

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 08/08/2022
Place: Evergreen Memorial Cemetery Office Building
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

- I. Call to order: Joe Gibson
- II. Roll Call of Attendance
- III. "Consent Agenda

(All Items under the Consent Agenda are routine in nature and will be enacted in one motion. There will be no separate discussion of these items unless a Board Member or Township Supervisor so requests, in which event, the item will be removed from the Consent Agenda and considered separately and prior to comments by the Cemetery Board, Township Supervisor, or staff.)

- A. Approval of Minutes of the July 11, 2022, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the July 11, 2022, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of August 2022. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of July 2022. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their August 29, 2022, meeting.)
- V. Discussion and approval of purchasing new grounds equipment. (Recommend the purchase of new grounds equipment.)
- VI. 2022 Year to Date Burials: Evergreen Memorial Cemetery - 46
East Lawn Memorial Gardens Cemetery - 70
Park Hill Cemetery - 52
Evergreen Memorial Pet Cemetery - 1
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN)

)SS

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2022**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **8th day of August 2022**.

Supervisor of the Town of the City of Bloomington, McLean County,
Illinois.

Notary Public

This **8th day of August 2022**.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of **\$159,053.95** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$764,177.24** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

Board of Trustees of the Evergreen Memorial Cemetery, Town of the City of
Bloomington, McLean County, Illinois

This **22nd day of August 2022**.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Grant C Walch

WARD 6: De Urban

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

Board of Trustees of the Town of the City of Bloomington, McLean
County, Illinois

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been (or will be) made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: **JULY**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	69,515	
Cash: Heartland Bank 7782 (Reserve)	\$	864,124	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	250,960	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2022	\$	253,772	
			<u>\$ 1,438,372</u>

Public Funds Received This Month

Personal Property Replacement Tax			\$ 21,589
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Other Funds Received This Month

Opening/Closing Fees	\$	6,660	
Sale of Lots	\$	6,413	
Sale of Crypts	\$	20	
Sale of Niches	\$	440	
Interest: Checking/Reserve	\$	55	
Income from Trusts	\$	1,273	
Other Income & Special Events	\$	350	
Inspection Fees	\$	225	
Heartland Bank Trust 3189 Activity	\$	(32,179)	\$ (16,742)

Total Funds Received This Month			\$ 4,848
Total Funds Available			\$ 1,443,219

Funds Expended This Month

Change in Payroll Liabilities 07/31/2022			\$ 292
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TOTAL Funds at Month End \$ 1,401,502

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	159,054	
Cash: Heartland Bank 7782 (Reserve)	\$	764,177	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	256,678	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2022	\$	221,593	

TOTAL Funds at Month End \$ 1,401,502

Checking Account Activity

Checkbook Balance at Commencement			\$ 69,515
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Deposits			
Personal Property Replacement Tax	\$	21,589	
Opening/Closing Fees	\$	6,660	
Sale of Lots	\$	6,413	
Sale of Crypts	\$	20	
Sale of Niches	\$	440	
Interest: Checking	\$	3	
Income from Trusts	\$	1,256	
Inspection Fees	\$	225	
Other Income & Special Events	\$	350	
Transfer (to)/from Reserve Acct 7782	\$	100,000	
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(5,700)	
Total Deposits for Month			\$ 131,256

Total Funds Available \$ 200,771

Checks Written

Compensation & Benefits	\$	34,162	
Administrative Expenses	\$	1,885	
Cemetery Improvements, Maintenance & Repair	\$	300	
Cemetery Operations	\$	5,078	
Total Checks Written			\$ 41,425

Change in Payroll Liabilities 07/31/2022 \$ 292

Total Checks Written \$ 41,717

Checkbook Balance at Month End \$ 159,054

Bank Reconciliation at Month End

Balance per Bank Statement	\$	161,253	
Less Outstanding Checks	\$	(2,199)	

Checkbook Balance per Reconciliation \$ 159,054

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Jul-22</u>	
40100 Real Estate Tax Levy		
41000 Personal Property Replacement Tax	\$ 21,589	
42000 Opening/Closing Fee	\$ 6,660	
42500 Sale of Lots	\$ 6,413	
43000 Sale of Crypts	\$ 20	
43100 Sale of Niches	\$ 440	
43500 Interest: Checking/Reserve	\$ 55	
49000 Income from Trusts	\$ 1,273	
49020 Other Income & Special Events	\$ 350	
49021 Inspection Fees	\$ 225	
Total Revenue	\$ 37,026	
	\$ 37,026	Total Income
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 4,768	
50102 Wages: Cemetery Staff	\$ 21,943	
50201 Payroll Taxes	\$ 1,939	
50202 IMRF/Employer (2022 = 9.38%)	\$ 2,471	
50204 Employee Health Insurance	\$ 3,041	
Total Compensation & Benefits	\$ 34,162	
Administrative Expenses		
51100 Casualty Insurance		
51500 Contractual Services	\$ 613	
52500 Utilities	\$ 1,051	
55450 Other Admin Expenses	\$ 221	
Total Administrative Expenses	\$ 1,885	
Cemetery Improvements, Maintenance & Repair		
57601 Flags & Flag Poles	\$ 300	
Total Cemetery Improvements, Maintenance & Repair	\$ 300	
Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 2,202	
56500 Equipment Repairs	\$ 399	
56600 Cemetery Supplies & Maintenance	\$ 836	
56700 Rental Equipment & Short-term Leases	\$ 432	
56800 Disposal of Leaves/Branches	\$ 180	
57602 Grounds Maintenance/Repair	\$ 495	
58100 Grave Markers	\$ 535	
Total Cemetery Operations	\$ 5,078	
	\$ 41,425	Total Expense
Net Income	\$ (4,399)	

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Jul-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	264,468	\$ 506,600	\$ (242,132)	52.2%
41000 Personal Property Replacement Tax	\$	73,973	\$ 60,000	\$ 13,973	123.3%
42000 Opening/Closing Fee	\$	34,810	\$ 90,000	\$ (55,190)	38.7%
42100 Marker Commission	\$	4,010	\$ 9,000	\$ (4,990)	44.6%
42500 Sale of Lots	\$	18,322	\$ 70,000	\$ (51,678)	26.2%
43000 Sale of Crypts	\$	110	\$ 10,500	\$ (10,390)	1.0%
43100 Sale of Niches	\$	4,445	\$ 47,000	\$ (42,555)	9.5%
44700 Sale of Burial Supplies	\$	10	\$ 500	\$ (490)	2.0%
42400 Sales - Other	\$	700	\$ 1,700	\$ (1,000)	41.2%
43500 Interest	\$	194	\$ 600	\$ (406)	32.3%
49000 Income from Trusts	\$	1,324	\$ 3,000	\$ (1,676)	44.1%
49020 Other Income & Special Events	\$	5,780	\$ 10,000	\$ (4,220)	57.8%
49021 Inspection Fees	\$	1,625	\$ 4,000	\$ (2,375)	40.6%
	Total Revenue	<u>\$ 409,770</u>	<u>\$ 812,900</u>	<u>\$ (403,130)</u>	<u>50.4%</u>
Total Income		\$ 409,770	\$ 812,900	\$ (403,130)	50.4%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	20,142	\$ 73,000	\$ (52,858)	27.6%
50102 Wages: Cemetery Staff	\$	87,811	\$ 255,000	\$ (167,189)	34.4%
50201 Payroll Taxes - FICA	\$	7,807	\$ 26,000	\$ (18,193)	30.0%
50202 IMRF/Employer (2022 = 9.38%)	\$	9,980	\$ 40,000	\$ (30,020)	24.9%
50203 IDES - Unemployment Insurance	\$	2,448	\$ 15,000	\$ (12,552)	16.3%
50204 Employee Health Insurance	\$	13,479	\$ 60,000	\$ (46,521)	22.5%
50205/50206 Other Payroll Expenses	\$	47	\$ 500	\$ (453)	9.5%
	Total Compensation & Benefits	<u>\$ 141,715</u>	<u>\$ 469,500</u>	<u>\$ (327,785)</u>	<u>30.2%</u>
Administrative Expenses					
51100 Casualty Insurance	\$	21,630	\$ 21,500	\$ 130	100.6%
51500 Contractual Services	\$	3,596	\$ 15,000	\$ (11,404)	24.0%
52000 Office Supplies	\$	285	\$ 4,000	\$ (3,715)	7.1%
52500 Utilities	\$	4,093	\$ 17,500	\$ (13,407)	23.4%
54000 Advertising	\$	-	\$ 3,000	\$ (3,000)	0.0%
54500 Dues/Seminars	\$	-	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$	-	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$	-	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$	-	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$	5,172	\$ 8,000	\$ (2,828)	64.6%
55450 Other Admin Expenses	\$	1,933	\$ 5,000	\$ (3,067)	38.7%
57900 Office Equipment	\$	-	\$ 1,000	\$ (1,000)	0.0%
	Total Administrative Expenses	<u>\$ 36,708</u>	<u>\$ 95,900</u>	<u>\$ (59,192)</u>	<u>38.3%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	5,318	\$ 10,000	\$ (4,682)	53.2%
57800 Operating Equipment	\$	-	\$ 78,000	\$ (78,000)	0.0%
58400 Scattering Grounds/Ossuary	\$	-	\$ 2,000	\$ (2,000)	0.0%
	Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 5,318</u>	<u>\$ 90,000</u>	<u>\$ (84,682)</u>	<u>5.9%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Jul-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 4,941	\$ 10,000	\$ (5,059)	49.4%
56000 Tree Removal/Monument Repair	\$ -	\$ 24,000	\$ (24,000)	0.0%
56500 Equipment Repairs	\$ 808	\$ 6,000	\$ (5,192)	13.5%
56600 Cemetery Supplies & Maintenance	\$ 1,644	\$ 20,000	\$ (18,356)	8.2%
56700 Rental Equipment & Leasing	\$ 432	\$ 4,000	\$ (3,568)	10.8%
56800 Removal of Leaves/Branches	\$ 520	\$ 4,000	\$ (3,480)	13.0%
57000 Office Repairs & Maintenance	\$ 4,800	\$ 1,000	\$ 3,800	480.0%
57602 Grounds Maintenance/Repairs	\$ 4,019	\$ 25,000	\$ (20,981)	16.1%
57603 Road, Fence, Lot, Drains	\$ 2,780	\$ 40,000	\$ (37,220)	7.0%
57700 Equipment Building	\$ -	\$ 2,000	\$ (2,000)	0.0%
58100 Grave Markers	\$ 3,328	\$ 15,000	\$ (11,672)	22.2%
59900 Other Cemetery Expenses	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Cemetery Operations	\$ 23,271	\$ 152,000	\$ (128,729)	15.3%
Total Expense	\$ 207,012	\$ 807,400	\$ (600,388)	25.6%
Net Income	\$ 202,759	\$ 5,500	\$ 197,259	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
07/01/2022	Deposit	HBT - Heartland Bank & Trust	240.65
07/05/2022	42306	Evergreen FS Inc	-2,201.98
07/05/2022	0705226593	Frizzell, Leslie	-1,300.00
07/05/2022	0705226593	Holmes, Julia	-500.00
07/05/2022	42307	ADT Security Services	-218.05
07/05/2022	42308	COMCAST Business	-216.09
07/05/2022	42309	Ameren Illinois	-258.42
07/05/2022	0705228561	Transfer	100,000.00
07/05/2022	Deposit	HBT - Heartland Bank & Trust	522.49
07/05/2022	Credit	Evergreen FS	32.00
07/06/2022	Deposit	HBT - Heartland Bank & Trust	1,266.10
07/08/2022	Deposit	HBT - Heartland Bank & Trust	6,531.09
07/11/2022	Deposit	HBT - Heartland Bank & Trust	96.35
07/14/2022	42310	Dave Capodice Excavating Inc	-675.04
07/14/2022	42311	Henson Disposal Inc	-395.10
07/14/2022	42312	Midwest Construction Rentals #1	-432.01
07/14/2022	42313	Nord Outdoor Power	-398.55
07/14/2022	42314	Pontiac Granite Co Inc	-175.00
07/14/2022	42315	RP Lumber Company Inc	-106.45
07/15/2022	20220715	Payroll Direct Deposit	-9,890.30
07/15/2022	90181803	EFTPS - IRS	-2,847.62
07/15/2022	0577053776	IL Dept of Revenue	-598.17
07/19/2022	42316	VISA BMCU...1484	-1,127.12
07/19/2022	0719221267	Daudelin, Karen	-1,300.00
07/19/2022	0719221267	Cervantes, Marisela	-2,600.00
07/20/2022	Deposit	HBT - Heartland Bank & Trust	48.10
07/22/2022	Deposit	HBT - Heartland Bank & Trust	24,879.37
07/26/2022	42317	City of Bloomington Water Dept	-576.04
07/26/2022	42318	City of Bloomington TWP - Reimburse	-8,443.61
07/26/2022	42319	Pontiac Granite Co Inc	-360.00
07/26/2022	Deposit	HBT - Heartland Bank & Trust	681.70
07/28/2022	Deposit	HBT - Heartland Bank & Trust	2,532.30
07/29/2022	20220731	Payroll Direct Deposit	-9,390.63
07/29/2022	50283490	EFTPS - IRS	-2,711.22
07/29/2022	2146593872	IL Dept of Revenue	-572.74
07/31/2022	Credit	Interest	2.65
		Total	<u><u>89,538.66</u></u>

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CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

I, the CEMETERY MANAGER of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted to the CEMETERY BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, have passed this Motion at a regularly constituted Meeting of the CEMETERY BOARD. I shall retain a copy of this documentation and shall forward the same to the Township Supervisor for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Misty Porter, Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **July 12, 2022 through August 8, 2022.**

That said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following bills are correct, reasonable and unpaid and should receive the approval of the Cemetery Board of Trustees.

Subscribed and sworn to before me this **8th day of August 2022.**

Supervisor of the Town of the City of Bloomington, McLean County, Illinois.

Notary Public

This **8th day of August 2022.**

WE, the undersigned CEMETERY BOARD OF TRUSTEES, do hereby authorize payment of the bills attached hereto as Exhibit "A". We have examined the foregoing proposed claims and find the same in all respects true and correct and that there is a verified statement from the Township Supervisor indicating that these amounts should be paid and that the CEMETERY BOARD OF TRUSTEES of the Town of the City of Bloomington, at a regularly constituted Meeting and by Motion agreed to by majority of the members of the CEMETERY BOARD OF TRUSTEES, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgott

Board of Trustees of the Evergreen Memorial Cemetery, Town of the City of Bloomington, McLean County, Illinois

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: August 8, 2022 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	ADT Security/Others/VISA	Security System Monitoring (estimated)	8/31/22	\$1,000.00
52000	Amazon/VISA/Others	Toner/Drums, receipt books (estimated)	8/31/22	\$500.00
56500	CNH Capital/Birkey's /VISA	equipment repairs (estimated)	8/31/22	\$400.00
54000	Cumulus Media Radio Bloomington	Business Advertisement - 3 months, 2 stations (estimated)	8/31/22	\$3,000.00
52000	Kaeb Janitorial Supplies	Dispenser towels (estimated)	8/31/22	\$500.00
57900	Lowe's/Others/VISA	torch (estimated)	8/31/22	\$400.00
55450	Menards/Lowe's/Others/VISA	break room drinks (estimated)	8/31/22	\$400.00
56500	Midwest Equipment/VISA	blades (estimated)	8/31/22	\$75.00
56500	Morris Avenue Garage/VISA	Truck/Trailer Inspections (estimated)	8/31/22	\$200.00
57800	Nord Outdoor Power Equipment/VISA	Trimmers (estimated)	8/31/22	\$1,000.00
56500	Nord Outdoor Power Equipment/VISA	equipment repairs (estimated)	8/31/22	\$100.00
58100	Pontiac Granite	Infant marker	8/31/22	\$175.00
56600	RP Lumber Company Inc/VISA	batteries (estimated)	8/31/22	\$20.00
55450	Sam's Club/VISA	supplies (estimated)	8/31/22	\$100.00
TOTAL: Requests for Payments				\$7,870.00

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