

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date 09/12/2016
Place: Evergreen Memorial Cemetery Office
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

- I. Call to order: Gene Lorch
- II. Roll Call of Attendance
- III. "Consent Agenda"

(All items under the Consent Agenda are considered to be 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 Updates by the Township Supervisor, Cemetery Board or staff.)

- A. Approval of Minutes of the August 8th, 2016 Board Meeting, as submitted by Cemetery staff. (Recommend that the Minutes of the August 8th, 2016 Meeting be approved as presented.)
 - B. Approval by Board on Monthly Cemetery Audit of August 2016. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their September 26, 2016 meeting.)
 - C. Approval of anticipated expenditures as presented for the month of September 2016. (Recommend that the Anticipated Expenditures be approved as presented.)
 - D. Approval by Board to transfer \$150,000 from reserve account ending in 7782 to checking account ending in 7774. (Recommend transfer of \$150,000 from reserve account ending in 7782 to checking account ending in 7774.)
- IV. Update regarding the AVTT Vietnam Wall Event.
 - V. 2016 Year to Date Burials: Evergreen Memorial Cemetery 39
East Lawn Memorial Gardens Cemetery 87
Park Hill Cemetery 75
Evergreen Memorial Pet Cemetery 1
 - VI. Comments
 - VII. Public Comment
 - IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN) SS

Town of the City of Bloomington

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 **31st day of July 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 **8th day of August 2016**.

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

Notary Public

This **8th day of August 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 **\$500.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **\$112,408.99** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$179,809.33** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$101,495.67** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$200,000.00** in STATE FARM BANK 0441, 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:

Joe Gibson

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

This **22nd day of August 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: JULY 2016

Funds at Commencement

Cash: Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	157,301	
Cash: Heartland Bank 7782 (Reserve)	\$	179,788	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)	\$	200,000	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	101,484	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	172,270	
		<u>\$</u>	811,093

Funds Received This Month

Opening/Closing Fees	\$	5,050	
Sale of Lots	\$	4,962	
Sale of Crypts	\$	175	
Sale of Niches	\$	108	
Sale of Burial Supplies	\$	300	
Interest: Reserve/Checking	\$	21	
Income from Trusts	\$	1,180	
Other Income	\$	974	
Inspection Fees	\$	225	
Heartland Bank Trust 3189 Activity	\$	4,094	
		<u>\$</u>	17,089
			<u>\$</u> 828,182

Funds Expended This Month

TOTAL Funds at Month End \$ 770,578

Funds at Month End

Cash: Petty Cash	\$	500	
Cash: Heartland Bank 7774 (Checking)	\$	112,409	
Cash: Heartland Bank 7782 (Reserve)	\$	179,809	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)	\$	200,000	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	101,496	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
		<u>\$</u>	<u>770,578</u>

Checking Account Activity

Checkbook Balance at Commencement			\$	157,301
Deposits				
Opening/Closing Fees	\$	5,050		
Sale of Lots	\$	4,962		
Sale of Crypts	\$	175		
Sale of Niches	\$	108		
Sale of Burial Supplies	\$	300		
Income Distribution from Trusts	\$	1,168		
Other Income	\$	974		
Inspection Fee	\$	225		
Total Deposits for Month			\$	12,961
				\$ 170,263
Checks Written				
Compensation & Benefits	\$	32,016		
Administrative Expenses	\$	12,604		
Cemetery Improvements, Maintenance & Repair	\$	11,717		
Cemetery Operations	\$	1,266		
Total Checks Written			\$	57,604
Change in Petty Cash for Special Event			\$	250
Total Checks Written			\$	57,854
Checkbook Balance at Month End			<u><u>\$</u></u>	<u><u>112,409</u></u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	132,656	
Less Outstanding Checks	\$	(20,247)	
Checkbook Balance per Reconciliation			<u><u>\$</u></u> 112,409

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

Statement of Receipts and Disbursements

Income			<u>Jul-16</u>
Revenue			
42000 Opening/Closing Fee		\$ 5,050	
42500 Sale of Lots		\$ 4,962	
43000 Sale of Crypts		\$ 175	
43100 Sale of Niches		\$ 108	
44700 Sale of Burial Supplies		\$ 300	
43500 Interest: Savings/Checking		\$ 21	
49000 Income from Trusts		\$ 1,180	
49020 Other Income		\$ 974	
49021 Inspection Fees		\$ 225	
	Total Revenue		\$ 12,995
		Total Income	\$ 12,995
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 4,810	
50102 Wages: Cemetery Staff		\$ 18,048	
50103 Trustee Compensation		\$ 750	
50201 Payroll Taxes: FICA		\$ 1,698	
50202 IMRF		\$ 3,246	
50204 Health Insurance		\$ 3,424	
50205 Direct Deposit Transmittal Fees		\$ 40	
	Total Compensation & Benefits		\$ 32,016
Administrative Expenses			
51500 Contractual Services		\$ 73	
52000 Office Supplies		\$ 67	
52500 Utilities		\$ 138	
55400 Special Event Expenses		\$ 12,109	
55450 Other Admin Expenses		\$ 217	
	Total Administrative Expenses		\$ 12,604
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair		\$ 3,952	
57800 Operating Equipment		\$ 670	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 2,029	
	Total Cemetery Improvements, Maintenance & Repair		\$ 11,717
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 721	
56500 Equipment Repairs		\$ 435	
56600 Cemetery Supplies & Maintenance		\$ 109	
	Total Cemetery Operations		\$ 1,266
		Total Expense	\$ 57,604
Net Income			<u>\$ (44,609)</u>

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

Year to Date Budget Comparison

Income		<u>Jul-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy		\$ 261,344	\$ 506,600	\$ (245,256)	51.6%
41000 Personal Property Replacement Tax		\$ 17,878	\$ 45,000	\$ (27,122)	39.7%
42000 Opening/Closing Fee		\$ 19,702	\$ 50,000	\$ (30,298)	39.4%
42100 Marker Commission		\$ 2,416	\$ 7,000	\$ (4,584)	34.5%
42500 Sale of Lots		\$ 15,382	\$ 65,000	\$ (49,618)	23.7%
43000 Sale of Crypts		\$ 4,510	\$ 8,000	\$ (3,490)	56.4%
43100 Sale of Niches		\$ 3,499	\$ 15,000	\$ (11,501)	23.3%
44700 Sale of Burial Supplies		\$ 2,000	\$ 2,000	\$ -	100.0%
44800 Chapel Fee		\$ 300	\$ 1,000	\$ (700)	30.0%
42400 Sales - Other		\$ -	\$ 2,500	\$ (2,500)	0.0%
43500 Interest: Savings/Checking		\$ 125	\$ 6,000	\$ (5,875)	2.1%
49000 Income from Trusts		\$ 1,216	\$ 3,000	\$ (1,784)	40.5%
49020 Other Income		\$ 27,544	\$ 48,690	\$ (21,146)	56.6%
49021 Inspection Fees		\$ 1,575	\$ 3,000	\$ (1,425)	52.5%
	Total Revenue	\$ 357,491	\$ 762,790	\$ (405,299)	46.9%
Total Income		\$ 357,491	\$ 762,790	\$ (405,299)	46.9%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 23,171	\$ 81,000	\$ (57,829)	28.6%
50102 Wages: Cemetery Staff		\$ 82,540	\$ 233,000	\$ (150,460)	35.4%
50103 Trustee Compensation		\$ 1,500	\$ 3,000	\$ (1,500)	50.0%
50201 Payroll Taxes: FICA		\$ 7,768	\$ 24,000	\$ (16,232)	32.4%
50202 IMRF		\$ 14,644	\$ 45,000	\$ (30,356)	32.5%
50203 Unemployment Insurance		\$ 3,526	\$ 18,000	\$ (14,474)	19.6%
50204 Health Insurance		\$ 13,697	\$ 50,000	\$ (36,303)	27.4%
50205 Direct Deposit Transmittal Fees		\$ 147	\$ 450	\$ (303)	32.7%
50206 TASC Annual Fees		\$ -	\$ 400	\$ (400)	0.0%
	Total Compensation & Benefits	\$ 146,994	\$ 454,850	\$ (307,856)	32.3%
Administrative Expenses					
51100 Casualty Insurance		\$ 20,033	\$ 21,000	\$ (967)	95.4%
51500 Contractual Services		\$ 540	\$ 5,100	\$ (4,560)	10.6%
52000 Office Supplies		\$ 1,114	\$ 3,000	\$ (1,886)	37.1%
52500 Utilities		\$ 4,495	\$ 14,500	\$ (10,005)	31.0%
54000 Advertising		\$ 1,126	\$ 13,570	\$ (12,444)	8.3%
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		\$ 23,361	\$ 49,450	\$ (26,089)	47.2%
55450 Other Admin Expenses		\$ 2,113	\$ 3,700	\$ (1,587)	57.1%
	Total Administrative Expenses	\$ 52,782	\$ 130,920	\$ (78,138)	40.3%
Cemetery Improvements, Maintenance & Repairs					
57000 Office Building		\$ -	\$ 500	\$ (500)	0.0%
57601 Flags & Flag Poles		\$ 5,756	\$ 6,000	\$ (244)	95.9%
57602 Grounds Maintenance/Repairs		\$ 6,980	\$ 13,700	\$ (6,720)	50.9%
57603 Road, Fence, Lot, Drains		\$ 105	\$ 7,000	\$ (6,895)	1.5%
57700 Equipment Building		\$ 1,866	\$ 9,000	\$ (7,134)	20.7%
57800 Operating Equipment		\$ 12,452	\$ 17,321	\$ (4,869)	71.9%
57900 Office Equipment		\$ -	\$ 508	\$ (508)	0.0%
58000 Mausoleum (including debt service)		\$ 20,264	\$ 60,792	\$ (40,528)	33.3%
58100 Grave Markers		\$ 4,615	\$ 5,500	\$ (885)	83.9%
		\$ -			
58400 Scattering Grounds			\$ 2,500	\$ (2,500)	0.0%
	Total Cemetery Improvements, Maintenance & Repairs	\$ 52,037	\$ 122,821	\$ (70,784)	42.4%

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

Year to Date Budget Comparison (cont.)

	<u>Jul-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 2,590	\$ 13,000	\$ (10,410)	19.9%
56000 Tree Removal/Monument Repair	\$ 1,200	\$ 19,999	\$ (18,799)	6.0%
56500 Equipment Repairs	\$ 917	\$ 6,000	\$ (5,083)	15.3%
56600 Cemetery Supplies & Maintenance	\$ 466	\$ 2,500	\$ (2,034)	18.6%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 500	\$ (500)	0.0%
56800 IGA w/COB for leaves & branches disposal	\$ 2,200	\$ 2,200	\$ -	100.0%
59900 Other Cemetery Expenses	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Operations	\$ 7,372	\$ 54,199	\$ (46,827)	13.6%
 Total Expense	 \$ 259,185	 \$ 762,790	 \$ (503,605)	 34.0%
 Net Income	 \$ 98,306	 \$ -	 \$ 98,306	

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

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland 7774			
07/01/2016	Deposit	Heartland Bank & Trust	300.00
07/01/2016	EFT	Woodforest National Bank	-217.20
07/05/2016	Deposit	Heartland Bank & Trust	170.00
07/06/2016	Deposit	Heartland Bank & Trust	22.00
07/07/2016	40666	AVTT Traveling Vietnam Wall	-500.00
07/08/2016	Deposit	Heartland Bank & Trust	3,687.87
07/15/2016	20160715	Payroll Direct Deposit	-8,495.80
07/15/2016	53855371	EFTPS - IRS	-2,537.96
07/21/2016	Deposit	Heartland Bank & Trust	900.00
07/22/2016	Deposit	Heartland Bank & Trust	1,274.00
07/22/2016	Deposit	Heartland Bank & Trust	25.00
07/23/2016	40667	Let's Party Rental Center	-319.55
07/23/2016	40668	BL Pest Control	-35.00
07/23/2016	40669	Cold Spring Memorial Group	-414.00
07/23/2016	40670	Dave Capodice Excavating Inc	-3,930.00
07/23/2016	40671	Evergreen FS Inc	-697.45
07/23/2016	40672	Midwest Equipment	-645.25
07/23/2016	40673	Office Depot Inc	-58.75
07/23/2016	40674	Pontiac Granite Co Inc	-1,615.00
07/23/2016	40675	Palace Events	-1,600.00
07/23/2016	40676	Gulliford Services Inc, Septic & Sewer	-275.00
07/23/2016	40677	Houston, Robert	-150.00
07/23/2016	40678	Agent Orange Victims & Widows Support Net	-2,000.00
07/23/2016	40679	John Hoosier Through the Eyes	-2,000.00
07/23/2016	40680	The Lima Company; Eyes of Freedom	-3,500.00
07/23/2016	40681	Visa Elan...6929	-1,611.86
07/23/2016	40682	Crow, Tina M, Petty Cash Custodian	-54.10
07/23/2016	40683	Crow, Tina M, Petty Cash Custodian	-550.00
07/23/2016	40684	Heartland Bank & Trust - mausoleum	-5,066.00
07/23/2016	40685	John Deere Financial	-460.01
07/26/2016	40686	NICOR Gas	-138.00
07/27/2016	Deposit	Heartland Bank & Trust	3,800.00
07/27/2016	Deposit	Heartland Bank & Trust	900.00
07/29/2016	Deposit	Heartland Bank & Trust	1,882.60
07/29/2016	20160731	Payroll Direct Deposit	-8,613.49
07/29/2016	12159831	EFTPS - IRS	-2,462.50
07/29/2016	0127435584	IL Dept of Revenue	-711.61
07/29/2016	40687	City of Bloomington TWP - Reimburse	-9,102.05
07/29/2016	40688	IL State Disbursement Unit	-93.00
		Total	<u><u>-44,892.11</u></u>