

**EVERGREEN MEMORIAL CEMETERY**  
**MEETING NOTICE AND AGENDA**

Meeting: Board of Trustees, Evergreen Memorial Cemetery  
Date: 03/19/2018  
Place: Evergreen Memorial Cemetery Office  
302 E. Miller St., Bloomington, IL 61701  
Time: 6:00 P.M.

- I. Call to order: Greg Fraley
- 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 Cemetery Board, Township Supervisor, or staff.)*

- A. Approval of Minutes of the February 12, 2018 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the February 12, 2018 Meeting be approved as presented.)
  - B. Approval of anticipated expenditures as presented for the month of March 2018. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of February 2018. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their March 26, 2018 meeting.)
- V. Approval by Board to transfer \$75,000 from Reserve Account (7782) to Checking Account (7774). (Recommend the transfer of \$75,000 from the Reserve Account (7782) to Checking Account (7774) be approved.)
- VI. 2017 Year to Date Burials: Evergreen Memorial Cemetery - 12  
East Lawn Memorial Gardens Cemetery - 28  
Park Hill Cemetery - 19  
Evergreen Memorial Pet Cemetery – 0
- VII. Comment
- VIII. 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 **28th day of February 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 March 2017**.

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

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

This **13th day of March 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, **\$53,005.53** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$274,092.09** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$108,956.61** 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 March 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: **FEBRUARY 2017**

**Funds at Commencement**

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) - as of 01/31/2017	\$	201,755	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	107,644	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
		<u>          </u>	
			\$ 840,393

**Funds Received This Month**

Personal Property Replacement Tax	\$	6,762	
Opening/Closing Fees	\$	2,512	
Sale of Lots	\$	2,815	
Sale of Crypts	\$	175	
Interest: Reserve/Checking/Back Taxes	\$	29	
Income from Trusts	\$	13	
Other Income	\$	500	
Inspection Fees	\$	75	
		<u>          </u>	
			\$ 12,881
			<u>          </u>
			\$ 853,274
			<u>          </u>
			\$ 39,051
			<u>          </u>
			\$ <b>814,223</b>

**Funds Expended This Month**

**TOTAL Funds at Month End**

**Funds at Month End**

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	53,006	
Cash: Heartland Bank 7782 (Reserve)	\$	274,092	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) - as of 01/31/2017	\$	201,755	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	108,957	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
		<u>          </u>	
			\$ 814,223

**Checking Account Activity**

Checkbook Balance at Commencement			\$	80,517
Deposits				
Personal Property Replacement Tax	\$	6,762		
Opening/Closing Fees	\$	2,512		
Sale of Lots	\$	2,815		
Sale of Crypts	\$	175		
Other Income	\$	500		
Inspection Fee	\$	75		
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(1,300)		
Total Deposits for Month			\$	11,539
				\$ 92,056
Checks Written				
Compensation & Benefits	\$	23,674		
Administrative Expenses	\$	8,910		
Cemetery Improvements, Maintenance & Repair	\$	5,526		
Cemetery Operations	\$	940		
Total Checks Written			\$	39,051
				\$ 39,051
				<u>          </u>
				\$ <b>53,006</b>

**Bank Reconciliation at Month End**

Balance per Bank Statement	\$	64,763	
Plus Outstanding Deposits	\$	25	
Less Outstanding Checks	\$	(11,783)	
		<u>          </u>	
			\$ <b>53,006</b>

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

Statement of Receipts and Disbursements

Income		<u>Feb-17</u>	
Revenue			
41000 Personal Property Replacement Tax		\$ 6,762	
42000 Opening/Closing Fee		\$ 2,512	
42500 Sale of Lots		\$ 2,815	
43000 Sale of Crypts		\$ 175	
43500 Interest: Savings/Checking/Back Taxes		\$ 29	
49000 Income from Trusts		\$ 13	
49020 Other Income		\$ 500	
49021 Inspection Fees		\$ 75	
	Total Revenue	<u>\$ 75</u>	
			\$ 12,881
	Total Income		<u>\$ 12,881</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,936	
50102 Wages: Cemetery Staff		\$ 9,432	
50201 Payroll Taxes: FICA		\$ 1,117	
50202 IMRF		\$ 2,071	
50204 Health Insurance		\$ 4,098	
50205 Direct Deposit Transmittal Fees		\$ 21	
	Total Compensation & Benefits	<u>\$ 21</u>	
			\$ 23,674
Administrative Expenses			
51500 Contractual Services		\$ 35	
52000 Office Supplies		\$ 754	
52500 Utilities		\$ 1,261	
54000 Advertising		\$ 1,344	
55400 Special Event Expenses		\$ 5,413	
55450 Other Admin Expenses		\$ 104	
	Total Administrative Expenses	<u>\$ 104</u>	
			\$ 8,910
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment		\$ 460	
58000 Mausoleum (including debt service)		\$ 5,066	
	Total Cemetery Improvements, Maintenance & Repair	<u>\$ 5,066</u>	
			\$ 5,526
Cemetery Operations			
56500 Equipment Repairs		\$ 149	
56600 Cemetery Supplies & Maintenance		\$ 736	
56700 Rental Equipment & Short-term Leases		\$ 55	
	Total Cemetery Operations	<u>\$ 55</u>	
			\$ 940
	Total Expense		<u>\$ 39,051</u>
Net Income			<u><u>\$ (26,170)</u></u>

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

Year to Date Budget Comparison

Income	<u>Feb-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Revenue</b>				
40100 Real Estate Tax Levy	\$ 505,413	\$ 506,600	\$ (1,187)	99.8%
41000 Personal Property Replacement Tax	\$ 41,690	\$ 45,000	\$ (3,310)	92.6%
42000 Opening/Closing Fee	\$ 57,714	\$ 50,000	\$ 7,714	115.4%
42100 Marker Commission	\$ 6,765	\$ 7,000	\$ (235)	96.6%
42500 Sale of Lots	\$ 71,213	\$ 65,000	\$ 6,213	109.6%
43000 Sale of Crypts	\$ 5,685	\$ 8,000	\$ (2,315)	71.1%
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	\$ 2,094	\$ 6,000	\$ (3,906)	34.9%
49000 Income from Trusts	\$ 6,897	\$ 3,000	\$ 3,897	229.9%
49020 Other Income	\$ 54,288	\$ 48,690	\$ 5,598	111.5%
49021 Inspection Fees	\$ 3,450	\$ 3,000	\$ 450	115.0%
Total Revenue	<u>\$ 763,224</u>	<u>\$ 762,790</u>	<u>\$ 434</u>	<u>100.1%</u>
<b>Total Income</b>	<b>\$ 763,224</b>	<b>\$ 762,790</b>	<b>\$ 434</b>	<b>100.1%</b>
<b>Expense</b>				
<b>Compensation &amp; Benefits</b>				
50101 Wages: Administrative Staff	\$ 71,182	\$ 81,000	\$ (9,818)	87.9%
50102 Wages: Cemetery Staff	\$ 187,192	\$ 233,000	\$ (45,808)	80.3%
50103 Trustee Compensation	\$ 2,917	\$ 3,000	\$ (83)	97.2%
50201 Payroll Taxes: FICA	\$ 18,741	\$ 24,000	\$ (5,259)	78.1%
50202 IMRF	\$ 34,931	\$ 45,000	\$ (10,069)	77.6%
50203 Unemployment Insurance	\$ 6,987	\$ 18,000	\$ (11,013)	38.8%
50204 Health Insurance	\$ 39,716	\$ 50,000	\$ (10,284)	79.4%
50205 Direct Deposit Transmittal Fees	\$ 336	\$ 450	\$ (114)	74.7%
50206 TASC Annual Fees	\$ 332	\$ 400	\$ (68)	82.9%
Total Compensation & Benefits	<u>\$ 362,333</u>	<u>\$ 454,850</u>	<u>\$ (92,517)</u>	<u>79.7%</u>
<b>Administrative Expenses</b>				
51100 Casualty Insurance	\$ 20,033	\$ 21,000	\$ (967)	95.4%
51500 Contractual Services	\$ 2,912	\$ 5,100	\$ (2,188)	57.1%
52000 Office Supplies	\$ 3,291	\$ 3,000	\$ 291	109.7%
52500 Utilities	\$ 14,618	\$ 14,500	\$ 118	100.8%
54000 Advertising	\$ 5,264	\$ 13,570	\$ (8,306)	38.8%
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	\$ 42,702	\$ 49,450	\$ (6,748)	86.4%
55450 Other Admin Expenses	\$ 5,544	\$ 3,700	\$ 1,844	149.8%
Total Administrative Expenses	<u>\$ 114,089</u>	<u>\$ 130,920</u>	<u>\$ (16,831)</u>	<u>87.1%</u>
<b>Cemetery Improvements, Maintenance &amp; Repairs</b>				
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	\$ 15,942	\$ 17,321	\$ (1,379)	92.0%
57900 Office Equipment	\$ 349	\$ 508	\$ (159)	68.7%
58000 Mausoleum (including debt service)	\$ 55,726	\$ 60,792	\$ (5,066)	91.7%
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>\$ 113,327</u>	<u>\$ 122,821</u>	<u>\$ (9,494)</u>	<u>92.3%</u>

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

Year to Date Budget Comparison (cont.)

	<u>Feb-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	\$ 5,351	\$ 6,000	\$ (649)	89.2%
56600 Cemetery Supplies & Maintenance	\$ 2,433	\$ 2,500	\$ (67)	97.3%
56700 Rental Equipment & Short-term Leases	\$ 88	\$ 500	\$ (412)	17.6%
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>\$ 27,431</u>	<u>\$ 54,199</u>	<u>\$ (26,768)</u>	<u>50.6%</u>
Total Expense	\$ 617,179	\$ 762,790	\$ (145,611)	80.9%
Net Income	\$ 146,045	\$ -	\$ 146,045	

**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			
02/01/2017	EFT	Woodforest National Bank	-102.00
02/01/2017	Deposit	HBT - Heartland Bank & Trust	160.00
02/03/2017	Deposit	HBT - Heartland Bank & Trust	25.00
02/07/2017	Deposit	HBT - Heartland Bank & Trust	10.00
02/07/2017	40854	McLean County Museum of History	-5,000.00
02/10/2017	Deposit	HBT - Heartland Bank & Trust	1,785.00
02/14/2017	40855	John Deere Financial	-460.15
02/14/2017	40856	Heartland Bank & Trust - mausoleum	-5,066.00
02/14/2017	40857	BL Pest Control	-35.00
02/14/2017	40858	Don Owen Tire Service Inc	-23.27
02/14/2017	40859	Martin Sullivan Inc	-126.12
02/14/2017	40860	Office Depot Inc	-190.42
02/14/2017	40861	RP Lumber Company Inc	-29.35
02/14/2017	40862	Sam's Club	-91.34
02/14/2017	40863	Visa Elan...6929	-2,992.17
02/15/2017	20170215	Payroll Direct Deposit	-4,720.03
02/15/2017	75711866	EFTPS - IRS	-1,512.40
02/15/2017	0215171647	Grovesteen, Douglas G & Donna B	-1,300.00
02/17/2017	Deposit	HBT - Heartland Bank & Trust	6,836.99
02/21/2017	Deposit	HBT - Heartland Bank & Trust	1,900.00
02/21/2017	40864	NICOR Gas	-144.00
02/21/2017	40865	City of Bloomington Water Dept	-321.01
02/21/2017	40866	Frontier Communications	-229.22
02/24/2017	Deposit	HBT - Heartland Bank & Trust	1,770.00
02/27/2017	Deposit	HBT - Heartland Bank & Trust	50.00
02/28/2017	Deposit	HBT - Heartland Bank & Trust	25.00
02/28/2017	Deposit	HBT - Heartland Bank & Trust	277.00
02/28/2017	20170228	Payroll Direct Deposit	-6,225.62
02/28/2017	85417800	EFTPS - IRS	-2,029.18
02/28/2017	0460305088	IL Dept of Revenue	-513.05
02/28/2017	40867	City of Bloomington TWP - Reimburse	-8,673.64
02/28/2017	40868	AT&T Mobility	-169.48
02/28/2017	40869	Ameren Illinois	-397.49
		Total	<u><u>-27,511.95</u></u>