

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 08/14/2023
Place: Evergreen Memorial Cemetery Office Building
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

- I. Call to order: Garrett Thalgott
- 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 10, 2023, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the July 10, 2023, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of August 2023. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of July 2023. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their August 28, 2023, meeting.)
- V. Approval by Board to transfer \$100,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$100,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VI. 2023 Year to Date Burials: Evergreen Memorial Cemetery - 36
East Lawn Memorial Gardens Cemetery - 52
Park Hill Cemetery - 28
Evergreen Memorial Pet Cemetery - 0
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL 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

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 2023**, 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 **14th day of August 2023**.

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

Notary Public

This **14th day of August 2023**.

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 **\$403,287.97** in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, **\$107,994.29** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$619,205.28** 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 **28th day of August 2023**.

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: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwiliambwe

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

This page was intentionally left blank.

Town of the City of Bloomington--Cemetery Fund

Month of: JULY

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	95,937	
Cash: Heartland Bank 7782 (Reserve)	\$	619,131	
Cash: Illinois Fund 0905 (Reserve)	\$	401,477	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	76,012	
Trust Account: Illinois Fund 0905 (O/C Trust)	\$	200,739	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2023	\$	232,457	
Funds at Commencement			\$ 1,625,754

Public Funds Received This Month

Personal Property Replacement Tax			\$ 21,688
-----------------------------------	--	--	-----------

Other Funds Received This Month

Opening/Closing Fees	\$	11,000	
Sale of Lots	\$	9,970	
Sale of Crypts	\$	30	
Sale of Niches	\$	7,915	
Sales - Other	\$	20	
Interest: Checking/Reserve	\$	1,886	
Income from Trusts	\$	2,599	
Inspection Fees	\$	150	
Heartland Bank Trust 3189 Activity	\$	7,337	\$ 40,908

Total Funds Received This Month \$ 62,596

Total Funds Available \$ 1,688,350

\$ 36,103

\$ 1,652,247

Funds Expended This Month

TOTAL Funds at Month End

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	107,994	
Cash: Heartland Bank 7782 (Reserve)	\$	619,205	
Cash: Illinois Fund 0905 (Reserve)	\$	403,288	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	80,321	
Trust Account: Illinois Fund 0905 (O/C Trust)	\$	201,644	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2023	\$	239,795	
TOTAL Funds at Month End			\$ 1,652,247

Checking Account Activity

Checkbook Balance at Commencement			\$ 95,937
-----------------------------------	--	--	-----------

Deposits			
Personal Property Replacement Tax	\$	21,688	
Opening/Closing Fees	\$	11,000	
Sale of Lots	\$	9,970	
Sale of Crypts	\$	30	
Sale of Niches	\$	7,915	
Sales - Other	\$	20	
Interest: Checking	\$	2	
Income from Trusts	\$	1,685	
Inspection Fees	\$	150	
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(4,300)	
Total Deposits for Month			\$ 48,160

Total Funds Available \$ 144,097

Checks Written			
Compensation & Benefits	\$	29,745	
Administrative Expenses	\$	2,137	
Cemetery Improvements, Maintenance & Repair	\$	-	
Cemetery Operations	\$	4,221	
Total Checks Written			\$ 36,103

Total Checks Written \$ 36,103

Checkbook Balance at Month End \$ 107,994

Bank Reconciliation at Month End

Balance per Bank Statement	\$	116,332	
Less Outstanding Checks	\$	(8,337)	
Checkbook Balance per Reconciliation			\$ 107,994

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		<u>Jul-23</u>	
Revenue			
41000	Personal Property Replacement Tax	\$	21,688
42000	Opening/Closing Fee	\$	11,000
42500	Sale of Lots	\$	9,970
43000	Sale of Crypts	\$	30
43100	Sale of Niches	\$	7,915
44900	Sales - Other	\$	20
43500	Interest: Checking/Reserve	\$	1,886
49000	Income from Trusts	\$	2,599
49021	Inspection Fees	\$	150
Total Revenue			\$ 55,259
Total Income			\$ 55,259
Expense			
Compensation & Benefits			
50101	Wages: Administrative Staff	\$	4,540
50102	Wages: Cemetery Staff	\$	18,902
50201	Payroll Taxes	\$	1,674
50202	IMRF/Employer (2023 = 5.43%)	\$	1,273
50204	Employee Health Insurance	\$	3,357
Total Compensation & Benefits			\$ 29,745
Administrative Expenses			
52000	Office Supplies	\$	195
52500	Utilities	\$	1,193
54000	Advertising	\$	146
55400	Special Event Expenses	\$	9
55450	Other Admin Expenses	\$	594
Total Administrative Expenses			\$ 2,137
Cemetery Operations			
55500	Fuel, Oil and Equipment	\$	553
56000	Tree Removal/Monument Repair	\$	1,600
56500	Equipment Repairs	\$	40
56600	Cemetery Supplies & Maintenance	\$	1,047
56800	Disposal of Leaves/Branches	\$	180
57602	Grounds Maintenance/Repair	\$	25
58100	Grave Markers	\$	776
Total Cemetery Operations			\$ 4,221
Total Expense			\$ 36,103
Net Income			\$ 19,156

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Jul-23</u>	<u>FY24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	261,698	\$ 506,600	\$ (244,902)	51.7%
41000 Personal Property Replacement Tax	\$	65,049	\$ 80,000	\$ (14,951)	81.3%
42000 Opening/Closing Fee	\$	37,640	\$ 90,000	\$ (52,360)	41.8%
42100 Marker Commission	\$	4,790	\$ 9,000	\$ (4,210)	53.2%
42500 Sale of Lots	\$	27,185	\$ 70,000	\$ (42,815)	38.8%
43000 Sale of Crypts	\$	2,770	\$ 11,000	\$ (8,230)	25.2%
43100 Sale of Niches	\$	12,915	\$ 48,000	\$ (35,085)	26.9%
44700 Sale of Burial Supplies	\$	-	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$	-	\$ 700	\$ (700)	0.0%
42400 Sales - Other	\$	20	\$ 1,500	\$ (1,480)	1.3%
43500 Interest	\$	3,650	\$ 600	\$ 3,050	608.3%
49000 Income from Trusts	\$	3,426	\$ 4,000	\$ (574)	85.6%
49020 Other Income & Special Events	\$	4,058	\$ 10,000	\$ (5,942)	40.6%
49021 Inspection Fees	\$	1,800	\$ 4,000	\$ (2,200)	45.0%
Total Revenue	\$	425,000	\$ 835,900	\$ (410,900)	50.8%
Total Income	\$	425,000	\$ 835,900	\$ (410,900)	50.8%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	20,166	\$ 76,600	\$ (56,434)	26.3%
50102 Wages: Cemetery Staff	\$	89,650	\$ 292,500	\$ (202,850)	30.6%
50201 Payroll Taxes - FICA	\$	7,923	\$ 24,000	\$ (16,077)	33.0%
50202 IMRF/Employer (2023 = 5.43%)	\$	5,963	\$ 39,000	\$ (33,037)	15.3%
50203 IDES - Unemployment Insurance	\$	2,040	\$ 15,000	\$ (12,960)	13.6%
50204 Employee Health Insurance	\$	13,427	\$ 60,000	\$ (46,573)	22.4%
50205/50206 Other Payroll Expenses	\$	-	\$ 500	\$ (500)	0.0%
Total Compensation & Benefits	\$	139,168	\$ 507,600	\$ (368,432)	27.4%
Administrative Expenses					
51100 Casualty Insurance	\$	21,297	\$ 24,000	\$ (2,703)	88.7%
51500 Contractual Services	\$	7,837	\$ 14,000	\$ (6,163)	56.0%
52000 Office Supplies	\$	1,178	\$ 4,000	\$ (2,822)	29.4%
52500 Utilities	\$	4,280	\$ 18,500	\$ (14,220)	23.1%
54000 Advertising	\$	146	\$ 4,000	\$ (3,854)	3.7%
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	\$	5,181	\$ 9,000	\$ (3,819)	57.6%
55450 Other Admin Expenses	\$	3,532	\$ 5,000	\$ (1,468)	70.6%
57900 Office Equipment	\$	-	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$	43,452	\$ 100,400	\$ (56,948)	43.3%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	8,567	\$ 15,000	\$ (6,433)	57.1%
57800 Operating Equipment	\$	4,892	\$ 8,000	\$ (3,108)	61.2%
58260 Columbariums	\$	-	\$ 200,000	\$ (200,000)	0.0%
58300 Veterans Memorial	\$	-	\$ 10,000	\$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	\$	-	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$	13,459	\$ 235,000	\$ (221,541)	5.7%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Jul-23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 2,539	\$ 15,000	\$ (12,461)	16.9%
56000 Tree Removal/Monument Repair	\$ 3,700	\$ 19,000	\$ (15,300)	19.5%
56500 Equipment Repairs	\$ 2,075	\$ 12,000	\$ (9,925)	17.3%
56600 Cemetery Supplies & Maintenance	\$ 2,175	\$ 15,000	\$ (12,825)	14.5%
56700 Rental Equipment & Leasing	\$ -	\$ 12,000	\$ (12,000)	0.0%
56800 Removal of Leaves/Branches	\$ 1,015	\$ 4,000	\$ (2,985)	25.4%
57000 Office Repairs & Maintenance	\$ -	\$ 2,000	\$ (2,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ 865	\$ 25,000	\$ (24,135)	3.5%
57603 Road, Fence, Lot, Drains	\$ 2,560	\$ 20,000	\$ (17,440)	12.8%
57700 Equipment Building	\$ -	\$ 1,500	\$ (1,500)	0.0%
58100 Grave Markers	\$ 1,379	\$ 15,000	\$ (13,621)	9.2%
59900 Other Cemetery Expenses	\$ 23	\$ 1,000	\$ (977)	2.3%
Total Cemetery Operations	\$ 16,331	\$ 141,500	\$ (125,169)	11.5%
Total Expense	\$ 212,410	\$ 984,500	\$ (772,090)	21.6%
Net Income	\$ 212,590	\$ (148,600)	\$ 361,190	

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)			
07/03/2023	Deposit	HBT - Heartland Bank & Trust	254.58
07/04/2023	Deposit	HBT - Heartland Bank & Trust	96.80
07/05/2023	42499	Ameren Illinois	-350.52
07/05/2023	42500	Morris Avenue Garage	-40.00
07/05/2023	42501	COMCAST Business	-240.88
07/07/2023	Deposit	HBT - Heartland Bank & Trust	8,789.97
07/10/2023	Deposit	HBT - Heartland Bank & Trust	194.10
07/12/2023	Deposit	HBT - Heartland Bank & Trust	62.83
07/13/2023	Deposit	HBT - Heartland Bank & Trust	1,844.30
07/14/2023	Deposit	HBT - Heartland Bank & Trust	7,125.00
07/14/2023	Deposit	HBT - Heartland Bank & Trust	9.41
07/14/2023	20230715	Payroll Direct Deposit	-7,336.49
07/14/2023	4069238	EFTPS - IRS	-2,159.12
07/14/2023	1469587152	IL Dept of Revenue	-446.60
07/17/2023	Deposit	HBT - Heartland Bank & Trust	48.10
07/18/2023	42502	Pantagraph; Lee Industries - Central IL	-146.40
07/18/2023	42503	Evergreen FS Inc	-553.42
07/18/2023	42504	Kaeb Sanitary Supply Inc	-195.42
07/18/2023	42505	Ron Smith Printing Co	-618.00
07/18/2023	42506	ColdSpring Memorial Group	-775.80
07/18/2023	42507	C. A. Joseph Co., Inc.	-272.64
07/18/2023	42508	Embark Tree Removal	-1,600.00
07/18/2023	42509	VISA BMCU...1484	-597.76
07/19/2023	Deposit	HBT - Heartland Bank & Trust	584.30
07/20/2023	Deposit	HBT - Heartland Bank & Trust	23.97
07/20/2023	Deposit	HBT - Heartland Bank & Trust	9.41
07/21/2023	Deposit	HBT - Heartland Bank & Trust	27,758.16
07/24/2023	Deposit	HBT - Heartland Bank & Trust	1,869.98
07/25/2023	42510	City of Bloomington TWP - Reimburse	-7,337.96
07/25/2023	42511	City of Bloomington Water Dept	-601.16
07/25/2023	42512	Dave Capodice Excavating Inc	-180.00
07/25/2023	42513	Growing Grounds	-12.73
07/25/2023	42514	RP Lumber Company Inc	-22.99
07/25/2023	Transfer	Parks, Sidney, Melanie & Son	-1,800.00
07/25/2023	Transfer	Poole, Monica	-1,300.00
07/25/2023	Transfer	Beer, Andrew & Emily	-1,200.00
07/26/2023	Deposit	HBT - Heartland Bank & Trust	3,540.00
07/27/2023	Deposit	HBT - Heartland Bank & Trust	96.80
07/31/2023	20230731	Payroll Direct Deposit	-9,162.51
07/31/2023	30932463	EFTPS - IRS	-2,733.34
07/31/2023	0283947472	IL Dept of Revenue	-568.77
07/31/2023	Credit	Interest	1.76
Total			<u><u>12,056.96</u></u>

This page was intentionally left blank.

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 11, 2023** through **August 14, 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 **14th day of August 2023**.

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

Notary Public

This **14th day of August 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 Thalgott

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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: **August 14, 2023** Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57602	Dave Capodice Excavating	Dirt Disposal (estimated approx 100 loads)	8/31/23	\$10,000.00
56000	Embark Tree Removal	tree removal (estimated)	8/31/23	\$7,000.00
56500	Fastenal/Others/VISA	part (estimated)	8/31/23	\$2.00
57602	Growing Grounds/VISA/Others	root & gro peat moss for trees, landscape fabric (estimated)	8/31/23	\$200.00
57602	Lowe's/Menards/Amazon/Others/VISA	landscape supplies & materials (estimated)	8/31/23	\$2,000.00
56600	Lowe's/Menards/Others/VISA	cleaning supplies, boot brush (estimated)	8/31/23	\$200.00
55450	Pummill, Allen & Barbara	O/C Refund (less 10%)	8/31/23	\$1,080.00
56600	RP Lumber Company Inc/VISA/Others	toilet repair (estimated)	8/31/23	\$25.00
TOTAL: Requests for Payments				\$20,507.00

This page was intentionally left blank.