

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 01/09/2017
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 December 12th, 2016 Board Meeting, as submitted by Cemetery staff. (Recommend that the Minutes of the December 12th, 2016 Meeting be approved as presented.)
- B. Approval by Board on Monthly Cemetery Audit of December 2016. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their January 23, 2017 meeting.)
- C. Approval of anticipated expenditures as presented for the month of January 2017. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV Approval to give David Nayak a 10% discount on the purchase of 17 additional plots. (Recommend approval to give David Nayak a 10% discount on the purchase of 17 additional plots).
- V Approval to raise ground burial plots from \$900 to \$1000. (Recommend approval to raise ground burial plots from \$900 to \$1000).
- VI Discussion regarding credit card machine contract.
- VII Discussion about establishing a veteran section in cemetery section 22.
- VIII Discussion regarding employee evaluation forms.
- IX 2016 Calendar Year Burials: Evergreen Memorial Cemetery 70
East Lawn Memorial Gardens Cemetery 142
Park Hill Cemetery 108
Evergreen Memorial Pet Cemetery 3

2017 Year to Date Burials:

Evergreen Memorial Cemetery
East Lawn Memorial Gardens Cemetery
Park Hill Cemetery
Evergreen Memorial Pet Cemetery

X Comment

XI Public Comment

XII Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN)

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 December 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 9th day of January 2017.

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

Notary Public

This 9th day of January 2017.

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 \$50.00 in Petty Cash held at Evergreen Memorial Cemetery Office, \$110,883.16 at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$274,030.08 at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of \$105,332.34 at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$201,253.03 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 23rd day of January 2017.

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: DECEMBER 2016

Funds at Commencement

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	136,281	
Cash: Heartland Bank 7782 (Reserve)	\$	273,998	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ thru 10/31/2016	\$	200,999	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	103,320	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
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Funds at Commencement			\$ 891,011

Funds Received This Month

Opening/Closing Fees	\$	5,802	
Marker Commission	\$	4,349	
Sale of Lots	\$	12,070	
Sale of Crypts	\$	125	
Sale of Niches	\$	141	
Sales - Chapel Fee	\$	100	
Interest: Reserve/Checking/Back Taxes	\$	287	
Income from Trusts	\$	13	
Other Income	\$	368	
Inspection Fees	\$	150	
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Funds Received This Month			\$ 23,404

Funds Available \$ 914,415

Funds Expended This Month

TOTAL Funds at Month End \$ 867,913

Funds at Month End

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	110,883	
Cash: Heartland Bank 7782 (Reserve)	\$	274,030	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ thru 11/30/2016	\$	201,253	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	105,332	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
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TOTAL Funds at Month End			\$ 867,913

Checking Account Activity

Checkbook Balance at Commencement			\$ 136,281
Deposits			
Opening/Closing Fees	\$	5,802	
Marker Commission	\$	4,349	
Sale of Lots	\$	12,070	
Sale of Crypts	\$	125	
Sale of Niches	\$	141	
Chapel Fee	\$	100	
Other Income	\$	368	
Inspection Fee	\$	150	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(2,000)	
Total Deposits for Month		<hr/>	\$ 21,105
Total Funds Available			\$ 157,386
Checks Written			
Compensation & Benefits	\$	19,897	
Administrative Expenses	\$	1,872	
Cemetery Improvements, Maintenance & Repair	\$	14,664	
Cemetery Operations	\$	10,070	
Total Checks Written		<hr/>	\$ 46,503
Total Checks Written			\$ 46,503
Checkbook Balance at Month End			\$ 110,883

Bank Reconciliation at Month End

Balance per Bank Statement	\$	131,162	
Less Outstanding Checks	\$	(20,279)	
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Checkbook Balance per Reconciliation			\$ 110,883

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

Statement of Receipts and Disbursements

Income			<u>Dec-16</u>
Revenue			
42000 Opening/Closing Fee		\$ 5,802	
42100 Marker Commission		\$ 4,349	
42500 Sale of Lots		\$ 12,070	
43000 Sale of Crypts		\$ 125	
43100 Sale of Niches		\$ 141	
44800 Chapel Fee		\$ 100	
43500 Interest: Savings/Checking/Back Taxes		\$ 287	
49000 Income from Trusts		\$ 13	
49020 Other Income		\$ 368	
49021 Inspection Fees		\$ 150	
	Total Revenue		\$ 23,404
		Total Income	<u>\$ 23,404</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,250	
50102 Wages: Cemetery Staff		\$ 6,103	
50201 Payroll Taxes: FICA		\$ 837	
50202 IMRF		\$ 1,529	
50203 Unemployment Insurance		\$ 1,117	
50204 Health Insurance		\$ 4,048	
50205 Direct Deposit Transmittal Fees		\$ 14	
	Total Compensation & Benefits		\$ 19,897
Administrative Expenses			
51500 Contractual Services		\$ 503	
52000 Office Supplies		\$ 212	
52500 Utilities		\$ 460	
54500 Dues/Seminars		\$ 157	
55450 Other Admin Expenses		\$ 540	
	Total Administrative Expenses		\$ 1,872
Cemetery Improvements, Maintenance & Repair			
57700 Equipment Building		\$ 950	
57800 Operating Equipment		\$ 460	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 8,188	
	Total Cemetery Improvements, Maintenance & Repair		\$ 14,664
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 666	
56000 Tree Removal/Monument Repair		\$ 9,250	
56600 Cemetery Supplies & Maintenance		\$ 154	
	Total Cemetery Operations		\$ 10,070
		Total Expense	<u>\$ 46,503</u>
Net Income			<u><u>\$ (23,099)</u></u>

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

Year to Date Budget Comparison

Income	<u>Dec-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 505,413	\$ 506,600	\$ (1,187)	99.8%
41000 Personal Property Replacement Tax	\$ 33,109	\$ 45,000	\$ (11,891)	73.6%
42000 Opening/Closing Fee	\$ 49,160	\$ 50,000	\$ (840)	98.3%
42100 Marker Commission	\$ 6,765	\$ 7,000	\$ (235)	96.6%
42500 Sale of Lots	\$ 54,358	\$ 65,000	\$ (10,642)	83.6%
43000 Sale of Crypts	\$ 5,335	\$ 8,000	\$ (2,665)	66.7%
43100 Sale of Niches	\$ 5,185	\$ 15,000	\$ (9,815)	34.6%
44700 Sale of Burial Supplies	\$ 2,300	\$ 2,000	\$ 300	115.0%
44800 Chapel Fee	\$ 400	\$ 1,000	\$ (600)	40.0%
42400 Sales - Other	\$ -	\$ 2,500	\$ (2,500)	0.0%
43500 Interest: Reserve/Checking/Back Taxes	\$ 1,530	\$ 6,000	\$ (4,470)	25.5%
49000 Income from Trusts	\$ 5,370	\$ 3,000	\$ 2,370	179.0%
49020 Other Income	\$ 53,571	\$ 48,690	\$ 4,881	110.0%
49021 Inspection Fees	\$ 3,000	\$ 3,000	\$ -	100.0%
Total Revenue	\$ 725,497	\$ 762,790	\$ (37,293)	95.1%
Total Income	\$ 725,497	\$ 762,790	\$ (37,293)	95.1%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 56,569	\$ 81,000	\$ (24,431)	69.8%
50102 Wages: Cemetery Staff	\$ 171,346	\$ 233,000	\$ (61,654)	73.5%
50103 Trustee Compensation	\$ 2,167	\$ 3,000	\$ (833)	72.2%
50201 Payroll Taxes: FICA	\$ 16,627	\$ 24,000	\$ (7,373)	69.3%
50202 IMRF	\$ 31,077	\$ 45,000	\$ (13,923)	69.1%
50203 Unemployment Insurance	\$ 6,987	\$ 18,000	\$ (11,013)	38.8%
50204 Health Insurance	\$ 31,443	\$ 50,000	\$ (18,557)	62.9%
50205 Direct Deposit Transmittal Fees	\$ 296	\$ 450	\$ (154)	65.7%
50206 TASC Annual Fees	\$ 332	\$ 400	\$ (68)	82.9%
Total Compensation & Benefits	\$ 316,843	\$ 454,850	\$ (138,007)	69.7%
Administrative Expenses				
51100 Casualty Insurance	\$ 20,033	\$ 21,000	\$ (967)	95.4%
51500 Contractual Services	\$ 2,162	\$ 5,100	\$ (2,938)	42.4%
52000 Office Supplies	\$ 2,389	\$ 3,000	\$ (611)	79.6%
52500 Utilities	\$ 11,281	\$ 14,500	\$ (3,219)	77.8%
54000 Advertising	\$ 2,751	\$ 13,570	\$ (10,819)	20.3%
54500 Dues/Seminars	\$ 307	\$ 600	\$ (293)	51.2%
55500 Legal Expense	\$ -	\$ 1,000	\$ (1,000)	0.0%
55100 Audit Expense	\$ -	\$ 6,800	\$ (6,800)	0.0%
55200 Financial Administration (COBT)	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 37,290	\$ 49,450	\$ (12,160)	75.4%
55450 Other Admin Expenses	\$ 5,000	\$ 3,700	\$ 1,300	135.1%
Total Administrative Expenses	\$ 81,212	\$ 130,920	\$ (49,708)	62.0%
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57601 Flags & Flag Poles	\$ 7,149	\$ 6,000	\$ 1,149	119.2%
57602 Grounds Maintenance/Repairs	\$ 7,754	\$ 13,700	\$ (5,946)	56.6%
57603 Road, Fence, Lot, Drains	\$ 105	\$ 7,000	\$ (6,895)	1.5%
57700 Equipment Building	\$ 12,144	\$ 9,000	\$ 3,144	134.9%
57800 Operating Equipment	\$ 15,022	\$ 17,321	\$ (2,299)	86.7%
57900 Office Equipment	\$ 349	\$ 508	\$ (159)	68.7%
58000 Mausoleum (including debt service)	\$ 45,594	\$ 60,792	\$ (15,198)	75.0%
58100 Grave Markers	\$ 13,879	\$ 5,500	\$ 8,379	252.3%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$ 101,996	\$ 122,821	\$ (20,825)	83.0%

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

Year to Date Budget Comparison (cont.)

	<u>Dec-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 6,809	\$ 13,000	\$ (6,191)	52.4%
56000 Tree Removal/Monument Repair	\$ 10,450	\$ 19,999	\$ (9,549)	52.3%
56500 Equipment Repairs	\$ 5,151	\$ 6,000	\$ (849)	85.9%
56600 Cemetery Supplies & Maintenance	\$ 1,067	\$ 2,500	\$ (1,433)	42.7%
56700 Rental Equipment & Short-term Leases	\$ 33	\$ 500	\$ (467)	6.6%
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	\$ 25,711	\$ 54,199	\$ (28,488)	47.4%
 Total Expense	 \$ 525,762	 \$ 762,790	 \$ (237,028)	 68.9%
 Net Income	 \$ 199,735	 \$ -	 \$ 199,735	

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			
12/01/2016	Deposit	HBT - Heartland Bank & Trust	145.00
12/01/2016	EFT	Woodforest National Bank	-223.78
12/02/2016	Deposit	HBT - Heartland Bank & Trust	8,700.00
12/06/2016	Deposit	HBT - Heartland Bank & Trust	600.00
12/12/2016	Deposit	HBT - Heartland Bank & Trust	10.00
12/13/2016	Deposit	HBT - Heartland Bank & Trust	3,729.50
12/13/2016	40814	Klopfenstein's Office Products	-191.00
12/13/2016	40815	BL Pest Control	-110.00
12/13/2016	40816	Cold Spring Memorial Group	-88.00
12/13/2016	40817	Evergreen FS Inc	-665.82
12/13/2016	40818	George Alarm Co., Inc.	-361.74
12/13/2016	40819	Interstate ALL Battery Center	-20.70
12/13/2016	40820	RP Lumber Company Inc	-81.90
12/13/2016	40821	ICFHA - Illinois Cemetery & Funeral Home	-157.00
12/13/2016	40822	Fryman Tree Service	-9,250.00
12/13/2016	40823	H&O Roofing Inc	-950.00
12/13/2016	40824	John Deere Financial	-460.01
12/13/2016	40825	Heartland Bank & Trust - mausoleum	-5,066.00
12/13/2016	40826	Visa Elan...6929	-419.70
12/13/2016	40827	Pontiac Granite Co Inc	-8,100.00
12/15/2016	20161215	Payroll Direct Deposit	-4,364.38
12/15/2016	03981983	EFTPS - IRS	-1,471.90
12/20/2016	Deposit	HBT - Heartland Bank & Trust	900.00
12/20/2016	Transfer	Larsen, Michele	-1,000.00
12/20/2016	Transfer	Schierbeck, Marsha	-1,000.00
12/20/2016	40828	NICOR Gas	-133.00
12/20/2016	40829	City of Bloomington Water Dept	-326.77
12/22/2016	Deposit	HBT - Heartland Bank & Trust	7,024.48
12/22/2016	Deposit	HBT - Heartland Bank & Trust	270.00
12/29/2016	Deposit	HBT - Heartland Bank & Trust	400.17
12/29/2016	Deposit	HBT - Heartland Bank & Trust	1,525.00
12/29/2016	40830	City of Bloomington TWP - Reimburse	-7,670.35
12/29/2016	20161231	Payroll Direct Deposit	-3,826.13
12/29/2016	74915215	EFTPS - IRS	-1,261.42
12/29/2016	0098015424	IL Dept of Revenue	-385.42
12/29/2016	40831	IDES - IL Dept of Emp Sec	-1,117.37
		Total	<u><u>-25,398.24</u></u>