

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 05/10/2016

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 April 12th, 2016 Board Meeting.
- III. Approval of financials as presented for the month of May, 2016.
- IV. Board approval to move cemetery reserve in the amount of \$200,000 State Farm Bank at a 3 year rate, currently 1.54% or the applicable at the time of move.
- V. Board approval of where funds will be donated, above and beyond what is needed to bring the AVTT Vietnam Wall to our community.
- VI. Update on the AVTT Vietnam Wall.
- VII. 2015 Year to Date Burials: Evergreen Memorial Cemetery: 26
East Lawn Memorial Gardens Cemetery: 57
Park Hill Cemetery: 49
Evergreen Memorial Pet Cemetery: 0
- VIII. Comments
- IX. Public Comments
- X. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

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Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--EVERGREEN MEMORIAL 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 **30th day of April 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 **10th day of May 2016**.

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

Notary Public

This **10th day of May 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 **\$1,050.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **\$77,799.19** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,348.18** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$102,860.15** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Secretary/Treasurer for Cemetery Board:

Pamala J Eaton

Cemetery Board Vice President:

Gregory E Fraley

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

This **23rd day of May 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

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Month of: **APRIL 2016**

Funds at Commencement

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)	\$	100,218	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
			Funds at Commencement
			\$ 662,716

Funds Received This Month

Opening/Closing Fees	\$	7,650	
Sale of Lots	\$	4,055	
Sale of Crypts	\$	125	
Sale of Niches	\$	103	
Sale of Burial Supplies	\$	900	
Income from Trusts	\$	12	
Other Income	\$	4,471	
Inspection Fees	\$	450	
Heartland Bank Trust 3189 Activity	\$	5,462	
			Funds Received This Month
			\$ 23,228
			Funds Available
			\$ 685,944

Funds Expended This Month

TOTAL Funds at Month End \$ 63,616

Funds at Month End

Cash: Petty Cash	\$	1,050	
Cash: Heartland Bank 7774 (Checking)	\$	77,799	
Cash: Heartland Bank 7782 (Reserve)	\$	268,348	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	102,860	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	172,270	
			TOTAL Funds at Month End
			\$ 622,328

Checking Account Activity

Checkbook Balance at Commencement			\$ 127,092
Deposits			
Opening/Closing Fees	\$	7,650	
Sale of Lots	\$	4,055	
Sale of Crypts	\$	125	
Sale of Niches	\$	103	
Sale of Burial Supplies	\$	900	
Other Income	\$	4,471	
Inspection Fee	\$	450	
Prepaid O/C Deposits transferred to/from Acct 7114	\$	(2,630)	
Total Deposits for Month			\$ 15,123
			Total Funds Available
			\$ 142,215
Checks Written			
Compensation & Benefits	\$	34,003	
Administrative Expenses	\$	4,536	
Cemetery Improvements, Maintenance & Repair	\$	23,783	
Cemetery Operations	\$	1,294	
Total Checks Written			\$ 63,616
Change in Petty Cash for Special Event	\$	800	
Total Checks Written			\$ 64,416
			Checkbook Balance at Month End
			\$ 77,799

Bank Reconciliation at Month End

Balance per Bank Statement	\$	91,488	
Plus Outstanding Deposits	\$	20	
Less Outstanding Checks	\$	(13,708)	
			Checkbook Balance per Reconciliation
			\$ 77,799

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Statement of Receipts and Disbursements

Income		<u>Mar-16</u>
Revenue		
42000 Opening/Closing Fee	\$ 7,650	
42500 Sale of Lots	\$ 4,055	
43000 Sale of Crypts	\$ 125	
43100 Sale of Niches	\$ 103	
44700 Sale of Burial Supplies	\$ 900	
49000 Income from Trusts	\$ 12	
49020 Other Income	\$ 4,471	
49021 Inspection Fees	\$ 450	
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	Total Revenue	\$ 17,766
	Total Income	<hr/> \$ 17,766
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 5,332	
50102 Wages: Cemetery Staff	\$ 19,233	
50103 Trustee Compensation	\$ 750	
50201 Payroll Taxes: FICA	\$ 1,828	
50202 IMRF	\$ 3,395	
50204 Health Insurance	\$ 3,424	
50205 Direct Deposit Transmittal Fees	\$ 40	
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	Total Compensation & Benefits	\$ 34,003
Administrative Expenses		
51500 Contractual Services	\$ 35	
52000 Office Supplies	\$ 786	
52500 Utilities	\$ 531	
54000 Advertising	\$ 139	
55400 Special Event Expenses	\$ 2,066	
55450 Other Admin Expenses	\$ 979	
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	Total Administrative Expenses	\$ 4,536
Cemetery Improvements, Maintenance & Repair		
57601 Flags & Flag Poles	\$ 3,101	
57602 Grounds Maintenance/Repair	\$ 1,911	
57700 Equipment Building	\$ 1,530	
57800 Operating Equipment	\$ 10,520	
58000 Mausoleum (including debt service)	\$ 5,066	
58100 Grave Markers	\$ 1,656	
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	Total Cemetery Improvements, Maintenance & Repair	\$ 23,783
Cemetery Operations		
56000 Tree Removal/Monument Repair	\$ 1,200	
56500 Equipment Repairs	\$ 45	
56600 Cemetery Supplies & Maintenance	\$ 49	
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	Total Cemetery Operations	\$ 1,294
	Total Expense	<hr/> \$ 63,616
Net Income		<hr/> \$ (45,850)

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Year to Date Budget Comparison

Income	<u>Apr-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ -	\$ 506,600	\$ (506,600)	0.0%
41000 Personal Property Replacement Tax	\$ -	\$ 45,000	\$ (45,000)	0.0%
42000 Opening/Closing Fee	\$ 7,650	\$ 50,000	\$ (42,350)	15.3%
42100 Marker Commission	\$ -	\$ 7,000	\$ (7,000)	0.0%
42400 Sales	\$ 5,183	\$ 93,500	\$ (88,317)	5.5%
43500 Interest: Savings/Checking	\$ -	\$ 6,000	\$ (6,000)	0.0%
49000 Income from Trusts	\$ 12	\$ 3,000	\$ (2,988)	0.4%
49020 Other Income	\$ 4,471	\$ 48,690	\$ (44,219)	9.2%
49021 Inspection Fees	\$ 450	\$ 3,000	\$ (2,550)	15.0%
Total Revenue	<u>\$ 17,766</u>	<u>\$ 762,790</u>	<u>\$ (745,024)</u>	<u>2.3%</u>
Total Income	\$ 17,766	\$ 762,790	\$ (745,024)	2.3%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 5,332	\$ 81,000	\$ (75,668)	6.6%
50102 Wages: Cemetery Staff	\$ 19,233	\$ 233,000	\$ (213,767)	8.3%
50103 Trustee Compensation	\$ 750	\$ 3,000	\$ (2,250)	25.0%
50201 Payroll Taxes: FICA	\$ 1,828	\$ 24,000	\$ (22,172)	7.6%
50202 IMRF	\$ 3,395	\$ 45,000	\$ (41,605)	7.5%
50203 Unemployment Insurance	\$ -	\$ 18,000	\$ (18,000)	0.0%
50204 Health Insurance	\$ 3,424	\$ 50,000	\$ (46,576)	6.8%
50205 Direct Deposit Transmittal Fees	\$ 40	\$ 450	\$ (410)	8.9%
50206 TASC Annual Fees	\$ -	\$ 400	\$ (400)	0.0%
Total Compensation & Benefits	<u>\$ 34,003</u>	<u>\$ 454,850</u>	<u>\$ (420,847)</u>	<u>7.5%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ -	\$ 21,000	\$ (21,000)	0.0%
51500 Contractual Services	\$ 35	\$ 5,100	\$ (5,065)	0.7%
52000 Office Supplies	\$ 786	\$ 3,000	\$ (2,214)	26.2%
52500 Utilities	\$ 531	\$ 14,500	\$ (13,969)	3.7%
54000 Advertising	\$ 139	\$ 13,570	\$ (13,431)	1.0%
54500 Dues/Seminars	\$ -	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$ -	\$ 1,000	\$ (1,000)	0.0%
55100 Audit Expense	\$ -	\$ 6,800	\$ (6,800)	0.0%
55200 COBT (financial)	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 2,066	\$ 49,450	\$ (47,384)	4.2%
55450 Other Admin Expenses	\$ 979	\$ 3,700	\$ (2,721)	26.5%
Total Administrative Expenses	<u>\$ 4,536</u>	<u>\$ 130,920</u>	<u>\$ (126,384)</u>	<u>3.5%</u>
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57601 Flags & Flag Poles	\$ 3,101	\$ 6,000	\$ (2,899)	51.7%
57602 Grounds Maintenance/Repairs	\$ 1,911	\$ 13,700	\$ (11,790)	13.9%
57603 Road, Fence, Lot, Drains	\$ -	\$ 7,000	\$ (7,000)	0.0%
57700 Equipment Building	\$ 1,530	\$ 9,000	\$ (7,470)	17.0%
57800 Operating Equipment	\$ 10,520	\$ 17,321	\$ (6,801)	60.7%
57900 Office Equipment	\$ -	\$ 508	\$ (508)	0.0%
58000 Mausoleum (including debt service)	\$ 5,066	\$ 60,792	\$ (55,726)	8.3%
58100 Grave Markers	\$ 1,656	\$ 5,500	\$ (3,844)	30.1%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 23,783</u>	<u>\$ 122,821</u>	<u>\$ (99,038)</u>	<u>19.4%</u>

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Apr-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ -	\$ 13,000	\$ (13,000)	0.0%
56000 Tree Removal/Monument Repair	\$ 1,200	\$ 19,999	\$ (18,799)	6.0%
56500 Equipment Repairs	\$ 45	\$ 6,000	\$ (5,955)	0.8%
56600 Cemetery Supplies & Maintenance	\$ 49	\$ 2,500	\$ (2,451)	2.0%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 500	\$ (500)	0.0%
56800 IGA w/COB for leaves & branches disposal	\$ -	\$ 2,200	\$ (2,200)	0.0%
59900 Other Cemetery Expenses	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Operations	\$ 1,294	\$ 54,199	\$ (52,905)	2.4%
Total Expense	\$ 63,616	\$ 762,790	\$ (699,174)	8.3%
Net Income	\$ (45,850)	\$ -	\$ (45,850)	

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity Name</u>	<u>Amount</u>
10500 Heartland 7774			
04/01/2016	Deposit	Heartland Bank & Trust	110.00
04/04/2016	EFT	Woodforest National Bank	-109.94
04/04/2016	Deposit	Heartland Bank & Trust	50.00
04/06/2016	40572	Ameren Illinois	-399.22
04/06/2016	40573	Crow, Tina M, Petty Cash Custodian	-147.87
04/06/2016	40574	Bellas Landscaping	-412.50
04/06/2016	40575	Dave Capodice Excavating Inc	-1,498.00
04/06/2016	40576	Ruch Quality Homes, Inc., Jack	-1,530.10
04/06/2016	40577	Midwest Equipment	-10,105.28
04/06/2016	40578	Peoria Flag & Decorating Company	-2,614.99
04/06/2016	40579	Office Depot Inc	-178.86
04/06/2016	40580	Visa Elan...6929	-2,266.75
04/06/2016	40581	BL Pest Control	-35.00
04/06/2016	40582	Fryman Tree Service	-1,200.00
04/06/2016	40583	Pantagraph; Lee Industries - Central IL	-139.00
04/06/2016	Transfer	Garrison, Theresa & Lewis	-600.00
04/06/2016	Transfer	Reed, Ray	-300.00
04/06/2016	Transfer	Voekler, Sherri	-530.00
04/06/2016	Transfer	Flottmann, Mildred M & William K	-2,000.00
04/06/2016	Transfer	Walden, Billy	800.00
04/06/2016	Deposit	Heartland Bank & Trust	600.00
04/08/2016	Deposit	Heartland Bank & Trust	1.94
04/08/2016	Deposit	Heartland Bank & Trust	8,244.68
04/08/2016	Deposit	Heartland Bank & Trust	600.00
04/12/2016	Deposit	Heartland Bank & Trust	3,093.15
04/12/2016	Deposit	Heartland Bank & Trust	10.00
04/12/2016	40584	Heartland Bank & Trust - mausoleum	-5,066.00
04/12/2016	40585	John Deere Financial	-460.01
04/12/2016	40586	Agent Orange Victims & Widows Support Net	-800.00
04/13/2016	Deposit	Heartland Bank & Trust	200.00
04/15/2016	20160415	Payroll Direct Deposit	-9,349.39
04/15/2016	80054055	EFTPS - IRS	-2,974.68
04/19/2016	40587	Cold Spring Memorial Group	-1,655.80
04/19/2016	40588	OSF Occupational Health	-862.00
04/19/2016	40589	Crow, Tina M, Petty Cash Custodian	-300.00
04/19/2016	40590	Crow, Tina M, Petty Cash Custodian	-500.00
04/22/2016	Deposit	Heartland Bank & Trust	800.00
04/22/2016	Deposit	Heartland Bank & Trust	257.60
04/26/2016	40591	NICOR Gas	-132.00
04/26/2016	40592	City of Bloomington TWP - Reimburse	-9,297.24
04/28/2016	Deposit	Heartland Bank & Trust	3,715.00
04/28/2016	Deposit	Heartland Bank & Trust	50.00
04/29/2016	Deposit	Heartland Bank & Trust	20.00
04/29/2016	Deposit	Heartland Bank & Trust	0.97
04/29/2016	20160430	Payroll Direct Deposit	-8,964.21
04/29/2016	21019440	EFTPS - IRS	-2,622.92
04/29/2016	0974815552	IL Dept of Revenue	-794.29
Total			<u><u>-49,292.71</u></u>