

# Exeter Cemetery District

## Members of the Board of Trustees

Lorie Rhinebeck – Chair  
Kirk Gilles – Vice Chair  
Stefanie Nelson – Secretary  
Lee Bartoletti – Trustee  
Cori Evrett – Trustee

## District Office

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

[info@exetercemeterydistrict.org](mailto:info@exetercemeterydistrict.org)  
[www.exetercemeterydistrict.org](http://www.exetercemeterydistrict.org)

## District Management

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

## July Regular Board Meeting Agenda

**5:30 p.m., Wednesday, July 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](http://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 June 11, 2025 Board Meeting, June 23, 2025 Special Board Meeting and July 2, 2025 Special 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
    - Individual Board Member Reports
  - 5.2 Financial Report – Review of income and expenditures, approval of July bills
    - 2025-2026 Fiscal Year Annual Budget – Review, discussion, action item
    - Migrating Accounting to County – Update on status
    - Resolution for Purchase Power Limits for Cemetery Management – Discussion and action item

5.3 Deep Creek Cemetery Update

- Daughters of the American Revolution Update
- Update on Well and Sprinklers – Jevin Broadway/Phil Kemp

5.4 Monthly Grounds Report – Jevin Broadway, Superintendent

- Equipment & Operations Updates
- Completed and Upcoming Improvement Projects

5.5 Management Consultant Report –Trilby Barton, Management Consultant

- Monthly Burial Report
- Cemetery Operations Assessment Report
- Current Projects & Priorities

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

6.1 “Echoes of Exeter” Cemetery Walk Planning Update – Dwight Miller

6.2 Support Our Cemetery Tax Measure Update

6.3 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 Community Clean Up Day

8. **Closed Session** – None

9. **Next Meeting:** The next regular meeting of the Board of Trustees is scheduled for 5:30 p.m., Wednesday, August 13, 2025 at the CACHE – Center for Art, Culture, and History, located at 125 South B Street in Exeter, Calif.

10. **Adjournment**

Exeter Public Cemetery District

7/1/2025 11:00 AM

Register: 10100 · Tulare County Treasury

From 06/01/2025 through 06/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/03/2025	EFT	United States Treasury	-split-	94-6000614	2,586.24		279,978.75
06/03/2025	EFT	EDD	-split-	499-0801-5	373.15		279,605.60
06/04/2025	JV	Tulare County Counsel	52150 · Professional &...		690.20		278,915.40
06/04/2025	20215	Payroll	-split-		941.34		277,974.06
06/04/2025	20216	Payroll	-split-		683.65		277,290.41
06/04/2025	20217	Payroll	-split-		646.37		276,644.04
06/04/2025	20218	Payroll	-split-		528.99		276,115.05
06/04/2025	20219	Auto Zone	52090 · Maintenance - ...		15.20		276,099.85
06/04/2025	20220	Verissimo & Pine CP...	52150 · Professional &...		1,565.00		274,534.85
06/04/2025	20221	Silva's Landscaping ...	52100 · Maint-Structur...		3,013.18		271,521.67
06/04/2025	20222	Visalia Granite and ...	52040 · Cost of Suppli...		1,575.00		269,946.67
06/04/2025	20223	So. Ca. Edison 3777	52240 · Utilities		449.01		269,497.66
06/04/2025	20224	CJ Hammer Pump Co.	52100 · Maint-Structur...		393.77		269,103.89
06/04/2025	20225	Mission Linen Supply	52200 · Uniforms		4,051.24		265,052.65
06/11/2025	20226	Payroll	-split-		887.56		264,165.09
06/11/2025	20227	Payroll	-split-		560.51		263,604.58
06/11/2025	20228	Payroll	-split-		494.62		263,109.96
06/11/2025	20229	Payroll	-split-		410.63		262,699.33
06/11/2025	20230	Trilby Barton	52150 · Professional &...		1,707.00		260,992.33
06/11/2025	20231	Frontier Communicat...	52030 · Communications		180.13		260,812.20
06/11/2025	20232	Exeter Mercantile	52100 · Maint-Structur...		258.80		260,553.40
06/11/2025	20233	Simmons Tire Service	52090 · Maintenance - ...		417.48		260,135.92
06/11/2025	20234	County of Tulare - E...	51023 · Employees Gr...		1,138.50		258,997.42
06/11/2025	20235	Exeter Irrigation	52100 · Maint-Structur...		176.83		258,820.59
06/18/2025	20236	Payroll	-split-		947.63		257,872.96
06/18/2025	20237	Payroll	-split-		545.62		257,327.34
06/18/2025	20238	Payroll	-split-		570.71		256,756.63
06/18/2025	20239	Payroll	-split-		489.88		256,266.75
06/18/2025	20240	California State Disb...	20612 · ..	Remittance ID ...	57.68		256,209.07
06/18/2025	20241	Wireless Internet Ser...	52140 · Office Expense		150.00		256,059.07
06/18/2025	20242	So Cal Gas	52240 · Utilities		16.57		256,042.50
06/18/2025	20243	Home Depot	52100 · Maint-Structur...		469.24		255,573.26
06/18/2025	20244	Baker Supplies and ...	52090 · Maintenance - ...		864.69		254,708.57
06/25/2025	EFT	EDD	-split-	499-0801-5	370.57		254,338.00
06/25/2025	EFT	United States Treasury	-split-	94-6000614	2,800.44		251,537.56
06/25/2025	EFT	EDD	24000 · Payroll Liabilit...	499-0801-5	187.21		251,350.35
06/25/2025	20245	Payroll	-split-		1,102.03		250,248.32
06/25/2025	20246	Payroll	-split-		637.97		249,610.35
06/25/2025	20247	Payroll	-split-		531.98		249,078.37
06/25/2025	20248	Payroll	-split-		453.51		248,624.86

Exeter Public Cemetery District

7/1/2025 11:00 AM

Register: 10100 · Tulare County Treasury

From 06/01/2025 through 06/30/2025

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment C</b>	<b>Deposit</b>	<b>Balance</b>
06/25/2025	20249	Insurica	52070 · Insurance		103.00		248,521.86
06/25/2025	20250	Frontier Communicat...	52030 · Communications		180.13		248,341.73
06/25/2025	20251	Tino's Fence Inc.	52100 · Maint-Structur...		3,075.00		245,266.73
06/25/2025	20252	Verissimo & Pine CP...	52150 · Professional &...		1,815.00		243,451.73
06/25/2025	20253	Oasis Security Systems	52100 · Maint-Structur...		90.00		243,361.73
06/25/2025	20254	Visalia Granite and ...	52040 · Cost of Suppli...		620.00		242,741.73
06/25/2025	20255	So. Cal. Edison 2387	52240 · Utilities		377.45		242,364.28
06/25/2025	20256	Simmons Tire Service	52090 · Maintenance - ...		389.07		241,975.21

4:10 PM

07/02/25

Accrual Basis

**Exeter Public Cemetery District**  
**Balance Sheet**  
As of June 30, 2025

	Jun 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10100 · Tulare County Treasury	283,637.71
10101 · Tul Cnty Treas - Endowment Care	620,351.30
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	967.00
<b>Total 10120 · Bank of Sierra Revolving</b>	6,467.00
<b>Total Checking/Savings</b>	910,456.01
<b>Other Current Assets</b>	
10800 · Vault Inventory	4,143.32
10900 · Prepaid Expense	16,035.59
<b>Total Other Current Assets</b>	20,178.91
<b>Total Current Assets</b>	930,634.92
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	245,940.16
<b>TOTAL ASSETS</b>	<b>1,176,575.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
20200 · Accounts Payable	25,677.68
20500 · Accrued Salaries Payable	2,220.82
20612 · Employee Miscellaneous AP	14.42
24000 · Payroll Liabilities	-69.90
<b>Total Other Current Liabilities</b>	27,843.02
<b>Total Current Liabilities</b>	27,843.02
<b>Long Term Liabilities</b>	
21040 · Tulare County Loan Payable	100,000.00
<b>Total Long Term Liabilities</b>	100,000.00
<b>Total Liabilities</b>	127,843.02
<b>Equity</b>	
30100 · Fund Balance Available	1,103,507.83
32000 · Retained Earnings	-50,753.75
Net Income	-4,022.02
<b>Total Equity</b>	1,048,732.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,176,575.08</b>

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

## Exeter Public Cemetery District Profit & Loss Budget Performance

07/02/25

June 2025

Accrual Basis

	Jun 25	Budget	Jul '24 - Ju...	YTD Budget	Annual Bu...
<b>Income</b>					
41010 · Prop Tax - Curr Secured	0.00	0.00	82,259.32	80,000.00	80,000.00
41050 · Prop Tax - Curr Unsecured	0.00	0.00	6,566.58	6,000.00	6,000.00
41110 · Prop Taxes - Prior Secured	0.00	0.00	1,618.11	0.00	0.00
41150 · Prop Taxes - Prior Unsecured	0.00	0.00	84.98	0.00	0.00
41260 · Supplemental Tax	0.00	0.00	1,608.60	6,000.00	6,000.00
41270 · Supplemental Prior	0.00	0.00	317.91	0.00	0.00
41410 · Other Taxes	0.00	0.00	5,269.33	3,500.00	3,500.00
44010 · Interest Income	0.00	1,750.00	9,095.20	7,000.00	7,000.00
44020 · Interest - Endowment	0.00	3,250.00	15,373.69	13,000.00	13,000.00
45320 · Homeowners Prop Tx Subvention	0.00	0.00	0.00	0.00	0.00
47811 · Endowment Care Fund	10,220.00	1,925.00	53,070.00	23,100.00	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	0.00		1,017.00		
<b>Total 47812 · Donation Income</b>	<b>0.00</b>		<b>6,517.00</b>		
47815 · Miscellaneous Income	0.00	0.00	17,830.55	0.00	0.00
5400 · Current Serv					
46660 · Current Services	0.00	25,000.00	1,500.00	300,000.00	300,000.00
46901 · Sale of Burial Plots	18,382.50	0.00	110,533.50	0.00	0.00
46902 · Internment Fees	12,210.00	0.00	150,255.00	0.00	0.00
46903 · Setting Grave Makers	3,570.00	0.00	40,620.00	0.00	0.00
47710 · Liners	4,489.48	0.00	51,958.02	0.00	0.00
47711 · Vaults	0.00	0.00	9,089.49	0.00	0.00
47712 · Cremain Vaults	492.74	0.00	2,061.33	0.00	0.00
47810 · Other Revenue	0.00	991.00	0.00	11,900.00	11,900.00
47820 · Non-Resident Fees	2,040.00	0.00	31,790.00	0.00	0.00
<b>Total 5400 · Current Serv</b>	<b>41,184.72</b>	<b>25,991.00</b>	<b>397,807.34</b>	<b>311,900.00</b>	<b>311,900.00</b>
<b>Total Income</b>	<b>51,404.72</b>	<b>32,916.00</b>	<b>597,418.61</b>	<b>450,500.00</b>	<b>450,500.00</b>
<b>Gross Profit</b>	<b>51,404.72</b>	<b>32,916.00</b>	<b>597,418.61</b>	<b>450,500.00</b>	<b>450,500.00</b>
<b>Expense</b>					
51011 · Salaries & Wages	12,662.97	14,166.00	144,726.24	170,000.00	170,000.00
51015 · Extra Help Salaries	0.00		0.00	0.00	0.00
51022 · Social Security	968.72	1,083.00	11,071.60	13,000.00	13,000.00
51023 · Employees Group Insurance	1,138.50	2,916.00	24,191.04	35,000.00	35,000.00
51025 · Workers' Comp Insurance	0.00	0.00	5,489.10	6,500.00	6,500.00
51026 · Unemployment Insurance	187.21	0.00	2,972.46	0.00	0.00
52015 · Administrative Fee	0.00	0.00	1,910.50	2,300.00	2,300.00
52030 · Communications	390.26	292.00	3,219.93	3,500.00	3,500.00
52040 · Cost of Supplies Reissued	2,195.00	4,583.00	66,578.28	55,000.00	55,000.00
52065 · Interest Expense	0.00	0.00	4,522.41	0.00	0.00
52070 · Insurance	103.00	0.00	20,102.00	21,000.00	21,000.00
52090 · Maintenance - Equipment	1,686.44	1,833.00	52,754.66	22,000.00	22,000.00
52100 · Maint-Structures Improv & Grnd	7,476.82	73,667.00	108,257.58	92,000.00	92,000.00
52120 · Memberships	0.00	83.00	575.00	1,000.00	1,000.00
52130 · Misc. Expense	0.00	991.00	7,255.11	11,900.00	11,900.00
52140 · Office Expense	150.00	375.00	5,359.13	4,500.00	4,500.00
52150 · Professional & Special Expense	5,777.20	3,750.00	63,757.55	45,000.00	45,000.00
52175 · Rents & Leases - Equipment	0.00		75.00		
52190 · Small Tools & Instruments	0.00		683.30		
52200 · Uniforms	4,051.24	458.00	6,141.25	5,500.00	5,500.00
52240 · Utilities	843.03	1,333.00	18,263.16	16,000.00	16,000.00
53080 · Taxes & Assessments	-477.78	0.00	477.29	0.00	0.00
54005 · Repurchase of Grave Site	0.00		4,350.00		
57000 · Equipment - New	0.00	50,000.00	48,708.04	50,000.00	50,000.00
<b>Total Expense</b>	<b>37,152.61</b>	<b>155,530.00</b>	<b>601,440.63</b>	<b>554,200.00</b>	<b>554,200.00</b>
<b>Net Income</b>	<b>14,252.11</b>	<b>-122,614.00</b>	<b>-4,022.02</b>	<b>-103,700.00</b>	<b>-103,700.00</b>

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