintenance of buildings and grounds.

2330.3.5 Materials, equipment and practices involved in grave layout, opening and closing.

2330.3.6 Basic equipment maintenance methods and terminology.

2330.3.7 Safe work practices.

2330.4 Ability to:

2330.4.1 Recognize and take proper precautions against plant and insect diseases and pests.

2330.4.2 Operate and supervise the operation of all types of ground maintenance and cemetery equipment.

2330.4.3 Read and maintain cemetery plot maps, card files and other cemetery records.

2330.4.4 Use computer to locate information concerning interments and preneed arrangements.

2330.4.5 Plan and supervise the work of others.

2330.4.6 Understand and carry out oral and written instructions.

2330.4.7 Establish and maintain good public relations.

2330.5 Requirements:

2330.5.1 Must be bondable.

2330.5.2 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Irrigation Supervisor
POLICY NUMBER: 2340

2340.1 Description: Under general supervision of the General Manager designs and installs new irrigation systems; maintains existing systems in good operating condition.

2340.2 Duties and Responsibilities

2340.2.1 Performs all the duties of Maintenance Staff II and I as assigned by the Operations Supervisor.

2340.2.2 Designs irrigation systems including pressure, pipe size, sprinkle, valve and controller requirements.

2340.2.3 Draws and maintains "as built" plans for all new and existing systems.

2340.2.4 Installs new and maintains existing irrigation systems.

2340.2.5 Makes emergency repairs to existing irrigation systems during non- work hours as required.

2340.2.6 Installs and programs automatic irrigation clocks for most efficient use of water and time available.

2340.2.7 Maintains sufficient stock of irrigation supplies for repair of existing system.

2340.2.8 Maintains up-to-date knowledge of irrigation systems and equipment by use of manufacturers booklets and classroom training when available.

2340.2.9 Other duties as assigned by the General Manager.

2340.3 Employment Standards; Knowledge of:

2340.3.1 Principles of pressure loss due to elevation, pipe friction, volume, etc.

2340.3.2 Basic electricity.

2340.3.3 Types and uses of PVC fittings, sprinklers, automatic valves, and electrical controllers.

2340.3.4 Basic drafting procedures.

2340.4 Ability to:

2340.4.1 Design and install automatic irrigation system.

2340.4.2 Maintain irrigation systems.

2340.4.3 Use multimeter.

2340.4.4 Supervise personnel engaged in irrigation installation/repair activities.

2340.5 Requirements

2340.5.1 Must possess a valid California driver's license.

2340.5.2 Must have served or have equivalent of two years experience as Maintenance Staff II.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Fleet Manager
POLICY NUMBER: 2345

2345.1 Description: Under general supervision of the General Manager, manage and perform tasks to tune, service and to make major mechanical repairs to all types of cemetery equipment, including but not limited to, lawn mowers, trimmers, sweepers, renovators, trucks, tractors and other power-driven and mechanical equipment; to weld, shape, fabricate, and repair various types of mechanical equipment and fittings; and to do related work as required. Develops and implements vehicle and equipment preventive maintenance programs. Also under the general supervision of the General Manager, to act as the purchasing agent for the District, specifically to purchase supplies and materials that are required for the operation and maintenance of both cemeteries and all equipment in the District. Fleet Manager is responsible for tracking performance and keeping maintenance records on all equipment.

2345.2 Duties and Responsibilities

2345.2.1 Inspects cemetery equipment to locate & determine the extent of required maintenance.

2345.2.2 Performs general overhaul and repair work on cemetery equipment.

2345.2.3 Performs maintenance work on all types of lawn maintenance equipment, including sharpening of lawnmowers and trimmers.

2345.2.4 Performs arc and oxyacetylene welding.

2345.2.5 Maintains records of repair work.

2345.2.6 Maintains inventory of supplies, and replenishes supplies as needed

2345.2.7 Researches vendors and suppliers for competitive services

2345.2.8 Provide training to District on safe operation of all equipment and tools

2345.2.6 Other duties as assigned by Operations Supervisor

2345.3 Employment Standards; Knowledge of:

2345.3.1 Standard practices, equipment, and tools of the mechanic trade.

2345.3.2 Operating principles of gasoline & diesel engines and of the mechanical repair of all types of cemetery equipment.

2345.3.3 Various types of welding and cutting equipment.

2345.3.4 Safe work practices.

2345.4 Ability to:

2345.4.1 Makes major mechanical repairs to a variety of District owned cemetery equipment.

2345.4.2 Demonstrates the skill in the use of shop tools, equipment and tools.

2345.4.3 Operates both gas and electric welding equipment to cut, braze and weld.

2345.4.4 Adapts available tools and repair parts to specific repair, remodeling or rebuilding problems.

2345.4.5 Maintain records.

2345.4.6 Understand and carry out oral and written directions.

2345.4.7 Prepares reports and makes recommendations regarding District Policy and operations.

2345.4.8 Train and supervise the work of subordinate personnel.

2345.4.9 Speaks and writes effectively.

2345.5 Requirements

2345.5.1 Must furnish own hand tools necessary to perform required duties. (Shop equipment and specialty items furnished by the District).

2345.5.2 Must possess a valid California driver's license.

2345.5.3 Must be bondable.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Mechanic I
POLICY NUMBER: 2350

2350.1 Description: Under general supervision of the Fleet Manager to tune, service and to make major mechanical repairs to all types of cemetery equipment, including but not limited to, lawn mowers, trimmers, sweepers, renovators, trucks, tractors and other power-driven and mechanical equipment; to weld, shape, fabricate, and repair various types of mechanical equipment and fittings; and to do related work as required.

2350.2 Duties and Responsibilities

2350.2.1 Inspects cemetery equipment to locate and determine the extent of necessary rebuilding and repair.

2350.2.2 Performs general overhaul and repair work on cemetery equipment.

2350.2.3 Performs maintenance work on all types of lawn maintenance equipment, including sharpening of lawnmowers and trimmers.

2350.2.4 Performs arc and oxyacetylene welding.

2350.2.5 Maintains records of repair work.

2350.2.6 Other duties as assigned by Operations Supervisor.

2350.3 Employment Standards; Knowledge of:

2350.3.1 Standard practices, equipment, and tools of the mechanic trade.

2350.3.2 Operating principles of gasoline engines and of the mechanical repair of all types of cemetery equipment.

2350.3.3 Various types of welding and cutting equipment.

2350.3.4 Safe work practices.

2350.4 Ability to:

2350.4.1 Make major mechanical repairs to a variety of District owned cemetery equipment.

2350.4.2 Demonstrates skills in the use of shop tools, equipment and tools.

2350.4.3 Operates both gas and electric welding equipment to cut, braze and weld.

2350.4.4 Adapt available tools and repair parts to specific repair, remodeling or rebuilding problems.

2350.4.5 Maintain records.

2350.4.6 Understand and carry out oral and written directions.

2350.5 Requirements

2350.5.1 Must furnish own hand tools necessary to perform required duties. (Shop equipment and specialty items furnished by the District).

2350.5.2 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Maintenance Staff II
POLICY NUMBER: 2360

2360.1 Description: Under general supervision of the Operations Supervisor to perform a variety of semi-skilled and skilled tasks in the maintenance, construction and beautification of cemetery grounds, buildings and other facilities and equipment; open and close graves; and to do related work as required.

2360.2 Distinguishing Characteristics; This is the upper-level class in the Maintenance Staff series where incumbents perform a variety of semi-skilled and skilled tasks as a member of grounds maintenance or interment crews. Positions in this class are distinguished from those in the lower Maintenance Staff class in that the tasks assigned are of a more difficult nature involving independent responsibility and that incumbents may assist in the training of less experienced personnel.

2360.3 Duties and Responsibilities

2360.3.1 Plants, transplants, removes, fertilizes, cultivates, waters, and sprays flowers, shrubs and trees; mows, trims, waters and fertilizes lawns after proper health and safety instruction.

2360.3.2 Prunes and sprays trees.

2360.3.3 Operates and maintains all types of mowers and turf maintenance equipment.

2360.3.4 Cleans and performs minor repairs to District buildings and related facilities.

2360.3.5 Operates trucks and other construction, maintenance and beautification equipment used in cemetery operation.

2360.3.6 Keeps tools and equipment in clean and safe working condition.

2360.3.7 Installs and repairs sprinkler systems.

2360.3.8 Does several kinds of concrete work, including setting of markers and monuments.

2360.3.9 Operates backhoe, jackhammer and compressor, small and large tractors, dirt trailers, vault-mobile and a variety of hand tools used in the opening and closing of graves.

2360.3.10 Installs concrete grave liners and vaults.

2360.3.11 Sets up lowering device, chairs and chapel for funeral service.

2360.3.12 Assists in the location and makes grave layouts.

2360.3.13 Other duties as assigned by the Operations Supervisor.

2360.4 Employment Standards; Knowledge of:

2360.4.1 Construction and maintenance material, procedures and equipment with particular reference to cemetery operations.

2360.4.2 Methods, tools, techniques and supplies used in gardening and cemetery maintenance work.

2360.4.3 Methods, tools, techniques and supplies used in the opening and closing of graves.

2360.4.4 Basic characteristics of plant pests and diseases and techniques for their control.

2360.4.5 Safe work practices.

2360.5 Ability to:

2360.5.1 Perform a semi-skilled or skilled tasks in the maintenance, construction and beautification of cemetery grounds, buildings and other facilities.

2360.5.2 Operate, service and maintain a variety of grounds maintenance and construction equipment.

2360.5.3 Perform heavy manual labor and lift a minimum of 75 pounds.

2360.5.4 Understand and carry out oral and written instructions.

2360.5.5 Work cooperatively with others.

2360.6 Requirements

2360.6.1 Must possess a valid California driver's license.

2360.6.2 Must have served or have equivalent of two years experience as Maintenance Staff I.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Maintenance Staff I
POLICY NUMBER: 2365

2365.1 Description: Under direct supervision of the Operations Supervisor to open and close graves and other tasks involved in the burial of the human dead; to perform routine and basic gardening and grounds work in maintaining lawns, landscaped areas, buildings and equipment; and to perform other related work as required.

2365.2 Duties and Responsibilities

2365.2.1 Open and close graves using power and hand tools.

2365.2.2 Maintain grounds using power and hand equipment.

2365.2.3 General pruning and tree trimming.

2365.2.4 Janitorial service in office, shop area and restrooms.

2365.2.5 Spray or dust insecticides and herbicides to control weeds and pests after proper health and safety instructions.

2365.2.6 Other tasks as assigned by Operations Supervisor.

2365.3 Employment Standards; Knowledge of:

2365.3.1 Cemetery equipment.

2365.3.2 Grounds maintenance.

2365.3.3 Safe work practices.

2365.4 Ability to:

2365.4.1 Operate tractors, riding lawnmowers and other cemetery equipment after proper training and instruction.

2365.4.2 Perform heavy manual labor and lift a minimum of 75 pounds.

2365.4.3 Understand and carry out oral and written instructions.

2365.4.4 Works cooperatively with others.

2365.5 Requirements

2365.5.1 Must possess a valid California driver's license.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Clerk
POLICY NUMBER: 2370

2370.1 Description: Under the Administrative Assistant's direction, to perform secretarial, and general office work in accordance with established policies. In the absence of the Administrative Assistant, to direct the office activities of the district, and to do related work as required.

2370.2 Duties and Responsibilities

2370.2.1 Performs District secretarial work, including typing of letters, memorandums, reports and other materials.

2370.2.2 Composes and types correspondence applying knowledge of District operation and regulations.

2370.2.3 Maintains general office files.

2370.2.4 Makes arrangements for funeral services with general public and funeral directors.

2370.2.5 Maintains records of maps in connection with funeral services, sale of plots and other District services.

2370.2.6 Maintains computer database information.

2370.2.7 Prepares certificates of burial rights.

2370.2.8 Receives payment for sales and services, maintaining accurate records and preparing deposits.

2370.2.9 Other duties as assigned by the Administrative Assistant.

2370.3 Employment Standards; Knowledge of:

2370.3.1 Office practices and procedures.

2370.3.2 District operation and established policies.

2370.3.3 Office computer, machines and equipment.

2370.4 Ability to:

2370.4.1 Operate computer, calculating, adding and duplicating machines.

2370.4.2 Perform secretarial and clerical work involving the use of independent judgment and requiring accuracy and speed.

2370.4.3 Conduct correspondence without review, using proper grammar, spelling and vocabulary.

2370.4.4 Deal effectively with a wide variety of personalities and situations requiring diplomacy, friendliness, poise and firmness.

2370.4.5 Maintain records and files.

2370.4.6 Have the ability to type approximately 45 words per minute and have keyboard skills.

2370.5 Requirements:

2370.5.1 Must be bondable.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – Security and Information Clerk
POLICY NUMBER: 2380

2380.1 Description: This is a part-time position, which under the General Manager's direction, provides security and information at Oak Hill Memorial Park on all Saturdays, Sundays and District Holidays.

2380.2 Duties and Responsibilities

2380.2.1 Opens and closes the entrance gates to Oak Hill Memorial Park at the prescribed hours.

2380.2.2 Raises the USA flag at 8:00 a.m. and lowers prior to closing the gates.

2380.2.3 Makes unscheduled tours of the cemetery grounds to ensure compliance with District rules and regulations.

2380.2.4 Provides office assistance from 8:00 a.m. to 4:30 p.m.

2380.2.5 Assists visitors in grave location.

2380.2.6 Schedules funeral services with mortuaries and families.

2380.2.7 Assists families with grave selection and purchase for interments, both preneed and at need.

2380.2.8 Receives payments and issues receipts.

2380.2.9 Keeps General Manager informed of all emergencies and any potential problems.

2380.2.10 Other duties as assigned by the General Manager.

2380.3 Employment Standards; Knowledge of:

2380.3.1 State and local laws and regulations relating to the operation of a public cemetery district.

2380.3.2 Rules and regulations of the North County Cemetery District.

2380.4 Ability to:

2380.4.1 Use computer to locate information concerning interments and preneed arrangements.

2380.4.2 Read and interpret cemetery maps, card files and other cemetery records.

2380.5 Requirements:

2380.5.1 Must possess valid California driver's license.

2380.5.2 Must be Bondable.

2380.6 North County Cemetery District Holidays:

2380.6.1 First Day of January
 Memorial Day
 Fourth of July
 Labor Day
 Thanksgiving Day
 Friday After Thanksgiving Day
 Christmas Day

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Job Description – San Marcos Cemetery Gatekeeper
POLICY NUMBER: 2385

2385.1 Description: This is a part time position, which under the direction of the General Manager provides entrance to the San Marcos Cemetery on weekends or holidays.

2385.2 Duties and Responsibilities

2385.2.1 Opens and closes the two entrance gates to the San Marcos Cemetery as follows:

2385.2.1.1 Opens the gates at 8:00 a.m. every Saturday, Sunday and North County Cemetery District holiday. (See Section 2385.5.1)

2385.2.1.2 Closes the gates at 5:00 p.m. (4:30 p.m. during winter months) every Saturday, Sunday and North County Cemetery District holiday. (See Section 2385.5.1)

2385.2.1.3 Raises the USA flag at 8:00 a.m. and lowers prior to closing the gates.

2385.2.2 Prior to closing the gates, ensures that all vehicles and visitors have left the cemetery grounds.

2385.2.3 Keeps General Manager informed of all emergencies and any potential problems.

2385.3 Ability to:

2385.3.1 Inform visitors that the cemetery will be closing and invite them to return another day.

2385.4 Requirements:

2385.4.1 Personally perform the duties and responsibilities on a continuing basis without assistance or substitute.

2385.5 North County Cemetery District Holidays:

2385.5.1 First Day of January
Memorial Day
Fourth of July
Labor Day
Thanksgiving Day
Friday after Thanksgiving Day
Christmas Day

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Illness and Injury Prevention Program

POLICY NUMBER: 3010

Policy Number: 3010

See NCCD CODE OF SAFE CONDUCT MANUAL

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

Policy Title: Heat Illness Prevention Procedure

Policy Number: 3012

See NCCD CODE OF SAFE CONDUCT MANUAL

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Hazardous Material

POLICY NUMBER: 3020

See NCCD CODE OF SAFE CONDUCT MANUAL

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Hearing Conservation Program

POLICY NUMBER: 3040

See NCCD CODE OF SAFE CONDUCT MANUAL

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Rules and Regulations
POLICY NUMBER: 3050

3050.1 Definitions: As used in these regulations the following terms shall have the following meanings:

3050.1.1 "Board" shall mean the Board of Trustees of the North County Cemetery District.

3050.1.2 "District" shall mean the North County Cemetery District.

3050.1.3 "General Manager" shall mean the General Manager of the North County Cemetery District.

3050.1.4 "Site Owner" shall mean one who has purchased interment rights.

3050.2 Care of Graves and Cemetery Grounds:

3050.2.1 The absolute control of the cemetery grounds in every particular is vested in the Board; site owners and others are entitled only to such privileges within the grounds as are provided by these rules and regulations. Subject to the control the following shall be the rules regulating the general care of the graves and cemetery grounds.

3050.2.1.1 Absolutely no alcohol, beer, wine, etc., may be consumed in the Cemetery. Violators may be subject to citation or arrest under Municipal Code Section 17-2 (b) at Oak Hill Memorial Park, or Municipal Code 10.32.040(a) at San Marcos Cemetery.

3050.2.1.2 The North County Cemetery District is a NO SMOKING Facility. Absolutely no smoking of any tobacco or vegetation product is allowed in any public areas of the District. Violators may be subject to citation or arrest under Municipal Code Section 22 A at Oak Hill Memorial Park or Municipal Code 8.80 at the San Marcos Cemetery.

3050.2.1.3 No person shall plant any tree, shrub, bush or flower on the cemetery grounds. Donations for trees are acceptable but trees will be selected and planted under the direction of the Board.

3050.2.1.4 Flowers (fresh cut or artificial) may be placed in the vases provided in the marker foundations, or if not available, in small (6 inches max. diameter) unbreakable containers placed at the head of the grave. Not more than two vases/containers shall be permitted on any one grave. Flowers in such containers shall be removed as, in the opinion of the District personnel, they become unsightly. Unauthorized containers will be removed and disposed of by District personnel.

3050.2.1.5 No persons shall place on any grave any items other than those authorized in the previous paragraph. Unauthorized items will be removed and disposed of by District personnel.

3050.2.1.6 No persons shall gather flowers nor disturb growing plants or trespass on any site of which he does not hold the Interment Right.

3050.2.1.7 All persons other than Interment Right holders shall confine themselves to the roads, paths and other public places provided for public use within the cemetery grounds.

3050.2.1.8 All children must be under the control of their adult companion.

3050.2.1.9 Except in the excavation for the completion of an interment, no person shall remove any earth or in any way damage the cemetery grounds or leave any grass, earth or rubbish of any kind thereon. Dead flowers and other rubbish must be placed in containers provided for that purpose.

3050.2.1.10 If any tree, shrub, plant or vine situated on any site shall by reason of root, branches, height, shade or otherwise become detrimental or unsightly to adjacent sites, paths, streets or the cemetery grounds, District personnel may enter such site and remove or trim such tree, shrub, plant or vine as deemed necessary.

3050.2.1.11 No person shall burn any combustible material within the cemetery grounds.

3050.2.1.12 No lot or grave shall be defined by any architectural object or by any marker unless approved by the General Manager or other person authorized by the Board.

3050.3 Memorial Markers: Memorial markers hereafter shall be limited as follows:

3050.3.1 Memorial markers must be made of solid industry standard granite or U.S. standard bronze. All memorial markers hereafter shall be set by District personnel, in a concrete foundation with a maximum of two flower vases set in the foundation. Only flush with the ground vases are allowed in the foundation.

3050.3.2 MEMORIAL MARKER SPECIFICATIONS:

3050.3.2.1 Raised marker sections: Maximum depth and width of 16" x 28" for single or double interments in a single grave; 16" x 36" for two single graves that are side by side; and 12" x 18" for an infant gravesite. The height of a memorial marker cannot exceed its maximum allowed width. A maximum of two memorial markers, only one of which can be raised, may be placed on an adult gravesite. Bases and Tablets must be drilled and pinned.

3050.3.2.2 Flush marker sections: Maximum depth and width of 16" x 28" for single or double interments in a single grave; 16" x 36" for two single graves that are side by side; and 12" x 18" for cremation and infant gravesites. Granite markers must be at least 3 inches in thickness. A maximum of two memorial markers may be placed on an adult gravesite.

3050.4 The Board reserves the right to make improvements to any site or to any public portion of the cemetery grounds at any time the expense to be paid by the District.

3050.5 No animals (other than assist animals) are allowed on cemetery grounds.

3050.6 Interments: Site owners, morticians and other authorized persons shall comply with the following regulations in the use of sites for interment purposes.

3050.6.1 All graves will be dug to a depth, which allows a minimum of 18 inches of dirt to be placed on top of all vaults or liners or cremated remains container. All single adult graves shall be dug to a depth of five feet at the center. The lower tier of a double interment grave shall be dug to a depth of seven feet at the center. Infant gravesites for domed liners shall be dug to a depth of forty-eight inches at the center. Cremation sites shall be dug to a minimum depth of thirty inches.

3050.6.2 A minimum container of cloth covered wood casket with handles is required for all interments except cremated remains.

3050.6.3 A durable container is required for all cremated remains interments.

3050.6.4 Standard vaults and liners of steel and concrete shall be used for all interments except for cremated remains.

3050.6.5 The use of cremated remains vaults are not required. If used in an in-ground cremains interment, vaults shall not exceed the following dimensions: Length 15", Width 12", Height 12".

3050.6.6 A maximum of two cremated remains may be placed in an in-ground cremains site. Cremated remains vaults are allowed.

3050.6.7 A maximum of two cremated remains may be placed in a cremation niche. Each cremains container shall not exceed the following dimensions: length 9", width 4.5", height 9".

3050.6.8 Cremated remains interred in the cremains repository will be placed with others cremains and cannot be removed.

3050.6.9 A maximum of eight cremated remains may be placed in an adult size grave designated for cremation interments only. Cremated remains vaults are allowed.

3050.6.10 With the exception of adult size graves containing preinstalled vaults at the San Marcos Cemetery, a maximum of two cremated remains may be placed in an adult size grave which is being used or is intended to be used for one or two full casket burials. Cremated remains vaults are not allowed.

3050.6.10.1 Cremains may not be placed on top of the preinstalled vaults in adult size graves at the San Marcos Cemetery.

3050.6.11 No interment shall be made on any of the following holidays - every, Saturday, Sunday, the first of January, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, the Friday after Thanksgiving and Christmas Day. Interments will normally be made after 9 a.m. and prior to 3 p.m., at Oak Hill Memorial Park and after 10 a.m. and prior to 2 p.m. at the San Marcos Cemetery.

3050.6.12 No grave shall be graded or mounded and the top of the grave shall be level with the surrounding lot when fully settled.

3050.6.13 No services in connection with interment will be made until charges for such services as fixed by the Board have been paid in advance to the District, with the exception of Public Administrator or Welfare interments.

3050.6.14 No Interment Right holder shall allow any interment to be made in their site for remuneration.

3050.6.15 Except when ordered by a Court, disinterments will be at the discretion of the Board. When allowed, District personnel will open the grave and remove or open the vault./liner. The District shall not be responsible for removal of the casket or for any damages to the vault , casket or remains.

3050.7 Fees and Charges: The Board shall establish District fees. A schedule of the current fees shall be available for inspection at all reasonable hours in the cemetery office.

3050.7.1 The Board shall establish the amount to be paid by site purchasers for deposit into the endowment care fund in accordance with Section 9065 of the California Health and Safety Code. Such amount paid into the endowment care fund is not refundable.

3050.7.1.1 Payment into the endowment care fund shall be required for a interment into a site where no payment has been previously made.

3050.7.2 Non-resident or Non-taxpayer fees shall be charged for interment of a person not living or paying property taxes in the District at the time of death, who is eligible for burial in a cemetery of the District by Section 9061 of the California Health and Safety Code.

3050.8 Legal Provisions & Interment Eligibility: In addition to the provisions established by law for the operation of the District's cemeteries the following rules and regulations shall apply.

3050.8.1 Interment in the District's cemeteries shall be limited in accordance with Section 9060 of the California Health and Safety Code as it now exists or may be hereafter amended. For the purpose of these rules and regulations immediate members of the family of a resident or property taxpayer of the District, or former resident or property taxpayer of the District who purchased a Interment Right while resident or property taxpayer of the District, are defined as any spouse, by marriage or otherwise, child or stepchild, by natural birth or adoption, parent, brother, sister, half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix "grand" or "great", or the spouse of any of these persons.

3050.8.2 Each purchaser of interment rights shall be issued a certificate of purchase. The interest acquired by such purchaser shall not be an interest in real property but shall simply be the revocable right granted to the certificate holder to use said site for interment purposes in accordance with these rules and regulations. A purchaser may make an assignment of interment rights to members of the purchaser's family as defined in the California Health and Safety Code. Said assignment may be made during the purchaser's lifetime, by will or by inheritance. Should the transfer or assignment be to a resident or eligible nonresident member they may exercise their acquired interment rights.

3050.8.3 If a certificate holder has no further need for the interment rights, he may by written application to the District sell their certificate to the District for the original purchase price or 30% of the current price, whichever is greater, less the endowment care fund deposit.

3050.9 Liability: The District, its Board, all individual members of said Board, the General Manager and all other personnel of the District shall not be responsible for injury or damage suffered by any persons, in their use of the cemetery grounds. Any person visiting the cemetery shall do so at their own risk.

3050.10 The Board shall employ a General Manager and such other employees as it may determine to be necessary in the operation of the District.

3050.11 All rules and regulations previously adopted inconsistent with the foregoing are hereby repealed.

3050.12 These Rules and Regulations shall be reviewed annually.

PASSED, APPROVED AND ADOPTED by the Board of Trustees of the North County Cemetery District in regular meeting held at its regular place of meeting the 20th of August, 2018.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

**POLICY TITLE: Exceptions to Rules and Regulations
POLICY NUMBER: 3051**

3051.1 MOLOKAN CHURCH: At a Special Meeting of the Board of Trustees on 14 February 1987 it was agreed that members of the Molokan Church would be allowed to participate in the interment of its deceased members at the San Marcos Cemetery as follows:

3051.1.1 The funeral procession will stop at a predetermined point in the cemetery and the church pallbearers will carry the casket to the gravesite and place it on the lowering device provided.

3051.1.2 The casket will be lowered into the gravesite using the lowering device. Cemetery personnel will then remove the device and place a standard concrete liner over the casket.

3051.1.3 Designated church members will then fill the grave using the tools provided by the cemetery.

3051.1.4 Upon arrival of the funeral procession at the cemetery, the District representative will be provided a liability release signed by all members of the church who will participate as pallbearers and who will fill the gravesite.

3051.2 SERBIAN ORTHODOX CHURCH: It was the decision of the Board of Trustees at their regular Board meeting held on 19 December 1994 to allow members of the Serbian Orthodox Church to mark gravesites of members of their church with temporary markers other than those provided by the District with the following conditions:

3051.2.1 The temporary marker shall be of wood material in the form of a cross and shall not exceed 28 inches in width and shall be placed in the ground so that no more than 28 inches extends above the ground.

3051.2.2 The temporary marker shall be delivered to the cemetery so that district personnel may place it at the time of the burial.

3051.2.3 This type of temporary marker will not be allowed in areas of the cemetery that are restricted to flush with the ground markers.

3051.2.4 District personnel will remove all temporary markers of this type from the gravesite, when a permanent marker is placed, or six (6) months after the date of burial, whichever comes first.

3051.3 NON-RESIDENT FEE: Non-resident fees may be waived for any person who, not more than 12 months prior to their death, was required for health reasons to move out of the District boundaries into a health care facility or a relatives private residence.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Investment of District Funds
POLICY NUMBER: 3060

3060.1 The Board of Trustees of the North County Cemetery District are Trustees of the District's investments and are therefore fiduciaries subject to the prudent investor standard. When investing , reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

3060.2 Authority to invest:

3060.2.1 California Public Health & Safety Code, Section 9066: The Trustees may invest and reinvest the principal of the endowment care fund in securities and obligations set forth in Section 53601 of the Government Code and those investments set forth in this section.

3060.2.2 California Government Code, Section 53601: The legislative body of a local agency having money in a sinking fund of, or surplus money in its treasury not required for the immediate necessities of the local agency may invest any portion of the money that it deems wise or expedient in those investments set forth in section 3060.7 of this Policy (section).

3060.3 Objective: When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing District funds the objective of this Board of Trustees shall be:

3060.3.1 The primary objective shall be to safeguard the principal of the funds.

3060.3.2 The secondary objective shall be to provide the necessary liquidity of the funds.

3060.3.3 The third objective shall to achieve the best rate of return possible without affecting the safety and liquidity of the funds.

3060.4 FUNDS AVAILABLE FOR INVESTMENT:

<u>FUND</u>	<u>MAXIMUM INVESTMENT</u>
Endowment Care Principal	100 per cent
Endowment Care Interest	100 per cent
Preneed Fund	100 per cent
Capital Outlay Fund	100 per cent

3060.5 INVESTMENT AUTHORITY: All investments shall be made by the authority of the Board of Trustees as an agenda item at a regular or special Board meeting.

3060.6 INVESTING PROCEDURES:

3060.6.1 All investing shall be conducted in one of the following manners:

3060.6.1.1 By requesting a county warrant for the exact amount of the investment from the specified fund in the county treasury. Three Trustee signatures are required to withdraw funds from the county treasury.

3060.6.1.2 By reinvesting the principal of a maturing investment.

3060.6.2 All dividends/interest of the investments shall be deposited into the Districts' collection Account #4210120611 located at the California Bank & Trust. By the (tenth) day following the end of each month all moneys collected in this fund will be deposited into their respective funds at the county treasury.

3060.6.3 All maturing investment principal not reinvested shall be deposited into the Districts collection account #4121285621 located at Wells Fargo Bank . By the (tenth) day following the end of each month all moneys collected in this fund shall be deposited into their respective funds at the county treasury.

3060.7 LISTS OF INVESTMENTS PERMITTED:

3060.7.1 Investment of the principal of the Endowment Care Fund as authorized by Public Health & Safety Code Section 9066:

3060.7.1.1 Obligations of the United States or obligations for which the faith and credit of the United States are pledged for payment of principal and interest. These are not to be limited to maturity dates of one year or less.

13 & 26 week bills

52 week bills

2 year notes

3 year notes

5 year notes

10 year notes

30 year bonds

3060.7.1.2 Obligations issued under authority of law by any county, municipality, or school district in this state for which are pledged the faith and credit either of the county, municipality, or school district for the payment of principal and interest, if within 10 years immediately preceding the investment such county, municipality or school district was not in default for more than 90 days in the payment of principal or interest upon any legal obligation issued by it.

3060.7.1.3 Obligations of this state for which the faith and credit of this state are pledge for the payment of principal and interest.

3060.7.1.4 Interest-bearing obligations issued by a corporation organized under the laws of any state, or of the United States provided that they bear a Standard and Poor's financial rating of A at the time of such investment.

3060.7.1.5 Certificates of deposit or other interest-bearing accounts in any bank in this state or federally chartered bank or savings association, the deposits of which are insured by the Federal Deposit Insurance Corporation.

3060.7.1.6 Investment certificates or shares in any state or federally chartered savings and loan association insured by the Federal Savings and Loan Insurance Corporation.

3060.7.2 Investment of the principal of the Endowment Care Fund and surplus money (Capital Outlay Funds, Endowment Care Interest & Preneed Funds) as authorized by the California Code Section 53601 (The maximum maturity allowed by California Government Code, Section 53601 is 5 years with shorter limitations specified for specific types of securities):

3060.7.2.1 United States Treasury notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

3060.7.2.2 Registered state warrants or treasury notes or bonds of this state.

3060.7.2.3 Bonds, notes, warrants or other evidence of indebtedness of any local agency within the state.

3060.7.2.4 Obligations issued by banks for cooperatives, federal land banks, federal intermediate credit banks, federal home loan banks, the Federal Home Loan Bank Board, the Tennessee Valley Authority, or in obligations, participation's or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise.

3060.7.2.5 Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as bankers acceptances. Purchases of bankers acceptances may not exceed 270 days maturity or 40 percent of the District's surplus money that may be invested pursuant to this section. However, no more than 30 percent of the District's surplus funds may be invested in the bankers acceptances of any one commercial bank pursuant to this section.

3060.7.2.6 Commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating as provided for by Moody's Investors Service, Inc., or Standard and Poor's Corporations authorized by section 53601 of the California Government Code.

3060.7.2.7 Negotiable certificates of deposit issued by a nationally or state-chartered bank or a state or federal association (as defined by Section 5102 of the Financial Code) or by a state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit may not exceed 30 percent of the District's surplus money which may be invested pursuant to this section.

3060.7.2.8 Investments in repurchase agreements or reverse repurchase agreements of any securities authorized by section 53601 of the California Government Code.

3060.7.2.9 Medium-term notes of a maximum of five years maturity issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated in a rating category of "A+" or its equivalent or better by a nationally recognized rating service. Purchases of medium-term notes may not exceed 30 percent of the District's surplus money which may be invested.

3060.7.2.10 Shares of beneficial interest (money market funds) issued by diversified management companies investing in the securities and obligations as authorized by subdivisions A. to M., inclusive, of this section and that comply with investment restrictions of this article and Article 2 (commencing with Section 53630) of the California Government Code. To be eligible for investment pursuant to this subdivision, these companies shall either:

(1) Attain the highest ranking or the highest letter and numerical rating provided by not less than two or the three largest nationally recognized rating services.

(2) Retain an investment adviser registered with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations as authorized by subdivisions A. to M., inclusive, and with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that these companies may charge and shall not exceed 15 percent of the District's surplus money that may be invested.

3060.7.2.11 Notwithstanding anything to the contrary contained in Section 53601 and Section 53635 of the California Government Code, or any other provision of law, moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the District providing for the issuance.

3060.7.2.12 Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by Section 53651 of the California Government Code as eligible securities for the purpose of securing District deposits having a market value at least equal to that required by Section 53652 of the California Government Code for the purpose of securing local District deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust

department of a bank which is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code of federal regulations applicable to the types of securities in which security interest is granted.

3060.7.2.13 Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond of a maximum of five years maturity. Securities eligible for investment under this subdivision shall be issued by an issuer have an "A" or higher rating for the issuer's debt as provided by a nationally recognized rating service and rated in a rating category of "AA" or its equivalent or better by a nationally recognized rating service. Purchase of securities authorized by this subdivision may not exceed 20 percent of the District's surplus money that may be invested.

3060.8 DIVERSIFICATION REQUIREMENTS: At no time shall any portion of the Districts total investment portfolio exceed the following maximum percentages and terms:

3060.8.1 ENDOWMENT CARE PRINCIPAL ONLY:

<u>Security Type</u>	<u>Maximum term allowed</u>	<u>Maximum % allowed of total investments</u>
U.S. Treasury bills, notes, bonds	30 year	100 %
Corporation obligations (A rating)	5 year	20 %
City, county, municipal bonds	unlimited	5 %
State bonds	unlimited	5 %
Certificates of deposit (FDIC insured) & Savings & Loan certificates (FSLIC insured) (Fixed Time/Rate) (Maximum \$ 250,000.00 per institution)	unlimited	30 %
Local agency obligations	5 year	15 %
Bank obligations (FNMA insured)	5 year	5 %
Bankers acceptances	270 days	5 %
Commercial paper	180 days	15 %
Repurchase agreements	1 year	10 %
Reverse repurchase agreements	92 days	20 %
Corporation medium-term notes (A+)	5 year	30 %
Shares of beneficial interest	5 year	15 %
Mortgage pass-through securities (A+)	5 year	20 %
Money market mutual funds (Limited to 10% per mutual fund)	N/A	20 %

3060.8.2 SURPLUS MONEY (Endowment Care Interest, Capital Outlay funds and Preneed Funds):

<u>Security Type</u>	<u>Maximum term</u>	<u>Maximum % of total Investments allowed:</u>
U.S. Treasury bills, notes, bonds	5 year	100 %
Corporation obligations (AAA rating)	5 year	20 %
City, county, municipal bonds	5 year	5 %
State bonds	5 year	5 %
Certificates of deposit (FDIC insured)& Savings & Loan certificates (FSLIC insured) (Fixed Term/Rate) (Maximum \$ <u>250,000</u> . per institution)	5 year	30 %
Local agency obligations	5 year	15 %
Bank obligations (FNMA insured)	5 year	5 %
Bankers acceptances	270 days	5 %
Commercial paper	180 days	15 %
Repurchase agreements	1 year	10 %
Reverse repurchase agreements	92 days	20 %
Corporation medium-term notes (A+)	5 year	30 %
Shares of beneficial interest	5 year	15 %
Mortgage pass-through securities (A+)	5 year	20 %
Money market mutual funds (Limited to 10% per mutual fund)	N/A	20 %

3060.9 INVESTMENT RESTRICTIONS: California Code, Section 5301.6:

3060.9.1 No funds shall be invested in inverse floaters, range notes, or in interest-only strips that are derived from a pool of mortgages.

3060.9.2 No funds shall be invested in any security that could result in zero interest accrual if held to maturity.

3060.10 REQUIRED REPORTS: Government Code, Section 16481.2

3060.10.1 This District investment policy will be reviewed and adopted at a public meeting by the Board of Trustees annually.

3060.10.2 A monthly investment report shall be prepared for review by the Board of Trustees at their regular Board meetings. The report shall contain a minimum of the following:

1. Type of investment
2. Issuing institution
3. Selling/buying broker/dealer
4. Date of purchase

5. Date of maturity
6. Cost of security
7. Rate of interest
8. Current market value
9. List of each transaction
10. Percentage of portfolio by security type
11. Approved Broker/Dealers and mutual Funds

3060.10.3 The monthly investment report must state the Districts ability (or lack of ability) to meet six (6) months cash needs - and why or why not.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Capitalization
POLICY NUMBER: 3062

3062.1 The purpose of this policy is to ensure adequate control and appropriate use of the North County Cemetery District fixed assets. The policy of the North County Cemetery District is to capitalize all items identified as capital purchases. The definition of a fixed asset is something with a value of \$1,000 or more and a minimum useful life of three (3) years. The value of fixed asset shall include all costs associated with the asset including tax, freight, interest, and any other relevant cost. The definition of a fixed asset may be changed by action of the Board of Trustees.

3062.2 In general all fixed assets will be subject to accounting and reporting (capitalization). All costs associated with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition.

- The capitalization threshold is applied to **individual units** of fixed assets. For example, ten blowers purchased through a single purchase order, each costing \$300.00, will not qualify for capitalization even though the total (\$3,000) exceeds the threshold of \$1,000.
 - For purposes of capitalization, the threshold will generally not be applied to **components** of fixed assets. For example, a keyboard, monitor and central processing unit, purchased as components of a computer system, will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single fixed asset provided the entire system meets the \$1,000 threshold.
 - **Repairs** to existing fixed assets will generally not be subject to capitalization unless it extends the useful life of the asset. In this case, it represents an improvement and is subject to the requirements described below:
 - **Improvements** to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of the improvement meets the \$1,000 threshold. In theory, an improvement to a fixed asset that had an original cost of less than \$1,000, but now exceeds the threshold as a result of the improvement, should be combined as a single asset as the total cost (original cost plus the cost of the improvement) and capitalized.
- Capital projects** will be capitalized as **Construction-In-Process** until completed. Costs to be capitalized include direct costs, labor and materials, as well as ancillary costs and any construction period interest costs as required by GASB Statement No. 34.

3062.3 Fixed assets are purchased with funds from General Operation Funds or from Capital Outlay Funds.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Reserve and fund Balance

POLICY NUMBER: 3064

3064.1 The North County Cemetery District (the District) considers it prudent to establish a policy for its reserves and fund balances. The Reserves and Fund Balance Policy will assist with effective development of annual budgets, and promote clear communications with the general public, staff, and administration. The elements of the policy are created by the District for its own purposes and may, therefore, be revised by the District as needed in the future. This Policy will set guidelines for the appropriate level of fund balance, so as to mitigate current and future risks.

3064.2 FUND BALANCE CONSIDERATIONS UNDER GASB 54: The Governmental Accounting Standards Board (GASB) issued Statement No. 54 for implementation effective for fiscal years beginning on or after June 15, 2010. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to honor constraints imposed upon the use of the resources reported in governmental funds. In addition, GASB 54 requires the identification of the authorization level and type of action for Committing or Assigning fund balances.

3064.2.1. Non-spendable Fund Balance - Resources that are inherently non-spendable. The amounts may be in a non-spendable form (such as inventory or prepaid expense) or the amounts may be required by legal or contractual provisions to be maintained intact (such as endowment care fund).

3064.2.2 Restricted Fund Balance - Resources that are subject to externally enforceable legal restrictions; these restrictions are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Examples of restricted fund balance for the District include funds restricted for debt service.

3064.2.3 Committed fund balance: Resources that are constrained to specific purposes by a formal action of Board of Trustees. Action to commit funds must occur within the fiscal reporting period while the amount committed may be determined subsequently. Authority to Commit –the commitment must be made by a formal action (defined as either resolutions or minute actions approved by the Board of Trustees at a noticed public meeting). The constraint remains binding unless removed in the same formal manner by the Board. Examples of committed fund balance for the District include the income from the endowment income fund, Pre-Need funds, capital improvement funds or special project funds.

3064.2.4 Unassigned fund balance: Any residual net resources, in excess of the amounts in the foregoing categories. These amounts are available for any purpose, and are reported only in the general fund.

3064.2.5 Contingency Funds: GASB Statement No. 54 further classifies rainy day funds or contingency funds as “stabilization arrangements” and places specific restrictions on what qualifies for such designation. The formal action of a governing body that imposes the parameters for these arrangements must identify and describe the specific circumstances under which a need for funding would arise. Those circumstances should be such that they would not be expected to occur routinely. The intended purpose must be sufficiently detailed and reported as either restricted or committed, depending on the source of the constraint.

3064.3 DISTRICT FUND SUMMARY: The following describes the District’s major governmental funds:

3064.3.1 General Fund – Use to account for all financial resources except those required to be accounted for in other funds. By definition, unassigned fund balance is reported only in the General Fund.

3064.3.2 Special Revenue Fund for Pre-Need Trust – Used to account for resources collected in advance of District services. By definition this is a Committed Fund.

3064.3.3 Special Revenue Fund for Endowment Care Income – Used to account for the earnings of the Endowment Care Principal Permanent Fund. These resources are committed for the maintenance and care of cemeteries in accordance with the provisions of the Health and Safety Code. It is classified as a Committed Fund.

3064.3.4 Permanent Fund for Endowment Care Principal – Used to account for resources that are collected with the sale of interment spaces and that is legally restricted per the Health and Safety Code. Resources are restricted to the extent that only earnings, and not principal, may be used for purposes that support the District’s programs.

3064.3.5 Capital Outlay Fund - Used to account for the resources committed for the acquisition of land and major fixed assets. These are assigned by the Board. This is a Committed Fund

3064.4 POLICY DIRECTIVES: The GFOA recommends, at a minimum, that general purpose governments, regardless of size, maintain aggregate unrestricted fund balances in their general fund of no less than two months of regular general fund operating revenues or expenditures, whichever is most predictable. The CSDA recommends that special districts should consider the unique circumstances associated with the District’s operational environment when setting a target level of reserves (factors include capital improvement plans, frequency of one-time revenues and expenditures and key operating benchmarks). In accordance with best practices, and legal and accounting guidelines, the District hereby adopts the following fund balance policies:

3064.4.1 The District will make an annual review of its target unrestricted fund balance level. It shall be the policy of the District to seek to maintain a minimum, unassigned General Fund balance equal to two months of projected **Total Operating Expenses**, and six months Total Operating Expenses from combined General Fund balance and available **Capital Outlay Fund** balance, less any debt service budgeted in the fiscal year.

3064.4.2 The District establishes the following usage flow of fund balance. If there is an expenditure incurred for purposes for which both restricted and unrestricted fund balance is available, the District will consider restricted fund balance to have been spent before unrestricted fund balance. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, then the District will consider committed fund balance to be spent before assigned fund balance, and consider assigned fund balance to be spent before unassigned fund balance.

3064.4.3 The District may choose to balance its annual budget by assigning a portion of existing unassigned fund balance, or by reassigning funds in an amount no greater than the projected excess of expected revenues over expected expenditures.

3064.5 POLICY REVIEW AND REVISION: This Reserve and Fund Balance Policy shall be reviewed annually by the Board of Trustees and the General Manager, and may be amended by the Board of Trustees as conditions warrant.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Accepted as Payment Options for NCCD Services
POLICY NUMBER: 3068

3068.1 The North County Cemetery District (the District), considers it prudent to establish a policy for its acceptance of payment for the purchase of Interment Rights, or other services offered by the District. The Policy will promote clear communications with the general public, staff, and administration. The elements of the policy are created by the District for its own purposes and may, therefore, be revised by the District as needed in the future. This Policy will set guidelines for the appropriate types of legal tender accepted, so as to mitigate current and future risks.

3068.2 Types of Accepted Legal Tender:

3068.2.1. The following is a list of accepted forms of payment by the North County Cemetery District:

- Cashier's Checks with NCCD as payee
- Personal Checks written on United States Banks, Savings & Loans, or Credit Unions
- Money Orders
- Credit Cards
- Debit Cards

3068.3 Types of Unaccepted Legal Tender:

3068.3.1 The following is a **partial** list of unaccepted forms of payment:

- Cash of any type, domestic or foreign
- Bitcoin or other cryptocurrency
- Two Party Checks
- Payroll Checks

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

**POLICY TITLE: Fee Schedule - Oak Hill Memorial Park
POLICY NUMBER: 3070**

EFFECTIVE AUGUST 1, 2018

INTERMENT RIGHTS (I.R.)

Adult: Upright marker area	\$2,517.00	(\$1,860.00 for I.R., \$657.00 for E.C.)
Flush marker area	\$1,957.00	(\$1,300.00 for I.R., \$657.00 for E.C.)
Child	\$1,443.00	(\$786.00 for I.R., \$657.00 for E.C.)
Infant	\$1,282.00	(\$625.00 for I.R., \$657.00 for E.C.)
Cremation grave	\$1,282.00	(\$625.00 for I.R., \$657.00 for E.C.)
Cremation Urn Vault (MAX. TWO INURNMENTS – <u>EACH URN NO LARGER THAN 9L x 4.5W x 9H</u>)		
Lower level *	\$1,697.00	(\$1040.00 for B.R., \$657.00 for E.C.)
*Each level higher + \$140.00		Three to Five levels available
Cremation Repository	\$142.00	(\$ 95.00 for I.R., \$ 47.00 for E.C.)

ENGRAVING

Cremation Urn Vault Engraving	\$357.00	MUST BE PAID PRENEED *Max. two individuals
Cremation Urn Vault Engraving Remembrance	\$400.00	MUST BE PAID PRENEED *One individual and
Cenotaph Engraving	\$240.00	

OPENING & CLOSING

Adult 1st opening	\$1,180.00
Adult 2nd opening	\$1,005.00
Adult upper tier(1 st)	\$1,005.00
Child	\$672.00
Infant	\$595.00
Cremation grave	\$580.00
Cremation Urn Vault	\$560.00
Cremation Repository:	
Scheduled	\$560.00
Unscheduled	\$ 75.00

DISINTERMENT

Removal from cemetery (single)	\$2,310.00
Removal from cemetery (lower)	\$3,000.00
Single to dual - same site	\$3,675.00
Single to dual - different site	\$4,410.00
Single to single	\$3,045.00
Dual to dual	\$5,040.00
Infant	\$ 1,050.00
Cremation + COST TO REINTER	
In Ground (DIFFERENT SITE)	\$ 760.00
Niche (DIFFERENT SITE)	\$ 600.00

MISCELLANEOUS

Nontaxpayer or Nonresident Fee	\$750.00	Interment Rights Transfer Fee	\$ 125.00
Shipping/Handling CR	\$116.00	\$ 150.00 per man-hour with a minimum of one hour for any service not on fee schedule	
Replace Niche Shutter	\$162.00	Monthly Service Charge (Time pay)	\$ 9.00
Re-file Burial Permits	\$ 30.00		

VAULTS & LINERS

Adult vault (#5)	\$ 936.86	(\$553.00 vault + \$42.86tax + \$341.00 setting)
Adult vault (#7)	\$1,930.93	(\$1,470.00 vault+\$113.93tax+ \$347.00 setting)
Child vault (#2 & #3)	\$ 671.71	(\$422.00 vault + \$32.71 + \$217.00 setting)
Infant vault (#1)	\$ 601.93	(\$412.00 vault + \$31.93 tax + \$158.00 setting)
Cremation vault	\$ 248.90	(\$231.00 vault + \$17.90 tax)

MAX URN DIMENSIONS-12.75"H x 8.5"W x 7.5"L

Adult liner (#5)	\$ 748.56 (\$433.00 liner + \$33.56 tax + \$282.00 setting)
Adult liner (#6)	\$ 820.37 (\$508.00 liner + \$39.37 tax + \$273.00 setting)
Adult liner (#7)	\$1,316.94(\$954.00 liner + \$73.94 tax + \$289.00 setting)
Child liner (#1, 0X)	\$ 482.17 (\$286.00 liner + \$22.17 tax + \$174.00 setting)
Infant liner (#0)	\$ 387.06 (\$233.00 liner + \$18.06 tax + \$136.00 setting)
Setting vault not sold by District	\$ 500.00
Setting liner not sold by District	\$ 375.00

CHILD/INFANT—CEMETERY NEEDS OUTSIDE DEMENSIONS OF CASKET

SETTING HEADSTONES

Cost according to size of headstone - \$347.00 minimum

(Includes two galvanized vases, set in concrete base)

Removal of markers from concrete foundation \$85.00

Removal of original marker for replacement \$85.00 + cost to reset \$347.00 minimum

Removal of monuments from base for repair \$100.00

Memorial markers must be approved by General Manager prior to acceptance.

MAXIMUM MARKER SIZE:	SINGLE/COMPANION:	16W X 28L
	SIDE BY SIDE:	16W X 36L
	BABYLAND:	12W X 18L

****Call to confirm upright or flush marker section****

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

**POLICY TITLE: Fee Schedule - San Marcos Cemetery
POLICY NUMBER: 3080**

EFFECTIVE AUGUST 1, 2018

INTERMENT RIGHTS (I.R.)

THE PARK

Adult (Upright Marker Sites)	\$2,517.00	(\$1,860.00 for I.R., \$657.00 for E.C.)
Adult (Flush Marker Sites)	\$1,957.00	(\$1,300.00 for I.R., \$657.00 for E.C.)
Child	\$1,443.00	(\$786.00 for I.R., \$657.00 for E.C.)
Infant	\$1,282.00	(\$625.00 for I.R., \$657.00 for E.C.)
Cremation grave	\$1,282.00	(\$625.00 for I.R., \$657.00 for E.C.)
Cremation Urn Vault (MAX. TWO INURNMENTS – EACH URN NO LARGER THAN 9L x 4.5W x 9H)		
Lower level *	\$1,697.00	(\$1,040.00 for B.R., \$657.00 for E.C.)
*Each level higher + \$140.00		Three-Six levels available

ENGRAVING 9876/4876

Cremation Urn Vault Engraving	\$357.00	MUST BE PAID PRENEED *Max. two individuals
Cremation Urn Vault Engraving	\$400.00	MUST BE PAID PRENEED *One individual and Remembrance
Cenotaph Engraving	\$240.00	

PREMIUM PRODUCT (MEADOW VIEW EAST/MEADOW VIEW WEST)

Adult:	\$2,947.00	(\$ 2,290.00 for I.R., \$657.00 for E.C.)
Child	\$2,217.00	(\$ 1,560.00 for I.R., \$657.00 for E.C.)
Infant	\$1,917.00	(\$ 1,260.00 for I.R., \$657.00 for E.C.)
Cremation Grave	\$1,812.00	(\$ 1,155.00 for I.R., \$657.00 for E.C.)

PANORAMA PRODUCTS (SERENITY GARDEN)

Adult:	\$4,122.00	(\$3,465.00 for I.R., \$657.00 for E.C.)
Child	\$3,332.00	(\$2,675.00 for I.R., \$657.00 for E.C.)
Infant	\$2,967.00	(\$2,310.00 for I.R., \$657.00 for E.C.)
Cremation grave	\$2,737.00	(\$2,080.00 for I.R., \$657.00 for E.C.)

PREMIER PRODUCTS (PRICE INCLUDES I.R., O/C, VAULT, VAULT SETTING & MARKER SETTING FEES) *

STREAMSIDE	\$125,000.00	(MAX 10 ADULT BURIALS)
SUNRISE VISTA	\$160,000.00	(MAX 8 ADULT BURIALS)
SUNSET VISTA	\$160,000.00	(MAX 8 ADULT BURIALS)
GRANITE GARDENS:		
# 1	\$ 25,000.00	(MAX 2 ADULT BURIALS)
# 2	\$ 50,000.00	(MAX 4 ADULT BURIALS)
# 3	\$ 50,000.00	(MAX 4 ADULT BURIALS)
# 4	\$ 25,000.00	(MAX 2 ADULT BURIALS)

* (E.C. 25%, GEN. OPS. 25%, CAP. OUTLAY 50%)

OPENING & CLOSING

Adult 1st opening	\$1,185.00
Adult 2nd opening	\$1,005.00
Adult upper tier(1 st)	\$1,005.00
Child	\$672.00
Infant	\$595.00
Cremation grave	\$580.00
Cremation Urn Vault	\$560.00

DISINTERMENT

Removal from cemetery (single)	\$2,310.00
Removal from cemetery (lower)	\$3,000.00
Single to dual - same site	\$3,675.00
Single to dual - different site	\$4,410.00
Single to single	\$3,045.00
Dual to dual	\$5,040.00
Infant	\$1,050.00
Cremation + COST TO REINTER	
In Ground (DIFFERENT SITE)	\$ 760.00
Niche (DIFFERENT SITE)	\$ 600.00

MISCELLANEOUS

Non-taxpayer or	Interment Rights Transfer Fee	\$ 125.00	
Non-resident Fee	\$ 750.00 \$ 150.00 per man-hour with a minimum of one hour		
Shipping/Handling CR	\$ 116.00	for any service not on fee schedule	
Replace Niche Shutter	\$ 162.00	Monthly Service Charge (Time pay)	\$ 9.00
Re-file Burial Permits	\$ 30.00		

VAULTS & LINERS

Adult vault (#5)	\$ 936.86 (\$553.00 vault + \$42.86tax + \$341.00 setting)
Adult vault (#7)	\$1,532.25(\$1,100.00 vault+\$85.25tax+ \$347.00 setting)
Child vault (#2 & #3)	\$ 671.71 (\$422.00 vault + \$32.71 + \$217.00 setting)
Infant vault (#1)	\$ 601.93 (\$412.00 vault + \$31.93 tax + \$158.00 setting)
Cremation vault	\$ 248.90 (\$231.00 vault + \$17.90 tax)
	MAX URN DIMENSIONS-12.75"H x 8.5"W x 7.5"L
Adult liner (#5)	\$ 748.56 (\$433.00 liner + \$33.56 tax + \$282.00 setting)
Adult liner (#6)	\$ 820.37 (\$508.00 liner + \$39.37 tax + \$273.00 setting)
Adult liner (#7)	\$1,316.94(\$954.00 liner + \$73.94 tax + \$289.00 setting)
Child liner (#1, 0X)	\$ 482.17 (\$286.00 liner + \$22.17 tax + \$174.00 setting)
Infant liner (#0)	\$ 387.06 (\$233.00 liner + \$18.06 tax + \$136.00 setting)
Setting vault not sold by District	\$ 500.00
Setting liner not sold by District	\$ 375.00

CHILD/INFANT-CEMETERY NEEDS OUTSIDE DEMENSIONS OF CASKET

SETTING HEADSTONES

Cost according to size of headstone - \$347.00 minimum
(Includes two galvanized vases, set in concrete base)

Removal of markers from concrete foundation	\$85.00
Removal of original marker for replacement	\$85.00 + cost to reset \$347.00 minimum
Removal of monuments from base for repair	\$100.00

Memorial markers must be approved by General Manager prior to acceptance.

MAXIMUM MARKER SIZE:	SINGLE/COMPANION:	16W X 28L
	SIDE BY SIDE:	16W X 36L
	BABYLAND:	12W X 18L

****Call to confirm upright or flush marker section****

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Records Retention
POLICY NUMBER: 3090

3090.1 It is the Policy of the North County Cemetery District to: provide guidelines to staff regarding the retention or disposal of North County Cemetery Records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

3090.2 Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

3090.3 The General Manager is authorized by the Board of Directors to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.

3090.4 Attached as Appendix A, is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for the physical records of the District and the retention and disposal of electronic documents. Records shall only be destroyed in accordance with that Schedule. The General Manager is authorized by the Board of Trustees, ("Board") to be in charge of the administration of this Policy and the implementation of the processes and procedures to ensure that the Record Retention Schedule is followed. The General Manager is also authorized to: recommend modification to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for District; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

3090.5 When a record has passed the required retention period, the General Manager will properly dispose of the records,. Prior to destruction of such records, the General Manager shall create a list, by category, of the types of records destroyed, or disposed of which shall be maintained by District. The list by category will be written in such a way that is reasonably identifies the information contained the records in each category.

3090.6 Record Retention Schedule - Appendix A

NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL

POLICY TITLE: Expectations of the Board Trustees
POLICY NUMBER: 4010

4010.1 The Board of Trustees of the North County Cemetery District is committed to providing excellence in governance leadership that results in the provision of the highest quality of services to its constituents. In order to assist in the government of the behavior between and among members of the Board of Trustees, the following rules shall be observed:

4010.1.1 The dignity, style, values and opinions of each Trustee shall be respected.

4010.1.2 Responsiveness and attentive listening in communication is encouraged.

4010.1.3 The primary responsibility of the Board of Trustees is the formulation and evaluation of policy. Routine matters concerning the operational aspects of the District are to be delegated to professional staff members of the District.

4010.1.4 Trustees should commit themselves to focusing on issues and not personalities. The presentation of the opinions of others should be encouraged. Trustees should commit themselves to emphasizing the positive, avoiding double talk, hidden agendas, gossip, backbiting, and other negative forms of interaction.

4010.1.5 Trustees should practice the following procedures:

4010.1.5.1 In seeking clarification on informational items, Trustees may directly approach professional staff members to obtain information needed to supplement, upgrade, or enhance their knowledge to improve legislative decision-making.

4010.1.5.2 In handling complaints from residents and property owners of the District, said complaints should be referred directly to the General Manager.

4010.1.5.3 In handling items related to safety, concerns for safety or hazards should be reported to the General Manager or to the District Office. Emergency situations should be dealt with immediately by seeking appropriate assistance.

4010.1.5.4 In seeking clarification for policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming, said concerns should be referred directly to the General Manager.

4010.2 The work of the District is a team effort. All individuals should work together in the collaborative process, assisting each other in conducting the affairs of the District.

4010.2.1 When responding to constituent requests and concerns, Trustees should be courteous, responding to individuals in a positive manner and routing their questions through appropriate channels and to responsible management personnel.

4010.2.2 Trustees should develop a working relationship with the General Manager wherein current issues, concerns and District projects can be discussed comfortably and openly.

4010.2.3 Trustees should function as a part of the whole. Issues should be brought to the attention of the Board as a whole, rather than to individual members selectively.

4010.2.4 Trustees are responsible for monitoring the District's progress in attaining its goals and objectives, while pursuing its mission.

4010.3 Members of the Board of Trustees shall attend all regular and special meetings of the Board unless there is good cause for absence.

4010.4 A vacancy shall occur if any member ceases to discharge the duty of his/her office for the period of three consecutive months except as authorized by the Board of Trustees.

NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL

POLICY TITLE: Officers of the Board of Trustees
POLICY NUMBER: 4015

4015.1 The Officers of the Board of Trustees shall be the Chairperson of the Board and the Vice Chairperson of the Board., and the Secretary of the Board. The Chairperson and the Vice Chairperson shall be trustees. The secretary may be either a trustee or a district employee. The positions which are held by Trustees shall have the same rights as the other members of the Board in voting, introducing motions, resolutions, and ordinances, and any discussion of questions that follow said actions.

These positions of Chairperson and Vice Chairperson will be rotated annually with the Vice Chairperson replacing the Chairperson effective January 1 of each year. Rotation through the positions will be by seniority as a Trustee of North County Cemetery District, with the most senior Trustee serving as the Chairperson initially. The Trustee with the next most seniority would serve as the Vice Chairperson. Each Trustee would then rotate through the positions in the order of seniority.

NORTH COUNTY CEMETERY DISTRICT POLICY MANUAL

POLICY TITLE: Trustees Compensation and Reimbursement
POLICY NUMBER: 4030

4030.1 Compensation

In accordance with North County Cemetery District resolution number 1-2004 of December 15, 2003, and as authorized by California Health and Safety Code (CH&SC) section 9031, each member of the Board of Trustees may receive compensation in the amount not to exceed one hundred dollars (\$100) for attending each meeting of the board. A member of the Board of Trustees shall not receive compensation for more than four meetings of the board in a month. Trustees shall provide a brief report on meetings attended at the expense of the district at the next regular Board of Trustees meeting.

A meeting of the Board of Trustees includes:

- Regular Meetings
- Special Meetings
- Closed Sessions
- Emergency Meetings
- Board Field Trips
- District Public Hearings
- Committee Meetings of the Board

The amount of compensation for attending the above meetings may be increased by the Board of Trustees in accordance with the requirements of California Health & Safety Code section 9031(b).

4030.2 Reimbursement

Members of the Board of Trustees may receive their actual and necessary traveling, and incidental expenses incurred while on official business other than a meeting of the board as authorized by CH&SC section 9031 ©.

Official business, other than a meeting of the board, includes but is not limited to:

- California Association of Public Cemeteries conferences, seminars and workshops
- California Special Districts Association conferences, seminars and workshops
- Ethics training workshops
- Other educational activities related to district operations and governance as authorized by the Board of Trustees

Reimbursement rate limits:

Travel:

- Reimbursement for the cost of the use of a Trustees' personal vehicle to attend to the official business, other than a meeting of the board, shall be on the total miles driven and at the rate specified in the Internal Revenue Guidelines (Publication 463) in effect at the time of the vehicle usage.
- The total amount to be reimbursed for personal usage shall not exceed the amount that would normally be required for public transportation.
- Trustees are responsible for payment transportation of spouses and or guests.

Meals:

- Reimbursement for the actual cost of meals purchased by Trustees en route, during and returning from official business meetings, other than a meeting of the board, shall be paid.
- Trustees are responsible for payment of meals of spouses and or guests.
- The District is not responsible for reimbursement for purchase of any alcoholic beverages.

Lodging:

- If lodging is in connection with a conference or organized educational activity authorized by the board, reimbursement for lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Trustee at the time of booking.
- If the group rate is not available, the Trustee shall use comparable lodging that is reasonable available in the immediate area or the Internal Revenue Service rates for reimbursement of lodging as established in the current version of Publication 463.

4030.3 Completed reimbursement forms with receipts for authorized expenses will be submitted to the district office within 60 days of incurring the expense.

4030.4 A member of the Board of Trustees may waive any or all of the payments permitted by this policy.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Trustees Ethics Training
POLICY NUMBER: 4040

4040 All trustees of North County Cemetery District shall receive two hours of training in general ethics principles and ethics laws relevant to public service within one year of appointment to the board of trustees and at least once every two years thereafter, pursuant to Government Code Sections 53234 and 53235.2.

4040.1 This policy shall apply to all staff members that the board of trustees designates and to members of all committees and other bodies that are subject to the Ralph M. Brown Open Meeting Act.

4040.2 All ethics training shall be provided by entities whose curricula has been approved by the California Attorney General and the Fair Political Practices Commission.

4040.3 Trustees shall obtain proof of participation after completing the ethics training.

4040.3.1 District staff shall maintain records indicating both the dates that trustees completed the ethics training and the name of the entity that provided the training. These records shall be maintained for at least five years after trustees receive the training, and are public records subject to disclosure under the California Public Records Act..

4040.4 District staff shall provide the board of trustees with information on available training that meets the requirements of this policy at least once every year.

4040.5 Ethics training may consist of either a training course or a set of self-study materials with tests, and may be taken at home, in person or online.

4040.6 Any trustee of North County Cemetery District that serves on the board of another agency is only required to take the training once every two years.

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Trustees' Oath or Affirmation of Office
POLICY NUMBER: 4050

4050 All trustees of North County Cemetery District shall before they enter upon the duties of office, take and subscribe the following oath or affirmation pursuant to California Constitution Article 20, Section 3:

“I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.