



Burwood Cemetery

Escalon Cemetery District

28320 E. River Road, Escalon, CA 95320

209.838.2924

escaloncemeterydistrict@gmail.com

Escalon Cemetery District

(dba Burwood Cemetery)

Accounting Policies

A Comprehensive Accounting Policies
and Procedures Manual

Policy No. 2140.1

Prepared for Adoption by the Board of Trustees

Organized Pursuant to California Health and Safety Code §9000 *et seq.*

Contents of This Manual

Section	Document	Reference No.
1	Accounting Policies	Policy No. 2140.1
2	Board Resolution Adopting the Accounting Policies	Resolution No. 2026-01
3	Request for Purchase Form	Form No. 2140.1-A
4	Credit Card Use Agreement	Policy No. 2140.2
5	Credit Card Checkout & Return Log	Form No. 2140.2-A
6	Vendor Information Packet	Form No. 2140.2-B

Table of Contents

SECTION 1: ACCOUNTING POLICY (Policy No. 2140.1)

- 1.1 Purpose and Authority
- 1.2 Roles and Responsibilities
- 1.3 Purchasing Thresholds and Procedures
- 1.4 Emergency Purchases
- 1.5 Sole Source Procurement
- 1.6 Professional Services
- 1.7 Prohibited Practices
 - 1.7.1 Nepotism Policy
- 1.8 Vendor Requirements
- 1.9 Records and Reporting
- 1.10 District Accounts and Payment Procedures
- 1.11 Policy Review - Signature Page

SECTION 2: BOARD RESOLUTION (Resolution No. 2026-01)

SECTION 3: REQUEST FOR PURCHASE FORM (Form No. 2140.1-A)

SECTION 4: CREDIT CARD USE AGREEMENT (Policy No. 2140.2)

- 4.1 Purpose
- 4.2 Card Security and Custody
- 4.3 Checkout and Return Procedures
- 4.4 Authorized Users
- 4.5 Permitted Uses
- 4.6 Prohibited Uses
- 4.7 Transaction Limits
- 4.8 Documentation and Reconciliation
- 4.9 Lost or Stolen Card
- 4.10 Violations

- 4.11 Cardholder Acknowledgment
- 4.12 Credit Card Checkout & Return Log
- 4.13 Monthly Credit Card Statement Reconciliation

SECTION 5: VENDOR INFORMATION PACKET

- 5.1 Introduction
 - 5.2 Vendor Information Form
 - 5.3 W-9 Requirement
 - 5.4 Insurance Requirements
 - 5.5 Vendor Certification and Signature
-

SECTION 1

Escalon Cemetery District

(dba Burwood Cemetery)

Accounting Policies

Policy No. 2140.1

1.1 Purpose and Authority

The purpose of this policy is to establish uniform accounting procedures governing all expenditures of the Escalon Cemetery District (the "District"), (dba Burwood Cemetery), to ensure fiscal accountability, transparency, and compliance with applicable law.

The authority for this policy is derived from:

- California Health and Safety Code §9000 *et seq.*, which governs the organization and powers of public cemetery districts; and
- Applicable provisions of the California Government Code relating to purchasing by special districts.

The Board of Trustees retains final authority over all contracts and purchases made on behalf of the District. No expenditure shall be made except in accordance with this policy or as otherwise authorized by the Board.

1.2 Roles and Responsibilities

All purchasing-related requirements, including purchasing thresholds, approval authority, competitive bidding, vendor selection, documentation requirements, prohibited practices, and nepotism rules, are governed by Purchasing Policy No. 2135. This Accounting Policy addresses accounting controls, financial processing, and reconciliation procedures. In the event of any inconsistency between this Accounting Policy and Purchasing Policy No. 2135, the Purchasing Policy shall control.

1.3 Purchasing Thresholds and Procedures

All District purchasing activities shall comply with the thresholds, procedures, and requirements established in Purchasing Policy No. 2135, which serves as the District's master purchasing policy. The District Manager, serving as the District's Purchasing Agent, is responsible for ensuring that all purchases comply with Purchasing Policy No. 2135 and applicable law. In the event of any inconsistency between this Accounting Policy and Purchasing Policy No. 2135, the Purchasing Policy shall control.

1.4 Emergency Purchases

All purchasing documentation, approval requirements, vendor selection procedures, competitive bidding rules, and purchasing thresholds shall comply with Purchasing Policy No. 2135, which serves as the District's master purchasing policy. Emergency purchases shall comply with the requirements of Purchasing Policy No. 2135, including the requirement for prior Board approval for emergency expenditures exceeding \$1,500.00. When an emergency purchase is made, the District Manager shall complete a Request for Purchase Form as soon as practicable, attach all supporting documentation, and present the emergency expenditure to the Board of Trustees for ratification at the next regular meeting.

If the emergency involves a vendor who does not have a current Vendor Information Packet or insurance documentation on file, the District Manager shall obtain the required documents as soon as reasonably possible after the emergency work is completed.

1.5 Sole Source Procurement

Sole source procurement is permitted only under the following circumstances:

- Only one vendor can provide the required goods or services, and no reasonable alternative exists;
- Compatibility with existing District equipment, systems, or infrastructure requires a specific vendor or product; or
- The goods or services are available only from a single distributor, manufacturer, or provider.

All sole source procurements require written justification approved by the District Manager. The justification must document the basis for the sole source determination and explain why competitive procurement is not feasible. Sole source procurements exceeding \$1,500.00 require Board approval.

1.6 Professional Services

Professional services, including but not limited to legal counsel, accounting, auditing, engineering, architectural, environmental consulting, and other specialized consulting services—are exempt from competitive bidding requirements but remain subject to the following:

All professional service agreements require Board approval, regardless of dollar amount.

- Contracts must be in writing and include: scope of work, compensation and payment terms, term and termination provisions, and insurance requirements.
- The District Manager shall negotiate fees and contract terms and present a recommendation to the Board for approval.
- Selection shall be based on qualifications, experience, demonstrated competence, and the ability to meet the District's needs.

1.7 Prohibited Practices

All prohibited purchasing practices, including conflicts of interest, unauthorized commitments, splitting of purchases, personal use, gifts or gratuities, nepotism, and all other restrictions, are governed by Purchasing Policy No. 2135, which serves as the District's master purchasing policy. In the event of any inconsistency between this Accounting Policy and Purchasing Policy No. 2135, the Purchasing Policy shall control.

1.7.1 Nepotism Policy

Nepotism rules applicable to purchasing and contracting are established in Purchasing Policy No. 2135. All District officers, trustees, and employees shall comply with the nepotism provisions contained therein.

1.8 Vendor Requirements

All vendors providing goods or services valued at \$1,500.01 or more, or any vendor associated with a purchase requiring Board approval under Purchasing Policy No. 2135, must complete a Vendor Information Packet (Section 5 of this Package) prior to award.

Vendors must provide a current IRS Form W-9 before any payment will be issued.

Vendors performing physical work on District property must provide proof of insurance meeting District requirements as specified in the Vendor Information Packet. The District reserves the right to verify vendor qualifications, references, licenses, and insurance at any time during the term of a contract or engagement.

1.9 Records and Reporting

- All purchase orders, invoices, quotes, bids, contracts, and related purchasing documents shall be retained in accordance with the District's Records Retention Schedule and applicable provisions of the California Government Code.
- The District Manager shall prepare and present monthly expenditure reports to the Board of Trustees at each regular meeting.
- An annual review of the accounting policies and related expenditure activity shall be conducted at a regular Board meeting.
- All purchasing records are public records and subject to disclosure under the California Public Records Act.

1.10 District Accounts and Payment Procedures

Banking

- The District maintains a checking account at Oak Valley Community Bank for day-to-day operations.
(At need – less than 21 day turnaround)

County Warrant and Ad Hoc Payment Request Approval

Warrants and Ad Hoc Payment Requests submitted to San Joaquin County for payment of budgeted items may be signed by any two of the following authorized persons:

- | | |
|--------------------------------|---------------------------------------|
| • Terri Rocha, Board President | • Laura Alcantor, District Manager |
| • Lynn Hogue, Board Treasurer | • Annmarie Freeseha, Office Assistant |

Two signatures are required for all warrants. Warrant approval authorizes payment, not the underlying purchase. The District Manager shall maintain a warrants log documenting all payments. Purchase approval is governed by Purchasing Policy No. 2135. Emergency purchases shall be processed in accordance with

the emergency purchasing provisions of Purchasing Policy No. 2135, including the requirement for Board approval of emergency purchases exceeding \$1,500.00.

SECTION 2

Resolution No. 2026-01

A Resolution of the Board of Trustees of Escalon Cemetery District

(dba Burwood Cemetery)

Adopting the Accounting Policies

WHEREAS, Escalon Cemetery District (dba Burwood Cemetery) (the "District") is a special district organized and existing under the provisions of the California Health and Safety Code §9000 *et seq.*; and

WHEREAS, the Board of Trustees of Escalon Cemetery District (dba Burwood Cemetery) is responsible for the fiscal oversight, management, and stewardship of all District funds and assets; and

WHEREAS, it is in the best interest of the District and the public it serves to establish clear, consistent, and transparent accounting controls and financial processing procedures to ensure fiscal accountability, efficient use of public funds, and compliance with applicable law; and

WHEREAS, the District desires to adopt formal Accounting Policies to govern accounting controls, payment processing, reconciliation procedures, and financial recordkeeping and to establish the roles, responsibilities, and authority of District officers and staff in the purchasing process; and

WHEREAS, the District's funds are administered through San Joaquin County, and the District maintains accounts at Oak Valley Community Bank for its day-to-day financial operations; and

WHEREAS, the Board of Trustees has reviewed the proposed Accounting Policies (Policy No. 2140.1) and finds it to be in the best interest of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Escalon Cemetery District (dba Burwood Cemetery) as follows:

Section 1. The Board of Trustees hereby adopts the Accounting Policies (Policy No. 2140.1), attached hereto and incorporated herein, as the official accounting policies of Escalon Cemetery District (dba Burwood Cemetery).

Section 2. The District Manager is hereby designated as the Purchasing Agent for Escalon Cemetery District (dba Burwood Cemetery), with the authority and responsibilities set forth in the Accounting Policies.

Section 3. All prior purchasing policies, procedures, and resolutions of the District that are inconsistent with this Resolution and the Accounting Policies are hereby superseded and replaced.

Section 4. The District Manager shall present monthly financial reports to the Board of Trustees at each regular meeting, covering the previous month's expenditures, income, and account activity.

Section 5. This Resolution shall take effect immediately upon adoption by the Board of Trustees.

(dba Burwood Cemetery)

Request For Purchase

(Sample)

Form No. 2140.1-A

Date:	Requested By:			
VENDOR INFORMATION				
Vendor Name:				
Contact:		Phone:		
Address:		City/State:		Zip:
DESCRIPTION OF GOODS OR SERVICES				
Item	Description	Qty	Unit Price	Total
1				
2				
3				
Total Estimated Cost:				
BUDGET AND ACCOUNT INFORMATION				
Budget Line Item:	Account Number:		Budgeted Amount:	
Is this purchase included in the adopted Fiscal Year Budget?			☐ Yes	☐ No
QUOTATION INFORMATION				
Quotes are required only for unbudgeted purchases of \$1,500.01 or more, in accordance with Purchasing Policy No. 2135.				
Number of Quotes obtained:	Lowest Quote From:		Amount:	
Quotes Attached: ☐ Yes ☐ No		☐ Quotes not required (purchase under \$1,500 or budgeted)		
☐ Professional service (exempt from quote requirements)				
Justification For Purchase:				

APPROVALS			
District Manager Approval (Required for unbudgeted purchases over \$500.00)			
Signature: _____ Laura Alcantor, District Manager			Date: _____
Board Approval Required for unbudgeted purchases over \$1,500.00 (Budget approval constitutes purchase approval for budgeted items.)			
Motion by: _____		Second by: _____	
Vote			
Ayes:	Noes:	Absent:	Abstain:
Signature: _____ Board Member			Date: _____
NOTES			
_____ _____ _____			

Escalon Cemetery District

(dba Burwood Cemetery)

Credit Card Use Agreement

Policy No. 2140.2

4.1 Purpose

This policy establishes guidelines for the use of the District's shared credit card. The District does not maintain a petty cash fund; all small purchases shall be made using the District credit card or standard purchasing procedures established in Purchasing Policy No. 2135. Escalon Cemetery District (dba Burwood Cemetery) maintains one (1) District credit card through Oak Valley Community Bank with a \$5,000 credit limit for use in conducting authorized District business. The credit card is District property and shall be used solely for legitimate District purchases.

4.2 Card Security and Custody

- The District credit card shall be kept in a locked, secure location on District premises at all times when not in active use.
- The card shall only be removed from its secure location when needed for an authorized purchase and must be returned immediately after use.
- The Office Staff is responsible for maintaining the security of the card and the Credit Card Checkout Log.

4.3 Checkout and Return Procedures

- Before removing the card from its secure location, the authorized user must sign the Credit Card Checkout Log, noting the date, time checked out, purpose of use, and their printed name.
- Upon returning the card, the user must note the return time and attach all itemized receipts to the log entry.

- The card must be returned to its secure location on the same business day unless prior arrangements are made with the District Manager.
- The Credit Card Checkout and Return Log shall be maintained by Office Staff and used for each checkout and return of the District credit card.

4.4 Authorized Users

The following individuals are authorized by the Board of Trustees to check out and use the District credit card for approved District business. Authorization may be revoked at any time by action of the Board.

#	Name	Title
1	Laura Alcantor	District Manager
2	Annmarie Freeseha	Office Assistant
3	Richard Pereira	Grounds Crew
4	Sergio Flores Soto	Grounds Crew
5	Terri Rocha	Board President
6	Lynn Hogue	Board Treasurer
7	John Bedell	Board Secretary

Upon separation from District employment or revocation of authorization, the individual's access to the District credit card shall be immediately terminated.

4.5 Permitted Uses

The District credit card may be used for the following purposes only:

- Purchases of supplies, materials, and equipment necessary for District operations, within established thresholds;
- Travel expenses that have been pre-approved by the District Manager or the Board of Trustees;
- Emergency purchases as defined in Section 1.4 of the Accounting Policies;
- Online purchases for District business when the use of a purchase order is impractical or the vendor does not accept purchase orders.

- Emergency purchases made with the District credit card must comply with the emergency purchasing requirements in Purchasing Policy No. 2135, including Board approval for emergency purchases exceeding \$1,500.00.

4.6 Prohibited Uses

The following uses of the District credit card are strictly prohibited:

- Personal purchases of any kind, regardless of the intent to reimburse the District;
- Cash advances or ATM withdrawals;
- Purchase of alcohol, tobacco, or controlled substances;
- Purchase of gift cards, unless pre-approved by the Board for specific District programs;
- Any single transaction that exceeds the established transaction limit without prior written approval;
- Entertainment expenses not directly and demonstrably related to District business.

4.7 Transaction Limits

All credit card transactions must comply with the purchasing thresholds established in **Purchasing Policy No. 2135**, including:

- District Manager approval for unbudgeted purchases over \$500.00
- Board approval for unbudgeted purchases over \$1,500.00

The credit card may not be used to exceed approved budget amounts without prior authorization as required by Purchasing Policy No. 2135. Budgeted credit card purchases are authorized without additional approval, provided the purchase does not exceed the budgeted amount. Professional services are exempt from the quote requirements in Purchasing Policy No. 2135, but staff shall make reasonable efforts to obtain competitive pricing when practicable.

4.8 Documentation and Reconciliation

- The authorized user must obtain and retain itemized receipts for ALL transactions.
- Receipts and the completed checkout log entry must be submitted to the District Manager within five (5) business days of the transaction.
- Monthly credit card statements must be reconciled by two of the following authorized persons:

- Terri Rocha, Board President
- Lynn Hogue, Board Treasurer
- Laura Alcantor, District Manager
- Annmarie Freeseha, Office Assistant

All credit card expenditures are subject to review and audit by the Board of Trustees.

• **4.9 Lost or Stolen Card**

- A lost or stolen District credit card must be reported immediately to Oak Valley Community Bank to prevent unauthorized charges.
- The individual who last checked out the card must notify the District Manager immediately upon discovery.
- A written report describing the circumstances must be submitted to the District Manager within 24 hours.

4.10 Violations

- Unauthorized or improper use of the District credit card may result in disciplinary action, up to and including termination of employment.
- Cardholders may be required to reimburse the District in full for any unauthorized charges.
- Intentional misuse, fraud, or abuse may be reported to law enforcement for investigation and prosecution.
- The Board of Trustees reserves the right to revoke credit card privileges at any time and for any reason.

4.11 Cardholder Acknowledgment

Each authorized user must read, sign, and return this acknowledgment before being granted access to the District credit card.

CARDHOLDER ACKNOWLEDGMENT

I have read, understand, and agree to comply with the Escalon Cemetery District (dba Burwood Cemetery) Credit Card Use Agreement (Policy No. 2140.2). I understand that the District credit card is District property, must remain secured when not in use, and may only be used for authorized District business. I agree to follow the checkout and return procedures, provide itemized receipts for every transaction, and comply with all transaction limits. I understand that violation of this policy may result in disciplinary action, personal financial liability, and referral to law enforcement.

District Credit Card Number (last 4 digits): _____

Cardholder Signature: _____ **Date:** _____

Printed Name: _____ **Title:** _____

4.12 Credit Card Checkout & Return Log

Escalon Cemetery District

(dba Burwood Cemetery)

Credit Card Checkout & Return Log

Form No. 2140.2-A

Date	Name	Time Out	Purpose of Use	Vendor / Location	Time In	Receipts (Y / N)	Manager Initials	Notes

Retain completed logs with monthly financial records. All credit card use must have a corresponding receipt attached.

4.13 Monthly Credit Card Statement Reconciliation

ESCALON CEMETERY DISTRICT

(dba Burwood Cemetery)

Monthly Credit Card Statement Reconciliation

STATEMENT INFORMATION		FOR OFFICE USE ONLY	
Statement Month/Year:		Statement Closing Date:	
Card Last 4 Digits:		Beginning Balance (prior statement):	\$ -
CREDIT CARD TRANSACTIONS LOG			
Receipt Attached (Y/N)	Date	Vendor / Payee	Amount (\$)
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Transaction Total:			\$0.00
Automatic Payment Date:		Payment Amount:	\$0.00
Calculated Ending Balance:			\$0.00
Actual Ending Balance (from statement):			\$0.00
Reconciliation Variance:			\$0.00
⚠ Reconciliation variance must equal \$0.00 before submission			
CERTIFICATION & SIGNATURES			
<i>I certify that the above charges are accurate, business-related, and properly documented.</i>			

Prepared by:

Date:

Reviewed/ Approved by:

Date:

Escalon Cemetery District (dba Burwood Cemetery)| Monthly Credit Card Reconciliation | Retain completed form with financial records for audit purposes.

SECTION 5

Escalon Cemetery District

(dba Burwood Cemetery)

Vendor Information Packet

Form No. 2140.2-B

5.0 Insurance Requirements

Vendors performing physical work on District property or providing services that create potential liability exposure must provide a Certificate of Insurance. Required coverage may include:

- General Liability Insurance
- Automobile Liability Insurance (if vehicles are used on District property)
- Workers' Compensation Insurance (if the vendor has employees performing physical work)

The District may require vendors to name Escalon Cemetery District (dba Burwood Cemetery) as an additional insured when the nature of the work presents a potential risk of injury or property damage.

Insurance requirements may be waived only when the District Manager determines that the vendor's work presents minimal risk to the District.

5.1 Introduction

Dear Prospective Vendor,

Thank you for your interest in providing goods or services to Escalon Cemetery District (dba Burwood Cemetery). The District is a California special district organized pursuant to Health and Safety Code §9000 *et seq.* and is committed to fair, transparent, and competitive procurement practices.

Before the District can engage your firm, you must complete this Vendor Information Packet and provide all required supporting documentation.

Please complete all sections and email them, along with required supporting documents, to:

Escalon Cemetery District (dba Burwood Cemetery): escaloncemeterydistrict@gmail.com

Subject: Vendor Information

If you have questions, please contact the District Manager at 209.838.2924.

5.2 Vendor Information Form

Business Name:		DBA:	
Business Address:			
City/ State:	ZIP:	Federal Tax ID / EIN:	
Contact Person:			Title:
Phone:		Email:	
Type of Business (check one): ☐ Sole Proprietorship ☐ Partnership ☐ Corporation ☐ LLC ☐ Other:			
Brief Description of Products/Services:			

References (3 Required):

#	Company Name	Contact Person	Phone
1			
2			
3			

5.3 W-9 Requirement

A completed and most current IRS Form W-9 from IRS.gov (Request for Taxpayer Identification Number and Certification) must be submitted with this Vendor Information Packet. The W-9 must be dated within the last 30 days. Payments cannot be issued to any vendor without a current W-9 on file.

W-9 Attached: ☐ Yes ☐ No

5.4 Insurance Requirements

Insurance requirements are tiered based on the nature of the vendor's work:

TIER 1 — Vendors Performing Work on District Property

Examples: landscaping, tree service, excavation, equipment service and repair, construction, grounds maintenance

- **Commercial General Liability Insurance:** Minimum \$1,000,000 per occurrence / \$2,000,000 aggregate

- **Automobile Liability Insurance:** Minimum \$1,000,000 combined single limit (if vehicles are used on District property)
- **Workers' Compensation Insurance:** Statutory limits as required by California law (if vendor has employees)
- Escalon Cemetery District (dba Burwood Cemetery) must be named as an **Additional Insured** on General Liability and Automobile Liability policies
- Certificates of Insurance must be provided before work begins and must remain current for the duration of the engagement
- 30-day written notice of cancellation or material change required

TIER 2 — Professional Service Providers

Examples: accountants, attorneys, consultants, engineers

- **Professional Liability / Errors and Omissions Insurance:** Minimum \$1,000,000
- Additional Insured endorsement is NOT required for professional services
- Certificate of Insurance required before engagement.

TIER 3 — Supply-Only Vendors

Vendors delivering goods, materials, or supplies who do not perform work on-site.

- No insurance requirements—standard vendor registration and W-9 only
- If delivery involves heavy or specialized equipment operating on District property, Tier 1 requirements may apply at the District Manager's discretion.

Insurance Requirements Checklist

Vendor Tier (check one): ☐ Tier 1 ☐ Tier 2 ☐ Tier 3

For Tier 1:	
General Liability Certificate Attached: Yes ☐ No ☐	Auto Liability Certificate Attached: Yes ☐ No ☐
Workers' Comp Certificate Attached: Yes ☐ No ☐	Additional Insured Endorsement: Yes ☐ No ☐
For Tier 2:	
Professional Liability Certificate Attached: ☐ Yes ☐ No	
For Tier 3:	

For Tier 1:
No insurance required — W-9 only

5.5 Vendor Certification and Signature

CERTIFICATION

I, the undersigned, certify that the information provided in this Vendor Information Packet is true, correct, and complete to the best of my knowledge. I understand that providing false, misleading, or incomplete information may result in disqualification from doing business with the District. I further certify that neither I nor any principal of my firm has a conflict of interest with any officer, trustee, or employee of Escalon Cemetery District (dba Burwood Cemetery).

Signature:		Date:
Printed Name:		Title:
Company:		
FOR DISTRICT USE ONLY		
Reviewed By:		Date Received:
W-9 on File: ☐ Yes ☐ No	Insurance Verified: ☐ Yes ☐ No	
Approved to Vendor List: ☐ Yes ☐ No	Date: _____	
Notes:		

END OF ACCOUNTING POLICIES

Escalon Cemetery District (dba Burwood Cemetery) — Escalon, California

Organized Pursuant to California Health and Safety Code §9000 et seq.