

## 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 8<sup>th</sup>, 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)

)SS

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 **31st day of August 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 **12th day of September 2016**.

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

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

This **12th day of September 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, **\$84,355.23** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,304.05** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$101,507.32** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$200,245.08** in STATE FARM BANK 0441, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Secretary/Treasurer for Cemetery Board:

Joe Gibson

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 **26th day of September 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: AUGUST 2016**

**Funds at Commencement**

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)	\$	101,496	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
		<u>\$</u>	770,578

**Funds Received This Month**

Real Estate Tax Levy	\$	88,472	
Personal Property Replacement Tax	\$	8,393	
Opening/Closing Fees	\$	2,950	
Sale of Lots	\$	3,263	
Sale of Crypts	\$	175	
Sale of Niches	\$	109	
Interest: Reserve/Checking	\$	267	
Income from Trusts	\$	12	
Other Income	\$	4,392	
Inspection Fees	\$	150	
		<u>\$</u>	108,183
			<u>\$</u> 878,761

**Funds Expended This Month**

**TOTAL Funds at Month End** \$ 831,026

**Funds at Month End**

Cash: Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	84,355	
Cash: Heartland Bank 7782 (Reserve)	\$	268,304	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)	\$	200,245	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	101,507	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
		<u>\$</u>	831,026

**Checking Account Activity**

Checkbook Balance at Commencement		\$	112,409																								
Deposits	<table border="0"> <tr> <td>Personal Property Replacement Tax</td> <td align="right">\$</td> <td align="right">8,393</td> </tr> <tr> <td>Opening/Closing Fees</td> <td align="right">\$</td> <td align="right">2,950</td> </tr> <tr> <td>Sale of Lots</td> <td align="right">\$</td> <td align="right">3,263</td> </tr> <tr> <td>Sale of Crypts</td> <td align="right">\$</td> <td align="right">175</td> </tr> <tr> <td>Sale of Niches</td> <td align="right">\$</td> <td align="right">109</td> </tr> <tr> <td>Other Income</td> <td align="right">\$</td> <td align="right">4,392</td> </tr> <tr> <td>Inspection Fee</td> <td align="right">\$</td> <td align="right">150</td> </tr> <tr> <td><b>Total Deposits for Month</b></td> <td></td> <td align="right"><u>\$</u> 19,432</td> </tr> </table>	Personal Property Replacement Tax	\$	8,393	Opening/Closing Fees	\$	2,950	Sale of Lots	\$	3,263	Sale of Crypts	\$	175	Sale of Niches	\$	109	Other Income	\$	4,392	Inspection Fee	\$	150	<b>Total Deposits for Month</b>		<u>\$</u> 19,432		
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<b>Total Deposits for Month</b>		<u>\$</u> 19,432																									
			\$ 131,841																								
Checks Written	<table border="0"> <tr> <td>Compensation &amp; Benefits</td> <td align="right">\$</td> <td align="right">35,055</td> </tr> <tr> <td>Administrative Expenses</td> <td align="right">\$</td> <td align="right">4,650</td> </tr> <tr> <td>Cemetery Improvements, Maintenance &amp; Repair</td> <td align="right">\$</td> <td align="right">6,440</td> </tr> <tr> <td>Cemetery Operations</td> <td align="right">\$</td> <td align="right">1,591</td> </tr> <tr> <td><b>Total Checks Written</b></td> <td></td> <td align="right"><u>\$</u> 47,735</td> </tr> </table>	Compensation & Benefits	\$	35,055	Administrative Expenses	\$	4,650	Cemetery Improvements, Maintenance & Repair	\$	6,440	Cemetery Operations	\$	1,591	<b>Total Checks Written</b>		<u>\$</u> 47,735											
Compensation & Benefits	\$	35,055																									
Administrative Expenses	\$	4,650																									
Cemetery Improvements, Maintenance & Repair	\$	6,440																									
Cemetery Operations	\$	1,591																									
<b>Total Checks Written</b>		<u>\$</u> 47,735																									
	Change in Petty Cash for Special Event	\$	(250)																								
	Total Checks Written		<u>\$</u> 47,485																								
	<b>Checkbook Balance at Month End</b>		<u><u>\$</u> 84,355</u>																								

**Bank Reconciliation at Month End**

Balance per Bank Statement	\$	98,762	
Plus Outstanding Deposits	\$	3	
Less Outstanding Checks	\$	(14,410)	
		<u>\$</u>	84,355

**Checkbook Balance per Reconciliation**

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

Statement of Receipts and Disbursements

Income			<u>Aug-16</u>
Revenue			
40100 Real Estate Tax Levy		\$ 88,472	
41000 Personal Property Replacement Tax		\$ 8,393	
42000 Opening/Closing Fee		\$ 2,950	
42500 Sale of Lots		\$ 3,263	
43000 Sale of Crypts		\$ 175	
43100 Sale of Niches		\$ 109	
43500 Interest: Savings/Checking		\$ 267	
49000 Income from Trusts		\$ 12	
49020 Other Income		\$ 4,392	
49021 Inspection Fees		\$ 150	
	Total Revenue		\$ 108,183
		Total Income	<u>\$ 108,183</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,520	
50102 Wages: Cemetery Staff		\$ 19,664	
50201 Payroll Taxes: FICA		\$ 1,895	
50202 IMRF		\$ 3,515	
50204 Health Insurance		\$ 3,424	
50205 Direct Deposit Transmittal Fees		\$ 37	
	Total Compensation & Benefits		\$ 35,055
Administrative Expenses			
51500 Contractual Services		\$ (3)	
52000 Office Supplies		\$ 96	
52500 Utilities		\$ 2,488	
54000 Advertising		\$ 124	
55400 Special Event Expenses		\$ 1,475	
55450 Other Admin Expenses		\$ 471	
	Total Administrative Expenses		\$ 4,650
Cemetery Improvements, Maintenance & Repair			
57601 Flags & Flag Poles		\$ 104	
57602 Grounds Maintenance/Repair		\$ 126	
57800 Operating Equipment		\$ 730	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 414	
	Total Cemetery Improvements, Maintenance & Repair		\$ 6,440
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 1,060	
56500 Equipment Repairs		\$ 374	
56600 Cemetery Supplies & Maintenance		\$ 157	
	Total Cemetery Operations		\$ 1,591
		Total Expense	<u>\$ 47,735</u>
Net Income			<u><u>\$ 60,448</u></u>

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

Year to Date Budget Comparison

Income	<u>Aug-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Revenue</b>				
40100 Real Estate Tax Levy	\$ 349,816	\$ 506,600	\$ (156,784)	69.1%
41000 Personal Property Replacement Tax	\$ 26,271	\$ 45,000	\$ (18,729)	58.4%
42000 Opening/Closing Fee	\$ 22,652	\$ 50,000	\$ (27,348)	45.3%
42100 Marker Commission	\$ 2,416	\$ 7,000	\$ (4,584)	34.5%
42500 Sale of Lots	\$ 18,645	\$ 65,000	\$ (46,355)	28.7%
43000 Sale of Crypts	\$ 4,685	\$ 8,000	\$ (3,315)	58.6%
43100 Sale of Niches	\$ 3,608	\$ 15,000	\$ (11,392)	24.1%
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	\$ 393	\$ 6,000	\$ (5,607)	6.5%
49000 Income from Trusts	\$ 1,228	\$ 3,000	\$ (1,773)	40.9%
49020 Other Income	\$ 31,936	\$ 48,690	\$ (16,754)	65.6%
49021 Inspection Fees	\$ 1,725	\$ 3,000	\$ (1,275)	57.5%
Total Revenue	<u>\$ 465,674</u>	<u>\$ 762,790</u>	<u>\$ (297,116)</u>	<u>61.0%</u>
Total Income	\$ 465,674	\$ 762,790	\$ (297,116)	61.0%
<b>Expense</b>				
<b>Compensation &amp; Benefits</b>				
50101 Wages: Administrative Staff	\$ 29,691	\$ 81,000	\$ (51,309)	36.7%
50102 Wages: Cemetery Staff	\$ 102,204	\$ 233,000	\$ (130,796)	43.9%
50103 Trustee Compensation	\$ 1,500	\$ 3,000	\$ (1,500)	50.0%
50201 Payroll Taxes: FICA	\$ 9,663	\$ 24,000	\$ (14,337)	40.3%
50202 IMRF	\$ 18,159	\$ 45,000	\$ (26,841)	40.4%
50203 Unemployment Insurance	\$ 3,526	\$ 18,000	\$ (14,474)	19.6%
50204 Health Insurance	\$ 17,122	\$ 50,000	\$ (32,879)	34.2%
50205 Direct Deposit Transmittal Fees	\$ 184	\$ 450	\$ (266)	40.8%
50206 TASC Annual Fees	\$ -	\$ 400	\$ (400)	0.0%
Total Compensation & Benefits	<u>\$ 182,048</u>	<u>\$ 454,850</u>	<u>\$ (272,802)</u>	<u>40.0%</u>
<b>Administrative Expenses</b>				
51100 Casualty Insurance	\$ 20,033	\$ 21,000	\$ (967)	95.4%
51500 Contractual Services	\$ 537	\$ 5,100	\$ (4,563)	10.5%
52000 Office Supplies	\$ 1,210	\$ 3,000	\$ (1,790)	40.3%
52500 Utilities	\$ 6,983	\$ 14,500	\$ (7,517)	48.2%
54000 Advertising	\$ 1,250	\$ 13,570	\$ (12,320)	9.2%
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	\$ 24,836	\$ 49,450	\$ (24,614)	50.2%
55450 Other Admin Expenses	\$ 2,584	\$ 3,700	\$ (1,116)	69.8%
Total Administrative Expenses	<u>\$ 57,432</u>	<u>\$ 130,920</u>	<u>\$ (73,488)</u>	<u>43.9%</u>
<b>Cemetery Improvements, Maintenance &amp; Repairs</b>				
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57601 Flags & Flag Poles	\$ 5,859	\$ 6,000	\$ (141)	97.7%
57602 Grounds Maintenance/Repairs	\$ 7,106	\$ 13,700	\$ (6,594)	51.9%
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	\$ 13,182	\$ 17,321	\$ (4,139)	76.1%
57900 Office Equipment	\$ -	\$ 508	\$ (508)	0.0%
58000 Mausoleum (including debt service)	\$ 25,330	\$ 60,792	\$ (35,462)	41.7%
58100 Grave Markers	\$ 5,029	\$ 5,500	\$ (471)	91.4%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 58,477</u>	<u>\$ 122,821</u>	<u>\$ (64,344)</u>	<u>47.6%</u>

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

Year to Date Budget Comparison (cont.)

	<u>Aug-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,650	\$ 13,000	\$ (9,350)	28.1%
56000 Tree Removal/Monument Repair	\$ 1,200	\$ 19,999	\$ (18,799)	6.0%
56500 Equipment Repairs	\$ 1,291	\$ 6,000	\$ (4,709)	21.5%
56600 Cemetery Supplies & Maintenance	\$ 623	\$ 2,500	\$ (1,877)	24.9%
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	\$ 8,963	\$ 54,199	\$ (45,236)	16.5%
 Total Expense	 \$ 306,920	 \$ 762,790	 \$ (455,870)	 40.2%
 Net Income	 \$ 158,754	 \$ -	 \$ 158,754	

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

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity</u> <u>Name</u>	<u>Amount</u>
10500 Heartland 7774			
08/01/2016	Deposit	HBT - Heartland Bank & Trust	210.00
08/01/2016	EFT	Woodforest National Bank	-190.23
08/03/2016	Deposit	HBT - Heartland Bank & Trust	3.00
08/03/2016	Deposit	HBT - Heartland Bank & Trust	2,934.30
08/03/2016	Deposit	HBT - Heartland Bank & Trust	25.00
08/09/2016	40689	Ameren Illinois	-404.21
08/09/2016	40690	AT&T Mobility	-169.66
08/09/2016	40691	City of Bloomington Water Dept	-361.24
08/09/2016	40692	Frontier Communications	-226.11
08/09/2016	40693	Supermedia/DexMedia (FrontierDirectories)	-123.90
08/09/2016	40694	BL Pest Control	-35.00
08/09/2016	40695	Cold Spring Memorial Group	-414.00
08/09/2016	40696	Dave Capodice Excavating Inc	-125.99
08/09/2016	40697	Evergreen FS Inc	-1,059.62
08/09/2016	40698	Let's Party Rental Center	-85.00
08/09/2016	40699	Midwest Equipment	-374.07
08/09/2016	40700	RP Lumber Company Inc	-62.95
08/09/2016	40701	Visa Elan...6929	-1,950.44
08/11/2016	Deposit	HBT - Heartland Bank & Trust	900.00
08/12/2016	Deposit	HBT - Heartland Bank & Trust	9,480.90
08/15/2016	Deposit	HBT - Heartland Bank & Trust	10.00
08/15/2016	20160815	Payroll Direct Deposit	-8,925.87
08/15/2016	31673362	EFTPS - IRS	-2,556.30
08/16/2016	Deposit	HBT - Heartland Bank & Trust	100.00
08/16/2016	62744538	EFTPS - IRS	-169.36
08/16/2016	40702	IL State Disbursement Unit	-93.00
08/16/2016	40703	John Deere Financial	-460.01
08/16/2016	40704	Heartland Bank & Trust - mausoleum	-5,066.00
08/16/2016	40705	Gabrielle Y Nichols -	-100.00
08/16/2016	40706	Let's Party Rental Center	-96.00
08/16/2016	40707	State of IL, Dept of Fin & Prof Reg	-150.00
08/22/2016	Deposit	HBT - Heartland Bank & Trust	1,500.00
08/23/2016	Deposit	HBT - Heartland Bank & Trust	658.60
08/23/2016	40708	NICOR Gas	-148.00
08/23/2016	40709	City of Bloomington Water Dept	-347.10
08/29/2016	Deposit	HBT - Heartland Bank & Trust	2,884.79
08/30/2016	Deposit	HBT - Heartland Bank & Trust	50.00
08/30/2016	40710	AT&T Mobility	-169.66
08/30/2016	40711	Frontier Communications	-225.82
08/30/2016	40712	Ameren Illinois	-435.75
08/31/2016	Deposit	HBT - Heartland Bank & Trust	1,000.00
08/31/2016	Deposit	HBT - Heartland Bank & Trust	25.00
08/31/2016	20160831	Payroll Direct Deposit	-9,831.32
08/31/2016	32736691	EFTPS - IRS	-3,097.92
08/31/2016	2050460480	IL Dept of Revenue	-833.19
08/31/2016	40713	City of Bloomington TWP - Reimburse	-9,454.63
08/31/2016	40714	IL State Disbursement Unit	-93.00
		Total	<u><u>-28,053.76</u></u>