

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
www.exetercemeterydistrict.org

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

September Regular Board Meeting Agenda

5:30 p.m., Wednesday, September 10, 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. Public Comment** – *Public comments may be limited to five (5) minutes per person.*
- 3. Minutes** – The Board will review and consider adopting the minutes provided by the Board Secretary from the July 9, 2025 and August 13, 2025 Board Meetings.
- 4. 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.*
 - 4.1 Board Member Reports**
 - Individual Board Member Reports
 - 4.2 Financial Report** – Review of income and expenditures, approval of August bills
 - 4.3 Monthly Grounds Report** – Jevin Broadway, Superintendent
 - Equipment & Operations Updates
 - Completed and Upcoming Improvement Projects
 - Deep Creek Cemetery Updates

- 4.4 Management Consultant Report – Jevin Broadway on behalf of Trilby Barton, Management Consultant
 - Monthly Burial Report
 - Cemetery Operations Assessment Report
 - Current Projects & Priorities
5. **Old Business** – *All items are subject to discussion and action by the members of the Board of Trustees.*
 - 5.1 “Echoes of Exeter” Cemetery Walk Planning Update – Dwight Miller
 - 5.2 DAR Update regarding Deep Creek Cemetery – Rochelle or Pat
 - 5.3 Update on Deep Creek Flag Pole Project – Boy Scouts
 - 5.4 QR Code Update – Kirk Gilles
 - 5.5 Fiber Hut Update – Kirk Gilles
 - 5.6 Converting West Road to Cemetery Plots Discussion – Kirk Gilles
 - 5.7 Tax Measure Follow Up – Lorie Rhinebeck
 - 5.8 Board Retreat Follow-Up – Lorie Rhinebeck
 - 5.9 Golf Tournament Update – Lorie Rhinebeck
 - 5.10 QR Code for Grave Headstones – Kirk Gilles
6. **New Business** – *All items are subject to discussion and action by the members of the Board of Trustees.*
 - 6.1 CSET – Lorie Rhinebeck
7. **Closed Session** – None
8. **Next Meeting:** The next regular meeting of the Board of Trustees is scheduled for 5:30 p.m., Wednesday, October 8, 2025 at the CACHE – Center for Art, Culture, and History, located at 125 South B Street in Exeter, Calif.
9. **Adjournment**

Exeter Public Cemetery District

9/1/2025 2:21 PM

Register: 10100 · Tulare County Treasury

From 08/01/2025 through 08/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
08/06/2025	20305	Payroll	-split-		1,030.93		171,153.70
08/06/2025	20306	Payroll	-split-		545.62		170,608.08
08/06/2025	20307	Payroll	-split-		566.35		170,041.73
08/06/2025	20308	Payroll	-split-		430.20		169,611.53
08/06/2025	20309	Trilby Barton	-split-		1,729.92		167,881.61
08/06/2025	20310	Verissimo & Pine CP...	52150 · Professional &...	Monthly accou...	2,350.00		165,531.61
08/06/2025	20311	Pastis Enterprises	52140 · Office Expense	Yearly website ...	263.00		165,268.61
08/06/2025	20312	Silva's Landscaping ...	-split-		3,013.18		162,255.43
08/06/2025	20313	Polyguard & Company	52040 · Cost of Suppli...	Order of 30 va...	14,094.00		148,161.43
08/06/2025	20314	So. Ca. Edison 7531	52240 · Utilities	Hamilton Cem...	310.54		147,850.89
08/13/2025	20315	Payroll	-split-		1,137.92		146,712.97
08/13/2025	20316	Payroll	-split-		551.06		146,161.91
08/13/2025	20317	Payroll	-split-		627.20		145,534.71
08/13/2025	20318	Payroll	-split-		450.74		145,083.97
08/15/2025		EDD	-split-		452.10		144,631.87
08/15/2025		United States Treasury	-split-		3,366.46		141,265.41
08/15/2025		EDD	24000 · Payroll Liabilit...		150.88		141,114.53
08/20/2025	20319	Payroll	-split-		1,030.94		140,083.59
08/20/2025	20320	Payroll	-split-		529.72		139,553.87
08/20/2025	20321	Payroll	-split-		566.34		138,987.53
08/20/2025	20322	Payroll	-split-		330.39		138,657.14
08/20/2025	20323	California State Disb...	20612 · Employee Mis...	0600099	57.68		138,599.46
08/20/2025	20324	Exeter Mercantile	52100 · Maint-Structur...		432.79		138,166.67
08/20/2025	20325	Home Depot	52100 · Maint-Structur...		225.69		137,940.98
08/20/2025	20326	Monarch Ford	52090 · Maintenance - ...	Transmission a...	165.00		137,775.98
08/20/2025	20327	Wireless Internet Ser...	52030 · Communications	Monthly intern...	150.00		137,625.98
08/20/2025	20328	Jack Griggs, Inc.	52090 · Maintenance - ...	Monthly fuel bill	953.31		136,672.67
08/20/2025	20329	So. Ca. Edison 7318	52240 · Utilities	Electric bill for...	16.35		136,656.32
08/20/2025	20330	WM Corporate Servi...	52240 · Utilities	Roll-off exchan...	1,113.43		135,542.89
08/20/2025	20331	Auto Zone	52090 · Maintenance - ...		11.33		135,531.56
08/20/2025	20332	Exeter Irrigation	52100 · Maint-Structur...		857.18		134,674.38
08/27/2025	20333	Payroll	-split-		1,152.28		133,522.10
08/27/2025	20334	Payroll	-split-		545.63		132,976.47
08/27/2025	20335	Payroll	-split-		566.34		132,410.13
08/27/2025	20336	Payroll	-split-		450.76		131,959.37
08/27/2025	20337	County of Tulare - E...	51023 · Employees Gr...		1,138.50		130,820.87
08/27/2025	20338	Frontier Communicat...	52030 · Communications		204.09		130,616.78
08/27/2025	20339	So. Ca. Edison 3777	52240 · Utilities	Exeter Cemetery	295.75		130,321.03
08/27/2025	20339	So. Cal. Edison 2387	52240 · Utilities	Deep Creek Ce...	1,400.52		128,920.51
08/29/2025			-split-	Deposit		38,982.50	167,903.01

2:18 PM

09/01/25

Accrual Basis

Exeter Public Cemetery District

Profit & Loss Budget Performance

August 2025

	Aug 25	Budget	Jul - Aug 25	YTD Budget	Annual Bu...
Income					
41010 · Prop Tax - Curr Secured	0.00	0.00	0.00	0.00	90,000.00
41050 · Prop Tax - Curr Unsecured	0.00	0.00	0.00	0.00	7,200.00
41110 · Prop Taxes - Prior Secured	0.00	0.00	0.00	0.00	1,780.00
41150 · Prop Taxes - Prior Unsecured	0.00	0.00	0.00	0.00	0.00
41260 · Supplemental Tax	0.00	0.00	0.00	0.00	1,700.00
41270 · Supplemental Prior	0.00	0.00	0.00	0.00	0.00
41410 · Other Taxes	0.00	0.00	0.00	0.00	5,800.00
44010 · Interest Income	0.00	0.00	0.00	0.00	7,000.00
44020 · Interest - Endowment	0.00	0.00	0.00	0.00	17,000.00
45320 · Homeowners Prop Tx Subvention	0.00	0.00	0.00	0.00	0.00
47811 · Endowment Care Fund	6,560.00	0.00	13,450.00	0.00	43,000.00
47812 · Donation Income					
47812-1 · Hamilton Donation	3,313.00		3,313.00		
47812 · Donation Income - Other	600.00		600.00		
Total 47812 · Donation Income	3,913.00		3,913.00		
47815 · Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
5400 · Current Serv					
46660 · Current Services	0.00	29,167.00	0.00	58,334.00	350,000.00
46901 · Sale of Burial Plots	8,062.50	0.00	20,417.50	0.00	0.00
46902 · Internment Fees	15,450.00	0.00	30,270.00	0.00	0.00
46903 · Setting Grave Makers	2,100.00	0.00	4,200.00	0.00	0.00
47710 · Liners	0.00	0.00	3,740.32	0.00	0.00
47711 · Vaults	9,075.86	0.00	13,600.02	0.00	0.00
47712 · Cremain Vaults	0.00	0.00	0.00	0.00	0.00
47810 · Other Revenue	750.00	0.00	760.23	0.00	15,373.00
47820 · Non-Resident Fees	2,750.00	0.00	6,050.00	0.00	0.00
Total 5400 · Current Serv	38,188.36	29,167.00	79,038.07	58,334.00	365,373.00
Total Income	48,661.36	29,167.00	96,401.07	58,334.00	538,853.00
Gross Profit	48,661.36	29,167.00	96,401.07	58,334.00	538,853.00
Expense					
51011 · Salaries & Wages	12,764.15	14,167.00	28,058.87	28,334.00	170,000.00
51022 · Social Security	976.44	1,084.00	2,148.17	2,168.00	13,000.00
51023 · Employees Group Insurance	1,138.50	2,084.00	2,277.00	4,168.00	25,000.00
51025 · Workers' Comp Insurance	0.00	542.00	8,809.00	1,084.00	6,500.00
51026 · Unemployment Insurance	0.00	0.00	150.88	0.00	0.00
52015 · Administrative Fee	0.00	0.00	0.00	0.00	3,500.00
52030 · Communications	434.09	292.00	1,052.77	584.00	3,500.00
52040 · Cost of Supplies Reissued	14,094.00	5,500.00	16,371.80	11,000.00	66,000.00
52065 · Interest Expense	0.00	0.00	1,267.64	0.00	0.00
52070 · Insurance	0.00	1,750.00	0.00	3,500.00	21,000.00
52090 · Maintenance - Equipment	1,129.64	1,250.00	3,322.87	2,500.00	15,000.00
52100 · Maint-Structures Improv & Grnd	7,841.84	1,250.00	25,559.43	2,500.00	15,000.00
52120 · Memberships	0.00	63.00	0.00	126.00	750.00
52130 · Misc. Expense	0.00	0.00	25.00	0.00	0.00
52140 · Office Expense	459.92	459.00	485.42	918.00	5,500.00
52150 · Professional & Special Expense	3,883.00	3,750.00	14,942.02	7,500.00	45,000.00
52175 · Rents & Leases - Equipment	0.00		75.00		
52200 · Uniforms	0.00	0.00	0.00	0.00	0.00
52240 · Utilities	3,136.59	1,667.00	5,274.18	3,334.00	20,000.00
53080 · Taxes & Assessments	-794.14	0.00	-130.66	0.00	0.00
57000 · Equipment - New	0.00	0.00	0.00	0.00	0.00
66000 · Payroll Expenses	0.00		22.00		
Total Expense	45,064.03	33,858.00	109,711.39	67,716.00	409,750.00
Net Income	3,597.33	-4,691.00	-13,310.32	-9,382.00	129,103.00

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

Exeter Public Cemetery District
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10100 · Tulare County Treasury	167,903.01
10101 · Tul Cnty Treas - Endowment Care	639,542.94
10120 · Bank of Sierra Revolving	
10120-1 · Deep Creek Bank of Sierra	500.00
10120-2 · Hamilton Bank of Sierra	1,250.00
10120 · Bank of Sierra Revolving - Other	306.50
Total 10120 · Bank of Sierra Revolving	2,056.50
Total Checking/Savings	809,502.45
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	829,681.36
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	1,075,621.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20200 · Accounts Payable	25,677.68
20500 · Accrued Salaries Payable	2,220.82
20612 · Employee Miscellaneous AP	43.26
24000 · Payroll Liabilities	3,180.59
Total Other Current Liabilities	31,122.35
Total Current Liabilities	31,122.35
Total Liabilities	31,122.35
Equity	
30100 · Fund Balance Available	1,103,507.83
32000 · Retained Earnings	-45,698.34
Net Income	-13,310.32
Total Equity	1,044,499.17
TOTAL LIABILITIES & EQUITY	1,075,621.52