

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 02/13/2017
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 comments by the Township Supervisor, Cemetery Board or staff.)

- A. Approval of Minutes of the January 9, 2017 Board Meeting, Special Meeting Minutes and Executive Session Minutes of December 5, 2016 as submitted by Cemetery staff. (Recommend that the Minutes of the January 9, 2017 and Special Meeting Minutes and Executive Meeting Minutes of December 5, 2016 be approved as presented.)
 - B. Approval by Board on Monthly Cemetery Audit of January 2017. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their February 27, 2017 meeting.)
 - C. Approval of anticipated expenditures as presented for the month of February 2017. (Recommend that the Anticipated Expenditures be approved as presented.)
 - D. Approval of corrected total on January 9, 2017 pay request. (Recommend that the corrected total on January 9, 2017 pay request be approved.)
 - E. Approval of Appointment of Joe Gibson to the Cemetery Board of Trustees. (Recommended that the appointment of Mr. Gibson be approved and forwarded on to the Township Board for action and approval at their February 27, 2017 meeting.)
- IV. Approval of Fiscal Year (FY) 2018 Budget. (Recommend that the FY 2018 Budget be approved as presented and forwarded on to Township Board for action and approval at their March 27, 2017 meeting.)
 - V. Approval to transfer \$150,000 from the Business Reserve Account to the Business Checking Account on March 1, 2017. (Recommend that the transfer of \$150,000 from the Business Reserve Account to Business Checking Account on March 1, 2017 be approved.)

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 January 2017, 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 13th day of February 2017.

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

Notary Public

This 13th day of February 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, \$80,517.48 at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$274,062.66 at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of \$107,643.76 at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$201,754.80 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 27th day of February 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: JANUARY 2017

Funds at Commencement

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)	\$	105,332	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
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Funds at Commencement			\$ 867,913

Funds Received This Month

Personal Property Replacement Tax	\$	1,819	
Opening/Closing Fees	\$	6,042	
Sale of Lots	\$	14,040	
Sale of Crypts	\$	175	
Sale of Niches	\$	130	
Interest: Reserve/Checking/Back Taxes	\$	534	
Income from Trusts	\$	1,513	
Other Income	\$	217	
Inspection Fees	\$	375	
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Funds Received This Month			\$ 24,846

Funds Available \$ 892,759

\$ 52,366

\$ 840,393

TOTAL Funds at Month End

Funds Expended This Month

Funds at Month End

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	80,517	
Cash: Heartland Bank 7782 (Reserve)	\$	274,063	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ thru 01/31/2017	\$	201,755	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	107,644	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
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TOTAL Funds at Month End			\$ 840,393

Checking Account Activity

Checkbook Balance at Commencement \$ 110,883

Deposits	Personal Property Replacement Tax	\$	1,819	
	Opening/Closing Fees	\$	6,042	
	Sale of Lots	\$	14,040	
	Sale of Crypts	\$	175	
	Sale of Niches	\$	130	
	Income Distribution from Trusts	\$	1,502	
	Other Income	\$	217	
	Inspection Fee	\$	375	
	Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(2,300)	
	Total Deposits for Month		<hr/>	
			\$ 22,000	

Total Funds Available \$ 132,884

Checks Written

Compensation & Benefits	\$	21,816	
Administrative Expenses	\$	23,966	
Cemetery Improvements, Maintenance & Repair	\$	5,804	
Cemetery Operations	\$	780	
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Total Checks Written			\$ 52,366

Total Checks Written \$ 52,366

Checkbook Balance at Month End **\$ 80,517**

Bank Reconciliation at Month End

Balance per Bank Statement	\$	92,118	
Plus Outstanding Deposits	\$	25	
Less Outstanding Checks	\$	(11,626)	
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Checkbook Balance per Reconciliation			\$ 80,517

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

Statement of Receipts and Disbursements

Income			<u>Jan-17</u>
Revenue			
41000 Personal Property Replacement Tax		\$ 1,819	
42000 Opening/Closing Fee		\$ 6,042	
42500 Sale of Lots		\$ 14,040	
43000 Sale of Crypts		\$ 175	
43100 Sale of Niches		\$ 130	
43500 Interest: Savings/Checking/Back Taxes		\$ 534	
49000 Income from Trusts		\$ 1,513	
49020 Other Income		\$ 217	
49021 Inspection Fees		\$ 375	
	Total Revenue		<u>\$ 24,846</u>
	Total Income		<u>\$ 24,846</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 7,677	
50102 Wages: Cemetery Staff		\$ 6,414	
50103 Trustee Compensation		\$ 750	
50201 Payroll Taxes: FICA		\$ 998	
50202 IMRF		\$ 1,782	
50204 Health Insurance		\$ 4,176	
50205 Direct Deposit Transmittal Fees		\$ 19	
	Total Compensation & Benefits		\$ 21,816
Administrative Expenses			
51500 Contractual Services		\$ 715	
52000 Office Supplies		\$ 148	
52500 Utilities		\$ 2,076	
54000 Advertising		\$ 1,169	
54500 Dues/Seminars		\$ 442	
55100 Audit Expense		\$ 6,775	
55200 COBT (financial)		\$ 12,200	
55450 Other Admin Expenses		\$ 441	
	Total Administrative Expenses		\$ 23,966
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair		\$ 153	
57800 Operating Equipment		\$ 460	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 125	
	Total Cemetery Improvements, Maintenance & Repair		\$ 5,804
Cemetery Operations			
56000 Tree Removal/Monument Repair		\$ 100	
56500 Equipment Repairs		\$ 50	
56600 Cemetery Supplies & Maintenance		\$ 630	
	Total Cemetery Operations		\$ 780
	Total Expense		<u>\$ 52,366</u>
Net Income			<u><u>\$ (27,520)</u></u>

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

Year to Date Budget Comparison

Income		<u>Jan-17</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		\$ 34,929	\$ 45,000	\$ (10,072)	77.6%
42000 Opening/Closing Fee		\$ 55,202	\$ 50,000	\$ 5,202	110.4%
42100 Marker Commission		\$ 6,765	\$ 7,000	\$ (235)	96.6%
42500 Sale of Lots		\$ 68,398	\$ 65,000	\$ 3,398	105.2%
43000 Sale of Crypts		\$ 5,510	\$ 8,000	\$ (2,490)	68.9%
43100 Sale of Niches		\$ 5,315	\$ 15,000	\$ (9,685)	35.4%
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		\$ 2,064	\$ 6,000	\$ (3,936)	34.4%
49000 Income from Trusts		\$ 6,884	\$ 3,000	\$ 3,884	229.5%
49020 Other Income		\$ 53,788	\$ 48,690	\$ 5,098	110.5%
49021 Inspection Fees		\$ 3,375	\$ 3,000	\$ 375	112.5%
	Total Revenue	<u>\$ 750,343</u>	<u>\$ 762,790</u>	<u>\$ (12,447)</u>	<u>98.4%</u>
Total Income		\$ 750,343	\$ 762,790	\$ (12,447)	98.4%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 64,246	\$ 81,000	\$ (16,754)	79.3%
50102 Wages: Cemetery Staff		\$ 177,760	\$ 233,000	\$ (55,240)	76.3%
50103 Trustee Compensation		\$ 2,917	\$ 3,000	\$ (83)	97.2%
50201 Payroll Taxes: FICA		\$ 17,625	\$ 24,000	\$ (6,375)	73.4%
50202 IMRF		\$ 32,860	\$ 45,000	\$ (12,140)	73.0%
50203 Unemployment Insurance		\$ 6,987	\$ 18,000	\$ (11,013)	38.8%
50204 Health Insurance		\$ 35,618	\$ 50,000	\$ (14,382)	71.2%
50205 Direct Deposit Transmittal Fees		\$ 315	\$ 450	\$ (135)	70.0%
50206 TASC Annual Fees		\$ 332	\$ 400	\$ (68)	82.9%
	Total Compensation & Benefits	<u>\$ 338,659</u>	<u>\$ 454,850</u>	<u>\$ (116,191)</u>	<u>74.5%</u>
Administrative Expenses					
51100 Casualty Insurance		\$ 20,033	\$ 21,000	\$ (967)	95.4%
51500 Contractual Services		\$ 2,877	\$ 5,100	\$ (2,223)	56.4%
52000 Office Supplies		\$ 2,537	\$ 3,000	\$ (463)	84.6%
52500 Utilities		\$ 13,357	\$ 14,500	\$ (1,143)	92.1%
54000 Advertising		\$ 3,920	\$ 13,570	\$ (9,650)	28.9%
54500 Dues/Seminars		\$ 749	\$ 600	\$ 149	124.8%
55500 Legal Expense		\$ -	\$ 1,000	\$ (1,000)	0.0%
55100 Audit Expense		\$ 6,775	\$ 6,800	\$ (25)	99.6%
55200 Financial Administration (COBT)		\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses		\$ 37,290	\$ 49,450	\$ (12,160)	75.4%
55450 Other Admin Expenses		\$ 5,440	\$ 3,700	\$ 1,740	147.0%
	Total Administrative Expenses	<u>\$ 105,178</u>	<u>\$ 130,920</u>	<u>\$ (25,742)</u>	<u>80.3%</u>
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		\$ 7,908	\$ 13,700	\$ (5,792)	57.7%
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		\$ 15,482	\$ 17,321	\$ (1,839)	89.4%
57900 Office Equipment		\$ 349	\$ 508	\$ (159)	68.7%
58000 Mausoleum (including debt service)		\$ 50,660	\$ 60,792	\$ (10,132)	83.3%
58100 Grave Markers		\$ 14,004	\$ 5,500	\$ 8,504	254.6%
58400 Scattering Grounds		\$ -	\$ 2,500	\$ (2,500)	0.0%
	Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 107,801</u>	<u>\$ 122,821</u>	<u>\$ (15,020)</u>	<u>87.8%</u>

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

Year to Date Budget Comparison (cont.)

	<u>Jan-17</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	\$ 10,550	\$ 19,999	\$ (9,449)	52.8%
56500 Equipment Repairs	\$ 5,201	\$ 6,000	\$ (799)	86.7%
56600 Cemetery Supplies & Maintenance	\$ 1,697	\$ 2,500	\$ (803)	67.9%
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	<u>\$ 26,490</u>	<u>\$ 54,199</u>	<u>\$ (27,709)</u>	<u>48.9%</u>
Total Expense	\$ 578,128	\$ 762,790	\$ (184,662)	75.8%
Net Income	\$ 172,215	\$ -	\$ 172,215	

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			
01/03/2017	Deposit	HBT - Heartland Bank & Trust	715.00
01/03/2017	Deposit	HBT - Heartland Bank & Trust	2,093.88
01/03/2017	EFT	Woodforest National Bank	-410.58
01/03/2017	40832	Frontier Communications	-230.48
01/03/2017	40833	Ameren Illinois	-382.13
01/03/2017	40834	AT&T Mobility	-169.56
01/06/2017	Deposit	HBT - Heartland Bank & Trust	3,800.00
01/06/2017	Deposit	HBT - Heartland Bank & Trust	10.00
01/10/2017	40835	BL Pest Control	-35.00
01/10/2017	40836	Dave Capodice Excavating Inc	-153.17
01/10/2017	40837	Fryman Tree Service	-100.00
01/10/2017	40838	Pantagraph; Lee Industries - Central IL	-1,169.00
01/10/2017	40839	Morris Avenue Garage	-50.00
01/10/2017	40840	Phillips & Associates CPAs PC	-6,775.00
01/10/2017	40841	Pontiac Granite Co Inc	-125.00
01/10/2017	40842	Visa Elan...6929	-1,314.88
01/10/2017	40843	City of Bloomington TWP - Financials	-12,200.00
01/11/2017	40844	McDonald, Robert & Company, PC	-585.00
01/11/2017	4065VOID	Illinois Route 66 Scenic Byway	100.00
01/11/2017	40845	Illinois Route 66 Scenic Byway	-100.00
01/11/2017	0111171032	Bush, Dale ~ transfer to 7114	-300.00
01/11/2017	0111171035	Schmidt, David J ~ transfer to 7114	-1,000.00
01/11/2017	0111171038	Lawler, Alice M ~ transfer to 7114	-1,000.00
01/11/2017	EFT	HBT - Heartland Bank & Trust ~ stop payment fee	-30.00
01/13/2017	Deposit	HBT - Heartland Bank & Trust	2,510.00
01/13/2017	20170115	Payroll Direct Deposit	-4,035.02
01/13/2017	04156256	EFTPS - IRS	-1,350.80
01/17/2017	40846	John Deere Financial	-460.01
01/17/2017	40847	Heartland Bank & Trust - mausoleum	-5,066.00
01/24/2017	40848	NICOR Gas	-144.00
01/24/2017	40849	City of Bloomington Water Dept	-326.77
01/24/2017	40850	Frontier Communications	-228.19
01/27/2017	Deposit	HBT - Heartland Bank & Trust	3,606.47
01/30/2017	Deposit	HBT - Heartland Bank & Trust	200.00
01/31/2017	Deposit	HBT - Heartland Bank & Trust	11,340.00
01/31/2017	Deposit	HBT - Heartland Bank & Trust	25.00
01/31/2017	20170131	Payroll Direct Deposit	-5,726.22
01/31/2017	83491163	EFTPS - IRS	-1,877.32
01/31/2017	1996803264	IL Dept of Revenue	-439.91
01/31/2017	40851	City of Bloomington TWP - Reimburse	-8,386.88
01/31/2017	40852	Ameren Illinois	-425.63
01/31/2017	40853	AT&T Mobility	-169.48
		Total	<u><u>-30,365.68</u></u>