

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date 04/10/2017
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 Township Supervisor, Cemetery Board or staff.)

- A. Approval of Minutes of the March 13, 2017 Board Meeting, as submitted by Cemetery staff. (Recommend that the Minutes of the March 13, 2017 Meeting Minutes be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of April 2017. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by Board on Monthly Cemetery Audit of March 2017. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their April 24, 2017 meeting.)
- V. Approval to cancel contract with Merchants Choice and utilize the Square Card Reader as the Cemetery’s credit card terminal. (Recommend approval to cancel contract with Merchants Choice and utilize the Square Card Reader as the cemetery’s credit card terminal.)
- VI. Approval for Cemetery staff to build an Ossuary on cemetery grounds. (Recommend approval for Cemetery staff to build an Ossuary on cemetery grounds.)
- VII. Discussion by Board to make an additional \$100,000 payment to Heartland Bank and Trust for the Mausoleum loan or purchase a \$100,000 CD. (Recommend approval to make an additional \$100,000 payment to Heartland Bank and Trust for the Mausoleum loan or purchase a \$100,000 CD.)
- VIII. Update by Gaye Nichols on the reclamation of grave spaces.
- IX. Discussion regarding the following 2018 budget items: roads, planting oak trees, removing tree branches, David Davis family plot repairs and purchase of Wright Street property.
- X. Discussion regarding proper disposal of obsolete Cemetery property.

VIII. 2017 Year to Date Burials: Evergreen Memorial Cemetery - 15
East Lawn Memorial Gardens Cemetery - 57
Park Hill Cemetery - 39
Evergreen Memorial Pet Cemetery – 0

IX. Comment

X. Public Comment

XI. Adjournment

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

Month of: MARCH 2017

Funds at Commencement

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)	\$	108,957
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364
Funds at Commencement	\$	<u>814,223</u>

Funds Received This Month

Opening/Closing Fees	\$	11,160
Sale of Lots	\$	7,490
Sale of Crypts	\$	4,900
Sale of Niches	\$	6,600
Sale of Burial Supplies	\$	400
Interest: Reserve/Checking/Back Taxes	\$	487
Income from Trusts	\$	12
Other Income	\$	3,288
Inspection Fees	\$	75
Funds Received This Month	\$	<u>34,411</u>

Funds Available \$ 848,634

Funds Expended This Month

\$ 48,269

TOTAL Funds at Month End \$ 800,366

Funds at Month End

Cash: Petty Cash	\$	50
Cash: Heartland Bank 7774 (Checking)	\$	38,650
Cash: Heartland Bank 7782 (Reserve)	\$	274,092
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 03/31/2017	\$	202,241
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	108,968
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364
TOTAL Funds at Month End	\$	<u><u>800,366</u></u>

Checking Account Activity

Checkbook Balance at Commencement \$ 53,006

Opening/Closing Fees	\$	11,160
Sale of Lots	\$	7,490
Sale of Crypts	\$	4,900
Sale of Niches	\$	6,600
Sale of Burial Supplies	\$	400
Other Income	\$	3,288
Inspection Fee	\$	75
Total Deposits for Month	\$	<u>33,913</u>

Total Funds Available \$ 86,919

Checks Written

Compensation & Benefits	\$	38,450
Administrative Expenses	\$	2,103
Cemetery Improvements, Maintenance & Repair	\$	6,704
Cemetery Operations	\$	1,011
Total Checks Written	\$	<u>48,269</u>

Total Checks Written \$ 48,269

Checkbook Balance at Month End \$ 38,650

Bank Reconciliation at Month End

Balance per Bank Statement	\$	56,796
Less Outstanding Checks	\$	(18,146)
Checkbook Balance per Reconciliation	\$	<u><u>38,650</u></u>

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

Statement of Receipts and Disbursements

Income			<u>Mar-17</u>
Revenue			
42000 Opening/Closing Fee	\$	11,160	
42500 Sale of Lots	\$	7,490	
43000 Sale of Crypts	\$	4,900	
43100 Sale of Niches	\$	6,600	
44700 Sale of Burial Supplies	\$	400	
43500 Interest: Savings/Checking/Back Taxes	\$	487	
49000 Income from Trusts	\$	12	
49020 Other Income	\$	3,288	
49021 Inspection Fees	\$	75	
		<u> </u>	
	Total Revenue		\$ 34,411
	Total Income		<u>\$ 34,411</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	7,762	
50102 Wages: Cemetery Staff	\$	17,516	
50201 Payroll Taxes: FICA	\$	1,798	
50202 IMRF	\$	3,198	
50203 Unemployment Insurance	\$	4,044	
50204 Health Insurance	\$	4,098	
50205 Direct Deposit Transmittal Fees	\$	35	
		<u> </u>	
	Total Compensation & Benefits		\$ 38,450
Administrative Expenses			
51500 Contractual Services	\$	723	
52000 Office Supplies	\$	59	
52500 Utilities	\$	717	
54000 Advertising	\$	257	
55400 Special Event Expenses	\$	145	
55450 Other Admin Expenses	\$	202	
		<u> </u>	
	Total Administrative Expenses		\$ 2,103
Cemetery Improvements, Maintenance & Repair			
57601 Flags & Flag Poles	\$	154	
57602 Grounds Maintenance/Repair	\$	1,484	
58000 Mausoleum (including debt service)	\$	5,066	
		<u> </u>	
	Total Cemetery Improvements, Maintenance & Repair		\$ 6,704
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	733	
56500 Equipment Repairs	\$	42	
56600 Cem Supplies & Maint	\$	237	
		<u> </u>	
	Total Cemetery Operations		\$ 1,011
	Total Expense		<u>\$ 48,269</u>
Net Income			<u>\$ (13,857)</u>

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

Year to Date Budget Comparison

Income		<u>Mar-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		\$ 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	\$ 763,224	\$ 762,790	\$ 434	100.1%
Total Income		\$ 763,224	\$ 762,790	\$ 434	100.1%
Expense					
Compensation & Benefits					
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	\$ 362,333	\$ 454,850	\$ (92,517)	79.7%
Administrative Expenses					
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	\$ 114,089	\$ 130,920	\$ (16,831)	87.1%
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		\$ 15,942	\$ 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	\$ 113,327	\$ 122,821	\$ (9,494)	92.3%

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

Year to Date Budget Comparison (cont.)

	<u>Mar-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	\$ 27,431	\$ 54,199	\$ (26,768)	50.6%
 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

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland 7774			
03/01/2017	EFT	Woodforest National Bank	-57.03
03/02/2017	Deposit	HBT - Heartland Bank & Trust	6,060.00
03/03/2017	Deposit	HBT - Heartland Bank & Trust	3,935.00
03/03/2017	Deposit	HBT - Heartland Bank & Trust	25.00
03/10/2017	Deposit	HBT - Heartland Bank & Trust	5,585.00
03/10/2017	Deposit	HBT - Heartland Bank & Trust	20.00
03/14/2017	40870	Heartland Bank & Trust - mausoleum	-5,066.00
03/14/2017	40871	Bellas Landscaping	-137.50
03/14/2017	40872	BL Pest Control	-35.00
03/14/2017	40873	Dave Capodice Excavating Inc	-1,346.59
03/14/2017	40874	Evergreen FS Inc	-732.58
03/14/2017	40875	George Alarm Co., Inc.	-361.74
03/14/2017	40876	Henson Disposal Inc	-325.80
03/14/2017	40877	Ron Smith Printing Co	-45.00
03/14/2017	40878	Pantagraph; Lee Industries - Central IL	-257.00
03/14/2017	40879	RP Lumber Company Inc	-19.95
03/14/2017	40880	Sam's Club	-68.44
03/14/2017	40881	Visa Elan...6929	-612.41
03/14/2017	40882	Crow, Tina M, Petty Cash Custodian	-35.88
03/15/2017	20170315	Payroll Direct Deposit	-8,220.04
03/15/2017	82641765	EFTPS - IRS	-2,592.66
03/17/2017	Deposit	HBT - Heartland Bank & Trust	1,435.00
03/20/2017	Deposit	HBT - Heartland Bank & Trust	180.00
03/21/2017	Deposit	HBT - Heartland Bank & Trust	1,900.00
03/21/2017	40883	NICOR Gas	-162.00
03/21/2017	40884	City of Bloomington Water Dept	-326.77
03/21/2017	40885	Frontier Communications	-228.66
03/24/2017	Deposit	HBT - Heartland Bank & Trust	5,133.15
03/24/2017	Deposit	HBT - Heartland Bank & Trust	2,500.00
03/27/2017	Deposit	HBT - Heartland Bank & Trust	3,500.00
03/28/2017	40886	City of Bloomington TWP - Reimburse	-10,201.65
03/30/2017	Deposit	HBT - Heartland Bank & Trust	50.00
03/30/2017	Deposit	HBT - Heartland Bank & Trust	10.00
03/31/2017	Deposit	HBT - Heartland Bank & Trust	3,580.00
03/31/2017	20170331	Payroll Direct Deposit	-9,492.07
03/31/2017	10974448	EFTPS - IRS	-3,088.18
03/31/2017	2127985344	IL Dept of Revenue	-811.74
03/31/2017	40887	IDES - IL Dept of Emp Sec	-4,044.14
		Total	<u><u>-14,355.68</u></u>