

# EVERGREEN MEMORIAL CEMETERY

## MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 04/05/2016

Place: Evergreen Memorial Cemetery Office  
302 E. Miller St. Bloomington, IL 61701

Time: 6:00 P.M.

- I. Call to order: Gene Lorch
- II. Approval of Minutes of the March 8th, 2016 Board Meeting.
- III. Approval of financials as presented for the month of April, 2016.
- IV. Board approval to move cemetery reserve bank account to interest bearing account.
- V. Update on the AVTT Vietnam Wall.
- VI. 2015 Year to Date Burials: Evergreen Memorial Cemetery: 18  
East Lawn Memorial Gardens Cemetery: 47  
Park Hill Cemetery: 39  
Evergreen Memorial Pet Cemetery: 0
- VII. Comments
- VIII. Public Comments
- 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--EVERGREEN MEMORIAL CEMETERY**

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 March 2016**, 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 **5th day of April 2016**.

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

\_\_\_\_\_  
Notary Public

This **5th day of April 2016**.

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 **\$250.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **\$127,091.90** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,348.18** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$100,217.69** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Cemetery Board Vice President:

Gregory E Fraley

Secretary/Treasurer for Cemetery Board:

Pamala J Eaton

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

This **25th day of April 2016**.

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 EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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 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 Supervisor.

\_\_\_\_\_  
Town Clerk

**City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND**

**Month of: MARCH 2016**

**Funds at Commencement**

Cash: Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	156,104	
Cash: Heartland Bank 7782 (Reserve)	\$	268,316	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	98,307	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
		<u>\$</u>	\$ 689,786

**Funds Received This Month**

Opening/Closing Fees	\$	5,610	
Sale of Lots	\$	3,150	
Sale of Crypts	\$	5,175	
Sale of Niches	\$	6,203	
Sale of Burial Supplies	\$	450	
Interest: Reserve/Checking	\$	32	
Income from Trusts	\$	11	
Other Income	\$	2,364	
		<u>\$</u>	\$ 22,994
			<u>\$</u> 712,780

**Funds Expended This Month**

**TOTAL Funds at Month End** \$ 662,716

**Funds at Month End**

Cash: Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	127,092	
Cash: Heartland Bank 7782 (Reserve)	\$	268,348	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	100,218	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
		<u>\$</u>	<u>\$ 662,716</u>

**Checking Account Activity**

Checkbook Balance at Commencement			\$ 156,104
Deposits			
Opening/Closing Fees	\$	5,610	
Sale of Lots	\$	3,150	
Sale of Crypts	\$	5,175	
Sale of Niches	\$	6,203	
Sale of Burial Supplies	\$	450	
Other Income	\$	2,364	
Prepaid O/C Deposits transferred to Acct 7114	\$	(1,900)	
Total Deposits for Month		<u>\$</u>	\$ 21,051
			\$ 177,156
Checks Written			
Compensation & Benefits	\$	38,394	
Administrative Expenses	\$	3,643	
Cemetery Improvements, Maintenance & Repair	\$	6,195	
Cemetery Operations	\$	1,831	
Total Checks Written		<u>\$</u>	\$ 50,064
			\$ 127,092
			<u><u>\$ 127,092</u></u>

**Bank Reconciliation at Month End**

Balance per Bank Statement	\$	146,388	
Less Outstanding Checks	\$	(19,296)	
<b>Checkbook Balance per Reconciliation</b>		<u><u>\$</u></u>	<u><u>\$ 127,092</u></u>

**City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND**

Statement of Receipts and Disbursements

Income			<u>Mar-16</u>
Revenue			
42000 Opening/Closing Fee		\$ 5,610	
42500 Sale of Lots		\$ 3,150	
43000 Sale of Crypts		\$ 5,175	
43100 Sale of Niches		\$ 6,203	
44700 Sale of Burial Supplies		\$ 450	
43500 Interest: Savings/Checking		\$ 32	
49000 Income from Trusts		\$ 11	
49020 Other Income		\$ 2,364	
	Total Revenue		\$ 22,994
		Total Income	<u>\$ 22,994</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,003	
50102 Wages: Cemetery Staff		\$ 19,269	
50201 Payroll Taxes: FICA		\$ 1,825	
50202 IMRF		\$ 3,480	
50203 Unemployment Insurance		\$ 4,359	
50204 Health Insurance		\$ 3,424	
_____ Direct Deposit Transmittal Fees		\$ 35	
	Total Compensation & Benefits		\$ 38,394
Administrative Expenses			
51500 Contractual Services		\$ 792	
52000 Office Supplies		\$ 7	
52500 Utilities		\$ 1,416	
54000 Advertising		\$ 454	
55400 Special Event Expenses		\$ 872	
55450 Other Admin Expenses		\$ 102	
	Total Administrative Expenses		\$ 3,643
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment		\$ 508	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 621	
	Total Cemetery Improvements, Maint & Repair		\$ 6,195
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 164	
56500 Equipment Repairs		\$ 1,287	
56600 Cemetery Supplies & Maintenance		\$ 380	
	Total Cemetery Operations		\$ 1,831
		Total Expense	<u>\$ 50,064</u>
Net Income			<u><u>\$ (27,070)</u></u>

**City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND**

Year to Date Budget Comparison

Income		<u>Mar-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy		\$ 505,993	\$ 506,600	\$ (607)	99.9%
41000 Personal Property Replacement Tax		\$ 44,024	\$ 40,000	\$ 4,024	110.1%
42000 Opening/Closing Fee		\$ 49,123	\$ 50,000	\$ (877)	98.2%
42100 Marker Commission		\$ 6,867	\$ 7,000	\$ (133)	98.1%
42500 Sale of Lots		\$ 58,476	\$ 50,000	\$ 8,476	117.0%
43000 Sale of Crypts		\$ 10,730	\$ 20,000	\$ (9,270)	53.7%
43100 Sale of Niches		\$ 22,495	\$ 20,000	\$ 2,495	112.5%
44700 Sale of Burial Supplies		\$ 1,250	\$ 5,000	\$ (3,750)	25.0%
44800 Sale - Chapel Fee		\$ -	\$ 1,000	\$ (1,000)	0.0%
_____ Sale - Other		\$ 2,400	\$ -	\$ 2,400	
43500 Interest: Savings/Checking		\$ 357	\$ 100	\$ 257	357.0%
49000 Income from Trusts		\$ 3,102	\$ 1,500	\$ 1,602	206.8%
49020 Other Income		\$ 25,141	\$ 2,490	\$ 22,651	1009.7%
49021 Inspection Fees		\$ 2,850	\$ 3,000	\$ (150)	95.0%
	Total Revenue	\$ 732,807	\$ 706,690	\$ 26,117	103.7%
Total Income		\$ 732,807	\$ 706,690	\$ 26,117	103.7%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 81,707	\$ 81,000	\$ 707	100.9%
50102 Wages: Cemetery Staff		\$ 217,282	\$ 233,000	\$ (15,718)	93.3%
50103 Trustee Compensation		\$ 2,750	\$ 3,000	\$ (250)	91.7%
50201 Payroll Taxes: FICA		\$ 21,590	\$ 22,800	\$ (1,210)	94.7%
50202 IMRF		\$ 32,575	\$ 34,000	\$ (1,425)	95.8%
50203 Unemployment Insurance		\$ 12,544	\$ 16,000	\$ (3,456)	78.4%
50204 Health Insurance		\$ 46,921	\$ 60,000	\$ (13,080)	78.2%
_____ Direct Deposit Transmittal Fees		\$ 392	\$ -	\$ 392	
_____ TASC Annual Fees		\$ 357	\$ -	\$ 357	
	Total Compensation & Benefits	\$ 416,117	\$ 449,800	\$ (33,683)	92.5%
Administrative Expenses					
51100 Casualty Insurance		\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services		\$ 3,079	\$ 10,000	\$ (6,921)	30.8%
52000 Office Supplies		\$ 2,558	\$ 2,500	\$ 58	102.3%
52500 Utilities		\$ 14,623	\$ 18,000	\$ (3,377)	81.2%
54000 Advertising		\$ 4,707	\$ 10,500	\$ (5,793)	44.8%
54500 Dues/Seminars		\$ 599	\$ 500	\$ 99	119.8%
55500 Legal Expense		\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense		\$ 6,700	\$ 6,700	\$ -	100.0%
55200 COBT (financial)		\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses		\$ 16,190	\$ 4,600	\$ 11,590	352.0%
55450 Other Admin Expenses		\$ 3,545	\$ 4,595	\$ (1,050)	77.1%
	Total Administrative Expenses	\$ 83,935	\$ 93,595	\$ (9,660)	89.7%
Cemetery Improvements, Maintenance & Repairs					
57000 Office Building		\$ 45	\$ 1,500	\$ (1,455)	3.0%
57601 Flags & Flag Poles		\$ 9,474	\$ 10,000	\$ (526)	94.7%
57602 Grounds Maintenance/Repairs		\$ 13,241	\$ 13,700	\$ (459)	96.6%
57603 Road, Fence, Lot, Drains		\$ 1,877	\$ 15,000	\$ (13,123)	12.5%
57700 Equipment Building		\$ 19	\$ 1,810	\$ (1,791)	1.0%
57800 Operating Equipment		\$ 19,192	\$ 20,270	\$ (1,078)	94.7%
57900 Office Equipment		\$ 599	\$ 1,000	\$ (401)	59.9%
58000 Mausoleum (including debt service)		\$ 60,792	\$ 60,792	\$ -	100.0%
58100 Grave Markers		\$ 5,254	\$ 4,000	\$ 1,254	131.3%
58300 Veterans Memorial		\$ 4,750	\$ 5,000	\$ (250)	95.0%
58400 Scattering Grounds		\$ -	\$ 2,500	\$ (2,500)	0.0%
	Total Cemetery Improvements, Maintenance & Repairs	\$ 115,241	\$ 135,572	\$ (20,331)	85.0%

**City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND**

Year to Date Budget Comparison (cont.)

	<u>Mar-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 8,717	\$ 17,000	\$ (8,283)	51.3%
56000 Tree Removal/Monument Repair	\$ 30,541	\$ 26,000	\$ 4,541	117.5%
56500 Equipment Repairs	\$ 8,279	\$ 4,000	\$ 4,279	207.0%
56600 Cemetery Supplies & Maintenance	\$ 2,076	\$ 4,000	\$ (1,924)	51.9%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 IGA w/COB for leaves & branches disposal	\$ 2,200	\$ 2,200	\$ -	100.0%
59900 Other Cemetery Expenses	\$ 7,314	\$ 21,000	\$ (13,686)	34.8%
Total Cemetery Operations	<u>\$ 59,126</u>	<u>\$ 75,200</u>	<u>\$ (16,074)</u>	<u>78.6%</u>
Total Expense	\$ 674,421	\$ 754,167	\$ (79,746)	89.4%
Net Income	\$ 58,386	\$ (47,477)	\$ 105,863	

**City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND**

Checking Account Activity			
<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland 7774			
03/01/2016	Deposit	Heartland Bank & Trust	160.00
03/01/2016	Debit	Woodforest National Bank	-92.92
03/01/2016	40550	CNH Capital	-1,097.78
03/03/2016	Deposit	Heartland Bank & Trust	25.00
03/04/2016	Deposit	Heartland Bank & Trust	358.00
03/07/2016	Deposit	Heartland Bank & Trust	900.00
03/08/2016	40551	AT&T Mobility	-167.26
03/08/2016	40552	Ameren Illinois	-389.54
03/10/2016	20160310	Tsang, Joseph C & Erdine R Hansford	-600.00
03/10/2016	20160310	Vose, Carl	-1,000.00
03/10/2016	20160310	Tsang, Joseph C & Erdine R Hansford	-300.00
03/11/2016	Deposit	Heartland Bank & Trust	5,692.67
03/14/2016	Deposit	Heartland Bank & Trust	2,800.00
03/15/2016	20160315	Payroll Direct Deposit	-7,618.29
03/15/2016	90378674	EFTPS - IRS	-2,485.62
03/15/2016	40553	BL Pest Control	-35.00
03/15/2016	40554	Cold Spring Memorial Group	-621.00
03/15/2016	40555	George Alarm Co., Inc.	-361.74
03/15/2016	40556	Henson Disposal Inc	-395.25
03/15/2016	40557	Midwest Equipment	-188.84
03/15/2016	40558	Pantagraph; Lee Industries - Central IL	-337.00
03/15/2016	40559	Visa Elan...6929	-496.95
03/15/2016	40560	Crow, Tina M, Petty Cash Custodian	-69.77
03/15/2016	40561	Vietnam E.R.A.	-750.00
03/15/2016	40562	John Deere Financial	-460.01
03/15/2016	40563	Heartland Bank & Trust - mausoleum	-5,066.00
03/18/2016	Deposit	Heartland Bank & Trust	818.15
03/22/2016	40564	Frontier Communications	-224.58
03/22/2016	40565	City of Bloomington Water Dept	-332.90
03/22/2016	40566	NICOR Gas	-132.00
03/23/2016	Deposit	Heartland Bank & Trust	5,952.60
03/29/2016	40567	City of Bloomington TWP - Reimburse	-9,408.58
03/29/2016	40569	Evergreen FS Inc	-164.41
03/29/2016	40570	Supermedia/DexMedia (FrontierDirectories)	-117.15
03/29/2016	40571	AT&T Mobility	-169.26
03/30/2016	20160331	Payroll Direct Deposit	-10,326.89
03/30/2016	72441998	EFTPS - IRS	-3,376.30
03/30/2016	1281289792	IL Dept of Revenue	-819.79
03/30/2016	40568	IDES - IL Dept of Emp Sec	-4,359.00
03/31/2016	Deposit	Heartland Bank & Trust	6,245.00
		Total	<u>-29,012.41</u>