



# Burwood Cemetery

Escalon Cemetery District

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## Escalon Cemetery District

(dba Burwood Cemetery)

## Purchasing Policy

A Comprehensive Purchasing Policy  
and Procedures Manual

Policy No. 2135

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Prepared for Adoption by the Board of Trustees

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

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# Purchasing Policy

Policy No. 2135

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## 1.1 Purpose and Scope

This Purchasing Policy establishes the procedures and requirements governing the procurement of goods and services by the Escalon Cemetery District, (dba Burwood Cemetery) (hereinafter “District”). This policy applies to all District employees, officers, and Board members involved in purchasing decisions. The purpose of this policy is to ensure that public funds are spent responsibly, transparently, and in accordance with applicable law, including the California Public Cemetery District Law and other governing statutes.

Approval of the annual Fiscal Year Budget by the Board of Trustees constitutes approval of all purchases that are specifically included in the adopted budget. Budgeted items do not require additional Board approval unless the purchase exceeds the budgeted amount or is not included in the adopted budget. Purchasing approval thresholds apply only to unbudgeted items.

## 1.2 – Purchasing Authority and Thresholds

### A. District Manager Approval

Purchases of goods and services shall follow the thresholds established in this policy:

1. Budgeted Purchases that are included in the adopted Fiscal Year Budget may be made by authorized staff without additional approval. Authorized staff include the District Manager, Board President, and Office Assistant.
2. Unbudgeted Purchases Under \$500.00 may be authorized by either the District Manager or the Board President.
3. Unbudgeted Purchases Between \$500.01 and \$1,500.00 require prior approval from the District Manager.
4. Unbudgeted purchases exceeding \$1,500.00 require prior approval from the Board of Trustees.

The District does not maintain a petty cash fund; all purchases must be made using approved purchasing methods established in this policy. Small purchases shall be made using the District credit card or standard purchasing procedures established in this policy.

## **B. Budget Approval Requirement**

Over \$1,500.00 requires prior approval by the Board of Trustees at a duly noticed public meeting. A Request for Purchase Form and competitive quotes (minimum of three when practicable) are required.

## **C. Splitting of Purchases Prohibited**

The splitting of a single purchase into multiple smaller transactions for the purpose of avoiding the Board approval threshold is strictly prohibited.

## **D. Emergency Purchases**

In the event of an emergency that threatens public health, safety, District property, or the continued operation of the District, the District Manager shall immediately notify the Board of Trustees. The District Manager is not authorized to make emergency purchases exceeding \$1,500.00 without prior Board approval.

For emergency expenditures exceeding \$1,500.00, the District Manager shall request authorization by calling a special meeting of the Board of Trustees on the shortened notice permitted by the Ralph M. Brown Act (Government Code § 54956). Polling Board members individually — whether directly or through staff as an intermediary — to develop a collective decision outside a noticed meeting is prohibited as a serial meeting under Government Code § 54952.2(b).

All emergency expenditures shall be reported to the Board at its next regular meeting for ratification. The District Manager shall provide written justification describing the nature of the emergency, the action taken, and the associated cost.

A log of all emergency purchases shall be maintained for audit and reporting purposes.

# **1.3 Competitive Bidding Requirements**

## **A. Purchases Under \$1,500.00**

Purchases under \$1,500.00 may be made without competitive bidding; however, staff are encouraged to seek the most cost-effective option and document the basis for vendor selection. Budgeted purchases do not

require a Request for Purchase Form, competitive quotes, or Board approval unless the purchase exceeds the budgeted amount. Competitive quotes shall be obtained prior to requesting Board approval.

## **B. Purchases Between \$1,500.00 and \$15,000**

For purchases estimated between \$1,500.00 and \$15,000, a minimum of three (3) written or verbal quotes shall be obtained and documented prior to purchase. The District Manager shall maintain records of all quotes received.

## **C. Purchases Over \$5,000**

Purchases or contracts exceeding \$5,000 shall require formal written quotes or competitive bidding, consistent with applicable law. Documentation of all quotes received shall be maintained by the District.

## **D. Sole Source Purchases**

A sole source purchase may be authorized when only one vendor is capable of supplying the required goods or services. Sole source justification must be documented in writing and approved by the Board of Trustees prior to the purchase.

# **1.4 – Prohibited Practices**

The following practices are strictly prohibited:

1. Splitting purchases to circumvent bidding thresholds or Board approval requirements.
2. Authorizing payments for personal expenses or items unrelated to District business.
3. Accepting gifts, gratuities, or anything of value from vendors or prospective vendors in violation of the California Government Code.
4. Creating financial obligations on behalf of the District without proper authorization.
5. Falsifying purchase records, invoices, or reimbursement requests. Purchasing goods or services from a vendor in which a District employee, officer, or Board member has a financial interest, without prior disclosure and Board approval in compliance with California Government Code Section 1090 and the Political Reform Act.

## 1.5 Record Keeping and Audit

- A. All purchases shall be supported by original invoices, receipts, or other documentation and shall be maintained in the District's financial records for a minimum of five (5) years, or as otherwise required by law.
- B. Purchase orders, bid documents, contracts, and related records shall be filed and made available for public inspection upon request, consistent with the California Public Records Act.
- C. The Board of Trustees shall review financial statements and expenditure reports on a monthly basis. The District's financial records shall be subject to an annual independent audit.
- D. Any employee, officer, or Board member who suspects or has knowledge of a violation of this policy shall report the matter to the Board President or legal counsel. Retaliation against any person who reports a suspected violation in good faith is prohibited.

## 1.6 Nepotism in Purchasing

To preserve fairness, transparency, and public confidence in the District's purchasing activities, no District officer, trustee, or employee may participate in, influence, or attempt to influence any purchasing decision involving a relative or household member. This includes vendor selection, solicitation or evaluation of quotes, approval of purchases, contract oversight, or recommendations to the Board of Trustees.

A relative includes a spouse, domestic partner, parent, child, sibling, grandparent, grandchild, aunt, uncle, niece, nephew, in-laws, or any individual related by blood or marriage. A household member includes any person residing in the same residence, regardless of relationship.

Any District officer, trustee, or employee who becomes aware of a potential nepotism conflict shall immediately disclose the conflict in writing to the District Manager and the Board President. The individual shall recuse themselves from all participation in the purchasing process related to the affected vendor.

The District shall not enter into a contract or purchasing arrangement with a business owned or controlled by a relative or household member of a District officer, trustee, or employee unless:

1. The relationship is fully disclosed in writing;
2. The individual with the conflict is completely recused;
3. The transaction is demonstrably in the District's best interest;
4. Pricing is fair, competitive, and documented; and

5. The Board of Trustees approves the transaction in an open meeting

This section is intended to ensure compliance with Government Code §1090, the Political Reform Act (Government Code §87100 et seq.), Government Code §1126, and applicable provisions of the Public Contract Code, all of which prohibit public officials and employees from participating in decisions in which they have a financial or personal conflict of interest. Violations of this section may result in disciplinary action, removal proceedings, contract cancellation, or referral to appropriate authorities.

## **1.7 Conflicts of Interest in Purchasing**

- A. General Rule - No District employee, officer, or Board member shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest exists.
- B. Definition of Conflict - A conflict exists when the individual, their immediate family, or a business with which they are associated has a financial interest in the vendor or may benefit from the transaction.
- C. Compliance With California Law - Purchasing decisions shall comply with Government Code §1090, the Political Reform Act (Government Code §87100 et seq.), and all other applicable conflict-of-interest laws.
- D. Disclosure and Recusal - Any individual with a potential conflict must disclose the conflict in writing to the District Manager and Board President and must recuse themselves from all participation in the purchasing process.
- E. Vendor Disclosure - Vendors must disclose any financial, familial, or organizational relationship with District employees or Board members.
- F. Gifts and Gratuities - District employees, officers, and Board members shall not solicit or accept gifts, favors, or gratuities from vendors or prospective vendors.
- G. Consequences - Contracts made in violation of conflict-of-interest laws may be void and may result in disciplinary action, contract cancellation, or referral to appropriate authorities.

## **1.8 Vendor Insurance Requirements**

Vendors performing physical work on District property or providing services that create potential liability exposure shall maintain appropriate insurance coverage as determined by the District Manager. Required coverage may include general liability, automobile liability, and workers' compensation insurance, as

applicable to the work performed. The District may require vendors to name the District 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. Specific insurance requirements and vendor tiers are defined in the District's Vendor Information Packet.

## **1.9 Vendor Requirements**

- A. Vendor Information Packet** - A Vendor Information Packet shall be required for all vendors providing goods or services valued at \$1,500.01 or more, or for any purchase requiring Board approval under this policy.
- B. W-9 Requirement** - All vendors must provide a current IRS Form W-9 before any payment is issued.
- C. Insurance Requirements** - Vendors performing physical work on District property or providing services that create potential liability exposure shall comply with the insurance requirements in Section 1.8.
- D. Vendor Verification** - The District reserves the right to verify vendor qualifications, references, licenses, and insurance at any time.
- E. Exceptions** - Vendor requirements may be waived by the District Manager when the purchase presents minimal risk and does not exceed \$1,500.00.

## **1.10 Professional Services Exemption**

Professional services, including but not limited to legal counsel, accounting, auditing, engineering, architectural, environmental consulting, and other specialized consulting services, are exempt from the competitive bidding and three-quote requirements in this policy. Staff shall make reasonable efforts to obtain competitive pricing or evaluate alternative providers when practicable, but formal quotes are not required.

All professional service agreements require Board approval, regardless of dollar amount. Selection shall be based on qualifications, experience, demonstrated competence, and the ability to meet the District's needs.

## **1.11 Personal Vehicle Mileage Reimbursement**

### **Purpose:**

This policy establishes the procedures for reimbursement of mileage expenses incurred by District employees, officers, and Board members when using personal vehicles for authorized District business.

## **Eligibility:**

Reimbursement is available to employees, officers, and Board members who use their personal vehicles for authorized District business travel. Commuting between an individual's home and the District's primary place of business is not eligible for reimbursement.

## **Reimbursement Rate:**

Mileage shall be reimbursed at the standard mileage rate established by the Internal Revenue Service (IRS) for business use of a personal vehicle, as updated from time to time. The applicable rate shall be the rate in effect at the time the mileage is incurred.

## **Authorized Business Travel:**

Reimbursable mileage includes travel to and from:

- Meetings, conferences, or trainings related to District business
- Vendor or supplier locations for District purchasing purposes
- Government offices, courts, or regulatory agencies on District business
- Other locations as approved in advance by the General Manager or Board.

## **Routine Pre-approve Mileage**

Routine bi-weekly fuel runs performed by the Lead Groundskeeper shall be logged by office staff using the pre-approved route mileage; individual reimbursement forms are not required for these recurring duties.

## **Documentation Requirements**

Mileage for all authorized business travel is recorded by the Burwood Cemetery Office and is tracked and maintained by the District Manager or the Office Assistant. Round trip mileage is calculated using MapQuest Route Planner ([www.mapquest.com/routeplanner](http://www.mapquest.com/routeplanner)) to ensure accuracy and consistency. Employees are not required to track mileage independently; however, the following documentation must be submitted to the Burwood Cemetery Office within seven (7) days of the date of travel: Completed Mileage Reimbursement Form No. 2135-A. A signed and dated form must be submitted for each trip, including the date of travel, destination, and purpose of the visit.

1. Receipts — Employees must submit receipts or other proof of visit for each location traveled to during authorized business travel.

2. No Purchase Made — If no purchase was made at a location, the employee must provide the full name and address of the location visited, along with a brief description of the business purpose of the visit.

Reimbursement requests submitted without required documentation, or more than seven (7) days after travel, may be denied at the discretion of the District Manager or Board.

### **Approval and Payment:**

Mileage reimbursement requests shall be reviewed and approved by the District Manager or a Board Member. Reimbursement requests submitted by the District Manager shall be reviewed and approved by the Board President or designee. Approved reimbursements shall be included in the District's regular accounts payable process.

### **Insurance Requirement:**

Employees, officers, and Board members using personal vehicles for District business must maintain automobile liability insurance in amounts required by California law. The District assumes no liability for accidents or damages occurring during personal vehicle use for District business.

### **Prohibited Uses:**

Reimbursement will not be provided for:

- Commuting to or from the employee's regular place of work
- Personal errands or non-District activities
- Travel not pre-approved when prior approval is required
- Mileage that is reimbursed by another source

## **1.12 Policy Review**

This policy shall be reviewed annually by the Board of Trustees at a regular meeting. The District Manager shall present any recommended amendments or updates for Board consideration.

Amendments to this policy require Board approval by resolution. No amendment shall take effect until adopted by the Board.

# Emergency Purchase Log

(Sample Log)

ESCALON CEMETERY DISTRICT

Emergency Purchase Log

Board approval by Special Meeting required — Gov. Code § 54956. Serial polling is prohibited.

Fiscal Year: 2025–2026 | Prepared by: District Staff | For audit, board ratification, and legal compliance under California Government Code

| Date of<br>Emergency          | Description of<br>Emergency | Vendor /<br>Contractor | Amount<br>(USD) | Board Approval<br>Method | Date<br>Approval<br>Received | Ratification<br>Date | Written Justification Summary | Staff<br>Initials | Audit Notes | Warrant<br>Number | Invoice<br>Number | Account Code / Budget<br>Line | Supporting<br>Documents<br>on File |
|-------------------------------|-----------------------------|------------------------|-----------------|--------------------------|------------------------------|----------------------|-------------------------------|-------------------|-------------|-------------------|-------------------|-------------------------------|------------------------------------|
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
|                               |                             |                        |                 |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |
| TOTAL EMERGENCY EXPENDITURES: |                             |                        | \$0.00          |                          |                              |                      |                               |                   |             |                   |                   |                               |                                    |

## 2.1 Emergency Purchase Log - Summary & Audit

(Sample)

### ESCALON CEMETERY DISTRICT

#### Emergency Purchase Log — Summary & Audit Dashboard

For audit compliance, Board ratification, and legal documentation under California Government Code

| SUMMARY METRIC                             | VALUE      |
|--------------------------------------------|------------|
| Current Fiscal Year                        | 2025–2026  |
| Total Emergency Purchases (Count)          | 0          |
| Total Amount Spent on Emergency Purchases  | \$0.00     |
| Average Cost Per Emergency Purchase        | \$0.00     |
| Entries with Supporting Docs on File (Yes) | 0          |
| Entries Pending Supporting Docs (No)       | 0          |
| Entries Not Yet Ratified                   | 1          |
| Log Last Updated                           | 09/03/2026 |

| COMPLIANCE REFERENCE NOTES |                                                                                                                                                    |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Gov. Code § 54956          | A special meeting may be called by the presiding officer or majority of the legislative body. Serial polling of members is prohibited.             |
| Emergency Purchases        | Must be reported at the next regular Board meeting and ratified. Documentation of the emergency nature is required.                                |
| Warrant Requirement        | Each emergency expenditure must be supported by a warrant number and associated invoice once issued by the County Auditor.                         |
| Audit File                 | All supporting documents (invoices, photos, repair reports, board minutes) must be retained per California Public Records Act retention schedules. |
| Budget Authority           | Emergency expenditures exceeding budgeted line items must be followed by a formal budget amendment at the next regular meeting.                    |

SECTION 3

# Escalon Cemetery District

(dba Burwood Cemetery)

## Mileage Reimbursement Request Form

Form No. 2135-A

(Sample Form)

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**SECTION 1 — EMPLOYEE INFORMATION**

Employee Name:

Date of Request:

Job Title / Position:

Department:

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**SECTION 2 — TRIP DETAILS**

| Date of Travel | Destination Name & Address | Business Purpose | Receipt Attached? (Yes / No) | Round Trip Mileage (MapQuest) |
|----------------|----------------------------|------------------|------------------------------|-------------------------------|
|                |                            |                  |                              |                               |
|                |                            |                  |                              |                               |

"Round trip mileage is calculated using MapQuest Route Planner at [www.mapquest.com/routeplanner](http://www.mapquest.com/routeplanner). If no purchase was made at a destination, provide the full name and address of the location visited and a brief description of the business purpose."

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**SECTION 3 — NO PURCHASE DOCUMENTATION**

If no purchase was made at any location listed above, provide the following for each such visit:

Location Name:

Date:

Address:

Business Purpose:

Location Name:

Date:

Address:

Business Purpose:

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**SECTION 4 — MILEAGE SUMMARY**

Total Miles Claimed:

IRS Standard Mileage Rate (at time of travel):

\$ per mile

**Total Reimbursement Requested:**

\$

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**SECTION 5 — RECEIPTS CHECKLIST**

- ☐ All receipts are attached for locations where a purchase was made.
- ☐ Name and address provided for all locations where no purchase was made.
- ☐ Documentation submitted within seven (7) days of the date of travel.

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**SECTION 6 — CERTIFICATION BY EMPLOYEE**

I certify that the mileage and information reported on this form is accurate, that the travel was conducted for authorized Escalon Cemetery District (dba Burwood Cemetery) business, and that I have attached all required documentation.

Employee Signature:

Date:

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**SECTION 7 — OFFICE USE ONLY**

Mileage Verified by Burwood Cemetery Office: ☐ Yes ☐ No

Verified by: \_\_\_\_\_ Date: \_\_\_\_\_

**Reimbursement Amount Approved:** \_\_\_\_\_ **\$** \_\_\_\_\_

**Approved By (check one):**

- ☐ District Manager
- ☐ Office Assistant
- ☐ Board President

Approval Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Notes / Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Escalon Cemetery District

(dba Burwood Cemetery)

## Reimbursement Form

Form No. 2135-B

(Sample Form)

Complete Payment Request Form is required for reimbursement to Board Members, authorized purchasers, and for vendor payments related to District operations.

If an item or service is **not included in the Board-approved budget**, the request will be placed on the next regular Board meeting agenda for consideration.

Requests must be approved and signed by the District Manager or a Board Member.

Deliver this completed form to the Treasurer. Incomplete, illegible, or obsolete forms will be returned.

Request Date: \_\_\_\_\_

Request By : \_\_\_\_\_

Itemized List (include price with tax and purpose):

| ITEM(S)                | PURPOSE | AMOUNT |
|------------------------|---------|--------|
| 1.                     |         | \$     |
| 2.                     |         | \$     |
| 3.                     |         | \$     |
| 4.                     |         | \$     |
| Total Amount Requested |         | \$     |

Payee:

|                                      |            |            |
|--------------------------------------|------------|------------|
| Comments / Supplemental Information: |            |            |
|                                      |            |            |
|                                      |            |            |
| Approval by:                         |            |            |
| Date:                                | Amount: \$ | Date Paid: |

Payment Method: Check Only