

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 03/11/2024
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 12, 2024, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the February 12, 2024, Meeting be approved as presented.)

B. Approval of anticipated expenditures as presented for the month of March 2024. (Recommend that the Anticipated Expenditures be approved as presented.)

IV. Approval by the Board on Monthly Cemetery Audit of February 2024. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their March 25, 2024, meeting.)

V. Approval by the Board to approve the revised Pre-Need Contract. (Recommend approval of the revised Pre-Need Contract.)

VI. 2024 Year to Date Burials: Evergreen Memorial Cemetery - 11
East Lawn Memorial Gardens Cemetery - 9
Park Hill Cemetery - 7
Evergreen Memorial Pet Cemetery - 0

VII. Comment

VIII. Public Comment

IX. Adjournment

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE

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Date: 03/11/2024
Place: Evergreen Memorial Cemetery Office Building
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

ADDENDUM

Added Item 7: Transfer of Funds

Item 7: Approval by Board to transfer \$150,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$150,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)

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 **29th day of February 2024**, 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 **11th day of March 2024**.

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

Notary Public

This **11th day of March 2024**.

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 **\$416,333.49** in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, **\$98,315.71** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$665,744.62** 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 Thalgott

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

This **25th day of March 2024**.

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 Mwimbwe

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: **FEBRUARY**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$ 14,632	
Cash: Heartland Bank 7782 (Reserve)	\$ 765,339	
Cash: Illinois Fund 0905 (Reserve)	\$ 414,555	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 90,006	
Trust Account: Illinois Fund 0904 (O/C Trust)	\$ 207,277	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2023	\$ 252,852	
	<u>\$ 1,744,661</u>	
Funds at Commencement		\$ 1,744,661

Public Funds Received This Month

Real Estate Tax Levy
Personal Property Replacement Tax

Other Funds Received This Month

Opening/Closing Fees	\$ 9,005
Sale of Lots	\$ 1,020
Sale of Crypts	\$ 270
Sale of Niches	\$ 5,090
Interest: Checking/Reserve	\$ 2,203
Income from Trusts	\$ 930
Other Income & Special Events	\$ 220
Inspection Fees	\$ 300

Total Funds Received This Month	\$ 19,038
Total Funds Available	\$ 1,763,699

Funds Expended This Month

TOTAL Funds at Month End	<u>\$ 1,731,459</u>
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Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 98,316	
Cash: Heartland Bank 7782 (Reserve)	\$ 665,745	
Cash: Illinois Fund 0905 (Reserve)	\$ 416,333	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 90,046	
Trust Account: Illinois Fund 0904 (O/C Trust)	\$ 208,167	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2023	\$ 252,852	
	<u>\$ 1,731,459</u>	
TOTAL Funds at Month End		<u>\$ 1,731,459</u>

Checking Account Activity

Checkbook Balance at Commencement		\$ 14,632
Opening/Closing Fees	\$ 9,005	
Sale of Lots	\$ 1,020	
Sale of Crypts	\$ 270	
Sale of Niches	\$ 5,090	
Interest: Checking	\$ 18	
Inspection Fees	\$ 300	
Other Income & Special Events	\$ 220	
Transfer (to)/from Reserve Acct 7782	\$ 100,000	
Total Deposits for Month	<u>\$ 115,923</u>	
Total Funds Available		\$ 130,556
Checks Written		
Compensation & Benefits	\$ 28,655	
Administrative Expenses	\$ 1,618	
Cemetery Improvements, Maintenance & Repair	\$ 924	
Cemetery Operations	\$ 1,043	
Total Checks Written	<u>\$ 32,240</u>	
Total Checks Written		\$ 32,240
Checkbook Balance at Month End		<u>\$ 98,316</u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 99,397	
Plus Outstanding Deposits	\$ 97	
Less Outstanding Checks	\$ (1,178)	
Checkbook Balance per Reconciliation		<u>\$ 98,316</u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		<u>Feb-24</u>	
Revenue			
42000 Opening/Closing Fee	\$	9,005	
42500 Sale of Lots	\$	1,020	
43000 Sale of Crypts	\$	270	
43100 Sale of Niches	\$	5,090	
43500 Interest: Checking/Reserve	\$	2,203	
49000 Income from Trusts	\$	930	
49020 Other Income & Special Events	\$	220	
49021 Inspection Fees	\$	300	
Total Revenue			\$ 19,038
Total Income			\$ 19,038
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	4,939.20	
50102 Wages: Cemetery Staff	\$	16,428.16	
50201 Payroll Taxes	\$	1,500.17	
50202 IMRF/Employer (2023 = 5.43%; 2024 = 8.01%)	\$	1,711.54	
50204 Employee Health Insurance	\$	4,056.02	
Norton LifeLock Basic Essential	\$	20.00	
Total Compensation & Benefits			\$ 28,655
Administrative Expenses			
51500 Contractual Services	\$	288	
52500 Utilities	\$	954	
54000 Advertising	\$	162	
55500 Legal Expense	\$	214	
Total Administrative Expenses			\$ 1,618
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment	\$	924	
Total Cemetery Improvements, Maintenance & Repair			\$ 924
Cemetery Operations			
56500 Equipment Repairs	\$	181	
56600 Cemetery Supplies & Maintenance	\$	139	
56800 Disposal of Leaves/Branches	\$	120	
58100 Grave Markers	\$	603	
Total Cemetery Operations			\$ 1,043
Total Expense			\$ 32,240
Net Income			<u>\$ (13,202)</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Feb-24</u>	FY24 Budget	\$ Over Budget	% of Budget
Revenue					
40100 Real Estate Tax Levy	\$	505,359	\$ 506,600	\$ (1,241)	99.8%
41000 Personal Property Replacement Tax	\$	104,438	\$ 80,000	\$ 24,438	130.5%
42000 Opening/Closing Fee	\$	74,525	\$ 90,000	\$ (15,475)	82.8%
42100 Marker Commission	\$	13,046	\$ 9,000	\$ 4,046	145.0%
42500 Sale of Lots	\$	50,132	\$ 70,000	\$ (19,868)	71.6%
43000 Sale of Crypts	\$	6,480	\$ 11,000	\$ (4,520)	58.9%
43100 Sale of Niches	\$	31,885	\$ 48,000	\$ (16,115)	66.4%
44700 Sale of Burial Supplies	\$	-	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$	-	\$ 700	\$ (700)	0.0%
42400 Sales - Other	\$	640	\$ 1,500	\$ (860)	42.7%
43500 Interest	\$	19,642	\$ 600	\$ 19,042	3273.7%
49000 Income from Trusts	\$	12,158	\$ 4,000	\$ 8,158	304.0%
49020 Other Income & Special Events	\$	4,928	\$ 10,000	\$ (5,072)	49.3%
49021 Inspection Fees	\$	2,925	\$ 4,000	\$ (1,075)	73.1%
Total Revenue		\$ 826,158	\$ 835,900	\$ (9,742)	98.8%
Total Income	\$	826,158	\$ 835,900	\$ (9,742)	98.8%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	56,110	\$ 76,600	\$ (20,490)	73.3%
50102 Wages: Cemetery Staff	\$	240,562	\$ 292,500	\$ (51,938)	82.2%
50201 Payroll Taxes - FICA	\$	21,369	\$ 24,000	\$ (2,631)	89.0%
50202 IMRF/Employer (2023 = 5.43%; 2024 = 8.01%)	\$	17,243	\$ 39,000	\$ (21,757)	44.2%
50203 IDES - Unemployment Insurance	\$	3,398	\$ 15,000	\$ (11,602)	22.7%
50204 Employee Health Insurance	\$	45,653	\$ 60,000	\$ (14,347)	76.1%
50205/50206 Other Payroll Expenses	\$	293	\$ 500	\$ (207)	58.6%
Total Compensation & Benefits		\$ 384,629	\$ 507,600	\$ (122,971)	75.8%
Administrative Expenses					
51100 Casualty Insurance	\$	21,297	\$ 24,000	\$ (2,703)	88.7%
51500 Contractual Services	\$	8,224	\$ 14,000	\$ (5,776)	58.7%
52000 Office Supplies	\$	2,011	\$ 4,000	\$ (1,989)	50.3%
52500 Utilities	\$	14,384	\$ 18,500	\$ (4,116)	77.7%
54000 Advertising	\$	2,384	\$ 4,000	\$ (1,616)	59.6%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$	-	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$	7,150	\$ 7,500	\$ (350)	95.3%
55200 Financial Administration	\$	12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$	5,797	\$ 9,000	\$ (3,203)	64.4%
55450 Other Admin Expenses	\$	5,355	\$ 5,000	\$ 355	107.1%
57900 Office Equipment	\$	-	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses		\$ 79,152	\$ 100,400	\$ (21,248)	78.8%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	8,567	\$ 15,000	\$ (6,433)	57.1%
57800 Operating Equipment	\$	6,586	\$ 8,000	\$ (1,414)	82.3%
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		\$ 15,153	\$ 235,000	\$ (219,847)	6.4%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Feb-24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 8,419	\$ 15,000	\$ (6,581)	56.1%
56000 Tree Removal/Monument Repair	\$ 10,350	\$ 19,000	\$ (8,650)	54.5%
56500 Equipment Repairs	\$ 4,197	\$ 12,000	\$ (7,804)	35.0%
56600 Cemetery Supplies & Maintenance	\$ 10,030	\$ 15,000	\$ (4,970)	66.9%
56700 Rental Equipment & Leasing	\$ 1,536	\$ 12,000	\$ (10,464)	12.8%
56800 Removal of Leaves/Branches	\$ 3,240	\$ 4,000	\$ (760)	81.0%
57000 Office Repairs & Maintenance	\$ -	\$ 2,000	\$ (2,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ 13,865	\$ 25,000	\$ (11,135)	55.5%
57603 Road, Fence, Lot, Drains	\$ 2,560	\$ 20,000	\$ (17,440)	12.8%
57700 Equipment Building	\$ 3,158	\$ 1,500	\$ 1,658	210.5%
58100 Grave Markers	\$ 11,073	\$ 15,000	\$ (3,927)	73.8%
59900 Other Cemetery Expenses	\$ 52	\$ 1,000	\$ (948)	5.2%
Total Cemetery Operations	\$ 68,479	\$ 141,500	\$ (73,021)	48.4%
Total Expense	\$ 547,414	\$ 984,500	\$ (437,086)	55.6%
Net Income	\$ 278,745	\$ (148,600)	\$ 427,345	

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)			
02/02/2024	Deposit	HBT - Heartland Bank & Trust	145.35
02/05/2024	Deposit	HBT - Heartland Bank & Trust	351.08
02/06/2024	42619	Dave Capodice Excavating Inc	-120.00
02/06/2024	Transfer	Transfer	100,000.00
02/06/2024	Deposit	HBT - Heartland Bank & Trust	48.25
02/07/2024	Deposit	HBT - Heartland Bank & Trust	38.86
02/08/2024	Deposit	HBT - Heartland Bank & Trust	675.35
02/09/2024	Deposit	HBT - Heartland Bank & Trust	1,525.00
02/12/2024	Deposit	HBT - Heartland Bank & Trust	48.25
02/13/2024	42620	ColdSpring Memorial Group	-603.00
02/13/2024	42621VOID	Martin Equipment	0.00
02/14/2024	Deposit	HBT - Heartland Bank & Trust	96.35
02/15/2024	20240215	Payroll Direct Deposit	-7,726.33
02/15/2024	02519349	EFTPS - IRS	-2,355.22
02/15/2024	1096334384	IL Dept of Revenue	-472.08
02/16/2024	Deposit	HBT - Heartland Bank & Trust	925.00
02/16/2024	Deposit	HBT - Heartland Bank & Trust	23.97
02/18/2024	Deposit	HBT - Heartland Bank & Trust	96.80
02/19/2024	Deposit	HBT - Heartland Bank & Trust	3,701.10
02/20/2024	42622	VISA BNCU...1484	-1,487.36
02/20/2024	42623	City of Bloomington Water Dept	-502.13
02/20/2024	42624	RP Lumber Company Inc	-55.39
02/20/2024	42625	Martin Sullivan Inc	-180.51
02/20/2024	Deposit	HBT - Heartland Bank & Trust	23.97
02/23/2024	Deposit	HBT - Heartland Bank & Trust	482.35
02/23/2024	Deposit	HBT - Heartland Bank & Trust	4,840.00
02/23/2024	Deposit	HBT - Heartland Bank & Trust	212.30
02/27/2024	42626	NICOR Gas	-452.33
02/27/2024	42627	City of Bloomington TWP - Reimburse	-8,506.03
02/29/2024	20240229	Payroll Direct Deposit	-7,052.16
02/29/2024	03055634	EFTPS - IRS	-2,115.12
02/29/2024	1089155632	IL Dept of Revenue	-428.15
02/29/2024	Deposit	HBT - Heartland Bank & Trust	2,390.00
02/29/2024	Deposit	HBT - Heartland Bank & Trust	96.80
02/29/2024	Credit	Interest	18.45
Total			<u>83,683.42</u>

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 13, 2024 through March 11, 2024.**

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 **11th day of March 2024.**

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

Notary Public

This **11th day of March 2024.**

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: March 11, 2024 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
42400	Burns, Virginia	Customer refund (estimated)	3/31/24	\$495.00
52500	City of Bloomington (water)	Utility (estimated)	3/31/24	\$2,000.00
42400	Creed, Ronnie	Customer Refund (estimated)	3/31/24	\$135.00
56600	Farm & Fleet/VISA/Others	shovels & pickers (estimated)	3/31/24	\$800.00
57700	Farm & Fleet/VISA/Others	Equipment repairs & maintenance (estimated)	3/31/24	\$800.00
42400	Folks, Amanda	Customer Refund (estimated)	3/31/24	\$270.00
51500	Henson Disposal/VISA	dumpster service (estimated)	3/31/24	\$200.00
42400	Jones, Chelsea	Customer refund (estimated)	3/31/24	\$72.00
58000	Messing Roofing/Others/VISA	Mausoleum Roof Repair (estimated)	3/31/24	\$800.00
42400	Pate, Christopher	Customer refund (estimated)	3/31/24	\$360.00
51500	Phillips & Associates CPAS, PC	Efiling Forms 1099 for Tax Year 2023	3/31/24	\$30.00
55450	Ron Smith Printing Co/Others/VISA	plot book print outs (estimated)	3/31/24	\$600.00
57603	RP Lumber Company Inc/VISA/Others	drain supplies and maintenance	3/31/24	\$5.00
57700	SBC Heating & Air Cond Inc	shop heater repair (estimated)	3/31/24	\$800.00
42400	Slayton, Nicole	Customer refund (estimated)	3/31/24	\$90.00
42400	Thompson, Patricia	Customer refund (estimated)	3/31/24	\$414.00
TOTAL: Requests for Payments				\$7,871.00

CEMETERY FUND: ADDENDUM to Exhibit "A" - REQUEST FOR PAYMENT: March 11, 2024 Meeting

57602	Pontiac Granite Company/Others	Concrete work for mausoleum	3/31/24	\$7,000.00
TOTAL ADDENDUM: Requests for Payments				\$7,000.00

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