

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 03/13/2023
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 February 13, 2023, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the February 13, 2023, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of March 2023. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of February 2023. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their March 27, 2023, meeting.)
- V. Approval by Board to transfer \$75,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$75,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VI. 2023 Year to Date Burials: Evergreen Memorial Cemetery - 11
East Lawn Memorial Gardens Cemetery - 21
Park Hill Cemetery - 6
Evergreen Memorial Pet Cemetery - 0
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: **FEBRUARY**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	172,759	
Cash: Heartland Bank 7782 (Reserve)	\$	856,938	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	261,347	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2022	\$	223,795	
			<u>\$ 1,514,839</u>

Other Funds Received This Month

Opening/Closing Fees	\$	3,940	
Sale of Lots	\$	4,040	
Sale of Crypts	\$	40	
Sale of Niches	\$	520	
Interest: Checking/Reserve	\$	101	
Income from Trusts	\$	33	
Other Income & Special Events	\$	185	
			<u>\$ 8,860</u>
			\$ 1,523,699
			<u>\$ 33,022</u>

Funds Expended This Month

TOTAL Funds at Month End \$ 1,490,677

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	142,665	
Cash: Heartland Bank 7782 (Reserve)	\$	857,037	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	267,181	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2022	\$	223,795	
			<u><u>\$ 1,490,677</u></u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 172,759
Opening/Closing Fees	\$	3,940	
Sale of Lots	\$	4,040	
Sale of Crypts	\$	40	
Sale of Niches	\$	520	
Interest: Checking	\$	3	
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(5,800)	
Total Deposits for Month			<u>\$ 2,928</u>
			\$ 175,687
Checks Written			
Compensation & Benefits	\$	24,530	
Administrative Expenses	\$	2,252	
Cemetery Operations	\$	6,240	
Total Checks Written			<u>\$ 33,022</u>
			\$ 142,665
			<u><u>\$ 142,665</u></u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	154,369	
Plus Outstanding Deposits	\$	145	
Less Outstanding Checks	\$	(11,849)	
			<u><u>\$ 142,665</u></u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		<u>Feb-23</u>	
Revenue			
42000 Opening/Closing Fee		\$ 3,940	
42500 Sale of Lots		\$ 4,040	
43000 Sale of Crypts		\$ 40	
43100 Sale of Niches		\$ 520	
43500 Interest: Checking/Reserve		\$ 101	
49000 Income from Trusts		\$ 33	
49020 Other Income & Special Events		\$ 185	
	Total Revenue		\$ 8,860
	Total Income		\$ 8,860
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 4,331	
50102 Wages: Cemetery Staff		\$ 14,499	
50201 Payroll Taxes		\$ 1,321	
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)		\$ 1,022	
50204 Employee Health Insurance		\$ 3,357	
	Total Compensation & Benefits		\$ 24,530
Administrative Expenses			
51500 Contractual Services		\$ 288	
52500 Utilities		\$ 1,870	
55450 Other Admin Expenses		\$ 94	
	Total Administrative Expenses		\$ 2,252
Cemetery Operations			
56500 Equipment Repairs		\$ 3,421	
56600 Cemetery Supplies & Maintenance		\$ 621	
56800 Disposal of Leaves/Branches		\$ 30	
57602 Grounds Maintenance/Repair		\$ 260	
58100 Grave Markers		\$ 1,906	
59900 Other Cemetery Expenses		\$ 3	
	Total Cemetery Operations		\$ 6,240
	Total Expense		\$ 33,022
Net Income			<u>\$ (24,162)</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Feb-23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 506,589	\$ 506,600	\$ (11)	100.0%
41000 Personal Property Replacement Tax	\$ 136,047	\$ 60,000	\$ 76,047	226.7%
42000 Opening/Closing Fee	\$ 101,570	\$ 90,000	\$ 11,570	112.9%
42100 Marker Commission	\$ 8,551	\$ 9,000	\$ (449)	95.0%
42500 Sale of Lots	\$ 69,942	\$ 70,000	\$ (58)	99.9%
43000 Sale of Crypts	\$ 2,685	\$ 10,500	\$ (7,815)	25.6%
43100 Sale of Niches	\$ 22,610	\$ 47,000	\$ (24,390)	48.1%
44700 Sale of Burial Supplies	\$ 10	\$ 500	\$ (490)	2.0%
42400 Sales - Other	\$ 1,200	\$ 1,700	\$ (500)	70.6%
43500 Interest	\$ 947	\$ 600	\$ 347	157.9%
49000 Income from Trusts	\$ 3,192	\$ 3,000	\$ 192	106.4%
49020 Other Income & Special Events	\$ 7,240	\$ 10,000	\$ (2,760)	72.4%
49021 Inspection Fees	\$ 3,425	\$ 4,000	\$ (575)	85.6%
Total Revenue	<u>\$ 864,009</u>	<u>\$ 812,900</u>	<u>\$ 51,109</u>	<u>106.3%</u>
Total Income	\$ 864,009	\$ 812,900	\$ 51,109	106.3%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 54,804	\$ 73,000	\$ (18,196)	75.1%
50102 Wages: Cemetery Staff	\$ 225,976	\$ 255,000	\$ (29,024)	88.6%
50201 Payroll Taxes - FICA	\$ 20,239	\$ 26,000	\$ (5,761)	77.8%
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)	\$ 24,544	\$ 40,000	\$ (15,456)	61.4%
50203 IDES - Unemployment Insurance	\$ 4,296	\$ 15,000	\$ (10,704)	28.6%
50204 Employee Health Insurance	\$ 42,127	\$ 60,000	\$ (17,873)	70.2%
50205/50206 Other Payroll Expenses	\$ 280	\$ 500	\$ (220)	56.1%
Total Compensation & Benefits	<u>\$ 372,267</u>	<u>\$ 469,500</u>	<u>\$ (97,233)</u>	<u>79.3%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 21,630	\$ 21,500	\$ 130	100.6%
51500 Contractual Services	\$ 5,199	\$ 15,000	\$ (9,801)	34.7%
52000 Office Supplies	\$ 2,257	\$ 4,000	\$ (1,743)	56.4%
52500 Utilities	\$ 13,998	\$ 17,500	\$ (3,502)	80.0%
54000 Advertising	\$ 3,096	\$ 3,000	\$ 96	103.2%
54500 Dues/Seminars	\$ 350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$ -	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$ 7,000	\$ 7,500	\$ (500)	93.3%
55200 Financial Administration	\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$ 5,698	\$ 8,000	\$ (2,302)	71.2%
55450 Other Admin Expenses	\$ 5,148	\$ 5,000	\$ 148	103.0%
57900 Office Equipment	\$ 350	\$ 1,000	\$ (650)	35.0%
Total Administrative Expenses	<u>\$ 76,926</u>	<u>\$ 95,900</u>	<u>\$ (18,974)</u>	<u>80.2%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 5,318	\$ 10,000	\$ (4,682)	53.2%
57800 Operating Equipment	\$ 17,254	\$ 78,000	\$ (60,746)	22.1%
58400 Scattering Grounds/Ossuary	\$ -	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 22,572</u>	<u>\$ 90,000</u>	<u>\$ (67,428)</u>	<u>25.1%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Feb-23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 8,893	\$ 10,000	\$ (1,107)	88.9%
56000 Tree Removal/Monument Repair	\$ 9,950	\$ 24,000	\$ (14,050)	41.5%
56500 Equipment Repairs	\$ 5,875	\$ 6,000	\$ (125)	97.9%
56600 Cemetery Supplies & Maintenance	\$ 9,173	\$ 20,000	\$ (10,827)	45.9%
56700 Rental Equipment & Leasing	\$ 2,103	\$ 4,000	\$ (1,897)	52.6%
56800 Removal of Leaves/Branches	\$ 2,537	\$ 4,000	\$ (1,463)	63.4%
57000 Office Repairs & Maintenance	\$ 4,800	\$ 1,000	\$ 3,800	480.0%
57602 Grounds Maintenance/Repairs	\$ 15,644	\$ 25,000	\$ (9,356)	62.6%
57603 Road, Fence, Lot, Drains	\$ 31,785	\$ 40,000	\$ (8,215)	79.5%
57700 Equipment Building	\$ 186	\$ 2,000	\$ (1,814)	9.3%
58100 Grave Markers	\$ 10,563	\$ 15,000	\$ (4,437)	70.4%
59900 Other Cemetery Expenses	\$ 1,003	\$ 1,000	\$ 3	100.3%
Total Cemetery Operations	\$ 102,512	\$ 152,000	\$ (49,488)	67.4%
Total Expense	\$ 574,277	\$ 807,400	\$ (233,123)	71.1%
Net Income	\$ 289,732	\$ 5,500	\$ 284,232	

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)			
02/02/2023	42415	ColdSpring Memorial Group	-572.40
02/02/2023	42416	Pontiac Granite Co Inc	-150.00
02/02/2023	42417	Ameren Illinois	-422.58
02/02/2023	42418	COMCAST Business	-211.56
02/02/2023	42419	NICOR Gas	-198.68
02/02/2023	Deposit	HBT - Heartland Bank & Trust	48.25
02/03/2023	Deposit	HBT - Heartland Bank & Trust	350.87
02/06/2023	Deposit	HBT - Heartland Bank & Trust	193.80
02/07/2023	42420	ColdSpring Memorial Group	-1,062.40
02/07/2023	42421	Dave Capodice Excavating Inc	-30.00
02/07/2023	Deposit	HBT - Heartland Bank & Trust	48.60
02/07/2023	Deposit	HBT - Heartland Bank & Trust	47.77
02/10/2023	Deposit	HBT - Heartland Bank & Trust	2,815.00
02/10/2023	Deposit	HBT - Heartland Bank & Trust	48.25
02/11/2023	Deposit	HBT - Heartland Bank & Trust	23.97
02/14/2023	42422	VISA BMCU...1484	-772.90
02/14/2023	42423	Martin Sullivan Inc	-65.31
02/14/2023	42424	CNH Industrial Accounts; ProductivityPlus	-2.51
02/14/2023	Deposit	HBT - Heartland Bank & Trust	72.22
02/15/2023	2021215	Payroll Direct Deposit	-6,578.24
02/15/2023	65962243	EFTPS - IRS	-1,696.12
02/15/2023	0398276432	IL Dept of Revenue	-393.62
02/17/2023	EFT	Weir, Brenda & Lloyd	-2,600.00
02/17/2023	EFT	Fike, William	-600.00
02/17/2023	EFT	Engelbrecht, Dean & Delphine	-2,600.00
02/20/2023	Deposit	HBT - Heartland Bank & Trust	48.10
02/21/2023	Deposit	HBT - Heartland Bank & Trust	145.35
02/22/2023	Deposit	HBT - Heartland Bank & Trust	144.90
02/23/2023	Deposit	HBT - Heartland Bank & Trust	19.12
02/23/2023	Deposit	HBT - Heartland Bank & Trust	3,925.00
02/27/2023	Deposit	HBT - Heartland Bank & Trust	582.30
02/27/2023	Deposit	HBT - Heartland Bank & Trust	96.80
02/28/2023	42425	ColdSpring Memorial Group	-121.00
02/28/2023	42426	RP Lumber Company Inc	-2.00
02/28/2023	42427	CNH Industrial Accounts; ProductivityPlus	-3,355.51
02/28/2023	42428	Nord Outdoor Power	-132.93
02/28/2023	42429	City of Bloomington Water Dept	-500.55
02/28/2023	20230228	Payroll Direct Deposit	-6,802.02
02/28/2023	55240321	EFTPS - IRS	-1,775.76
02/28/2023	1652137808	IL Dept of Revenue	-408.34
02/28/2023	42430	City of Bloomington TWP - Reimburse	-6,875.86
02/28/2023	42431	NICOR Gas	-536.55
02/28/2023	42432	Midland Paper & Packaging	-289.03
02/28/2023	Deposit	HBT - Heartland Bank & Trust	48.60
02/28/2023	Credit	Interest	2.58
		Total	<u><u>-30,094.39</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 **February 14, 2023 through March 13, 2023.**

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 **13th day of March 2023.**

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

Notary Public

This **13th day of March 2023.**

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 Thalgot

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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: **March 13, 2023 Meeting**

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57602	AB Hatchery & Garden Center/VISA/Others	wildflower seed (estimated)	3/31/23	\$200.00
56500	CNH Capital/Birkey's /VISA	equipment repair (estimated)	3/31/23	\$140.00
56600	Fastenal/VISA	safety supplies (estimated)	3/31/23	\$80.00
57602	FS Custom Turf	grass seed (estimated)	3/31/23	\$500.00
56500	Grainger/VISA	shop exhaust fan motor (estimated)	3/31/23	\$300.00
51500	Henson Disposal/VISA	dumpster service (estimated)	3/31/23	\$600.00
56600	Lowe's/Menards/Others/VISA	epoxy, glue, liquid nails (estimated)	3/31/23	\$200.00
56600	Midland Paper & Packaging/VISA	janitorial supplies (estimated)	3/31/23	\$100.00
57800	Nord Outdoor Power Equipment/Others/VISA	pole saw (estimated)	3/31/23	\$250.00
55450	Ron Smith Printing Co/Others/VISA	notary stamp: Misty (estimated)	3/31/23	\$50.00
56600	Sam's Club/VISA	garbage bags, tp, dawn rags (estimated)	3/31/23	\$500.00
52000	US Postmaster/VISA	postage (estimated)	3/31/23	\$350.00
TOTAL: Requests for Payments				\$3,270.00

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