

Exeter Cemetery District

Members of the Board of Trustees

Lorie Rhinebeck – Chair
Kirk Gilles – Vice Chair
Stefanie Nelson – Secretary
Marci Harness – Trustee
Vacant – Trustee

District Office

719 East Marinette Ave
Exeter, CA 93221
559-592-3067

info@exetercemeterydistrict.org
www.exetercemeterydistrict.org

District Management

Jevin Broadway, Interim
Superintendent
Trilby Barton, District
Management Consultant
Erica Pine, CPA

April Regular Board Meeting Agenda

5:30 p.m., Wednesday, April 9, 2025

Meeting Location: CACHE – Center for Art, Culture, and History Exeter, 125 South B Street, Exeter, CA 93221

In compliance with the Americans with Disabilities Act and the California Ralph M. Brown Act, if you need special assistance to participate in this meeting, including auxiliary aids, translation requests, or other accommodations, or to be able to access this agenda and documents in the agenda packet, please contact the Exeter Public Cemetery District (EPCD) office at 559-592-3067 at least 3 days prior to the meeting. Any staff reports and supporting materials provided to the Board after the distribution of the agenda packet are available for public inspection at the EPCD office.

Public Information about Meetings: Documents related to items on the agenda are accessible on the District's website at www.exetercemeterydistrict.org or visit us on Facebook. Public Comments - Any member of the public wishing to address the Board shall first identify herself or himself and shall be limited to five (5) minutes six (6) minutes if a language interpreter is used unless extended by the chairperson. It is the Board's intent to accommodate all people who wish to attend open public meetings.

1. **Call to Order, Welcome and Roll Call**
2. **Approval of the Agenda**
3. **Public Comment** – *Public comments may be limited to five (5) minutes per person.*
4. **Minutes** – The Board will review and consider adopting the minutes provided by the Board Secretary from the March 12, 2025 Board Meeting.
5. **Open Session: Financial Reports, Items of Interest & General Business** – *All items are subject to discussion and action by the members of the Board of Trustees.*
 - 5.1 Board Member Reports
 - Discuss upcoming public events and Board member involvement to promote Cemetery District

5.2 Board Vacancy – Lorie Rhinebeck

5.3 Financial Report – Review of income and expenditures, approval of April bills

5.4 Monthly Grounds Report – Jevin Broadway, Superintendent

- Equipment & Operations Updates
- Completed and Upcoming Improvement Projects
- Overview of Public Cemetery Alliance Training Day

5.5 Management Consultant Report – Jevin Broadway on behalf of Trilby Barton, Management Consultant (absent)

- Monthly Burial Report
- Cemetery Operations Assessment Report
 - Record Keeping Process Evaluation & Update
 - Migrating Accounting to County
 - How the Treasury Deposit system works
- Current Projects & Priorities

5.6 Deep Creek Cemetery Update

- Well Installation Update – Kirk Gilles
- Daughters of the American Revolution Update
- Update on Sprinklers – Phil Kemp

6. **Old Business** – *All items are subject to discussion and action by the members of the Board of Trustees.*

6.1 Support Our Cemetery Tax Measure Update – Lorie Rhinebeck

- Report on Preliminary Planning Meeting
- Resolution to form Ad Hoc Committee for the purpose of planning and promoting the revenue measure for the June 2026 ballot

6.2 Cemetery Walk Planning Update – Dwight Miller

6.3 High School Volunteers Update – Margie Reed/Lorie Rhinebeck

6.4 Golf Tournament Update – Lorie Rhinebeck

7. **New Business** – *All items are subject to discussion and action by the members of the Board of Trustees.*

7.1 Eagle Scouts Projects –

- Veteran Garden Improvements, Cannan Flummer, Eagle Scout
- Deep Creek Flag Pole Installation, Eagle Scout

7.2 Memorial Day Parade Advertisement for Farmersville Memorial Day

8. **Closed Session** – None

9. **Adjournment**

The next regular meeting of the Board of Trustees is scheduled for 5:30 p.m., Wednesday, May 14, 2025 at the CACHE – Center for Art, Culture, and History, located at 125 South B Street in Exeter, Calif.

Exeter Public Cemetery District

4/1/2025 2:16 PM

Register: 10100 · Tulare County Treasury

From 03/01/2025 through 03/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
03/05/2025	EFT	United States Treasury	-split-	94-6000614	2,215.62		331,197.81
03/05/2025	EFT	EDD	-split-	499-0801-5	726.10		330,471.71
03/05/2025	20103	PAYROLL	-split-		917.56		329,554.15
03/05/2025	20104	PAYROLL	-split-		547.44		329,006.71
03/05/2025	20105	PAYROLL	-split-		544.29		328,462.42
03/05/2025	20106	PAYROLL	-split-		383.56		328,078.86
03/12/2025	20107	PAYROLL	-split-		978.77		327,100.09
03/12/2025	20108	PAYROLL	-split-		538.71		326,561.38
03/12/2025	20109	PAYROLL	-split-		535.55		326,025.83
03/12/2025	20110	PAYROLL	-split-		370.51		325,655.32
03/12/2025	20111	County of Tulare - E...	51023 · Employees Gr...	March 2025 Fu...	3,415.50		322,239.82
03/12/2025	20112	Exeter Irrigation	52100 · Maint-Structur...		40.20		322,199.62
03/12/2025	20113	So. Ca. Edison 3777	52240 · Utilities		46.93		322,152.69
03/12/2025	20114	Delta Mosquito and ...	53080 · Taxes & Asses...		98.35		322,054.34
03/12/2025	20115	So Cal Gas	52240 · Utilities		280.34		321,774.00
03/12/2025	20116	Mission Linen Supply	52200 · Uniforms		215.56		321,558.44
03/12/2025	20117	Trilby Barton	52150 · Professional &...		1,969.28		319,589.16
03/12/2025	20118	Silva's Landscaping ...	52100 · Maint-Structur...		901.20		318,687.96
03/12/2025	20119	Exeter Mercantile	52100 · Maint-Structur...		83.60		318,604.36
03/19/2025	20120	PAYROLL	-split-		809.89		317,794.47
03/19/2025	20121	PAYROLL	-split-		602.86		317,191.61
03/19/2025	20122	PAYROLL	-split-		599.70		316,591.91
03/19/2025	20123	PAYROLL	-split-		433.95		316,157.96
03/19/2025	20124	Jack Griggs, Inc.	52090 · Maintenance - ...		764.07		315,393.89
03/19/2025	20125	Wireless Internet Ser...	52140 · Office Expense		150.00		315,243.89
03/19/2025	20126	Home Depot	52100 · Maint-Structur...	February 2025 ...	967.60		314,276.29
03/19/2025	20127	So. Ca. Edison 3777	52240 · Utilities		16.63		314,259.66
03/19/2025	20128	Baker Supplies and ...	52090 · Maintenance - ...		413.67		313,845.99
03/19/2025	20129	California Assn. of ...	52120 · Memberships		100.00		313,745.99
03/26/2025	20130	PAYROLL	-split-		844.33		312,901.66
03/26/2025	20131	PAYROLL	-split-		563.33		312,338.33
03/26/2025	20132	PAYROLL	-split-		535.56		311,802.77
03/26/2025	20133	PAYROLL	-split-		427.44		311,375.33
03/26/2025	20134	Hilvers Farm Manag...	52090 · Maintenance - ...		5,070.00		306,305.33
03/26/2025	20135	Visalia Granite and ...	52040 · Cost of Suppli...		1,550.00		304,755.33
03/26/2025	20136	Oasis Security Systems	52100 · Maint-Structur...		90.00		304,665.33
03/26/2025	20137	Verissimo & Pine CP...	52150 · Professional &...		3,017.04		301,648.29
03/26/2025	20138	Jevin L Broadway	52090 · Maintenance - ...	Reim for Sateli...	434.91		301,213.38
03/26/2025	20139	MAG Tree Service	52100 · Maint-Structur...		14,000.00		287,213.38
03/26/2025	20140	Insurica	52070 · Insurance	Annual Preium	19,999.00		267,214.38

Exeter Public Cemetery District

4/1/2025 2:16 PM

Register: 10100 - Tulare County Treasury

From 03/01/2025 through 03/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
03/28/2025			-split-	March 2025 De...		38,266.70	305,481.08

1:26 PM

Exeter Public Cemetery District

Balance Sheet

As of March 31, 2025

04/02/25

Accrual Basis

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10100 · Tulare County Treasury	305,481.08
10101 · Tul Cnty Treas - Endowment Care	597,055.02
10120 · Bank of Sierra Revolving	
10120-1 · Deep Creek Bank of Sierra	500.00
10120-2 · Hamilton Bank of Sierra	5,000.00
10120 · Bank of Sierra Revolving - Other	906.00
Total 10120 · Bank of Sierra Revolving	6,406.00
Total Checking/Savings	908,942.10
Other Current Assets	
10800 · Vault inventory	4,143.32
10900 · Prepaid Expense	16,035.59
Total Other Current Assets	20,178.91
Total Current Assets	929,121.01
Fixed Assets	
12000 · Land	69,438.69
12100 · Structures & Improvements	499,960.75
12201 · Equipment - Automobile	47,388.65
12202 · Yard Equipment	192,113.43
12203 · Shop Equipment	3,373.80
12204 · Office Furniture & Fixtures	8,435.84
12250 · Accumulated Depreciation	-574,771.00
Total Fixed Assets	245,940.16
TOTAL ASSETS	1,175,061.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20200 · Accounts Payable	25,677.68
20500 · Accrued Salaries Payable	2,220.82
24000 · Payroll Liabilities	2,989.19
Total Other Current Liabilities	30,887.69
Total Current Liabilities	30,887.69
Long Term Liabilities	
21040 · Tulare County Loan Payable	100,000.00
Total Long Term Liabilities	100,000.00
Total Liabilities	130,887.69
Equity	
30100 · Fund Balance Available	1,103,507.83
32000 · Retained Earnings	-50,753.75
Net Income	-8,580.60
Total Equity	1,044,173.48
TOTAL LIABILITIES & EQUITY	1,175,061.17

No assurance is provided. Disclosures and the statement of cash flows required by GAAP are omitted

Exeter Public Cemetery District
Profit & Loss Budget Performance
March 2025

04/02/25

Accrual Basis

	Mar 25	Budget	Jul '24 - Ma...	YTD Budget	Annual Bu...
Income					
41010 · Prop Tax - Curr Secured	0.00	0.00	47,152.87	40,000.00	80,000.00
41050 · Prop Tax - Curr Unsecured	0.00	0.00	6,596.25	3,000.00	6,000.00
41110 · Prop Taxes - Prior Secured	0.00	0.00	1,023.31	0.00	0.00
41150 · Prop Taxes - Prior Unsecured	0.00	0.00	43.34	0.00	0.00
41260 · Supplemental Tax	0.00	0.00	827.06	3,000.00	6,000.00
41270 · Supplemental Prior	0.00	0.00	278.26	0.00	0.00
41410 · Other Taxes	0.00	0.00	239.33	1,750.00	3,500.00
44010 · Interest Income	0.00	1,750.00	5,996.37	5,250.00	7,000.00
44020 · Interest - Endowment	0.00	3,250.00	10,027.41	9,750.00	13,000.00
45320 · Homeowners Prop Tx Subvention	0.00	0.00	0.00	0.00	0.00
47811 · Endowment Care Fund	5,280.00	1,925.00	35,120.00	17,325.00	23,100.00
47812 · Donation Income					
47812-1 · Hamilton Donation	0.00		5,000.00		
47812-2 · Deep Creek Donation	0.00		500.00		
47812 · Donation Income - Other	50.00		956.00		
Total 47812 · Donation Income	50.00		6,456.00		
47815 · Miscellaneous Income	14,521.70	0.00	17,830.70	0.00	0.00
5400 · Current Serv					
46660 · Current Services	750.00	25,000.00	750.00	225,000.00	300,000.00
46901 · Sale of Burial Plots	7,095.00	0.00	82,147.50	0.00	0.00
46902 · Interment Fees	7,680.00	0.00	117,525.00	0.00	0.00
46903 · Setting Grave Makers	870.00	0.00	35,850.00	0.00	0.00
47710 · Liners	2,262.02	0.00	40,717.04	0.00	0.00
47711 · Vaults	910.35	0.00	7,282.75	0.00	0.00
47712 · Cremain Vaults	0.00	0.00	579.31	0.00	0.00
47810 · Other Revenue	0.00	991.00	0.00	8,927.00	11,900.00
47820 · Non-Resident Fees	3,850.00	0.00	27,000.00	0.00	0.00
Total 5400 · Current Serv	23,417.37	25,991.00	311,851.60	233,927.00	311,900.00
Total Income	43,269.07	32,916.00	443,442.50	314,002.00	450,500.00
Gross Profit	43,269.07	32,916.00	443,442.50	314,002.00	450,500.00
Expense					
51011 · Salaries & Wages	11,454.55	14,166.00	106,951.07	127,502.00	170,000.00
51015 · Extra Help Salaries	0.00		0.00	0.00	0.00
51022 · Social Security	876.30	1,083.00	8,181.80	9,751.00	13,000.00
51023 · Employees Group Insurance	3,415.50	2,916.00	20,775.54	26,252.00	35,000.00
51025 · Workers' Comp Insurance	0.00	0.00	5,489.10	6,500.00	6,500.00
51026 · Unemployment Insurance	331.69	0.00	2,605.40	0.00	0.00
52015 · Administrative Fee	0.00	0.00	949.00	1,150.00	2,300.00
52030 · Communications	30.00	292.00	2,345.37	2,624.00	3,500.00
52040 · Cost of Supplies Reissued	1,550.00	4,583.00	62,653.28	41,251.00	55,000.00
52065 · Interest Expense	0.00	0.00	3,383.23	0.00	0.00
52070 · Insurance	19,999.00	21,000.00	19,999.00	21,000.00	21,000.00
52090 · Maintenance - Equipment	6,682.65	1,833.00	48,568.81	16,501.00	22,000.00
52100 · Maint-Structures Improv & Grnd	16,082.60	1,667.00	54,906.17	14,999.00	20,000.00
52120 · Memberships	100.00	83.00	100.00	751.00	1,000.00
52130 · Misc. Expense	0.00	991.00	7,255.11	8,927.00	11,900.00
52140 · Office Expense	150.00	375.00	4,321.88	3,375.00	4,500.00
52150 · Professional & Special Expense	4,986.32	3,750.00	51,005.95	33,750.00	45,000.00
52190 · Small Tools & Instruments	0.00		683.30		
52200 · Uniforms	215.56	458.00	2,090.01	4,126.00	5,500.00
52240 · Utilities	343.90	1,333.00	16,805.03	12,001.00	16,000.00
53080 · Taxes & Assessments	-179.28	0.00	124.55	0.00	0.00
54005 · Repurchase of Grave Site	0.00		4,520.00		
57000 · Equipment - New	0.00		28,309.50		
Total Expense	66,038.79	54,530.00	452,023.10	330,460.00	432,200.00
Net Income	-22,769.72	-21,614.00	-8,580.60	-16,458.00	18,300.00